

FISCAL YEAR

2024

**ENACTED BUDGET
FINANCIAL PLAN**

MID-YEAR UPDATE



October 2023

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Budget Director Blake G. Washington**



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INTRODUCTION



Introduction

This is the Mid-Year Update (the “Financial Plan”) to the First Quarterly Update for Fiscal Year (FY) 2024. Except for the specific revisions described herein, the projections in the Financial Plan (and the assumptions upon which they are based) are consistent with the FY 2024 First Quarterly Update. The State’s FY 2024 began on April 1, 2023 and ends on March 31, 2024. The Division of the Budget (DOB) expects to update its Financial Plan projections following the close of the third quarter with the FY 2025 Executive Budget.

Factors affecting the State’s financial condition are numerous and complex. This Financial Plan contains “forward-looking statements” relating to future results and economic performance as defined in the Private Securities Litigation Reform Act of 1995. Since many factors may materially affect fiscal and economic conditions in the State, the forecasts, projections, and estimates should not be regarded as a representation that actual results will not vary. The forward-looking statements contained herein are based on the State’s expectations at the time they were prepared and are necessarily dependent upon assumptions, estimates, calculations, and data that it believes are reasonable as of the date made, but that may be incorrect, incomplete, imprecise or not reflective of actual results. Forecasts, projections, and estimates are not intended as representations of fact or guarantees of results. The words “expects,” “forecasts,” “projects,” “intends,” “anticipates,” “estimates,” “calculates,” “assumes” and analogous expressions are intended to identify forward-looking statements. Any such statements inherently are subject to a variety of risks and uncertainties that could cause actual results to differ materially and adversely from projections. Such risks and uncertainties include, but are not limited to, general economic and business conditions; natural calamities; foreign hostilities or wars; domestic or foreign terrorism; changes in political, social, economic and environmental conditions, including climate change and extreme weather events; epidemics or pandemics; cybersecurity events; impediments to the implementation of gap-closing actions; regulatory initiatives and compliance with governmental regulations; litigation; Federal tax law changes; actions by the Federal government to reduce or disallow expected aid, including Federal aid authorized or appropriated by Congress, but subject to sequestration, administrative actions, or other actions that would reduce aid to the State; and various other events, conditions and circumstances. Many of these risks and uncertainties are beyond the control of the State. These forward-looking statements are based on the State’s expectations and the Office of the State Comptroller (OSC) assumptions as of the date (October 2023) 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 State Operations). The Financial Plan tables present State projections and actuals by fund and category.

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

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

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

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

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

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

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

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

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



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

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

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

FINANCIAL PLAN OVERVIEW



The following table provides key financial measures for FY 2023 and FY 2024.

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES (millions of dollars)			
	FY 2023 Actuals	FY 2024	
		First Quarter	Mid-Year
State Operating Funds Disbursements			
Size of Budget	\$123,751	\$125,331	\$123,840
Annual Growth	5.4%	1.3%	0.1%
Other Disbursement Measures			
General Fund (Including Transfers)	\$92,799	\$104,412	\$100,922
Annual Growth	4.4%	12.5%	8.8%
Capital Budget (Federal and State)	\$14,024	\$17,211	\$15,402
Annual Growth	-4.6%	22.7%	9.8%
Federal Operating Aid	\$82,687	\$86,471	\$88,422
Annual Growth	7.1%	4.6%	6.9%
All Funds	\$220,462	\$229,013	\$227,664
Annual Growth	5.3%	3.9%	3.3%
Inflation (CPI)	7.4%	3.5%	3.7%
All Funds Receipts			
Taxes ¹	\$113,729	\$104,843	\$104,112
Annual Growth	8.6%	-7.8%	-8.5%
Miscellaneous Receipts	\$31,842	\$26,837	\$27,858
Annual Growth	14.0%	-15.7%	-12.5%
Federal Receipts (Operating and Capital)	\$89,563	\$92,654	\$94,765
Annual Growth	-6.0%	3.5%	5.8%
Total All Funds Receipts ¹	\$235,134	\$224,334	\$226,735
Annual Growth	3.2%	-4.6%	-3.6%
General Fund Cash Balance			
Economic Uncertainties	\$13,282	\$13,282	\$13,282
Extraordinary Monetary Settlements	\$1,570	\$1,142	\$1,142
Pandemic Assistance	\$245	\$0	\$0
Rainy Day Reserves	\$6,256	\$6,256	\$6,256
Timing of PTET/PIT Credits	\$14,358	\$12,462	\$12,182
All Other	\$7,740	\$6,395	\$9,939
Debt			
Debt Service (excluding prepayments) as % All Funds Receipts	2.4%	3.0%	2.8%
State-Related Debt Outstanding	\$55,911	\$62,621	\$58,621
Debt Outstanding as % Personal Income	3.8%	4.0%	3.8%

¹ Excludes the impact of the Pass Through Entity Tax program, which is expected to have no net Financial Plan impact across fiscal years.

Summary

The State's fiscal position strengthened over the past two years, driven by soaring tax collections fueled by a strong rebound on the heels of the COVID pandemic, robust capital gains realizations, and tax increases enacted in FY 2022. Tax receipts³ grew by 27 percent in FY 2022 (the highest annual growth in 30 years) and nearly 9 percent in FY 2023. This extraordinary level of resources allowed the State to bolster reserves to historic levels, avoid costly debt, and commit additional funding to programs, services and assistance following a decade of spending growth that was held below inflation. Spending was increased substantially to fully fund Foundation Aid for schools; provide significant levels of additional assistance to hospitals and health care providers and workers; expand mental health access; address the solvency of the Metropolitan Transportation Authority (MTA); aid the City of New York for the provision of care for thousands of asylum seekers; and increase funding for many other programs. In May 2022, DOB projected balanced operations in the General Fund over the multi-year Financial Plan period and projected All Funds tax receipts growth at an average rate of 4.2 percent through FY 2027.

However, beginning in FY 2024, tax collections and a weakening economy led to a reduction in the tax receipts forecast that carried through all years of the Financial Plan. The Federal government and other states with a personal income tax structure have experienced similar declines. The FY 2024 Enacted Budget projected budget gaps, which were triggered in large part by the downward revisions to expected tax receipts, were estimated at \$9.1 billion in FY 2025 growing to \$13.4 billion in FY 2027. With this Mid-Year Update, the revised All Funds tax receipts forecast is now projected to decline by \$9.6 billion (8.5 percent) in FY 2024 compared to FY 2023 collections.

State finances remain on solid footing, with favorable operating results recorded through the first half of FY 2024. Through September 2023, General Fund receipts, including transfers from other funds, were \$2.2 billion higher than estimated in the First Quarterly Update, driven mainly by strength in business tax and PTET collections, as well as non-tax receipts. However, personal income tax estimated payments to date continue to fall below expectations. General Fund disbursements, including transfers to other funds, were \$792 million below the cash flow estimate, with lower spending across most local aid programs. The General Fund ended September 2023 with a closing cash balance of roughly \$48 billion, equal to roughly half of estimated General Fund spending for the entire fiscal year. The State continues to benefit from high interest yields on cash balances that remain at historically high levels inclusive of reserves that have been steadily built up over the last two years and reflect prudent fiscal and debt management practices that bolster liquidity.

In view of results to date, as well as the updated economic outlook, programmatic experience, and implementation of new and expanded services, activities, and other indicators, DOB has made substantial revisions to receipts and spending estimates across nearly all functional areas and financial plan categories in this Mid-Year Update. The revisions are inclusive of additional one-time

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



asylum seeker assistance to the City of New York and a recognition of a continued negative variance in PIT estimated payments that is partly offset by upward adjustments in other tax and revenue categories, as well as a significant reduction to spending estimates across all years of the financial plan. A summary of the revisions appears later in this Financial Plan Update.

In this Financial Plan, DOB is reducing current year General Fund tax receipts by roughly \$800 million compared to the First Quarterly Update. Other non-tax receipts have been increased in FY 2024 by roughly \$800 million to reflect higher investment income earnings, lower debt service payments, and other revisions. General Fund disbursements have been revised downward by \$3.5 billion in FY 2024, mainly due to lower than expected spending to date which is projected to continue through the remainder of the fiscal year. The aggregate revisions leave an estimated General Fund surplus of \$3.5 billion in the current year that will be carried forward to further reduce the outyear budget gaps, which are now projected to total \$4.3 billion in FY 2025, \$9.5 billion in FY 2026 and \$7.7 billion in FY 2027.

Casting a shadow over the positive operating results are the looming risks of continued State funding pressures for additional asylum seeker assistance and another Federal spending deadline next month. While DOB's updated U.S. and New York economic outlooks have improved with a milder than originally forecasted economic downturn, significant downside risks remain related to forecast risk for January estimated payments and bonus related tax liability, and the potential for a weakening economy with continued price inflation, soaring oil prices, global unrest, continued wars and military action (see the "Economic Outlook" section herein). DOB continues to monitor tax collection results and economic conditions and will reevaluate the need for further revisions to the multi-year tax receipts forecast with the next quarterly update coinciding with the FY 2025 Executive Budget. To hedge against risks to receipts that may materialize later in the fiscal year or in FY 2025 the Financial Plan continues to carry a transaction risk reserve.

FY 2025 Budget Outlook

The projected General Fund budget gap in FY 2025 of \$4.3 billion, results from estimated spending growth exceeding the forecasted increase in resources available to support such growth.

In FY 2025, All Funds tax receipts are estimated to increase by \$2.4 billion (2.3 percent) over the current year estimate. State Operating Funds spending is currently projected to outpace tax receipts and is projected to increase by \$7 billion (5.7 percent) in FY 2025 compared to the estimated FY 2024 level. Much of the increase is attributable to the two largest programs, School Aid and Medicaid, which have recently experienced historic growth. Combined, these two programs have grown by nearly \$15 billion or 32 percent over the past 5 years through FY 2024. In FY 2025, Medicaid growth supported by State Funds is projected to total \$30.7 billion, an annual increase of \$2.9 billion or 10.5 percent from FY 2024 projections. School Aid spending for School Year (SY) 2025 is currently estimated at \$35.7 billion, an annual increase of \$1.3 billion or 3.8 percent above the SY 2024 level.



In addition, approximately \$580 million of the total \$1.9 billion in State funding committed to support the City of New York with shelter assistance to asylum seekers in the FY 2024 Enacted Budget, along with revisions herein, is included in the FY 2025 spending estimates. Any commitments of future State support beyond current assumptions will require the identification of resources to support the additional spending.

The Governor will propose a FY 2025 Executive Budget by January 16, 2024, that will include a plan to provide for balanced General Fund operations on a cash basis in FY 2025.

Mid-Year Revisions

The following table summarizes the General Fund revisions reflected in the Mid-Year Update to the Financial Plan followed by a summary. These revisions, as well as adjustments to State and Federal Special Revenue Funds and Capital Projects Fund, have been incorporated into projected receipts and disbursements throughout the Financial Plan.

FY 2024 MID-YEAR UPDATE GENERAL FUND REVISIONS SAVINGS/(COSTS) (millions of dollars)				
	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
FIRST QUARTERLY UPDATE SURPLUS/(GAP) ESTIMATE	0	(9,055)	(13,873)	(13,438)
Receipts	(226)	1,500	3,442	3,328
Tax Receipts	(1,058)	496	2,413	2,513
Debt Service	270	151	276	310
Miscellaneous/Federal Receipts	350	800	700	450
Transfers from Other Funds	212	53	53	55
Disbursements	3,490	1,520	1,130	1,152
Assistance and Grants	1,800	545	466	408
Agency Operations	476	880	657	636
Transfers to Other Funds	1,214	95	7	108
Use of/(Deposit to) Reserves	(3,264)	1,709	(225)	1,236
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	(3,264)	1,709	(225)	1,236
MID-YEAR UPDATE SURPLUS/(GAP) ESTIMATE	0	(4,326)	(9,526)	(7,722)
Other reserves include the impact of the changes to the reserve established for timing of PTET/PIT credits, as well as the carryforward of the current year estimated \$3.5 billion General Fund surplus to reduce the outyear budget gaps.				

Receipts Revisions

Tax Receipts. PIT receipts have been adjusted downward in FY 2024 by \$1.55 billion reflecting continued weakness in estimated payments through the first half of the fiscal year which are partly offset by marginally stronger withholding receipts. The net PIT revisions are partly offset by upward revisions in business taxes and consumption and use taxes, to reflect strong collections to date that exceed initial estimates. All Funds personal income tax receipts, the largest contributor to State resources, is projected to decline from the prior year level by 12.8 percent. Results to date continue to substantiate the annual decline.

Debt Service. Downward revisions to estimated debt service payments in each year of the plan period reflect refunding savings, lower than expected debt issuances, and lower bonded capital spending estimates.

Other Receipts/Transfers. Miscellaneous receipts reflect an upward revision consistent with investment income earnings to date, continued higher interest rates and overall cash balances, inclusive of reserves. The estimate for Federal earned revenue and reimbursements transferred to the General Fund have been increased based on experience and revised funding availability.

Disbursement Revisions

The Financial Plan reflects net downward revisions to disbursements compared to the First Quarterly Update across nearly all areas in each year of the Financial Plan period. The revisions reflect spending experience and changes to program assumptions, such as lower participation rates, delayed implementation and slower than projected phase-in of initiatives and program expansions. In addition, projected spending has been lowered to reflect a cautious estimate of disbursements, a practice that provides a cushion for potential receipts shortfalls and unanticipated costs that may materialize within the fiscal year. The reduction in spending estimates has no impact on statewide commitments to program expansion, investments, or operations, but rather reflect updated expectations for spending based on actual results. A summary of the largest revisions to spending estimates is provided below.

Medicaid. Recent favorable Federal rulemaking for Deferred Action for Childhood Arrivals (DACA) under the age of 21 combined with savings related to updated actuarial information and risk assessments for FY 2024 Medicaid Mainstream Managed Care (MMC) rates, retroactive to April 1, 2023, reduce Medicaid spending projections by \$2.9 billion through FY 2027.

Social Services. Spending estimates have been revised to reflect lower projected costs in childcare and adoption programs, a reduction in Supplemental Security Income (SSI) caseload, lower spending in the rental supplement program and Empire State Supportive Housing Initiative (ESSHI), and availability of Federal funds to support legal services for tenants facing eviction. In addition, spending estimates have been revised to reflect projected costs for Child Welfare and Public Assistance based on updated claiming experience and participation data.



Mental Hygiene. Lower spending is projected through FY 2025 as anticipated timing delays related to mental hygiene contract payments push costs into future years, as well as higher recoupment of State Aid recoveries delayed during the pandemic and reconciliations of funding offsets.

Education. Downward revisions reflect delays in the implementation of recent statewide universal full-day prekindergarten (SUFPK) expansions, slower spending than previously anticipated for competitive grant programs, and lower growth assumptions based upon an updated Personal Income Growth Index (PIGI) forecast.

Migrant Assistance. The Financial Plan has also been revised to include \$358 million in additional costs to support the City of New York with shelter assistance to asylum seekers above the roughly \$1.5 billion included in the FY 2024 Enacted Budget Financial Plan. The State has recently agreed to assist the City of New York with sheltering up to 2,000 people at the Floyd Bennett Field for up to one year pursuant to an agreement with the National Park Service. The Financial Plan has been revised to include the estimated rental and service costs totaling \$308 million in FY 2024 and 2025 the State will pay on behalf of the City of New York pursuant to a signed agreement. Any additional State reimbursement for shelter costs for any location included in future enacted budgets would drive additional State costs. The State is also providing State-owned land for the City of New York to establish and operate emergency shelter sites for up to 1,000 adult males at Creedmoor Psychiatric Center and recently increased National Guard support by 250 personnel dedicated to assist with case management services. The State has committed to an additional \$38 million for case management to help asylum seekers file paperwork to receive work authorization, including persons from Venezuela that the Federal government has designated under Temporary Protected Status to reduce wait time for legal work status, and \$12 million for infectious disease screenings and immunizations.

Agency Operations. Spending projections for agency operations have been lowered to account for timing adjustments for the State contributions to State University of New York (SUNY) university center endowments and statewide reductions in personal service and fringe benefit costs as agencies continue to face challenges with staff recruitment and retention.

Transfers to Other Funds. Routine delays and lower spending for capital projects funded with General Fund resources, as well as the timing of bond proceed reimbursements, result in lower Transfers to Capital Projects Funds.

GENERAL FUND FINANCIAL PLAN



General Fund Financial Plan

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

First, 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.

Second, the STAR program is funded from PIT receipts, with changes in the State-supported cost of the program affecting reported PIT receipts.

Lastly, beginning in FY 2022, the PTET program began affecting reported General Fund tax collections. The discussion and tables summarizing annual changes below generally exclude the impact of the PTET or show it distinctly. The operation of the PTET program is described under the heading, “PTET Financial Plan Impact” at the end of this section.

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

For a more comprehensive discussion of the State’s projections for tax receipts, miscellaneous receipts, disbursements, and transfers, presented on a State Funds and All Funds basis, see “State Financial Plan Multi-Year Projections” herein.



FY 2024 Financial Plan

The following table summarizes the projected annual change in General Fund receipts, disbursements, and fund balances from FY 2023 to FY 2024.

GENERAL FUND FINANCIAL PLAN (millions of dollars)				
	FY 2023 Actuals	FY 2024 Projected	Annual Change	
			Dollar	Percent
Opening Fund Balance	33,053	43,451	10,398	31.5%
Total Receipts	103,197	100,272	(2,925)	-2.8%
Receipts (Excluding PTET)	105,269	102,448	(2,821)	-2.7%
Taxes	96,018	93,897	(2,121)	-2.2%
Miscellaneous Receipts	3,609	4,151	542	15.0%
Federal Receipts	2,351	2,250	(101)	-4.3%
Non-Tax Transfers from Other Funds	3,291	2,150	(1,141)	-34.7%
PTET Receipts	(2,072)	(2,176)	(104)	-5.0%
PIT Credits	(17,016)	(14,936)	2,080	12.2%
Business Taxes	14,944	12,760	(2,184)	-14.6%
Total Disbursements	92,799	100,922	8,123	8.8%
Assistance and Grants	62,852	73,255	10,403	16.6%
State Operations	21,622	20,489	(1,133)	-5.2%
Transfers to Other Funds	8,325	7,178	(1,147)	-13.8%
Net Change in Operations	10,398	(650)	(11,048)	-106.3%
Closing Fund Balance	43,451	42,801	(650)	-1.5%
Statutory Reserves:				
Community Projects	25	23	(2)	
Contingency	21	21	0	
Rainy Day ¹	6,256	6,256	0	
Fund Balance Reserved for:				
Debt Management	2,355	2,436	81	
Economic Uncertainties	13,282	13,282	0	
Labor Settlements/Agency Operations	765	1,765	1,000	
Pandemic Assistance	245	0	(245)	
Undesignated Fund Balance	4,574	5,694	1,120	
Subtotal Excluding Settlements/PTET	27,523	29,477	1,954	
Fund Balance Reserved for:				
Extraordinary Monetary Settlements	1,570	1,142	(428)	
Timing of PTET/PIT Credits	14,358	12,182	(2,176)	

¹ Consists of the Rainy Day Reserve and Tax Stabilization Reserve.



Receipts

General Fund receipts, including transfers from other funds, are estimated to total \$100.3 billion in FY 2024, a decrease of \$2.9 billion (2.8 percent) from FY 2023.

General Fund tax receipts including transfers after payment of debt service are estimated to total \$90.2 billion in FY 2024, a decrease of \$10.8 billion (10.7 percent) from FY 2023 excluding the impact of PTET and debt prepayments. The decrease reflects the effects of softening economic conditions on PIT revenues, in addition to declines in Corporate Franchise Tax (CFT) receipts and estate tax receipts. The actual and planned prepayments of debt service due in future years reduce reported PIT receipts in the fiscal year in which the payments are made and increase PIT receipts in the fiscal years in which the debt service was originally scheduled to be paid. Debt prepayments reduce General Fund PIT receipts by \$4.1 billion in FY 2023 and increase PIT receipts \$3.2 billion in FY 2024. Including these prepayments, but excluding PTET, tax receipts are estimated to decrease by \$2.1 billion from FY 2023.

PIT receipts, excluding PTET and debt prepayments, are estimated to total \$59.7 billion in FY 2024, a decrease of \$10 billion (14.3 percent) from FY 2023. The decrease reflects reduced extension payments for tax year 2022 driven by a strong decline in nonwage income, coupled with declines in current estimated payments, final returns and delinquencies, offset by a decrease in total refunds primarily attributable to the expiration of the 2022 homeowner tax rebate credit.

Consumption/use tax receipts, excluding debt prepayments, are estimated to total \$18.1 billion in FY 2024, an increase of \$572 million (3.3 percent) from FY 2023. This increase reflects moderate growth in the sales tax base.

Business tax receipts, excluding PTET, are estimated at \$9.8 billion in FY 2024, a decrease of \$492 million (4.7 percent) from FY 2023. The decrease primarily reflects a decrease in CFT and Bank audit receipts to recent trend levels and a slight increase in refunds.

Other tax receipts, including transfers after payment of debt service on Clean Water/Clean Air (CW/CA) Bonds, are expected to total \$2.5 billion in FY 2024, a decrease of \$857 million from FY 2023. This is primarily due to the estate tax returning to typical trends following record collections in FY 2023, as well as a decline in real estate transfer tax receipts as the market continues to cool off.

Miscellaneous receipts are projected to increase by \$542 million from FY 2023 due to historically high investment income receipts associated with high interest rates and large fund balances associated with the timing of PTET receipts.



Non-tax transfers are estimated to total \$2.2 billion in FY 2024, a decrease of \$1.1 billion from FY 2023. The change is mainly attributable to the \$2 billion Transaction Risk Reserve which reduces transfers from other funds in FY 2024 and is partially offset by higher projected transfers from the Health Care Transformation, Mental Health Services, Tribal State Compact and Indigent Legal Services funds.

Disbursements

General Fund disbursements, including transfers to other funds, are expected to total \$100.9 billion in FY 2024, an increase of \$8.1 billion (8.8 percent) from FY 2023. The annual change in spending is in large part due to increased funding to fully fund Foundation Aid for schools, provide additional funding to hospitals, health care providers and workers, assist the City of New York with the influx of asylum seekers, and expended funding for many other programs and services. In addition, the expected expiration of the Enhanced Federal Medical Assistance Percentage (eFMAP) at the end of the third quarter of FY 2024, which has temporarily lowered State-share spending and increased the Federal share of Medicaid costs, drives higher spending in FY 2024.

Assistance and grants spending is estimated to total \$73.3 billion in FY 2024, an increase of \$10.4 billion from FY 2023. General Fund spending for education and health care represents nearly half of the assistance and grants spending growth. General Fund support for these programs is affected by the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds.

School Aid is estimated to increase by \$3.2 billion (12.6 percent) on a State fiscal year basis, primarily reflecting the final year of the phase-in of full funding of the current Foundation Aid formula, expansion of State-funded full-day prekindergarten programming for four-year-old children and assumed growth in expense-based aids.

Medicaid spending is projected to grow by \$1.7 billion due to investments in health care and provider reimbursement associated with the authorization to increase the State's minimum wage, offset by savings resulting from the transition of the pharmacy benefit from Managed Care to Medicaid Fee-for-Service, the phase down of the eFMAP extension through December 31, 2023, and actions to maintain spending within the Global Cap.

Other assistance and grants growth is primarily the result of additional assistance to the MTA to address operating shortfalls, initiatives and investments to improve mental health care services, access to affordable housing, additional support for public safety initiatives, wage increases, emergency rental and rental arrears assistance and landlord aid programs, including legal services for tenants facing eviction, and significant level of one-time funding to support asylum seekers services and assistance in the City of New York.



General Fund agency operations costs, including fringe benefits, are expected to total \$20.5 billion in FY 2024, a decrease of \$1.1 billion from FY 2023, driven primarily by a decline in General State Charges (GSCs) spending and FEMA reimbursements for prior year COVID related eligible spending. State Operations spending growth for executive agencies reflects efforts to assess lead risks and support lead abatement for housing across the State, modernize health reporting systems, conduct additional State Police recruiting classes, provide State matching funds for contributions to the endowments for SUNY's four university centers, increase inpatient beds in State-operated Psychiatric Centers, and provide additional enforcement to curb the illegal sale of cannabis. Additionally, the cost of deploying the National Guard to assist the City of New York with providing care for asylum seekers and other costs associated with development of Section 1115 Medicaid demonstration waivers increase spending in FY 2024. Judiciary spending is projected to increase in FY 2024 driven by increases to the assigned counsel rate for attorneys providing services to indigent persons. Fringe benefit costs are expected to decrease in FY 2024 primarily due to a \$920 million payment to the Revenue Bond Tax Fund (RHBTF) and the advancement of certain health insurance payments in FY 2023, partially offset by the increased costs of providing pension benefits to current and retired employees.

General Fund transfers to Other Funds are projected to total \$7.2 billion in FY 2024, a decrease of \$1.1 billion from FY 2023. The decline is mainly attributable to routine delays and lower spending for capital projects funded with General Fund resources, as well as the timing of bond proceed reimbursements, and lower Health Care Transformation and Dedicated Mass Transportation Trust Fund transfers. These declines are partially offset by increased transfers to SUNY for transformational initiatives at campuses that support innovation, help meet workforce needs, and provide student support.

FY 2024 Closing Balance

Excluding the PTET⁴ reserve for the timing of PTET/PIT credits and the reserve for extraordinary monetary settlements to fund existing commitments and projects, DOB projects the State will end FY 2024 with a General Fund cash balance of \$29.5 billion, an increase of nearly \$2 billion from the FY 2023 closing balance. The increase is mainly due to a planned increase for the reserves for labor settlements/agency operations and additional net resources expected to be available at year-end that are carried forward to reduce the budget gaps in subsequent years. The pandemic assistance reserves is expected to be exhausted in FY 2024 to fund planned commitments delayed from prior years.

⁴ Starting in FY 2022, the General Fund balance is affected by the PTET program. Please see the description under the heading "PTET Financial Plan Impact" for more information.



Cash Flow

State Finance Law authorizes the General Fund to borrow money temporarily from available funds held in the Short-Term Investment Pool (STIP). Loans to the General Fund are limited to a term not to exceed four months or the end of the fiscal year, whichever is shorter. The resources that can be borrowed by the General Fund are limited to available balances in STIP, as determined by the State Comptroller. Available balances include money in the State's governmental funds and a relatively small amount of other money belonging to the State that is held in internal service and enterprise funds, as well as certain agency funds. Several accounts in Debt Service Funds and Capital Projects Funds that are part of All Governmental Funds are excluded from the balances deemed available in STIP. These excluded funds consist of bond proceeds and money obligated for debt service payments.

The FY 2024 Enacted Budget continues to authorize short-term financing for liquidity purposes during the fiscal year. In doing so, it provides a tool to help the State manage cashflow, if needed, and more effectively deploy resources. Specifically, the authorization allows for the issuance of up to \$3 billion of PIT revenue anticipation notes which mature no later than March 31, 2024. It also allows the State to obtain up to \$1 billion in line of credit facilities, which may be drawn through March 31, 2024, subject to available appropriation. Neither authorization allows borrowed amounts to be extended or refinanced beyond their initial maturity. The Financial Plan does not assume the use of short-term financing for liquidity purposes during FY 2024. DOB evaluates cash results regularly and may adjust the use of notes and/or the line of credit based on liquidity needs, market considerations, and other factors.

DOB expects that the General Fund will have sufficient liquidity in FY 2024 to make all planned payments as they become due. The State continues to reserve money on a quarterly basis for debt service payments financed with General Fund resources. Money to pay debt service on bonds secured by dedicated receipts, including PIT bonds and Sales Tax Revenue bonds, continues to be set aside as required by law and bond covenants.



FY 2024 PROJECTED MONTH-END CASH BALANCES			
APRIL THROUGH SEPTEMBER (ACTUALS)/OCTOBER THROUGH MARCH (PROJECTED)			
(millions of dollars)			
	General Fund	Other Funds	All Funds
April 2023	46,939	24,949	71,888
May 2023	40,448	22,301	62,749
June 2023	44,184	26,590	70,774
July 2023	44,319	27,414	71,733
August 2023	42,520	27,254	69,774
September 2023	47,972	25,233	73,205
October 2023	47,114	23,622	70,736
November 2023	44,399	23,373	67,772
December 2023	48,648	24,097	72,745
January 2024	49,859	23,991	73,850
February 2024	46,259	25,269	71,528
March 2024	42,801	20,091	62,892



PTET Financial Plan Impact

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

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

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

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

FY 2024 MID-YEAR UPDATE GENERAL FUND IMPACT OF THE PASS THROUGH ENTITY TAX SAVINGS/(COSTS) (millions of dollars)						
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General Fund Impact	0	0	0	0	0	0
Tax Receipts ¹	16,430	(2,072)	(2,176)	(1,133)	(1,798)	(9,249)
PIT Credits	0	(17,016)	(14,936)	(12,717)	(11,884)	(8,371)
PTET Collections (Business Taxes)	16,430	14,944	12,760	11,584	10,086	(878)
Use of/(Deposit to) Reserve for PTET Refunds	(16,430)	2,072	2,176	1,133	1,798	9,249

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



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

In tax year 2021, taxpayers could not reduce their current estimated PIT payments for PTET, because enrollment in the PTET was not completed until late 2021 and affected taxpayers were not statutorily authorized to do so. PIT credits may be claimed on the tax return in the following fiscal year, or they can be reflected sooner through reductions in estimated payments.

Taxpayers recognized a substantial portion of PTET PIT credits through current estimated payments beginning tax year 2022 and are expected to continue this behavior in future years. FY 2023 PIT collections were reduced by credits for most tax year 2021 PTET collections (through extensions and refunds) and a portion of tax year 2022 PTET collections (through reductions in current estimated PIT payments).

In FY 2024, the State expects to continue to collect PTET and pay PIT credits connected with the program for tax years 2021 through 2023.

**FY 2024
STATE OPERATING
FUNDS SPENDING**



FY 2024 STATE OPERATING FUNDS SPENDING

STATE OPERATING FUNDS DISBURSEMENTS				
FY 2023 TO FY 2024				
(millions of dollars)				
	FY 2023	FY 2024	Annual Change	
	Actuals	Projected	\$	%
ASSISTANCE AND GRANTS	81,877	90,589	8,712	10.6%
School Aid (School Year Basis)	31,373	34,388	3,015	9.6%
DOH Medicaid	25,468	27,253	1,785	7.0%
Mental Hygiene (Gross) ¹	5,168	5,876	708	13.7%
Transportation	4,569	5,249	680	14.9%
Social Services	4,997	4,781	(216)	-4.3%
Higher Education	2,876	3,139	263	9.1%
Other Education	2,255	2,484	229	10.2%
All Other ²	5,171	7,419	2,248	43.5%
 STATE OPERATIONS/GENERAL STATE CHARGES	 31,393	 30,613	 (780)	 -2.5%
State Operations	21,190	21,743	553	2.6%
Executive Agencies	11,548	11,503	(45)	-0.4%
University Systems	6,926	7,304	378	5.5%
Elected Officials	2,716	2,936	220	8.1%
General State Charges	10,203	8,870	(1,333)	-13.1%
Pension Contribution	2,045	2,099	54	2.6%
Health Insurance	6,003	4,765	(1,238)	-20.6%
Other Fringe Benefits/Fixed Costs	2,155	2,006	(149)	-6.9%
 DEBT SERVICE	 10,481	 2,638	 (7,843)	 -74.8%
 TOTAL STATE OPERATING FUNDS	 123,751	 123,840	 89	 0.1%
Capital Projects (State and Federal Funds)	14,024	15,402	1,378	9.8%
Federal Operating Aid	82,687	88,422	5,735	6.9%
 TOTAL ALL GOVERNMENTAL FUNDS	 220,462	 227,664	 7,202	 3.3%

¹ Reflects mental hygiene spending with no adjustments for costs reported under the Medicaid Global Cap and/or OPWDD-related local share expenses that will be funded outside of the DOH Global Cap.

² All Other includes spending for certain recovery initiatives; reclassifications between financial plan categories; a reconciliation between school year and State fiscal year spending for School Aid; reconciliation for the net impact of the Mental Hygiene Stabilization Fund and OPWDD Local Share Adjustments related to the Medicaid Global Cap and various other functions.



State Operating Funds encompass the General Fund and a wide range of State activities funded from revenue sources outside the General Fund, including dedicated tax revenues, tuition, income, fees, and assessments. Activities funded with these dedicated revenue sources often have no direct bearing on the State's ability to maintain a balanced budget in the General Fund but are captured in State Operating Funds.

Assistance and Grants

Approximately two-thirds of State spending is for assistance and grants that includes payments to local governments, school districts, health care providers, managed care organizations, and other entities, as well as financial assistance to, or on behalf of, individuals, families, and not-for-profit organizations. School Aid and Medicaid account for half of total State Operating Funds spending.

Over the past two years, assistance and grants funding has increased substantially with enhanced funding for education, health care and nearly all other programs, as well a significant amount of spending for pandemic recovery assistance to support time-limited programs including the Emergency Rental Assistance Program (ERAP), the Landlord Rental Assistance Program (LRAP), assistance to excluded workers, small business assistance, funding for hospitals that are experiencing financial distress as a result of the COVID-19 pandemic, public utility arrears assistance, Healthcare/Direct Care Worker Bonuses, and other targeted initiatives. Most of the one-time pandemic related assistance concluded in FY 2023.

School Aid spending for SY 2024 is estimated at \$34.4 billion, excluding Federal prekindergarten grants, representing an annual increase of \$3.0 billion (9.6 percent). This annual growth is primarily driven by increased funding for Foundation Aid (\$2.6 billion), expense-based reimbursement programs (\$225 million), and the expansion of State-funded full-day prekindergarten programming for four-year-old children (\$150 million). The growth in Foundation Aid reflects the full funding of the current formula for the first time in its history, marking the final year of the three-year phase-in, and a minimum 3 percent annual increase to fully funded districts that would otherwise not receive a Foundation Aid increase under current law.

Department of Health (DOH) Medicaid assistance and grants spending, excluding the effect of the temporary eFMAP, is estimated at \$27.3 billion in FY 2024, an annual increase of 7.0 percent. Medicaid costs reported under the Global Cap are projected to increase by \$1.4 billion, consistent with the updated growth index. Higher spending is attributable to enrollment and medical cost inflation, increased rates to nursing homes, increased homecare wages, expanded access to health coverage, and higher provider reimbursements. The remaining growth is attributable to costs reported outside the Global Cap and is mainly driven by minimum wage for health care providers (\$190 million) and financial relief to counties and the City of New York associated with full coverage of the local share of spending growth (\$182 million). A portion of Medicaid-related expenses of Office for People with Developmental Disabilities (OPWDD) will be funded outside of the DOH Global Cap to provide spending room for healthcare worker bonus payments and other initiatives.



FY 2024 STATE OPERATING FUNDS SPENDING

State Medicaid spending is also affected by the Federal government's increased share of Medicaid funding through eFMAP. Beginning January 1, 2020, the Federal government increased its share by 6.2 percent, which will be phased out by the end of the 2023 calendar year. Beginning April 1, 2023, eFMAP started being reduced for each of the three quarters, 5 percent through June 30, 2.5 percent through September 30, and 1.5 percent through December 31. The estimated State benefit of the eFMAP in FY 2023 and FY 2024 is \$3.7 billion and \$1.6 billion, respectively. State-share savings from eFMAP have and continue to be used to offset increased costs associated with persistently elevated COVID-19 related enrollment, asylum seekers services and assistance, and lost Medicaid Redesign Team II (MRT II) savings due to Federal restrictions regarding program restructuring while the eFMAP remained in place. These costs and most of the eFMAP are outside of the Global Cap and are funded through the Mental Hygiene Stabilization Fund.

Mental Hygiene spending growth provides increased support for targeted investments in services to ensure individuals with developmental disabilities, mental illness, substance use disorders and problem gambling have appropriate access to care. The increases include continued support for prior year initiatives, such as implementation of the nationwide 988 Suicide and Crisis Lifeline, OPWDD housing subsidy enhancements, and Office of Mental Health (OMH) residential investments. Additional funding is included for a 4 percent human services Cost-of-Living Adjustment (COLA), new costs associated with indexing the minimum wage to inflation, establishing and operating 3,500 new OMH residential units, increased support for youth suicide prevention programs and other evidence-based programs serving children, and enhanced mental health services in schools.

Spending for transportation is projected to increase significantly due to one-time funding to the MTA to address extraordinary financial impacts resulting from the pandemic (\$305 million, of which \$5 million is dedicated to the MTA's Outer Borough Transit Account), increases to upstate transit operating aid and forecasted increases in dedicated receipts that are collected by the State and remitted to the various transit systems. In FY 2024, spending is expected to grow by \$581 million (including one-time State assistance) to the MTA, \$33 million for non-MTA downstate transit systems, and \$38 million for upstate transit systems. The remaining increases reflect a new Innovative Mobility Initiative for non-MTA transit systems and funding for the State share of operating costs for the Gateway Development Commission.

Social Services sending is projected to decline due to FY 2023 payments for child welfare services claims that had built up over several years, as well as a decline in emergency rental assistance and landlord aid programs. Excluding the timing of these payments, social services spending is projected to increase due to services and assistance to the City of New York for asylum seekers in FY 2024, increases in childcare assistance due to an expanded subsidy eligibility, increased reimbursement for childcare providers and their workforce, and the creation of an employer-supported childcare pilot program. Other Social Services spending increases include investments in permanency resource centers and kinship services, the consolidation of the Empire State and Advantage Afterschool programs under Office of Children and Family Services (OCFS), assistance for foster care agencies adapting to Federal requirements, the indexing of the minimum wage and a 4 percent COLA for the human services workforce, and legal services for tenants facing eviction.



FY 2024 STATE OPERATING FUNDS SPENDING

Higher education spending is projected to grow by 9.1 percent in FY 2024, primarily reflecting estimated increases in spending for student financial aid programs, including the continued expansion of Tuition Assistance Program (TAP) for part-time students in degree-granting programs as well as students enrolled in nondegree workforce credentialing programs at public institutions, and increased operating support for City University of New York (CUNY) senior colleges.

Increased funding for other education programs largely reflects the continued impact of an 11 percent SY 2023 COLA for special education program tuition rates and the return of enrollment in such programs to pre-pandemic levels, and a new State-funded initiative to incentivize qualifying low-income public and nonpublic schools to participate in the Community Eligibility Provision (CEP) program, allowing all students in those schools to eat breakfast and lunch at no charge regardless of their families' income.

Other assistance and grants spending growth includes additional funding for public health; energy affordability; and criminal justice programs including Aid to Prosecution, Aid to Defense, Alternative to Incarceration (ATI), Gun Involved Violence Elimination (GIVE) programs, pretrial services, discovery reform funding, and anti-Fentanyl innovation grant funding. The FY 2024 Enacted Budget also provided additional funding for immigration legal services and combating biased-based crimes. In addition, reclassifications and reconciliations also impact spending primarily related to the Mental Hygiene Stabilization Fund and School Aid funding.



State Operations/GSCs

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

Operational spending for executive agencies is affected by the timing of Federal reimbursement for prior year State costs incurred for pandemic response and recovery efforts; and the payment of salary increases pursuant to existing contracts, including retroactive salary increases. FY 2024 spending growth includes increased spending to support asylum seekers services and assistance efforts, State Police recruiting classes, lead abatement, the opening of new inpatient beds in State-operated Psychiatric Centers, and additional enforcement to curb the illegal sale of cannabis.

University systems spending growth in FY 2024 reflects expected State payments related to the establishment of a \$500 million program to match new philanthropic contributions to the endowments of SUNY's university centers. Among other purposes, the earnings on these funds will provide long-term support for campus operations, student scholarships, endowed professorships, innovative research, and the development of new academic fields. It also includes a one-time investment of \$75 million for transformational initiatives across all SUNY campuses that support innovation, help meet the workforce needs of the future, and provide needed supports to students. In addition, the Financial Plan includes \$163 million in new recurring operating aid support for SUNY State-operated campuses in FY 2024.

The operating costs for the offices of independently elected officials (Attorney General, Comptroller, Judiciary, and Legislature) are projected to increase by a combined \$220 million (8.1 percent). The increase is primarily due to planned increases for personnel and contract costs. The FY 2024 Enacted Budget also increased the assigned counsel rate for attorneys providing services to indigent persons.

The decline in General State Charges (GSCs) is mainly due to lower projected health insurance in FY 2024. In FY 2023, the State made a \$920 million payment to the State's Retiree Health Insurance Trust Fund and advanced payments for future health insurance obligations. These one-time payments in FY 2023 partially offset the cost increases for health insurance and workers' compensation claims, driven by medical cost inflation and increases in the average weekly wage.

OTHER MATTERS AFFECTING THE FINANCIAL PLAN



General

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

- Financial Plan Projections
- Federal Risks
- Major Operating Programs
- State Labor Force
- Pension Contributions
- State Debt
- Localities and Authorities
- Other Risks and Ongoing Concerns

Financial Plan Projections

The Financial Plan is subject to economic, social, financial, political, public health, and environmental risks and uncertainties, many of which are outside the ability of the State to predict or control. The projections of receipts and disbursements in the Financial Plan are based on reasonable assumptions at the time they were prepared. DOB is unable to provide any assurance that actual results will not differ materially and adversely from these projections.

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

The forecast of non-tax receipts and other available resources assumes various transactions will occur as planned, including, but not limited to: receipt of Federal aid as projected; certain payments from public authorities; revenue sharing payments under the Tribal-State Compacts and transfer of available fund balances to the General Fund.



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

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. Furthermore, certain adverse decisions may not meet the materiality threshold to warrant a description herein but, in the aggregate, could still negatively affect the forecasts and projections contained in the Financial Plan.

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

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



Federal Risks

The amount and composition of Federal funds received by the State have changed over time because of legislative and regulatory actions at the Federal level and will likely continue to change. The Financial Plan may also be adversely affected by other Federal government actions including audits, disallowances, changes to Federal participation rates or other Medicaid rules, and discretionary spending reductions. Any significant reductions in Federal aid could have a materially adverse impact on the Financial Plan. Health care and human services are the notable areas for potential changes in Federal funding.

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

In September 2022, the State requested \$13.5 billion in new Federal Medicaid funding to address health disparities exacerbated by the COVID-19 pandemic. If approved by Centers for Medicare & Medicaid Services (CMS), the funding would help support social, physical and behavioral health care services throughout the State. The qualification, however, is that this request may require additional State resources to draw down funding, as the State may be unable to identify sufficient Designated State Healthcare Programs (DSHP) to match the full Federal allocation. Fiscally, the request could also be scaled to the size of existing funding match and/or new State resources could be made available.

Federal Debt Limit. Periodically, Congress needs to act to increase or suspend the debt limit to avoid delaying payments and/or defaulting on debt obligations. A Federal government default on payments, particularly for a prolonged period, could have a materially adverse effect on national and state economies, financial markets, and intergovernmental aid payments. Specific effects on the Financial Plan resulting from a future Federal government default are unknown and impossible to predict. However, data from past economic downturns suggests that the State's revenue loss could be substantial if there was an economic downturn due to a Federal default.

A payment default by the Federal government may also adversely affect the municipal bond market. Municipal issuers, including the State and its public authorities and localities, could face higher borrowing costs and impaired access to capital markets. This would jeopardize planned capital investments and projects. Additionally, the market for and market value of outstanding municipal obligations, including municipal obligations of the State and its public authorities, could be adversely affected.

Federal Tax Law Changes. The Tax Cuts and Jobs Act of 2017 (TCJA) made major changes to the Federal Internal Revenue Code, most of which were effective in tax year 2018. The TCJA made extensive changes to Federal PIT, corporate income taxes, and estate taxes. One key impact of the TCJA on New York State taxpayers is the \$10,000 limit on the deductibility of State and Local Tax (SALT) payments, which, until its scheduled expiration after 2025, represents a large increase in the State's effective tax rate relative to historical experience. The Financial Plan estimates of tax receipts assume the SALT deduction cap is not extended or modified after 2025.



Major Operating Programs

Statutory Growth Caps for School Aid and Medicaid

In FY 2012, the State began utilizing 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.

School Aid. The School Aid growth cap is intended to limit the growth in School Aid to the annual growth in State Personal Income, as calculated in PIGI. The statutory PIGI for School Aid limits School Aid increases to no more than the average annual income growth over a ten-year period. In certain years, the authorized School Aid increases exceeded the indexed levels. The SY 2024 increase of \$3.0 billion (9.6 percent) is above the indexed PIGI rate of 4.2 percent. In SY 2025 and beyond, School Aid is projected to increase in line with the rate allowed under the School Aid growth cap.

Medicaid. Over 80 percent of DOH State Funds Medicaid spending growth is subject to the Global Cap. Prior to FY 2023, the Global Cap was previously calculated using the ten-year rolling average of the medical component of the consumer price index (CPI) for all urban consumers and thus allowed for growth attributable to increasing costs, though not increasing utilization. To accommodate growth in factors not indexed under the prior Global Cap, beginning in FY 2023, the allowable spending growth for activities under the Global Cap is set at the five-year rolling average of health care spending, using projections from the CMS Actuary. The FY 2024 Enacted Budget incorporates multi-year revisions to the index consistent with updated CMS Actuary projections issued on March 28, 2022.

The statutory provisions of the Global Cap grant the Commissioner of Health (the "Commissioner") certain powers to limit Medicaid disbursements to the level authorized by the Global Cap and allow for flexibility in adjusting Medicaid projections to meet unanticipated costs resulting from a disaster. The Commissioner's powers are intended to limit the annual growth rate to the levels set by the Global Cap for the then-current fiscal year, through actions which 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. Additional State-share Medicaid spending, outside of the Global Cap, includes State costs for the takeover of Medicaid growth from local governments and reimbursement to providers for increased minimum wage costs. It should be further noted that General Fund Medicaid spending remains sensitive to revenue performance in the State's HCRA fund that finances a portion of DOH State-share Medicaid costs.



Since the enactment of the Global Cap, the portion of actual State Funds Medicaid spending subject to the Global Cap has remained at or below indexed levels. However, in certain fiscal years, DOH has taken management actions, including adjustments to the timing of Medicaid payments consistent with contractual terms, to ensure compliance with the Global Cap. Similarly, in response to initial delays in the Federal approval of planned FY 2022 through FY 2024 State Directed Payments (DPT), the State advanced over \$1 billion in state-only payments to certain providers to help them cover their immediate cash flow needs. These State payments were expected to be reimbursed to the State by the providers upon their receipt of Federal DPT funds during FY 2024. While all Federal approvals have been granted with respect to those Federal DPT funds, actual reimbursement of the State could be delayed beyond FY 2024.

Public Health Insurance Programs/Public Assistance

Historically, the State has experienced growth in Medicaid enrollment and public assistance caseloads during economic downturns due mainly to increases in unemployment. Many people who were laid off or otherwise experienced a decrease in family income in 2020 and 2021 due to the COVID-19 pandemic became qualifying enrollees and began to participate in public health insurance programs such as Medicaid, Essential Plan (EP), and Child Health Plus (CHP). Participants in these programs remain eligible for coverage for 12 continuous months regardless of changes in employment or income levels that may otherwise make them ineligible. Estimated costs for increased enrollment are budgeted in the Financial Plan through FY 2025. Beginning in June of 2023, the State began reprocessing eligibility determinations for approximately 9 million public health insurance enrollees to be completed over a fourteen-month period, consistent with CMS requirements.

Currently, only non-citizens with certain immigration statuses are eligible for Federal and/or State benefits, including those “Permanently Residing Under Color of Law” (PRUCOL). While the term PRUCOL is not an immigration status, it is a public benefit category used by the Office of Temporary and Disability Assistance (OTDA) for the purposes of determining eligibility for Safety Net Assistance (SNA) and by DOH for determining which non-citizens may be eligible for Medicaid. Administrative actions were taken to align the OTDA and DOH definitions of PRUCOL. As a result, more households may be eligible for SNA, increasing State costs.

Extraordinary Aid to Hospitals

The pandemic further stressed the financial stability of hospitals responsible for supporting medical needs in underserved communities across the State, including those with higher rates of uninsured individuals and government payor mix. Accordingly, the FY 2024 Enacted Budget committed an additional \$500 million in one-time resources in FY 2024, in addition to \$984 million in ongoing annual base support, to strengthen the financial position of certain financially distressed providers. 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, creates the potential for increased cost pressure within the Financial Plan should the State continue to assist hospitals.



Opioid Settlement Fund

The Attorney General (AG) and Department of Financial Services (DFS) have reached significant opioid related settlements with several corporations for their roles in helping fuel the opioid epidemic. As a result of the settlements, the State and its subdivisions are expected to receive payments over multiple years extending through 2040 which total more than \$2.6 billion. A portion of this total will be paid directly to localities under the terms of the settlements, with the remainder paid to the State. The Financial Plan will be updated pending confirmation of the timing and value of the share of the settlements that the State will receive.

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

Money in the Opioid Settlement Fund must be kept separate and not commingled with any other funds and may only be expended following an appropriation consistent with State statute and the terms of any applicable statewide opioid settlement agreement. Detailed descriptions of prior settlements are available in previous Financial Plan publications.



State Labor Force

Labor Negotiations and Agreements

The State negotiates multi-year collective bargaining agreements with its unionized workforce that impact personal service and fringe benefit costs. The State’s agreement with the Civil Service Employees Association (CSEA) extends through FY 2026. Similarly, the State reached agreements with Public Employees Federation (PEF) and United University Professions (UUP). The agreement with PEF runs from FY 2024 to FY 2026 and will provide 3 percent across the board salary increases for each year of the contract and a \$3,000 bonus in FY 2024. The agreement with UUP runs from FY 2023 to FY 2026 and will provide a 2 percent across the board salary increase in FY 2023 and 3 percent across the board salary increases from FY 2024 to FY 2026. The agreement with UUP will also provide a \$1,500 bonus to employees in FY 2025 and FY 2026.

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

UNION LABOR CONTRACTS											
	Contract Period	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
CSEA	FY 2022 - FY 2026	2%	2%	2%	2%	2%	2%	2%	3%	3%	3%
PEF	FY 2020 - FY 2023	2%	2%	2%	2%	2%	2%	2%	3%	3%	3%
UUP	AY 2017 - AY 2022	2%	2%	2%	2%	2%	2%	2%	3%	3%	3%
DC-37	FY 2022 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
GSEU	AY 2020 - AY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
PBANYS	FY 2020 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
NYSTPBA	FY 2019 - FY 2023	1.5%	1.5%	2%	2%	2%	2%	2%	TBD	TBD	TBD
NYSPIA	FY 2019 - FY 2023	1.5%	1.5%	2%	2%	2%	2%	2%	TBD	TBD	TBD
CUNY	AY 2018 - AY 2023	2%	1.5%	2%	2%	2%	2%	2%	TBD	TBD	TBD
Council 82	FY 2017 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
NYSCOPBA	FY 2017 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD

The Judiciary has contracts in place with all 12 unions represented within its workforce, which include CSEA, the New York State Supreme Court Officers Association, the New York State Court Officers Association, the New York State Court Clerks Association, and eight other unions. These contracts cover a five-year period from FY 2022 through FY 2026 with terms consistent with the CSEA agreement.



Pension Contributions

Overview

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

New York State Retirement and Social Security Law (RSSL) Section 11 directs the actuary for NYSLRS to provide regular reports on the System's experience and to propose assumptions and methods for the actuarial valuations. Employer contribution rates for NYSLRS are determined based on investment performance in the Common Retirement Fund and actuarial assumptions recommended by the Retirement System's Actuary and approved by the State Comptroller. Pension estimates are based on the actuarial report issued in August 2023.

On August 31, 2023, the Comptroller announced an increase in employer contribution rates for both ERS and PFRS which will impact payments in FY 2025. The average employer contribution rate for ERS increased from 13.1 percent to 15.2 percent of payroll, and the average employer contribution rate for PFRS increased from 27.8 percent to 31.2 percent of payroll. The increase in rates was primarily attributed to -4.14 percent return in the Common Retirement Fund, salary increases for active members and administrative expenses. In addition, there was a discretionary 0.6 percent increase in the ERS rate and 1.0 percent increase in the PFRS rate due to understating certain liabilities in the previous billing rates.

As a result of the increases in the employer contribution rates, participants in the Contribution Stabilization Program, which include the State, will have the option to amortize a portion of their FY 2025 ERS and PFRS liability over a period of ten years. The amounts eligible for amortization are to be determined by the System's Actuary and will be reflected in the employer's estimate. The Financial Plan does not assume the use of amortization nor the use of any eligible amounts in the pension reserve fund at this time.

The Financial Plan reflects the actuarial changes approved by the Comptroller, including ERS/PFRS pension estimates of \$1.8 billion for FY 2024 based on the October 2023 estimate provided by the Actuary. Approximately \$77 million in pension interest savings was achieved from the payment of the State's FY 2024 ERS/PFRS bill in May 2023.

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



The FY 2024 Enacted Budget included legislation that modified the requirements when awarding an accidental disability benefit when the disability was related to the heart, for all NYSLRS members. Furthermore, it enhanced the death and disability benefit paid to PFRS members in the event of incapacity or death due to heart disease. The Financial Plan reflects the cost to the changes which are estimated to be \$14.6 million in FY 2024 and approximately \$2.1 million annually thereafter.

Estimates for FY 2025 and beyond are developed by DOB. The Comptroller does not forecast pension liability estimates for the later years of the Financial Plan. DOB's forecast assumes growth in the salary base consistent with collective bargaining agreements and a lower rate of return compared to the current assumed rate of return by NYSLRS.

Contribution Stabilization Program

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

EMPLOYEE RETIREMENT SYSTEM AND POLICE AND FIRE RETIREMENT SYSTEM IMPACTS OF AMORTIZATION ON PENSION CONTRIBUTIONS (millions of dollars)									
Fiscal Year	Statewide Pension Payments ¹					Rates for Determining (Amortization Amount) / Excess Contributions			
	Normal Costs	(Amortization Amount) / Excess Contributions	Repayment of Amortization	Total Statewide Pension Payments	Interest Rate on Amortization Amount (%) ²	System Average Normal Rate ³		Amortization Threshold (Graded Rate)	
						ERS (%)	PFRS (%)	ERS (%)	PFRS (%)
2021 ⁴	1,827.2	0.0	1,350.3	3,177.5	1.33	14.1	24.4	14.1	24.4
2022 ⁵	2,107.8	0.0	151.3	2,259.1	1.76	15.8	28.3	15.1	25.4
2023	1,550.9	266.4	0.0	1,817.3	3.61	11.4	27.0	14.1	26.4
2024 Est.	1,799.6	25.4	0.0	1,825.0	4.85	13.1	27.8	13.1	27.4
Projected by DOB ⁶									
2025	2,171.0	0.0	0.0	2,171.0	TBD	15.2	31.2	14.1	28.4
2026	2,521.7	0.0	0.0	2,521.7	TBD	16.9	32.5	15.1	29.4
2027	3,272.1	0.0	0.0	3,272.1	TBD	19.4	33.7	16.1	30.4

¹ Pension Contribution values in this table do not include pension costs related to the ORP, VDC, and TRS for SUNY and SED, whereas the projected pension costs in other Financial Plan tables include such pension disbursements.

² Interest rates are determined by the Comptroller based on the market rate of return on comparable taxed fixed income investments (e.g., Ten-Year Treasuries). The interest rate is fixed for the duration of the ten-year repayment period.

³ The system average normal rate represents system-wide amortization-eligible costs (i.e. normal and administrative costs, as well as the cost of certain employer options) as a percentage of the system's total salary base. The normal rate does not include the following costs, which are not eligible for amortization: Group Life Insurance Plan (GLIP) contributions, deficiency contributions, previous amortizations, incentive costs, costs of new legislation in some cases, and prior-year adjustments. "(Amortization Amount) / Excess Contributions" are calculated for each employer in the system using employer-specific normal rates, which may differ from the system

⁴ Includes \$918.1 million in prior year (non-Judiciary) amortization balances under the Contribution Stabilization Program. The prepayment eliminates the State's repayment obligations through FY 2026, and results in roughly \$65 million interest savings over the financial plan period.

⁵ The Judiciary paid off their entire prior year amortization balance in FY 2022 eliminating their repayment obligation through FY 2026 resulting in approximately \$8.4 million in interest savings over the financial plan period.

⁶ Outyear projections are prepared by DOB. The retirement system does not prepare, or make available, outyear projections of pension

The "Normal Costs" column shows the State's underlying pension cost in each fiscal year before the effects of the Contribution Stabilization Program. The "(Amortization Amount)/Excess Contributions" column shows amounts amortized or the excess contributions paid into the pension reserve account. The "Repayment of Amortization" column provides the amount paid in principal and interest towards the outstanding balance on prior-year amortizations. The "Total Statewide Pension Payments" column provides the State's actual or planned pension contribution, including amortization. The "Interest Rate on Amortization Amount (%)" column provides the interest rate at which the State will repay the amortized contribution, as determined by OSC. The remaining columns provide information on the normal rate and graded rate, which are used to determine the maximum allowed amortization amount or the mandatory excess contributions amount for a given fiscal year.



Other Post-Employment Benefits (OPEB)

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



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 finances much of its capital spending, in the first instance, from the General Fund or STIP, which it then reimburses 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 in Federal tax law relating to the taxation of interest on municipal bonds, may affect the market for outstanding State-supported and State-related debt.

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

Debt Reform Act Limit

The Debt Reform Act of 2000 ("Debt Reform Act") restricts the issuance of State-supported debt funding to capital purposes only and 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 2023).

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

As shown in the following tables, actual levels of debt outstanding and debt service costs are in compliance with the statutory caps. From April 1, 2000 through March 31, 2023, the State has issued new debt resulting in \$36.7 billion of debt outstanding subject to the debt limit. This is approximately \$22.7 billion below the statutory debt limitation. In addition, the debt service costs on this new debt totaled \$3.8 billion in FY 2023, or roughly \$7.8 billion below the debt service limit.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

DEBT OUTSTANDING CAP (millions of dollars)		
	Dollar	Percent
Personal Income (CY 2022) ¹	1,483,802	
Max. Allowable Debt Outstanding	59,352	4.00%
Debt Outstanding Subject to Cap	36,696	2.47%
Remaining Capacity	22,656	1.53%

¹ Bureau of Economic Analysis (BEA).

DEBT SERVICE CAP (millions of dollars)		
	Dollar	Percent
All Funds Receipts (FY 2023)	233,060	
Max. Allowable Debt Service	11,653	5.00%
Debt Service Subject to Cap	3,832	1.64%
Remaining Capacity	7,821	3.36%

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, State-supported debt issued in FY 2021 and FY 2022 was not limited to capital purposes and is not counted towards the statutory caps on debt outstanding and debt service.

Following this temporary two-year suspension as a result of the COVID-19 pandemic, the provisions of the Debt Reform Act were reinstated for State-supported debt issued in FY 2023 and beyond. One limited exception to the Debt Reform Act remains for issuances undertaken by the State for MTA capital projects which may be issued with maximum maturities longer than 30 years. This allows bonds to be issued over the full useful life of the assets being financed, subject to Federal tax law limitations, and is consistent with the rules that would have been in effect if the projects had been directly financed by the MTA.

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, in part reflecting the statutory suspension of the debt caps during FY 2021 and FY 2022.

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 \$22.7 billion in FY 2023 to a low point of \$4.0 billion in FY 2028. This calculation includes the estimated impact of funding capital commitments with State bonds. The debt service on State-supported debt subject to the statutory cap is projected at \$2.5 billion in FY 2024, or roughly \$8.7 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	Supported Debt Outstanding
FY 2023	\$1,483,802	4.00%	59,352	36,696	22,656	2.47%	1.53%	19,215	55,911
FY 2024	\$1,538,920	4.00%	61,557	39,840	21,717	2.59%	1.41%	18,781	58,621
FY 2025	\$1,594,885	4.00%	63,795	46,573	17,222	2.92%	1.08%	17,904	64,477
FY 2026	\$1,663,824	4.00%	66,553	53,938	12,615	3.24%	0.76%	17,094	71,032
FY 2027	\$1,734,667	4.00%	69,387	61,964	7,423	3.57%	0.43%	16,364	78,328
FY 2028	\$1,808,180	4.00%	72,327	68,348	3,979	3.78%	0.22%	15,715	84,063

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 2023	\$233,060	5.00%	11,653	3,832	7,821	1.64%	3.36%	1,724	5,556
FY 2024	\$224,559	5.00%	11,228	2,524	8,704	1.12%	3.88%	3,819	6,343
FY 2025	\$219,595	5.00%	10,980	2,277	8,703	1.04%	3.96%	4,786	7,063
FY 2026	\$222,170	5.00%	11,108	3,286	7,822	1.48%	3.52%	3,978	7,264
FY 2027	\$223,669	5.00%	11,183	3,605	7,578	1.61%	3.39%	4,123	7,728
FY 2028	\$233,955	5.00%	11,698	5,070	6,628	2.17%	2.83%	2,979	8,049

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

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

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



Debt Cap Changes

Changes in the State’s available debt capacity reflect personal income forecast adjustments, debt amortizations, and bond sale results. The decline in personal income estimates for the Mid-Year Update to the Financial Plan decreases outyear debt capacity. The reduction in debt capacity is offset by bond sale adjustments, as shown in the table below, which represent revisions to bond issuances that take into consideration future capital underspending and expected bond sale results. Bond sale adjustments also reflect actual issuances in FY 2024 and reductions in debt as a result of legal defeasances and bond tenders to date. Debt capacity also reflects the suspension of the Debt Reform Act for FY 2021 and FY 2022 issuances in response to the COVID-19 pandemic, as discussed previously. The State may adjust capital spending priorities and debt financing practices from time to time to preserve available debt capacity and stay within the statutory limits, as events warrant.

DEBT OUTSTANDING SUBJECT TO CAP ¹						
REMAINING CAPACITY SUMMARY						
(millions of dollars)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Projected	Projected	Projected	Projected	Projected
Enacted Budget	24,767	19,258	14,118	9,819	5,143	3,725
Personal Income Forecast Update	(2,111)	(1,720)	(2,038)	(2,251)	(2,370)	(2,475)
Capital Adds/Bond Sale Adjustments	0	1,107	2,521	3,056	2,857	2,483
Defeasance	0	3,072	2,621	1,991	1,793	246
Mid-Year Update	22,656	21,717	17,222	12,615	7,423	3,979

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



Localities and Authorities

Financial Condition of New York State Localities

The State's localities rely in part on State aid to balance their budgets and meet their cash requirements. As such, unanticipated financial needs among localities can adversely affect the State's Financial Plan projections. Localities outside the City of New York, including cities and counties, have also experienced financial problems, and have been allocated additional State assistance during the last several State fiscal years. The Financial Restructuring Board for Local Governments (the "Restructuring Board") aids distressed local governments by performing comprehensive reviews and providing grants and loans on the condition of implementing recommended efficiency initiatives. For additional details on the Restructuring Board, please visit frb.ny.gov.

MTA

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

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

The COVID-19 pandemic caused severe declines in MTA ridership and traffic in 2020, and ridership remains significantly below pre-pandemic levels. To offset operating losses to MTA's Financial Plan from the estimated fare, toll, and dedicated revenue loss attributable to the COVID-19 pandemic, significant Federal operating aid has been provided to the MTA from the Coronavirus Aid, Relief, and Economic Security (CARES) Act (\$4 billion), Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (\$4.1 billion), and the American Rescue Plan (ARP) Act (\$7 billion). The MTA also borrowed \$2.9 billion through the Federal Reserve's Municipal Liquidity Facility (MLF).



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

In the FY 2024 Enacted Budget, the State took substantial action to provide the MTA with additional operating revenues dedicated to help solve the MTA's fiscal crisis due to the effects of the pandemic. This includes an increase in the metropolitan commuter transportation mobility tax (MCTMT) in the City of New York, a one-time State subsidy of \$300 million, an increase in the City of New York's contribution to the MTA for the costs of paratransit services, and directing a portion of future casino revenues to the MTA.

Risks to the MTA's current financial projections 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. If additional resources are provided by the State in future years, either through additional subsidies or new revenues, it could have a material and adverse impact on the State's Financial Plan.



Other Risks and Ongoing Concerns

Climate Change

Overview

Climate change poses significant threats to physical, biological, and economic systems in New York and around the world. Hazards and risks related to climate change for the State include, among other things, rising sea levels, increased coastal flooding and related erosion hazards, intensifying storms and wildfires, and more extreme heat. The immediate and long-term effects of climate change could adversely impact the Financial Plan in the current year or in future years. To mitigate and manage these impacts, the Federal government, the State, municipalities, and public utilities continue to undertake a variety of actions to reduce greenhouse gas emissions and adapt existing infrastructure to the changing environment. However, given the size and scope of potential disruptions, there can be no assurance that such efforts will be adequate or timely enough to mitigate the most damaging effects of climate change.

Consequences of Climate Change

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

Rating agencies are incorporating Environmental, Social, and Governance (ESG) factors into their credit analysis for the State and other issuers. Rising sea levels and their effect on coastal infrastructure have been identified as the primary climate risks for the northeastern United States, including New York State. These risks are heightened by population and critical infrastructure concentration in coastal areas. The release of issuer ESG scores by the rating agencies does not cause a change in the State's overall credit ratings, which are based on financial information in addition to the ESG component. Climate change risks increasingly fall within the maximum maturity term of current outstanding bonds of the State, its public authorities, and municipalities. State bonds may generally be issued with a term of up to 30 years under State statute.



State Response to Climate Change

The State is participating in efforts to reduce greenhouse gas emissions to mitigate the risk of severe impacts from climate change. In 2019, the Climate Leadership and Community Protection Act (CLCPA) was signed into law. The CLCPA set the State on a path toward developing regulations to reduce statewide greenhouse gas emissions by 40 percent below the 1990 level by 2030, and 85 percent below the 1990 level by 2050. Additionally, in accordance with the CLCPA, the State plans to require a minimum of 70 percent of electricity to be generated from renewable sources by 2030 and to fully transition its electricity sector away from carbon emissions by 2040. Several factors may impact the ability to achieve these goals, and, therefore, no assurances can be made that such goals will be met.

The CLCPA created the Climate Action Council (CAC), which was tasked with developing a Scoping Plan with recommendations to reduce greenhouse gas emissions, increase renewable energy usage, and promote climate justice. The CAC approved and adopted the final Scoping Plan on December 19, 2022, which recommended, among other actions, that the State develop a cap-and-invest program to limit greenhouse gas emissions. The State is currently advancing an economywide cap-and-invest program that establishes a declining cap on greenhouse gas emissions, while seeking to limit potential costs to economically vulnerable New Yorkers, invest proceeds in programs that drive emissions reductions in an equitable manner, and maintain the competitiveness of New York businesses and industries. Pursuant to the CLCPA, the Department of Environmental Conservation is required to promulgate rules and regulations that are consistent with meeting the CLCPA's statewide greenhouse gas emission limits.

New York's electricity system is already part of a regional cap-and-invest program, the Regional Greenhouse Gas Initiative (RGGI). Since RGGI began operation in 2008, the program has helped reduce greenhouse gases from power plants by more than half and raised over \$6.7 billion to support cleaner energy solutions amongst its 12 participating states.

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

- Authorizing the New York Power Authority to plan, design, develop, finance, construct, own, operate, maintain and improve renewable energy generating projects;
- Prohibiting building systems and/or equipment that burn fossil fuels in new construction starting December 31, 2025 for any new building seven stories or lower, except large commercial and industrial buildings, and December 31, 2028 for other new buildings;
- Requiring new off-road vehicles and equipment sold in New York to be zero-emissions by 2035 and new medium-duty and heavy-duty vehicles to be zero-emissions by 2045;



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

- Mandating that by no later than July 1, 2027, school districts and private transportation contractors purchase or lease only zero-emission school buses when purchasing or leasing new school buses, with full fleet conversion and operation of zero-emission school buses required by July 1, 2035;
- Appropriating \$200 million in FY 2024 to help low-income families retrofit their homes by adding insulation, installing energy efficient appliances, and switching to clean energy; and
- Appropriating \$500 million in FY 2024 to advance the offshore wind industry.

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

Cybersecurity

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, among others, hacking, viruses, ransomware, malware and other attacks on computers and other networks and systems. Entities or individuals may attempt to gain unauthorized access to the State's technology environment for the purposes of misappropriating assets or information or causing operational disruption and damage. In addition, the tactics used in malicious attacks to obtain unauthorized access to networks and systems change frequently and are often not recognized until launched against a target. Accordingly, the State may be unable to fully anticipate these techniques or implement adequate preventative measures.

To mitigate the risk of business operations impact and/or damage from cyber incidents or cyber-attacks, the State invests in multiple forms of cybersecurity and operational controls. The State's Chief Information Security Office (CISO) within the State's Office of Information Technology Services (ITS) maintains policies and standards, programs, and services relating to the security of State government networks, and annually assesses the maturity of certain State agencies' cyber posture through the Nationwide Cyber Security Review. In addition, the CISO maintains the New York State Cyber Command Center team, which operates the New York Security Operations (NY SOC), 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 and training.



In February 2022, the Governor announced the creation of an information-sharing partnership, a Joint Security Operations Center (JSOC) with the cities of Albany, Buffalo, the City of New York, Rochester, Syracuse, and Yonkers. The JSOC combines local, state, and Federal cyber threat information in order to increase collaboration on threat intelligence, reduce response times, and yield faster and more effective remediation in the event of a major cyber incident. The FY 2024 Enacted Budget provided funding to expand New York's Shared Services Program to help county and local governments and other regional partners acquire and deploy high quality cybersecurity services to bolster their cyber defenses.

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

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

SUNY Downstate Hospital and the Long Island College Hospital (LICH)

In May 2011, the real property and other assets of LICH were transferred to a New York State not-for-profit corporation ("Holdings"), the sole member of which is SUNY. Pursuant to a court-approved settlement in 2014, SUNY agreed to sell the assets acquired from LICH to the Fortis Property group and NYU Langone. The initial closing of the purchase agreement with Fortis was held in September 2015, and a second closing with NYU Langone occurred in March 2020. The final closing at which two remaining portions of the LICH properties would have been conveyed to Fortis did not occur as scheduled, and in 2023 Holdings terminated the purchase and sale agreement. Holdings has commenced litigation against Fortis to recover certain contractually required payments, and that litigation is ongoing. However, DOB has determined that the LICH transaction has been sufficiently resolved that it no longer poses a material risk to the Financial Plan and will discontinue reporting on this transaction at the end of the current Fiscal Year.

STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS



Introduction

This section presents the State's multi-year Financial Plan projections for receipts and disbursements, with an emphasis on FY 2024 projections.

The State's cash-basis budgeting system, complex fund structure, and practice of earmarking certain tax receipts for specific purposes complicate the discussion of the State's receipts and disbursements projections. Therefore, to minimize the distortions caused by these factors and, equally important, to highlight relevant aspects of the projections, DOB has adopted the following approaches in summarizing the projections:

Receipts. The detailed discussion of tax receipts covers projections for both the General Fund and State Funds (including capital projects). The State and All Funds perspective reflects 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). DOB believes this presentation provides a clearer picture of projected receipts, trends, and forecast assumptions, by factoring out the distorting effects of earmarking tax receipts for specific purposes.

Disbursements. Roughly a quarter of projected State-financed spending for operating purposes (excluding transfers) is accounted for outside the General Fund, concentrated primarily in the areas of School Aid, health care, higher education, and transportation. To provide a clear picture of spending commitments, the multi-year projections, growth rates and summary of annual changes are presented, where appropriate, on a State Operating Funds basis.

In evaluating the State's multi-year operating forecast, the reliability of the 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 2025, is the most relevant from a planning perspective. The Financial Plan assumes Federal reimbursement of previously incurred pandemic response and recovery costs. However, there can be no assurance that the Federal Emergency Management Agency (FEMA) will approve claims for the State to receive reimbursement in the amounts or State fiscal years projected in the Financial Plan.

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

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



General Fund Projections

GENERAL FUND PROJECTIONS (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
RECEIPTS					
Taxes (After Debt Service)	93,946	91,721	94,350	96,109	96,989
Miscellaneous Receipts	3,609	4,151	3,572	2,961	2,446
Federal Receipts	2,351	2,250	3,645	0	0
Other Transfers	3,291	2,150	1,685	1,608	1,472
Total Receipts	103,197	100,272	103,252	100,678	100,907
DISBURSEMENTS					
Assistance and Grants	62,852	73,255	78,172	81,837	85,677
School Aid (SFY)	25,645	28,885	30,543	32,224	33,561
Medicaid	19,380	21,098	24,373	26,550	28,522
All Other	17,827	23,272	23,256	23,063	23,594
State Operations	12,507	12,828	14,187	14,544	14,677
Personal Service	9,464	10,421	10,631	10,746	10,923
Non-Personal Service	3,043	2,407	3,556	3,798	3,754
General State Charges	9,115	7,661	8,889	10,069	11,511
Transfers to Other Funds	8,325	7,178	9,024	6,794	6,398
Debt Service	298	227	265	289	338
Capital Projects	4,649	3,702	5,330	3,058	2,585
SUNY Operations	1,491	1,627	1,701	1,735	1,749
All Other	1,887	1,622	1,728	1,712	1,726
Total Disbursements	92,799	100,922	110,272	113,244	118,263
Use (Reservation) of Fund Balance:	(10,398)	650	2,694	3,040	9,634
Community Projects	1	2	0	0	0
Debt Management	(1,855)	(81)	576	860	0
Economic Uncertainties	(7,617)	0	0	0	0
Extraordinary Monetary Settlements ¹	267	428	516	286	290
Labor Settlements/Agency Operations	(490)	(1,000)	(1,450)	(1,450)	(1,450)
Pandemic Assistance	1,755	245	0	0	0
Rainy Day Reserve	(2,754)	0	0	0	0
Tax Stabilization Reserve	(183)	0	0	0	0
Timing of PTET/PIT Credits	2,072	2,176	1,133	1,798	9,249
Undesignated Fund Balance	(1,594)	(1,120)	1,919	1,546	1,545
BUDGET SURPLUS/(GAP) PROJECTIONS	0	0	(4,326)	(9,526)	(7,722)

¹ Reflects transfers of Extraordinary Monetary Settlement funds from the General Fund to the Dedicated Infrastructure Investment Fund, the Environmental Protection Fund, and the Capital Projects Fund.



State Operating Funds Projections

STATE OPERATING FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
RECEIPTS					
Taxes	110,398	100,420	103,863	107,210	108,183
Miscellaneous Receipts/Federal Receipts	27,322	22,732	22,064	18,875	18,633
Total Receipts	137,720	123,152	125,927	126,085	126,816
DISBURSEMENTS					
Assistance and Grants	81,877	90,589	94,404	97,768	101,754
School Aid (School Year Basis) ¹	31,373	34,388	35,704	37,146	38,613
DOH Medicaid	25,468	27,253	30,137	32,199	34,155
Transportation	4,569	5,249	5,141	5,142	5,140
STAR	1,781	1,667	1,575	1,547	1,520
Higher Education	2,876	3,139	3,209	3,283	3,338
Social Services	4,997	4,781	5,539	5,010	4,973
Mental Hygiene ²	4,786	6,463	5,635	5,796	6,210
All Other ³	6,027	7,649	7,464	7,645	7,805
State Operations	21,190	21,743	22,966	24,646	25,013
Personal Service	14,840	15,873	16,085	16,372	16,692
Non-Personal Service	6,350	5,870	6,881	8,274	8,321
General State Charges	10,203	8,870	10,125	11,325	12,791
Pension Contribution	2,045	2,099	2,428	2,791	3,548
Health Insurance	6,003	4,765	5,556	6,179	6,808
All Other	2,155	2,006	2,141	2,355	2,435
Debt Service	10,481	2,638	3,368	4,884	4,868
Capital Projects	0	0	0	0	0
Total Disbursements	123,751	123,840	130,863	138,623	144,426
Net Other Financing Sources/(Uses)	(2,013)	(856)	(2,947)	(611)	(235)
RECONCILIATION TO GENERAL FUND GAP					
Designated Fund Balances:	(11,956)	1,544	3,557	3,623	10,123
General Fund	(10,398)	650	2,694	3,040	9,634
Special Revenue Funds	(1,501)	907	872	609	523
Debt Service Funds	(57)	(13)	(9)	(26)	(34)
GENERAL FUND BUDGET SURPLUS/(GAP)	0	0	(4,326)	(9,526)	(7,722)

¹ Does not reflect a significant amount of Federal CRRSA and ARP Act funding for school districts to be distributed over multiple years, such as prekindergarten expansion grants supported by ARP Act funding that appear on the School Aid run.

² Multi-year estimates exclude a portion of spending reported under the Medicaid Global Cap that has no impact on mental hygiene service delivery or operations.

³ All Other includes education, parks, environment, economic development, and public safety, as well as the reconciliation between school year and State fiscal year spending on School Aid.



Economic Outlook ⁶

At the onset of 2023, the economic outlook was pessimistic. Elevated inflation, tightening monetary policy, weak industrial production growth, and consumer and business expectations pointed to a recession in 2023. Despite the warning signs, U.S. economic growth has been strong, continuing to create new jobs and expand incomes. The downturn expected by many has been avoided and economic forecasts have been revised to reflect a likely “soft landing.” There are still challenges ahead. While far below its peaks in 2022, inflation is persistent, and the impacts of the restrictive monetary policy designed to address it are spreading throughout financial markets and the overall economy. The increased costs of borrowing will likely slow spending and investment and moderate employment growth. Gains seen in wages and personal income are likely to slow in the coming quarters.

U.S. real Gross Domestic Product (GDP) growth is expected to slow from an average pace of 2.4 percent in 2023 to 1.6 percent in 2024. These growth rates are a sign of an economy transitioning from a period of above long-term average growth to slightly below. The U.S. economy should be able to weather the forces inhibiting growth in the short term and avoid a contraction. Currently, DOB does not foresee a sustained downturn in the levels of employment, industrial production, retail and wholesale trade, or personal income. If an unforeseen shock to the U.S. or global economy was to spur an economic downturn in the first half of 2024, it would be relatively short-lived and mild compared to previous recessions experienced in 2001 and 2008-09.

Given robust economic growth and continued strong labor demand, high average wage growth drove more people into the labor force. This increase in labor force participation should be interpreted with caution because it could contribute to an increase in the unemployment rate in 2024 while more people look for jobs. At the same time, early signs suggest businesses are scaling back their open positions, but large-scale layoffs are not expected. DOB forecasts the unemployment rate to rise modestly, to 4.2 percent in 2024 from 3.7 percent in 2023.

New York State employment continued to grow in the first half of 2023, but at a slower pace than the national economy. State total employment is projected to grow by 0.9 percent in FY 2024 and State wage growth is expected to be 2.8 percent. FY 2025 State employment and wage growth rates are forecast to be 0.3 percent and 3.8 percent, respectively.

The unemployment rate will rise slowly from 3.7 percent to 4.2 percent in 2024 and inflation will remain elevated for longer than originally projected. Inflation will be 4.3 percent in 2023 and 3.2 percent in 2024, still above the Federal Reserve’s target rate.

⁶ DOB’s U.S. economic forecast incorporates the third estimate of 2023 second-quarter GDP, the August 2023 personal income and outlays estimates, the August 2023 CPI report, and the initial estimate of September 2023 employment. DOB’s New York State forecast incorporates the second quarter of 2023 personal income by state data and the first half of 2023 QCEW data.



MAJOR ECONOMIC INDICATORS			
	Calendar Year Growth (%)		
	CY 2022	CY 2023	CY 2024
	Actual	Estimated	Forecast
Real U.S. Gross Domestic Product (GDP)	1.9	2.4	1.6
Nonfarm Employment			
U.S.	4.3	2.4	0.8
New York State	5.1	1.6	0.2
U.S. Consumer Price Index (CPI)	8.0	4.3	3.2
U.S. Civilian Unemployment Rate	3.6	3.7	4.2
	State Fiscal Year Growth (%)		
	FY 2023	FY 2024	FY 2025
	Actual	Estimated	Forecast
Personal Income			
U.S.	4.4	4.9	4.1
New York State*	0.6	3.3	4.1
Wages			
U.S.	6.8	6.1	3.9
New York State	4.9	2.8	3.8
Nonfarm Employment			
U.S.	3.8	2.0	0.6
New York State	4.3	0.9	0.3

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

Real Output is Unlikely to Contract in the Near Term

Expectations of a significant downturn in the U.S. economy have either been scaled back or postponed.⁷ The U.S. economy grew rapidly in the third quarter of 2023 as expected. Consumer spending, residential investment, international trade, and labor markets point to an above-trend expansion this year. As a result, DOB is no longer projecting a national economic downturn in real output in the second half of 2023. Real GDP is estimated to grow by 2.4 percent in 2023.

Looking ahead, the stronger momentum in 2023 also supports an improved outlook for output growth in 2024 and real GDP is forecast to increase by 1.6 percent on an annual average basis. However, real GDP growth is still projected to slow in coming quarters due to higher interest rates.

⁷ U.S. real GDP exhibited less weakness than previously estimated during the COVID-19 pandemic according to the Bureau of Economic Analysis's (BEA's) latest estimates, which included comprehensive updates of the National Income and Product Accounts (NIPAs) back to 1979. The post-pandemic growth was revised down, however, a slightly stronger momentum was built up in the first two quarters of 2023 with trend-like quarterly growth of 2.2 percent and 2.1 percent, respectively.

Price Inflation Pressures Remain Elevated Despite a 2022 Peak

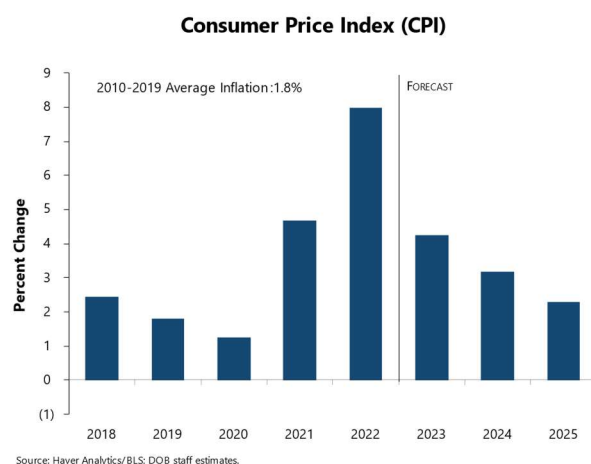
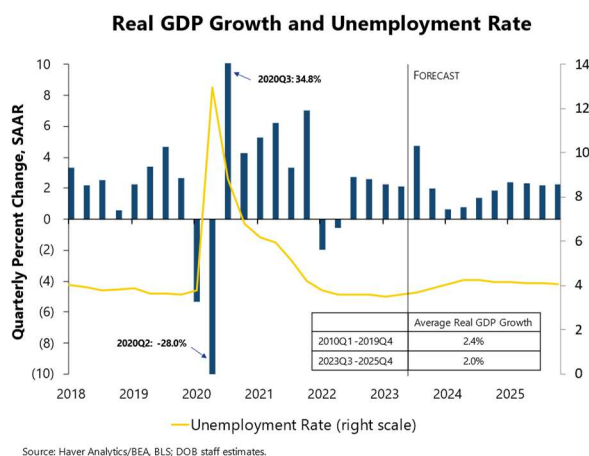
Consumer price inflation has slowed markedly from its peak in mid-2022. Year-over-year change in the Consumer Price Index (CPI) dropped to 3.0 percent in June 2023 from 9.1 percent in June 2022. More recently, however, a sharp increase in global oil prices led to a reacceleration in the price index. As of September 2023, overall inflation, measured by the year-over-year change in the CPI, ticked up to 3.7 percent.

The strength of economic growth over the second half of this year and ongoing job growth suggests inflation pressures will remain elevated. As a result, DOB projects the CPI to grow 4.3 percent in 2023 and 3.2 percent in 2024. Additionally, the trajectory of inflation is likely to remain volatile in the months ahead. Risks related to the Israel-Hamas war could keep oil prices elevated in the months to come, adding to the volatility in inflation and posing a major risk to the improved outlook. In the medium term, as energy prices are expected to decline, overall consumer price inflation is projected to ease to 2.3 percent in 2025, closer to the Fed’s inflation target.

U.S. Job Gains are Expected to Slow Down in the First Half of 2024

Strong job growth in 2023 created further economic momentum for 2024 by lifting consumer spending. Fiscal policy and infrastructure investment funded through Federal COVID-19 relief programs and the Infrastructure Investment and Jobs Act have helped keep overall employment levels growing. Monthly job gains jumped to 336,000 in September 2023. The third-quarter job gains average 266,000 per month, accelerating from an average of 201,000 in the second quarter of the year. Total nonfarm employment is estimated to grow 2.4 percent in 2023.

Looking ahead, job gains are expected to slow down significantly in the first half of 2024 with possible mild job losses in the second quarter. However, labor markets will not soften as much as previously expected. Overall, employment is forecasted to grow by 0.8 percent in 2024. Similarly, the quarterly unemployment rate is projected to peak at 4.3 percent by mid-2024. Forecasts for unemployment rates have been revised downward reflecting the moderate economic growth rates now anticipated in 2024.





New York State and the City of New York Labor Markets Face Ongoing Challenges

The State's job recovery has been hampered by labor shortages, the highest inflation rates seen in 40 years, rising interest rates, and slowing global growth. The State's total employment remained 1.0 percent below its pre-pandemic level, whereas the nation had regained all its job losses by June 2022. As of September 2023, New York's transportation, warehousing and utilities, finance and insurance, professional and business services, education, and healthcare and social assistance sectors posted net job gains relative to February 2020. The State registered an unemployment rate of 4.0 percent in September 2023 compared to the U.S. rate of 3.8 percent for the same month. The employment situation differs across the State with the City of New York reporting a rate of 5.3 percent, compared to the rest of the State's rate of 3.1 percent.

Following 5.1 percent growth in 2022, the State's total employment is projected to grow by only 1.6 percent in 2023. State employment growth is projected to slow down further in 2024, growing 0.2 percent, largely due to the deceleration of the national economy.

U.S. and New York State Personal Income Growth will be Moderate in 2024

Recent revisions to the Bureau of Economic Analysis's (BEA's) National Income and Product Accounts (NIPAs) revealed that U.S. personal income had been at a much higher level since 2021 than previously estimated. Higher incomes and household saving levels, bolstered by the pandemic income assistance policies, are expected to continue supporting consumer spending, offsetting any negative impacts of tightening credit standards and a resumption of student loan payments.

Consistent with a stronger employment outlook and slowly decelerating hourly earnings growth, DOB revised up U.S. wage growth to 6.4 percent in 2023 and 4.3 percent in 2024. U.S. personal income growth projections are 5.3 percent in 2023 and 4.1 percent in 2024, dragged down by declines in non-wage income components such as dividend income.

State total wages for FY 2024 are projected to grow by 2.8 percent in this forecast and State personal income growth for FY 2024 is forecast to be 3.3 percent. State personal income levels were revised downward driven by the BEA's latest release of State personal income data for the second quarter of 2023, in which the quarterly estimates of personal income by state from the first quarter of 1979 through the first quarter of 2023 were revised down. The forecasted level for FY 2024 State personal income is \$39.0 billion lower than earlier projections.



Financial Markets Begin Feeling the Effects of Tightening Monetary Policy

Since 2021, the Federal Reserve's tightening monetary policy stance to bring inflation back to its target of 2 percent has increased risks of a recession. While this policy stance appears to have reversed the trajectory of rising inflation since 2022, it also made credit more costly. The recent surge in the Treasury bond yields drove up further DOB's projections for all other long-term interest rates from mortgage rates to corporate and municipal bond yields.

Higher long-term rates are expected to become a significant drag on residential and business investment in 2024 and they will also have a much larger effect on access to credit than rate hikes by the Fed alone. Higher interest rates could take a toll on asset prices as well; however, the stock market held up better than expected so far. The S&P 500 stock price index averaged 4,458 in the third quarter of 2023, representing 26.4 percent growth at an annual rate. DOB expects stock prices to respond more negatively to rate spikes and start to decline in the fourth quarter of 2023 and into 2024, providing less support for household spending through the wealth effect.

Given the recent environment for monetary policy and financial markets, DOB forecasts assume one more rate hike before the end of the year, a reversal of the tightening policy after mid-2024, and a slower pace of easing the Federal Funds rate. This is consistent with DOB's revised outlook that reflects the economy's resilience in 2023 and 2024. If the recent increase in the long-term Treasury bond yields is sustained, economic momentum could be further curtailed without the Federal Reserve raising its policy rates.

The Federal Reserve's rapid rate hikes to combat inflation significantly eroded financial and banking sector performance in 2023 and are likely to continue to dampen earnings and profits in 2024. New York Stock Exchange (NYSE) member firms' total revenues increased by 85.6 percent in the first half of 2023. NYSE member firms' revenues net of interest expense saw an increase of only 5.3 percent during the same period. Six major Wall Street investment banks' revenues grew by 11.8 percent in the first three quarters of 2023; however, the banking system crisis in March 2023, commercial real estate loan worries, and an expected U.S. economic slowdown prompted banks to tighten lending standards and set aside funds to cover possible losses stemming from commercial real estate.

Overall indicators of the level of financial market activity were mixed so far in 2023, and DOB expects financial and insurance sector bonuses continue to decline compared to 2022, but at a slower rate. Following a decline of 41.7 percent in 2022, debt underwriting declined by another 3.0 percent in the first nine months of 2023. Initial public offerings (IPOs) experienced a severe contraction of 94.4 percent in 2022. Although IPOs grew 145.5 percent in the first three quarters of 2023, the monthly average value of the IPOs was less than half of the pre-pandemic monthly average. Therefore, following a decline of 17.0 percent in FY 2023, finance and insurance sector bonuses are projected to experience another year of decline, but with a smaller magnitude of 3.4 percent in FY 2024.



Risks to the Economic Outlook in 2024

While DOB is anticipating the U.S. economy to avoid an outright recession in early 2024, potential external factors could result in the economy failing to meet projections. For instance, an oil price surge due to a broader conflict in the Middle East could lead to a resurgence of inflation and slower economic growth. More persistent inflation could threaten a de-anchoring of inflation expectations and push the Federal Reserve to continue tightening, driving the economy toward a recession. Broader tightening of credit conditions could wreak havoc on financial markets and cause lingering economic problems beyond the financial sector. At higher interest rates, the growing level of national debt could create major imbalances that could adversely affect the economy in the medium term.

Additionally, potential threats from exogenous events remain. While Congress passed a continuing resolution to fund Federal agencies through mid-November 2023, a long-lasting Federal government shutdown in November remains a downside risk to DOB's outlook. In addition, the United Auto Workers (UAW) strike has lasted over a month, hampering the industry and threatening many suppliers that contribute to the supply chain. DOB assumes the UAW strike would not last more than 6 weeks in this update. This reduces GDP growth by about two-tenths of a percentage point in the fourth quarter. However, if work stoppages were to expand to other sectors or last longer than projected, greater uncertainty could take a more serious toll on the economy beyond the auto industry. Other sectors such as entertainment, retail, and health care are also faced with strikes suggesting continued labor market risks.

As the national economy transitions to moderate growth, there are many risks that could directly impact the forecasts for New York personal income and wages in the current fiscal year. Greater than expected national and global economic slowdowns in the upcoming fiscal year could put more downward pressure on demand for New York professional and business services, and result in greater layoffs, lower personal income, and lower wage growth. Continued outmigration is also a major risk to the City of New York and the State. In addition, ongoing stress in the City of New York commercial real estate market may create stronger economic headwinds.

On the other hand, both the U.S. and New York State economies would benefit if inflation remained controlled without further Federal Reserve tightening. A tailwind to the national and State economies could also come from the still high level of excess savings in the economy remaining from the pandemic era income support policies. Infrastructure spending and ongoing fiscal policy stimulus also provide tailwinds. If an expected global and national economic slowdown turns out to be milder than anticipated, the State economy would benefit.



Receipts

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

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

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

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



Overview of the Receipts Forecast

All Funds receipts in FY 2024 are projected to total \$224.6 billion, a 3.6 percent (\$8.5 billion) decrease from FY 2023 results. FY 2024 State tax receipts are projected to decrease \$9.7 billion (8.7 percent) from FY 2023 results. A summary of the annual changes of each tax category is provided below with the narrative that follows focused on State/All Funds receipts.

ALL FUNDS RECEIPTS (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
Personal Income Tax	58,776	51,269	-12.8%	55,538	8.3%	59,912	7.9%	70,862	18.3%
Consumption/Use Taxes	20,585	21,932	6.5%	22,427	2.3%	22,960	2.4%	23,582	2.7%
Business Taxes	28,617	25,915	-9.4%	24,897	-3.9%	23,194	-6.8%	12,433	-46.4%
Other Taxes	3,679	2,820	-23.3%	2,509	-11.0%	2,645	5.4%	2,802	5.9%
Total State Taxes	111,657	101,936	-8.7%	105,371	3.4%	108,711	3.2%	109,679	0.9%
Miscellaneous Receipts	31,842	27,858	-12.5%	28,148	1.0%	29,951	6.4%	30,012	0.2%
Federal Receipts	89,563	94,765	5.8%	86,074	-9.2%	83,510	-3.0%	83,981	0.6%
Total All Funds Receipts	233,062	224,559	-3.6%	219,593	-2.2%	222,172	1.2%	223,672	0.7%



Personal Income Tax

FY 2024 PIT receipts are estimated to decrease from FY 2023 reflecting declines in extension payments for tax year 2022, current estimated payments for tax year 2023, final returns, and delinquencies. Total refunds are expected to decline, with underlying growth overshadowed by the influence of PTET⁸, an elective tax paid by NYS partnerships and S-corporations for which a corresponding PIT credit may be received. Despite being revenue neutral to the overall Financial Plan across all fiscal years, it is expected that the PTET will have a significant negative impact on PIT collections for as long as the Federal limit on SALT deductions remains in effect. Net PIT collections over this period will be suppressed by reduced estimated payments and elevated refunds, with cumulative impacts equal to total PTET liability.

PERSONAL INCOME TAX (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
STATE/ALL FUNDS	58,776	51,269	-12.8%	55,538	8.3%	59,912	7.9%	70,862	18.3%
Gross Collections	78,151	68,911	-11.8%	71,938	4.4%	76,580	6.5%	88,576	15.7%
Refunds (Incl. State/City Offset)	(19,375)	(17,642)	8.9%	(16,400)	7.0%	(16,668)	-1.6%	(17,714)	-6.3%
GENERAL FUND¹	27,607	23,968	-13.2%	26,194	9.3%	28,409	8.5%	33,911	19.4%
Gross Collections	78,151	68,911	-11.8%	71,938	4.4%	76,580	6.5%	88,576	15.7%
Refunds (Incl. State/City Offset)	(19,375)	(17,642)	8.9%	(16,400)	7.0%	(16,668)	-1.6%	(17,714)	-6.3%
STAR	(1,781)	(1,667)	6.4%	(1,575)	5.5%	(1,547)	1.8%	(1,520)	1.7%
RBTF	(29,388)	(25,634)	12.8%	(27,769)	-8.3%	(29,956)	-7.9%	(35,431)	-18.3%

¹Excludes Transfers.

⁸ Beginning in FY 2022, the PTET program began affecting reported tax collections. The operation of the PTET program is described under the heading, “PTET Financial Plan Impact” in the General Fund section herein.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The following table summarizes, by component, actual PIT receipts for FY 2023 and forecast amounts through FY 2027.

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS					
(millions of dollars)					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	<u>Actuals</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Receipts					
Withholding	52,477	53,508	56,086	58,982	62,038
Estimated Payments	18,428	10,264	10,757	12,258	20,949
Current Year	8,158	5,807	6,647	6,736	15,363
Prior Year ¹	10,270	4,457	4,110	5,522	5,586
Final Returns	5,367	3,530	3,431	3,621	3,817
Current Year	406	367	385	404	424
Prior Year ¹	4,961	3,163	3,046	3,217	3,393
Delinquent	<u>1,879</u>	<u>1,609</u>	<u>1,664</u>	<u>1,719</u>	<u>1,772</u>
Gross Receipts	78,151	68,911	71,938	76,580	88,576
Refunds					
Prior Year ¹	9,767	9,754	9,310	9,280	9,977
Previous Year	1,893	2,277	1,276	1,315	1,350
Current Year ¹	3,000	3,000	3,000	3,000	3,000
Advanced Credit Payment	2,707	908	1,082	1,242	1,418
State/City Offset ¹	<u>2,008</u>	<u>1,703</u>	<u>1,732</u>	<u>1,831</u>	<u>1,969</u>
Total Refunds	19,375	17,642	16,400	16,668	17,714
Net Receipts	58,776	51,269	55,538	59,912	70,862
¹ These components, collectively, are known as the "settlement" on the prior year's tax liability.					

FY 2024 withholding is estimated to increase compared to the prior year, reflecting moderate growth in non-bonus wages offset by projected declines in bonus wages. Current estimated payments for tax year 2023 and extension payments (i.e., prior year estimated) for tax year 2022 are both expected to decrease. The decline in extensions is particularly dramatic, representing the steepest year-over-year decline for this component since the decline experienced in tax year 2008, and is attributed to a sharp decline in capital gains income. Delinquent collections and final return payments are projected to decrease as well, the latter in response to an extraordinary decline in overall nonwage income, in part due to the reversion of unemployment insurance income to a pre-pandemic level. The resulting decline in gross PIT receipts is expected to be partly offset by a decline in total refunds.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Total refunds in FY 2024 are projected to decrease, driven by a combination of decreased advanced credit payments attributable to the Homeowner Tax Rebate Credit expiration and PTET-related current refund payments for tax year 2022. Tax year 2022 PTET credits are also projected to drive a decrease in the State/city offset. These declines are offset by a projected increase in refunds for tax years prior to 2022, driven by tax year 2021 PTET credits. Current refund payments for tax year 2022 are expected to remain nearly flat year-over-year due to underlying growth offset by tax year 2022 PTET credits.

FY 2025 PIT receipts are projected to increase due to growth in both withholding and current estimated payments for tax year 2024, coupled with a projected decline in total refunds. The decline in FY 2025 total refunds is attributable to decreases in current refunds for tax year 2023 and previous year refunds, which are projected to be inflated in FY 2024 due to late realization of tax year 2021 PTET credits. The magnitude of late realization is expected to decline in future years as taxpayers gain familiarity with the PTET program. The decline in current refunds is offset by FY 2024 Enacted Budget legislation which expanded the Empire State Child Credit to include children under the age of four. The increases in net PIT receipts are offset by a projected decline in tax year 2023 extension payments attributable to continued weakness in capital gains income.

PIT receipts for FY 2026 are projected to increase from FY 2025 projections due to growth in gross receipts partly offset by a projected increase in total refunds.

FY 2027 PIT receipts estimates are expected to register double-digit growth due to the scheduled expiration of the Federal SALT deduction cap at the end of 2025. This expiration is expected to eliminate the incentive to participate in the PTET program and, without the associated credits, quarterly estimated payments are projected to return to pre-PTET levels. Furthermore, the forecast assumes that taxpayers will adjust the timing of payments to benefit from unrestricted SALT deductions in tax year 2026, resulting in an increased share of liability paid through current estimated payments (FY 2027) and a reduced share paid through extension payments (FY 2028). Excluding PTET, FY 2027 PIT receipts are estimated to increase by 10.5 percent.



Consumption/Use Taxes

CONSUMPTION/USE TAXES (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
STATE/ALL FUNDS	20,585	21,932	6.5%	22,427	2.3%	22,960	2.4%	23,582	2.7%
Sales Tax	18,933	19,931	5.3%	20,377	2.2%	20,856	2.4%	21,409	2.7%
Cigarette and Tobacco Taxes	859	823	-4.2%	783	-4.9%	750	-4.2%	720	-4.0%
Vapor Excise Tax	25	25	0.0%	25	0.0%	25	0.0%	25	0.0%
Motor Fuel Tax	179	490	173.7%	491	0.2%	486	-1.0%	482	-0.8%
Highway Use Tax	143	141	-1.4%	143	1.4%	143	0.0%	144	0.7%
Alcoholic Beverage Taxes	282	284	0.7%	287	1.1%	289	0.7%	293	1.4%
Opioid Excise Tax	27	25	-7.4%	25	0.0%	25	0.0%	25	0.0%
Medical Cannabis Excise Tax	13	12	-7.7%	12	0.0%	12	0.0%	12	0.0%
Adult Use Cannabis Tax	0	70	0.0%	158	125.7%	245	55.1%	339	38.4%
Auto Rental Tax ¹	122	131	7.4%	124	-5.3%	127	2.4%	131	3.1%
Peer to Peer Car Sharing Tax	2	0	-100.0%	2	0.0%	2	0.0%	2	0.0%
GENERAL FUND²	7,239	9,900	36.8%	10,109	2.1%	10,327	2.2%	10,582	2.5%
Sales Tax	6,663	9,326	40.0%	9,537	2.3%	9,761	2.3%	10,019	2.6%
Cigarette and Tobacco Taxes	265	265	0.0%	258	-2.6%	250	-3.1%	243	-2.8%
Alcoholic Beverage Taxes	282	284	0.7%	287	1.1%	289	0.7%	293	1.4%
Opioid Excise Tax	27	25	-7.4%	25	0.0%	25	0.0%	25	0.0%
Peer to Peer Car Sharing Tax	2	0	-100.0%	2	0.0%	2	0.0%	2	0.0%

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

Pursuant to statute, 25 percent of State sales tax receipts were deposited into the Local Government Assistance Tax Fund until the termination of the Fund on October 1, 2022. In FY 2022, the portion deposited into the Sales Tax Revenue Bond Fund was increased to 50 percent (previously 25 percent). Additionally, the portion deposited to the General Fund was temporarily reduced from 50 to 25 percent through October 1, 2022 (i.e., through the first half of FY 2023). FY 2024 General Fund consumption/use tax receipts are projected to significantly increase, mainly due to the statutory elimination of the Local Government Assistance Tax Fund distribution for an entire Fiscal Year in comparison to the part-year impact in FY 2023.

Consumption/use tax receipts for FY 2024 are estimated to increase from FY 2023 results. Sales tax receipts are estimated to increase due to moderate growth in taxable consumption. Cigarette and tobacco tax receipts are estimated to decrease reflecting a continuing trend of declining consumption that is offset by the \$1 per pack increase to the State cigarette excise tax that went into effect September 1, 2023. Highway use tax (HUT) collections are estimated to moderately decline. Motor fuel tax receipts are estimated to significantly increase largely due to the expiration of the temporary fuel taxes suspension on gasoline and diesel motor fuel on December 31, 2022. Opioid excise tax receipts are expected to moderately decline, reflecting the continued trend towards lower priced opioids. In addition to \$38 million in estimated license and application fees, the State’s THC-based and retail excise taxes on the sale of adult-use cannabis products are estimated to generate \$32 million during the first full year of receipts. Auto rental tax receipts are estimated to increase as business and leisure travel fully returns to pre-pandemic levels.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

FY 2025 consumption/use tax receipts are projected to increase, primarily due to a small projected increase in sales tax receipts. Auto rental tax receipts are estimated to decrease from FY 2024, mainly due to the impact of an expected shift towards the less expensive peer-to-peer car sharing program. The State's THC-based and retail excise taxes on the sale of adult-use cannabis products are estimated to generate \$158 million during the second full year of receipts. These increases are partially offset by a continued decline in taxable cigarette consumption combined with a full-year impact of the \$1 per pack increase to the State cigarette excise tax.

Consumption/use tax receipts for FYs 2026 and 2027 are projected to increase, largely reflecting a projected increase in sales tax receipts and the continued maturation of the adult-use cannabis market, partially offset by a continued decline in taxable cigarette consumption.



Business Taxes

BUSINESS TAXES (millions of dollars)									
	FY 2023	FY 2024	FY 2025		FY 2026		FY 2027		
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE/ALL FUNDS	28,617	25,915	-9.4%	24,897	-3.9%	23,194	-6.8%	12,433	-46.4%
Corporate Franchise Tax	9,017	8,818	-2.2%	8,739	-0.9%	8,683	-0.6%	8,773	1.0%
Corporation and Utilities Tax	525	497	-5.3%	520	4.6%	522	0.4%	523	0.2%
Insurance Tax	2,681	2,723	1.6%	2,735	0.4%	2,806	2.6%	2,928	4.3%
Bank Tax	355	11	-96.9%	212	1827.3%	0	-100.0%	0	0.0%
Pass-Through-Entity Tax	14,944	12,760	-14.6%	11,584	-9.2%	10,086	-12.9%	(878)	-108.7%
Petroleum Business Tax	1,095	1,106	1.0%	1,107	0.1%	1,097	-0.9%	1,087	-0.9%
GENERAL FUND¹	17,856	16,272	-8.9%	15,719	-3.4%	14,789	-5.9%	9,414	-36.3%
Corporate Franchise Tax	7,291	7,066	-3.1%	6,879	-2.6%	6,813	-1.0%	6,814	0.0%
Corporation and Utilities Tax	408	370	-9.3%	400	8.1%	403	0.8%	402	-0.2%
Insurance Tax	2,381	2,446	2.7%	2,468	0.9%	2,530	2.5%	2,637	4.2%
Bank Tax	304	10	-96.7%	180	1700.0%	0	-100.0%	0	0.0%
Pass-Through-Entity Tax	7,472	6,380	-14.6%	5,792	-9.2%	5,043	-12.9%	(439)	-108.7%
Petroleum Business Tax	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%

¹Excludes Transfers.

Corporate Franchise Tax (CFT) receipts are estimated to decrease slightly in FY 2024, primarily reflecting a reduction in audit receipts and a slight increase in refunds. Audit receipts are estimated to decrease sharply because FY 2023 results were exceptionally high with many large cases having materialized within FY 2023. Refunds are estimated to increase as compared to FY 2023 results while gross receipts are estimated to slightly increase following two years of significant increases.

Corporation and Utilities Tax (CUT) receipts for FY 2024 are estimated to decrease over the prior fiscal year, driven primarily by the first utilization of the COVID-19 Utility Debt Relief Tax credit, resulting in lower gross receipts from the utility sector, partially offset by modest growth in gross receipts from the telecommunication sector. Audit receipts are estimated to decrease moderately from FY 2023 levels while refunds are estimated to decrease from FY 2023 levels which were higher than long-term trend levels.

Insurance tax receipts for FY 2024 are estimated to increase modestly, due to projected increases in insurance tax premiums that drive increases in gross receipts, following an increase in FY 2023 gross receipts compared to FY 2022. Audits are expected to decrease sharply following an unusually strong FY 2023 while refunds are expected to decrease significantly as compared to FY 2023.

PTET collections for FY 2024 are estimated to decrease due to softening economic conditions resulting in lower estimated payments. As noted, DOB expects PTET will be revenue-neutral for the State; however, PTET will not be revenue-neutral within each fiscal year as PTET payments are generally received in the fiscal year prior to PIT credit claims.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Receipts from the repealed bank tax (all from prior liability periods) in FY 2024 are estimated to decrease significantly due to an expectation of lower audit receipts. Petroleum Business Tax (PBT) receipts are estimated to moderately increase from FY 2023 results, primarily due to the net impact of a 5 percent increase in the PBT rate index effective January 1, 2023, paired with a 5 percent decline in the PBT rate index effective January 1, 2024.

Business tax receipts for FY 2025 are projected to decrease due to PTET. This decrease is driven by lower estimated payments, reflecting a decrease in tax year 2024 net partnership income which is partially offset by lower refunds. The decrease in PTET is partially offset by an increase in CUT, insurance tax, bank tax and PBT receipts, driven primarily by an overall increase in business tax audit receipts. CFT is projected to slightly decrease due to increased refunds attributed to the New York City Musical and Theatrical Production credit and the COVID-19 Capital Costs credit.

FY 2026 business tax receipts are projected to increase in CUT and insurance tax while PTET, CFT, PBT, and bank tax are projected to decline. The projected decline in PTET collections is the result of the scheduled expiration of the SALT deduction cap after tax year 2025 under current Federal law.

Business tax receipts for FY 2027 are projected to increase in CFT, CUT and insurance tax, while PBT and PTET decline. Insurance tax is projected to have the strongest growth due to increases in premiums and overall base growth while FY 2027 represents the last year of receipts due to the scheduled expiration of the SALT deduction previously described.



Other Taxes

OTHER TAXES (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
STATE/ALL FUNDS	3,679	2,820	-23.3%	2,509	-11.0%	2,645	5.4%	2,802	5.9%
Estate Tax	2,185	1,597	-26.9%	1,285	-19.5%	1,345	4.7%	1,407	4.6%
Real Estate Transfer Tax	1,472	1,198	-18.6%	1,199	0.1%	1,275	6.3%	1,380	8.2%
Employer Compensation Expense Program	7	10	42.9%	10	0.0%	10	0.0%	0	-100.0%
Pari-Mutuel Taxes	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other Taxes	2	2	0.0%	2	0.0%	2	0.0%	2	0.0%
GENERAL FUND¹	2,204	1,617	-26.6%	1,305	-19.3%	1,365	4.6%	1,422	4.2%
Estate Tax	2,185	1,597	-26.9%	1,285	-19.5%	1,345	4.7%	1,407	4.6%
Employer Compensation Expense Program	4	5	25.0%	5	0.0%	5	0.0%	0	-100.0%
Pari-Mutuel Taxes	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other Taxes	2	2	0.0%	2	0.0%	2	0.0%	2	0.0%

¹Excludes Transfers.

Other tax receipts for FY 2024 are estimated to decrease from FY 2023 results, primarily due to the receipt of multiple super-large estate tax payments in excess of \$100 million in FY 2023, as well as the expectation that real estate transfer activity continues to slow down from FY 2022 and FY 2023’s record collections.

FY 2025 other tax receipts are projected to decrease, primarily due to an expected return to a more typical amount of super-large payments and collections. Real estate transfer tax receipts are projected to remain nearly flat as both housing starts, and housing prices are not projected to change significantly compared to the prior year. All Funds other tax receipts in the outyears are projected to increase, largely due to increases in both estate tax and real estate transfer tax receipts, reflecting projected growth in household net worth, housing starts, housing prices and bonuses.

Other tax receipts in the outyears are projected to increase, resulting from projected increases in estate tax receipts, which reflect projected growth in household net worth.



Miscellaneous Receipts

All Funds miscellaneous receipts include moneys received from HCRA financing sources, SUNY tuition and patient income, lottery and gaming receipts for education, assessments on regulated industries, Tribal-State Compact receipts, Extraordinary Monetary Settlements, and a variety of fees. As such, miscellaneous receipts are driven in part by year-to-year variations in health care surcharges and other HCRA resources, bond proceeds, tuition income revenue and other miscellaneous receipts.

MISCELLANEOUS RECEIPTS									
(millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
ALL FUNDS	31,842	27,858	-12.5%	28,148	1.0%	29,951	6.4%	30,012	0.2%
General Fund	3,609	4,151	15.0%	3,572	-13.9%	2,961	-17.1%	2,446	-17.4%
Special Revenue Funds	21,414	16,273	-24.0%	14,715	-9.6%	15,735	6.9%	15,990	1.6%
Capital Projects Funds	6,363	7,059	10.9%	9,436	33.7%	10,820	14.7%	11,126	2.8%
Debt Service Funds	456	375	-17.8%	425	13.3%	435	2.4%	450	3.4%

General Fund miscellaneous receipts in FY 2024 are projected to increase from FY 2023 results, largely due to the combination of rising interest rates and larger state fund balances, leading to increases to anticipated investment returns, partially offset by lower projected abandoned property, license, fee and reimbursement receipts.

All Funds miscellaneous receipts in FY 2024 are projected to decrease from FY 2023 results, driven by the conservative estimation of non-General Fund revenues partially offset by the projected growth of bond proceeds receipts, primarily due to the increase in bond-eligible capital spending in FY 2024, and the General Fund increases noted above.

All Funds miscellaneous receipts in FY 2025 are projected to increase from FY 2024 estimates, driven by growth in bond proceeds driven by higher bond-eligible capital spending and the timing of reimbursements, partially offset by a projected decline in investment income driven by lower interest rates and non-General Fund revenues. In the later years of the Financial Plan, All Funds miscellaneous receipts reflect the timing of capital reimbursements and a further reduction in investment income attributable to lower forecasted interest rates and reserve balances.

Consistent with past practice, the aggregate receipts projections (i.e., the sum of all projected receipts by individual agencies) in State Special Revenue Funds are centrally adjusted downward to reflect aggregate trends and patterns observed between estimated and actual results over time.



Federal Receipts

FEDERAL RECEIPTS (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
ALL FUNDS	89,563	94,765	5.8%	86,074	-9.2%	83,510	-3.0%	83,981	0.6%
General Fund	2,351	2,250	-4.3%	3,645	62.0%	0	-100.0%	0	0.0%
Special Revenue Funds	84,618	89,151	5.4%	78,827	-11.6%	79,843	1.3%	80,454	0.8%
Capital Projects Funds	2,523	3,297	30.7%	3,540	7.4%	3,609	1.9%	3,474	-3.7%
Debt Service Funds	71	67	-5.6%	62	-7.5%	58	-6.5%	53	-8.6%

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 increase in Federal receipts projections correspond with expected increases in Federal spending, which include increases to Medicaid and FEMA reimbursement of eligible pandemic expenses and other pandemic assistance including categorical aid for schools, childcare, housing, infrastructure, and other purposes which are expected to be received over the multi-year period, partially offset by reductions in emergency rental assistance and eFMAP.

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



Disbursements

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



Assistance and Grants

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

Certain factors considered when preparing spending projections for the State’s major assistance and grants programs and activities are summarized below. The impact of COVID-19 on unemployment and family income triggered an increase to the public assistance caseload, particularly in the City of New York.

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES					
(millions of dollars)					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals ¹	Projected	Projected	Projected	Projected
HEALTH CARE					
Medicaid - Individuals Covered	7,789,300	6,901,410	6,565,333	6,605,101	6,646,008
Essential Plan - Individuals Covered	1,163,584	1,163,500	1,179,993	1,211,267	1,237,391
Child Health Plus - Individuals Covered	405,265	457,936	462,549	471,799	481,235
State Takeover of County/NYC Costs ²	\$5,540	\$6,370	\$7,253	\$8,176	\$9,013
CY 2005 Local Medicaid Cap	\$3,892	\$4,539	\$5,239	\$5,980	\$6,634
FY 2013 Local Takeover Costs	\$1,648	\$1,831	\$2,014	\$2,196	\$2,379
EDUCATION					
School Aid (School Year-Basis Funding) ³	\$31,373	\$34,388	\$35,704	\$37,146	\$38,613
HIGHER EDUCATION					
Public Higher Education Enrollment (FTEs)	458,167	458,167	TBD	TBD	TBD
Tuition Assistance Program (FTEs)	216,000	235,000	TBD	TBD	TBD
PUBLIC ASSISTANCE					
Family Assistance Program (Families)	180,418	209,148	198,646	188,276	211,025
Safety Net Program (Families)	120,957	138,784	130,571	122,396	137,679
Safety Net Program (Singles)	229,043	210,068	207,482	208,728	225,876
MENTAL HYGIENE					
OMH Community Beds	48,088	51,081	54,679	55,449	56,271
OPWDD Community Beds	41,479	42,401	42,535	42,670	42,806
OASAS Community Beds	13,400	13,804	13,854	13,954	14,004
Total	102,967	107,286	111,068	112,073	113,081
¹ Reflects preliminary unaudited actuals. ² Reflects the total State cost of taking over the local share of Medicaid growth, which was initially capped at approximately 3 percent annually, then fully transferred to the State as of calendar year 2015. A portion of the State takeover costs are funded from Master Settlement Agreement resources. ³ Does not reflect a significant amount of Federal CRRSA and ARP Act funding for school districts to be distributed over multiple years, such as prekindergarten expansion grants supported by ARP Act funding that appear on the School Aid run.					



Education

School Aid

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

School Year (July 1 – June 30)

The Financial Plan includes \$34.4 billion for School Aid in SY 2024, exclusive of Federal prekindergarten expansion grants, representing an annual increase of approximately \$3 billion (9.6 percent). This annual increase includes a \$2.6 billion (12.3 percent) increase in Foundation Aid. The growth in Foundation Aid reflects the full funding of the current formula for the first time in its history, marking the final year of the three-year phase-in, and a minimum 3 percent annual increase to fully funded districts that would otherwise not receive a Foundation Aid increase under current law. School Aid growth also includes a \$225 million increase in expense-based reimbursement programs such as Transportation Aid and Boards of Cooperative Educational Services (BOCES) Aid and a \$150 million increase in State-funded full-day prekindergarten programming for four-year-old children, comprised of a \$100 million formula-based allocation and a \$50 million grant to be competitively awarded. The Financial Plan also provides \$21 million for new competitive grants, including \$20 million to support the establishment of new Early College High School and Pathways in Technology Early College High School programs.

In SY 2024, as described above, growth in School Aid largely reflects the final year of the three-year phase-in of full funding of the current Foundation Aid formula, increased support for full-day prekindergarten, and assumed growth in expense-based aids. In SY 2025 and thereafter, however, projected School Aid growth is based on the projected ten-year average growth in State personal income.

SCHOOL AID - SCHOOL YEAR BASIS (JULY 1 - JUNE 30) ¹									
(millions of dollars)									
	SY 2023	SY 2024	Change	SY 2025	Change	SY 2026	Change	SY 2027	Change
Total	31,373	34,388	3,015	35,704	1,316	37,146	1,442	38,613	1,467
			9.6%		3.8%		4.0%		3.9%

¹ Does not reflect a significant amount of Federal CRRSA and ARP Act funding for school districts to be distributed over multiple years, such as prekindergarten expansion grants supported by ARP Act funding that appear on the School Aid run.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

In addition to State School Aid, public schools received \$13.0 billion of Federal Elementary and Secondary School Emergency Relief Fund (ESSER) and Governor’s Emergency Education Relief (GEER) funds allocated by CRRSA and American Rescue Plan Act of 2021 (ARP). This funding, available for use over multiple years, will continue to help schools safely operate with in-person instruction, address learning loss, and respond to students' academic, social, and emotional needs resulting from the disruptions of the COVID-19 pandemic. Most of these funds (\$12.2 billion) are allocated to school districts and charter schools, largely in proportion to their Federal Title I award, and allow for broad local discretion over the funds' use. A total of \$629 million of these funds was allocated to school districts as targeted grants to address learning loss from the shutdown of in-person learning through activities such as summer enrichment and comprehensive after-school programs. The remaining \$210 million was allocated for the expansion of full-day prekindergarten programs for four-year-old children, grants that the State will gradually take over and fully fund beginning in SY 2025.

State Fiscal Year School Aid

The State finances School Aid from the General Fund, commercial gaming receipts, cannabis sales, mobile sports wagering receipts, and Lottery Fund receipts, including revenues from video lottery terminals (VLTs). Commercial gaming, lottery, mobile sports wagering and cannabis receipts are accounted for and disbursed from dedicated accounts. The amount of School Aid spending financed by mobile sports wagering receipts is expected to increase significantly in FY 2024 due to high revenue collections in FY 2023. Additionally, the amount of School Aid spending financed by Lottery Aid is expected to decrease in FY 2024 due to higher than anticipated revenue collections in FY 2022 that supported increased disbursements in FY 2023.

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

SCHOOL AID - STATE FISCAL YEAR BASIS ^{1,2}									
(millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	30,290	33,425	10.3%	35,165	5.2%	36,601	4.1%	38,014	3.9%
General Fund Assistance and Grants	25,519	28,745	12.6%	30,404	5.8%	32,084	5.5%	33,421	4.2%
Medicaid	125	140	12.0%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid	2,653	2,303	-13.2%	2,629	14.2%	2,407	-8.4%	2,407	0.0%
VLT Lottery Aid	1,237	1,033	-16.5%	1,026	-0.7%	1,012	-1.4%	1,011	-0.1%
Commercial Gaming	141	138	-2.1%	134	-2.9%	136	1.5%	175	28.7%
Mobile Sports Wagering	615	1,061	72.5%	832	-21.6%	775	-6.9%	779	0.5%
Cannabis Revenue	0	5	0.0%	0	-100.0%	47	0.0%	81	72.3%

¹ Does not reflect a significant amount of Federal CRRSA and ARP Act funding for school districts to be distributed over multiple years, such as prekindergarten expansion grants supported by ARP Act funding that appear on the School Aid run.

² Spending from dedicated revenue sources is capped by appropriation authority as determined at the Enacted Budget and does not necessarily equate to annual revenue collections and/or projections. Gaming details can be found in the Accompanying Notes section (Note 10).



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 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL STATE OPERATING FUNDS	2,255	2,484	10.2%	2,718	9.4%	2,878	5.9%	3,026	5.1%
Special Education	1,274	1,411	10.8%	1,500	6.3%	1,591	6.1%	1,688	6.1%
All Other Education	981	1,073	9.4%	1,218	13.5%	1,287	5.7%	1,338	4.0%

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

Special Education costs are expected to increase from FY 2023 levels due to the continuing impact of an 11 percent COLA increase to provider tuition rates for SY 2023 and the return of enrollment to pre-pandemic levels. These increased tuition costs are paid in the first instance by school districts and counties and partially reimbursed by the State starting in the following year. Outyear spending increases are attributable to projected enrollment and cost growth.

The projected spending increase for All Other Education Programs in FY 2024 is largely attributable to a new State-funded initiative to incentivize qualifying low-income public and nonpublic schools to participate in the Federal CEP program, allowing all students in those schools to eat breakfast and lunch at no charge regardless of their families’ income, as well as one-time aid and grant programs. The projected spending increase in FY 2025 is primarily due to continuation of the new school meal subsidy for CEP-participating schools, anticipated increases in reimbursement to nonpublic schools for Science, Technology, Engineering, and Math (STEM) instruction, charter school supplemental tuition payments paid as reimbursement to school districts, payments to the City of New York for charter school facilities aid, funds to support the development of robust high school-college-workforce pipelines, and the restoration of funding for payment of school districts’ prior year aid claims in FY 2025.



School Tax Relief Program

The STAR program provides school tax relief to taxpayers by exempting the first \$30,000 of every eligible homeowner’s property value from the local school tax levy. Senior citizens with incomes below \$93,200 will receive an \$81,400 exemption in FY 2024.

Spending on STAR property tax exemptions reflects reimbursements made to school districts to offset the reduction in the amount of property tax revenue collected from homeowners. Since FY 2017, the STAR exemption program has been gradually transitioned from a spending program to an advance refundable PIT credit program. As a result, first-time homebuyers and homeowners who move receive a refundable PIT credit instead of a property tax exemption. This transition did not change the value of the STAR benefit received by homeowners. As of FY 2020, homeowners who receive a property tax exemption do not receive an increase in their STAR benefit (details below).

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. As of FY 2019, the City of New York STAR payments are 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 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STAR PROGRAM	1,781	1,667	-6.4%	1,575	-5.5%	1,547	-1.8%	1,520	-1.7%
Gross Program Costs	3,265	3,326	1.9%	3,420	2.8%	3,575	4.5%	3,729	4.3%
Personal Income Tax Credit	(1,484)	(1,659)	-11.8%	(1,845)	-11.2%	(2,028)	-9.9%	(2,209)	-8.9%
Basic Exemption	952	841	-11.7%	747	-11.2%	699	-6.4%	678	-3.0%
Gross Program Costs	1,555	1,567	0.8%	1,596	1.9%	1,686	5.6%	1,799	6.7%
Personal Income Tax Credit	(603)	(726)	-20.4%	(849)	-16.9%	(987)	-16.3%	(1,121)	-13.6%
Enhanced (Senior) Exemption	829	826	-0.4%	828	0.2%	848	2.4%	842	-0.7%
Gross Program Costs	979	1,008	3.0%	1,043	3.5%	1,085	4.0%	1,102	1.6%
Personal Income Tax Credit	(150)	(182)	-21.3%	(215)	-18.1%	(237)	-10.2%	(260)	-9.7%
New York City PIT	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Gross Program Costs	731	751	2.7%	781	4.0%	804	2.9%	828	3.0%
Personal Income Tax Credit	(731)	(751)	-2.7%	(781)	-4.0%	(804)	-2.9%	(828)	-3.0%

Starting in FY 2020, all homeowners with incomes above \$250,000 were transitioned from the basic exemption benefit program to the advance credit program. Additionally, the zero percent growth cap on the STAR exemption benefit that was included in the FY 2020 Enacted Budget remains in effect. The decline in reported disbursements on STAR exemptions in FY 2024 through FY 2027 can be attributed to these actions. By moving taxpayers to the credit program, the State can more efficiently administer the program while strengthening its ability to prevent abuse. The move from the basic exemption to the credit program does not reduce the value of the benefit received by homeowners.



Higher Education

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

HIGHER EDUCATION (millions of dollars)									
	FY 2023	FY 2024	FY 2025		FY 2026		FY 2027		Change
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	
TOTAL STATE OPERATING FUNDS	2,876	3,139	9.1%	3,209	2.2%	3,283	2.3%	3,338	1.7%
City University	1,783	2,013	12.9%	2,058	2.2%	2,121	3.1%	2,168	2.2%
Senior Colleges	1,539	1,772	15.1%	1,817	2.5%	1,880	3.5%	1,927	2.5%
Community College	244	241	-1.2%	241	0.0%	241	0.0%	241	0.0%
Higher Education Services	596	634	6.4%	703	10.9%	714	1.6%	722	1.1%
Tuition Assistance Program	534	547	2.4%	629	15.0%	642	2.1%	650	1.2%
Scholarships/Awards	55	79	43.6%	66	-16.5%	64	-3.0%	64	0.0%
Aid for Part-Time Study	7	8	14.3%	8	0.0%	8	0.0%	8	0.0%
State University	497	492	-1.0%	448	-8.9%	448	0.0%	448	0.0%
Community College	491	486	-1.0%	444	-8.6%	444	0.0%	444	0.0%
Other/Cornell	6	6	0.0%	4	-33.3%	4	0.0%	4	0.0%

SUNY and CUNY operate 47 four-year colleges and graduate schools with a total enrollment of nearly 371,000 full- and part-time students. SUNY and CUNY also operate 37 community colleges, serving approximately 234,000 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 annual subsidies of approximately \$1.3 billion for SUNY campus operations through a General Fund transfer and \$2 billion to fully support fringe benefit costs of SUNY employees at State-operated campuses. The State is also projected to pay \$945 million in FY 2024 for debt service on bond financed capital projects at SUNY and CUNY. In FY 2024, an estimated \$330 million in student financial aid support will be transferred from HESC to SUNY. This is the result of an accounting change first implemented in FY 2020 to reflect certain financial aid payments from HESC to SUNY as transfers instead of disbursements.

HESC is New York State’s student financial aid agency. HESC oversees State-funded financial aid programs, including the Excelsior Scholarship, TAP, and 26 other scholarship and loan forgiveness programs. Together, these programs provide financial aid to approximately 300,000 students. HESC also partners with OSC in administering the College Choice Tuition Savings program.

Higher education assistance and grants spending is projected to increase by \$263 million, or 9.1 percent, from FY 2023 to FY 2024. This spending provides an increase in General Fund operating assistance to CUNY senior colleges. From FY 2023 to FY 2024, assistance and grants spending for the State University is projected to decrease because of nonrecurring funding provided to community colleges in FY 2023. Increased HESC spending is driven by the continued implementation of the expansion of the TAP for part-time students in degree-granting programs, as well as students enrolled in nondegree workforce credentialing programs at public institutions.



Health Care

DOH works with local health departments and social services departments, including the City of New York, to coordinate and administer statewide health insurance programs and activities, including operating the Medicaid program which provides health care coverage to nearly 8 million low-income individuals and long-term care services for the elderly and disabled. Most government-financed health care programs are included under DOH; however, several programs are also supported through multi-agency efforts. In addition to Medicaid and statewide public health programs, assistance and grants spending for health care includes a variety of mental hygiene programs.

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

Medicaid

Medicaid is a means-tested program that finances health care services for low-income individuals and long-term care services for the elderly and disabled, primarily through monthly premium payments to managed care plans that enroll Medicaid eligible individuals and direct payments to health care providers for services rendered to Medicaid enrollees. Medicaid services include inpatient hospital care, outpatient hospital services, clinics, nursing homes, managed care, prescription drugs, home care, and services provided in a variety of community-based settings (including personal care, mental health, substance abuse treatment, developmental disabilities services, school-based services, and foster care services). The Medicaid program is financed by the Federal government, the State, and counties, including the City of New York. DOB estimates that spending from all sources, including spending by local governments that is not part of the State's All Funds activity, will total \$107 billion in FY 2024. The following table shows the estimated disbursements by level of government.

FY 2024 PROJECTED MEDICAID SPENDING ¹		
(millions of dollars)		
	<u>Spending</u>	<u>Share</u>
Federal	63,989	59.6%
State	34,901	32.5%
Local	8,505	7.9%
Total	107,395	100.0%

¹ Includes operational costs and the Essential Plan but excludes MSA payments deposited in the Medicaid Escrow Fund.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The State share of DOH Medicaid spending is financed by a combination of the General Fund, HCRA resources, indigent care support, provider assessment revenue, and tobacco settlement proceeds. The General Fund is expected to finance 78 percent of State-share Medicaid costs in FY 2024. In any year, Medicaid costs financed by the General Fund may be affected by several factors, including the Medicaid Global Cap, a statutory annual growth cap that applies to a subset of State-share Medicaid spending, financial resources available in HCRA, and, to a lesser extent, other State Special Revenue Funds, and temporary changes to the Federal share of Medicaid (e.g., eFMAP). The following tables summarize the expected financing shares over the multi-year plan.

STATE-SHARE MEDICAID FINANCING SOURCES ¹					
(millions of dollars)					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	<u>Actuals</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
General Fund	19,703	21,592	24,894	27,039	29,006
HCRA	4,551	4,462	4,203	4,058	4,041
All Other	1,537	1,693	1,561	1,591	1,592
Total	25,791	27,747	30,658	32,688	34,639

¹ Includes operational costs and the Essential Plan.

STATE-SHARE MEDICAID FINANCING SOURCES ¹					
(percent)					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	<u>Actuals</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
General Fund	76.4%	77.8%	81.2%	82.8%	83.9%
HCRA	17.6%	16.2%	13.7%	12.3%	11.6%
All Other	6.0%	6.0%	5.1%	4.9%	4.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

¹ Includes operational costs and the Essential Plan.

See "Factors Affecting Medicaid Funding" and "HCRA Financial Plan" below for more information. Medicaid eligibility and enrollment fluctuate with economic cycles. Enrollment has increased by nearly 1.6 million since March 2020. This enrollment increase has been driven by the steep rise in unemployment triggered by the COVID-19 pandemic, as well as Federal limitations on Medicaid disenrollment activities during the public health emergency (PHE) period. Medicaid enrollment peaked at 8 million in June of FY 2024. As required, eligibility redeterminations have begun and the State continues to monitor enrollment trends.

As unemployment trends towards pre-pandemic levels, enrollment and costs associated with individuals who are temporarily enrolled are projected to decline in FY 2024.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Total Medicaid costs are expected to grow annually due in large part to an increase in high utilization populations, a recent expansion of benefits, and increases to reimbursement rates. Other factors that continue to place upward pressure on State-share Medicaid costs include, but are not limited to, provider reimbursements to cover minimum wage increases; the phase-out of enhanced Federal funding; increased costs and enrollment growth in managed long-term care; and, payments to financially distressed hospitals.⁹

The following table summarizes State-share Medicaid spending by agency.

TOTAL DOH MEDICAID SPENDING (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Medicaid Global Cap¹	21,762	23,124	24,569	26,092	27,478
Annual \$ Change	1,190	1,362	1,445	1,523	1,386
Annual % Change	5.8%	6.3%	6.2%	6.2%	5.3%
Other Medicaid Not Subject to Global Cap	4,029	4,623	6,089	6,596	7,161
Minimum Wage	2,223	2,413	2,430	2,441	2,451
Home Care Wages	363	214	1,480	1,795	2,165
Local Takeover Cost ²	1,648	1,830	2,013	2,195	2,378
MSA Payments (Share of Local Growth) ³	(362)	(362)	(362)	(362)	(362)
All Other	157	528	528	527	529
Total DOH Medicaid	25,791	27,747	30,658	32,688	34,639
Annual \$ Change	3,501	1,956	2,911	2,030	1,951
Annual % Change	15.7%	7.6%	10.5%	6.6%	6.0%

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

² Reflects a portion of the State's costs related to paying the full share of Medicaid program growth on behalf of local governments that is outside of the Global Cap.

³ MSA payments are deposited directly to a Medicaid Escrow Fund to cover a portion of the State's share of local Medicaid growth.

⁹ There is a significant uncertainty regarding Medicaid enrollment and whether Medicaid redeterminations will return enrollment to pre-pandemic trends. The State continues to work with the Urban Institute and other experts and will continue to test and refine the Medicaid enrollment projections utilizing available data.



Factors Affecting Medicaid Funding

Global Cap

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

Consistent with the index, the FY 2023 Enacted Budget reflected \$8 billion in additional Medicaid spending growth between FY 2023 and 2027. The FY 2024 Enacted Budget accounted for the latest projections published by CMS that further increases Global Cap allowable spending ranging from \$224 million to \$854 million annually between FY 2023 and FY 2027, providing another \$3 billion over the multi-year plan and \$11 billion in aggregate increased spending allowance over the five-year period.

As of the FY 2024 Enacted Budget, Medicaid spending subject to the Global Cap Index (GCI) was forecasted to remain within the indexed allowance through FY 2025 but exceed the cap beginning in FY 2026 due to projected utilization and costs trends, particularly within Managed Long Term Care. However, the recent favorable Federal rulemaking for DACA under the age of 21 combined with savings related to updated actuarial information and risk assessments for FY 2024 Medicaid MMC rates, retroactive to April 1, 2023, reduce Medicaid spending projections by \$2.9 billion through FY 2027. The downward revision to spending eliminates the prior Global Cap deficit projection totaling \$525 million through FY 2027 (\$242 million in FY 2026 and \$283 million in FY 2027) and provides General Fund savings.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

MEDICAID GLOBAL CAP INDEX (millions of dollars)						
	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>Five-Year Total</u>
FY 2022 Enacted Budget	21,172	21,749	22,333	22,957	23,612	111,823
Annual \$ Change	600	577	584	624	655	
Annual % Change	2.9%	2.7%	2.7%	2.8%	2.9%	
New Statutory Index ¹	366	900	1,542	2,280	3,112	8,200
Updated New Statutory Index ²	<u>224</u>	<u>475</u>	<u>694</u>	<u>854</u>	<u>754</u>	<u>3,001</u>
Increased Spending Allowance	590	1,375	2,236	3,134	3,866	11,201
Index Pursuant to Statute	21,762	23,124	24,569	26,091	27,478	123,024
FY 2024 Enacted Budget	21,762	23,124	24,569	26,333	27,761	123,549
Enacted Budget Over/(Under) Index³	0	0	0	242	283	525
FY 2024 Enacted Budget	21,762	23,124	24,569	26,333	27,761	123,549
Annual \$ Change	1,190	1,362	1,445	1,764	1,428	
Annual % Change	5.8%	6.3%	6.2%	7.2%	5.4%	
FY 2024 Mid-Year Update⁴	21,762	23,124	24,569	26,091	27,478	123,024
Annual \$ Change	1,190	1,362	1,445	1,522	1,387	
Annual % Change	5.8%	6.3%	6.2%	6.2%	5.3%	
Change from FY 2024 Enacted	0	0	0	(242)	(283)	(525)
<p>¹ Effective FY 2023, growth is indexed to the five-year rolling average of Medicaid spending projections within the National Health Expenditure Accounts produced by Office of the Actuary in the Centers for Medicare & Medicaid Services (CMS) as of March 2020.</p> <p>² Reflects the updated five-year rolling average pursuant to CMS March 2022 Report.</p> <p>³ The FY 2024 Enacted Budget was projected to spend within the allowable index through FY 2025. Medicaid spending was projected to exceed the cap beginning in FY 2026 due mainly to projected utilization costs and trends.</p> <p>⁴ FY 2024 Mid-Year Update reflects reduced multi-year Managed Care rates and realigns the spending forecast to the Global Cap indexed rate.</p>						



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

TOTAL STATE-SHARE MEDICAID DISBURSEMENTS (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Department of Health Medicaid	25,791	27,747	30,658	32,688	34,639
Assistance and Grants	29,120	28,820	30,137	32,199	34,155
State Operations	323	494	521	489	484
eFMAP ¹	(3,652)	(1,567)	0	0	0
Other State Agency Medicaid Spending	5,504	6,792	5,663	5,538	5,895
Mental Hygiene ²	5,323	6,587	5,455	5,330	5,687
Foster Care	56	57	60	60	60
Education	125	140	140	140	140
Corrections	0	8	8	8	8
Total State-Share Medicaid (All Agencies)	31,295	34,539	36,321	38,226	40,534
Annual \$ Change		3,244	1,782	1,905	2,308
Annual % Change		10.4%	5.2%	5.2%	6.0%

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

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



Temporary eFMAP

In March 2020, the Federal government signed into law the Families First Coronavirus Response Act (FFCRA) which included a 6.2 percent base increase to the FMAP rate for each calendar quarter occurring during the PHE, with exemptions placed on spending already eligible for enhanced Federal support, including portions of the Affordable Care Act (ACA) expansion.

State Medicaid spending is also impacted by the Federal government's increased share of Medicaid funding through eFMAP during the PHE. The enhanced funding began on January 1, 2020, and pursuant to the 2023 Consolidated Appropriations Act signed into law on December 29, 2022, will be phased out by the end of December 2023: eFMAP was reduced to 5 percent from April 1, 2023 through June 30, 2023, to 2.5 percent from July 1, 2023 through September 30, 2023, and to 1.5 percent from October 1, 2023 through December 31, 2023. The Financial Plan includes a benefit to the State of approximately \$1.6 billion in FY 2024 through this enhanced Federal funding.

State-share savings from eFMAP have been, and will be, used to offset increased costs associated with persistently elevated COVID-19 enrollment and lost MRT II savings due to Federal restrictions regarding program restructuring while the eFMAP remains in place.

Minimum Wage and Home Care Wages

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

The State costs of minimum wage increases in the health care sector are projected to grow by \$190 million to roughly \$2.4 billion in FY 2024. 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 FY 2024 Enacted Budget authorized wage increases for home health and personal care workers of \$1.55 for Downstate and \$1.35 for Rest of State, effective January 1, 2024, with additional Statewide wage increases of \$0.55 to come January 1, 2025 and January 1, 2026. The increases are partially funded by Home and Community-Based Services (HCBS) eFMAP in FY 2024.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The FY 2024 Enacted Budget also automatically increased the State’s minimum wage to keep pace with inflation going forward. After reaching \$15 per hour, each region’s minimum wage will increase consistent with the year-over-year CPI-W for the Northeast Region. The State cost is expected to be \$53 million in FY 2024 growing to \$806 million in FY 2027.

Local Medicaid Cap

The local Medicaid Cap was designed to relieve pressure on county property taxes and the City of New York budget by capping local costs and having the State absorb all local program growth above a fixed statutory inflation rate. Beginning in January 2006, counties’ Medicaid cost contributions were capped based on 2005 expenditures that were indexed at 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 over a three-year period all growth in the local share of Medicaid costs.

The State takeover, which capped local districts’ Medicaid costs at calendar year 2015 levels is projected to save local districts a total of \$6.4 billion in FY 2024 -- roughly \$3.0 billion for counties outside the City of New York and \$3.4 billion for the City of New York. The following table provides the multi-year savings to local districts.

LOCAL GOVERNMENT SAVINGS STATE TAKEOVER OF LOCAL MEDICAID COSTS (2005 CAP AND GROWTH TAKEOVER) FY 2023 to FY 2027					
Region	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Rest of State	2,666,266	2,976,347	3,305,963	3,650,783	3,963,824
New York City	2,874,132	3,394,017	3,946,656	4,524,786	5,049,635
Statewide	5,540,398	6,370,364	7,252,619	8,175,569	9,013,459

Master Settlement Agreement (MSA)

DOB expects to receive annual payments from tobacco manufacturers under the MSA totaling roughly \$362 million annually. State law directs these payments be used to help defray costs of the State’s takeover of Medicaid costs for counties and the City of New York. Consistent with State law, 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.



Health Care Transformation Fund (HCTF)

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

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

The Financial Plan maintains the use of \$1 billion added in the FY 2023 Enacted Budget to support multi-year investments in home care delivery and sustainability efforts through wage increases.

HEALTH CARE TRANSFORMATION FUND PURSUANT TO PART FFF OF CHAPTER 59 OF THE LAWS OF 2018 (millions of dollars)					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	<u>Actuals</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Opening Balance	147	563	375	250	125
Receipts	579	125	125	125	125
General Fund Transfer	500	125	125	125	125
Centene Payment	68	0	0	0	0
Cigna Payment	7	0	0	0	0
STIP Interest	4	0	0	0	0
Planned Uses	163	313	250	250	250
Home Care Wages	0	250	250	250	250
Housing Rental Subsidies	73	63	0	0	0
State-Only Payments	46	0	0	0	0
Capital Projects	44	0	0	0	0
Closing Balance	563	375	250	125	0



Essential Plan

The FY 2015 Enacted Budget authorized the State to participate in the EP, a health insurance program which receives Federal subsidies authorized through the ACA. The EP includes health insurance coverage for legally residing immigrants in New York not eligible for Medicaid, CHP, or other employer-sponsored coverage. Individuals who meet the EP eligibility standards are enrolled through the New York State of Health (NYSOH) insurance exchange, with the cost of insurance premiums subsidized by the State and Federal governments. The Exchange – NYSOH – serves as a centralized marketplace to shop for, compare, and enroll in a health plan. Nearly 1.2 million New Yorkers are expected to be enrolled in the EP in FY 2024, which represents an increase in enrollment from FY 2023 as the end of the Federal PHE causes individuals to shift out of Medicaid and into EP. Growth in outyear enrollment is also due to expanded eligibility under a Federal Section 1332 State Innovation Waiver (the “Waiver”).

ESSENTIAL PLAN (millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL ALL FUNDS SPENDING	6,341	7,605	19.9%	9,369	23.2%	10,068	7.5%	10,572	5.0%
State Operating Funds	65	91	40.0%	95	4.4%	103	8.4%	104	1.0%
Assistance and Grants ¹	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
State Operations	65	91	40.0%	95	4.4%	103	8.4%	104	1.0%
Federal Operating Funds	6,276	7,514	19.7%	9,274	23.4%	9,965	7.5%	10,468	5.0%

¹ The EP is not a Medicaid program; however, State savings associated with the EP assistance and grants program are realized within the Global Cap, where EP resources are managed.

The FY 2023 Enacted Budget authorized the State to submit a Section 1332 State Innovation Waiver, which was recently submitted to the U.S. Department of Treasury and the U.S. Department of Health and Human Services. This Waiver will enable New York State to extend coverage to more low- and moderate-income individuals if it is approved. The EP currently provides affordable, comprehensive health insurance to more than 1 million New Yorkers, and under the replacement Waiver program, nearly 100,000 more New Yorkers are estimated to gain access to these same benefits. If approved, this Waiver will allow New York State to make important strides in broadening access to affordable health insurance coverage and advancing health equity among the remaining uninsured in the State.

On an All Funds basis, EP spending is anticipated to fluctuate over the Financial Plan period, reflecting a mix of factors. Spending growth in FY 2023 and FY 2024 primarily reflects costs associated with increased enrollment and the expansion of eligibility to individuals with incomes between 200 and 250 percent of the Federal poverty level. The FY 2024 Enacted Budget also includes the shift of pregnant and post-partum women from Medicaid to the EP. This transfer will allow the State to maximize Federal revenue under the EP, while maintaining the same benefits for pregnant and post-partum women. Due to a high Federal reimbursement rate for the EP under current methodology, assistance and grants spending for the EP is not anticipated to drive a commensurate increase in State support.



Public Health/Aging Programs

Public Health includes many programs. CHP, the largest program in this category, provides health insurance coverage for children of low-income families up to the age of 19. The General Public Health Works (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 under the age of three with disabilities or developmental delays. Many public health programs, such as the EI and GPHW programs, are run by county health departments that are reimbursed by the State for a share of the program costs. State spending projections do not include the county share of these programs. In addition, a significant portion of HCRA spending is included under the Public Health budget.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

PUBLIC HEALTH AND AGING (millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	2,180	2,324	6.6%	2,365	1.8%	2,379	0.6%	2,401	0.9%
Public Health	2,011	2,132	6.0%	2,185	2.5%	2,193	0.4%	2,214	1.0%
Child Health Plus ¹	753	933	23.9%	970	4.0%	988	1.9%	1,009	2.1%
General Public Health Work	196	225	14.8%	211	-6.2%	211	0.0%	211	0.0%
EPIC	93	63	-32.3%	63	0.0%	63	0.0%	63	0.0%
<u>Early Intervention</u>	<u>113</u>	<u>81</u>	<u>-28.3%</u>	<u>81</u>	<u>0.0%</u>	<u>81</u>	<u>0.0%</u>	<u>81</u>	<u>0.0%</u>
Unadjusted	210	178	-15.2%	178	0.0%	178	0.0%	178	0.0%
Health Services Initiatives Offset	(97)	(97)	0.0%	(97)	0.0%	(97)	0.0%	(97)	0.0%
<u>Workforce Initiatives²</u>	<u>51</u>	<u>110</u>	<u>115.7%</u>	<u>110</u>	<u>0.0%</u>	<u>110</u>	<u>0.0%</u>	<u>110</u>	<u>0.0%</u>
General Fund Assistance and Grants	51	92	80.4%	92	0.0%	92	0.0%	92	0.0%
HCRA Program	0	18	0.0%	18	0.0%	18	0.0%	18	0.0%
HCRA Program	436	252	-42.2%	321	27.4%	321	0.0%	321	0.0%
Nourish NY	58	50	-13.8%	50	0.0%	50	0.0%	50	0.0%
All Other	311	418	34.4%	379	-9.3%	369	-2.6%	369	0.0%
Aging	169	192	13.6%	180	-6.3%	186	3.3%	187	0.5%

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

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

Public Health spending grows over the Financial Plan period due to expiration of enhanced Federal resources, including FFCRA eFMAP, for the CHP program. Growth in FY 2024 reflects the timing of FY 2023 payment processing due to COVID-19, fully reflecting GPHW investments originating from FY 2023 and other one-time spending programs. Increased spending in FY 2024 will be partially offset by State savings from the utilization of Federal funding where applicable. Since the PHE and eFMAP were delinked in March 2023, the Federal government has started to phase down eFMAP rather than ending it abruptly. CHP is expected to receive a total of \$26.7 million in FY 2024.

The Financial Plan continues SOFA support to address locally identified capacity needs for services to maintain the elderly in their communities, support family and friends in their caregiving roles, reduce future Medicaid costs by intervening earlier with less intensive services, and establish quality reporting and accreditation for assisted living residences and implement quality improvement initiatives in nursing homes to promote transparency. The Financial Plan also reflects funding for a Human Services COLA of 4 percent in FY 2024.



HCRA Financial Plan

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

HCRA FINANCIAL PLAN (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
OPENING BALANCE	88	91		0		0		0	
TOTAL RECEIPTS	6,676	6,492	-2.8%	6,477	-0.2%	6,326	-2.3%	6,325	0.0%
Surcharges	4,251	4,037	-5.0%	4,058	0.5%	4,078	0.5%	4,098	0.5%
Covered Lives Assessment ¹	1,052	1,150	9.3%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette Tax Revenue	595	558	-6.2%	525	-5.9%	500	-4.8%	477	-4.6%
Hospital Assessments	525	505	-3.8%	507	0.4%	510	0.6%	512	0.4%
Excise Tax on Vapor Products	25	25	0.0%	25	0.0%	25	0.0%	25	0.0%
NYC Cigarette Tax Transfer	16	17	6.3%	13	-23.5%	13	0.0%	13	0.0%
EPIC Receipts/ICR Audit Fees	62	50	-19.4%	49	-2.0%	50	2.0%	50	0.0%
Distressed Provider Assistance ²	150	150	0.0%	150	0.0%	0	-100.0%	0	0.0%
TOTAL DISBURSEMENTS AND TRANSFERS	6,673	6,583	(0)	6,477	(0)	6,326	(0)	6,325	(0)
Medicaid Assistance Account	4,551	4,462	(0)	4,203	(0)	4,058	(0)	4,041	(0)
Medicaid Costs	4,226	4,137	-2.1%	3,878	-6.3%	3,883	0.1%	3,866	-0.4%
Distressed Provider Assistance ²	150	150	0.0%	150	0.0%	0	-100.0%	0	0.0%
Workforce Recruitment & Retention	175	175	0.0%	175	0.0%	175	0.0%	175	0.0%
Hospital Indigent Care	656	631	-3.8%	631	0.0%	631	0.0%	631	0.0%
HCRA Program Account	442	289	-34.6%	358	23.9%	358	0.0%	359	0.3%
Child Health Plus	764	950	24.3%	990	4.2%	1,009	1.9%	1,030	2.1%
Elderly Pharmaceutical Insurance Coverage	104	74	-28.8%	74	0.0%	74	0.0%	74	0.0%
Qualified Health Plan Administration	36	44	22.2%	46	4.5%	48	4.3%	49	2.1%
Roswell Park Cancer Institute	57	51	-10.5%	51	0.0%	51	0.0%	51	0.0%
SHIN-NY/APCD/Modernization	39	43	10.3%	75	74.4%	45	-40.0%	40	-11.1%
All Other	24	39	62.5%	49	25.6%	52	6.1%	50	-3.8%
ANNUAL OPERATING SURPLUS/(DEFICIT)	3	(91)		0		0		0	
CLOSING BALANCE	91	0		0		0		0	

¹ Pursuant to Chapter 820 of the laws of 2021, the Updated HCRA Financial Plan includes \$40 million in additional Covered Lives Assessment for Early Intervention.

² HCRA Financial Plan includes time limited resources from local county contributions in support of State funded payments to distressed health care providers through the Medicaid program (\$150 million annually through FY 2025).



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Total HCRA receipts are anticipated to steadily decline over the course of the multi-year plan reflecting the assumption that health care surcharge and assessment collections will remain relatively flat.

HCRA spending in FY 2024 is anticipated to decrease in line with the projected decline in receipts. The Financial Plan reflects over \$4 billion in continued support for Medicaid spending, including \$150 million annually through FY 2025 to increase support for distressed providers and nearly \$1 billion for the CHP program. Estimated growth in CHP spending reflects the expiration of enhanced Federal resources provided through the ACA and expected growth in enrollment and utilization.

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



Mental Hygiene

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

MENTAL HYGIENE (millions of dollars)									
	FY 2023	FY 2024	FY 2025		FY 2026		FY 2027		Change
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	
TOTAL STATE OPERATING FUNDS	4,786	6,463	35.0%	5,635	-12.8%	5,796	2.9%	6,210	7.1%
People with Developmental Disabilities	2,917	3,121	7.0%	3,265	4.6%	3,435	5.2%	3,621	5.4%
Residential Services	1,471	1,583	7.6%	1,655	4.5%	1,739	5.1%	1,831	5.3%
Day Programs	698	751	7.6%	785	4.5%	825	5.1%	869	5.3%
Clinic	17	18	5.9%	19	5.6%	20	5.3%	21	5.0%
All Other Services (Net of Offsets)	731	769	5.2%	806	4.8%	851	5.6%	900	5.8%
Mental Health	1,757	2,024	15.2%	2,333	15.3%	2,685	15.1%	2,828	5.3%
Adult Local Services	1,441	1,593	10.5%	1,938	21.7%	2,246	15.9%	2,369	5.5%
Children Local Services	316	326	3.2%	395	21.2%	439	11.1%	459	4.6%
MLR/BHET Reinvestment ¹	0	105	0.0%	0	-100.0%	0	0.0%	0	0.0%
Addiction Services and Supports	493	730	48.1%	632	-13.4%	618	-2.2%	657	6.3%
Residential	117	130	11.1%	136	4.6%	144	5.9%	154	6.9%
Other Treatment	216	238	10.2%	253	6.3%	266	5.1%	286	7.5%
Prevention	62	69	11.3%	72	4.3%	77	6.9%	82	6.5%
Recovery	42	46	9.5%	49	6.5%	51	4.1%	55	7.8%
Opioid Settlement Fund ²	49	167	240.8%	81	-51.5%	33	-59.3%	33	0.0%
Opioid Stewardship Fund ³	7	27	285.7%	41	51.9%	47	14.6%	47	0.0%
MLR/BHET Reinvestment ¹	0	53	0.0%	0	-100.0%	0	0.0%	0	0.0%
Justice Center	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%
Total DOH Medicaid Global Cap Adjustments⁴	(382)	587	253.7%	(596)	-201.5%	(943)	-58.2%	(897)	4.9%
OPWDD Local Share	15	1,349	8893.3%	307	-77.2%	0	-100.0%	0	0.0%
OPWDD Spending Funded by Global Cap	(397)	(762)	-91.9%	(903)	-18.5%	(943)	-4.4%	(897)	4.9%
TOTAL MENTAL HYGIENE SPENDING	5,168	5,876	13.7%	6,231	6.0%	6,739	8.2%	7,107	5.5%

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

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

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

⁴ Reflects a portion of mental hygiene spending reported under the Medicaid Global Cap that has no impact on mental hygiene service delivery or operations. Adjustments in FY 2024 and FY 2025 reflect OPWDD-related local share expenses that will be funded outside of the DOH Global Cap through use of additional Financial Plan resources.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

Funding continues to be included to support OMH community services and the transition of individuals to more cost-effective community settings. Service expansion includes increases for residential programs and supported housing units throughout the State, additional peer support services, and targeted services, such as mobile crisis teams to directly assist homeless individuals and the nationwide 988 Suicide and Crisis Lifeline. Additionally, continued investments are made to restore inpatient psychiatric care capacity; recruit psychiatrists, psychiatric nurse practitioners, and other licensed mental health practitioners; and incentivize the provision of specialized treatments for children and families.

Increased funding for OASAS addiction service programs will support not-for-profit providers for addiction prevention, treatment, harm reduction, and recovery programs. In FY 2024, over \$100 million in additional resources from the Opioid Stewardship Tax and litigation settlements with pharmaceutical manufacturers and distributors will be targeted at the opioid epidemic through investments in addiction services programs.

The FY 2024 Enacted Budget included funding to increase the minimum wage index with inflation, establish and operate 3,500 new residential units for New Yorkers with mental illness, significantly expand outpatient mental health services, enhance mental health services in schools, and increase funding for Critical Time Intervention (CTI) teams and specialized programs for children. The FY 2024 Enacted Budget also supports a 4 percent COLA for voluntary operated providers.

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



Social Services

OTDA

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

TEMPORARY AND DISABILITY ASSISTANCE (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL STATE OPERATING FUNDS	2,071	2,815	35.9%	2,362	-16.1%	1,806	-23.5%	1,855	2.7%
SSI	555	567	2.2%	600	5.8%	600	0.0%	600	0.0%
Public Assistance Benefits	612	651	6.4%	707	8.6%	653	-7.6%	653	0.0%
Public Assistance Initiatives	10	20	100.0%	12	-40.0%	12	0.0%	12	0.0%
Homeless Housing and Services	121	175	44.6%	354	102.3%	397	12.1%	445	12.1%
Rental Assistance	767	551	-28.2%	115	-79.1%	135	17.4%	135	0.0%
Asylum Seekers Services and Assistance	0	836	0.0%	565	-32.4%	0	-100.0%	0	0.0%
All Other	6	15	150.0%	9	-40.0%	9	0.0%	10	11.1%

DOB’s caseload models project a total of 558,000 public assistance recipients in FY 2024. Approximately 209,148 families are expected to receive benefits through the Family Assistance program and 138,784 through the Safety Net Assistance program in FY 2024, an increase in both programs from FY 2023. The caseload for single adults and childless couples supported through the Safety Net Assistance program is projected to be 210,068 in FY 2024, a decrease of 8.3 percent from FY 2023 projections.

OTDA spending in FY 2024 continues funding for the emergency rental assistance and landlord aid programs, including legal services for tenants facing eviction. Spending increases for homeless housing and services reflect a transition from State settlement funds to the General Fund for the ESSHI, which funds supportive housing constructed for vulnerable homeless populations under the Governor’s Affordable Housing and Homelessness Plan. This reflects the full estimated costs for the ESSHI program that are shared by multiple agencies.

Growth in Safety Net Assistance spending is driven by an increase in the public assistance caseload, particularly in the City of New York. There is a significant spending increase to support asylum seekers due to the State providing time-limited support to the City of New York for the projected costs of providing services and assistance to the eligible population that has grown in the last year. SSI cost increases are attributed to potential fluctuations in benefit payments. In addition, the FY 2024 Enacted Budget included increased funding for Code Blue, New York State’s emergency weather safety plan.



OCFS

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

CHILDREN AND FAMILY SERVICES (millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	2,926	1,966	-32.8%	3,177	61.6%	3,204	0.8%	3,118	-2.7%
Child Welfare Service	1,903	695	-63.5%	853	22.7%	853	0.0%	853	0.0%
Foster Care Block Grant	391	399	2.0%	399	0.0%	399	0.0%	399	0.0%
Child Care	151	233	54.3%	1,291	454.1%	1,304	1.0%	1,204	-7.7%
Adoption	132	154	16.7%	160	3.9%	160	0.0%	160	0.0%
Youth Programs	154	102	-33.8%	99	-2.9%	99	0.0%	99	0.0%
Medicaid	56	57	1.8%	60	5.3%	60	0.0%	60	0.0%
Adult Protective/Domestic Violence	54	54	0.0%	54	0.0%	54	0.0%	54	0.0%
Committees on Special Education	0	0	0.0%	29	0.0%	29	0.0%	29	0.0%
All Other	85	272	220.0%	232	-14.7%	246	6.0%	260	5.7%

The FY 2024 Enacted Budget continues funding to maintain the childcare market rate to include 80 percent of providers and expand eligibility for childcare subsidies to more families. In addition, the budget maintains (for one year) the restructured financing approach for residential school placements of children with special needs outside the City of New York that was included in the FY 2023 Enacted Budget, thereby aligning the fiscal responsibility with the school district responsible for the placement.

Additional FY 2024 Enacted Budget actions included consolidating the Empire State and Advantage Afterschool programs under OCFS, which currently have different funding sources and involve different agencies, assisting foster care agencies adapting to Federal requirements as they relate to Institutions for Mental Disease (IMD), investing in permanency resource centers and kinship services, creating a new business navigator program to assist businesses who wish to support their employee’s child care needs, creating an employer-supported childcare pilot program generating new financial support for child care, as well as funding for legislative program adds. Payments for the child welfare program will continue to support local districts' services and the year-to-year decline in such spending is attributable to the timing of such payments.



Transportation

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

In FY 2024, the State plans to provide \$9.4 billion in operating aid to mass transit systems, including \$4.1 billion from the direct remittance of various dedicated taxes and fees to the MTA that do not flow through the State’s Financial Plan and are thus excluded from the table below. The MTA, the nation’s largest transit and commuter rail system, is scheduled to receive \$8.5 billion (approximately 91 percent) of the State’s mass transit aid.

TRANSPORTATION (millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE OPERATING FUNDS SUPPORT	4,569	5,249	14.9%	5,141	-2.1%	5,142	0.0%	5,140	0.0%
Mass Transit Operating Aid:	3,434	3,697	7.7%	3,887	5.1%	3,887	0.0%	3,887	0.0%
Metro Mass Transit Aid	3,273	3,538	8.1%	3,728	5.4%	3,728	0.0%	3,728	0.0%
Public Transit Aid	117	115	-1.7%	115	0.0%	115	0.0%	115	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	153	155	1.3%	156	0.6%	158	1.3%	159	0.6%
Dedicated Mass Transit	632	667	5.5%	671	0.6%	671	0.0%	671	0.0%
MTA Fiscal Relief	0	305	100.0%	0	-100.0%	0	0.0%	0	0.0%
AMTAP	106	155	46.2%	155	0.0%	155	0.0%	155	0.0%
Innovative Mobility	0	2	100.0%	4	100.0%	4	0.0%	0	-100.0%
All Other	0	24	100.0%	24	0.0%	23	-4.2%	24	4.3%

Projected operating aid to the MTA and other transit systems mainly reflects the current receipts forecast. 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. This includes a portion of sales tax receipts collected by online marketplace providers on all sales facilitated through their platforms, and implementation and enforcement of regulations associated with the Supreme Court’s Wayfair decision that permits a state to require vendors with no physical presence in such state to collect and remit sales tax on sales to in-state consumers.

Projected on-budget increases in operating aid for FY 2024 to the MTA and other transit systems include an additional \$581 million to the MTA, \$33 million for non-MTA downstate transit systems, and \$38 million for upstate systems. This includes \$305 million in one-time assistance to the MTA to address extraordinary revenue impacts caused by the pandemic, of which \$5 million is dedicated to the MTA’s Outer Borough Transit Account. Other new initiatives include \$24 million annually for operating costs of the Gateway Development Commission and \$2 million to begin funding an Innovative Mobility Initiative for non-MTA systems.



Agency Operations

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

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

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

FORECAST OF SELECTED PROGRAM MEASURES AFFECTING PERSONAL SERVICE AND FRINGE BENEFITS					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
State Workforce ¹	108,080	120,686	TBD	TBD	TBD
ERS Contribution Rate ²	14.3%	13.3%	15.3%	17.0%	19.5%
PFRS Contribution Rate ²	27.0%	27.8%	31.2%	32.5%	33.7%
Employee/Retiree Health Insurance Growth Rates ³	6.6%	8.7%	9.1%	10.9%	10.0%
PS/Fringe as % of Receipts (All Funds Basis)	11.0%	11.3%	12.2%	12.7%	13.4%

¹ Reflects workforce that is subject to direct Executive control.

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

STATE OPERATING FUNDS - PERSONAL SERVICE/NON-PERSONAL SERVICE COSTS					
(millions of dollars)					
	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
SUBJECT TO DIRECT EXECUTIVE CONTROL¹	11,548	11,503	12,369	13,738	13,936
Corrections and Community Supervision	2,672	2,665	2,655	2,653	2,655
Office of Mental Health	1,726	1,750	1,707	1,736	1,803
Office for People with Developmental Disabilities	1,599	1,581	1,592	1,620	1,693
Department of Health	920	1,007	1,060	1,051	1,041
State Police	805	906	946	968	987
Information Technology Services	599	650	676	690	705
Transportation	356	362	362	373	384
Tax and Finance	328	342	342	343	343
Children and Family Services	196	287	302	318	333
Environmental Conservation	238	268	284	288	283
Office of Parks, Recreation and Historic Preservation	199	223	231	235	233
Department of Financial Services	213	217	217	217	217
Education	150	183	186	188	188
Office of Temporary and Disability Assistance	182	174	119	119	119
Labor	61	62	61	61	61
All Other	1,304	826	1,629	2,878	2,891
UNIVERSITY SYSTEMS	6,926	7,304	7,657	7,962	8,125
State University	6,926	7,304	7,657	7,962	8,125
INDEPENDENT AGENCIES	391	421	425	431	437
Law	219	242	242	246	248
Audit & Control (OSC)	172	179	183	185	189
TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE	18,865	19,228	20,451	22,131	22,498
Judiciary	2,089	2,231	2,231	2,231	2,231
Legislature	236	284	284	284	284
Statewide Total	21,190	21,743	22,966	24,646	25,013
Personal Service	14,840	15,873	16,085	16,372	16,692
Non-Personal Service	6,350	5,870	6,881	8,274	8,321

¹ Excludes expenses funded by the Coronavirus Relief Fund, as well as costs incurred, or expected to be incurred, in response to the COVID-19 pandemic that are expected to be reimbursed with Federal aid.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Operational spending for executive agencies is affected by the timing of Federal reimbursement of State incurred pandemic response and recovery efforts, and new investments. Agencies with significant growth are summarized below:

- **Department of Corrections and Community Supervision (DOCCS)** . The FY 2024 Enacted Budget included additional funding to expand the State’s response to gun violence among the parolee population.
- **OMH.** The FY 2024 Enacted Budget reflected efforts to increase access to mental health care through the expansion of State operated services, including inpatient psychiatric care. These investments are offset by reductions in COVID-related spending and the time-limited pilot program extending two-and-a-half times overtime to certain employees with critical titles.
- **DOH.** The growth in projected spending from FY 2023 reflects increased funding for consulting costs associated with the implementation of Section 1115 Medicaid demonstration waivers, assessment of lead risks and support for lead abatement, modernization of health reporting systems, takeover of the Non-Modified Adjusted Growth Income (MAGI) population, and additional support to counties for Emergency Medical Services; partially offset by the reduced costs associated with the COVID-19 pandemic including home testing kits.
- **State Police.** Funding is increased to support additional State Police recruiting classes in FY 2024. Funding is also increased to expand the Community Stabilization Units and to increase State Police participation on Federal task forces to combat violent crime.
- **Information Technology Services (ITS).** Spending growth in FY 2024 and beyond reflects investments in cyber security, including the JSOC created for the coordination of local, State and Federal cyber security efforts, such as data collection, response efforts and information sharing.
- **OCFS.** Spending in FY 2024 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.
- **OTDA.** The spending decline from FY 2023 reflects the time-limited spending associated with the ERAP and LRAP.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

- **All Other Executive Agencies** . Other spending changes include support for asylum seekers response efforts in the City of New York, including the deployment of National Guard servicemembers to various hotels, homeless shelters, and emergency sites as well as the Port Authority to implement, administer, and effectuate the provision of services at each location. In addition, spending is affected by the timing of Federal reimbursement of State incurred pandemic response and recovery expenses incurred in FY 2021 and FY 2022, including the purchase of COVID-19 test kits for schools and local governments, PPE, durable medical equipment, costs to build out field hospital facilities, testing, and vaccination activities are expected to be reimbursed by FEMA. The Financial Plan assumes reimbursement of \$1.2 billion in FY 2024 and \$225 million in FY 2025. However, there can be no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years as projected in the Financial Plan.
- **State University**. The FY 2024 Enacted Budget included one-time funding for State matching contributions to endowments of the four university centers, additional recurring operating aid support for strategic investments at four-year campuses, and funding for nonrecurring transformational initiatives at both four-year campuses and community colleges.
- **Judiciary**. Growth is mainly driven by planned increases in staff hiring and recently implemented collective bargaining agreements. Additionally, there have been increases to the assigned counsel rate for attorneys providing services to indigent persons.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Workforce

In FY 2024, \$15.9 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 2024 FTEs ¹ AND PERSONAL SERVICE SPENDING BY AGENCY		
(millions of dollars)		
	Dollars	FTEs
SUBJECT TO DIRECT EXECUTIVE CONTROL	8,988	97,990
Corrections and Community Supervision	2,188	24,548
Office for People with Developmental Disabilities	1,339	18,557
Office of Mental Health	1,336	13,307
State Police	792	6,335
Information Technology Services	330	3,558
Department of Health	327	4,350
Tax and Finance	268	3,785
Environmental Conservation	214	2,430
Children and Family Services	194	2,327
Transportation	183	2,590
Office of Parks, Recreation and Historic Preservation	177	1,795
Department of Financial Services	161	1,391
Education	112	1,443
Workers' Compensation Board	88	1,081
Office of Temporary and Disability Assistance	70	1,002
All Other	1,209	9,491
UNIVERSITY SYSTEMS	4,501	46,090
State University	4,501	46,090
INDEPENDENT AGENCIES	2,384	18,518
Law	172	1,611
Audit & Control (OSC)	144	1,631
Judiciary	1,847	15,273
Legislature ²	221	3
Statewide Total	15,873	162,598

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

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



General State Charges

GSCs 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 GSCs 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 GSCs in the General Fund. Some agencies with dedicated revenue sources outside of the General Fund partially reimburse the GSCs in the General Fund via the agency fringe benefit assessments.

GSCs spending is projected to increase over the Financial Plan period mostly due to increases in the health insurance program which reflects medical inflation and the potential for increased utilization in non-essential procedures that were postponed during the pandemic. Similarly, the pension program reflects associated costs due to increases in the employer contribution rates.

GENERAL STATE CHARGES (millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	10,203	8,870	-13.1%	10,125	14.1%	11,325	11.9%	12,791	12.9%
Fringe Benefits	9,786	8,421	-13.9%	9,636	14.4%	10,823	12.3%	12,280	13.5%
Health Insurance	5,083	4,765	-6.3%	5,556	16.6%	6,179	11.2%	6,808	10.2%
Retiree Health Benefit Trust Fund	920	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Pensions	2,045	2,099	2.6%	2,428	15.7%	2,791	15.0%	3,548	27.1%
Social Security	1,120	1,177	5.1%	1,192	1.3%	1,205	1.1%	1,228	1.9%
Workers' Compensation	830	601	-27.6%	640	6.5%	702	9.7%	723	3.0%
Employee Benefits	94	103	9.6%	103	0.0%	121	17.5%	121	0.0%
Dental Insurance	44	57	29.5%	62	8.8%	66	6.5%	66	0.0%
Unemployment Insurance	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other/Non-State Escrow	(363)	(394)	-8.5%	(358)	9.1%	(254)	29.1%	(227)	10.6%
Fixed Costs	417	449	7.7%	489	8.9%	502	2.7%	511	1.8%
Public Land Taxes/PILOTS	295	308	4.4%	318	3.2%	326	2.5%	335	2.8%
Litigation	122	141	15.6%	171	21.3%	176	2.9%	176	0.0%



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The State has and continues to fund employee and retiree health care expenses as they become due, on a PAYGO basis. In FY 2022, the State made its first deposit (\$320 million) to RHBTf which was created in FY 2018 to reserve money for the payment of health benefits of retired employees and their dependents. In FY 2023, the State deposited an additional \$920 million, bringing the aggregate reserve balance up to \$1.2 billion to support the State's post-employment health insurance liability. Future deposits into the fund will be dependent on fiscal conditions.

Higher pension costs are reflective of the increase in the employer contribution rates driven by higher salaries and the annual COLA. In addition, the Common Retirement Fund's investment return of -4.14 percent at the end of FY 2023 will increase the employer contribution rates starting in FY 2025 and beyond.

Workers' compensation reflects current utilization and an increase in the average weekly wage. In FY 2023, the State made a prepayment (\$300 million) towards its FY 2024 workers' compensation obligations. The FY 2024 Mid-Year Update carries forward another \$300 million prepayment for FY 2025 worker's compensation costs. Similarly, the State made a partial advancement (\$180 million) in March 2023 which was applied to the April 2023 Health Insurance payment.

The estimate for Social Security reflects general salary increases pursuant to the recent collective bargaining agreements and current spending trends. Other fringe benefits and fixed costs reflect wage and property tax increases, and current spending trends.



Transfers to Other Funds (General Fund Basis)

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

GENERAL FUND TRANSFERS TO OTHER FUNDS (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
TOTAL TRANSFERS TO OTHER FUNDS	8,325	7,178	9,024	6,794	6,398
Debt Service	298	227	265	289	338
SUNY University Operations	1,491	1,627	1,701	1,735	1,749
Capital Projects	4,649	3,702	5,330	3,058	2,585
Extraordinary Monetary Settlements:	267	429	416	286	290
Dedicated Infrastructure Investment Fund	260	351	344	217	220
Clean Water Grants	0	60	60	60	60
Mass Transit Capital	0	2	2	0	0
Health Care	7	16	10	9	10
Dedicated Highway and Bridge Trust Fund	691	51	105	181	115
Environmental Protection Fund	100	100	100	100	100
Other DIIF	0	50	250	118	0
All Other Capital	3,591	3,072	4,459	2,373	2,080
ALL OTHER TRANSFERS	1,887	1,622	1,728	1,712	1,726
Mobility Tax Trust Account	244	244	244	244	244
State University Hospital IFR Operations Account	314	302	302	302	302
NY Central Business District Trust	153	155	156	158	159
Court Facility Income Account	115	104	104	104	104
Dedicated Mass Transportation Trust Fund	129	65	65	65	65
Health Care Transformation	500	125	125	125	125
All Other	432	627	732	714	727

General Fund transfers to Other Funds are projected to total \$7.2 billion in FY 2024, a decrease of \$1.1 billion from FY 2023 mainly due to lower capital projects, Health Care Transformation and Dedicated Mass Transportation Trust Fund transfers.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The DHBTF receives motor vehicle fees, Petroleum Business Tax (PBT), the motor fuel tax, Highway Use Tax (HUT), the auto rental tax, utilities taxes, and miscellaneous transportation-related fees. These resources are used to pay debt service on transportation bonds, finance capital projects, and pay for certain operating expenses of the DOT and DMV. The General Fund subsidizes DHBTF expenses that are not covered by revenue and bond proceeds. In addition, the FY 2024 Enacted Budget increases transfers to the DHBTF to support a statewide geographic pay differential increasing salaries for most maintenance program positions, including Highway Maintenance Workers, Bridge Repair Assistants, Tree Pruners, and Service and Repair Mechanics and costs associated with the DMV transformation to improve the customer experience and service offerings. The prepayment of DHBTF Bonds results in an increase to debt service transfers from and a corresponding decrease in capital projects transfers to the DHBTF. There is no resulting financial plan impact.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Debt Service

The State pays debt service on all outstanding State-supported bonds. These include General Obligation Bonds for which the State is constitutionally obligated to pay debt service, as well as certain bonds issued by State public authorities, such as Empire State Development (ESD), Dormitory Authority of the State of New York (DASNY), and New York State Thruway Authority (NYSTA). 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 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
General Fund	298	227	-23.8%	265	16.7%	289	9.1%	338	17.0%
Other State Support	10,183	2,411	-76.3%	3,103	28.7%	4,595	48.1%	4,530	-1.4%
Total State Operating Funds	10,481	2,638	-74.8%	3,368	27.7%	4,884	45.0%	4,868	-0.3%

State Operating Funds debt service is projected to be \$2.6 billion in FY 2024, of which \$227 million is paid from the General Fund and \$2.4 billion is paid from other State funds supported by dedicated tax receipts. The General Fund finances debt service payments on General Obligation and service contract bonds. Debt service for other State-supported bonds is paid directly from other dedicated State funds, subject to appropriation, including PIT and Sales Tax Revenue bonds, and DHBTF bonds.

Debt service spending levels are impacted by prepayments. The FY 2024 Enacted Budget Financial Plan reflected prepayments that totaled \$6.0 billion in FY 2023. Prior prepayments of \$2.2 billion in FY 2021 and \$7.6 billion in FY 2022 had a multi-year impact. As shown in the table below, the net impact of these prepayments in prior years increased debt service in FY 2023 and will decrease debt service costs in FY 2024 through FY 2028.

STATE-SUPPORTED DEBT SERVICE (millions of dollars)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Base Debt Service	5,556	6,343	7,063	7,264	7,728	8,049
Total Prepayment Adjustment	4,925	(3,705)	(3,695)	(2,380)	(2,860)	(2,000)
Prior Prepayments	(1,075)	(2,255)	(2,395)	(1,630)	(2,360)	0
FY 2023 Prepayment	6,000	(1,450)	(1,300)	(750)	(500)	(2,000)
Mid-Year Update State Debt Service	10,481	2,638	3,368	4,884	4,868	6,049



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The FY 2024 Enacted Budget authorized liquidity financing in the form of up to \$3.0 billion of PIT notes and \$1.0 billion of line of credit facilities in FY 2024 as a tool to manage unanticipated financial disruptions. The Financial Plan does not assume any PIT note issuances or use of the line of credit. DOB evaluates cash results regularly and may adjust the use of notes and/or the line of credit 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 an additional \$3 billion in PAYGO capital spending in lieu of bond issuances. In combination with \$6 billion of cash resources added in the FY 2023 Enacted Budget, \$9 billion of cash resources have been added since the start of FY 2023. The additional resources will be used to avoid debt issuances for capital expenditures with shorter economic useful lives.

FEDERAL AID

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

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

In response to the COVID-19 Public Health Emergency (PHE), the Federal government enacted several laws between March 2020 and March 2021 to provide financial assistance to state and local governments, schools, hospitals, transit systems, businesses, families and individuals for COVID-19 pandemic response and recovery. The State also received additional Federal aid in the form of enhanced Unemployment Insurance funding, which is reported under Proprietary and Fiduciary Funds and is excluded from All Governmental Funds. A summary of the Federal legislation is provided later in this section.

Federal Funds spending continues to include a significant amount of pandemic assistance. The reporting of this spending is included in the agency disbursements, the largest of which include CHP, eFMAP, IDEA, and the TANF Pandemic Emergency Fund. Federal Funds spending estimated in FY 2024 continues to include significant pandemic assistance funds for education, eFMAP related to the extension of the COVID eFMAP phase down, and HCBS eFMAP, as well as Federal reimbursement of pandemic related spending incurred in prior fiscal years.

FEDERAL FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
DISBURSEMENTS					
Medicaid	48,136	52,719	50,030	52,118	53,717
Health	8,960	10,385	12,379	13,100	13,451
Social Welfare	4,931	4,645	4,799	4,802	4,803
Education	4,640	4,428	4,428	4,357	4,357
Public Protection	1,484	1,301	1,305	1,337	1,303
Transportation	1,782	2,495	2,696	2,845	2,888
All Other ¹	1,182	1,617	1,605	1,609	1,634
Pandemic Assistance²	13,794	14,268	6,485	1,214	69
Child Care Funds	348	831	224	0	0
Education ARP Funds	2,148	2,922	3,730	0	0
FFCRA/COVID eFMAP, including local passthrough	4,441	1,908	0	0	0
ARP HCBS eFMAP	589	1,848	0	0	0
Education Supplemental Appropriations Act	1,809	1,241	500	0	0
Emergency Rental Assistance Program (ERAP)	726	325	0	0	0
Education CARES Act Funds	239	14	0	0	0
SUNY State-Operated Campuses Federal Stimulus	278	0	0	0	0
FEMA Reimbursement of Eligible Pandemic Expenses	0	1,225	225	0	0
FEMA Local Pass-Through Funding	1,853	3,350	1,500	1,100	0
Coronavirus Local Fiscal Recovery Fund Non-Entitlement Pass-Through	387	0	0	0	0
Homeowner Assistance Program	414	54	0	0	0
Home Energy Assistance Program	250	21	0	0	0
Coronavirus Capital Projects Fund	69	69	69	69	69
State Small Business Credit Initiative	174	310	87	0	0
FHWA Surface Transportation Block Grant	69	150	150	45	0
Total Disbursements	84,908	91,858	83,729	81,383	82,221

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

² Pandemic Assistance excludes \$12.7 billion in State aid provided through the American Rescue Plan Act, as this funding is reflected as a receipt to Federal Funds and transfer to the General Fund.

- Medicaid/Health.** Funding shared by the Federal government helps support health care costs for over nine million New Yorkers, including more than two million children. Medicaid is the single largest category of Federal funding. The Federal government also provides support for several health programs administered by DOH, including the EP, which provides health care coverage for low-income individuals who do not qualify for Medicaid or CHP.
- Social Services.** Federal funding helps with several programs managed by the OTDA, including TANF-funded public assistance benefits and the Flexible Fund for Family Services, Home Energy Assistance Program (HEAP), Supplemental Nutrition Assistance Program (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, the Division of Homeland Security and Emergency Services (DHSES), and Division of Military and Naval Affairs (DMNA). Federal funds are also distributed by the State to municipalities to support a variety of public safety programs.
- **Transportation.** Federal resources support infrastructure investments in highway and transit systems throughout the State, including funding participation in ongoing transportation capital plans. The Infrastructure Investment and Jobs Act (P.L. 117-58) increased the amount of Federal resources available to the State to fund capital costs associated with transportation projects.
- **All Other.** Other programs supported by Federal resources include housing, economic development, mental hygiene, parks and environmental conservation, and general government uses.

Pandemic Assistance

- **Child Care Funds.** CARES, CRRSA, and ARP Acts granted additional funding to aid in stabilizing the childcare sector.
- **Education ARP Funds.** The ARP granted additional education funding for Elementary and Secondary School Emergency Relief (ESSER) and Emergency Assistance for Nonpublic Schools (EANS) programs, as well as funding for homeless education, IDEA, library services and the arts.
- **FFCRA/COVID eFMAP.** In response to the COVID-19 pandemic, the Federal government increased its share of Medicaid funding (eFMAP) by 6.2 percent for each calendar quarter occurring during the PHE. The enhanced funding began on January 1, 2020, and pursuant to the 2023 Consolidated Appropriations Act signed into law on December 29, 2022, will be phased out by the end of December 2023: eFMAP will be reduced to 5 percent from April 1, 2023 through June 30, 2023, to 2.5 percent from July 1, 2023 through September 30, 2023, and to 1.5 percent from October 1, 2023 through December 31, 2023.
- **ARP HCBS eFMAP.** The ARP also provided a temporary 10 percentage point increase to the FMAP for certain Medicaid HCBS through March 31, 2022. In accordance with Maintenance of Effort requirements on ARP HCBS eFMAP eligibility, the State has delayed the implementation of certain MRT II savings actions so that the State can receive an estimated \$2.4 billion in eFMAP for HCBS expenditures across health and mental hygiene programs (\$589 million in FY 2023 and \$1.8 billion in FY 2024). CMS guidelines require the use of additional funding to supplement existing State funding, not supplant existing resources, and the State has until March 31, 2024 to expend its earned eFMAP in accordance with the submitted spending plan.
The State, as required by CMS, submitted an initial spending plan and narrative detailing the use of the temporary eFMAP on July 8, 2021. Following the initial submission, CMS requires states to submit quarterly spending plan updates and semi-annual spending plan narratives. To date, CMS has provided approval for all submitted spending plan proposals.
- **Education Supplemental Appropriations Act.** As part of CRRSA, additional funding for education was provided through the ESSER Fund and the GEER Fund, including dedicated GEER funds to support pandemic-related services and assistance to nonpublic schools through the EANS program.
- **ERAP.** The CRRSA Act established the ERAP to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. The ARP provided additional funding for the program.
- **Education CARES Act Funds.** Additional education support provided through the CARES Act included funding to school districts and charter schools.

- **SUNY State-Operated Campuses Federal Stimulus Spending.** Funding provided through various Federal stimulus bills resulted in greater Federal spending projections for SUNY State-operated campuses.
- **FEMA Reimbursement of Eligible Pandemic Expenses.** The State has applied for FEMA reimbursement for expenses incurred to date related to emergency protective measures due to the COVID-19 pandemic, including home test kits for schools. There is no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years as projected in the Financial Plan.
- **FEMA Local Pass-Through Funding.** Funding from this program is assumed to flow through the Financial Plan to reimburse local entities for their Federal share of COVID-19 claims submitted to FEMA.
- **Coronavirus Local Fiscal Recovery Fund Non-Entitlement Pass-Through.** The ARP requires states to pass-through the allocations to non-entitlement cities, towns, and villages. The State distributed \$387 million to local governments in both FY 2022 and FY 2023, for a total of \$774 million.
- **Homeowner Assistance Fund.** This program provides services to ensure that homeowners experiencing economic hardships associated with the pandemic can stay in their homes.
- **HEAP.** The ARP provided supplemental funding to the existing HEAP that helps low-income households pay the cost of heating, cooling, and weatherizing their homes.
- **Coronavirus Capital Projects Fund.** The ARP created the Coronavirus Capital Projects Fund to provide funding to carry out critical capital projects that directly enable work, education, and health monitoring, including remote options, in response to the COVID-19 PHE. The State has been allocated \$345 million for the program.
- **State Small Business Credit Initiative.** This program provides funding to empower small businesses to access capital needed to invest in job-creating opportunities.
- **Federal Highway Administration (FHWA) Surface Transportation Block Grant.** This emergency funding was provided under the CRRSA Act to address COVID-19 impacts related to Highway Infrastructure Programs.

Federal Coronavirus Response Legislation and Action

The Federal government enacted the following legislation in response to the COVID-19 pandemic. The table below summarizes the total amount of Federal pandemic assistance available to New York State, including direct recipients of Federal aid such as individuals, hospitals, businesses, transit authorities including the MTA, and school districts, along with the funds expected to flow through the Financial Plan.

A large portion of the Federal pandemic assistance flows directly to various recipients (e.g., tax rebates to individuals, and loans or grants to large and small businesses) and is thus excluded from the Financial Plan. In addition, on May 18, 2021, the State received \$12.75 billion in Federal aid authorized in the ARP to offset revenue loss, ensure the continuation of essential services and assistance provided by government, and assist in the PHE response and recovery efforts. These funds are expected to be transferred to State Funds over multiple years to support eligible uses and spending. Thus, the spending of the ARP aid to the State does not appear in Federal funds.

FEDERAL PANDEMIC ASSISTANCE LEGISLATION AND ACTION (millions of dollars)		
Bill/Source	Total Funds Available	Funding Flowing through the Financial Plan
CARES Act	220,552	8,219
American Rescue Plan (ARP) Act of 2021	84,351	19,281
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021	25,307	7,405
Families First Coronavirus Response Act (FFCRA)	19,133	14,495
FEMA Lost Wage Assistance	4,120	4,120
Paycheck Protection Program and Health Care Enhancement Act	1,556	0
Coronavirus Preparedness and Response Supplemental Appropriations (CPRSA) Act of 2020	65	0
Total	355,083	53,520

- CARES Act** provides aid for Federal agencies, individuals, businesses, states, and localities, as well as \$100 billion for hospitals and health care providers, to respond to the COVID-19 pandemic.

Assistance to states through the CARES Act is generally restricted to specific purposes and includes the CRF (\$5.1 billion State allocation) and the Education Stabilization Fund (\$1.2 billion State allocation). Pursuant to U.S. Treasury eligibility guidelines, CRF funds allocated to the State were used for eligible expenses incurred, including payroll expenses for public health and safety employees, through December 31, 2021.

- FFCRA** provides aid through paid sick leave, free testing, expanded food assistance and unemployment benefits, protections for health care workers, and increased Medicaid funding through the emergency 6.2 percent increase to the Medicaid eFMAP during the PHE. Beginning January 1, 2023, the Consolidated Appropriations Act delinks the eFMAP from the PHE and provides for a phase-out of enhanced funding over nine months.

- ARP Act of 2021** provides aid for Federal agencies, individuals, businesses, states and localities, and others, to respond to the COVID-19 pandemic. The ARP has provided the State with \$12.75 billion in general aid (“recovery aid”) and \$19.3 billion in categorical aid for schools, universities, childcare, housing, and other purposes. The ARP also provides \$10 billion in recovery aid to localities in New York State and \$7 billion directly to the MTA. The State aid provided through the ARP is included in the Financial Plan as a deposit of Federal aid to the General Fund to offset revenue loss, ensure the continuation of essential services and assistance provided by government, and assist with the PHE response and recovery efforts. These funds are expected to be transferred to State Funds over multiple years to support eligible uses and spending. In FY 2023, the State transferred \$2.35 billion of the Federal ARP aid to the General Fund to fund eligible costs incurred through March 31, 2023, as detailed below.

ESTIMATED STATE EXPENSES ELIGIBLE FOR SLFRF FUNDING (millions of dollars)	
	<u>FY 2023</u>
Public Health and Safety Payroll	1,375
Emergency Rental Assistance	18
Small Business Grants	221
Landlord Rental Assistance	132
Tourism Recovery/Restaurant Resiliency	1
Government Services ¹	<u>604</u>
	2,350

¹ Includes any service traditionally provided by the State up to the amount of calculated revenue loss.

Finally, the ARP established a Capital Projects Fund to provide funding to states, territories, and Tribal governments to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the PHE. The State has also been allocated \$345 million from the Coronavirus Capital Projects Fund.

- The CRRSA Act of 2021** provided funding for education, testing, tracing, vaccine distribution, unemployment assistance, small business programs, and housing.
- FEMA Lost Wages Assistance (LWA)** provided grants to eligible claimants that were unemployed or partially unemployed due to the pandemic.
- The Paycheck Protection Program and Health Care Enhancement Act** provides funding for small business programs and healthcare, including hospitals, health care providers, and testing and tracing activities.
- Coronavirus Preparedness and Response Supplemental Appropriations Act (CPRSA) of 2020** provides emergency funding to respond to the COVID-19 pandemic, including support for vaccine development, the PHE Preparedness program, and small businesses.

Federal Impact on All Funds Spending

ALL FUNDS MID-YEAR CHANGES (in millions)				
	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
FIRST QUARTERLY UPDATE ESTIMATE	229,013	231,618	235,737	243,155
<i>Annual \$ Growth</i>	8,551	2,605	4,119	7,418
<i>Annual % Growth</i>	3.9%	1.1%	1.8%	3.1%
Spending Revisions	<u>(1,349)</u>	<u>(1,018)</u>	<u>(796)</u>	<u>(1,856)</u>
State Operating Funds	(1,491)	(1,068)	(1,145)	(1,308)
State Capital Funds	(1,809)	(1,538)	(574)	(371)
Federal Funds	<u>1,951</u>	<u>1,588</u>	<u>923</u>	<u>(177)</u>
FEMA Local Pass-Through Funding	2,100	750	1,100	0
Medicaid Manage Care Rates	(646)	(464)	(755)	(755)
Increased School Breakfast/Lunch Reimbursement Rates	500	500	500	500
Federal Child Care Re-Estimate	386	224	0	0
SED CRRSA Federal Extension	(500)	500	0	0
All Other	111	78	78	78
MID-YEAR UPDATE ESTIMATE	227,664	230,600	234,941	241,299
<i>Annual \$ Growth</i>	7,202	1,587	3,323	5,562
<i>Annual % Growth</i>	3.3%	0.7%	1.4%	2.4%

**FY 2024
YEAR-TO-DATE
OPERATING RESULTS**



FY 2024 YEAR-TO-DATE OPERATING RESULTS

This discussion provides a summary of operating results for April through September 2023 compared to the projections set forth in the FY 2024 Enacted Budget Financial Plan ("initial estimates") and prior fiscal year results for the same period (April through September 2022).

Summary of General Fund Operating Results

The General Fund ended September 2023 with a balance of \$48 billion, \$3 billion above the initial estimate. The higher balance was largely driven by higher than projected receipts (\$2.2 billion), augmented by lower transfers for capital projects (\$749 million) as compared to the initial estimates.

GENERAL FUND OPERATING RESULTS				
FY 2024 April to September				
(millions of dollars)				
	Initial Estimate	Actuals	Variance Above/ (Below) Initial Estimate	
			\$	%
OPENING BALANCE	43,451	43,451	0	0.0%
Total Receipts	48,591	50,779	2,188	4.5%
Taxes:	45,534	47,755	2,221	4.9%
Personal Income Tax ¹	25,268	25,676	408	1.6%
Consumption / Use Taxes ¹	9,162	9,441	279	3.0%
Business Taxes	4,568	5,163	595	13.0%
Pass Through Entity Tax	5,035	5,915	880	17.5%
Other Taxes ¹	1,501	1,560	59	3.9%
Miscellaneous and Federal Receipts	1,841	2,066	225	12.2%
Transfers From Other Funds	1,216	958	(258)	-21.2%
Total Spending	47,049	46,258	(791)	-1.7%
Assistance and Grants	33,855	33,916	61	0.2%
Agency Operations (including GSCs)	10,012	9,952	(60)	-0.6%
Transfers to Other Funds	3,182	2,390	(792)	-24.9%
Debt Service Transfer	60	91	31	51.7%
Capital Projects Transfer	1,279	530	(749)	-58.6%
SUNY Operations Transfer	1,179	1,133	(46)	-3.9%
All Other Transfers	664	636	(28)	-4.2%
Change in Operations	1,542	4,521	2,979	193.2%
CLOSING BALANCE	44,993	47,972	2,979	6.6%

¹ Includes transfers from other funds after debt service.



General Fund Receipts

Through September 2023, General Fund Receipts, including transfers from other funds, totaled \$50.8 billion, \$2.2 billion (4.5 percent) above the initial estimate.

Personal Income Tax (PIT) receipts were above projections (\$408 million) mainly due to stronger than expected withholding, delinquencies and final returns coupled with weaker than expected total refunds, offset by weaker than expected current estimated payments and a stronger than expected state/city offset.

PTET receipts exceeded projections by \$880 million due to the timing of estimated payments and refunds. Higher than projected business taxes (\$595 million) were attributable to increased gross CFT receipts. Stronger than expected growth in sales tax collections and transfers net of debt service payments primarily drove higher consumption/use tax receipts (\$279 million). Miscellaneous receipts, which were also higher than expected, were largely driven by refunds and reimbursements (\$142 million) and investment income (\$127 million).

General Fund Spending

General Fund disbursements, including transfers to other funds, totaled \$46.3 billion, \$791 million (1.7 percent) below the initial estimate, due primarily to the timing of transfers for capital projects (\$749 million) resulting from the receipt of bond proceeds to reimburse Department of Transportation Consolidated Local Street and Highway Improvement Program spending earlier than planned.

Assistance and Grants spending was \$61 million above initial estimates and included the following significant positive and negative variances:

- Medicaid (\$1 billion higher) is primarily attributable to the timing of payments related to the implementation of NYRx. Managed Care rates removing pharmacy costs were processed in September, and retroactive credits are pending the re-processing of claims to ensure spending is in line with projections. Overspending is compounded by delays in the recoupment of directed payment template advances.
- All Other Education (\$262 million higher) mainly due to accelerated claiming for preschool and summer school special education payments.
- Temporary & Disability Assistance (\$185 million lower) due to timing of spending on asylum seekers services and assistance efforts (\$137 million), rent supplements (\$37 million), and Supplemental Security Income (\$31 million), partially offset by higher than projected spending on benefit payments (\$79 million) and the Empire State Supportive Housing Initiative (\$24 million).
- School Aid (\$355 million lower) due primarily to lower than projected spending on competitive grants and categorical programs (\$141 million) and Excess Cost Aid payments (\$129 million), partially offset by higher than projected Teachers' Retirement System payments (\$55 million).



FY 2024 YEAR-TO-DATE OPERATING RESULTS

- Mental Hygiene (\$416 million lower) due primarily to lower than projected OPWDD programmatic spending (\$110 million), including IRA Residential Habilitation, and lower than projected OMH spending (\$283 million) for Adult Non-Residential, Adult Residential and Children & Youth Non-Residential programs. Additional underspending was driven by lower than projected Medicaid transfers.
- Lower spending for all other assistance and grants was driven largely by the Division of Criminal Justice Services (\$61 million), the Division of Housing and Community Renewal (\$39 million), Indigent Legal Services (\$30 million), and the Empire State Development Corporation (\$28 million).

Agency operations spending, including fringe benefits, was \$60 million below the initial estimate due to lower than projected pension, social security, and litigation payments, partially offset by higher than projected NPS spending, primarily by the Department of Health and the Office of Temporary and Disability Assistance.



FY 2024 YEAR-TO-DATE OPERATING RESULTS

Summary of All Governmental Funds Operating Results

All Governmental Funds ended September 2023 with a balance of \$73.2 billion, \$6.1 billion above the initial estimate driven primarily by higher receipts (\$3.8 billion) and lower than projected capital projects spending (\$1.4 billion).

ALL GOVERNMENTAL FUNDS COMPARED TO PLANS				
FY 2024 April to September				
(millions of dollars)				
	Initial Estimate	Actuals	Variance Above/ (Below) Initial Estimate	
			\$	%
OPENING BALANCE	65,955	65,955	0	0.0%
ALL FUNDS RECEIPTS:	113,826	117,653	3,827	3.4%
Total Taxes	49,824	51,489	1,665	3.3%
Personal Income Tax	26,030	25,981	(49)	-0.2%
Consumption / Use Tax	10,932	11,037	105	1.0%
Business Taxes	6,177	6,876	699	11.3%
Pass Through Entity Tax	5,035	5,915	880	17.5%
Other Taxes	1,650	1,680	30	1.8%
Miscellaneous Receipts	16,200	17,034	834	5.1%
Federal Receipts	47,802	49,130	1,328	2.8%
ALL FUNDS DISBURSEMENTS:	112,557	110,394	(2,163)	-1.9%
STATE OPERATING FUNDS	59,886	59,053	(833)	-1.4%
Assistance and Grants	43,746	43,626	(120)	-0.3%
School Aid	14,483	14,128	(355)	-2.5%
DOH Medicaid	16,950	17,948	998	5.9%
Higher Education	978	989	11	1.1%
Transportation	2,395	2,390	(5)	-0.2%
Social Services	2,101	1,878	(223)	-10.6%
Mental Hygiene	3,405	2,925	(480)	-14.1%
All Other	3,434	3,368	(66)	-1.9%
State Operations	15,053	14,866	(187)	-1.2%
Agency Operations	10,029	10,005	(24)	-0.2%
Executive Agencies	4,934	5,064	130	2.6%
University Systems	3,663	3,563	(100)	-2.7%
Elected Officials	1,432	1,378	(54)	-3.8%
Fringe Benefits/Fixed Costs	5,024	4,861	(163)	-3.2%
Pension Contribution	1,955	1,915	(40)	-2.0%
Health Insurance	2,369	2,368	(1)	0.0%
Other Fringe Benefits/Fixed Costs	700	578	(122)	-17.4%
Debt Service	1,087	561	(526)	-48.4%
CAPITAL PROJECTS (State and Federal Funds)	7,959	6,537	(1,422)	-17.9%
FEDERAL OPERATING AID	44,712	44,804	92	0.2%
NET OTHER FINANCING SOURCES	(71)	(9)	62	87.3%
CHANGE IN OPERATIONS	1,198	7,250	6,052	505.2%
CLOSING BALANCE	67,153	73,205	6,052	9.0%



Receipts

All Funds receipts totaled \$117.7 billion, exceeding initial estimates by \$3.8 billion, due largely to higher than initially projected tax collections (\$1.7 billion) consistent with the General Fund operating results described earlier, and Federal receipts (\$1.3 billion) related to the timing of Federal operating aid spending and reimbursements.

Spending

State Operating Funds spending was \$833 million below initial estimates, largely driven by lower debt service payments (\$526 million). Lower spending on assistance and grants and State Operations is consistent with the General Fund operating results described earlier.

Capital projects spending was \$1.4 billion below initial projections due to routine timing delays of various construction projects, including transportation and economic development projects, and delays in the submission and processing of Smart Schools Bond Act claims.

Federal operating aid spending was \$92 million (0.2 percent) above initial projections. The largest variances occurred in the following areas:

- DHSES increased spending (\$1.1 billion higher) due to higher than planned Federal aid to localities pass-through reimbursement for previously incurred eligible COVID-19 expenses.
- Medicaid (\$888 million lower) related to the timing of Upper Payment Limit (UPL) payments to hospitals and other providers that have been delayed due to pending CMS approval of the corresponding UPL demonstrations.
- Essential Plan spending (\$886 million higher) due to higher-than-expected utilization resulting from program expansion.
- School Aid (\$789 million lower) primarily due to the timing of COVID-19-related grants.
- OTDA (\$716 million lower) attributable to several programs including the Flexible Fund for Family Services (\$361 million), Child Care (\$205 million), and Emergency Rental Assistance (\$203 million).
- OCFS (\$387 million higher) driven by increased spending for Child Care (\$340 million) and Child Welfare Services (\$77 million), partially offset by underspending within the Social Services Block Grant (\$30 million).



FY 2024 YEAR-TO-DATE OPERATING RESULTS

All Governmental Funds Results Compared to Prior Year

The FY 2024 September All Funds balance, totaling \$73.2 billion, was \$884 million lower than the prior year due to increased disbursements (\$14.2 billion), offset largely by a larger opening fund balance relative to FY 2023 (\$12.4 billion).

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR				
FY 2024 April to September				
(millions of dollars)				
	Actuals		Increase/(Decrease)	
	FY 2023	FY 2024	\$	%
OPENING BALANCE	53,549	65,955	12,406	23.2%
ALL FUNDS RECEIPTS:	116,842	117,653	811	0.7%
Total Taxes	58,391	51,489	(6,902)	-11.8%
Personal Income Tax	33,179	25,981	(7,198)	-21.7%
Pass Through Entity Tax	6,313	5,915	(398)	-6.3%
All Other Taxes	18,899	19,593	694	3.7%
Miscellaneous Receipts	15,264	17,034	1,770	11.6%
Federal Receipts	43,187	49,130	5,943	13.8%
Bond & Note Proceeds	0	0	0	0.0%
ALL FUNDS DISBURSEMENTS:	96,242	110,394	14,152	14.7%
STATE OPERATING FUNDS	52,572	59,053	6,481	12.3%
Assistance and Grants	36,130	43,626	7,496	20.7%
School Aid	13,041	14,128	1,087	8.3%
DOH Medicaid (incl. admin and EP)	12,305	17,948	5,643	45.9%
All Other	10,784	11,550	766	7.1%
State Operations	15,017	14,866	(151)	-1.0%
Agency Operations	9,977	10,005	28	0.3%
Executive Agencies	5,415	5,064	(351)	-6.5%
University Systems	3,304	3,563	259	7.8%
Elected Officials	1,258	1,378	120	9.5%
Fringe Benefits/Fixed Costs	5,040	4,861	(179)	-3.6%
Pension Contribution	1,899	1,915	16	0.8%
Health Insurance	2,317	2,368	51	2.2%
Other Fringe Benefits/Fixed Costs	824	578	(246)	-29.9%
Debt Service	1,425	561	(864)	-60.6%
Capital Projects	0	0	0	0.0%
CAPITAL PROJECTS (State and Federal Funds)	5,733	6,537	804	14.0%
FEDERAL OPERATING AID	37,937	44,804	6,867	18.1%
NET OTHER FINANCING SOURCES	(60)	(9)	51	85.0%
CHANGE IN OPERATIONS	20,540	7,250	(13,290)	-64.7%
CLOSING BALANCE	74,089	73,205	(884)	-1.2%



All Funds Receipts

Tax collections through September of FY 2024 were \$6.9 billion lower than through the same period in FY 2023. The annual decline in taxes was largely driven by lower PIT receipts, partially offset by year-over-year increases in consumption/use taxes.

PIT receipts declined by \$7.2 billion due to a combination of decreased estimated payments and final return payments, coupled with increased current and prior year refunds and State/city offsets. The lower payments were partly offset by increased withholding and delinquencies, coupled with a decrease in advanced credit payments attributable to the expiration of the Homeowner's Tax Rebate Credit. Net PIT decreases were partially offset by growth in consumption/use taxes (\$698 million) due largely to increased motor fuel tax receipts, related to the expiration of the temporary fuel tax holiday in December 2022, and growth in sales tax collections.

Miscellaneous receipts were \$1.8 billion higher, driven primarily by investment income (\$951 million), HCRA (\$392 million), the Essential Plan (\$227 million), SUNY operations (\$190 million), American Rescue Plan receipts (\$125 million) and Mental Health Services (\$96 million), partially offset by lower bond proceeds related to the timing of reimbursements for various capital programs (\$545 million).

Federal receipts through September 2023 were \$5.9 billion higher than through the same period in the prior year, consistent with the changes in Federal operating aid described below.

All Funds Spending

State Operating Funds spending totaled \$59.1 billion through September of FY 2024, an increase of \$6.5 billion (12.3 percent) compared to the same period in FY 2023.

Assistance and grants spending through September was \$7.5 billion higher than in the prior year. The largest spending changes include the following:

- Medicaid (\$5.6 billion higher) primarily attributable to elevated Fee-for Service claims and Managed Care payments as a result of the NYRx transition, continued growth in Managed Long-Term Care, and lower COVID-19 eFMAP collections due to the phase-out of the enhanced match (which began in April 2023 and will be fully phased-out by December 2023). Additional year-to-year increases in spending were driven by payments to support financially distressed providers and the timing of offline payments. Reductions in spending are expected to occur in the second half of the year, reflective of implementation of new rates and the claiming of Federal offsets.
- School Aid (\$1.1 billion higher) due to the final year of the three-year phase-in of full funding of Foundation Aid as reflected in a higher level of appropriated spending in the FY 2024 Enacted Budget.



FY 2024 YEAR-TO-DATE OPERATING RESULTS

- Mental Hygiene (\$491 million higher) primarily due to a lower Mental Hygiene Stabilization Fund offset (\$157 million), higher programmatic spending (\$160 million), an increase in spending primarily for the OMH Adult Residential and Non-Residential programs (\$83 million) and a higher Local Share Adjustment (\$45 million).
- All Other Education (\$348 million higher) due to accelerated claiming for preschool and summer school special education payments in the first quarter of FY 2024.
- Temporary & Disability Assistance (\$204 million higher) due primarily to a \$250 million payment to the City of New York for asylum seekers services and assistance, partially offset by decreased Emergency Rental Assistance and rent supplement spending.
- Children & Families (\$104 million lower) due to lower spending on Child Welfare Services (\$223 million), partially offset by increased spending on Day Care, Adoption Subsidies and Youth Programs (\$102 million).
- All Other Assistance and grants (\$322 million lower) primarily due to decreased public service payments (\$250 million) and one-time Gaming payments from the State to casino-hosting localities in April 2022 (\$133 million).

Executive agency operations spending decreased by \$351 million from the prior year due largely to FEMA reimbursement for prior year State costs incurred for pandemic response and recovery efforts (\$949 million). Excluding the FEMA reimbursement, operational spending increased due to salary increases pursuant to existing labor contracts and targeted increases for certain job titles including nurses, psychiatrists, and direct care staff. Annual fringe benefits spending declined by \$179 million, primarily due to lower spending on Worker's Compensation due to the partial prepayment of these obligations in FY 2023.

Debt service spending was \$864 million lower, reflecting that the State continues to pay off older credits that traditionally had annual payments early in the fiscal year and the impact of prepayments.

Federal operating spending increased by \$6.9 billion over the prior year due primarily to the following:

- Medicaid (\$2.7 billion higher) primarily attributable to increased claims growth (\$2.4 billion) and the timing of Managed Care Encounter Withholds.
- Essential Plan (\$1.8 billion higher) attributable to higher program participation due to an expansion of program eligibility.
- Office of Children and Families (\$578 million higher) driven by increased spending on Child Care (\$406 million) and Child Welfare Services (\$171 million).



FY 2024 YEAR-TO-DATE OPERATING RESULTS

- School Aid (\$251 million higher) due to the timing of Elementary and Secondary Education Act (ESEA) Title grants (\$333 million) and COVID-19-related grants (\$145 million), partially offset by lower spending on U.S. Department of Agriculture School Lunch Act Grants (\$227 million).
- All Other Education (\$121 million higher) due to increased spending on IDEA grants.
- Temporary & Disability Assistance (\$1.2 billion lower) driven by decreased spending on the Emergency Rental Assistance program (\$572 million), Flexible Fund for Family Services (\$448 million), and the Home Energy Assistance program (\$208 million).
- All Other Federal spending (\$2.5 billion higher) due to increased spending attributable to Federal reimbursements of pandemic related costs passed through to local entities (\$2 billion), FEMA reimbursement of COVID-19 test kits purchased in FY 2022 (\$949 million), and the Empire State Development Small Business Credit Assistance Initiative (\$151 million) to help disadvantaged and very small businesses to recover from the economic effects of COVID-19, offset by the non-recurring coronavirus local fiscal recovery non-entitlement pass through payment made in FY 2023 (\$387 million).

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



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

State Operating Funds

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

Proprietary Funds

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

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

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

Fiduciary Funds

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

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

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

Note 3 – Disbursement Descriptions

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

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

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

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

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

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

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

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

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

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

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



Note 4 – Reservations of General Fund Balance

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

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

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

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

Community Projects - Created pursuant to law to finance discretionary, usually local, projects ("member items") sponsored by individual legislators and the Governor. In previous years, the Budget included lump sum appropriations for the Governor, Senate and the Assembly, to be designated for various grants, awards and contracts with local governments, not-for-profit organizations and community groups. The FY 2024 Enacted Budget included no new appropriations.

The following funds are reserved for specified or undesignated purposes:

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

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

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



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

Note 5 – Off-Budget Transactions

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

Note 6 – Statewide Cash Flow Administration

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

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

The General Fund is authorized to borrow resources temporarily from STIP for up to four months, or to the end of the fiscal year, whichever period is shorter. The State last used this authorization in April 2011 when the General Fund needed to temporarily borrow a minimal amount of funds from STIP for a period of five days. The resources that can be borrowed by the General Fund is limited to the available balances in STIP, as determined by the State Comptroller. 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 the State Comptroller's accounting practices shown in Exhibit A of the Comptroller's Annual Report to the Legislature.

Note 8 — FY 2023 Special Revenue Fund Balance Transfer

Section 15 of Part FFF of Chapter 59 of the Laws of 2022 authorizes the Director of the Budget to transfer up to \$700 million from the unencumbered balance of any special revenue fund or account, or combination of funds and accounts, to the General Fund. Pursuant to such authority, the State transferred \$705,292.43 from the Miscellaneous Special Revenue Fund, Encon-Low Level Radioactive Waste Siting Account (21066) to the General Fund.

Note 9 - Extraordinary Monetary Settlements Received and Uses

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.

Since FY 2019, settlement receipts below \$25 million are deposited to the General Fund and utilized for general operations consistent with past practice prior to the extraordinary levels that began in FY 2015.

A full list of receipts by firm and amount are provided in the table below. Detailed descriptions for prior receipts are available in previous Financial Plan publications.



FINANCIAL PLAN ACCOMPANYING NOTES

SUMMARY OF RECEIPTS OF EXTRAORDINARY MONETARY SETTLEMENTS BETWEEN REGULATORS AND FINANCIAL INSTITUTIONS (millions of dollars)				
	FYs			Total
	2015 - 2022	FY 2023	FY 2024	
Extraordinary Monetary Settlements	13,418	163	34	13,615
Aetna Insurance Company	2	0	0	2
Agricultural Bank of China	215	0	0	215
American International Group, Inc.	35	0	0	35
Athene Life Insurance	60	0	0	60
AXA Equitable Life Insurance Company	20	0	0	20
Bank Hapoalim	220	0	0	220
Bank Leumi	130	0	0	130
Bank of America	300	0	0	300
Bank of America Merrill Lynch	42	0	0	42
Bank of Korea	35	0	0	35
Bank of Pakistan	35	0	0	35
Bank of Tokyo Mitsubishi	315	0	0	315
Barclays	685	0	0	685
BNP Paribas	3,941	0	0	3,941
Chubb	1	0	0	1
Cigna	2	0	0	2
Citigroup (State Share)	92	0	0	92
Coinbase	0	50	0	50
Commerzbank	692	0	0	692
Conduent Education Services	1	0	0	1
Credit Agricole	459	0	0	459
Credit Suisse AG	880	0	0	880
Deutsche Bank	1,599	0	0	1,599
FedEx	26	0	0	26
Goldman Sachs	445	0	0	445
Google/YouTube	34	0	0	34
Grand River Enterprises Six Nations	0	50	0	50
Habib Bank	225	0	0	225
Intesa SanPaolo	235	0	0	235
Lockton Affinity	7	0	0	7
Mashreqbank	73	33	34	140
Mega Bank	180	0	0	180
MetLife Parties	70	0	0	70
Morgan Stanley	150	0	0	150
MUFG Bank	33	0	0	33
Nationstar Mortgage	5	0	0	5
New Day	1	0	0	1
Ocwen Financial	100	0	0	100
Oscar Insurance Company	1	0	0	1
PHH Mortgage	28	0	0	28
PricewaterhouseCoopers LLP	25	0	0	25
Promontory	15	0	0	15
RBS Financial Products Inc.	100	0	0	100
Robinhood Crypto	0	30	0	30
Société Générale SA	498	0	0	498
Standard Chartered Bank	662	0	0	662
Unicredit	506	0	0	506
UBS	41	0	0	41
Volkswagen	65	0	0	65
Wells Fargo	65	0	0	65
Western Union	60	0	0	60
William Penn	6	0	0	6
Other Settlements	1	0	0	1



FINANCIAL PLAN ACCOMPANYING NOTES

The table below summarizes past and planned uses of the Extraordinary Monetary Settlements received to date.

GENERAL FUND SUMMARY OF RECEIPTS AND USE/TRANSFER OF FUNDS FROM EXTRAORDINARY MONETARY SETTLEMENTS BETWEEN REGULATORS AND FINANCIAL INSTITUTIONS (millions of dollars)								
	FYs							Total
	2015 - 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Opening Settlement Balance in General Fund	0	1,837	1,570	1,142	626	340	50	0
Receipt of Extraordinary Monetary Settlements	13,418	163	34	0	0	0	0	13,615
Use/Transfer of Funds	11,581	430	462	516	286	290	50	13,615
Capital Purposes:	6,252	267	429	416	286	290	50	7,990
Dedicated Infrastructure Investment Fund (DIIF)	4,878	260	351	344	217	220	40	6,310
Environmental Protection Fund	120	0	0	0	0	0	0	120
Mass Transit	81	0	2	2	0	0	0	85
Healthcare	173	7	16	10	9	10	0	225
Clean Water Grants	0	0	60	60	60	60	10	250
Javits Center Expansion	1,000	0	0	0	0	0	0	1,000
Other Purposes:	3,128	3	0	100	0	0	0	3,231
Audit Disallowance - Federal Settlement	850	0	0	0	0	0	0	850
CSX Litigation Payment	76	0	0	0	0	0	0	76
Financial Plan - General Fund Operating Purposes	1,807	0	0	100	0	0	0	1,907
Mass Transit Operating	10	0	0	0	0	0	0	10
MTA Operating Aid	194	0	0	0	0	0	0	194
Department of Law - Litigation Services Operations	186	3	0	0	0	0	0	189
OASAS Chemical Dependence Program	5	0	0	0	0	0	0	5
Reservation of Funds:	2,201	160	33	0	0	0	0	2,394
Rainy Day Reserves	488	0	0	0	0	0	0	488
Reserve for Economic Uncertainties	1,558	160	33	0	0	0	0	1,751
Reserve for Retroactive Labor Agreements	155	0	0	0	0	0	0	155
Closing Settlement Balance in General Fund	1,837	1,570	1,142	626	340	50	0	0



Since 2015, the State anticipates receiving a total of \$13.6 billion in monetary settlements that have been separately identified and used mainly for nonrecurring purposes. These funds have increased the State's cash on hand and improved its liquidity position. A large portion of the monetary settlements (\$8.0 billion) has been programmed for capital projects that are expected to spend over multiple years. This has provided the flexibility to temporarily use these cash resources to support capital spending and avoid issuing debt immediately, which provides State savings from avoided interest costs. Specifically, the State used a portion of monetary settlements in this way for the following purposes:

1. Settlement resources were used to pay for \$1.3 billion of capital spending in FY 2017 to support higher education, transportation, and economic development. This \$1.3 billion advance from settlement funds was repaid over a two-year period, as the State reimbursed this capital spending with bond proceeds in FY 2018 (\$800 million) and FY 2019 (\$500 million).
2. The Javits Center expansion project's initial capital funding requirements were supported by settlement fund balances in the first instance, beginning in FY 2018. Subsequently, the State issued \$1 billion in bonds to finance the completed project, with a plan to deposit the bond proceeds into the DIIF (a capital projects fund) to meet future funding obligations. Due to slower than expected spending from programs appropriated in the DIIF, the State has an opportunity to redirect the bond proceeds to the Capital Projects Fund to supplant \$1 billion of bond issuances in FY 2024, creating debt service savings and debt cap relief. Remaining spending appropriated from the DIIF that was expected to be supported with the deposit of the bond proceeds will instead be funded with transfers from the General Fund, which are expected to commence in FY 2028.

Note 10 – Gaming Receipts

GAMING RECEIPTS (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
TOTAL RECEIPTS	4,635	4,727	4,608	4,582	4,634
Education	4,388	4,484	4,321	4,330	4,372
Traditional Lottery	2,513	2,554	2,401	2,401	2,401
VLT Gaming	1,000	1,038	1,011	1,012	1,011
Mobile Sports Wagering	729	752	767	775	779
Commercial Gaming (School Aid)	140	134	136	136	175
Interactive Fantasy Sports	6	6	6	6	6
All Other	247	243	287	252	262
Tribal State Compact	201	198	242	207	207
Commercial Gaming (Local)	35	34	34	34	44
Mobile Sports Wagering (Youth Sports)	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	6	6	6	6	6

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

FY 2024 education gaming receipts are projected to increase from FY 2023, due to estimated growth in mobile sports wagering receipts, as well as additional lottery and VLT administrative surpluses being available. Rivers, Resorts World Catskills, and del Lago casinos successfully petitioned for a lower slot tax rate of 30 percent for FY 2022 through FY 2026. Tioga Downs was granted a lower slot tax rate of 34.5 percent for FY 2022 (Tioga received the financial benefit in FY 2023) and FY 2023 (Tioga will receive the financial benefit in FY 2024). Legislation was enacted in October 2023 granting Tioga Downs a 30 percent slot tax rate for FY 2024 through FY 2026, and Vernon Downs an additional commission of 6.4 percent of net machine income through FY 2027. Both rates are subject to Vernon Downs continually maintaining 70 percent of their 2016 Full Time Equivalent employment levels.

All other gaming receipts are projected to remain relatively flat in FY 2024.

Education gaming receipts are projected to decrease in FY 2025, due to a greater than typical lottery and VLT administrative surplus being available in FY 2024. This is slightly offset by expected growth in mobile sports wagering. Education gaming receipts are projected to increase in the outyears, primarily due to commercial gaming receipts increasing significantly in FY 2027 as slot tax rates for all four commercial casinos are set to revert to their higher, statutory rates, as well as the continued growth of mobile sports wagering as the market nears maturity.

All other gaming receipts in FY 2025 are expected to increase entirely due to the expected receipt of delinquent slot share payments owed by the Saint Regis Mohawk Tribe, retroactive to March 2020. The decrease in FY 2026 is purely due to the anticipated receipt of one-time Mohawk delinquent slot share payments in FY 2025. Outyear changes to all other gaming receipts are either flat or minimal.

GLOSSARY OF ACRONYMS



AAA	Area Agencies on Aging
ACA	Affordable Care Act
AG	Attorney General
AMTAP	Additional Mass Transportation Assistance Program
APCD	All-Payer Claims Database
ARP	American Rescue Plan Act of 2021
ATI	Alternative to Incarceration
AXA	AXA Equitable Life Insurance Company
AY	Academic Year (July 1 through June 30) – SUNY/CUNY
BANs	Bond Anticipation Notes
BEA	Bureau of Economic Analysis
BLS	Bureau of Labor Statistics
BOCES	Boards of Cooperative Educational Services
CAC	Climate Action Council
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CDD	Council on Developmental Disabilities
CEP	Community Eligibility Provision
CES	Current Employment Statistics
CFT	Corporate Franchise Tax
CHP	Child Health Plus
CHUBB	Chubb Group Holdings Inc. and Illinois Union Insurance Company
CIGNA	Cigna Health and Life Insurance Company
CISO	Chief Information Security Office
CLCPA	Climate Leadership and Community Protection Act of 2019
CMS	Centers for Medicare & Medicaid Services
COLA	Cost-of-Living Adjustment
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CPRSA	Coronavirus Preparedness and Response Supplemental Appropriations Act
CRF	Coronavirus Relief Fund
CRRSA	Coronavirus Response and Relief Supplemental Appropriations Act
CR-SRO	Community Residence-Single Room Occupancy
CSE	Committees on Special Education
CSEA	Civil Service Employees Association
CSX	CSX Transportation, Inc.
CTI	Critical Time Intervention
CUNY	City University of New York
CUT	Corporation and Utilities Tax
CW/CA	Clean Water/Clean Air
DACA	Deferred Action for Childhood Arrivals
DANY	New York County District Attorney
DASNY	Dormitory Authority of the State of New York
DFS	Department of Financial Services
DHBTF	Dedicated Highway and Bridge Trust Fund
DHCR	Division of Housing and Community Renewal
DHSES	Division of Homeland Security & Emergency Services
DIIF	Dedicated Infrastructure Investment Fund
DMNA	Division of Military and Naval Affairs
DMV	Department of Motor Vehicles
DOB	Division of the Budget
DOCCS	Department of Corrections and Community Supervision
DOH	Department of Health
DOT	Department of Transportation
DPT	Directed Payments
DS	Debt Service



DSH	Disproportionate Share Hospital
DSHP	Designated State Healthcare Programs
DTF	Department of Taxation and Finance
EANS	Emergency Assistance for Nonpublic Schools
ECEP	Employer Compensation Expense Program
eFMAP	Enhanced Federal Medical Assistance Percentage
EI	Early Intervention
EP	Essential Plan
EPIC	Elderly Pharmaceutical Insurance Coverage
ERAP	Emergency Rental Assistance Program
ERS	Employees' Retirement System
ESEA	Elementary and Secondary Education Act
ESD	Empire State Development
ESG	Environmental, Social and Governance
ESSER	Elementary and Secondary School Emergency Relief Fund
ESSHI	Empire State Supportive Housing Initiative
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
FFP	Federal Financial Participation
FFY	Federal Fiscal Year (October 1 Through September 30)
FHWA	Federal Highway Administration
FOMC	Federal Open Market Committee
FRB	Financial Restructuring Board
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
GEER	Governor's Emergency Education Relief
GIVE	Gun Involved Violence Elimination
GLIP	Group Life Insurance Plan
GPHW	General Public Health Work
GSCs	General State Charges
GSEU	Graduate Student Employees Union
HAF	Homeownership Assistance Fund
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
HPNAP	Hunger Prevention and Nutrition Assistance Program
HUT	Highway Use Tax
ICR	Institutional Cost Reports
IDEA	Individuals with Disabilities Education Act
IMD	Institutions for Mental Disease
IRA	Inflation Reduction Act
IRS	Internal Revenue Service
IT	Information Technology
ITS	Information Technology Services
JSOC	Joint Security Operations Center
LFY	Local Fiscal Year
LICH	Long Island College Hospital
LLC	Limited Liability Company
LRAP	Landlord Rental Assistance Program
LSA	Local Share Adjustment
LWA	Lost Wages Assistance



MCTMT	Metropolitan Commuter Transportation Mobility Tax
MIF	Mortgage Insurance Fund
MLF	Municipal Liquidity Facility
MMC	Mainstream Managed Care
MOE	Maintenance of Effort
MRT	Medicaid Redesign Team
MRT II	Medicaid Redesign Team II
MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
NAIRU	Non-Accelerating Inflation Rate of Unemployment
NANY	Nurses Across New York
NPS	Non-Personal Service
NYPA	New York Power Authority
NYS	New York State
NYSCOPBA	New York State Correctional Officers and Police Benevolent Association
NYSE	New York Stock Exchange
NYSHIP	New York State Health Insurance Program
NYSLRS	New York State and Local Retirement System
NY SOC	New York Security Operations
NYSOH	New York State of Health
NYSPIA	New York State Police Investigators Association
NYSTA	New York State Thruway Authority
NYSTPBA	Police Benevolent Association of the New York State Troopers
NYU	New York University
OASAS	Office of Addiction Services and Supports
OCFS	Office of Children and Family Services
OMH	Office of Mental Health
OPEB	Other Post-Employment Benefits
OPWDD	Office for People with Developmental Disabilities
ORP	Optional Retirement Program
OSC	Office of the State Comptroller
OTDA	Office of Temporary and Disability Assistance
PAYGO	Pay-As-You-Go
PBANYS	Police Benevolent Association of New York State
PBT	Petroleum Business Tax
PEF	Public Employees Federation
PFRS	Police and Fire Retirement System
PHE	Public Health Emergency
PIGI	Personal Income Growth Index
PILOT	Payments in Lieu of Taxes
PIT	Personal Income Tax
PPE	Personal Protective Equipment
PRUCOL	Permanently Residing Under Color of Law
PS	Personal Service
P-TECH	Pathways in Technology Early College High School
PTET	Pass-Through Entity Tax
QCEW	Quarterly Census of Employment and Wages
RBS	RBS Financial Products Inc. (formerly Greenwich Capital Financial Products, Inc.)
RBTF	Revenue Bond Tax Fund
RGGI	Regional Greenhouse Gas Initiative
RHBTF	Retiree Health Benefit Trust Fund
RSSL	Retirement and Social Security Law
SALT	State and Local Tax
SED	State Education Department
SNA	Safety Net Assistance
SFY	State Fiscal Year (April 1 Through March 31)
SHIN-NY	Statewide Health Information Network for New York



GLOSSARY OF ACRONYMS

SNAP	Supplemental Nutrition Assistance Program
SOFA	State Office for the Aging
SSI	Supplemental Security Income
STAR	School Tax Relief
STEM	Science, Technology, Engineering, and Math
STIP	Short-Term Investment Pool
SUFPK	Statewide Universal Full-Day Prekindergarten
SUNY	State University of New York
SY	School Year (July 1 through June 30)
TANF	Temporary Assistance for Needy Families
TAP	Tuition Assistance Program
TCJA	Tax Cuts and Jobs Act of 2017
TRS	Teachers' Retirement System
TY	Tax Year (January 1 Through December 31)
UBS	UBS Securities LLC and UBS Real Estate Securities Inc.
UI	Unemployment Insurance
U.S.	United States
UPL	Upper Payment Limit
UUP	United University Professions
VDC	Voluntary Defined Contribution
VLTs	Video Lottery Terminals
WHO	World Health Organization

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

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	33,053	43,451	10,398	31.5%
Receipts:				
Taxes:				
Personal Income Tax	27,607	23,968	(3,639)	-13.2%
Consumption/Use Taxes	7,239	9,900	2,661	36.8%
Business Taxes	17,856	16,272	(1,584)	-8.9%
Other Taxes	2,204	1,617	(587)	-26.6%
Miscellaneous Receipts	3,609	4,151	542	15.0%
Federal Receipts	2,351	2,250	(101)	-4.3%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	20,899	23,938	3,039	14.5%
PTET in Excess of Revenue Bond Debt Service	7,472	6,380	(1,092)	-14.6%
ECEP in Excess of Revenue Bond Debt Service	0	5	5	0.0%
Sales Tax in Excess of LGAC Bond Debt Service	2,198	0	(2,198)	-100.0%
Sales Tax in Excess of Revenue Bond Debt Service	7,291	8,731	1,440	19.8%
Real Estate Taxes in Excess of CW/CA Debt Service	1,180	910	(270)	-22.9%
All Other	3,291	2,150	(1,141)	-34.7%
Total Receipts	103,197	100,272	(2,925)	-2.8%
Disbursements:				
Assistance and Grants	62,852	73,255	10,403	16.6%
State Operations:				
Personal Service	9,464	10,421	957	10.1%
Non-Personal Service	3,043	2,407	(636)	-20.9%
General State Charges	9,115	7,661	(1,454)	-16.0%
Transfers to Other Funds:				
Debt Service	298	227	(71)	-23.8%
Capital Projects	4,649	3,702	(947)	-20.4%
SUNY Operations	1,491	1,627	136	9.1%
Other Purposes	1,887	1,622	(265)	-14.0%
Total Disbursements	92,799	100,922	8,123	8.8%
Excess (Deficiency) of Receipts Over Disbursements	10,398	(650)	(11,048)	-106.3%
Closing Fund Balance	43,451	42,801	(650)	-1.5%
Statutory Reserves				
Community Projects	25	23	(2)	
Contingency Reserve	21	21	0	
Rainy Day Reserve	4,638	4,638	0	
Tax Stabilization Reserve	1,618	1,618	0	
Reserved For				
Debt Management	2,355	2,436	81	
Economic Uncertainties	13,282	13,282	0	
Extraordinary Monetary Settlements	1,570	1,142	(428)	
Labor Settlements/Agency Operations	765	1,765	1,000	
Pandemic Assistance	245	0	(245)	
Timing of PTET/PIT Credits	14,358	12,182	(2,176)	
Undesignated Fund Balance	4,574	5,694	1,120	

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

	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Receipts:				
Taxes:				
Personal Income Tax	23,968	26,194	28,409	33,911
Consumption/Use Taxes	9,900	10,109	10,327	10,582
Business Taxes	16,272	15,719	14,789	9,414
Other Taxes	1,617	1,305	1,365	1,422
Miscellaneous Receipts	4,151	3,572	2,961	2,446
Federal Receipts	2,250	3,645	0	0
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	23,938	25,532	26,349	32,092
PTET in Excess of Revenue Bond Debt Service	6,380	5,792	5,043	(439)
ECEP in Excess of Revenue Bond Debt Service	5	5	5	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,731	8,785	8,836	8,917
Real Estate Taxes in Excess of CW/CA Debt Service	910	909	986	1,090
All Other	2,150	1,685	1,608	1,472
Total Receipts	<u>100,272</u>	<u>103,252</u>	<u>100,678</u>	<u>100,907</u>
Disbursements:				
Assistance and Grants	73,255	78,172	81,837	85,677
State Operations:				
Personal Service	10,421	10,631	10,746	10,923
Non-Personal Service	2,407	3,556	3,798	3,754
General State Charges	7,661	8,889	10,069	11,511
Transfers to Other Funds:				
Debt Service	227	265	289	338
Capital Projects	3,702	5,330	3,058	2,585
SUNY Operations	1,627	1,701	1,735	1,749
Other Purposes	1,622	1,728	1,712	1,726
Total Disbursements	<u>100,922</u>	<u>110,272</u>	<u>113,244</u>	<u>118,263</u>
Use (Reservation) of Fund Balance:				
Community Projects	2	0	0	0
Debt Management	(81)	576	860	0
Extraordinary Monetary Settlements	428	516	286	290
Labor Settlements/Agency Operations	(1,000)	(1,450)	(1,450)	(1,450)
Pandemic Assistance	245	0	0	0
Timing of PTET/PIT Credits	2,176	1,133	1,798	9,249
Undesignated Fund Balance	(1,120)	1,919	1,546	1,545
Total Use (Reservation) of Fund Balance	<u>650</u>	<u>2,694</u>	<u>3,040</u>	<u>9,634</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>(4,326)</u>	<u>(9,526)</u>	<u>(7,722)</u>

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

	<u>FY 2024 First Quarter</u>	<u>Change</u>	<u>FY 2024 Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	24,693	(725)	23,968
Consumption/Use Taxes	9,797	103	9,900
Business Taxes	15,836	436	16,272
Other Taxes	1,617	0	1,617
Miscellaneous Receipts	3,801	350	4,151
Federal Receipts	2,250	0	2,250
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	24,496	(558)	23,938
PTET in Excess of Revenue Bond Debt Service	6,520	(140)	6,380
ECEP in Excess of Revenue Bond Debt Service	5	0	5
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,575	156	8,731
Real Estate Taxes in Excess of CW/CA Debt Service	970	(60)	910
All Other	1,938	212	2,150
Total Receipts	<u>100,498</u>	<u>(226)</u>	<u>100,272</u>
Disbursements:			
Assistance and Grants	75,055	(1,800)	73,255
State Operations:			
Personal Service	10,619	(198)	10,421
Non-Personal Service	2,759	(352)	2,407
General State Charges	7,587	74	7,661
Transfers to Other Funds:			
Debt Service	217	10	227
Capital Projects	4,877	(1,175)	3,702
SUNY Operations	1,677	(50)	1,627
Other Purposes	1,621	1	1,622
Total Disbursements	<u>104,412</u>	<u>(3,490)</u>	<u>100,922</u>
Use (Reservation) of Fund Balance:			
Community Projects	2	0	2
Debt Management	(81)	0	(81)
Extraordinary Monetary Settlements	428	0	428
Labor Settlements/Agency Operations	(1,000)	0	(1,000)
Pandemic Assistance	245	0	245
Timing of PTET/PIT Credits	1,896	280	2,176
Undesignated Fund Balance	2,424	(3,544)	(1,120)
Total Use (Reservation) of Fund Balance	<u>3,914</u>	<u>(3,264)</u>	<u>650</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 2025 First Quarter</u>	<u>Change</u>	<u>FY 2025 Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	26,060	134	26,194
Consumption/Use Taxes	9,895	214	10,109
Business Taxes	15,257	462	15,719
Other Taxes	1,305	0	1,305
Miscellaneous Receipts	2,772	800	3,572
Federal Receipts	3,645	0	3,645
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	25,396	136	25,532
PTET in Excess of Revenue Bond Debt Service	6,320	(528)	5,792
ECEP in Excess of Revenue Bond Debt Service	5	0	5
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,456	329	8,785
Real Estate Taxes in Excess of CW/CA Debt Service	1,009	(100)	909
All Other	1,632	53	1,685
Total Receipts	<u>101,752</u>	<u>1,500</u>	<u>103,252</u>
Disbursements:			
Assistance and Grants	78,717	(545)	78,172
State Operations:			
Personal Service	10,811	(180)	10,631
Non-Personal Service	3,826	(270)	3,556
General State Charges	9,319	(430)	8,889
Transfers to Other Funds:			
Debt Service	264	1	265
Capital Projects	5,410	(80)	5,330
SUNY Operations	1,718	(17)	1,701
Other Purposes	1,727	1	1,728
Total Disbursements	<u>111,792</u>	<u>(1,520)</u>	<u>110,272</u>
Use (Reservation) of Fund Balance:			
Debt Management	576	0	576
Extraordinary Monetary Settlements	516	0	516
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Timing of PTET/PIT Credits	424	709	1,133
Undesignated Fund Balance	919	1,000	1,919
Total Use (Reservation) of Fund Balance	<u>985</u>	<u>1,709</u>	<u>2,694</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(9,055)</u>	<u>4,729</u>	<u>(4,326)</u>

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

	<u>FY 2026 First Quarter</u>	<u>Change</u>	<u>FY 2026 Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	28,041	368	28,409
Consumption/Use Taxes	10,100	227	10,327
Business Taxes	13,833	956	14,789
Other Taxes	1,365	0	1,365
Miscellaneous Receipts	2,261	700	2,961
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	25,858	491	26,349
PTET in Excess of Revenue Bond Debt Service	4,658	385	5,043
ECEP in Excess of Revenue Bond Debt Service	5	0	5
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,469	367	8,836
Real Estate Taxes in Excess of CW/CA Debt Service	1,091	(105)	986
All Other	1,555	53	1,608
Total Receipts	<u>97,236</u>	<u>3,442</u>	<u>100,678</u>
Disbursements:			
Assistance and Grants	82,303	(466)	81,837
State Operations:			
Personal Service	10,887	(141)	10,746
Non-Personal Service	3,814	(16)	3,798
General State Charges	10,569	(500)	10,069
Transfers to Other Funds:			
Debt Service	287	2	289
Capital Projects	3,049	9	3,058
SUNY Operations	1,752	(17)	1,735
Other Purposes	1,713	(1)	1,712
Total Disbursements	<u>114,374</u>	<u>(1,130)</u>	<u>113,244</u>
Use (Reservation) of Fund Balance:			
Debt Management	860	0	860
Extraordinary Monetary Settlements	286	0	286
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Timing of PTET/PIT Credits	3,023	(1,225)	1,798
Undesignated Fund Balance	546	1,000	1,546
Total Use (Reservation) of Fund Balance	<u>3,265</u>	<u>(225)</u>	<u>3,040</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(13,873)</u>	<u>4,347</u>	<u>(9,526)</u>

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

	<u>FY 2027 First Quarter</u>	<u>Change</u>	<u>FY 2027 Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	33,309	602	33,911
Consumption/Use Taxes	10,312	270	10,582
Business Taxes	8,692	722	9,414
Other Taxes	1,422	0	1,422
Miscellaneous Receipts	1,996	450	2,446
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	31,338	754	32,092
PTET in Excess of Revenue Bond Debt Service	(584)	145	(439)
ECEP in Excess of Revenue Bond Debt Service	0	0	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,502	415	8,917
Real Estate Taxes in Excess of CW/CA Debt Service	1,175	(85)	1,090
All Other	1,417	55	1,472
Total Receipts	<u>97,579</u>	<u>3,328</u>	<u>100,907</u>
Disbursements:			
Assistance and Grants	86,085	(408)	85,677
State Operations:			
Personal Service	10,988	(65)	10,923
Non-Personal Service	3,826	(72)	3,754
General State Charges	12,010	(499)	11,511
Transfers to Other Funds:			
Debt Service	337	1	338
Capital Projects	2,676	(91)	2,585
SUNY Operations	1,766	(17)	1,749
Other Purposes	1,727	(1)	1,726
Total Disbursements	<u>119,415</u>	<u>(1,152)</u>	<u>118,263</u>
Use (Reservation) of Fund Balance:			
Extraordinary Monetary Settlements	290	0	290
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Timing of PTET/PIT Credits	9,013	236	9,249
Undesignated Fund Balance	545	1,000	1,545
Total Use (Reservation) of Fund Balance	<u>8,398</u>	<u>1,236</u>	<u>9,634</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(13,438)</u>	<u>5,716</u>	<u>(7,722)</u>

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

	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Taxes:				
Withholdings	53,508	56,086	58,982	62,038
Estimated Payments	10,264	10,757	12,258	20,949
Final Payments	3,530	3,431	3,621	3,817
Other Payments	1,609	1,664	1,719	1,772
Gross Collections	68,911	71,938	76,580	88,576
State/City Offset	(1,703)	(1,732)	(1,831)	(1,969)
Refunds	(15,939)	(14,668)	(14,837)	(15,745)
Reported Tax Collections	51,269	55,538	59,912	70,862
STAR (Dedicated Deposits)	(1,667)	(1,575)	(1,547)	(1,520)
RBTF (Dedicated Transfers)	(25,634)	(27,769)	(29,956)	(35,431)
Personal Income Tax	23,968	26,194	28,409	33,911
Sales and Use Tax	18,652	19,074	19,522	20,038
Cigarette and Tobacco Taxes	265	258	250	243
Vapor Excise Tax	0	0	0	0
Motor Fuel Tax	0	0	0	0
Alcoholic Beverage Taxes	284	287	289	293
Opioid Excise Tax	25	25	25	25
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	0	2	2	2
Gross Consumption/Use Taxes	19,226	19,646	20,088	20,601
LGAC/STBF (Dedicated Transfers)	(9,326)	(9,537)	(9,761)	(10,019)
Consumption/Use Taxes	9,900	10,109	10,327	10,582
Corporation Franchise Tax	7,066	6,879	6,813	6,814
Corporation and Utilities Tax	370	400	403	402
Insurance Taxes	2,446	2,468	2,530	2,637
Bank Tax	10	180	0	0
Pass Through Entity Tax	12,760	11,584	10,086	(878)
Petroleum Business Tax	0	0	0	0
Gross Business Taxes	22,652	21,511	19,832	8,975
RBTF (Dedicated Transfers)	(6,380)	(5,792)	(5,043)	439
Business Taxes	16,272	15,719	14,789	9,414
Estate Tax	1,597	1,285	1,345	1,407
Real Estate Transfer Tax	1,198	1,199	1,275	1,380
Employer Compensation Expense Program	10	10	10	0
Gift Tax	0	0	0	0
Real Property Gains Tax	0	0	0	0
Pari-Mutuel Taxes	13	13	13	13
Other Taxes	2	2	2	2
Gross Other Taxes	2,820	2,509	2,645	2,802
Real Estate Transfer Tax (Dedicated)	(1,198)	(1,199)	(1,275)	(1,380)
RBTF (Dedicated Transfers)	(5)	(5)	(5)	0
Other Taxes	1,617	1,305	1,365	1,422
Payroll Tax	0	0	0	0
Total Taxes	51,757	53,327	54,890	55,329
Licenses, Fees, Etc.	580	631	631	629
Abandoned Property	450	450	450	450
Motor Vehicle Fees	225	237	279	318
ABC License Fee	71	72	72	70
Reimbursements	66	66	66	66
Investment Income	2,350	1,750	1,100	550
Extraordinary Settlements	33	0	0	0
Other Transactions	376	366	363	363
Miscellaneous Receipts	4,151	3,572	2,961	2,446
Federal Receipts	2,250	3,645	0	0
Total	58,158	60,544	57,851	57,775

CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	52,477	53,508	1,031	2.0%
Estimated Payments	18,428	10,264	(8,164)	-44.3%
Final Payments	5,367	3,530	(1,837)	-34.2%
Other Payments	1,879	1,609	(270)	-14.4%
Gross Collections	78,151	68,911	(9,240)	-11.8%
State/City Offset	(2,008)	(1,703)	305	15.2%
Refunds	(17,367)	(15,939)	1,428	8.2%
Reported Tax Collections	58,776	51,269	(7,507)	-12.8%
STAR (Dedicated Deposits)	(1,781)	(1,667)	114	6.4%
RBTF (Dedicated Transfers)	(29,388)	(25,634)	3,754	12.8%
Personal Income Tax	27,607	23,968	(3,639)	-13.2%
Sales and Use Tax	17,716	18,652	936	5.3%
Cigarette and Tobacco Taxes	265	265	0	0.0%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	282	284	2	0.7%
Opioid Excise Tax	27	25	(2)	-7.4%
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	0	(2)	-100.0%
Gross Consumption/Use Taxes	18,292	19,226	934	5.1%
LGAC/STBF (Dedicated Transfers)	(11,053)	(9,326)	1,727	15.6%
Consumption/Use Taxes	7,239	9,900	2,661	36.8%
Corporation Franchise Tax	7,291	7,066	(225)	-3.1%
Corporation and Utilities Tax	408	370	(38)	-9.3%
Insurance Taxes	2,381	2,446	65	2.7%
Bank Tax	304	10	(294)	-96.7%
Pass Through Entity Tax	14,944	12,760	(2,184)	-14.6%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	25,328	22,652	(2,676)	-10.6%
RBTF (Dedicated Transfers)	(7,472)	(6,380)	1,092	14.6%
Business Taxes	17,856	16,272	(1,584)	-8.9%
Estate Tax	2,185	1,597	(588)	-26.9%
Real Estate Transfer Tax	1,472	1,198	(274)	-18.6%
Employer Compensation Expense Program	7	10	3	42.9%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	13	13	0	0.0%
Other Taxes	2	2	0	0.0%
Gross Other Taxes	3,679	2,820	(859)	-23.3%
Real Estate Transfer Tax (Dedicated)	(1,472)	(1,198)	274	18.6%
RBTF (Dedicated Transfers)	(3)	(5)	(2)	-66.7%
Other Taxes	2,204	1,617	(587)	-26.6%
Payroll Tax	0	0	0	0.0%
Total Taxes	54,906	51,757	(3,149)	-5.7%
Licenses, Fees, Etc.	574	580	6	1.0%
Abandoned Property	714	450	(264)	-37.0%
Motor Vehicle Fees	280	225	(55)	-19.6%
ABC License Fee	70	71	1	1.4%
Reimbursements	323	66	(257)	-79.6%
Investment Income	1,085	2,350	1,265	116.6%
Extraordinary Settlements	160	33	(127)	-79.4%
Other Transactions	403	376	(27)	-6.7%
Miscellaneous Receipts	3,609	4,151	542	15.0%
Federal Receipts	2,351	2,250	(101)	-4.3%
Total	60,866	58,158	(2,708)	-4.4%

**CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2023
(millions of dollars)**

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Opening Fund Balance	33,053	7,612	102	40,767
Receipts:				
Taxes	54,906	6,361	49,131	110,398
Miscellaneous Receipts	3,609	20,837	456	24,902
Federal Receipts	2,351	(2)	71	2,420
Total Receipts	60,866	27,196	49,658	137,720
Disbursements:				
Assistance and Grants	62,852	19,025	0	81,877
State Operations:				
Personal Service	9,464	5,376	0	14,840
Non-Personal Service	3,043	3,259	48	6,350
General State Charges	9,115	1,088	0	10,203
Debt Service	0	0	10,481	10,481
Capital Projects	0	0	0	0
Total Disbursements	84,474	28,748	10,529	123,751
Other Financing Sources (Uses):				
Transfers from Other Funds	42,331	3,288	1,642	47,261
Transfers to Other Funds	(8,325)	(235)	(40,714)	(49,274)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	34,006	3,053	(39,072)	(2,013)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	10,398	1,501	57	11,956
Closing Fund Balance	43,451	9,113	159	52,723

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Opening Fund Balance	43,451	9,113	159	52,723
Receipts:				
Taxes	51,757	6,377	42,286	100,420
Miscellaneous Receipts	4,151	15,906	375	20,432
Federal Receipts	2,250	(17)	67	2,300
Total Receipts	58,158	22,266	42,728	123,152
Disbursements:				
Assistance and Grants	73,255	17,334	0	90,589
State Operations:				
Personal Service	10,421	5,452	0	15,873
Non-Personal Service	2,407	3,416	47	5,870
General State Charges	7,661	1,209	0	8,870
Debt Service	0	0	2,638	2,638
Capital Projects	0	0	0	0
Total Disbursements	93,744	27,411	2,685	123,840
Other Financing Sources (Uses):				
Transfers from Other Funds	42,114	3,183	2,111	47,408
Transfers to Other Funds	(7,178)	1,055	(42,141)	(48,264)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	34,936	4,238	(40,030)	(856)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(650)	(907)	13	(1,544)
Closing Fund Balance	42,801	8,206	172	51,179

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	53,327	6,491	44,045	103,863
Miscellaneous Receipts	3,572	14,377	425	18,374
Federal Receipts	3,645	(17)	62	3,690
Total Receipts	60,544	20,851	44,532	125,927
Disbursements:				
Assistance and Grants	78,172	16,232	0	94,404
State Operations:				
Personal Service	10,631	5,454	0	16,085
Non-Personal Service	3,556	3,276	49	6,881
General State Charges	8,889	1,236	0	10,125
Debt Service	0	0	3,368	3,368
Capital Projects	0	0	0	0
Total Disbursements	101,248	26,198	3,417	130,863
Other Financing Sources (Uses):				
Transfers from Other Funds	42,708	3,372	1,650	47,730
Transfers to Other Funds	(9,024)	1,103	(42,756)	(50,677)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	33,684	4,475	(41,106)	(2,947)
Use (Reservation) of Fund Balance:				
Debt Management	576	0	0	576
Extraordinary Monetary Settlements	516	0	0	516
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Timing of PTET/PIT Credits	1,133	0	0	1,133
Undesignated Fund Balance	1,919	0	0	1,919
Total Use (Reservation) of Fund Balance	2,694	0	0	2,694
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(4,326)	(872)	9	(5,189)

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	54,890	6,537	45,783	107,210
Miscellaneous Receipts	2,961	15,438	435	18,834
Federal Receipts	0	(17)	58	41
Total Receipts	57,851	21,958	46,276	126,085
Disbursements:				
Assistance and Grants	81,837	15,931	0	97,768
State Operations:				
Personal Service	10,746	5,626	0	16,372
Non-Personal Service	3,798	4,427	49	8,274
General State Charges	10,069	1,256	0	11,325
Debt Service	0	0	4,884	4,884
Capital Projects	0	0	0	0
Total Disbursements	106,450	27,240	4,933	138,623
Other Financing Sources (Uses):				
Transfers from Other Funds	42,827	3,391	1,611	47,829
Transfers to Other Funds	(6,794)	1,282	(42,928)	(48,440)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	36,033	4,673	(41,317)	(611)
Use (Reservation) of Fund Balance:				
Debt Management	860	0	0	860
Extraordinary Monetary Settlements	286	0	0	286
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Timing of PTET/PIT Credits	1,798	0	0	1,798
Undesignated Fund Balance	1,546	0	0	1,546
Total Use (Reservation) of Fund Balance	3,040	0	0	3,040
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(9,526)	(609)	26	(10,109)

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	55,329	6,720	46,134	108,183
Miscellaneous Receipts	2,446	15,701	450	18,597
Federal Receipts	0	(17)	53	36
Total Receipts	57,775	22,404	46,637	126,816
Disbursements:				
Assistance and Grants	85,677	16,077	0	101,754
State Operations:				
Personal Service	10,923	5,769	0	16,692
Non-Personal Service	3,754	4,518	49	8,321
General State Charges	11,511	1,280	0	12,791
Debt Service	0	0	4,868	4,868
Capital Projects	0	0	0	0
Total Disbursements	111,865	27,644	4,917	144,426
Other Financing Sources (Uses):				
Transfers from Other Funds	43,132	3,441	1,703	48,276
Transfers to Other Funds	(6,398)	1,276	(43,389)	(48,511)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	36,734	4,717	(41,686)	(235)
Use (Reservation) of Fund Balance:				
Extraordinary Monetary Settlements	290	0	0	290
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Timing of PTET/PIT Credits	9,249	0	0	9,249
Undesignated Fund Balance	1,545	0	0	1,545
Total Use (Reservation) of Fund Balance	9,634	0	0	9,634
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(7,722)	(523)	34	(8,211)

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

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Opening Fund Balance	40,767	52,723	11,956	29.3%
Receipts:				
Taxes	110,398	100,420	(9,978)	-9.0%
Miscellaneous Receipts	24,902	20,432	(4,470)	-18.0%
Federal Receipts	2,420	2,300	(120)	-5.0%
Total Receipts	137,720	123,152	(14,568)	-10.6%
Disbursements:				
Assistance and Grants	81,877	90,589	8,712	10.6%
State Operations:				
Personal Service	14,840	15,873	1,033	7.0%
Non-Personal Service	6,350	5,870	(480)	-7.6%
General State Charges	10,203	8,870	(1,333)	-13.1%
Debt Service	10,481	2,638	(7,843)	-74.8%
Capital Projects	0	0	0	0.0%
Total Disbursements	123,751	123,840	89	0.1%
Other Financing Sources (Uses):				
Transfers from Other Funds	47,261	47,408	147	0.3%
Transfers to Other Funds	(49,274)	(48,264)	1,010	2.0%
Bond and Note Proceeds	0	0	0	0.0%
Net Other Financing Sources (Uses)	(2,013)	(856)	1,157	57.5%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	11,956	(1,544)	(13,500)	-112.9%
Closing Fund Balance	52,723	51,179	(1,544)	-2.9%

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2023
(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	33,053	21,938	(1,544)	102	53,549
Receipts:					
Taxes	54,906	6,361	1,259	49,131	111,657
Miscellaneous Receipts	3,609	21,414	6,363	456	31,842
Federal Receipts	2,351	84,618	2,523	71	89,563
Total Receipts	60,866	112,393	10,145	49,658	233,062
Disbursements:					
Assistance and Grants	62,852	98,992	5,812	0	167,656
State Operations:					
Personal Service	9,464	6,080	0	0	15,544
Non-Personal Service	3,043	4,890	0	48	7,981
General State Charges	9,115	1,473	0	0	10,588
Debt Service	0	0	0	10,481	10,481
Capital Projects	0	0	8,212	0	8,212
Total Disbursements	84,474	111,435	14,024	10,529	220,462
Other Financing Sources (Uses):					
Transfers from Other Funds	42,331	3,288	5,062	1,642	52,323
Transfers to Other Funds	(8,325)	(2,245)	(1,233)	(40,714)	(52,517)
Bond and Note Proceeds	0	0	0	0	0
Net Other Financing Sources (Uses)	34,006	1,043	3,829	(39,072)	(194)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	10,398	2,001	(50)	57	12,406
Closing Fund Balance	43,451	23,939	(1,594)	159	65,955

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Opening Fund Balance	43,451	23,939	(1,594)	159	65,955
Receipts:					
Taxes	51,757	6,377	1,516	42,286	101,936
Miscellaneous Receipts	4,151	16,273	7,059	375	27,858
Federal Receipts	2,250	89,151	3,297	67	94,765
Total Receipts	58,158	111,801	11,872	42,728	224,559
Disbursements:					
Assistance and Grants	73,255	101,764	4,612	0	179,631
State Operations:					
Personal Service	10,421	6,154	0	0	16,575
Non-Personal Service	2,407	6,315	0	47	8,769
General State Charges	7,661	1,600	0	0	9,261
Debt Service	0	0	0	2,638	2,638
Capital Projects	0	0	10,790	0	10,790
Total Disbursements	93,744	115,833	15,402	2,685	227,664
Other Financing Sources (Uses):					
Transfers from Other Funds	42,114	3,183	4,105	2,111	51,513
Transfers to Other Funds	(7,178)	(1,538)	(907)	(42,141)	(51,764)
Bond and Note Proceeds	0	0	293	0	293
Net Other Financing Sources (Uses)	34,936	1,645	3,491	(40,030)	42
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(650)	(2,387)	(39)	13	(3,063)
Closing Fund Balance	42,801	21,552	(1,633)	172	62,892

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>
Receipts:					
Taxes	53,327	6,491	1,508	44,045	105,371
Miscellaneous Receipts	3,572	14,715	9,436	425	28,148
Federal Receipts	3,645	78,827	3,540	62	86,074
Total Receipts	60,544	100,033	14,484	44,532	219,593
Disbursements:					
Assistance and Grants	78,172	93,077	7,199	0	178,448
State Operations:					
Personal Service	10,631	6,153	0	0	16,784
Non-Personal Service	3,556	5,198	0	49	8,803
General State Charges	8,889	1,628	0	0	10,517
Debt Service	0	0	0	3,368	3,368
Capital Projects	0	0	12,680	0	12,680
Total Disbursements	101,248	106,056	19,879	3,417	230,600
Other Financing Sources (Uses):					
Transfers from Other Funds	42,708	3,372	5,746	1,650	53,476
Transfers to Other Funds	(9,024)	(952)	(996)	(42,756)	(53,728)
Bond and Note Proceeds	0	0	359	0	359
Net Other Financing Sources (Uses)	33,684	2,420	5,109	(41,106)	107
Use (Reservation) of Fund Balance:					
Debt Management	576	0	0	0	576
Extraordinary Monetary Settlements	516	0	0	0	516
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Timing of PTET/PIT Credits	1,133	0	0	0	1,133
Undesignated Fund Balance	1,919	0	0	0	1,919
Total Use (Reservation) of Fund Balance	2,694	0	0	0	2,694
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(4,326)	(3,603)	(286)	9	(8,206)

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	54,890	6,537	1,501	45,783	108,711
Miscellaneous Receipts	2,961	15,735	10,820	435	29,951
Federal Receipts	0	79,843	3,609	58	83,510
Total Receipts	57,851	102,115	15,930	46,276	222,172
Disbursements:					
Assistance and Grants	81,837	90,580	7,822	0	180,239
State Operations:					
Personal Service	10,746	6,327	0	0	17,073
Non-Personal Service	3,798	6,118	0	49	9,965
General State Charges	10,069	1,650	0	0	11,719
Debt Service	0	0	0	4,884	4,884
Capital Projects	0	0	11,061	0	11,061
Total Disbursements	106,450	104,675	18,883	4,933	234,941
Other Financing Sources (Uses):					
Transfers from Other Funds	42,827	3,391	3,441	1,611	51,270
Transfers to Other Funds	(6,794)	(746)	(1,057)	(42,928)	(51,525)
Bond and Note Proceeds	0	0	352	0	352
Net Other Financing Sources (Uses)	36,033	2,645	2,736	(41,317)	97
Use (Reservation) of Fund Balance:					
Debt Management	860	0	0	0	860
Extraordinary Monetary Settlements	286	0	0	0	286
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Timing of PTET/PIT Credits	1,798	0	0	0	1,798
Undesignated Fund Balance	1,546	0	0	0	1,546
Total Use (Reservation) of Fund Balance	3,040	0	0	0	3,040
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(9,526)	85	(217)	26	(9,632)

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	55,329	6,720	1,496	46,134	109,679
Miscellaneous Receipts	2,446	15,990	11,126	450	30,012
Federal Receipts	0	80,454	3,474	53	83,981
Total Receipts	57,775	103,164	16,096	46,637	223,672
Disbursements:					
Assistance and Grants	85,677	91,721	7,824	0	185,222
State Operations:					
Personal Service	10,923	6,473	0	0	17,396
Non-Personal Service	3,754	6,247	0	49	10,050
General State Charges	11,511	1,675	0	0	13,186
Debt Service	0	0	0	4,868	4,868
Capital Projects	0	0	10,577	0	10,577
Total Disbursements	111,865	106,116	18,401	4,917	241,299
Other Financing Sources (Uses):					
Transfers from Other Funds	43,132	3,441	2,963	1,703	51,239
Transfers to Other Funds	(6,398)	(758)	(941)	(43,389)	(51,486)
Bond and Note Proceeds	0	0	262	0	262
Net Other Financing Sources (Uses)	36,734	2,683	2,284	(41,686)	15
Use (Reservation) of Fund Balance:					
Extraordinary Monetary Settlements	290	0	0	0	290
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Timing of PTET/PIT Credits	9,249	0	0	0	9,249
Undesignated Fund Balance	1,545	0	0	0	1,545
Total Use (Reservation) of Fund Balance	9,634	0	0	0	9,634
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(7,722)	(269)	(21)	34	(7,978)

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	53,549	65,955	12,406	23.2%
Receipts:				
Taxes	111,657	101,936	(9,721)	-8.7%
Miscellaneous Receipts	31,842	27,858	(3,984)	-12.5%
Federal Receipts	89,563	94,765	5,202	5.8%
Total Receipts	233,062	224,559	(8,503)	-3.6%
Disbursements:				
Assistance and Grants	167,656	179,631	11,975	7.1%
State Operations:				
Personal Service	15,544	16,575	1,031	6.6%
Non-Personal Service	7,981	8,769	788	9.9%
General State Charges	10,588	9,261	(1,327)	-12.5%
Debt Service	10,481	2,638	(7,843)	-74.8%
Capital Projects	8,212	10,790	2,578	31.4%
Total Disbursements	220,462	227,664	7,202	3.3%
Other Financing Sources (Uses):				
Transfers from Other Funds	52,323	51,513	(810)	-1.5%
Transfers to Other Funds	(52,517)	(51,764)	753	1.4%
Bond and Note Proceeds	0	293	293	0.0%
Net Other Financing Sources (Uses)	(194)	42	236	121.6%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	12,406	(3,063)	(15,469)	-124.7%
Closing Fund Balance	65,955	62,892	(3,063)	-4.6%

CASH RECEIPTS
ALL GOVERNMENTAL FUNDS
FY 2023
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	52,477	0	0	0	52,477
Estimated Payments	18,428	0	0	0	18,428
Final Payments	5,367	0	0	0	5,367
Other Payments	1,879	0	0	0	1,879
Gross Collections	78,151	0	0	0	78,151
State/City Offset	(2,008)	0	0	0	(2,008)
Refunds	(17,367)	0	0	0	(17,367)
Reported Tax Collections	58,776	0	0	0	58,776
STAR (Dedicated Deposits)	(1,781)	1,781	0	0	0
RBTF (Dedicated Transfers)	(29,388)	0	0	29,388	0
Personal Income Tax	27,607	1,781	0	29,388	58,776
Sales and Use Tax	17,716	1,217	0	0	18,933
Cigarette and Tobacco Taxes	265	594	0	0	859
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	38	141	0	179
Alcoholic Beverage Taxes	282	0	0	0	282
Opioid Excise Tax	27	0	0	0	27
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	0	0	0	0
Highway Use Tax	0	1	142	0	143
Auto Rental Tax	0	28	94	0	122
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	18,292	1,916	377	0	20,585
LGAC/STBF (Dedicated Transfers)	(11,053)	0	0	11,053	0
Consumption/Use Taxes	7,239	1,916	377	11,053	20,585
Corporation Franchise Tax	7,291	1,726	0	0	9,017
Corporation and Utilities Tax	408	107	10	0	525
Insurance Taxes	2,381	300	0	0	2,681
Bank Tax	304	51	0	0	355
Pass Through Entity Tax	14,944	0	0	0	14,944
Petroleum Business Tax	0	480	615	0	1,095
Gross Business Taxes	25,328	2,664	625	0	28,617
RBTF (Dedicated Transfers)	(7,472)	0	0	7,472	0
Business Taxes	17,856	2,664	625	7,472	28,617
Estate Tax	2,185	0	0	0	2,185
Real Estate Transfer Tax	1,472	0	0	0	1,472
Employer Compensation Expense Program	7	0	0	0	7
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	2	0	0	0	2
Gross Other Taxes	3,679	0	0	0	3,679
Real Estate Transfer Tax (Dedicated)	(1,472)	0	257	1,215	0
RBTF (Dedicated Transfers)	(3)	0	0	3	0
Other Taxes	2,204	0	257	1,218	3,679
Payroll Tax	0	0	0	0	0
Total Taxes	54,906	6,361	1,259	49,131	111,657
Licenses, Fees, Etc.	574	0	0	0	574
Abandoned Property	714	0	0	0	714
Motor Vehicle Fees	280	204	703	0	1,187
ABC License Fee	70	0	0	0	70
Reimbursements	323	0	0	0	323
Investment Income	1,085	0	0	0	1,085
Extraordinary Settlements	160	0	0	0	160
Other Transactions	403	21,210	5,660	456	27,729
Miscellaneous Receipts	3,609	21,414	6,363	456	31,842
Federal Receipts	2,351	84,618	2,523	71	89,563
Total	60,866	112,393	10,145	49,658	233,062

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	53,508	0	0	0	53,508
Estimated Payments	10,264	0	0	0	10,264
Final Payments	3,530	0	0	0	3,530
Other Payments	1,609	0	0	0	1,609
Gross Collections	68,911	0	0	0	68,911
State/City Offset	(1,703)	0	0	0	(1,703)
Refunds	(15,939)	0	0	0	(15,939)
Reported Tax Collections	51,269	0	0	0	51,269
STAR (Dedicated Deposits)	(1,667)	1,667	0	0	0
RBTF (Dedicated Transfers)	(25,634)	0	0	25,634	0
Personal Income Tax	23,968	1,667	0	25,634	51,269
Sales and Use Tax	18,652	1,279	0	0	19,931
Cigarette and Tobacco Taxes	265	558	0	0	823
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	105	385	0	490
Alcoholic Beverage Taxes	284	0	0	0	284
Opioid Excise Tax	25	0	0	0	25
Medical Cannabis Excise Tax	0	12	0	0	12
Adult Use Cannabis Tax	0	70	0	0	70
Highway Use Tax	0	0	141	0	141
Auto Rental Tax	0	31	100	0	131
Peer to Peer Car Sharing Tax	0	0	0	0	0
Gross Consumption/Use Taxes	19,226	2,080	626	0	21,932
LGAC/STBF (Dedicated Transfers)	(9,326)	0	0	9,326	0
Consumption/Use Taxes	9,900	2,080	626	9,326	21,932
Corporation Franchise Tax	7,066	1,752	0	0	8,818
Corporation and Utilities Tax	370	114	13	0	497
Insurance Taxes	2,446	277	0	0	2,723
Bank Tax	10	1	0	0	11
Pass Through Entity Tax	12,760	0	0	0	12,760
Petroleum Business Tax	0	486	620	0	1,106
Gross Business Taxes	22,652	2,630	633	0	25,915
RBTF (Dedicated Transfers)	(6,380)	0	0	6,380	0
Business Taxes	16,272	2,630	633	6,380	25,915
Estate Tax	1,597	0	0	0	1,597
Real Estate Transfer Tax	1,198	0	0	0	1,198
Employer Compensation Expense Program	10	0	0	0	10
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	2	0	0	0	2
Gross Other Taxes	2,820	0	0	0	2,820
Real Estate Transfer Tax (Dedicated)	(1,198)	0	257	941	0
RBTF (Dedicated Transfers)	(5)	0	0	5	0
Other Taxes	1,617	0	257	946	2,820
Payroll Tax	0	0	0	0	0
Total Taxes	51,757	6,377	1,516	42,286	101,936
Licenses, Fees, Etc.	580	0	0	0	580
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	225	192	719	0	1,136
ABC License Fee	71	0	0	0	71
Reimbursements	66	0	0	0	66
Investment Income	2,350	0	0	0	2,350
Extraordinary Settlements	33	0	0	0	33
Other Transactions	376	16,081	6,340	375	23,172
Miscellaneous Receipts	4,151	16,273	7,059	375	27,858
Federal Receipts	2,250	89,151	3,297	67	94,765
Total	58,158	111,801	11,872	42,728	224,559

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	56,086	0	0	0	56,086
Estimated Payments	10,757	0	0	0	10,757
Final Payments	3,431	0	0	0	3,431
Other Payments	1,664	0	0	0	1,664
Gross Collections	71,938	0	0	0	71,938
State/City Offset	(1,732)	0	0	0	(1,732)
Refunds	(14,668)	0	0	0	(14,668)
Reported Tax Collections	55,538	0	0	0	55,538
STAR (Dedicated Deposits)	(1,575)	1,575	0	0	0
RBTF (Dedicated Transfers)	(27,769)	0	0	27,769	0
Personal Income Tax	26,194	1,575	0	27,769	55,538
Sales and Use Tax	19,074	1,303	0	0	20,377
Cigarette and Tobacco Taxes	258	525	0	0	783
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	105	386	0	491
Alcoholic Beverage Taxes	287	0	0	0	287
Opioid Excise Tax	25	0	0	0	25
Medical Cannabis Excise Tax	0	12	0	0	12
Adult Use Cannabis Tax	0	158	0	0	158
Highway Use Tax	0	1	142	0	143
Auto Rental Tax	0	31	93	0	124
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	19,646	2,160	621	0	22,427
LGAC/STBF (Dedicated Transfers)	(9,537)	0	0	9,537	0
Consumption/Use Taxes	10,109	2,160	621	9,537	22,427
Corporation Franchise Tax	6,879	1,860	0	0	8,739
Corporation and Utilities Tax	400	110	10	0	520
Insurance Taxes	2,468	267	0	0	2,735
Bank Tax	180	32	0	0	212
Pass Through Entity Tax	11,584	0	0	0	11,584
Petroleum Business Tax	0	487	620	0	1,107
Gross Business Taxes	21,511	2,756	630	0	24,897
RBTF (Dedicated Transfers)	(5,792)	0	0	5,792	0
Business Taxes	15,719	2,756	630	5,792	24,897
Estate Tax	1,285	0	0	0	1,285
Real Estate Transfer Tax	1,199	0	0	0	1,199
Employer Compensation Expense Program	10	0	0	0	10
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	2	0	0	0	2
Gross Other Taxes	2,509	0	0	0	2,509
Real Estate Transfer Tax (Dedicated)	(1,199)	0	257	942	0
RBTF (Dedicated Transfers)	(5)	0	0	5	0
Other Taxes	1,305	0	257	947	2,509
Payroll Tax	0	0	0	0	0
Total Taxes	53,327	6,491	1,508	44,045	105,371
Licenses, Fees, Etc.	631	0	0	0	631
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	237	201	782	0	1,220
ABC License Fee	72	0	0	0	72
Reimbursements	66	0	0	0	66
Investment Income	1,750	0	0	0	1,750
Extraordinary Settlements	0	0	0	0	0
Other Transactions	366	14,514	8,654	425	23,959
Miscellaneous Receipts	3,572	14,715	9,436	425	28,148
Federal Receipts	3,645	78,827	3,540	62	86,074
Total	60,544	100,033	14,484	44,532	219,593

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	58,982	0	0	0	58,982
Estimated Payments	12,258	0	0	0	12,258
Final Payments	3,621	0	0	0	3,621
Other Payments	1,719	0	0	0	1,719
Gross Collections	76,580	0	0	0	76,580
State/City Offset	(1,831)	0	0	0	(1,831)
Refunds	(14,837)	0	0	0	(14,837)
Reported Tax Collections	59,912	0	0	0	59,912
STAR (Dedicated Deposits)	(1,547)	1,547	0	0	0
RBTF (Dedicated Transfers)	(29,956)	0	0	29,956	0
Personal Income Tax	28,409	1,547	0	29,956	59,912
Sales and Use Tax	19,522	1,334	0	0	20,856
Cigarette and Tobacco Taxes	250	500	0	0	750
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	104	382	0	486
Alcoholic Beverage Taxes	289	0	0	0	289
Opioid Excise Tax	25	0	0	0	25
Medical Cannabis Excise Tax	0	12	0	0	12
Adult Use Cannabis Tax	0	245	0	0	245
Highway Use Tax	0	0	143	0	143
Auto Rental Tax	0	32	95	0	127
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	20,088	2,252	620	0	22,960
LGAC/STBF (Dedicated Transfers)	(9,761)	0	0	9,761	0
Consumption/Use Taxes	10,327	2,252	620	9,761	22,960
Corporation Franchise Tax	6,813	1,870	0	0	8,683
Corporation and Utilities Tax	403	109	10	0	522
Insurance Taxes	2,530	276	0	0	2,806
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	10,086	0	0	0	10,086
Petroleum Business Tax	0	483	614	0	1,097
Gross Business Taxes	19,832	2,738	624	0	23,194
RBTF (Dedicated Transfers)	(5,043)	0	0	5,043	0
Business Taxes	14,789	2,738	624	5,043	23,194
Estate Tax	1,345	0	0	0	1,345
Real Estate Transfer Tax	1,275	0	0	0	1,275
Employer Compensation Expense Program	10	0	0	0	10
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	2	0	0	0	2
Gross Other Taxes	2,645	0	0	0	2,645
Real Estate Transfer Tax (Dedicated)	(1,275)	0	257	1,018	0
RBTF (Dedicated Transfers)	(5)	0	0	5	0
Other Taxes	1,365	0	257	1,023	2,645
Payroll Tax	0	0	0	0	0
Total Taxes	54,890	6,537	1,501	45,783	108,711
Licenses, Fees, Etc.	631	0	0	0	631
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	279	200	779	0	1,258
ABC License Fee	72	0	0	0	72
Reimbursements	66	0	0	0	66
Investment Income	1,100	0	0	0	1,100
Extraordinary Settlements	0	0	0	0	0
Other Transactions	363	15,535	10,041	435	26,374
Miscellaneous Receipts	2,961	15,735	10,820	435	29,951
Federal Receipts	0	79,843	3,609	58	83,510
Total	57,851	102,115	15,930	46,276	222,172

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	62,038	0	0	0	62,038
Estimated Payments	20,949	0	0	0	20,949
Final Payments	3,817	0	0	0	3,817
Other Payments	1,772	0	0	0	1,772
Gross Collections	88,576	0	0	0	88,576
State/City Offset	(1,969)	0	0	0	(1,969)
Refunds	(15,745)	0	0	0	(15,745)
Reported Tax Collections	70,862	0	0	0	70,862
STAR (Dedicated Deposits)	(1,520)	1,520	0	0	0
RBTF (Dedicated Transfers)	(35,431)	0	0	35,431	0
Personal Income Tax	33,911	1,520	0	35,431	70,862
Sales and Use Tax	20,038	1,371	0	0	21,409
Cigarette and Tobacco Taxes	243	477	0	0	720
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	103	379	0	482
Alcoholic Beverage Taxes	293	0	0	0	293
Opioid Excise Tax	25	0	0	0	25
Medical Cannabis Excise Tax	0	12	0	0	12
Adult Use Cannabis Tax	0	339	0	0	339
Highway Use Tax	0	0	144	0	144
Auto Rental Tax	0	34	97	0	131
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	20,601	2,361	620	0	23,582
LGAC/STBF (Dedicated Transfers)	(10,019)	0	0	10,019	0
Consumption/Use Taxes	10,582	2,361	620	10,019	23,582
Corporation Franchise Tax	6,814	1,959	0	0	8,773
Corporation and Utilities Tax	402	111	10	0	523
Insurance Taxes	2,637	291	0	0	2,928
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	(878)	0	0	0	(878)
Petroleum Business Tax	0	478	609	0	1,087
Gross Business Taxes	8,975	2,839	619	0	12,433
RBTF (Dedicated Transfers)	439	0	0	(439)	0
Business Taxes	9,414	2,839	619	(439)	12,433
Estate Tax	1,407	0	0	0	1,407
Real Estate Transfer Tax	1,380	0	0	0	1,380
Employer Compensation Expense Program	0	0	0	0	0
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,802	0	0	0	2,802
Real Estate Transfer Tax (Dedicated)	(1,380)	0	257	1,123	0
RBTF (Dedicated Transfers)	0	0	0	0	0
Other Taxes	1,422	0	257	1,123	2,802
Payroll Tax	0	0	0	0	0
Total Taxes	55,329	6,720	1,496	46,134	109,679
Licenses, Fees, Etc.	629	0	0	0	629
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	318	201	778	0	1,297
ABC License Fee	70	0	0	0	70
Reimbursements	66	0	0	0	66
Investment Income	550	0	0	0	550
Extraordinary Settlements	0	0	0	0	0
Other Transactions	363	15,789	10,348	450	26,950
Miscellaneous Receipts	2,446	15,990	11,126	450	30,012
Federal Receipts	0	80,454	3,474	53	83,981
Total	57,775	103,164	16,096	46,637	223,672

STATE RECEIPTS
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	52,477	53,508	1,031	2.0%
Estimated Payments	18,428	10,264	(8,164)	-44.3%
Final Payments	5,367	3,530	(1,837)	-34.2%
Other Payments	1,879	1,609	(270)	-14.4%
Gross Collections	78,151	68,911	(9,240)	-11.8%
State/City Offset	(2,008)	(1,703)	305	15.2%
Refunds	(17,367)	(15,939)	1,428	8.2%
Reported Tax Collections	58,776	51,269	(7,507)	-12.8%
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Personal Income Tax	58,776	51,269	(7,507)	-12.8%
Sales and Use Tax	18,933	19,931	998	5.3%
Cigarette and Tobacco Taxes	859	823	(36)	-4.2%
Vapor Excise Tax	25	25	0	0.0%
Motor Fuel Tax	179	490	311	173.7%
Alcoholic Beverage Taxes	282	284	2	0.7%
Opioid Excise Tax	27	25	(2)	-7.4%
Medical Cannabis Excise Tax	13	12	(1)	-7.7%
Adult Use Cannabis Tax	0	70	70	0.0%
Highway Use Tax	143	141	(2)	-1.4%
Auto Rental Tax	122	131	9	7.4%
Peer to Peer Car Sharing Tax	2	0	(2)	-100.0%
Gross Consumption/Use Taxes	20,585	21,932	1,347	6.5%
LGAC/STBF (Dedicated Transfers)	0	0	0	0.0%
Consumption/Use Taxes	20,585	21,932	1,347	6.5%
Corporation Franchise Tax	9,017	8,818	(199)	-2.2%
Corporation and Utilities Tax	525	497	(28)	-5.3%
Insurance Taxes	2,681	2,723	42	1.6%
Bank Tax	355	11	(344)	-96.9%
Pass Through Entity Tax	14,944	12,760	(2,184)	-14.6%
Petroleum Business Tax	1,095	1,106	11	1.0%
Gross Business Taxes	28,617	25,915	(2,702)	-9.4%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Business Taxes	28,617	25,915	(2,702)	-9.4%
Estate Tax	2,185	1,597	(588)	-26.9%
Real Estate Transfer Tax	1,472	1,198	(274)	-18.6%
Employer Compensation Expense Program	7	10	3	42.9%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	13	13	0	0.0%
Other Taxes	2	2	0	0.0%
Gross Other Taxes	3,679	2,820	(859)	-23.3%
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Other Taxes	3,679	2,820	(859)	-23.3%
Payroll Tax	0	0	0	0.0%
Total Taxes	111,657	101,936	(9,721)	-8.7%
Licenses, Fees, Etc.	574	580	6	1.0%
Abandoned Property	714	450	(264)	-37.0%
Motor Vehicle Fees	1,187	1,136	(51)	-4.3%
ABC License Fee	70	71	1	1.4%
Reimbursements	323	66	(257)	-79.6%
Investment Income	1,085	2,350	1,265	116.6%
Extraordinary Settlements	160	33	(127)	-79.4%
Other Transactions	27,729	23,172	(4,557)	-16.4%
Miscellaneous Receipts	31,842	27,858	(3,984)	-12.5%
Federal Receipts	89,563	94,765	5,202	5.8%
Total	233,062	224,559	(8,503)	-3.6%

**CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
FY 2023
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	7,612	14,326	21,938
Receipts:			
Taxes	6,361	0	6,361
Miscellaneous Receipts	20,837	577	21,414
Federal Receipts	(2)	84,620	84,618
Total Receipts	27,196	85,197	112,393
Disbursements:			
Assistance and Grants	19,025	79,967	98,992
State Operations:			
Personal Service	5,376	704	6,080
Non-Personal Service	3,259	1,631	4,890
General State Charges	1,088	385	1,473
Capital Projects	0	0	0
Total Disbursements	28,748	82,687	111,435
Other Financing Sources (Uses):			
Transfers from Other Funds	3,288	0	3,288
Transfers to Other Funds	(235)	(2,010)	(2,245)
Net Other Financing Sources (Uses)	3,053	(2,010)	1,043
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	1,501	500	2,001
Closing Fund Balance	9,113	14,826	23,939

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	9,113	14,826	23,939
Receipts:			
Taxes	6,377	0	6,377
Miscellaneous Receipts	15,906	367	16,273
Federal Receipts	(17)	89,168	89,151
Total Receipts	22,266	89,535	111,801
Disbursements:			
Assistance and Grants	17,334	84,430	101,764
State Operations:			
Personal Service	5,452	702	6,154
Non-Personal Service	3,416	2,899	6,315
General State Charges	1,209	391	1,600
Capital Projects	0	0	0
Total Disbursements	27,411	88,422	115,833
Other Financing Sources (Uses):			
Transfers from Other Funds	3,183	0	3,183
Transfers to Other Funds	1,055	(2,593)	(1,538)
Net Other Financing Sources (Uses)	4,238	(2,593)	1,645
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(907)	(1,480)	(2,387)
Closing Fund Balance	8,206	13,346	21,552

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	8,206	13,346	21,552
Receipts:			
Taxes	6,491	0	6,491
Miscellaneous Receipts	14,377	338	14,715
Federal Receipts	(17)	78,844	78,827
Total Receipts	20,851	79,182	100,033
Disbursements:			
Assistance and Grants	16,232	76,845	93,077
State Operations:			
Personal Service	5,454	699	6,153
Non-Personal Service	3,276	1,922	5,198
General State Charges	1,236	392	1,628
Capital Projects	0	0	0
Total Disbursements	26,198	79,858	106,056
Other Financing Sources (Uses):			
Transfers from Other Funds	3,372	0	3,372
Transfers to Other Funds	1,103	(2,055)	(952)
Net Other Financing Sources (Uses)	4,475	(2,055)	2,420
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(872)	(2,731)	(3,603)
Closing Fund Balance	7,334	10,615	17,949

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	7,334	10,615	17,949
Receipts:			
Taxes	6,537	0	6,537
Miscellaneous Receipts	15,438	297	15,735
Federal Receipts	(17)	79,860	79,843
Total Receipts	21,958	80,157	102,115
Disbursements:			
Assistance and Grants	15,931	74,649	90,580
State Operations:			
Personal Service	5,626	701	6,327
Non-Personal Service	4,427	1,691	6,118
General State Charges	1,256	394	1,650
Capital Projects	0	0	0
Total Disbursements	27,240	77,435	104,675
Other Financing Sources (Uses):			
Transfers from Other Funds	3,391	0	3,391
Transfers to Other Funds	1,282	(2,028)	(746)
Net Other Financing Sources (Uses)	4,673	(2,028)	2,645
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(609)	694	85
Closing Fund Balance	6,725	11,309	18,034

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	6,725	11,309	18,034
Receipts:			
Taxes	6,720	0	6,720
Miscellaneous Receipts	15,701	289	15,990
Federal Receipts	(17)	80,471	80,454
Total Receipts	22,404	80,760	103,164
Disbursements:			
Assistance and Grants	16,077	75,644	91,721
State Operations:			
Personal Service	5,769	704	6,473
Non-Personal Service	4,518	1,729	6,247
General State Charges	1,280	395	1,675
Capital Projects	0	0	0
Total Disbursements	27,644	78,472	106,116
Other Financing Sources (Uses):			
Transfers from Other Funds	3,441	0	3,441
Transfers to Other Funds	1,276	(2,034)	(758)
Net Other Financing Sources (Uses)	4,717	(2,034)	2,683
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(523)	254	(269)
Closing Fund Balance	6,202	11,563	17,765

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

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	21,938	23,939	2,001	9.1%
Receipts:				
Taxes	6,361	6,377	16	0.3%
Miscellaneous Receipts	21,414	16,273	(5,141)	-24.0%
Federal Receipts	84,618	89,151	4,533	5.4%
Total Receipts	112,393	111,801	(592)	-0.5%
Disbursements:				
Assistance and Grants	98,992	101,764	2,772	2.8%
State Operations:				
Personal Service	6,080	6,154	74	1.2%
Non-Personal Service	4,890	6,315	1,425	29.1%
General State Charges	1,473	1,600	127	8.6%
Debt Service	0	0	0	0.0%
Capital Projects	0	0	0	0.0%
Total Disbursements	111,435	115,833	4,398	3.9%
Other Financing Sources (Uses):				
Transfers from Other Funds	3,288	3,183	(105)	-3.2%
Transfers to Other Funds	(2,245)	(1,538)	707	31.5%
Net Other Financing Sources (Uses)	1,043	1,645	602	57.7%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	2,001	(2,387)	(4,388)	-219.3%
Closing Fund Balance	23,939	21,552	(2,387)	-10.0%

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Personal Income Tax	1,667	1,575	1,547	1,520
Consumption/Use Taxes	2,080	2,160	2,252	2,361
Sales and Use Tax	1,279	1,303	1,334	1,371
Cigarette and Tobacco Taxes	558	525	500	477
Vapor Excise Tax	25	25	25	25
Motor Fuel Tax	105	105	104	103
Highway Use Tax	0	1	0	0
Medical Cannabis Excise Tax	12	12	12	12
Adult Use Cannabis Tax	70	158	245	339
Auto Rental Tax	31	31	32	34
Peer to Peer Car Sharing Tax	0	0	0	0
Business Taxes	2,630	2,756	2,738	2,839
Corporation Franchise Tax	1,752	1,860	1,870	1,959
Corporation and Utilities Tax	114	110	109	111
Insurance Taxes	277	267	276	291
Bank Tax	1	32	0	0
Petroleum Business Tax	486	487	483	478
Payroll Tax	0	0	0	0
Total Taxes	6,377	6,491	6,537	6,720
Miscellaneous Receipts	16,273	14,715	15,735	15,990
HCRA	5,909	5,927	5,800	5,823
State University Income	5,364	5,525	5,694	5,866
Lottery	3,647	3,467	3,468	3,467
Medicaid	900	930	960	960
Industry Assessments	731	738	746	755
Motor Vehicle Fees	192	201	200	201
All Other	(470)	(2,073)	(1,133)	(1,082)
Federal Receipts	89,151	78,827	79,843	80,454
Total	111,801	100,033	102,115	103,164

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	1,781	1,667	(114)	-6.4%
Consumption/Use Taxes	1,916	2,080	164	8.6%
Sales and Use Tax	1,217	1,279	62	5.1%
Cigarette and Tobacco Taxes	594	558	(36)	-6.1%
Vapor Excise Tax	25	25	0	0.0%
Motor Fuel Tax	38	105	67	176.3%
Highway Use Tax	1	0	(1)	-100.0%
Medical Cannabis Excise Tax	13	12	(1)	-7.7%
Adult Use Cannabis Tax	0	70	70	0.0%
Auto Rental Tax	28	31	3	10.7%
Peer to Peer Car Sharing Tax	0	0	0	0.0%
Business Taxes	2,664	2,630	(34)	-1.3%
Corporation Franchise Tax	1,726	1,752	26	1.5%
Corporation and Utilities Tax	107	114	7	6.5%
Insurance Taxes	300	277	(23)	-7.7%
Bank Tax	51	1	(50)	-98.0%
Petroleum Business Tax	480	486	6	1.3%
Payroll Tax	0	0	0	0.0%
Total Taxes	6,361	6,377	16	0.3%
Miscellaneous Receipts	21,414	16,273	(5,141)	-24.0%
HCRA	6,057	5,909	(148)	-2.4%
State University Income	5,100	5,364	264	5.2%
Lottery	3,712	3,647	(65)	-1.8%
Medicaid	898	900	2	0.2%
Industry Assessments	838	731	(107)	-12.8%
Motor Vehicle Fees	204	192	(12)	-5.9%
All Other	4,605	(470)	(5,075)	-110.2%
Federal Receipts	84,618	89,151	4,533	5.4%
Total	112,393	111,801	(592)	-0.5%

**CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
FY 2023
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(757)	(787)	(1,544)
Receipts:			
Taxes	1,259	0	1,259
Miscellaneous Receipts	6,363	0	6,363
Federal Receipts	7	2,516	2,523
Total Receipts	7,629	2,516	10,145
Disbursements:			
Assistance and Grants	5,017	795	5,812
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	6,786	1,426	8,212
Total Disbursements	11,803	2,221	14,024
Other Financing Sources (Uses):			
Transfers from Other Funds	5,049	13	5,062
Transfers to Other Funds	(1,232)	(1)	(1,233)
Bond and Note Proceeds	0	0	0
Net Other Financing Sources (Uses)	3,817	12	3,829
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(357)	307	(50)
Closing Fund Balance	(1,114)	(480)	(1,594)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,114)	(480)	(1,594)
Receipts:			
Taxes	1,516	0	1,516
Miscellaneous Receipts	6,826	233	7,059
Federal Receipts	5	3,292	3,297
Total Receipts	8,347	3,525	11,872
Disbursements:			
Assistance and Grants	3,524	1,088	4,612
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	8,442	2,348	10,790
Total Disbursements	11,966	3,436	15,402
Other Financing Sources (Uses):			
Transfers from Other Funds	4,067	38	4,105
Transfers to Other Funds	(907)	0	(907)
Bond and Note Proceeds	293	0	293
Net Other Financing Sources (Uses)	3,453	38	3,491
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(166)	127	(39)
Closing Fund Balance	(1,280)	(353)	(1,633)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,280)	(353)	(1,633)
Receipts:			
Taxes	1,508	0	1,508
Miscellaneous Receipts	9,192	244	9,436
Federal Receipts	5	3,535	3,540
Total Receipts	10,705	3,779	14,484
Disbursements:			
Assistance and Grants	5,773	1,426	7,199
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	10,235	2,445	12,680
Total Disbursements	16,008	3,871	19,879
Other Financing Sources (Uses):			
Transfers from Other Funds	5,722	24	5,746
Transfers to Other Funds	(996)	0	(996)
Bond and Note Proceeds	359	0	359
Net Other Financing Sources (Uses)	5,085	24	5,109
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(218)	(68)	(286)
Closing Fund Balance	(1,498)	(421)	(1,919)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,498)	(421)	(1,919)
Receipts:			
Taxes	1,501	0	1,501
Miscellaneous Receipts	10,546	274	10,820
Federal Receipts	5	3,604	3,609
Total Receipts	12,052	3,878	15,930
Disbursements:			
Assistance and Grants	6,333	1,489	7,822
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	8,602	2,459	11,061
Total Disbursements	14,935	3,948	18,883
Other Financing Sources (Uses):			
Transfers from Other Funds	3,418	23	3,441
Transfers to Other Funds	(1,057)	0	(1,057)
Bond and Note Proceeds	352	0	352
Net Other Financing Sources (Uses)	2,713	23	2,736
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(170)	(47)	(217)
Closing Fund Balance	(1,668)	(468)	(2,136)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,668)	(468)	(2,136)
Receipts:			
Taxes	1,496	0	1,496
Miscellaneous Receipts	10,889	237	11,126
Federal Receipts	5	3,469	3,474
Total Receipts	12,390	3,706	16,096
Disbursements:			
Assistance and Grants	6,459	1,365	7,824
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	8,194	2,383	10,577
Total Disbursements	14,653	3,748	18,401
Other Financing Sources (Uses):			
Transfers from Other Funds	2,940	23	2,963
Transfers to Other Funds	(941)	0	(941)
Bond and Note Proceeds	262	0	262
Net Other Financing Sources (Uses)	2,261	23	2,284
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(2)	(19)	(21)
Closing Fund Balance	(1,670)	(487)	(2,157)

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

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	(1,544)	(1,594)	(50)	-3.2%
Receipts:				
Taxes	1,259	1,516	257	20.4%
Miscellaneous Receipts	6,363	7,059	696	10.9%
Federal Receipts	2,523	3,297	774	30.7%
Total Receipts	10,145	11,872	1,727	17.0%
Disbursements:				
Assistance and Grants	5,812	4,612	(1,200)	-20.6%
State Operations:				
Personal Service	0	0	0	0.0%
Non-Personal Service	0	0	0	0.0%
General State Charges	0	0	0	0.0%
Debt Service	0	0	0	0.0%
Capital Projects	8,212	10,790	2,578	31.4%
Total Disbursements	14,024	15,402	1,378	9.8%
Other Financing Sources (Uses):				
Transfers From Other Funds	5,062	4,105	(957)	-18.9%
Transfers to Other Funds	(1,233)	(907)	326	26.4%
Bond and Note Proceeds	0	293	293	0.0%
Net Other Financing Sources (Uses)	3,829	3,491	(338)	-8.8%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(50)	(39)	11	22.0%
Closing Fund Balance	(1,594)	(1,633)	(39)	-2.4%

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

	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Consumption/Use Taxes	626	621	620	620
Motor Fuel Tax	385	386	382	379
Highway Use Tax	141	142	143	144
Auto Rental Tax	100	93	95	97
Business Taxes	633	630	624	619
Corporation and Utilities Tax	13	10	10	10
Petroleum Business Tax	620	620	614	609
Other Taxes	257	257	257	257
Real Estate Transfer Tax	257	257	257	257
Total Taxes	1,516	1,508	1,501	1,496
Miscellaneous Receipts	7,059	9,436	10,820	11,126
Authority Bond Proceeds	5,818	7,983	9,339	9,690
State Park Fees	212	205	205	195
Environmental Revenues	92	92	92	92
Motor Vehicle Fees	719	782	779	778
All Other	218	374	405	371
Federal Receipts	3,297	3,540	3,609	3,474
Total	11,872	14,484	15,930	16,096

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

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Consumption/Use Taxes	377	626	249	66.0%
Motor Fuel Tax	141	385	244	173.0%
Highway Use Tax	142	141	(1)	-0.7%
Auto Rental Tax	94	100	6	6.4%
Business Taxes	625	633	8	1.3%
Corporation and Utilities Tax	10	13	3	30.0%
Petroleum Business Tax	615	620	5	0.8%
Other Taxes	257	257	0	0.0%
Real Estate Transfer Tax	257	257	0	0.0%
Total Taxes	1,259	1,516	257	20.4%
Miscellaneous Receipts	6,363	7,059	696	10.9%
Authority Bond Proceeds	5,297	5,818	521	9.8%
State Park Fees	30	212	182	606.7%
Environmental Revenues	94	92	(2)	-2.1%
Motor Vehicle Fees	703	719	16	2.3%
All Other	239	218	(21)	-8.8%
Federal Receipts	2,523	3,297	774	30.7%
Total	10,145	11,872	1,727	17.0%

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

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Economic Development	1	0	0	0	0
Functional Total	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EDUCATION					
Education School Aid	1	7	13	0	0
Functional Total	<u>1</u>	<u>7</u>	<u>13</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OFF-BUDGET SPENDING	<u><u>2</u></u>	<u><u>7</u></u>	<u><u>13</u></u>	<u><u>0</u></u>	<u><u>0</u></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 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Income Tax	25,634	27,769	29,956	35,431
Consumption/Use Taxes	9,326	9,537	9,761	10,019
Sales and Use Tax	9,326	9,537	9,761	10,019
Business Taxes	6,380	5,792	5,043	(439)
Pass Through Entity Tax	6,380	5,792	5,043	(439)
Other Taxes	946	947	1,023	1,123
Real Estate Transfer Tax	941	942	1,018	1,123
Employer Compensation Expense Program	5	5	5	0
Total Taxes	42,286	44,045	45,783	46,134
Miscellaneous Receipts	375	425	435	450
Mental Hygiene Patient Receipts	238	279	279	279
SUNY Dormitory Fees	0	0	0	0
Health Patient Receipts	136	145	155	170
All Other	1	1	1	1
Federal Receipts	67	62	58	53
Total	42,728	44,532	46,276	46,637

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

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	29,388	25,634	(3,754)	-12.8%
Consumption/Use Taxes	11,053	9,326	(1,727)	-15.6%
Sales and Use Tax	11,053	9,326	(1,727)	-15.6%
Business Taxes	7,472	6,380	(1,092)	-14.6%
Pass Through Entity Tax	7,472	6,380	(1,092)	-14.6%
Other Taxes	1,218	946	(272)	-22.3%
Real Estate Transfer Tax	1,215	941	(274)	-22.6%
Employer Compensation Expense Program	3	5	2	66.7%
Total Taxes	49,131	42,286	(6,845)	-13.9%
Miscellaneous Receipts	456	375	(81)	-17.8%
Mental Hygiene Patient Receipts	342	238	(104)	-30.4%
SUNY Dormitory Fees	0	0	0	0.0%
Health Patient Receipts	109	136	27	24.8%
All Other	5	1	(4)	-80.0%
Federal Receipts	71	67	(4)	-5.6%
Total	49,658	42,728	(6,930)	-14.0%

CASH FINANCIAL PLAN
STATE FUNDS
FY 2023
(millions of dollars)

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Opening Fund Balance	33,053	7,612	(757)	102	40,010
Receipts:					
Taxes	54,906	6,361	1,259	49,131	111,657
Miscellaneous Receipts	3,609	20,837	6,363	456	31,265
Federal Receipts	2,351	(2)	7	71	2,427
Total Receipts	60,866	27,196	7,629	49,658	145,349
Disbursements:					
Assistance and Grants	62,852	19,025	5,017	0	86,894
State Operations:					
Personal Service	9,464	5,376	0	0	14,840
Non-Personal Service	3,043	3,259	0	48	6,350
General State Charges	9,115	1,088	0	0	10,203
Debt Service	0	0	0	10,481	10,481
Capital Projects	0	0	6,786	0	6,786
Total Disbursements	84,474	28,748	11,803	10,529	135,554
Other Financing Sources (Uses):					
Transfers from Other Funds	42,331	3,288	5,049	1,642	52,310
Transfers to Other Funds	(8,325)	(235)	(1,232)	(40,714)	(50,506)
Bond and Note Proceeds	0	0	0	0	0
Net Other Financing Sources (Uses)	34,006	3,053	3,817	(39,072)	1,804
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	10,398	1,501	(357)	57	11,599
Closing Fund Balance	43,451	9,113	(1,114)	159	51,609

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Opening Fund Balance	43,451	9,113	(1,114)	159	51,609
Receipts:					
Taxes	51,757	6,377	1,516	42,286	101,936
Miscellaneous Receipts	4,151	15,906	6,826	375	27,258
Federal Receipts	2,250	(17)	5	67	2,305
Total Receipts	58,158	22,266	8,347	42,728	131,499
Disbursements:					
Assistance and Grants	73,255	17,334	3,524	0	94,113
State Operations:					
Personal Service	10,421	5,452	0	0	15,873
Non-Personal Service	2,407	3,416	0	47	5,870
General State Charges	7,661	1,209	0	0	8,870
Debt Service	0	0	0	2,638	2,638
Capital Projects	0	0	8,442	0	8,442
Total Disbursements	93,744	27,411	11,966	2,685	135,806
Other Financing Sources (Uses):					
Transfers from Other Funds	42,114	3,183	4,067	2,111	51,475
Transfers to Other Funds	(7,178)	1,055	(907)	(42,141)	(49,171)
Bond and Note Proceeds	0	0	293	0	293
Net Other Financing Sources (Uses)	34,936	4,238	3,453	(40,030)	2,597
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(650)	(907)	(166)	13	(1,710)
Closing Fund Balance	42,801	8,206	(1,280)	172	49,899

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>
Receipts:					
Taxes	53,327	6,491	1,508	44,045	105,371
Miscellaneous Receipts	3,572	14,377	9,192	425	27,566
Federal Receipts	3,645	(17)	5	62	3,695
Total Receipts	60,544	20,851	10,705	44,532	136,632
Disbursements:					
Assistance and Grants	78,172	16,232	5,773	0	100,177
State Operations:					
Personal Service	10,631	5,454	0	0	16,085
Non-Personal Service	3,556	3,276	0	49	6,881
General State Charges	8,889	1,236	0	0	10,125
Debt Service	0	0	0	3,368	3,368
Capital Projects	0	0	10,235	0	10,235
Total Disbursements	101,248	26,198	16,008	3,417	146,871
Other Financing Sources (Uses):					
Transfers from Other Funds	42,708	3,372	5,722	1,650	53,452
Transfers to Other Funds	(9,024)	1,103	(996)	(42,756)	(51,673)
Bond and Note Proceeds	0	0	359	0	359
Net Other Financing Sources (Uses)	33,684	4,475	5,085	(41,106)	2,138
Use (Reservation) of Fund Balance:					
Debt Management	576				
Extraordinary Monetary Settlements	516				
Labor Settlements/Agency Operations	(1,450)				
Timing of PTET/PIT Credits	1,133				
Undesignated Fund Balance	1,919				
Total Use (Reservation) of Fund Balance	2,694				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(4,326)				

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	54,890	6,537	1,501	45,783	108,711
Miscellaneous Receipts	2,961	15,438	10,546	435	29,380
Federal Receipts	0	(17)	5	58	46
Total Receipts	57,851	21,958	12,052	46,276	138,137
Disbursements:					
Assistance and Grants	81,837	15,931	6,333	0	104,101
State Operations:					
Personal Service	10,746	5,626	0	0	16,372
Non-Personal Service	3,798	4,427	0	49	8,274
General State Charges	10,069	1,256	0	0	11,325
Debt Service	0	0	0	4,884	4,884
Capital Projects	0	0	8,602	0	8,602
Total Disbursements	106,450	27,240	14,935	4,933	153,558
Other Financing Sources (Uses):					
Transfers from Other Funds	42,827	3,391	3,418	1,611	51,247
Transfers to Other Funds	(6,794)	1,282	(1,057)	(42,928)	(49,497)
Bond and Note Proceeds	0	0	352	0	352
Net Other Financing Sources (Uses)	36,033	4,673	2,713	(41,317)	2,102
Use (Reservation) of Fund Balance:					
Debt Management	860				
Extraordinary Monetary Settlements	286				
Labor Settlements/Agency Operations	(1,450)				
Timing of PTET/PIT Credits	1,798				
Undesignated Fund Balance	1,546				
Total Use (Reservation) of Fund Balance	3,040				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(9,526)				

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	55,329	6,720	1,496	46,134	109,679
Miscellaneous Receipts	2,446	15,701	10,889	450	29,486
Federal Receipts	0	(17)	5	53	41
Total Receipts	<u>57,775</u>	<u>22,404</u>	<u>12,390</u>	<u>46,637</u>	<u>139,206</u>
Disbursements:					
Assistance and Grants	85,677	16,077	6,459	0	108,213
State Operations:					
Personal Service	10,923	5,769	0	0	16,692
Non-Personal Service	3,754	4,518	0	49	8,321
General State Charges	11,511	1,280	0	0	12,791
Debt Service	0	0	0	4,868	4,868
Capital Projects	0	0	8,194	0	8,194
Total Disbursements	<u>111,865</u>	<u>27,644</u>	<u>14,653</u>	<u>4,917</u>	<u>159,079</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	43,132	3,441	2,940	1,703	51,216
Transfers to Other Funds	(6,398)	1,276	(941)	(43,389)	(49,452)
Bond and Note Proceeds	0	0	262	0	262
Net Other Financing Sources (Uses)	<u>36,734</u>	<u>4,717</u>	<u>2,261</u>	<u>(41,686)</u>	<u>2,026</u>
Use (Reservation) of Fund Balance:					
Extraordinary Monetary Settlements	290				
Labor Settlements/Agency Operations	(1,450)				
Timing of PTET/PIT Credits	9,249				
Undesignated Fund Balance	1,545				
Total Use (Reservation) of Fund Balance	<u>9,634</u>				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements					
	<u>(7,722)</u>				

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

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Opening Fund Balance	40,010	51,609	11,599	29.0%
Receipts:				
Taxes	111,657	101,936	(9,721)	-8.7%
Miscellaneous Receipts	31,265	27,258	(4,007)	-12.8%
Federal Receipts	2,427	2,305	(122)	-5.0%
Total Receipts	145,349	131,499	(13,850)	-9.5%
Disbursements:				
Assistance and Grants	86,894	94,113	7,219	8.3%
State Operations:				
Personal Service	14,840	15,873	1,033	7.0%
Non-Personal Service	6,350	5,870	(480)	-7.6%
General State Charges	10,203	8,870	(1,333)	-13.1%
Debt Service	10,481	2,638	(7,843)	-74.8%
Capital Projects	6,786	8,442	1,656	24.4%
Total Disbursements	135,554	135,806	252	0.2%
Other Financing Sources (Uses):				
Transfers from Other Funds	52,310	51,475	(835)	-1.6%
Transfers to Other Funds	(50,506)	(49,171)	1,335	2.6%
Bond and Note Proceeds	0	293	293	0.0%
Net Other Financing Sources (Uses)	1,804	2,597	793	44.0%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	11,599	(1,710)	(13,309)	-114.7%
Closing Fund Balance	51,609	49,899	(1,710)	-3.3%

**CASHFLOW
GENERAL FUND
FY 2023
(millions of dollars)**

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023			Total
										January Actuals	February Actuals	March Actuals	
OPENING BALANCE	33,053	45,693	40,311	43,797	43,699	42,930	49,993	46,849	45,221	49,440	50,086	50,421	33,053
RECEIPTS:													
Personal Income Tax	7,360	1,364	2,095	1,546	1,794	2,430	971	1,357	2,123	2,426	2,073	2,068	27,607
Consumption/Use Taxes	370	374	489	405	382	496	754	731	905	816	685	832	7,239
Business Taxes	1,160	111	3,204	262	3,426	(110)	(110)	219	3,836	568	149	5,065	17,856
Other Taxes	129	127	124	135	160	402	254	259	138	70	244	162	2,204
Total Taxes	9,019	1,976	5,912	2,348	2,302	6,754	1,869	2,566	7,002	3,880	3,151	8,127	54,906
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	403	714
ABC License Fee	5	6	6	5	6	6	6	7	5	7	6	5	70
Investment Income	7	12	27	37	53	69	92	120	132	158	191	187	1,085
Licenses, Fees, etc.	41	72	74	(13)	88	53	24	78	100	18	30	9	574
Motor Vehicle Fees	18	26	35	14	36	13	4	34	14	16	15	55	280
Reimbursements	114	(12)	66	(39)	(47)	131	1	(52)	136	(48)	43	30	323
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	50	47	160
Other Transactions	12	(3)	8	80	12	66	36	3	30	47	6	106	403
Total Miscellaneous Receipts	198	101	216	84	188	438	193	320	417	278	348	828	3,609
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	2,351	2,351
PIT in Excess of Revenue Bond Debt Service	7,361	1,328	2,097	1,346	1,056	2,327	972	1,360	1,651	1,576	591	(766)	20,899
PTET in Excess of Revenue Bond Debt Service	91	(24)	1,390	(24)	44	1,681	(328)	15	2,017	285	54	2,271	7,472
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales Tax in Excess of LGAC Bond Debt Service	311	327	438	345	335	442	0	0	0	0	0	0	2,198
Sales Tax in Excess of Revenue Bond Debt Service	504	529	755	569	863	863	578	564	738	635	608	400	7,291
Real Estate Taxes in Excess of CW/CA Debt Service	142	130	118	143	113	107	103	64	73	64	70	39	1,180
All Other	250	115	170	165	99	377	86	169	267	182	194	1,217	3,291
Total Transfers from Other Funds	8,659	2,405	4,968	2,544	2,195	5,797	1,411	2,186	4,746	2,742	1,517	3,161	42,331
TOTAL RECEIPTS	17,876	4,482	11,096	4,976	4,685	12,989	3,473	5,072	12,165	6,900	5,016	14,467	103,197
DISBURSEMENTS:													
School Aid	1,329	4,091	1,664	294	587	1,685	687	1,757	2,184	1,045	983	9,339	25,645
Higher Education	60	13	545	112	52	167	500	44	116	34	556	677	2,876
All Other Education	48	242	134	537	112	45	41	396	171	32	86	403	2,247
Medicaid - DOH	2,017	2,011	1,118	1,510	1,794	861	2,317	2,092	1,990	2,456	15	1,199	19,380
Public Health	43	74	38	38	122	46	28	70	(32)	46	56	175	704
Mental Hygiene	17	71	1,234	44	34	1,031	134	84	788	113	271	899	4,720
Children and Families	8	44	177	197	180	201	63	73	158	32	280	1,513	2,926
Temporary & Disability Assistance	90	178	139	215	211	138	178	125	188	186	147	276	2,071
Transportation	0	33	19	0	32	0	0	33	13	0	20	0	150
Unrestricted Aid	0	12	388	0	0	119	8	0	187	0	0	67	781
All Other	34	(44)	(73)	167	333	65	111	137	117	71	194	240	1,352
Total Assistance and Grants	3,646	6,725	5,383	3,114	3,457	4,358	4,067	4,811	5,880	4,015	2,608	14,788	62,852
Personal Service	740	695	867	714	905	716	794	756	916	722	667	972	9,464
Non-Personal Service	149	225	247	161	225	213	213	276	250	257	323	486	3,043
Total State Operations	889	920	1,114	875	1,130	947	1,007	1,032	1,166	979	990	1,458	12,507
General State Charges	780	2,000	357	442	489	468	589	423	522	603	511	1,931	9,115
Debt Service	112	0	0	43	0	(2)	1	0	0	155	(8)	(3)	298
Capital Projects	(612)	(176)	171	348	222	(27)	790	105	321	456	621	2,430	4,649
SUNY Operations	223	286	326	213	61	10	13	190	6	17	36	110	1,491
Other Purposes	198	109	259	39	95	172	150	139	51	29	(77)	723	1,887
Total Transfers to Other Funds	(79)	219	756	643	378	153	954	434	378	657	572	3,260	8,325
TOTAL DISBURSEMENTS	5,236	9,864	7,610	5,074	5,454	5,926	6,617	6,700	7,946	6,254	4,681	21,437	92,799
Excess/(Deficiency) of Receipts over Disbursements	12,640	(5,382)	3,486	(98)	(769)	7,063	(3,144)	(1,628)	4,219	646	335	(6,970)	10,398
CLOSING BALANCE	45,693	40,311	43,797	43,699	42,930	49,993	46,849	45,221	49,440	50,086	50,421	43,451	43,451

**CASHFLOW
STATE OPERATING FUNDS
FY 2023
(millions of dollars)**

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	40,767	54,487	49,385	53,898	54,452	54,214	58,499	55,520	53,866	58,297	62,341	63,986	0	40,767
RECEIPTS:														
Personal Income Tax	14,721	2,726	4,192	3,091	3,588	4,860	1,944	2,715	4,281	8,273	4,147	4,238	0	58,776
Consumption/Use Taxes	1,504	1,503	2,006	1,588	1,535	2,014	1,604	1,562	1,946	1,737	1,471	1,737	0	20,208
Business Taxes	1,541	174	4,965	335	84	5,505	(347)	285	6,265	1,002	318	7,865	0	27,992
Other Taxes	282	257	242	280	276	512	360	340	215	137	317	204	0	3,422
Total Taxes	18,048	4,660	11,405	5,294	5,483	12,891	3,561	4,902	12,707	11,150	6,253	14,044	0	110,398
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	403	0	714
ABC License Fee	5	6	6	5	6	6	6	7	5	7	6	5	0	70
HCRA	465	459	505	512	541	505	467	460	533	485	588	537	0	6,057
Investment Income	7	12	27	37	53	69	120	132	158	187	191	187	0	1,085
Licenses, Fees, etc.	41	72	74	(13)	88	53	24	78	100	18	30	9	0	574
Lotttery	260	261	324	271	348	254	262	381	249	312	286	504	0	3,712
Medicaid	75	74	70	73	71	77	78	75	74	84	77	70	0	898
Motor Vehicle Fees	36	43	49	34	53	31	22	44	34	31	34	73	0	484
Reimbursements	114	(12)	66	(39)	131	(52)	1	(48)	136	(48)	43	30	0	323
State University Income	267	275	368	294	379	809	404	380	341	582	658	343	0	5,100
Extraordinary Settlements	0	0	0	0	30	0	0	0	0	50	47	33	0	160
Other Transactions	448	247	374	496	386	514	497	440	546	554	390	833	0	5,725
Total Miscellaneous Receipts	1,719	1,437	1,863	1,670	1,918	2,549	1,883	2,063	2,150	2,263	2,360	3,027	0	24,902
Federal Receipts	0	0	12	3	37	0	0	1	0	8	8	2,351	0	2,420
TOTAL RECEIPTS	19,767	6,097	13,280	6,967	7,438	15,440	5,444	6,966	14,857	13,421	8,621	19,422	0	137,720
DISBURSEMENTS:														
School Aid	1,329	4,091	1,988	294	587	4,752	873	1,943	2,370	1,231	1,169	9,663	0	30,290
Higher Education	60	13	545	112	52	167	500	44	116	34	556	677	0	2,876
All Other Education	48	242	134	537	112	46	43	396	175	32	86	405	0	2,256
STAR	0	0	0	0	0	0	0	0	6	1,722	0	53	0	1,781
Medicaid - DOH	2,491	2,486	1,573	2,040	2,399	1,316	2,850	2,637	2,471	2,889	745	1,570	0	25,467
Public Health	110	135	218	97	188	191	165	127	103	89	121	467	0	2,011
Mental Hygiene	18	71	1,235	44	34	1,032	135	87	788	114	271	954	0	4,783
Children and Families	8	44	177	197	180	201	63	73	158	32	280	1,514	0	2,927
Temporary & Disability Assistance	90	178	139	215	211	138	178	125	188	186	147	276	0	2,071
Transportation	57	594	333	358	532	335	383	679	1,024	78	139	57	0	4,569
Unrestricted Aid	0	12	388	0	0	119	8	0	187	0	0	67	0	781
All Other	185	3	(36)	216	373	96	159	204	181	117	225	342	0	2,065
Total Assistance and Grants	4,396	7,869	6,694	4,110	4,668	8,393	5,357	6,315	7,767	6,524	3,739	16,045	0	81,877
Personal Service	1,155	1,098	1,259	1,123	1,496	1,096	1,243	1,200	1,337	1,147	1,097	1,589	0	14,840
Non-Personal Service	389	459	493	369	541	499	490	590	484	581	659	796	0	6,350
Total State Operations	1,544	1,557	1,752	1,492	2,037	1,595	1,733	1,790	1,821	1,728	1,756	2,385	0	21,190
General State Charges	848	2,060	445	557	612	518	662	513	655	726	593	2,014	0	10,203
Debt Service	116	29	47	8	164	1,061	3	13	82	1	390	8,567	0	10,481
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	6,904	11,515	8,938	6,167	7,481	11,567	7,755	8,631	10,325	8,979	6,478	29,011	0	123,751
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	9,447	2,949	5,885	2,955	2,392	6,167	1,706	2,645	4,968	3,015	1,567	4,058	(493)	47,261
Transfers to other funds	(8,590)	(2,633)	(5,714)	(3,201)	(2,587)	(5,755)	(2,374)	(2,634)	(5,069)	(3,413)	(2,065)	(5,732)	493	(49,274)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	857	316	171	(246)	(195)	412	(668)	11	(101)	(398)	(498)	(1,674)	0	(2,013)
Excess/(Deficiency) of Receipts over Disbursements	13,720	(5,102)	4,513	554	(238)	4,285	(2,979)	(1,654)	4,431	4,044	1,645	(11,263)	0	11,956
CLOSING BALANCE	54,487	49,385	53,898	54,452	54,214	58,499	55,520	53,866	58,297	62,341	63,986	52,723	0	52,723

CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2023
(millions of dollars)

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	53,549	67,121	63,344	68,649	68,004	67,069	74,089	70,893	67,548	72,630	78,255	79,816	0	53,549
RECEIPTS:														
Personal Income Tax	14,721	2,726	4,192	3,091	3,588	4,860	1,944	2,715	4,281	8,273	4,147	4,238	0	58,776
Consumption/Use Taxes	1,547	1,543	2,052	1,598	1,546	2,052	1,617	1,546	1,980	1,777	1,515	1,786	0	20,585
Business Taxes	1,590	224	5,021	385	137	5,564	(298)	335	6,321	1,050	370	7,918	0	28,617
Other Taxes	282	257	268	306	301	538	386	365	241	163	343	229	0	3,679
Total Taxes	18,140	4,750	11,533	5,380	5,572	13,014	3,649	4,987	12,823	11,263	6,375	14,171	0	111,657
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	403	0	714
ABC License Fee	5	6	6	5	6	6	6	7	5	7	6	5	0	70
HCRA	465	459	505	512	541	505	467	460	533	485	588	537	0	6,057
Investment Income	7	12	27	37	53	69	92	120	132	158	191	187	0	1,085
Licenses, Fees, etc.	41	72	74	(13)	88	53	24	78	100	18	30	9	0	574
Lottery	260	261	324	271	348	254	262	381	249	312	286	504	0	3,712
Medical	75	74	70	73	71	77	75	77	74	84	77	70	0	898
Motor Vehicle Fees	36	43	49	34	53	31	22	44	34	31	34	73	0	484
Reimbursements	114	(12)	66	(39)	(47)	131	1	(52)	136	(48)	43	30	0	323
State University Income	267	275	368	294	379	809	404	380	341	582	658	343	0	5,100
Extraordinary Settlements	0	0	0	0	30	0	0	0	0	50	47	33	0	160
Other Transactions	1,438	1,370	1,012	659	782	1,313	1,111	926	1,300	706	559	1,489	0	12,665
Total Miscellaneous Receipts	2,709	2,560	2,501	1,833	2,314	3,348	2,497	2,549	2,904	2,415	2,529	3,683	0	31,842
Federal Receipts	6,751	7,504	8,220	5,687	6,203	8,821	5,508	5,429	11,288	7,493	5,732	10,927	0	89,563
TOTAL RECEIPTS	27,600	14,814	22,254	12,900	14,089	25,183	11,654	12,965	27,015	21,171	14,636	28,781	0	233,062
DISBURSEMENTS:														
School Aid	1,842	4,720	2,312	878	1,030	4,898	1,022	2,357	5,263	1,613	1,990	10,297	0	38,222
Higher Education	60	13	545	112	52	167	500	44	116	34	556	677	0	2,876
All Other Education	99	378	215	603	162	76	120	444	277	76	194	535	0	3,179
STAR	0	0	0	0	0	0	0	0	6	1,722	0	53	0	1,781
Medical - DOH	7,585	7,037	6,709	6,472	7,319	5,464	7,559	8,093	7,477	7,292	4,307	9,296	0	84,610
Public Health	265	265	525	255	345	462	333	272	482	247	287	830	0	4,568
Mental Hygiene	36	88	1,271	72	55	1,053	173	115	824	147	292	983	0	5,109
Children and Families	49	100	330	300	260	344	155	115	380	87	346	1,600	0	4,066
Temporary & Disability Assistance	470	644	548	831	394	462	576	356	606	414	532	974	0	6,807
Transportation	96	660	460	393	582	559	433	739	1,449	122	185	1,437	0	7,115
Unrestricted Aid	0	12	388	387	0	119	8	0	187	0	0	67	0	1,168
All Other	366	230	303	492	971	335	637	462	1,414	510	827	1,608	0	8,155
Total Assistance and Grants	10,868	14,147	13,606	10,795	11,170	13,939	11,516	12,997	18,481	12,264	9,516	28,357	0	167,656
Personal Service	1,209	1,153	1,316	1,172	1,579	1,151	1,303	1,253	1,391	1,202	1,149	1,666	0	15,544
Non-Personal Service	469	628	654	439	679	688	585	711	612	705	817	994	0	7,981
Total State Operations	1,678	1,781	1,970	1,611	2,258	1,839	1,888	1,964	2,003	1,907	1,966	2,660	0	23,525
General State Charges	872	2,094	486	582	644	555	691	559	682	756	618	2,049	0	10,588
Debt Service	116	29	47	8	164	1,061	3	13	82	1	390	8,567	0	10,481
Capital Projects	490	536	807	546	779	764	751	764	684	615	574	902	0	8,212
TOTAL DISBURSEMENTS	14,024	18,587	16,916	13,542	15,015	18,158	14,849	16,297	21,932	15,543	13,064	42,535	0	220,462
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	8,836	2,777	6,081	3,324	2,617	6,158	2,501	2,756	5,291	3,480	2,204	6,791	(493)	52,323
Transfers to other funds	(8,840)	(2,781)	(6,114)	(3,327)	(2,626)	(6,163)	(2,502)	(2,769)	(5,292)	(3,483)	(2,215)	(6,898)	493	(52,517)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(4)	(4)	(33)	(3)	(9)	(5)	(1)	(13)	(1)	(3)	(11)	(107)	0	(194)
Excess/(Deficiency) of Receipts over Disbursements	13,572	(3,777)	5,305	(645)	(935)	7,020	(3,196)	(3,345)	5,082	5,625	1,561	(13,861)	0	12,406
CLOSING BALANCE	67,121	63,344	68,004	68,649	67,069	74,089	70,893	67,548	72,630	78,255	79,816	65,955	0	65,955

**CASHFLOW
SPECIAL REVENUE FUNDS
FY 2023**
(millions of dollars)

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	21,938	22,806	24,032	25,686	24,862	24,261	25,315	24,471	22,722	23,117	25,407	25,555		21,938
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	1	0	0	1,711	0	51	0	1,781
Consumption/Use Taxes	202	148	202	147	149	191	151	146	182	165	134	99	0	1,916
Business Taxes	291	87	371	97	74	398	91	51	413	149	115	527	0	2,664
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	493	235	573	244	223	589	243	197	613	2,025	249	677	0	6,361
HCRA	465	459	505	512	541	505	467	460	533	485	588	537	0	6,057
State University Income	267	275	368	294	379	809	404	380	341	582	658	343	0	5,100
Lottery	260	261	324	271	348	254	262	381	249	312	286	504	0	3,712
Medicaid	75	74	70	73	71	77	78	75	74	84	77	70	0	898
Motor Vehicle Fees	18	17	14	20	17	18	18	10	20	15	19	18	0	204
Other Transactions	394	281	339	394	388	434	485	412	558	545	437	776	0	5,443
Total Miscellaneous Receipts	1,479	1,367	1,620	1,564	1,744	2,097	1,714	1,718	1,775	2,023	2,065	2,248	0	21,414
Federal Receipts	6,617	7,337	8,010	5,496	5,878	8,640	5,165	5,170	11,072	7,315	5,571	8,347	0	84,618
TOTAL RECEIPTS	8,589	8,939	10,203	7,304	7,845	11,326	7,122	7,085	13,460	11,363	7,885	11,272	0	112,393
DISBURSEMENTS:														
School Aid	495	629	640	571	441	3,212	335	600	3,074	568	868	951	0	12,384
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	50	130	80	64	48	30	78	46	72	40	105	128	0	871
STAR	0	0	0	0	0	0	0	0	6	1,722	0	53	0	1,781
Medicaid - DOH	5,568	5,026	5,591	4,962	5,525	4,603	5,242	6,001	5,487	4,836	4,292	8,097	0	65,230
Public Health	181	181	430	186	195	405	250	175	485	158	203	580	0	3,429
Mental Hygiene	14	11	32	22	14	18	29	26	27	26	14	75	0	308
Children and Families	41	56	153	103	80	143	92	42	222	55	66	87	0	1,140
Temporary & Disability Assistance	380	466	409	616	324	398	398	231	418	203	385	672	0	4,660
Transportation	62	554	317	363	504	339	388	650	1,019	83	121	61	0	4,461
Unrestricted Aid	0	0	0	387	0	0	0	0	0	0	0	0	0	387
All Other	242	88	221	135	352	184	275	191	1,121	255	377	900	0	4,341
Total Assistance and Grants	7,033	7,141	7,873	7,409	7,317	9,258	7,087	7,962	11,931	7,946	6,431	11,604	0	98,992
Personal Service	469	458	449	458	674	435	509	497	475	480	482	694	0	6,080
Non-Personal Service	370	401	407	261	449	456	372	434	362	448	490	490	0	4,890
Total State Operations	789	859	856	719	1,123	891	881	931	837	928	972	1,184	0	10,970
General State Charges	92	94	129	140	155	87	102	136	160	153	107	118	0	1,473
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	7,914	8,094	8,858	8,268	8,595	10,236	8,070	9,029	12,928	9,027	7,510	12,906	0	111,435
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	435	523	726	281	188	196	235	336	72	64	(26)	751	(493)	3,288
Transfers to Other Funds	(242)	(142)	(417)	(141)	(39)	(232)	(131)	(141)	(209)	(110)	(201)	(733)	493	(2,245)
NET OTHER FINANCING SOURCES/(USES)	193	381	309	140	149	(36)	104	195	(137)	(46)	(227)	18	0	1,043
Excess/(Deficiency) of Receipts over Disbursements	868	1,226	1,654	(824)	(601)	1,054	(844)	(1,749)	395	2,290	148	(1,616)	0	2,001
CLOSING BALANCE	22,806	24,032	25,686	24,862	24,261	25,315	24,471	22,722	23,117	25,407	25,555	23,939	0	23,939

CASHFLOW
SPECIAL REVENUE STATE FUNDS
FY 2023
(millions of dollars)

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	7,612	8,528	8,754	9,577	9,907	9,783	7,876	7,930	7,764	7,458	8,075	8,236		7,612
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	1	0	18	1,711	0	51	0	1,781
Consumption/Use Taxes	202	148	202	147	149	191	151	146	182	165	134	99	0	1,916
Business Taxes	291	87	371	97	74	398	91	51	413	149	115	527	0	2,664
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	493	235	573	244	223	589	243	197	613	2,025	249	677	0	6,361
HCRA	465	459	505	512	541	505	467	460	533	485	588	537	0	6,057
State University Income	267	275	368	294	379	809	404	380	341	582	658	343	0	5,100
Lottery	260	261	324	271	348	254	262	351	249	312	286	504	0	3,712
Medicaid	75	74	70	73	71	77	78	75	74	84	77	70	0	898
Motor Vehicle Fees	18	17	14	20	17	18	18	10	20	15	19	18	0	204
Other Transactions	377	225	321	369	348	399	442	353	500	476	353	703	0	4,866
Total Miscellaneous Receipts	1,462	1,311	1,602	1,539	1,704	2,062	1,671	1,659	1,717	1,954	1,981	2,175	0	20,837
Federal Receipts	0	0	11	0	0	0	0	1	0	0	(14)	0	0	(2)
TOTAL RECEIPTS	1,955	1,546	2,186	1,783	1,927	2,651	1,914	1,857	2,330	3,979	2,216	2,852	0	27,196
DISBURSEMENTS:														
School Aid	0	0	324	0	0	3,067	186	186	186	186	186	324	0	4,645
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	0	0	0	0	1	2	0	4	0	0	2	0	9
STAR	0	0	0	0	0	0	0	0	6	1,722	0	53	0	1,781
Medicaid - DOH	474	475	455	530	605	455	533	545	481	433	730	371	0	6,087
Public Health	67	61	180	59	66	145	137	57	135	43	65	292	0	1,307
Mental Hygiene	1	0	1	0	0	1	1	3	0	1	0	55	0	63
Children and Families	0	0	0	0	0	0	0	0	0	0	0	1	0	1
Temporary & Disability Assistance	57	561	314	358	500	335	383	646	1,011	78	119	57	0	4,419
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrestricted Aid	151	47	37	49	40	31	48	67	64	46	31	102	0	713
All Other	750	1,144	1,311	996	1,211	4,035	1,290	1,504	1,887	2,509	1,131	1,257	0	19,025
Total Assistance and Grants	415	403	392	409	591	380	449	444	431	435	430	617	0	5,376
Personal Service	240	232	246	191	311	267	277	313	234	324	332	292	0	3,259
Non-Personal Service	655	635	638	600	902	647	726	757	655	749	762	909	0	8,635
Total State Operations	68	60	88	115	123	50	73	90	133	123	82	83	0	1,088
General State Charges	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	1,473	1,839	2,037	1,711	2,236	4,732	2,089	2,351	2,675	3,381	1,975	2,249	0	28,748
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	435	523	726	281	188	196	235	336	72	64	(26)	751	(493)	3,288
Transfers to Other Funds	(1)	(4)	(52)	(23)	(3)	(22)	(6)	(8)	(33)	(45)	(54)	(477)	493	(235)
NET OTHER FINANCING SOURCES/(USES)	434	519	674	258	185	174	229	328	39	19	(80)	274	0	3,053
Excess/(Deficiency) of Receipts over Disbursements	916	226	823	330	(124)	(1,907)	54	(166)	(306)	617	161	877	0	1,501
CLOSING BALANCE	8,528	8,754	9,577	9,907	9,783	7,876	7,930	7,764	7,458	8,075	8,236	9,113	0	9,113

CASHFLOW
SPECIAL REVENUE FEDERAL FUNDS
FY 2023
(millions of dollars)

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	14,326	14,278	15,278	16,109	14,955	14,478	17,439	16,541	14,958	15,659	17,332	17,319	14,326
RECEIPTS:													
Miscellaneous Receipts	17	56	18	25	40	35	43	59	58	69	84	73	577
Federal Receipts	6,617	7,337	7,999	5,496	5,878	8,640	5,165	5,169	11,072	7,315	5,585	8,347	84,620
TOTAL RECEIPTS	6,634	7,393	8,017	5,521	5,918	8,675	5,208	5,228	11,130	7,384	5,669	8,420	85,197
DISBURSEMENTS:													
School Aid	495	629	316	571	441	145	149	414	2,888	382	682	627	7,739
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	50	130	80	64	48	29	76	46	68	40	105	126	862
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	5,094	4,551	5,136	4,432	4,920	4,148	4,709	5,456	5,006	4,403	3,562	7,726	59,143
Public Health	114	120	250	127	129	260	113	118	350	115	138	288	2,122
Mental Hygiene	13	11	31	22	14	17	28	23	27	25	14	20	245
Children and Families	41	56	153	103	80	143	92	42	222	55	66	86	1,139
Temporary & Disability Assistance	380	466	409	616	158	324	398	231	418	203	385	672	4,660
Transportation	5	(7)	3	5	4	4	5	4	8	5	2	4	42
Unrestricted Aid	0	0	0	387	0	0	0	0	0	0	0	0	387
All Other	91	41	184	86	312	153	227	124	1,057	209	346	798	3,628
Total Assistance and Grants	6,283	5,997	6,562	6,413	6,106	5,223	5,797	6,458	10,044	5,437	5,300	10,347	79,967
Personal Service	54	55	57	49	83	55	60	53	54	55	52	77	704
Non-Personal Service	80	169	161	70	138	189	95	121	128	124	158	198	1,631
Total State Operations	134	224	218	119	221	244	155	174	182	179	210	275	2,335
General State Charges	24	34	41	25	32	37	29	46	27	30	25	35	385
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	6,441	6,255	6,821	6,557	6,359	5,504	5,981	6,678	10,253	5,646	5,535	10,657	82,687
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	(241)	(138)	(365)	(118)	(36)	(210)	(125)	(133)	(176)	(65)	(147)	(256)	(2,010)
NET OTHER FINANCING SOURCES/(USES)	(241)	(138)	(365)	(118)	(36)	(210)	(125)	(133)	(176)	(65)	(147)	(256)	(2,010)
Excess/(Deficiency) of Receipts over Disbursements	(48)	1,000	831	(1,154)	(477)	2,961	(898)	(1,583)	701	1,673	(13)	(2,493)	500
CLOSING BALANCE	14,278	15,278	16,109	14,955	14,478	17,439	16,541	14,958	15,659	17,332	17,319	14,826	14,826

CASHFLOW
DEBT SERVICE FUNDS
FY 2023
(millions of dollars)

	2022		2023		2023		2023		2023		2023		
	April	May	June	July	August	September	October	November	December	January	February	March	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	
OPENING BALANCE	102	266	320	524	846	1,501	630	741	881	1,399	4,180	5,329	102
RECEIPTS:													
Personal Income Tax	7,361	1,362	2,097	1,545	1,794	2,430	972	1,358	2,140	4,136	2,074	2,119	29,388
Consumption/Use Taxes	932	981	1,315	1,036	1,004	1,327	699	685	859	757	652	806	11,053
Business Taxes	90	(24)	1,390	(24)	44	1,681	(328)	15	2,016	285	54	2,273	7,472
Other Taxes	153	130	118	145	116	110	106	81	77	67	73	42	1,218
Total Taxes	8,536	2,449	4,920	2,702	2,958	5,548	1,449	2,139	5,092	5,245	2,852	5,240	49,131
Miscellaneous Receipts	59	25	45	47	26	49	19	84	16	31	31	24	456
Federal Receipts	0	0	1	3	37	0	0	0	0	0	22	0	71
TOTAL RECEIPTS	8,595	2,474	4,966	2,752	3,021	5,597	1,468	2,223	5,108	5,284	2,906	5,264	49,658
DISBURSEMENTS:													
State Operations	0	2	0	17	5	1	0	1	0	0	4	18	48
Debt Service	116	29	47	8	164	1,061	3	13	82	1	390	8,567	10,481
TOTAL DISBURSEMENTS	116	31	47	25	169	1,062	3	14	82	1	394	8,585	10,529
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	353	21	191	130	9	174	60	123	150	209	76	146	1,642
Transfers to Other Funds	(8,668)	(2,410)	(4,906)	(2,535)	(2,206)	(5,580)	(1,414)	(2,192)	(4,658)	(2,711)	(1,439)	(1,995)	(40,714)
NET OTHER FINANCING SOURCES/(USES)	(8,315)	(2,389)	(4,715)	(2,405)	(2,197)	(5,406)	(1,354)	(2,069)	(4,508)	(2,502)	(1,363)	(1,849)	(39,072)
Excess/(Deficiency) of Receipts over Disbursements	164	54	204	322	655	(871)	111	140	518	2,781	1,149	(5,170)	57
CLOSING BALANCE	266	320	524	846	1,501	630	741	881	1,399	4,180	5,329	159	159

**CASHFLOW
CAPITAL PROJECTS FUNDS
FY 2023**
(millions of dollars)

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(1,544)	(1,644)	(1,319)	(1,358)	(1,403)	(1,623)	(1,849)	(1,168)	(1,276)	(1,326)	(1,418)	(1,489)	(1,544)
RECEIPTS:													
Consumption/Use Taxes	43	40	46	10	11	38	13	10	34	39	44	49	377
Business Taxes	49	50	56	50	53	59	49	50	56	48	52	53	625
Other Taxes	0	0	26	26	25	26	26	25	26	26	26	25	257
Total Taxes	92	90	128	86	89	123	88	85	116	113	122	127	1,259
Miscellaneous Receipts	973	1,067	620	138	356	764	571	427	696	83	85	583	6,363
Federal Receipts	134	167	209	188	288	181	343	259	216	170	139	229	2,523
TOTAL RECEIPTS	1,199	1,324	957	412	733	1,068	1,002	771	1,028	366	346	939	10,145
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	6	1	2	2	1	1	2	34	4	3	4	61
Public Health	41	10	57	31	28	11	55	27	29	43	28	75	435
Mental Hygiene	5	6	5	6	7	4	10	5	9	8	7	9	81
School Aid	18	0	8	13	2	1	0	7	5	0	139	7	193
Temporary & Disability Assistance	0	0	0	0	25	0	0	0	0	25	0	26	76
Transportation	34	73	124	30	46	220	45	56	417	39	44	1,376	2,504
All Other Local	90	186	155	190	286	86	251	134	176	184	256	468	2,462
Total Assistance and Grants	189	281	350	272	396	323	362	224	670	303	477	1,965	5,812
Economic Development	4	14	11	8	12	12	14	7	16	7	7	6	118
Parks & the Environment	23	44	90	36	60	57	106	62	50	56	67	87	738
Transportation	281	329	417	337	474	466	429	405	347	325	256	359	4,425
Health & Social Welfare	3	7	18	6	6	7	7	5	10	5	5	30	109
Mental Hygiene	46	21	29	40	23	16	36	59	24	35	31	57	417
Public Protection	29	49	51	35	41	39	42	66	66	55	53	108	621
Education	85	44	152	64	127	136	83	128	128	100	103	197	1,347
All Other	19	28	39	20	36	31	34	45	43	32	52	58	437
Total Capital Projects	490	536	807	546	779	764	751	764	684	615	574	902	8,212
TOTAL DISBURSEMENTS	679	817	1,157	818	1,175	1,087	1,113	988	1,354	918	1,051	2,867	14,024
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	(611)	(172)	196	369	225	(9)	795	111	323	465	637	2,733	5,062
Transfers to Other Funds	(9)	(10)	(35)	(8)	(3)	(198)	(3)	(2)	(47)	(5)	(3)	(910)	(1,233)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(620)	(182)	(161)	(361)	(222)	(207)	(792)	(109)	(276)	(460)	(634)	(1,823)	3,829
Excess/(Deficiency) of Receipts over Disbursements	(100)	325	(39)	(45)	(220)	(226)	(681)	(108)	(50)	(92)	(71)	(105)	(50)
CLOSING BALANCE	(1,644)	(1,319)	(1,358)	(1,403)	(1,623)	(1,849)	(1,168)	(1,276)	(1,326)	(1,418)	(1,489)	(1,594)	(1,594)

**CASHFLOW
CAPITAL PROJECTS STATE FUNDS
FY 2023**
(millions of dollars)

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(757)	(836)	(856)	(854)	(918)	(1,071)	(1,211)	(607)	(786)	(837)	(956)	(1,036)	(757)
RECEIPTS:													
Consumption/Use Taxes	43	40	46	10	11	38	13	10	34	39	44	49	377
Business Taxes	49	50	56	50	53	48	49	50	56	48	52	53	625
Other Taxes	0	0	26	26	25	26	26	25	26	26	26	25	257
Total Taxes	92	90	128	86	89	123	88	85	116	113	122	127	1,259
Miscellaneous Receipts	973	1,067	620	138	356	764	571	427	696	83	85	583	6,363
Federal Receipts	0	0	0	0	2	0	0	0	0	0	5	0	7
TOTAL RECEIPTS	1,065	1,157	748	224	447	887	659	512	812	196	212	710	7,629
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	6	1	2	2	1	1	2	34	4	3	4	61
Public Health	41	10	57	31	28	9	55	27	21	43	28	50	400
Mental Hygiene	5	6	5	6	7	4	10	5	9	8	7	9	81
School Aid	18	0	8	13	2	1	0	0	5	0	139	7	193
Temporary & Disability Assistance	0	0	0	0	25	0	0	0	0	25	0	26	76
Transportation	5	19	95	8	15	184	14	23	365	8	10	1,338	2,084
All Other Local	79	186	138	182	178	86	181	134	177	183	256	342	2,122
Total Assistance and Grants	149	227	304	242	257	285	261	191	611	271	443	1,776	5,017
Economic Development	4	14	11	8	12	12	14	7	16	7	7	6	118
Parks & the Environment	23	41	88	36	59	56	105	61	48	54	65	85	721
Transportation	171	567	223	201	269	246	271	255	200	221	174	289	3,087
Health & Social Welfare	3	6	18	5	4	6	7	4	9	5	5	28	100
Mental Hygiene	46	21	29	40	23	16	36	59	24	35	31	57	417
Public Protection	27	47	44	34	39	33	38	51	60	53	48	102	576
Education	85	44	152	64	127	136	83	128	128	100	103	197	1,347
All Other	16	28	38	19	32	30	32	44	43	29	50	59	420
Total Capital Projects	375	768	603	407	565	535	586	609	528	504	483	823	6,786
TOTAL DISBURSEMENTS	524	995	907	649	822	820	847	800	1,139	775	926	2,599	11,803
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	(611)	(172)	196	369	225	(9)	795	111	323	465	637	2,720	5,049
Transfers to Other Funds	(9)	(10)	(35)	(8)	(3)	(198)	(3)	(2)	(47)	(5)	(3)	(909)	(1,232)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(620)	(182)	161	361	222	(207)	792	109	276	460	634	1,811	3,817
Excess/(Deficiency) of Receipts over Disbursements	(79)	(20)	2	(64)	(153)	(140)	604	(179)	(51)	(119)	(80)	(78)	(357)
CLOSING BALANCE	(836)	(856)	(854)	(918)	(1,071)	(1,211)	(607)	(786)	(837)	(956)	(1,036)	(1,114)	(1,114)

CASHFLOW
CAPITAL PROJECTS FEDERAL FUNDS
FY 2023
(millions of dollars)

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(787)	(808)	(463)	(504)	(485)	(552)	(638)	(561)	(490)	(489)	(462)	(453)	(787)
RECEIPTS:													
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Receipts	134	167	209	188	286	181	343	259	216	170	134	229	2,516
TOTAL RECEIPTS	134	167	209	188	286	181	343	259	216	170	134	229	2,516
DISBURSEMENTS:													
Public Health	0	0	0	0	0	2	0	0	8	0	0	0	35
Transportation	29	54	29	22	31	36	31	33	52	31	34	38	420
All Other Local	11	0	17	8	108	0	70	0	(1)	1	0	126	340
Total Assistance and Grants	40	54	46	30	139	38	101	33	59	32	34	189	795
Economic Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks & the Environment	0	3	2	0	1	1	1	1	2	2	2	2	17
Transportation	110	(238)	194	136	205	220	158	150	147	104	82	70	1,338
Health & Social Welfare	0	1	0	1	2	1	0	1	1	0	0	2	9
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	2	2	7	1	2	6	4	2	6	2	5	6	45
Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	3	0	1	1	4	1	2	1	0	3	2	(1)	17
Total Capital Projects	115	(232)	204	139	214	229	165	155	156	111	91	79	1,426
TOTAL DISBURSEMENTS	155	(178)	250	169	353	267	266	188	215	143	125	268	2,221
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	13	13
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0	0	0	0	0	0	12	12
Excess/(Deficiency) of Receipts over Disbursements	(21)	345	(41)	19	(67)	(86)	77	71	1	27	9	(27)	307
CLOSING BALANCE	(808)	(463)	(504)	(485)	(552)	(638)	(561)	(490)	(489)	(462)	(453)	(480)	(480)

**CASHFLOW
STATE FUNDS
FY 2023**
(millions of dollars)

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	40,010	53,651	48,529	53,044	53,534	53,143	57,288	54,913	53,080	57,460	61,385	62,950	0	40,010
RECEIPTS:														
Personal Income Tax	14,721	2,726	4,192	3,091	3,588	4,860	1,944	2,715	4,281	8,273	4,147	4,238	0	58,776
Consumption/Use Taxes	1,547	1,543	2,052	1,598	1,546	2,052	1,617	1,572	1,980	1,777	1,515	1,786	0	20,585
Business Taxes	1,590	224	5,021	385	307	5,564	(298)	335	6,321	1,050	370	7,918	0	28,617
Other Taxes	282	257	268	306	131	358	386	365	241	163	343	229	0	3,679
Total Taxes	18,140	4,750	11,533	5,380	5,572	13,014	3,649	4,987	12,823	11,263	6,375	14,171	0	111,657
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	403	0	714
ABC License Fee	5	6	6	5	6	6	6	7	5	7	6	5	0	70
HCRA	465	459	505	512	541	505	467	460	533	485	588	537	0	6,057
Investment Income	7	12	27	37	53	69	92	120	132	158	191	187	0	1,085
Licenses, Fees, etc.	41	72	74	(13)	88	53	78	88	100	30	30	9	0	574
Lottery	260	261	324	271	348	254	262	381	249	312	286	504	0	3,712
Medicaid	75	74	70	73	71	77	78	75	74	84	77	70	0	898
Motor Vehicle Fees	36	43	49	34	53	31	22	44	34	31	34	73	0	484
Reimbursements	114	(12)	66	(39)	(47)	131	1	30	136	(48)	43	323	0	5,100
State University Income	267	275	368	294	379	809	404	380	341	582	658	343	0	5,160
Extraordinary Settlements	0	0	0	0	30	0	0	0	0	50	47	33	0	100
Other Transactions	1,421	1,314	994	634	742	1,278	1,068	867	1,242	637	475	1,416	0	12,088
Total Miscellaneous Receipts	2,692	2,504	2,483	1,808	2,274	3,313	2,454	2,490	2,846	2,346	2,445	3,610	0	31,265
Federal Receipts	0	0	12	3	39	0	0	1	0	8	13	2,351	0	2,427
TOTAL RECEIPTS	20,832	7,254	14,028	7,191	7,885	16,327	6,103	7,478	15,669	13,617	8,833	20,132	0	145,349
DISBURSEMENTS:														
School Aid	1,347	4,091	1,996	307	589	4,753	873	1,943	2,375	1,231	1,308	9,670	0	30,483
Higher Education	60	13	545	112	52	167	500	44	116	34	556	677	0	2,876
All Other Education	49	248	135	539	114	47	44	398	209	36	89	409	0	2,317
STAR	0	0	0	0	0	0	0	0	6	1,722	0	53	0	1,781
Medicaid - DOH	2,491	2,486	1,573	2,040	2,399	1,316	2,850	2,637	2,471	2,889	745	1,570	0	25,467
Public Health	151	145	275	128	216	200	220	154	124	132	149	517	0	2,411
Mental Hygiene	23	77	1,240	50	41	1,036	145	92	797	122	278	963	0	4,864
Children and Families	8	44	177	197	180	201	63	73	158	32	280	1,514	0	2,927
Temporary & Disability Assistance	90	178	139	215	236	138	178	125	188	211	147	302	0	2,147
Transportation	62	613	428	366	547	519	397	702	1,389	86	149	1,395	0	6,653
Unrestricted Aid	264	189	102	398	551	119	8	187	358	300	481	67	0	781
All Other	4,545	8,096	6,998	4,352	4,925	8,678	5,618	6,506	8,378	6,795	4,182	17,821	0	41,187
Total Assistance and Grants	1,155	1,098	1,759	1,123	1,496	1,096	1,243	1,200	1,337	1,447	1,097	1,589	0	14,840
Personal Service	389	459	493	369	541	499	490	484	484	581	659	796	0	6,350
Non-Personal Service	1,544	1,557	1,752	1,492	2,037	1,595	1,733	1,790	1,821	1,728	1,756	2,385	0	21,190
Total State Operations	848	2,060	445	557	612	518	662	513	655	726	593	2,014	0	10,203
General State Charges	116	29	47	8	164	1,061	3	13	82	1	390	8,567	0	10,481
Debt Service	375	768	603	407	565	535	586	609	528	504	483	823	0	6,786
Capital Projects	7,428	12,510	9,845	6,816	8,303	12,387	8,602	9,431	11,464	9,754	7,404	31,610	0	135,554
TOTAL DISBURSEMENTS	8,836	2,777	6,081	3,324	2,617	6,158	2,501	2,756	5,291	3,480	2,204	6,778	(493)	52,310
Transfers from other funds	(8,599)	(2,643)	(5,749)	(3,209)	(2,590)	(5,953)	(2,377)	(2,636)	(5,116)	(3,418)	(2,068)	(6,641)	493	(50,506)
Transfers to other funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond and note proceeds	237	134	332	115	27	205	124	120	175	62	136	137	0	1,804
NET OTHER FINANCING SOURCES/(USES)	13,641	(5,122)	4,515	490	(391)	4,145	(2,375)	(1,833)	4,380	3,925	1,565	(11,341)	0	11,599
Excess/(Deficiency) of Receipts over Disbursements	53,651	48,529	53,044	53,534	53,143	57,288	54,913	53,080	57,460	61,385	62,950	51,609	0	51,609
CLOSING BALANCE														

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2024				Total
										January Projected	February Projected	March Projected	Total	
OPENING BALANCE	43,451	46,939	40,448	44,184	44,319	42,520	47,972	47,114	44,399	48,648	49,859	46,259	43,451	
RECEIPTS:														
Personal Income Tax	3,727	1,044	2,498	1,713	1,850	2,158	1,120	1,465	2,175	2,377	1,651	2,190	23,968	
Consumption/Use Taxes	730	730	969	794	970	970	806	779	997	858	698	804	9,900	
Business Taxes	1,116	214	3,047	201	144	3,398	(331)	10	3,628	362	76	4,407	16,272	
Other Taxes	170	407	79	63	178	170	299	50	51	51	50	49	1,617	
Total Taxes	5,743	2,395	6,593	2,771	2,937	6,696	1,894	2,304	6,851	3,648	2,475	7,450	51,757	
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	450	
ABC License Fee	6	7	5	5	6	5	7	6	6	7	6	5	71	
Investment Income	204	176	192	183	198	202	203	198	198	198	198	200	2,350	
Licenses, Fees, etc.	72	47	56	29	30	77	35	30	30	30	30	40	51	
Motor Vehicle Fees	13	44	11	16	36	(6)	14	13	15	12	14	43	225	
Reimbursements	39	4	96	45	(52)	28	(40)	(20)	12	(35)	11	(22)	66	
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	33	
Other Transactions	(4)	5	14	50	16	47	29	33	71	29	24	67	376	
Total Miscellaneous Receipts	331	283	374	328	297	453	278	418	332	271	303	483	4,151	
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	2,250	2,250	
PTET in Excess of Revenue Bond Debt Service	3,731	1,044	2,497	1,560	1,342	2,512	1,120	1,465	2,181	3,790	469	2,227	23,938	
PIT in Excess of Revenue Bond Debt Service	49	66	1,269	19	68	1,487	(574)	(6)	1,793	308	156	1,745	6,380	
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	1	1	0	3	5	
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales Tax in Excess of Revenue Bond Debt Service	614	623	887	686	665	1,009	687	669	888	731	604	668	8,731	
Real Estate Taxes in Excess of CW/CA Debt Service	77	86	82	74	88	88	84	86	73	71	64	50	910	
All Other	168	190	121	192	166	120	96	196	148	519	172	62	2,150	
Total Transfers from Other Funds	4,639	2,009	4,856	2,531	2,327	5,216	1,413	2,399	5,084	5,420	1,465	4,755	42,114	
TOTAL RECEIPTS	10,713	4,687	11,823	5,630	5,561	12,365	3,585	5,121	12,267	9,339	4,243	14,938	100,272	
DISBURSEMENTS:														
School Aid	1,391	4,485	1,924	347	678	1,831	797	2,124	2,732	1,446	1,163	9,967	28,885	
Higher Education	29	24	620	124	71	120	529	34	168	43	548	829	3,139	
All Other Education	16	39	270	200	878	62	55	149	178	58	51	516	2,472	
Medicaid - DOH	3,477	3,073	1,414	2,512	2,990	1,402	321	1,317	(494)	2,119	1,453	1,514	21,098	
Public Health	37	61	77	51	74	69	23	87	96	73	92	104	844	
Mental Hygiene	34	94	1,236	196	71	1,267	109	121	1,201	191	757	976	6,253	
Children and Families	39	77	146	128	64	248	5	86	430	113	86	541	1,963	
Temporary & Disability Assistance	154	126	216	384	148	148	180	290	290	290	290	299	2,815	
Transportation	0	40	19	1	51	0	20	43	170	4	29	153	530	
Unrestricted Aid	0	13	390	0	0	117	8	1	185	1	3	72	790	
All Other	48	(182)	80	54	63	99	121	242	268	840	875	1,958	4,466	
Total Assistance and Grants	5,225	7,850	6,392	3,997	5,088	5,363	2,168	4,494	5,224	5,178	5,347	16,929	73,255	
Personal Service	785	792	916	746	984	769	756	954	776	983	825	1,135	10,421	
Non-Personal Service	121	226	(413)	173	283	183	268	282	327	315	315	302	2,407	
Total State Operations	906	1,018	503	919	1,267	952	1,024	1,236	1,103	1,323	1,140	1,437	12,828	
General State Charges	657	1,832	481	445	483	489	482	449	480	608	558	697	7,661	
Debt Service	38	0	1	56	(2)	(1)	0	0	0	159	(10)	(14)	227	
Capital Projects	106	(72)	296	(238)	399	39	685	1,286	1,077	767	752	(1,395)	3,702	
SUNY Operations	228	304	304	288	56	20	31	266	288	46	31	118	1,627	
Other Purposes	65	315	110	28	69	51	83	105	100	47	25	624	1,622	
Total Transfers to Other Funds	437	478	711	134	522	109	769	1,657	1,211	1,019	798	(667)	7,178	
TOTAL DISBURSEMENTS	7,225	11,178	8,087	5,495	7,360	6,913	4,443	7,836	8,018	8,128	7,843	18,396	100,922	
Excess/(Deficiency) of Receipts over Disbursements	3,488	(6,491)	3,736	135	(1,799)	5,452	(858)	(2,715)	4,249	1,211	(3,600)	(3,458)	(650)	
CLOSING BALANCE	46,939	40,448	44,184	44,319	42,520	47,972	47,114	44,399	48,648	49,859	46,259	42,801	42,801	

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

	2023												2024				Intra-Fund Transfer Eliminations	Total
	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected						
OPENING BALANCE	52,723	57,351	50,829	55,763	56,718	55,664	57,895	57,042	53,973	57,638	59,685	57,312		52,723				
RECEIPTS:																		
Personal Income Tax	7,454	2,088	4,996	3,425	3,700	4,318	2,240	2,931	4,362	8,054	3,302	4,399	0	51,269				
Consumption/Use Taxes	1,627	1,573	2,087	1,694	1,641	2,090	1,722	1,667	2,159	1,847	1,505	1,694	0	21,306				
Business Taxes	1,471	350	4,731	313	286	5,308	(821)	77	5,857	755	292	6,663	0	25,282				
Other Taxes	254	493	162	140	267	386	386	128	127	126	116	104	0	2,563				
Total Taxes	10,806	4,504	11,976	5,572	5,894	11,976	3,527	4,803	12,505	10,782	5,215	12,860	0	100,420				
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450				
ABC License Fee	6	7	5	5	6	5	7	6	6	7	6	5	0	71				
HCRA	553	550	528	571	583	595	480	479	479	443	441	207	0	5,909				
Investment Income	204	176	176	183	198	202	203	198	198	198	198	200	0	2,350				
Licenses, Fees, etc.	72	47	56	29	83	77	35	30	30	30	40	51	0	580				
Lottery	263	299	283	299	360	265	239	263	205	292	227	652	0	3,647				
Medicaid	84	74	77	85	76	86	75	75	75	75	75	43	0	900				
Motor Vehicle Fees	34	34	32	38	38	32	27	27	31	24	27	48	0	417				
Reimbursements	39	4	96	45	(52)	28	(40)	(20)	416	12	11	(22)	0	66				
State University Income	308	(186)	888	338	592	642	499	416	344	617	835	71	0	5,364				
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33				
Other Transactions	412	262	443	560	502	584	457	422	427	(297)	(357)	(2,770)	0	645				
Total Miscellaneous Receipts	1,976	1,297	2,600	2,153	2,413	2,592	2,014	2,059	1,807	1,384	1,513	(1,376)	0	20,432				
Federal Receipts	3	0	1	31	0	0	0	0	0	(7)	(9)	2,281	0	2,300				
TOTAL RECEIPTS	12,785	5,801	14,577	7,756	8,307	14,568	5,541	6,862	14,312	12,159	6,719	13,765	0	123,152				
DISBURSEMENTS:																		
School Aid	1,391	4,485	2,241	347	678	4,987	952	2,279	2,887	1,601	1,318	10,259	0	33,425				
Higher Education	29	24	620	124	71	120	529	34	168	43	548	829	0	3,139				
All Other Education	17	39	270	200	878	270	56	150	179	59	52	523	0	2,485				
STAR	0	0	0	0	0	0	0	1	6	1,650	0	10	0	1,667				
Medicaid - DOH	3,900	3,546	1,939	2,987	3,515	2,060	848	1,878	(19)	2,594	2,053	1,952	0	27,253				
Public Health	89	119	223	116	128	268	105	192	245	176	167	304	0	2,132				
Mental Hygiene	43	102	1,238	198	71	1,272	111	136	1,247	208	775	1,063	0	6,464				
Children and Families	39	77	146	128	64	248	5	86	430	113	86	545	0	1,967				
Temporary & Disability Assistance	154	126	216	384	148	148	180	290	290	290	290	299	0	2,815				
Transportation	84	620	362	380	583	360	433	744	1,280	69	127	206	0	5,248				
Unrestricted Aid	0	13	390	0	0	117	8	1	185	1	3	72	0	790				
All Other	60	(110)	109	101	130	151	186	304	330	197	232	1,514	0	3,204				
Total Assistance and Grants	5,806	9,041	7,754	4,965	6,266	9,793	3,413	6,095	7,228	7,001	5,651	17,576	0	90,589				
Personal Service	1,250	1,234	1,312	1,159	1,616	1,172	1,211	1,490	1,223	1,399	1,222	1,585	0	15,873				
Non-Personal Service	376	503	(134)	462	593	462	623	620	629	684	643	409	0	5,870				
Total State Operations	1,626	1,737	1,178	1,621	2,209	1,634	1,834	2,110	1,852	2,083	1,865	1,994	0	21,743				
General State Charges	687	1,944	564	501	609	556	572	610	640	728	643	816	0	8,870				
Debt Service	35	28	5	5	61	427	5	15	5	5	307	1,740	0	2,638				
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
TOTAL DISBURSEMENTS	8,154	12,750	9,501	7,092	9,145	12,410	5,824	8,830	9,725	9,817	8,466	22,126	0	123,840				
OTHER FINANCING SOURCES (USES):																		
Transfers from other funds	5,085	2,953	5,432	2,950	2,601	5,392	1,614	2,936	5,333	6,160	1,601	5,856	(505)	47,408				
Transfers to other funds	(5,088)	(2,526)	(5,574)	(2,659)	(2,817)	(5,319)	(2,184)	(4,037)	(6,255)	(6,455)	(2,227)	(3,628)	505	(48,264)				
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
NET OTHER FINANCING SOURCES/(USES)	(3)	427	(142)	291	(216)	73	(570)	(1,101)	(922)	(295)	(626)	2,228	0	(856)				
Excess/(Deficiency) of Receipts over Disbursements	4,628	(6,522)	4,934	955	(1,054)	2,231	(853)	(3,069)	3,665	2,047	(2,373)	(6,133)	0	(1,544)				
CLOSING BALANCE	57,351	50,829	55,763	56,718	55,664	57,895	57,042	53,973	57,638	59,685	57,312	51,179	0	51,179				

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

	2023 Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	65,955	71,888	62,749	70,774	71,733	69,774	73,205	70,736	67,772	72,745	73,850	71,528		65,955
RECEIPTS:														
Personal Income Tax	7,454	2,088	4,996	3,425	3,700	4,318	2,240	2,931	4,362	8,054	3,302	4,399	0	51,269
Consumption/Use Taxes	1,677	1,619	2,149	1,740	1,686	2,166	1,770	1,703	2,230	1,889	1,557	1,746	0	21,932
Business Taxes	1,522	405	4,786	368	336	5,374	(772)	126	5,911	801	343	6,715	0	25,915
Other Taxes	254	493	187	167	292	286	412	154	153	152	142	128	0	2,820
Total Taxes	10,907	4,605	12,118	5,700	6,014	12,144	3,650	4,914	12,656	10,896	5,344	12,988	0	101,936
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450
ABC License Fee	6	7	5	5	6	5	7	6	6	7	6	5	0	71
HCRA	553	550	528	571	583	595	480	479	479	443	441	207	0	5,909
Investment Income	204	176	47	183	198	202	203	198	198	198	198	200	0	2,350
Licenses, Fees, etc.	72	47	56	29	30	77	35	30	30	30	40	51	0	580
Lottery	263	299	283	299	360	265	239	263	205	227	227	652	0	3,647
Medical	84	74	77	85	86	75	75	75	31	24	27	43	0	900
Motor Vehicle Fees	34	64	32	38	55	29	27	27	31	24	24	22	0	417
Reimbursements	39	4	96	45	(52)	28	(40)	(20)	12	(35)	11	(22)	0	66
State University Income	308	(186)	888	338	592	642	499	416	344	617	835	71	0	5,364
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33
Other Transactions	780	1,043	984	1,467	1,031	1,460	640	712	718	(114)	43	(693)	0	8,071
Total Miscellaneous Receipts	2,344	2,078	3,141	3,060	3,468	2,197	2,349	2,098	2,098	1,567	1,913	701	0	27,858
Federal Receipts	8,939	7,674	11,591	7,449	7,293	6,184	6,176	8,247	10,718	6,145	6,401	7,948	0	94,765
TOTAL RECEIPTS	22,190	14,357	26,850	16,209	16,249	21,796	12,023	15,510	25,472	18,608	13,658	21,637	0	224,559
DISBURSEMENTS:														
School Aid	2,019	4,877	3,043	727	1,092	5,275	1,465	3,107	3,831	2,398	2,089	11,280	0	41,203
Higher Education	29	24	124	124	71	120	529	34	168	43	548	829	0	3,139
All Other Education	82	129	335	374	939	173	120	224	253	148	151	588	0	3,516
STAR	0	0	0	0	0	0	0	1	6	1,650	0	10	0	1,667
Medical - DOH	8,690	11,953	6,788	8,530	9,845	4,931	5,808	8,068	6,306	6,736	5,915	7,042	0	90,612
Public Health	218	371	529	292	287	525	311	392	605	429	491	716	0	5,166
Mental Hygiene	78	126	1,260	222	94	1,287	171	187	1,298	258	823	1,131	0	6,935
Children and Families	378	244	186	167	242	639	87	171	515	198	171	639	0	3,637
Temporary & Disability Assistance	407	350	391	432	357	340	596	778	767	729	708	726	0	6,734
Transportation	126	654	516	432	640	601	482	813	1,676	143	201	590	0	6,874
Unrestricted Aid	0	13	390	0	0	117	8	1	185	1	3	72	0	790
All Other	1,371	59	1,300	908	608	504	1,321	555	977	525	707	523	0	9,358
Total Assistance and Grants	13,398	18,800	15,358	12,361	14,175	14,512	10,898	14,331	16,587	13,258	11,807	24,146	0	179,631
Personal Service	1,313	1,288	1,367	1,211	1,707	1,228	1,262	1,540	1,272	1,466	1,272	1,649	0	16,575
Non-Personal Service	413	631	663	527	745	877	742	718	748	812	797	1,096	0	8,769
Total State Operations	1,726	1,919	2,030	1,738	2,452	2,105	2,004	2,258	2,020	2,278	2,069	2,745	0	25,344
General State Charges	687	2,002	611	530	643	587	602	643	671	768	670	847	0	9,261
Debt Service	35	28	5	5	61	427	5	15	5	5	307	1,740	0	2,638
Capital Projects	410	744	817	615	879	732	979	1,218	1,212	1,179	1,123	882	0	10,790
TOTAL DISBURSEMENTS	16,256	23,493	18,821	15,249	18,210	18,363	14,488	18,465	20,495	17,488	15,976	30,360	0	227,664
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,192	2,914	5,741	2,713	3,004	5,433	2,301	4,223	6,415	6,942	2,355	4,785	(505)	51,513
Transfers to other funds	(5,193)	(2,917)	(5,745)	(2,714)	(3,002)	(5,435)	(2,305)	(4,232)	(6,419)	(6,957)	(2,359)	(4,991)	505	(51,764)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	293	0	293
NET OTHER FINANCING SOURCES/(USES)	(1)	(3)	(4)	(1)	2	(2)	(4)	(9)	(4)	(15)	(4)	87	0	42
Excess/(Deficiency) of Receipts over Disbursements	5,933	(9,139)	8,025	959	(1,959)	3,431	(2,469)	(2,964)	4,973	1,105	(2,322)	(8,636)	0	(3,063)
CLOSING BALANCE	71,888	62,749	70,774	71,733	69,774	73,205	70,736	67,772	72,745	73,850	71,528	62,892	0	62,892

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	23,939	26,315	23,736	28,153	28,848	28,153	27,010	25,724	25,066	26,165	25,854	26,401		23,939
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	6	1,650	0	10	0	1,667
Consumption/Use Taxes	219	156	199	160	157	203	166	156	211	195	140	118	0	2,080
Business Taxes	306	70	415	93	74	423	84	73	436	85	60	511	0	2,630
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	525	226	614	253	231	626	250	230	653	1,930	200	639	0	6,377
HCRA	553	550	528	571	583	595	480	479	479	443	441	207	0	5,909
State University Income	308	(186)	888	338	592	642	499	416	344	617	835	71	0	5,364
Lottery	263	299	283	299	360	265	239	263	205	292	227	652	0	3,647
Medicaid	84	74	77	85	76	86	75	75	75	75	75	43	0	900
Motor Vehicle Fees	21	20	21	22	19	14	15	14	16	12	13	5	0	192
Other Transactions	442	325	493	467	539	596	463	430	391	(299)	(346)	(3,240)	0	261
Total Miscellaneous Receipts	1,671	1,082	2,290	1,782	2,169	2,198	1,771	1,677	1,510	1,140	1,245	(2,262)	0	16,273
Federal Receipts	8,716	7,416	11,399	7,066	7,073	5,992	5,950	7,964	10,481	5,920	6,203	4,971	0	89,151
TOTAL RECEIPTS	10,912	8,724	14,303	9,101	9,473	8,816	7,971	9,871	12,644	8,990	7,648	3,348	0	111,801
DISBURSEMENTS:														
School Aid	628	368	1,111	364	412	3,439	448	973	1,089	942	916	1,278	0	11,968
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	64	88	64	171	60	78	49	68	69	82	82	91	0	966
STAR	0	0	0	0	0	0	0	1	6	1,650	0	10	0	1,667
Medicaid - DOH	5,213	8,880	5,374	6,018	6,855	3,529	5,487	6,751	6,800	4,617	4,462	5,528	0	69,514
Public Health	177	201	436	195	193	444	211	232	426	250	302	436	0	3,503
Mental Hygiene	39	27	19	20	17	13	18	28	54	31	29	102	0	397
Children and Families	339	167	40	39	178	391	82	85	85	85	85	98	0	1,674
Temporary & Disability Assistance	253	224	175	201	184	192	401	488	477	418	418	387	0	3,818
Transportation	88	583	348	380	535	363	417	705	1,114	69	102	57	0	4,761
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	1,096	135	926	432	345	238	1,029	188	323	(400)	(403)	(413)	0	3,496
Total Assistance and Grants	7,897	10,672	8,493	7,820	8,779	8,887	8,142	9,519	10,443	7,744	5,993	7,574	0	101,764
Personal Service	528	496	451	465	723	459	506	586	496	483	447	514	0	6,154
Non-Personal Service	292	404	1,075	325	457	693	474	435	421	472	478	789	0	6,315
Total State Operations	820	900	1,526	790	1,180	1,152	980	1,021	917	955	925	1,303	0	12,469
General State Charges	30	170	130	85	160	98	120	194	191	160	112	150	0	1,600
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	8,747	11,743	10,149	8,695	10,119	9,937	9,242	10,724	11,551	8,859	7,030	9,027	0	115,833
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	310	859	441	342	144	95	114	378	166	105	62	672	(505)	3,183
Transfers to Other Funds	(99)	(419)	(178)	(53)	(193)	(117)	(119)	(183)	(160)	(547)	(133)	158	505	(1,538)
NET OTHER FINANCING SOURCES/(USES)	211	440	263	289	(49)	(22)	(5)	195	6	(442)	(71)	830	0	1,645
Excess/(Deficiency) of Receipts over Disbursements	2,376	(2,579)	4,417	695	(695)	(1,143)	(1,276)	(668)	1,099	(311)	547	(4,849)	0	(2,387)
CLOSING BALANCE	26,315	23,736	28,153	28,848	28,153	27,010	25,734	25,066	26,165	25,854	26,401	21,552	0	21,552

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	9,113	10,202	10,190	11,323	11,915	12,082	9,730	9,660	9,244	8,587	8,946	9,238		9,113
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	6	1,650	0	10	0	1,667
Consumption/Use Taxes	219	156	199	160	157	203	166	156	211	195	140	118	0	2,080
Business Taxes	306	70	415	93	74	423	84	73	436	85	60	511	0	2,630
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	525	226	614	253	231	626	250	230	653	1,930	200	639	0	6,377
HCRA	553	550	528	571	583	595	480	479	479	443	441	207	0	5,909
State University Income	308	(186)	888	338	592	642	499	416	344	617	835	71	0	5,364
Lottery	263	239	283	299	360	285	239	263	205	292	227	652	0	3,647
Medicaid	84	74	77	85	76	86	75	75	75	75	75	43	0	900
Motor Vehicle Fees	21	20	21	22	19	14	16	14	16	12	13	5	0	192
Other Transactions	356	201	413	383	437	509	408	377	337	(353)	(400)	(2,774)	0	(106)
Total Miscellaneous Receipts	1,585	958	2,210	1,698	2,067	2,111	1,716	1,624	1,456	1,086	1,191	(1,796)	0	15,906
Federal Receipts	0	0	0	0	0	0	0	0	0	(7)	(10)	0	0	(17)
TOTAL RECEIPTS	2,110	1,184	2,824	1,951	2,298	2,737	1,966	1,854	2,109	3,009	1,381	(1,157)	0	22,266
DISBURSEMENTS:														
School Aid	0	0	317	0	0	3,156	155	155	155	155	155	292	0	4,540
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	0	0	0	0	0	1	1	1	1	1	7	0	13
STAR	0	0	0	0	0	0	0	1	6	1,650	0	10	0	1,667
Medicaid - DOH	423	473	525	475	525	658	527	561	475	475	600	438	0	6,155
Public Health	52	58	146	65	54	199	82	105	149	103	75	200	0	1,288
Mental Hygiene	9	8	2	0	0	5	2	15	46	17	18	87	0	211
Children and Families	0	0	0	0	0	0	0	0	0	0	0	4	0	4
Temporary & Disability Assistance	84	580	343	379	532	360	413	701	1,110	65	98	53	0	4,718
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrestricted Aid	12	72	29	47	67	52	65	62	62	(643)	(643)	(444)	0	(1,262)
All Other	581	1,191	1,362	968	1,178	4,430	1,245	1,601	2,004	1,823	304	647	0	17,334
Total Assistance and Grants	465	442	396	413	632	403	455	536	447	416	397	450	0	5,452
Personal Service	255	276	278	260	305	278	355	337	302	344	324	102	0	3,416
Non-Personal Service	720	718	674	673	937	681	810	873	749	760	721	552	0	8,868
Total State Operations	30	112	83	56	126	67	90	161	160	120	85	119	0	1,209
General State Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	1,331	2,021	2,119	1,697	2,241	5,178	2,145	2,635	2,913	2,703	1,110	1,318	0	27,411
TOTAL DISBURSEMENTS	3,110	5,000	5,544	4,463	5,244	12,763	5,145	6,035	6,826	6,232	2,224	2,880	0	27,411
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	310	859	441	342	144	95	114	378	166	105	62	672	(505)	3,183
Transfers to Other Funds	0	(34)	(13)	(4)	(34)	(6)	(5)	(13)	(19)	(52)	(41)	771	505	1,055
NET OTHER FINANCING SOURCES/(USES)	310	825	428	338	110	89	109	365	147	53	21	1,443	0	4,238
Excess/(Deficiency) of Receipts over Disbursements	1,089	(12)	1,133	592	167	(2,352)	(70)	(416)	(657)	359	292	(1,032)	0	(907)
CLOSING BALANCE	10,202	10,190	11,323	11,915	12,082	9,730	9,660	9,244	8,587	8,946	9,238	8,206	0	8,206

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	14,826	16,113	13,546	16,830	16,933	16,071	17,280	16,074	15,822	17,578	16,908	17,163	14,826
RECEIPTS:													
Miscellaneous Receipts	86	124	80	84	102	87	55	53	54	54	54	(466)	367
Federal Receipts	8,716	7,416	11,399	7,066	7,073	5,992	5,950	7,964	10,481	5,927	6,213	4,971	89,168
TOTAL RECEIPTS	8,802	7,540	11,479	7,150	7,175	6,079	6,005	8,017	10,535	5,981	6,267	4,505	89,535
DISBURSEMENTS:													
School Aid	628	368	794	364	412	283	293	818	934	787	761	986	7,428
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	63	88	64	171	60	78	48	67	68	81	81	84	953
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	4,790	8,407	4,849	5,543	6,330	2,871	4,960	6,190	6,325	4,142	3,862	5,090	63,359
Public Health	125	143	290	130	139	245	129	127	277	147	227	236	2,215
Mental Hygiene	30	19	17	18	17	8	16	13	8	14	11	15	186
Children and Families	339	167	40	39	178	391	82	85	85	85	85	94	1,670
Temporary & Disability Assistance	253	224	175	201	184	192	401	488	477	418	418	387	3,818
Transportation	4	3	5	1	3	3	4	4	4	4	4	4	43
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	1,084	63	897	385	278	186	964	126	261	243	240	31	4,758
Total Assistance and Grants	7,316	9,482	7,131	6,852	7,601	4,257	6,897	7,918	8,439	5,921	5,689	6,927	84,430
Personal Service	63	54	55	52	91	56	51	50	49	67	50	64	702
Non-Personal Service	37	128	797	65	152	415	119	98	119	128	154	687	2,899
Total State Operations	100	182	852	117	243	471	170	148	168	195	204	751	3,601
General State Charges	0	58	47	29	34	31	30	33	31	40	27	31	391
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	7,416	9,722	8,030	6,998	7,878	4,759	7,097	8,099	8,638	6,156	5,920	7,709	88,422
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	(99)	(385)	(165)	(49)	(159)	(111)	(114)	(170)	(141)	(495)	(92)	(613)	(2,593)
NET OTHER FINANCING SOURCES/(USES)	(99)	(385)	(165)	(49)	(159)	(111)	(114)	(170)	(141)	(495)	(92)	(613)	(2,593)
Excess/(Deficiency) of Receipts over Disbursements	1,287	(2,567)	3,284	103	(862)	1,209	(1,206)	(252)	1,756	(670)	255	(3,817)	(1,480)
CLOSING BALANCE	16,113	13,546	16,830	16,933	16,071	17,280	16,074	15,822	17,578	16,908	17,163	13,346	13,346

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	159	210	191	256	484	1,062	193	268	330	403	880	1,815	159
RECEIPTS:													
Personal Income Tax	3,727	1,044	2,498	1,712	1,850	2,160	1,120	1,465	2,181	4,027	1,651	2,199	25,634
Consumption/Use Taxes	678	687	919	740	719	917	750	732	951	794	667	772	9,326
Business Taxes	49	66	1,269	19	68	1,487	(574)	(6)	1,793	308	156	1,745	6,380
Other Taxes	84	86	83	77	89	90	87	78	76	75	66	55	946
Total Taxes	4,538	1,883	4,769	2,548	2,726	4,654	1,383	2,269	5,001	5,204	2,540	4,771	42,286
Miscellaneous Receipts	60	56	16	127	49	28	20	17	19	27	19	(63)	375
Federal Receipts	3	0	1	31	0	0	0	0	0	0	1	31	67
TOTAL RECEIPTS	4,601	1,939	4,786	2,706	2,775	4,682	1,403	2,286	5,020	5,231	2,560	4,739	42,728
DISBURSEMENTS:													
State Operations	0	1	1	29	5	1	0	1	0	0	4	5	47
Debt Service	35	28	5	5	61	427	5	15	5	5	307	1,740	2,638
TOTAL DISBURSEMENTS	35	29	6	34	66	428	5	16	5	5	311	1,745	2,685
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	136	85	135	77	130	81	87	159	83	635	74	429	2,111
Transfers to Other Funds	(4,651)	(2,014)	(4,850)	(2,521)	(2,261)	(5,204)	(1,410)	(2,367)	(5,025)	(5,384)	(1,388)	(5,066)	(42,141)
NET OTHER FINANCING SOURCES/(USES)	(4,515)	(1,929)	(4,715)	(2,444)	(2,131)	(5,123)	(1,323)	(2,208)	(4,942)	(4,749)	(1,314)	(4,637)	(40,030)
Excess/(Deficiency) of Receipts over Disbursements	51	(19)	65	228	578	(869)	75	62	73	477	935	(1,643)	13
CLOSING BALANCE	210	191	256	484	1,062	193	268	330	403	880	1,815	172	172

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,594)	(1,576)	(1,626)	(1,819)	(1,918)	(1,961)	(1,970)	(2,380)	(2,023)	(2,471)	(2,743)	(2,947)	(1,594)
RECEIPTS:													
Consumption/Use Taxes	50	46	62	46	45	76	48	36	71	42	52	52	626
Business Taxes	51	55	55	55	50	66	49	49	54	46	51	52	633
Other Taxes	0	0	25	27	25	26	26	26	26	26	26	24	257
Total Taxes	101	101	142	128	120	168	123	111	151	114	129	128	1,516
Miscellaneous Receipts	282	657	461	823	427	789	128	237	237	129	346	2,543	7,059
Federal Receipts	220	258	191	352	220	192	226	283	237	225	197	696	3,297
TOTAL RECEIPTS	603	1,016	794	1,303	767	1,149	477	631	625	468	672	3,367	11,872
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	2	1	3	1	33	16	7	6	8	8	(19)	78
Public Health	4	109	16	46	20	12	77	73	83	106	97	176	819
Mental Hygiene	5	5	5	6	6	7	44	38	43	36	37	53	285
School Aid	0	24	8	16	2	5	220	10	10	10	10	35	350
Temporary & Disability Assistance	0	0	0	0	25	0	15	0	0	21	0	40	101
Transportation	38	31	149	51	54	238	45	65	392	70	70	380	1,583
All Other Local	227	106	294	422	200	167	171	125	386	85	235	(1,022)	1,396
Total Assistance and Grants	276	277	473	544	308	462	588	318	920	336	467	(357)	4,612
Economic Development	1	19	12	5	7	16	176	247	317	243	245	464	1,752
Parks & the Environment	25	83	96	42	113	73	82	75	93	118	112	190	1,102
Transportation	244	413	382	374	452	386	418	464	402	400	370	1,081	5,386
Health & Social Welfare	3	5	6	4	4	4	12	30	18	25	27	53	191
Mental Hygiene	21	36	56	18	67	41	33	40	38	27	27	77	481
Public Protection	33	55	61	46	45	54	57	55	60	61	51	(50)	528
Education	64	108	170	94	154	129	125	223	201	208	192	146	1,814
All Other	19	25	34	32	37	29	76	84	83	97	99	(1,079)	(464)
Total Capital Projects	410	744	817	615	879	732	979	1,218	1,212	1,179	1,123	882	10,790
TOTAL DISBURSEMENTS	686	1,021	1,290	1,159	1,187	1,194	1,567	1,536	2,132	1,515	1,590	525	15,402
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	107	(39)	309	(237)	403	41	687	1,287	1,082	782	754	(1,071)	4,105
Transfers to Other Funds	(6)	(6)	(6)	(6)	(26)	(5)	(7)	(25)	(23)	(0)	(40)	(750)	(907)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	293	293
NET OTHER FINANCING SOURCES/(USES)	101	(45)	303	(243)	377	36	680	1,262	1,059	775	714	(1,528)	3,491
Excess/(Deficiency) of Receipts over Disbursements	18	(50)	(193)	(99)	(43)	(9)	(410)	357	(448)	(272)	(204)	1,314	(39)
CLOSING BALANCE	(1,576)	(1,626)	(1,819)	(1,918)	(1,961)	(1,970)	(2,380)	(2,023)	(2,471)	(2,743)	(2,947)	(1,633)	(1,633)

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,114)	(1,111)	(1,160)	(1,359)	(1,458)	(1,427)	(1,442)	(1,760)	(1,369)	(1,752)	(1,962)	(2,305)	(1,114)
RECEIPTS:													
Consumption/Use Taxes	50	46	62	46	45	76	48	36	71	42	52	52	626
Business Taxes	51	55	55	55	50	66	51	49	54	46	51	52	633
Other Taxes	0	0	25	27	25	26	26	26	26	26	26	24	257
Total Taxes	101	101	142	128	120	168	123	111	151	114	129	128	1,516
Miscellaneous Receipts	282	657	461	823	427	789	128	237	237	129	117	2,539	6,826
Federal Receipts	0	0	0	0	2	0	0	0	0	0	0	3	5
TOTAL RECEIPTS	383	758	603	951	549	957	251	348	388	243	246	2,670	8,347
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	2	1	3	1	33	16	7	6	8	18	(19)	78
Public Health	4	45	16	46	20	12	57	73	83	106	97	110	669
Mental Hygiene	5	5	5	6	6	7	44	38	43	36	37	53	285
School Aid	0	24	8	16	2	5	220	10	10	10	10	35	350
Temporary & Disability Assistance	0	0	0	0	25	0	15	0	0	21	0	40	101
Transportation	4	4	126	16	7	216	15	15	337	15	15	237	1,007
All Other Local	161	101	294	247	181	164	155	109	370	69	219	(1,036)	1,034
Total Assistance and Grants	176	181	450	334	242	437	522	252	849	265	396	(580)	3,524
Economic Development	1	19	12	5	7	16	138	209	279	205	207	425	1,523
Parks & the Environment	24	82	94	42	108	71	80	73	91	116	110	190	1,081
Transportation	141	258	233	240	243	235	218	264	222	240	210	916	3,420
Health & Social Welfare	3	4	5	4	2	3	11	29	17	19	21	47	165
Mental Hygiene	21	36	56	18	67	41	33	40	38	27	27	77	481
Public Protection	33	49	55	40	36	47	53	52	57	58	48	(40)	488
Education	64	108	170	94	154	129	125	223	201	208	192	146	1,814
All Other	18	25	30	30	36	29	69	77	76	90	92	(1,102)	(530)
Total Capital Projects	305	581	655	473	653	571	727	967	981	963	907	659	8,442
TOTAL DISBURSEMENTS	481	762	1,105	807	895	1,008	1,249	1,219	1,830	1,228	1,303	79	11,966
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	107	(39)	309	(237)	403	41	687	1,287	1,082	782	754	(1,109)	4,067
Transfers to Other Funds	(6)	(6)	(6)	(6)	(26)	(5)	(7)	(25)	(23)	(7)	(40)	(750)	(907)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	293	293
NET OTHER FINANCING SOURCES/(USES)	101	(45)	303	(243)	377	36	680	1,262	1,059	775	714	(1,566)	3,453
Excess/(Deficiency) of Receipts over Disbursements	3	(49)	(199)	(99)	31	(15)	(318)	391	(383)	(210)	(343)	1,025	(166)
CLOSING BALANCE	(1,111)	(1,160)	(1,359)	(1,458)	(1,427)	(1,442)	(1,760)	(1,369)	(1,752)	(1,962)	(2,305)	(1,280)	(1,280)

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

	2023	April	May	June	July	August	September	October	November	December	January	February	March	Total
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Projected	Projected	Projected	Projected	Projected	Projected	
OPENING BALANCE	(480)	(465)	(466)	(460)	(460)	(460)	(534)	(528)	(620)	(654)	(719)	(781)	(642)	(480)
RECEIPTS:														
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	0	0	0	0	0	229	4	233
Federal Receipts	220	258	191	191	352	218	192	226	283	237	225	197	693	3,292
TOTAL RECEIPTS	220	258	191	191	352	218	192	226	283	237	225	426	697	3,525
DISBURSEMENTS:														
Public Health	0	64	0	0	0	0	0	20	0	0	0	0	66	150
Transportation	34	27	23	23	35	47	22	30	50	55	55	55	143	576
All Other Local	66	5	0	0	175	19	3	16	16	16	16	16	14	362
Total Assistance and Grants	100	96	23	23	210	66	25	66	66	71	71	71	223	1,088
Economic Development	0	0	0	0	0	0	0	38	38	38	38	38	39	229
Parks & the Environment	1	1	2	2	0	5	2	2	2	2	2	2	0	21
Transportation	103	155	149	149	134	209	151	200	200	180	160	160	165	1,966
Health & Social Welfare	0	1	1	1	0	2	1	1	1	1	6	6	6	26
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	0	6	6	6	6	9	7	4	3	3	3	3	(10)	40
Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	1	0	4	4	2	1	0	7	7	7	7	7	23	66
Total Capital Projects	105	163	162	162	142	226	161	252	251	231	216	216	223	2,348
TOTAL DISBURSEMENTS	205	259	185	185	352	292	186	318	317	302	287	287	446	3,436
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	38	38
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0	0	0	0	0	0	0	38	38
Excess/(Deficiency) of Receipts over Disbursements	15	(1)	6	6	0	(74)	6	(92)	(34)	(65)	(62)	139	289	127
CLOSING BALANCE	(465)	(466)	(460)	(460)	(460)	(534)	(528)	(620)	(654)	(719)	(781)	(642)	(353)	(353)

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	51,609	56,240	49,669	54,404	55,260	54,237	56,453	55,282	52,604	55,886	57,723	55,007	0	51,609
RECEIPTS:														
Personal Income Tax	7,454	2,088	4,996	3,425	3,700	4,318	2,240	2,931	4,362	8,054	3,302	4,399	0	51,269
Consumption/Use Taxes	1,677	1,619	2,149	1,740	1,686	2,166	1,770	1,703	2,230	1,889	1,557	1,746	0	21,932
Business Taxes	1,522	405	4,786	368	336	5,374	(772)	126	5,911	801	343	6,715	0	25,915
Other Taxes	254	493	187	167	292	286	412	154	153	152	142	128	0	2,820
Total Taxes	10,907	4,605	12,118	5,700	6,014	12,144	3,650	4,914	12,656	10,896	5,344	12,888	0	101,936
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450
ABC License Fee	6	7	5	5	6	5	7	6	6	7	6	5	0	71
HCRA	553	550	528	571	583	595	480	479	479	443	441	207	0	5,909
Investment Income	204	176	192	183	198	202	203	198	198	200	198	200	0	2,350
Licenses, Fees, etc.	72	47	56	29	83	30	35	30	30	30	40	51	0	580
Lottery	263	299	283	299	360	265	239	263	205	292	227	652	0	3,647
Medicaid	84	74	77	85	76	86	75	75	75	75	75	43	0	900
Motor Vehicle Fees	34	64	32	38	55	8	29	27	31	24	27	48	0	417
Reimbursements	39	4	96	45	(52)	28	(40)	(20)	12	(35)	11	(22)	0	66
State University Income	308	(186)	888	338	592	642	499	416	344	617	835	71	0	5,364
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33
Other Transactions	694	919	904	1,383	929	1,373	585	664	2,044	1,513	(240)	(231)	0	7,471
Total Miscellaneous Receipts	2,258	1,954	3,061	2,976	2,840	3,381	2,142	2,296	2,044	1,513	1,630	1,163	0	27,258
Federal Receipts	3	0	1	31	2	0	0	0	0	(7)	(9)	2,284	0	2,305
TOTAL RECEIPTS	13,168	6,559	15,180	8,707	8,856	15,525	5,792	7,210	14,700	12,402	6,965	16,435	0	131,499
DISBURSEMENTS:														
School Aid	1,391	4,509	2,249	363	680	4,992	1,172	2,289	2,897	1,611	1,328	10,294	0	33,775
Higher Education	29	24	620	124	71	120	529	34	168	43	548	829	0	3,139
All Other Education	19	41	271	203	879	95	72	157	185	67	70	504	0	2,563
STAR	0	0	0	0	0	0	0	1	6	1,650	0	10	0	1,667
Medicaid - DOH	3,900	3,546	1,939	2,987	3,515	2,060	848	1,878	(19)	2,594	2,053	1,952	0	27,253
Public Health	93	164	239	162	148	280	162	265	328	282	264	414	0	2,801
Mental Hygiene	48	107	1,243	204	77	1,279	155	174	1,290	244	812	1,116	0	6,749
Children and Families	39	77	146	128	64	248	5	86	430	113	86	545	0	1,967
Temporary & Disability Assistance	154	126	216	384	173	148	195	290	290	311	290	339	0	2,916
Transportation	88	624	488	396	590	576	448	759	1,617	84	142	443	0	6,255
Unrestricted Aid	0	13	390	0	0	117	8	185	700	266	3	72	0	790
All Other	221	(9)	403	348	311	315	341	413	700	451	478	478	0	4,238
Total Assistance and Grants	5,982	9,222	8,204	5,299	6,508	10,230	3,935	6,347	8,077	7,266	6,047	16,996	0	94,113
Personal Service	1,250	1,234	1,312	1,159	1,616	1,172	1,211	1,490	1,223	1,399	1,222	1,585	0	15,873
Non-Personal Service	376	503	(134)	462	593	462	623	620	629	684	643	409	0	5,870
Total State Operations	1,626	1,737	1,178	1,621	2,209	1,634	1,834	2,110	1,852	2,083	1,865	1,994	0	21,743
General State Charges	687	1,944	564	501	609	556	572	610	640	728	643	816	0	8,870
Debt Service	35	28	5	5	61	427	5	15	5	5	307	1,740	0	2,638
Capital Projects	305	581	655	473	653	571	727	967	981	963	907	659	0	8,442
TOTAL DISBURSEMENTS	8,635	13,512	10,606	7,899	10,040	13,418	7,073	10,049	11,555	11,045	9,769	22,205	0	135,806
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,192	2,914	5,741	2,713	3,004	5,433	2,301	4,223	6,415	6,942	2,355	4,747	(505)	51,475
Transfers to other funds	(5,094)	(2,532)	(5,580)	(2,665)	(2,843)	(5,324)	(2,191)	(4,062)	(6,278)	(6,462)	(2,267)	(4,378)	505	(49,171)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	293	0	293
NET OTHER FINANCING SOURCES/(USES)	98	382	161	48	161	109	110	161	137	480	88	662	0	2,597
Excess/(Deficiency) of Receipts over Disbursements	4,631	(6,571)	4,735	856	(1,023)	2,216	(1,171)	(2,678)	3,282	1,837	(2,716)	(5,108)	0	(1,710)
CLOSING BALANCE	56,240	49,669	54,404	55,260	54,237	56,453	55,282	52,604	55,886	57,723	55,007	49,899	0	49,899

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

	<u>First Quarter</u>	<u>Change</u>	<u>Mid-Year</u>
Opening Fund Balance	<u>91</u>	<u>0</u>	<u>91</u>
Receipts:			
Taxes	583	0	583
Miscellaneous Receipts	<u>5,909</u>	<u>0</u>	<u>5,909</u>
Total Receipts	<u>6,492</u>	<u>0</u>	<u>6,492</u>
Disbursements and Transfers:			
Medical Assistance Account	4,486	(24)	4,462
Hospital Indigent Care	631	0	631
HCRA Program Account	265	24	289
Child Health Plus	950	0	950
Elderly Pharmaceutical Insurance Coverage	74	0	74
Qualified Health Plan Administration	45	(1)	44
All Other	<u>132</u>	<u>1</u>	<u>133</u>
Total Disbursements and Transfers	<u>6,583</u>	<u>0</u>	<u>6,583</u>
Change in Fund Balance	<u>(91)</u>	<u>0</u>	<u>(91)</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2024 THROUGH FY 2027
(millions of dollars)

	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Opening Fund Balance	<u>91</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts:				
Taxes	583	550	525	502
Miscellaneous Receipts	<u>5,909</u>	<u>5,927</u>	<u>5,801</u>	<u>5,823</u>
Total Receipts	<u>6,492</u>	<u>6,477</u>	<u>6,326</u>	<u>6,325</u>
Disbursements and Transfers:				
Medical Assistance Account	4,462	4,203	4,058	4,041
Hospital Indigent Care	631	631	631	631
HCRA Program Account	289	358	358	359
Child Health Plus	950	990	1,009	1,030
Elderly Pharmaceutical Insurance Coverage	74	74	74	74
Qualified Health Plan Administration	44	46	48	49
All Other	<u>133</u>	<u>175</u>	<u>148</u>	<u>141</u>
Total Disbursements and Transfers	<u>6,583</u>	<u>6,477</u>	<u>6,326</u>	<u>6,325</u>
Change in Fund Balance	<u>(91)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2023 and FY 2024
(millions of dollars)

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>Annual</u> <u>Change</u>
Opening Fund Balance	<u>88</u>	<u>91</u>	<u>3</u>
Receipts:			
Taxes	620	583	(37)
Miscellaneous Receipts	<u>6,056</u>	<u>5,909</u>	<u>(147)</u>
Total Receipts	<u>6,676</u>	<u>6,492</u>	<u>(184)</u>
Disbursements and Transfers:			
Medical Assistance Account	4,551	4,462	(89)
Hospital Indigent Care	656	631	(25)
HCRA Program Account	442	289	(153)
Child Health Plus	764	950	186
Elderly Pharmaceutical Insurance Coverage	104	74	(30)
Qualified Health Plan Administration	36	44	8
All Other	<u>120</u>	<u>133</u>	<u>13</u>
Total Disbursements and Transfers	<u>6,673</u>	<u>6,583</u>	<u>(90)</u>
Change in Fund Balance	<u>3</u>	<u>(91)</u>	<u>(94)</u>
Closing Fund Balance	<u>91</u>	<u>0</u>	<u>(91)</u>

CASH FLOW
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2023
(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	88	141	183	187	238	241	277	204	185	226	364	258	88
Receipts:													
Taxes	58	52	63	53	58	57	53	50	53	54	35	34	620
Miscellaneous Receipts	465	459	505	512	541	533	467	460	533	485	588	536	6,056
Total Receipts	523	511	568	565	599	562	520	510	586	539	623	570	6,676
Disbursements and Transfers:													
Medical Assistance Account	351	350	350	400	475	325	400	400	350	300	599	251	4,551
Hospital Indigent Care	52	52	27	52	52	53	56	67	54	55	53	83	656
HCRA Program Account	14	22	54	15	3	20	93	3	8	17	8	185	442
Child Health Plus	48	33	118	35	52	115	33	45	118	17	52	98	764
Elderly Pharmaceutical Insurance Coverage	4	8	9	8	10	10	9	10	9	9	8	10	104
Qualified Health Plan Administration	0	3	3	2	2	2	1	2	3	2	2	11	36
All Other	1	1	3	2	2	2	1	2	3	1	3	99	120
Total	470	469	564	514	596	526	593	529	545	401	729	737	6,673
Change in Fund Balance	53	42	4	51	3	36	(73)	(19)	41	138	(106)	(167)	3
Closing Fund Balance	141	183	187	238	241	277	204	185	226	364	258	91	91

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

	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	Total
Opening Fund Balance	91	295	437	417	570	694	554	546	474	450	416	281	91
Receipts:													
Taxes	52	52	54	50	51	53	51	47	55	39	37	42	583
Miscellaneous Receipts	553	550	528	571	583	595	481	479	478	443	440	208	5,909
Total Receipts	605	602	582	621	634	648	532	526	533	482	477	250	6,492
Disbursements and Transfers:													
Medical Assistance Account	300	350	450	400	450	400	400	400	350	350	475	137	4,462
Hospital Indigent Care	48	48	0	0	0	178	52	86	50	50	50	69	631
HCRA Program Account	0	16	6	14	2	37	18	37	11	37	12	58	289
Child Health Plus	48	35	131	43	44	114	61	63	133	63	62	153	950
Elderly Pharmaceutical Insurance Coverage	3	7	8	7	7	10	4	8	7	5	4	4	74
Qualified Health Plan Administration	1	2	3	4	5	4	3	3	4	4	6	11	44
All Other	1	2	3	3	2	2	2	6	3	7	3	99	133
Total	401	460	602	468	510	788	540	598	557	516	612	531	6,583
Change in Fund Balance	204	142	(20)	153	124	(140)	(8)	(72)	(24)	(34)	(135)	(281)	(91)
Closing Fund Balance	295	437	417	570	694	554	546	474	450	416	281	0	0

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

	FY 2023 Actuals			FY 2024 Projected			FY 2025 Projected			FY 2026 Projected			FY 2027 Projected			
	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	
Opening Fund Balance	(137)	357	48	(42)	509	55	(2)	666	57	26	828	59	47	994	61	
Receipts:																
Unemployment Taxes	0	1,861	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0	
Miscellaneous Receipts	604	3,149	8	654	3,311	2	655	3,393	2	656	3,471	2	657	3,547	2	
Federal Receipts	0	74	0	0	50	0	0	50	0	0	50	0	0	50	0	
Total Receipts	604	5,084	8	654	5,811	2	655	5,893	2	656	5,971	2	657	6,047	2	
Disbursements:																
Assistance and Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Operations:																
Personal Service	132	1,704	1	156	1,755	0	158	1,807	0	159	1,861	0	161	1,916	0	
Non-Personal Service	502	673	0	562	651	0	572	653	0	580	650	0	589	641	0	
Unemployment Benefits	0	1,834	0	0	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0	
General State Charges	62	725	0	77	765	0	79	778	0	80	801	0	81	825	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	696	4,936	1	795	5,661	0	809	5,738	0	819	5,812	0	831	5,882	0	
Other Financing Sources (Uses):																
Transfers from Other Funds	193	7	0	189	7	0	190	7	0	192	7	0	186	7	0	
Transfers to Other Funds	(6)	(3)	0	(8)	0	0	(8)	0	0	(8)	0	0	(8)	0	0	
	187	4	0	181	7	0	182	7	0	184	7	0	178	7	0	
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	95	152	7	40	157	2	28	162	2	21	166	2	4	172	2	
Closing Fund Balance	(42)	509	55	(2)	666	57	26	828	59	47	994	61	51	1,166	63	

Workforce Impact Summary

General Fund 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	1,925	2,090	2,283
Corrections and Community Supervision, Department of	24,664	23,409	24,544
Education Department, State	325	342	400
Environmental Conservation, Department of	1,215	1,362	1,370
General Services, Office of	385	377	399
Health, Department of	1,476	1,549	2,192
Information Technology Services, Office of	2,930	3,058	3,558
Labor, Department of	0	0	1
Mental Health, Office of	12,296	12,910	13,307
Motor Vehicles, Department of	161	153	167
Parks, Recreation and Historic Preservation, Office of	1,348	1,339	1,506
People with Developmental Disabilities, Office for	15,845	16,290	18,557
State Police, Division of	5,022	5,161	6,015
Taxation and Finance, Department of	3,364	3,408	3,086
Temporary and Disability Assistance, Office of	913	941	1,002
Transportation, Department of	2,471	2,567	2,545
Subtotal - Major Agencies	74,340	74,956	80,932
Minor Agencies	4,125	4,480	5,145
Subtotal - Subject to Direct Executive Control	78,465	79,436	86,077
University Systems			
State University of New York	3	2	3
Subtotal - University Systems	3	2	3
Independently Elected Agencies			
Audit and Control, Department of	1,353	1,304	1,460
Law, Department of	1,047	1,062	1,157
Subtotal - Independently Elected Agencies	2,400	2,366	2,617
Grand Total	80,868	81,804	88,697

Workforce Impact Summary

General Fund 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Minor Agencies			
Addiction Services and Supports, Office of	674	705	750
Adirondack Park Agency	48	45	54
Aging, Office for the	20	35	49
Agriculture and Markets, Department of	384	417	430
Alcoholic Beverage Control, Division of	106	110	153
Arts, Council on the	25	24	29
Budget, Division of the	260	276	276
Civil Service, Department of	185	206	332
Correction, Commission of	36	41	44
Criminal Justice Services, Division of	350	377	396
Economic Development, Department of	118	123	158
Elections, State Board of	87	105	199
Employee Relations, Office of	55	58	87
Ethics and Lobbying, Independent Commission on	46	41	68
Executive Chamber	122	143	168
Gaming Commission, New York State	51	48	52
Higher Education Services Corporation, New York State	3	2	3
Homeland Security and Emergency Services, Division of	0	21	82
Housing and Community Renewal, Division of	31	43	36
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	138	148	137
Inspector General, Office of the	74	98	80
Judicial Conduct, Commission on	43	44	52
Justice Center for the Protection of People with Special Needs	419	459	471
Labor Management Committees	59	63	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	203	221	258
Military and Naval Affairs, Division of	80	87	103
Prevention of Domestic Violence, Office for	19	22	28
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	29	27	36
State, Department of	216	240	228
Statewide Financial System	134	131	147
Tax Appeals, Division of	22	24	26
Veterans' Services, Department of	77	81	102
Victim Services, Office of	0	4	7
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	4,125	4,480	5,145

Workforce Impact Summary

State Operating Funds 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	1,964	2,120	2,327
Corrections and Community Supervision, Department of	24,668	23,412	24,548
Education Department, State	1,203	1,243	1,443
Environmental Conservation, Department of	2,118	2,212	2,430
Financial Services, Department of	1,224	1,265	1,391
General Services, Office of	443	434	458
Health, Department of	3,231	3,272	4,350
Information Technology Services, Office of	2,930	3,058	3,558
Labor, Department of	310	338	480
Mental Health, Office of	12,296	12,910	13,307
Motor Vehicles, Department of	644	611	682
Parks, Recreation and Historic Preservation, Office of	1,416	1,421	1,795
People with Developmental Disabilities, Office for	15,845	16,290	18,557
State Police, Division of	5,310	5,459	6,335
Taxation and Finance, Department of	3,413	3,450	3,785
Temporary and Disability Assistance, Office of	913	941	1,002
Transportation, Department of	2,506	2,606	2,590
Workers' Compensation Board	943	946	1,081
Subtotal - Major Agencies	81,377	81,988	90,119
Minor Agencies	6,369	6,763	7,871
Subtotal - Subject to Direct Executive Control	87,746	88,751	97,990
University Systems			
State University of New York	44,876	45,622	46,090
Subtotal - University Systems	44,876	45,622	46,090
Independently Elected Agencies			
Audit and Control, Department of	1,511	1,468	1,631
Law, Department of	1,491	1,493	1,611
Subtotal - Independently Elected Agencies	3,002	2,961	3,242
Grand Total	135,624	137,334	147,322

Workforce Impact Summary

State Operating Funds 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Minor Agencies			
Addiction Services and Supports, Office of	674	705	760
Adirondack Park Agency	48	45	54
Aging, Office for the	20	35	49
Agriculture and Markets, Department of	431	449	477
Alcoholic Beverage Control, Division of	174	254	398
Arts, Council on the	25	24	29
Budget, Division of the	273	287	292
Civil Service, Department of	185	206	334
Correction, Commission of	36	41	44
Criminal Justice Services, Division of	352	378	398
Deferred Compensation Board	4	3	4
Economic Development, Department of	119	124	165
Elections, State Board of	87	105	199
Employee Relations, Office of	55	58	87
Ethics and Lobbying, Independent Commission on	46	41	68
Executive Chamber	122	143	168
Financial Control Board, New York State	10	12	12
Gaming Commission, New York State	323	300	391
Higher Education Services Corporation, New York State	98	77	103
Homeland Security and Emergency Services, Division of	448	470	527
Housing and Community Renewal, Division of	471	471	558
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	138	148	137
Indigent Legal Services, Office of	31	37	32
Inspector General, Office of the	74	98	80
Interest on Lawyer Account	7	8	9
Judicial Conduct, Commission on	43	44	52
Justice Center for the Protection of People with Special Needs	419	459	471
Labor Management Committees	59	63	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	203	221	258
Military and Naval Affairs, Division of	80	87	103
Prevention of Domestic Violence, Office for	19	22	28
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	29	27	36
Public Service Department	463	462	506
State, Department of	517	561	608
Statewide Financial System	134	131	147
Tax Appeals, Division of	22	24	26
Veterans' Services, Department of	77	81	102
Victim Services, Office of	42	51	55
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	6,369	6,763	7,871

Workforce Impact Summary

State Funds
2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	2,015	2,172	2,396
Corrections and Community Supervision, Department of	24,694	23,439	25,557
Education Department, State	1,252	1,289	1,497
Environmental Conservation, Department of	2,592	2,676	3,040
Financial Services, Department of	1,224	1,265	1,391
General Services, Office of	805	798	849
Health, Department of	3,355	3,387	4,482
Information Technology Services, Office of	2,967	3,096	3,608
Labor, Department of	310	338	480
Mental Health, Office of	12,826	13,502	14,034
Motor Vehicles, Department of	2,895	2,870	3,157
Parks, Recreation and Historic Preservation, Office of	1,987	1,997	2,290
People with Developmental Disabilities, Office for	16,168	16,676	18,942
State Police, Division of	5,390	5,543	6,420
Taxation and Finance, Department of	3,413	3,450	3,785
Temporary and Disability Assistance, Office of	921	949	1,010
Transportation, Department of	7,782	8,049	8,369
Workers' Compensation Board	943	946	1,081
Subtotal - Major Agencies	91,539	92,442	102,388
Minor Agencies	6,442	6,832	7,951
Subtotal - Subject to Direct Executive Control	97,981	99,274	110,339
University Systems			
State University Construction Fund	136	133	145
State University of New York	44,876	45,622	46,090
Subtotal - University Systems	45,012	45,755	46,235
Independently Elected Agencies			
Audit and Control, Department of	1,511	1,468	1,631
Law, Department of	1,500	1,493	1,614
Subtotal - Independently Elected Agencies	3,011	2,961	3,245
Grand Total	146,004	147,990	159,819

Workforce Impact Summary

State Funds
2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Minor Agencies			
Addiction Services and Supports, Office of	686	718	778
Adirondack Park Agency	48	45	54
Aging, Office for the	20	35	49
Agriculture and Markets, Department of	449	463	495
Alcoholic Beverage Control, Division of	174	254	398
Arts, Council on the	26	25	29
Budget, Division of the	273	287	292
Civil Service, Department of	185	206	334
Correction, Commission of	36	41	44
Criminal Justice Services, Division of	352	378	398
Deferred Compensation Board	4	3	4
Economic Development, Department of	119	124	165
Elections, State Board of	87	105	199
Employee Relations, Office of	55	58	87
Ethics and Lobbying, Independent Commission on	46	41	68
Executive Chamber	122	143	168
Financial Control Board, New York State	10	12	12
Gaming Commission, New York State	323	300	391
Higher Education Services Corporation, New York State	98	77	103
Homeland Security and Emergency Services, Division of	448	470	527
Housing and Community Renewal, Division of	471	471	558
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	138	148	137
Indigent Legal Services, Office of	31	37	32
Inspector General, Office of the	74	98	80
Interest on Lawyer Account	7	8	9
Judicial Conduct, Commission on	43	44	52
Justice Center for the Protection of People with Special Needs	419	459	471
Labor Management Committees	59	63	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	203	221	258
Military and Naval Affairs, Division of	122	128	147
Prevention of Domestic Violence, Office for	19	22	28
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	29	27	36
Public Service Department	463	462	506
State, Department of	517	561	608
Statewide Financial System	134	131	147
Tax Appeals, Division of	22	24	26
Veterans' Services, Department of	77	81	102
Victim Services, Office of	42	51	55
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	6,442	6,832	7,951

Workforce Impact Summary

All Funds
2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	2,542	2,746	2,886
Corrections and Community Supervision, Department of	24,950	23,694	26,493
Education Department, State	2,534	2,541	2,876
Environmental Conservation, Department of	2,815	2,885	3,313
Financial Services, Department of	1,224	1,265	1,391
General Services, Office of	1,685	1,679	1,846
Health, Department of	4,438	4,539	6,057
Information Technology Services, Office of	2,967	3,096	3,608
Labor, Department of	2,744	2,705	2,817
Mental Health, Office of	12,834	13,507	14,055
Motor Vehicles, Department of	2,942	2,923	3,228
Parks, Recreation and Historic Preservation, Office of	2,095	2,099	2,374
People with Developmental Disabilities, Office for	16,178	16,686	18,960
State Police, Division of	5,390	5,543	6,420
Taxation and Finance, Department of	3,413	3,450	3,785
Temporary and Disability Assistance, Office of	1,781	1,855	1,922
Transportation, Department of	7,883	8,150	8,495
Workers' Compensation Board	943	946	1,081
Subtotal - Major Agencies	99,358	100,309	111,607
Minor Agencies	7,332	7,771	9,079
Subtotal - Subject to Direct Executive Control	106,690	108,080	120,686
University Systems			
City University of New York	13,243	13,267	13,511
State University Construction Fund	136	133	145
State University of New York	44,877	45,623	46,090
Subtotal - University Systems	58,256	59,023	59,746
Independently Elected Agencies			
Audit and Control, Department of	2,614	2,528	2,887
Law, Department of	1,780	1,791	1,903
Subtotal - Independently Elected Agencies	4,394	4,319	4,790
Grand Total	169,340	171,422	185,222

Workforce Impact Summary

All Funds
2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Minor Agencies			
Addiction Services and Supports, Office of	686	718	778
Adirondack Park Agency	48	45	54
Aging, Office for the	79	84	126
Agriculture and Markets, Department of	466	484	543
Alcoholic Beverage Control, Division of	174	254	398
Arts, Council on the	26	25	29
Budget, Division of the	273	287	292
Civil Service, Department of	287	320	465
Correction, Commission of	36	41	44
Criminal Justice Services, Division of	372	401	418
Deferred Compensation Board	4	3	4
Economic Development, Department of	119	124	165
Elections, State Board of	95	115	210
Employee Relations, Office of	61	65	93
Ethics and Lobbying, Independent Commission on	46	41	68
Executive Chamber	122	143	168
Financial Control Board, New York State	10	12	12
Gaming Commission, New York State	323	300	391
Higher Education Services Corporation, New York State	98	77	103
Homeland Security and Emergency Services, Division of	561	587	658
Housing and Community Renewal, Division of	540	545	631
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	138	148	174
Indigent Legal Services, Office of	31	37	32
Inspector General, Office of the	74	98	80
Interest on Lawyer Account	7	8	9
Judicial Conduct, Commission on	43	44	52
Justice Center for the Protection of People with Special Needs	419	459	471
Labor Management Committees	59	63	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	405	442	515
Military and Naval Affairs, Division of	346	359	394
Prevention of Domestic Violence, Office for	24	29	33
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	29	27	36
Public Service Department	463	462	528
State, Department of	535	577	622
Statewide Financial System	134	131	147
Tax Appeals, Division of	22	24	26
Veterans' Services, Department of	85	89	110
Victim Services, Office of	81	92	96
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	7,332	7,771	9,079

Workforce Impact Summary

Special Revenue Funds - Other 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	39	30	44
Corrections and Community Supervision, Department of	4	3	4
Education Department, State	878	901	1,043
Environmental Conservation, Department of	903	850	1,060
Financial Services, Department of	1,224	1,265	1,391
General Services, Office of	58	57	59
Health, Department of	1,755	1,723	2,158
Labor, Department of	310	338	479
Motor Vehicles, Department of	483	458	515
Parks, Recreation and Historic Preservation, Office of	68	82	289
State Police, Division of	288	298	320
Taxation and Finance, Department of	49	42	699
Transportation, Department of	35	39	45
Workers' Compensation Board	943	946	1,081
Subtotal - Major Agencies	7,037	7,032	9,187
Minor Agencies	2,244	2,283	2,726
Subtotal - Subject to Direct Executive Control	9,281	9,315	11,913
University Systems			
State University of New York	44,873	45,620	46,087
Subtotal - University Systems	44,873	45,620	46,087
Independently Elected Agencies			
Audit and Control, Department of	158	164	171
Law, Department of	444	431	454
Subtotal - Independently Elected Agencies	602	595	625
Grand Total	54,756	55,530	58,625

Workforce Impact Summary

Special Revenue Funds - Other 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Minor Agencies			
Addiction Services and Supports, Office of	0	0	10
Agriculture and Markets, Department of	47	32	47
Alcoholic Beverage Control, Division of	68	144	245
Budget, Division of the	13	11	16
Civil Service, Department of	0	0	2
Criminal Justice Services, Division of	2	1	2
Deferred Compensation Board	4	3	4
Economic Development, Department of	1	1	7
Financial Control Board, New York State	10	12	12
Gaming Commission, New York State	272	252	339
Higher Education Services Corporation, New York State	95	75	100
Homeland Security and Emergency Services, Division of	448	449	445
Housing and Community Renewal, Division of	440	428	522
Indigent Legal Services, Office of	31	37	32
Interest on Lawyer Account	7	8	9
Public Service Department	463	462	506
State, Department of	301	321	380
Victim Services, Office of	42	47	48
Subtotal - Minor Agencies	2,244	2,283	2,726

Workforce Impact Summary

Special Revenue Funds - Federal 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	430	445	391
Corrections and Community Supervision, Department of	23	22	646
Education Department, State	1,164	1,130	1,235
Environmental Conservation, Department of	218	204	268
Health, Department of	1,044	1,108	1,507
Labor, Department of	2,425	2,346	2,321
Mental Health, Office of	0	0	11
Motor Vehicles, Department of	47	53	71
Parks, Recreation and Historic Preservation, Office of	24	28	31
People with Developmental Disabilities, Office for	10	10	18
Temporary and Disability Assistance, Office of	860	906	912
Transportation, Department of	101	101	126
Subtotal - Major Agencies	6,346	6,353	7,537
Minor Agencies			
Aging, Office for the	59	49	77
Agriculture and Markets, Department of	0	0	27
Criminal Justice Services, Division of	20	23	20
Elections, State Board of	8	10	11
Homeland Security and Emergency Services, Division of	113	117	131
Housing and Community Renewal, Division of	69	74	73
Human Rights, Division of	0	0	37
Medicaid Inspector General, Office of the	202	221	257
Military and Naval Affairs, Division of	169	166	189
Public Service Department	0	0	22
State, Department of	18	16	14
Veterans' Services, Department of	8	8	8
Victim Services, Office of	39	41	41
Subtotal - Minor Agencies	705	725	907
Subtotal - Subject to Direct Executive Control	7,051	7,078	8,444
University Systems			
State University of New York	1	1	0
Subtotal - University Systems	1	1	0
Independently Elected Agencies			
Audit and Control, Department of	5	5	0
Law, Department of	198	211	201
Subtotal - Independently Elected Agencies	203	216	201
Grand Total	7,255	7,295	8,645

Workforce Impact Summary

Capital Projects Funds - Other 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	51	52	69
Corrections and Community Supervision, Department of	26	27	1,009
Education Department, State	49	46	54
Environmental Conservation, Department of	474	464	610
General Services, Office of	362	364	391
Health, Department of	124	115	132
Information Technology Services, Office of	37	38	50
Mental Health, Office of	530	592	727
Motor Vehicles, Department of	2,251	2,259	2,475
Parks, Recreation and Historic Preservation, Office of	571	576	495
People with Developmental Disabilities, Office for	323	386	385
State Police, Division of	80	84	85
Temporary and Disability Assistance, Office of	8	8	8
Transportation, Department of	5,276	5,443	5,779
Subtotal - Major Agencies	10,162	10,454	12,269
Minor Agencies			
Addiction Services and Supports, Office of	12	13	18
Agriculture and Markets, Department of	18	14	18
Arts, Council on the	1	1	0
Military and Naval Affairs, Division of	42	41	44
Subtotal - Minor Agencies	73	69	80
Subtotal - Subject to Direct Executive Control	10,235	10,523	12,349
University Systems			
State University Construction Fund	136	133	145
Subtotal - University Systems	136	133	145
Independently Elected Agencies			
Law, Department of	9	0	3
Subtotal - Independently Elected Agencies	9	0	3
Grand Total	10,380	10,656	12,497

Workforce Impact Summary

Capital Projects Funds - Federal 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Environmental Conservation, Department of	5	5	5
Health, Department of	39	44	68
Subtotal - Major Agencies	44	49	73
Minor Agencies			
Military and Naval Affairs, Division of	55	65	58
Subtotal - Minor Agencies	55	65	58
Subtotal - Subject to Direct Executive Control	99	114	131
Grand Total	99	114	131

Workforce Impact Summary

Enterprise Funds 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Corrections and Community Supervision, Department of	2	3	10
General Services, Office of	7	10	9
Parks, Recreation and Historic Preservation, Office of	84	74	53
Subtotal - Major Agencies	93	87	72
Minor Agencies			
Agriculture and Markets, Department of	13	17	17
Subtotal - Minor Agencies	13	17	17
Subtotal - Subject to Direct Executive Control	106	104	89
University Systems			
City University of New York	13,243	13,267	13,511
Subtotal - University Systems	13,243	13,267	13,511
Grand Total	13,349	13,371	13,600

Workforce Impact Summary

Internal Service Funds 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	97	129	99
Corrections and Community Supervision, Department of	231	230	280
Education Department, State	118	122	144
General Services, Office of	873	871	988
Labor, Department of	9	21	16
Mental Health, Office of	8	5	10
Subtotal - Major Agencies	1,336	1,378	1,537
Minor Agencies			
Civil Service, Department of	102	114	131
Employee Relations, Office of	6	7	6
Prevention of Domestic Violence, Office for	5	7	5
Subtotal - Minor Agencies	113	128	142
Subtotal - Subject to Direct Executive Control	1,449	1,506	1,679
Independently Elected Agencies			
Audit and Control, Department of	183	172	190
Law, Department of	82	87	88
Subtotal - Independently Elected Agencies	265	259	278
Grand Total	1,714	1,765	1,957

Workforce Impact Summary

Pension Trust Funds 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Independently Elected Agencies			
Audit and Control, Department of	914	882	1,066
Subtotal - Independently Elected Agencies	914	882	1,066
Grand Total	914	882	1,066

Workforce Impact Summary

Private Purpose Trust Funds 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Minor Agencies			
Agriculture and Markets, Department of	4	4	4
Subtotal - Minor Agencies	4	4	4
Subtotal - Subject to Direct Executive Control	4	4	4
Independently Elected Agencies			
Audit and Control, Department of	1	1	0
Subtotal - Independently Elected Agencies	1	1	0
Grand Total	5	5	4

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
<i>Agriculture and Markets, Department of</i>	65,705	77,818	73,115	80,299	83,062
Assistance and Grants	29,427	36,848	30,276	36,500	39,000
State Operations	36,278	40,970	42,839	43,799	44,062
Personal Service	31,388	36,879	38,434	39,126	39,314
Non-Personal Service	4,890	4,091	4,405	4,673	4,748
<i>Alcoholic Beverage Control, Division of</i>	10,558	12,747	13,164	13,436	13,714
State Operations	10,516	12,747	13,164	13,436	13,714
Personal Service	9,146	10,028	11,249	11,474	11,703
Non-Personal Service	1,370	2,719	1,915	1,962	2,011
General State Charges	42	0	0	0	0
<i>Economic Development, Department of</i>	60,391	71,672	62,146	62,146	62,146
Assistance and Grants	44,530	49,490	45,044	45,044	45,044
State Operations	15,861	22,182	17,102	17,102	17,102
Personal Service	12,940	15,226	14,666	14,666	14,666
Non-Personal Service	2,921	6,956	2,436	2,436	2,436
<i>Empire State Development Corporation</i>	469,568	172,119	161,101	144,372	139,100
Assistance and Grants	469,379	172,119	161,101	144,372	139,100
State Operations	189	0	0	0	0
Non-Personal Service	189	0	0	0	0
<i>Financial Services, Department of</i>	0	250	0	0	0
Assistance and Grants	0	250	0	0	0
<i>Olympic Regional Development Authority</i>	15,557	12,904	12,904	12,904	12,904
State Operations	14,070	11,404	11,404	11,404	11,404
Personal Service	8,742	5,338	5,338	5,338	5,338
Non-Personal Service	5,328	6,066	6,066	6,066	6,066
General State Charges	1,487	1,500	1,500	1,500	1,500
<i>Public Service Department</i>	250,000	200,000	25,000	50,000	50,000
Assistance and Grants	250,000	200,000	25,000	50,000	50,000
Functional Total	871,779	547,510	347,430	363,157	360,926
PARKS AND THE ENVIRONMENT					
<i>Adirondack Park Agency</i>	4,789	5,516	5,613	5,711	5,812
State Operations	4,789	5,516	5,613	5,711	5,812
Personal Service	4,019	4,835	4,925	5,016	5,110
Non-Personal Service	770	681	688	695	702
<i>Environmental Conservation, Department of</i>	132,305	158,698	172,951	175,925	176,325
Assistance and Grants	1,001	2,738	1,878	1,878	1,878
State Operations	131,304	155,960	171,073	174,047	174,447
Personal Service	121,085	126,365	144,269	147,040	147,440
Non-Personal Service	10,219	29,595	26,804	27,007	27,007
<i>Parks, Recreation and Historic Preservation, Office of</i>	136,001	141,421	148,219	150,562	147,953
Assistance and Grants	1,303	100	100	100	100
State Operations	134,698	141,321	148,119	150,462	147,853
Personal Service	124,707	132,588	139,427	141,710	139,040
Non-Personal Service	9,991	8,733	8,692	8,752	8,813
Functional Total	273,095	305,635	326,783	332,198	330,090
TRANSPORTATION					
<i>Motor Vehicles, Department of</i>	10,814	13,471	12,868	12,868	12,868
Assistance and Grants	0	1,250	0	0	0
State Operations	10,814	12,221	12,868	12,868	12,868
Personal Service	9,371	10,083	9,980	9,980	9,980
Non-Personal Service	1,443	2,138	2,888	2,888	2,888
<i>Transportation, Department of</i>	499,631	883,062	580,617	590,788	597,255
Assistance and Grants	150,253	530,341	227,091	227,091	223,091
State Operations	349,378	352,721	353,526	363,697	374,164
Personal Service	168,346	179,287	180,092	185,504	191,081
Non-Personal Service	181,032	173,434	173,434	178,193	183,083
Functional Total	510,445	896,533	593,485	603,656	610,123
HEALTH					
<i>Aging, Office for the</i>	174,284	196,435	184,724	190,326	190,836
Assistance and Grants	169,470	192,103	180,390	185,990	186,500
State Operations	4,814	4,332	4,334	4,336	4,336

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	4,681	4,196	4,196	4,196	4,196
Non-Personal Service	133	136	138	140	140
Health, Department of	20,740,803	22,639,818	25,886,305	28,028,945	29,990,256
Medical Assistance	18,847,452	20,538,032	23,856,126	26,067,296	28,039,316
Assistance and Grants	18,847,452	20,538,032	23,856,126	26,067,296	28,039,316
Essential Plan	64,954	91,378	95,343	103,265	104,271
State Operations	64,954	91,378	95,343	103,265	104,271
Personal Service	3,106	5,324	5,452	5,702	5,852
Non-Personal Service	61,848	86,054	89,891	97,563	98,419
Medicaid Administration	791,347	963,216	943,108	868,901	863,686
Assistance and Grants	532,749	560,231	517,231	483,231	483,231
State Operations	258,598	402,985	425,877	385,670	380,455
Personal Service	45,344	58,995	59,096	59,019	59,086
Non-Personal Service	213,254	343,990	366,781	326,651	321,369
Public Health	1,037,050	1,047,192	991,728	989,483	982,983
Assistance and Grants	704,058	843,796	779,884	769,566	769,566
State Operations	332,872	201,326	209,774	217,847	211,347
Personal Service	103,070	114,526	131,197	138,697	138,697
Non-Personal Service	229,802	86,800	78,577	79,150	72,650
General State Charges	120	2,070	2,070	2,070	2,070
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
State Operations	18,737	19,155	19,222	19,293	19,293
Personal Service	16,316	16,673	16,673	16,673	16,673
Non-Personal Service	2,421	2,482	2,549	2,620	2,620
Functional Total	20,933,824	22,855,408	26,090,251	28,238,564	30,200,385
SOCIAL WELFARE					
Children and Family Services, Office of	3,110,761	2,228,360	3,455,287	3,497,433	3,426,714
OCFS	3,054,310	2,171,123	3,395,050	3,437,196	3,366,477
Assistance and Grants	2,869,658	1,905,555	3,113,588	3,139,956	3,054,293
State Operations	184,628	265,568	281,462	297,240	312,184
Personal Service	136,861	190,077	203,768	217,961	233,284
Non-Personal Service	47,767	75,491	77,694	79,279	78,900
General State Charges	24	0	0	0	0
OCFS - Other	56,451	57,237	60,237	60,237	60,237
Assistance and Grants	56,451	57,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	46,604	28,161	92,563	76,783	52,771
Assistance and Grants	41,166	23,505	86,076	69,088	45,076
State Operations	5,438	4,656	6,487	7,695	7,695
Personal Service	4,304	4,113	5,740	6,642	6,642
Non-Personal Service	1,134	543	747	1,053	1,053
Human Rights, Division of	13,380	16,635	20,644	20,653	20,653
Assistance and Grants	0	500	500	500	500
State Operations	13,380	16,135	20,144	20,153	20,153
Personal Service	11,921	14,006	15,830	15,839	15,839
Non-Personal Service	1,459	2,129	4,314	4,314	4,314
Labor, Department of	79,053	69,772	32,822	32,573	32,573
Assistance and Grants	68,836	66,200	30,250	30,000	30,000
State Operations	10,217	3,572	2,572	2,573	2,573
Personal Service	554	1,056	1,056	1,056	1,056
Non-Personal Service	9,663	2,516	1,516	1,517	1,517
National and Community Service	281	809	843	869	894
Assistance and Grants	0	457	488	511	533
State Operations	281	352	355	358	361
Personal Service	281	343	346	349	352
Non-Personal Service	0	9	9	9	9
Temporary and Disability Assistance, Office of	2,251,809	2,988,789	2,481,613	1,925,638	1,973,590
Welfare Assistance	1,176,307	1,238,114	1,319,050	1,265,435	1,265,520
Assistance and Grants	1,176,307	1,238,114	1,319,050	1,265,435	1,265,520
All Other	1,075,502	1,750,675	1,162,563	660,203	708,070
Assistance and Grants	894,907	1,577,119	1,043,445	540,996	588,796
State Operations	180,595	173,556	119,118	119,207	119,274
Personal Service	62,912	69,711	69,780	69,850	69,923
Non-Personal Service	117,683	103,845	49,338	49,357	49,351
Functional Total	5,501,888	5,332,526	6,083,772	5,553,949	5,507,195

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
MENTAL HYGIENE					
Addiction Services and Supports, Office of	520,487	621,424	591,737	611,391	637,878
OASAS	402,273	485,347	505,698	522,137	544,149
Assistance and Grants	374,000	438,325	460,290	478,514	498,314
State Operations	28,273	47,022	45,408	43,623	45,835
Personal Service	22,111	35,086	35,225	33,314	35,658
Non-Personal Service	6,162	11,936	10,183	10,309	10,177
OASAS - Other	118,214	136,077	86,039	89,254	93,729
Assistance and Grants	55,827	82,126	30,900	32,411	33,960
State Operations	62,387	53,951	55,139	56,843	59,769
Personal Service	45,347	40,201	40,372	42,332	45,314
Non-Personal Service	17,040	13,750	14,767	14,511	14,455
Justice Center	39,932	35,265	36,935	39,750	41,227
Assistance and Grants	649	649	649	649	649
State Operations	39,283	34,616	36,286	39,101	40,578
Personal Service	31,119	26,446	27,904	30,497	31,748
Non-Personal Service	8,164	8,170	8,382	8,604	8,830
Mental Health, Office of	3,479,643	3,767,418	4,033,358	4,414,081	4,624,385
OMH	1,819,378	2,009,602	2,317,229	2,666,250	2,817,062
Assistance and Grants	1,336,363	1,533,423	1,867,245	2,209,075	2,342,022
State Operations	483,015	476,179	449,984	457,175	475,040
Personal Service	385,983	395,205	399,075	404,374	420,501
Non-Personal Service	97,032	80,974	50,909	52,801	54,539
OMH - Other	1,660,265	1,757,816	1,716,129	1,747,831	1,807,323
Assistance and Grants	419,767	489,989	465,053	474,911	485,015
State Operations	1,240,398	1,267,827	1,251,076	1,272,920	1,322,308
Personal Service	927,549	939,732	948,613	961,774	1,002,778
Non-Personal Service	312,849	328,095	302,463	311,146	319,530
General State Charges	100	0	0	0	0
People with Developmental Disabilities, Office for	4,133,106	5,289,932	4,261,157	4,112,399	4,417,105
OPWDD	588,150	597,345	607,774	619,474	631,474
Assistance and Grants	569,611	597,345	607,774	619,474	631,474
State Operations	18,539	0	0	0	0
Personal Service	284	0	0	0	0
Non-Personal Service	18,255	0	0	0	0
OPWDD - Other	3,544,956	4,692,587	3,653,383	3,492,925	3,785,631
Assistance and Grants	1,964,880	3,111,486	2,061,204	1,872,690	2,092,546
State Operations	1,580,076	1,581,101	1,592,179	1,620,235	1,693,085
Personal Service	1,398,809	1,338,881	1,343,680	1,365,645	1,431,794
Non-Personal Service	181,267	242,220	248,499	254,590	261,291
Functional Total	8,173,168	9,714,039	8,923,187	9,177,621	9,720,595
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
State Operations	3,532	3,405	3,567	3,659	3,751
Personal Service	3,334	3,146	3,298	3,384	3,470
Non-Personal Service	198	259	269	275	281
Corrections and Community Supervision, Department of	2,680,895	2,679,257	2,669,653	2,667,891	2,668,969
DOCCS	2,680,895	2,670,857	2,661,253	2,659,491	2,660,569
Assistance and Grants	8,684	8,206	8,206	8,206	8,206
State Operations	2,672,125	2,662,151	2,652,547	2,650,785	2,651,863
Personal Service	2,193,689	2,187,571	2,188,607	2,189,663	2,190,741
Non-Personal Service	478,436	474,580	463,940	461,122	461,122
General State Charges	86	500	500	500	500
DOCCS - Other	0	8,400	8,400	8,400	8,400
Assistance and Grants	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	237,768	392,504	432,488	448,253	449,002
Assistance and Grants	196,460	352,403	392,594	407,594	407,594
State Operations	41,308	40,101	39,894	40,659	41,408
Personal Service	30,770	30,670	31,455	32,062	32,651
Non-Personal Service	10,538	9,431	8,439	8,597	8,757
Homeland Security and Emergency Services, Division of	68,290	66,010	32,870	32,973	33,834
Assistance and Grants	66,653	54,414	19,964	20,053	20,055
State Operations	1,637	11,596	12,906	12,920	13,779
Personal Service	942	5,290	7,364	7,821	8,288

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service	695	6,306	5,542	5,099	5,491
Indigent Legal Services, Office of	0	135,333	95,333	3,334	0
Assistance and Grants	0	135,333	95,333	3,334	0
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
State Operations	7,028	8,128	8,128	8,128	8,128
Personal Service	5,208	6,132	6,132	6,132	6,132
Non-Personal Service	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
State Operations	5	30	30	30	30
Non-Personal Service	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
State Operations	9	38	38	38	38
Non-Personal Service	9	38	38	38	38
Military and Naval Affairs, Division of	67,863	252,286	84,782	85,124	83,728
Assistance and Grants	1,276	1,430	1,453	1,477	1,501
State Operations	66,587	250,856	83,329	83,647	82,227
Personal Service	59,759	146,624	70,948	71,278	71,615
Non-Personal Service	6,828	104,232	12,381	12,369	10,612
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750
State Operations	0	250	1,750	1,750	1,750
Personal Service	0	225	1,350	1,350	1,350
Non-Personal Service	0	25	400	400	400
State Police, Division of	728,914	821,049	860,060	881,065	898,498
State Operations	728,913	821,049	860,060	881,065	898,498
Personal Service	672,576	739,513	799,993	819,763	835,932
Non-Personal Service	56,337	81,536	60,067	61,302	62,566
General State Charges	1	0	0	0	0
Statewide Financial System	33,360	32,155	38,182	38,919	39,677
State Operations	33,360	32,155	38,182	38,919	39,677
Personal Service	12,307	12,779	15,806	16,068	16,336
Non-Personal Service	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	1,340	2,530	2,530	2,530	2,530
Assistance and Grants	21	0	0	0	0
State Operations	1,319	2,530	2,530	2,530	2,530
Personal Service	217	500	500	500	500
Non-Personal Service	1,102	2,030	2,030	2,030	2,030
Functional Total	3,829,004	4,392,975	4,229,411	4,173,694	4,189,935
HIGHER EDUCATION					
City University of New York	1,783,451	2,013,459	2,058,475	2,120,730	2,168,495
Assistance and Grants	1,783,451	2,013,459	2,058,475	2,120,730	2,168,495
Higher Education Services Corporation, New York State	596,001	634,169	711,426	742,808	746,127
Assistance and Grants	595,584	633,657	702,576	713,991	722,490
State Operations	417	512	8,850	28,817	23,637
Personal Service	417	512	5,100	9,700	9,884
Non-Personal Service	0	0	3,750	19,117	13,753
State University of New York	502,865	566,532	644,396	640,396	576,396
Assistance and Grants	497,179	491,536	448,400	448,400	448,400
State Operations	5,642	74,951	195,951	191,951	127,951
Personal Service	2,285	19,409	20,209	17,009	13,809
Non-Personal Service	3,357	55,542	175,742	174,942	114,142
General State Charges	44	45	45	45	45
Functional Total	2,882,317	3,214,160	3,414,297	3,503,934	3,491,018
EDUCATION					
Arts, Council on the	98,337	103,338	45,759	45,848	45,958
Assistance and Grants	93,921	98,500	40,835	40,835	40,835
State Operations	4,416	4,838	4,924	5,013	5,123
Personal Service	2,698	2,945	2,995	3,046	3,107
Non-Personal Service	1,718	1,893	1,929	1,967	2,016
Education, Department of	27,952,940	31,431,372	33,322,740	35,164,786	36,648,334
School Aid	25,519,809	28,745,233	30,403,412	32,084,407	33,420,882
Assistance and Grants	25,519,809	28,745,233	30,403,412	32,084,407	33,420,882
School Aid – Other	124,803	140,000	140,000	140,000	140,000
Assistance and Grants	124,803	140,000	140,000	140,000	140,000

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Special Education Categorical Programs	1,274,375	1,411,422	1,499,934	1,591,497	1,688,361
Assistance and Grants	1,274,375	1,411,422	1,499,934	1,591,497	1,688,361
All Other	1,033,953	1,134,717	1,279,394	1,348,882	1,399,091
Assistance and Grants	972,799	1,060,316	1,204,988	1,274,097	1,324,417
State Operations	61,154	74,401	74,406	74,785	74,674
Personal Service	35,608	38,922	39,670	39,963	40,756
Non-Personal Service	25,546	35,479	34,736	34,822	33,918
Functional Total	28,051,277	31,534,710	33,368,499	35,210,634	36,694,292
GENERAL GOVERNMENT					
Budget, Division of the	61,044	61,554	33,256	31,142	31,142
State Operations	60,886	61,254	32,956	30,842	30,842
Personal Service	27,175	30,042	30,042	30,042	30,042
Non-Personal Service	33,711	31,212	2,914	800	800
General State Charges	158	300	300	300	300
Civil Service, Department of	20,266	31,873	45,240	50,797	54,173
Assistance and Grants	3,347	300	300	300	300
State Operations	16,919	31,573	44,940	50,497	53,873
Personal Service	16,918	21,600	29,009	32,321	34,222
Non-Personal Service	1	9,973	15,931	18,176	19,651
Deferred Compensation Board	41	59	61	63	63
State Operations	41	59	61	63	63
Personal Service	40	33	34	35	35
Non-Personal Service	1	26	27	28	28
Elections, State Board of	15,439	27,420	29,266	30,621	29,984
Assistance and Grants	1,310	3,500	1,500	2,500	1,500
State Operations	14,129	23,920	27,766	28,121	28,484
Personal Service	9,054	14,471	18,153	18,338	18,526
Non-Personal Service	5,075	9,449	9,613	9,783	9,958
Employee Relations, Office of	6,235	8,250	9,431	9,616	9,804
State Operations	6,234	8,250	9,431	9,616	9,804
Personal Service	5,956	8,033	9,209	9,388	9,571
Non-Personal Service	278	217	222	228	233
General State Charges	1	0	0	0	0
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
State Operations	5,339	7,731	7,731	7,731	7,731
Personal Service	4,057	6,674	6,674	6,674	6,674
Non-Personal Service	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	19,941	14,951	14,951	14,951	7,751
Assistance and Grants	14,869	9,600	9,600	9,600	2,400
State Operations	5,072	5,351	5,351	5,351	5,351
Personal Service	3,830	2,478	2,478	2,478	2,478
Non-Personal Service	1,242	2,873	2,873	2,873	2,873
General Services, Office of	99,368	122,078	103,770	96,656	98,518
Assistance and Grants	0	18,870	8,935	0	0
State Operations	99,368	103,208	94,835	96,656	98,518
Personal Service	37,764	41,663	40,768	41,613	42,475
Non-Personal Service	61,604	61,545	54,067	55,043	56,043
Information Technology Services, Office of	599,290	649,750	675,818	690,329	705,213
State Operations	599,290	649,750	675,818	690,329	705,213
Personal Service	282,207	330,138	339,806	346,870	354,084
Non-Personal Service	317,083	319,612	336,012	343,459	351,129
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
State Operations	7,625	9,938	10,091	10,249	10,410
Personal Service	6,346	8,333	8,452	8,574	8,698
Non-Personal Service	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	27,400	37,034	40,971	41,790	42,626
State Operations	22,169	31,832	35,665	36,378	37,106
Personal Service	6,574	5,709	5,823	5,939	6,058
Non-Personal Service	15,595	26,123	29,842	30,439	31,048
General State Charges	5,231	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	7,254	13,471	8,421	8,463	8,463
Assistance and Grants	5,142	10,962	5,912	5,912	5,912
State Operations	2,112	2,509	2,509	2,551	2,551
Personal Service	1,713	2,255	2,255	2,293	2,293
Non-Personal Service	399	254	254	258	258

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Public Employment Relations Board	3,749	4,254	4,315	4,387	4,459
State Operations	3,749	4,254	4,315	4,387	4,459
Personal Service	3,540	4,076	4,104	4,171	4,238
Non-Personal Service	209	178	211	216	221
State, Department of	31,435	81,367	42,218	41,718	41,718
Assistance and Grants	20,041	63,677	24,528	24,028	24,028
State Operations	11,394	17,690	17,690	17,690	17,690
Personal Service	11,095	10,854	10,854	10,854	10,854
Non-Personal Service	299	6,836	6,836	6,836	6,836
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
State Operations	2,913	3,306	3,306	3,306	3,306
Personal Service	2,687	3,066	3,066	3,066	3,066
Non-Personal Service	226	240	240	240	240
Taxation and Finance, Department of	265,351	267,584	266,645	267,734	267,734
Assistance and Grants	861	926	926	926	926
State Operations	264,490	266,658	265,719	266,808	266,808
Personal Service	219,673	223,162	225,072	225,072	225,072
Non-Personal Service	44,817	43,496	40,647	41,736	41,736
Veterans' Services, Department of	14,947	19,984	16,416	16,475	16,533
Assistance and Grants	8,567	12,248	9,383	9,383	9,383
State Operations	6,376	7,731	7,028	7,087	7,145
Personal Service	6,015	6,613	6,701	6,755	6,809
Non-Personal Service	361	1,118	327	332	336
General State Charges	4	5	5	5	5
Welfare Inspector General, Office of	749	794	808	822	836
State Operations	749	794	808	822	836
Personal Service	742	685	699	713	727
Non-Personal Service	7	109	109	109	109
Functional Total	1,188,386	1,361,398	1,312,715	1,326,850	1,340,464
ELECTED OFFICIALS					
Audit and Control, Department of	185,139	154,350	157,172	160,066	163,020
Assistance and Grants	32,025	0	0	0	0
State Operations	153,114	154,350	157,172	160,066	163,020
Personal Service	121,428	127,030	129,166	131,346	133,569
Non-Personal Service	31,686	27,320	28,006	28,720	29,451
Executive Chamber	17,962	23,303	23,303	23,303	23,303
State Operations	17,962	23,303	23,303	23,303	23,303
Personal Service	14,676	18,531	18,531	18,531	18,531
Non-Personal Service	3,286	4,772	4,772	4,772	4,772
Judiciary	2,787,586	2,992,049	3,009,448	3,009,448	3,009,448
Assistance and Grants	103,890	148,601	166,000	166,000	166,000
State Operations	1,914,289	2,054,300	2,054,300	2,054,300	2,054,300
Personal Service	1,669,917	1,744,700	1,744,700	1,744,700	1,744,700
Non-Personal Service	244,372	309,600	309,600	309,600	309,600
General State Charges	769,407	789,148	789,148	789,148	789,148
Law, Department of	168,341	192,813	153,158	155,556	158,003
Assistance and Grants	30,526	40,000	0	0	0
State Operations	137,815	152,813	153,158	155,556	158,003
Personal Service	117,269	132,222	133,278	135,375	137,514
Non-Personal Service	20,546	20,591	19,880	20,181	20,489
Legislature	234,721	283,735	283,735	283,735	283,735
State Operations	234,721	283,735	283,735	283,735	283,735
Personal Service	184,312	221,355	221,355	221,355	221,355
Non-Personal Service	50,409	62,380	62,380	62,380	62,380
Lieutenant Governor, Office of the	612	746	746	746	746
State Operations	612	746	746	746	746
Personal Service	553	679	679	679	679
Non-Personal Service	59	67	67	67	67
Functional Total	3,394,361	3,646,996	3,627,562	3,632,854	3,638,255
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	729,923	736,852	736,852	736,852
Assistance and Grants	723,244	729,923	736,852	736,852	736,852
State Operations	0	0	0	0	0
Non-Personal Service	0	0	0	0	0

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
County-Wide Shared Services Initiative	2,839	7,000	20,000	20,000	20,000
Assistance and Grants	2,839	7,000	20,000	20,000	20,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Assistance and Grants	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119
Assistance and Grants	28,885	28,885	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Assistance and Grants	217	218	218	218	218
Functional Total	<u>780,650</u>	<u>789,941</u>	<u>805,939</u>	<u>805,939</u>	<u>805,939</u>
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
Miscellaneous	(254,694)	2,290,063	4,034,674	4,256,948	4,262,941
Assistance and Grants	(312,111)	2,752,665	3,143,775	3,143,758	3,154,738
State Operations	57,417	(462,602)	890,899	1,113,190	1,108,203
Personal Service	68	486,998	590,458	587,749	582,762
Non-Personal Service	57,349	(949,600)	300,441	525,441	525,441
General State Charges	0	0	0	0	0
Functional Total	<u>8,083,925</u>	<u>9,152,619</u>	<u>12,124,738</u>	<u>13,527,374</u>	<u>14,973,925</u>
TOTAL GENERAL FUND SPENDING	<u>84,474,119</u>	<u>93,744,450</u>	<u>101,248,069</u>	<u>106,450,424</u>	<u>111,863,142</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	65,705	77,818	73,115	80,299	83,062
Alcoholic Beverage Control, Division of	10,558	12,747	13,164	13,436	13,714
Economic Development, Department of	60,391	71,672	62,146	62,146	62,146
Empire State Development Corporation	469,568	172,119	161,101	144,372	139,100
Financial Services, Department of	0	250	0	0	0
Olympic Regional Development Authority	15,557	12,904	12,904	12,904	12,904
Public Service Department	250,000	200,000	25,000	50,000	50,000
Functional Total	871,779	547,510	347,430	363,157	360,926
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	132,305	158,698	172,951	175,925	176,325
Parks, Recreation and Historic Preservation, Office of	136,001	141,421	148,219	150,562	147,953
Functional Total	273,095	305,635	326,783	332,198	330,090
TRANSPORTATION					
Motor Vehicles, Department of	10,814	13,471	12,868	12,868	12,868
Transportation, Department of	499,631	883,062	580,617	590,788	597,255
Functional Total	510,445	896,533	593,485	603,656	610,123
HEALTH					
Aging, Office for the	174,284	196,435	184,724	190,326	190,836
Health, Department of	20,740,803	22,639,818	25,886,305	28,028,945	29,990,256
<i>Medical Assistance</i>	18,847,452	20,538,032	23,856,126	26,067,296	28,039,316
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	791,347	963,216	943,108	868,901	863,686
<i>Public Health</i>	1,037,050	1,047,192	991,728	989,483	982,983
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
Functional Total	20,933,824	22,855,408	26,090,251	28,238,564	30,200,385
SOCIAL WELFARE					
Children and Family Services, Office of	3,110,761	2,228,360	3,455,287	3,497,433	3,426,714
<i>OCFS</i>	3,054,310	2,171,123	3,395,050	3,437,196	3,366,477
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	46,604	28,161	92,563	76,783	52,771
Human Rights, Division of	13,380	16,635	20,644	20,653	20,653
Labor, Department of	79,053	69,772	32,822	32,573	32,573
National and Community Service	281	809	843	869	894
Temporary and Disability Assistance, Office of	2,251,809	2,988,789	2,481,613	1,925,638	1,973,590
<i>Welfare Assistance</i>	1,176,307	1,238,114	1,319,050	1,265,435	1,265,520
<i>All Other</i>	1,075,502	1,750,675	1,162,563	660,203	708,070
Functional Total	5,501,888	5,332,526	6,083,772	5,553,949	5,507,195
MENTAL HYGIENE					
Addiction Services and Supports, Office of	520,487	621,424	591,737	611,391	637,878
<i>OASAS</i>	402,273	485,347	505,698	522,137	544,149
<i>OASAS - Other</i>	118,214	136,077	86,039	89,254	93,729
Justice Center	39,932	35,265	36,935	39,750	41,227
Mental Health, Office of	3,479,643	3,767,418	4,033,358	4,414,081	4,624,385
<i>OMH</i>	1,819,378	2,009,602	2,317,229	2,666,250	2,817,062
<i>OMH - Other</i>	1,660,265	1,757,816	1,716,129	1,747,831	1,807,323
People with Developmental Disabilities, Office for	4,133,106	5,289,932	4,261,157	4,112,399	4,417,105
<i>OPWDD</i>	588,150	597,345	607,774	619,474	631,474
<i>OPWDD - Other</i>	3,544,956	4,692,587	3,653,383	3,492,925	3,785,631
Functional Total	8,173,168	9,714,039	8,923,187	9,177,621	9,720,595
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,680,895	2,679,257	2,669,653	2,667,891	2,668,969
<i>DOCCS</i>	2,680,895	2,670,857	2,661,253	2,659,491	2,660,569
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	237,768	392,504	432,488	448,253	449,002
Homeland Security and Emergency Services, Division of	68,290	66,010	32,870	32,973	33,834
Indigent Legal Services, Office of	0	135,333	95,333	3,334	0
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	67,863	252,286	84,782	85,124	83,728
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750
State Police, Division of	728,914	821,049	860,060	881,065	898,498
Statewide Financial System	33,360	32,155	38,182	38,919	39,677
Victim Services, Office of	1,340	2,530	2,530	2,530	2,530
Functional Total	3,829,004	4,392,975	4,229,411	4,173,694	4,189,935

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

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
HIGHER EDUCATION					
City University of New York	1,783,451	2,013,459	2,058,475	2,120,730	2,168,495
Higher Education Services Corporation, New York State	596,001	634,169	711,426	742,808	746,127
State University of New York	502,865	566,532	644,396	640,396	576,396
Functional Total	<u>2,882,317</u>	<u>3,214,160</u>	<u>3,414,297</u>	<u>3,503,934</u>	<u>3,491,018</u>
EDUCATION					
Arts, Council on the	98,337	103,338	45,759	45,848	45,958
Education, Department of	<u>27,952,940</u>	<u>31,431,372</u>	<u>33,322,740</u>	<u>35,164,786</u>	<u>36,648,334</u>
<i>School Aid</i>	25,519,809	28,745,233	30,403,412	32,084,407	33,420,882
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,274,375	1,411,422	1,499,934	1,591,497	1,688,361
<i>All Other</i>	<u>1,033,953</u>	<u>1,134,717</u>	<u>1,279,394</u>	<u>1,348,882</u>	<u>1,399,091</u>
Functional Total	<u>28,051,277</u>	<u>31,534,710</u>	<u>33,368,499</u>	<u>35,210,634</u>	<u>36,694,292</u>
GENERAL GOVERNMENT					
Budget, Division of the	61,044	61,554	33,256	31,142	31,142
Civil Service, Department of	20,266	31,873	45,240	50,797	54,173
Deferred Compensation Board	41	59	61	63	63
Elections, State Board of	15,439	27,420	29,266	30,621	29,984
Employee Relations, Office of	6,235	8,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	19,941	14,951	14,951	14,951	7,751
General Services, Office of	99,368	122,078	103,770	96,656	98,518
Information Technology Services, Office of	599,290	649,750	675,818	690,329	705,213
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	27,400	37,034	40,971	41,790	42,626
Prevention of Domestic Violence, Office for	7,254	13,471	8,421	8,463	8,463
Public Employment Relations Board	3,749	4,254	4,315	4,387	4,459
State, Department of	31,435	81,367	42,218	41,718	41,718
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	265,351	267,584	266,645	267,734	267,734
Veterans' Services, Department of	14,947	19,984	16,416	16,475	16,533
Welfare Inspector General, Office of	749	794	808	822	836
Functional Total	<u>1,188,386</u>	<u>1,361,398</u>	<u>1,312,715</u>	<u>1,326,850</u>	<u>1,340,464</u>
ELECTED OFFICIALS					
Audit and Control, Department of	185,139	154,350	157,172	160,066	163,020
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	2,787,586	2,992,049	3,009,448	3,009,448	3,009,448
Law, Department of	168,341	192,813	153,158	155,556	158,003
Legislature	234,721	283,735	283,735	283,735	283,735
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	<u>3,394,361</u>	<u>3,646,996</u>	<u>3,627,562</u>	<u>3,632,854</u>	<u>3,638,255</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	729,923	736,852	736,852	736,852
County-Wide Shared Services Initiative	2,839	7,000	20,000	20,000	20,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>780,650</u>	<u>789,941</u>	<u>805,939</u>	<u>805,939</u>	<u>805,939</u>
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
Miscellaneous	(254,694)	2,290,063	4,034,674	4,256,948	4,262,941
Functional Total	<u>8,083,925</u>	<u>9,152,619</u>	<u>12,124,738</u>	<u>13,527,374</u>	<u>14,973,925</u>
TOTAL GENERAL FUND SPENDING	<u><u>84,474,119</u></u>	<u><u>93,744,450</u></u>	<u><u>101,248,069</u></u>	<u><u>106,450,424</u></u>	<u><u>111,863,142</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	29,427	36,848	30,276	36,500	39,000
Economic Development, Department of	44,530	49,490	45,044	45,044	45,044
Empire State Development Corporation	469,379	172,119	161,101	144,372	139,100
Financial Services, Department of	0	250	0	0	0
Public Service Department	250,000	200,000	25,000	50,000	50,000
Functional Total	793,336	458,707	261,421	275,916	273,144
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	1,001	2,738	1,878	1,878	1,878
Parks, Recreation and Historic Preservation, Office of	1,303	100	100	100	100
Functional Total	2,304	2,838	1,978	1,978	1,978
TRANSPORTATION					
Motor Vehicles, Department of	0	1,250	0	0	0
Transportation, Department of	150,253	530,341	227,091	227,091	223,091
Functional Total	150,253	531,591	227,091	227,091	223,091
HEALTH					
Aging, Office for the	169,470	192,103	180,390	185,990	186,500
Health, Department of	20,084,259	21,942,059	25,153,241	27,320,093	29,292,113
<i>Medical Assistance</i>	18,847,452	20,538,032	23,856,126	26,067,296	28,039,316
<i>Medicaid Administration</i>	532,749	560,231	517,231	483,231	483,231
<i>Public Health</i>	704,058	843,796	779,884	769,566	769,566
Functional Total	20,253,729	22,134,162	25,333,631	27,506,083	29,478,613
SOCIAL WELFARE					
Children and Family Services, Office of	2,926,109	1,962,792	3,173,825	3,200,193	3,114,530
<i>OCFS</i>	2,869,658	1,905,555	3,113,588	3,139,956	3,054,293
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	41,166	23,505	86,076	69,088	45,076
Human Rights, Division of	0	500	500	500	500
Labor, Department of	68,836	66,200	30,250	30,000	30,000
National and Community Service	0	457	488	511	533
Temporary and Disability Assistance, Office of	2,071,214	2,815,233	2,362,495	1,806,431	1,854,316
<i>Welfare Assistance</i>	1,176,307	1,238,114	1,319,050	1,265,435	1,265,520
<i>All Other</i>	894,907	1,577,119	1,043,445	540,996	588,796
Functional Total	5,107,325	4,868,687	5,653,634	5,106,723	5,044,955
MENTAL HYGIENE					
Addiction Services and Supports, Office of	429,827	520,451	491,190	510,925	532,274
<i>OASAS</i>	374,000	438,325	460,290	478,514	498,314
<i>OASAS - Other</i>	55,827	82,126	30,900	32,411	33,960
Justice Center	649	649	649	649	649
Mental Health, Office of	1,756,130	2,023,412	2,332,298	2,683,986	2,827,037
<i>OMH</i>	1,336,363	1,533,423	1,867,245	2,209,075	2,342,022
<i>OMH - Other</i>	419,767	489,989	465,053	474,911	485,015
People with Developmental Disabilities, Office for	2,534,491	3,708,831	2,668,978	2,492,164	2,724,020
<i>OPWDD</i>	569,611	597,345	607,774	619,474	631,474
<i>OPWDD - Other</i>	1,964,880	3,111,486	2,061,204	1,872,690	2,092,546
Functional Total	4,721,097	6,253,343	5,493,115	5,687,724	6,083,980
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	8,684	16,606	16,606	16,606	16,606
<i>DOCCS</i>	8,684	8,206	8,206	8,206	8,206
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	196,460	352,403	392,594	407,594	407,594
Homeland Security and Emergency Services, Division of	66,653	54,414	19,964	20,053	20,055
Indigent Legal Services, Office of	0	135,333	95,333	3,334	0
Military and Naval Affairs, Division of	1,276	1,430	1,453	1,477	1,501
Victim Services, Office of	21	0	0	0	0
Functional Total	273,094	560,186	525,950	449,064	445,756
HIGHER EDUCATION					
City University of New York	1,783,451	2,013,459	2,058,475	2,120,730	2,168,495
Higher Education Services Corporation, New York State	595,584	633,657	702,576	713,991	722,490
State University of New York	497,179	491,536	448,400	448,400	448,400
Functional Total	2,876,214	3,138,652	3,209,451	3,283,121	3,339,385

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
EDUCATION					
Arts, Council on the	93,921	98,500	40,835	40,835	40,835
Education, Department of	<u>27,891,786</u>	<u>31,356,971</u>	<u>33,248,334</u>	<u>35,090,001</u>	<u>36,573,660</u>
<i>School Aid</i>	25,519,809	28,745,233	30,403,412	32,084,407	33,420,882
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,274,375	1,411,422	1,499,934	1,591,497	1,688,361
<i>All Other</i>	972,799	1,060,316	1,204,988	1,274,097	1,324,417
Functional Total	<u>27,985,707</u>	<u>31,455,471</u>	<u>33,289,169</u>	<u>35,130,836</u>	<u>36,614,495</u>
GENERAL GOVERNMENT					
Civil Service, Department of	3,347	300	300	300	300
Elections, State Board of	1,310	3,500	1,500	2,500	1,500
Gaming Commission, New York State	14,869	9,600	9,600	9,600	2,400
General Services, Office of	0	18,870	8,935	0	0
Prevention of Domestic Violence, Office for	5,142	10,962	5,912	5,912	5,912
State, Department of	20,041	63,677	24,528	24,028	24,028
Taxation and Finance, Department of	861	926	926	926	926
Veterans' Services, Department of	8,567	12,248	9,383	9,383	9,383
Functional Total	<u>54,137</u>	<u>120,083</u>	<u>61,084</u>	<u>52,649</u>	<u>44,449</u>
ELECTED OFFICIALS					
Audit and Control, Department of	32,025	0	0	0	0
Judiciary	103,890	148,601	166,000	166,000	166,000
Law, Department of	30,526	40,000	0	0	0
Functional Total	<u>166,441</u>	<u>188,601</u>	<u>166,000</u>	<u>166,000</u>	<u>166,000</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	729,923	736,852	736,852	736,852
County-Wide Shared Services Initiative	2,839	7,000	20,000	20,000	20,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>780,650</u>	<u>789,941</u>	<u>805,939</u>	<u>805,939</u>	<u>805,939</u>
ALL OTHER CATEGORIES					
Miscellaneous	(312,111)	2,752,665	3,143,775	3,143,758	3,154,738
Functional Total	<u>(312,111)</u>	<u>2,752,665</u>	<u>3,143,775</u>	<u>3,143,758</u>	<u>3,154,738</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>62,852,176</u>	<u>73,254,927</u>	<u>78,172,238</u>	<u>81,836,882</u>	<u>85,676,523</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	36,278	40,970	42,839	43,799	44,062
Alcoholic Beverage Control, Division of	10,516	12,747	13,164	13,436	13,714
Economic Development, Department of	15,861	22,182	17,102	17,102	17,102
Empire State Development Corporation	189	0	0	0	0
Olympic Regional Development Authority	14,070	11,404	11,404	11,404	11,404
Functional Total	76,914	87,303	84,509	85,741	86,282
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	131,304	155,960	171,073	174,047	174,447
Parks, Recreation and Historic Preservation, Office of	134,698	141,321	148,119	150,462	147,853
Functional Total	270,791	302,797	324,805	330,220	328,112
TRANSPORTATION					
Motor Vehicles, Department of	10,814	12,221	12,868	12,868	12,868
Transportation, Department of	349,378	352,721	353,526	363,697	374,164
Functional Total	360,192	364,942	366,394	376,565	387,032
HEALTH					
Aging, Office for the	4,814	4,332	4,334	4,336	4,336
Health, Department of	656,424	695,689	730,994	706,782	696,073
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	258,598	402,985	425,877	385,670	380,455
<i>Public Health</i>	332,872	201,326	209,774	217,847	211,347
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
Functional Total	679,975	719,176	754,550	730,411	719,702
SOCIAL WELFARE					
Children and Family Services, Office of	184,628	265,568	281,462	297,240	312,184
<i>OCFS</i>	184,628	265,568	281,462	297,240	312,184
Housing and Community Renewal, Division of	5,438	4,656	6,487	7,695	7,695
Human Rights, Division of	13,380	16,135	20,144	20,153	20,153
Labor, Department of	10,217	3,572	2,572	2,573	2,573
National and Community Service	281	352	355	358	361
Temporary and Disability Assistance, Office of	180,595	173,556	119,118	119,207	119,274
<i>All Other</i>	180,595	173,556	119,118	119,207	119,274
Functional Total	394,539	463,839	430,138	447,226	462,240
MENTAL HYGIENE					
Addiction Services and Supports, Office of	90,660	100,973	100,547	100,466	105,604
<i>OASAS</i>	28,273	47,022	45,408	43,623	45,835
<i>OASAS - Other</i>	62,387	53,951	55,139	56,843	59,769
Justice Center	39,283	34,616	36,286	39,101	40,578
Mental Health, Office of	1,723,413	1,744,006	1,701,060	1,730,095	1,797,348
<i>OMH</i>	483,015	476,179	449,984	457,175	475,040
<i>OMH - Other</i>	1,240,398	1,267,827	1,251,076	1,272,920	1,322,308
People with Developmental Disabilities, Office for	1,598,615	1,581,101	1,592,179	1,620,235	1,693,085
<i>OPWDD</i>	18,539	0	0	0	0
<i>OPWDD - Other</i>	1,580,076	1,581,101	1,592,179	1,620,235	1,693,085
Functional Total	3,451,971	3,460,696	3,430,072	3,489,897	3,636,615
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,672,125	2,662,151	2,652,547	2,650,785	2,651,863
<i>DOCCS</i>	2,672,125	2,662,151	2,652,547	2,650,785	2,651,863
Criminal Justice Services, Division of	41,308	40,101	39,894	40,659	41,408
Homeland Security and Emergency Services, Division of	1,637	11,596	12,906	12,920	13,779
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	66,587	250,856	83,329	83,647	82,227
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750
State Police, Division of	728,913	821,049	860,060	881,065	898,498
Statewide Financial System	33,360	32,155	38,182	38,919	39,677
Victim Services, Office of	1,319	2,530	2,530	2,530	2,530
Functional Total	3,555,823	3,832,289	3,702,961	3,724,130	3,743,679
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	417	512	8,850	28,817	23,637
State University of New York	5,642	74,951	195,951	191,951	127,951
Functional Total	6,059	75,463	204,801	220,768	151,588
EDUCATION					

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Arts, Council on the	4,416	4,838	4,924	5,013	5,123
Education, Department of	61,154	74,401	74,406	74,785	74,674
<i>All Other</i>	61,154	74,401	74,406	74,785	74,674
Functional Total	65,570	79,239	79,330	79,798	79,797
GENERAL GOVERNMENT					
Budget, Division of the	60,886	61,254	32,956	30,842	30,842
Civil Service, Department of	16,919	31,573	44,940	50,497	53,873
Deferred Compensation Board	41	59	61	63	63
Elections, State Board of	14,129	23,920	27,766	28,121	28,484
Employee Relations, Office of	6,234	8,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	5,072	5,351	5,351	5,351	5,351
General Services, Office of	99,368	103,208	94,835	96,656	98,518
Information Technology Services, Office of	599,290	649,750	675,818	690,329	705,213
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	22,169	31,832	35,665	36,378	37,106
Prevention of Domestic Violence, Office for	2,112	2,509	2,509	2,551	2,551
Public Employment Relations Board	3,749	4,254	4,315	4,387	4,459
State, Department of	11,394	17,690	17,690	17,690	17,690
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	264,490	266,658	265,719	266,808	266,808
Veterans' Services, Department of	6,376	7,731	7,028	7,087	7,145
Welfare Inspector General, Office of	749	794	808	822	836
Functional Total	1,128,855	1,235,808	1,246,020	1,268,484	1,290,190
ELECTED OFFICIALS					
Audit and Control, Department of	153,114	154,350	157,172	160,066	163,020
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	1,914,289	2,054,300	2,054,300	2,054,300	2,054,300
Law, Department of	137,815	152,813	153,158	155,556	158,003
Legislature	234,721	283,735	283,735	283,735	283,735
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	2,458,513	2,669,247	2,672,414	2,677,706	2,683,107
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	0	0	0	0	0
Functional Total	0	0	0	0	0
ALL OTHER CATEGORIES					
Miscellaneous	57,417	(462,602)	890,899	1,113,190	1,108,203
Functional Total	57,417	(462,602)	890,899	1,113,190	1,108,203
TOTAL STATE OPERATIONS SPENDING	12,506,619	12,828,197	14,186,893	14,544,136	14,676,547

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	31,388	36,879	38,434	39,126	39,314
Alcoholic Beverage Control, Division of	9,146	10,028	11,249	11,474	11,703
Economic Development, Department of	12,940	15,226	14,666	14,666	14,666
Olympic Regional Development Authority	8,742	5,338	5,338	5,338	5,338
Functional Total	62,216	67,471	69,687	70,604	71,021
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,019	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	121,085	126,365	144,269	147,040	147,440
Parks, Recreation and Historic Preservation, Office of	124,707	132,588	139,427	141,710	139,040
Functional Total	249,811	263,788	288,621	293,766	291,590
TRANSPORTATION					
Motor Vehicles, Department of	9,371	10,083	9,980	9,980	9,980
Transportation, Department of	168,346	179,287	180,092	185,504	191,081
Functional Total	177,717	189,370	190,072	195,484	201,061
HEALTH					
Aging, Office for the	4,681	4,196	4,196	4,196	4,196
Health, Department of	151,520	178,845	195,745	203,418	203,635
<i>Essential Plan</i>	3,106	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	45,344	58,995	59,096	59,019	59,086
<i>Public Health</i>	103,070	114,526	131,197	138,697	138,697
Medicaid Inspector General, Office of the	16,316	16,673	16,673	16,673	16,673
Functional Total	172,517	199,714	216,614	224,287	224,504
SOCIAL WELFARE					
Children and Family Services, Office of	136,861	190,077	203,768	217,961	233,284
<i>OCFS</i>	136,861	190,077	203,768	217,961	233,284
Housing and Community Renewal, Division of	4,304	4,113	5,740	6,642	6,642
Human Rights, Division of	11,921	14,006	15,830	15,839	15,839
Labor, Department of	554	1,056	1,056	1,056	1,056
National and Community Service	281	343	346	349	352
Temporary and Disability Assistance, Office of	62,912	69,711	69,780	69,850	69,923
<i>All Other</i>	62,912	69,711	69,780	69,850	69,923
Functional Total	216,833	279,306	296,520	311,697	327,096
MENTAL HYGIENE					
Addiction Services and Supports, Office of	67,458	75,287	75,597	75,646	80,972
<i>OASAS</i>	22,111	35,086	35,225	33,314	35,658
<i>OASAS - Other</i>	45,347	40,201	40,372	42,332	45,314
Justice Center	31,119	26,446	27,904	30,497	31,748
Mental Health, Office of	1,313,532	1,334,937	1,347,688	1,366,148	1,423,279
<i>OMH</i>	385,983	395,205	399,075	404,374	420,501
<i>OMH - Other</i>	927,549	939,732	948,613	961,774	1,002,778
People with Developmental Disabilities, Office for	1,399,093	1,338,881	1,343,680	1,365,645	1,431,794
<i>OPWDD</i>	284	0	0	0	0
<i>OPWDD - Other</i>	1,398,809	1,338,881	1,343,680	1,365,645	1,431,794
Functional Total	2,811,202	2,775,551	2,794,869	2,837,936	2,967,793
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,334	3,146	3,298	3,384	3,470
Corrections and Community Supervision, Department of	2,193,689	2,187,571	2,188,607	2,189,663	2,190,741
<i>DOCCS</i>	2,193,689	2,187,571	2,188,607	2,189,663	2,190,741
Criminal Justice Services, Division of	30,770	30,670	31,455	32,062	32,651
Homeland Security and Emergency Services, Division of	942	5,290	7,364	7,821	8,288
Judicial Conduct, Commission on	5,208	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	59,759	146,624	70,948	71,278	71,615
Prosecutorial Conduct, Commission on	0	225	1,350	1,350	1,350
State Police, Division of	672,576	739,513	799,993	819,763	835,932
Statewide Financial System	12,307	12,779	15,806	16,068	16,336
Victim Services, Office of	217	500	500	500	500
Functional Total	2,978,802	3,132,450	3,125,453	3,148,021	3,167,015
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	417	512	5,100	9,700	9,884
State University of New York	2,285	19,409	20,209	17,009	13,809
Functional Total	2,702	19,921	25,309	26,709	23,693
EDUCATION					
Arts, Council on the	2,698	2,945	2,995	3,046	3,107
Education, Department of	35,608	38,922	39,670	39,963	40,756

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
<i>All Other</i>	35,608	38,922	39,670	39,963	40,756
Functional Total	<u>38,306</u>	<u>41,867</u>	<u>42,665</u>	<u>43,009</u>	<u>43,863</u>
GENERAL GOVERNMENT					
Budget, Division of the	27,175	30,042	30,042	30,042	30,042
Civil Service, Department of	16,918	21,600	29,009	32,321	34,222
Deferred Compensation Board	40	33	34	35	35
Elections, State Board of	9,054	14,471	18,153	18,338	18,526
Employee Relations, Office of	5,956	8,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,057	6,674	6,674	6,674	6,674
Gaming Commission, New York State	3,830	2,478	2,478	2,478	2,478
General Services, Office of	37,764	41,663	40,768	41,613	42,475
Information Technology Services, Office of	282,207	330,138	339,806	346,870	354,084
Inspector General, Office of the	6,346	8,333	8,452	8,574	8,698
Labor Management Committees	6,574	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	1,713	2,255	2,255	2,293	2,293
Public Employment Relations Board	3,540	4,076	4,104	4,171	4,238
State, Department of	11,095	10,854	10,854	10,854	10,854
Tax Appeals, Division of	2,687	3,066	3,066	3,066	3,066
Taxation and Finance, Department of	219,673	223,162	225,072	225,072	225,072
Veterans' Services, Department of	6,015	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	742	685	699	713	727
Functional Total	<u>645,386</u>	<u>719,885</u>	<u>743,199</u>	<u>755,196</u>	<u>765,922</u>
ELECTED OFFICIALS					
Audit and Control, Department of	121,428	127,030	129,166	131,346	133,569
Executive Chamber	14,676	18,531	18,531	18,531	18,531
Judiciary	1,669,917	1,744,700	1,744,700	1,744,700	1,744,700
Law, Department of	117,269	132,222	133,278	135,375	137,514
Legislature	184,312	221,355	221,355	221,355	221,355
Lieutenant Governor, Office of the	553	679	679	679	679
Functional Total	<u>2,108,155</u>	<u>2,244,517</u>	<u>2,247,709</u>	<u>2,251,986</u>	<u>2,256,348</u>
ALL OTHER CATEGORIES					
Miscellaneous	68	486,998	590,458	587,749	582,762
Functional Total	<u>68</u>	<u>486,998</u>	<u>590,458</u>	<u>587,749</u>	<u>582,762</u>
TOTAL PERSONAL SERVICE SPENDING	<u>9,463,715</u>	<u>10,420,838</u>	<u>10,631,176</u>	<u>10,746,444</u>	<u>10,922,668</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	4,890	4,091	4,405	4,673	4,748
Alcoholic Beverage Control, Division of	1,370	2,719	1,915	1,962	2,011
Economic Development, Department of	2,921	6,956	2,436	2,436	2,436
Empire State Development Corporation	189	0	0	0	0
Olympic Regional Development Authority	5,328	6,066	6,066	6,066	6,066
Functional Total	14,698	19,832	14,822	15,137	15,261
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	770	681	688	695	702
Environmental Conservation, Department of	10,219	29,595	26,804	27,007	27,007
Parks, Recreation and Historic Preservation, Office of	9,991	8,733	8,692	8,752	8,813
Functional Total	20,980	39,009	36,184	36,454	36,522
TRANSPORTATION					
Motor Vehicles, Department of	1,443	2,138	2,888	2,888	2,888
Transportation, Department of	181,032	173,434	173,434	178,193	183,083
Functional Total	182,475	175,572	176,322	181,081	185,971
HEALTH					
Aging, Office for the	133	136	138	140	140
Health, Department of	504,904	516,844	535,249	503,364	492,438
<i>Essential Plan</i>	61,848	86,054	89,891	97,563	98,419
<i>Medicaid Administration</i>	213,254	343,990	366,781	326,651	321,369
<i>Public Health</i>	229,802	86,800	78,577	79,150	72,650
Medicaid Inspector General, Office of the	2,421	2,482	2,549	2,620	2,620
Functional Total	507,458	519,462	537,936	506,124	495,198
SOCIAL WELFARE					
Children and Family Services, Office of	47,767	75,491	77,694	79,279	78,900
<i>OCFS</i>	47,767	75,491	77,694	79,279	78,900
Housing and Community Renewal, Division of	1,134	543	747	1,053	1,053
Human Rights, Division of	1,459	2,129	4,314	4,314	4,314
Labor, Department of	9,663	2,516	1,516	1,517	1,517
National and Community Service	0	9	9	9	9
Temporary and Disability Assistance, Office of	117,683	103,845	49,338	49,357	49,351
<i>All Other</i>	117,683	103,845	49,338	49,357	49,351
Functional Total	177,706	184,533	133,618	135,529	135,144
MENTAL HYGIENE					
Addiction Services and Supports, Office of	23,202	25,686	24,950	24,820	24,632
<i>OASAS</i>	6,162	11,936	10,183	10,309	10,177
<i>OASAS - Other</i>	17,040	13,750	14,767	14,511	14,455
Justice Center	8,164	8,170	8,382	8,604	8,830
Mental Health, Office of	409,881	409,069	353,372	363,947	374,069
<i>OMH</i>	97,032	80,974	50,909	52,801	54,539
<i>OMH - Other</i>	312,849	328,095	302,463	311,146	319,530
People with Developmental Disabilities, Office for	199,522	242,220	248,499	254,590	261,291
<i>OPWDD</i>	18,255	0	0	0	0
<i>OPWDD - Other</i>	181,267	242,220	248,499	254,590	261,291
Functional Total	640,769	685,145	635,203	651,961	668,822
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	198	259	269	275	281
Corrections and Community Supervision, Department of	478,436	474,580	463,940	461,122	461,122
<i>DOCCS</i>	478,436	474,580	463,940	461,122	461,122
Criminal Justice Services, Division of	10,538	9,431	8,439	8,597	8,757
Homeland Security and Emergency Services, Division of	695	6,306	5,542	5,099	5,491
Judicial Conduct, Commission on	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	6,828	104,232	12,381	12,369	10,612
Prosecutorial Conduct, Commission on	0	25	400	400	400
State Police, Division of	56,337	81,536	60,067	61,302	62,566
Statewide Financial System	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	1,102	2,030	2,030	2,030	2,030
Functional Total	577,021	699,839	577,508	576,109	576,664
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	0	0	3,750	19,117	13,753
State University of New York	3,357	55,542	175,742	174,942	114,142
Functional Total	3,357	55,542	179,492	194,059	127,895

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
EDUCATION					
Arts, Council on the	1,718	1,893	1,929	1,967	2,016
Education, Department of	25,546	35,479	34,736	34,822	33,918
<i>All Other</i>	25,546	35,479	34,736	34,822	33,918
Functional Total	<u>27,264</u>	<u>37,372</u>	<u>36,665</u>	<u>36,789</u>	<u>35,934</u>
GENERAL GOVERNMENT					
Budget, Division of the	33,711	31,212	2,914	800	800
Civil Service, Department of	1	9,973	15,931	18,176	19,651
Deferred Compensation Board	1	26	27	28	28
Elections, State Board of	5,075	9,449	9,613	9,783	9,958
Employee Relations, Office of	278	217	222	228	233
Ethics and Lobbying, Independent Commission on	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	1,242	2,873	2,873	2,873	2,873
General Services, Office of	61,604	61,545	54,067	55,043	56,043
Information Technology Services, Office of	317,083	319,612	336,012	343,459	351,129
Inspector General, Office of the	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	15,595	26,123	29,842	30,439	31,048
Prevention of Domestic Violence, Office for	399	254	254	258	258
Public Employment Relations Board	209	178	211	216	221
State, Department of	299	6,836	6,836	6,836	6,836
Tax Appeals, Division of	226	240	240	240	240
Taxation and Finance, Department of	44,817	43,496	40,647	41,736	41,736
Veterans' Services, Department of	361	1,118	327	332	336
Welfare Inspector General, Office of	7	109	109	109	109
Functional Total	<u>483,469</u>	<u>515,923</u>	<u>502,821</u>	<u>513,288</u>	<u>524,268</u>
ELECTED OFFICIALS					
Audit and Control, Department of	31,686	27,320	28,006	28,720	29,451
Executive Chamber	3,286	4,772	4,772	4,772	4,772
Judiciary	244,372	309,600	309,600	309,600	309,600
Law, Department of	20,546	20,591	19,880	20,181	20,489
Legislature	50,409	62,380	62,380	62,380	62,380
Lieutenant Governor, Office of the	59	67	67	67	67
Functional Total	<u>350,358</u>	<u>424,730</u>	<u>424,705</u>	<u>425,720</u>	<u>426,759</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES					
Miscellaneous	57,349	(949,600)	300,441	525,441	525,441
Functional Total	<u>57,349</u>	<u>(949,600)</u>	<u>300,441</u>	<u>525,441</u>	<u>525,441</u>
TOTAL NON-PERSONAL SERVICE SPENDING	<u><u>3,042,904</u></u>	<u><u>2,407,359</u></u>	<u><u>3,555,717</u></u>	<u><u>3,797,692</u></u>	<u><u>3,753,879</u></u>

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Alcoholic Beverage Control, Division of	42	0	0	0	0
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Functional Total	<u>1,529</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
HEALTH					
Health, Department of	120	2,070	2,070	2,070	2,070
<i>Public Health</i>	120	2,070	2,070	2,070	2,070
Functional Total	<u>120</u>	<u>2,070</u>	<u>2,070</u>	<u>2,070</u>	<u>2,070</u>
SOCIAL WELFARE					
Children and Family Services, Office of	24	0	0	0	0
<i>OCFS</i>	24	0	0	0	0
Functional Total	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
MENTAL HYGIENE					
Mental Health, Office of	100	0	0	0	0
<i>OMH - Other</i>	100	0	0	0	0
Functional Total	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	86	500	500	500	500
<i>DOCCS</i>	86	500	500	500	500
State Police, Division of	1	0	0	0	0
Functional Total	<u>87</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
HIGHER EDUCATION					
State University of New York	44	45	45	45	45
Functional Total	<u>44</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
GENERAL GOVERNMENT					
Budget, Division of the	158	300	300	300	300
Employee Relations, Office of	1	0	0	0	0
Labor Management Committees	5,231	5,202	5,306	5,412	5,520
Veterans' Services, Department of	4	5	5	5	5
Functional Total	<u>5,394</u>	<u>5,507</u>	<u>5,611</u>	<u>5,717</u>	<u>5,825</u>
ELECTED OFFICIALS					
Judiciary	769,407	789,148	789,148	789,148	789,148
Functional Total	<u>769,407</u>	<u>789,148</u>	<u>789,148</u>	<u>789,148</u>	<u>789,148</u>
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
Miscellaneous	0	0	0	0	0
Functional Total	<u>8,338,619</u>	<u>6,862,556</u>	<u>8,090,064</u>	<u>9,270,426</u>	<u>10,710,984</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>9,115,324</u>	<u>7,661,326</u>	<u>8,888,938</u>	<u>10,069,406</u>	<u>11,510,072</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
<i>Agriculture and Markets, Department of</i>	71,470	86,596	81,788	88,978	91,748
Assistance and Grants	29,427	36,848	30,276	36,500	39,000
State Operations	40,719	47,452	49,216	50,182	50,452
Personal Service	33,951	40,677	42,238	42,936	43,130
Non-Personal Service/Indirect Costs	6,768	6,775	6,978	7,246	7,322
General State Charges	1,324	2,296	2,296	2,296	2,296
<i>Alcoholic Beverage Control, Division of</i>	84,252	87,531	70,954	99,578	145,811
Assistance and Grants	40,000	14,856	0	27,471	72,524
State Operations	37,417	61,798	57,077	58,230	59,410
Personal Service	20,049	26,857	33,937	34,529	35,132
Non-Personal Service/Indirect Costs	17,368	34,941	23,140	23,701	24,278
General State Charges	6,835	10,877	13,877	13,877	13,877
<i>Economic Development, Department of</i>	60,824	73,650	64,124	64,124	64,124
Assistance and Grants	44,530	49,490	45,044	45,044	45,044
State Operations	16,294	24,132	19,052	19,052	19,052
Personal Service	12,940	15,329	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	3,354	8,803	4,283	4,283	4,283
General State Charges	0	28	28	28	28
<i>Empire State Development Corporation</i>	469,568	172,119	161,101	144,372	139,100
Assistance and Grants	469,379	172,119	161,101	144,372	139,100
State Operations	189	0	0	0	0
Non-Personal Service/Indirect Costs	189	0	0	0	0
<i>Financial Services, Department of</i>	381,163	407,365	407,115	407,115	407,115
Assistance and Grants	66,562	75,122	74,872	74,872	74,872
State Operations	212,712	216,520	216,520	216,520	216,520
Personal Service	162,679	161,204	161,204	161,204	161,204
Non-Personal Service/Indirect Costs	50,033	55,316	55,316	55,316	55,316
General State Charges	101,889	115,723	115,723	115,723	115,723
<i>Olympic Regional Development Authority</i>	15,557	13,054	13,054	13,054	13,054
State Operations	14,070	11,554	11,554	11,554	11,554
Personal Service	8,742	5,338	5,338	5,338	5,338
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216
General State Charges	1,487	1,500	1,500	1,500	1,500
<i>Public Service Department</i>	327,352	291,973	118,409	1,145,784	1,148,884
Assistance and Grants	250,316	200,134	25,131	50,133	50,133
State Operations	50,441	58,483	59,488	1,060,512	1,062,204
Personal Service	42,027	49,740	50,674	51,627	52,598
Non-Personal Service/Indirect Costs	8,414	8,743	8,814	1,008,885	1,009,606
General State Charges	26,595	33,356	33,790	35,139	36,547
Functional Total	1,410,186	1,132,288	916,545	1,963,005	2,009,836
PARKS AND THE ENVIRONMENT					
<i>Adirondack Park Agency</i>	4,789	5,516	5,613	5,711	5,812
State Operations	4,789	5,516	5,613	5,711	5,812
Personal Service	4,019	4,835	4,925	5,016	5,110
Non-Personal Service/Indirect Costs	770	681	688	695	702
<i>Environmental Conservation, Department of</i>	286,175	318,048	332,962	336,614	331,654
Assistance and Grants	1,001	2,738	1,878	1,878	1,878
State Operations	238,239	268,338	284,112	287,764	282,804
Personal Service	200,934	214,163	232,606	235,926	230,966
Non-Personal Service/Indirect Costs	37,305	54,175	51,506	51,838	51,838
General State Charges	46,935	46,972	46,972	46,972	46,972
<i>Parks, Recreation and Historic Preservation, Office of</i>	210,158	234,465	243,479	246,845	245,277
Assistance and Grants	6,514	6,750	6,750	6,750	6,750
State Operations	198,978	222,638	231,452	234,818	233,250
Personal Service	152,911	176,605	185,549	188,551	186,615
Non-Personal Service/Indirect Costs	46,067	46,033	45,903	46,267	46,635
General State Charges	4,666	5,077	5,277	5,277	5,277
Functional Total	501,122	558,029	582,054	589,170	582,743
TRANSPORTATION					
<i>Motor Vehicles, Department of</i>	83,958	95,188	94,193	94,193	94,193
Assistance and Grants	0	1,250	0	0	0
State Operations	60,939	67,014	67,296	67,296	67,296
Personal Service	44,640	50,241	49,783	49,783	49,783
Non-Personal Service/Indirect Costs	16,299	16,773	17,513	17,513	17,513

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General State Charges	23,019	26,924	26,897	26,897	26,897
Transportation, Department of	4,926,727	5,612,113	5,505,200	5,517,306	5,525,730
Assistance and Grants	4,569,246	5,248,236	5,140,531	5,142,092	5,139,669
State Operations	355,946	361,632	362,437	372,866	383,591
Personal Service	170,779	182,635	183,440	188,953	194,633
Non-Personal Service/Indirect Costs	185,167	178,997	178,997	183,913	188,958
General State Charges	1,535	2,245	2,232	2,348	2,470
Functional Total	5,010,685	5,707,301	5,599,393	5,611,499	5,619,923
HEALTH					
Aging, Office for the	174,284	196,435	184,724	190,326	190,836
Assistance and Grants	169,470	192,103	180,390	185,990	186,500
State Operations	4,814	4,332	4,334	4,336	4,336
Personal Service	4,681	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	133	136	138	140	140
Health, Department of	28,435,494	30,441,984	33,432,443	35,491,796	37,459,179
Medical Assistance	24,934,484	26,693,174	29,620,426	31,716,122	33,671,010
Assistance and Grants	24,934,484	26,693,174	29,620,426	31,716,122	33,671,010
Essential Plan	64,954	91,378	95,343	103,265	104,271
State Operations	64,954	91,378	95,343	103,265	104,271
Personal Service	3,106	5,324	5,452	5,702	5,852
Non-Personal Service/Indirect Costs	61,848	86,054	89,891	97,563	98,419
Medicaid Administration	791,868	963,219	943,111	868,904	863,689
Assistance and Grants	532,749	560,231	517,231	483,231	483,231
State Operations	258,625	402,987	425,879	385,672	380,457
Personal Service	45,347	58,996	59,097	59,020	59,087
Non-Personal Service/Indirect Costs	213,278	343,991	366,782	326,652	321,370
General State Charges	494	1	1	1	1
Public Health	2,644,188	2,694,213	2,773,563	2,803,505	2,820,209
Assistance and Grants	2,011,143	2,131,935	2,185,230	2,192,612	2,213,957
State Operations	596,498	513,112	539,281	561,740	557,032
Personal Service	237,397	262,876	280,428	289,587	289,692
Non-Personal Service/Indirect Costs	359,101	250,236	258,853	272,153	267,340
General State Charges	36,547	49,166	49,052	49,153	49,220
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
State Operations	18,737	19,155	19,222	19,293	19,293
Personal Service	16,316	16,673	16,673	16,673	16,673
Non-Personal Service/Indirect Costs	2,421	2,482	2,549	2,620	2,620
Functional Total	28,628,515	30,657,574	33,636,389	35,701,415	37,669,308
SOCIAL WELFARE					
Children and Family Services, Office of	3,124,786	2,255,384	3,481,899	3,524,541	3,453,885
OCFS	3,068,335	2,198,147	3,421,662	3,464,304	3,393,648
Assistance and Grants	2,870,498	1,909,137	3,117,170	3,143,538	3,057,875
State Operations	196,089	286,537	301,990	318,166	333,072
Personal Service	139,602	193,766	207,522	221,779	237,169
Non-Personal Service/Indirect Costs	56,487	92,771	94,468	96,387	95,903
General State Charges	1,748	2,473	2,502	2,600	2,701
OCFS - Other	56,451	57,237	60,237	60,237	60,237
Assistance and Grants	56,451	57,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	115,672	100,303	187,376	171,618	147,378
Assistance and Grants	43,825	26,607	89,178	72,190	48,178
State Operations	52,925	50,346	70,305	71,528	71,528
Personal Service	40,130	40,625	47,623	48,540	48,540
Non-Personal Service/Indirect Costs	12,795	9,721	22,682	22,988	22,988
General State Charges	18,922	23,350	27,893	27,900	27,672
Human Rights, Division of	13,380	16,635	20,644	20,653	20,653
Assistance and Grants	0	500	500	500	500
State Operations	13,380	16,135	20,144	20,153	20,153
Personal Service	11,921	14,006	15,830	15,839	15,839
Non-Personal Service/Indirect Costs	1,459	2,129	4,314	4,314	4,314
Labor, Department of	150,232	156,075	119,182	118,970	118,991
Assistance and Grants	68,836	66,350	30,400	30,150	30,150
State Operations	60,510	61,861	60,899	60,924	60,936
Personal Service	33,899	37,330	37,349	37,369	37,381
Non-Personal Service/Indirect Costs	26,611	24,531	23,550	23,555	23,555

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General State Charges	20,886	27,864	27,883	27,896	27,905
National and Community Service	281	809	843	869	894
Assistance and Grants	0	457	488	511	533
State Operations	281	352	355	358	361
Personal Service	281	343	346	349	352
Non-Personal Service/Indirect Costs	0	9	9	9	9
Temporary and Disability Assistance, Office of	2,252,827	2,989,117	2,481,941	1,925,966	1,973,918
Welfare Assistance	1,176,307	1,238,114	1,319,050	1,265,435	1,265,520
Assistance and Grants	1,176,307	1,238,114	1,319,050	1,265,435	1,265,520
All Other	1,076,520	1,751,003	1,162,891	660,531	708,398
Assistance and Grants	894,907	1,577,119	1,043,445	540,996	588,796
State Operations	181,605	173,756	119,318	119,407	119,474
Personal Service	62,912	69,711	69,780	69,850	69,923
Non-Personal Service/Indirect Costs	118,693	104,045	49,538	49,557	49,551
General State Charges	8	128	128	128	128
Functional Total	5,657,178	5,518,323	6,291,885	5,762,617	5,715,719
MENTAL HYGIENE					
Addiction Services and Supports, Office of	589,277	843,823	748,587	735,637	779,763
OASAS	471,063	707,746	662,548	646,383	686,034
Assistance and Grants	437,073	647,987	600,625	586,055	623,298
State Operations	33,990	58,670	60,529	58,911	61,294
Personal Service	22,111	36,792	37,423	35,512	37,856
Non-Personal Service/Indirect Costs	11,879	21,878	23,106	23,399	23,438
General State Charges	0	1,089	1,394	1,417	1,442
OASAS - Other	118,214	136,077	86,039	89,254	93,729
Assistance and Grants	55,827	82,126	30,900	32,411	33,960
State Operations	62,387	53,951	55,139	56,843	59,769
Personal Service	45,347	40,201	40,372	42,332	45,314
Non-Personal Service/Indirect Costs	17,040	13,750	14,767	14,511	14,455
Justice Center	39,932	35,265	36,935	39,750	41,227
Assistance and Grants	649	649	649	649	649
State Operations	39,283	34,616	36,286	39,101	40,578
Personal Service	31,119	26,446	27,904	30,497	31,748
Non-Personal Service/Indirect Costs	8,164	8,170	8,382	8,604	8,830
General State Charges	0	0	0	0	0
Mental Health, Office of	3,482,535	3,774,605	4,040,979	4,421,707	4,632,016
OMH	1,822,270	2,016,789	2,324,850	2,673,876	2,824,693
Assistance and Grants	1,336,588	1,534,498	1,868,320	2,210,150	2,343,097
State Operations	485,682	482,058	456,142	463,333	481,198
Personal Service	385,983	395,590	399,707	405,006	421,133
Non-Personal Service/Indirect Costs	99,699	86,468	56,435	58,327	60,065
General State Charges	0	233	388	393	398
OMH - Other	1,660,265	1,757,816	1,716,129	1,747,831	1,807,323
Assistance and Grants	419,767	489,989	465,053	474,911	485,015
State Operations	1,240,398	1,267,827	1,251,076	1,272,920	1,322,308
Personal Service	927,549	939,732	948,613	961,774	1,002,778
Non-Personal Service/Indirect Costs	312,849	328,095	302,463	311,146	319,530
General State Charges	100	0	0	0	0
People with Developmental Disabilities, Office for	4,133,115	5,290,134	4,261,359	4,112,601	4,417,307
OPWDD	588,159	597,547	607,976	619,676	631,676
Assistance and Grants	569,611	597,345	607,774	619,474	631,474
State Operations	18,548	202	202	202	202
Personal Service	284	0	0	0	0
Non-Personal Service/Indirect Costs	18,264	202	202	202	202
OPWDD - Other	3,544,956	4,692,587	3,653,383	3,492,925	3,785,631
Assistance and Grants	1,964,880	3,111,486	2,061,204	1,872,690	2,092,546
State Operations	1,580,076	1,581,101	1,592,179	1,620,235	1,693,085
Personal Service	1,398,809	1,338,881	1,343,680	1,365,645	1,431,794
Non-Personal Service/Indirect Costs	181,267	242,220	248,499	254,590	261,291
Functional Total	8,244,859	9,943,827	9,087,860	9,309,695	9,870,313
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
State Operations	3,532	3,405	3,567	3,659	3,751
Personal Service	3,334	3,146	3,298	3,384	3,470

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service/Indirect Costs	198	259	269	275	281
Corrections and Community Supervision, Department of	2,681,240	2,682,063	2,672,461	2,670,701	2,671,782
DOCCS	2,681,240	2,673,663	2,664,061	2,662,301	2,663,382
Assistance and Grants	8,684	8,206	8,206	8,206	8,206
State Operations	2,672,345	2,664,822	2,655,218	2,653,456	2,654,534
Personal Service	2,193,891	2,187,794	2,188,830	2,189,886	2,190,964
Non-Personal Service/Indirect Costs	478,454	477,028	466,388	463,570	463,570
General State Charges	211	635	637	639	642
DOCCS - Other	0	8,400	8,400	8,400	8,400
Assistance and Grants	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	292,990	429,192	469,242	485,053	485,849
Assistance and Grants	251,537	386,793	426,984	441,984	441,984
State Operations	41,444	42,399	42,258	43,069	43,865
Personal Service	30,903	31,073	31,866	32,481	33,078
Non-Personal Service/Indirect Costs	10,541	11,326	10,392	10,588	10,787
General State Charges	9	0	0	0	0
Homeland Security and Emergency Services, Division of	136,146	197,596	165,303	174,075	175,834
Assistance and Grants	94,542	141,852	107,333	115,157	115,091
State Operations	41,041	54,871	57,094	58,039	59,861
Personal Service	29,551	36,119	38,810	39,895	41,015
Non-Personal Service/Indirect Costs	11,490	18,752	18,284	18,144	18,846
General State Charges	563	873	876	879	882
Indigent Legal Services, Office of	130,772	301,906	312,067	313,209	310,019
Assistance and Grants	125,145	294,629	304,629	305,630	302,296
State Operations	3,614	4,844	4,932	5,025	5,120
Personal Service	3,226	3,969	4,040	4,116	4,193
Non-Personal Service/Indirect Costs	388	875	892	909	927
General State Charges	2,013	2,433	2,506	2,554	2,603
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
State Operations	7,028	8,128	8,128	8,128	8,128
Personal Service	5,208	6,132	6,132	6,132	6,132
Non-Personal Service/Indirect Costs	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
State Operations	5	30	30	30	30
Non-Personal Service/Indirect Costs	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
State Operations	9	38	38	38	38
Non-Personal Service/Indirect Costs	9	38	38	38	38
Military and Naval Affairs, Division of	71,485	257,647	90,215	90,630	89,310
Assistance and Grants	1,276	1,430	1,453	1,477	1,501
State Operations	70,209	256,141	88,686	89,077	87,733
Personal Service	59,759	147,477	71,804	72,137	72,478
Non-Personal Service/Indirect Costs	10,450	108,664	16,882	16,940	15,255
General State Charges	0	76	76	76	76
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750
State Operations	0	250	1,750	1,750	1,750
Personal Service	0	225	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	25	400	400	400
State Police, Division of	831,162	935,099	975,317	997,555	1,016,246
State Operations	805,333	905,576	945,794	968,032	986,723
Personal Service	720,219	791,962	853,490	874,330	891,591
Non-Personal Service/Indirect Costs	85,114	113,614	92,304	93,702	95,132
General State Charges	25,829	29,523	29,523	29,523	29,523
Statewide Financial System	33,360	32,155	38,182	38,919	39,677
State Operations	33,360	32,155	38,182	38,919	39,677
Personal Service	12,307	12,779	15,806	16,068	16,336
Non-Personal Service/Indirect Costs	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	20,676	46,493	51,493	37,165	37,165
Assistance and Grants	13,929	38,358	43,358	28,958	28,958
State Operations	4,920	6,452	6,452	6,524	6,524
Personal Service	3,428	3,736	3,736	3,799	3,799
Non-Personal Service/Indirect Costs	1,492	2,716	2,716	2,725	2,725
General State Charges	1,827	1,683	1,683	1,683	1,683
Functional Total	4,208,405	4,894,002	4,787,793	4,820,912	4,839,579

HIGHER EDUCATION

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
City University of New York	1,783,451	2,013,459	2,058,475	2,120,730	2,168,495
Assistance and Grants	1,783,451	2,013,459	2,058,475	2,120,730	2,168,495
Higher Education Services Corporation, New York State	614,733	670,963	729,821	742,808	746,127
Assistance and Grants	595,584	633,657	702,576	713,991	722,490
State Operations	14,531	30,487	23,836	28,817	23,637
Personal Service	8,086	11,365	10,526	9,700	9,884
Non-Personal Service/Indirect Costs	6,445	19,122	13,310	19,117	13,753
General State Charges	4,618	6,819	3,409	0	0
State University of New York	7,965,131	8,372,859	8,700,483	9,022,628	9,203,939
Assistance and Grants	497,179	491,536	448,400	448,400	448,400
State Operations	6,926,639	7,304,547	7,657,885	7,962,085	8,124,913
Personal Service	4,313,378	4,501,390	4,687,401	4,851,857	4,988,501
Non-Personal Service/Indirect Costs	2,613,261	2,803,157	2,970,484	3,110,228	3,136,412
General State Charges	541,313	576,776	594,198	612,143	630,626
Functional Total	10,363,315	11,057,281	11,488,779	11,886,166	12,118,561
EDUCATION					
Arts, Council on the	98,400	103,736	46,157	46,246	46,356
Assistance and Grants	93,984	98,898	41,233	41,233	41,233
State Operations	4,416	4,838	4,924	5,013	5,123
Personal Service	2,698	2,945	2,995	3,046	3,107
Non-Personal Service/Indirect Costs	1,718	1,893	1,929	1,967	2,016
Education, Department of	34,510,335	37,799,872	39,686,185	41,258,325	42,792,677
School Aid	30,165,182	33,284,925	35,024,812	36,460,991	37,874,466
Assistance and Grants	30,165,182	33,284,925	35,024,812	36,460,991	37,874,466
School Aid – Other	124,803	140,000	140,000	140,000	140,000
Assistance and Grants	124,803	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,781,232	1,666,913	1,575,393	1,546,911	1,519,991
Assistance and Grants	1,781,232	1,666,913	1,575,393	1,546,911	1,519,991
Special Education Categorical Programs	1,274,375	1,411,422	1,499,934	1,591,497	1,688,361
Assistance and Grants	1,274,375	1,411,422	1,499,934	1,591,497	1,688,361
All Other	1,164,743	1,296,612	1,446,046	1,518,926	1,569,859
Assistance and Grants	981,403	1,073,499	1,218,171	1,287,280	1,337,600
State Operations	145,583	177,981	181,093	183,346	183,259
Personal Service	97,298	108,848	110,996	112,720	114,970
Non-Personal Service/Indirect Costs	48,285	69,133	70,097	70,626	68,289
General State Charges	37,757	45,132	46,782	48,300	49,000
Functional Total	34,608,735	37,903,608	39,732,342	41,304,571	42,839,033
GENERAL GOVERNMENT					
Budget, Division of the	65,106	66,019	37,721	35,607	35,607
State Operations	64,083	64,719	36,421	34,307	34,307
Personal Service	28,527	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	35,556	33,117	4,819	2,705	2,705
General State Charges	1,023	1,300	1,300	1,300	1,300
Civil Service, Department of	20,266	32,966	46,357	51,938	55,339
Assistance and Grants	3,347	300	300	300	300
State Operations	16,919	32,415	45,801	51,377	54,773
Personal Service	16,918	21,980	29,396	32,716	34,625
Non-Personal Service/Indirect Costs	1	10,435	16,405	18,661	20,148
General State Charges	0	251	256	261	266
Deferred Compensation Board	804	870	888	909	926
State Operations	518	609	622	637	649
Personal Service	503	429	438	447	456
Non-Personal Service/Indirect Costs	15	180	184	190	193
General State Charges	286	261	266	272	277
Elections, State Board of	16,578	37,545	44,391	40,746	60,109
Assistance and Grants	1,310	13,500	16,500	12,500	31,500
State Operations	15,268	24,045	27,891	28,246	28,609
Personal Service	9,054	14,471	18,153	18,338	18,526
Non-Personal Service/Indirect Costs	6,214	9,574	9,738	9,908	10,083
Employee Relations, Office of	6,235	8,250	9,431	9,616	9,804
State Operations	6,234	8,250	9,431	9,616	9,804
Personal Service	5,956	8,033	9,209	9,388	9,571
Non-Personal Service/Indirect Costs	278	217	222	228	233
General State Charges	1	0	0	0	0

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
State Operations	5,339	7,731	7,731	7,731	7,731
Personal Service	4,057	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	319,289	196,638	206,241	199,241	199,341
Assistance and Grants	259,884	117,000	127,600	120,600	120,700
State Operations	44,520	59,382	58,385	58,385	58,385
Personal Service	31,001	34,059	34,061	34,061	34,061
Non-Personal Service/Indirect Costs	13,519	25,323	24,324	24,324	24,324
General State Charges	14,885	20,256	20,256	20,256	20,256
General Services, Office of	114,234	137,045	119,070	112,295	114,504
Assistance and Grants	0	18,870	8,935	0	0
State Operations	110,780	115,449	107,355	109,459	111,611
Personal Service	43,035	45,719	44,906	45,833	46,780
Non-Personal Service/Indirect Costs	67,745	69,730	62,449	63,626	64,831
General State Charges	3,454	2,726	2,780	2,836	2,893
Information Technology Services, Office of	599,290	649,750	675,818	690,329	705,213
State Operations	599,290	649,750	675,818	690,329	705,213
Personal Service	282,207	330,138	339,806	346,870	354,084
Non-Personal Service/Indirect Costs	317,083	319,612	336,012	343,459	351,129
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
State Operations	7,625	9,938	10,091	10,249	10,410
Personal Service	6,346	8,333	8,452	8,574	8,698
Non-Personal Service/Indirect Costs	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	27,400	37,355	41,300	42,127	42,972
State Operations	22,169	32,153	35,994	36,715	37,452
Personal Service	6,574	5,709	5,823	5,939	6,058
Non-Personal Service/Indirect Costs	15,595	26,444	30,171	30,776	31,394
General State Charges	5,231	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	7,254	13,474	8,424	8,466	8,466
Assistance and Grants	5,142	10,962	5,912	5,912	5,912
State Operations	2,112	2,512	2,512	2,554	2,554
Personal Service	1,713	2,255	2,255	2,293	2,293
Non-Personal Service/Indirect Costs	399	257	257	261	261
Public Employment Relations Board	3,790	4,301	4,363	4,437	4,510
State Operations	3,790	4,301	4,363	4,437	4,510
Personal Service	3,540	4,076	4,104	4,171	4,238
Non-Personal Service/Indirect Costs	250	225	259	266	272
State, Department of	87,728	148,660	106,781	105,031	104,739
Assistance and Grants	20,041	63,677	24,528	24,028	24,028
State Operations	51,533	65,519	63,289	62,039	61,747
Personal Service	37,577	41,016	41,016	41,016	41,016
Non-Personal Service/Indirect Costs	13,956	24,503	22,273	21,023	20,731
General State Charges	16,154	19,464	18,964	18,964	18,964
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
State Operations	2,913	3,306	3,306	3,306	3,306
Personal Service	2,687	3,066	3,066	3,066	3,066
Non-Personal Service/Indirect Costs	226	240	240	240	240
Taxation and Finance, Department of	362,287	370,878	370,439	371,528	371,528
Assistance and Grants	6,159	6,776	6,776	6,776	6,776
State Operations	327,850	342,225	341,586	342,675	342,675
Personal Service	263,917	268,385	270,595	270,595	270,595
Non-Personal Service/Indirect Costs	63,933	73,840	70,991	72,080	72,080
General State Charges	28,278	21,877	22,077	22,077	22,077
Veterans' Services, Department of	14,947	21,244	16,747	16,806	16,864
Assistance and Grants	8,567	13,348	9,554	9,554	9,554
State Operations	6,376	7,891	7,188	7,247	7,305
Personal Service	6,015	6,613	6,701	6,755	6,809
Non-Personal Service/Indirect Costs	361	1,278	487	492	496
General State Charges	4	5	5	5	5
Welfare Inspector General, Office of	749	794	808	822	836
State Operations	749	794	808	822	836
Personal Service	742	685	699	713	727
Non-Personal Service/Indirect Costs	7	109	109	109	109
Workers' Compensation Board	199,739	205,492	210,775	216,241	221,862
State Operations	145,390	149,505	152,758	156,108	159,533
Personal Service	85,209	88,322	90,088	91,890	93,728
Non-Personal Service/Indirect Costs	60,181	61,183	62,670	64,218	65,805

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General State Charges	54,349	55,987	58,017	60,133	62,329
Functional Total	1,861,573	1,952,256	1,920,682	1,927,425	1,974,067
ELECTED OFFICIALS					
Audit and Control, Department of	205,901	181,417	184,730	188,130	191,603
Assistance and Grants	32,025	0	0	0	0
State Operations	172,223	178,799	182,027	185,339	188,720
Personal Service	135,443	144,076	146,518	149,010	151,551
Non-Personal Service/Indirect Costs	36,780	34,723	35,509	36,329	37,169
General State Charges	1,653	2,618	2,703	2,791	2,883
Executive Chamber	17,962	23,303	23,303	23,303	23,303
State Operations	17,962	23,303	23,303	23,303	23,303
Personal Service	14,676	18,531	18,531	18,531	18,531
Non-Personal Service/Indirect Costs	3,286	4,772	4,772	4,772	4,772
Judiciary	3,110,931	3,333,249	3,350,648	3,350,648	3,350,648
Assistance and Grants	214,188	266,001	283,400	283,400	283,400
State Operations	2,088,521	2,230,700	2,230,700	2,230,700	2,230,700
Personal Service	1,767,899	1,846,700	1,846,700	1,846,700	1,846,700
Non-Personal Service/Indirect Costs	320,622	384,000	384,000	384,000	384,000
General State Charges	808,222	836,548	836,548	836,548	836,548
Law, Department of	271,682	308,663	269,963	273,344	276,804
Assistance and Grants	30,526	40,000	0	0	0
State Operations	218,706	241,945	242,781	245,678	248,637
Personal Service	155,935	171,970	173,430	175,938	178,497
Non-Personal Service/Indirect Costs	62,771	69,975	69,351	69,740	70,140
General State Charges	22,450	26,718	27,182	27,666	28,167
Legislature	236,067	284,685	284,685	284,685	284,685
State Operations	236,067	284,685	284,685	284,685	284,685
Personal Service	184,312	221,355	221,355	221,355	221,355
Non-Personal Service/Indirect Costs	51,755	63,330	63,330	63,330	63,330
Lieutenant Governor, Office of the	612	746	746	746	746
State Operations	612	746	746	746	746
Personal Service	553	679	679	679	679
Non-Personal Service/Indirect Costs	59	67	67	67	67
Functional Total	3,843,155	4,132,063	4,114,075	4,120,856	4,127,789
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	729,923	736,852	736,852	736,852
Assistance and Grants	723,244	729,923	736,852	736,852	736,852
State Operations	0	0	0	0	0
Non-Personal Service/Indirect Costs	0	0	0	0	0
County-Wide Shared Services Initiative	2,839	7,000	20,000	20,000	20,000
Assistance and Grants	2,839	7,000	20,000	20,000	20,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Assistance and Grants	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119
Assistance and Grants	28,885	28,885	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Assistance and Grants	217	218	218	218	218
Functional Total	780,650	789,941	805,939	805,939	805,939
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
Long-Term Debt Service	10,528,463	2,685,182	3,417,070	4,933,517	4,917,363
State Operations	47,564	47,230	49,196	49,196	49,196
Non-Personal Service/Indirect Costs	47,564	47,230	49,196	49,196	49,196
Debt Service	10,480,899	2,637,952	3,367,874	4,884,321	4,868,167
Miscellaneous	(235,524)	48,087	392,755	615,089	621,144
Assistance and Grants	(297,194)	830,365	221,475	221,458	232,438
State Operations	60,521	(783,685)	169,851	392,178	387,228
Personal Service	1,907	289,402	192,881	190,192	185,225
Non-Personal Service/Indirect Costs	58,614	(1,073,087)	(23,030)	201,986	202,003

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
General State Charges	1,149	1,407	1,429	1,453	1,478
Functional Total	<u>18,631,558</u>	<u>9,595,825</u>	<u>11,899,889</u>	<u>14,819,032</u>	<u>16,249,491</u>
TOTAL STATE OPERATING FUNDS SPENDING	<u>123,749,936</u>	<u>123,842,318</u>	<u>130,863,625</u>	<u>138,622,302</u>	<u>144,422,301</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	71,470	86,596	81,788	88,978	91,748
Alcoholic Beverage Control, Division of	84,252	87,531	70,954	99,578	145,811
Economic Development, Department of	60,824	73,650	64,124	64,124	64,124
Empire State Development Corporation	469,568	172,119	161,101	144,372	139,100
Financial Services, Department of	381,163	407,365	407,115	407,115	407,115
Olympic Regional Development Authority	15,557	13,054	13,054	13,054	13,054
Public Service Department	327,352	291,973	118,409	1,145,784	1,148,884
Functional Total	1,410,186	1,132,288	916,545	1,963,005	2,009,836
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	286,175	318,048	332,962	336,614	331,654
Parks, Recreation and Historic Preservation, Office of	210,158	234,465	243,479	246,845	245,277
Functional Total	501,122	558,029	582,054	589,170	582,743
TRANSPORTATION					
Motor Vehicles, Department of	83,958	95,188	94,193	94,193	94,193
Transportation, Department of	4,926,727	5,612,113	5,505,200	5,517,306	5,525,730
Functional Total	5,010,685	5,707,301	5,599,393	5,611,499	5,619,923
HEALTH					
Aging, Office for the	174,284	196,435	184,724	190,326	190,836
Health, Department of	28,435,494	30,441,984	33,432,443	35,491,796	37,459,179
<i>Medical Assistance</i>	24,934,484	26,693,174	29,620,426	31,716,122	33,671,010
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	791,868	963,219	943,111	868,904	863,689
<i>Public Health</i>	2,644,188	2,694,213	2,773,563	2,803,505	2,820,209
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
Functional Total	28,628,515	30,657,574	33,636,389	35,701,415	37,669,308
SOCIAL WELFARE					
Children and Family Services, Office of	3,124,786	2,255,384	3,481,899	3,524,541	3,453,885
<i>OCFS</i>	3,068,335	2,198,147	3,421,662	3,464,304	3,393,648
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	115,672	100,303	187,376	171,618	147,378
Human Rights, Division of	13,380	16,635	20,644	20,653	20,653
Labor, Department of	150,232	156,075	119,182	118,970	118,991
National and Community Service	281	809	843	869	894
Temporary and Disability Assistance, Office of	2,252,827	2,989,117	2,481,941	1,925,966	1,973,918
<i>Welfare Assistance</i>	1,176,307	1,238,114	1,319,050	1,265,435	1,265,520
<i>All Other</i>	1,076,520	1,751,003	1,162,891	660,531	708,398
Functional Total	5,657,178	5,518,323	6,291,885	5,762,617	5,715,719
MENTAL HYGIENE					
Addiction Services and Supports, Office of	589,277	843,823	748,587	735,637	779,763
<i>OASAS</i>	471,063	707,746	662,548	646,383	686,034
<i>OASAS - Other</i>	118,214	136,077	86,039	89,254	93,729
Justice Center	39,932	35,265	36,935	39,750	41,227
Mental Health, Office of	3,482,535	3,774,605	4,040,979	4,421,707	4,632,016
<i>OMH</i>	1,822,270	2,016,789	2,324,850	2,673,876	2,824,693
<i>OMH - Other</i>	1,660,265	1,757,816	1,716,129	1,747,831	1,807,323
People with Developmental Disabilities, Office for	4,133,115	5,290,134	4,261,359	4,112,601	4,417,307
<i>OPWDD</i>	588,159	597,547	607,976	619,676	631,676
<i>OPWDD - Other</i>	3,544,956	4,692,587	3,653,383	3,492,925	3,785,631
Functional Total	8,244,859	9,943,827	9,087,860	9,309,695	9,870,313
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,681,240	2,682,063	2,672,461	2,670,701	2,671,782
<i>DOCCS</i>	2,681,240	2,673,663	2,664,061	2,662,301	2,663,382
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	292,990	429,192	469,242	485,053	485,849
Homeland Security and Emergency Services, Division of	136,146	197,596	165,303	174,075	175,834
Indigent Legal Services, Office of	130,772	301,906	312,067	313,209	310,019
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	71,485	257,647	90,215	90,630	89,310
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750
State Police, Division of	831,162	935,099	975,317	997,555	1,016,246
Statewide Financial System	33,360	32,155	38,182	38,919	39,677
Victim Services, Office of	20,676	46,493	51,493	37,165	37,165
Functional Total	4,208,405	4,894,002	4,787,793	4,820,912	4,839,579

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
HIGHER EDUCATION					
City University of New York	1,783,451	2,013,459	2,058,475	2,120,730	2,168,495
Higher Education Services Corporation, New York State	614,733	670,963	729,821	742,808	746,127
State University of New York	7,965,131	8,372,859	8,700,483	9,022,628	9,203,939
Functional Total	<u>10,363,315</u>	<u>11,057,281</u>	<u>11,488,779</u>	<u>11,886,166</u>	<u>12,118,561</u>
EDUCATION					
Arts, Council on the	98,400	103,736	46,157	46,246	46,356
Education, Department of	<u>34,510,335</u>	<u>37,799,872</u>	<u>39,686,185</u>	<u>41,258,325</u>	<u>42,792,677</u>
<i>School Aid</i>	30,165,182	33,284,925	35,024,812	36,460,991	37,874,466
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,666,913	1,575,393	1,546,911	1,519,991
<i>Special Education Categorical Programs</i>	1,274,375	1,411,422	1,499,934	1,591,497	1,688,361
<i>All Other</i>	1,164,743	1,296,612	1,446,046	1,518,926	1,569,859
Functional Total	<u>34,608,735</u>	<u>37,903,608</u>	<u>39,732,342</u>	<u>41,304,571</u>	<u>42,839,033</u>
GENERAL GOVERNMENT					
Budget, Division of the	65,106	66,019	37,721	35,607	35,607
Civil Service, Department of	20,266	32,966	46,357	51,938	55,339
Deferred Compensation Board	804	870	888	909	926
Elections, State Board of	16,578	37,545	44,391	40,746	60,109
Employee Relations, Office of	6,235	8,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	319,289	196,638	206,241	199,241	199,341
General Services, Office of	114,234	137,045	119,070	112,295	114,504
Information Technology Services, Office of	599,290	649,750	675,818	690,329	705,213
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	27,400	37,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	7,254	13,474	8,424	8,466	8,466
Public Employment Relations Board	3,790	4,301	4,363	4,437	4,510
State, Department of	87,728	148,660	106,781	105,031	104,739
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	362,287	370,878	370,439	371,528	371,528
Veterans' Services, Department of	14,947	21,244	16,747	16,806	16,864
Welfare Inspector General, Office of	749	794	808	822	836
Workers' Compensation Board	199,739	205,492	210,775	216,241	221,862
Functional Total	<u>1,861,573</u>	<u>1,952,256</u>	<u>1,920,682</u>	<u>1,927,425</u>	<u>1,974,067</u>
ELECTED OFFICIALS					
Audit and Control, Department of	205,901	181,417	184,730	188,130	191,603
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	3,110,931	3,333,249	3,350,648	3,350,648	3,350,648
Law, Department of	271,682	308,663	269,963	273,344	276,804
Legislature	236,067	284,685	284,685	284,685	284,685
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	<u>3,843,155</u>	<u>4,132,063</u>	<u>4,114,075</u>	<u>4,120,856</u>	<u>4,127,789</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	729,923	736,852	736,852	736,852
County-Wide Shared Services Initiative	2,839	7,000	20,000	20,000	20,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>780,650</u>	<u>789,941</u>	<u>805,939</u>	<u>805,939</u>	<u>805,939</u>
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
Long-Term Debt Service	10,528,463	2,685,182	3,417,070	4,933,517	4,917,363
Miscellaneous	(235,524)	48,087	392,755	615,089	621,144
Functional Total	<u>18,631,558</u>	<u>9,595,825</u>	<u>11,899,889</u>	<u>14,819,032</u>	<u>16,249,491</u>
TOTAL STATE OPERATING FUNDS SPENDING	<u>123,749,936</u>	<u>123,842,318</u>	<u>130,863,625</u>	<u>138,622,302</u>	<u>144,422,301</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	29,427	36,848	30,276	36,500	39,000
Alcoholic Beverage Control, Division of	40,000	14,856	0	27,471	72,524
Economic Development, Department of	44,530	49,490	45,044	45,044	45,044
Empire State Development Corporation	469,379	172,119	161,101	144,372	139,100
Financial Services, Department of	66,562	75,122	74,872	74,872	74,872
Public Service Department	250,316	200,134	25,131	50,133	50,133
Functional Total	900,214	548,569	336,424	378,392	420,673
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	1,001	2,738	1,878	1,878	1,878
Parks, Recreation and Historic Preservation, Office of	6,514	6,750	6,750	6,750	6,750
Functional Total	7,515	9,488	8,628	8,628	8,628
TRANSPORTATION					
Motor Vehicles, Department of	0	1,250	0	0	0
Transportation, Department of	4,569,246	5,248,236	5,140,531	5,142,092	5,139,669
Functional Total	4,569,246	5,249,486	5,140,531	5,142,092	5,139,669
HEALTH					
Aging, Office for the	169,470	192,103	180,390	185,990	186,500
Health, Department of	27,478,376	29,385,340	32,322,887	34,391,965	36,368,198
<i>Medical Assistance</i>	24,934,484	26,693,174	29,620,426	31,716,122	33,671,010
<i>Medicaid Administration</i>	532,749	560,231	517,231	483,231	483,231
<i>Public Health</i>	2,011,143	2,131,935	2,185,230	2,192,612	2,213,957
Functional Total	27,647,846	29,577,443	32,503,277	34,577,955	36,554,698
SOCIAL WELFARE					
Children and Family Services, Office of	2,926,949	1,966,374	3,177,407	3,203,775	3,118,112
<i>OCFS</i>	2,870,498	1,909,137	3,117,170	3,143,538	3,057,875
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	43,825	26,607	89,178	72,190	48,178
Human Rights, Division of	0	500	500	500	500
Labor, Department of	68,836	66,350	30,400	30,150	30,150
National and Community Service	0	457	488	511	533
Temporary and Disability Assistance, Office of	2,071,214	2,815,233	2,362,495	1,806,431	1,854,316
<i>Welfare Assistance</i>	1,176,307	1,238,114	1,319,050	1,265,435	1,265,520
<i>All Other</i>	894,907	1,577,119	1,043,445	540,996	588,796
Functional Total	5,110,824	4,875,521	5,660,468	5,113,557	5,051,789
MENTAL HYGIENE					
Addiction Services and Supports, Office of	492,900	730,113	631,525	618,466	657,258
<i>OASAS</i>	437,073	647,987	600,625	586,055	623,298
<i>OASAS - Other</i>	55,827	82,126	30,900	32,411	33,960
Justice Center	649	649	649	649	649
Mental Health, Office of	1,756,355	2,024,487	2,333,373	2,685,061	2,828,112
<i>OMH</i>	1,336,588	1,534,498	1,868,320	2,210,150	2,343,097
<i>OMH - Other</i>	419,767	489,989	465,053	474,911	485,015
People with Developmental Disabilities, Office for	2,534,491	3,708,831	2,668,978	2,492,164	2,724,020
<i>OPWDD</i>	569,611	597,345	607,774	619,474	631,474
<i>OPWDD - Other</i>	1,964,880	3,111,486	2,061,204	1,872,690	2,092,546
Functional Total	4,784,395	6,464,080	5,634,525	5,796,340	6,210,039
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	8,684	16,606	16,606	16,606	16,606
<i>DOCCS</i>	8,684	8,206	8,206	8,206	8,206
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	251,537	386,793	426,984	441,984	441,984
Homeland Security and Emergency Services, Division of	94,542	141,852	107,333	115,157	115,091
Indigent Legal Services, Office of	125,145	294,629	304,629	305,630	302,296
Military and Naval Affairs, Division of	1,276	1,430	1,453	1,477	1,501
Victim Services, Office of	13,929	38,358	43,358	28,958	28,958
Functional Total	495,113	879,668	900,363	909,812	906,436
HIGHER EDUCATION					
City University of New York	1,783,451	2,013,459	2,058,475	2,120,730	2,168,495
Higher Education Services Corporation, New York State	595,584	633,657	702,576	713,991	722,490
State University of New York	497,179	491,536	448,400	448,400	448,400
Functional Total	2,876,214	3,138,652	3,209,451	3,283,121	3,339,385
EDUCATION					
Arts, Council on the	93,984	98,898	41,233	41,233	41,233
Education, Department of	34,326,995	37,576,759	39,458,310	41,026,679	42,560,418

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
<i>School Aid</i>	30,165,182	33,284,925	35,024,812	36,460,991	37,874,466
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,666,913	1,575,393	1,546,911	1,519,991
<i>Special Education Categorical Programs</i>	1,274,375	1,411,422	1,499,934	1,591,497	1,688,361
<i>All Other</i>	981,403	1,073,499	1,218,171	1,287,280	1,337,600
Functional Total	<u>34,420,979</u>	<u>37,675,657</u>	<u>39,499,543</u>	<u>41,067,912</u>	<u>42,601,651</u>
GENERAL GOVERNMENT					
Civil Service, Department of	3,347	300	300	300	300
Elections, State Board of	1,310	13,500	16,500	12,500	31,500
Gaming Commission, New York State	259,884	117,000	127,600	120,600	120,700
General Services, Office of	0	18,870	8,935	0	0
Prevention of Domestic Violence, Office for	5,142	10,962	5,912	5,912	5,912
State, Department of	20,041	63,677	24,528	24,028	24,028
Taxation and Finance, Department of	6,159	6,776	6,776	6,776	6,776
Veterans' Services, Department of	8,567	13,348	9,554	9,554	9,554
Functional Total	<u>304,450</u>	<u>244,433</u>	<u>200,105</u>	<u>179,670</u>	<u>198,770</u>
ELECTED OFFICIALS					
Audit and Control, Department of	32,025	0	0	0	0
Judiciary	214,188	266,001	283,400	283,400	283,400
Law, Department of	30,526	40,000	0	0	0
Functional Total	<u>276,739</u>	<u>306,001</u>	<u>283,400</u>	<u>283,400</u>	<u>283,400</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	729,923	736,852	736,852	736,852
County-Wide Shared Services Initiative	2,839	7,000	20,000	20,000	20,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>780,650</u>	<u>789,941</u>	<u>805,939</u>	<u>805,939</u>	<u>805,939</u>
ALL OTHER CATEGORIES					
Miscellaneous	(297,194)	830,365	221,475	221,458	232,438
Functional Total	<u>(297,194)</u>	<u>830,365</u>	<u>221,475</u>	<u>221,458</u>	<u>232,438</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u><u>81,876,991</u></u>	<u><u>90,589,304</u></u>	<u><u>94,404,129</u></u>	<u><u>97,768,276</u></u>	<u><u>101,753,515</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	40,719	47,452	49,216	50,182	50,452
Alcoholic Beverage Control, Division of	37,417	61,798	57,077	58,230	59,410
Economic Development, Department of	16,294	24,132	19,052	19,052	19,052
Empire State Development Corporation	189	0	0	0	0
Financial Services, Department of	212,712	216,520	216,520	216,520	216,520
Olympic Regional Development Authority	14,070	11,554	11,554	11,554	11,554
Public Service Department	50,441	58,483	59,488	1,060,512	1,062,204
Functional Total	371,842	419,939	412,907	1,416,050	1,419,192
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	238,239	268,338	284,112	287,764	282,804
Parks, Recreation and Historic Preservation, Office of	198,978	222,638	231,452	234,818	233,250
Functional Total	442,006	496,492	521,177	528,293	521,866
TRANSPORTATION					
Motor Vehicles, Department of	60,939	67,014	67,296	67,296	67,296
Transportation, Department of	355,946	361,632	362,437	372,866	383,591
Functional Total	416,885	428,646	429,733	440,162	450,887
HEALTH					
Aging, Office for the	4,814	4,332	4,334	4,336	4,336
Health, Department of	920,077	1,007,477	1,060,503	1,050,677	1,041,760
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	258,625	402,987	425,879	385,672	380,457
<i>Public Health</i>	596,498	513,112	539,281	561,740	557,032
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
Functional Total	943,628	1,030,964	1,084,059	1,074,306	1,065,389
SOCIAL WELFARE					
Children and Family Services, Office of	196,089	286,537	301,990	318,166	333,072
<i>OCFS</i>	196,089	286,537	301,990	318,166	333,072
Housing and Community Renewal, Division of	52,925	50,346	70,305	71,528	71,528
Human Rights, Division of	13,380	16,135	20,144	20,153	20,153
Labor, Department of	60,510	61,861	60,899	60,924	60,936
National and Community Service	281	352	355	358	361
Temporary and Disability Assistance, Office of	181,605	173,756	119,318	119,407	119,474
<i>All Other</i>	181,605	173,756	119,318	119,407	119,474
Functional Total	504,790	588,987	573,011	590,536	605,524
MENTAL HYGIENE					
Addiction Services and Supports, Office of	96,377	112,621	115,668	115,754	121,063
<i>OASAS</i>	33,990	58,670	60,529	58,911	61,294
<i>OASAS - Other</i>	62,387	53,951	55,139	56,843	59,769
Justice Center	39,283	34,616	36,286	39,101	40,578
Mental Health, Office of	1,726,080	1,749,885	1,707,218	1,736,253	1,803,506
<i>OMH</i>	485,682	482,058	456,142	463,333	481,198
<i>OMH - Other</i>	1,240,398	1,267,827	1,251,076	1,272,920	1,322,308
People with Developmental Disabilities, Office for	1,598,624	1,581,303	1,592,381	1,620,437	1,693,287
<i>OPWDD</i>	18,548	202	202	202	202
<i>OPWDD - Other</i>	1,580,076	1,581,101	1,592,179	1,620,235	1,693,085
Functional Total	3,460,364	3,478,425	3,451,553	3,511,545	3,658,434
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,672,345	2,664,822	2,655,218	2,653,456	2,654,534
<i>DOCCS</i>	2,672,345	2,664,822	2,655,218	2,653,456	2,654,534
Criminal Justice Services, Division of	41,444	42,399	42,258	43,069	43,865
Homeland Security and Emergency Services, Division of	41,041	54,871	57,094	58,039	59,861
Indigent Legal Services, Office of	3,614	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	70,209	256,141	88,686	89,077	87,733
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750
State Police, Division of	805,333	905,576	945,794	968,032	986,723
Statewide Financial System	33,360	32,155	38,182	38,919	39,677
Victim Services, Office of	4,920	6,452	6,452	6,524	6,524
Functional Total	3,682,840	3,979,111	3,852,129	3,875,746	3,897,734
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	14,531	30,487	23,836	28,817	23,637

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
State University of New York	6,926,639	7,304,547	7,657,885	7,962,085	8,124,913
Functional Total	<u>6,941,170</u>	<u>7,335,034</u>	<u>7,681,721</u>	<u>7,990,902</u>	<u>8,148,550</u>
EDUCATION					
Arts, Council on the	4,416	4,838	4,924	5,013	5,123
Education, Department of	145,583	177,981	181,093	183,346	183,259
<i>All Other</i>	145,583	177,981	181,093	183,346	183,259
Functional Total	<u>149,999</u>	<u>182,819</u>	<u>186,017</u>	<u>188,359</u>	<u>188,382</u>
GENERAL GOVERNMENT					
Budget, Division of the	64,083	64,719	36,421	34,307	34,307
Civil Service, Department of	16,919	32,415	45,801	51,377	54,773
Deferred Compensation Board	518	609	622	637	649
Elections, State Board of	15,268	24,045	27,891	28,246	28,609
Employee Relations, Office of	6,234	8,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	44,520	59,382	58,385	58,385	58,385
General Services, Office of	110,780	115,449	107,355	109,459	111,611
Information Technology Services, Office of	599,290	649,750	675,818	690,329	705,213
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	22,169	32,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	2,112	2,512	2,512	2,554	2,554
Public Employment Relations Board	3,790	4,301	4,363	4,437	4,510
State, Department of	51,533	65,519	63,289	62,039	61,747
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	327,850	342,225	341,586	342,675	342,675
Veterans' Services, Department of	6,376	7,891	7,188	7,247	7,305
Welfare Inspector General, Office of	749	794	808	822	836
Workers' Compensation Board	145,390	149,505	152,758	156,108	159,533
Functional Total	<u>1,433,458</u>	<u>1,580,494</u>	<u>1,591,350</u>	<u>1,616,239</u>	<u>1,641,410</u>
ELECTED OFFICIALS					
Audit and Control, Department of	172,223	178,799	182,027	185,339	188,720
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	2,088,521	2,230,700	2,230,700	2,230,700	2,230,700
Law, Department of	218,706	241,945	242,781	245,678	248,637
Legislature	236,067	284,685	284,685	284,685	284,685
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	<u>2,734,091</u>	<u>2,960,178</u>	<u>2,964,242</u>	<u>2,970,451</u>	<u>2,976,791</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196
Miscellaneous	60,521	(783,685)	169,851	392,178	387,228
Functional Total	<u>108,085</u>	<u>(736,455)</u>	<u>219,047</u>	<u>441,374</u>	<u>436,424</u>
TOTAL STATE OPERATIONS SPENDING	<u>21,189,158</u>	<u>21,744,634</u>	<u>22,966,946</u>	<u>24,643,963</u>	<u>25,010,583</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	33,951	40,677	42,238	42,936	43,130
Alcoholic Beverage Control, Division of	20,049	26,857	33,937	34,529	35,132
Economic Development, Department of	12,940	15,329	14,769	14,769	14,769
Financial Services, Department of	162,679	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	8,742	5,338	5,338	5,338	5,338
Public Service Department	42,027	49,740	50,674	51,627	52,598
Functional Total	280,388	299,145	308,160	310,403	312,171
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,019	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	200,934	214,163	232,606	235,926	230,966
Parks, Recreation and Historic Preservation, Office of	152,911	176,605	185,549	188,551	186,615
Functional Total	357,864	395,603	423,080	429,493	422,691
TRANSPORTATION					
Motor Vehicles, Department of	44,640	50,241	49,783	49,783	49,783
Transportation, Department of	170,779	182,635	183,440	188,953	194,633
Functional Total	215,419	232,876	233,223	238,736	244,416
HEALTH					
Aging, Office for the	4,681	4,196	4,196	4,196	4,196
Health, Department of	285,850	327,196	344,977	354,309	354,631
<i>Essential Plan</i>	3,106	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	45,347	58,996	59,097	59,020	59,087
<i>Public Health</i>	237,397	262,876	280,428	289,587	289,692
Medicaid Inspector General, Office of the	16,316	16,673	16,673	16,673	16,673
Functional Total	306,847	348,065	365,846	375,178	375,500
SOCIAL WELFARE					
Children and Family Services, Office of	139,602	193,766	207,522	221,779	237,169
<i>OCFS</i>	139,602	193,766	207,522	221,779	237,169
Housing and Community Renewal, Division of	40,130	40,625	47,623	48,540	48,540
Human Rights, Division of	11,921	14,006	15,830	15,839	15,839
Labor, Department of	33,899	37,330	37,349	37,369	37,381
National and Community Service	281	343	346	349	352
Temporary and Disability Assistance, Office of	62,912	69,711	69,780	69,850	69,923
<i>All Other</i>	62,912	69,711	69,780	69,850	69,923
Functional Total	288,745	355,781	378,450	393,726	409,204
MENTAL HYGIENE					
Addiction Services and Supports, Office of	67,458	76,993	77,795	77,844	83,170
<i>OASAS</i>	22,111	36,792	37,423	35,512	37,856
<i>OASAS - Other</i>	45,347	40,201	40,372	42,332	45,314
Justice Center	31,119	26,446	27,904	30,497	31,748
Mental Health, Office of	1,313,532	1,335,322	1,348,320	1,366,780	1,423,911
<i>OMH</i>	385,983	395,590	399,707	405,006	421,133
<i>OMH - Other</i>	927,549	939,732	948,613	961,774	1,002,778
People with Developmental Disabilities, Office for	1,399,093	1,338,881	1,343,680	1,365,645	1,431,794
<i>OPWDD</i>	284	0	0	0	0
<i>OPWDD - Other</i>	1,398,809	1,338,881	1,343,680	1,365,645	1,431,794
Functional Total	2,811,202	2,777,642	2,797,699	2,840,766	2,970,623
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,334	3,146	3,298	3,384	3,470
Corrections and Community Supervision, Department of	2,193,891	2,187,794	2,188,830	2,189,886	2,190,964
<i>DOCCS</i>	2,193,891	2,187,794	2,188,830	2,189,886	2,190,964
Criminal Justice Services, Division of	30,903	31,073	31,866	32,481	33,078
Homeland Security and Emergency Services, Division of	29,551	36,119	38,810	39,895	41,015
Indigent Legal Services, Office of	3,226	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	5,208	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	59,759	147,477	71,804	72,137	72,478
Prosecutorial Conduct, Commission on	0	225	1,350	1,350	1,350
State Police, Division of	720,219	791,962	853,490	874,330	891,591
Statewide Financial System	12,307	12,779	15,806	16,068	16,336
Victim Services, Office of	3,428	3,736	3,736	3,799	3,799
Functional Total	3,061,826	3,224,412	3,219,162	3,243,578	3,264,406
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,086	11,365	10,526	9,700	9,884
State University of New York	4,313,378	4,501,390	4,687,401	4,851,857	4,988,501
Functional Total	4,321,464	4,512,755	4,697,927	4,861,557	4,998,385

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
EDUCATION					
Arts, Council on the	2,698	2,945	2,995	3,046	3,107
Education, Department of	<u>97,298</u>	<u>108,848</u>	<u>110,996</u>	<u>112,720</u>	<u>114,970</u>
<i>All Other</i>	<u>97,298</u>	<u>108,848</u>	<u>110,996</u>	<u>112,720</u>	<u>114,970</u>
Functional Total	<u>99,996</u>	<u>111,793</u>	<u>113,991</u>	<u>115,766</u>	<u>118,077</u>
GENERAL GOVERNMENT					
Budget, Division of the	28,527	31,602	31,602	31,602	31,602
Civil Service, Department of	16,918	21,980	29,396	32,716	34,625
Deferred Compensation Board	503	429	438	447	456
Elections, State Board of	9,054	14,471	18,153	18,338	18,526
Employee Relations, Office of	5,956	8,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,057	6,674	6,674	6,674	6,674
Gaming Commission, New York State	31,001	34,059	34,061	34,061	34,061
General Services, Office of	43,035	45,719	44,906	45,833	46,780
Information Technology Services, Office of	282,207	330,138	339,806	346,870	354,084
Inspector General, Office of the	6,346	8,333	8,452	8,574	8,698
Labor Management Committees	6,574	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	1,713	2,255	2,255	2,293	2,293
Public Employment Relations Board	3,540	4,076	4,104	4,171	4,238
State, Department of	37,577	41,016	41,016	41,016	41,016
Tax Appeals, Division of	2,687	3,066	3,066	3,066	3,066
Taxation and Finance, Department of	263,917	268,385	270,595	270,595	270,595
Veterans' Services, Department of	6,015	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	742	685	699	713	727
Workers' Compensation Board	85,209	88,322	90,088	91,890	93,728
Functional Total	<u>835,578</u>	<u>921,565</u>	<u>947,044</u>	<u>960,941</u>	<u>973,607</u>
ELECTED OFFICIALS					
Audit and Control, Department of	135,443	144,076	146,518	149,010	151,551
Executive Chamber	14,676	18,531	18,531	18,531	18,531
Judiciary	1,767,898	1,846,700	1,846,700	1,846,700	1,846,700
Law, Department of	155,935	171,970	173,430	175,938	178,497
Legislature	184,312	221,355	221,355	221,355	221,355
Lieutenant Governor, Office of the	553	679	679	679	679
Functional Total	<u>2,258,817</u>	<u>2,403,311</u>	<u>2,407,213</u>	<u>2,412,213</u>	<u>2,417,313</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,907	289,402	192,881	190,192	185,225
Functional Total	<u>1,907</u>	<u>289,402</u>	<u>192,881</u>	<u>190,192</u>	<u>185,225</u>
TOTAL PERSONAL SERVICE SPENDING	<u>14,840,053</u>	<u>15,872,350</u>	<u>16,084,676</u>	<u>16,372,549</u>	<u>16,691,618</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	6,768	6,775	6,978	7,246	7,322
Alcoholic Beverage Control, Division of	17,368	34,941	23,140	23,701	24,278
Economic Development, Department of	3,354	8,803	4,283	4,283	4,283
Empire State Development Corporation	189	0	0	0	0
Financial Services, Department of	50,033	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216
Public Service Department	8,414	8,743	8,814	1,008,885	1,009,606
Functional Total	91,454	120,794	104,747	1,105,647	1,107,021
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	770	681	688	695	702
Environmental Conservation, Department of	37,305	54,175	51,506	51,838	51,838
Parks, Recreation and Historic Preservation, Office of	46,067	46,033	45,903	46,267	46,635
Functional Total	84,142	100,889	98,097	98,800	99,175
TRANSPORTATION					
Motor Vehicles, Department of	16,299	16,773	17,513	17,513	17,513
Transportation, Department of	185,167	178,997	178,997	183,913	188,958
Functional Total	201,466	195,770	196,510	201,426	206,471
HEALTH					
Aging, Office for the	133	136	138	140	140
Health, Department of	634,227	680,281	715,526	696,368	687,129
<i>Essential Plan</i>	61,848	86,054	89,891	97,563	98,419
<i>Medicaid Administration</i>	213,278	343,991	366,782	326,652	321,370
<i>Public Health</i>	359,101	250,236	258,853	272,153	267,340
Medicaid Inspector General, Office of the	2,421	2,482	2,549	2,620	2,620
Functional Total	636,781	682,899	718,213	699,128	689,889
SOCIAL WELFARE					
Children and Family Services, Office of	56,487	92,771	94,468	96,387	95,903
<i>OCFS</i>	56,487	92,771	94,468	96,387	95,903
Housing and Community Renewal, Division of	12,795	9,721	22,682	22,988	22,988
Human Rights, Division of	1,459	2,129	4,314	4,314	4,314
Labor, Department of	26,611	24,531	23,550	23,555	23,555
National and Community Service	0	9	9	9	9
Temporary and Disability Assistance, Office of	118,693	104,045	49,538	49,557	49,551
<i>All Other</i>	118,693	104,045	49,538	49,557	49,551
Functional Total	216,045	233,206	194,561	196,810	196,320
MENTAL HYGIENE					
Addiction Services and Supports, Office of	28,919	35,628	37,873	37,910	37,893
<i>OASAS</i>	11,879	21,878	23,106	23,399	23,438
<i>OASAS - Other</i>	17,040	13,750	14,767	14,511	14,455
Justice Center	8,164	8,170	8,382	8,604	8,830
Mental Health, Office of	412,548	414,563	358,898	369,473	379,595
<i>OMH</i>	99,699	86,468	56,435	58,327	60,065
<i>OMH - Other</i>	312,849	328,095	302,463	311,146	319,530
People with Developmental Disabilities, Office for	199,531	242,422	248,701	254,792	261,493
<i>OPWDD</i>	18,264	202	202	202	202
<i>OPWDD - Other</i>	181,267	242,220	248,499	254,590	261,291
Functional Total	649,162	700,783	653,854	670,779	687,811
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	198	259	269	275	281
Corrections and Community Supervision, Department of	478,454	477,028	466,388	463,570	463,570
<i>DOCCS</i>	478,454	477,028	466,388	463,570	463,570
Criminal Justice Services, Division of	10,541	11,326	10,392	10,588	10,787
Homeland Security and Emergency Services, Division of	11,490	18,752	18,284	18,144	18,846
Indigent Legal Services, Office of	388	875	892	909	927
Judicial Conduct, Commission on	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	10,450	108,664	16,882	16,940	15,255
Prosecutorial Conduct, Commission on	0	25	400	400	400
State Police, Division of	85,114	113,614	92,304	93,702	95,132
Statewide Financial System	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	1,492	2,716	2,716	2,725	2,725
Functional Total	621,014	754,699	632,967	632,168	633,328
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	6,445	19,122	13,310	19,117	13,753

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
State University of New York	2,613,261	2,803,157	2,970,484	3,110,228	3,136,412
Functional Total	<u>2,619,706</u>	<u>2,822,279</u>	<u>2,983,794</u>	<u>3,129,345</u>	<u>3,150,165</u>
EDUCATION					
Arts, Council on the	1,718	1,893	1,929	1,967	2,016
Education, Department of	48,285	69,133	70,097	70,626	68,289
<i>All Other</i>	48,285	69,133	70,097	70,626	68,289
Functional Total	<u>50,003</u>	<u>71,026</u>	<u>72,026</u>	<u>72,593</u>	<u>70,305</u>
GENERAL GOVERNMENT					
Budget, Division of the	35,556	33,117	4,819	2,705	2,705
Civil Service, Department of	1	10,435	16,405	18,661	20,148
Deferred Compensation Board	15	180	184	190	193
Elections, State Board of	6,214	9,574	9,738	9,908	10,083
Employee Relations, Office of	278	217	222	228	233
Ethics and Lobbying, Independent Commission on	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,519	25,323	24,324	24,324	24,324
General Services, Office of	67,745	69,730	62,449	63,626	64,831
Information Technology Services, Office of	317,083	319,612	336,012	343,459	351,129
Inspector General, Office of the	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	15,595	26,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	399	257	257	261	261
Public Employment Relations Board	250	225	259	266	272
State, Department of	13,956	24,503	22,273	21,023	20,731
Tax Appeals, Division of	226	240	240	240	240
Taxation and Finance, Department of	63,933	73,840	70,991	72,080	72,080
Veterans' Services, Department of	361	1,278	487	492	496
Welfare Inspector General, Office of	7	109	109	109	109
Workers' Compensation Board	60,181	61,183	62,670	64,218	65,805
Functional Total	<u>597,880</u>	<u>658,929</u>	<u>644,306</u>	<u>655,298</u>	<u>667,803</u>
ELECTED OFFICIALS					
Audit and Control, Department of	36,780	34,723	35,509	36,329	37,169
Executive Chamber	3,286	4,772	4,772	4,772	4,772
Judiciary	320,623	384,000	384,000	384,000	384,000
Law, Department of	62,771	69,975	69,351	69,740	70,140
Legislature	51,755	63,330	63,330	63,330	63,330
Lieutenant Governor, Office of the	59	67	67	67	67
Functional Total	<u>475,274</u>	<u>556,867</u>	<u>557,029</u>	<u>558,238</u>	<u>559,478</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196
Miscellaneous	58,614	(1,073,087)	(23,030)	201,986	202,003
Functional Total	<u>106,178</u>	<u>(1,025,857)</u>	<u>26,166</u>	<u>251,182</u>	<u>251,199</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u><u>6,349,105</u></u>	<u><u>5,872,284</u></u>	<u><u>6,882,270</u></u>	<u><u>8,271,414</u></u>	<u><u>8,318,965</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,324	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	6,835	10,877	13,877	13,877	13,877
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	101,889	115,723	115,723	115,723	115,723
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Public Service Department	26,595	33,356	33,790	35,139	36,547
Functional Total	138,130	163,780	167,214	168,563	169,971
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	46,935	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,666	5,077	5,277	5,277	5,277
Functional Total	51,601	52,049	52,249	52,249	52,249
TRANSPORTATION					
Motor Vehicles, Department of	23,019	26,924	26,897	26,897	26,897
Transportation, Department of	1,535	2,245	2,232	2,348	2,470
Functional Total	24,554	29,169	29,129	29,245	29,367
HEALTH					
Health, Department of	37,041	49,167	49,053	49,154	49,221
<i>Medicaid Administration</i>	494	1	1	1	1
<i>Public Health</i>	36,547	49,166	49,052	49,153	49,220
Functional Total	37,041	49,167	49,053	49,154	49,221
SOCIAL WELFARE					
Children and Family Services, Office of	1,748	2,473	2,502	2,600	2,701
<i>OCFS</i>	1,748	2,473	2,502	2,600	2,701
Housing and Community Renewal, Division of	18,922	23,350	27,893	27,900	27,672
Labor, Department of	20,886	27,864	27,883	27,896	27,905
Temporary and Disability Assistance, Office of	8	128	128	128	128
<i>All Other</i>	8	128	128	128	128
Functional Total	41,564	53,815	58,406	58,524	58,406
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	1,089	1,394	1,417	1,442
<i>OASAS</i>	0	1,089	1,394	1,417	1,442
Justice Center	0	0	0	0	0
Mental Health, Office of	100	233	388	393	398
<i>OMH</i>	0	233	388	393	398
<i>OMH - Other</i>	100	0	0	0	0
Functional Total	100	1,322	1,782	1,810	1,840
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	211	635	637	639	642
<i>DOCCS</i>	211	635	637	639	642
Criminal Justice Services, Division of	9	0	0	0	0
Homeland Security and Emergency Services, Division of	563	873	876	879	882
Indigent Legal Services, Office of	2,013	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	76	76	76	76
State Police, Division of	25,829	29,523	29,523	29,523	29,523
Victim Services, Office of	1,827	1,683	1,683	1,683	1,683
Functional Total	30,452	35,223	35,301	35,354	35,409
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	4,618	6,819	3,409	0	0
State University of New York	541,313	576,776	594,198	612,143	630,626
Functional Total	545,931	583,595	597,607	612,143	630,626
EDUCATION					
Education, Department of	37,757	45,132	46,782	48,300	49,000
<i>All Other</i>	37,757	45,132	46,782	48,300	49,000
Functional Total	37,757	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT					
Budget, Division of the	1,023	1,300	1,300	1,300	1,300
Civil Service, Department of	0	251	256	261	266
Deferred Compensation Board	286	261	266	272	277
Employee Relations, Office of	1	0	0	0	0
Gaming Commission, New York State	14,885	20,256	20,256	20,256	20,256
General Services, Office of	3,454	2,726	2,780	2,836	2,893
Labor Management Committees	5,231	5,202	5,306	5,412	5,520
State, Department of	16,154	19,464	18,964	18,964	18,964

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Taxation and Finance, Department of	28,278	21,877	22,077	22,077	22,077
Veterans' Services, Department of	4	5	5	5	5
Workers' Compensation Board	54,349	55,987	58,017	60,133	62,329
Functional Total	<u>123,665</u>	<u>127,329</u>	<u>129,227</u>	<u>131,516</u>	<u>133,887</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,653	2,618	2,703	2,791	2,883
Judiciary	808,222	836,548	836,548	836,548	836,548
Law, Department of	22,450	26,718	27,182	27,666	28,167
Functional Total	<u>832,325</u>	<u>865,884</u>	<u>866,433</u>	<u>867,005</u>	<u>867,598</u>
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
Miscellaneous	1,149	1,407	1,429	1,453	1,478
Functional Total	<u>8,339,768</u>	<u>6,863,963</u>	<u>8,091,493</u>	<u>9,271,879</u>	<u>10,712,462</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,202,888</u>	<u>8,870,428</u>	<u>10,124,676</u>	<u>11,325,742</u>	<u>12,790,036</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	10,364	44,284	43,809	42,309	42,309
Economic Development Capital	3,432	8,000	8,000	8,000	8,000
Economic Development, Department of	10,716	7,700	7,900	7,900	7,900
Empire State Development Corporation	715,504	1,316,659	2,845,381	1,658,419	1,478,189
Energy Research and Development Authority, New York State	12,908	134,131	131,954	31,063	34,313
Lake Ontario Resiliency/Economic Development	26,049	10,250	10,250	10,250	10,250
Olympic Regional Development Authority	82,953	53,300	53,300	53,300	17,300
Power Authority, New York	3,465	10,500	5,200	5,200	2,200
Regional Economic Development Program	489	295	295	295	295
Strategic Investment Program	1,278	2,000	2,000	2,000	2,000
Functional Total	867,158	1,587,119	3,108,089	1,818,736	1,602,756
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	2,000	9,000	10,000	0
Environmental Conservation, Department of	1,137,572	1,460,204	1,771,651	1,806,651	1,860,527
Hudson River Park Trust	15,367	21,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	188,707	261,397	243,897	243,897	233,897
Functional Total	1,341,646	1,744,601	2,034,548	2,066,181	2,094,424
TRANSPORTATION					
Metropolitan Transportation Authority	1,129,000	0	665,000	910,000	1,087,266
Motor Vehicles, Department of	321,233	365,944	326,636	328,500	330,416
Transportation, Department of	5,478,308	6,603,430	7,068,890	6,914,597	7,212,962
Functional Total	6,928,541	6,969,374	8,060,526	8,153,097	8,630,644
HEALTH					
Health, Department of	524,932	970,656	1,593,767	1,730,471	1,707,841
<i>Public Health</i>	524,932	970,656	1,593,767	1,730,471	1,707,841
Functional Total	524,932	970,656	1,593,767	1,730,471	1,707,841
SOCIAL WELFARE					
Children and Family Services, Office of	17,697	36,775	67,195	52,254	52,317
<i>OCFS</i>	17,697	36,775	67,195	52,254	52,317
Housing and Community Renewal, Division of	653,803	1,198,342	1,606,599	1,425,651	1,219,488
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	76,857	102,741	115,341	121,641	121,641
<i>All Other</i>	76,857	102,741	115,341	121,641	121,641
Functional Total	755,005	1,370,518	1,799,135	1,599,546	1,393,446
MENTAL HYGIENE					
Addiction Services and Supports, Office of	51,973	75,666	76,191	73,264	73,279
<i>OASAS</i>	51,973	75,666	76,191	73,264	73,279
Mental Health, Office of	332,058	523,133	634,756	696,375	626,733
<i>OMH</i>	332,058	523,133	634,756	696,375	626,733
People with Developmental Disabilities, Office for	114,186	166,822	151,674	135,936	139,122
<i>OPWDD</i>	114,186	166,822	151,674	135,936	139,122
Functional Total	498,217	765,621	862,621	905,575	839,134
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	360,291	354,921	354,964	315,008	315,052
<i>DOCCS</i>	360,291	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	285	79,750	74,500	57,250	19,000
Homeland Security and Emergency Services, Division of	55,529	27,680	70,657	74,908	70,093
Military and Naval Affairs, Division of	167,786	1,627	96,990	117,879	66,287
State Police, Division of	70,646	99,548	86,048	61,048	63,639
Victim Services, Office of	2,491	2,660	0	0	0
Functional Total	657,028	566,186	683,159	626,093	534,071
HIGHER EDUCATION					
City University of New York	311,885	488,832	588,832	760,357	642,364
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150
State University Construction Fund	6	0	0	0	0
State University of New York	1,019,195	1,282,224	1,466,911	1,509,475	1,367,622
Functional Total	1,351,242	1,802,206	2,089,393	2,298,982	2,028,136
EDUCATION					
Arts, Council on the	0	10,000	0	0	0
Education, Department of	269,994	471,586	583,576	466,471	213,383
<i>School Aid</i>	193,195	350,000	340,000	270,000	130,000
<i>All Other</i>	76,799	121,586	243,576	196,471	83,383
Functional Total	269,994	481,586	583,576	466,471	213,383
GENERAL GOVERNMENT					

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Elections, State Board of	13,268	15,045	17,500	10,097	0
General Services, Office of	251,291	210,254	197,262	176,232	186,021
Information Technology Services, Office of	106,476	240,547	146,897	147,126	94,626
Public Employment Relations Board	0	2,500	0	0	0
State, Department of	47,180	53,709	81,513	99,866	95,171
Veterans' Services, Department of	0	4,000	1,000	1,000	1,000
Workers' Compensation Board	15,407	11,300	11,300	11,250	0
Functional Total	433,622	537,355	455,472	445,571	376,818
ELECTED OFFICIALS					
Audit and Control, Department of	6,354	13,039	10,451	4,448	4,345
Judiciary	17,459	29,400	23,225	0	0
Law, Department of	3,204	6,428	2,892	688	0
Functional Total	27,017	48,867	36,568	5,136	4,345
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	3,065	66,935	10,000	5,000	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	20,000	30,000	55,000
Local Community Assistance Program	0	5,000	10,000	10,000	15,000
Miscellaneous	167,705	(1,707,544)	(1,698,369)	(1,698,485)	(1,698,497)
Special Infrastructure Account	198,842	188,404	230,881	421,650	604,435
Functional Total	369,612	(1,442,205)	(1,427,488)	(1,231,835)	(1,024,062)
TOTAL CAPITAL PROJECTS FUNDS SPENDING	14,024,014	15,401,884	19,879,366	18,884,024	18,400,936

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
<i>Agriculture and Markets, Department of</i>	99,936	146,317	141,034	146,724	149,494
Assistance and Grants	30,594	36,848	30,276	36,500	39,000
State Operations	54,685	60,673	62,437	63,403	63,673
Personal Service	38,544	44,090	45,651	46,349	46,543
Non-Personal Service/Indirect Costs	16,141	16,583	16,786	17,054	17,130
General State Charges	4,539	4,512	4,512	4,512	4,512
Capital Projects	10,118	44,284	43,809	42,309	42,309
<i>Alcoholic Beverage Control, Division of</i>	84,252	87,531	70,954	99,578	145,811
Assistance and Grants	40,000	14,856	0	27,471	72,524
State Operations	37,417	61,798	57,077	58,230	59,410
Personal Service	20,049	26,857	33,937	34,529	35,132
Non-Personal Service/Indirect Costs	17,368	34,941	23,140	23,701	24,278
General State Charges	6,835	10,877	13,877	13,877	13,877
<i>Economic Development Capital</i>	3,432	8,000	8,000	8,000	8,000
Assistance and Grants	3,432	8,000	8,000	8,000	8,000
<i>Economic Development, Department of</i>	79,007	401,650	169,324	82,324	82,324
Assistance and Grants	62,091	373,445	146,499	59,499	59,499
State Operations	16,916	24,377	19,297	19,297	19,297
Personal Service	12,940	15,329	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	3,976	9,048	4,528	4,528	4,528
General State Charges	0	28	28	28	28
Capital Projects	0	3,800	3,500	3,500	3,500
<i>Empire State Development Corporation</i>	1,185,490	1,497,778	3,007,482	1,803,791	1,618,289
Assistance and Grants	1,175,902	(70,906)	600,228	936,746	1,183,868
State Operations	189	0	0	0	0
Non-Personal Service/Indirect Costs	189	0	0	0	0
Capital Projects	9,399	1,568,684	2,407,254	867,045	434,421
<i>Energy Research and Development Authority, New York State</i>	12,908	134,131	131,954	31,063	34,313
Assistance and Grants	0	75,000	75,000	0	0
Capital Projects	12,908	59,131	56,954	31,063	34,313
<i>Financial Services, Department of</i>	381,163	408,765	408,515	408,515	408,515
Assistance and Grants	66,562	75,122	74,872	74,872	74,872
State Operations	212,712	217,920	217,920	217,920	217,920
Personal Service	162,679	161,204	161,204	161,204	161,204
Non-Personal Service/Indirect Costs	50,033	56,716	56,716	56,716	56,716
General State Charges	101,889	115,723	115,723	115,723	115,723
<i>Lake Ontario Resiliency/Economic Development</i>	26,049	10,250	10,250	10,250	10,250
Assistance and Grants	24,874	0	0	0	0
Capital Projects	1,175	10,250	10,250	10,250	10,250
<i>Olympic Regional Development Authority</i>	98,510	66,354	66,354	66,354	30,354
State Operations	14,070	11,554	11,554	11,554	11,554
Personal Service	8,742	5,338	5,338	5,338	5,338
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216
General State Charges	1,487	1,500	1,500	1,500	1,500
Capital Projects	82,953	53,300	53,300	53,300	17,300
<i>Power Authority, New York</i>	3,465	10,500	5,200	5,200	2,200
Assistance and Grants	2,235	0	0	0	0
Capital Projects	1,230	10,500	5,200	5,200	2,200
<i>Public Service Department</i>	334,558	294,049	120,485	1,147,860	1,150,960
Assistance and Grants	250,316	200,134	25,131	50,133	50,133
State Operations	55,030	59,778	60,783	1,061,807	1,063,499
Personal Service	46,154	50,942	51,876	52,829	53,800
Non-Personal Service/Indirect Costs	8,876	8,836	8,907	1,008,978	1,009,699
General State Charges	29,212	34,137	34,571	35,920	37,328
<i>Regional Economic Development Program</i>	489	295	295	295	295
Assistance and Grants	489	0	0	0	0
Capital Projects	0	295	295	295	295
<i>Strategic Investment Program</i>	1,278	2,000	2,000	2,000	2,000
Assistance and Grants	1,278	0	0	0	0
Capital Projects	0	2,000	2,000	2,000	2,000
Functional Total	2,310,537	3,067,620	4,141,847	3,811,954	3,642,805
PARKS AND THE ENVIRONMENT					
<i>Adirondack Park Agency</i>	4,789	7,866	14,963	16,061	6,162
State Operations	4,789	5,866	5,963	6,061	6,162
Personal Service	4,019	4,835	4,925	5,016	5,110

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service/Indirect Costs	770	1,031	1,038	1,045	1,052
General State Charges	0	0	0	0	0
Capital Projects	0	2,000	9,000	10,000	0
Environmental Conservation, Department of	1,477,887	1,843,685	2,170,818	2,209,470	2,258,386
Assistance and Grants	604,229	645,743	691,883	738,883	763,883
State Operations	278,522	315,019	331,565	335,217	330,257
Personal Service	223,916	243,902	263,117	266,437	261,477
Non-Personal Service/Indirect Costs	54,606	71,117	68,448	68,780	68,780
General State Charges	60,792	65,724	65,724	65,724	65,724
Capital Projects	534,344	817,199	1,081,646	1,069,646	1,098,522
Hudson River Park Trust	15,367	21,000	10,000	5,633	0
Capital Projects	15,367	21,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	405,059	499,670	491,184	494,550	482,982
Assistance and Grants	8,714	8,020	8,020	8,020	8,020
State Operations	203,634	225,152	233,966	237,332	235,764
Personal Service	155,893	177,972	186,916	189,918	187,982
Non-Personal Service/Indirect Costs	47,741	47,180	47,050	47,414	47,782
General State Charges	4,666	5,101	5,301	5,301	5,301
Capital Projects	188,045	261,397	243,897	243,897	233,897
Functional Total	1,903,102	2,372,221	2,686,965	2,725,714	2,747,530
TRANSPORTATION					
Metropolitan Transportation Authority	1,129,000	0	665,000	910,000	1,087,266
Assistance and Grants	1,129,000	0	665,000	910,000	1,087,266
Motor Vehicles, Department of	430,242	491,328	451,025	452,889	454,805
Assistance and Grants	17,467	19,250	18,000	18,000	18,000
State Operations	66,462	76,120	76,402	76,402	76,402
Personal Service	48,220	55,036	54,578	54,578	54,578
Non-Personal Service/Indirect Costs	18,242	21,084	21,824	21,824	21,824
General State Charges	25,080	30,014	29,987	29,987	29,987
Capital Projects	321,233	365,944	326,636	328,500	330,416
Transportation, Department of	10,473,110	12,288,765	12,647,417	12,506,273	12,814,143
Assistance and Grants	5,986,526	6,874,018	6,776,945	6,808,305	6,834,651
State Operations	375,317	385,593	386,398	397,514	408,944
Personal Service	180,624	193,119	193,924	199,752	205,755
Non-Personal Service/Indirect Costs	194,693	192,474	192,474	197,762	203,189
General State Charges	7,775	9,002	9,094	9,566	10,064
Capital Projects	4,103,492	5,020,152	5,474,980	5,290,888	5,560,484
Functional Total	12,032,352	12,780,093	13,763,442	13,869,162	14,356,214
HEALTH					
Aging, Office for the	296,003	305,545	293,834	299,436	299,946
Assistance and Grants	286,641	290,797	279,084	284,684	285,194
State Operations	9,278	14,748	14,750	14,752	14,752
Personal Service	7,210	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	2,068	4,484	4,486	4,488	4,488
General State Charges	84	0	0	0	0
Health, Department of	90,891,091	97,957,651	96,888,520	101,890,532	105,967,770
Medical Assistance	77,418,453	82,180,535	78,620,602	82,815,967	86,332,750
Assistance and Grants	77,418,453	82,180,535	78,620,602	82,815,967	86,332,750
Essential Plan	6,340,536	7,605,584	9,369,726	10,068,246	10,572,302
Assistance and Grants	6,275,582	7,514,206	9,274,383	9,964,981	10,468,031
State Operations	64,954	91,378	95,343	103,265	104,271
Personal Service	3,106	5,324	5,452	5,702	5,852
Non-Personal Service/Indirect Costs	61,848	86,054	89,891	97,563	98,419
Medicaid Administration	1,473,805	1,951,401	1,972,864	1,886,919	1,918,796
Assistance and Grants	916,409	917,819	875,065	841,065	841,065
State Operations	555,668	1,024,699	1,088,640	1,036,695	1,068,572
Personal Service	82,552	109,330	109,437	109,752	110,345
Non-Personal Service/Indirect Costs	473,116	915,369	979,203	926,943	958,227
General State Charges	1,728	8,883	9,159	9,159	9,159
Public Health	5,658,297	6,220,131	6,925,328	7,119,400	7,143,922
Assistance and Grants	4,568,604	5,165,960	5,686,028	5,872,295	5,613,934
State Operations	925,188	808,482	827,058	851,544	847,149
Personal Service	297,830	322,844	340,545	349,726	349,824
Non-Personal Service/Indirect Costs	627,358	485,638	486,513	501,818	497,325
General State Charges	74,548	93,754	93,724	93,839	93,901

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Capital Projects	89,957	151,935	318,518	301,722	588,938
Medicaid Inspector General, Office of the	47,760	49,673	49,807	49,949	49,949
State Operations	37,702	38,811	38,945	39,087	39,087
Personal Service	32,635	33,381	33,381	33,381	33,381
Non-Personal Service/Indirect Costs	5,067	5,430	5,564	5,706	5,706
General State Charges	10,058	10,862	10,862	10,862	10,862
Functional Total	91,234,854	98,312,869	97,232,161	102,239,917	106,317,665
SOCIAL WELFARE					
Children and Family Services, Office of	4,399,965	4,092,800	4,924,616	4,731,309	4,661,902
OCFS	4,343,514	4,035,563	4,864,379	4,671,072	4,601,665
Assistance and Grants	4,009,053	3,579,437	4,359,470	4,161,838	4,076,175
State Operations	299,277	394,843	412,441	430,720	445,882
Personal Service	173,117	227,955	242,313	257,177	273,181
Non-Personal Service/Indirect Costs	126,160	166,888	170,128	173,543	172,701
General State Charges	17,487	24,508	25,273	26,260	27,291
Capital Projects	17,697	36,775	67,195	52,254	52,317
OCFS - Other	56,451	57,237	60,237	60,237	60,237
Assistance and Grants	56,451	57,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	1,274,957	1,418,006	1,859,827	1,663,129	1,432,621
Assistance and Grants	1,188,285	1,325,933	1,744,211	1,546,275	1,316,100
State Operations	63,011	62,829	62,119	63,348	63,348
Personal Service	47,364	49,484	56,070	56,992	56,992
Non-Personal Service/Indirect Costs	15,647	13,345	26,049	26,356	26,356
General State Charges	23,661	29,244	33,497	33,506	33,173
Human Rights, Division of	15,394	21,395	25,404	25,413	25,413
Assistance and Grants	0	500	500	500	500
State Operations	15,394	20,895	24,904	24,913	24,913
Personal Service	12,223	17,427	19,251	19,260	19,260
Non-Personal Service/Indirect Costs	3,171	3,468	5,653	5,653	5,653
Labor, Department of	745,144	689,324	652,697	652,713	652,975
Assistance and Grants	222,278	218,242	182,292	182,042	182,042
State Operations	378,901	323,159	322,331	322,495	322,650
Personal Service	228,248	216,949	217,102	217,261	217,416
Non-Personal Service/Indirect Costs	150,653	106,210	105,229	105,234	105,234
General State Charges	143,965	147,923	148,074	148,176	148,283
National and Community Service	11,126	18,077	18,480	18,864	18,819
Assistance and Grants	0	457	488	511	533
State Operations	11,126	17,379	17,747	18,105	18,034
Personal Service	852	795	807	819	831
Non-Personal Service/Indirect Costs	10,274	16,584	16,940	17,286	17,203
General State Charges	0	241	245	248	252
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0
Assistance and Grants	6,648	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	7,326,845	7,113,534	6,244,599	5,694,924	5,742,876
Welfare Assistance	3,894,665	3,864,690	3,945,626	3,892,011	3,892,096
Assistance and Grants	3,894,665	3,864,690	3,945,626	3,892,011	3,892,096
All Other	3,432,180	3,248,844	2,298,973	1,802,913	1,850,780
Assistance and Grants	2,912,097	2,869,435	1,974,002	1,477,853	1,526,653
State Operations	452,597	327,021	272,583	272,672	272,739
Personal Service	167,736	149,022	149,091	149,161	149,234
Non-Personal Service/Indirect Costs	284,861	177,999	123,492	123,511	123,505
General State Charges	66,505	50,604	50,604	50,604	50,604
Capital Projects	981	1,784	1,784	1,784	784
Functional Total	13,780,079	13,385,796	13,735,623	12,786,352	12,534,606
MENTAL HYGIENE					
Addiction Services and Supports, Office of	794,743	1,058,780	964,184	948,455	992,747
OASAS	676,529	922,703	878,145	859,201	899,018
Assistance and Grants	622,375	842,765	796,116	778,546	815,789
State Operations	44,492	67,521	69,495	68,025	70,559
Personal Service	27,111	41,944	42,627	40,768	43,165
Non-Personal Service/Indirect Costs	17,381	25,577	26,868	27,257	27,394
General State Charges	0	1,089	1,394	1,417	1,442
Capital Projects	9,662	11,328	11,140	11,213	11,228
OASAS - Other	118,214	136,077	86,039	89,254	93,729

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Assistance and Grants	55,827	82,126	30,900	32,411	33,960
State Operations	62,387	53,951	55,139	56,843	59,769
Personal Service	45,347	40,201	40,372	42,332	45,314
Non-Personal Service/Indirect Costs	17,040	13,750	14,767	14,511	14,455
Developmental Disabilities Planning Council	5,036	4,200	4,200	4,200	4,200
State Operations	4,392	3,415	3,415	3,415	3,415
Personal Service	996	1,266	1,266	1,266	1,266
Non-Personal Service/Indirect Costs	3,396	2,149	2,149	2,149	2,149
General State Charges	644	785	785	785	785
Justice Center	48,504	52,013	48,004	50,841	52,340
Assistance and Grants	649	649	649	649	649
State Operations	47,855	51,219	47,206	50,039	51,534
Personal Service	37,779	40,527	36,287	38,882	40,136
Non-Personal Service/Indirect Costs	10,076	10,692	10,919	11,157	11,398
General State Charges	0	145	149	153	157
Mental Health, Office of	3,919,264	4,365,796	4,743,793	5,186,140	5,326,807
OMH	2,258,999	2,607,980	3,027,664	3,438,309	3,519,484
Assistance and Grants	1,476,618	1,806,877	2,181,899	2,542,529	2,624,476
State Operations	487,222	493,539	467,623	474,814	492,679
Personal Service	387,025	396,655	400,772	406,071	422,198
Non-Personal Service/Indirect Costs	100,197	96,884	66,851	68,743	70,481
General State Charges	645	845	1,000	1,005	1,010
Capital Projects	294,514	306,719	377,142	419,961	401,319
OMH - Other	1,660,265	1,757,816	1,716,129	1,747,831	1,807,323
Assistance and Grants	419,767	489,989	465,053	474,911	485,015
State Operations	1,240,398	1,267,827	1,251,076	1,272,920	1,322,308
Personal Service	927,549	939,732	948,613	961,774	1,002,778
Non-Personal Service/Indirect Costs	312,849	328,095	302,463	311,146	319,530
General State Charges	100	0	0	0	0
People with Developmental Disabilities, Office for	4,259,301	5,457,956	4,414,033	4,249,537	4,557,429
OPWDD	714,345	765,369	760,650	756,612	771,798
Assistance and Grants	570,566	601,224	611,653	623,353	635,353
State Operations	30,386	1,202	1,202	1,202	1,202
Personal Service	539	0	0	0	0
Non-Personal Service/Indirect Costs	29,847	1,202	1,202	1,202	1,202
General State Charges	162	0	0	0	0
Capital Projects	113,231	162,943	147,795	132,057	135,243
OPWDD - Other	3,544,956	4,692,587	3,653,383	3,492,925	3,785,631
Assistance and Grants	1,964,880	3,111,486	2,061,204	1,872,690	2,092,546
State Operations	1,580,076	1,581,101	1,592,179	1,620,235	1,693,085
Personal Service	1,398,809	1,338,881	1,343,680	1,365,645	1,431,794
Non-Personal Service/Indirect Costs	181,267	242,220	248,499	254,590	261,291
Functional Total	9,026,848	10,938,745	10,174,214	10,439,173	10,933,523
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
State Operations	3,532	3,405	3,567	3,659	3,751
Personal Service	3,334	3,146	3,298	3,384	3,470
Non-Personal Service/Indirect Costs	198	259	269	275	281
General State Charges	0	0	0	0	0
Corrections and Community Supervision, Department of	3,046,843	3,044,180	3,034,630	2,992,924	2,994,059
DOCCS	3,046,843	3,035,780	3,026,230	2,984,524	2,985,659
Assistance and Grants	8,684	8,206	8,206	8,206	8,206
State Operations	2,676,883	2,669,766	2,660,162	2,658,400	2,659,478
Personal Service	2,195,527	2,191,547	2,192,583	2,193,639	2,194,717
Non-Personal Service/Indirect Costs	481,356	478,219	467,579	464,761	464,761
General State Charges	985	2,887	2,898	2,910	2,923
Capital Projects	360,291	354,921	354,964	315,008	315,052
DOCCS - Other	0	8,400	8,400	8,400	8,400
Assistance and Grants	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	313,229	534,487	569,478	568,234	530,979
Assistance and Grants	265,056	402,593	442,784	457,784	457,784
State Operations	47,473	51,782	51,825	52,824	53,811
Personal Service	33,453	35,942	36,831	37,543	38,240
Non-Personal Service/Indirect Costs	14,020	15,840	14,994	15,281	15,571
General State Charges	700	362	369	376	384
Capital Projects	0	79,750	74,500	57,250	19,000

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Homeland Security and Emergency Services, Division of	3,265,987	4,630,276	2,790,960	2,403,983	1,300,927
Assistance and Grants	3,160,647	4,537,923	2,651,490	2,260,565	1,161,184
State Operations	78,114	94,871	97,094	98,039	99,861
Personal Service	42,239	51,119	53,810	54,895	56,015
Non-Personal Service/Indirect Costs	35,875	43,752	43,284	43,144	43,846
General State Charges	7,492	7,873	7,876	7,879	7,882
Capital Projects	19,734	(10,391)	34,500	37,500	32,000
Indigent Legal Services, Office of	130,772	301,906	312,067	313,209	310,019
Assistance and Grants	125,145	294,629	304,629	305,630	302,296
State Operations	3,614	4,844	4,932	5,025	5,120
Personal Service	3,226	3,969	4,040	4,116	4,193
Non-Personal Service/Indirect Costs	388	875	892	909	927
General State Charges	2,013	2,433	2,506	2,554	2,603
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
State Operations	7,028	8,128	8,128	8,128	8,128
Personal Service	5,208	6,132	6,132	6,132	6,132
Non-Personal Service/Indirect Costs	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
State Operations	5	30	30	30	30
Non-Personal Service/Indirect Costs	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
State Operations	9	38	38	38	38
Non-Personal Service/Indirect Costs	9	38	38	38	38
Military and Naval Affairs, Division of	286,302	306,955	235,764	257,964	205,969
Assistance and Grants	1,276	1,430	1,453	1,477	1,501
State Operations	108,455	296,391	129,814	131,101	130,674
Personal Service	81,694	171,106	95,906	96,721	97,554
Non-Personal Service/Indirect Costs	26,761	125,285	33,908	34,380	33,120
General State Charges	8,785	7,507	7,507	7,507	7,507
Capital Projects	167,786	1,627	96,990	117,879	66,287
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750
State Operations	0	250	1,750	1,750	1,750
Personal Service	0	225	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	25	400	400	400
State Police, Division of	930,248	1,063,331	1,090,932	1,089,073	1,111,277
Assistance and Grants	0	0	0	0	0
State Operations	831,445	932,760	973,861	997,002	1,016,615
Personal Service	734,029	804,867	866,653	887,756	905,286
Non-Personal Service/Indirect Costs	97,416	127,893	107,208	109,246	111,329
General State Charges	28,157	31,023	31,023	31,023	31,023
Capital Projects	70,646	99,548	86,048	61,048	63,639
Statewide Financial System	33,360	32,155	38,182	38,919	39,677
State Operations	33,360	32,155	38,182	38,919	39,677
Personal Service	12,307	12,779	15,806	16,068	16,336
Non-Personal Service/Indirect Costs	21,053	19,376	22,376	22,851	23,341
General State Charges	0	0	0	0	0
Victim Services, Office of	139,652	145,977	148,317	133,989	133,989
Assistance and Grants	123,991	131,358	136,358	121,958	121,958
State Operations	10,792	9,826	9,826	9,898	9,898
Personal Service	7,903	6,191	6,191	6,254	6,254
Non-Personal Service/Indirect Costs	2,889	3,635	3,635	3,644	3,644
General State Charges	2,378	2,133	2,133	2,133	2,133
Capital Projects	2,491	2,660	0	0	0
Functional Total	8,156,967	10,071,118	8,233,843	7,811,900	6,640,593
HIGHER EDUCATION					
City University of New York	2,095,810	2,504,291	2,649,307	2,883,087	2,812,859
Assistance and Grants	1,783,451	2,013,459	2,058,475	2,120,730	2,168,495
State Operations	474	2,000	2,000	2,000	2,000
Non-Personal Service/Indirect Costs	474	2,000	2,000	2,000	2,000
Capital Projects	311,885	488,832	588,832	760,357	642,364
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150
Assistance and Grants	20,156	31,150	33,650	29,150	18,150
Higher Education Services Corporation, New York State	615,125	677,597	736,455	749,442	752,761
Assistance and Grants	595,584	633,657	702,576	713,991	722,490
State Operations	14,923	37,120	30,469	35,450	30,270
Personal Service	8,121	12,201	11,362	10,536	10,720

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service/Indirect Costs	6,802	24,919	19,107	24,914	19,550
General State Charges	4,618	6,820	3,410	1	1
State University Construction Fund	6	0	0	0	0
Capital Projects	6	0	0	0	0
State University of New York	9,453,819	10,003,770	10,516,081	10,880,790	10,920,248
Assistance and Grants	497,179	491,536	448,400	448,400	448,400
State Operations	7,396,095	7,653,183	8,006,521	8,310,721	8,473,549
Personal Service	4,321,330	4,509,696	4,695,707	4,860,163	4,996,807
Non-Personal Service/Indirect Costs	3,074,765	3,143,487	3,310,814	3,450,558	3,476,742
General State Charges	541,350	576,827	594,249	612,194	630,677
Capital Projects	1,019,195	1,282,224	1,466,911	1,509,475	1,367,622
Functional Total	12,184,916	13,216,808	13,935,493	14,542,469	14,504,018
EDUCATION					
Arts, Council on the	99,832	114,436	46,857	46,946	47,056
Assistance and Grants	95,416	109,498	41,833	41,833	41,833
State Operations	4,416	4,938	5,024	5,113	5,223
Personal Service	2,698	2,945	2,995	3,046	3,107
Non-Personal Service/Indirect Costs	1,718	1,993	2,029	2,067	2,116
Education, Department of	43,615,699	46,875,895	48,927,408	46,081,559	47,362,823
School Aid	38,098,675	41,063,356	42,860,479	39,996,929	41,270,404
Assistance and Grants	38,097,724	41,063,356	42,860,479	39,996,929	41,270,404
State Operations	687	0	0	0	0
Personal Service	339	0	0	0	0
Non-Personal Service/Indirect Costs	348	0	0	0	0
General State Charges	264	0	0	0	0
School Aid – Other	124,803	140,000	140,000	140,000	140,000
Assistance and Grants	124,803	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,781,232	1,666,913	1,575,393	1,546,911	1,519,991
Assistance and Grants	1,781,232	1,666,913	1,575,393	1,546,911	1,519,991
Special Education Categorical Programs	2,060,893	2,282,577	2,371,089	2,391,497	2,488,361
Assistance and Grants	2,060,893	2,282,577	2,371,089	2,391,497	2,488,361
All Other	1,550,096	1,723,049	1,980,447	2,006,222	1,944,067
Assistance and Grants	1,117,347	1,233,606	1,429,878	1,472,867	1,489,307
State Operations	319,448	345,125	334,211	336,464	336,377
Personal Service	190,528	196,585	198,733	200,457	202,707
Non-Personal Service/Indirect Costs	128,920	148,540	135,478	136,007	133,670
General State Charges	97,174	101,132	102,782	104,300	105,000
Capital Projects	16,127	43,186	113,576	92,591	13,383
Functional Total	43,715,531	46,990,331	48,974,265	46,128,505	47,409,879
GENERAL GOVERNMENT					
Budget, Division of the	65,106	66,019	37,721	35,607	35,607
State Operations	64,083	64,719	36,421	34,307	34,307
Personal Service	28,527	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	35,556	33,117	4,819	2,705	2,705
General State Charges	1,023	1,300	1,300	1,300	1,300
Civil Service, Department of	20,266	32,966	46,357	51,938	55,339
Assistance and Grants	3,347	300	300	300	300
State Operations	16,919	32,415	45,801	51,377	54,773
Personal Service	16,918	21,980	29,396	32,716	34,625
Non-Personal Service/Indirect Costs	1	10,435	16,405	18,661	20,148
General State Charges	0	251	256	261	266
Deferred Compensation Board	804	870	888	909	926
State Operations	518	609	622	637	649
Personal Service	503	429	438	447	456
Non-Personal Service/Indirect Costs	15	180	184	190	193
General State Charges	286	261	266	272	277
Elections, State Board of	36,660	60,279	70,721	59,819	69,234
Assistance and Grants	1,516	13,500	16,500	12,500	31,500
State Operations	21,500	31,312	36,284	36,769	37,265
Personal Service	9,803	15,147	18,843	19,042	19,244
Non-Personal Service/Indirect Costs	11,697	16,165	17,441	17,727	18,021
General State Charges	458	422	437	453	469
Capital Projects	13,186	15,045	17,500	10,097	0
Employee Relations, Office of	6,235	8,250	9,431	9,616	9,804

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
State Operations	6,234	8,250	9,431	9,616	9,804
Personal Service	5,956	8,033	9,209	9,388	9,571
Non-Personal Service/Indirect Costs	278	217	222	228	233
General State Charges	1	0	0	0	0
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
State Operations	5,339	7,731	7,731	7,731	7,731
Personal Service	4,057	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	319,289	196,638	206,241	199,241	199,341
Assistance and Grants	259,884	117,000	127,600	120,600	120,700
State Operations	44,520	59,382	58,385	58,385	58,385
Personal Service	31,001	34,059	34,061	34,061	34,061
Non-Personal Service/Indirect Costs	13,519	25,323	24,324	24,324	24,324
General State Charges	14,885	20,256	20,256	20,256	20,256
General Services, Office of	381,262	364,742	333,775	305,970	317,968
Assistance and Grants	0	19,120	9,185	250	250
State Operations	126,517	132,642	124,548	126,652	128,804
Personal Service	43,035	45,719	44,906	45,833	46,780
Non-Personal Service/Indirect Costs	83,482	86,923	79,642	80,819	82,024
General State Charges	3,454	2,726	2,780	2,836	2,893
Capital Projects	251,291	210,254	197,262	176,232	186,021
Information Technology Services, Office of	725,196	890,297	822,715	837,455	799,839
State Operations	618,569	649,750	675,818	690,329	705,213
Personal Service	282,448	330,138	339,806	346,870	354,084
Non-Personal Service/Indirect Costs	336,121	319,612	336,012	343,459	351,129
General State Charges	151	0	0	0	0
Capital Projects	106,476	240,547	146,897	147,126	94,626
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
State Operations	7,625	9,938	10,091	10,249	10,410
Personal Service	6,346	8,333	8,452	8,574	8,698
Non-Personal Service/Indirect Costs	1,279	1,605	1,639	1,675	1,712
General State Charges	0	0	0	0	0
Labor Management Committees	27,400	37,355	41,300	42,127	42,972
State Operations	22,169	32,153	35,994	36,715	37,452
Personal Service	6,574	5,709	5,823	5,939	6,058
Non-Personal Service/Indirect Costs	15,595	26,444	30,171	30,776	31,394
General State Charges	5,231	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	7,664	13,474	8,424	8,466	8,466
Assistance and Grants	5,352	10,962	5,912	5,912	5,912
State Operations	2,312	2,512	2,512	2,554	2,554
Personal Service	1,913	2,255	2,255	2,293	2,293
Non-Personal Service/Indirect Costs	399	257	257	261	261
General State Charges	0	0	0	0	0
Public Employment Relations Board	3,790	6,801	4,363	4,437	4,510
State Operations	3,790	4,301	4,363	4,437	4,510
Personal Service	3,540	4,076	4,104	4,171	4,238
Non-Personal Service/Indirect Costs	250	225	259	266	272
Capital Projects	0	2,500	0	0	0
State, Department of	246,771	270,942	256,867	273,470	268,483
Assistance and Grants	171,937	184,315	172,485	171,985	185,156
State Operations	55,605	73,323	71,093	69,843	69,551
Personal Service	40,105	44,774	44,774	44,774	44,774
Non-Personal Service/Indirect Costs	15,500	28,549	26,319	25,069	24,777
General State Charges	17,747	22,276	21,776	21,776	21,776
Capital Projects	1,482	(8,972)	(8,487)	9,866	(8,000)
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
State Operations	2,913	3,306	3,306	3,306	3,306
Personal Service	2,687	3,066	3,066	3,066	3,066
Non-Personal Service/Indirect Costs	226	240	240	240	240
Taxation and Finance, Department of	362,360	371,378	370,939	372,028	372,028
Assistance and Grants	6,159	6,776	6,776	6,776	6,776
State Operations	327,923	342,725	342,086	343,175	343,175
Personal Service	263,917	268,385	270,595	270,595	270,595
Non-Personal Service/Indirect Costs	64,006	74,340	71,491	72,580	72,580
General State Charges	28,278	21,877	22,077	22,077	22,077
Veterans' Services, Department of	16,355	27,528	20,071	20,198	20,280
Assistance and Grants	8,567	13,348	9,554	9,554	9,554
State Operations	7,275	9,644	8,967	9,048	9,127
Personal Service	6,709	7,494	7,595	7,658	7,721

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service/Indirect Costs	566	2,150	1,372	1,390	1,406
General State Charges	513	536	550	596	599
Capital Projects	0	4,000	1,000	1,000	1,000
Welfare Inspector General, Office of	749	794	808	822	836
State Operations	749	794	808	822	836
Personal Service	742	685	699	713	727
Non-Personal Service/Indirect Costs	7	109	109	109	109
General State Charges	0	0	0	0	0
Workers' Compensation Board	215,146	216,792	222,075	227,491	221,862
State Operations	145,390	149,505	152,758	156,108	159,533
Personal Service	85,209	88,322	90,088	91,890	93,728
Non-Personal Service/Indirect Costs	60,181	61,183	62,670	64,218	65,805
General State Charges	54,349	55,987	58,017	60,133	62,329
Capital Projects	15,407	11,300	11,300	11,250	0
Functional Total	2,450,930	2,586,100	2,473,824	2,470,880	2,448,942
ELECTED OFFICIALS					
Audit and Control, Department of	212,255	194,456	195,181	192,578	195,948
Assistance and Grants	32,025	0	0	0	0
State Operations	172,223	178,799	182,027	185,339	188,720
Personal Service	135,443	144,076	146,518	149,010	151,551
Non-Personal Service/Indirect Costs	36,780	34,723	35,509	36,329	37,169
General State Charges	1,653	2,618	2,703	2,791	2,883
Capital Projects	6,354	13,039	10,451	4,448	4,345
Executive Chamber	17,962	23,303	23,303	23,303	23,303
State Operations	17,962	23,303	23,303	23,303	23,303
Personal Service	14,676	18,531	18,531	18,531	18,531
Non-Personal Service/Indirect Costs	3,286	4,772	4,772	4,772	4,772
Judiciary	3,139,083	3,376,549	3,387,773	3,364,548	3,364,548
Assistance and Grants	214,188	266,001	283,400	283,400	283,400
State Operations	2,098,221	2,243,300	2,243,300	2,243,300	2,243,300
Personal Service	1,769,771	1,849,300	1,849,300	1,849,300	1,849,300
Non-Personal Service/Indirect Costs	328,450	394,000	394,000	394,000	394,000
General State Charges	809,214	837,848	837,848	837,848	837,848
Capital Projects	17,460	29,400	23,225	0	0
Law, Department of	313,451	365,277	323,041	324,218	326,990
Assistance and Grants	30,526	40,000	0	0	0
State Operations	244,502	277,221	278,057	280,954	283,913
Personal Service	176,134	195,571	197,031	199,539	202,098
Non-Personal Service/Indirect Costs	68,368	81,650	81,026	81,415	81,815
General State Charges	35,219	41,628	42,092	42,576	43,077
Capital Projects	3,204	6,428	2,892	688	0
Legislature	236,067	284,685	284,685	284,685	284,685
State Operations	236,067	284,685	284,685	284,685	284,685
Personal Service	184,312	221,355	221,355	221,355	221,355
Non-Personal Service/Indirect Costs	51,755	63,330	63,330	63,330	63,330
Lieutenant Governor, Office of the	612	746	746	746	746
State Operations	612	746	746	746	746
Personal Service	553	679	679	679	679
Non-Personal Service/Indirect Costs	59	67	67	67	67
Functional Total	3,919,430	4,245,016	4,214,729	4,190,078	4,196,220
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	1,110,334	729,923	736,852	736,852	736,852
Assistance and Grants	1,110,334	729,923	736,852	736,852	736,852
State Operations	0	0	0	0	0
Non-Personal Service/Indirect Costs	0	0	0	0	0
County-Wide Shared Services Initiative	2,839	7,000	20,000	20,000	20,000
Assistance and Grants	2,839	7,000	20,000	20,000	20,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Assistance and Grants	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119
Assistance and Grants	28,885	28,885	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Assistance and Grants	217	218	218	218	218
Functional Total	1,167,740	789,941	805,939	805,939	805,939

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	3,065	66,935	10,000	5,000	0
Assistance and Grants	2,883	66,935	10,000	5,000	0
Capital Projects	182	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	20,000	30,000	55,000
Capital Projects	0	5,000	20,000	30,000	55,000
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
Local Community Assistance Program	0	5,000	10,000	10,000	15,000
Capital Projects	0	5,000	10,000	10,000	15,000
Long-Term Debt Service	10,528,463	2,685,182	3,417,070	4,933,517	4,917,363
State Operations	47,564	47,230	49,196	49,196	49,196
Non-Personal Service/Indirect Costs	47,564	47,230	49,196	49,196	49,196
Debt Service	10,480,899	2,637,952	3,367,874	4,884,321	4,868,167
Miscellaneous	(491,223)	(902,395)	(1,548,552)	(1,551,334)	(1,545,291)
Assistance and Grants	(574,221)	(209,316)	(618,368)	(618,385)	(607,405)
State Operations	60,495	441,315	394,851	392,178	387,228
Personal Service	1,907	289,402	192,881	190,192	185,225
Non-Personal Service/Indirect Costs	58,588	151,913	201,970	201,986	202,003
General State Charges	1,149	1,407	1,429	1,453	1,478
Capital Projects	21,354	(1,135,801)	(1,326,464)	(1,326,580)	(1,326,592)
Special Infrastructure Account	198,842	188,404	230,881	421,650	604,435
Assistance and Grants	197,462	50,255	124,256	267,973	528,012
Capital Projects	1,380	138,149	106,625	153,677	76,423
Functional Total	18,577,766	8,910,682	10,229,463	13,119,259	14,757,491
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	220,461,052	227,667,340	230,601,808	234,941,302	241,295,425

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	99,936	146,317	141,034	146,724	149,494
Alcoholic Beverage Control, Division of	84,252	87,531	70,954	99,578	145,811
Economic Development Capital	3,432	8,000	8,000	8,000	8,000
Economic Development, Department of	79,007	401,650	169,324	82,324	82,324
Empire State Development Corporation	1,185,490	1,497,778	3,007,482	1,803,791	1,618,289
Energy Research and Development Authority, New York State	12,908	134,131	131,954	31,063	34,313
Financial Services, Department of	381,163	408,765	408,515	408,515	408,515
Lake Ontario Resiliency/Economic Development	26,049	10,250	10,250	10,250	10,250
Olympic Regional Development Authority	98,510	66,354	66,354	66,354	30,354
Power Authority, New York	3,465	10,500	5,200	5,200	2,200
Public Service Department	334,558	294,049	120,485	1,147,860	1,150,960
Regional Economic Development Program	489	295	295	295	295
Strategic Investment Program	1,278	2,000	2,000	2,000	2,000
Functional Total	2,310,537	3,067,620	4,141,847	3,811,954	3,642,805
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	7,866	14,963	16,061	6,162
Environmental Conservation, Department of	1,477,887	1,843,685	2,170,818	2,209,470	2,258,386
Hudson River Park Trust	15,367	21,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	405,059	499,670	491,184	494,550	482,982
Functional Total	1,903,102	2,372,221	2,686,965	2,725,714	2,747,530
TRANSPORTATION					
Metropolitan Transportation Authority	1,129,000	0	665,000	910,000	1,087,266
Motor Vehicles, Department of	430,242	491,328	451,025	452,889	454,805
Transportation, Department of	10,473,110	12,288,765	12,647,417	12,506,273	12,814,143
Functional Total	12,032,352	12,780,093	13,763,442	13,869,162	14,356,214
HEALTH					
Aging, Office for the	296,003	305,545	293,834	299,436	299,946
Health, Department of	90,891,091	97,957,651	96,888,520	101,890,532	105,967,770
<i>Medical Assistance</i>	77,418,453	82,180,535	78,620,602	82,815,967	86,332,750
<i>Essential Plan</i>	6,340,536	7,605,584	9,369,726	10,068,246	10,572,302
<i>Medicaid Administration</i>	1,473,805	1,951,401	1,972,864	1,886,919	1,918,796
<i>Public Health</i>	5,658,297	6,220,131	6,925,328	7,119,400	7,143,922
Medicaid Inspector General, Office of the	47,760	49,673	49,807	49,949	49,949
Functional Total	91,234,854	98,312,869	97,232,161	102,239,917	106,317,665
SOCIAL WELFARE					
Children and Family Services, Office of	4,399,965	4,092,800	4,924,616	4,731,309	4,661,902
<i>OCFS</i>	4,343,514	4,035,563	4,864,379	4,671,072	4,601,665
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	1,274,957	1,418,006	1,859,827	1,663,129	1,432,621
Human Rights, Division of	15,394	21,395	25,404	25,413	25,413
Labor, Department of	745,144	689,324	652,697	652,713	652,975
National and Community Service	11,126	18,077	18,480	18,864	18,819
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	7,326,845	7,113,534	6,244,599	5,694,924	5,742,876
<i>Welfare Assistance</i>	3,894,665	3,864,690	3,945,626	3,892,011	3,892,096
<i>All Other</i>	3,432,180	3,248,844	2,298,973	1,802,913	1,850,780
Functional Total	13,780,079	13,385,796	13,735,623	12,786,352	12,534,606
MENTAL HYGIENE					
Addiction Services and Supports, Office of	794,743	1,058,780	964,184	948,455	992,747
<i>OASAS</i>	676,529	922,703	878,145	859,201	899,018
<i>OASAS - Other</i>	118,214	136,077	86,039	89,254	93,729
Developmental Disabilities Planning Council	5,036	4,200	4,200	4,200	4,200
Justice Center	48,504	52,013	48,004	50,841	52,340
Mental Health, Office of	3,919,264	4,365,796	4,743,793	5,186,140	5,326,807
<i>OMH</i>	2,258,999	2,607,980	3,027,664	3,438,309	3,519,484
<i>OMH - Other</i>	1,660,265	1,757,816	1,716,129	1,747,831	1,807,323
People with Developmental Disabilities, Office for	4,259,301	5,457,956	4,414,033	4,249,537	4,557,429
<i>OPWDD</i>	714,345	765,369	760,650	756,612	771,798
<i>OPWDD - Other</i>	3,544,956	4,692,587	3,653,383	3,492,925	3,785,631
Functional Total	9,026,848	10,938,745	10,174,214	10,439,173	10,933,523
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	3,046,843	3,044,180	3,034,630	2,992,924	2,994,059
<i>DOCCS</i>	3,046,843	3,035,780	3,026,230	2,984,524	2,985,659
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	313,229	534,487	569,478	568,234	530,979
Homeland Security and Emergency Services, Division of	3,265,987	4,630,276	2,790,960	2,403,983	1,300,927

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Indigent Legal Services, Office of	130,772	301,906	312,067	313,209	310,019
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	286,302	306,955	235,764	257,964	205,969
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750
State Police, Division of	930,248	1,063,331	1,090,932	1,089,073	1,111,277
Statewide Financial System	33,360	32,155	38,182	38,919	39,677
Victim Services, Office of	139,652	145,977	148,317	133,989	133,989
Functional Total	8,156,967	10,071,118	8,233,843	7,811,900	6,640,593
HIGHER EDUCATION					
City University of New York	2,095,810	2,504,291	2,649,307	2,883,087	2,812,859
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150
Higher Education Services Corporation, New York State	615,125	677,597	736,455	749,442	752,761
State University Construction Fund	6	0	0	0	0
State University of New York	9,453,820	10,003,770	10,516,081	10,880,790	10,920,248
Functional Total	12,184,917	13,216,808	13,935,493	14,542,469	14,504,018
EDUCATION					
Arts, Council on the	99,832	114,436	46,857	46,946	47,056
Education, Department of	43,615,699	46,875,895	48,927,408	46,081,559	47,362,823
<i>School Aid</i>	38,098,675	41,063,356	42,860,479	39,996,929	41,270,404
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,666,913	1,575,393	1,546,911	1,519,991
<i>Special Education Categorical Programs</i>	2,060,893	2,282,577	2,371,089	2,391,497	2,488,361
<i>All Other</i>	1,550,096	1,723,049	1,980,447	2,006,222	1,944,067
Functional Total	43,715,531	46,990,331	48,974,265	46,128,505	47,409,879
GENERAL GOVERNMENT					
Budget, Division of the	65,106	66,019	37,721	35,607	35,607
Civil Service, Department of	20,266	32,966	46,357	51,938	55,339
Deferred Compensation Board	804	870	888	909	926
Elections, State Board of	36,660	60,279	70,721	59,819	69,234
Employee Relations, Office of	6,235	8,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	319,289	196,638	206,241	199,241	199,341
General Services, Office of	381,262	364,742	333,775	305,970	317,968
Information Technology Services, Office of	725,196	890,297	822,715	837,455	799,839
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	27,400	37,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	7,664	13,474	8,424	8,466	8,466
Public Employment Relations Board	3,790	6,801	4,363	4,437	4,510
State, Department of	246,771	270,942	256,867	273,470	268,483
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	362,360	371,378	370,939	372,028	372,028
Veterans' Services, Department of	16,355	27,528	20,071	20,198	20,280
Welfare Inspector General, Office of	749	794	808	822	836
Workers' Compensation Board	215,146	216,792	222,075	227,491	221,862
Functional Total	2,450,930	2,586,100	2,473,824	2,470,880	2,448,942
ELECTED OFFICIALS					
Audit and Control, Department of	212,255	194,456	195,181	192,578	195,948
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	3,139,084	3,376,549	3,387,773	3,364,548	3,364,548
Law, Department of	313,451	365,277	323,041	324,218	326,990
Legislature	236,067	284,685	284,685	284,685	284,685
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	3,919,431	4,245,016	4,214,729	4,190,078	4,196,220
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	1,110,334	729,923	736,852	736,852	736,852
County-Wide Shared Services Initiative	2,839	7,000	20,000	20,000	20,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	1,167,740	789,941	805,939	805,939	805,939

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	3,065	66,935	10,000	5,000	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	20,000	30,000	55,000
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
Local Community Assistance Program	0	5,000	10,000	10,000	15,000
Long-Term Debt Service	10,528,463	2,685,182	3,417,070	4,933,517	4,917,363
Miscellaneous	(491,223)	(902,395)	(1,548,552)	(1,551,334)	(1,545,291)
Special Infrastructure Account	198,842	188,404	230,881	421,650	604,435
Functional Total	<u>18,577,766</u>	<u>8,910,682</u>	<u>10,229,463</u>	<u>13,119,259</u>	<u>14,757,491</u>
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	<u>220,461,054</u>	<u>227,667,340</u>	<u>230,601,808</u>	<u>234,941,302</u>	<u>241,295,425</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	30,594	36,848	30,276	36,500	39,000
Alcoholic Beverage Control, Division of	40,000	14,856	0	27,471	72,524
Economic Development Capital	3,432	8,000	8,000	8,000	8,000
Economic Development, Department of	62,091	373,445	146,499	59,499	59,499
Empire State Development Corporation	1,175,902	(70,906)	600,228	936,746	1,183,868
Energy Research and Development Authority, New York State	0	75,000	75,000	0	0
Financial Services, Department of	66,562	75,122	74,872	74,872	74,872
Lake Ontario Resiliency/Economic Development	24,874	0	0	0	0
Power Authority, New York	2,235	0	0	0	0
Public Service Department	250,316	200,134	25,131	50,133	50,133
Regional Economic Development Program	489	0	0	0	0
Strategic Investment Program	1,278	0	0	0	0
Functional Total	1,657,773	712,499	960,006	1,193,221	1,487,896
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	604,229	645,743	691,883	738,883	763,883
Parks, Recreation and Historic Preservation, Office of	8,714	8,020	8,020	8,020	8,020
Functional Total	612,943	653,763	699,903	746,903	771,903
TRANSPORTATION					
Metropolitan Transportation Authority	1,129,000	0	665,000	910,000	1,087,266
Motor Vehicles, Department of	17,467	19,250	18,000	18,000	18,000
Transportation, Department of	5,986,526	6,874,018	6,776,945	6,808,305	6,834,651
Functional Total	7,132,993	6,893,268	7,459,945	7,736,305	7,939,917
HEALTH					
Aging, Office for the	286,641	290,797	279,084	284,684	285,194
Health, Department of	89,179,048	95,778,520	94,456,078	99,494,308	103,255,780
<i>Medical Assistance</i>	77,418,453	82,180,535	78,620,602	82,815,967	86,332,750
<i>Essential Plan</i>	6,275,582	7,514,206	9,274,383	9,964,981	10,468,031
<i>Medicaid Administration</i>	916,409	917,819	875,065	841,065	841,065
<i>Public Health</i>	4,568,604	5,165,960	5,686,028	5,872,295	5,613,934
Functional Total	89,465,689	96,069,317	94,735,162	99,778,992	103,540,974
SOCIAL WELFARE					
Children and Family Services, Office of	4,065,504	3,636,674	4,419,707	4,222,075	4,136,412
<i>OCFS</i>	4,009,053	3,579,437	4,359,470	4,161,838	4,076,175
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	1,188,285	1,325,933	1,744,211	1,546,275	1,316,100
Human Rights, Division of	0	500	500	500	500
Labor, Department of	222,278	218,242	182,292	182,042	182,042
National and Community Service	0	457	488	511	533
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	6,806,762	6,734,125	5,919,628	5,369,864	5,418,749
<i>Welfare Assistance</i>	3,894,665	3,864,690	3,945,626	3,892,011	3,892,096
<i>All Other</i>	2,912,097	2,869,435	1,974,002	1,477,853	1,526,653
Functional Total	12,289,477	11,948,591	12,276,826	11,321,267	11,054,336
MENTAL HYGIENE					
Addiction Services and Supports, Office of	678,202	924,891	827,016	810,957	849,749
<i>OASAS</i>	622,375	842,765	796,116	778,546	815,789
<i>OASAS - Other</i>	55,827	82,126	30,900	32,411	33,960
Justice Center	649	649	649	649	649
Mental Health, Office of	1,896,385	2,296,866	2,646,952	3,017,440	3,109,491
<i>OMH</i>	1,476,618	1,806,877	2,181,899	2,542,529	2,624,476
<i>OMH - Other</i>	419,767	489,989	465,053	474,911	485,015
People with Developmental Disabilities, Office for	2,535,446	3,712,710	2,672,857	2,496,043	2,727,899
<i>OPWDD</i>	570,566	601,224	611,653	623,353	635,353
<i>OPWDD - Other</i>	1,964,880	3,111,486	2,061,204	1,872,690	2,092,546
Functional Total	5,110,682	6,935,116	6,147,474	6,325,089	6,687,788
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	8,684	16,606	16,606	16,606	16,606
<i>DOCCS</i>	8,684	8,206	8,206	8,206	8,206
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	265,056	402,593	442,784	457,784	457,784
Homeland Security and Emergency Services, Division of	3,160,647	4,537,923	2,651,490	2,260,565	1,161,184
Indigent Legal Services, Office of	125,145	294,629	304,629	305,630	302,296
Military and Naval Affairs, Division of	1,276	1,430	1,453	1,477	1,501
State Police, Division of	0	0	0	0	0
Victim Services, Office of	123,991	131,358	136,358	121,958	121,958
Functional Total	3,684,799	5,384,539	3,553,320	3,164,020	2,061,329

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
HIGHER EDUCATION					
City University of New York	1,783,451	2,013,459	2,058,475	2,120,730	2,168,495
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150
Higher Education Services Corporation, New York State	595,584	633,657	702,576	713,991	722,490
State University of New York	497,179	491,536	448,400	448,400	448,400
Functional Total	<u>2,896,370</u>	<u>3,169,802</u>	<u>3,243,101</u>	<u>3,312,271</u>	<u>3,357,535</u>
EDUCATION					
Arts, Council on the	95,416	109,498	41,833	41,833	41,833
Education, Department of	<u>43,181,999</u>	<u>46,386,452</u>	<u>48,376,839</u>	<u>45,548,204</u>	<u>46,908,063</u>
<i>School Aid</i>	38,097,724	41,063,356	42,860,479	39,996,929	41,270,404
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,666,913	1,575,393	1,546,911	1,519,991
<i>Special Education Categorical Programs</i>	2,060,893	2,282,577	2,371,089	2,391,497	2,488,361
<i>All Other</i>	1,117,347	1,233,606	1,429,878	1,472,867	1,489,307
Functional Total	<u>43,277,415</u>	<u>46,495,950</u>	<u>48,418,672</u>	<u>45,590,037</u>	<u>46,949,896</u>
GENERAL GOVERNMENT					
Civil Service, Department of	3,347	300	300	300	300
Elections, State Board of	1,516	13,500	16,500	12,500	31,500
Gaming Commission, New York State	259,884	117,000	127,600	120,600	120,700
General Services, Office of	0	19,120	9,185	250	250
Prevention of Domestic Violence, Office for State, Department of	5,352	10,962	5,912	5,912	5,912
Taxation and Finance, Department of	171,937	184,315	172,485	171,985	185,156
Veterans' Services, Department of	6,159	6,776	6,776	6,776	6,776
Functional Total	<u>456,762</u>	<u>365,321</u>	<u>348,312</u>	<u>327,877</u>	<u>360,148</u>
ELECTED OFFICIALS					
Audit and Control, Department of	32,025	0	0	0	0
Judiciary	214,188	266,001	283,400	283,400	283,400
Law, Department of	30,526	40,000	0	0	0
Functional Total	<u>276,739</u>	<u>306,001</u>	<u>283,400</u>	<u>283,400</u>	<u>283,400</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	1,110,334	729,923	736,852	736,852	736,852
County-Wide Shared Services Initiative	2,839	7,000	20,000	20,000	20,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>1,167,740</u>	<u>789,941</u>	<u>805,939</u>	<u>805,939</u>	<u>805,939</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	2,883	66,935	10,000	5,000	0
Miscellaneous	(574,221)	(209,316)	(618,368)	(618,385)	(607,405)
Special Infrastructure Account	197,462	50,255	124,256	267,973	528,012
Functional Total	<u>(373,876)</u>	<u>(92,126)</u>	<u>(484,112)</u>	<u>(345,412)</u>	<u>(79,393)</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>167,655,506</u>	<u>179,631,982</u>	<u>178,447,948</u>	<u>180,239,909</u>	<u>185,221,668</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	54,685	60,673	62,437	63,403	63,673
Alcoholic Beverage Control, Division of	37,417	61,798	57,077	58,230	59,410
Economic Development, Department of	16,916	24,377	19,297	19,297	19,297
Empire State Development Corporation	189	0	0	0	0
Financial Services, Department of	212,712	217,920	217,920	217,920	217,920
Olympic Regional Development Authority	14,070	11,554	11,554	11,554	11,554
Public Service Department	55,030	59,778	60,783	1,061,807	1,063,499
Functional Total	391,019	436,100	429,068	1,432,211	1,435,353
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	5,866	5,963	6,061	6,162
Environmental Conservation, Department of	278,522	315,019	331,565	335,217	330,257
Parks, Recreation and Historic Preservation, Office of	203,634	225,152	233,966	237,332	235,764
Functional Total	486,945	546,037	571,494	578,610	572,183
TRANSPORTATION					
Motor Vehicles, Department of	66,462	76,120	76,402	76,402	76,402
Transportation, Department of	375,317	385,593	386,398	397,514	408,944
Functional Total	441,779	461,713	462,800	473,916	485,346
HEALTH					
Aging, Office for the	9,278	14,748	14,750	14,752	14,752
Health, Department of	1,545,810	1,924,559	2,011,041	1,991,504	2,019,992
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	555,668	1,024,699	1,088,640	1,036,695	1,068,572
<i>Public Health</i>	925,188	808,482	827,058	851,544	847,149
Medicaid Inspector General, Office of the	37,702	38,811	38,945	39,087	39,087
Functional Total	1,592,790	1,978,118	2,064,736	2,045,343	2,073,831
SOCIAL WELFARE					
Children and Family Services, Office of	299,277	394,843	412,441	430,720	445,882
<i>OCFS</i>	299,277	394,843	412,441	430,720	445,882
Housing and Community Renewal, Division of	63,011	62,829	82,119	83,348	83,348
Human Rights, Division of	15,394	20,895	24,904	24,913	24,913
Labor, Department of	378,901	323,159	322,331	322,495	322,650
National and Community Service	11,126	17,379	17,747	18,105	18,034
Temporary and Disability Assistance, Office of	452,597	327,021	272,583	272,672	272,739
<i>All Other</i>	452,597	327,021	272,583	272,672	272,739
Functional Total	1,220,306	1,146,126	1,132,125	1,152,253	1,167,566
MENTAL HYGIENE					
Addiction Services and Supports, Office of	106,879	121,472	124,634	124,868	130,328
<i>OASAS</i>	44,492	67,521	69,495	68,025	70,559
<i>OASAS - Other</i>	62,387	53,951	55,139	56,843	59,769
Developmental Disabilities Planning Council	4,392	3,415	3,415	3,415	3,415
Justice Center	47,855	51,219	47,206	50,039	51,534
Mental Health, Office of	1,727,620	1,761,366	1,718,699	1,747,734	1,814,987
<i>OMH</i>	487,222	493,539	467,623	474,814	492,679
<i>OMH - Other</i>	1,240,398	1,267,827	1,251,076	1,272,920	1,322,308
People with Developmental Disabilities, Office for	1,610,462	1,582,303	1,593,381	1,621,437	1,694,287
<i>OPWDD</i>	30,386	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	1,580,076	1,581,101	1,592,179	1,620,235	1,693,085
Functional Total	3,497,208	3,519,775	3,487,335	3,547,493	3,694,551
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,676,883	2,669,766	2,660,162	2,658,400	2,659,478
<i>DOCCS</i>	2,676,883	2,669,766	2,660,162	2,658,400	2,659,478
Criminal Justice Services, Division of	47,473	51,782	51,825	52,824	53,811
Homeland Security and Emergency Services, Division of	78,114	94,871	97,094	98,039	99,861
Indigent Legal Services, Office of	3,614	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	108,455	296,391	129,814	131,101	130,674
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750
State Police, Division of	831,445	932,760	973,861	997,002	1,016,615
Statewide Financial System	33,360	32,155	38,182	38,919	39,677
Victim Services, Office of	10,792	9,826	9,826	9,898	9,898
Functional Total	3,800,710	4,104,246	3,979,209	4,004,813	4,028,831
HIGHER EDUCATION					

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
City University of New York	474	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	14,923	37,120	30,469	35,450	30,270
State University of New York	7,396,096	7,653,183	8,006,521	8,310,721	8,473,549
Functional Total	<u>7,411,493</u>	<u>7,692,303</u>	<u>8,038,990</u>	<u>8,348,171</u>	<u>8,505,819</u>
EDUCATION					
Arts, Council on the	4,416	4,938	5,024	5,113	5,223
Education, Department of	320,135	345,125	334,211	336,464	336,377
<i>School Aid</i>	687	0	0	0	0
<i>All Other</i>	319,448	345,125	334,211	336,464	336,377
Functional Total	<u>324,551</u>	<u>350,063</u>	<u>339,235</u>	<u>341,577</u>	<u>341,600</u>
GENERAL GOVERNMENT					
Budget, Division of the	64,083	64,719	36,421	34,307	34,307
Civil Service, Department of	16,919	32,415	45,801	51,377	54,773
Deferred Compensation Board	518	609	622	637	649
Elections, State Board of	21,500	31,312	36,284	36,769	37,265
Employee Relations, Office of	6,234	8,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	44,520	59,382	58,385	58,385	58,385
General Services, Office of	126,517	132,642	124,548	126,652	128,804
Information Technology Services, Office of	618,569	649,750	675,818	690,329	705,213
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	22,169	32,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	2,312	2,512	2,512	2,554	2,554
Public Employment Relations Board	3,790	4,301	4,363	4,437	4,510
State, Department of	55,605	73,323	71,093	69,843	69,551
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	327,923	342,725	342,086	343,175	343,175
Veterans' Services, Department of	7,275	9,644	8,967	9,048	9,127
Welfare Inspector General, Office of	749	794	808	822	836
Workers' Compensation Board	145,390	149,505	152,758	156,108	159,533
Functional Total	<u>1,479,950</u>	<u>1,615,011</u>	<u>1,627,019</u>	<u>1,652,060</u>	<u>1,677,385</u>
ELECTED OFFICIALS					
Audit and Control, Department of	172,223	178,799	182,027	185,339	188,720
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	2,098,222	2,243,300	2,243,300	2,243,300	2,243,300
Law, Department of	244,502	277,221	278,057	280,954	283,913
Legislature	236,067	284,685	284,685	284,685	284,685
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	<u>2,769,588</u>	<u>3,008,054</u>	<u>3,012,118</u>	<u>3,018,327</u>	<u>3,024,667</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196
Miscellaneous	60,495	441,315	394,851	392,178	387,228
Functional Total	<u>108,059</u>	<u>488,545</u>	<u>444,047</u>	<u>441,374</u>	<u>436,424</u>
TOTAL STATE OPERATIONS SPENDING	<u>23,524,398</u>	<u>25,346,091</u>	<u>25,588,176</u>	<u>27,036,148</u>	<u>27,443,556</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	38,544	44,090	45,651	46,349	46,543
Alcoholic Beverage Control, Division of	20,049	26,857	33,937	34,529	35,132
Economic Development, Department of	12,940	15,329	14,769	14,769	14,769
Financial Services, Department of	162,679	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	8,742	5,338	5,338	5,338	5,338
Public Service Department	46,154	50,942	51,876	52,829	53,800
Functional Total	289,108	303,760	312,775	315,018	316,786
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,019	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	223,916	243,902	263,117	266,437	261,477
Parks, Recreation and Historic Preservation, Office of	155,893	177,972	186,916	189,918	187,982
Functional Total	383,828	426,709	454,958	461,371	454,569
TRANSPORTATION					
Motor Vehicles, Department of	48,220	55,036	54,578	54,578	54,578
Transportation, Department of	180,624	193,119	193,924	199,752	205,755
Functional Total	228,844	248,155	248,502	254,330	260,333
HEALTH					
Aging, Office for the	7,210	10,264	10,264	10,264	10,264
Health, Department of	383,488	437,498	455,434	465,180	466,021
<i>Essential Plan</i>	3,106	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	82,552	109,330	109,437	109,752	110,345
<i>Public Health</i>	297,830	322,844	340,545	349,726	349,824
Medicaid Inspector General, Office of the	32,635	33,381	33,381	33,381	33,381
Functional Total	423,333	481,143	499,079	508,825	509,666
SOCIAL WELFARE					
Children and Family Services, Office of	173,117	227,955	242,313	257,177	273,181
<i>OCFS</i>	173,117	227,955	242,313	257,177	273,181
Housing and Community Renewal, Division of	47,364	49,484	56,070	56,992	56,992
Human Rights, Division of	12,223	17,427	19,251	19,260	19,260
Labor, Department of	228,248	216,949	217,102	217,261	217,416
National and Community Service	852	795	807	819	831
Temporary and Disability Assistance, Office of	167,736	149,022	149,091	149,161	149,234
<i>All Other</i>	167,736	149,022	149,091	149,161	149,234
Functional Total	629,540	661,632	684,634	700,670	716,914
MENTAL HYGIENE					
Addiction Services and Supports, Office of	72,458	82,145	82,999	83,100	88,479
<i>OASAS</i>	27,111	41,944	42,627	40,768	43,165
<i>OASAS - Other</i>	45,347	40,201	40,372	42,332	45,314
Developmental Disabilities Planning Council	996	1,266	1,266	1,266	1,266
Justice Center	37,779	40,527	36,287	38,882	40,136
Mental Health, Office of	1,314,574	1,336,387	1,349,385	1,367,845	1,424,976
<i>OMH</i>	387,025	396,655	400,772	406,071	422,198
<i>OMH - Other</i>	927,549	939,732	948,613	961,774	1,002,778
People with Developmental Disabilities, Office for	1,399,348	1,338,881	1,343,680	1,365,645	1,431,794
<i>OPWDD</i>	539	0	0	0	0
<i>OPWDD - Other</i>	1,398,809	1,338,881	1,343,680	1,365,645	1,431,794
Functional Total	2,825,155	2,799,206	2,813,617	2,856,738	2,986,651
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,334	3,146	3,298	3,384	3,470
Corrections and Community Supervision, Department of	2,195,527	2,191,547	2,192,583	2,193,639	2,194,717
<i>DOCCS</i>	2,195,527	2,191,547	2,192,583	2,193,639	2,194,717
Criminal Justice Services, Division of	33,453	35,942	36,831	37,543	38,240
Homeland Security and Emergency Services, Division of	42,239	51,119	53,810	54,895	56,015
Indigent Legal Services, Office of	3,226	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	5,208	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	81,694	171,106	95,906	96,721	97,554
Prosecutorial Conduct, Commission on	0	225	1,350	1,350	1,350
State Police, Division of	734,029	804,867	866,653	887,756	905,286
Statewide Financial System	12,307	12,779	15,806	16,068	16,336
Victim Services, Office of	7,903	6,191	6,191	6,254	6,254
Functional Total	3,118,920	3,287,023	3,282,600	3,307,858	3,329,547
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,121	12,201	11,362	10,536	10,720
State University of New York	4,321,330	4,509,696	4,695,707	4,860,163	4,996,807
Functional Total	4,329,451	4,521,897	4,707,069	4,870,699	5,007,527

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
EDUCATION					
Arts, Council on the	2,698	2,945	2,995	3,046	3,107
Education, Department of	<u>190,867</u>	<u>196,585</u>	<u>198,733</u>	<u>200,457</u>	<u>202,707</u>
<i>School Aid</i>	339	0	0	0	0
<i>All Other</i>	<u>190,528</u>	<u>196,585</u>	<u>198,733</u>	<u>200,457</u>	<u>202,707</u>
Functional Total	<u>193,565</u>	<u>199,530</u>	<u>201,728</u>	<u>203,503</u>	<u>205,814</u>
GENERAL GOVERNMENT					
Budget, Division of the	28,527	31,602	31,602	31,602	31,602
Civil Service, Department of	16,918	21,980	29,396	32,716	34,625
Deferred Compensation Board	503	429	438	447	456
Elections, State Board of	9,803	15,147	18,843	19,042	19,244
Employee Relations, Office of	5,956	8,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,057	6,674	6,674	6,674	6,674
Gaming Commission, New York State	31,001	34,059	34,061	34,061	34,061
General Services, Office of	43,035	45,719	44,906	45,833	46,780
Information Technology Services, Office of	282,448	330,138	339,806	346,870	354,084
Inspector General, Office of the	6,346	8,333	8,452	8,574	8,698
Labor Management Committees	6,574	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	1,913	2,255	2,255	2,293	2,293
Public Employment Relations Board	3,540	4,076	4,104	4,171	4,238
State, Department of	40,105	44,774	44,774	44,774	44,774
Tax Appeals, Division of	2,687	3,066	3,066	3,066	3,066
Taxation and Finance, Department of	263,917	268,385	270,595	270,595	270,595
Veterans' Services, Department of	6,709	7,494	7,595	7,658	7,721
Welfare Inspector General, Office of	742	685	699	713	727
Workers' Compensation Board	<u>85,209</u>	<u>88,322</u>	<u>90,088</u>	<u>91,890</u>	<u>93,728</u>
Functional Total	<u>839,990</u>	<u>926,880</u>	<u>952,386</u>	<u>966,306</u>	<u>978,995</u>
ELECTED OFFICIALS					
Audit and Control, Department of	135,443	144,076	146,518	149,010	151,551
Executive Chamber	14,676	18,531	18,531	18,531	18,531
Judiciary	1,769,771	1,849,300	1,849,300	1,849,300	1,849,300
Law, Department of	176,134	195,571	197,031	199,539	202,098
Legislature	184,312	221,355	221,355	221,355	221,355
Lieutenant Governor, Office of the	553	679	679	679	679
Functional Total	<u>2,280,889</u>	<u>2,429,512</u>	<u>2,433,414</u>	<u>2,438,414</u>	<u>2,443,514</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,907	289,402	192,881	190,192	185,225
Functional Total	<u>1,907</u>	<u>289,402</u>	<u>192,881</u>	<u>190,192</u>	<u>185,225</u>
TOTAL PERSONAL SERVICE SPENDING	<u>15,544,530</u>	<u>16,574,849</u>	<u>16,783,643</u>	<u>17,073,924</u>	<u>17,395,541</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	16,141	16,583	16,786	17,054	17,130
Alcoholic Beverage Control, Division of	17,368	34,941	23,140	23,701	24,278
Economic Development, Department of	3,976	9,048	4,528	4,528	4,528
Empire State Development Corporation	189	0	0	0	0
Financial Services, Department of	50,033	56,716	56,716	56,716	56,716
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216
Public Service Department	8,876	8,836	8,907	1,008,978	1,009,699
Functional Total	101,911	132,340	116,293	1,117,193	1,118,567
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	770	1,031	1,038	1,045	1,052
Environmental Conservation, Department of	54,606	71,117	68,448	68,780	68,780
Parks, Recreation and Historic Preservation, Office of	47,741	47,180	47,050	47,414	47,782
Functional Total	103,117	119,328	116,536	117,239	117,614
TRANSPORTATION					
Motor Vehicles, Department of	18,242	21,084	21,824	21,824	21,824
Transportation, Department of	194,693	192,474	192,474	197,762	203,189
Functional Total	212,935	213,558	214,298	219,586	225,013
HEALTH					
Aging, Office for the	2,068	4,484	4,486	4,488	4,488
Health, Department of	1,162,322	1,487,061	1,555,607	1,526,324	1,553,971
<i>Essential Plan</i>	61,848	86,054	89,891	97,563	98,419
<i>Medicaid Administration</i>	473,116	915,369	979,203	926,943	958,227
<i>Public Health</i>	627,358	485,638	486,513	501,818	497,325
Medicaid Inspector General, Office of the	5,067	5,430	5,564	5,706	5,706
Functional Total	1,169,457	1,496,975	1,565,657	1,536,518	1,564,165
SOCIAL WELFARE					
Children and Family Services, Office of	126,160	166,888	170,128	173,543	172,701
<i>OCFS</i>	126,160	166,888	170,128	173,543	172,701
Housing and Community Renewal, Division of	15,647	13,345	26,049	26,356	26,356
Human Rights, Division of	3,171	3,468	5,653	5,653	5,653
Labor, Department of	150,653	106,210	105,229	105,234	105,234
National and Community Service	10,274	16,584	16,940	17,286	17,203
Temporary and Disability Assistance, Office of	284,861	177,999	123,492	123,511	123,505
<i>All Other</i>	284,861	177,999	123,492	123,511	123,505
Functional Total	590,766	484,494	447,491	451,583	450,652
MENTAL HYGIENE					
Addiction Services and Supports, Office of	34,421	39,327	41,635	41,768	41,849
<i>OASAS</i>	17,381	25,577	26,868	27,257	27,394
<i>OASAS - Other</i>	17,040	13,750	14,767	14,511	14,455
Developmental Disabilities Planning Council	3,396	2,149	2,149	2,149	2,149
Justice Center	10,076	10,692	10,919	11,157	11,398
Mental Health, Office of	413,046	424,979	369,314	379,889	390,011
<i>OMH</i>	100,197	96,884	66,851	68,743	70,481
<i>OMH - Other</i>	312,849	328,095	302,463	311,146	319,530
People with Developmental Disabilities, Office for	211,114	243,422	249,701	255,792	262,493
<i>OPWDD</i>	29,847	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	181,267	242,220	248,499	254,590	261,291
Functional Total	672,053	720,569	673,718	690,755	707,900
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	198	259	269	275	281
Corrections and Community Supervision, Department of	481,356	478,219	467,579	464,761	464,761
<i>DOCCS</i>	481,356	478,219	467,579	464,761	464,761
Criminal Justice Services, Division of	14,020	15,840	14,994	15,281	15,571
Homeland Security and Emergency Services, Division of	35,875	43,752	43,284	43,144	43,846
Indigent Legal Services, Office of	388	875	892	909	927
Judicial Conduct, Commission on	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	26,761	125,285	33,908	34,380	33,120
Prosecutorial Conduct, Commission on	0	25	400	400	400
State Police, Division of	97,416	127,893	107,208	109,246	111,329
Statewide Financial System	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	2,889	3,635	3,635	3,644	3,644
Functional Total	681,790	817,223	696,609	696,955	699,284
HIGHER EDUCATION					

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
City University of New York	474	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	6,802	24,919	19,107	24,914	19,550
State University of New York	<u>3,074,766</u>	<u>3,143,487</u>	<u>3,310,814</u>	<u>3,450,558</u>	<u>3,476,742</u>
Functional Total	<u>3,082,042</u>	<u>3,170,406</u>	<u>3,331,921</u>	<u>3,477,472</u>	<u>3,498,292</u>
EDUCATION					
Arts, Council on the	1,718	1,993	2,029	2,067	2,116
Education, Department of	<u>129,268</u>	<u>148,540</u>	<u>135,478</u>	<u>136,007</u>	<u>133,670</u>
<i>School Aid</i>	348	0	0	0	0
<i>All Other</i>	<u>128,920</u>	<u>148,540</u>	<u>135,478</u>	<u>136,007</u>	<u>133,670</u>
Functional Total	<u>130,986</u>	<u>150,533</u>	<u>137,507</u>	<u>138,074</u>	<u>135,786</u>
GENERAL GOVERNMENT					
Budget, Division of the	35,556	33,117	4,819	2,705	2,705
Civil Service, Department of	1	10,435	16,405	18,661	20,148
Deferred Compensation Board	15	180	184	190	193
Elections, State Board of	11,697	16,165	17,441	17,727	18,021
Employee Relations, Office of	278	217	222	228	233
Ethics and Lobbying, Independent Commission on	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,519	25,323	24,324	24,324	24,324
General Services, Office of	83,482	86,923	79,642	80,819	82,024
Information Technology Services, Office of	336,121	319,612	336,012	343,459	351,129
Inspector General, Office of the	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	15,595	26,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	399	257	257	261	261
Public Employment Relations Board	250	225	259	266	272
State, Department of	15,500	28,549	26,319	25,069	24,777
Tax Appeals, Division of	226	240	240	240	240
Taxation and Finance, Department of	64,006	74,340	71,491	72,580	72,580
Veterans' Services, Department of	566	2,150	1,372	1,390	1,406
Welfare Inspector General, Office of	7	109	109	109	109
Workers' Compensation Board	<u>60,181</u>	<u>61,183</u>	<u>62,670</u>	<u>64,218</u>	<u>65,805</u>
Functional Total	<u>639,960</u>	<u>688,131</u>	<u>674,633</u>	<u>685,754</u>	<u>698,390</u>
ELECTED OFFICIALS					
Audit and Control, Department of	36,780	34,723	35,509	36,329	37,169
Executive Chamber	3,286	4,772	4,772	4,772	4,772
Judiciary	328,451	394,000	394,000	394,000	394,000
Law, Department of	68,368	81,650	81,026	81,415	81,815
Legislature	51,755	63,330	63,330	63,330	63,330
Lieutenant Governor, Office of the	59	67	67	67	67
Functional Total	<u>488,699</u>	<u>578,542</u>	<u>578,704</u>	<u>579,913</u>	<u>581,153</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196
Miscellaneous	<u>58,588</u>	<u>151,913</u>	<u>201,970</u>	<u>201,986</u>	<u>202,003</u>
Functional Total	<u>106,152</u>	<u>199,143</u>	<u>251,166</u>	<u>251,182</u>	<u>251,199</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>7,979,868</u>	<u>8,771,242</u>	<u>8,804,533</u>	<u>9,962,224</u>	<u>10,048,015</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	4,539	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	6,835	10,877	13,877	13,877	13,877
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	101,889	115,723	115,723	115,723	115,723
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Public Service Department	29,212	34,137	34,571	35,920	37,328
Functional Total	143,962	166,777	170,211	171,560	172,968
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	0	0	0	0
Environmental Conservation, Department of	60,792	65,724	65,724	65,724	65,724
Parks, Recreation and Historic Preservation, Office of	4,666	5,101	5,301	5,301	5,301
Functional Total	65,458	70,825	71,025	71,025	71,025
TRANSPORTATION					
Motor Vehicles, Department of	25,080	30,014	29,987	29,987	29,987
Transportation, Department of	7,775	9,002	9,094	9,566	10,064
Functional Total	32,855	39,016	39,081	39,553	40,051
HEALTH					
Aging, Office for the	84	0	0	0	0
Health, Department of	76,276	102,637	102,883	102,998	103,060
<i>Medicaid Administration</i>	1,728	8,883	9,159	9,159	9,159
<i>Public Health</i>	74,548	93,754	93,724	93,839	93,901
Medicaid Inspector General, Office of the	10,058	10,862	10,862	10,862	10,862
Functional Total	86,418	113,499	113,745	113,860	113,922
SOCIAL WELFARE					
Children and Family Services, Office of	17,487	24,508	25,273	26,260	27,291
<i>OCFS</i>	17,487	24,508	25,273	26,260	27,291
Housing and Community Renewal, Division of	23,661	29,244	33,497	33,506	33,173
Labor, Department of	143,965	147,923	148,074	148,176	148,283
National and Community Service	0	241	245	248	252
Temporary and Disability Assistance, Office of	66,505	50,604	50,604	50,604	50,604
<i>All Other</i>	66,505	50,604	50,604	50,604	50,604
Functional Total	251,618	252,520	257,693	258,794	259,603
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	1,089	1,394	1,417	1,442
<i>OASAS</i>	0	1,089	1,394	1,417	1,442
Developmental Disabilities Planning Council	644	785	785	785	785
Justice Center	0	145	149	153	157
Mental Health, Office of	745	845	1,000	1,005	1,010
<i>OMH</i>	645	845	1,000	1,005	1,010
<i>OMH - Other</i>	100	0	0	0	0
People with Developmental Disabilities, Office for	162	0	0	0	0
<i>OPWDD</i>	162	0	0	0	0
Functional Total	1,551	2,864	3,328	3,360	3,394
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	0	0	0	0	0
Corrections and Community Supervision, Department of	985	2,887	2,898	2,910	2,923
<i>DOCCS</i>	985	2,887	2,898	2,910	2,923
Criminal Justice Services, Division of	700	362	369	376	384
Homeland Security and Emergency Services, Division of	7,492	7,873	7,876	7,879	7,882
Indigent Legal Services, Office of	2,013	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	8,785	7,507	7,507	7,507	7,507
State Police, Division of	28,157	31,023	31,023	31,023	31,023
Statewide Financial System	0	0	0	0	0
Victim Services, Office of	2,378	2,133	2,133	2,133	2,133
Functional Total	50,510	54,218	54,312	54,382	54,455
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	4,618	6,820	3,410	1	1
State University of New York	541,350	576,827	594,249	612,194	630,677
Functional Total	545,968	583,647	597,659	612,195	630,678
EDUCATION					
Education, Department of	97,438	101,132	102,782	104,300	105,000
<i>School Aid</i>	264	0	0	0	0
<i>All Other</i>	97,174	101,132	102,782	104,300	105,000
Functional Total	97,438	101,132	102,782	104,300	105,000

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
GENERAL GOVERNMENT					
Budget, Division of the	1,023	1,300	1,300	1,300	1,300
Civil Service, Department of	0	251	256	261	266
Deferred Compensation Board	286	261	266	272	277
Elections, State Board of	458	422	437	453	469
Employee Relations, Office of	1	0	0	0	0
Gaming Commission, New York State	14,885	20,256	20,256	20,256	20,256
General Services, Office of	3,454	2,726	2,780	2,836	2,893
Information Technology Services, Office of	151	0	0	0	0
Inspector General, Office of the	0	0	0	0	0
Labor Management Committees	5,231	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	0	0	0	0	0
State, Department of	17,747	22,276	21,776	21,776	21,776
Taxation and Finance, Department of	28,278	21,877	22,077	22,077	22,077
Veterans' Services, Department of	513	536	550	596	599
Welfare Inspector General, Office of	0	0	0	0	0
Workers' Compensation Board	54,349	55,987	58,017	60,133	62,329
Functional Total	<u>126,376</u>	<u>131,094</u>	<u>133,021</u>	<u>135,372</u>	<u>137,762</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,653	2,618	2,703	2,791	2,883
Judiciary	809,215	837,848	837,848	837,848	837,848
Law, Department of	35,219	41,628	42,092	42,576	43,077
Functional Total	<u>846,087</u>	<u>882,094</u>	<u>882,643</u>	<u>883,215</u>	<u>883,808</u>
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
Miscellaneous	1,149	1,407	1,429	1,453	1,478
Functional Total	<u>8,339,768</u>	<u>6,863,963</u>	<u>8,091,493</u>	<u>9,271,879</u>	<u>10,712,462</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>10,588,009</u></u>	<u><u>9,261,649</u></u>	<u><u>10,516,993</u></u>	<u><u>11,719,495</u></u>	<u><u>13,185,128</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	10,118	44,284	43,809	42,309	42,309
Economic Development, Department of	0	3,800	3,500	3,500	3,500
Empire State Development Corporation	9,399	1,568,684	2,407,254	867,045	434,421
Energy Research and Development Authority, New York State	12,908	59,131	56,954	31,063	34,313
Lake Ontario Resiliency/Economic Development	1,175	10,250	10,250	10,250	10,250
Olympic Regional Development Authority	82,953	53,300	53,300	53,300	17,300
Power Authority, New York	1,230	10,500	5,200	5,200	2,200
Regional Economic Development Program	0	295	295	295	295
Strategic Investment Program	0	2,000	2,000	2,000	2,000
Functional Total	117,783	1,752,244	2,582,562	1,014,962	546,588
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	2,000	9,000	10,000	0
Environmental Conservation, Department of	534,344	817,199	1,081,646	1,069,646	1,098,522
Hudson River Park Trust	15,367	21,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	188,045	261,397	243,897	243,897	233,897
Functional Total	737,756	1,101,596	1,344,543	1,329,176	1,332,419
TRANSPORTATION					
Motor Vehicles, Department of	321,233	365,944	326,636	328,500	330,416
Transportation, Department of	4,103,492	5,020,152	5,474,980	5,290,888	5,560,484
Functional Total	4,424,725	5,386,096	5,801,616	5,619,388	5,890,900
HEALTH					
Health, Department of	89,957	151,935	318,518	301,722	588,938
<i>Public Health</i>	89,957	151,935	318,518	301,722	588,938
Functional Total	89,957	151,935	318,518	301,722	588,938
SOCIAL WELFARE					
Children and Family Services, Office of	17,697	36,775	67,195	52,254	52,317
<i>OCFS</i>	17,697	36,775	67,195	52,254	52,317
Temporary and Disability Assistance, Office of	981	1,784	1,784	1,784	784
<i>All Other</i>	981	1,784	1,784	1,784	784
Functional Total	18,678	38,559	68,979	54,038	53,101
MENTAL HYGIENE					
Addiction Services and Supports, Office of	9,662	11,328	11,140	11,213	11,228
<i>OASAS</i>	9,662	11,328	11,140	11,213	11,228
Mental Health, Office of	294,514	306,719	377,142	419,961	401,319
<i>OMH</i>	294,514	306,719	377,142	419,961	401,319
People with Developmental Disabilities, Office for	113,231	162,943	147,795	132,057	135,243
<i>OPWDD</i>	113,231	162,943	147,795	132,057	135,243
Functional Total	417,407	480,990	536,077	563,231	547,790
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	360,291	354,921	354,964	315,008	315,052
<i>DOCCS</i>	360,291	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	79,750	74,500	57,250	19,000
Homeland Security and Emergency Services, Division of	19,734	(10,391)	34,500	37,500	32,000
Military and Naval Affairs, Division of	167,786	1,627	96,990	117,879	66,287
State Police, Division of	70,646	99,548	86,048	61,048	63,639
Victim Services, Office of	2,491	2,660	0	0	0
Functional Total	620,948	528,115	647,002	588,685	495,978
HIGHER EDUCATION					
City University of New York	311,885	488,832	588,832	760,357	642,364
State University Construction Fund	6	0	0	0	0
State University of New York	1,019,195	1,282,224	1,466,911	1,509,475	1,367,622
Functional Total	1,331,086	1,771,056	2,055,743	2,269,832	2,009,986
EDUCATION					
Education, Department of	16,127	43,186	113,576	92,591	13,383
<i>All Other</i>	16,127	43,186	113,576	92,591	13,383
Functional Total	16,127	43,186	113,576	92,591	13,383
GENERAL GOVERNMENT					
Elections, State Board of	13,186	15,045	17,500	10,097	0
General Services, Office of	251,291	210,254	197,262	176,232	186,021
Information Technology Services, Office of	106,476	240,547	146,897	147,126	94,626
Public Employment Relations Board	0	2,500	0	0	0
State, Department of	1,482	(8,972)	(8,487)	9,866	(8,000)
Veterans' Services, Department of	0	4,000	1,000	1,000	1,000

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Workers' Compensation Board	15,407	11,300	11,300	11,250	0
Functional Total	<u>387,842</u>	<u>474,674</u>	<u>365,472</u>	<u>355,571</u>	<u>273,647</u>
ELECTED OFFICIALS					
Audit and Control, Department of	6,354	13,039	10,451	4,448	4,345
Judiciary	17,459	29,400	23,225	0	0
Law, Department of	3,204	6,428	2,892	688	0
Functional Total	<u>27,017</u>	<u>48,867</u>	<u>36,568</u>	<u>5,136</u>	<u>4,345</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	182	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	20,000	30,000	55,000
Local Community Assistance Program	0	5,000	10,000	10,000	15,000
Miscellaneous	21,354	(1,135,801)	(1,326,464)	(1,326,580)	(1,326,592)
Special Infrastructure Account	1,380	138,149	106,625	153,677	76,423
Functional Total	<u>22,916</u>	<u>(987,652)</u>	<u>(1,189,839)</u>	<u>(1,132,903)</u>	<u>(1,180,169)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u>8,212,242</u>	<u>10,789,666</u>	<u>12,680,817</u>	<u>11,061,429</u>	<u>10,576,906</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	81,834	130,880	125,597	131,287	134,057
Alcoholic Beverage Control, Division of	84,252	87,531	70,954	99,578	145,811
Economic Development Capital	3,432	8,000	8,000	8,000	8,000
Economic Development, Department of	71,540	81,350	72,024	72,024	72,024
Empire State Development Corporation	1,185,072	1,259,778	2,777,482	1,573,791	1,388,289
Energy Research and Development Authority, New York State	12,908	134,131	131,954	31,063	34,313
Financial Services, Department of	381,163	407,365	407,115	407,115	407,115
Lake Ontario Resiliency/Economic Development	26,049	10,250	10,250	10,250	10,250
Olympic Regional Development Authority	98,510	66,354	66,354	66,354	30,354
Power Authority, New York	3,465	10,500	5,200	5,200	2,200
Public Service Department	327,352	291,973	118,409	1,145,784	1,148,884
Regional Economic Development Program	489	295	295	295	295
Strategic Investment Program	1,278	2,000	2,000	2,000	2,000
Functional Total	2,277,344	2,490,407	3,795,634	3,552,741	3,383,592
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	7,516	14,613	15,711	5,812
Environmental Conservation, Department of	1,078,250	1,403,665	1,686,026	1,703,678	1,731,594
Hudson River Park Trust	15,367	21,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	387,686	487,862	479,376	482,742	471,174
Functional Total	1,486,092	1,920,043	2,190,015	2,207,764	2,208,580
TRANSPORTATION					
Metropolitan Transportation Authority	1,129,000	0	665,000	910,000	1,087,266
Motor Vehicles, Department of	405,191	461,132	420,829	422,693	424,609
Transportation, Department of	8,647,112	9,673,577	9,831,146	9,646,370	9,956,236
Functional Total	10,181,303	10,134,709	10,916,975	10,979,063	11,468,111
HEALTH					
Aging, Office for the	174,284	196,435	184,724	190,326	190,836
Health, Department of	28,915,818	31,236,898	34,619,451	36,812,780	38,940,006
<i>Medical Assistance</i>	24,934,484	26,693,174	29,620,426	31,716,122	33,671,010
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	791,868	963,219	943,111	868,904	863,689
<i>Public Health</i>	3,124,512	3,489,127	3,960,571	4,124,489	4,301,036
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
Functional Total	29,108,839	31,452,488	34,823,397	37,022,399	39,150,135
SOCIAL WELFARE					
Children and Family Services, Office of	3,142,483	2,292,159	3,549,094	3,576,795	3,506,202
<i>OCFS</i>	3,086,032	2,234,922	3,488,857	3,516,558	3,445,965
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	769,475	1,298,645	1,793,975	1,597,269	1,366,866
Human Rights, Division of	13,380	16,635	20,644	20,653	20,653
Labor, Department of	150,232	156,075	119,182	118,970	118,991
National and Community Service	281	809	843	869	894
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	2,329,684	3,091,858	2,597,282	2,047,607	2,095,559
<i>Welfare Assistance</i>	1,176,307	1,238,114	1,319,050	1,265,435	1,265,520
<i>All Other</i>	1,153,377	1,853,744	1,278,232	782,172	830,039
Functional Total	6,412,183	6,888,841	8,091,020	7,362,163	7,109,165
MENTAL HYGIENE					
Addiction Services and Supports, Office of	641,250	919,489	824,778	808,901	853,042
<i>OASAS</i>	523,036	783,412	738,739	719,647	759,313
<i>OASAS - Other</i>	118,214	136,077	86,039	89,254	93,729
Justice Center	39,932	35,265	36,935	39,750	41,227
Mental Health, Office of	3,814,593	4,297,738	4,675,735	5,118,082	5,258,749
<i>OMH</i>	2,154,328	2,539,922	2,959,606	3,370,251	3,451,426
<i>OMH - Other</i>	1,660,265	1,757,816	1,716,129	1,747,831	1,807,323
People with Developmental Disabilities, Office for	4,247,301	5,456,956	4,413,033	4,248,537	4,556,429
<i>OPWDD</i>	702,345	764,369	759,650	755,612	770,798
<i>OPWDD - Other</i>	3,544,956	4,692,587	3,653,383	3,492,925	3,785,631
Functional Total	8,743,076	10,709,448	9,950,481	10,215,270	10,709,447
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	3,041,531	3,036,984	3,027,425	2,985,709	2,986,834
<i>DOCCS</i>	3,041,531	3,028,584	3,019,025	2,977,309	2,978,434
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	293,275	508,942	543,742	542,303	504,849
Homeland Security and Emergency Services, Division of	191,675	225,276	235,960	248,983	245,927
Indigent Legal Services, Office of	130,772	301,906	312,067	313,209	310,019
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	193,834	219,612	145,154	135,917	119,953
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750
State Police, Division of	901,808	1,034,647	1,061,365	1,058,603	1,079,885
Statewide Financial System	33,360	32,155	38,182	38,919	39,677
Victim Services, Office of	23,167	49,153	51,493	37,165	37,165
Functional Total	4,819,996	5,420,526	5,428,901	5,374,413	5,338,006
HIGHER EDUCATION					
City University of New York	2,095,336	2,502,291	2,647,307	2,881,087	2,810,859
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150
Higher Education Services Corporation, New York State	614,733	670,963	729,821	742,808	746,127
State University Construction Fund	6	0	0	0	0
State University of New York	8,984,326	9,655,083	10,167,394	10,532,103	10,571,561
Functional Total	11,714,557	12,859,487	13,578,172	14,185,148	14,146,697
EDUCATION					
Arts, Council on the	98,400	113,736	46,157	46,246	46,356
Education, Department of	34,780,329	38,271,458	40,269,761	41,724,796	43,006,060
<i>School Aid</i>	30,358,377	33,634,925	35,364,812	36,730,991	38,004,466
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,666,913	1,575,393	1,546,911	1,519,991
<i>Special Education Categorical Programs</i>	1,274,375	1,411,422	1,499,934	1,591,497	1,688,361
<i>All Other</i>	1,241,542	1,418,198	1,689,622	1,715,397	1,653,242
Functional Total	34,878,729	38,385,194	40,315,918	41,771,042	43,052,416
GENERAL GOVERNMENT					
Budget, Division of the	65,106	66,019	37,721	35,607	35,607
Civil Service, Department of	20,266	32,966	46,357	51,938	55,339
Deferred Compensation Board	804	870	888	909	926
Elections, State Board of	29,846	52,590	61,891	50,843	60,109
Employee Relations, Office of	6,235	8,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	319,289	196,638	206,241	199,241	199,341
General Services, Office of	365,525	347,299	316,332	288,527	300,525
Information Technology Services, Office of	689,452	825,338	799,118	833,029	795,413
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	27,400	37,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	7,254	13,474	8,424	8,466	8,466
Public Employment Relations Board	3,790	6,801	4,363	4,437	4,510
State, Department of	134,908	202,369	188,294	204,897	199,910
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	362,287	370,878	370,439	371,528	371,528
Veterans' Services, Department of	14,947	23,244	17,747	17,806	17,864
Welfare Inspector General, Office of	749	794	808	822	836
Workers' Compensation Board	215,146	216,792	222,075	227,491	221,862
Functional Total	2,278,881	2,422,652	2,352,557	2,368,570	2,346,459
ELECTED OFFICIALS					
Audit and Control, Department of	212,255	194,456	195,181	192,578	195,948
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	3,128,390	3,362,649	3,373,873	3,350,648	3,350,648
Law, Department of	274,886	315,091	272,855	274,032	276,804
Legislature	236,067	284,685	284,685	284,685	284,685
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	3,870,172	4,180,930	4,150,643	4,125,992	4,132,134
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	729,923	736,852	736,852	736,852
County-Wide Shared Services Initiative	2,839	7,000	20,000	20,000	20,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	780,650	789,941	805,939	805,939	805,939

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	3,065	66,935	10,000	5,000	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	20,000	30,000	55,000
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
Local Community Assistance Program	0	5,000	10,000	10,000	15,000
Long-Term Debt Service	10,528,463	2,685,182	3,417,070	4,933,517	4,917,363
Miscellaneous	(68,208)	(1,659,457)	(1,305,614)	(1,083,396)	(1,077,353)
Special Infrastructure Account	198,842	188,404	230,881	421,650	604,435
Functional Total	<u>19,000,781</u>	<u>8,153,620</u>	<u>10,472,401</u>	<u>13,587,197</u>	<u>15,225,429</u>
TOTAL STATE FUNDS SPENDING	<u>135,552,603</u>	<u>135,808,286</u>	<u>146,872,053</u>	<u>153,557,701</u>	<u>159,076,110</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	29,673	36,848	30,276	36,500	39,000
Alcoholic Beverage Control, Division of	40,000	14,856	0	27,471	72,524
Economic Development Capital	3,432	8,000	8,000	8,000	8,000
Economic Development, Department of	55,246	53,390	49,444	49,444	49,444
Empire State Development Corporation	1,175,484	(79,906)	599,228	935,746	1,182,868
Energy Research and Development Authority, New York State	0	75,000	75,000	0	0
Financial Services, Department of	66,562	75,122	74,872	74,872	74,872
Lake Ontario Resiliency/Economic Development	24,874	0	0	0	0
Power Authority, New York	2,235	0	0	0	0
Public Service Department	250,316	200,134	25,131	50,133	50,133
Regional Economic Development Program	489	0	0	0	0
Strategic Investment Program	1,278	0	0	0	0
Functional Total	1,649,589	383,444	861,951	1,182,166	1,476,841
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	264,670	283,743	285,883	311,883	315,883
Parks, Recreation and Historic Preservation, Office of	7,176	6,750	6,750	6,750	6,750
Functional Total	271,846	290,493	292,633	318,633	322,633
TRANSPORTATION					
Metropolitan Transportation Authority	1,129,000	0	665,000	910,000	1,087,266
Motor Vehicles, Department of	0	1,250	0	0	0
Transportation, Department of	5,523,920	6,255,606	6,098,434	6,090,598	6,087,895
Functional Total	6,652,920	6,256,856	6,763,434	7,000,598	7,175,161
HEALTH					
Aging, Office for the	169,470	192,103	180,390	185,990	186,500
Health, Department of	27,877,894	30,054,061	33,214,604	35,433,773	37,274,762
<i>Medical Assistance</i>	24,934,484	26,693,174	29,620,426	31,716,122	33,671,010
<i>Medicaid Administration</i>	532,749	560,231	517,231	483,231	483,231
<i>Public Health</i>	2,410,661	2,800,656	3,076,947	3,234,420	3,120,521
Functional Total	28,047,364	30,246,164	33,394,994	35,619,763	37,461,262
SOCIAL WELFARE					
Children and Family Services, Office of	2,926,949	1,966,374	3,177,407	3,203,775	3,118,112
<i>OCFS</i>	2,870,498	1,909,137	3,117,170	3,143,538	3,057,875
<i>OCFS - Other</i>	56,451	57,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	697,628	1,224,949	1,695,777	1,497,841	1,267,666
Human Rights, Division of	0	500	500	500	500
Labor, Department of	68,836	66,350	30,400	30,150	30,150
National and Community Service	0	457	488	511	533
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	2,147,090	2,916,190	2,476,052	1,926,288	1,975,173
<i>Welfare Assistance</i>	1,176,307	1,238,114	1,319,050	1,265,435	1,265,520
<i>All Other</i>	970,783	1,678,076	1,157,002	660,853	709,653
Functional Total	5,847,151	6,207,480	7,390,624	6,659,065	6,392,134
MENTAL HYGIENE					
Addiction Services and Supports, Office of	535,211	794,451	696,576	680,517	719,309
<i>OASAS</i>	479,384	712,325	665,676	648,106	685,349
<i>OASAS - Other</i>	55,827	82,126	30,900	32,411	33,960
Justice Center	649	649	649	649	649
Mental Health, Office of	1,793,899	2,240,901	2,590,987	2,961,475	3,053,526
<i>OMH</i>	1,374,132	1,750,912	2,125,934	2,486,564	2,568,511
<i>OMH - Other</i>	419,767	489,989	465,053	474,911	485,015
People with Developmental Disabilities, Office for	2,535,446	3,712,710	2,672,857	2,496,043	2,727,899
<i>OPWDD</i>	570,566	601,224	611,653	623,353	635,353
<i>OPWDD - Other</i>	1,964,880	3,111,486	2,061,204	1,872,690	2,092,546
Functional Total	4,865,205	6,748,711	5,961,069	6,138,684	6,501,383
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	8,684	16,606	16,606	16,606	16,606
<i>DOCCS</i>	8,684	8,206	8,206	8,206	8,206
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	251,822	386,793	426,984	441,984	441,984
Homeland Security and Emergency Services, Division of	130,337	179,923	143,490	152,565	153,184
Indigent Legal Services, Office of	125,145	294,629	304,629	305,630	302,296
Military and Naval Affairs, Division of	1,276	1,430	1,453	1,477	1,501
Victim Services, Office of	13,929	38,358	43,358	28,958	28,958
Functional Total	531,193	917,739	936,520	947,220	944,529
HIGHER EDUCATION					
City University of New York	1,783,451	2,013,459	2,058,475	2,120,730	2,168,495

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150
Higher Education Services Corporation, New York State	595,584	633,657	702,576	713,991	722,490
State University of New York	497,179	491,536	448,400	448,400	448,400
Functional Total	2,896,370	3,169,802	3,243,101	3,312,271	3,357,535
EDUCATION					
Arts, Council on the	93,984	108,898	41,233	41,233	41,233
Education, Department of	34,580,862	38,005,159	39,928,310	41,400,559	42,760,418
<i>School Aid</i>	30,358,377	33,634,925	35,364,812	36,730,991	38,004,466
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,666,913	1,575,393	1,546,911	1,519,991
<i>Special Education Categorical Programs</i>	1,274,375	1,411,422	1,499,934	1,591,497	1,688,361
<i>All Other</i>	1,042,075	1,151,899	1,348,171	1,391,160	1,407,600
Functional Total	34,674,846	38,114,057	39,969,543	41,441,792	42,801,651
GENERAL GOVERNMENT					
Civil Service, Department of	3,347	300	300	300	300
Elections, State Board of	1,392	13,500	16,500	12,500	31,500
Gaming Commission, New York State	259,884	117,000	127,600	120,600	120,700
General Services, Office of	0	18,870	8,935	0	0
Prevention of Domestic Violence, Office for	5,142	10,962	5,912	5,912	5,912
State, Department of	65,739	126,358	114,528	114,028	127,199
Taxation and Finance, Department of	6,159	6,776	6,776	6,776	6,776
Veterans' Services, Department of	8,567	13,348	9,554	9,554	9,554
Functional Total	350,230	307,114	290,105	269,670	301,941
ELECTED OFFICIALS					
Audit and Control, Department of	32,025	0	0	0	0
Judiciary	214,188	266,001	283,400	283,400	283,400
Law, Department of	30,526	40,000	0	0	0
Functional Total	276,739	306,001	283,400	283,400	283,400
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	729,923	736,852	736,852	736,852
County-Wide Shared Services Initiative	2,839	7,000	20,000	20,000	20,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	780,650	789,941	805,939	805,939	805,939
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	2,883	66,935	10,000	5,000	0
Miscellaneous	(150,843)	258,622	(150,430)	(150,447)	(139,467)
Special Infrastructure Account	197,462	50,255	124,256	267,973	528,012
Functional Total	49,502	375,812	(16,174)	122,526	388,545
TOTAL ASSISTANCE AND GRANTS SPENDING	86,893,605	94,113,614	100,177,139	104,101,727	108,212,954

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	40,719	47,452	49,216	50,182	50,452
Alcoholic Beverage Control, Division of	37,417	61,798	57,077	58,230	59,410
Economic Development, Department of	16,294	24,132	19,052	19,052	19,052
Empire State Development Corporation	189	0	0	0	0
Financial Services, Department of	212,712	216,520	216,520	216,520	216,520
Olympic Regional Development Authority	14,070	11,554	11,554	11,554	11,554
Public Service Department	50,441	58,483	59,488	1,060,512	1,062,204
Functional Total	371,842	419,939	412,907	1,416,050	1,419,192
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	238,239	268,338	284,112	287,764	282,804
Parks, Recreation and Historic Preservation, Office of	198,978	222,638	231,452	234,818	233,250
Functional Total	442,006	496,492	521,177	528,293	521,866
TRANSPORTATION					
Motor Vehicles, Department of	60,939	67,014	67,296	67,296	67,296
Transportation, Department of	355,946	361,632	362,437	372,866	383,591
Functional Total	416,885	428,646	429,733	440,162	450,887
HEALTH					
Aging, Office for the	4,814	4,332	4,334	4,336	4,336
Health, Department of	920,077	1,007,477	1,060,503	1,050,677	1,041,760
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	258,625	402,987	425,879	385,672	380,457
<i>Public Health</i>	596,498	513,112	539,281	561,740	557,032
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
Functional Total	943,628	1,030,964	1,084,059	1,074,306	1,065,389
SOCIAL WELFARE					
Children and Family Services, Office of	196,089	286,537	301,990	318,166	333,072
<i>OCFS</i>	196,089	286,537	301,990	318,166	333,072
Housing and Community Renewal, Division of	52,925	50,346	70,305	71,528	71,528
Human Rights, Division of	13,380	16,135	20,144	20,153	20,153
Labor, Department of	60,510	61,861	60,899	60,924	60,936
National and Community Service	281	352	355	358	361
Temporary and Disability Assistance, Office of	181,605	173,756	119,318	119,407	119,474
<i>All Other</i>	181,605	173,756	119,318	119,407	119,474
Functional Total	504,790	588,987	573,011	590,536	605,524
MENTAL HYGIENE					
Addiction Services and Supports, Office of	96,377	112,621	115,668	115,754	121,063
<i>OASAS</i>	33,990	58,670	60,529	58,911	61,294
<i>OASAS - Other</i>	62,387	53,951	55,139	56,843	59,769
Justice Center	39,283	34,616	36,286	39,101	40,578
Mental Health, Office of	1,726,080	1,749,885	1,707,218	1,736,253	1,803,506
<i>OMH</i>	485,682	482,058	456,142	463,333	481,198
<i>OMH - Other</i>	1,240,398	1,267,827	1,251,076	1,272,920	1,322,308
People with Developmental Disabilities, Office for	1,598,624	1,581,303	1,592,381	1,620,437	1,693,287
<i>OPWDD</i>	18,548	202	202	202	202
<i>OPWDD - Other</i>	1,580,076	1,581,101	1,592,179	1,620,235	1,693,085
Functional Total	3,460,364	3,478,425	3,451,553	3,511,545	3,658,434
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,672,345	2,664,822	2,655,218	2,653,456	2,654,534
<i>DOCCS</i>	2,672,345	2,664,822	2,655,218	2,653,456	2,654,534
Criminal Justice Services, Division of	41,444	42,399	42,258	43,069	43,865
Homeland Security and Emergency Services, Division of	41,041	54,871	57,094	58,039	59,861
Indigent Legal Services, Office of	3,614	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	70,209	256,141	88,686	89,077	87,733
Prosecutorial Conduct, Commission on	0	250	1,750	1,750	1,750
State Police, Division of	805,333	905,576	945,794	968,032	986,723
Statewide Financial System	33,360	32,155	38,182	38,919	39,677
Victim Services, Office of	4,920	6,452	6,452	6,524	6,524
Functional Total	3,682,840	3,979,111	3,852,129	3,875,746	3,897,734
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	14,531	30,487	23,836	28,817	23,637

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
State University of New York	6,926,639	7,304,547	7,657,885	7,962,085	8,124,913
Functional Total	<u>6,941,170</u>	<u>7,335,034</u>	<u>7,681,721</u>	<u>7,990,902</u>	<u>8,148,550</u>
EDUCATION					
Arts, Council on the	4,416	4,838	4,924	5,013	5,123
Education, Department of	145,583	177,981	181,093	183,346	183,259
<i>All Other</i>	145,583	177,981	181,093	183,346	183,259
Functional Total	<u>149,999</u>	<u>182,819</u>	<u>186,017</u>	<u>188,359</u>	<u>188,382</u>
GENERAL GOVERNMENT					
Budget, Division of the	64,083	64,719	36,421	34,307	34,307
Civil Service, Department of	16,919	32,415	45,801	51,377	54,773
Deferred Compensation Board	518	609	622	637	649
Elections, State Board of	15,268	24,045	27,891	28,246	28,609
Employee Relations, Office of	6,234	8,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	44,520	59,382	58,385	58,385	58,385
General Services, Office of	110,780	115,449	107,355	109,459	111,611
Information Technology Services, Office of	599,290	649,750	675,818	690,329	705,213
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	22,169	32,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	2,112	2,512	2,512	2,554	2,554
Public Employment Relations Board	3,790	4,301	4,363	4,437	4,510
State, Department of	51,533	65,519	63,289	62,039	61,747
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	327,850	342,225	341,586	342,675	342,675
Veterans' Services, Department of	6,376	7,891	7,188	7,247	7,305
Welfare Inspector General, Office of	749	794	808	822	836
Workers' Compensation Board	145,390	149,505	152,758	156,108	159,533
Functional Total	<u>1,433,458</u>	<u>1,580,494</u>	<u>1,591,350</u>	<u>1,616,239</u>	<u>1,641,410</u>
ELECTED OFFICIALS					
Audit and Control, Department of	172,223	178,799	182,027	185,339	188,720
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	2,088,521	2,230,700	2,230,700	2,230,700	2,230,700
Law, Department of	218,706	241,945	242,781	245,678	248,637
Legislature	236,067	284,685	284,685	284,685	284,685
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	<u>2,734,091</u>	<u>2,960,178</u>	<u>2,964,242</u>	<u>2,970,451</u>	<u>2,976,791</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196
Miscellaneous	60,521	(783,685)	169,851	392,178	387,228
Functional Total	<u>108,085</u>	<u>(736,455)</u>	<u>219,047</u>	<u>441,374</u>	<u>436,424</u>
TOTAL STATE OPERATIONS SPENDING	<u>21,189,158</u>	<u>21,744,634</u>	<u>22,966,946</u>	<u>24,643,963</u>	<u>25,010,583</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	33,951	40,677	42,238	42,936	43,130
Alcoholic Beverage Control, Division of	20,049	26,857	33,937	34,529	35,132
Economic Development, Department of	12,940	15,329	14,769	14,769	14,769
Financial Services, Department of	162,679	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	8,742	5,338	5,338	5,338	5,338
Public Service Department	42,027	49,740	50,674	51,627	52,598
Functional Total	280,388	299,145	308,160	310,403	312,171
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,019	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	200,934	214,163	232,606	235,926	230,966
Parks, Recreation and Historic Preservation, Office of	152,911	176,605	185,549	188,551	186,615
Functional Total	357,864	395,603	423,080	429,493	422,691
TRANSPORTATION					
Motor Vehicles, Department of	44,640	50,241	49,783	49,783	49,783
Transportation, Department of	170,779	182,635	183,440	188,953	194,633
Functional Total	215,419	232,876	233,223	238,736	244,416
HEALTH					
Aging, Office for the	4,681	4,196	4,196	4,196	4,196
Health, Department of	285,850	327,196	344,977	354,309	354,631
<i>Essential Plan</i>	3,106	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	45,347	58,996	59,097	59,020	59,087
<i>Public Health</i>	237,397	262,876	280,428	289,587	289,692
Medicaid Inspector General, Office of the	16,316	16,673	16,673	16,673	16,673
Functional Total	306,847	348,065	365,846	375,178	375,500
SOCIAL WELFARE					
Children and Family Services, Office of	139,602	193,766	207,522	221,779	237,169
<i>OCFS</i>	139,602	193,766	207,522	221,779	237,169
Housing and Community Renewal, Division of	40,130	40,625	47,623	48,540	48,540
Human Rights, Division of	11,921	14,006	15,830	15,839	15,839
Labor, Department of	33,899	37,330	37,349	37,369	37,381
National and Community Service	281	343	346	349	352
Temporary and Disability Assistance, Office of	62,912	69,711	69,780	69,850	69,923
<i>All Other</i>	62,912	69,711	69,780	69,850	69,923
Functional Total	288,745	355,781	378,450	393,726	409,204
MENTAL HYGIENE					
Addiction Services and Supports, Office of	67,458	76,993	77,795	77,844	83,170
<i>OASAS</i>	22,111	36,792	37,423	35,512	37,856
<i>OASAS - Other</i>	45,347	40,201	40,372	42,332	45,314
Justice Center	31,119	26,446	27,904	30,497	31,748
Mental Health, Office of	1,313,532	1,335,322	1,348,320	1,366,780	1,423,911
<i>OMH</i>	385,983	395,590	399,707	405,006	421,133
<i>OMH - Other</i>	927,549	939,732	948,613	961,774	1,002,778
People with Developmental Disabilities, Office for	1,399,093	1,338,881	1,343,680	1,365,645	1,431,794
<i>OPWDD</i>	284	0	0	0	0
<i>OPWDD - Other</i>	1,398,809	1,338,881	1,343,680	1,365,645	1,431,794
Functional Total	2,811,202	2,777,642	2,797,699	2,840,766	2,970,623
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,334	3,146	3,298	3,384	3,470
Corrections and Community Supervision, Department of	2,193,891	2,187,794	2,188,830	2,189,886	2,190,964
<i>DOCCS</i>	2,193,891	2,187,794	2,188,830	2,189,886	2,190,964
Criminal Justice Services, Division of	30,903	31,073	31,866	32,481	33,078
Homeland Security and Emergency Services, Division of	29,551	36,119	38,810	39,895	41,015
Indigent Legal Services, Office of	3,226	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	5,208	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	59,759	147,477	71,804	72,137	72,478
Prosecutorial Conduct, Commission on	0	225	1,350	1,350	1,350
State Police, Division of	720,219	791,962	853,490	874,330	891,591
Statewide Financial System	12,307	12,779	15,806	16,068	16,336
Victim Services, Office of	3,428	3,736	3,736	3,799	3,799
Functional Total	3,061,826	3,224,412	3,219,162	3,243,578	3,264,406
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,086	11,365	10,526	9,700	9,884
State University of New York	4,313,378	4,501,390	4,687,401	4,851,857	4,988,501
Functional Total	4,321,464	4,512,755	4,697,927	4,861,557	4,998,385

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
EDUCATION					
Arts, Council on the	2,698	2,945	2,995	3,046	3,107
Education, Department of	<u>97,298</u>	<u>108,848</u>	<u>110,996</u>	<u>112,720</u>	<u>114,970</u>
<i>All Other</i>	<u>97,298</u>	<u>108,848</u>	<u>110,996</u>	<u>112,720</u>	<u>114,970</u>
Functional Total	<u>99,996</u>	<u>111,793</u>	<u>113,991</u>	<u>115,766</u>	<u>118,077</u>
GENERAL GOVERNMENT					
Budget, Division of the	28,527	31,602	31,602	31,602	31,602
Civil Service, Department of	16,918	21,980	29,396	32,716	34,625
Deferred Compensation Board	503	429	438	447	456
Elections, State Board of	9,054	14,471	18,153	18,338	18,526
Employee Relations, Office of	5,956	8,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,057	6,674	6,674	6,674	6,674
Gaming Commission, New York State	31,001	34,059	34,061	34,061	34,061
General Services, Office of	43,035	45,719	44,906	45,833	46,780
Information Technology Services, Office of	<u>282,207</u>	<u>330,138</u>	<u>339,806</u>	<u>346,870</u>	<u>354,084</u>
Inspector General, Office of the	6,346	8,333	8,452	8,574	8,698
Labor Management Committees	6,574	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	1,713	2,255	2,255	2,293	2,293
Public Employment Relations Board	3,540	4,076	4,104	4,171	4,238
State, Department of	37,577	41,016	41,016	41,016	41,016
Tax Appeals, Division of	2,687	3,066	3,066	3,066	3,066
Taxation and Finance, Department of	263,917	268,385	270,595	270,595	270,595
Veterans' Services, Department of	6,015	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	742	685	699	713	727
Workers' Compensation Board	<u>85,209</u>	<u>88,322</u>	<u>90,088</u>	<u>91,890</u>	<u>93,728</u>
Functional Total	<u>835,578</u>	<u>921,565</u>	<u>947,044</u>	<u>960,941</u>	<u>973,607</u>
ELECTED OFFICIALS					
Audit and Control, Department of	135,443	144,076	146,518	149,010	151,551
Executive Chamber	14,676	18,531	18,531	18,531	18,531
Judiciary	1,767,898	1,846,700	1,846,700	1,846,700	1,846,700
Law, Department of	155,935	171,970	173,430	175,938	178,497
Legislature	184,312	221,355	221,355	221,355	221,355
Lieutenant Governor, Office of the	553	679	679	679	679
Functional Total	<u>2,258,817</u>	<u>2,403,311</u>	<u>2,407,213</u>	<u>2,412,213</u>	<u>2,417,313</u>
ALL OTHER CATEGORIES					
Miscellaneous	<u>1,907</u>	<u>289,402</u>	<u>192,881</u>	<u>190,192</u>	<u>185,225</u>
Functional Total	<u>1,907</u>	<u>289,402</u>	<u>192,881</u>	<u>190,192</u>	<u>185,225</u>
TOTAL PERSONAL SERVICE SPENDING	<u>14,840,053</u>	<u>15,872,350</u>	<u>16,084,676</u>	<u>16,372,549</u>	<u>16,691,618</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	6,768	6,775	6,978	7,246	7,322
Alcoholic Beverage Control, Division of	17,368	34,941	23,140	23,701	24,278
Economic Development, Department of	3,354	8,803	4,283	4,283	4,283
Empire State Development Corporation	189	0	0	0	0
Financial Services, Department of	50,033	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216
Public Service Department	8,414	8,743	8,814	1,008,885	1,009,606
Functional Total	91,454	120,794	104,747	1,105,647	1,107,021
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	770	681	688	695	702
Environmental Conservation, Department of	37,305	54,175	51,506	51,838	51,838
Parks, Recreation and Historic Preservation, Office of	46,067	46,033	45,903	46,267	46,635
Functional Total	84,142	100,889	98,097	98,800	99,175
TRANSPORTATION					
Motor Vehicles, Department of	16,299	16,773	17,513	17,513	17,513
Transportation, Department of	185,167	178,997	178,997	183,913	188,958
Functional Total	201,466	195,770	196,510	201,426	206,471
HEALTH					
Aging, Office for the	133	136	138	140	140
Health, Department of	634,227	680,281	715,526	696,368	687,129
<i>Essential Plan</i>	61,848	86,054	89,891	97,563	98,419
<i>Medicaid Administration</i>	213,278	343,991	366,782	326,652	321,370
<i>Public Health</i>	359,101	250,236	258,853	272,153	267,340
Medicaid Inspector General, Office of the	2,421	2,482	2,549	2,620	2,620
Functional Total	636,781	682,899	718,213	699,128	689,889
SOCIAL WELFARE					
Children and Family Services, Office of	56,487	92,771	94,468	96,387	95,903
<i>OCFS</i>	56,487	92,771	94,468	96,387	95,903
Housing and Community Renewal, Division of	12,795	9,721	22,682	22,988	22,988
Human Rights, Division of	1,459	2,129	4,314	4,314	4,314
Labor, Department of	26,611	24,531	23,550	23,555	23,555
National and Community Service	0	9	9	9	9
Temporary and Disability Assistance, Office of	118,693	104,045	49,538	49,557	49,551
<i>All Other</i>	118,693	104,045	49,538	49,557	49,551
Functional Total	216,045	233,206	194,561	196,810	196,320
MENTAL HYGIENE					
Addiction Services and Supports, Office of	28,919	35,628	37,873	37,910	37,893
<i>OASAS</i>	11,879	21,878	23,106	23,399	23,438
<i>OASAS - Other</i>	17,040	13,750	14,767	14,511	14,455
Justice Center	8,164	8,170	8,382	8,604	8,830
Mental Health, Office of	412,548	414,563	358,898	369,473	379,595
<i>OMH</i>	99,699	86,468	56,435	58,327	60,065
<i>OMH - Other</i>	312,849	328,095	302,463	311,146	319,530
People with Developmental Disabilities, Office for	199,531	242,422	248,701	254,792	261,493
<i>OPWDD</i>	18,264	202	202	202	202
<i>OPWDD - Other</i>	181,267	242,220	248,499	254,590	261,291
Functional Total	649,162	700,783	653,854	670,779	687,811
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	198	259	269	275	281
Corrections and Community Supervision, Department of	478,454	477,028	466,388	463,570	463,570
<i>DOCCS</i>	478,454	477,028	466,388	463,570	463,570
Criminal Justice Services, Division of	10,541	11,326	10,392	10,588	10,787
Homeland Security and Emergency Services, Division of	11,490	18,752	18,284	18,144	18,846
Indigent Legal Services, Office of	388	875	892	909	927
Judicial Conduct, Commission on	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	10,450	108,664	16,882	16,940	15,255
Prosecutorial Conduct, Commission on	0	25	400	400	400
State Police, Division of	85,114	113,614	92,304	93,702	95,132
Statewide Financial System	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	1,492	2,716	2,716	2,725	2,725
Functional Total	621,014	754,699	632,967	632,168	633,328
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	6,445	19,122	13,310	19,117	13,753

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
State University of New York	2,613,261	2,803,157	2,970,484	3,110,228	3,136,412
Functional Total	<u>2,619,706</u>	<u>2,822,279</u>	<u>2,983,794</u>	<u>3,129,345</u>	<u>3,150,165</u>
EDUCATION					
Arts, Council on the	1,718	1,893	1,929	1,967	2,016
Education, Department of	48,285	69,133	70,097	70,626	68,289
<i>All Other</i>	48,285	69,133	70,097	70,626	68,289
Functional Total	<u>50,003</u>	<u>71,026</u>	<u>72,026</u>	<u>72,593</u>	<u>70,305</u>
GENERAL GOVERNMENT					
Budget, Division of the	35,556	33,117	4,819	2,705	2,705
Civil Service, Department of	1	10,435	16,405	18,661	20,148
Deferred Compensation Board	15	180	184	190	193
Elections, State Board of	6,214	9,574	9,738	9,908	10,083
Employee Relations, Office of	278	217	222	228	233
Ethics and Lobbying, Independent Commission on	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,519	25,323	24,324	24,324	24,324
General Services, Office of	67,745	69,730	62,449	63,626	64,831
Information Technology Services, Office of	317,083	319,612	336,012	343,459	351,129
Inspector General, Office of the	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	15,595	26,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	399	257	257	261	261
Public Employment Relations Board	250	225	259	266	272
State, Department of	13,956	24,503	22,273	21,023	20,731
Tax Appeals, Division of	226	240	240	240	240
Taxation and Finance, Department of	63,933	73,840	70,991	72,080	72,080
Veterans' Services, Department of	361	1,278	487	492	496
Welfare Inspector General, Office of	7	109	109	109	109
Workers' Compensation Board	60,181	61,183	62,670	64,218	65,805
Functional Total	<u>597,880</u>	<u>658,929</u>	<u>644,306</u>	<u>655,298</u>	<u>667,803</u>
ELECTED OFFICIALS					
Audit and Control, Department of	36,780	34,723	35,509	36,329	37,169
Executive Chamber	3,286	4,772	4,772	4,772	4,772
Judiciary	320,623	384,000	384,000	384,000	384,000
Law, Department of	62,771	69,975	69,351	69,740	70,140
Legislature	51,755	63,330	63,330	63,330	63,330
Lieutenant Governor, Office of the	59	67	67	67	67
Functional Total	<u>475,274</u>	<u>556,867</u>	<u>557,029</u>	<u>558,238</u>	<u>559,478</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196
Miscellaneous	58,614	(1,073,087)	(23,030)	201,986	202,003
Functional Total	<u>106,178</u>	<u>(1,025,857)</u>	<u>26,166</u>	<u>251,182</u>	<u>251,199</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>6,349,105</u>	<u>5,872,284</u>	<u>6,882,270</u>	<u>8,271,414</u>	<u>8,318,965</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,324	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	6,835	10,877	13,877	13,877	13,877
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	101,889	115,723	115,723	115,723	115,723
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Public Service Department	26,595	33,356	33,790	35,139	36,547
Functional Total	138,130	163,780	167,214	168,563	169,971
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	46,935	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,666	5,077	5,277	5,277	5,277
Functional Total	51,601	52,049	52,249	52,249	52,249
TRANSPORTATION					
Motor Vehicles, Department of	23,019	26,924	26,897	26,897	26,897
Transportation, Department of	1,535	2,245	2,232	2,348	2,470
Functional Total	24,554	29,169	29,129	29,245	29,367
HEALTH					
Health, Department of	37,041	49,167	49,053	49,154	49,221
<i>Medicaid Administration</i>	494	1	1	1	1
<i>Public Health</i>	36,547	49,166	49,052	49,153	49,220
Functional Total	37,041	49,167	49,053	49,154	49,221
SOCIAL WELFARE					
Children and Family Services, Office of	1,748	2,473	2,502	2,600	2,701
<i>OCFS</i>	1,748	2,473	2,502	2,600	2,701
Housing and Community Renewal, Division of	18,922	23,350	27,893	27,900	27,672
Labor, Department of	20,886	27,864	27,883	27,896	27,905
Temporary and Disability Assistance, Office of	8	128	128	128	128
<i>All Other</i>	8	128	128	128	128
Functional Total	41,564	53,815	58,406	58,524	58,406
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	1,089	1,394	1,417	1,442
<i>OASAS</i>	0	1,089	1,394	1,417	1,442
Justice Center	0	0	0	0	0
Mental Health, Office of	100	233	388	393	398
<i>OMH</i>	0	233	388	393	398
<i>OMH - Other</i>	100	0	0	0	0
Functional Total	100	1,322	1,782	1,810	1,840
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	211	635	637	639	642
<i>DOCCS</i>	211	635	637	639	642
Criminal Justice Services, Division of	9	0	0	0	0
Homeland Security and Emergency Services, Division of	563	873	876	879	882
Indigent Legal Services, Office of	2,013	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	76	76	76	76
State Police, Division of	25,829	29,523	29,523	29,523	29,523
Victim Services, Office of	1,827	1,683	1,683	1,683	1,683
Functional Total	30,452	35,223	35,301	35,354	35,409
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	4,618	6,819	3,409	0	0
State University of New York	541,313	576,776	594,198	612,143	630,626
Functional Total	545,931	583,595	597,607	612,143	630,626
EDUCATION					
Education, Department of	37,757	45,132	46,782	48,300	49,000
<i>All Other</i>	37,757	45,132	46,782	48,300	49,000
Functional Total	37,757	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT					
Budget, Division of the	1,023	1,300	1,300	1,300	1,300
Civil Service, Department of	0	251	256	261	266
Deferred Compensation Board	286	261	266	272	277
Employee Relations, Office of	1	0	0	0	0
Gaming Commission, New York State	14,885	20,256	20,256	20,256	20,256
General Services, Office of	3,454	2,726	2,780	2,836	2,893
Labor Management Committees	5,231	5,202	5,306	5,412	5,520
State, Department of	16,154	19,464	18,964	18,964	18,964

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Taxation and Finance, Department of	28,278	21,877	22,077	22,077	22,077
Veterans' Services, Department of	4	5	5	5	5
Workers' Compensation Board	54,349	55,987	58,017	60,133	62,329
Functional Total	<u>123,665</u>	<u>127,329</u>	<u>129,227</u>	<u>131,516</u>	<u>133,887</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,653	2,618	2,703	2,791	2,883
Judiciary	808,222	836,548	836,548	836,548	836,548
Law, Department of	22,450	26,718	27,182	27,666	28,167
Functional Total	<u>832,325</u>	<u>865,884</u>	<u>866,433</u>	<u>867,005</u>	<u>867,598</u>
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,862,556	8,090,064	9,270,426	10,710,984
Miscellaneous	1,149	1,407	1,429	1,453	1,478
Functional Total	<u>8,339,768</u>	<u>6,863,963</u>	<u>8,091,493</u>	<u>9,271,879</u>	<u>10,712,462</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>10,202,888</u></u>	<u><u>8,870,428</u></u>	<u><u>10,124,676</u></u>	<u><u>11,325,742</u></u>	<u><u>12,790,036</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	10,118	44,284	43,809	42,309	42,309
Economic Development, Department of	0	3,800	3,500	3,500	3,500
Empire State Development Corporation	9,399	1,339,684	2,178,254	638,045	205,421
Energy Research and Development Authority, New York State	12,908	59,131	56,954	31,063	34,313
Lake Ontario Resiliency/Economic Development	1,175	10,250	10,250	10,250	10,250
Olympic Regional Development Authority	82,953	53,300	53,300	53,300	17,300
Power Authority, New York	1,230	10,500	5,200	5,200	2,200
Regional Economic Development Program	0	295	295	295	295
Strategic Investment Program	0	2,000	2,000	2,000	2,000
Functional Total	117,783	1,523,244	2,353,562	785,962	317,588
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	2,000	9,000	10,000	0
Environmental Conservation, Department of	528,406	804,612	1,069,059	1,057,059	1,085,935
Hudson River Park Trust	15,367	21,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	176,866	253,397	235,897	235,897	225,897
Functional Total	720,639	1,081,009	1,323,956	1,308,589	1,311,832
TRANSPORTATION					
Motor Vehicles, Department of	321,233	365,944	326,636	328,500	330,416
Transportation, Department of	2,765,711	3,054,094	3,368,043	3,180,558	3,482,280
Functional Total	3,086,944	3,420,038	3,694,679	3,509,058	3,812,696
HEALTH					
Health, Department of	80,806	126,193	295,291	279,176	574,263
<i>Public Health</i>	80,806	126,193	295,291	279,176	574,263
Functional Total	80,806	126,193	295,291	279,176	574,263
SOCIAL WELFARE					
Children and Family Services, Office of	17,697	36,775	67,195	52,254	52,317
<i>OCFS</i>	17,697	36,775	67,195	52,254	52,317
Temporary and Disability Assistance, Office of	981	1,784	1,784	1,784	784
<i>All Other</i>	981	1,784	1,784	1,784	784
Functional Total	18,678	38,559	68,979	54,038	53,101
MENTAL HYGIENE					
Addiction Services and Supports, Office of	9,662	11,328	11,140	11,213	11,228
<i>OASAS</i>	9,662	11,328	11,140	11,213	11,228
Mental Health, Office of	294,514	306,719	377,142	419,961	401,319
<i>OMH</i>	294,514	306,719	377,142	419,961	401,319
People with Developmental Disabilities, Office for	113,231	162,943	147,795	132,057	135,243
<i>OPWDD</i>	113,231	162,943	147,795	132,057	135,243
Functional Total	417,407	480,990	536,077	563,231	547,790
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	360,291	354,921	354,964	315,008	315,052
<i>DOCCS</i>	360,291	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	79,750	74,500	57,250	19,000
Homeland Security and Emergency Services, Division of	19,734	(10,391)	34,500	37,500	32,000
Military and Naval Affairs, Division of	122,349	(38,035)	54,939	45,287	30,643
State Police, Division of	70,646	99,548	86,048	61,048	63,639
Victim Services, Office of	2,491	2,660	0	0	0
Functional Total	575,511	488,453	604,951	516,093	460,334
HIGHER EDUCATION					
City University of New York	311,885	488,832	588,832	760,357	642,364
State University Construction Fund	6	0	0	0	0
State University of New York	1,019,195	1,282,224	1,466,911	1,509,475	1,367,622
Functional Total	1,331,086	1,771,056	2,055,743	2,269,832	2,009,986
EDUCATION					
Education, Department of	16,127	43,186	113,576	92,591	13,383
<i>All Other</i>	16,127	43,186	113,576	92,591	13,383
Functional Total	16,127	43,186	113,576	92,591	13,383
GENERAL GOVERNMENT					
Elections, State Board of	13,186	15,045	17,500	10,097	0
General Services, Office of	251,291	210,254	197,262	176,232	186,021
Information Technology Services, Office of	90,162	175,588	123,300	142,700	90,200
Public Employment Relations Board	0	2,500	0	0	0
State, Department of	1,482	(8,972)	(8,487)	9,866	(8,000)
Veterans' Services, Department of	0	2,000	1,000	1,000	1,000

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Workers' Compensation Board	15,407	11,300	11,300	11,250	0
Functional Total	<u>371,528</u>	<u>407,715</u>	<u>341,875</u>	<u>351,145</u>	<u>269,221</u>
ELECTED OFFICIALS					
Audit and Control, Department of	6,354	13,039	10,451	4,448	4,345
Judiciary	17,459	29,400	23,225	0	0
Law, Department of	3,204	6,428	2,892	688	0
Functional Total	<u>27,017</u>	<u>48,867</u>	<u>36,568</u>	<u>5,136</u>	<u>4,345</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	182	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	20,000	30,000	55,000
Local Community Assistance Program	0	5,000	10,000	10,000	15,000
Miscellaneous	20,965	(1,135,801)	(1,326,464)	(1,326,580)	(1,326,592)
Special Infrastructure Account	1,380	138,149	106,625	153,677	76,423
Functional Total	<u>22,527</u>	<u>(987,652)</u>	<u>(1,189,839)</u>	<u>(1,132,903)</u>	<u>(1,180,169)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u>6,786,053</u>	<u>8,441,658</u>	<u>10,235,418</u>	<u>8,601,948</u>	<u>8,194,370</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Alcoholic Beverage Control, Division of	40,000	14,856	0	27,471	72,524
Financial Services, Department of	66,562	74,872	74,872	74,872	74,872
Public Service Department	316	134	131	133	133
Functional Total	<u>106,878</u>	<u>89,862</u>	<u>75,003</u>	<u>102,476</u>	<u>147,529</u>
PARKS AND THE ENVIRONMENT					
Parks, Recreation and Historic Preservation, Office of	5,211	6,650	6,650	6,650	6,650
Functional Total	<u>5,211</u>	<u>6,650</u>	<u>6,650</u>	<u>6,650</u>	<u>6,650</u>
TRANSPORTATION					
Transportation, Department of	4,418,993	4,717,895	4,913,440	4,915,001	4,916,578
Functional Total	<u>4,418,993</u>	<u>4,717,895</u>	<u>4,913,440</u>	<u>4,915,001</u>	<u>4,916,578</u>
HEALTH					
Health, Department of	7,394,117	7,443,281	7,169,646	7,071,872	7,076,085
<i>Medical Assistance</i>	6,087,032	6,155,142	5,764,300	5,648,826	5,631,694
<i>Public Health</i>	1,307,085	1,288,139	1,405,346	1,423,046	1,444,391
Functional Total	<u>7,394,117</u>	<u>7,443,281</u>	<u>7,169,646</u>	<u>7,071,872</u>	<u>7,076,085</u>
SOCIAL WELFARE					
Children and Family Services, Office of	840	3,582	3,582	3,582	3,582
<i>OCFS</i>	840	3,582	3,582	3,582	3,582
Housing and Community Renewal, Division of	2,659	3,102	3,102	3,102	3,102
Labor, Department of	0	150	150	150	150
Functional Total	<u>3,499</u>	<u>6,834</u>	<u>6,834</u>	<u>6,834</u>	<u>6,834</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	63,073	209,662	140,335	107,541	124,984
<i>OASAS</i>	63,073	209,662	140,335	107,541	124,984
Justice Center	0	0	0	0	0
Mental Health, Office of	225	1,075	1,075	1,075	1,075
<i>OMH</i>	225	1,075	1,075	1,075	1,075
Functional Total	<u>63,298</u>	<u>210,737</u>	<u>141,410</u>	<u>108,616</u>	<u>126,059</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Criminal Justice Services, Division of	55,077	34,390	34,390	34,390	34,390
Homeland Security and Emergency Services, Division of	27,889	87,438	87,369	95,104	95,036
Indigent Legal Services, Office of	125,145	159,296	209,296	302,296	302,296
Victim Services, Office of	13,908	38,358	43,358	28,958	28,958
Functional Total	<u>222,019</u>	<u>319,482</u>	<u>374,413</u>	<u>460,748</u>	<u>460,680</u>
EDUCATION					
Arts, Council on the	63	398	398	398	398
Education, Department of	6,435,209	6,219,788	6,209,976	5,936,678	5,986,758
<i>School Aid</i>	4,645,373	4,539,692	4,621,400	4,376,584	4,453,584
<i>STAR Property Tax Relief</i>	1,781,232	1,666,913	1,575,393	1,546,911	1,519,991
<i>All Other</i>	8,604	13,183	13,183	13,183	13,183
Functional Total	<u>6,435,272</u>	<u>6,220,186</u>	<u>6,210,374</u>	<u>5,937,076</u>	<u>5,987,156</u>
GENERAL GOVERNMENT					
Elections, State Board of	0	10,000	15,000	10,000	30,000
Gaming Commission, New York State	245,015	107,400	118,000	111,000	118,300
Taxation and Finance, Department of	5,298	5,850	5,850	5,850	5,850
Veterans' Services, Department of	0	1,100	171	171	171
Functional Total	<u>250,313</u>	<u>124,350</u>	<u>139,021</u>	<u>127,021</u>	<u>154,321</u>
ELECTED OFFICIALS					
Judiciary	110,298	117,400	117,400	117,400	117,400
Functional Total	<u>110,298</u>	<u>117,400</u>	<u>117,400</u>	<u>117,400</u>	<u>117,400</u>
ALL OTHER CATEGORIES					
Miscellaneous	14,917	(1,922,300)	(2,922,300)	(2,922,300)	(2,922,300)
Functional Total	<u>14,917</u>	<u>(1,922,300)</u>	<u>(2,922,300)</u>	<u>(2,922,300)</u>	<u>(2,922,300)</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>19,024,815</u>	<u>17,334,377</u>	<u>16,231,891</u>	<u>15,931,394</u>	<u>16,076,992</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,563	3,798	3,804	3,810	3,816
Alcoholic Beverage Control, Division of	10,903	16,829	22,688	23,055	23,429
Economic Development, Department of	0	103	103	103	103
Financial Services, Department of	162,679	161,204	161,204	161,204	161,204
Public Service Department	42,027	49,740	50,674	51,627	52,598
Functional Total	218,172	231,674	238,473	239,799	241,150
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	79,849	87,798	88,337	88,886	83,526
Parks, Recreation and Historic Preservation, Office of	28,204	44,017	46,122	46,841	47,575
Functional Total	108,053	131,815	134,459	135,727	131,101
TRANSPORTATION					
Motor Vehicles, Department of	35,269	40,158	39,803	39,803	39,803
Transportation, Department of	2,433	3,348	3,348	3,449	3,552
Functional Total	37,702	43,506	43,151	43,252	43,355
HEALTH					
Health, Department of	134,330	148,351	149,232	150,891	150,996
<i>Medicaid Administration</i>	3	1	1	1	1
<i>Public Health</i>	134,327	148,350	149,231	150,890	150,995
Functional Total	134,330	148,351	149,232	150,891	150,996
SOCIAL WELFARE					
Children and Family Services, Office of	2,741	3,689	3,754	3,818	3,885
<i>OCFS</i>	2,741	3,689	3,754	3,818	3,885
Housing and Community Renewal, Division of	35,826	36,512	41,883	41,898	41,898
Labor, Department of	33,345	36,274	36,293	36,313	36,325
Functional Total	71,912	76,475	81,930	82,029	82,108
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	1,706	2,198	2,198	2,198
<i>OASAS</i>	0	1,706	2,198	2,198	2,198
Justice Center	0	0	0	0	0
Mental Health, Office of	0	385	632	632	632
<i>OMH</i>	0	385	632	632	632
Functional Total	0	2,091	2,830	2,830	2,830
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	202	223	223	223	223
<i>DOCCS</i>	202	223	223	223	223
Criminal Justice Services, Division of	133	403	411	419	427
Homeland Security and Emergency Services, Division of	28,609	30,829	31,446	32,074	32,727
Indigent Legal Services, Office of	3,226	3,969	4,040	4,116	4,193
Military and Naval Affairs, Division of	0	853	856	859	863
State Police, Division of	47,643	52,449	53,497	54,567	55,659
Victim Services, Office of	3,211	3,236	3,236	3,299	3,299
Functional Total	83,024	91,962	93,709	95,557	97,391
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	7,669	10,853	5,426	0	0
State University of New York	4,311,093	4,481,981	4,667,192	4,834,848	4,974,692
Functional Total	4,318,762	4,492,834	4,672,618	4,834,848	4,974,692
EDUCATION					
Education, Department of	61,690	69,926	71,326	72,757	74,214
<i>All Other</i>	61,690	69,926	71,326	72,757	74,214
Functional Total	61,690	69,926	71,326	72,757	74,214
GENERAL GOVERNMENT					
Budget, Division of the	1,352	1,560	1,560	1,560	1,560
Civil Service, Department of	0	380	387	395	403
Deferred Compensation Board	463	396	404	412	421
Gaming Commission, New York State	27,171	31,581	31,583	31,583	31,583
General Services, Office of	5,271	4,056	4,138	4,220	4,305
State, Department of	26,482	30,162	30,162	30,162	30,162
Taxation and Finance, Department of	44,244	45,223	45,523	45,523	45,523
Workers' Compensation Board	85,209	88,322	90,088	91,890	93,728
Functional Total	190,192	201,680	203,845	205,745	207,685
ELECTED OFFICIALS					
Audit and Control, Department of	14,015	17,046	17,352	17,664	17,982

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Judiciary	97,982	102,000	102,000	102,000	102,000
Law, Department of	38,666	39,748	40,152	40,563	40,983
Functional Total	<u>150,663</u>	<u>158,794</u>	<u>159,504</u>	<u>160,227</u>	<u>160,965</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,839	(197,596)	(397,577)	(397,557)	(397,537)
Functional Total	<u>1,839</u>	<u>(197,596)</u>	<u>(397,577)</u>	<u>(397,557)</u>	<u>(397,537)</u>
TOTAL PERSONAL SERVICE SPENDING	<u><u>5,376,339</u></u>	<u><u>5,451,512</u></u>	<u><u>5,453,500</u></u>	<u><u>5,626,105</u></u>	<u><u>5,768,950</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,878	2,684	2,573	2,573	2,574
Alcoholic Beverage Control, Division of	15,998	32,222	21,225	21,739	22,267
Economic Development, Department of	433	1,847	1,847	1,847	1,847
Financial Services, Department of	50,033	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	0	150	150	150	150
Public Service Department	8,414	8,743	8,814	1,008,885	1,009,606
Functional Total	76,756	100,962	89,925	1,090,510	1,091,760
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	27,086	24,580	24,702	24,831	24,831
Parks, Recreation and Historic Preservation, Office of	36,076	37,300	37,211	37,515	37,822
Functional Total	63,162	61,880	61,913	62,346	62,653
TRANSPORTATION					
Motor Vehicles, Department of	14,856	14,635	14,625	14,625	14,625
Transportation, Department of	4,135	5,563	5,563	5,720	5,875
Functional Total	18,991	20,198	20,188	20,345	20,500
HEALTH					
Health, Department of	129,323	163,437	180,277	193,004	194,691
<i>Medicaid Administration</i>	24	1	1	1	1
<i>Public Health</i>	129,299	163,436	180,276	193,003	194,690
Functional Total	129,323	163,437	180,277	193,004	194,691
SOCIAL WELFARE					
Children and Family Services, Office of	8,720	17,280	16,774	17,108	17,003
<i>OCFS</i>	8,720	17,280	16,774	17,108	17,003
Housing and Community Renewal, Division of	11,661	9,178	21,935	21,935	21,935
Labor, Department of	16,948	22,015	22,034	22,038	22,038
Temporary and Disability Assistance, Office of	1,010	200	200	200	200
<i>All Other</i>	1,010	200	200	200	200
Functional Total	38,339	48,673	60,943	61,281	61,176
MENTAL HYGIENE					
Addiction Services and Supports, Office of	5,717	9,942	12,923	13,090	13,261
<i>OASAS</i>	5,717	9,942	12,923	13,090	13,261
Justice Center	0	0	0	0	0
Mental Health, Office of	2,667	5,494	5,526	5,526	5,526
<i>OMH</i>	2,667	5,494	5,526	5,526	5,526
People with Developmental Disabilities, Office for	9	202	202	202	202
<i>OPWDD</i>	9	202	202	202	202
Functional Total	8,393	15,638	18,651	18,818	18,989
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	18	2,448	2,448	2,448	2,448
<i>DOCCS</i>	18	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	3	1,895	1,953	1,991	2,030
Homeland Security and Emergency Services, Division of	10,795	12,446	12,742	13,045	13,355
Indigent Legal Services, Office of	388	875	892	909	927
Military and Naval Affairs, Division of	3,622	4,432	4,501	4,571	4,643
State Police, Division of	28,777	32,078	32,237	32,400	32,566
Victim Services, Office of	390	686	686	695	695
Functional Total	43,993	54,860	55,459	56,059	56,664
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	6,445	19,122	9,560	0	0
State University of New York	2,609,904	2,747,615	2,794,742	2,935,286	3,022,270
Functional Total	2,616,349	2,766,737	2,804,302	2,935,286	3,022,270
EDUCATION					
Education, Department of	22,739	33,654	35,361	35,804	34,371
<i>All Other</i>	22,739	33,654	35,361	35,804	34,371
Functional Total	22,739	33,654	35,361	35,804	34,371
GENERAL GOVERNMENT					
Budget, Division of the	1,845	1,905	1,905	1,905	1,905
Civil Service, Department of	0	462	474	485	497
Deferred Compensation Board	14	154	157	162	165
Elections, State Board of	1,139	125	125	125	125
Gaming Commission, New York State	12,277	22,450	21,451	21,451	21,451
General Services, Office of	6,141	8,185	8,382	8,583	8,788
Labor Management Committees	0	321	329	337	346

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Prevention of Domestic Violence, Office for	0	3	3	3	3
Public Employment Relations Board	41	47	48	50	51
State, Department of	13,657	17,667	15,437	14,187	13,895
Taxation and Finance, Department of	19,116	30,344	30,344	30,344	30,344
Veterans' Services, Department of	0	160	160	160	160
Workers' Compensation Board	60,181	61,183	62,670	64,218	65,805
Functional Total	<u>114,411</u>	<u>143,006</u>	<u>141,485</u>	<u>142,010</u>	<u>143,535</u>
ELECTED OFFICIALS					
Audit and Control, Department of	5,094	7,403	7,503	7,609	7,718
Judiciary	76,250	74,400	74,400	74,400	74,400
Law, Department of	42,225	49,384	49,471	49,559	49,651
Legislature	1,346	950	950	950	950
Functional Total	<u>124,915</u>	<u>132,137</u>	<u>132,324</u>	<u>132,518</u>	<u>132,719</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,265	(123,487)	(323,471)	(323,455)	(323,438)
Functional Total	<u>1,265</u>	<u>(123,487)</u>	<u>(323,471)</u>	<u>(323,455)</u>	<u>(323,438)</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>3,258,636</u>	<u>3,417,695</u>	<u>3,277,357</u>	<u>4,424,526</u>	<u>4,515,890</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,324	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	6,793	10,877	13,877	13,877	13,877
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	101,889	115,723	115,723	115,723	115,723
Public Service Department	26,595	33,356	33,790	35,139	36,547
Functional Total	136,601	162,280	165,714	167,063	168,471
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	46,935	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,666	5,077	5,277	5,277	5,277
Functional Total	51,601	52,049	52,249	52,249	52,249
TRANSPORTATION					
Motor Vehicles, Department of	23,019	26,924	26,897	26,897	26,897
Transportation, Department of	1,535	2,245	2,232	2,348	2,470
Functional Total	24,554	29,169	29,129	29,245	29,367
HEALTH					
Health, Department of	36,921	47,097	46,983	47,084	47,151
<i>Medicaid Administration</i>	494	1	1	1	1
<i>Public Health</i>	36,427	47,096	46,982	47,083	47,150
Functional Total	36,921	47,097	46,983	47,084	47,151
SOCIAL WELFARE					
Children and Family Services, Office of	1,724	2,473	2,502	2,600	2,701
<i>OCFS</i>	1,724	2,473	2,502	2,600	2,701
Housing and Community Renewal, Division of	18,922	23,350	27,893	27,900	27,672
Labor, Department of	20,886	27,864	27,883	27,896	27,905
Temporary and Disability Assistance, Office of	8	128	128	128	128
<i>All Other</i>	8	128	128	128	128
Functional Total	41,540	53,815	58,406	58,524	58,406
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	1,089	1,394	1,417	1,442
<i>OASAS</i>	0	1,089	1,394	1,417	1,442
Justice Center	0	0	0	0	0
Mental Health, Office of	0	233	388	393	398
<i>OMH</i>	0	233	388	393	398
Functional Total	0	1,322	1,782	1,810	1,840
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	125	135	137	139	142
<i>DOCCS</i>	125	135	137	139	142
Criminal Justice Services, Division of	9	0	0	0	0
Homeland Security and Emergency Services, Division of	563	873	876	879	882
Indigent Legal Services, Office of	2,013	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	76	76	76	76
State Police, Division of	25,828	29,523	29,523	29,523	29,523
Victim Services, Office of	1,827	1,683	1,683	1,683	1,683
Functional Total	30,365	34,723	34,801	34,854	34,909
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	4,618	6,819	3,409	0	0
State University of New York	541,269	576,731	594,153	612,098	630,581
Functional Total	545,887	583,550	597,562	612,098	630,581
EDUCATION					
Education, Department of	37,757	45,132	46,782	48,300	49,000
<i>All Other</i>	37,757	45,132	46,782	48,300	49,000
Functional Total	37,757	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT					
Budget, Division of the	865	1,000	1,000	1,000	1,000
Civil Service, Department of	0	251	256	261	266
Deferred Compensation Board	286	261	266	272	277
Gaming Commission, New York State	14,885	20,256	20,256	20,256	20,256
General Services, Office of	3,454	2,726	2,780	2,836	2,893
State, Department of	16,154	19,464	18,964	18,964	18,964
Taxation and Finance, Department of	28,278	21,877	22,077	22,077	22,077
Workers' Compensation Board	54,349	55,987	58,017	60,133	62,329
Functional Total	118,271	121,822	123,616	125,799	128,062

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,653	2,618	2,703	2,791	2,883
Judiciary	38,815	47,400	47,400	47,400	47,400
Law, Department of	22,450	26,718	27,182	27,666	28,167
Functional Total	<u>62,918</u>	<u>76,736</u>	<u>77,285</u>	<u>77,857</u>	<u>78,450</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,149	1,407	1,429	1,453	1,478
Functional Total	<u>1,149</u>	<u>1,407</u>	<u>1,429</u>	<u>1,453</u>	<u>1,478</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>1,087,564</u>	<u>1,209,102</u>	<u>1,235,738</u>	<u>1,256,336</u>	<u>1,279,964</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	921	0	0	0	0
Economic Development, Department of	6,845	320,055	97,055	10,055	10,055
Empire State Development Corporation	418	9,000	1,000	1,000	1,000
Functional Total	8,184	329,055	98,055	11,055	11,055
PARKS AND THE ENVIRONMENT					
Parks, Recreation and Historic Preservation, Office of	1,538	1,270	1,270	1,270	1,270
Functional Total	1,538	1,270	1,270	1,270	1,270
TRANSPORTATION					
Motor Vehicles, Department of	17,467	18,000	18,000	18,000	18,000
Transportation, Department of	42,464	42,504	42,504	42,504	42,504
Functional Total	59,931	60,504	60,504	60,504	60,504
HEALTH					
Aging, Office for the	117,171	98,694	98,694	98,694	98,694
Health, Department of	61,265,697	65,574,459	60,857,942	63,673,594	65,768,679
<i>Medical Assistance</i>	52,483,969	55,487,361	49,000,176	51,099,845	52,661,740
<i>Essential Plan</i>	6,275,582	7,514,206	9,274,383	9,964,981	10,468,031
<i>Medicaid Administration</i>	383,660	357,588	357,834	357,834	357,834
<i>Public Health</i>	2,122,486	2,215,304	2,225,549	2,250,934	2,281,074
Functional Total	61,382,868	65,673,153	60,956,636	63,772,288	65,867,373
SOCIAL WELFARE					
Children and Family Services, Office of	1,138,555	1,670,300	1,242,300	1,018,300	1,018,300
<i>OCFS</i>	1,138,555	1,670,300	1,242,300	1,018,300	1,018,300
Housing and Community Renewal, Division of	490,657	100,984	48,434	48,434	48,434
Labor, Department of	153,442	151,892	151,892	151,892	151,892
Temporary and Disability Assistance, Office of	4,659,672	3,817,935	3,443,576	3,443,576	3,443,576
<i>Welfare Assistance</i>	2,718,358	2,626,576	2,626,576	2,626,576	2,626,576
<i>All Other</i>	1,941,314	1,191,359	817,000	817,000	817,000
Functional Total	6,442,326	5,741,111	4,886,202	4,662,202	4,662,202
MENTAL HYGIENE					
Addiction Services and Supports, Office of	142,991	130,440	130,440	130,440	130,440
<i>OASAS</i>	142,991	130,440	130,440	130,440	130,440
Mental Health, Office of	102,486	55,965	55,965	55,965	55,965
<i>OMH</i>	102,486	55,965	55,965	55,965	55,965
Functional Total	245,477	186,405	186,405	186,405	186,405
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	0	0	0	0	0
<i>DOCCS</i>	0	0	0	0	0
Criminal Justice Services, Division of	13,234	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	3,030,310	4,358,000	2,508,000	2,108,000	1,008,000
State Police, Division of	0	0	0	0	0
Victim Services, Office of	110,062	93,000	93,000	93,000	93,000
Functional Total	3,153,606	4,466,800	2,616,800	2,216,800	1,116,800
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	0	0	0	0	0
Functional Total	0	0	0	0	0
EDUCATION					
Arts, Council on the	1,432	600	600	600	600
Education, Department of	8,601,137	8,381,293	8,448,529	4,147,645	4,147,645
<i>School Aid</i>	7,739,347	7,428,431	7,495,667	3,265,938	3,265,938
<i>Special Education Categorical Programs</i>	786,518	871,155	871,155	800,000	800,000
<i>All Other</i>	75,272	81,707	81,707	81,707	81,707
Functional Total	8,602,569	8,381,893	8,449,129	4,148,245	4,148,245
GENERAL GOVERNMENT					
Elections, State Board of	124	0	0	0	0
General Services, Office of	0	250	250	250	250
Prevention of Domestic Violence, Office for	210	0	0	0	0
State, Department of	106,198	57,957	57,957	57,957	57,957
Functional Total	106,532	58,207	58,207	58,207	58,207
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	387,090	0	0	0	0
Functional Total	387,090	0	0	0	0
ALL OTHER CATEGORIES					

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Miscellaneous	(423,378)	(467,938)	(467,938)	(467,938)	(467,938)
Functional Total	<u>(423,378)</u>	<u>(467,938)</u>	<u>(467,938)</u>	<u>(467,938)</u>	<u>(467,938)</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u><u>79,966,743</u></u>	<u><u>84,430,460</u></u>	<u><u>76,845,270</u></u>	<u><u>74,649,038</u></u>	<u><u>75,644,123</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	4,593	3,413	3,413	3,413	3,413
Alcoholic Beverage Control, Division of	0	0	0	0	0
Economic Development, Department of	0	0	0	0	0
Public Service Department	4,127	1,202	1,202	1,202	1,202
Functional Total	8,720	4,615	4,615	4,615	4,615
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	0	0	0	0
Environmental Conservation, Department of	22,982	29,739	30,511	30,511	30,511
Parks, Recreation and Historic Preservation, Office of	2,982	1,367	1,367	1,367	1,367
Functional Total	25,964	31,106	31,878	31,878	31,878
TRANSPORTATION					
Motor Vehicles, Department of	3,580	4,795	4,795	4,795	4,795
Transportation, Department of	9,845	10,484	10,484	10,799	11,122
Functional Total	13,425	15,279	15,279	15,594	15,917
HEALTH					
Aging, Office for the	2,529	6,068	6,068	6,068	6,068
Health, Department of	97,638	110,302	110,457	110,871	111,390
<i>Medicaid Administration</i>	37,205	50,334	50,340	50,732	51,258
<i>Public Health</i>	60,433	59,968	60,117	60,139	60,132
Medicaid Inspector General, Office of the	16,319	16,708	16,708	16,708	16,708
Functional Total	116,486	133,078	133,233	133,647	134,166
SOCIAL WELFARE					
Children and Family Services, Office of	33,515	34,189	34,791	35,398	36,012
<i>OCFS</i>	33,515	34,189	34,791	35,398	36,012
Housing and Community Renewal, Division of	7,234	8,859	8,447	8,452	8,452
Human Rights, Division of	302	3,421	3,421	3,421	3,421
Labor, Department of	194,349	179,619	179,753	179,892	180,035
National and Community Service	571	452	461	470	479
Temporary and Disability Assistance, Office of	104,824	79,311	79,311	79,311	79,311
<i>All Other</i>	104,824	79,311	79,311	79,311	79,311
Functional Total	340,795	305,851	306,184	306,944	307,710
MENTAL HYGIENE					
Addiction Services and Supports, Office of	5,000	5,152	5,204	5,256	5,309
<i>OASAS</i>	5,000	5,152	5,204	5,256	5,309
Developmental Disabilities Planning Council	996	1,266	1,266	1,266	1,266
Justice Center	6,660	14,081	8,383	8,385	8,388
Mental Health, Office of	1,042	1,065	1,065	1,065	1,065
<i>OMH</i>	1,042	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	255	0	0	0	0
<i>OPWDD</i>	255	0	0	0	0
Functional Total	13,953	21,564	15,918	15,972	16,028
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	0	0	0	0	0
Corrections and Community Supervision, Department of	1,636	3,753	3,753	3,753	3,753
<i>DOCCS</i>	1,636	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	2,550	4,869	4,965	5,062	5,162
Homeland Security and Emergency Services, Division of	12,688	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	21,935	23,629	24,102	24,584	25,076
State Police, Division of	13,810	12,905	13,163	13,426	13,695
Statewide Financial System	0	0	0	0	0
Victim Services, Office of	4,475	2,455	2,455	2,455	2,455
Functional Total	57,094	62,611	63,438	64,280	65,141
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	35	836	836	836	836
State University of New York	7,952	8,306	8,306	8,306	8,306
Functional Total	7,987	9,142	9,142	9,142	9,142
EDUCATION					
Education, Department of	93,569	87,737	87,737	87,737	87,737
<i>School Aid</i>	339	0	0	0	0
<i>All Other</i>	93,230	87,737	87,737	87,737	87,737
Functional Total	93,569	87,737	87,737	87,737	87,737
GENERAL GOVERNMENT					
Civil Service, Department of	0	0	0	0	0

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Elections, State Board of	749	676	690	704	718
General Services, Office of	0	0	0	0	0
Information Technology Services, Office of	241	0	0	0	0
Inspector General, Office of the	0	0	0	0	0
Prevention of Domestic Violence, Office for	200	0	0	0	0
State, Department of	2,528	3,758	3,758	3,758	3,758
Taxation and Finance, Department of	0	0	0	0	0
Veterans' Services, Department of	694	881	894	903	912
Welfare Inspector General, Office of	0	0	0	0	0
Functional Total	<u>4,412</u>	<u>5,315</u>	<u>5,342</u>	<u>5,365</u>	<u>5,388</u>
ELECTED OFFICIALS					
Audit and Control, Department of	0	0	0	0	0
Judiciary	1,873	2,600	2,600	2,600	2,600
Law, Department of	20,199	23,601	23,601	23,601	23,601
Functional Total	<u>22,072</u>	<u>26,201</u>	<u>26,201</u>	<u>26,201</u>	<u>26,201</u>
TOTAL PERSONAL SERVICE SPENDING	<u><u>704,477</u></u>	<u><u>702,499</u></u>	<u><u>698,967</u></u>	<u><u>701,375</u></u>	<u><u>703,923</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	9,373	9,808	9,808	9,808	9,808
Alcoholic Beverage Control, Division of	0	0	0	0	0
Economic Development, Department of	622	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400
Public Service Department	462	93	93	93	93
Functional Total	10,457	11,546	11,546	11,546	11,546
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	350	350	350	350
Environmental Conservation, Department of	17,301	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	1,674	1,147	1,147	1,147	1,147
Functional Total	18,975	18,439	18,439	18,439	18,439
TRANSPORTATION					
Motor Vehicles, Department of	1,943	4,311	4,311	4,311	4,311
Transportation, Department of	9,526	13,477	13,477	13,849	14,231
Functional Total	11,469	17,788	17,788	18,160	18,542
HEALTH					
Aging, Office for the	1,935	4,348	4,348	4,348	4,348
Health, Department of	528,095	806,780	840,081	829,956	866,842
<i>Medicaid Administration</i>	259,838	571,378	612,421	600,291	636,857
<i>Public Health</i>	268,257	235,402	227,660	229,665	229,985
Medicaid Inspector General, Office of the	2,646	2,948	3,015	3,086	3,086
Functional Total	532,676	814,076	847,444	837,390	874,276
SOCIAL WELFARE					
Children and Family Services, Office of	69,673	74,117	75,660	77,156	76,798
<i>OCFS</i>	69,673	74,117	75,660	77,156	76,798
Housing and Community Renewal, Division of	2,852	3,624	3,367	3,368	3,368
Human Rights, Division of	1,712	1,339	1,339	1,339	1,339
Labor, Department of	124,042	81,679	81,679	81,679	81,679
National and Community Service	10,274	16,575	16,931	17,277	17,194
Temporary and Disability Assistance, Office of	166,168	73,954	73,954	73,954	73,954
<i>All Other</i>	166,168	73,954	73,954	73,954	73,954
Functional Total	374,721	251,288	252,930	254,773	254,332
MENTAL HYGIENE					
Addiction Services and Supports, Office of	5,502	3,699	3,762	3,858	3,956
<i>OASAS</i>	5,502	3,699	3,762	3,858	3,956
Developmental Disabilities Planning Council	3,396	2,149	2,149	2,149	2,149
Justice Center	1,912	2,522	2,537	2,553	2,568
Mental Health, Office of	498	10,416	10,416	10,416	10,416
<i>OMH</i>	498	10,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	11,583	1,000	1,000	1,000	1,000
<i>OPWDD</i>	11,583	1,000	1,000	1,000	1,000
Functional Total	22,891	19,786	19,864	19,976	20,089
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	0	0	0	0	0
Corrections and Community Supervision, Department of	2,902	1,191	1,191	1,191	1,191
<i>DOCCS</i>	2,902	1,191	1,191	1,191	1,191
Criminal Justice Services, Division of	3,479	4,514	4,602	4,693	4,784
Homeland Security and Emergency Services, Division of	24,385	25,000	25,000	25,000	25,000
Judicial Conduct, Commission on	0	0	0	0	0
Military and Naval Affairs, Division of	16,311	16,621	17,026	17,440	17,865
State Police, Division of	12,302	14,279	14,904	15,544	16,197
Statewide Financial System	0	0	0	0	0
Victim Services, Office of	1,397	919	919	919	919
Functional Total	60,776	62,524	63,642	64,787	65,956
HIGHER EDUCATION					
City University of New York	474	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	357	5,797	5,797	5,797	5,797
State University of New York	461,504	340,330	340,330	340,330	340,330
Functional Total	462,335	348,127	348,127	348,127	348,127

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
EDUCATION					
Arts, Council on the	0	100	100	100	100
Education, Department of	80,983	79,407	65,381	65,381	65,381
<i>School Aid</i>	348	0	0	0	0
<i>All Other</i>	80,635	79,407	65,381	65,381	65,381
Functional Total	<u>80,983</u>	<u>79,507</u>	<u>65,481</u>	<u>65,481</u>	<u>65,481</u>
GENERAL GOVERNMENT					
Budget, Division of the	0	0	0	0	0
Elections, State Board of	5,483	6,591	7,703	7,819	7,938
Employee Relations, Office of	0	0	0	0	0
Ethics and Lobbying, Independent Commission on	0	0	0	0	0
Gaming Commission, New York State	0	0	0	0	0
General Services, Office of	15,737	17,193	17,193	17,193	17,193
Information Technology Services, Office of	19,038	0	0	0	0
Inspector General, Office of the	0	0	0	0	0
Prevention of Domestic Violence, Office for	0	0	0	0	0
State, Department of	1,544	4,046	4,046	4,046	4,046
Taxation and Finance, Department of	73	500	500	500	500
Veterans' Services, Department of	205	872	885	898	910
Functional Total	<u>42,080</u>	<u>29,202</u>	<u>30,327</u>	<u>30,456</u>	<u>30,587</u>
ELECTED OFFICIALS					
Audit and Control, Department of	0	0	0	0	0
Judiciary	7,828	10,000	10,000	10,000	10,000
Law, Department of	5,597	11,675	11,675	11,675	11,675
Functional Total	<u>13,425</u>	<u>21,675</u>	<u>21,675</u>	<u>21,675</u>	<u>21,675</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	0	0	0	0	0
Miscellaneous	(26)	1,225,000	225,000	0	0
Functional Total	<u>(26)</u>	<u>1,225,000</u>	<u>225,000</u>	<u>0</u>	<u>0</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>1,630,762</u>	<u>2,898,958</u>	<u>1,922,263</u>	<u>1,690,810</u>	<u>1,729,050</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	3,215	2,216	2,216	2,216	2,216
Alcoholic Beverage Control, Division of	0	0	0	0	0
Economic Development, Department of	0	0	0	0	0
Public Service Department	2,617	781	781	781	781
Functional Total	<u>5,832</u>	<u>2,997</u>	<u>2,997</u>	<u>2,997</u>	<u>2,997</u>
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	0	0	0	0
Environmental Conservation, Department of	13,857	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	0	24	24	24	24
Functional Total	<u>13,857</u>	<u>18,776</u>	<u>18,776</u>	<u>18,776</u>	<u>18,776</u>
TRANSPORTATION					
Motor Vehicles, Department of	2,061	3,090	3,090	3,090	3,090
Transportation, Department of	6,240	6,757	6,862	7,218	7,594
Functional Total	<u>8,301</u>	<u>9,847</u>	<u>9,952</u>	<u>10,308</u>	<u>10,684</u>
HEALTH					
Aging, Office for the	84	0	0	0	0
Health, Department of	39,235	53,470	53,830	53,844	53,839
<i>Medicaid Administration</i>	1,234	8,882	9,158	9,158	9,158
<i>Public Health</i>	38,001	44,588	44,672	44,686	44,681
Medicaid Inspector General, Office of the	10,058	10,862	10,862	10,862	10,862
Functional Total	<u>49,377</u>	<u>64,332</u>	<u>64,692</u>	<u>64,706</u>	<u>64,701</u>
SOCIAL WELFARE					
Children and Family Services, Office of	15,739	22,035	22,771	23,660	24,590
<i>OCFS</i>	15,739	22,035	22,771	23,660	24,590
Housing and Community Renewal, Division of	4,739	5,894	5,604	5,606	5,501
Labor, Department of	123,079	120,059	120,191	120,280	120,378
National and Community Service	0	241	245	248	252
Temporary and Disability Assistance, Office of	66,497	50,476	50,476	50,476	50,476
<i>All Other</i>	66,497	50,476	50,476	50,476	50,476
Functional Total	<u>210,054</u>	<u>198,705</u>	<u>199,287</u>	<u>200,270</u>	<u>201,197</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	0	0	0	0
<i>OASAS</i>	0	0	0	0	0
Developmental Disabilities Planning Council	644	785	785	785	785
Justice Center	0	145	149	153	157
Mental Health, Office of	645	612	612	612	612
<i>OMH</i>	645	612	612	612	612
People with Developmental Disabilities, Office for	162	0	0	0	0
<i>OPWDD</i>	162	0	0	0	0
Functional Total	<u>1,451</u>	<u>1,542</u>	<u>1,546</u>	<u>1,550</u>	<u>1,554</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	0	0	0	0	0
Corrections and Community Supervision, Department of	774	2,252	2,261	2,271	2,281
<i>DOCCS</i>	774	2,252	2,261	2,271	2,281
Criminal Justice Services, Division of	691	362	369	376	384
Homeland Security and Emergency Services, Division of	6,929	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	8,785	7,431	7,431	7,431	7,431
State Police, Division of	2,328	1,500	1,500	1,500	1,500
Statewide Financial System	0	0	0	0	0
Victim Services, Office of	551	450	450	450	450
Functional Total	<u>20,058</u>	<u>18,995</u>	<u>19,011</u>	<u>19,028</u>	<u>19,046</u>
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	0	1	1	1	1
State University of New York	37	51	51	51	51
Functional Total	<u>37</u>	<u>52</u>	<u>52</u>	<u>52</u>	<u>52</u>
EDUCATION					
Education, Department of	59,681	56,000	56,000	56,000	56,000
<i>School Aid</i>	264	0	0	0	0
<i>All Other</i>	59,417	56,000	56,000	56,000	56,000
Functional Total	<u>59,681</u>	<u>56,000</u>	<u>56,000</u>	<u>56,000</u>	<u>56,000</u>
GENERAL GOVERNMENT					
Civil Service, Department of	0	0	0	0	0
Elections, State Board of	458	422	437	453	469

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
General Services, Office of	0	0	0	0	0
Information Technology Services, Office of	151	0	0	0	0
Inspector General, Office of the	0	0	0	0	0
Prevention of Domestic Violence, Office for	0	0	0	0	0
State, Department of	1,593	2,812	2,812	2,812	2,812
Taxation and Finance, Department of	0	0	0	0	0
Veterans' Services, Department of	509	531	545	591	594
Welfare Inspector General, Office of	0	0	0	0	0
Functional Total	<u>2,711</u>	<u>3,765</u>	<u>3,794</u>	<u>3,856</u>	<u>3,875</u>
ELECTED OFFICIALS					
Audit and Control, Department of	0	0	0	0	0
Judiciary	992	1,300	1,300	1,300	1,300
Law, Department of	12,769	14,910	14,910	14,910	14,910
Functional Total	<u>13,761</u>	<u>16,210</u>	<u>16,210</u>	<u>16,210</u>	<u>16,210</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>385,120</u>	<u>391,221</u>	<u>392,317</u>	<u>393,753</u>	<u>395,092</u>

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
PIT in Excess of Revenue Bond Debt Service		20,898,687	23,938,459	25,532,149	26,349,046	32,091,571
PTET in Excess of Revenue Bond Debt Service		7,472,146	6,380,000	5,792,000	5,043,000	(439,000)
ECEP in Excess of Revenue Bond Debt Service		0	4,500	5,000	5,000	0
Sales Tax in Excess of Revenue Bond Debt Service		7,291,197	8,731,125	8,785,312	8,836,240	8,917,411
Sales Tax in Excess of LGAC Bond Debt Service		2,198,247	0	0	0	0
Real Estate Taxes in Excess of CW/CA Debt Service		1,180,019	909,797	908,920	986,084	1,089,520
Total All Other Transfers		3,291,439	2,150,150	1,685,076	1,608,483	1,472,405
339.21982	Administration Program	308	518	518	518	518
339.22091	Adult Home Quality Enhancement Account	0	2,200	0	0	0
339.22009	Asbestos Safety Training Program Account	8	0	0	0	0
339.22003	Bell Jar Collection Account	854	500	500	500	500
339.21977	Business and Licensing Services Account	3,671	66,828	66,828	66,828	66,828
339.21920	Certificate of Need Account	199	0	0	0	0
346.22700	Chemical Dependence Services	0	1,000	0	0	0
061.20810	Child Health Plus	75	85	85	85	85
025.20401	Child Performer Protection Account	67	27	27	27	27
E01.60850	City University of New York Senior College Operating Fund	2,943	0	0	0	0
334.55055	Civil Service Administration Account	1,804	1,651	1,651	1,651	1,651
396.55301	Civil Service Employee Benefit Administration Reimbursement	0	639	639	639	639
339.21962	Clinical Laboratory Reference Fee Account	459	894	894	894	894
S01.23702	Commercial Gaming Regulation	4	2	2	2	2
339.21945	Criminal Justice Improvement Account	773	737	737	737	737
339.22124	Cuba Lake Management Fund	0	5	5	5	5
072.30050	Dedicated Highway and Bridge Trust	1,172,089	836,236	925,223	1,022,871	869,610
366.23102	Department of Health - Drinking Water Program	0	1,108	1,108	1,108	1,108
339.21923	Department of Labor Fee and Penalty Account	708	0	0	0	0
323.55010	Design and Construction Account	0	1,866	1,866	1,866	1,866
339.22100	DHCR Housing Credit Agency Application Fees Account	0	404	404	404	404
061.20818	Elderly Pharmaceutical Insurance Coverage Premium	23	47	47	47	47
061.20809	Emergency Medical Services Training Account	180	185	185	185	185
339.22161	Empire State Stem Cell Trust Account	12	0	0	0	0
301.21080	Environmental Conservation Magazine Account	150	150	150	150	150
339.21959	Environmental Laboratory Fee Account	180	283	283	283	283
301.21081	Environmental Regulatory Account	2,746	2,835	2,835	2,835	2,835
339.22065	Examination and Miscellaneous Revenue Account	0	1,961	1,961	1,961	1,961
267.25200	Federal Education Fund	669	1,070	1,070	1,070	1,070
486.26000	Federal Emergency Employment Act Fund	1,651	0	0	0	0
301.21065	Federal Grant Indirect Cost Recovery Account	1,634	1,041	1,041	1,041	1,041
291.313DD	Federal Grants - Capital	242	0	0	0	0
265.25100	Federal Health and Human Services Fund	145,384	107,955	107,955	107,955	107,955
290.25300	Federal Miscellaneous Operating Grants Fund	17,194	45,460	20,460	20,460	20,460
261.25000	Federal USDA/Food and Nutrition Services Fund	17,275	33,742	33,742	33,742	33,742
339.21911	Financial Control Board Account	4	12	12	12	12
339.21950	Fingerprint Identification & Technology Account	3,455	14,543	14,543	14,543	14,543
339.21904	Fire Prevention and Code Enforcement Account	0	19,810	19,810	19,810	19,810
339.22075	Funeral Directing Program Account	18	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	20,651	25,200	25,200	25,200	25,200
061.20811	HCRA Undistributed Revenue	5	0	0	0	0
061.20821	Health Care Delivery Administration Account	19	0	0	0	0
S06.24850	Health Care Transformation Fund	162,000	312,915	250,000	250,000	250,000
396.55300	Health Insurance Internal Services Account	950	3,428	3,428	3,428	3,428
S02.23755	Health Operation and Oversight Account	343	0	0	0	0
339.21960	HESC - Insurance Premium Payments	9,364	12,327	6,163	0	0
339.22090	Housing Indirect Cost Recovery Account	359	201	201	201	201
390.23551	Indigent Legal Services	0	114,000	114,000	22,000	22,000
301.21060	Indirect Charges Account	2,085	2,085	2,085	2,085	2,085
334.55071	Labor Contact Center	205	0	0	0	0
339.22096	Legal Services Assistance Fund	0	9,830	9,830	9,830	9,830
339.22097	Local Public Health Services Account	4	0	0	0	0
160.20902	Lottery Administration - New	3,122	4,274	4,274	4,274	4,274
339.22130	Low Income Housing Monitor	358	0	0	0	0
301.21066	Low Level Radioactive Waste Account	808	103	103	103	103
304.40100	Mental Health Services Fund	1,552,556	2,034,420	1,580,765	1,554,291	1,559,791
313.21402	Metropolitan Mass Transportation Operating Assistance Account	817	0	0	0	0
314.21452	Mobile Source Account	0	6,404	6,404	6,404	6,404
S08.24800	New York State Cannabis Revenue	0	50,000	0	0	0
339.22240	New York State Medical Indemnity	84	0	0	0	0
339.21925	Nursing Home Receivership Account	0	1,000	0	0	0
339.22177	Occupational Health Clinic Account	24	22	22	22	22
305.21252	Occupational Safety and Health Inspection Account	1,416	0	0	0	0
305.21251	Occupational Safety and Health Training and Education Account	984	0	0	0	0
323.5502X	Office of General Services Executive Direction Account	2,300	105	105	105	105
323.5502Y	OGS Building Administration - Internal Service	27	0	0	0	0
339.219YN	OGS Standards and Purchase - Special Revenue State	3,000	3,000	3,000	3,000	3,000
323.5502Z	OGS Standards and Purchase Account - Internal Service	38	0	0	0	0
339.22139	Patient Safety Center	0	2,590	0	0	0
339.22163	Patron Services Account	1,632	1,568	1,568	1,568	1,568
061.20814	Primary Care Initiatives Account	10	22	22	22	22
S01.23703	Problem Gambling Services	0	2,000	0	0	0
339.22088	Professional Medical Conduct Account	790	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	161	4,161	4,161	4,161	4,161
339.22011	Public Service Account	4,742	5,671	5,671	5,671	5,671

**General Fund Transfers From Other Funds
(thousands of dollars)**

Fund	Account Name	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
339.21998	Public Work Enforcement	975	0	0	0	0
061.20823	Qualified Health Plan Administration	61	79	79	79	79
339.21915	Quality of Care Account	0	130	0	0	0
339.21965	Radiological Health Protection	100	150	150	150	150
339.21944	Radiology Emergency Preparedness Account	1,350	1,350	1,350	1,350	1,350
301.21067	Recreation Account	200	200	200	200	200
339.22046	Regulation of Indian Gaming Account	555	0	0	0	0
339.21912	Regulation of Racing Account	773	458	458	458	458
339.22156	Rent Revenue Other - New York City	0	115	115	115	115
339.21900	Reserve for Transaction Risks	0	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
339.22024	Revenue Arrearage Account	0	18,659	18,659	18,659	18,659
339.22028	State Central Register Account	97	97	97	97	97
354.22802	State Police Motor Vehicle Enforcement Account	83,420	112,420	112,420	112,420	112,420
339.21937	State University Dormitory Income Reimbursable Account	636	0	0	0	0
345.22653	State University General IFR Account	8,173	32,000	32,000	32,000	32,000
345.22656	State University Hospital IFR Operations Account	0	54,491	79,084	52,480	64,163
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	59	36	36	36	36
339.22162	Systems and Technology Account	3,998	4,487	4,487	4,487	4,487
339.22192	Tax Return Preparers Fee	650	0	0	0	0
061.20801	Tobacco Control and Cancer Services Account	112	156	156	156	156
339.22055	Traffic Adjudication Account	0	477	477	477	477
339.22067	Transportation Regulation Account	0	2,443	2,443	2,443	2,443
339.21933	Transportation Surplus Property Account	0	974	974	974	974
339.22169	Tribal State Compact Revenue Account	0	124,000	152,000	130,000	130,000
339.22172	Underground Facilities Safety Training Account	1,175	1,175	1,175	175	175
480.25900	Unemployment Insurance Administration Fund	27,302	36,569	36,569	36,569	36,569
482.23601	Unemployment Insurance Special Interest and Penalty Fund	5,163	5,163	5,163	5,163	5,163
339.22103	Vital Records Management Account	381	787	787	787	787
160.20903	VLT Administration Account	1,124	666	666	666	666
339.21995	Workers' Compensation Account	11,502	12,852	12,852	12,852	12,852
		42,331,735	42,114,031	42,708,457	42,827,853	43,131,907

General Fund Transfers To Other Funds
(thousands of dollars)

<u>Fund</u>	<u>Account Name</u>	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Transfers to Debt Service Funds		298,058	226,749	265,009	288,987	337,925
Transfers to Capital Projects Funds		4,649,226	3,702,238	5,330,007	3,057,739	2,585,030
Transfers to SUNY University Operations		1,491,394	1,627,288	1,701,223	1,735,064	1,748,564
Total All Other Transfers		1,886,470	1,621,271	1,728,603	1,712,551	1,727,425
334.55050	Agencies Internal Service	0	50,000	50,000	50,000	50,000
020.20143	Alzheimers Disease Assistance	197	270	270	270	270
334.55057	Banking Services	39,707	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	266	500	500	500	500
323.55022	Business Services Center	59,058	33,129	34,916	36,703	30,000
334.55069	Centralized Technology Services	11,460	11,460	11,460	11,460	11,460
054.20601	Charter School Stimulus Account	4,837	4,837	4,837	4,837	4,837
396.55301	Civil Service EBD Administration Reimbursement Account	9,041	0	0	0	0
020.20100	Combined Expendable Trust Fund	0	237,300	336,300	336,300	336,300
397.55350	Correctional Industries	38,089	23,773	23,773	23,773	23,773
340.22501	Court Facility Income Account	115,208	103,600	103,600	103,600	103,600
339.21945	Criminal Justice Improvement Account	14,400	14,400	14,400	0	0
073.20853	Dedicated Mass Transportation Non MTA	10,421	5,274	5,274	5,274	5,274
339.22247	Entertainment Diversity Job Training Development	1,230	1,500	1,500	1,500	1,500
S06.24850	Health Care Transformation	500,000	125,000	125,000	125,000	125,000
319.40300	Health Income Fund	14,385	16,079	16,079	16,079	16,079
396.55300	Health Insurance Internal Services Account	12,000	12,000	12,000	12,000	12,000
339.22140	Helen Hayes Hospital Account	3,959	7,429	7,429	7,429	7,429
316.40250	Housing Debt Fund	(1,238)	0	0	0	0
390.23551	Indigent Legal Services	0	74,781	74,781	74,781	74,781
334.55070	Learning Management System	(181)	0	0	0	0
345.22652	Long Island Veterans' Home Account	394	0	0	0	0
S02.23755	MCF-Health Operation and Oversight Account	6,550	6,550	6,550	6,550	6,550
339.22128	Medication Reimbursement Account	15	0	0	0	0
313.21402	Metropolitan Mass Transportation Operating Assistance Account	64,218	21,175	21,175	21,175	21,175
225.23651	Mobility Tax Trust Account	244,250	244,250	244,250	244,250	244,250
339.22144	Montrose State Veterans Home	2,789	1,473	1,473	1,473	1,473
334.55059	Neighbor Work Project Account	1,000	1,000	1,000	1,000	1,000
225.23653	New York Central Business District Trust	153,015	154,545	156,090	157,651	159,228
368.23151	New York City County Clerk Operations Offset Fund	2,381	2,400	2,400	2,400	2,400
339.22141	New York City Veterans Home (St. Albans) Account	4,288	1,117	1,117	1,117	1,117
339.22211	New York State Campaign Finance	0	10,000	15,000	10,000	30,000
S08.24800	New York State Cannabis Revenue	50,000	0	0	0	0
339.22142	New York State Home for Veterans and their Dependents (Oxford)	2,008	813	813	813	813
339.22240	NYS Medical Indemnity	0	20	20	20	20
339.22177	Occupational Health Clinic Account	0	20	20	20	20
323.5502Y	OGS Building Administration - Internal Service	9,500	9,500	9,500	9,500	9,500
339.22088	Professional Medical Conduct Account	0	369	369	369	369
020.20183	Prostate Cancer Research and Education	93	200	200	200	200
313.21401	Public Transportation Systems Operating Assistance Account	16,855	17,064	17,064	17,064	17,064
073.20852	Railroad Account	17,967	9,216	9,216	9,216	9,216
339.22171	Recruitment Incentive Account	2,587	2,587	2,587	2,587	2,587
339.22053	Rome School for the Deaf Account	1,042	1,020	1,020	1,020	1,020
130.60050	School Capital Facilities Financing Reserve Fund	832	0	0	0	0
339.21987	Spinal Cord Injury	8,500	8,500	8,500	8,500	8,500
334.55062	State Data Center Account	10,000	0	0	0	0
325.50050	State Fair Receipts Fund	7,000	7,000	7,000	7,000	7,000
339.21937	State University Dormitory Income Reimbursable Account	26	0	0	0	0
345.22653	State University General IFR Account	1,500	0	0	0	0
345.22658	State University Hospital IFR	859	0	0	0	0
345.22656	State University Hospital IFR Operations Account	339,969	302,223	302,223	302,223	302,223
345.22659	State University of New York Tuition Reimbursement Account	2	0	0	0	0
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	0	8	8	8	8
339.22168	Tax Revenue Arrearage Account	1,500	1,500	1,500	1,500	1,500
073.20851	Transit Authorities Account	100,975	51,394	51,394	51,394	51,394
020.20201	Veterans Remembrance and Cemetery Maintenance	900	0	0	0	0
020.20128	WB Hoyt Memorial Trust Fund	622	622	622	622	622
339.22143	Western New York Veterans Home (Batavia) Account	1,094	313	313	313	313
		8,325,148	7,177,546	9,024,842	6,794,341	6,398,944

CASH COMBINING STATEMENT
GENERAL FUND
FY 2024
(millions of dollars)

	General Fund	Tax Stabilization Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,618	21	25	4,638	37,149	0	43,451
Receipts:								
Taxes	51,757	0	0	0	0	0	0	51,757
Miscellaneous Receipts	4,151	0	0	0	0	0	0	4,151
Federal Receipts	2,250	0	0	0	0	0	0	2,250
Total Receipts	58,158	0	0	0	0	0	0	58,158
Disbursements:								
Assistance and Grants	73,252	0	0	2	0	1	0	73,255
State Operations	12,828	0	0	0	0	0	0	12,828
General State Charges	7,661	0	0	0	0	0	0	7,661
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	93,741	0	0	2	0	1	0	93,744
Other financing sources (uses):								
Transfers from Other Funds	76,163	207	0	0	3,101	34,367	(71,724)	42,114
Transfers to Other Funds	(40,580)	(207)	0	0	(3,101)	(35,014)	71,724	(7,178)
Bond and Note Proceeds	0	0	0	0	0	0	0	0
Net other financing sources (uses)	35,583	0	0	0	0	(647)	0	34,936
Change in Fund Balance	0	0	0	(2)	0	(648)	0	(650)
Closing Fund Balance	0	1,618	21	23	4,638	36,501	0	42,801

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS**
Fiscal Year 2024
(Thousands of dollars)

	MENTAL HEALTH SERVICES AND DONATIONS (20000-20099)	COMBINED EXPENDABLE TRUST (20100-20259)	NEW YORK INDIAN LAWYER ACCOUNT (20300-20349)	NEW YORK STATE PARTNERSHIP TRUST (20350-20399)	CHILD PROTECTION PERFORMERS (20400-20449)	TUTION REIMBURSEMENT (20450-20499)	NEW YORK STATE GOVERNMENT MANAGEMENT IMPROVEMENT (20500-20549)	SCHOOL TAX RELIEF (20550-20599)	CHARTER SCHOOL STIMULUS (20600-20649)	HEALTH CARE REFORM ACT RESOURCES (20650-20699)	DEDICATED TRANSPORTATION TRUST (20850-20899)
Opening Fund Balance	822	63,008	200,535	(7)	214	10,050	9,941	0	9,762	90,821	87,238
Receipts:											
Taxes:											
Miscellaneous Receipts	0	0	0	0	0	0	0	1,666,913	0	582,900	462,803
Federal Receipts	72	(228,776)	36,000	318	120	5,098	9,396	0	0	5,908,784	132,724
Total Receipts	72	(228,776)	36,000	318	120	5,098	9,396	1,666,913	0	6,491,684	595,527
Disbursements:											
Assistance and Grants	0	9,524	35,000	0	0	0	5,056	1,666,913	4,837	6,364,745	666,650
State Operations	72	5,702	1,629	440	231	3,225	2,342	0	0	102,905	0
General State Charges	0	191	608	196	165	1,334	1,215	0	0	9,795	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	15,417	37,237	636	396	4,559	8,613	1,666,913	4,837	6,477,445	666,650
Other Financing Sources (Uses):											
Transfers from Other Funds	0	238,892	0	300	600	0	0	0	4,837	0	65,884
Transfers to Other Funds	0	0	0	(8)	(27)	(242)	(601)	0	0	(105,063)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	238,892	(1,237)	292	573	(242)	(601)	0	4,837	(105,063)	65,884
Change in Fund Balance	0	(5,301)	(1,237)	(26)	297	297	182	(5,239)	0	(90,824)	(5,239)
Closing Fund Balance	822	57,707	199,298	(33)	511	10,347	10,123	0	9,762	(3)	81,999

	STATE LOTTERY (20900-20949)	COMBINED STUDENT LOAN (20950-20999)	MTA FINANCIAL ASSISTANCE (23600-23699)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (25000-25099)	FEDERAL HEALTH AND HUMAN SERVICES (25100-25199)	FEDERAL EDUCATION (25200-25249)	MISCELLANEOUS OPERATING GRANTS (25300-25399)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (21600-21649)	ENCON SPECIAL REVENUE (21060-21069)	CONSERVATION (21150-21199)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (21200-21249)
Opening Fund Balance	353,311	10,189	118,400	(40,165)	8,595,535	(48,019)	6,192,226	159	20,284	111,759	11,423
Receipts:											
Taxes:											
Miscellaneous Receipts	0	0	0	0	0	0	0	0	0	0	0
Federal Receipts	3,646,961	24,000	100,000	2,754,187	74,165,573	7,478,616	4,249,225	900	77,910	46,792	58,324
Total Receipts	3,646,961	24,000	100,000	2,754,187	74,165,573	7,478,616	4,249,225	900	77,910	46,792	58,324
Disbursements:											
Assistance and Grants	3,336,000	0	398,795	2,696,108	69,479,595	6,828,933	5,273,943	0	0	0	0
State Operations	35,006	7,500	0	70,975	1,199,273	573,941	1,496,082	432	64,175	27,813	15,974
General State Charges	13,861	0	0	15,336	135,045	63,460	57,362	266	23,790	13,387	9,180
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	3,384,867	7,500	398,795	2,782,419	70,813,913	7,466,334	6,827,387	698	87,965	41,200	25,154
Other Financing Sources (Uses):											
Transfers from Other Funds	7,000	0	398,795	0	0	0	0	0	20,957	75	19,006
Transfers to Other Funds	(4,940)	0	0	(71,768)	(2,416,695)	(12,328)	(55,900)	0	(13,751)	(1,895)	(46,493)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	2,060	0	398,795	(71,768)	(2,416,695)	(12,328)	(55,900)	0	7,206	(1,820)	(27,487)
Change in Fund Balance	264,154	(500)	0	1,199,937	(46)	(46)	(2,628,062)	202	(2,849)	3,772	5,683
Closing Fund Balance	617,465	9,689	118,400	(40,165)	9,735,472	(48,065)	3,564,164	361	17,435	115,531	17,106

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2024**
(thousands of dollars)

	TRAINING AND EDUCATION PROGRAMS (21250-21299)	SAFETY AND HEALTH	LAWYERS' FUND FOR PROTECTION (21300-21349)	EQUIPMENT LOANS FOR DISABLED (21350-21399)	MASS TRANSPORTATION INFRASTRUCTURE ASSISTANCE (21400-21449)	CLEAN AIR (21450-21499)	NEW YORK STATE INFRASTRUCTURE TRUST (21500-21549)	LEGISLATIVE SERVICES (21550-21599)	STATE UNIVERSITY DONOR INCOME (21600-21699)	COMBINED HOUSING EXPENDITURE TRUST (21650-21699)	WINTER SPORTS EDUCATION TRUST (21700-21749)	ARTS CAPITAL GRANTS (21850-21899)
Opening Fund Balance	3,853	12,719	1,022,836	529	(34,876)	73	425,650	477	0	640		
Receipts:												
Taxes	0	0	3,582,449	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	9,000	17,500	28	43,770	0	344,024	1,719	6	75	60	0
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	48,496	9,000	3,599,949	28	43,770	0	344,024	1,719	6	75	60	0
Disbursements:												
Assistance and Grants	0	0	3,652,450	0	0	0	0	0	0	0	0	98
State Operations	43,435	12,600	4,067	106	26,095	0	950	950	6	75	0	0
General State Charges	19,418	300	2,245	0	13,252	0	0	0	0	0	0	0
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 Disbursements	62,853	12,900	3,658,762	106	39,347	0	950	950	6	75	0	98
Other Financing Sources (Uses):												
Transfers from Other Funds	0	0	38,239	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	(6,404)	0	0	0	(357,762)	0	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(14,357)	(3,900)	(20,574)	(78)	(1,981)	0	(357,762)	769	0	0	0	(38)
Change in Fund Balance	(10,504)	8,819	1,002,262	451	(56,857)	73	411,912	13,693	477	0	0	602
Closing Fund Balance	2,536,684	11,804	1,859,021	54	2,872	471	31,016	435	25	7,994	(22,218)	3,811
Receipts:												
Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	(1,245,075)	150	5,363,846	0	6,886	1,208	123,625	160	0	900	3,068	0
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	(1,244,986)	150	5,363,846	0	6,886	1,208	123,625	160	0	900	3,068	0
Disbursements:												
Assistance and Grants	(583,719)	117,400	0	0	0	0	4,237	0	0	3,102	0	0
State Operations	1,306,989	2,300	6,963,838	0	6,863	972	9,631	157	0	0	0	3,811
General State Charges	463,225	1,000	576,576	0	0	500	61	0	0	0	0	0
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 Disbursements	1,186,495	120,700	7,540,414	0	6,863	1,472	13,868	218	0	3,102	0	3,811
Other Financing Sources (Uses):												
Transfers from Other Funds	620,097	103,600	2,428,620	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	1,520,969	0	(295,771)	0	(1,000)	0	(112,420)	0	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	2,141,066	103,600	2,132,849	0	(1,000)	0	(112,420)	0	0	0	0	0
Change in Fund Balance	(290,415)	(16,950)	(43,719)	0	(877)	(264)	(58)	(743)	0	(2,202)	0	(743)
Closing Fund Balance	2,246,269	(5,146)	1,815,302	54	1,895	207	28,353	377	25	5,792	(22,961)	3,068

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2024
(thousands of dollars)

	73	1	292	875,218	129,262	22,156	(511)	(1,925)	15,664
	(23952-23959)	(23102-23109)	(23102-23109)	(23202-23209)	(23950-23959)	(23602-23609)	(23950-23959)	(23602-23609)	(23702-23709)
	VOCATIONAL REHABILITATION	DRINKING WATER PROGRAM MANAGEMENT AND ADMINISTRATION	NEW YORK CITY COUNTY CLERKS' OPERATIONS OFFSET	JUDICIARY DATA PROCESSING OFFSET	INDIGENT SERVICES LEGAL	UNEMPLOYMENT INSURANCE ADMINISTRATION	UNEMPLOYMENT INSURANCE INTEREST AND PENALTY	FEDERAL EMPLOYMENT AND TRAINING GRANTS	NEW YORK COMMERCIAL GAMING REVENUE
	(23952-23959)	(23102-23109)	(23102-23109)	(23202-23209)	(23950-23959)	(23950-23959)	(23950-23959)	(23602-23609)	(23702-23709)
			US OLYMPIC COMMITTEE/ LAKE PLACID OLYMPIC TRAINING						
			(23950-23959)	(23202-23209)	(23950-23959)	(23950-23959)	(23950-23959)	(23602-23609)	(23702-23709)
Opening Fund Balance			292	875,218	129,262	22,156	(511)	(1,925)	15,664
Receipts:									
Taxes	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	34,800	81,200	212,662	15,866	0	0	182,341
Federal Receipts	0	0	0	0	0	345,227	7,780	167,019	0
Total Receipts	70	0	34,800	81,200	212,662	15,866	7,780	167,019	182,341
Disbursements:									
Assistance and Grants	20	0	0	0	170,184	9,339	7,780	134,762	180,489
State Operations	26	0	24,800	84,500	29,844	1,323	0	24,149	2,943
General State Charges	0	0	12,600	25,900	2,433	1,173	0	8258	1,916
Debt Service	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	46	0	37,400	110,400	202,461	2,496	7,780	167,169	185,348
Other Financing Sources (Use):									
Transfers from Other Funds	0	0	2,400	0	74,781	0	0	0	0
Transfers to Other Funds	0	(1,108)	0	0	(114,000)	(5,163)	0	0	(2,002)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	(1,108)	2,400	0	(39,219)	(5,163)	0	0	(2,002)
Change in Fund Balance	24	(1,108)	(200)	(29,200)	(29,218)	8,207	(511)	(150)	(5,009)
Closing Fund Balance	97	(1,107)	(29,971)	43,137	846,200	135,935	(511)	(2,075)	10,655

	13,362	209,291	27,669	562,916	(447)	374,048	0	23,940,192	0	23,940,192
	(23750-23759)	(23800-23899)	(23950-23954)	(24802-24899)	(24802-24848)	(24950-24959)	(24950-24959)	(24950-24959)	(24950-24959)	(24950-24959)
	MEDICAL GRANTS	DEDICATED MISCELLANEOUS STATE FISCAL OPERATIONS	INTERACTIVE PRODSY SUPPORT	HEALTHCARE TRANSFORMATION	NEW YORK STATE CANNABIS REVENUE	MOBILE SPORTS MARKETING	SPECIAL REVENUE OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
	(23750-23759)	(23800-23899)	(23950-23954)	(24802-24899)	(24802-24848)	(24950-24959)	(24950-24959)	(24950-24959)	(24950-24959)	(24950-24959)
Opening Fund Balance	13,362	209,291	27,669	562,916	(447)	374,048	0	23,940,192	0	23,940,192
Receipts:										
Taxes	6,600	400	0	0	75,400	0	0	6,377,465	0	6,377,465
Miscellaneous Receipts	0	176,877	6,000	0	0	752,000	6,000	16,273,093	0	16,273,093
Federal Receipts	0	0	0	0	0	0	0	89,150,716	0	89,150,716
Total Receipts	6,600	177,277	6,000	0	75,400	752,000	6,000	111,801,274	0	111,801,274
Disbursements:										
Assistance and Grants	6,350	167,083	0	0	21,116	1,061,047	46,000	101,763,837	0	101,763,837
State Operations	5,135	5,414	367	0	59,439	0	4,000	12,468,664	0	12,468,664
General State Charges	1,614	1,278	64	0	11,559	0	0	1,600,323	0	1,600,323
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 Disbursements	13,099	173,775	431	0	92,114	1,061,047	50,000	115,832,824	0	115,832,824
Other Financing Sources (Use):										
Transfers from Other Funds	6,550	0	0	125,000	0	0	0	4,155,633	(972,324)	3,183,309
Transfers to Other Funds	0	(45)	(7,000)	(312,915)	(50,000)	0	0	(2,510,901)	972,324	(1,538,577)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	6,550	(45)	(7,000)	(187,915)	(50,000)	0	0	1,644,732	0	1,644,732
Change in Fund Balance	51	3,457	(1,431)	(187,915)	(66,714)	(309,047)	(44,000)	(2,386,818)	0	(2,386,818)
Closing Fund Balance	13,413	212,748	26,238	375,001	(67,161)	65,001	(44,000)	21,553,374	0	21,553,374

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2024

(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	820	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	820
020.20100-Combined Exp Tr	(35)	0	(241,300)	0	0	237,300	(4,000)	0	0	0	0	0	0	0	0	0	0	(4,035)
020.20101-Planting Fields	1,331	0	350	0	0	0	350	216	216	48	7	0	162	0	0	0	433	1,248
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	62	0	805	0	0	0	805	0	0	805	0	0	0	0	0	0	805	62
020.20109-Helen Hayes Hsp	65	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	30
020.20110-Oxford Donation	330	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	446
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	118	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	115
020.20113-Donations-Bataw	92	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	71
020.20114-Montrose Donati	249	0	12	0	0	0	12	0	0	13	0	0	0	0	0	0	13	248
020.20116-IBR Genetic Cou	146	0	108	0	0	0	108	0	0	108	0	0	0	0	0	0	108	146
020.20118-Tech Transfer	(1)	0	50	0	0	0	50	0	0	26	0	0	0	0	0	0	26	23
020.20120-Spec Events	2,124	0	1,012	0	0	0	1,012	0	29	871	1	0	20	0	0	0	921	2,215
020.20123-L.M. Josephthal	48	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	1	48
020.20124-OSC Misc Grant	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
020.20126-NYSCB Ven Stand	2,299	0	1,975	0	0	0	1,975	0	0	1,738	0	0	0	0	0	0	1,738	2,536
020.20127-DMNA Military	13	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	13
020.20128-WB Hoyr Memoria	5,130	0	0	0	0	622	622	895	0	0	0	0	0	0	0	0	895	4,857
020.20129-NYSCB Gift& Beq	175	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	17	188
020.20130-St Transm Money	12,501	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	12,761
020.20142-Youth Grants &	293	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	293
020.20143-Alzheimers Dis	772	0	270	0	0	270	540	670	0	0	0	0	0	0	0	0	670	642
020.20144-Local Gov Comm	154	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	159
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 &	923	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	1,040
020.20150-Emergency Serv	20,871	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	20,522
020.20151-Batavia-Charlot	404	0	20	0	0	0	20	0	0	24	0	0	0	0	0	0	24	400
020.20152-Rome-Gifts And	111	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	111
020.20155-Br Can Res & Ed	2,612	0	540	0	0	500	1,040	1,620	0	0	0	0	0	0	0	0	1,620	2,032
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	82	0	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	81
020.20166-Erie Canal Muse	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
020.20167-Grants and Bequ	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
020.20174-Life Pass-It on	969	0	530	0	0	0	530	0	0	620	0	0	0	0	0	0	620	879
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	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
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	3,175	0	240	0	0	200	440	520	0	0	0	0	0	0	0	0	520	3,095
020.20185-Percy T Phillip	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
020.20192-Missing Children	559	0	407	0	0	0	407	0	271	140	0	0	0	0	0	0	411	555
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	572	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	572
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	142	0	75	0	0	0	75	0	14	98	1	0	9	0	0	0	122	95
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	1,192	0	1,500	0	0	0	1,500	1,000	0	69	0	0	0	0	0	0	1,069	1,623
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	375	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	675
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	75	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	75

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
020.20201-Veterans Rem Ce	2,572	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,487
020.20204-Homless Vet AS	444	0	154	0	0	0	154	1,100	0	0	0	0	0	0	0	0	1,100	(502)
020.20205-Mental Illness	227	0	58	0	0	0	58	150	0	0	0	0	0	0	0	0	150	135
020.20206-Women's Cancer	185	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	160
020.20208-Vets Home Assis	148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	148
020.20209-Combined Gifts	2,164	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,161
023.20300-N Y Int Lawyers	200,537	0	36,000	0	0	0	36,000	35,000	960	639	30	0	608	0	0	0	37,237	199,300
024.20350-NY Archvs Pine	(8)	0	318	0	0	300	618	304	304	126	10	0	196	0	0	8	644	(34)
025.20401-Child Performer	217	0	120	0	0	600	720	0	215	9	7	0	165	0	0	27	423	514
050.20451-Tuition Reimb	5,190	0	705	0	0	0	705	0	0	206	0	0	101	0	0	0	307	5,588
050.20452-Voc School Supe	4,863	0	4,393	0	0	0	4,393	0	1,953	1,015	51	0	1,233	0	0	242	4,494	4,762
052.20501-Loc Govt Record	9,937	0	9,396	0	0	0	9,396	5,056	1,922	369	51	0	1,215	0	0	601	9,214	10,119
053.20550-Sch Tax Relief	(1)	1,666.913	0	0	0	4,837	4,837	1,666.913	0	0	0	0	0	0	0	0	1,666.913	(1)
054.20601-Charter School	9,764	0	0	0	0	0	0	4,837	0	0	0	0	0	0	0	0	4,837	9,764
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 &	(90)	0	0	0	0	0	0	0	1,968	147	62	0	1,451	0	0	156	3,784	(3,874)
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.	415	0	0	0	0	0	0	4,461.875	0	0	0	0	0	0	0	0	4,461.875	(4,461.460)
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	8,068	0	0	0	0	0	0	270,164	896	17,072	25	0	564	0	0	0	288,721	(280,653)
061.20809-EMS Training	4,307	0	0	0	0	0	0	10,570	2,123	8,947	69	0	1,651	0	0	185	23,545	(19,238)
061.20810-Child Health In	10,297	0	0	0	0	0	0	932,819	886	15,781	187	0	565	0	0	85	950,323	(940,026)
061.20811-HCRA Undistrib	47,545	582,900	5,862,368	0	0	0	6,445,268	0	0	0	0	0	0	0	0	100,189	100,189	6,392,624
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	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35
061.20814-Primary Care In	52	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(532)
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	11,688	0	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(619,412)
061.20818-EPIC Premium	3,321	0	46,416	0	0	0	46,416	62,517	701	9,768	24	0	543	0	0	47	73,600	(23,863)
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	588	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	160
061.20822-Cig Task Force	439	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(3,737)
061.20823-NYSOH	4,159	0	0	0	0	0	0	0	4,542	35,408	1,001	0	3,153	0	0	79	44,183	(40,024)
073.20851-Transit Authori	65,701	361,486	103,519	0	0	51,394	516,399	519,500	0	0	0	0	0	0	0	0	519,500	62,600
073.20852-Railroad Accoun	11,709	63,791	18,183	0	0	9,216	91,900	91,750	0	0	0	0	0	0	0	0	91,750	11,149
073.20853-DMTF	9,830	37,526	11,022	0	0	5,274	53,822	55,400	0	0	0	0	0	0	0	0	55,400	8,252
160.20901-Education - New	58,887	0	2,554,000	0	0	7,000	2,561,000	2,303,000	0	0	0	0	0	0	0	0	2,303,000	316,887
160.20902-Lottery Adm New	230,466	0	42,921	0	0	0	42,921	0	16,973	14,206	664	0	12,393	0	0	4,274	48,510	224,877
160.20903-VLT Administrat	52,883	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	0	5,297	59,626
160.20904-VLT - Education	11,074	0	1,038,000	0	0	0	1,038,000	1,033,000	0	0	0	0	0	0	0	0	1,033,000	16,074
221.23650-Comb Student Ln	10,192	0	24,000	(17,000)	0	0	7,000	0	0	7,500	0	0	0	0	0	0	7,500	9,692
225.23651-Mobility Tax Tr	2,058	0	0	0	0	2,442,250	2,442,250	244,250	0	0	0	0	0	0	0	0	244,250	2,058
225.23652-MTA Aid Trust	406	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	406
225.23653-NY Cen Bus Dis	115,938	0	900	0	0	154,545	154,545	154,545	0	0	0	0	0	0	0	0	154,545	115,938
300.21002-Encon Admin Acc	158	0	0	0	0	0	900	418	0	14	0	0	266	0	0	0	698	360
301.21051-EnCon Energy Ef	101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	101
301.21052-EnCon-Seized As	83	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	103
301.21053-Wst Tire Mgt/Re	43,271	0	20,000	0	0	0	20,000	0	11,860	391	373	0	7,768	0	0	3,000	23,392	39,879
301.21054-Oil & Gas Accou	84	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	73
301.21055-Marine/Coastal	170	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	183
301.21060-Indirect Charge	2,564	0	0	0	0	10,157	10,157	0	6,649	6,838	164	0	3,289	0	0	2,085	19,025	(6,304)

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 Disb.	Closing Balance
301.21061-Hazardous Sub B	2,110	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,084
301.21063 S-Area Landfill	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
301.21064-Utility Envir R	0	0	0	0	0	1,800	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(155)
301.21065-Federal Grant I	660	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	(4)
301.21066-Low Level Radio	(542)	0	2,811	0	0	0	2,811	0	1,441	201	47	0	975	0	0	433	3,097	(828)
301.21067-Recreation Acco	24,484	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	30,159
301.21077-Public Safety R	9	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	1
301.21080-Encon Magazine	36	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	427
301.21081-Environmental R	(79,221)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(77,705)
301.21082-Natural Resourc	(2,439)	0	4,811	0	0	0	4,811	0	577	397	19	0	388	0	0	400	1,781	591
301.21083-USt-Trust Recov	867	0	12	0	0	0	12	0	0	0	67	0	0	0	0	0	0	879
301.21084-Mined Land Recl	6,192	0	4,210	0	0	0	4,210	0	1,955	105	0	0	1,308	0	0	0	3,435	6,967
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	21,861	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	20,990
302.21150-Conservation	28,679	0	43,222	0	0	75	43,297	0	20,288	5,611	609	0	12,663	0	0	1,820	40,991	30,985
302.21151-Marine Resource	5,848	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	5,552
302.21152-Migratory Bird	0	0	10	0	0	0	10	0	45	0	0	0	0	0	0	0	45	(35)
302.21153-Guides License	455	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	395
302.21154-Fish And Game T	76,653	0	2,000	0	0	0	2,000	0	0	0	0	0	0	0	0	75	75	78,578
302.21155-Surf Clam/Quaho	(3)	0	0	0	0	0	0	0	34	38	1	0	20	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	44	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	69	69
302.21158-OUTDOOR REC & T	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70
303.21201-Oil Spill - DAC	3	0	509	0	0	705	1,214	0	696	60	18	0	440	0	0	0	1,214	3
303.21202-Oil Sp Relocam	3	0	0	0	0	301	301	0	201	9	6	0	147	0	0	0	363	(59)
303.21203-Oil Spill - DEC	(3)	0	0	0	0	18,000	18,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	(2,879)
303.21204-Oil Spill - DAC	11,418	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	22,621
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	1	0	119	0	0	0	119	0	1,564	50	39	0	1,048	0	0	0	2,701	(2,581)
305.21251-OSH Trng & Educ	1,758	0	26,357	0	0	0	26,357	0	13,453	11,704	628	0	9,789	0	0	0	35,574	(7,459)
305.21252-OSHA Inspection	2,093	0	22,139	0	0	0	22,139	0	12,918	4,214	518	0	9,629	0	0	0	27,279	(3,047)
306.21301-CSF Regis Fee	12,721	0	9,000	0	0	0	9,000	0	600	12,000	0	0	300	0	0	0	12,900	8,821
307.21351-Equipment Loan	532	0	28	0	0	0	28	0	0	106	0	0	0	0	0	0	106	454
313.21401-Pub Tran Systems	6,378	105,922	0	0	0	17,064	122,986	114,850	684	195	23	0	459	0	0	0	116,211	13,153
313.21402-Metropolitan Ma	1,016,342	3,476,327	17,500	0	0	21,175	3,515,202	3,537,600	2,664	410	91	0	1,786	0	0	0	3,542,551	988,993
313.21403-Urban Mass Tran	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115
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	(41,451)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(39,771)
314.21452-Mobile Source	6,563	0	34,570	0	0	0	34,570	0	17,136	2,669	533	0	11,489	0	0	6,404	38,231	2,902
318.21501-Housing Resene	72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72
321.21551-Legisl Comp R&D	12,855	0	1,717	0	0	0	1,717	0	950	0	0	0	0	0	0	0	950	13,622
321.21552-Demographics/Re	66	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	68
330.40350-S U Donn Income	425,648	0	344,024	0	0	0	344,024	0	0	6	0	0	0	0	0	357,762	357,762	411,910
332.21651-Brummer Award	44	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	6	44
332.21652-William Vorce F	249	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	249
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	638	0	60	0	0	103,600	103,750	98	2,200	100	0	0	1,000	0	0	0	98	600
340.22501-CFIA Undistrib	11,804	0	150	0	0	0	150	117,400	0	0	0	0	0	0	0	0	120,700	(5,146)
341.22552-DFV-NYC Summer	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
345.22652-L I Vets Home	22,779	0	50,575	0	0	0	50,575	0	31,808	19,504	0	0	0	0	0	0	51,312	22,042
345.22653-S U Genl IFR	1,055,169	0	870,791	0	0	31,487	902,278	0	239,625	616,783	0	0	11,784	0	0	57,240	925,432	1,032,015

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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
345.22654-S U Inc Offset	(21,166)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(21,166)
345.22655-Gen Rev Offset	314,208	0	1,483,486	0	0	1,627,288	3,110,774	0	2,440,897	354,095	0	0	572	0	0	120,606	2,916,170	508,812
345.22656-S U Hosp Ops	97,442	0	2,796,253	0	0	734,945	3,531,098	0	1,534,729	1,589,010	0	0	559,458	0	0	117,925	3,801,122	(172,582)
345.22657-SUNY Stabilizat	167,619	0	0	0	0	35,000	35,000	0	400	600	0	0	0	0	0	0	1,000	201,619
345.22658-State Univ Hosp	5,762	0	62,031	0	0	0	62,031	0	50,784	13,649	0	0	0	0	0	0	64,433	3,360
345.22659-SUNY Tuition Re	217,210	0	100,710	0	0	0	100,710	0	57,740	14,214	0	0	4,762	0	0	0	76,716	241,204
346.22700-Chem Dep Svcs	2,869	0	6,886	0	0	0	6,886	0	0	6,863	0	0	0	0	0	1,000	7,863	1,892
349.22751-Lk George Park	476	0	1,208	0	0	0	1,208	0	701	250	21	0	500	0	0	0	1,472	212
354.22801-MVTIFA	4,595	0	4,800	0	0	0	4,800	4,237	132	7	0	0	0	0	0	0	4,376	5,019
354.22802-St Police MV En	26,423	0	118,825	0	0	0	118,825	0	4,162	5,330	0	0	0	0	0	112,420	121,912	23,336
355.22851-Great Lakes Pro	431	0	160	0	0	0	160	0	84	70	3	0	61	0	0	0	218	373
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	(1,555)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,555)
360.22950-Housing Develop	7,992	0	900	0	0	0	900	3,102	0	0	0	0	0	0	0	0	3,102	5,790
362.23001-DOT Comm Veh Sa	(22,217)	0	3,068	0	0	0	3,068	0	3,262	549	0	0	0	0	0	0	3,811	(22,960)
365.23051-Vocatl Rehabil	75	0	70	0	0	0	70	20	0	26	0	0	0	0	0	0	46	99
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	(29,770)	0	34,800	0	0	2,400	37,200	0	23,500	1,300	0	0	12,600	0	0	0	37,400	(29,970)
369.23201-Jud Data Proc O	72,335	0	81,200	0	0	0	81,200	0	58,000	26,500	0	0	25,900	0	0	0	110,400	43,135
385.23501-Lk Placid Train	292	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	302
390.23551-Indigent Legal	875,215	0	212,662	0	0	74,781	287,443	170,184	3,969	25,767	108	0	2,433	0	0	114,000	316,461	846,197
482.23601-UJ Sp Int & Pen	22,153	0	15,866	0	0	0	15,866	0	207	1,065	51	0	1,173	0	0	5,163	7,659	30,360
501.23701-Commercial Gami	36,957	0	168,000	0	0	0	168,000	171,189	0	0	0	0	0	0	0	0	171,189	33,768
501.23702-Comm Game Regul	(26,291)	0	5,041	0	0	0	5,041	0	2,570	270	103	0	1,916	0	0	2	4,861	(26,111)
501.23703-Prob Gambli Svcs	4,997	0	9,300	0	0	0	9,300	9,300	0	0	0	0	0	0	0	2,000	11,300	2,997
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	1,251	5,400	0	0	0	0	5,400	5,850	0	0	0	0	0	0	0	0	5,850	801
502.23753-MCF - Law Enfor	2,100	600	0	0	0	0	600	0	0	0	0	0	0	0	0	0	0	2,700
502.23754-MCF - Addiction	2,249	600	0	0	0	0	600	500	0	0	0	0	0	0	0	0	500	2,349
502.23755-MCF-Hlth Operat	7,774	0	0	0	0	6,550	6,550	0	2,356	2,709	70	0	1,614	0	0	45	6,749	7,575
503.23800-Inter Recip Pos	4,256	0	1,200	0	0	0	1,200	0	457	435	13	0	287	0	0	0	1,237	4,219
503.23801-Hwy Use Tax Adm	1,978	400	500	0	0	0	900	0	181	202	6	0	111	0	0	0	500	2,378
503.23802-Cure Childhood	61	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	71
503.23804-Lupus Research	242	0	60	0	0	0	60	0	0	0	0	0	0	0	0	0	0	302
503.23806-NYS Secure Choi	(374)	0	0	0	0	0	0	0	400	780	20	0	300	0	0	0	1,500	(1,874)
503.23807-Military Fam Re	231	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	231
503.23808-Gifts For Food	162	0	150	0	0	0	150	0	0	0	0	0	0	0	0	0	0	312
503.23809-NYS ALS Res&Edu	158	0	35	0	0	0	35	0	0	0	0	0	0	0	0	0	0	193
503.23810-Down's Syn Res	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
503.23811-School Bas Hlth	96	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0	146
503.23812-WTC Mem Scholar	273	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	273
503.23813-Leuk Lymph Myel	184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	184
503.23814-Gift to the Art	289	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	289
503.23815-Sr Well Nutriti	342	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	382
503.23817-Opoid Settle	201,266	0	174,532	0	0	0	174,532	166,783	865	2,028	27	0	580	0	0	0	170,283	205,515
503.23818-SUD Ed & Recov	69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69
503.23819-Gift Gun Vio Re	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
503.23820-Lyme&Tick Res	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
503.23821-Gifts State Lib	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
504.24950-Fan Sports Educ	27,717	0	6,000	0	0	0	6,000	0	0	0	0	0	0	0	0	7,000	7,000	26,717
504.24951-Fan Sport Admin	(51)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	431	(482)
506.24850-Hlth Care Trans	562,915	0	0	0	0	125,000	125,000	0	0	0	0	0	0	0	0	312,915	312,915	375,000
507.24900-Hlth Caritable	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
507.24901-Elem Sec Ed Cha	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
S08.24800-NY Cannabis Rev	(12,853)	75,400	0	0	0	0	75,400	10,000	16,899	39,774	467	0	10,817	0	0	50,000	127,957	(65,410)
S08.24801-Cannabis Educat	4,962	0	0	0	0	0	0	4,856	0	0	0	0	0	0	0	0	4,856	106
S08.24802-NYS Drug Tr&Ed	2,481	0	0	0	0	0	0	1,404	1,226	1,038	35	0	742	0	0	0	4,445	(1,964)
S08.24803-NYS Com Grants	4,962	0	0	0	0	0	0	4,856	0	0	0	0	0	0	0	0	4,856	106
S09.24955-Mob Sports Wage	374,047	0	752,000	0	0	0	752,000	1,061,047	0	0	0	0	0	0	0	0	1,061,047	65,000

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2024**
(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	9,041	0	500	0	0	0	500	134	0	0	0	0	0	0	0	0	9,407
339.21902-S P A R C S	3,265	0	6,600	0	0	8	6,608	0	985	3,649	33	0	725	0	0	36	4,445
339.21904-Fire Prev/Code	95,900	0	14,810	0	0	0	14,810	0	1,004	500	34	0	627	0	0	19,810	88,735
339.21905-NYS Twy Police	(1,757)	0	64,213	0	0	0	64,213	0	39,668	28	0	0	26,001	0	0	0	(3,241)
339.21906-DMV Seiz Assets	124	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	124
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	(704)	0	3,099	0	0	0	3,099	0	1,444	799	45	0	799	0	0	12	(704)
339.21912-Reg of Racing	(4,410)	0	12,647	0	0	0	12,647	0	5,909	4,683	236	0	1,378	0	0	458	(4,427)
339.21914-S U Constr Fund	116	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	116
339.21915-Quality Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	130	(130)
339.21916-Nurses Aide Reg	1,090	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,090
339.21917-Med Frd Seized	174	0	168	0	0	0	168	0	0	168	0	0	0	0	0	0	174
339.21918-Child Care & Pr	3,156	0	306	0	0	0	306	0	0	0	0	0	0	0	0	0	3,462
339.21919-Cyber Sec Upgr	1,228	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,228
339.21920-Cert of Need	13,216	0	8,823	0	0	0	8,823	0	2,556	1,502	91	0	1,802	0	0	2,683	13,405
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	1,582	0	131	0	0	0	131	0	76	5	2	0	37	0	0	0	1,593
339.21923-DOL Fee Penalty	27,953	0	20,383	0	0	800	21,183	0	6,628	2,220	239	0	4,972	0	0	600	34,477
339.21924-Educ Museum	325	0	892	0	0	0	892	0	288	344	10	0	190	0	0	62	323
339.21925-Ns Him Receiptship	2,057	0	25	0	0	0	25	0	0	0	0	0	0	0	0	1,000	1,082
339.21926-3rd Party Hlth	491	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	491
339.21927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21928-I Love NY Ves	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21929-Summer Sch Arts	40	0	684	0	0	0	684	0	115	557	4	0	73	0	0	0	(25)
339.21930-I Lve NY W Boat	123	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	245
339.21932-Snowmobile	6,705	0	8,150	0	0	0	8,150	6,650	111	150	9	0	81	0	0	0	7,854
339.21933-Tr Surplus Prop	11,673	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	12,899
339.21934-Hosp & Nurs Mgt	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21935-Watershed Pitrn	(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	252,413	252,413	0	125,998	126,260	0	0	155	0	0	0	(6)
339.21938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21939-ODTA State Matc	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21941-Methadone Regis	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21943-Energy Research	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21944-Radiology	4,976	0	6,000	0	0	0	6,000	3,000	793	173	32	0	489	0	0	1,350	5,139
339.21945-Crim Jus Improv	24,670	0	16,373	0	0	14,400	30,773	38,358	2,744	362	118	0	1,683	0	0	737	11,441
339.21948-Farm Prod Insp	215	0	1,390	0	0	0	1,390	0	720	124	22	0	436	0	0	0	303
339.21950-FgprntID&Tech	77,096	0	15,000	0	0	0	15,000	0	0	1,748	0	0	0	0	0	14,543	75,805
339.21953-NY Fire Academy	217	0	468	0	0	0	468	0	314	356	10	0	258	0	0	0	(253)
339.21958-Domestic Awaren	128	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	132
339.21959-Environmental L	4,047	0	4,121	0	0	0	4,121	0	1,812	584	57	0	1,301	0	0	283	4,131
339.21960-HESC Ins Prem P	82,838	0	0	0	0	0	0	0	10,853	18,755	367	0	6,819	0	0	12,327	33,717
339.21961-Train Mgmt Eval	(137)	0	1,200	0	0	0	1,200	0	1,689	112	53	0	1,132	0	0	0	(1,923)
339.21962-Clin Lab Refrcn	(11,213)	0	18,059	0	0	0	18,059	0	5,375	2,169	184	0	4,396	0	0	5,453	(10,731)
339.21964-Pub Emp Rel Brd	872	0	86	0	0	0	86	0	0	47	0	0	0	0	0	0	911
339.21965-Radio Hlth Prot	145	0	5,132	0	0	0	5,132	0	2,281	140	72	0	1,721	0	0	730	333
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	6,469	0	200	0	0	1,400	1,600	0	0	4,197	0	0	0	0	0	0	3,872
339.21968-Educatin Library	221	0	65	0	0	0	65	0	0	62	0	0	0	0	0	0	224

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2024**
(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
339.21969-Teacher Certif	14,242	0	8,138	0	0	0	8,138	0	4,506	2,446	100	0	2,837	0	0	450	12,041
339.21970-Banking Deptmnt	36,650	0	104,909	0	0	0	104,909	0	50,110	14,109	1,541	0	37,242	0	0	0	38,557
339.21971-Cable TV Acct	9,875	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	9,803
339.21972-Econ Devel Asst	342	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	342
339.21973-Fin Svcs Seized	755	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	755
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	271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	271
339.21977-Business and Li	307,315	0	86,443	0	0	0	86,443	0	20,646	7,611	529	0	12,661	0	0	66,828	285,483
339.21978-Indir Cost Reco	3,594	0	0	0	0	18,954	18,954	0	9,643	4,600	268	0	6,018	0	0	2,157	(738)
339.21979-High School Equ	1,632	0	225	0	0	0	225	0	0	232	0	0	0	0	0	0	1,625
339.21980-OTDA Program	2,467	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,639
339.21981-Disas Prep Conf	25	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	25
339.21982-Administration	5,778	0	13	0	0	13,350	13,363	0	3,628	6,680	115	0	2,860	0	0	560	5,298
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21984-Fedl Admin Reim	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21985-Abandon Prop Au	3	0	22,330	0	0	0	22,330	0	13,407	6,761	339	0	241	0	0	0	1,585
339.21986-Seized Assets	7	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	9
339.21987-Spinal Injury	18,348	0	0	0	0	8,500	8,500	8,500	0	0	0	0	0	0	0	0	18,348
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	2,303	0	0	0	0	12,000	12,000	0	1,837	9,943	57	0	1,232	0	0	0	1,234
339.21990-OCTF Crime Forf	2,194	0	1,435	0	0	0	1,435	0	0	1,435	0	0	0	0	0	0	2,194
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 Infracs	264	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	264
339.21993-Radon Detection	835	0	20	0	0	0	20	0	0	17	0	0	0	0	0	0	838
339.21994-Insurance Dept	304,841	0	293,549	0	0	0	293,549	74,381	111,094	36,101	3,265	0	78,481	0	0	0	295,068
339.21995-Workers' Compn	16,907	0	235,255	0	0	0	235,255	0	88,322	58,692	2,491	0	55,987	0	0	12,852	33,818
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	17,653	0	3,982	0	0	0	3,982	0	2,853	1,215	145	0	2,136	0	0	0	15,286
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 Opens	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	1,379	0	17,000	0	0	0	17,000	0	472	14	15	0	286	0	0	0	17,592
339.219YL-OGS Bldg Admin	12,537	0	18,197	0	0	0	18,197	0	3,121	4,987	101	0	2,097	0	0	0	20,428
339.219YN-OGS Sid & Purch	9,547	0	5,660	0	0	0	5,660	0	906	1,979	29	0	609	0	0	3,000	8,684
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	381	0	2,500	0	0	0	2,500	2,000	190	105	5	0	120	0	0	52	409
339.22003-Bell Jar Collec	82	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	41
339.22004-Ind & Util Serv	4,154	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,679
339.22008-Courts Special	648	0	4,100	0	0	0	4,100	0	0	4,100	0	0	0	0	0	0	648
339.22009-Asbestos Trning	269	0	867	0	0	0	867	0	236	4	7	0	176	0	0	0	713
339.22010-HMP 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	84,959	0	96,805	0	0	0	96,805	0	55,700	11,849	1,849	0	37,083	0	0	7,471	67,812
339.22012-Atty Licensing	31,108	0	40,100	0	0	0	40,100	0	17,700	5,400	0	0	7,600	0	0	0	40,508
339.22014-DSS Prov Recovs	205	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	205
339.22015-Crimes Against	560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	560
339.22017-Camp Smith Bill	399	0	197	0	0	0	197	0	169	12	4	0	10	0	0	0	401
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	3,879	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	3,899
339.22023-Discover Queens	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2024**
(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
339.22024-Reven Arrearage	146,737	0	25,000	0	0	0	25,000	0	1,000	1,400	35	0	650	0	0	20,485	148,167
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	6,904	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,904
339.22027-Spec Conserv Ac	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.22028-State Central R	12,676	0	4,600	0	0	0	4,600	0	149	0	5	0	100	0	0	97	16,925
339.22029-Plant Industry	1,111	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	228
339.22032-Batavia School	(9,375)	0	9,600	0	0	900	10,500	0	5,657	1,255	158	0	3,550	0	0	522	(10,017)
339.22034-Investment Serv	4,922	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	4,922
339.22035-Diabetes Resear	66	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	72
339.22037-Keep Kids Drug	91	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	100
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	(1,962)	0	5,105	0	0	0	5,105	0	2,943	131	94	0	1,937	0	0	0	(1,962)
339.22040-Senate Recyclab	697	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	717
339.22041-Medicaid Fraud	33,383	0	15,433	0	0	0	15,433	0	7,867	2,268	1,463	0	4,970	0	0	0	32,248
339.22042-DED Marketing A	3,532	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	3,673
339.22044-Tug Hill Admin	122	0	38	0	0	0	38	0	29	33	0	0	0	0	0	0	98
339.22045-Settlement Entf	397	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	397
339.22046-Regulation of I	(115,632)	0	13,388	0	0	0	13,388	0	8,882	714	296	0	6,150	0	0	0	(118,286)
339.22047-NYS FLEX Spend	1,134	0	300	0	0	0	300	0	0	321	0	0	0	0	0	0	1,113
339.22050-Crime Victims B	4	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	27
339.22051-Ofc of Professi	59,517	0	61,200	0	0	0	61,200	0	27,627	11,614	668	0	17,981	0	0	8,484	54,343
339.22052-Armory Rental A	2,728	0	0	0	0	0	0	0	684	691	18	0	66	0	0	0	1,269
339.22053-Rome School	(4,750)	0	9,600	0	0	1,020	10,620	0	4,237	688	118	0	2,663	0	0	436	(2,272)
339.22054-Seized Assets	1,338	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,338
339.22055-Traf Adjudicatin	(58,399)	0	19,500	0	0	0	19,500	0	22,477	6,580	699	0	15,071	0	0	477	(84,203)
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	2,252	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,252
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	40,087	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	40,087
339.22063-Cultural Educat	2,387	0	31,099	0	0	0	31,099	0	12,731	7,550	341	0	8,497	0	0	2,393	1,974
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	28	0	125	0	0	0	125	0	380	450	12	0	251	0	0	1,961	(2,901)
339.22067-Trans Regul Acc	10,605	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	8,162
339.22068-Cons Prot Acct	2,544	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	2,394
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	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22074-FMS Account	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33
339.22075-Funeral	2,420	0	470	0	0	0	470	0	240	9	8	0	178	0	0	108	2,347
339.22076-FSHRP	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22077-Educ Archives	53	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	53
339.22078-Local Services	1,505	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,494
339.22080-Adult Shelter	34,019	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	0	36,619
339.22081-QAAA Earned Rev	428	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	428
339.22082-Family Pres Svc	8,642	0	0	0	0	3,618	3,618	2,687	0	0	0	0	0	0	0	0	9,573
339.22083-Electronic Bene	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
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	63	0	3,833	0	0	0	3,833	0	1,770	4	0	0	0	0	0	0	2,122
339.22086-OMH-Research OH	83	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	83
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2024**
(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
339.22088-Prof Medic Cond	12,854	0	24,900	0	0	369	25,269	990	12,000	6,078	374	0	8,842	0	0	8,744	1,095
339.22089-Hwy Const & Ma	2,071	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,196
339.22090-Housing Indirec	6,711	0	0	0	0	5,739	5,739	0	2,453	5	0	0	0	0	0	201	9,791
339.22091-Adult Home Qual	4,486	0	193	0	0	0	193	0	0	0	0	0	0	0	0	2,200	2,479
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	252	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252
339.22095-IG Szd Assets	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79
339.22096-Leg Svcs Assist	105,558	0	25,100	0	0	0	25,100	19,265	0	0	0	0	0	0	0	9,630	101,563
339.22097-Loc Pub Hlth	12,003	0	3,405	0	0	0	3,405	1,020	299	2	10	0	236	0	0	54	13,787
339.22099-Voting Mach Exa	128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	128
339.22100-DHCR HCA Applic	(15,645)	0	5,000	0	0	0	5,000	0	3,176	13	55	0	1,842	0	0	893	(16,624)
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	13,127	0	4,840	0	0	0	4,840	0	572	448	19	0	465	0	0	3,069	13,394
339.22104-CHCCDP Transfer	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38
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	972	0	100	0	0	0	100	0	0	253	0	0	0	0	0	0	819
339.22109-Conference & Sp	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
339.22110-Assisted Living	3,331	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	3,340
339.22111-OCFS Program	399	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	(301)
339.22112-OTDA Income Acc	139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22115-OPWDD Jt-Clin O	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
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	20,203	0	83,145	0	0	0	83,145	0	28,916	39,772	709	0	19,751	0	0	0	14,200
339.22118-Animal Populati	202	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	181
339.22119-Love Your Libra	201	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	57
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	126	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	126
339.22123-Pub Safe Commun	229,171	0	137,000	0	0	0	137,000	80,889	29,544	37,369	0	0	0	0	0	7,961	210,408
339.22124-Cuba Lake Mgmt	160	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	138
339.22126-St Justice Inst	75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75
339.22128-Med Reimb Acct	875	0	1,500	0	0	0	1,500	925	0	0	0	0	0	0	0	0	1,450
339.22130-Low Inc Housing	9,083	0	3,631	0	0	0	3,631	0	1,827	6	44	0	1,414	0	0	150	9,273
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	58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	58
339.22133-Procure Op News	53	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(122)
339.22134-OVS RESTITUTION	201	0	593	0	0	0	593	0	492	116	0	0	0	0	0	0	186
339.22136-Food Prod Ctr	2,262	0	1,323	0	0	0	1,323	0	223	1,073	6	0	135	0	0	0	2,148
339.22137-Pet Dealer	13	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	45
339.22138-Auth Bldg Office	1,635	0	2,088	0	0	1,826	3,914	0	1,465	256	47	0	1,545	0	0	0	2,236
339.22139-Patient Safety	5,989	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,590	3,399
339.22140-Helen Hayes Hos	19,005	0	3,115	0	0	59,915	63,030	0	40,424	21,647	152	0	5,150	0	0	1,292	13,370
339.22141-NYC Veterans	4,902	0	350	0	0	17,473	17,823	0	18,993	8,920	32	0	7,617	0	0	366	(13,203)
339.22142-NYS Home-Vetera	3,695	0	120	0	0	32,878	32,998	0	15,384	6,432	25	0	484	0	0	456	13,912
339.22143-WNY Veis Home	2,165	0	55	0	0	8,393	8,448	0	8,778	4,280	11	0	201	0	0	159	(2,816)
339.22144-Montrose S V H	6,362	0	30	0	0	35,053	35,083	0	20,270	7,867	36	0	733	0	0	197	12,342
339.22145-DOH Hospital Ho	973	0	0	0	0	108,576	108,576	0	0	0	0	0	0	0	0	108,576	973
339.22146-HEAP Eamed Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	16,173	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	16,560

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2024**
(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
339.22149-Motor Fuel Qual	476	0	2,800	0	0	0	2,800	0	1,269	1,338	39	0	768	0	0	0	(138)
339.22150-Weights Measure	40	0	325	0	0	0	325	0	245	102	8	0	149	0	0	0	(139)
339.22151-Defers Comp Adm	(334)	0	820	0	0	0	820	0	396	130	24	0	261	0	0	0	(325)
339.22152-Hazard Abatemen	1,085	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,135
339.22153-Education Stats	1,020	0	0	89	0	0	89	0	0	35	0	0	0	0	0	0	1,074
339.22154-Real Estate Fin	(131)	0	3,735	0	0	0	3,735	0	1,401	1,445	35	0	949	0	0	0	(226)
339.22156-NYC Rent Rev	13,978	0	63,625	0	0	0	63,625	0	26,998	8,000	1,029	0	19,856	0	0	4,115	17,605
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	2,332	0	550	0	0	0	550	0	288	15	7	0	238	0	0	0	2,334
339.22159-CSFP Salvage Ac	117	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	117
339.22161-ES Stem Cell Tr	346	0	0	0	0	6,385	6,385	0	492	1,712	15	0	348	0	0	510	3,654
339.22162-Systems & Tech	21,289	0	7,300	0	0	0	7,300	0	560	450	20	0	350	0	0	4,487	22,722
339.22163-Patron Services	19,518	0	83,416	0	0	0	83,416	0	43,560	37,005	0	0	4,731	0	0	3,992	13,646
339.22165-Trans Aviatn	1,191	0	4,410	0	0	0	4,410	0	0	4,709	0	0	0	0	0	0	892
339.22166-Teacher Ed Accr	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
339.22167-Training Academ	411	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	411
339.22168-Tax Rev Arrear	2,445	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	1,945
339.22169-TSCR Account	206,292	0	198,000	0	0	0	198,000	74,000	0	0	0	0	0	0	0	124,000	206,292
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	354	0	39	0	0	2,587	2,626	0	0	3,452	0	0	0	0	0	0	(472)
339.22172-Undrgrnd Sfty T	4,537	0	700	0	0	0	700	0	0	0	0	0	0	0	0	1,175	4,062
339.22173-Vol Fire Rec&Re	1,394	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	1,394
339.22174-HAVA Match	1,016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,016
339.22175-VRSS	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
339.22177-Occ Hlth Clinic	88	0	9,000	0	0	20	9,020	9,560	466	11	14	0	310	0	0	98	(1,351)
339.22178-Crim Back Check	411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	411
339.22180-SR-Connections	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22181-NYS Water Rescu	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
339.22182-OWIG Adm Reimb	211	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211
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	788	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	828
339.22186-Yth Fac PerDiem	290	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	290
339.22187-Provider Assess	150,006	0	900,000	0	0	0	900,000	1,050,006	0	0	0	0	0	0	0	0	0
339.22188-Fed Indirect Re	85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	85
339.22189-DOCS Asset Forf	615	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	615
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22192-Tax Ret Prep Fe	13,202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,202
339.22193-Sales Tax Re Fe	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
339.22195-Equitable Shari	2,775	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,775
339.22196-C & F Qual Enha	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
339.22197-ULTVI Radia Dev	1,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,014
339.22198-HEP	36	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(264)
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	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22203-Article X Inter	109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	109
339.22206-Wholesale Mkt	5,677	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	4,977
339.22207-Tech Financing	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
339.22211-NYS Camp Financ	816	0	0	0	0	10,000	10,000	10,000	0	0	0	0	0	0	0	0	816
339.22212-Lake George Inv	181	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	181
339.22213-BOE Enforcement	1,306	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	1,306

CASH COMBINING STATEMENT BY ACCOUNT
 MISCELLANEOUS SPECIAL REVENUE FUND (339)
 FY 2024
 (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
339.22214-Fireworks Reven	1,119	0	320	0	0	0	320	0	178	0	6	0	126	0	0	0	1,129
339.22215-Delivery Transf	2,488	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,488
339.22217-Eq Sh DTF Just	109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	109
339.22218-Eq Sh DTF Treas	227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227
339.22221-Eq Sh Law Justi	6,247	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,247
339.22222-Eq Sh Law Treas	253	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	253
339.22226-Eq Sh SIG Treas	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
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	144	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	144
339.22233-Eq Shar-DMN Jus	254	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	264
339.22235-Insitt. Accredit	(2)	0	570	0	0	0	570	0	296	58	6	0	171	0	0	47	(10)
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	119,164	0	44,601	0	0	0	44,601	26,675	0	0	0	0	0	0	0	0	137,090
339.22240-NYS Med Indmnty	(2,545)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(2,528)
339.22243-Securing Cities	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
339.22246-Behav Hlth Par	3,466	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	(34)
339.22247-Erit Div Job Tr	4,607	0	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	0	6,107
339.22248-CJ Discov Comp	14,520	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,520
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	2,943	0	4,300	0	0	0	4,300	0	0	2,800	0	0	0	0	0	0	4,443
339.22252-Elevator Safety	38	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	88
339.22253-Sch Bus Mot Edu	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
339.22254-Anti Disc Hous	0	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	0
339.22255-Pharm Ben Migr R	(50)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(50)

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2024**
(thousands of dollars)

	STATE CAPITAL PROJECTS (30650-30649)	DEDICATED HIGHWAY AND BRIDGE TRUST (30650-30629)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION AND IMPROVEMENT (30650-30629)	NEW SYSTEM STATE CANAL SYSTEM DEVELOPMENT (30650-30629)	STATE PARK INFRASTRUCTURE (30650-30629)	PASSENGER FACILITY DEVELOPMENT (30650-30629)	ENVIRONMENTAL PROTECTION (30650-30629)	ENERGY CONSERVATION THROUGH IMPROVED TRANSPORTATION (30650-30629)	PURE WATERS BOND (30650-30629)	TRANSPORTATION CAPITAL FACILITIES BOND (30650-30629)
Opening Fund Balance	0	26,953	154,802	17,670	(157,698)	16	217,251	164	0	3,328
Receipts:										
Taxes	0	1,258,748	0	0	0	0	257,350	0	0	0
Miscellaneous Receipts	3,417,173	1,568,792	0	2,000	212,300	0	49,650	0	0	0
Federal Receipts	0	4,505	0	0	0	0	0	0	0	0
Total Receipts	3,417,173	2,832,045	0	2,000	212,300	0	307,000	0	0	0
Disbursements:										
Assistance and Grants	2,008,951	58,981	0	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	4,394,175	1,942,141	100,000	7,500	212,300	0	375,000	0	0	0
Total Disbursements	6,403,126	2,001,122	100,000	7,500	212,300	0	375,000	0	0	0
Other Financing Sources (Uses):										
Transfers from Other Funds	2,992,253	50,971	75,000	0	0	0	103,000	0	0	0
Transfers to Other Funds	(6,300)	(881,894)	0	0	0	0	0	(25)	(340)	(25)
Bond & Note Proceeds	0	0	0	0	0	0	0	25	340	25
Net Other Financing Sources (Uses)	2,985,953	(830,923)	75,000	0	0	0	103,000	0	0	0
Change in Fund Balance	0	0	(25,000)	(5,500)	0	0	35,000	0	0	0
Closing Fund Balance	0	26,953	129,802	12,170	(157,698)	16	252,251	164	0	3,328

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30650-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30659)	TRANSFORMATION INFRASTRUCTURE RENEWAL BOND (30650-30659)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30650-30679)	ACCELERATED CAPACITY AND TRAIL IMPROVEMENTS BOND (30650-30689)	CLEAN WATER/CLEAN AIR BOND (30650-30699)	FEDERAL CAPITAL PROJECTS (31350-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIAL (31500-31549)	SUBURBAN TRANSPORTATION (31650-31699)
Opening Fund Balance	1,419	17,210	4,255	5,550	2,778	1,428	(479,822)	1,108	(184,558)	552
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	232,750	10	129,956	0
Federal Receipts	0	0	0	0	0	0	3,292,484	0	0	0
Total Receipts	0	0	0	0	0	0	3,525,234	10	129,956	0
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	1,087,908	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	2,348,008	14	125,956	0
Total Disbursements	0	0	0	0	0	0	3,435,916	14	125,956	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	37,735	0	18,500	0
Transfers to Other Funds	(740)	(9,001)	(25)	(3,807)	(25)	(3,861)	0	0	(25,200)	0
Bond & Note Proceeds	617	3,908	25	4,807	25	4,861	0	0	0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	0	1,000	37,735	0	(6,700)	0
Change in Fund Balance	(123)	(5,093)	0	1,000	0	1,000	127,053	(4)	(2,700)	0
Closing Fund Balance	1,296	12,117	4,255	6,550	2,778	2,428	(352,669)	1,104	(187,258)	552

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2024**
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE PROGRAM (31800-31849)	HOUSING PROGRAM (31850-31899)	NATURAL RESOURCE DAMAGES (31900-31949)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31950-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32000-32099)	MISCELLANEOUS CAPITAL PROJECTS (32100-32149)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32200-32299)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32350-32399)
Opening Fund Balance	(1,887,979)	(12,942)	(489,392)	18,452	(12,016)	86,773	146,416	83	(691,916)	(238,856)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	22,463	0	568,181	1,000	0	75,000	16,265	0	508,401	254,577
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	22,463	0	568,181	1,000	0	75,000	16,265	0	508,401	254,577
Disbursements:										
Assistance and Grants	0	0	1,243,056	0	0	0	0	0	259,414	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	21,629	0	1,243,056	1,017	0	75,000	146,914	0	250,737	354,921
Total Disbursements	21,629	0	1,243,056	1,017	0	75,000	146,914	0	510,151	354,921
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	674,300	0	0	20,000	24,947	0	2,000	105,304
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	674,300	0	0	20,000	24,947	0	2,000	105,304
Change in Fund Balance	834	0	(575)	(17)	0	20,000	(105,702)	0	250	4,960
Closing Fund Balance	(1,810,445)	(12,942)	(489,967)	18,435	(12,016)	1,066,773	40,714	83	(691,666)	(233,896)

	SMART SCHOOLS BOND (30710-30719)	CLEAN WATER, CLEAN AIR, AND GREEN JOBS BOND (30720-30729)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB-TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	0	0	(53,626)	38,969	0	(1,594,528)	0	(1,594,528)
Receipts:								
Taxes	0	0	0	0	0	1,516,098	0	1,516,098
Miscellaneous Receipts	0	0	0	0	0	7,058,518	0	7,058,518
Federal Receipts	0	0	0	0	0	3,296,989	0	3,296,989
Total Receipts	0	0	0	0	0	11,871,605	0	11,871,605
Disbursements:								
Assistance and Grants	0	0	0	(46,092)	0	4,612,218	0	4,612,218
State Operations	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	434,354	0	10,789,666	0	10,789,666
Total Disbursements	0	0	0	388,262	0	15,401,884	0	15,401,884
Other Financing Sources (Uses):								
Transfers from Other Funds	0	0	0	399,695	0	4,505,705	(399,149)	4,104,556
Transfers to Other Funds	(350,000)	(25,000)	0	0	0	(1,306,243)	399,149	(907,094)
Bond & Note Proceeds	253,000	25,000	0	0	0	292,633	0	292,633
Net Other Financing Sources (Uses)	(97,000)	0	0	399,695	0	3,490,095	0	3,490,095
Change in Fund Balance	(97,000)	0	0	11,433	0	(40,184)	0	(40,184)
Closing Fund Balance	(97,000)	0	(53,626)	50,402	0	(1,634,712)	0	(1,634,712)

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2024

	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	120,175	0	0	39,282	0	0	159,457	0	159,457
Receipts:									
Taxes	0	41,344,899	0	0	940,650	0	42,285,549	0	42,285,549
Miscellaneous Receipts	237,736	0	1,461	135,632	0	0	374,829	0	374,829
Federal Receipts	0	66,561	0	0	0	0	66,561	0	66,561
Total Receipts	237,736	41,411,460	1,461	135,632	940,650	0	42,726,939	0	42,726,939
Disbursements:									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	45,345	0	1,885	0	0	47,230	0	47,230
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	2,616,243	0	21,709	0	0	2,637,952	0	2,637,952
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	2,661,588	0	23,594	0	0	2,685,182	0	2,685,182
Other Financing Sources (Uses):									
Transfers from Other Funds	1,796,579	303,260	0	42,069	0	0	2,141,908	(30,853)	2,111,055
Transfers to Other Funds	(2,094,420)	(99,054,094)	0	(142,567)	(940,650)	0	(42,171,711)	30,853	(42,140,858)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(237,841)	(38,750,834)	0	(100,498)	(940,650)	0	(40,029,813)	0	(40,029,813)
Change in Fund Balance	(105)	(952)	1,461	11,590	0	0	11,944	0	11,944
Closing Fund Balance	120,070	(952)	1,461	50,872	0	0	171,401	0	171,401

CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2024
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centrl Services	(11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
323.55009-Admin Support	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
323.55010-Design & Constr	(18,747)	0	70,126	0	0	0	70,126	0	30,661	16,442	945	0	22,661	0	0	1,866	72,575	(21,196)
323.55020-OGS Ent Contr	(19,779)	0	158,000	0	0	0	158,000	0	629	158,947	21	0	392	0	0	0	159,989	(21,768)
323.55022-Business Svc Ct	(2)	0	0	0	0	33,129	33,129	0	29,836	2,653	0	0	0	0	0	0	32,489	638
323.550XX-Misc Centrl Svc	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	31,057	0	120,000	0	0	0	120,000	0	5,483	115,205	177	0	3,685	0	0	105	124,655	26,402
323.5502Y-OGS Bldg Admin	11,078	0	24,429	0	0	9,500	33,929	0	2,354	29,369	76	0	1,570	0	0	0	33,369	11,638
323.5502Z-OGS Std & Purch	1,987	0	11,257	0	0	0	11,257	0	3,366	5,790	108	0	2,262	0	0	0	11,526	1,718
334.55050-Agencies Int Sv	12	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	50,012
334.55052-Archives R	(126)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(37)
334.55053-Fedl Single Aud	2,191	0	1,526	0	0	0	1,526	0	0	1,526	0	0	0	0	0	0	1,526	2,191
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	1,409	0	5,963	0	0	0	5,963	0	2,905	523	94	0	1,915	0	0	1,651	7,088	284
334.55056-EHS Occup Hlth	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
334.55057-Banking Service	(6)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(506)
334.55058-Cult Resources	(5,330)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(4,821)
334.55059-Neighbor Work P	(10,864)	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	(10,864)
334.55060-Auto/Print Chgb	(137)	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	201
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	(14,546)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(14,546)
334.55063-Human Svcs Tele	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21
334.55065-OPWDD Copy Cent	894	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	894
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	(294)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	(21)
334.55068-Statewide Train	98	0	0	0	0	0	0	0	90	(150)	3	0	57	0	0	0	98	98
334.55069-Centralized Tec	7,010	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	14,816
334.55070-Learning Mgmt S	1,658	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,658
334.55071-Labor Cont Ctr	(182)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(292)
334.55072-HS Cont Ctr	(2,442)	0	17,971	0	0	0	17,971	0	9,325	3,231	290	0	6,252	0	0	0	19,098	(3,569)
334.55074-Civil Recoverie	16,051	0	17,881	0	0	0	17,881	0	4,424	10,482	104	0	3,111	0	0	0	18,121	15,811
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	18	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	48
347.55150-DFY Voc Educatn	43	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	68
394.55200-Joint Labor-Mgt	1,176	0	2,000	0	0	0	2,000	0	949	426	31	0	625	0	0	0	2,031	1,145
395.55251-Ex Dir Intl Aud	(6,398)	0	4,616	0	0	0	4,616	0	2,652	219	70	0	1,675	0	0	0	4,616	(6,398)
395.55252-CIO INFO TECH C	(42,986)	0	73,152	0	0	0	73,152	0	17,502	66,023	298	0	7,167	0	0	0	90,990	(60,824)
396.55300-Health Insuranc	(240)	0	14,121	0	0	12,000	26,121	0	9,520	1,777	308	0	6,289	0	0	3,428	21,322	4,559
396.55301-CS EBD Adm Reim	6	0	4,500	0	0	0	4,500	0	4,065	350	93	0	2,006	0	0	639	7,153	(2,647)
397.55350-Correctional In	36	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	9,428	0	0	0	66,211	6,598

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2024
(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	146	0	120	0	0	0	120	0	0	123	0	0	0	0	0	0	123	143
325.50050-State Fair Rece	4,091	0	14,000	0	0	7,000	21,000	0	7,108	12,150	0	0	0	0	0	0	19,258	5,833
326.50100-DOCS Commissary	3,274	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	3,274
331.50301-Mental Disab Pr	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
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	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
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 Mantr	187	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	211
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	(654)	0	1,497	0	0	0	1,497	0	639	464	21	0	430	0	0	0	1,564	(711)
331.50319-Artica Emp Mess	1,281	0	1,256	0	0	0	1,256	0	288	803	12	0	174	0	0	0	1,277	1,260
331.50322-Asset Preservat	141	0	14	0	0	0	14	0	0	24	0	0	0	0	0	0	24	131
331.50323-Farm Program	1,525	0	629	0	0	0	629	0	125	464	4	0	76	0	0	0	669	1,485
331.50327-Emp Plz Gift Sh	(329)	0	500	0	0	0	500	0	110	349	3	0	74	0	0	0	536	(365)
331.50331-Retail Sales	4,910	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	4,910
331.50332-Golf	9,961	0	17,000	0	0	0	17,000	0	10,000	7,000	0	0	0	0	0	0	17,000	9,961
351.50400-OMH Shelt Wkshs	1,975	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	1,975
352.50450-MR Shel Wkshop	2,238	0	950	0	0	0	950	0	1,050	0	0	0	0	0	0	0	1,050	2,138
353.50500-WH & MR Communi	4,767	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	5,164
353.50516-MR Community St	218	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	215
481.50650-U J Benefit Fnd	972,271	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	972,271
481.50651-Interest Assess	27,144	0	120,000	0	0	0	120,000	0	0	120,000	0	0	0	0	0	0	120,000	27,144
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	62,700	0	2,986,752	0	0	0	2,986,752	0	1,678,358	422,537	0	0	729,313	0	0	0	2,830,208	219,244
E02.23250-CUNY SC Program	274,409	0	116,869	0	0	0	116,869	0	56,829	36,393	0	0	24,660	0	0	0	117,882	273,396

STATE DEBT OUTSTANDING
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2023 THROUGH FY 2028
(millions of dollars)

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
GENERAL OBLIGATION BONDS	1,836	2,128	2,541	2,868	3,067	3,248
REVENUE BONDS						
Personal Income Tax	43,635	43,686	47,198	51,661	56,911	61,180
Sales Tax	10,101	12,520	14,517	16,333	18,182	19,505
Dedicated Highway	223	223	190	156	156	119
Health Income	68	48	31	14	12	11
Subtotal Revenue Bonds	<u>54,027</u>	<u>56,477</u>	<u>61,936</u>	<u>68,164</u>	<u>75,261</u>	<u>80,815</u>
SERVICE CONTRACT	48	16	0	0	0	0
TOTAL STATE-SUPPORTED	<u>55,911</u>	<u>58,621</u>	<u>64,477</u>	<u>71,032</u>	<u>78,328</u>	<u>84,063</u>
OTHER STATE FINANCINGS						
MBBA Prior Year School Aid Claims	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>55,911</u>	<u>58,621</u>	<u>64,477</u>	<u>71,032</u>	<u>78,328</u>	<u>84,063</u>
BY PROGRAM AREA						
Economic Development & Housing	7,065	7,761	9,281	10,985	12,840	14,312
Education	15,606	16,060	16,890	17,648	18,723	19,315
Environment	2,776	3,271	3,826	4,489	5,168	5,781
Health & Mental Hygiene	4,050	4,679	5,502	6,422	7,414	8,313
State Facilities & Equipment	5,088	5,101	5,337	5,564	5,833	6,146
Transportation and Transit	20,208	20,642	22,537	24,820	27,246	29,249
STARC ¹	1,094	1,094	1,094	1,094	1,094	947
Secured Hospital Bonds ¹	24	13	10	10	10	0
TOTAL STATE-RELATED	<u>55,911</u>	<u>58,621</u>	<u>64,477</u>	<u>71,032</u>	<u>78,328</u>	<u>84,063</u>

¹ In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

STATE DEBT SERVICE
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2024 THROUGH FY 2028
(millions of dollars)

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
GENERAL OBLIGATION BONDS	221	201	223	210	215	195
REVENUE BONDS						
Personal Income Tax	8,532	1,737	2,274	3,639	3,367	4,001
Sales Tax	1,564	595	751	925	1,102	1,631
Dedicated Highway	40	45	45	9	46	45
Health Income	23	22	19	10	2	2
Subtotal Revenue Bonds	<u>10,159</u>	<u>2,399</u>	<u>3,089</u>	<u>4,583</u>	<u>4,517</u>	<u>5,679</u>
SERVICE CONTRACT	101	38	56	91	136	174
TOTAL STATE-SUPPORTED	<u>10,481</u>	<u>2,638</u>	<u>3,368</u>	<u>4,884</u>	<u>4,868</u>	<u>6,048</u>
OTHER STATE FINANCINGS						
MBBA Prior Year School Aid Claims	31	0	0	0	0	0
Subtotal Other State Financings	<u>31</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>10,512</u>	<u>2,638</u>	<u>3,368</u>	<u>4,884</u>	<u>4,868</u>	<u>6,048</u>
BY PROGRAM AREA						
Economic Development & Housing	2,103	104	349	648	673	837
Education	2,116	836	981	1,255	1,168	1,438
Environment	709	86	193	311	304	402
Health & Mental Hygiene	954	78	223	365	402	505
State Facilities & Equipment	944	416	345	463	467	468
Transportation and Transit	3,451	967	1,100	1,672	1,684	2,228
STARC ¹	182	139	174	170	170	170
Secured Hospital Bonds ¹	22	12	3	0	0	0
MBBA Prior Year School Aid Claims	31	0	0	0	0	0
TOTAL STATE-RELATED	<u>10,512</u>	<u>2,638</u>	<u>3,368</u>	<u>4,884</u>	<u>4,868</u>	<u>6,048</u>

¹ In FY 2022, NYS issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

STATE DEBT ISSUANCES
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2023 THROUGH FY 2028
(millions of dollars)

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
GENERAL OBLIGATION BONDS	0	468	604	534	444	428
REVENUE BONDS						
Personal Income Tax	3,461	4,368	4,276	5,851	6,406	6,163
Sales Tax	0	2,356	2,105	2,018	2,135	2,054
Subtotal Revenue Bonds	<u>3,461</u>	<u>6,724</u>	<u>6,381</u>	<u>7,869</u>	<u>8,541</u>	<u>8,217</u>
TOTAL STATE-SUPPORTED	<u>3,461</u>	<u>7,192</u>	<u>6,985</u>	<u>8,403</u>	<u>8,985</u>	<u>8,645</u>
BY PROGRAM AREA						
Economic Development & Housing	242	1,489	1,629	1,960	2,096	2,016
Education	38	1,351	1,131	1,360	1,454	1,399
Environment	115	837	632	760	813	782
Health & Mental Hygiene	0	1,057	848	1,020	1,091	1,049
State Facilities & Equipment	601	429	402	483	516	497
Transportation and Transit	<u>2,465</u>	<u>2,029</u>	<u>2,343</u>	<u>2,820</u>	<u>3,015</u>	<u>2,902</u>
SUBTOTAL STATE-SUPPORTED	<u>3,461</u>	<u>7,192</u>	<u>6,985</u>	<u>8,403</u>	<u>8,985</u>	<u>8,645</u>

STATE DEBT RETIREMENTS
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2023 THROUGH FY 2028
(millions of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
GENERAL OBLIGATION BONDS	160	146	191	208	245	246
REVENUE BONDS						
Personal Income Tax	1,870	1,057	764	1,388	1,157	1,894
Sales Tax	601	106	109	202	286	731
Dedicated Highway	45	0	33	34	0	37
Health Income	20	20	18	16	2	2
Subtotal Revenue Bonds	2,536	1,183	924	1,640	1,445	2,664
SERVICE CONTRACT	93	32	16	0	0	0
TOTAL STATE-SUPPORTED	2,789	1,361	1,131	1,848	1,690	2,910
OTHER STATE FINANCINGS						
MBBA Prior Year School Aid Claims	30	0	0	0	0	0
Subtotal Other State Financings	30	0	0	0	0	0
TOTAL STATE-RELATED	2,819	1,361	1,131	1,848	1,690	2,910
BY PROGRAM AREA						
Economic Development & Housing	621	134	109	256	241	545
Education	519	326	301	601	380	808
Environment	122	83	77	97	134	169
Health & Mental Hygiene	142	66	26	99	99	151
State Facilities & Equipment	397	254	166	256	247	184
Transportation and Transit	894	487	449	539	589	896
STARC ¹	74	0	0	0	0	147
Secured Hospital Bonds ¹	20	11	3	0	0	10
MBBA Prior Year School Aid Claims	30	0	0	0	0	0
TOTAL STATE-RELATED	2,819	1,361	1,131	1,848	1,690	2,910

¹ In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

PROJECTED PIT REVENUE BOND COVERAGE RATIOS						
FY 2024 THROUGH 2028						
(millions of dollars)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Projected	Projected	Projected	Projected	Projected
Projected RBTF Receipts ¹	36,863	32,020	33,566	35,004	34,992	39,651
Projected New PIT Bonds Issuances	3,461	4,368	4,276	5,851	6,406	6,163
Projected Total PIT Bonds Outstanding	43,635	43,686	47,187	51,600	56,782	60,982
Projected Maximum Annual Debt Service	3,980	4,264	4,533	5,016	5,556	6,076
Projected PIT Coverage Ratio	9.3	7.5	7.4	7.0	6.3	6.5

¹ Reflects the timing of PTET receipts and subsequent decrease in PIT receipts, which are estimated to be revenue-neutral on a multi-year basis, but are not estimated to be revenue-neutral within each fiscal year.

PROJECTED SALES TAX REVENUE BOND COVERAGE RATIOS						
FY 2024 THROUGH 2028						
(millions of dollars)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Projected	Projected	Projected	Projected	Projected
Projected Sales Tax Receipts	8,855	9,326	9,537	9,761	10,019	10,263
Projected New Sales Tax Bonds Issuances	0	2,356	2,105	2,018	2,135	2,054
Projected Total Sales Tax Bonds Outstanding	10,101	12,520	14,509	16,306	18,132	19,433
Projected Maximum Annual Debt Service	1,147	1,147	1,324	1,494	1,674	1,847
Projected Sales Tax Coverage Ratio	7.7	8.1	7.2	6.5	6.0	5.6