

FISCAL YEAR

2024

NEW YORK STATE EXECUTIVE BUDGET
FINANCIAL PLAN

UPDATED FOR GOVERNOR'S AMENDMENTS AND FORECAST REVISIONS

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INTRODUCTION



Introduction

New York State Governor Kathy Hochul submitted the Executive Budget proposal for Fiscal Year (FY) 2024 to the Legislature on February 1, 2023, and amendments on March 3, 2023. This Executive Budget Financial Plan sets forth the multi-year (FY 2023 through FY 2027) forecasts of receipts and disbursements, inclusive of revisions. The State's FY 2024 will begin on April 1, 2023, and end on March 31, 2024.

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 as of the date of this Financial Plan.

Significant Budgetary and Accounting Practices

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

The State accounts for receipts and disbursements by the fund in which the activity takes place (such as the General Fund), and the broad category or purpose of that activity (such as 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 the Division of the Budget (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 the Office of the State Comptroller (OSC) in preparation of the audited Basic Financial Statements, but there can be no assurance that the pro forma GAAP financial plan conforms to all GAAP principles.

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: (a) payment of certain operating costs using available resources outside the State Operating Funds basis of reporting; and (b) reclassification as Enterprise Funds of certain activities in which goods or services are provided to the public for a fee. If these or other 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 the State Comptroller. 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. Any such differences in reporting between DOB and OSC could result in differences in the presentation and reporting for total receipts and disbursements under different fund perspectives (e.g., State Operating Funds and All Funds).

Summary of Revisions to the Executive Budget Financial Plan

On March 1, 2023, as required by law, the Executive and Legislature issued a joint report containing a consensus forecast for the economy and estimate of receipts for the current and upcoming fiscal years. The parties agreed that tax receipts in FY 2023 and FY 2024 are likely to exceed the Executive Budget forecast, as amended, by \$800 million. As such, DOB has created an \$800 million reserve for this purpose that will be taken into consideration in negotiations to adopt a budget for FY 2024.

On March 3, 2023, Governor Kathy Hochul submitted amendments to the Executive Budget proposal for FY 2024 to the Legislature. The Governor’s amendments are not expected to have a material Financial Plan impact.

Based on updated economic data and information, as well as operating results to date, DOB has revised the Executive Budget Financial Plan multi-year receipts forecast. The following table summarizes the net General Fund revisions, excluding Pass-Through Entity Tax (PTET) revisions³.

GENERAL FUND REVISIONS TO THE EXECUTIVE BUDGET FINANCIAL PLAN					
SAVINGS/(COSTS)					
(millions of dollars)					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Projected	Projected	Projected	Projected	Projected
Total Receipts Revisions¹	(1,289)	1,236	609	411	317
PIT	(1,900)	550	170	170	170
Business Tax	245	0	0	0	0
Other Taxes	(6)	(6)	(6)	(6)	0
Non-Tax Receipts	372	692	445	247	147
Transaction Risk Reserve Use/(Deposit)	1,289	(436)	0	0	0
Reserve for Consensus Revenue Forecast	0	(800)	0	0	0
Total Revisions¹	0	0	609	411	317

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

The General Fund receipts forecast, excluding PTET related revisions, is reduced by almost \$1.3 billion in the current year, followed by upward revisions to projections of \$1.2 billion in FY 2024, \$609 million in FY 2025, \$411 million in FY 2026, and \$317 million in FY 2027 compared to the Executive Budget Financial Plan. The FY 2023 and FY 2024 revisions are offset by the transaction risk reserve and the set aside of \$800 million consistent with the consensus revenue forecast agreement.

PIT receipts have been revised to reflect higher projected withholding (\$550 million in both FY 2023 and FY 2024; \$170 million in later years). In FY 2023, the higher withholding is offset by a downward adjustment to estimated extensions (\$2.45 billion) for a net reduction totaling \$1.9 billion.

³ PTET is expected to be Financial Plan neutral over the multi-year plan. The Financial Plan includes a reserve created with initial business tax collections to offset PIT credits as they are realized. For additional information see “PTET Financial Plan Impact” in the section titled “General Fund Financial Plan”.



Other revisions include higher bank tax collections associated with the resolution of a large audit and growth in investment income consistent with rising interest rates. In addition, the estimate for mobile sports wagering receipts has been increased in all years based on updated collections experience. The additional mobile sports wagering receipts collected in FY 2023 will be transferred to the General Fund beginning in FY 2024 to support education.

The Financial Plan maintains a Transaction Risk Reserve to guard against unexpected declines in receipts or costs related to transaction risk execution. Accordingly, the Transaction Risk Reserve is used to offset the \$1.3 billion downward revision to the receipts forecast in the current year. In FY 2024, the Transaction Risk Reserve is increased by \$436 million.

PTET Related Receipts Revisions

In the Executive Budget Financial Plan, the State recognized higher personal income tax collections. However, based on updated information from the Department of Taxation and Finance (DTF), a portion (\$2.45 billion) of the higher collections are projected to be due to delayed claims of PTET credits and has been set aside for PTET. Other PTET related revisions include an upward revision to PIT refunds (\$1 billion in FY 2023 and \$2 billion in FY 2024) to reflect the delayed credits that are expected to be paid at the end of the year and through FY 2024, which is partly offset by downward revisions to estimated payments and other adjustments totaling \$400 million.

In FY 2023, the PTET reserve is increased by \$1.85 billion and will be mostly used in FY 2024 to support expected refund payments. The following table summarizes the net PTET revisions.

PTET REVISIONS TO THE EXECUTIVE BUDGET FINANCIAL PLAN					
SAVINGS/(COSTS)					
(millions of dollars)					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Projected	Projected	Projected	Projected	Projected
Total Receipts Revisions	1,850	(1,600)	0	0	(250)
PIT Reestimate	2,450	0	0	0	0
PIT Refunds/Other	(600)	(1,600)	0	0	(250)
Reserve for Timing of PTET/PIT Credits	(1,850)	1,600	0	0	250
Total Revisions	0	0	0	0	0

The Financial Plan that follows has been updated in its entirety for the impact of these forecast revisions. Aside from these changes, the information herein is substantially unchanged from the Initial Executive Budget Financial Plan dated February 1, 2023.

FINANCIAL PLAN OVERVIEW



FINANCIAL PLAN OVERVIEW

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

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES (millions of dollars)			
	FY 2022 Actuals	FY 2023 Current Estimate	FY 2024 Executive Proposal
State Operating Funds Disbursements			
Size of Budget	\$117,404	\$122,703	\$125,184
Annual Growth	12.7%	4.5%	2.0%
Other Disbursement Measures			
General Fund (Including Transfers) ¹	\$88,918	\$94,491	\$106,933
Annual Growth	20.0%	6.3%	13.2%
Capital Budget (Federal and State)	\$14,704	\$15,937	\$21,423
Annual Growth	19.2%	8.4%	34.4%
Federal Operating Aid	\$77,231	\$82,924	\$80,384
Annual Growth	10.3%	7.4%	-3.1%
All Funds	\$209,339	\$221,564	\$226,991
Annual Growth	12.2%	5.8%	2.4%
Inflation (CPI)	6.2%	7.4%	3.4%
All Funds Receipts			
Taxes ²	\$104,706	\$114,672	\$110,323
Annual Growth	27.1%	9.5%	-3.8%
Miscellaneous Receipts	\$27,932	\$28,704	\$27,281
Annual Growth	-9.2%	2.8%	-5.0%
Federal Receipts (Operating and Capital)	\$95,307	\$89,542	\$88,492
Annual Growth	22.0%	-6.0%	-1.2%
Total All Funds Receipts ²	\$227,945	\$232,918	\$226,096
Annual Growth	19.2%	2.2%	-2.9%
General Fund Cash Balance			
	\$33,053	\$38,924	\$35,706
Economic Uncertainties	\$5,665	\$13,070	\$13,070
Extraordinary Monetary Settlements	\$1,837	\$1,552	\$725
Pandemic Assistance	\$2,000	\$0	\$0
Rainy Day Reserves	\$3,319	\$6,468	\$6,468
Timing of PTET/PIT Credits	\$16,430	\$10,549	\$8,253
All Other	\$3,802	\$7,285	\$7,190
Debt			
Debt Service as % All Funds Receipts ²	5.2%	3.8%	1.6%
State-Related Debt Outstanding ³	\$61,966	\$58,478	\$66,693
Debt Outstanding as % Personal Income	4.1%	3.8%	4.3%
<p>¹ Includes planned transfer of Extraordinary Monetary Settlements from the General Fund to other funds for designated purposes.</p> <p>² Excludes the impact of the Pass Through Entity Tax program, which is expected to have no net Financial Plan impact across fiscal years.</p> <p>³ The decline in FY 2023 State-related debt outstanding is due to the legal defeasance of bonds in September 2022 related to the prepayments executed in FY 2022.</p>			

Executive Summary

The State's Financial Rebound from COVID

In the decade between the Great Recession and the onset of COVID, the New York economy steadily expanded. The State's gross product grew at 4.4 percent annually and total employment increased by nearly 1.4 million. State finances were stable, with State Operating Funds spending increasing at an average annual rate of 2.4 percent. Tax collections, which fund roughly three-quarters of State Operating Funds spending, grew at a yearly average of just under 3.8 percent, reaching a "pre-COVID" peak in FY 2020, rising by nearly 10 percent over FY 2019.

Then COVID struck. The onset of the pandemic in New York, which coincided with the start of the State's 2021 fiscal year, triggered sweeping public health measures at the State and local level to slow the spread of the virus. Economic activity slowed dramatically, unemployment spiked, and the State prepared for a prolonged economic downturn. State spending, adjusted for the timing of payments, flattened.

State finances, however, have fared better than expected. In FY 2021, during the acute phase of the pandemic, tax collections declined by just 0.6 percent from FY 2020, bolstered by Federal economic stimulus — and have subsequently soared. In FY 2022, tax collections grew by 27 percent, which is equal to about seven years of typical tax receipts growth compressed into a single year. In FY 2023, collections are expected to increase by nearly 10 percent to total almost \$115 billion, or over \$32 billion higher than FY 2021 results.⁴

FY 2023 General Fund Surplus

In this Financial Plan, DOB is increasing the current-year estimate for tax receipts by \$4.3 billion in comparison to the Mid-Year Update. The increase in tax receipts, combined with \$4.4 billion in other, non-tax revisions, including downward revisions to estimated disbursements, leaves a General Fund surplus of \$8.7 billion.

As described below, the remarkable surge in tax collections that began last year is expected to peak by the end of FY 2023, as the post-COVID expansion runs its course. Accordingly, the surplus is used to strengthen the State's capacity to weather the economic downturn on the horizon. More than half of the surplus will be used to accelerate the deposits to principal reserves that had been planned for FY 2024 (\$2.4 billion) and FY 2025 (\$2.9 billion), bringing the balance held in principal reserves to more than 15 percent of spending by March 31, 2023 — two years ahead of schedule. An additional \$600 million will be used to fund deposits to the Retiree Health Trust Fund that were scheduled in later years, bringing the balance to \$1.2 billion. To ensure the State can abide by the limits imposed by the Debt Reform Act, \$1 billion will be used to recapitalize the debt reduction reserve. The remaining surplus will be used to prepay expenses and manage future budget gaps.

⁴ All the discussions of tax receipts in this summary have been adjusted to exclude the impact of the PTET program.



In October 2021, the Governor committed to building the State's reserves to ensure that it could honor its current commitments through good and bad times. The extraordinary gains in tax receipts have been directed to accomplish that purpose. By the end of FY 2023, the State will have boosted its reserves by over \$20 billion since FY 2020. It will have also prepaid over \$10 billion in future debt service costs that were due in FY 2024 through FY 2027.

The Post-COVID Expansion is Ending

Yet even as tax receipts continue to show strength in the current year, DOB has downgraded its expectations for the economic outlook twice since the Enacted Budget Financial Plan was published in May 2022, first in the First Quarterly Update and again in this Financial Plan. It is now forecasting a mild national recession in calendar year 2023.

At the State level, key economic drivers of tax receipts have been revised sharply downward. Total wage growth is now expected to slow to 2.8 percent in FY 2023 and 2.3 percent in FY 2024, compared to 3.3 percent and 4.3 percent in the May 2022 forecast. Bonus income is expected to decline by 27 percent in FY 2024 from the FY 2022 peak. In comparison, the Enacted Budget forecast called for a 15.5 percent decline in FY 2023 followed by growth of 3.5 percent in FY 2024.

Beginning in FY 2024, the weakening economic activity is expected to start becoming apparent in tax collections (which are a lagging indicator of changing economic activity). This will carry through the following years of the Financial Plan, with the most pronounced impact on FY 2025 and FY 2026 operations. General Fund tax receipts, before proposed actions in the FY 2024 Executive Budget, have been reduced by \$2.1 billion in FY 2024, \$7.4 billion in FY 2025, \$7.8 billion in FY 2026, and \$5.2 billion in FY 2027 in comparison to the Enacted Budget Financial Plan.



FY 2024 Executive Budget Financial Plan

The Governor introduced the FY 2024 Executive Budget Financial Plan on February 1, 2023 and submitted amendments on March 3, 2023. DOB estimates that the General Fund is balanced on a cash basis in FY 2024, if the Legislature adopts the Governor’s proposal without modification. The Budget fully funds existing commitments, including the third and final year of the Foundation Aid phase-in. By the end of SY 2024, Foundation Aid will have increased by \$5.7 billion since SY 2021. DOB expects the General Fund to end FY 2024 with a balance of \$35.7 billion, with principal reserves intact.

Three of the most pressing issues facing the State at the start of 2023 are addressed in this Executive Budget: the solvency of the Metropolitan Transportation Authority (MTA), the stability of the State’s health care system, and the provision of care for thousands of new asylum seekers coming to the State. In response to these challenges, the Budget advances a comprehensive funding plan to put the MTA on stable financial footing. It adds substantial new operating and capital aid for health care and establishes a new commission to examine and recommend reforms to improve quality and reduce costs. It also provides extraordinary funding to local governments that are providing services and assisting with the resettlement process for asylum seekers.

The proposed Budget also funds the initiatives outlined in the Governor’s State of the State address. These include expanding mental health inpatient, outpatient, and supportive services (FY 2024: \$134 million; FY 2025: \$276 million); providing matching funds to increase the State University centers endowments (maximum of \$500 million); giving a monthly discount on electric utility bills for moderate-income customers (FY 2024: \$200 million; FY 2025: \$50 million); and indexing the minimum wage to inflation and funding the cost for State service providers (FY 2024: \$19 million; FY 2025: \$63 million).

State Spending

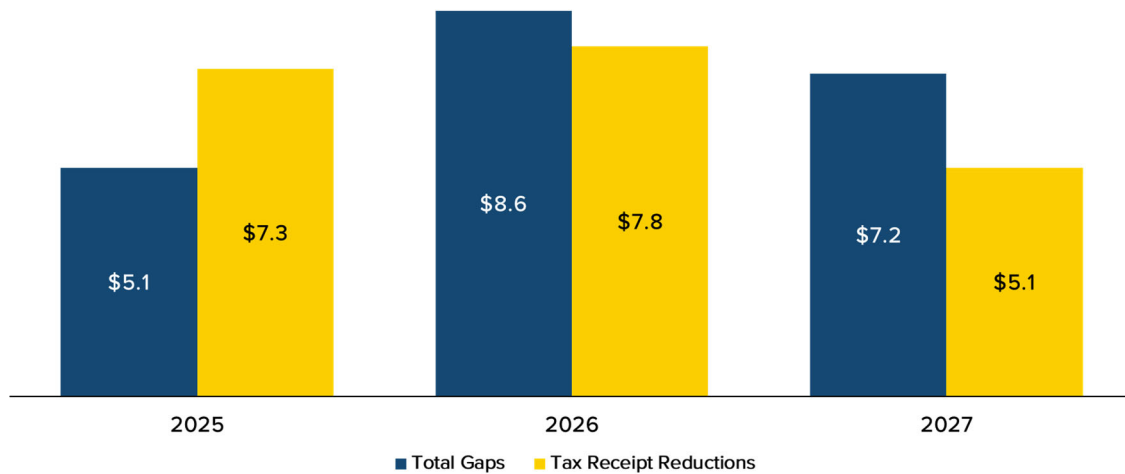
State Operating Funds spending will total \$125.2 billion, an increase of \$2.5 billion, or 2 percent, from the current fiscal year.

FY 2024 EXECUTIVE BUDGET SPENDING (billions of dollars)				
	FY 2023 Updated	FY 2024 Projected	\$ Change	% Change
All Funds	221.6	227.0	5.4	2.4%
State Operating Funds	122.7	125.2	2.5	2.0%
School Aid (School Year Basis)	31.3	34.4	3.1	10.0%
Medicaid	25.8	27.8	2.0	7.7%
Executive Agency Operations	12.3	12.6	0.3	2.4%
All Other	53.3	50.4	-2.9	-5.4%

Outyear Budget Gaps

The Executive Budget Financial Plan projects out-year budget gaps of \$5.1 billion in FY 2025, \$8.6 billion in FY 2026, and \$7.2 billion in FY 2027, a total of roughly \$21 billion over three years. The gaps that have opened in each year are due principally to the downward revisions in projected tax receipts, which have been lowered by \$20 billion (FY 2025 to FY 2027) in comparison to the Enacted Budget Financial Plan. If the FY 2025 Budget is balanced with recurring savings, the budget gap for FY 2026 would be \$3.5 billion. The projected budget gaps do not reflect the use of any reserves to balance operations.

OUTYEAR BUDGET GAPS AND TAX RECEIPTS REDUCTIONS



Tax reductions reflect downward revisions since the FY 2023 Enacted Budget Financial Plan (May 2022).

Reserves and Risks

Economic turning points create heightened risks to the Financial Plan. In the two recessions prior to COVID, tax receipts fell more steeply and for a longer period than originally expected. While the DOB forecast is based on reasonable assumptions, the impact of an economic slowdown is highly unpredictable. A second, new risk has been created by the PTET program, which has introduced a high degree of uncertainty in the level and timing of PIT tax collections. Lastly, the State is dependent on a range of Federal approvals to implement savings measures and receive reimbursement for costs it has incurred in the first instance. The Financial Plan maintains a reserve for such transaction risks, in addition to the principal reserves and other reserves for specific purposes (e.g., future labor agreements).

\$20 BILLION ADDED TO RESERVES SINCE 2020



- *Principal reserves include the statutory Rainy Day Reserves and the informal reserve for economic uncertainties.*
- *The Retiree Health Benefit Trust Fund (RHBTf) is a trust fund for the payment of health benefits of retired employees and their dependents and is not included in the General Fund balance.*
- *Other statutory reserves for dedicated purposes (PTET, pandemic assistance, and undesignated fund balance) are excluded.*



FY 2024 Executive Budget Financial Plan

"Base" Revisions to the Financial Plan

The updated “base” forecast provides the basis for the development of the Governor’s Executive Budget proposal. DOB has made several forecast (“base”) revisions to the Financial Plan estimates in the Mid-Year Update, which are summarized in the following table. The most significant change has been to base tax receipts, which have been reduced in each year of the Financial Plan, starting in FY 2024. The downward revisions are consistent with DOB’s updated economic forecast, which calls for a mild recession in calendar year 2023. Disbursements have been revised for updated operating results and program information. Other changes include revisions to the Reserve for the Timing of PTET/PIT Credits and the addition of an \$800 million reserve for consensus revenue.

FY 2024 EXECUTIVE BUDGET FINANCIAL PLAN				
GENERAL FUND REVISIONS TO MID-YEAR ESTIMATES BEFORE PROPOSED EXECUTIVE BUDGET				
(millions of dollars)				
	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
MID-YEAR UPDATE SURPLUS/(GAP) ESTIMATE	(148)	(3,499)	(3,311)	(5,988)
Receipts Revisions	<u>(1,866)</u>	<u>(3,692)</u>	<u>(3,554)</u>	<u>(432)</u>
Taxes	(2,978)	(4,388)	(4,065)	(969)
Debt Service	471	192	237	359
Miscellaneous/Federal	600	392	194	94
Transfers from Other Funds	41	112	80	84
Disbursements Revisions	<u>375</u>	<u>57</u>	<u>(72)</u>	<u>(767)</u>
Local Assistance	59	(125)	(219)	(808)
Agency Operations	447	386	354	282
Transfers to Other Funds	(131)	(204)	(207)	(241)
Use of/(Deposit to) Reserves	<u>1,853</u>	<u>321</u>	<u>(481)</u>	<u>1,722</u>
Rainy Day	0	0	0	0
Tax Stabilization	0	0	0	0
Contingency	0	0	0	0
Community Projects	0	0	0	0
Other	1,853	321	(481)	1,722
UPDATED "BASE" BUDGET SURPLUS/(GAP) ESTIMATE	214	(6,813)	(7,418)	(5,465)



The Governor's Executive Budget Proposal

The Governor's FY 2024 Executive Budget Financial Plan for FY 2024 is balanced in the General Fund and State Operating Funds spending grows by 2 percent.

The Executive Budget funds initiatives and investments for a range of essential services including the health care system, MTA and local governments. It also funds the initiatives outlined in the Governor's State of the State address, including investments in mental health, housing, public safety, and additional funding for SUNY.

In addition, State operations funding is increased for essential services. Lastly, new capital commitments proposed in the budget are funded not only with bonds but also with cash resources, to ensure that the State's debt burden remains affordable.

The following table summarizes the impact of the Executive proposals on General Fund operations, starting with the updated "base" estimates. The base is followed by a summary of the significant actions, with an emphasis on the projected fiscal impact for FY 2024.



FINANCIAL PLAN OVERVIEW

FY 2024 EXECUTIVE BUDGET FINANCIAL PLAN (millions of dollars)				
	FY 2024 <u>Projected</u>	FY 2025 <u>Projected</u>	FY 2026 <u>Projected</u>	FY 2027 <u>Projected</u>
UPDATED "BASE" BUDGET SURPLUS/(GAP) ESTIMATE	214	(6,813)	(7,418)	(5,465)
Receipts	833	627	763	252
Tax Receipts	(57)	669	853	408
Debt Service	(7)	(33)	(79)	(146)
Payment of Future Debt Service	900	0	0	0
Other Receipts/Transfers	(3)	(9)	(11)	(10)
Disbursements	(2,644)	(2,363)	(2,486)	(2,490)
Local Assistance	<u>(1,330)</u>	<u>(1,444)</u>	<u>(1,901)</u>	<u>(1,960)</u>
Education	84	87	80	80
Medicaid	(1,673)	(769)	(1,396)	(1,360)
eFMAP extension through Dec. 31, 2023	1,248	0	0	0
Asylum Seekers Services and Assistance	(944)	(355)	0	0
Minimum Wage Indexing	(14)	(51)	(86)	(131)
MHSF/Local Share Adjustment	738	178	82	77
Mental Hygiene	(65)	(142)	(171)	(193)
Public Health/Aging	(9)	(14)	(14)	(14)
Social Services/Housing	60	(70)	(68)	(78)
Environment/Energy	(203)	(50)	(50)	(50)
Higher Education	(48)	(77)	(92)	(114)
Public Safety	(107)	(89)	(89)	(89)
Transportation	(349)	(51)	(51)	(47)
All Other	(49)	(41)	(47)	(42)
Agency Operations, including GSCs	<u>(1,014)</u>	<u>(667)</u>	<u>(123)</u>	<u>(260)</u>
Executive Agency Operations	(413)	(490)	(452)	(445)
Asylum Seekers Services and Assistance	(162)	0	0	0
Minimum Wage Indexing	(5)	(12)	(17)	(17)
State Police Recruiting Classes	(67)	(46)	(47)	(48)
SUNY Endowment Funding	(375)	(125)	0	0
Legislature/Judiciary (incl. fringe benefits)	(38)	(38)	(38)	(38)
Accelerate Retiree Health Reserve Deposits	0	0	375	225
Fringe Benefits/Fixed Costs	46	44	56	63
Transfers to Other Funds	<u>(300)</u>	<u>(252)</u>	<u>(462)</u>	<u>(270)</u>
Capital Projects	(192)	(154)	(368)	(161)
SUNY Operating	(113)	(103)	(99)	(114)
All Other	5	5	5	5
Use of/(Deposit to) Reserves	1,597	3,470	544	544
Accelerate Principal Reserve Deposits	2,448	2,926	0	0
Manage Prior/Current Year Surplus	(851)	544	544	544
EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE	0	(5,079)	(8,597)	(7,159)

Receipts

The Executive Budget proposes the following tax law changes with significant Financial Plan impacts:

- **Corporate Franchise Tax Rates.** The Executive Budget extends through Tax Year 2026 the tax rates on the business income base for Article 9-A filers with business income tax bases over \$5 million, as well as reinstates the capital base tax rate for certain taxpayers.
- **Tobacco Tax Increase/Flavor Ban.** To reduce tobacco use, especially among young people, the Executive Budget proposes expanding the State's ban on the sale of flavored vaping products by prohibiting the sale of all flavored tobacco products and increasing the cigarette tax from \$4.35 to \$5.35 per pack. These actions are expected to reduce cigarette tax receipts that flow to both the General Fund and HCRA.
- **Other Tax Revenue Actions.** The Executive Budget proposes various extensions, enforcement initiatives and reforms including the proposed extension of credits for historic property rehabilitation, NYC musical arts, and farmers, as well a new credit for child care expansion.

Debt Service. Costs reflect the financing of new capital initiatives included in the Executive Budget. The Executive Budget also includes \$900 million of additional debt service prepayments in FY 2023 that reduce costs in FY 2024.

Other Receipts/Transfers. The Executive Budget also includes reductions to certain planned transfers due to the availability of revenues in other funds that are earmarked to support new investments.

Disbursements

Local Assistance

School Aid. The Executive Budget recommends \$34.4 billion in State aid to schools for school year (SY) 2024, an increase of \$3.1 billion (10.0 percent). Including Federal prekindergarten expansion grants, schools will receive \$34.5 billion. This growth primarily reflects a \$2.7 billion (12.8 percent) Foundation Aid increase, including a minimum 3 percent annual increase to fully funded districts that would otherwise not receive a Foundation Aid increase under current law. The growth in Foundation Aid largely reflects the full funding of the current formula for the first time in its 17-year history, marking the final year of the three-year phase-in. Additionally, a High-Impact Tutoring Set-Aside of \$250 million within Foundation Aid directs support to students struggling to recover from pandemic-related learning loss. In addition to the Foundation Aid increase, School Aid growth includes a \$232 million increase in expense-based aids and a \$125 million increase in State-funded full-day prekindergarten programming for four-year-old children.

Medicaid Global Cap. Global Cap spending growth in FY 2024 is estimated at \$1.4 billion. The Global Cap index has been revised based on updated Centers for Medicare & Medicaid Services (CMS) annual projections of health care spending. The revised rates allow additional Medicaid spending growth above the Mid-Year Financial Plan forecast of \$224 million in FY 2023 and \$475 million in FY 2024, growing to \$754 million in FY 2027.

Medicaid spending is currently projected to exceed the cap by \$454 million in FY 2026 and \$526 million in FY 2027. The higher cost is mainly attributable to higher-than-expected enrollment, utilization and spending trends.

The Executive Budget proposes several investments in health care, including increasing and/or adding Medicaid reimbursement for hospitals, nursing homes and assisted living providers, primary care, school-based health centers, transportation services, and additional types of mental health providers in community health centers. In addition, the Financial Plan includes savings beginning April 1, 2023 due to the transition of the prescription drug program for all Medicaid members enrolled in Mainstream Managed Care to the State run Medicaid Pharmacy Program. With this transition, New York State will pay pharmacies directly for drugs and supplies on behalf of Medicaid members. Transitioning the pharmacy benefit from Managed Care to Medicaid Fee-for-Service will result in significant savings to the State, most of which will be reinvested back into healthcare. Other proposals include expanding the Medicaid Buy-in program so more disabled persons can continue to work without the risk of losing health benefits and supporting critical primary and preventative care for Medicaid enrollees that will help improve population health and reduce preventable hospitalizations and emergency room visits.



To maintain spending within the Global Cap, several proposals to reduce or offset costs are advanced in the Executive Budget. Most notably, the State expects to utilize the entirety of Affordable Care Act (ACA) Enhanced Federal Medical Assistance Percentage (eFMAP) savings to offset growth in Medicaid costs borne by the State rather than counties (\$624 million). Other savings proposals include shifting pregnancy coverage to the Essential Plan (EP) (\$53 million in FY 2024 and \$210 million annually thereafter); and aligning the timing of expanded coverage for certain groups with the Federal waiver submission (\$172 million).

eFMAP Extension. The Federal FY 2023 Omnibus Appropriations bill included an extension of eFMAP through the end of the 2023 calendar year. Beginning April 1, 2023, eFMAP will be reduced over the next three quarters: 5 percent through June 30, 2.5 percent through September 30, and 1.5 percent through December 31. The Financial Plan previously reflected eFMAP through March 31, 2023.

Asylum Seekers Services and Assistance. The Executive Budget provides support to asylum seekers in New York City, including shelter cost reimbursement.

Minimum Wage Indexing. The Executive Budget proposes indexing New York's minimum wage to inflation to benefit hundreds of thousands of minimum wage workers across New York State and assist them to meet the rising cost of living, which results in increased State assistance to mental hygiene, health care and social services providers supported by the State.

Mental Health. Proposed actions for the Office of Mental Health (OMH) include investments across the continuum of care for mental health and continued support for community-based services, including residential programs. Specifically, this includes establishing and operating 3,500 new residential units for people with mental illness, including 1,500 Supportive Housing beds, 900 transitional step-down beds, 600 licensed apartment treatment beds and 500 community residence-single room occupancy (CR-SRO) beds. Outpatient mental health services throughout the State will be significantly expanded by funding twelve new Comprehensive Psychiatric Emergency Programs; 42 new Assertive Community Treatment teams; 26 new Certified Community Behavioral Health Clinics, including an Indigent Care Program to ensure providers are reimbursed for care; eight new Safe Options Support teams; the expansion of the Critical Time Intervention (CTI) initiative started in 2022; 42 new Health Home Plus Care Managers; and start-up funding and operating costs for expanded clinic capacity at 20 sites. The Executive Budget also expands mental health services for children and families, enhances suicide prevention programs, strengthens supportive housing programs, and supports the 2.5 percent Cost of Living Adjustment (COLA) for voluntary operated providers.

Public Health/Aging. The Executive Budget adds funding for respite care for high-need family caregivers and expands access to home care aides for lower income older adults.



Social Services/Housing. The Executive Budget provides funding to ensure continuity in the level of childcare subsidies; expands eligibility for child care subsidies to more families; and creates an Employer-Supported Child Care Pilot Program to provide new financial support for child care. Other significant increases include investments in permanency resource centers and kinship services, consolidating afterschool program funding in the Office of Children and Family Services (OCFS), assisting foster care agencies with Federal provisions as they relate to Institutions for Mental Disease (IMD), and establishing the Planning Assistance Fund to support local governments in achieving new home targets pursuant to the New York Housing Compact. These investments are offset by making permanent the restructured financing approach for residential school placements of children with special needs outside New York City and utilization of Mortgage Insurance Fund (MIF) resources to fund housing and homelessness programs.

Environment/Energy. The Executive Budget includes funding to expand the Energy Affordability Program to consumers who have not been previously eligible. The program will provide income-eligible customers with a discount on their monthly electric and/or gas bills (\$200 million in FY 2024 and \$50 million thereafter).

Higher Education. The Executive Budget adds \$40 million in recurring annual operating support for City University of New York (CUNY) campuses starting in Academic Year 2024 and provides additional funding in FY 2024 to help cover student tuition costs.

Public Safety. The Executive Budget includes increased support for Prosecutors, Alternatives to Incarceration (ATI), the Gun Involved Violence Elimination (GIVE) program, re-entry services, and pretrial services. The Budget also includes funding to combat the flow of fentanyl, including the establishment of an Anti-Fentanyl Innovation Grant, as well as support to hire additional crime and data analysts focused on fentanyl distribution and deaths.

Transportation. The Executive Budget proposes one-time State assistance to the MTA to address extraordinary revenue impacts caused by the pandemic (\$300 million) and increases to upstate transit operating aid to match the year to year increase in on-budget, traditional MTA aid. Other 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.

All Other Local Assistance. The Executive Budget includes increased funding for various other programs and initiatives including recurring assistance to the City of Albany (\$15 million), the Liberty Defense Project and the Office of New Americans, and various programs administered by the Empire State Development Corporation.



Agency Operations

Agency Operations. The growth in executive agency budgets reflects funding to meet critical service needs, as well as efforts to assess lead risks and support lead abatement in housing across the State and modernize health reporting systems. In addition, funding is included to support consulting costs associated with development of Section 1115 Medicaid demonstration waivers that have allowed the State to implement a managed care program that provides comprehensive and coordinated health care to Medicaid patients. Increased funding for agency operations also supports inpatient beds in State-operated Psychiatric Centers, expanded State Police community stabilization units, enhanced parole supervisions programs, investments in information technology including the Joint Security Operations Center, and geographical wage adjustments.

Asylum Seekers Services and Assistance. The Division of Military and Naval Affairs (DMNA) has deployed national guard servicemembers to various hotels, homeless shelters, and emergency sites throughout New York City to implement, administer, and effectuate the provision of services.

State Police Recruiting Class. Increased funding will support two additional State Police recruiting classes in FY 2024, for a total of four planned classes.

SUNY Endowment Funding. The State will provide \$1 in State funds (up to \$500 million) for every \$2 in private contributions to endowments for SUNY's four university centers: Buffalo, Binghamton, Albany, and Stony Brook. The endowment funds are expected to be used to provide long-term support for campus operations, student scholarships, research, endowed professorships, and the development of new academic fields.

Legislature/Judiciary. The Executive Budget reflects budget requests submitted by the Legislature and Judiciary. The Judiciary requested increases in annual operating spending to fund expected hiring, three planned Court Officer Academy classes, the addition of 34 new Judgeships, and collective bargaining increases expected to be implemented by March 2023. Spending increases for the Legislature are mainly driven by personnel costs for legislative staff, as well as anticipated increases for the recently approved increase in member salaries.

Accelerate Deposits to the RHBTF. In FY 2022, the State made its first deposit to the RHBTF, which was created in FY 2018 to reserve money for the payment of health benefits of retired employees and their dependents. The reserves establish an asset against the State's post-employment health insurance liability. The Financial Plan reflects making deposits that were planned in later years of the Financial Plan in FY 2023.



Fringe Benefits/Fixed Costs. The Judiciary Budget includes lower pension estimates offset by increased health insurance costs.

The Executive Budget includes proposed legislation again this year that would align interest rates paid on court judgements by public and private entities to the rate permitted for civil money judgments recovered in Federal district court. Since the early 1980s, the interest rate on judgments and accrued claims has been set at 9 percent. Payment of a prevailing market rate will help ensure that neither party in a lawsuit is disadvantaged by an interest rate that is above or below what otherwise could be earned while cases are being adjudicated. This proposal will provide relief for local governments and lower State taxpayer costs by millions of dollars.

Transfer to Other Funds

Capital Projects. The Executive Budget proposes investments to expand housing capacity, outpatient mental health services, facilitate digital transformation across the SUNY system, invest in new and renovated research buildings, laboratories, and state-of-the-art instrumentation at SUNY Flagship institutions, improve capital facilities through the SUNY and CUNY systems and various economic development projects. The Budget also funds the DMV transformation initiative and geographic pay increases for DOT maintenance staff.

SUNY Operations. The Executive Budget includes \$75 million in State aid to SUNY in Academic Year 2024 (\$56 million in FY 2024) for transformational initiatives at campuses that support innovation, help meet workforce needs, and provide student support. This funding commitment will disburse over a two-year period. In addition, the Financial Plan provides \$60 million (\$45 million in FY 2024) in new recurring general operating support for SUNY campuses and provides additional funding in FY 2024 to help cover student tuition costs.

Reserve Changes

The previously planned deposits to principal reserves in FY 2024 (\$2.4 billion) and FY 2025 (\$2.9 billion) will be accelerated and completed in the current year (FY 2023). In addition, the projected available surpluses in FY 2023 (\$782 million) and FY 2024 (\$851 million) will be carried forward and used to lower the projected outyear budget gaps.

Other Financial Plan Highlights

Reserve Increases

Principal Reserves⁵. The Financial Plan reflects completing the remaining \$10.6 billion of planned deposits and set asides to principal reserves two years ahead of schedule. By the end of FY 2023, the balance in principal reserves is expected to be just over \$19.5 billion, an amount that maintains 15 percent of projected FY 2025 State Operating Funds disbursements as proposed in the FY 2023 Executive Budget.

The following table shows the completed and planned deposits to principal reserves.

FY 2024 EXECUTIVE BUDGET "PRINCIPAL" RESERVES (millions of dollars)				
	FY 2022	FY 2023	FY 2024	FY 2025
Planned Deposits (Uses)	5,018	10,554	0	0
Rainy Day Reserves	843	3,149	0	0
Economic Uncertainties	4,175	7,405	0	0
Balance At Year-End	8,984	19,538	19,538	19,538
Rainy Day Reserves	3,319	6,468	6,468	6,468
Economic Uncertainties	5,665	13,070	13,070	13,070
Estimated SOF Spending	117,404	122,703	125,184	131,496
<i>Principal Reserves % SOF</i>	<i>8%</i>	<i>16%</i>	<i>16%</i>	<i>15%</i>

The Executive Budget includes legislation to increase the amount the State is permitted to set aside in statutory reserves by increasing the maximum allowable balance for the Rainy Day Reserve from 15 percent to 20 percent, and the maximum annual deposit from 3 percent to 10 percent, of State Operating Funds spending. In addition, the calculation would be based on the spending projection included in the Enacted Budget Financial Plan. The allocation of principal reserves may be adjusted in future updates consistent with the allowable balance and deposit authorization for the Rainy Day Reserve.

Debt Reduction Reserve Fund. To ensure the State can abide by the limits imposed by the Debt Reform Act, \$1 billion will be used to recapitalize the debt reduction reserve.

RHBTF. The Financial Plan reflects accelerating a \$600 million deposit in FY 2023, from FY 2026 and FY 2027, increasing the reserve to \$1.2 billion by the end of FY 2023. The deposit is consistent with the statutory limit of 1.5 percent of the actuarial accrued liability.

⁵ DOB defines principal reserves as the two "rainy day" reserves (consisting of the Tax Stabilization Reserve and the Rainy Day Reserve) and the portion of the General Fund balance informally designated for economic uncertainties.



Cash Position

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

Debt Service

Debt service spending consists of the payment of principal, interest, and related expenses on State-supported debt. Prepayments executed in prior years, as well as planned prepayments in FY 2023, have a substantial impact on total debt service spending. Excluding the impact of the prepayments, debt service expenses are projected to remain flat in FY 2024 over the prior year. The table below provides a summary of the impact of actual and planned prepayments.

STATE-SUPPORTED DEBT SERVICE (millions of dollars)					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Base Debt Service	6,666	6,653	7,415	7,818	8,273
Total Prepayment Adjustment	1,825	(3,155)	(3,145)	(2,380)	(2,860)
Prior Prepayments	(700)	(700)	(700)	0	0
FY 2022 Prepayment	(375)	(1,555)	(1,695)	(1,630)	(2,360)
FY 2023 Prepayment (FY23 Enacted Add)	2,000	0	(750)	(750)	(500)
FY 2023 Prepayment (FY24 Executive Add)	900	(900)	0	0	0
Executive Budget State Debt Service	8,491	3,498	4,270	5,438	5,413

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. In FY 2022, the State collected \$16.4 billion in PTET payments through business tax receipts. In FY 2023, it expects to continue to collect PTET and pay PIT credits connected with the program for tax years 2021 through 2022. The General Fund reserved the entire amount of PTET collections received in FY 2022 and will use a portion of that balance to cover the difference between PTET collections and related PIT refunds in FY 2023 and beyond. The timing between the initial PTET collections and subsequent refunds will be managed in a similar manner in each year of the Financial Plan. The PTET program is expected to have no net impact on operations over its life but will distort the annual change for business and PIT receipts. 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.



Updated FY 2023 Financial Plan

The following table summarizes the projected annual change in General Fund receipts, disbursements, and fund balances from FY 2022 actuals to FY 2023 revised projections.

GENERAL FUND FINANCIAL PLAN (millions of dollars)				
	FY 2022 Actuals	FY 2023 Projected	Annual Change	
			Dollar	Percent
Opening Fund Balance	9,161	33,053	23,892	260.8%
Total Receipts	112,810	100,362	(12,448)	-11.0%
Receipts (Excluding PTET)	96,380	106,243	9,863	10.2%
Taxes	85,301	99,017	13,716	16.1%
Miscellaneous Receipts	2,325	3,032	707	30.4%
Federal Receipts	4,500	2,350	(2,150)	-47.8%
Non-Tax Transfers from Other Funds	4,254	1,844	(2,410)	-56.7%
PTET Receipts	16,430	(5,881)	(22,311)	-135.8%
PIT Credits	0	(18,829)	(18,829)	0.0%
Business Taxes	16,430	12,948	(3,482)	-21.2%
Total Disbursements	88,918	94,491	5,573	6.3%
Local Assistance	58,384	64,472	6,088	10.4%
State Operations	20,721	21,853	1,132	5.5%
Transfers to Other Funds	9,813	8,166	(1,647)	-16.8%
Net Change in Operations	23,892	5,871	(18,021)	-75.4%
Closing Fund Balance	33,053	38,924	5,871	17.8%
Statutory Reserves:				
Community Projects	26	21	(5)	
Contingency	21	21	0	
Rainy Day ¹	3,319	6,468	3,149	
Fund Balance Reserved for:				
Debt Management	500	2,355	1,855	
Economic Uncertainties	5,665	13,070	7,405	
Labor Settlements/Agency Operations	275	765	490	
Pandemic Assistance	2,000	0	(2,000)	
Undesignated Fund Balance	2,980	4,123	1,143	
Subtotal Excluding Settlements/PTET	14,786	26,823	12,037	
Fund Balance Reserved for:				
Extraordinary Monetary Settlements	1,837	1,552	(285)	
Timing of PTET/PIT Credits	16,430	10,549	(5,881)	

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



Receipts

General Fund receipts, including transfers but excluding PTET, are expected to total \$106.2 billion in FY 2023, an increase of \$9.9 billion over FY 2022.

Tax receipts, excluding the impact of PTET, but including transfers after payment of debt service, are estimated to total \$99.0 billion in FY 2023, an increase of \$13.7 billion (16.1 percent) from FY 2022. The increase reflects projected growth in tax receipts and the impact of prepayments of future debt service costs. Excluding the prepayments, tax receipts are estimated to increase by 9.8 percent from FY 2022.

PIT receipts, excluding PTET and debt prepayments, are estimated to total \$70.1 billion in FY 2023, an increase of \$6.3 billion (9.9 percent) from FY 2022 reflecting underlying growth in collections. 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 \$4.3 billion and \$1.8 billion in FY 2022 and 2023, respectively and increase PIT receipts in FY 2024 by \$3.2 billion.

Consumption/use tax receipts, including transfers after payment of debt service on Sales Tax Revenue Bonds, are estimated to total \$17.2 billion in FY 2023, an increase of \$569 million (3.4 percent) from FY 2022. This includes the impact of the prepayment of debt service in FY 2022, which reduces receipts by \$2.25 billion. Base sales tax growth is estimated at 10.6 percent in FY 2023 and is offset by the drop in tax revenue attributable to the temporary suspension of the State sales tax on gasoline and diesel motor fuel from June 1, 2022 to December 31, 2022 and estimated declines in cigarette and tobacco tax collections.

Business tax receipts, excluding PTET, are estimated at \$10.2 billion in FY 2023, an increase of \$1.8 billion (20.8 percent) from FY 2022. The increase is primarily attributable to an increase in Corporate Franchise Tax (CFT) gross receipts and audit receipts. FY 2023 includes the first prepayment affected by the temporary increase in the business income and capital base rates enacted in FY 2022.

Other tax receipts, including transfers after payment of debt service on Clean Water/Clean Air (CW/CA) Bonds, are expected to total \$3.2 billion in FY 2023, an increase of \$357 million from FY 2022. This is primarily due to the receipt of multiple super-large estate tax payments of more than \$100 million.

Miscellaneous receipts are projected to increase by \$707 million from FY 2022 primarily driven by higher investment income receipts. The State used \$4.5 billion from ARP recovery aid in FY 2022 and plans to use another \$2.4 billion from ARP recovery aid in FY 2023 to fund eligible expenditures, including essential governmental services.

Non-tax transfers in FY 2023 includes a transaction risk reserve that offsets total projected transfers from other funds and provides a hedge against risks to receipts that may materialize later in the fiscal year or in FY 2024. The Transaction Risk Reserve totals \$1.8 billion in FY 2023, after adjustments made herein, and the movement of \$1 billion to the reserve for Debt Management in this update. Excluding the risk reserve, total non-tax transfers are estimated at \$3.6 billion in FY 2023, a decrease of \$623 million from FY 2022 due to the transfer of a large Tribal State Compact Fund receipt in FY 2022.

Disbursements

General Fund disbursements, including transfers to other funds, are expected to total \$94.5 billion in FY 2023, an increase of \$5.6 billion (6.3 percent) from FY 2022. The growth in spending is attributable to initiatives and investments in nearly all major programs, including health care, School Aid, mental hygiene, social services, one-time bonus payments to health care/direct care workers, and recovery assistance to individuals and small businesses.

Local assistance spending is estimated at \$64.5 billion in FY 2023, an increase of \$6.1 billion from FY 2022. In FY 2023, healthcare and direct care workers earning less than \$125,000 will receive a State-funded bonus payment of up to \$3,000 at an estimated cost of \$1.3 billion. School Aid and Medicaid, the largest local programs, are projected to increase spending by a combined \$4.0 billion in FY 2023. School Aid is estimated to increase by nearly \$1 billion on a State fiscal year basis, primarily driven by the continuing phase-in of the Foundation Aid formula. Medicaid spending is projected to grow by \$3.1 billion, reflecting the updated method for calculating allowable spending growth under the Global Cap, increased costs related to minimum wage and funding of the local share of program growth.

Other areas with significant growth include the Office of Temporary and Disability Assistance (OTDA) (\$1.2 billion) driven by rental assistance and homeless housing services; funding for backlogged Child Welfare Services claims (\$796 million), mental hygiene (\$196 million) for expanded services, increased capacity, and a 5.4 percent human services COLA; special education and other education programs (\$255 million) driven by increased special education provider tuition rates and enrollment growth for such programs, charter school supplemental tuition reimbursement and aid to nonpublic schools; utility arrears assistance (\$250 million); public health and aging (\$200 million); public protection and safety (\$73 million); and other programs including child care, housing, and economic development.

Agency operations costs, including fringe benefits, are expected to total \$21.9 billion in FY 2023, an increase of \$1.1 billion from FY 2022. The annual change is partly driven by several nonrecurring transactions processed in FY 2022, including the funding of \$2.2 billion of eligible payroll costs, including fringe benefits, from the Coronavirus Relief Fund (CRF), which lowered FY 2022 spending. The lower spending in FY 2022 is partly offset by the ongoing purchase of COVID-19 test kits, payment of retroactive salary increases, and the transfer of additional funds to RHBTF, including the acceleration of deposits previously planned in FYs 2025 and 2026 to FY 2023 (\$600 million). In addition, FY 2023 spending includes an offset of \$800 million for expected Federal Emergency Management Agency (FEMA) reimbursement that lowers spending. Excluding these nonrecurring transactions, operational costs are projected to increase in FY 2023 due to rising energy and commodity prices and negotiated general salary increases.



General Fund transfers to Other Funds are projected to total \$8.2 billion in FY 2023, a decrease of \$1.6 billion from FY 2022. Transfers for capital projects are expected to decline by \$2.4 billion reflecting the timing of bond reimbursements and a \$931 million transfer to the MTA accelerated from FY 2023 to March 2022 and are partly offset by higher transfers for SUNY (\$122 million) and all other transfers (\$656 million) mainly for health care, indigent legal services and transportation and transit support.

FY 2023 Closing Balance

Excluding the PTET⁶ reserve for the timing of PTET/PIT credits and the reserve for extraordinary monetary settlements to fund existing commitments and projects, DOB estimates the General Fund will end FY 2023 with a balance of \$26.8 billion, an increase of \$12.0 billion over FY 2022.

Principal reserves are expected to increase by \$10.6 billion -- \$3.1 billion in statutory Rainy Day Reserves and \$7.4 billion set aside for economic uncertainties. This includes the acceleration of planned deposits totaling \$5.3 billion from FY 2024 and FY 2025 that will be deposited in FY 2023. The reserves for debt management and labor settlements increase by \$2.3 billion. The balance available for all other purposes is expected to decline due to funding of new commitments, including pandemic relief and recovery assistance, offset by resources available for FY 2024 operations.

⁶ 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.



FY 2024 Executive Budget 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 Projected	FY 2024 Projected	Annual Change	
			Dollar	Percent
Opening Fund Balance	33,053	38,924	5,871	17.8%
Total Receipts	100,362	103,715	3,353	3.3%
Receipts (Excluding PTET)	106,243	106,011	(232)	-0.2%
Taxes	99,017	99,417	400	0.4%
Miscellaneous Receipts	3,032	2,401	(631)	-20.8%
Federal Receipts	2,350	2,250	(100)	-4.3%
Non-Tax Transfers from Other Funds	1,844	1,943	99	5.4%
PTET Receipts	(5,881)	(2,296)	3,585	61.0%
PIT Credits	(18,829)	(13,756)	5,073	26.9%
Business Taxes	12,948	11,460	(1,488)	-11.5%
Total Disbursements	94,491	106,933	12,442	13.2%
Local Assistance	64,472	73,262	8,790	13.6%
State Operations	21,853	23,317	1,464	6.7%
Transfers to Other Funds	8,166	10,354	2,188	26.8%
Net Change in Operations	5,871	(3,218)	(9,089)	-154.8%
Closing Fund Balance	38,924	35,706	(3,218)	-8.3%
Statutory Reserves:				
Community Projects	21	18	(3)	
Contingency	21	21	0	
Rainy Day ¹	6,468	6,468	0	
Fund Balance Reserved for:				
Consensus Revenue	0	800	800	
Debt Management	2,355	2,436	81	
Economic Uncertainties	13,070	13,070	0	
Labor Settlements/Agency Operations	765	1,765	1,000	
Undesignated Fund Balance	4,123	2,150	(1,973)	
Subtotal Excluding Settlements/PTET	26,823	26,728	(95)	
Fund Balance Reserved for:				
Extraordinary Monetary Settlements	1,552	725	(827)	
Timing of PTET/PIT Credits	10,549	8,253	(2,296)	

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



Receipts

General Fund receipts, including transfers from other funds, are estimated to total \$103.7 billion in FY 2024, an increase of \$3.4 billion (3.3 percent) from FY 2023. Excluding the impact of the PTET program, total receipts are projected to decrease by \$232 million (0.2 percent) from FY 2023.

Tax receipts, excluding the impact of PTET and debt prepayments, but including transfers after payment of debt service, are estimated to total \$96.3 billion in FY 2024, a decrease of \$4.6 billion (4.5 percent) from FY 2023. The decrease reflects the effects of a mild recession on PIT revenues, in addition to declines in CFT receipts, and estate tax receipts. Including the prepayments described above, tax receipts are estimated to increase by \$400 million from FY 2023.

PIT receipts, excluding PTET and debt prepayments, but including transfers after payment of debt service, are estimated to total \$66.7 billion in FY 2024, an decrease of \$3.4 billion (4.9 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 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, including transfers after payment of debt service on Sales Tax Revenue Bonds, are estimated to total \$18.4 billion in FY 2024, an increase of \$1.2 billion (6.8 percent) from FY 2023. This increase reflects moderate growth in the sales tax base (2.9 percent), including the expiration of the temporary suspension of the State sales tax on gasoline and diesel motor fuel on December 31, 2022.

Business tax receipts, excluding PTET, are estimated at \$8.8 billion in FY 2024, a decrease of \$1.4 billion (14.0 percent) from FY 2023. The decrease primarily reflects a decrease in CFT gross receipts, reflecting a projected decline in corporate profits, and a decrease in audit receipts to recent trend levels.

Other tax receipts, including transfers after payment of debt service on CW/CA Bonds, are expected to total \$2.4 billion in FY 2024, a decrease of \$889 million from FY 2023. This is primarily due to a decline in the real estate transfer tax and the estate tax returning to typical trends following record receipt collections in FY 2023.

Miscellaneous receipts are projected to decline by over \$600 million from 2023 due to high investment income receipts in FY 2023.

Non-tax transfers are estimated to total \$1.9 billion in FY 2024, an increase of \$99 million from FY 2023. The modest change is mainly attributable to increases in transfers from the Health Care Transformation and Mental Health Services funds and is almost fully offset by an increase in the Transaction Risk Reserve compared to FY 2023.



Disbursements

General Fund disbursements, including transfers to other funds, are expected to total \$106.9 billion in FY 2024, an increase of \$12.4 billion (13.2 percent) from FY 2023. The annual change in spending is affected by the expected expiration of the eFMAP at the end of the third quarter of FY 2024. The higher Federal matching rate has temporarily lowered State-share spending and increased the Federal share of Medicaid costs.

Local assistance spending is estimated at \$73.3 billion in FY 2024, an increase of \$8.8 billion from FY 2023. General Fund spending for education and health care represents most of the local assistance spending. 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, as well as the impact of eFMAP. 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, a \$125 million investment in 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 \$2.3 billion due to investments in health care, 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. Additional local assistance growth is primarily a 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, and one-time funding to support asylum seekers services and assistance in New York City. Partially offsetting these increases are one-time funding for Child welfare services and pandemic recovery initiatives. Lastly, General Fund local assistance has been reduced in the current year based on operating results to date and other information.

General Fund agency operations costs, including fringe benefits, are expected to total \$23.3 billion in FY 2024, an increase of \$1.5 billion from FY 2023. The growth in executive agency budgets 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, and increase inpatient beds in State-operated Psychiatric Centers. Additionally, the cost of deploying the National Guard to assist New York City, providing care for asylum seekers, and consulting costs associated with development of Section 1115 Medicaid demonstration waivers increase spending in FY 2024. Fringe benefit costs are expected to increase in FY 2024 primarily due to the increased costs of providing health insurance and pension benefits to current and retired employees

General Fund transfers to Other Funds are projected to total \$10.4 billion in FY 2024, an increase of \$2.2 billion from FY 2023, mainly attributable to transfers for capital projects reflecting an increase in planned PAYGO capital spending and 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 PTET⁷ 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 \$26.7 billion, a decrease of \$95 million from FY 2023. The reserves for debt management and labor settlements are projected to increase by just over \$1 billion. The balance available for all other purposes is expected to decline due to the use of prior year resources to fund certain commitments and operations in FY 2024, partially offset by the addition of an \$800 million reserve for consensus revenue.

⁷ 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, 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 Executive 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 as the State continues to respond to the pandemic. 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 up to \$2 billion in line of credit facilities, to 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.

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			
(millions of dollars)			
	General Fund	Other Funds	All Funds
April 2023	46,447	20,749	67,196
May 2023	40,471	20,152	60,623
June 2023	43,053	21,694	64,747
July 2023	42,763	21,643	64,406
August 2023	41,453	22,014	63,467
September 2023	45,466	20,110	65,576
October 2023	42,903	20,280	63,183
November 2023	39,807	19,795	59,602
December 2023	43,383	20,694	64,077
January 2024	45,728	20,697	66,425
February 2024	43,200	21,910	65,110
March 2024	35,706	20,263	55,969

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 will 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 will receive a refundable PIT credit equal to the proportionate or pro rata share of taxes paid by the electing entity. Additionally, the program includes a resident tax credit that allows for reciprocity with other states that have implemented substantially similar taxes, which currently include Connecticut and New Jersey.

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 accompanying tax credits result in decreased PIT collections beginning in April 2022. 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. Additionally, it has reserved PTET collected in FY 2022 for purposes of offsetting the decrease in PIT receipts expected in FY 2023 and beyond. It is expected that the tax benefit accompanying the PTET program will end in 2025 due to the scheduled expiration of the State and Local Tax (SALT) 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.

PTET is expected to reduce FY 2023 PIT collections by \$18.8 billion and reduce all funds receipts by a net amount of \$5.9 billion, due to timing. PIT credits may be claimed on the April tax return in the following fiscal year, or they can be reflected sooner through reductions in current estimated payments. In 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. Going forward, some taxpayers are expected to choose this option. FY 2023 PIT collections are expected to be reduced by credits for both the majority of 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).

The net impact of PTET declines in FY 2024 but is expected to reduce FY 2024 PIT collections by \$13.8 billion and reduce all funds receipts by a net amount of \$2.3 billion.



GENERAL FUND FINANCIAL PLAN

The table below displays the impact of the PTET program on the General Fund. The PTET estimates are excluded from certain tabular presentations in the Financial Plan due to the size of the impact on specific financial plan 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 EXECUTIVE BUDGET GENERAL FUND IMPACT OF THE PASS THROUGH ENTITY TAX SAVINGS/(COSTS) (millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	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	(5,881)	(2,296)	(219)	(2,280)	(5,754)
PIT Credits	0	(18,829)	(13,756)	(11,429)	(10,805)	(4,551)
PTET Collections (Business Taxes)	16,430	12,948	11,460	11,210	8,525	(1,203)
Use of/(Deposit to) Reserve for PTET Refunds	(16,430)	5,881	2,296	219	2,280	5,754

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

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	
	Projected	Projected	\$	%
LOCAL ASSISTANCE	83,271	89,417	6,146	7.4%
School Aid (School Year Basis)	31,250	34,386	3,136	10.0%
DOH Medicaid	25,423	27,300	1,877	7.4%
Mental Hygiene (Gross) ¹	5,367	5,887	520	9.7%
Transportation	4,572	5,216	644	14.1%
Social Services	5,122	4,388	(734)	-14.3%
Higher Education	2,947	3,091	144	4.9%
Other Education	2,447	2,522	75	3.1%
All Other ²	6,143	6,627	484	7.9%
 STATE OPERATIONS/GENERAL STATE CHARGES	 30,941	 32,269	 1,328	 4.3%
State Operations	20,913	22,259	1,346	6.4%
Executive Agencies	12,315	12,611	296	2.4%
University Systems	6,611	7,186	575	8.7%
Elected Officials	2,787	2,887	100	3.6%
FEMA Eligible Costs/(Reimbursement)	(800)	(425)	375	46.9%
General State Charges	10,028	10,010	(18)	-0.2%
Pension Contribution	2,087	2,287	200	9.6%
Health Insurance	5,922	5,551	(371)	-6.3%
Other Fringe Benefits/Fixed Costs	2,019	2,172	153	7.6%
 DEBT SERVICE	 8,491	 3,498	 (4,993)	 -58.8%
 TOTAL STATE OPERATING FUNDS	 122,703	 125,184	 2,481	 2.0%
Capital Projects (State and Federal Funds)	15,937	21,423	5,486	34.4%
Federal Operating Aid	82,924	80,384	(2,540)	-3.1%
 TOTAL ALL GOVERNMENTAL FUNDS	 221,564	 226,991	 5,427	 2.4%

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.

Local Assistance

Approximately two-thirds of State spending is for local assistance 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 more than half of local assistance spending.

Over the past two years, local assistance funding has included a significant amount of spending for pandemic recovery initiatives, which support time-limited programs including the Emergency Rental Assistance Program (ERAP), the Landlord Rental Assistance Program, assistance to excluded workers, small business assistance, funding for hospitals that are experiencing financial distress from the COVID-19 pandemic, public utility arrears assistance, Healthcare/Direct Care Worker Bonuses, and other targeted initiatives. Most of the one-time assistance is expected to be exhausted in FY 2023.

School Aid spending for School Year (SY) 2024 is estimated at \$34.4 billion, excluding Federal prekindergarten grants, representing an annual increase of \$3.1 billion (10.0 percent). This annual growth is primarily driven by increased funding for Foundation Aid (\$2.7 billion), expense-based reimbursement programs (\$232 million), and the expansion of State-funded full-day prekindergarten programming for four-year-old children (\$125 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 local assistance spending, excluding eFMAP, is estimated at \$27.3 billion in FY 2024, an annual increase of 7.4 percent. Medicaid costs reported under the Global Cap are projected to increase by \$475 million, consistent with the updated growth index. The increased funding will support growth in 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 (\$188 million) and financial relief to counties and New York City associated with full coverage of the local share of spending growth (\$183 million). A portion of Medicaid-related expenses of Office for People with Developmental Disabilities (OPWDD) will be funded outside of the DOH Global Cap with additional Financial Plan resources to accommodate DOH Medicaid spending growth.



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 will be reduced for each of the three quarters to 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 \$1.5 billion, respectively. State share savings from eFMAP have and continue to be used to offset increased costs associated with persistently elevated COVID related enrollment, asylum seekers services and assistance, and lost 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 2.5 percent human services 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 (\$300 million), increases to upstate transit operating aids and forecasted increases in dedicated receipts that are collected by the State and remitted to the various transit systems. Including one-time aid, total year to year increases are expected to provide an additional \$560 million to the MTA, \$40 million for non-MTA downstate transit systems, and \$18 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 increases include funding for services and assistance to New York City for asylum seekers in FY 2024 and increases in child care assistance due to an expanded subsidy eligibility, increased reimbursement for child care providers and their workforce, and the creation of an Employer-Supported Child Care Pilot Program. Other Social Services actions include investments in permanency resource centers and kinship services, the consolidation of the Empire State and Advantage Afterschool programs under OCFS, assistance for foster care agencies transitioning under Federal requirements, and the indexing of the minimum wage. There is also increased funding for Code Blue, New York's emergency weather safety plan, and increases in the Empire State Supportive Housing Initiative (ESSHI). 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.



FY 2024 STATE OPERATING FUNDS SPENDING

Higher education spending is projected to grow by 4.9 percent in FY 2024, primarily reflecting estimated increases in spending for student financial aid programs, including the continued expansion of TAP for part-time students, and increased operating support for CUNY senior colleges.

Increased funding for other education programs largely reflects the continuation of increased State support for special education programs related to approval of an 11 percent COLA for provider tuition rates for SY 2023 and enrollment growth for such programs, as well as increased costs to reimburse school districts for charter school supplemental tuition and increased payments to New York City for charter school facilities aid. These increases are partially offset by the discontinuation of one-time FY 2023 Enacted Budget adds.

Other local assistance spending growth includes additional funding for energy affordability; criminal justice programs including Aid to Prosecution, Alternatives to Incarceration (ATI) and Gun Involved Violence Elimination (GIVE) programs; pretrial services; and Fentanyl abuse prevention. This increased spending is more than offset by time-limited pandemic recovery initiatives including small business assistance, public utility arrears assistance, and one time funding for the Office of Cannabis Management Social Equity Fund and world university games.



State Operations/General State Charges (GSCs)

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

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

University systems spending growth in FY 2024 reflects expected State payments related to the establishment of a \$500 million SUNY Endowment Fund 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 at 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 \$60 million in new recurring operating aid support for SUNY State-operated campuses and \$21 million in additional funding to help cover student tuition costs in response to proposed tuition changes at SUNY campuses.

The operating costs for the offices of independently elected officials (Attorney General, Comptroller, Judiciary, and Legislature) are projected to increase by a combined \$100 million (3.6 percent). The increase is primarily due to planned increases for personnel and contract costs.

Growth in GSCs spending is primarily attributable to cost increases for health insurance, driven by medical cost inflation and projected utilization growth following delayed medical visits and procedures during the pandemic, and pension benefits for current and retired employees. This annual growth is entirely offset by the advance payment to the State's Retiree Health Insurance Trust Fund of \$600 million in FY 2023. The State's annual pension payment is projected to grow by \$200 million.

OTHER MATTERS AFFECTING THE FINANCIAL PLAN



General

This section is intended to provide readers with information on certain financial risks, pressures, processes, and recent or new developments that may not be described, or described in detail, elsewhere in the Financial Plan. The emphasis is on risks to the Financial Plan, but the section includes other information intended to provide context for understanding the State's financial operations more broadly. This section includes information on the following topics:

- Financial Projections and Management
- Climate Change
- COVID-19 Pandemic
- Federal Policy and Funding
- Major Operating Programs
- State Labor Force
- State Debt
- Localities and Authorities
- Other Risks and Ongoing Concerns

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, but DOB is unable to provide any assurance that actual results will not differ materially and adversely from these projections.

The Financial Plan is based on numerous assumptions including the condition of the State and national economies, and the collection of economically sensitive tax receipts in the amounts projected. Uncertainties and risks that may affect 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 threats; Federal funding laws and regulations; financial sector compensation; monetary policy affecting interest rates and the financial markets; credit rating agency actions; financial and real estate market developments which may adversely affect bonus income and capital gains realizations; technology industry developments and employment; effect of household debt on consumer spending and State tax collections; and outcomes of litigation and other claims affecting the State.

Litigation against the State may include, among other things, potential challenges to the constitutionality of various actions. The State may also be affected by adverse decisions that are the result of various lawsuits. Such adverse decisions may not meet the materiality threshold to warrant a description herein but, in the aggregate, could still adversely affect the Financial Plan.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The Financial Plan is subject to various uncertainties and contingencies including, but not limited to, wage and benefit increases for State employees that exceed projected annual costs; changes in the size of the State's workforce; realization of the projected rate of return for pension fund asset assumptions with respect to wages for State employees affecting the State's required pension fund contributions; the willingness and ability of the Federal government to provide the aid projected in the Financial Plan, including the Federal matching grant for the healthcare/direct care worker bonus program; the ability of the State to implement cost reduction initiatives, including reductions in State agency operations, and the success with which the State controls expenditures; unanticipated growth in Medicaid program costs; 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. The projections and assumptions contained in the Financial Plan are subject to revisions which may result in substantial changes. No assurance can be given that these estimates and projections, which depend in part upon actions the State expects to be taken but which are not within the State's control, will be realized.

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. In recent years, the State has prepaid certain payments, subject to available resources, to maintain budget flexibility.

Financial Projections and Management

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 would 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.

The Financial Plan forecast assumes various transactions will occur as planned including, but not limited to, receipt of certain payments from public authorities; receipt of revenue sharing payments under the Tribal-State Compacts; receipt of Federal COVID-19 emergency assistance and other Federal aid as projected; receipt of miscellaneous revenues at the levels set forth in the Financial Plan; and achievement of cost-saving measures including, but not limited to, transfer of available fund balances to the General Fund at levels currently projected and Federal approvals necessary to implement the Medicaid savings actions. Such assumptions, if they were not to materialize, could adversely impact the Financial Plan in the current year or future years, or both.

The Financial Plan also includes actions that affect spending reported on a State Operating Funds basis, including accounting and reporting changes. If these actions are not implemented or reported as planned, the annual spending change in State Operating Funds would increase above current estimates.

In developing the Financial Plan, DOB attempts to mitigate financial risks from receipts volatility, litigation, and unexpected costs, 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 that can be used to offset new costs. Such resources include, but are not limited to, fund balances that are not needed each year, reimbursement for capital advances, acceleration of tax refunds above the level budgeted each year, and prepayment of expenses. There can be no assurance that such financial resources will be enough to address risks that may materialize in a given fiscal year.



Climate Change

Overview

Climate change poses significant long-term threats to physical, biological, and economic systems in New York and around the world. Potential 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 more extreme heat. The potential effects of climate change could adversely impact the Financial Plan in current or future years. To mitigate and manage these impacts, significant long-term planning and investments by the Federal government, State, municipalities, and public utilities are expected to be needed to adapt existing infrastructure.

In August 2021, the Intergovernmental Panel on Climate Change of the United Nations (IPCC) reported that 1.5°C of warming is likely to occur by 2040 under all emissions scenarios considered and that the 1.5°C benchmark will be exceeded by 2100 unless deep reductions in greenhouse gas emissions occur in the coming decades. Human-induced climate change is already affecting many weather extremes in every region across the globe. Further warming is expected to increase the risk of adverse outcomes, including extreme weather events and coastal flooding.

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), 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.

The State continues to recover from damage sustained during these powerful storms. Hurricane Irene disrupted power and caused extensive flooding in various counties. Tropical Storm Lee caused flooding in additional counties, and, in some cases, exacerbated damage caused by Hurricane Irene two weeks earlier. Superstorm Sandy struck the East Coast, causing widespread infrastructure damage and economic losses to the greater New York region. Hurricane Ida caused severe flooding in the New York metropolitan area. The frequency and intensity of these storms present economic and financial risks to the State. Reimbursement claims for costs of the immediate response, recovery, and future mitigation efforts continue, largely supported by Federal funds.



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 counties. In June 2021, Moody's first assigned New York State an environmental issuer profile score of E-3 (moderately negative), below the nationwide median score of E-2 (neutral to low). The E-3 score reflected Moody's assessment that the State faces moderately negative exposure to physical climate risks, especially hurricanes and sea level rise, which could cause significant economic disruption and pose risks to the State's economy and tax base. In March 2022, S&P assigned New York State an environmental issuer profile score of E-3 (moderately negative) due to the risk of coastal flooding in New York City and Long Island, which S&P equates to risk exposure affecting about 40 percent of the State's population and roughly half of its jobs. The S&P report cited the risk that a climate-related natural disaster could disrupt the State's economy and budgetary balance. 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 generate a minimum of 70 percent of electricity from renewable sources by 2030 and to fully transition its electricity sector away from carbon emissions by 2040. There can be no assurances that such goals will ultimately be achieved.

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. Pursuant to the CLCPA, by January 1, 2024 the Department of Environmental Conservation is required to draft and circulate enforceable rules and regulations that are consistent with meeting the CLCPA's statewide greenhouse gas emission limits.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Concurrently, the State has been taking regulatory and legislative actions that are intended to limit greenhouse gas emissions, electrify transportation, and generate more electricity from renewable sources. There can be no assurances that such actions, or their intended outcomes, will be realized as planned. Major regulatory and legislative actions include:

- 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;
- Requiring the New York State Energy Research and Development Authority to formulate the creation of a zero-emissions vehicle development strategy in 2023;
- 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;
- Enacting the “Advanced Building Codes, Appliance and Equipment Efficiency Standards Act of 2022” to align the State's energy code with its climate policies and strengthen efficiency standards for appliances;
- Appropriating \$500 million to advance the offshore wind industry; and
- Amending the Clean Energy Standard to reflect CLCPA targets.

In addition, New York State has been a member of the Regional Greenhouse Gas Initiative, which utilizes a cap-and-trade mechanism to regulate carbon dioxide emissions from electric power plants operating within each participating state since 2008.

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.



COVID-19 Pandemic

Important State revenue sources, including personal income, consumption, and business tax collections, may be adversely affected by the long-term impact of COVID-19 on a range of activities and behaviors, including commuting patterns, remote working and education, business activity, social gatherings, tourism, public transportation, and aviation. It is not possible to assess or forecast the effects of such changes at this time.

For example, the COVID-19 pandemic has led to changes in the behavior of resident and non-resident taxpayers. Consistent with the growth in remote work arrangements, many residents and non-residents are no longer commuting into New York City and instead are working remotely from home offices. However, under long-standing State policy, a non-resident working from home pays New York income taxes on wages from a New York employer unless that employer has established the non-resident's home office as a bona fide office of the employer.

The COVID-19 pandemic also led some New York residents to shelter in locations outside of the State. In addition, some taxpayers who previously resided in New York have permanently relocated outside of the State during the pandemic. The State continues to monitor the data to understand whether these trends are transitory.

There can be no assurance that existing and future COVID-19 variants will not adversely impact the State's financial condition. State officials continue to closely monitor global COVID-19 impacts and emerging Federal guidance.



Federal Policy and Funding

Overview

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. 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. Federal resources support vital services such as health care, education, and transportation, as well as severe weather and emergency response and recovery. Any changes to Federal policy or funding levels could have a materially adverse impact on the Financial Plan.

Federal funding is a significant component of New York's budget representing more than one-third of All Funds spending. 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 PHE, the Federal government has taken legislative, administrative, and Federal Reserve actions intended to stabilize financial markets, extend aid to large and small businesses, health care providers, and individuals, and reimburse governments for the direct costs of pandemic response. 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.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Total Federal Funds spending for all purposes, inclusive of both capital and operating spending, is expected to total \$83.9 billion in FY 2024 and includes \$11 billion in spending identified as pandemic assistance. The reporting of certain program spending related to the pandemic is included in the agency disbursements, the largest of which include Disproportionate Share Hospital (DSH), 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 Home and Community Based Services (HCBS) eFMAP, as well as Federal reimbursement of pandemic related spending incurred in prior fiscal years. Federal Funds spending is summarized below.

FEDERAL FUNDS DISBURSEMENTS (millions of dollars)					
DISBURSEMENTS	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Medicaid	47,191	49,586	48,923	51,135	52,484
Health	8,657	9,426	10,575	11,109	11,494
Social Welfare	4,477	4,545	4,699	4,702	4,703
Education	3,941	3,940	3,857	3,857	3,857
Public Protection	1,327	1,301	1,305	1,337	1,303
Transportation	2,271	2,495	2,696	2,825	2,888
All Other ¹	1,714	1,608	1,603	1,607	1,628
Pandemic Assistance²	16,426	11,019	3,648	134	69
Child Care Funds	966	445	0	0	0
Education ARP Funds	2,864	3,491	2,454	0	0
FFCRA/COVID eFMAP, including local passthrough	4,441	1,826	0	0	0
ARP HCBS eFMAP	975	1,462	0	0	0
Coronavirus Relief Fund (CRF)	0	0	0	0	0
Education Supplemental Appropriations Act	2,196	1,353	0	0	0
Lost Wages Assistance	0	0	0	0	0
Emergency Rental Assistance Program (ERAP)	602	325	0	0	0
Education CARES Act Funds	267	0	0	0	0
SUNY State-Operated Campuses Federal Stimulus	278	0	0	0	0
FEMA Reimbursement of Eligible Pandemic Expenses	800	425	225	0	0
FEMA Local Pass-Through Funding	1,452	1,250	750	0	0
Coronavirus Local Fiscal Recovery Fund Non-Entitlement Pass-Through	387	0	0	0	0
Homeowner Assistance Program	465	0	0	0	0
Home Energy Assistance Program	335	0	0	0	0
Coronavirus Capital Projects Fund	69	69	69	69	69
State Small Business Credit Initiative	279	223	0	0	0
FHWA Surface Transportation Block Grant	50	150	150	65	0
Total Disbursements	86,004	83,920	77,307	76,706	78,426

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.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

- **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 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, Department of Corrections and Community Supervision (DOCCS), the Office of Victim Services, the Division of Homeland Security and Emergency Services (DHSES), and DMNA. Federal funds are also passed on 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 recently enacted Infrastructure Investment and Jobs Act (P.L. 117-58) increases 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.** The CARES, Coronavirus Response and Relief Supplemental Appropriations (CRRSA), and American Rescue Plan Act of 2021 (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.
- **Families First Coronavirus Response Act (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. The Executive Budget projects a benefit to the State of \$3.7 billion in FY 2023 and \$1.5 billion in FY 2024 through this enhanced Federal funding.
- **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 Medicaid Redesign Team II (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 (\$975 million in FY 2023 and \$1.5 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. Accordingly, the State has submitted spending plans on October 18, 2021, February 15, 2022, May 6, 2022, July 28, 2022, and October 31, 2022. Updates to the spending plan will continue to be submitted in accordance with the reporting requirements. To date, CMS provided a partial spending plan approval of 40 out of 41 proposals, and the State will continue working with CMS to receive full approval.

- **Education Supplemental Appropriations Act.** As part of CRRSA, additional funding for education was provided through the ESSER Fund and the Governor's Emergency Education Relief (GEER) Fund, including dedicated GEER funds to support pandemic-related services and assistance to nonpublic schools through the EANS program.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

- **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. The Financial Plan assumes reimbursement of \$800 million in FY 2023, \$425 million in FY 2024, and \$225 million in FY 2025. However, 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 FY 2022 and distributed an additional \$387 million to local governments in FY 2023, for a total of \$774 million overall.
- **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 ongoing 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	221,163	8,219
Families First Coronavirus Response Act (FFCRA)	84,219	19,150
American Rescue Plan (ARP) Act of 2021	25,307	7,405
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021	18,588	14,398
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	355,018	53,292

- **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.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

- **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 \$19.2 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.

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 programs, including \$75 billion for 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.

In addition, the pandemic has resulted in a significant increase in individuals filing for unemployment benefits. Such benefits are paid from the Unemployment Insurance (UI) Trust Fund, which is supported by employer contributions. If there are insufficient resources in the UI Trust Fund to pay benefits, as became the case starting in May 2020, the UI Trust Fund may borrow from the Federal government for this purpose. As of December 31, 2022, the UI Trust Fund’s Federal loan balance was approximately \$7.97 billion. The balance in the UI Trust Fund is expected to be repaid by employers through UI contribution rates.



Federal Infrastructure Investment and Jobs Act (IIJA)

In November 2021, Congress passed, and the President signed, the \$1.2 trillion IIJA, including approximately \$550 billion in new authorized spending nationally on transportation, water, energy, broadband and natural resources.

The IIJA is expected to provide the State with an additional \$4.6 billion in highway and bridge program aid over the life of the Federal Aid Highway program reauthorization, as well as significant off-budget funds available across the State for transit, rail, airport, water, and energy grid infrastructure. The annual levels of funds to the State from the IIJA are subject to Federal budget and appropriation action in each year.

Federal Inflation Reduction Act (IRA) of 2022

In August 2022, Congress passed, and the President signed, the \$437 billion IRA (H.R. 5376), including approximately \$374 billion in energy and climate provisions, tax credits for electric vehicles and incentives for clean-energy projects. It also contains health subsidies and drought relief while raising about \$740 billion in revenue over ten years, funded through new taxes on corporations as well as stepped-up enforcement by the Internal Revenue Service.

Most spending in the IRA is likely to flow directly to individuals and businesses. The legislation also directs money to support states' climate plans and energy efficiency initiatives. The level of funds the State will receive from the IRA may be subject to eligibility criteria of competitive grant processes.



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 over the Financial Plan period. The Financial Plan may also be adversely affected by other Federal government actions including audits, disallowances, and changes to Federal participation rates or other Medicaid rules. Any reductions in Federal aid could have a materially adverse impact on the Financial Plan. Notable areas with potential for changes in Federal funding include health care and human services.

The State submitted an 1115 waiver extension request to CMS that preserves current Medicaid Managed Care Programs, Children's HCBS, and self-direction of personal care services. This waiver was approved on March 31, 2022 and is effective for five years.

Separately, DOH has developed a new programmatic amendment to the now-renewed 1115 waiver, titled *New York Health Equity Reform (NYHER): Making Targeted, Evidence-Based Investments to Address the Health Disparities Exacerbated by the COVID-19 Pandemic*. This request seeks approximately \$13.5 billion in Federal funding over five years to invest in an array of initiatives that would change the way the Medicaid program integrates and pays for social, physical, and behavioral health care in New York State.

After working directly with CMS and stakeholders on concepts contained in this new programmatic waiver amendment, in accordance with Federal transparency requirements, DOH submitted a Federal public notice to the New York State Registry on April 13, 2022 and held two public hearings on May 3, 2022 and May 10, 2022. The presentation slides, recordings, and transcripts from both webinars are available on the DOH website. The 30-day public comment period closed on May 20, 2022 and another public hearing was held on September 28, 2022.

During the public comment period, DOH received 358 written comment submissions and heard from 75 speakers at the three public hearings. DOH has worked with partner agencies to review and evaluate the approximately 1,800 comments received and incorporated feedback from stakeholders where possible and appropriate. DOH formally submitted the final waiver amendment application on September 2, 2022. CMS deemed the application submission complete on September 15, 2022, and the Federal public comment period ended on October 19, 2022, during which 298 unique comments were submitted via the Medicaid.gov portal.

After submission to CMS, the review and approval process can take several months or longer. However, DOH is actively working with CMS to achieve an approval as expeditiously as possible. DOH plans to begin the five-year waiver demonstration period upon approval from CMS. Program implementation will begin once the amendment, or components of the amendment, is approved and special terms and conditions are received from CMS.



Federal Debt Limit

On January 19, 2023 the U.S. reached its debt limit, and the Treasury Secretary has announced that the Treasury would begin extraordinary cash management measures. The Treasury Secretary further indicated that “it is unlikely that cash and extraordinary measures will be exhausted before early June.” Congress would need to act to increase or suspend the debt limit before then to avoid delaying payments and/or defaulting on debt obligations. Congress last acted on debt limit legislation in December 2021.

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 in transportation infrastructure, higher education facilities, hazardous waste remediation, environmental projects, and economic development 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.

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. One key impact of the TCJA on New York State taxpayers is the \$10,000 limit on the deductibility of SALT payments, which, until its scheduled expiration after 2025, represents a large increase in the State’s effective tax rate relative to historical experience and may adversely affect New York State’s economic competitiveness.

Moreover, the TCJA contains numerous provisions that may adversely affect residential real estate prices in New York State and elsewhere, of which the SALT deduction limit is the most significant. A loss of wealth associated with a decline in home prices could have a significant impact on household spending in the State through the wealth effect, whereby consumers perceive the rise and fall of the value of an asset, such as a home, as a corresponding increase or decline in income, causing them to alter their spending practices. Reductions in household spending by New York residents, if they were to occur, would be expected to result in lower sales for the State’s businesses which, in turn, would cause further reductions in economic activity and employment. Lastly, falling home prices could result in homeowners delaying the sale of their homes. The combined impact of lower home prices and fewer sales transactions could result in lower real estate transfer tax collections. The TCJA changes may intensify migration pressures and decrease the value of home prices, thereby posing risks to the State’s tax base and current Financial Plan projections.



State Response to Federal Tax Law Changes

PTET. As part of the State’s continuing response to Federal tax law changes and in connection with the FY 2022 Enacted Budget, the State Legislature enacted 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 tax credit equal to the proportionate or pro rata share of taxes paid by the electing entity. Additionally, the program includes a resident tax credit that allows for reciprocity with other states that have implemented substantially similar taxes, which currently include Connecticut and New Jersey.

DOB expects that, on a multi-year basis, the PTET will be revenue neutral for the State as individual taxpayers claim credits against their PIT liabilities that reflect PTET payments made at the entity level. 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 is not revenue-neutral to the State within each fiscal year.

The Financial Plan includes estimates for PTET receipts and the corresponding decrease in PIT receipts. The overall effect on projected receipts to the Revenue Bond Tax Fund (RBTF), to which 50 percent of both PIT and PTET receipts are deposited, is that PTET increased FY 2022 receipts and is projected to decrease FY 2023 receipts by a significant amount. See the “PTET – Financial Plan Impact” herein for a table summarizing projected PTET receipts and the associated change in projected PIT collections. Projections are based on limited experience of taxpayer behavior to date, and there can be no assurance that such projections will be realized.

The U.S. Treasury Department and the 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. The IRS has not yet issued such proposed regulations.

Charitable Gifts Trust Fund. Other State tax reforms enacted in tax year 2018 to mitigate issues arising from the TCJA included decoupling many State tax provisions from the Federal changes, creation of an optional payroll tax program, the Employer Compensation Expense Program (ECEP), and establishment of a new State Charitable Gifts Trust Fund.

The Charitable Gifts Trust Fund was established in tax year 2018 to accept gifts for the purposes of funding health care and education in New York State. Taxpayers who itemize deductions were able to claim these charitable contributions as deductions on their Federal and State income tax returns. Any taxpayer who donates may also claim a State tax credit equal to 85 percent of the donation amount for the tax year after the donation is made. However, after enactment of this program, the IRS issued regulations that impaired the ability of taxpayers to deduct donations to the Charitable Gifts Trust Fund from Federal taxable income while receiving State tax credits for such donations.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Through FY 2022, the State received \$93 million in charitable gifts deposited to the Charitable Gifts Trust Fund for healthcare and education (\$58 million and \$35 million, respectively). Charitable Gifts to date have been appropriated and used for the authorized purposes.

As part of State tax reforms enacted in 2018, taxpayers may claim reimbursement from the State for interest on underpayments of Federal tax liability for the 2019, 2020 and 2021 tax years if the underpayments arise from reliance on the 2018 amendments to State Tax Law. To receive reimbursement, taxpayers are required to submit their reimbursement claims to DTF within 60 days of making an interest payment to the IRS. To date, the State has not received any claims for reimbursement of interest on underpayments of Federal tax liability.

The Financial Plan does not include any estimate of the magnitude of the possible interest expense to the State. Any such interest expense would depend on several factors including the rate of participation in the ECEP; magnitude of donations to the Charitable Gifts Trust Fund; amount of time between the due date of the Federal return and the date any IRS underpayment determination is issued; Federal interest rate applied; aggregate amount of Federal tax underpayments attributable to reliance on the 2018 amendments to State Tax Law; and frequency at which taxpayers submit timely reimbursement claims to the State.

Litigation Challenging Limitation of Charitable Contributions Deductibility. On June 13, 2019, the IRS issued final regulations (Treasury Decision 9864) that provided final rules and additional guidance with respect to the availability of Federal income tax deductions for charitable contributions when a taxpayer receives or expects to receive a State or local tax credit for such charitable contributions. These regulations require a taxpayer to reduce the Federal charitable contribution deduction by the amount of any State tax credit received due to such charitable contribution. This rule does not apply if the value of the State tax credit does not exceed 15 percent of the charitable contribution. Regulations were made retroactive to August 27, 2018 (the date on which the U.S. Treasury Department and IRS first published proposed regulatory changes).

On July 17, 2019, the State, joined by Connecticut and New Jersey, filed a Federal lawsuit in the United States District Court for the Southern District of New York challenging these charitable contribution regulations. Among other things, the lawsuit seeks to restore the full Federal income tax deduction for charitable contributions, regardless of the amount of any State tax credit provided to taxpayers as a result of contributions made to the Charitable Gifts Trust Fund, in accordance with precedent since 1917. The Federal defendants moved to dismiss the complaint or, alternatively, for summary judgment on December 23, 2019. The states responded and filed their own motion for summary judgment on February 28, 2020. Briefing on the motions was completed in July 2020. The district court denied the states' request for oral argument on March 16, 2021, but a decision on the outstanding motions to dismiss, and cross-motions for summary judgment, remains pending.



Major Operating Programs

Statutory Growth Caps for School Aid and Medicaid

Beginning in FY 2012, the State enacted legislation intended to limit the year-to-year growth in the State's two largest local assistance programs, School Aid and Medicaid.

School Aid

In FY 2012, the State enacted a School Aid growth cap that was intended to limit the growth in School Aid to the annual growth in State Personal Income, as calculated in the Personal Income Growth Index (PIGI). Beginning in FY 2021, the statutory PIGI for School Aid was amended to limit School Aid increases to no more than the average annual income growth over a ten-year period. This change reduced volatility in allowable growth and aligned the School Aid cap with the statutory Medicaid cap utilized prior to FY 2023. Prior to FY 2021, the PIGI generally relied on a one-year change in personal income.

The authorized School Aid increases exceeded the indexed levels in FYs 2014 through 2019, were within the indexed levels in FYs 2020 and 2021, and again exceeded the indexed levels in FYs 2022 and 2023. The proposed increase in School Aid for SY 2024 of \$3.1 billion (10.0 percent) is above the indexed PIGI rate of 4.2 percent. This \$3.1 billion increase includes a \$2.7 billion increase in Foundation Aid⁸ as part of the final year of the three-year phase-in of the formula and a 3 percent "due minimum" increase for districts whose annual Foundation Aid levels exceed their full funding level targets. The increase also includes a \$125 million investment in State-funded full-day prekindergarten programming for four-year-old children, including a \$100 million formula-based allocation and a \$25 million grant to be competitively awarded. In SY 2025 and beyond, School Aid is projected to increase in line with the rate allowed under the School Aid growth cap.

Medicaid

Approximately 85 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 CPI for all urban consumers and thus allows for growth attributable to increasing costs, though not increasing utilization. To accommodate growth in factors not currently indexed under the Global Cap and reflect recent trends, 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 2023 Executive Budget and Enacted Budget utilized the CMS Actuary projections issued on March 24, 2020, which were the most recent published data available in developing the Executive Budget proposal and during the legislative budget negotiation period. The FY 2024 Executive Budget incorporates multi-year revisions to the index consistent with updated CMS Actuary projections issued on March 28, 2022.

⁸ Foundation Aid is formula-based, unrestricted aid provided to school districts. It is the largest aid category within School Aid and is projected to total \$24.1 billion in SY 2024. The Foundation Aid formula consists of four components: a State-specified expected expenditure per pupil to which the State and districts will contribute, a State-specified expected minimum local contribution per pupil, the number of aid-eligible pupil units in the district, and additional adjustments based on phase-in factors and minimum or maximum increases.



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 approximately one-quarter 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.

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, 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 will begin reprocessing eligibility determinations for approximately 9 million public health insurance enrollees to be completed over a fourteen month period, consistent with CMS requirements. Compared to the Mid-Year Financial Plan, Medicaid enrollment is expected to be significantly higher than previously forecasted, adding approximately \$1.6 billion in new Medicaid costs over the multi-year Financial Plan, which is a significant contribution to the reported Medicaid deficits in FY 2026 and FY 2027.

Likewise, the rise in unemployment and decrease in family income during the pandemic have resulted in increased public assistance caseloads, particularly in New York City. In addition to existing family and safety net assistance programs, the FY 2023 Enacted Budget included a recurring State-funded rent supplement program to assist individuals and families.

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 and government payor mix. Accordingly, the FY 2023 Enacted Budget committed an additional \$800 million in one-time resources in FY 2023, 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 DFS have reached significant opioid related settlements with several corporations for their roles in helping fuel the opioid epidemic.

- Johnson & Johnson, the parent company of Janssen Pharmaceuticals, Inc., is expected to pay the State and its subdivisions up to \$230 million. The settlement established a multi-year payout structure of up to ten years commencing in April 2022. The first settlement payment of \$92.4 million was deposited in the New York State Opioid Settlement Fund (Opioid Settlement Fund) in August 2022.
- On September 17, 2021, a Bankruptcy Court in the Southern District of New York entered an Order confirming a plan, including provisions releasing and barring further litigation against Purdue Pharma's executives and directors. Pursuant to that plan, the owners of Purdue Pharma, the Sackler family, were to pay the State and its subdivisions at least \$200 million as part of a \$4.5 billion bankruptcy plan over a nine-year period commencing in 2022. The settlement between the State and Purdue Pharma would shut down Purdue Pharma, prevent the Sackler family from participating in the opioids business prospectively, and establish a substantial document repository of 30 million plus documents. Following an appeal, on December 16, 2021, a U.S. District Court for the Southern District of New York vacated the confirmation of Purdue Pharma's plan. In re: Purdue Pharma L.P., Case No. 21-cv-07532-CM (S.D.N.Y. Dec. 16, 2021). The District Court held that the law does not allow a bankruptcy plan to give releases to individuals who are not bankrupt. Subsequently, Purdue Pharma appealed to the Second Circuit, which held oral argument on April 29, 2022.
- Drug distributors McKesson Corporation, Cardinal Health Inc., and Amerisource Bergen Drug Corporation have agreed to pay the State and its subdivisions up to \$1.0 billion over 18 years and develop a monitoring mechanism to collect and analyze opioid drug distribution. The first settlement payment of \$36.3 million was deposited in the Opioid Settlement Fund in March 2022, and payments will continue over the next 17 years.
- Drug manufacturer Endo Health Solutions settled for \$50 million with New York State (AG only) and the counties of Nassau and Suffolk, divided \$22.3 million to the State and \$27.7 million split evenly between Nassau and Suffolk Counties. Of the State portion, \$11.96 million will be distributed to subdivisions (excluding Nassau and Suffolk) and \$10.34 million was deposited in the Opioid Settlement Fund in March 2022.
- Allergan Finance, LLC and its affiliates will pay the State and its subdivisions up to \$200 million. Over \$150 million of these funds will be dedicated to opioid abatement. The State's share, \$67 million, was received in October 2022. The settlement between the AG and Allergan Finance, LLC and its affiliates also prevents them from participating in the opioid business.



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- Mallinckrodt PLC emerged from bankruptcy on June 16, 2022. As a part of its resolution with the State, Mallinckrodt has agreed to pay the State up to \$58.5 million over eight years for opioid abatement. An initial payment of \$8.25 million was made in February 2023. The bankruptcy plan then allows Mallinckrodt 18 months to determine whether it will prepay claims. Should Mallinckrodt elect to prepay, the State is expected to receive approximately \$41.1 million in total, inclusive of the initial payment.
- Teva Pharmaceuticals Ltd., its American subsidiary Teva Pharmaceuticals USA, and its affiliates reached resolution with New York and its subdivisions for up to \$523.89 million. This resolution consists of two settlement agreements, including New York's share of the national settlement which constitutes \$210.55 million to be paid over 13 years. In addition, in recognition of New York's liability verdict against Teva, the company will pay \$313.34 million over 18 years to resolve the remedies litigation. The payments for this trial premium are expected by the second quarter of 2023 and the payments for New York's share of the national settlement will begin in the third quarter of 2023.
- Walmart Inc. for its role as a prescription drug dispenser will pay New York and its subdivisions up to \$139 million over 3 years. There will be two payments in 2023 and the remaining payments are expected to be made in the fourth quarter of 2024 and 2025.
- The pharmacy chains CVS and Walgreens collectively will pay New York and its subdivisions up to \$458.2 million as part of a national settlement. CVS Health Corporation, CVS Pharmacy, Inc., and its affiliates will pay up to \$220.9 million. Walgreens Co. will pay up to \$237.3 million. Payments from CVS will be spread out over a period of 10 years, and payments from Walgreens will be spread out over a period of 15 years. Payments from both CVS and Walgreens are expected to commence in the second half of 2023.

The Financial Plan will be updated pending confirmation of the timing and value of the settlements the State will receive. The State's share of the resources will be deposited into the Opioid Settlement Fund. Pursuant to Chapter 190 of the Laws of 2021, as amended by Chapter 171 of the Laws of 2022, the Opioid Settlement Fund will consist of funds received by the State as the result of a settlement or judgment against opioid manufacturers, distributors, dispensers, consultants, or resellers. 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 as a result of their participation in 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.



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 recently negotiated a new agreement with the Civil Service Employees Association (CSEA) through FY 2026, but all other contracts have expired or will expire by the end of FY 2023.

The State’s agreement with CSEA is for the five-year period from FY 2022 through FY 2026. The agreement provides general salary increases of 2 percent annually for FY 2022 and FY 2023, and 3 percent annually for the FY 2024 through FY 2026. Additionally, the agreement provides a one-time bonus of \$3,000, and changes in longevity resulting from changes in the health insurance program that are expected to encourage in-network employee utilization to help control health insurance costs.

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											
	<u>Contract Period</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
CSEA	FY 2022 - FY 2026	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
PEF	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
UUP	AY 2017 - AY 2022	2%	2%	2%	2%	2%	2%	TBD	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 and the 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.⁹ All projections are based on estimated market returns and numerous actuarial assumptions which, if unrealized, could adversely and materially affect these projections.

New York State Retirement and Social Security Law (RSSL) Section 11 directs the actuary for NYSLRS to provide regular reports on the Systems' 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 2022.

On September 1, 2022, the Comptroller announced an increase in employer contribution rates for both ERS and PFRS which will impact payments in FY 2024. The average employer contribution rate for ERS increased from 11.6 percent to 13.1 percent of payroll, and the average employer contribution rate for PFRS increased from 27 percent to 27.8 percent of payroll. The increase in rates was primarily attributed to salary increases for active members and a 3 percent COLA increase to most retirees' pension benefits. State law requires that COLA payments be calculated based on 50 percent of the annual rate of inflation, as measured at the end of the State fiscal year (March 31). The annual COLA increase is required to be at least 1 percent, but no more than 3 percent, and is typically applied on up to the first \$18,000 of a retiree's pension.

In addition to the change in contribution rates, the Comptroller authorized a change in the asset smoothing methodology from five to eight years. Asset smoothing is used to mitigate the impact to employer contribution rates as a result of any unexpected gains or losses in annual investment returns. This is achieved by recognizing any deviation from the assumed rate of return, currently at 5.9 percent, in equal proportions. Increasing the asset smoothing methodology from five to eight years will dampen the effects of year-to-year volatility in the Common Retirement Fund's returns and the impact on employer rates.

The Financial Plan reflects the actuarial changes approved by the Comptroller, including revised ERS/PFRS pension estimates of \$1.8 billion for FY 2023 and \$2 billion for FY 2024 based on the December 2022 estimate provided by the Actuary. Approximately \$67 million in pension interest savings was achieved from the payment of the State's FY 2023 ERS/PFRS bill in May 2022.

⁹ 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).



This estimate also reflects the payoff of all prior year amortization balances. The ERS (non-Judiciary) and PFRS portion was fully repaid in March 2021, and the Judiciary portion was fully repaid in October 2021. Collectively, this reduced the FY 2023 cost by \$331 million from prior estimates. The total payoff of outstanding prior-year amortization balances was \$1 billion, resulting in interest savings of roughly \$76 million over the Financial Plan period.

The Comptroller does not forecast pension liability estimates for the later years of the Financial Plan. Thus, estimates for FY 2025 and beyond are developed by DOB. 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 portion of an employer's annual pension costs that may be amortized is determined by comparing the employer's amortization-eligible contributions as a percentage of employee salaries (i.e., the normal rate) to a system-wide amortization threshold (i.e., the graded rate). Graded rates are determined for ERS and PFRS according to a statutory formula, and generally move toward their system's average normal rate by up to one percentage point per year. When an employer's normal rate is greater than the system-wide graded rate, the employer can elect to amortize the difference. However, when the normal rate of an employer that previously amortized is less than the system-wide graded rate, the employer is required to pay the graded rate. Additional contributions are first used to pay off existing amortizations and are then deposited into a reserve account to offset future increases in contribution rates. Chapter 48 of the Laws of 2017 changed the graded rate computation to provide an employer-specific graded rate based on the employer's own tier and plan demographics.

Neither the State nor the Judiciary have amortized pension costs since FY 2016. The State and Judiciary have completed repayment of all pension amortization liabilities. The excess contribution amounts in FY 2023 of \$281.9 million (\$242 million State/\$39.9 million Judiciary) and FY 2024 of \$145.5 million (\$123.8 million State/\$21.7 million Judiciary) will be placed in the ERS pension reserve fund to offset any future increases in contribution rates. The following table reflects projected pension contributions and historical amortizations exclusively for Executive branch and Judiciary employers participating in ERS and PFRS.



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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 ²	(Amortization Amount) / Excess Contributions	Repayment of Amortization	Total Statewide Pension Payments	Interest Rate on Amortization Amount (%) ³	System Average Normal Rate ⁴		Amortization Threshold (Graded Rate)	
						ERS (%)	PFRS (%)	ERS (%)	PFRS (%)
2011	1,543.2	(249.6)	0.0	1,293.6	5.00	11.5	18.1	9.5	17.5
2012	2,037.5	(562.8)	32.3	1,507.0	3.75	15.9	21.6	10.5	18.5
2013	2,077.9	(778.5)	100.9	1,400.3	3.00	18.5	25.7	11.5	19.5
2014	2,633.6	(937.0)	192.1	1,888.7	3.67	20.5	28.9	12.5	20.5
2015	2,328.8	(713.1)	305.7	1,921.4	3.15	19.7	27.5	13.5	21.5
2016	1,972.1	(356.2)	390.0	2,005.9	3.21	17.7	24.7	14.5	22.5
2017	1,789.0	0.0	432.2	2,221.2	2.33	15.1	24.3	15.1	23.5
2018	1,788.7	0.0	432.2	2,220.9	2.84	14.9	24.3	14.9	24.3
2019	1,770.2	0.0	432.2	2,202.4	3.64	14.4	23.5	14.4	23.5
2020	1,782.2	0.0	432.2	2,214.4	2.55	14.2	23.5	14.2	23.5
2021 ⁵	1,827.2	0.0	1,350.3	3,177.5	1.33	14.1	24.4	14.1	24.4
2022 ⁶	2,107.8	0.0	151.3	2,259.1	1.76	15.8	28.3	15.1	25.4
2023 Est.	1,550.9	281.9	0.0	1,832.8	3.61	11.4	27.0	14.1	26.4
2024 Est.	1,990.4	35.1	0.0	2,025.5	TBD	13.1	27.8	13.1	27.2
----- <i>Projected by DOB</i> ⁷ -----									
2025	2,621.1	0.0	0.0	2,621.1	TBD	17.2	31.5	14.1	28.2
2026	3,419.6	0.0	0.0	3,419.6	TBD	22.0	35.2	15.1	29.2
2027	4,270.1	0.0	0.0	4,270.1	TBD	27.6	38.9	16.1	30.2

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 Normal costs include payments from amortizations prior to FY 2011, which ended in FY 2016 as a result of early repayments.

³ 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.

⁴ 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 average.

⁵ 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.

⁶ 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.

⁷ Outyear projections are prepared by DOB. The retirement system does not prepare, or make available, outyear projections of pension costs.



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.

Social Security

The CARES Act allowed employers, including the State, to defer the deposit and payment of the employer’s share of Social Security taxes through December 2020, and for the deferral to be repaid, interest free, in two equal installments no later than December 31, 2022. The Executive, SUNY and the Judiciary have repaid the interest-free loan in full.

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 pays its share of costs on a PAYGO basis as required by law.

The State Comptroller adopted Governmental Accounting Standards Board Statement (GASBS) 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, for the State’s Basic Financial Statements for FY 2019. GASBS 75, which replaces GASBS 45 and GASBS 57, addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. GASBS 75 establishes standards for recognizing and measuring liabilities and expenses/expenditures, as well as identifying the methods and assumptions required to be used to project benefit payments, discount projected benefit payments to their actuarial determined present value, and attribute that present value to periods of employee service. Specifically, GASBS 75 now requires that the full liability be recognized.



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The State's total OPEB liability equals the employer's share of the actuarial determined present value of projected benefit payments attributed to past periods of employee service. The total OPEB obligation less any OPEB assets set aside in an OPEB trust or similar arrangement represents the net OPEB obligation.

As reported in the State's Basic Financial Statements for FY 2022, the total ending OPEB liability for FY 2022 was \$65.7 billion (\$52.1 billion for the State and \$13.6 billion for SUNY). The total OPEB liability as of March 31, 2022, was measured as of March 31, 2021, and was determined using an actuarial valuation as of April 1, 2020, with updated procedures used to roll forward the total OPEB liability to March 2021. The total beginning OPEB liability for FY 2022 was \$75.8 billion (\$60.3 billion for the State and \$15.5 billion for SUNY). The total OPEB liability was calculated using the Entry Age Normal cost method. The discount rate is based on the Bond Buyer 20-year general obligation municipal bond index rate on March 31 (2.84 percent in FY 2021 and 2.34 percent in FY 2022). The total OPEB liability decreased by \$10.1 billion (13.3 percent) during FY 2022 primarily due to updated medical trend assumptions based on current anticipation of future costs, and projected claim costs were updated based on the recent claims experience for the Preferred Provider Organization (PPO) plan and premium rates for the Health Maintenance Organization (HMO) plan.

The contribution requirements of NYSHIP members and the State are established by, and may be amended by, the Legislature. The State is not required to provide funding above the PAYGO amount necessary to provide current benefits to retirees. The State continues to fund these costs, along with all other employee health care expenses, on a PAYGO basis, meaning the State pays these costs as they become due.

The RHBTF was created in FY 2018 as a qualified trust under GASBS 75 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 (\$65.7 billion on March 31, 2022). The FY 2023 Enacted Budget increased the maximum allowable deposit from 0.5 percent of the OPEB liability to 1.5 percent of the outstanding OPEB liability. The Financial Plan reflects a deposit of \$320 million in FY 2022 and planned deposits of \$920 million in FY 2023 and \$375 million annually through FY 2025, fiscal conditions permitting. These deposits, which were allocated in prior Financial Plan updates, are the first deposits to the RHBTF.

GASBS 75 is not expected to alter the Financial Plan PAYGO projections for health insurance costs. DOB's methodology for forecasting these costs over a multi-year period already incorporates factors and considerations consistent with the new actuarial methods and calculations required by the GASBS.



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. The outbreak of COVID-19 in the United States temporarily disrupted the municipal bond market in 2020, and the emergence of future variants could further disrupt the municipal bond market. In addition, 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 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 2022).

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.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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 \$21.6 billion in FY 2023 to a low point of \$290 million 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 \$2.7 billion in FY 2023, or roughly \$8.7 billion below the statutory debt service limit.

DEBT OUTSTANDING SUBJECT TO CAP (millions of dollars)								TOTAL STATE-SUPPORTED DEBT (millions of dollars)	
Year	Personal Income	Cap %	Cap \$	Debt Outstanding Included in Cap ¹	\$ Remaining Capacity	Debt as a % of PI	% Remaining Capacity	Debt Outstanding Excluded from Cap	Total State-Supported Debt Outstanding
FY 2023	\$1,521,817	4.00%	60,873	39,264	21,609	2.58%	1.42%	19,214	58,478
FY 2024	\$1,567,579	4.00%	62,703	48,094	14,609	3.07%	0.93%	18,598	66,692
FY 2025	\$1,630,994	4.00%	65,240	55,188	10,052	3.38%	0.62%	17,716	72,904
FY 2026	\$1,702,543	4.00%	68,102	61,702	6,400	3.62%	0.38%	16,900	78,602
FY 2027	\$1,774,056	4.00%	70,962	68,958	2,004	3.89%	0.11%	16,171	85,129
FY 2028	\$1,847,017	4.00%	73,881	73,591	290	3.98%	0.02%	15,411	89,002

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	\$227,037	5.00%	11,352	2,652	8,700	1.17%	3.83%	4,014	6,666
FY 2024	\$223,800	5.00%	11,190	2,865	8,325	1.28%	3.72%	3,789	6,654
FY 2025	\$216,336	5.00%	10,817	3,474	7,343	1.61%	3.39%	3,941	7,415
FY 2026	\$218,692	5.00%	10,935	3,915	7,020	1.79%	3.21%	3,903	7,818
FY 2027	\$224,878	5.00%	11,244	6,858	4,386	3.05%	1.95%	1,415	8,273
FY 2028	\$230,536	5.00%	11,527	7,065	4,462	3.06%	1.94%	1,385	8,450

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.



Executive Budget - Debt Cap Changes

In the FY 2024 Executive Budget, the State proposes new bond-financed capital commitments that would add \$4 billion in new debt over the five-year Capital Plan period. The new capital commitments and FY 2024 Executive Budget personal income forecast decrease debt capacity, which is offset by the assumption that the State will issue bonds on a slower schedule and higher underspending on capital projects than previously assumed. 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. As part of the FY 2024 Executive Budget, the State has set aside \$1 billion in a debt reduction reserve that can be used, as needed, for debt management actions in the future.

DEBT OUTSTANDING SUBJECT TO CAP ¹						
REMAINING CAPACITY SUMMARY						
(millions of dollars)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Projected	Projected	Projected	Projected	Projected	Projected
Mid-Year Update	18,906	11,989	7,393	4,144	355	(1,155)
Personal Income Forecast Update	260	275	66	2	(82)	(106)
Capital Adds	0	(1,030)	(2,271)	(3,378)	(4,327)	(4,427)
Bond Sale Timing	2,040	1,961	1,878	1,791	1,701	1,621
Capital Re-Estimates	403	1,414	2,986	3,841	4,357	4,357
Executive Budget	21,609	14,609	10,052	6,400	2,004	290

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. The wide-ranging economic, health, and social disruptions caused by COVID-19 adversely affected the City of New York and surrounding localities. Localities outside New York City, including cities and counties, have also experienced financial problems, and have been allocated additional State assistance during the last several State fiscal years. In 2013, the Financial Restructuring Board for Local Governments was created to aid distressed local governments. The Restructuring Board performs comprehensive reviews and provides 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 New York City metropolitan area, including subways, buses, commuter rail, and tolled vehicle crossings. The services provided by MTA and its operating agencies are integral to the economy of New York City 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 New York City.

MTA Capital Plans also rely on significant direct contributions from the State and New York City. 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 is provided to the MTA from the CARES Act (\$4 billion), CRRSA Act (\$4.1 billion), and ARP (\$7 billion). The MTA also borrowed \$2.9 billion through the Federal Reserve's Municipal Liquidity Facility (MLF).



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

If the financial impacts of the COVID-19 pandemic on the MTA's operating budget extend after the Federal funds are fully spent, and without additional Federal aid, the MTA will need to consider additional actions to balance its future budgets. Risks to 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, either through additional subsidies or new revenues, it could have a material and adverse impact on the State's Financial Plan.

The State has taken action to address MTA financing issues that arose during the pandemic. Specifically, the pandemic adversely affected credit ratings on MTA Transportation Revenue Bonds, which increased the cost of borrowing for the MTA. As a result, the State has issued PIT revenue bonds since the start of FY 2021 to fund \$5.5 billion of the State's portion of the MTA's 2015-19 Capital Plan. Previously, the Financial Plan assumed that the projects would be bonded by the MTA but funded by the State through additional operating aid to the MTA. The Financial Plan now assumes the State will fund its direct contributions to the MTA 2015-19 and 2020-24 Capital Plans through PIT and Sales Tax revenue bonds.



Other Risks and Ongoing Concerns

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, malware and other electronic attacks on computer and other sensitive digital networks and systems. Entities or individuals may attempt to gain unauthorized access to the State's digital systems 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 digital 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 State agencies' cyber posture through the Nationwide Cyber Security Review. In addition, the CISO maintains the New York State Cyber Command Center team, which provides a security operations center, digital forensics capabilities, and 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 a Joint Security Operations Center (JSOC) that will serve as the center for joint local, state, and Federal cybersecurity efforts, including data collection, response efforts and information sharing. A partnership launched with New York City and other major cities and cybersecurity leaders across the State, the JSOC is intended to provide a statewide view of the cyber-threat landscape. The initiative is designed 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 Executive Budget provides funding to expand the shared services program to help 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 guarding against future cyber threats and attacks. The results of any successful attacks could adversely impact business operations and/or damage State digital networks and systems, or State and local infrastructure, and the costs of remediation 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 New York State Supreme Court issued an order that approved the transfer of real property and other assets of LICH to a New York State not-for-profit corporation ("Holdings"), the sole member of which is SUNY. After such transfer, Holdings leased the LICH hospital facility to SUNY University Hospital at Brooklyn. In 2012, the Dormitory Authority of the State of New York (DASNY) issued tax exempt State PIT Revenue Bonds to refund approximately \$120 million in outstanding debt originally incurred by LICH and assumed by Holdings.

Pursuant to a court-approved settlement in 2014, SUNY, together with Holdings, issued a request for proposals (RFP) seeking a qualified party to provide or arrange to provide health care services at LICH and to purchase the LICH property.

In accordance with the settlement, Holdings has entered into a purchase and sale agreement with (a) the Fortis Property Group (FPG) Cobble Hill Acquisitions, LLC (the "Purchaser"), an affiliate of Fortis Property Group, LLC ("Fortis") (also party to the agreement), which proposes to purchase the LICH property, and (b) New York University (NYU) Hospitals Center (now "NYU Langone"), which proposes to provide both interim and long-term health care services. The Fortis affiliate plans to develop a mixed-use project. The agreement was approved by the Offices of the Attorney General and the State Comptroller, and the sale of all or substantially all the assets of Holdings was approved by the State Supreme Court in Kings County. The initial closing was held as of September 1, 2015, and on September 3, 2015, sale proceeds of approximately \$120 million were transferred to the trustee for the PIT Bonds, which were paid and legally defeased from such proceeds. Titles to 17 of the 20 properties were conveyed to the special purpose entities formed by the Purchaser to hold title.

The second closing occurred on March 13, 2020 (the New Medical Site (NMS) Closing) and title to the NMS portion of the LICH property was conveyed to NYU Langone.

Pursuant to the terms of the Purchase and Sale Agreement (as amended), the third and final closing is anticipated to occur within 36 months plus 30 days after the NMS Closing (i.e., by 30 days from March 13, 2023). At the final closing, title to the two remaining portions of the LICH properties will be conveyed to special purpose entities of Fortis, and Holdings will receive the balance of the purchase price, \$120 million less the remaining down payment. The final closing is conditioned upon various contractual provisions. Holdings will use all available legal remedies to ensure that the closing occurs in accordance with the agreement.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Fortis provided a \$7 million down payment to secure the final closing. This down payment was utilized to cover unforeseen expenses. Holdings had routinely paid utility costs and other expenses and, in turn, billed Fortis according to contractual obligations. Fortis stopped paying invoices and rent that was due. After negotiations with Fortis to reimburse these expenses, Fortis satisfied all outstanding debts due, and the \$7 million down payment was replenished. Holdings is prepared to use all available legal remedies to ensure that Fortis remains current on all invoices.

There can be no assurance that the resolution of legal, financial, and regulatory issues surrounding LICH, including the payment of outstanding liabilities, will not have a materially adverse impact on SUNY.

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 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 30 percent 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 and growth rates are presented, where appropriate, on both a General Fund and 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 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.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

General Fund Projections

GENERAL FUND PROJECTIONS (millions of dollars)					
	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
RECEIPTS					
Taxes (After Debt Service)	93,136	97,121	98,593	99,429	103,147
Miscellaneous Receipts	3,032	2,401	2,221	2,060	1,995
Federal Receipts	2,350	2,250	3,645	0	0
Other Transfers	1,844	1,943	2,044	2,089	1,974
Total Receipts	100,362	103,715	106,503	103,578	107,116
DISBURSEMENTS					
Local Assistance	64,472	73,262	78,311	81,832	85,365
School Aid (SFY)	25,743	28,984	31,030	32,370	33,771
Medicaid	19,204	21,496	24,231	26,624	28,377
All Other	19,525	22,782	23,050	22,838	23,217
State Operations	13,014	14,517	14,405	14,623	14,740
Personal Service	10,421	10,718	10,759	10,860	10,963
Non-Personal Service	2,593	3,799	3,646	3,763	3,777
General State Charges	8,839	8,800	10,101	11,054	12,645
Transfers to Other Funds	8,166	10,354	9,590	7,055	6,383
Debt Service	290	251	309	330	375
Capital Projects	4,443	6,580	6,143	3,607	2,860
SUNY Operations	1,507	1,587	1,595	1,591	1,606
All Other	1,926	1,936	1,543	1,527	1,542
Total Disbursements	94,491	106,933	112,407	114,564	119,133
Use (Reservation) of Fund Balance:	(5,871)	3,218	825	2,389	4,858
Community Projects	5	3	0	0	0
Consensus Revenue	0	(800)	0	0	0
Debt Management	(1,855)	(81)	576	860	0
Economic Uncertainties	(7,405)	0	0	3,514	2,627
Extraordinary Monetary Settlements ¹	285	827	561	155	10
Labor Settlements/Agency Operations	(490)	(1,000)	(1,450)	(1,450)	(1,450)
Pandemic Assistance	2,000	0	0	0	0
Rainy Day Reserve	(2,952)	0	0	(3,344)	(2,547)
Tax Stabilization Reserve	(197)	0	0	(170)	(80)
Timing of PTET/PIT Credits	5,881	2,296	219	2,280	5,754
Undesignated Fund Balance	(1,143)	1,973	919	544	544
BUDGET SURPLUS/(GAP) PROJECTIONS	0	0	(5,079)	(8,597)	(7,159)

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 FINANCIAL PLAN MULTI-YEAR PROJECTIONS

State Operating Funds Projections

STATE OPERATING FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
RECEIPTS					
Taxes	107,545	106,526	108,523	110,630	114,483
Miscellaneous Receipts/Federal Receipts	22,820	18,440	19,930	17,433	17,799
Total Receipts	130,365	124,966	128,453	128,063	132,282
DISBURSEMENTS					
Local Assistance	83,271	89,417	93,707	97,517	101,420
School Aid (School Year Basis) ¹	31,250	34,386	35,707	37,165	38,668
DOH Medicaid ²	25,423	27,300	29,882	32,164	33,907
Transportation	4,572	5,216	4,920	4,921	4,919
STAR	1,781	1,717	1,610	1,562	1,535
Higher Education	2,947	3,091	3,215	3,284	3,365
Social Services	5,122	4,388	4,912	4,558	4,620
Mental Hygiene ³	4,985	6,468	5,839	5,839	6,079
All Other ⁴	7,191	6,851	7,622	8,024	8,327
State Operations	20,913	22,259	22,193	23,500	23,721
Personal Service	15,581	15,858	15,930	16,072	16,231
Non-Personal Service	5,332	6,401	6,263	7,428	7,490
General State Charges	10,028	10,010	11,326	12,296	13,906
Pension Contribution	2,087	2,287	2,888	3,693	4,550
Health Insurance	5,922	5,551	6,171	6,279	6,958
All Other	2,019	2,172	2,267	2,324	2,398
Debt Service	8,491	3,498	4,270	5,438	5,413
Capital Projects	0	0	0	0	0
Total Disbursements	122,703	125,184	131,496	138,751	144,460
Net Other Financing Sources/(Uses)	(1,793)	(3,495)	(3,257)	(673)	6
RECONCILIATION TO GENERAL FUND GAP					
Designated Fund Balances:	(5,869)	3,713	1,221	2,764	5,013
General Fund	(5,871)	3,218	825	2,389	4,858
Special Revenue Funds	1	508	404	403	189
Debt Service Funds	1	(13)	(8)	(28)	(34)
GENERAL FUND BUDGET SURPLUS/(GAP)	0	0	(5,079)	(8,597)	(7,159)

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 Total State share Medicaid spending is offset by the benefit of eFMAP of 6.2 percent.

³ 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.

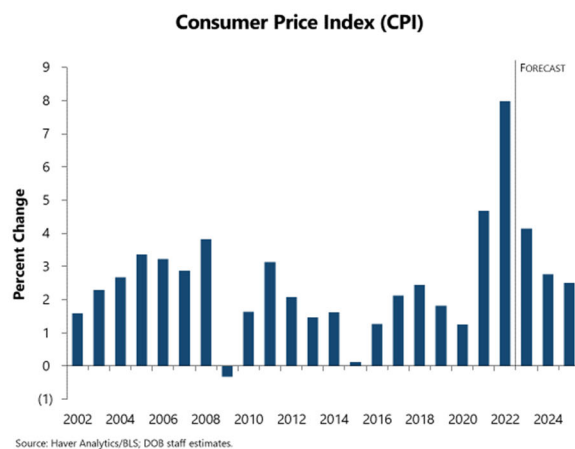
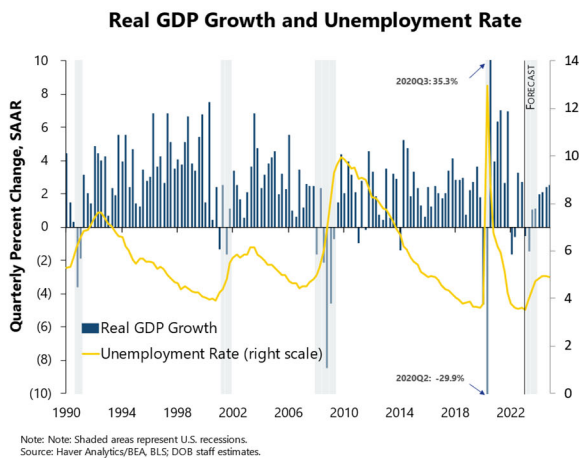
⁴ All Other includes education, parks, environment, economic development, and public safety, as well as the reconciliation between school year and State fiscal year spending on School Aid.

Economic Outlook

The U.S. Economy

Since the start of the 21st Century, the U.S. economy has continued to be buffeted by extremes: in 2008, the deepest recession since the Great Depression, the longest postwar expansion brought to a premature end by the worst pandemic since 1918, the fiercest war on European soil since World War II, and the highest rate of inflation in 40 years. But despite two decades of historic volatility, the U.S. economy has remained resilient, as evidenced by the tightest labor market since the early 1950s. However, that resilience is expected to be put to the test over the course of 2023 as global growth continues to soften, the labor market weakens, and household spending falters.

In a world where supply chains for countless consumer and intermediate goods are truly globalized, the COVID-19 pandemic upended both consumption and production patterns, resulting in an unprecedented array of supply chain disruptions. These disruptions combined with \$3.3 trillion in Federal emergency pandemic spending over just two fiscal years to produce the fastest growth in consumer prices in two generations. The problem was only compounded by Russia’s invasion of Ukraine and the ensuing sanctions, which further disrupted global trade, particularly in energy and agricultural products. Consumer price inflation spiked at 8.0 percent on an annual average basis in 2022, the highest since 1981.



These developments evoked a strong response from the world’s central banks that had not jostled with inflationary pressures in four decades. The backdrop of a historically tight labor market created hope that the Federal Reserve could execute its battle plan without engendering a crash landing, but a persistently inverted yield curve, along with several other reliable leading economic indicators all point toward a recession starting in 2023. DOB projects growth in U.S. real GDP of 0.7 percent on an annual average basis for this calendar year, encompassing two quarters of decline. Correspondingly, consumer price inflation is projected to slow to 4.1 percent for 2023.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The coming recession is expected to be shorter and shallower than the historical average. Early retirements and reduced rates of immigration continue to stymie labor supply growth, promoting wage growth and keeping a lid on job cuts. Employment growth of 1.3 percent is projected for this year on an annual average basis, encompassing declines in the latter three quarters, followed by virtually flat growth for 2024. The unemployment rate is expected to top out at 5.0 percent on a quarterly basis by the middle of 2024, the lowest peak of any postwar recession.¹⁰

The most interest rate-sensitive sectors of the economy, such as the housing market and nonresidential construction, have already taken a substantial hit and are expected to continue to contract in 2023. Real private business investment in equipment held up well last year, but it is expected to contract in 2023. Though inflation has eaten away at consumers' purchasing power for well over a year, household balance sheets are relatively strong thanks to fiscal policies aimed at cushioning American families against the pain wrought by the pandemic. Finally, equity market prices are expected to display very slow growth over the course of 2023, providing modest support for household spending through the wealth effect. Growth in real consumption expenditures is projected to slow from 2.8 percent for 2022 to 1.2 percent for 2023.

U.S. ECONOMIC INDICATORS (Calendar Year Growth)			
	CY 2022	CY 2023	CY 2024
	Actual	Estimated	Forecast
Real U.S. Gross Domestic Product	2.1	0.7	1.6
Consumer Price Index (CPI)	8.0	4.1	2.8
Personal Income	2.1	4.7	4.4
Nonfarm Employment	4.3	1.3	(0.0)
Civilian Unemployment Rate	3.6	4.1	4.9

Source: Haver Analytics; DOB staff estimates.

But there is a great risk to expectations for a mild downturn. The Federal Reserve was slow to recognize that inflation pressures, though engendered by transitory conditions, were becoming entrenched and would likely persist for a prolonged period, rather than dissipate quickly over the short run. The central bank could be just as slow to recognize when its actions have successfully put the inflation genie back in the bottle. Though it is well recognized that there are significant lags between monetary policy actions and economic activity, there is great uncertainty as to the length of those lags. A policy error at this juncture could be quite costly. With the personal savings rate already at historic lows, if the Federal Reserve overtightens and job losses rise substantially higher than expected, the shallow dip in household spending anticipated by this forecast could be much deeper, and a much longer and more severe downturn could ensue.

¹⁰ The unemployment rate is a lagging indicator, sometimes peaking well after the technical end of the recession as designated by the NBER Business Cycle Dating Committee.



The New York State Economy

Almost three years since the novel coronavirus was declared a global pandemic in March 2020, the New York State economy is continuing to recover from the devastating impact of COVID-19. As of December 2022, the State had recovered 86.5 percent of its 2.0 million pandemic-related job losses, though the nation as a whole had regained all its job losses by June 2022. During 2022, the State recouped 285,000 jobs, including 101,000 in the health care and social assistance sector, as well as another 87,000 jobs in the leisure, hospitality, and other services sector. However, the State's recovery has been hampered by labor shortages, the highest inflation in 40 years, rising interest rates leading to a bear market in equities, slowing global growth, and the uncertainty surrounding a likely recession in 2023. State employment growth is projected to slow to 0.7 percent for this year, following 5.1 percent growth for 2022.

The pandemic had an asymmetric impact across the State's industrial sectors, with low-wage high-contact service industries bearing a disproportionately large brunt of the job losses. But the recovery has been equally uneven. Nine of the State's major industrial sectors are still under water relative to their February 2020 pre-pandemic peaks. The size of the jobs deficit ranges from a gap of 2.7 percent in the financial activities sector to a gap of 9.1 percent in leisure and hospitality. In contrast, only four major sectors were posting net job gains as of December 2022 relative to February 2020: transportation, warehousing and utilities, information, professional and business services, and healthcare and social assistance. Indeed, overstaffing in the information sector appears to be contributing to layoffs and a hiring freeze, as firms begin to prepare for a looming national recession.

Meanwhile, the high-wage, high-skill, and information-intensive sectors have adapted to remote work in relatively large numbers. It is estimated that more than half of the commuters to New York City could work remotely, representing half a million jobs. Businesses that rely heavily on commuter traffic, such as leisure and hospitality, transportation, and administrative and support services, have tended to experience the greatest losses in real wages and output. This phenomenon is likely a central factor causing the State's labor market recovery to continue to lag that of the nation almost three years in.

The State posted 4.1 percent unemployment rate in December 2022 compared to the U.S. unemployment rate of 3.5 percent for the same month. The statewide unemployment rate for December was pulled up by New York City, which posted a rate of 5.1 percent, compared to the Rest of the State's rate of 3.4 percent. The State's labor market remains remarkably tight. As of December 2022, the State labor force was 2.7 percent below its February 2020 level, whereas the nation had already surpassed its pre-pandemic level by 0.8 percent as of January 2023. In comparison, New York City's labor force was down 3.8 percent, while the Rest of the State was down only 1.8 percent.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

State wages experienced robust growth of 12.4 percent in FY 2022, supported by 7.1 percent employment growth and 16.1 percent bonus growth. However, these wage gains were also associated with high inflation and an extraordinarily tight labor market. Despite this strong wage growth, State personal income grew by only 1.5 percent in FY 2022. The disconnect between wage and personal income growth was primarily due to an 8.7 percent decline in non-wage income as the pandemic-related fiscal payments lapsed in FY 2022. State personal income is estimated to grow by only 1.1 percent in FY 2023 due to an anticipated 25.1 percent decline in finance and insurance sector bonuses largely engendered by the Federal Reserve’s aggressive rate hikes, the lapsing of the remaining fiscal stimulus, and the deteriorating global and national economic outlooks.

With financial markets beginning to stabilize during CY 2023, a smaller finance and insurance sector bonus decline of 5.1 percent is projected for FY 2024. But owing to the downturn in the real economy, a slightly greater bonus decline is projected outside of Wall Street, resulting in an overall bonus decline of 5.7 percent. On balance, wage growth of 2.3 percent is projected for FY 2024, little changed from FY 2023, along with overall personal income growth of 3.5 percent.

NEW YORK STATE ECONOMIC INDICATORS (State Fiscal Year Growth)			
	FY 2022	FY 2023	FY 2024
	Actual	Estimated	Forecast
Personal Income*	1.5	1.1	3.5
Wages	12.4	2.8	2.3
Nonfarm Employment	7.1	4.1	0.2

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

As the national economy heads toward a downturn in 2023, there are many risks to the forecast for New York personal income and wages for the upcoming fiscal year. Most notably, continued high inflation could raise the specter of the Federal Reserve pressing more aggressively on the economic brakes with additional unanticipated monetary tightening. This action could cause more volatility in the equity markets, further undermining their performance and leading to weaker bonus payments than projected. Given the importance of the finance and insurance sector to the State, this could further weaken State personal income growth beyond that sector itself through the multiplier effect. The harder the Federal Reserve and other central banks press on the economic brakes, the deeper the ensuing national and global recessions in the upcoming fiscal year, which in turn could put downward pressure on both national and global demand for New York professional and business services. A deeper economic downturn could result in both lower wage growth due to greater layoffs and lower bonuses than forecast. On the positive side, if the Federal Reserve threads the needle and achieves the fabled soft landing with inflation coming under control, State personal income growth could be stronger than anticipated.



Receipts

Financial Plan receipts results and projections 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 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.

Where noted, certain tables in the following section display General Fund tax receipts that exclude amounts transferred to the General Fund in excess of amounts needed for certain debt service obligations (e.g., PIT receipts in excess of the amount transferred for debt service on revenue bonds).

Overview of the Receipts Forecast

All Funds receipts in FY 2023 are projected to total \$227.0 billion, a 7.1 percent (\$17.3 billion) decrease from FY 2022 results as Federal receipts return to pre-COVID-19 levels. FY 2023 State tax receipts are projected to decrease \$12.3 billion (10.2 percent) from FY 2022 results. A summary of the annual changes of each tax category is provided below.

ALL FUNDS RECEIPTS (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
Personal Income Tax	70,737	58,321	-17.6%	60,261	3.3%	62,348	3.5%	65,804	5.5%	78,433	19.2%
Consumption/Use Taxes	19,621	20,535	4.7%	21,750	5.9%	22,047	1.4%	22,656	2.8%	23,192	2.4%
Business Taxes	27,725	26,397	-4.8%	23,369	-11.5%	22,863	-2.2%	20,760	-9.2%	11,301	-45.6%
Other Taxes	3,053	3,538	15.9%	2,647	-25.2%	2,758	4.2%	2,902	5.2%	3,045	4.9%
Total State Taxes	121,136	108,791	-10.2%	108,027	-0.7%	110,016	1.8%	112,122	1.9%	115,971	3.4%
Miscellaneous Receipts	27,932	28,704	2.8%	27,281	-5.0%	26,008	-4.7%	27,665	6.4%	28,187	1.9%
Federal Receipts	95,307	89,542	-6.0%	88,492	-1.2%	80,312	-9.2%	78,905	-1.8%	80,720	2.3%
Total All Funds Receipts	244,375	227,037	-7.1%	223,800	-1.4%	216,336	-3.3%	218,692	1.1%	224,878	2.8%



Personal Income Tax

FY 2023 All Funds PIT receipts are estimated to decrease from FY 2022 as underlying net PIT growth is overshadowed by the influence of PTET, an elective tax paid by NYS partnerships and S-corporations for which a corresponding PIT credit may be received. The enactment of PTET has had a dramatic negative effect on FY 2023 PIT collections, despite being revenue neutral across all fiscal years.

PERSONAL INCOME TAX (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	<u>Actuals</u>	<u>Projected</u>	<u>Change</u>	<u>Projected</u>	<u>Change</u>	<u>Projected</u>	<u>Change</u>	<u>Projected</u>	<u>Change</u>	<u>Projected</u>	<u>Change</u>
STATE/ALL FUNDS	70,737	58,321	-17.6%	60,261	3.3%	62,348	3.5%	65,804	5.5%	78,433	19.2%
Gross Collections	81,122	77,924	-3.9%	76,111	-2.3%	77,106	1.3%	81,506	5.7%	94,888	16.4%
Refunds (Incl. State/City Offset)	(10,385)	(19,603)	-88.8%	(15,850)	19.1%	(14,758)	6.9%	(15,702)	-6.4%	(16,455)	-4.8%
GENERAL FUND¹	33,464	27,381	-18.2%	28,417	3.8%	29,566	4.0%	31,339	6.0%	37,681	20.2%
Gross Collections	81,122	77,924	-3.9%	76,111	-2.3%	77,106	1.3%	81,506	5.7%	94,888	16.4%
Refunds (Incl. State/City Offset)	(10,385)	(19,603)	-88.8%	(15,850)	19.1%	(14,758)	6.9%	(15,702)	-6.4%	(16,455)	-4.8%
STAR	(1,904)	(1,781)	6.5%	(1,717)	3.6%	(1,610)	6.2%	(1,562)	3.0%	(1,535)	1.7%
RBTF	(35,369)	(29,159)	17.6%	(30,127)	-3.3%	(31,172)	-3.5%	(32,903)	-5.6%	(39,217)	-19.2%

¹Excludes Transfers.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The following table summarizes, by component, actual receipts for FY 2022 and forecast amounts through FY 2027.

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS						
(millions of dollars)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
Receipts						
Withholding	53,328	52,438	53,108	55,287	58,133	61,138
Estimated Payments	21,666	18,395	16,564	15,325	16,531	26,661
Current Year	14,123	8,137	8,257	8,854	9,310	20,128
Prior Year ¹	7,543	10,258	8,307	6,471	7,221	6,533
Final Returns	4,519	5,259	4,830	4,831	5,121	5,317
Current Year	474	298	467	485	504	524
Prior Year ¹	4,045	4,961	4,363	4,346	4,617	4,793
Delinquent	1,609	1,832	1,609	1,663	1,721	1,772
Gross Receipts	81,122	77,924	76,111	77,106	81,506	94,888
Refunds						
Prior Year ¹	5,489	9,684	7,406	7,674	8,314	8,718
Previous Year	729	1,923	2,837	1,276	1,315	1,350
Current Year ¹	2,380	3,000	3,000	3,000	3,000	3,000
Advanced Credit Payment	663	2,822	908	1,082	1,242	1,418
State/City Offset ¹	1,122	2,174	1,699	1,726	1,831	1,969
Total Refunds	10,383	19,603	15,850	14,758	15,702	16,455
Net Receipts	70,739	58,321	60,261	62,348	65,804	78,433

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

FY 2023 withholding is estimated to decrease compared to the prior year, reflecting a strong decline in bonus wages offset by moderate growth in non-bonus wages. The decline in unemployment insurance income - which increased significantly in response to the pandemic and related legislation – has also contributed to the decline in withholding. Estimated payments for tax year 2022 are expected to decrease significantly due to the influence of PTET credits. Taxpayers were statutorily restricted from adjusting tax year 2021 estimated payments in anticipation of PTET credits, making tax year 2022 estimated payments the first quarterly tax remittances to be negatively affected by PTET. Extension payments (i.e., prior year estimated) for tax year 2021 will increase driven by exceptional growth in nonwage income and PIT rate increases on high-income taxpayers, partially offset by PTET credit realization. Delinquent collections and final return payments are projected to increase as well.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Total refunds in FY 2023 are projected to increase, driven by a combination of increased advanced credit payments attributable to the Homeowner Tax Rebate Credit and PTET-related current refund payments for tax year 2021. Tax year 2021 PTET credits are also projected to drive increases in both the state/city offset and prior year refunds, with the latter primarily realized in the final quarter of FY 2023. General Fund PIT receipts are net of deposits to the STAR Fund, which provides property tax relief, and RBTF, which supports debt service payments on State PIT revenue bonds. The FY 2023 STAR transfer is expected to decline slightly. PIT RBTF receipts are statutorily set to 50 percent of net PIT receipts, and FY 2023 RBTF receipts therefore reflect the decrease in All Funds receipts noted above. FY 2023 General Fund PIT receipts are expected to decrease due to these changes.

The FY 2024 All Funds PIT receipts are projected to increase, driven by a decline in tax year 2022 refunds caused by expected PTET credit realization behavior (i.e., adjustment of quarterly estimated payments rather than waiting until the settlement period). The decline in FY 2024 total refunds will also reflect the expiration of the Homeowner Tax Rebate Credit. This decline in total refunds is partially offset by an increase in prior year refunds – driven primarily by tax year 2021 and tax year 2022 PTET credits - coupled with projected declines in total estimated payments, final returns, and delinquencies.

The FY 2024 STAR transfer is expected to decline. The FY 2024 RBTF is projected to increase based on the increase in FY 2024 All Funds receipts. General Fund PIT receipts for FY 2024 are also expected to increase, driven by changes to All Funds receipts, the STAR transfer, and RBTF receipts.

All Funds PIT receipts for FY 2025 are projected to increase from FY 2024 projections. Gross PIT receipts are projected to increase as well, reflecting a withholding increase offset by a projected decline in extension payments. Total refunds are projected to decrease due to a decline in PTET-related prior year refunds.

General Fund PIT receipts for FY 2025 are expected to increase, reflecting an increase in All Funds PIT receipts coupled with a further decrease in the STAR transfer, partially offset by an increase in RBTF receipts.

All Funds PIT receipts and General Fund PIT receipts are both expected to increase in FY 2026, generally reflecting normal baseline growth in income and associated tax liability.

The FY 2027 All Funds and General Fund PIT receipts estimates are both expected to register double-digit growth due to the expiration of the Federal state and local tax deduction cap at the end of 2025. This expiration will 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 state and local tax deductions in tax year 2026, resulting in an increased share of liability paid through quarterly estimated payments (FY 2027) and a reduced share paid through extension payments (FY 2028). Excluding PTET, PIT receipts are estimated to increase by 8.4 percent.



Consumption/Use Taxes

CONSUMPTION/USE TAXES (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
STATE/ALL FUNDS	19,621	20,535	4.7%	21,750	5.9%	22,047	1.4%	22,656	2.8%	23,192	2.4%
Sales Tax	17,579	18,852	7.2%	19,801	5.0%	20,199	2.0%	20,743	2.7%	21,204	2.2%
Cigarette and Tobacco Taxes	958	886	-7.5%	721	-18.6%	589	-18.3%	564	-4.2%	541	-4.1%
Vapor Excise Tax	29	27	-6.9%	27	0.0%	27	0.0%	27	0.0%	27	0.0%
Motor Fuel Tax	495	184	-62.8%	495	169.0%	495	0.0%	494	-0.2%	491	-0.6%
Highway Use Tax	142	139	-2.1%	141	1.4%	143	1.4%	143	0.0%	144	0.7%
Alcoholic Beverage Taxes	277	280	1.1%	284	1.4%	287	1.1%	289	0.7%	293	1.4%
Opioid Excise Tax	29	29	0.0%	29	0.0%	29	0.0%	29	0.0%	29	0.0%
Medical Cannabis Excise Tax	13	12	-7.7%	12	0.0%	12	0.0%	12	0.0%	12	0.0%
Adult Use Cannabis Tax	0	2	0.0%	133	6550.0%	158	18.8%	245	55.1%	339	38.4%
Auto Rental Tax ¹	99	122	23.2%	100	-18.0%	100	0.0%	101	1.0%	102	1.0%
Peer to Peer Car Sharing Tax	0	2	0.0%	7	250.0%	8	14.3%	9	12.5%	10	11.1%
GENERAL FUND²	4,721	7,214	52.8%	9,803	35.9%	9,952	1.5%	10,203	2.5%	10,418	2.1%
Sales Tax	4,122	6,622	60.7%	9,266	39.9%	9,452	2.0%	9,705	2.7%	9,921	2.2%
Cigarette and Tobacco Taxes	293	281	-4.1%	218	-22.4%	177	-18.8%	172	-2.8%	166	-3.5%
Alcoholic Beverage Taxes	277	280	1.1%	284	1.4%	287	1.1%	289	0.7%	293	1.4%
Opioid Excise Tax	29	29	0.0%	29	0.0%	29	0.0%	29	0.0%	29	0.0%
Peer to Peer Car Sharing Tax	0	2	0.0%	6	200.0%	7	16.7%	8	14.3%	9	12.5%

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

All Funds consumption/use tax receipts for FY 2023 are estimated to increase from FY 2022 results. Sales tax receipts are estimated to increase due to an increase in taxable consumption (i.e., estimated sales tax base increase of 10.6 percent), partially offset by \$312 million (\$297 million for the State sales tax and \$15 million for the Metropolitan Commuter Transportation District (MCTD) sales tax, respectively) in lost revenue due to the temporary suspension of the State and MCTD sales taxes on the sale and use of gasoline and diesel motor fuel from June 1, 2022 through December 31, 2022. Cigarette and tobacco tax collections are estimated to decrease, reflecting a continued trend decline in taxable cigarette consumption. Highway use tax (HUT) collections are estimated to moderately decline. Motor fuel tax receipts are estimated to significantly decrease due to the temporary suspension of the State’s motor fuel excise tax on the sale and use of gasoline and diesel motor fuel from June 1, 2022, through December 31, 2022, resulting in \$297 million in lost revenue. The new peer-to-peer car sharing tax is expected to generate \$2 million in partial-year receipts. Auto rental tax receipts are estimated to increase, mainly due to the ongoing recovery of the travel industry, partially offset by the peer-to-peer car sharing program. Opioid excise tax receipts are expected to remain flat. Legislation enacted in March 2021 to regulate and tax adult-use cannabis products is expected to generate \$2 million in license and application fees.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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. These funds are intended to support debt service payments on bonds issued under the State's sales tax revenue bond programs. Excess receipts above the debt service requirements are subsequently transferred to the General Fund.

General Fund consumption/use tax receipts for FY 2023 are estimated to significantly increase, largely due to the statutory elimination of the Local Government Assistance Tax Fund distribution during the second half of the fiscal year.

All Funds consumption/use tax receipts for FY 2024 are projected to moderately increase primarily due to a projected increase in sales tax receipts (projected sales tax base growth of 2.9 percent), including the expiration of the temporary fuel taxes suspension on gasoline and diesel motor fuel on December 31, 2022. Motor fuel tax receipts are expected to significantly increase largely due to the expiration of the temporary fuel taxes suspension on gasoline and diesel motor fuel on December 31, 2022 (excluding the impact of the suspension, a moderate increase in receipts is expected due to a small increase in gasoline and diesel consumption). The peer-to-peer car sharing tax is expected to generate \$7 million in its first full year. Auto rental tax receipts are estimated to decrease from FY 2023, primarily due to the full-year impact of the expected shift towards the peer-to-peer car sharing program. 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 expected to generate \$95 million during the first full year of receipts. These increases are partially offset by a continued decline in taxable cigarette consumption.

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 the entire fiscal year.

All Funds consumption/use tax receipts for FY 2025 are projected to increase, largely reflecting a projected increase in sales tax receipts and the second full year of adult-use cannabis tax receipts as the market continues to mature, partially offset by a continued decline in taxable cigarette consumption.

FY 2025 General Fund consumption/use tax receipts are projected to increase primarily due to the All Funds trends noted above.

FY 2026 and FY 2027 All Funds consumption/use tax receipts are projected to increase compared to the prior year, largely reflecting small growth in the sales tax base and the continued maturation of the adult-use cannabis market.

FY 2026 and FY 2027 General Fund consumption/use tax receipts are projected to increase primarily due to the All Funds trends noted above.



Fuel Taxes Suspension Transfers

The FY 2023 Enacted Budget suspended the State and Metropolitan Commuter Transportation District sales taxes imposed on gasoline and diesel motor fuel, as well as the motor fuel tax, from June 1, 2022 through December 31, 2022. The State will make roads and bridges and public transit entities such as the MTA and local transit systems throughout the State whole by replacing estimated lost tax revenue through a State supplement. The “hold harmless provision” contained in the authorizing legislation calculates the projected revenue that would have been distributed to the entities as though the suspension of such taxes was not in effect (\$297 million for the motor fuel tax and \$15 million for the MCTD sales tax). Transfers were executed in monthly installments from July 2022 through January 2023 as shown in the table below.

FUEL TAXES SUSPENSION HOLD HARMLESS					
(thousands of dollars)					
	MTOAF	DMTTF			DHBTf
	MTA and Downstate Transit	MTA Subways/ Buses	MTA Commuter Rails	Upstate Transit	Roads and Bridges
July	2,000	7,286	1,286	756	33,148
August	2,000	7,544	1,331	783	35,755
September	2,500	7,060	1,246	733	33,149
October	2,000	7,087	1,251	736	33,681
November	2,000	6,935	1,224	720	32,996
December	2,500	6,800	1,200	706	32,629
January	2,000	6,763	1,193	702	32,300
Total	15,000	49,475	8,731	5,136	233,658



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Business Taxes

BUSINESS TAXES (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	
STATE/ALL FUNDS	27,725	26,397	-4.8%	23,369	-11.5%	22,863	-2.2%	20,760	-9.2%	11,301	-45.6%
Corporate Franchise Tax	7,236	8,855	22.4%	7,650	-13.6%	7,281	-4.8%	7,745	6.4%	7,881	1.8%
Corporation and Utilities Tax	554	540	-2.5%	479	-11.3%	561	17.1%	550	-2.0%	558	1.5%
Insurance Tax	2,453	2,627	7.1%	2,660	1.3%	2,708	1.8%	2,839	4.8%	2,970	4.6%
Bank Tax	20	356	1680.0%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	16,430	12,948	-21.2%	11,460	-11.5%	11,210	-2.2%	8,526	-23.9%	(1,203)	-114.1%
Petroleum Business Tax	1,032	1,071	3.8%	1,120	4.6%	1,103	-1.5%	1,100	-0.3%	1,095	-0.5%
GENERAL FUND¹	16,697	16,722	0.1%	14,546	-13.0%	14,227	-2.2%	13,448	-5.5%	8,708	-35.2%
Corporate Franchise Tax	5,818	7,178	23.4%	6,071	-15.4%	5,771	-4.9%	6,226	7.9%	6,229	0.0%
Corporation and Utilities Tax	434	410	-5.5%	361	-12.0%	428	18.6%	419	-2.1%	425	1.4%
Insurance Tax	2,214	2,355	6.4%	2,384	1.2%	2,423	1.6%	2,540	4.8%	2,655	4.5%
Bank Tax	16	305	1806.3%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	8,215	6,474	-21.2%	5,730	-11.5%	5,605	-2.2%	4,263	-23.9%	(601)	-114.1%
Petroleum Business Tax	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

¹Excludes Transfers.

All Funds CFT receipts are estimated to increase the most of all business taxes in FY 2023, reflecting stronger gross receipts due to continued growth in corporate profits. The FY 2022 Enacted Budget increased the business income tax rate to 7.25 percent for taxpayers with business income above \$5 million and increased the capital base rate, previously set to be completely phased out, to 0.1875 percent (with several exceptions for certain taxpayers including corporate small businesses and qualified manufacturers). These rate increases are in effect for Tax Years 2021 through 2023. Due to the timing of when the tax increase first impacts prepayments, March 2023 gross receipts are expected to sharply increase, which further contributes to the increased CFT receipts. Audit receipts are estimated to increase significantly because FY 2022 results were unusually low due to fewer large cases materializing within FY 2022. Refunds are estimated to increase and are likely to include refunds from the Additional Restaurant Return-To-Work Tax Credit that was included in the FY 2023 Enacted Budget.

All Funds Corporation and Utilities Tax (CUT) receipts for FY 2023 are estimated to decrease over the prior fiscal year, driven primarily by a further weakening of collections from the telecommunications sector, which are partially offset by collections from the utility sector slightly increasing. Audit receipts are estimated to increase significantly from FY 2022 levels while refunds are estimated to increase modestly.

All Funds Insurance tax receipts for FY 2023 are estimated to increase modestly due to projected increases in corporate profits and insurance tax premiums that drive increases in gross receipts, following a large increase in FY 2022 gross receipts compared to FY 2021. Audits are expected to very slightly decrease while refunds are expected to increase significantly as compared to FY 2022.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

All Funds PTET collections for FY 2023 are estimated to decrease resulting from FY 2022 collections containing more than a full year of collections due to timing as well as FY 2023 being the first year of PTET refunds. As noted, DOB expects PTET will be revenue neutral for the State, however, the PTET will not be revenue neutral within each fiscal year as PTET payments are generally received in the fiscal year prior to PIT credit claims.

Receipts from the repealed bank tax (all from prior liability periods) in FY 2023 are estimated to increase significantly due to an increase in large audit receipts. Petroleum Business Tax (PBT) receipts are estimated to increase from FY 2022 results, primarily due to the impact of a 5 percent increase in the PBT rate index effective January 1, 2022, paired with a 5 percent increase in the PBT rate index effective January 1, 2023.

General Fund business tax receipts for FY 2023 are estimated to increase due to the trends in CFT, bank, and insurance tax receipts described above.

General Fund and All Funds business tax receipts for FY 2024 are projected to decrease significantly, primarily reflecting a decrease in PTET and CFT receipts. The decline in PTET receipts reflects a projected decrease in net partnership income. CFT gross receipts are expected to decline as Tax Year 2023 estimated payments are reduced compared to the prior year due to the projected significant increase in Tax Year 2023 prepayments described above and a projected decline in corporate profits. Projected increases in insurance tax and PBT receipts are offset by declines in CUT and bank tax receipts.

General Fund and All Funds business tax receipts for FY 2025 are projected to increase in CUT and insurance tax, while PBT, PTET and CFT decline. The projected decline in CFT is primarily due to an increase in refunds attributed to the New York City Musical and Theatrical Production credit and the Small Business COVID-19 related credit. This increase in CFT refunds is partially offset by increased gross receipts from the FY 2024 Executive Budget proposal to extend the previously described temporary rates an additional three years through Tax Year 2026.

General Fund and All Funds business tax receipts for FY 2026 are projected to increase in CFT and insurance tax, while PBT, CUT, and PTET decline. The projected decline in PTET collections is the result of the scheduled expiration of the SALT cap after Tax Year 2025 under current Federal law.

General Fund and All Funds business tax receipts for FY 2027 reflect projected trends in corporate profits, taxable insurance premiums, electric utility consumption and prices, consumption of taxable telecommunications services, and automobile fuel consumption and prices. Receipts are expected to decrease significantly due to fewer PTET collections since the SALT cap is scheduled to have expired.



Other Taxes

OTHER TAXES (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE/ALL FUNDS	3,053	3,538	15.9%	2,647	-25.2%	2,758	4.2%	2,902	5.2%	3,045	4.9%
Estate Tax	1,386	2,025	46.1%	1,257	-37.9%	1,285	2.2%	1,345	4.7%	1,407	4.6%
Real Estate Transfer Tax	1,640	1,491	-9.1%	1,366	-8.4%	1,449	6.1%	1,532	5.7%	1,623	5.9%
Employer Compensation Expense Program	13	7	-46.2%	9	28.6%	9	0.0%	10	11.1%	0	-100.0%
Pari-Mutuel Taxes	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other Taxes	1	2	100.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%
GENERAL FUND¹	1,407	2,044	45.3%	1,276	-37.6%	1,305	2.3%	1,365	4.6%	1,422	4.2%
Estate Tax	1,386	2,025	46.1%	1,257	-37.9%	1,285	2.2%	1,345	4.7%	1,407	4.6%
Employer Compensation Expense Program	7	4	-42.9%	4	0.0%	5	25.0%	5	0.0%	0	-100.0%
Pari-Mutuel Taxes	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other Taxes	1	2	100.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%

¹Excludes Transfers.

All Funds other tax receipts for FY 2023 are estimated to increase from FY 2022 results, primarily due to the receipt of multiple super-large estate tax payments in excess of \$100 million. This is partially offset by the expectation that FY 2022’s record real estate transfer tax monthly collections do not continue unabated amidst the impact of increasing mortgage rates combined with elevated housing prices on potential buyers, continuing inflation, and overall economic uncertainty.

General Fund other tax receipts for FY 2023 are estimated to increase, mainly due to an estimated increase in estate tax receipts due to the reason noted above.

All Funds other tax receipts for FY 2024 are projected to decrease, primarily due to an expected return to a more typical amount of super-large payments and collections, as well as a projected decline in real estate transfer tax receipts as mortgage rates are projected to remain elevated as the market stabilizes itself. 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, and housing prices.

General Fund other tax receipts for FY 2024 are projected to decline due to the reason noted above. 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 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
ALL FUNDS	27,932	28,704	2.8%	27,281	-5.0%	26,008	-4.7%	27,665	6.4%	28,187	1.9%
General Fund	2,325	3,032	30.4%	2,401	-20.8%	2,221	-7.5%	2,060	-7.2%	1,995	-3.2%
Special Revenue Funds	20,172	17,212	-14.7%	13,534	-21.4%	13,807	2.0%	15,110	9.4%	15,531	2.8%
Capital Projects Funds	5,007	8,084	61.5%	10,968	35.7%	9,595	-12.5%	10,100	5.3%	10,251	1.5%
Debt Service Funds	428	376	-12.1%	378	0.5%	385	1.9%	395	2.6%	410	3.8%

General Fund miscellaneous receipts in FY 2023 are projected to increase from FY 2022 results, largely due to the combination of rising interest rates and larger state fund balances, leading to much higher investment income receipts.

All Funds miscellaneous receipts in FY 2023 are projected to increase from FY 2022 results, driven by the General Fund increases noted above, which are partially offset by lower than projected abandoned property, license, fee and reimbursement receipts and conservative estimation of non-general fund revenues partially offset by the projected increase of bond proceeds receipts that are expected to grow, primarily due to the increase in bond-eligible capital spending in FY 2023.

All Funds miscellaneous receipts in FY 2024 are projected to decrease from FY 2023 estimates, driven by conservative estimation of investment income and non-General Fund revenues, which are partially offset by growth in bond proceeds driven by higher bond-eligible capital spending and the timing of reimbursements, partially offset by conservative estimation of non-general fund revenues. In the later years of the financial plan, All Funds miscellaneous receipts reflect the timing of capital reimbursements.

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 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
ALL FUNDS	95,307	89,542	-6.0%	88,492	-1.2%	80,312	-9.2%	78,905	-1.8%	80,720	2.3%
General Fund	4,500	2,350	-47.8%	2,250	-4.3%	3,645	62.0%	0	-100.0%	0	0.0%
Special Revenue Funds	88,673	83,880	-5.4%	82,878	-1.2%	73,065	-11.8%	75,238	3.0%	77,193	2.6%
Capital Projects Funds	2,066	3,242	56.9%	3,297	1.7%	3,540	7.4%	3,609	1.9%	3,474	-3.7%
Debt Service Funds	68	70	2.9%	67	-4.3%	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 decline in All Funds Federal receipts projections from FY 2022 primarily reflect the one-time receipt of Federal aid pursuant to the ARP including \$12.75 billion in general aid, emergency rental assistance and a reduction in eFMAP partially offset by FEMA reimbursement of eligible pandemic expenses and other pandemic assistance including categorical aid for schools, universities, childcare, housing, infrastructure, and other purposes which are expected to be received over the multi-year period.

Under the Biden administration and the current and future Congress, 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, 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.



Local Assistance Grants

Local assistance 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 the majority of State Operating Funds local assistance spending. Local assistance spending represents approximately two-thirds of total State Operating Funds spending.

Certain factors considered when preparing spending projections for the State’s major local assistance 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 New York City.

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES					
(millions of dollars)					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Projected	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	1,090,178	968,875	993,563	1,018,992	1,045,183
Child Health Plus - Individuals Covered	405,265	457,936	462,549	471,799	4,881,235
State Takeover of County/NYC Costs ¹	\$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) ²	\$31,250	\$34,386	\$35,707	\$37,165	\$38,668
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	50,805	53,292	54,490	55,148	55,798
OPWDD Community Beds	42,267	42,401	42,535	42,670	42,806
OASAS Community Beds	13,764	13,804	13,854	13,954	14,004
Total	106,836	109,497	110,879	111,772	112,608
¹ 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.					
² 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 \$3.1 billion (10.0 percent). This annual increase includes a \$2.7 billion (12.8 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. Additionally, a High-Impact Tutoring Set-Aside of \$250 million within Foundation Aid directs additional support to students struggling to recover from pandemic-related learning loss. In addition, School Aid growth includes a \$232 million increase in expense-based reimbursement programs such as Transportation Aid and Boards of Cooperative Educational Services (BOCES) Aid and a \$125 million increase in State-funded full-day four-year-old prekindergarten programming for four-year-old children, comprised of a \$100 million formula-based allocation and a \$25 million grant to be competitively awarded. The Executive Budget 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 (P-TECH) programs.

In SY 2024, 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, projected School Aid growth is based on the projected ten-year average growth in State personal income (PIGI).

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	31,250	34,386	3,136	35,707	1,321	37,165	1,458	38,668	1,503
			10.0%		3.8%		4.1%		4.0%

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 ESSER and GEER funds allocated by CRRSA and 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 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 higher than anticipated 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 increased spending in FY 2023 related to higher than anticipated revenue collections in FY 2022.

Because the State fiscal year begins on April 1 and the school year begins 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 three months 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	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	30,388	33,363	9.8%	35,227	5.6%	36,623	4.0%	38,095	4.0%
General Fund Local Assistance	25,602	28,844	12.7%	30,890	7.1%	32,230	4.3%	33,632	4.3%
Medicaid	140	140	0.0%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid	2,653	2,314	-12.8%	2,397	3.6%	2,397	0.0%	2,397	0.0%
VLT Lottery Aid	1,237	1,033	-16.5%	1,016	-1.6%	1,018	0.2%	1,017	-0.1%
Commercial Gaming	141	131	-7.1%	136	3.8%	136	0.0%	169	24.3%
Mobile Sports Wagering	615	896	45.7%	648	-27.7%	655	1.1%	659	0.6%
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 11).



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 Projected	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL STATE OPERATING FUNDS	2,447	2,522	3.1%	2,668	5.8%	2,793	4.7%	2,913	4.3%
Special Education	1,386	1,495	7.9%	1,590	6.4%	1,667	4.8%	1,743	4.6%
All Other Education	1,061	1,027	-3.2%	1,078	5.0%	1,126	4.5%	1,170	3.9%

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 decrease for All Other Education Programs in FY 2024 is largely attributable to the discontinuation of certain one-time aid and grant programs. The projected spending increase in FY 2025 is primarily due to anticipated increases in reimbursement to nonpublic schools for STEM instruction, charter school supplemental tuition payments paid as reimbursement to school districts, payments to New York City 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 a \$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 resident New York City taxpayers. The New York City PIT rate reduction was converted into a State PIT tax credit starting with tax year 2017. As of FY 2019, New York City 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	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STAR PROGRAM	1,781	1,717	-3.6%	1,610	-6.2%	1,562	-3.0%	1,535	-1.7%
Gross Program Costs	3,288	3,393	3.2%	3,460	2.0%	3,582	3.5%	3,727	4.0%
Personal Income Tax Credit	(1,507)	(1,676)	-11.2%	(1,850)	-10.4%	(2,020)	-9.2%	(2,192)	-8.5%
Basic Exemption	953	891	-6.5%	787	-11.7%	740	-6.0%	718	-3.0%
Gross Program Costs	1,553	1,617	4.1%	1,636	1.2%	1,727	5.6%	1,840	6.5%
Personal Income Tax Credit	(600)	(726)	-21.0%	(849)	-16.9%	(987)	-16.3%	(1,122)	-13.7%
Enhanced (Senior) Exemption	828	826	-0.2%	823	-0.4%	822	-0.1%	817	-0.6%
Gross Program Costs	980	1,008	2.9%	1,038	3.0%	1,059	2.0%	1,077	1.7%
Personal Income Tax Credit	(152)	(182)	-19.7%	(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	755	768	1.7%	786	2.3%	796	1.3%	810	1.8%
Personal Income Tax Credit	(755)	(768)	-1.7%	(786)	-2.3%	(796)	-1.3%	(810)	-1.8%



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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 FYs 2024 through 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

Local assistance 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
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	
TOTAL STATE OPERATING FUNDS	2,947	3,091	4.9%	3,215	4.0%	3,284	2.1%	3,365	2.5%
City University	1,842	1,921	4.3%	1,977	2.9%	2,028	2.6%	2,076	2.4%
Senior Colleges	1,598	1,680	5.1%	1,736	3.3%	1,787	2.9%	1,835	2.7%
Community College	244	241	-1.2%	241	0.0%	241	0.0%	241	0.0%
Higher Education Services	607	718	18.3%	790	10.0%	808	2.3%	841	4.1%
Tuition Assistance Program	535	619	15.7%	684	10.5%	701	2.5%	721	2.9%
Scholarships/Awards	60	87	45.0%	94	8.0%	95	1.1%	108	13.7%
Aid for Part-Time Study	12	12	0.0%	12	0.0%	12	0.0%	12	0.0%
State University	498	452	-9.2%	448	-0.9%	448	0.0%	448	0.0%
Community College	491	448	-8.8%	444	-0.9%	444	0.0%	444	0.0%
Other/Cornell	7	4	-42.9%	4	0.0%	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 \$975 million in FY 2024 for debt service on bond financed capital projects at SUNY and CUNY. In FY 2023, an estimated \$300 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 local assistance spending is projected to increase by \$144 million, or 4.9 percent, from FY 2023 to FY 2024. This spending provides an increase in General Fund operating support to CUNY senior colleges, including fringe benefits and increased financial aid support for students. From FY 2023 to FY 2024, local assistance spending for the State University decreased because of nonrecurring investments and timing of payments related to workforce development programs. Increased HESC spending is driven by the continued implementation of the expansion of TAP for part-time students, as contained in the FY 2023 Enacted Budget, and additional costs for Excelsior Scholarships resulting from proposed tuition rate increases at CUNY senior colleges and SUNY State-operated campuses.



Health Care

DOH works with local health departments and social services departments, including New York City, to coordinate and administer statewide health insurance programs and activities, including operating the Medicaid program that provides health care coverage to 7.8 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, local assistance 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 New York City. 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 \$103 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	59,324	57.6%
State	34,804	33.8%
Local	8,908	8.6%
Total	103,036	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 79 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 special revenue funds, and temporary changes to the Federal share of Medicaid (e.g., enhanced FMAP). The following tables summarize the expected financing shares over the multi-year plan.

STATE-SHARE MEDICAID FINANCING SOURCES ¹					
(millions of dollars)					
	<u>FY 2023</u> <u>Projected</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>
General Fund	19,580	21,990	24,752	27,113	28,861
HCRA	4,500	4,272	4,090	3,949	3,938
All Other	1,719	1,532	1,561	1,591	1,592
Total	25,799	27,794	30,403	32,653	34,391

¹ Includes operational costs and the Essential Plan.

STATE-SHARE MEDICAID FINANCING SOURCES ¹					
(percent)					
	<u>FY 2023</u> <u>Projected</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>
General Fund	75.9%	79.1%	81.4%	83.0%	83.9%
HCRA	17.4%	15.4%	13.5%	12.1%	11.5%
All Other	6.7%	5.5%	5.1%	4.9%	4.6%
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 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 period. The Financial Plan forecast assumes that enrollment levels will peak at nearly 7.9 million in June of 2024 and decline thereafter in the later part of FY 2025.

The Executive Budget includes \$1.6 billion in new enrollment costs associated with higher enrollment projections as compared to Mid-Year Update and as unemployment trends towards pre-pandemic levels, costs associated with individuals temporarily enrolled, but entitled to 12 months of continuous coverage, continued into FY 2023 and will 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. 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 hospitals¹¹.

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

TOTAL STATE-SHARE MEDICAID DISBURSEMENTS (millions of dollars)					
	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Department of Health Medicaid	25,799	27,794	30,403	32,653	34,391
Local Assistance	29,075	28,800	29,882	32,164	33,907
State Operations	376	494	521	489	484
eFMAP ¹	(3,652)	(1,500)	0	0	0
Other State Agency Medicaid Spending	5,713	6,648	5,926	6,044	6,259
Mental Hygiene ²	5,491	6,426	5,704	5,822	6,037
Foster Care	74	74	74	74	74
Education	140	140	140	140	140
Corrections	8	8	8	8	8
Total State-Share Medicaid (All Agencies)	31,512	34,442	36,329	38,697	40,650
Annual \$ Change		2,930	1,887	2,368	1,953
Annual % Change		9.3%	5.5%	6.5%	5.0%

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.

¹¹ There is a great deal of uncertainty with regard to Medicaid enrollment levels and the timing of levels returning to pre-pandemic trends. The State continues to work with Urban Institute and other independent experts and will continue to test and refine the Medicaid enrollment projections utilizing available data.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

FY 2024 Executive State Operating Funds Budget Actions

FY 2024 EXECUTIVE BUDGET STATE OPERATING FUNDS -- SAVINGS/(COSTS) DEPARTMENT OF HEALTH - MEDICAID GLOBAL CAP (millions of dollars)				
	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
FY 2024 Base Surplus/(Gap)	(1,226)	(1,390)	(2,096)	(2,091)
Forecasted Enrollment Projections	(547)	(140)	(396)	(412)
Financial Plan Adjustment for COVID Enrollment	547	(87)	0	0
Newly Signed Legislation	(6)	(7)	(7)	(7)
Updated New Statutory Global Cap Index	475	694	854	754
FY 2024 Revised Surplus/(Gap)	(757)	(930)	(1,645)	(1,756)
Executive Budget Actions	938	1,345	1,606	1,645
SUNY Disproportionate Share Hospital (DSH)	(72)	(106)	(53)	(53)
Voluntary Hospital Indigent Care Reduction	43	43	43	43
Removal of Nursing Home Staffing Pool	94	94	94	94
Increase Nursing Home reimbursement by 5%	(158)	(158)	(158)	(158)
Assisted Living Program (ALP) 5% Rate Increase	(9)	(9)	(9)	(9)
DOH Veterans Home Investment	2	2	2	2
FY 2024 Medical Loss Ratio (MLR) Increase for MLTC & MMC	0	67	0	0
Managed Long-Term Care Plans (MLTCP) Reforms	0	65	130	130
Discontinue MLTC and MMC Quality Pool Payments	112	112	112	112
Discontinue MLTC Distressed Plan Pool	15	15	15	15
Discontinue Wage Parity for Consumer Directed Personal Assistance Program (CDPAP)	0	124	495	495
Ensure Comprehensive Health Insurance for CDPAP Workers	0	(62)	(297)	(297)
Pay and Resolve	(7)	(32)	(32)	(32)
Delay Implementation of Undocumented Coverage Expansion for 65+	172	0	0	0
Keep Pregnancy Coverage in Essential Plan	41	165	165	165
Reduced Coverage for Over-The-Counters and Eliminate Co-Pays	9	17	17	17
Discontinue Prescriber Prevails	0	49	49	49
NYRx Transition	410	548	557	562
Support for Ryan White Clinics (NYRx)	(30)	(30)	(30)	(30)
FQHC/DTC Supplemental Payments (NYRx)	(125)	(125)	(125)	(125)
Increase Hospital Reimbursement by 5% (NYRx)	(213)	(213)	(213)	(213)
Utilize Available Federal Funding	624	709	774	808
Recalibrate Health Home Program	30	70	70	70
State of the State Investments	(181)	(415)	(415)	(415)
Expand Medicaid Buy-In for those with Disabilities	0	(60)	(60)	(60)
Benchmarking Primary Care Reimbursement to 80% of Medicare	(18)	(35)	(35)	(35)
Establish Adverse Childhood Screening Rates	(5)	(19)	(19)	(19)
Establish Reimbursement for Community Health Workers	(9)	(35)	(35)	(35)
Expand Nutritionist Coverage to All	(14)	(18)	(18)	(18)
Increase Supportive Housing Funding	(15)	(30)	(30)	(30)
Integrated Licensure Standards	(16)	(33)	(33)	(33)
Ensure Adequate Transportation Rates	(14)	(18)	(18)	(18)
Mental Hygiene Medicaid	(59)	(114)	(114)	(114)
All Other SOTS	(31)	(53)	(53)	(53)
FY 2024 Executive Budget Surplus/(Gap)	0	0	(454)	(526)
Non-Global Cap Medicaid Revisions (Excluded from Above)	1,105	(13)	(22)	(31)
Asylum Seekers Services and Assistance	(125)	0	0	0
Minimum Wage Index	(3)	(13)	(22)	(31)
COVID eFMAP	1,233	0	0	0



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. From FY 2013, when the Global Cap was put in place, 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.

Since the FY 2023 Enacted Budget, new projections published by CMS further supports increases 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.

Medicaid spending is projected to exceed the cap beginning in FY 2026 due mainly to projected utilization and costs trends. The deficits are projected at \$454 million in FY 2026 and \$526 million in FY 2027.

MEDICAID GLOBAL CAP INDEX (millions of dollars)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five-Year Total
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	224	475	694	854	754	3,001
Increased Spending Allowance	590	1,375	2,236	3,134	3,866	11,201
Index Pursuant to Statue	21,762	23,124	24,569	26,091	27,478	123,024
FY 2024 Executive Budget	21,762	23,124	24,569	26,545	28,004	124,004
Executive Budget Over/(Under) Index³	0	0	0	454	526	980
FY 2024 Executive Budget	21,762	23,124	24,569	26,545	28,004	124,004
Annual \$ Change	1,190	1,362	1,445	1,976	1,459	
Annual % Change	5.8%	6.3%	6.2%	8.0%	5.5%	

¹ Effective FY 2023, growth is indexed to the 5-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.

² Reflects the updated 5-year rolling average pursuant to CMS March 2022 Report.

³ The Medicaid forecast is projected to spend within the allowable index through FY 2025. Gap-closing savings will be necessary in FY 2026 and FY 2027 to ensure Medicaid spending in future years adheres to the Global Cap indexed rate.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The Global Cap applies to 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 DOH MEDICAID SPENDING (millions of dollars)					
	FY 2023 Projected	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%
FY 2024 Executive Budget Forecast²	0	0	0	454	526
Other Medicaid Not Subject to Global Cap	4,037	4,670	5,834	6,107	6,387
Minimum Wage	2,223	2,411	2,421	2,430	2,440
Home Care Wages	0	262	1,233	1,315	1,402
Local Takeover Cost ³	1,648	1,830	2,013	2,195	2,378
MSA Payments (Share of Local Growth) ⁴	(362)	(362)	(362)	(362)	(362)
All Other	528	529	529	529	529
Total DOH Medicaid	25,799	27,794	30,403	32,653	34,391
Annual \$ Change	3,509	1,995	2,609	2,250	1,738
Annual % Change	15.7%	7.7%	9.4%	7.4%	5.3%

¹ Effective FY 2023, growth is indexed to the 5-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 The Medicaid forecast is projected to spend within the allowable index through FY 2025. Gap-closing savings will be necessary in FY 2026 and FY 2027 to ensure Medicaid spending in future years adheres to the Global Cap indexed rate.

³ 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.

⁴ MSA payments are deposited directly to a Medicaid Escrow Fund to cover a portion of the State's share of local Medicaid growth.



Forecasted Medicaid spending also includes the recurring value of MRT II savings initiatives and the Managed Care payment restructuring totaling \$1.7 billion that was initially executed at the end of FY 2019 in response to a structural imbalance at the time.

At the close of FY 2019, DOH deferred, for three business days into FY 2020, the final cycle payment to Medicaid Managed Care Organizations, as well as other payments, to avoid exceeding the statutorily indexed rate for FY 2019. The deferral had a State-share value of \$1.7 billion and was paid from available funds in the General Fund in April 2019, consistent with contractual obligations and with no impact on provider services.

Following the deferral, DOB recognized that a structural imbalance existed within the Global Cap and the State formed the MRT II as part of the FY 2021 Enacted Budget with the objective of restoring financial sustainability to the Medicaid program. The FY 2021 Enacted Budget included \$2.2 billion in MRT II savings initiatives to address the Medicaid imbalance, including identifying efficiencies in the Managed Care and Managed Long-Term Care programs, as well as administrative reforms.

To date, over two-thirds of the \$2.2 billion in savings actions have been implemented, with the remaining savings actions pending due to ongoing litigation and Federal government approval of Federal MOE requirements associated with the FFCRA, COVID-19 and ARP HCBS eFMAP provisions. The Financial Plan assumes the remaining MRT II savings will be implemented in FY 2025, subject to Federal approval, in compliance with requirements under ARP HCBS eFMAP provisions.

Temporary eFMAP

In March 2020, the Federal government signed into law the FFCRA which included a 6.2 percent base increase to the FMAP rate for each calendar quarter occurring during the public health emergency, 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 public health emergency. 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. The Executive Budget projects a benefit to the State of \$3.7 billion in FY 2023 and \$1.5 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 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 \$262 million to roughly \$2.2 billion in FY 2023. Home health care workers in New York City 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 \$4.09 for New York City and \$3.22 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 2023 Enacted Budget authorized a \$3 minimum wage increase for 494,200 home health and personal care workers across New York State. The wage increase, which is being phased in with a \$2 increase which took effect on October 1, 2022 and an additional \$1 increase on October 1, 2023, is expected to cost \$363 million in FY 2023 annualizing to \$1.4 billion in FY 2027. Pending CMS approval, the increases are anticipated to be fully funded by HCBS eFMAP in FY 2023 and partially funded in FY 2024.

The Executive Budget proposes to automatically increase 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 Consumer Price Index-W for the Northeast Region. The State cost is expected to be \$3 million in FY 2024 growing to \$32 million in FY 2027.



Local Medicaid Cap

The local Medicaid Cap was designed to relieve pressure on county property taxes and the New York City 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 New York City and \$3.4 billion for New York City. 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 2028					
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 New York City. 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)					
	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Opening Balance	147	559	750	500	250
Receipts	575	500	0	0	0
General Fund Transfer	500	500	0	0	0
Centene Payment	68	0	0	0	0
Cigna Payment	7	0	0	0	0
Planned Uses	163	309	250	250	250
Home Care Wages	0	250	250	250	250
Housing Rental Subsidies	73	59	0	0	0
State-Only Payments	46	0	0	0	0
Capital Projects	44	0	0	0	0
Closing Balance	559	750	500	250	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. Over 1 million New Yorkers are expected to be enrolled in the EP in FY 2023, which represents an increase in enrollment from FY 2022 as the economy recovers and unemployment trends towards pre-pandemic levels causing individuals to shift out of Medicaid and into EP. Growth in enrollment is also due to expanded eligibility.

ESSENTIAL PLAN (millions of dollars)								
	FY 2023 Projected	FY 2024 Projected	Change	FY 2025 Projected	Change	Change	FY 2027 Projected	Change
TOTAL ALL FUNDS SPENDING	5,983	6,542	9.3%	7,566	15.7%	6.8%	8,615	6.6%
State Operating Funds	75	91	21.3%	95	4.4%	8.4%	104	1.0%
Local Assistance ¹	0	0	0.0%	0	0.0%	0.0%	0	0.0%
State Operations	75	91	21.3%	95	4.4%	8.4%	104	1.0%
Federal Operating Funds	5,908	6,451	9.2%	7,471	15.8%	6.7%	8,511	6.7%

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

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 robust growth in program enrollment and the expanded eligibility up to 250 percent of the Federal poverty level. The FY 2024 Executive Budget also includes the shift of pregnant and post-partum women from Medicaid to the EP. This transfer would allow the State to maximize Federal revenue under the EP, while maintaining the same benefit for pregnant and post-partum women.

Due to a high Federal reimbursement rate for the EP under current methodology, local assistance 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 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 (AAA) and local providers.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

PUBLIC HEALTH AND AGING (millions of dollars)								
	FY 2023	FY 2024		FY 2025			FY 2027	
	Projected	Projected	Change	Projected	Change	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	2,249	2,298	2.2%	2,346	2.1%	1.0%	2,391	0.9%
Public Health	2,074	2,129	2.7%	2,171	2.0%	0.8%	2,210	1.0%
Child Health Plus ¹	735	933	26.9%	970	4.0%	1.9%	1,009	2.1%
General Public Health Work	222	235	5.9%	215	-8.5%	0.0%	215	0.0%
EPIC	93	63	-32.3%	63	0.0%	0.0%	63	0.0%
<u>Early Intervention</u>	<u>84</u>	<u>81</u>	<u>-3.6%</u>	<u>81</u>	<u>0.0%</u>	<u>0.0%</u>	<u>81</u>	<u>0.0%</u>
Unadjusted	181	178	-1.7%	178	0.0%	0.0%	178	0.0%
Health Services Initiatives Offset	(97)	(97)	0.0%	(97)	0.0%	0.0%	(97)	0.0%
<u>Workforce Initiatives²</u>	<u>70</u>	<u>110</u>	<u>57.1%</u>	<u>110</u>	<u>0.0%</u>	<u>0.0%</u>	<u>110</u>	<u>0.0%</u>
General Fund Local Assistance	51	92	80.4%	92	0.0%	0.0%	92	0.0%
HCRA Program	19	18	-5.3%	18	0.0%	0.0%	18	0.0%
HCRA Program	395	296	-25.1%	321	8.4%	0.0%	321	0.0%
Nourish NY	58	50	-13.8%	50	0.0%	0.0%	50	0.0%
All Other ³	417	361	-13.4%	361	0.0%	0.0%	361	0.0%
Aging	175	169	-3.4%	175	3.6%	2.9%	181	0.6%

¹ Increased spending for CHP in FY 2023 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.

³ A majority of the growth in All Other for FY 2023 is due to additional investments in the Hunger Prevention and Nutrition Assistance Program (HPNAP).

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. With PHE ending in March 2023, the Federal government will phase down eFMAP rather than end it abruptly. CHP is expected to receive a total of \$70.2 million in FY 2023 and \$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 an annual Human Services COLA of 2.5 percent in FY 2024.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

HCRA Financial Plan

HCRA was established in 1996 to help fund a portion of State health care activities and is currently authorized through FY 2023. The Executive Budget includes reauthorization of HCRA through March 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 Projected	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
OPENING BALANCE	88	0		0		0		0	
TOTAL RECEIPTS	6,584	6,439	-2.2%	6,367	-1.1%	6,220	-2.3%	6,225	0.1%
Surcharges	4,110	4,037	-1.8%	4,058	0.5%	4,078	0.5%	4,098	0.5%
Covered Lives Assessment ¹	1,109	1,150	3.7%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette Tax Revenue	605	503	-16.9%	412	-18.1%	392	-4.9%	375	-4.3%
Hospital Assessments	508	505	-0.6%	507	0.4%	510	0.6%	512	0.4%
Excise Tax on Vapor Products	27	27	0.0%	27	0.0%	27	0.0%	27	0.0%
NYC Cigarette Tax Transfer	21	17	-19.0%	13	-23.5%	13	0.0%	13	0.0%
EPIC Receipts/ICR Audit Fees	54	50	-7.4%	50	0.0%	50	0.0%	50	0.0%
Distressed Provider Assistance ²	150	150	0.0%	150	0.0%	0	-100.0%	0	0.0%
TOTAL DISBURSEMENTS AND TRANSFERS	6,672	6,439	-3.5%	6,367	-1.1%	6,220	-2.3%	6,225	0.1%
Medicaid Assistance Account	4,500	4,272	-5.1%	4,090	-4.3%	3,949	-3.4%	3,938	-0.3%
Medicaid Costs	4,175	3,947	-5.5%	3,765	-4.6%	3,774	0.2%	3,763	-0.3%
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	717	631	-12.0%	631	0.0%	631	0.0%	631	0.0%
HCRA Program Account	432	333	-22.9%	358	7.5%	359	0.3%	359	0.0%
Child Health Plus	749	950	26.8%	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	42	45	7.1%	46	2.2%	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	40	44	10.0%	48	9.1%	48	0.0%	43	-10.4%
All Other	31	39	25.8%	79	102.6%	51	-35.4%	50	-2.0%
ANNUAL OPERATING SURPLUS/(DEFICIT)	(88)	0		0		0		0	
CLOSING BALANCE	0	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 (\$250 million in FY 2022 and \$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 while cigarette tax revenues reflect forecasted declines in the consumption of cigarettes along with reduced sales associated with the Executive Budget's proposals to expand the State's ban on the sale of flavored vaping products by prohibiting the sale of all flavored tobacco products and increasing the cigarette tax from \$4.35 to \$5.35 per pack. These actions are expected to reduce cigarette tax receipts that flow to both the General Fund and HCRA. Offsetting these declines, are revenues set aside through FY 2025 (\$150 million annually) to support distressed providers through Medicaid program payments.

HCRA spending in FY 2024 is anticipated to decrease in line with projected growth 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 Developmental Disabilities Planning Council (DDPC), 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	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	4,985	6,468	29.7%	5,839	-9.7%	6,079	4.1%	6,394	5.2%
People with Developmental Disabilities	2,895	3,014	4.1%	3,193	5.9%	3,365	5.4%	3,535	5.1%
Residential Services	1,637	1,717	4.9%	1,816	5.8%	1,910	5.2%	2,004	4.9%
Day Programs	715	721	0.8%	764	6.0%	805	5.4%	846	5.1%
Clinic	17	18	5.9%	19	5.6%	20	5.3%	21	5.0%
All Other Services (Net of Offsets)	526	558	6.1%	594	6.5%	630	6.1%	664	5.4%
Mental Health	1,837	2,214	20.5%	2,356	6.4%	2,487	5.6%	2,592	4.2%
Adult Local Services	1,455	1,820	25.1%	1,968	8.1%	2,081	5.7%	2,171	4.3%
Children Local Services	308	363	17.9%	388	6.9%	406	4.6%	421	3.7%
MLR/BHET Reinvestment ¹	74	31	-58.1%	0	-100.0%	0	0.0%	0	0.0%
Addiction Services and Supports	634	658	3.8%	599	-9.0%	609	1.7%	644	5.7%
Residential	127	133	4.7%	133	0.0%	141	6.0%	151	7.1%
Other Treatment	234	216	-7.7%	247	14.4%	262	6.1%	279	6.5%
Prevention	67	63	-6.0%	71	12.7%	75	5.6%	80	6.7%
Recovery	45	52	15.6%	48	-7.7%	51	6.3%	54	5.9%
Opioid Settlement Fund ²	100	141	41.0%	55	-61.0%	33	-40.0%	33	0.0%
Opioid Stewardship Fund ³	24	37	54.2%	45	21.6%	47	4.4%	47	0.0%
MLR/BHET Reinvestment ¹	37	16	-56.8%	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)	581	252.1%	(310)	-153.4%	(383)	-23.5%	(378)	1.3%
OPWDD Local Share	15	627	4080.0%	82	-86.9%	0	-100.0%	0	0.0%
OPWDD Spending Funded by Global Cap	(397)	(46)	88.4%	(392)	-752.2%	(383)	2.3%	(378)	1.3%
OMH Spending Funded by Global Cap	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL MENTAL HYGIENE SPENDING	5,367	5,887	9.7%	6,149	4.5%	6,462	5.1%	6,772	4.8%

¹ The Financial Plan reinvests recoveries from Managed Care companies attributable to their underspending against Medical Loss Ratio (MLR) by Health and Recovery Plans (HARPs) 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 FYs 2023 through 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 Executive Budget proposes to include 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 Budget also supports a 2.5 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 local assistance programs provide cash benefits and supportive services to low-income families. The State’s three main programs are Family Assistance, Safety Net Assistance, and Supplemental Security Income (SSI). The Family Assistance program, financed by the Federal government, provides time-limited cash assistance to eligible families. The Safety Net Assistance program, financed by the State and local districts, provides cash assistance 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 Projected	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	
TOTAL STATE OPERATING FUNDS	2,582	2,460	-4.7%	2,204	-10.4%	1,838	-16.6%	1,886	2.6%	
SSI	627	647	3.2%	657	1.5%	657	0.0%	657	0.0%	
Public Assistance Benefits	580	560	-3.4%	632	12.9%	578	-8.5%	578	0.0%	
Public Assistance Initiatives	18	12	-33.3%	12	0.0%	12	0.0%	12	0.0%	
Homeless Housing and Services	219	305	39.3%	404	32.5%	447	10.6%	494	10.5%	
Rental Assistance	1,128	135	-88.0%	135	0.0%	135	0.0%	135	0.0%	
Asylum Seekers Services and Assistance	0	792	0.0%	355	-55.2%	0	-100.0%	0	0.0%	
All Other	10	9	-10.0%	9	0.0%	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 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 program is projected to be 210,068 in FY 2024, a decrease of 8.3 percent from FY 2023 projections.

The overall decline in OTDA spending in FY 2024 is primarily due to funding for the time-limited emergency rental assistance and landlord aid programs in FY 2023 and utilization of Mortgage Insurance Fund (MIF) resources to fund homelessness programs. Spending increases for homeless housing and services reflect a transition from State settlement funds to the General Fund for the Empire State Supportive Housing Initiative (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 which have begun to be allocated to those agencies in the Financial Plan and will continue to be allocated in future updates. To date, \$20 million has been allocated to OMH.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Growth in Safety Net Assistance spending is driven by the increase in public assistance caseload, particularly in New York City. There is a significant spending increase for asylum seekers services and assistance due to the State providing time-limited support to New York City for the projected costs of providing services and assistance to the eligible asylum seekers population that has grown in the last year. In addition, the FY 2024 Executive budget includes increased funding for Code Blue, New York State's emergency weather safety plan.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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-income families.

CHILDREN AND FAMILY SERVICES (millions of dollars)									
	FY 2023 Projected	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL STATE OPERATING FUNDS	2,540	1,928	-24.1%	2,708	40.5%	2,720	0.4%	2,734	0.5%
Child Welfare Service	1,273	461	-63.8%	461	0.0%	461	0.0%	461	0.0%
Foster Care Block Grant	396	396	0.0%	396	0.0%	396	0.0%	396	0.0%
Child Care	334	453	35.6%	1,205	166.0%	1,204	-0.1%	1,204	0.0%
Adoption	172	183	6.4%	183	0.0%	183	0.0%	183	0.0%
Youth Programs	106	100	-5.7%	99	-1.0%	99	0.0%	99	0.0%
Medicaid	74	74	0.0%	74	0.0%	74	0.0%	74	0.0%
Adult Protective/Domestic Violence	54	54	0.0%	54	0.0%	54	0.0%	54	0.0%
All Other	131	207	58.0%	236	14.0%	249	5.5%	263	5.6%

The FY 2024 Executive Budget continues funding to maintain the child care market rate to include 80 percent of providers and expand eligibility for child care subsidies to more families. In addition, the budget proposes making permanent the restructured financing approach for residential school placements of children with special needs outside New York City 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 Executive Budget actions include consolidating the Empire State and Advantage Afterschool programs under OCFS, which currently have different funding sources and involve different agencies, assisting foster care agencies transitioning under Federal requirements as they relate to Institutions for Mental Disease (IMD), investments in permanency resource centers and kinship services, creating a new business navigator program to support businesses who wish to support their employee’s child care needs and also creating an Employer-Supported Child Care Pilot Program generating new financial support for child care. 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 \$9.1 billion in operating aid to mass transit systems, including \$4 billion from the direct remittance of various dedicated taxes and fees to the Metropolitan Transportation Authority (MTA) that do not flow through the State’s Financial Plan and are thus excluded from the table below, as well as \$244 million from a State supplement to the Payroll Mobility Tax (PMT) collections. The MTA, the nation’s largest transit and commuter rail system, is scheduled to receive \$8.3 billion (approximately 91 percent) of the State’s mass transit aid.

TRANSPORTATION (millions of dollars)									
	FY 2023 Projected	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
STATE OPERATING FUNDS SUPPORT	4,572	5,216	14.1%	4,920	-5.7%	4,921	0.0%	4,919	0.0%
Mass Transit Operating Aid:	3,421	3,697	8.1%	3,697	0.0%	3,697	0.0%	3,697	0.0%
Metro Mass Transit Aid	3,260	3,538	8.5%	3,538	0.0%	3,538	0.0%	3,538	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	154	0.7%	157	1.9%	158	0.6%	159	0.6%
Dedicated Mass Transit	647	667	3.1%	667	0.0%	667	0.0%	667	0.0%
MTA Fiscal Relief	0	300	100.0%	0	-100.0%	0	0.0%	0	0.0%
AMTAP	107	128	19.6%	128	0.0%	128	0.0%	128	0.0%
Innovative Mobility	0	2	100.0%	4	100.0%	4	0.0%	0	-100.0%
All Other	0	24	100.0%	23	-4.2%	23	0.0%	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 Wayfair decision.

Projected increases in operating aid in FY 2024 to the MTA and other transit systems include an additional \$560 million to the MTA, \$40 million for non-MTA downstate transit systems, and \$18 million for upstate systems. This includes \$300 million in one-time assistance to the MTA to address extraordinary revenue impacts caused by the pandemic. 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 Civil Service Employees Association (CSEA), which represents office support staff, administrative personnel, machine operators, skilled trade workers, and therapeutic and custodial care staff; Public Employees Federation (PEF), which represents professional and technical personnel (attorneys, nurses, accountants, engineers, social workers, and institution teachers); United University Professions (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 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
State Workforce ¹	119,079	120,734	TBD	TBD	TBD
ERS Contribution Rate ²	14.3%	13.8%	17.7%	22.5%	28.1%
PFRS Contribution Rate ²	27.0%	27.9%	31.5%	35.2%	38.9%
Employee/Retiree Health Insurance Growth Rates	3.9%	-6.3%	11.2%	1.7%	10.8%
PS/Fringe as % of Receipts (All Funds Basis)	11.6%	11.8%	12.9%	13.2%	13.7%

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.



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 Projected</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	12,315	12,611	12,554	13,681	13,801
Corrections and Community Supervision	2,695	2,662	2,652	2,651	2,652
Office of Mental Health	1,698	1,658	1,683	1,695	1,749
Office of People with Developmental Disabilities	1,619	1,568	1,591	1,619	1,639
Environmental Conservation	244	259	277	279	274
Department of Health	1,018	1,071	1,072	1,050	1,041
State Police	862	957	952	970	989
Information Technology Services	609	668	677	691	706
Transportation	356	361	362	372	383
Children and Family Services	329	326	332	337	340
Tax and Finance	336	337	335	336	336
Office of Parks, Recreation and Historic Preservation	206	220	229	232	231
Department of Financial Services	217	217	217	217	217
Education	176	182	186	188	188
Office of Temporary and Disability Assistance	120	119	119	119	119
Labor	68	62	61	61	61
All Other	1,762	1,944	1,809	2,864	2,876
FEMA PANDEMIC COST REIMBURSEMENT	(800)	(425)	(225)	0	0
UNIVERSITY SYSTEMS	6,611	7,186	6,971	6,920	7,015
State University	6,611	7,186	6,971	6,920	7,015
INDEPENDENT AGENCIES	388	419	425	431	437
Law	220	240	242	246	248
Audit & Control (OSC)	168	179	183	185	189
TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE	18,514	19,791	19,725	21,032	21,253
Judiciary	2,133	2,187	2,187	2,187	2,187
Legislature	266	281	281	281	281
Statewide Total	20,913	22,259	22,193	23,500	23,721
Personal Service	15,581	15,858	15,930	16,072	16,231
Non-Personal Service	5,332	6,401	6,263	7,428	7,490

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.

Operational spending for executive agencies is affected by the timing of Federal reimbursement of State incurred pandemic response and recovery efforts, and the payment of salary increases pursuant to existing contracts including retroactive salary increases.

Certain pandemic response expenses incurred in FY 2021 and 2022, including the purchase of COVID-19 test kits for schools and local governments, PPE, durable medical equipment, costs to



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

build out field hospital facilities, testing, and vaccination activities are expected to be reimbursed by FEMA. The Financial Plan assumes reimbursement of \$800 million in FY 2023, \$425 million in FY 2024, and \$225 million in FY 2025. However, 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.

In addition to the reduction in FY 2024 due to retroactive salary payments made in FY 2023, the most significant investments and other spending changes are summarized below:

- **Corrections and Community Supervision.** The Executive Budget includes additional funding to expand the State's response to gun violence among the parolee population.
- **Office of Mental Health.** The Executive Budget reflects 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 overall decline in projected spending from FY 2023 reflects the reduced costs associated with the COVID pandemic including home testing kits partially offset by increased funding for consulting costs associated with development of Section 1115 Medicaid demonstration waivers, assessment of lead risks and support for lead abatement, modernization of health reporting systems, and additional support to counties for Emergency Medical Services.
- **State Police.** The Executive Budget provides funding to support an additional two State Police recruiting classes in FY 2024 for a total of four classes planned. 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.** Spending growth in FY 2024 and beyond reflects investments in cyber security, including the Joint Security Operations Center (JSOC) created for the coordination of local, state and Federal cyber efforts, including data collection, response efforts and information sharing.
- **State University.** The Executive budget includes one-time funding for state matching contributions to endowments of the four university centers and other SUNY transformation initiatives, as well as an increase in financial aid to help cover the tuition costs.
- **Judiciary.** Growth is mainly driven by planned increases in staff hiring and collective bargaining increases expected to be implemented by March 2023.
- **All Other Agencies.** Other spending changes include support for asylum seekers response efforts in New York City, 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.



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 two-thirds 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	8,947	98,038
Corrections and Community Supervision	2,185	24,548
Office for People with Developmental Disabilities	1,325	18,557
Office of Mental Health	1,311	13,307
State Police	842	6,335
Department of Health	357	4,350
Information Technology Services	339	3,558
Tax and Finance	264	3,785
Children and Family Services	234	2,327
Environmental Conservation	204	2,448
Transportation	182	2,580
Office of Parks, Recreation and Historic Preservation	174	1,795
Department of Financial Services	161	1,391
Education	112	1,443
Office of Temporary and Disability Assistance	70	1,002
Labor	37	480
All Other	1,150	10,132
UNIVERSITY SYSTEMS	4,528	45,880
State University	4,528	45,880
INDEPENDENT AGENCIES	2,383	18,518
Law	171	1,611
Audit & Control (OSC)	144	1,631
Judiciary	1,847	15,273
Legislature ²	221	3
Statewide Total	15,858	162,436

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 and settlements 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 costs associated increases in the employer contribution rates due to the State Comptroller's actuarial adjustments within the New York State and Local Retirement System, higher salaries, and the annual cost of living adjustment.

GENERAL STATE CHARGES (millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	10,028	10,010	-0.2%	11,326	13.1%	12,296	8.6%	13,906	13.1%
Fringe Benefits	9,550	9,532	-0.2%	10,839	13.7%	11,801	8.9%	13,402	13.6%
Health Insurance	5,002	5,176	3.5%	5,796	12.0%	6,279	8.3%	6,808	8.4%
Retiree Health Benefit Trust Fund	920	375	-59.2%	375	0.0%	0	-100.0%	150	0.0%
Pensions	2,087	2,287	9.6%	2,888	26.3%	3,693	27.9%	4,550	23.2%
Social Security	1,112	1,177	5.8%	1,190	1.1%	1,203	1.1%	1,226	1.9%
Apr-Dec 2020 Social Security (CRF)	24	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Workers' Compensation	560	628	12.1%	683	8.8%	702	2.8%	723	3.0%
Employee Benefits	106	121	14.2%	122	0.8%	123	0.8%	123	0.0%
Dental Insurance	51	66	29.4%	66	0.0%	66	0.0%	66	0.0%
Unemployment Insurance	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other/Non-State Escrow	(325)	(311)	4.3%	(294)	5.5%	(278)	5.4%	(257)	7.6%
Federal CRF Offset	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Fixed Costs	478	478	0.0%	487	1.9%	495	1.6%	504	1.8%
Public Land Taxes/PILOTS	306	309	1.0%	318	2.9%	326	2.5%	335	2.8%
Litigation	172	169	-1.7%	169	0.0%	169	0.0%	169	0.0%



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Changes in the health insurance program reflects an additional \$600 million deposit to the Retiree Health Trust Fund that was scheduled in later years. This one time increase in FY 2023 offsets the year over year in anticipated medical inflation and increased utilization in non-essential procedures that were postponed during the pandemic. 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 the RHBTf which was created in FY 2018 to reserve money for the payment of health benefits of retired employees and their dependents. The reserves establish an asset against the State's post-employment health insurance liability.

Higher pension costs are reflective of the increase in the employer contribution rates due to the State Comptroller's actuarial adjustments within the New York State and Local Retirement System, higher salaries, and the annual cost of living adjustment.

Social Security costs reflect general salary increases pursuant to the recent collective bargaining agreements and current spending trends. The estimate for workers' compensation reflects current utilization and an increase in the average weekly wage. Similarly, 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 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
TOTAL TRANSFERS TO OTHER FUNDS	8,166	10,354	9,590	7,055	6,383
State Share of Mental Hygiene Medicaid	0	0	0	0	0
Debt Service	290	251	309	330	375
SUNY University Operations	1,507	1,587	1,595	1,591	1,606
Capital Projects	4,443	6,580	6,143	3,607	2,860
Extraordinary Monetary Settlements:	185	828	561	155	9
Dedicated Infrastructure Investment Fund	676	1,085	525	146	0
Bond Proceeds Receipts for Javits Center Expansion	(500)	(500)	0	0	0
Clean Water Grants	0	225	25	0	0
Mass Transit Capital	3	1	0	0	0
Health Care	6	17	11	9	9
Dedicated Highway and Bridge Trust Fund	486	568	638	688	653
Environmental Protection Fund	100	100	100	100	100
Other DIIF	100	318	0	0	0
All Other Capital	3,572	4,766	4,844	2,664	2,098
ALL OTHER TRANSFERS	1,926	1,936	1,543	1,527	1,542
Mobility Tax Trust Account	244	244	244	244	244
State University Hospital IFR Operations Account	243	243	243	243	243
NY Central Business District Trust	153	155	156	158	159
Court Facility Income Account	129	104	104	104	104
Dedicated Mass Transportation Trust Fund	129	65	65	65	65
Health Care Transformation	500	500	0	0	0
All Other	528	625	731	713	727

General Fund transfers to Other Funds are projected to total \$10.4 billion in FY 2024, an increase of \$2.2 billion from FY 2023 mainly due to capital projects funding.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Transfers to capital projects funds are impacted by the timing of bond receipts to offset costs initially funded by monetary settlements; reimbursements to the capital projects fund; and PAYGO capital spending, including \$6 billion across the Financial Plan period to avoid higher cost taxable debt issuances, remain within the statutory debt cap, and allow for a larger DOT capital plan.

The DHBTF receives motor vehicle fees, PBT, the motor fuel tax, 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 the Department of Motor Vehicles (DMV). The General Fund subsidizes DHBTF expenses that are not covered by revenue and bond proceeds. In addition, the 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.



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), DASNY, and New York State Thruway Authority (NYSTA). Depending on the credit structure, debt service is financed by transfers from the General Fund, dedicated taxes and fees, and other resources such as patient income revenues.

DEBT SERVICE SPENDING PROJECTIONS (millions of dollars)									
	FY 2023 Projected	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
General Fund	290	251	-13.4%	309	23.1%	330	6.8%	375	13.6%
Other State Support	8,201	3,247	-60.4%	3,961	22.0%	5,108	29.0%	5,038	-1.4%
Total State Operating Funds	8,491	3,498	-58.8%	4,270	22.1%	5,438	27.4%	5,413	-0.5%

State Operating Funds debt service is projected to be \$3.5 billion in FY 2024, of which \$251 million is paid from the General Fund and \$3.2 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 Executive Budget includes anticipated prepayments totaling \$2.9 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 and expected in FY 2023 increases debt service in FY 2023 and will decrease debt service costs in FY 2024 through FY 2027.

STATE-SUPPORTED DEBT SERVICE (millions of dollars)					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Base Debt Service	6,666	6,653	7,415	7,818	8,273
Total Prepayment Adjustment	1,825	(3,155)	(3,145)	(2,380)	(2,860)
Prior Prepayments	(700)	(700)	(700)	0	0
FY 2022 Prepayment	(375)	(1,555)	(1,695)	(1,630)	(2,360)
FY 2023 Prepayment (FY23 Enacted Add)	2,000	0	(750)	(750)	(500)
FY 2023 Prepayment (FY24 Executive Add)	900	(900)	0	0	0
Executive Budget State Debt Service	8,491	3,498	4,270	5,438	5,413



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The FY 2024 Executive Budget authorizes liquidity financing in the form of up to \$3.0 billion of PIT notes and \$2.0 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 continue to reflect the contribution of \$6 billion of cash resources to offset planned issuances. Estimates also continue to reflect the issuance of PIT or Sales Tax Revenue bonds for the State's \$12.2 billion contribution to the MTA's 2015-19 and 2020-24 Capital Plans. The State has issued PIT Revenue Bonds to fund \$5.5 billion of the State's portion of the MTA's 2015-19 Capital Plan.

**FY 2023
YEAR-TO-DATE
OPERATING
RESULTS**



FY 2023 YEAR-TO-DATE OPERATING RESULTS

The following tables and narrative provide a summary of operating results for April through December 2022 compared to: (1) the projections set forth in the FY 2023 Enacted Budget Financial Plan ("initial estimates"), (2) the projections set forth in the FY 2023 Mid-Year Update ("revised estimates") and (3) prior fiscal year results for the same period (April through December 2021).

Summary of General Fund Operating Results

The General Fund ended December 2022 with a balance of \$49.4 billion, \$19.2 billion above the initial estimate. The higher balance was attributable to \$11.9 billion from higher than expected receipts and \$7.3 billion in lower spending.

GENERAL FUND OPERATING RESULTS							
FY 2023 April to December							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	33,053	33,053	33,053	0	0.0%	0	0.0%
Total Receipts	64,867	68,531	76,815	11,948	18.4%	8,284	12.1%
Taxes:	62,888	65,131	72,961	10,073	16.0%	7,830	12.0%
Personal Income Tax ¹	30,072	32,396	40,539	10,467	34.8%	8,143	25.1%
Consumption / Use Taxes ¹	12,043	12,628	12,752	709	5.9%	124	1.0%
Business Taxes	6,987	7,201	7,214	227	3.2%	13	0.2%
Pass Through Entity Tax	11,832	10,444	9,721	(2,111)	-17.8%	(723)	-6.9%
Other Taxes ¹	1,954	2,462	2,735	781	40.0%	273	11.1%
Miscellaneous and Federal Receipts	1,317	1,840	2,155	838	63.6%	315	17.1%
Transfers From Other Funds	662	1,560	1,699	1,037	156.6%	139	8.9%
Total Spending	67,706	61,883	60,428	(7,278)	-10.7%	(1,455)	-2.4%
Local Assistance	45,324	42,133	41,441	(3,883)	-8.6%	(692)	-1.6%
Agency Operations (including GSCs)	15,794	15,196	15,151	(643)	-4.1%	(45)	-0.3%
Transfers to Other Funds	6,588	4,554	3,836	(2,752)	-41.8%	(718)	-15.8%
Debt Service Transfer	166	158	154	(12)	-7.2%	(4)	-2.5%
Capital Projects Transfer	4,061	1,872	1,142	(2,919)	-71.9%	(730)	-39.0%
SUNY Operations Transfer	1,382	1,357	1,328	(54)	-3.9%	(29)	-2.1%
All Other Transfers	979	1,167	1,212	233	23.8%	45	3.9%
Change in Operations	(2,839)	6,648	16,387	19,226	677.2%	9,739	146.5%
CLOSING BALANCE	30,214	39,701	49,440	19,226	63.6%	9,739	24.5%

¹ Includes transfers from other funds after debt service.

General Fund Receipts

Tax receipts exceeded initial estimates by \$10.1 billion across all major tax categories, excluding PTET. Since the Enacted Budget, DOB has increased its tax receipts estimates in the General Fund for FY 2023 by \$8.9 billion – nearly \$3 billion was recognized through the Mid-Year Update and another \$5.9 billion in this third quarterly update.

Personal Income Tax (PIT) receipts exceeded projections by \$10.5 billion across current estimated payments, final returns, delinquencies, and withholding, as well as lower current year refunds and advanced credit payments. A larger than expected state/city offset reconciliation slightly offset the higher PIT receipts. Higher PIT receipts are also attributable to tax year 2021 PTET credits, which were expected to materialize as current year refunds and reduced extensions payments, but are now also expected to be realized through prior year refunds in the last quarter of FY 2023 and throughout FY 2024.



FY 2023 YEAR-TO-DATE OPERATING RESULTS

Strong sales tax collections were the main driver of higher consumption/use tax receipts. Higher than projected business taxes were attributable to increased audits, fewer refunds, and slightly lower gross taxes. PTET collections were below initial projections due to higher-than-expected refunds for prior overpayments by taxpayers. Other taxes exceeded initial projections due to the receipt of super-large estate tax payments and the continued strong performance of the real estate market, especially in New York City.

Miscellaneous receipts exceeded initial estimates due mainly to higher investment income due to rising interest rates (\$537 million), reimbursements (\$189 million) and revenue from the issuance and renewals of licenses & fees (\$125 million).

Transfers from other funds exceeded initial estimates due primarily to higher than projected transfers related to mental health funding.

General Fund Spending

General Fund spending, including transfers to other funds, was \$7.3 billion below the initial estimate due primarily to the timing of payments and conservative estimation of spending mainly in local aid and capital.

Local assistance spending was \$3.9 billion below initial estimates occurring mainly in the following areas.

- Mental Hygiene (\$1.3 billion lower) includes OPWDD Medicaid program spending (\$272 million) primarily for Residential and Day Habilitation programs, a large shift in the Local Share Adjustment (LSA) (\$670 million), and timing-related variances for OMH (\$215 million) and OASAS (\$74 million), including slower than expected spending related to new FY 2023 initiatives that are expected later in the year.
- School Aid (\$760 million lower) due primarily to Excess Cost Aid (\$217 million), and the timing of payments for Universal Prekindergarten (\$206 million), School Aid Categorical Programs (\$145 million), General Aid (\$79 million), and BOCES Aid (\$75 million).
- Temporary & Disability Assistance (\$519 million lower) includes Emergency Rental Assistance (\$233 million), the Empire State Supportive Housing Initiative (\$77 million), Social Security Income (\$73 million), Rent Supplements (\$64 million), Public Assistance benefits & Homeless Services (\$44 million) and Adult Shelter & Public Homes (\$24 million).
- Public Health (\$264 million lower) due to slower than expected implementation and contract execution of new workforce investment programs (\$151 million) and timing of EI payments (\$90 million) and county claims for the General Public Health Works program (\$19 million).



FY 2023 YEAR-TO-DATE OPERATING RESULTS

- Children and Families (\$198 million lower) attributable to Day Care (\$93 million), Child Welfare Services (\$73 million), and Adoption Subsidies (\$31 million), partially offset by higher spending on Youth Programs (\$54 million).
- Higher Education (\$138 million lower) due to lower than anticipated enrollment in HESC's Tuition Assistance Program (\$111 million) and the timing of payments for aid to SUNY community colleges (\$12 million).
- All Other Education (\$130 million higher) primarily driven by the timing of preschool special education claims and payments (\$67 million), payments to New York City for Charter School Facilities Aid (\$43 million), and aid to nonpublic schools (\$28 million), partially offset by slower than expected spending from various other education programs.
- Medicaid (\$149 million higher) primarily related to the accelerated payments to distressed hospitals to advance the Directed Payment Template program (\$684 million) and the timing of offsets, including lower than planned disbursements from the Indigent Care account due to reconciliation payments for prior year overpayments. The higher spending is partially offset by lower than anticipated Medicaid Managed Care claims spending (\$579 million), reflecting underutilization in Managed Care relative to Enacted assumptions.
- All other local assistance underspending includes the reclassification of SUNY's Disproportionate Share Hospital payment to transfers, and slower spending for housing programs and public protection, partially offset by higher than projected spending on the Empire State Development Corporation's COVID 19 Small Business Pandemic Relief program.

Agency operations spending, including fringe benefits, was \$643 million below the initial estimate due mainly to lower than projected personnel spending as agencies continue to face challenges with staff recruitment and retention and the reconciliation of FY 2022 health insurance costs.

Transfers to other funds were \$2.8 billion lower than initial projections due to slower than anticipated capital spending and the timing of capital reimbursements from bond proceeds.



FY 2023 YEAR-TO-DATE OPERATING RESULTS

Summary of All Governmental Funds Operating Results

All Governmental Funds ended December 2022 with a balance of \$72.6 billion, \$20.5 billion above the initial estimate due to \$11.6 billion from higher than expected receipts and \$8.8 billion in lower spending.

ALL GOVERNMENTAL FUNDS COMPARED TO PLANS							
FY 2023 April to December							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	53,549	53,549	53,549	0	0.0%	0	0.0%
ALL FUNDS RECEIPTS:	156,873	160,357	168,477	11,604	7.4%	8,120	5.1%
Total Taxes	69,525	72,175	79,848	10,323	14.8%	7,673	10.6%
Personal Income Tax	31,253	34,040	42,118	10,865	34.8%	8,078	23.7%
Consumption / Use Tax	14,875	15,421	15,507	632	4.2%	86	0.6%
Business Taxes	9,394	9,599	9,559	165	1.8%	(40)	-0.4%
Pass Through Entity Tax	11,832	10,442	9,721	(2,111)	-17.8%	(721)	-6.9%
Other Taxes	2,171	2,673	2,943	772	35.6%	270	10.1%
Miscellaneous Receipts	21,264	23,192	23,217	1,953	9.2%	25	0.1%
Federal Receipts	66,084	64,990	65,412	(672)	-1.0%	422	0.6%
ALL FUNDS DISBURSEMENTS:	158,161	149,442	149,322	(8,839)	-5.6%	(120)	-0.1%
STATE OPERATING FUNDS	83,585	80,497	79,284	(4,301)	-5.1%	(1,213)	-1.5%
Local Assistance	59,452	56,637	55,568	(3,884)	-6.5%	(1,069)	-1.9%
School Aid	18,988	18,510	18,227	(761)	-4.0%	(283)	-1.5%
DOH Medicaid	20,126	19,719	20,262	136	0.7%	543	2.8%
Higher Education	1,748	1,706	1,610	(138)	-7.9%	(96)	-5.6%
Transportation	4,341	4,330	4,294	(47)	-1.1%	(36)	-0.8%
Social Services	3,276	2,983	2,560	(716)	-21.9%	(423)	-14.2%
Mental Hygiene	4,850	3,654	3,446	(1,404)	-28.9%	(208)	-5.7%
All Other	6,123	5,735	5,169	(954)	-15.6%	(566)	-9.9%
State Operations	22,478	22,325	22,193	(285)	-1.3%	(132)	-0.6%
Agency Operations	15,327	15,404	15,322	(5)	0.0%	(82)	-0.5%
Executive Agencies	8,411	8,513	8,423	12	0.1%	(90)	-1.1%
University Systems	4,933	4,982	5,033	100	2.0%	51	1.0%
Elected Officials	1,983	1,909	1,866	(117)	-5.9%	(43)	-2.3%
Fringe Benefits/Fixed Costs	7,151	6,921	6,871	(280)	-3.9%	(50)	-0.7%
Pension Contribution	1,994	1,963	1,967	(27)	-1.4%	4	0.2%
Health Insurance	3,697	3,543	3,573	(124)	-3.4%	30	0.8%
Other Fringe Benefits/Fixed Costs	1,460	1,415	1,331	(129)	-8.8%	(84)	-5.9%
Debt Service	1,655	1,535	1,523	(132)	-8.0%	(12)	-0.8%
CAPITAL PROJECTS (State and Federal Funds)	13,371	10,783	9,189	(4,182)	-31.3%	(1,594)	-14.8%
FEDERAL OPERATING AID	61,205	58,162	60,849	(356)	-0.6%	2,687	4.6%
NET OTHER FINANCING SOURCES	(125)	(70)	(74)	51	40.8%	(4)	-5.7%
CHANGE IN OPERATIONS	(1,413)	10,845	19,081	20,494	1450.4%	8,236	75.9%
CLOSING BALANCE	52,136	64,394	72,630	20,494	39.3%	8,236	12.8%



Receipts

All Funds receipts totaled \$168.5 billion, exceeding initial estimates by \$11.6 billion, due to higher than initially projected tax collections (\$10.3 billion) and miscellaneous receipts (\$2 billion), consistent with the General Fund summary of variances described earlier. In addition, Federal receipts were lower than planned through December due to the timing of Federal operating aid spending and reimbursements.

Spending

State Operating Funds spending was \$4.3 billion below the initial estimate comprised of local assistance and GSCs consistent with the General Fund spending variances described earlier.

Capital projects spending was \$4.2 billion below initial projections due to routine timing delays of various construction projects including: Economic Development (\$1.2 billion) related to labor shortages for ESDC projects; Transportation (\$751 million) attributable to the timing of DOT construction projects; Housing & Community Renewal (\$638 million) due to variable market conditions impacting the closedown of projects; Education (\$621 million) due to COVID-related project delays at SUNY and CUNY, delays in the submission and processing of Smart Schools Bond Act claims, and implementation delays in other SED programs; the Department of Health (\$354 million) due to lower than expected grantee reimbursement submissions for Capital Restructuring Financing Programs and Statewide Healthcare Facility transformation; Parks & Environment (\$241 million) related to the timing of water infrastructure projects and project delays due to labor shortages; and Mental Hygiene (\$139 million) driven by delays in projects and vehicle purchases due to supply chain disruptions and market conditions, and slower than anticipated housing development.

Federal operating aid spending was \$356 million below initial projections. The largest variances occurred in the following areas:

- Children and Families (\$277 million lower) attributable to lower than projected spending on Child Care (\$230 million) and Child Welfare (\$67 million) programs, partially offset by higher spending for Title XX (\$23 million).
- All Other Education (\$142 million lower) primarily driven by lower than anticipated spending on Individuals with Disabilities Education Act grants.
- Medicaid, including administration (\$257 million lower) primarily due to lower than projected HCBS ARPA spending related to delays in Center for Medicaid Services approvals (\$1.7 billion) and the timing of Nursing Home UPL payments (\$56 million) and timing of payments to certain districts (\$151 million). Underspending was partially offset by significantly higher claims spending (\$1.6 billion) due to high enrollments associated with the Federal MOE restrictions on disenrollment during the Public Health Emergency.



FY 2023 YEAR-TO-DATE OPERATING RESULTS

- EP (\$265 million higher) driven by the timing of a Quality Pool payment in June (\$200 million) and membership cost growth.
- Temporary & Disability Assistance (\$275 million higher) due to the Emergency Rental Assistance Program (\$221 million), the Flexible Fund for Family Services (\$151 million), Pandemic Emergency Assistance (\$120 million), the Home Energy Assistance Program (\$87 Million) and Food Stamps (\$23 million); partially offset by lower-than projected spending on public assistance benefit payments (\$386 million).
- Other Federal spending was lower than projected due primarily to delayed FEMA reimbursements for certain NPS costs (\$200 million) and a delayed State Small Business Credit Initiative award for Economic Development (\$198 million).



FY 2023 YEAR-TO-DATE OPERATING RESULTS

All Governmental Funds Results Compared to Prior Year

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR				
FY 2023 April to December				
(millions of dollars)				
	Actuals		Increase/(Decrease)	
	FY 2022	FY 2023	\$	%
OPENING BALANCE	18,752	53,549	34,797	185.6%
ALL FUNDS RECEIPTS:	179,362	168,477	(10,885)	-6.1%
Total Taxes	84,402	79,848	(4,554)	-5.4%
Personal Income Tax	49,039	42,118	(6,921)	-14.1%
Pass Through Entity Tax	10,163	9,721	(442)	-4.3%
All Other Taxes	25,200	28,009	2,809	11.1%
Miscellaneous Receipts	19,041	23,217	4,176	21.9%
Federal Receipts	75,919	65,412	(10,507)	-13.8%
Bond & Note Proceeds	0	0	0	0.0%
ALL FUNDS DISBURSEMENTS:	141,487	149,322	7,835	5.5%
STATE OPERATING FUNDS	73,907	79,284	5,377	7.3%
Local Assistance	51,786	55,568	3,782	7.3%
School Aid	16,733	18,227	1,494	8.9%
DOH Medicaid (incl. admin and EP)	17,319	20,262	2,943	17.0%
All Other	17,734	17,079	(655)	-3.7%
State Operations	20,678	22,193	1,515	7.3%
Agency Operations	13,682	15,322	1,640	12.0%
Executive Agencies	7,032	8,423	1,391	19.8%
University Systems	4,795	5,033	238	5.0%
Elected Officials	1,855	1,866	11	0.6%
Fringe Benefits/Fixed Costs	6,996	6,871	(125)	-1.8%
Pension Contribution	2,435	1,967	(468)	-19.2%
Health Insurance	3,416	3,573	157	4.6%
Other Fringe Benefits/Fixed Costs	1,145	1,331	186	16.2%
Debt Service	1,443	1,523	80	5.5%
CAPITAL PROJECTS (State and Federal Funds)	10,111	9,189	(922)	-9.1%
FEDERAL OPERATING AID	57,469	60,849	3,380	5.9%
NET OTHER FINANCING SOURCES	(84)	(74)	10	11.9%
CHANGE IN OPERATIONS	37,791	19,081	(18,710)	-49.5%
CLOSING BALANCE	56,543	72,630	16,087	28.5%



All Funds Receipts

Tax collections through December were \$4.6 billion lower than through the same period in FY 2022. The annual decline in taxes was primarily driven by PIT receipts that were partially offset by increases in all other major tax categories.

PIT receipts declined by \$6.9 billion due to lower current estimated tax payments and higher refunds, partially offset by increased delinquencies, extension payments and final returns. PTET credits are a large contributor to the decline in both current estimated payments and current refunds, which reflects the second and first year of PTET credits, respectively. Taxpayers were statutorily prohibited from adjusting tax year 2021 current estimated payments based on anticipated PTET credits. This restriction does not apply for tax year 2022, resulting in a high concentration of PTET credit realization from both tax years 2021 and 2022 within FY 2023.

Higher Business tax collections (\$1.4 billion) were driven by increased Corporate Franchise Tax receipts, insurance gross receipts, and audits. Decreased PTET collections (\$442 million) reflect the first year of refunds issued. Consumption/use tax collections grew by \$680 mostly due to stronger-than-expected sales tax collections, partially offset by the temporary suspension of the sales and motor fuel excise taxes (on gasoline and diesel motor fuel) from June through December 2022. The year-to-year increase in other taxes (\$682 million) was primarily due to increased estate tax collections.

The year-to-year increase in miscellaneous receipts (\$4.2 billion) is due primarily to the timing of reimbursements for various capital programs (\$2.5 billion) and higher receipts for investment income (\$542 million), HCRA (\$277 million), Opioid Settlements (\$197 million), SUNY fees (\$122 million), Tribal State Compact Revenues (\$87 million), licenses and fees (\$57 million), and mobile sports wagering (\$311 million).

Federal receipts through December 2022 were \$10.5 billion lower than the same period last year largely due to the receipt of \$12.75 billion in ARP aid in May of 2021.

All Funds Spending

State Operating Funds spending totaled \$79.3 billion through December of FY 2023, an increase of \$5.4 billion (7.3 percent) as compared to the same period in FY 2022.

Local assistance spending through December was \$3.8 billion higher than the prior year. The largest spending changes include the following:

- Medicaid (\$2.9 billion higher) primarily attributable to enrollment growth in Managed Care associated with the continuation of the Public Health Emergency and the Federal requirement prohibiting the disenrollment of recipients (\$927 million) and increased spending for Distressed Provider support and the Directed Payment Template program (\$1.5 billion).



FY 2023 YEAR-TO-DATE OPERATING RESULTS

- School Aid (\$1.5 billion higher) due to planned General Aid payment increases (\$544 million) related to the second year of the three-year phase-in of full funding of Foundation Aid as reflected in a higher level of appropriated spending in the Enacted Budget, and education payments supported by higher mobile sports wagering (\$615 million) and Video Lottery Terminal (\$265 million) receipts.
- Transportation (\$755 million higher) primarily due to increased support for MTA operations, partially offset by decreased spending in the Dedicated Mass Transportation Trust Fund.
- Temporary & Disability Assistance (\$544 million higher) due to increased spending on the Emergency Rental Assistance Program (\$400 million), the Landlord Rental Assistance Program (\$90 million), and Adult Shelter/Public Homes (\$24 million).
- Mental Hygiene (\$181 million higher) due primarily to new OMH initiatives implemented in FY 2023 (\$110 million) including the 5.4 percent human services COLA, residential investments, and children's mental health programs.
- Office of Children and Family Services (\$160 million lower) primarily attributable to decreased spending on Child Welfare Services (\$165 million), Foster Care Block Grants (\$63 million) and Adult Shelter/Public Homes (\$24 million), partially offset by increased spending for Day Care (\$55 million).
- All Other Local assistance (\$1.9 billion lower) primarily due to one-time payments for the Excluded Workers program in FY 2022 (\$2 billion) and the ESD Small Business Pandemic Relief program (\$333 million), partially offset by increased public service COVID utility arrears relief payments in FY 2023 (\$249 million) and the disbursement of tribal state casino payments received in April of 2022 owed to host localities (\$163 million).

State Operating Funds agency operations spending increased by \$1.6 billion over the prior year due largely to the offset of eligible State costs to the CRF in FY 2022. Annual fringe benefits spending declined (\$125 million) primarily due to a reduction in the pension obligation resulting from a decrease in the employer contribution rates and a reduction in the employer Social Security payments due to the repayment of deferred payments provided for in the CARES Act in FY 2022 (See "Other Matters Affecting the Financial Plan").



FY 2023 YEAR-TO-DATE OPERATING RESULTS

Federal operating spending increased by \$3.4 billion over the prior year due predominantly to the following:

- Medicaid (\$3.7 billion higher) attributable to significantly higher claims based spending (\$3.3 billion) that was caused by high enrollments associated with the Federal MOE restrictions on disenrollment during the Public Health Emergency, and higher COVID eFMAP spending (\$564 million). Higher spending was partially offset by growth in rebates (\$81 million) and cash audit collections (\$54 million), and the dissolution of the Health Information Technology Incentive program (\$30 million).
- School Aid (\$1.9 billion higher) primarily due to increased spending on COVID-19 related grants (\$2.1 billion) and U.S. Department of Agriculture School Lunch Act grants (\$233 million), partially offset by decreased spending on Elementary and Secondary Education Act Title grants (\$452 million).
- EP (\$418 million higher) attributable to a \$200 million quality pool payment which was not processed in FY 2022 and membership cost growth.
- Mental Hygiene (\$82 million higher) attributable to increased supplemental Federal funds provided through the Community Mental Health Services Block Grant.
- All Other Education (\$127 million lower) primarily related to the timing of Individuals with Disabilities Education Act grant claims and payments.
- Public Health (\$187 million lower) due to significant COVID related spending in FY 2022 and the timing of PH payments and Federal offsets in FY 2023, partially offset by an increase in quarterly M-CHIP/Aliessa journal vouchers.
- Temporary & Disability Assistance (\$337 million lower) due to decreased spending on the Emergency Rental Assistance Program (\$617 million), public assistance benefits (\$315 million), and Child Care (\$64 million); offset in part by increased spending on the Flexible Fund for Family Services (\$346 million), Pandemic Emergency Assistance (\$127 million), Home Energy Assistance (\$121 million), and the Water Assistance Program (\$20 million).
- Office of Children and Families (\$725 million lower) driven by decreased spending on Child Care (\$425 million) and Child Welfare Services (\$309 million).
- All Other Federal spending (\$1.2 billion lower) due to non-recurring funding of eligible costs through the CRF in FY 2022; partially offset by increased spending for Housing and Community Renewal's Homeownership Relief Program (\$251 million).

FISCAL IMPACT ON LOCAL GOVERNMENTS



The Executive Budget Five-Year Financial Plan included a summary of the estimated fiscal impact on municipalities supplemented with detailed tables. The tables are again included in this Financial Plan update to reflect Executive amendments.

There are only technical corrections to the detailed tables published with the Executive Budget related to the timing of several transportation proposals and the conversion into local fiscal years. These are purely technical corrections to the calculated impacts presented in the Executive Budget.

First, the Local Fiscal Year 2023 table is corrected to remove all NYC impacts related to the MTA for the current City Fiscal Year, as the proposals would not take effect until July 1.

Second, the Local Fiscal Year 2024 table is corrected by updating the Local/State fiscal year conversions for the three MTA-related impacts on NYC.

With these technical corrections, the total impact of the Executive Budget on Local Fiscal Year 2023 is over \$2.8 billion in the positive across all classes of local governments, with over \$52 billion in annual major local aid program spending.

**FINANCIAL PLAN
ACCOMPANYING
NOTES**



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

Note 1 — Basis of Accounting

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

Note 2 — Fund Types and Perspectives

The State records its transactions in the following fund types:

Governmental Funds

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

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

Debt Service - All tax-financed State debt service on long-term debt and payments on certain lease-purchase or other contractual obligations 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:

Local Assistance 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 local assistance.

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, and lease-purchase payments for Health and Mental Hygiene facilities.

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 15 percent of projected General Fund spending during the fiscal year immediately following the then-current fiscal 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 Executive Budget includes no new appropriations.

The following funds of the General Fund 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.

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 — General Fund/HCRA Combined Gap

Current HCRA authorization ends March 31, 2023. HCRA is projected to remain balanced over this period. Any unforeseen shortfall would need to be financed by the General Fund or HCRA programs.

Note 7 — 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 8 – 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 9 – Temporary Loans Summary

Outstanding loans include activities that are financed initially by advances for bond-reimbursable capital spending pending receipt of bond proceeds; or other State spending pending receipts to Federal Funds, State Special Revenue Funds, and Proprietary Funds. The total loan balance typically increases throughout the State fiscal year, reaching its peak between the second and third quarters. The spike reflects mainly the payment of lottery aid for education, which is financed in large part by a loan that is repaid over the course of the year as lottery revenues are received. Total outstanding loans remained relatively flat from March 2021.

TEMPORARY LOANS OUTSTANDING (millions of dollars)			
	March 31		Annual Change
	2021	2022	
Total Loans Outstanding	5,840	5,936	96
State Special Revenue Funds	431	407	(24)
Federal Funds	3,696	3,911	215
Capital Funds	1,279	1,396	117
Proprietary Funds	434	222	(212)

Note 10 - 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.

The Financial plan includes settlements as detailed below:

- Robinhood Crypto, LLC (“RHC”) paid a \$30 million civil monetary penalty pursuant to an August 1, 2022 Consent Order between RHC and the New York State Department of Financial Services (“DFS”). This Consent Order resolves DFS’s investigation into anti-money laundering, cybersecurity, and consumer protection violations committed by RHC.
- Grand River Enterprises Six Nations, LTD. and Native Wholesale Supply Company Inc. (collectively “the Parties”) paid \$50 million to New York State pursuant to a September 9, 2022 Joint Stipulation for Entry of Proposed Stipulated Final Judgment and Order (the “Order”) between the Defendants and the New York State Attorney General’s Office (“OAG”). This Order stems from the defendants alleged possession of unstamped cigarettes.
- Coinbase, Inc. (“Coinbase”) paid a \$50 million civil monetary penalty to New York State pursuant to a January 4, 2023 Consent Order between Coinbase and the New York State Department of Financial Services (“DFS”). The Consent Order resolves DFS’s investigation into failures of Coinbase’s compliance program that violated the New York Banking Law and DFS’s virtual currency, money transmitter, transaction monitoring, and cybersecurity regulations. Coinbase has agreed to invest an additional \$50 million to enhance its compliance program over the next two years pursuant to a plan approved by DFS.

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 - 2021	FY 2022	FY 2023	FY 2024	
Extraordinary Monetary Settlements	13,350	68	163	34	13,615
Aetna Insurance Company	2	0	0	0	2
Agricultural Bank of China	215	0	0	0	215
American International Group, Inc.	35	0	0	0	35
Athene Life Insurance	60	0	0	0	60
AXA Equitable Life Insurance Company	20	0	0	0	20
Bank Hapoalim	220	0	0	0	220
Bank Leumi	130	0	0	0	130
Bank of America	300	0	0	0	300
Bank of America Merrill Lynch	42	0	0	0	42
Bank of Korea	35	0	0	0	35
Bank of Pakistan	0	35	0	0	35
Bank of Tokyo Mitsubishi	315	0	0	0	315
Barclays	685	0	0	0	685
BNP Paribas	3,941	0	0	0	3,941
Chubb	1	0	0	0	1
Cigna	2	0	0	0	2
Citigroup (State Share)	92	0	0	0	92
Coinbase	0	0	50	0	50
Commerzbank	692	0	0	0	692
Conduent Education Services	1	0	0	0	1
Credit Agricole	459	0	0	0	459
Credit Suisse AG	880	0	0	0	880
Deutsche Bank	1,599	0	0	0	1,599
FedEx	26	0	0	0	26
Goldman Sachs	445	0	0	0	445
Google/YouTube	34	0	0	0	34
Grand River Enterprises Six Nations	0	0	50	0	50
Habib Bank	225	0	0	0	225
Intesa SanPaolo	235	0	0	0	235
Lockton Affinity	7	0	0	0	7
Mashreqbank	40	33	33	34	140
Mega Bank	180	0	0	0	180
MetLife Parties	70	0	0	0	70
Morgan Stanley	150	0	0	0	150
MUFG Bank	33	0	0	0	33
Nationstar Mortgage	5	0	0	0	5
New Day	1	0	0	0	1
Ocwen Financial	100	0	0	0	100
Oscar Insurance Company	1	0	0	0	1
PHH Mortgage	28	0	0	0	28
PricewaterhouseCoopers LLP	25	0	0	0	25
Promontory	15	0	0	0	15
RBS Financial Products Inc.	100	0	0	0	100
Robinhood Crypto	0	0	30	0	30
Société Générale SA	498	0	0	0	498
Standard Chartered Bank	662	0	0	0	662
Unicredit	506	0	0	0	506
UBS	41	0	0	0	41
Volkswagen	65	0	0	0	65
Wells Fargo	65	0	0	0	65
Western Union	60	0	0	0	60
William Penn	6	0	0	0	6
Other Settlements	1	0	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 - 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Opening Settlement Balance in General Fund	0	2,083	1,837	1,552	725	164	9	0
Receipt of Extraordinary Monetary Settlements	13,350	68	163	34	0	0	0	13,615
Use/Transfer of Funds	11,267	314	448	861	561	155	9	13,615
Capital Purposes:	6,006	246	185	828	561	155	9	7,990
Dedicated Infrastructure Investment Fund (DIIF)	4,643	235	676	1,085	525	146	0	7,310
Environmental Protection Fund	120	0	0	0	0	0	0	120
Mass Transit	76	5	3	1	0	0	0	85
Healthcare	167	6	6	17	11	9	9	225
Clean Water Grants	0	0	0	225	25	0	0	250
Javits Center Expansion	1,000	0	0	0	0	0	0	1,000
Bond Proceed Receipts for Javits Center Expansion	0	0	(500)	(500)	0	0	0	(1,000)
Other Purposes:	3,128	0	103	0	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	100	0	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	0	3	0	0	0	0	189
OASAS Chemical Dependence Program	5	0	0	0	0	0	0	5
Reservation of Funds:	2,133	68	160	33	0	0	0	2,394
Rainy Day Reserves	488	0	0	0	0	0	0	488
Reserve for Economic Uncertainties	1,490	68	160	33	0	0	0	1,751
Reserve for Retroactive Labor Agreements	155	0	0	0	0	0	0	155
Closing Settlement Balance in General Fund	2,083	1,837	1,552	725	164	9	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. These expenses are expected to be reimbursed from bond proceeds in FY 2023 and FY 2024.

Note 11 – Gaming Receipts

GAMING RECEIPTS (millions of dollars)							
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
TOTAL RECEIPTS	4,793	4,584	4,446	4,501	4,510	4,554	4,554
Education	4,105	4,319	4,195	4,250	4,259	4,295	4,295
Traditional Lottery	2,601	2,513	2,343	2,391	2,391	2,391	2,391
VLT Gaming	1,002	1,000	1,023	1,016	1,018	1,017	1,017
Mobile Sports Wagering	357	666	687	701	708	712	712
Commercial Gaming (School Aid)	138	134	136	136	136	169	169
Interactive Fantasy Sports	7	6	6	6	6	6	6
All Other	688	265	251	251	251	259	259
Tribal State Compact	650	220	206	206	206	206	206
Commercial Gaming (Local)	34	34	34	34	34	42	42
Mobile Sports Wagering (Youth Sports)	2	5	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	2	6	6	6	6	6	6

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

FY 2023 education gaming receipts are projected to increase from FY 2022, primarily due to large growth in non-license fee mobile sports wagering receipts as the market experiences its first full year of operations. This is slightly offset by a modest decline in traditional lottery receipts. Rivers, Resorts World Catskills, and del Lago casinos successfully petitioned for a lower slot tax rate for FY 2022 through FY 2026, whereas Tioga was granted a lower slot tax rate for FY 2022 only, which was paid out retroactively during FY 2023.

All other gaming receipts are projected to significantly decrease in FY 2023, mainly due to the receipt of delinquent slot share payments in FY 2022, owed to the State by the Seneca Nation, retroactive to June 2017. Excluding Seneca retro payments that were made to the State in FY 2022, Tribal State Compact receipts are expected to increase due to the anticipated resumption of slot share payments by the Saint Regis Mohawk Tribe.

Education gaming receipts are projected to decrease in FY 2024, due to greater than typical jackpot rollups for Mega Millions and Powerball, as well as greater than expected administrative surplus in FY 2023. Additionally, the lapsed prize surplus estimate is projected to substantially decrease from FY 2023. This is slightly offset by the opening of Resorts World Hudson Valley, as well as an Executive Budget proposal to remove certain Quick Draw restrictions. Education gaming receipts are projected to increase in the outyears, primarily due to a return to typical lapsed prize surplus fund estimates, as well as continued growth of mobile sports wagering as the market progresses toward maturity. In addition, commercial gaming receipts are expected to increase significantly in FY 2027 as slot taxes for Rivers, Resorts World Catskills, and del Lago casinos are set to revert to their higher rates.

All other gaming receipts in FY 2024 are expected to decline entirely due to the expected receipt of delinquent slot share payments in FY 2023, owed by the Saint Regis Mohawk Tribe, retroactive to March 2020. Outyear changes to all other gaming receipts are either flat or minimal.



Note 12 - List of Health Care Asset Sales and Conversions

The State has or is expected to receive receipts associated with the following health care asset sales and conversions.

Fidelis - Centene Asset Sale

In September 2017, Fidelis Care (a non-profit insurer associated with the Catholic Diocese of New York) agreed to sell a substantial portion of its assets to Centene Corporation, a for-profit health insurer based in St. Louis, Missouri, in order to facilitate Centene's entry into New York's health insurance marketplace. Consistent with previous transactions of similar nature in New York, the transaction was subject to regulatory approval by DOH, DFS and the Office of the Attorney General (OAG). The transaction included an agreement that the companies would contribute an estimated \$2 billion over five years beginning in FY 2019.

Direct payments are expected to offset State costs for health care transformation activities, including enhancing access to affordable quality health care and health care-related services for the poor, disabled, disadvantaged, elderly and/or underserved people of the State, and/or to assist populations with any unmet health care-related needs including, but not limited to, those associated with the social determinants of health.

Following completion of all regulatory approvals, the initial \$1 billion direct payment from Fidelis Care was deposited into the HCTF in July 2018, followed by a second round of payments totaling \$468 million at the end of FY 2020. In December 2020, the State received Centene's \$68 million contribution for FY 2021, with the remaining \$50 million contribution from Fidelis collected in January 2020. By January 2022, Centene and Fidelis fulfilled its FY 2022 contributions for \$68 million and \$50 million, respectively. The conversion is complete following Centene's remittance of \$68 million in December 2022.

The HCTF does not include increased insurance tax receipts from Centene, or higher Medicaid provider rates paid to Centene, which are reflected in the General Fund and represent a component of the estimated \$2 billion contribution over five years.

CVS - Aetna Acquisition

In November 2018, DFS approved an application by CVS Health Corp. and CVS Pharmacy Inc. to acquire Aetna Health Insurance Company, a New York domestic stock accident and health insurance company. The acquisition was subject to several conditions, including enhanced consumer and health insurance rate protections, privacy controls, cybersecurity compliance, and a \$40 million obligation to New York State over three years. As of December 2021, commensurate with amounts collected in FY 2020, FY 2021, and FY 2022, fiscal obligations to the State have been met in full.



Cigna - Express Scripts

In December 2018, DFS approved the request by Cigna Corporation, a health services organization, to acquire Express Scripts, a subsidiary pharmacy benefit management organization of Medco Containment Insurance Company of New York. Pursuant to the DFS approved terms, the combined entity is expected to contribute a total of \$20 million to New York through FY 2022 and will implement an enhanced care model that will reduce the cost of care and coverage gaps related to diabetes care, cardiology care and opioid abuse. Additional conditions include adherence to New York's cyber-security regulations and consumer protections related to insurance premiums and drug prices. In March 2021, the State received its second of three annual installments totaling approximately \$7 million. The third and final \$7 million installment was remitted to DFS in February 2022 and deposited in the Health Care Transformation Fund in April 2022.

Affinity - Molina Healthcare

In September 2020, Affinity Health, a not-for-profit health plan providing Medicaid, EP and CHP services, finalized agreements on the sale of its assets to Molina Healthcare. In the terms of the agreement, Affinity made a voluntary commitment to the State from the proceeds of liquidation. At the completion of the acquisition, the State received a one-time collection of \$110 million in December 2021, which was used in FY 2022 to offset the cost of State only payments funded from the Global Cap.



Note 13 - Restatement of FY 2022 Opening Fund Balance

Pursuant to FY 2022 Enacted Budget Legislation (Chapter 50), the City University Tuition Reimbursement Fund and CUNY Senior College Operating Fund were reclassified from a Special Revenue State Fund and Agency Fund, respectively, to Enterprise Funds. As a result, the opening cash balances for FY 2022 in the Special Revenue State Funds and the Agency Funds were reduced with a concomitant increase in the Enterprise Funds. Additionally, the College Savings Account within the Miscellaneous State Special Revenue Funds was reclassified to the Private Purpose Trust Funds. This also reduced the opening balance of the FY 2022 Special Revenue State Funds with an equivalent increase to the Private Purpose Trust Funds. The table below summarizes the changes to the FY 2022 opening balance.

RESTATEMENT OF FY 2022 OPENING BALANCE (millions of dollars)			
	Special Revenue- State	State Operating Funds	All Funds
FY 2021 Closing Balance	5,906	15,132	18,949
CUNY Funds	(172)	(172)	(172)
College Savings Account	(26)	(26)	(26)
FY 2022 Opening Balance	5,708	14,934	18,751

GLOSSARY OF ACRONYMS



AAA	Area Agencies on Aging
ACA	Affordable Care Act
AG	Attorney General
AIM	Aid and Incentives for Municipalities
AMTAP	Additional Mass Transportation Assistance Program
APCD	All-Payer Claims Database
ARP	American Rescue Plan Act of 2021
ATI	Alternatives 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
BNPP	BNP Paribas, S.A., New York Branch
BOCES	Boards of Cooperative Educational Services
BTMU	Bank of Tokyo-Mitsubishi UFJ, Ltd.
CAC	Climate Action Council
CANS	Child and Adolescent Needs and Strengths
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CES	Current Employment Statistics
CFT	Corporate Franchise Tax
CFY	City Fiscal Year
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
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
DANY	New York County District Attorney
DASNY	Dormitory Authority of the State of New York
DDPC	Developmental Disabilities Planning Council
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
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
DS	Debt Service
DSH	Disproportionate Share Hospital



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
EPF	Environmental Protection Fund
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
FMAP	Federal Medical Assistance Percentage
FOMC	Federal Open Market Committee
FPG	Fortis Property Group
FRB	Financial Restructuring Board
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GASBS	Governmental Accounting Standards Board Statement
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
GSI	General Salary Increases
HCBS	Home and Community-Based Services
HCRA	Health Care Reform Act
HCTF	Health Care Transformation Fund
HEAP	Home Energy Assistance Program
HESC	Higher Education Services Corporation
HFNY	Healthy Families New York
HMO	Health Maintenance Organization
HPNAP	Hunger Prevention and Nutrition Assistance Program
HUT	Highway Use Tax
ICR	Institutional Cost Reports
IDEA	Individuals with Disabilities Education Act
IGT	Intergovernmental Transfers
IJA	Infrastructure Investment and Jobs Act
IMD	Institutions for Mental Disease
IPCC	Intergovernmental Panel on Climate Change of the United Nations
IRA	Inflation Reduction Act
IRS	Internal Revenue Service
IT	Information Technology
ITS	Information Technology Services
JOLTS	Job Openings and Labor Turnover Survey



JSOC	Joint Security Operations Center
LFY	Local Fiscal Year
LICH	Long Island College Hospital
LLC	Limited Liability Company
LTSS	Long Term Service and Support
LWA	Lost Wages Assistance
M/C	Management Confidential
MCTD	Metropolitan Commuter Transportation District
MHSF	Mental Hygiene Stabilization Fund
MIF	Mortgage Insurance Fund
MLF	Municipal Liquidity Facility
MOE	Maintenance of Effort
MRT	Medicaid Redesign Team
MRT II	Medicaid Redesign Team II
MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
MTOAF	Mass Transportation Operating Assistance Fund
NANY	Nurses Across New York
NIPAs	National Income and Product Accounts
NMS	New Medical Site
NPS	Non-Personal Service
NYC	New York City
NYHER	New York Health Equity Reform
NYS	New York State
NYSCOPBA	New York State Correctional Officers and Police Benevolent Association
NYSHIP	New York State Health Insurance Program
NYSLRS	New York State and Local Retirement System
NYSOH	New York State of Health
NYSPIA	New York State Police Investigators Association
NYSTA	New York State Thruway Authority
NYSTPBA	Police Benevolent Association of the New York State Troopers
NYU	New York University
OAG	Office of the Attorney General
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
PMT	Payroll Mobility Tax
PPE	Personal Protective Equipment
PPO	Preferred Provider Organization
PS	Personal Service
P-TECH	Pathways in Technology Early College High School
PTET	Pass-Through Entity Tax



GLOSSARY OF ACRONYMS

QCEW	Quarterly Census of Employment and Wages
RBS	RBS Financial Products Inc. (formally Greenwich Capital Financial Products, Inc.)
RBTF	Revenue Bond Tax Fund
RFP	Request for Proposals
RHBTF	Retiree Health Benefit Trust Fund
RHC	Robinhood Crypto, LLC
RHY	Runaway Homeless Youth
RSSL	Retirement and Social Security Law
SALT	State and Local Tax
SED	State Education Department
SFE	State Funds Equivalent
SFY	State Fiscal Year (April 1 Through March 31)
SHIN-NY	Statewide Health Information Network for New York
SNAP	Supplemental Nutrition Assistance Program
SOFA	State Office for the Aging
SSI	Supplemental Security Income
STAR	School Tax Relief
STCs	Special Terms and Conditions
STEM	Science, Technology, Engineering, and Math
STIP	Short-Term Investment Pool
SUNY	State University of New York
SY	School Year (July 1 through June 30)
TANF	Temporary Assistance for Needy Families
TAP	Tuition Assistance Program
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
UUP	United University Professions
VDC	Voluntary Defined Contribution
VLTs	Video Lottery Terminals

FINANCIAL PLAN TABLES

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

	FY 2022 Actuals	FY 2023 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	9,161	33,053	23,892	260.8%
Receipts:				
Taxes:				
Personal Income Tax	33,464	27,381	(6,083)	-18.2%
Consumption/Use Taxes	4,721	7,214	2,493	52.8%
Business Taxes	16,697	16,722	25	0.1%
Other Taxes	1,407	2,044	637	45.3%
Miscellaneous Receipts	2,325	3,032	707	30.4%
Federal Receipts	4,500	2,350	(2,150)	-47.8%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	26,055	22,079	(3,976)	-15.3%
PTET in Excess of Revenue Bond Debt Service	8,215	6,474	(1,741)	-21.2%
ECEP in Excess of Revenue Bond Debt Service	0	4	4	0.0%
Sales Tax in Excess of LGAC Bond Debt Service	4,121	2,198	(1,923)	-46.7%
Sales Tax in Excess of Revenue Bond Debt Service	5,572	7,821	2,249	40.4%
Real Estate Taxes in Excess of CW/CA Debt Service	1,479	1,199	(280)	-18.9%
All Other	4,254	1,844	(2,410)	-56.7%
Total Receipts	112,810	100,362	(12,448)	-11.0%
Disbursements:				
Local Assistance	58,384	64,472	6,088	10.4%
State Operations:				
Personal Service	8,063	10,421	2,358	29.2%
Non-Personal Service	3,675	2,593	(1,082)	-29.4%
General State Charges	8,983	8,839	(144)	-1.6%
Transfers to Other Funds:				
Debt Service	340	290	(50)	-14.7%
Capital Projects	6,818	4,443	(2,375)	-34.8%
SUNY Operations	1,385	1,507	122	8.8%
Other Purposes	1,270	1,926	656	51.7%
Total Disbursements	88,918	94,491	5,573	6.3%
Excess (Deficiency) of Receipts Over Disbursements	23,892	5,871	(18,021)	-75.4%
Closing Fund Balance	33,053	38,924	5,871	17.8%
Statutory Reserves				
Community Projects	26	21	(5)	
Contingency Reserve	21	21	0	
Rainy Day Reserve	1,884	4,836	2,952	
Tax Stabilization Reserve	1,435	1,632	197	
Reserved For				
Debt Management	500	2,355	1,855	
Economic Uncertainties	5,665	13,070	7,405	
Extraordinary Monetary Settlements	1,837	1,552	(285)	
Labor Settlements/Agency Operations	275	765	490	
Pandemic Assistance	2,000	0	(2,000)	
Timing of PTET/PIT Credits	16,430	10,549	(5,881)	
Undesignated Fund Balance	2,980	4,123	1,143	

**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	28,417	29,566	31,339	37,681
Consumption/Use Taxes	9,803	9,952	10,203	10,418
Business Taxes	14,546	14,227	13,448	8,708
Other Taxes	1,276	1,305	1,365	1,422
Miscellaneous Receipts	2,401	2,221	2,060	1,995
Federal Receipts	2,250	3,645	0	0
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	27,663	28,216	28,937	35,519
PTET in Excess of Revenue Bond Debt Service	5,730	5,605	4,263	(602)
ECEP in Excess of Revenue Bond Debt Service	4	4	4	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,604	8,559	8,627	8,668
Real Estate Taxes in Excess of CW/CA Debt Service	1,078	1,159	1,243	1,333
All Other	1,943	2,044	2,089	1,974
Total Receipts	<u>103,715</u>	<u>106,503</u>	<u>103,578</u>	<u>107,116</u>
Disbursements:				
Local Assistance	73,262	78,311	81,832	85,365
State Operations:				
Personal Service	10,718	10,759	10,860	10,963
Non-Personal Service	3,799	3,646	3,763	3,777
General State Charges	8,800	10,101	11,054	12,645
Transfers to Other Funds:				
Debt Service	251	309	330	375
Capital Projects	6,580	6,143	3,607	2,860
SUNY Operations	1,587	1,595	1,591	1,606
Other Purposes	1,936	1,543	1,527	1,542
Total Disbursements	<u>106,933</u>	<u>112,407</u>	<u>114,564</u>	<u>119,133</u>
Use (Reservation) of Fund Balance:				
Community Projects	3	0	0	0
Consensus Revenue	(800)	0	0	0
Debt Management	(81)	576	860	0
Economic Uncertainties	0	0	3,514	2,627
Extraordinary Monetary Settlements	827	561	155	10
Labor Settlements/Agency Operations	(1,000)	(1,450)	(1,450)	(1,450)
Rainy Day Reserve	0	0	(3,344)	(2,547)
Tax Stabilization Reserve	0	0	(170)	(80)
Timing of PTET/PIT Credits	2,296	219	2,280	5,754
Undesignated Fund Balance	1,973	919	544	544
Total Use (Reservation) of Fund Balance	<u>3,218</u>	<u>825</u>	<u>2,389</u>	<u>4,858</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>(5,079)</u>	<u>(8,597)</u>	<u>(7,159)</u>

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

	FY 2023 Projected	FY 2024 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	33,053	38,924	5,871	17.8%
Receipts:				
Taxes:				
Personal Income Tax	27,381	28,417	1,036	3.8%
Consumption/Use Taxes	7,214	9,803	2,589	35.9%
Business Taxes	16,722	14,546	(2,176)	-13.0%
Other Taxes	2,044	1,276	(768)	-37.6%
Miscellaneous Receipts	3,032	2,401	(631)	-20.8%
Federal Receipts	2,350	2,250	(100)	-4.3%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	22,079	27,663	5,584	25.3%
PTET in Excess of Revenue Bond Debt Service	6,474	5,730	(744)	-11.5%
ECEP in Excess of Revenue Bond Debt Service	4	4	0	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	7,821	8,604	783	10.0%
Real Estate Taxes in Excess of CW/CA Debt Service	1,199	1,078	(121)	-10.1%
All Other	1,844	1,943	99	5.4%
Total Receipts	100,362	103,715	3,353	3.3%
Disbursements:				
Local Assistance	64,472	73,262	8,790	13.6%
State Operations:				
Personal Service	10,421	10,718	297	2.9%
Non-Personal Service	2,593	3,799	1,206	46.5%
General State Charges	8,839	8,800	(39)	-0.4%
Transfers to Other Funds:				
Debt Service	290	251	(39)	-13.4%
Capital Projects	4,443	6,580	2,137	48.1%
SUNY Operations	1,507	1,587	80	5.3%
Other Purposes	1,926	1,936	10	0.5%
Total Disbursements	94,491	106,933	12,442	13.2%
Excess (Deficiency) of Receipts Over Disbursements	5,871	(3,218)	(9,089)	-154.8%
Closing Fund Balance	38,924	35,706	(3,218)	-8.3%
Statutory Reserves				
Community Projects	21	18	(3)	
Contingency Reserve	21	21	0	
Rainy Day Reserve	4,836	4,836	0	
Tax Stabilization Reserve	1,632	1,632	0	
Reserved For				
Consensus Revenue	0	800	800	
Debt Management	2,355	2,436	81	
Economic Uncertainties	13,070	13,070	0	
Extraordinary Monetary Settlements	1,552	725	(827)	
Labor Settlements/Agency Operations	765	1,765	1,000	
Timing of PTET/PIT Credits	10,549	8,253	(2,296)	
Undesignated Fund Balance	4,123	2,150	(1,973)	

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	<u>FY 2023 Enacted</u>	<u>Change</u>	<u>FY 2023 Third Quarter</u>
Receipts:			
Taxes:			
Personal Income Tax	21,658	5,723	27,381
Consumption/Use Taxes	6,815	399	7,214
Business Taxes	17,249	(527)	16,722
Other Taxes	1,372	672	2,044
Miscellaneous Receipts	1,768	1,264	3,032
Federal Receipts	2,350	0	2,350
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	17,611	4,468	22,079
PTET in Excess of Revenue Bond Debt Service	7,499	(1,025)	6,474
ECEP in Excess of Revenue Bond Debt Service	7	(3)	4
Sales Tax in Excess of LGAC Bond Debt Service	2,119	79	2,198
Sales Tax in Excess of Revenue Bond Debt Service	7,055	766	7,821
Real Estate Taxes in Excess of CW/CA Debt Service	1,157	42	1,199
All Other	1,646	198	1,844
Total Receipts	88,306	12,056	100,362
Disbursements:			
Local Assistance	66,309	(1,837)	64,472
State Operations:			
Personal Service	10,155	266	10,421
Non-Personal Service	2,712	(119)	2,593
General State Charges	8,787	52	8,839
Transfers to Other Funds:			
Debt Service	290	0	290
Capital Projects	4,348	95	4,443
SUNY Operations	1,508	(1)	1,507
Other Purposes	1,994	(68)	1,926
Total Disbursements	96,103	(1,612)	94,491
Use (Reservation) of Fund Balance:			
Community Projects	5	0	5
Debt Management	(855)	(1,000)	(1,855)
Economic Uncertainties	(1,905)	(5,500)	(7,405)
Extraordinary Monetary Settlements	293	(8)	285
Labor Settlements/Agency Operations	(600)	110	(490)
Pandemic Assistance	2,000	0	2,000
Rainy Day Reserve	(2,952)	0	(2,952)
Tax Stabilization Reserve	(197)	0	(197)
Timing of PTET/PIT Credits	10,088	(4,207)	5,881
Undesignated Fund Balance	1,920	(3,063)	(1,143)
Total Use (Reservation) of Fund Balance	7,797	(13,668)	(5,871)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	0	0	0

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	<u>FY 2023</u> <u>Mid-Year</u>	<u>Change</u>	<u>FY 2023</u> <u>Third Quarter</u>
Receipts:			
Taxes:			
Personal Income Tax	22,646	4,735	27,381
Consumption/Use Taxes	7,029	185	7,214
Business Taxes	17,357	(635)	16,722
Other Taxes	1,682	362	2,044
Miscellaneous Receipts	2,195	837	3,032
Federal Receipts	2,350	0	2,350
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	18,598	3,481	22,079
PTET in Excess of Revenue Bond Debt Service	7,499	(1,025)	6,474
ECEP in Excess of Revenue Bond Debt Service	7	(3)	4
Sales Tax in Excess of LGAC Bond Debt Service	2,198	0	2,198
Sales Tax in Excess of Revenue Bond Debt Service	7,344	477	7,821
Real Estate Taxes in Excess of CW/CA Debt Service	1,157	42	1,199
All Other	(430)	2,274	1,844
Total Receipts	<u>89,632</u>	<u>10,730</u>	<u>100,362</u>
Disbursements:			
Local Assistance	65,114	(642)	64,472
State Operations:			
Personal Service	10,481	(60)	10,421
Non-Personal Service	2,763	(170)	2,593
General State Charges	8,666	173	8,839
Transfers to Other Funds:			
Debt Service	290	0	290
Capital Projects	4,358	85	4,443
SUNY Operations	1,508	(1)	1,507
Other Purposes	2,001	(75)	1,926
Total Disbursements	<u>95,181</u>	<u>(690)</u>	<u>94,491</u>
Use (Reservation) of Fund Balance:			
Community Projects	5	0	5
Debt Management	(855)	(1,000)	(1,855)
Economic Uncertainties	(1,982)	(5,423)	(7,405)
Extraordinary Monetary Settlements	293	(8)	285
Labor Settlements/Agency Operations	(490)	0	(490)
Pandemic Assistance	2,000	0	2,000
Rainy Day Reserve	(2,952)	0	(2,952)
Tax Stabilization Reserve	(197)	0	(197)
Timing of PTET/PIT Credits	10,088	(4,207)	5,881
Undesignated Fund Balance	(361)	(782)	(1,143)
Total Use (Reservation) of Fund Balance	<u>5,549</u>	<u>(11,420)</u>	<u>(5,871)</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)**

	FY 2024 Mid-Year	Change	FY 2024 Executive (Amended)
Receipts:			
Taxes:			
Personal Income Tax	28,134	283	28,417
Consumption/Use Taxes	9,526	277	9,803
Business Taxes	16,424	(1,878)	14,546
Other Taxes	1,414	(138)	1,276
Miscellaneous Receipts	1,814	587	2,401
Federal Receipts	2,250	0	2,250
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	26,759	904	27,663
PTET in Excess of Revenue Bond Debt Service	7,928	(2,198)	5,730
ECEP in Excess of Revenue Bond Debt Service	7	(3)	4
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,523	1,081	8,604
Real Estate Taxes in Excess of CW/CA Debt Service	1,077	1	1,078
All Other	1,892	51	1,943
Total Receipts	104,748	(1,033)	103,715
Disbursements:			
Local Assistance	71,991	1,271	73,262
State Operations:			
Personal Service	10,302	416	10,718
Non-Personal Service	3,051	748	3,799
General State Charges	9,397	(597)	8,800
Transfers to Other Funds:			
Debt Service	253	(2)	251
Capital Projects	6,288	292	6,580
SUNY Operations	1,499	88	1,587
Other Purposes	1,883	53	1,936
Total Disbursements	104,664	2,269	106,933
Use (Reservation) of Fund Balance:			
Community Projects	3	0	3
Consensus Revenue	0	(800)	(800)
Debt Management	(81)	0	(81)
Economic Uncertainties	860	(860)	0
Extraordinary Monetary Settlements	828	(1)	827
Labor Settlements/Agency Operations	(1,000)	0	(1,000)
Rainy Day Reserve	(3,101)	3,101	0
Tax Stabilization Reserve	(207)	207	0
Timing of PTET/PIT Credits	(358)	2,654	2,296
Undesignated Fund Balance	2,824	(851)	1,973
Total Use (Reservation) of Fund Balance	(232)	3,450	3,218
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(148)	148	0

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

	FY 2025 Mid-Year	Change	FY 2025 Executive (Amended)
Receipts:			
Taxes:			
Personal Income Tax	29,102	464	29,566
Consumption/Use Taxes	9,696	256	9,952
Business Taxes	16,632	(2,405)	14,227
Other Taxes	1,473	(168)	1,305
Miscellaneous Receipts	1,842	379	2,221
Federal Receipts	3,645	0	3,645
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	28,279	(63)	28,216
PTET in Excess of Revenue Bond Debt Service	8,277	(2,672)	5,605
ECEP in Excess of Revenue Bond Debt Service	8	(4)	4
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,527	1,032	8,559
Real Estate Taxes in Excess of CW/CA Debt Service	1,159	0	1,159
All Other	1,928	116	2,044
Total Receipts	109,568	(3,065)	106,503
Disbursements:			
Local Assistance	76,742	1,569	78,311
State Operations:			
Personal Service	10,376	383	10,759
Non-Personal Service	3,258	388	3,646
General State Charges	10,591	(490)	10,101
Transfers to Other Funds:			
Debt Service	311	(2)	309
Capital Projects	5,949	194	6,143
SUNY Operations	1,482	113	1,595
Other Purposes	1,392	151	1,543
Total Disbursements	110,101	2,306	112,407
Use (Reservation) of Fund Balance:			
Debt Management	576	0	576
Economic Uncertainties	569	(569)	0
Extraordinary Monetary Settlements	559	2	561
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Rainy Day Reserve	(3,276)	3,276	0
Tax Stabilization Reserve	(218)	218	0
Timing of PTET/PIT Credits	(101)	320	219
Undesignated Fund Balance	375	544	919
Total Use (Reservation) of Fund Balance	(2,966)	3,791	825
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(3,499)	(1,580)	(5,079)

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

	FY 2026 Mid-Year	Change	FY 2026 Executive (Amended)
Receipts:			
Taxes:			
Personal Income Tax	31,265	74	31,339
Consumption/Use Taxes	9,922	281	10,203
Business Taxes	14,929	(1,481)	13,448
Other Taxes	1,539	(174)	1,365
Miscellaneous Receipts	1,879	181	2,060
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	29,340	(403)	28,937
PTET in Excess of Revenue Bond Debt Service	6,617	(2,354)	4,263
ECEP in Excess of Revenue Bond Debt Service	8	(4)	4
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,620	1,007	8,627
Real Estate Taxes in Excess of CW/CA Debt Service	1,243	0	1,243
All Other	2,007	82	2,089
Total Receipts	106,369	(2,791)	103,578
Disbursements:			
Local Assistance	79,712	2,120	81,832
State Operations:			
Personal Service	10,474	386	10,860
Non-Personal Service	3,533	230	3,763
General State Charges	11,901	(847)	11,054
Transfers to Other Funds:			
Debt Service	332	(2)	330
Capital Projects	3,196	411	3,607
SUNY Operations	1,482	109	1,591
Other Purposes	1,376	151	1,527
Total Disbursements	112,006	2,558	114,564
Use (Reservation) of Fund Balance:			
Debt Management	860	0	860
Economic Uncertainties	3,514	0	3,514
Extraordinary Monetary Settlements	155	0	155
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Rainy Day Reserve	(3,344)	0	(3,344)
Tax Stabilization Reserve	(170)	0	(170)
Timing of PTET/PIT Credits	2,761	(481)	2,280
Undesignated Fund Balance	0	544	544
Total Use (Reservation) of Fund Balance	2,326	63	2,389
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(3,311)	(5,286)	(8,597)

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

	FY 2027 Mid-Year	Change	FY 2027 Executive (Amended)
Receipts:			
Taxes:			
Personal Income Tax	37,870	(189)	37,681
Consumption/Use Taxes	10,128	290	10,418
Business Taxes	8,831	(123)	8,708
Other Taxes	1,601	(179)	1,422
Miscellaneous Receipts	1,914	81	1,995
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	36,093	(574)	35,519
PTET in Excess of Revenue Bond Debt Service	(50)	(552)	(602)
ECEP in Excess of Revenue Bond Debt Service	(1)	1	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,689	979	8,668
Real Estate Taxes in Excess of CW/CA Debt Service	1,334	(1)	1,333
All Other	1,887	87	1,974
Total Receipts	107,296	(180)	107,116
Disbursements:			
Local Assistance	82,597	2,768	85,365
State Operations:			
Personal Service	10,543	420	10,963
Non-Personal Service	3,570	207	3,777
General State Charges	13,294	(649)	12,645
Transfers to Other Funds:			
Debt Service	373	2	375
Capital Projects	2,627	233	2,860
SUNY Operations	1,482	124	1,606
Other Purposes	1,390	152	1,542
Total Disbursements	115,876	3,257	119,133
Use (Reservation) of Fund Balance:			
Economic Uncertainties	2,627	0	2,627
Extraordinary Monetary Settlements	2	8	10
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Rainy Day Reserve	(2,547)	0	(2,547)
Tax Stabilization Reserve	(80)	0	(80)
Timing of PTET/PIT Credits	4,040	1,714	5,754
Undesignated Fund Balance	0	544	544
Total Use (Reservation) of Fund Balance	2,592	2,266	4,858
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(5,988)	(1,171)	(7,159)

CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)

	FY 2022 Actuals	FY 2023 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	53,328	52,438	(890)	-1.7%
Estimated Payments	21,666	18,395	(3,271)	-15.1%
Final Payments	4,519	5,259	740	16.4%
Other Payments	1,609	1,832	223	13.9%
Gross Collections	81,122	77,924	(3,198)	-3.9%
State/City Offset	(1,122)	(2,174)	(1,052)	-93.8%
Refunds	(9,263)	(17,429)	(8,166)	-88.2%
Reported Tax Collections	70,737	58,321	(12,416)	-17.6%
STAR (Dedicated Deposits)	(1,904)	(1,781)	123	6.5%
RBTF (Dedicated Transfers)	(35,369)	(29,159)	6,210	17.6%
Personal Income Tax	33,464	27,381	(6,083)	-18.2%
Sales and Use Tax	16,491	17,635	1,144	6.9%
Cigarette and Tobacco Taxes	293	281	(12)	-4.1%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	277	280	3	1.1%
Opioid Excise Tax	29	29	0	0.0%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	0	2	2	0.0%
Gross Consumption/Use Taxes	17,090	18,227	1,137	6.7%
LGAC/STBF (Dedicated Transfers)	(12,369)	(11,013)	1,356	11.0%
Consumption/Use Taxes	4,721	7,214	2,493	52.8%
Corporation Franchise Tax	5,818	7,178	1,360	23.4%
Corporation and Utilities Tax	434	410	(24)	-5.5%
Insurance Taxes	2,214	2,355	141	6.4%
Bank Tax	16	305	289	1806.3%
Pass Through Entity Tax	16,430	12,948	(3,482)	-21.2%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	24,912	23,196	(1,716)	-6.9%
RBTF (Dedicated Transfers)	(8,215)	(6,474)	1,741	21.2%
Business Taxes	16,697	16,722	25	0.1%
Estate Tax	1,386	2,025	639	46.1%
Real Estate Transfer Tax	1,639	1,491	(148)	-9.0%
Employer Compensation Expense Program	13	7	(6)	-46.2%
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	1	2	1	100.0%
Gross Other Taxes	3,052	3,538	486	15.9%
Real Estate Transfer Tax (Dedicated)	(1,639)	(1,491)	148	9.0%
RBTF (Dedicated Transfers)	(6)	(3)	3	50.0%
Other Taxes	1,407	2,044	637	45.3%
Payroll Tax	0	0	0	0.0%
Total Taxes	56,289	53,361	(2,928)	-5.2%
Licenses, Fees, Etc.	640	529	(111)	-17.3%
Abandoned Property	568	450	(118)	-20.8%
Motor Vehicle Fees	306	238	(68)	-22.2%
ABC License Fee	70	69	(1)	-1.4%
Reimbursements	241	70	(171)	-71.0%
Investment Income	14	1,135	1,121	8007.1%
Extraordinary Settlements	68	160	92	135.3%
Other Transactions	418	381	(37)	-8.9%
Miscellaneous Receipts	2,325	3,032	707	30.4%
Federal Receipts	4,500	2,350	(2,150)	-47.8%
Total	63,114	58,743	(4,371)	-6.9%

CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)

	FY 2023 Projected	FY 2024 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	52,438	53,108	670	1.3%
Estimated Payments	18,395	16,564	(1,831)	-10.0%
Final Payments	5,259	4,830	(429)	-8.2%
Other Payments	1,832	1,609	(223)	-12.2%
Gross Collections	77,924	76,111	(1,813)	-2.3%
State/City Offset	(2,174)	(1,699)	475	21.8%
Refunds	(17,429)	(14,151)	3,278	18.8%
Reported Tax Collections	58,321	60,261	1,940	3.3%
STAR (Dedicated Deposits)	(1,781)	(1,717)	64	3.6%
RBTF (Dedicated Transfers)	(29,159)	(30,127)	(968)	-3.3%
Personal Income Tax	27,381	28,417	1,036	3.8%
Sales and Use Tax	17,635	18,532	897	5.1%
Cigarette and Tobacco Taxes	281	218	(63)	-22.4%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	280	284	4	1.4%
Opioid Excise Tax	29	29	0	0.0%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	2	6	4	200.0%
Gross Consumption/Use Taxes	18,227	19,069	842	4.6%
LGAC/STBF (Dedicated Transfers)	(11,013)	(9,266)	1,747	15.9%
Consumption/Use Taxes	7,214	9,803	2,589	35.9%
Corporation Franchise Tax	7,178	6,071	(1,107)	-15.4%
Corporation and Utilities Tax	410	361	(49)	-12.0%
Insurance Taxes	2,355	2,384	29	1.2%
Bank Tax	305	0	(305)	-100.0%
Pass Through Entity Tax	12,948	11,460	(1,488)	-11.5%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	23,196	20,276	(2,920)	-12.6%
RBTF (Dedicated Transfers)	(6,474)	(5,730)	744	11.5%
Business Taxes	16,722	14,546	(2,176)	-13.0%
Estate Tax	2,025	1,257	(768)	-37.9%
Real Estate Transfer Tax	1,491	1,366	(125)	-8.4%
Employer Compensation Expense Program	7	9	2	28.6%
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	3,538	2,647	(891)	-25.2%
Real Estate Transfer Tax (Dedicated)	(1,491)	(1,366)	125	8.4%
RBTF (Dedicated Transfers)	(3)	(5)	(2)	-66.7%
Other Taxes	2,044	1,276	(768)	-37.6%
Payroll Tax	0	0	0	0.0%
Total Taxes	53,361	54,042	681	1.3%
Licenses, Fees, Etc.	529	580	51	9.6%
Abandoned Property	450	450	0	0.0%
Motor Vehicle Fees	238	225	(13)	-5.5%
ABC License Fee	69	71	2	2.9%
Reimbursements	70	66	(4)	-5.7%
Investment Income	1,135	600	(535)	-47.1%
Extraordinary Settlements	160	33	(127)	-79.4%
Other Transactions	381	376	(5)	-1.3%
Miscellaneous Receipts	3,032	2,401	(631)	-20.8%
Federal Receipts	2,350	2,250	(100)	-4.3%
Total	58,743	58,693	(50)	-0.1%

CASH RECEIPTS

GENERAL FUND
(millions of dollars)

	FY 2024	FY 2025	FY 2026	FY 2027
	Projected	Projected	Projected	Projected
Taxes:				
Withholdings	53,108	55,287	58,133	61,138
Estimated Payments	16,564	15,325	16,531	26,661
Final Payments	4,830	4,831	5,121	5,317
Other Payments	1,609	1,663	1,721	1,772
Gross Collections	76,111	77,106	81,506	94,888
State/City Offset	(1,699)	(1,726)	(1,831)	(1,969)
Refunds	(14,151)	(13,032)	(13,871)	(14,486)
Reported Tax Collections	60,261	62,348	65,804	78,433
STAR (Dedicated Deposits)	(1,717)	(1,610)	(1,562)	(1,535)
RBTF (Dedicated Transfers)	(30,127)	(31,172)	(32,903)	(39,217)
Personal Income Tax	28,417	29,566	31,339	37,681
Sales and Use Tax	18,532	18,902	19,411	19,842
Cigarette and Tobacco Taxes	218	177	172	166
Vapor Excise Tax	0	0	0	0
Motor Fuel Tax	0	0	0	0
Alcoholic Beverage Taxes	284	287	289	293
Opioid Excise Tax	29	29	29	29
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	6	7	8	9
Gross Consumption/Use Taxes	19,069	19,402	19,909	20,339
LGAC/STBF (Dedicated Transfers)	(9,266)	(9,450)	(9,706)	(9,921)
Consumption/Use Taxes	9,803	9,952	10,203	10,418
Corporation Franchise Tax	6,071	5,771	6,226	6,229
Corporation and Utilities Tax	361	428	419	425
Insurance Taxes	2,384	2,423	2,540	2,655
Bank Tax	0	0	0	0
Pass Through Entity Tax	11,460	11,210	8,526	(1,203)
Petroleum Business Tax	0	0	0	0
Gross Business Taxes	20,276	19,832	17,711	8,106
RBTF (Dedicated Transfers)	(5,730)	(5,605)	(4,263)	602
Business Taxes	14,546	14,227	13,448	8,708
Estate Tax	1,257	1,285	1,345	1,407
Real Estate Transfer Tax	1,366	1,449	1,532	1,623
Employer Compensation Expense Program	9	9	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	2,647	2,758	2,902	3,045
Real Estate Transfer Tax (Dedicated)	(1,366)	(1,449)	(1,532)	(1,623)
RBTF (Dedicated Transfers)	(5)	(4)	(5)	0
Other Taxes	1,276	1,305	1,365	1,422
Payroll Tax	0	0	0	0
Total Taxes	54,042	55,050	56,355	58,229
Licenses, Fees, Etc.	580	630	630	628
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	600	400	200	100
Extraordinary Settlements	33	0	0	0
Other Transactions	376	366	363	363
Miscellaneous Receipts	2,401	2,221	2,060	1,995
Federal Receipts	2,250	3,645	0	0
Total	58,693	60,916	58,415	60,224

**CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2022
(millions of dollars)**

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Opening Fund Balance	9,161	5,708	65	14,934
Receipts:				
Taxes	56,289	6,054	57,480	119,823
Miscellaneous Receipts	2,325	19,990	428	22,743
Federal Receipts	4,500	38	68	4,606
Total Receipts	63,114	26,082	57,976	147,172
Disbursements:				
Local Assistance	58,384	16,614	0	74,998
State Operations:				
Personal Service	8,063	5,180	0	13,243
Non-Personal Service	3,675	2,904	14	6,593
General State Charges	8,983	1,042	0	10,025
Debt Service	0	0	12,545	12,545
Capital Projects	0	0	0	0
Total Disbursements	79,105	25,740	12,559	117,404
Other Financing Sources (Uses):				
Transfers from Other Funds	49,696	2,535	1,896	54,127
Transfers to Other Funds	(9,813)	(973)	(47,276)	(58,062)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	39,883	1,562	(45,380)	(3,935)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	23,892	1,904	37	25,833
Closing Fund Balance	33,053	7,612	102	40,767

**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	53,361	6,301	47,883	107,545
Miscellaneous Receipts	3,032	17,010	376	20,418
Federal Receipts	2,350	(18)	70	2,402
Total Receipts	58,743	23,293	48,329	130,365
Disbursements:				
Local Assistance	64,472	18,799	0	83,271
State Operations:				
Personal Service	10,421	5,160	0	15,581
Non-Personal Service	2,593	2,694	45	5,332
General State Charges	8,839	1,189	0	10,028
Debt Service	0	0	8,491	8,491
Capital Projects	0	0	0	0
Total Disbursements	86,325	27,842	8,536	122,703
Other Financing Sources (Uses):				
Transfers from Other Funds	41,619	3,392	1,611	46,622
Transfers to Other Funds	(8,166)	1,156	(41,405)	(48,415)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	33,453	4,548	(39,794)	(1,793)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	5,871	(1)	(1)	5,869
Closing Fund Balance	38,924	7,611	101	46,636

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Opening Fund Balance	38,924	7,611	101	46,636
Receipts:				
Taxes	54,042	6,247	46,237	106,526
Miscellaneous Receipts	2,401	13,361	378	16,140
Federal Receipts	2,250	(17)	67	2,300
Total Receipts	58,693	19,591	46,682	124,966
Disbursements:				
Local Assistance	73,262	16,155	0	89,417
State Operations:				
Personal Service	10,718	5,140	0	15,858
Non-Personal Service	3,799	2,555	47	6,401
General State Charges	8,800	1,210	0	10,010
Debt Service	0	0	3,498	3,498
Capital Projects	0	0	0	0
Total Disbursements	96,579	25,060	3,545	125,184
Other Financing Sources (Uses):				
Transfers from Other Funds	45,022	3,465	1,963	50,450
Transfers to Other Funds	(10,354)	1,496	(45,087)	(53,945)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	34,668	4,961	(43,124)	(3,495)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(3,218)	(508)	13	(3,713)
Closing Fund Balance	35,706	7,103	114	42,923

**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	55,050	6,050	47,423	108,523
Miscellaneous Receipts	2,221	13,634	385	16,240
Federal Receipts	3,645	(17)	62	3,690
Total Receipts	60,916	19,667	47,870	128,453
Disbursements:				
Local Assistance	78,311	15,396	0	93,707
State Operations:				
Personal Service	10,759	5,171	0	15,930
Non-Personal Service	3,646	2,568	49	6,263
General State Charges	10,101	1,225	0	11,326
Debt Service	0	0	4,270	4,270
Capital Projects	0	0	0	0
Total Disbursements	102,817	24,360	4,319	131,496
Other Financing Sources (Uses):				
Transfers from Other Funds	45,587	3,089	1,699	50,375
Transfers to Other Funds	(9,590)	1,200	(45,242)	(53,632)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	35,997	4,289	(43,543)	(3,257)
Use (Reservation) of Fund Balance:				
Debt Management	576	0	0	576
Extraordinary Monetary Settlements	561	0	0	561
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Timing of PTET/PIT Credits	219	0	0	219
Undesignated Fund Balance	919	0	0	919
Total Use (Reservation) of Fund Balance	825	0	0	825
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(5,079)	(404)	8	(5,475)

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Receipts:				
Taxes	56,355	6,123	48,152	110,630
Miscellaneous Receipts	2,060	14,937	395	17,392
Federal Receipts	0	(17)	58	41
Total Receipts	58,415	21,043	48,605	128,063
Disbursements:				
Local Assistance	81,832	15,685	0	97,517
State Operations:				
Personal Service	10,860	5,212	0	16,072
Non-Personal Service	3,763	3,616	49	7,428
General State Charges	11,054	1,242	0	12,296
Debt Service	0	0	5,438	5,438
Capital Projects	0	0	0	0
Total Disbursements	107,509	25,755	5,487	138,751
Other Financing Sources (Uses):				
Transfers from Other Funds	45,163	3,070	1,658	49,891
Transfers to Other Funds	(7,055)	1,239	(44,748)	(50,564)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	38,108	4,309	(43,090)	(673)
Use (Reservation) of Fund Balance:				
Debt Management	860	0	0	860
Economic Uncertainties	3,514	0	0	3,514
Extraordinary Monetary Settlements	155	0	0	155
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Rainy Day Reserve	(3,344)	0	0	(3,344)
Tax Stabilization Reserve	(170)	0	0	(170)
Timing of PTET/PIT Credits	2,280	0	0	2,280
Undesignated Fund Balance	544	0	0	544
Total Use (Reservation) of Fund Balance	2,389	0	0	2,389
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(8,597)	(403)	28	(8,972)

**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	58,229	6,352	49,902	114,483
Miscellaneous Receipts	1,995	15,358	410	17,763
Federal Receipts	0	(17)	53	36
Total Receipts	60,224	21,693	50,365	132,282
Disbursements:				
Local Assistance	85,365	16,055	0	101,420
State Operations:				
Personal Service	10,963	5,268	0	16,231
Non-Personal Service	3,777	3,664	49	7,490
General State Charges	12,645	1,261	0	13,906
Debt Service	0	0	5,413	5,413
Capital Projects	0	0	0	0
Total Disbursements	112,750	26,248	5,462	144,460
Other Financing Sources (Uses):				
Transfers from Other Funds	46,892	3,122	1,744	51,758
Transfers to Other Funds	(6,383)	1,244	(46,613)	(51,752)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	40,509	4,366	(44,869)	6
Use (Reservation) of Fund Balance:				
Economic Uncertainties	2,627	0	0	2,627
Extraordinary Monetary Settlements	10	0	0	10
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Rainy Day Reserve	(2,547)	0	0	(2,547)
Tax Stabilization Reserve	(80)	0	0	(80)
Timing of PTET/PIT Credits	5,754	0	0	5,754
Undesignated Fund Balance	544	0	0	544
Total Use (Reservation) of Fund Balance	4,858	0	0	4,858
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(7,159)	(189)	34	(7,314)

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

	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	40,767	46,636	5,869	14.4%
Receipts:				
Taxes	107,545	106,526	(1,019)	-0.9%
Miscellaneous Receipts	20,418	16,140	(4,278)	-21.0%
Federal Receipts	2,402	2,300	(102)	-4.2%
Total Receipts	130,365	124,966	(5,399)	-4.1%
Disbursements:				
Local Assistance	83,271	89,417	6,146	7.4%
State Operations:				
Personal Service	15,581	15,858	277	1.8%
Non-Personal Service	5,332	6,401	1,069	20.0%
General State Charges	10,028	10,010	(18)	-0.2%
Debt Service	8,491	3,498	(4,993)	-58.8%
Capital Projects	0	0	0	0.0%
Total Disbursements	122,703	125,184	2,481	2.0%
Other Financing Sources (Uses):				
Transfers from Other Funds	46,622	50,450	3,828	8.2%
Transfers to Other Funds	(48,415)	(53,945)	(5,530)	-11.4%
Bond and Note Proceeds	0	0	0	0.0%
Net Other Financing Sources (Uses)	(1,793)	(3,495)	(1,702)	-94.9%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	5,869	(3,713)	(9,582)	-163.3%
Closing Fund Balance	46,636	42,923	(3,713)	-8.0%

**CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2022
(millions of dollars)**

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Opening Fund Balance	9,161	10,669	(1,144)	65	18,751
Receipts:					
Taxes	56,289	6,054	1,313	57,480	121,136
Miscellaneous Receipts	2,325	20,172	5,007	428	27,932
Federal Receipts	4,500	88,673	2,066	68	95,307
Total Receipts	63,114	114,899	8,386	57,976	244,375
Disbursements:					
Local Assistance	58,384	88,230	7,324	0	153,938
State Operations:					
Personal Service	8,063	7,031	0	0	15,094
Non-Personal Service	3,675	5,591	0	14	9,280
General State Charges	8,983	2,077	0	0	11,060
Debt Service	0	42	0	12,545	12,587
Capital Projects	0	0	7,380	0	7,380
Total Disbursements	79,105	102,971	14,704	12,559	209,339
Other Financing Sources (Uses):					
Transfers from Other Funds	49,696	2,535	7,172	1,896	61,299
Transfers to Other Funds	(9,813)	(3,194)	(1,254)	(47,276)	(61,537)
Bond and Note Proceeds	0	0	0	0	0
Net Other Financing Sources (Uses)	39,883	(659)	5,918	(45,380)	(238)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	23,892	11,269	(400)	37	34,798
Closing Fund Balance	33,053	21,938	(1,544)	102	53,549

**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	53,361	6,301	1,246	47,883	108,791
Miscellaneous Receipts	3,032	17,212	8,084	376	28,704
Federal Receipts	2,350	83,880	3,242	70	89,542
Total Receipts	58,743	107,393	12,572	48,329	227,037
Disbursements:					
Local Assistance	64,472	97,881	4,780	0	167,133
State Operations:					
Personal Service	10,421	5,872	0	0	16,293
Non-Personal Service	2,593	5,438	0	45	8,076
General State Charges	8,839	1,575	0	0	10,414
Debt Service	0	0	0	8,491	8,491
Capital Projects	0	0	11,157	0	11,157
Total Disbursements	86,325	110,766	15,937	8,536	221,564
Other Financing Sources (Uses):					
Transfers from Other Funds	41,619	3,392	4,845	1,611	51,467
Transfers to Other Funds	(8,166)	(843)	(1,251)	(41,405)	(51,665)
Bond and Note Proceeds	0	0	218	0	218
Net Other Financing Sources (Uses)	33,453	2,549	3,812	(39,794)	20
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	5,871	(824)	447	(1)	5,493
Closing Fund Balance	38,924	21,114	(1,097)	101	59,042

**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	38,924	21,114	(1,097)	101	59,042
Receipts:					
Taxes	54,042	6,247	1,501	46,237	108,027
Miscellaneous Receipts	2,401	13,534	10,968	378	27,281
Federal Receipts	2,250	82,878	3,297	67	88,492
Total Receipts	58,693	102,659	15,766	46,682	223,800
Disbursements:					
Local Assistance	73,262	93,358	8,617	0	175,237
State Operations:					
Personal Service	10,718	5,836	0	0	16,554
Non-Personal Service	3,799	4,649	0	47	8,495
General State Charges	8,800	1,601	0	0	10,401
Debt Service	0	0	0	3,498	3,498
Capital Projects	0	0	12,806	0	12,806
Total Disbursements	96,579	105,444	21,423	3,545	226,991
Other Financing Sources (Uses):					
Transfers from Other Funds	45,022	3,465	6,964	1,963	57,414
Transfers to Other Funds	(10,354)	(867)	(1,356)	(45,087)	(57,664)
Bond and Note Proceeds	0	0	368	0	368
Net Other Financing Sources (Uses)	34,668	2,598	5,976	(43,124)	118
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(3,218)	(187)	319	13	(3,073)
Closing Fund Balance	35,706	20,927	(778)	114	55,969

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	55,050	6,050	1,493	47,423	110,016
Miscellaneous Receipts	2,221	13,807	9,595	385	26,008
Federal Receipts	3,645	73,065	3,540	62	80,312
Total Receipts	60,916	92,922	14,628	47,870	216,336
Disbursements:					
Local Assistance	78,311	85,816	7,638	0	171,765
State Operations:					
Personal Service	10,759	5,870	0	0	16,629
Non-Personal Service	3,646	4,497	0	49	8,192
General State Charges	10,101	1,617	0	0	11,718
Debt Service	0	0	0	4,270	4,270
Capital Projects	0	0	12,830	0	12,830
Total Disbursements	102,817	97,800	20,468	4,319	225,404
Other Financing Sources (Uses):					
Transfers from Other Funds	45,587	3,089	6,541	1,699	56,916
Transfers to Other Funds	(9,590)	(827)	(1,510)	(45,242)	(57,169)
Bond and Note Proceeds	0	0	505	0	505
Net Other Financing Sources (Uses)	35,997	2,262	5,536	(43,543)	252
Use (Reservation) of Fund Balance:					
Debt Management	576	0	0	0	576
Extraordinary Monetary Settlements	561	0	0	0	561
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Timing of PTET/PIT Credits	219	0	0	0	219
Undesignated Fund Balance	919	0	0	0	919
Total Use (Reservation) of Fund Balance	825	0	0	0	825
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(5,079)	(2,616)	(304)	8	(7,991)

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	56,355	6,123	1,492	48,152	112,122
Miscellaneous Receipts	2,060	15,110	10,100	395	27,665
Federal Receipts	0	75,238	3,609	58	78,905
Total Receipts	58,415	96,471	15,201	48,605	218,692
Disbursements:					
Local Assistance	81,832	85,661	7,532	0	175,025
State Operations:					
Personal Service	10,860	5,913	0	0	16,773
Non-Personal Service	3,763	5,307	0	49	9,119
General State Charges	11,054	1,636	0	0	12,690
Debt Service	0	0	0	5,438	5,438
Capital Projects	0	0	11,105	0	11,105
Total Disbursements	107,509	98,517	18,637	5,487	230,150
Other Financing Sources (Uses):					
Transfers from Other Funds	45,163	3,070	3,973	1,658	53,864
Transfers to Other Funds	(7,055)	(761)	(1,554)	(44,748)	(54,118)
Bond and Note Proceeds	0	0	498	0	498
Net Other Financing Sources (Uses)	38,108	2,309	2,917	(43,090)	244
Use (Reservation) of Fund Balance:					
Debt Management	860	0	0	0	860
Economic Uncertainties	3,514	0	0	0	3,514
Extraordinary Monetary Settlements	155	0	0	0	155
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Rainy Day Reserve	(3,344)	0	0	0	(3,344)
Tax Stabilization Reserve	(170)	0	0	0	(170)
Timing of PTET/PIT Credits	2,280	0	0	0	2,280
Undesignated Fund Balance	544	0	0	0	544
Total Use (Reservation) of Fund Balance	2,389	0	0	0	2,389
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(8,597)	263	(519)	28	(8,825)

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	58,229	6,352	1,488	49,902	115,971
Miscellaneous Receipts	1,995	15,531	10,251	410	28,187
Federal Receipts	0	77,193	3,474	53	80,720
Total Receipts	60,224	99,076	15,213	50,365	224,878
Disbursements:					
Local Assistance	85,365	87,909	7,150	0	180,424
State Operations:					
Personal Service	10,963	5,972	0	0	16,935
Non-Personal Service	3,777	5,393	0	49	9,219
General State Charges	12,645	1,656	0	0	14,301
Debt Service	0	0	0	5,413	5,413
Capital Projects	0	0	10,438	0	10,438
Total Disbursements	112,750	100,930	17,588	5,462	236,730
Other Financing Sources (Uses):					
Transfers from Other Funds	46,892	3,122	3,221	1,744	54,979
Transfers to Other Funds	(6,383)	(762)	(1,469)	(46,613)	(55,227)
Bond and Note Proceeds	0	0	408	0	408
Net Other Financing Sources (Uses)	40,509	2,360	2,160	(44,869)	160
Use (Reservation) of Fund Balance:					
Economic Uncertainties	2,627	0	0	0	2,627
Extraordinary Monetary Settlements	10	0	0	0	10
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Rainy Day Reserve	(2,547)	0	0	0	(2,547)
Tax Stabilization Reserve	(80)	0	0	0	(80)
Timing of PTET/PIT Credits	5,754	0	0	0	5,754
Undesignated Fund Balance	544	0	0	0	544
Total Use (Reservation) of Fund Balance	4,858	0	0	0	4,858
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(7,159)	506	(215)	34	(6,834)

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

	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	53,549	59,042	5,493	10.3%
Receipts:				
Taxes	108,791	108,027	(764)	-0.7%
Miscellaneous Receipts	28,704	27,281	(1,423)	-5.0%
Federal Receipts	89,542	88,492	(1,050)	-1.2%
Total Receipts	227,037	223,800	(3,237)	-1.4%
Disbursements:				
Local Assistance	167,133	175,237	8,104	4.8%
State Operations:				
Personal Service	16,293	16,554	261	1.6%
Non-Personal Service	8,076	8,495	419	5.2%
General State Charges	10,414	10,401	(13)	-0.1%
Debt Service	8,491	3,498	(4,993)	-58.8%
Capital Projects	11,157	12,806	1,649	14.8%
Total Disbursements	221,564	226,991	5,427	2.4%
Other Financing Sources (Uses):				
Transfers from Other Funds	51,467	57,414	5,947	11.6%
Transfers to Other Funds	(51,665)	(57,664)	(5,999)	-11.6%
Bond and Note Proceeds	218	368	150	68.8%
Net Other Financing Sources (Uses)	20	118	98	490.0%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	5,493	(3,073)	(8,566)	-155.9%
Closing Fund Balance	59,042	55,969	(3,073)	-5.2%

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	52,438	0	0	0	52,438
Estimated Payments	18,395	0	0	0	18,395
Final Payments	5,259	0	0	0	5,259
Other Payments	1,832	0	0	0	1,832
Gross Collections	77,924	0	0	0	77,924
State/City Offset	(2,174)	0	0	0	(2,174)
Refunds	(17,429)	0	0	0	(17,429)
Reported Tax Collections	58,321	0	0	0	58,321
STAR (Dedicated Deposits)	(1,781)	1,781	0	0	0
RBTF (Dedicated Transfers)	(29,159)	0	0	29,159	0
Personal Income Tax	27,381	1,781	0	29,159	58,321
Sales and Use Tax	17,635	1,217	0	0	18,852
Cigarette and Tobacco Taxes	281	605	0	0	886
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	39	145	0	184
Alcoholic Beverage Taxes	280	0	0	0	280
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	12	0	0	12
Adult Use Cannabis Tax	0	2	0	0	2
Highway Use Tax	0	1	138	0	139
Auto Rental Tax	0	28	94	0	122
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	18,227	1,931	377	0	20,535
LGAC/STBF (Dedicated Transfers)	(11,013)	0	0	11,013	0
Consumption/Use Taxes	7,214	1,931	377	11,013	20,535
Corporation Franchise Tax	7,178	1,677	0	0	8,855
Corporation and Utilities Tax	410	118	12	0	540
Insurance Taxes	2,355	272	0	0	2,627
Bank Tax	305	51	0	0	356
Pass Through Entity Tax	12,948	0	0	0	12,948
Petroleum Business Tax	0	471	600	0	1,071
Gross Business Taxes	23,196	2,589	612	0	26,397
RBTF (Dedicated Transfers)	(6,474)	0	0	6,474	0
Business Taxes	16,722	2,589	612	6,474	26,397
Estate Tax	2,025	0	0	0	2,025
Real Estate Transfer Tax	1,491	0	0	0	1,491
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	3,538	0	0	0	3,538
Real Estate Transfer Tax (Dedicated)	(1,491)	0	257	1,234	0
RBTF (Dedicated Transfers)	(3)	0	0	3	0
Other Taxes	2,044	0	257	1,237	3,538
Payroll Tax	0	0	0	0	0
Total Taxes	53,361	6,301	1,246	47,883	108,791
Licenses, Fees, Etc.	529	0	0	0	529
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	238	186	664	0	1,088
ABC License Fee	69	0	0	0	69
Reimbursements	70	0	0	0	70
Investment Income	1,135	0	0	0	1,135
Extraordinary Settlements	160	0	0	0	160
Other Transactions	381	17,026	7,420	376	25,203
Miscellaneous Receipts	3,032	17,212	8,084	376	28,704
Federal Receipts	2,350	83,880	3,242	70	89,542
Total	58,743	107,393	12,572	48,329	227,037

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	53,108	0	0	0	53,108
Estimated Payments	16,564	0	0	0	16,564
Final Payments	4,830	0	0	0	4,830
Other Payments	1,609	0	0	0	1,609
Gross Collections	76,111	0	0	0	76,111
State/City Offset	(1,699)	0	0	0	(1,699)
Refunds	(14,151)	0	0	0	(14,151)
Reported Tax Collections	60,261	0	0	0	60,261
STAR (Dedicated Deposits)	(1,717)	1,717	0	0	0
RBTF (Dedicated Transfers)	(30,127)	0	0	30,127	0
Personal Income Tax	28,417	1,717	0	30,127	60,261
Sales and Use Tax	18,532	1,269	0	0	19,801
Cigarette and Tobacco Taxes	218	503	0	0	721
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	106	389	0	495
Alcoholic Beverage Taxes	284	0	0	0	284
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	12	0	0	12
Adult Use Cannabis Tax	0	133	0	0	133
Highway Use Tax	0	0	141	0	141
Auto Rental Tax	0	25	75	0	100
Peer to Peer Car Sharing Tax	6	1	0	0	7
Gross Consumption/Use Taxes	19,069	2,076	605	0	21,750
LGAC/STBF (Dedicated Transfers)	(9,266)	0	0	9,266	0
Consumption/Use Taxes	9,803	2,076	605	9,266	21,750
Corporation Franchise Tax	6,071	1,579	0	0	7,650
Corporation and Utilities Tax	361	106	12	0	479
Insurance Taxes	2,384	276	0	0	2,660
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	11,460	0	0	0	11,460
Petroleum Business Tax	0	493	627	0	1,120
Gross Business Taxes	20,276	2,454	639	0	23,369
RBTF (Dedicated Transfers)	(5,730)	0	0	5,730	0
Business Taxes	14,546	2,454	639	5,730	23,369
Estate Tax	1,257	0	0	0	1,257
Real Estate Transfer Tax	1,366	0	0	0	1,366
Employer Compensation Expense Program	9	0	0	0	9
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	2,647	0	0	0	2,647
Real Estate Transfer Tax (Dedicated)	(1,366)	0	257	1,109	0
RBTF (Dedicated Transfers)	(5)	0	0	5	0
Other Taxes	1,276	0	257	1,114	2,647
Payroll Tax	0	0	0	0	0
Total Taxes	54,042	6,247	1,501	46,237	108,027
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	600	0	0	0	600
Extraordinary Settlements	33	0	0	0	33
Other Transactions	376	13,342	10,249	378	24,345
Miscellaneous Receipts	2,401	13,534	10,968	378	27,281
Federal Receipts	2,250	82,878	3,297	67	88,492
Total	58,693	102,659	15,766	46,682	223,800

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	55,287	0	0	0	55,287
Estimated Payments	15,325	0	0	0	15,325
Final Payments	4,831	0	0	0	4,831
Other Payments	1,663	0	0	0	1,663
Gross Collections	77,106	0	0	0	77,106
State/City Offset	(1,726)	0	0	0	(1,726)
Refunds	(13,032)	0	0	0	(13,032)
Reported Tax Collections	62,348	0	0	0	62,348
STAR (Dedicated Deposits)	(1,610)	1,610	0	0	0
RBTF (Dedicated Transfers)	(31,172)	0	0	31,172	0
Personal Income Tax	29,566	1,610	0	31,172	62,348
Sales and Use Tax	18,902	1,297	0	0	20,199
Cigarette and Tobacco Taxes	177	412	0	0	589
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	106	389	0	495
Alcoholic Beverage Taxes	287	0	0	0	287
Opioid Excise Tax	29	0	0	0	29
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	25	75	0	100
Peer to Peer Car Sharing Tax	7	1	0	0	8
Gross Consumption/Use Taxes	19,402	2,039	606	0	22,047
LGAC/STBF (Dedicated Transfers)	(9,450)	0	0	9,450	0
Consumption/Use Taxes	9,952	2,039	606	9,450	22,047
Corporation Franchise Tax	5,771	1,510	0	0	7,281
Corporation and Utilities Tax	428	121	12	0	561
Insurance Taxes	2,423	285	0	0	2,708
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	11,210	0	0	0	11,210
Petroleum Business Tax	0	485	618	0	1,103
Gross Business Taxes	19,832	2,401	630	0	22,863
RBTF (Dedicated Transfers)	(5,605)	0	0	5,605	0
Business Taxes	14,227	2,401	630	5,605	22,863
Estate Tax	1,285	0	0	0	1,285
Real Estate Transfer Tax	1,449	0	0	0	1,449
Employer Compensation Expense Program	9	0	0	0	9
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	2,758	0	0	0	2,758
Real Estate Transfer Tax (Dedicated)	(1,449)	0	257	1,192	0
RBTF (Dedicated Transfers)	(4)	0	0	4	0
Other Taxes	1,305	0	257	1,196	2,758
Payroll Tax	0	0	0	0	0
Total Taxes	55,050	6,050	1,493	47,423	110,016
Licenses, Fees, Etc.	630	0	0	0	630
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	400	0	0	0	400
Extraordinary Settlements	0	0	0	0	0
Other Transactions	366	13,606	8,813	385	23,170
Miscellaneous Receipts	2,221	13,807	9,595	385	26,008
Federal Receipts	3,645	73,065	3,540	62	80,312
Total	60,916	92,922	14,628	47,870	216,336

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	58,133	0	0	0	58,133
Estimated Payments	16,531	0	0	0	16,531
Final Payments	5,121	0	0	0	5,121
Other Payments	1,721	0	0	0	1,721
Gross Collections	81,506	0	0	0	81,506
State/City Offset	(1,831)	0	0	0	(1,831)
Refunds	(13,871)	0	0	0	(13,871)
Reported Tax Collections	65,804	0	0	0	65,804
STAR (Dedicated Deposits)	(1,562)	1,562	0	0	0
RBTF (Dedicated Transfers)	(32,903)	0	0	32,903	0
Personal Income Tax	31,339	1,562	0	32,903	65,804
Sales and Use Tax	19,411	1,332	0	0	20,743
Cigarette and Tobacco Taxes	172	392	0	0	564
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	106	388	0	494
Alcoholic Beverage Taxes	289	0	0	0	289
Opioid Excise Tax	29	0	0	0	29
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	25	76	0	101
Peer to Peer Car Sharing Tax	8	1	0	0	9
Gross Consumption/Use Taxes	19,909	2,140	607	0	22,656
LGAC/STBF (Dedicated Transfers)	(9,706)	0	0	9,706	0
Consumption/Use Taxes	10,203	2,140	607	9,706	22,656
Corporation Franchise Tax	6,226	1,519	0	0	7,745
Corporation and Utilities Tax	419	119	12	0	550
Insurance Taxes	2,540	299	0	0	2,839
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	8,526	0	0	0	8,526
Petroleum Business Tax	0	484	616	0	1,100
Gross Business Taxes	17,711	2,421	628	0	20,760
RBTF (Dedicated Transfers)	(4,263)	0	0	4,263	0
Business Taxes	13,448	2,421	628	4,263	20,760
Estate Tax	1,345	0	0	0	1,345
Real Estate Transfer Tax	1,532	0	0	0	1,532
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	2,902	0	0	0	2,902
Real Estate Transfer Tax (Dedicated)	(1,532)	0	257	1,275	0
RBTF (Dedicated Transfers)	(5)	0	0	5	0
Other Taxes	1,365	0	257	1,280	2,902
Payroll Tax	0	0	0	0	0
Total Taxes	56,355	6,123	1,492	48,152	112,122
Licenses, Fees, Etc.	630	0	0	0	630
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	200	0	0	0	200
Extraordinary Settlements	0	0	0	0	0
Other Transactions	363	14,910	9,321	395	24,989
Miscellaneous Receipts	2,060	15,110	10,100	395	27,665
Federal Receipts	0	75,238	3,609	58	78,905
Total	58,415	96,471	15,201	48,605	218,692

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	61,138	0	0	0	61,138
Estimated Payments	26,661	0	0	0	26,661
Final Payments	5,317	0	0	0	5,317
Other Payments	1,772	0	0	0	1,772
Gross Collections	94,888	0	0	0	94,888
State/City Offset	(1,969)	0	0	0	(1,969)
Refunds	(14,486)	0	0	0	(14,486)
Reported Tax Collections	78,433	0	0	0	78,433
STAR (Dedicated Deposits)	(1,535)	1,535	0	0	0
RBTF (Dedicated Transfers)	(39,217)	0	0	39,217	0
Personal Income Tax	37,681	1,535	0	39,217	78,433
Sales and Use Tax	19,842	1,362	0	0	21,204
Cigarette and Tobacco Taxes	166	375	0	0	541
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	105	386	0	491
Alcoholic Beverage Taxes	293	0	0	0	293
Opioid Excise Tax	29	0	0	0	29
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	26	76	0	102
Peer to Peer Car Sharing Tax	9	1	0	0	10
Gross Consumption/Use Taxes	20,339	2,247	606	0	23,192
LGAC/STBF (Dedicated Transfers)	(9,921)	0	0	9,921	0
Consumption/Use Taxes	10,418	2,247	606	9,921	23,192
Corporation Franchise Tax	6,229	1,652	0	0	7,881
Corporation and Utilities Tax	425	121	12	0	558
Insurance Taxes	2,655	315	0	0	2,970
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	(1,203)	0	0	0	(1,203)
Petroleum Business Tax	0	482	613	0	1,095
Gross Business Taxes	8,106	2,570	625	0	11,301
RBTF (Dedicated Transfers)	602	0	0	(602)	0
Business Taxes	8,708	2,570	625	(602)	11,301
Estate Tax	1,407	0	0	0	1,407
Real Estate Transfer Tax	1,623	0	0	0	1,623
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	3,045	0	0	0	3,045
Real Estate Transfer Tax (Dedicated)	(1,623)	0	257	1,366	0
RBTF (Dedicated Transfers)	0	0	0	0	0
Other Taxes	1,422	0	257	1,366	3,045
Payroll Tax	0	0	0	0	0
Total Taxes	58,229	6,352	1,488	49,902	115,971
Licenses, Fees, Etc.	628	0	0	0	628
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	100	0	0	0	100
Extraordinary Settlements	0	0	0	0	0
Other Transactions	363	15,330	9,473	410	25,576
Miscellaneous Receipts	1,995	15,531	10,251	410	28,187
Federal Receipts	0	77,193	3,474	53	80,720
Total	60,224	99,076	15,213	50,365	224,878

STATE RECEIPTS
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2023 Projected	FY 2024 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	52,438	53,108	670	1.3%
Estimated Payments	18,395	16,564	(1,831)	-10.0%
Final Payments	5,259	4,830	(429)	-8.2%
Other Payments	1,832	1,609	(223)	-12.2%
Gross Collections	77,924	76,111	(1,813)	-2.3%
State/City Offset	(2,174)	(1,699)	475	21.8%
Refunds	(17,429)	(14,151)	3,278	18.8%
Reported Tax Collections	58,321	60,261	1,940	3.3%
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Personal Income Tax	58,321	60,261	1,940	3.3%
Sales and Use Tax	18,852	19,801	949	5.0%
Cigarette and Tobacco Taxes	886	721	(165)	-18.6%
Vapor Excise Tax	27	27	0	0.0%
Motor Fuel Tax	184	495	311	169.0%
Alcoholic Beverage Taxes	280	284	4	1.4%
Opioid Excise Tax	29	29	0	0.0%
Medical Cannabis Excise Tax	12	12	0	0.0%
Adult Use Cannabis Tax	2	133	131	6550.0%
Highway Use Tax	139	141	2	1.4%
Auto Rental Tax	122	100	(22)	-18.0%
Peer to Peer Car Sharing Tax	2	7	5	250.0%
Gross Consumption/Use Taxes	20,535	21,750	1,215	5.9%
LGAC/STBF (Dedicated Transfers)	0	0	0	0.0%
Consumption/Use Taxes	20,535	21,750	1,215	5.9%
Corporation Franchise Tax	8,855	7,650	(1,205)	-13.6%
Corporation and Utilities Tax	540	479	(61)	-11.3%
Insurance Taxes	2,627	2,660	33	1.3%
Bank Tax	356	0	(356)	-100.0%
Pass Through Entity Tax	12,948	11,460	(1,488)	-11.5%
Petroleum Business Tax	1,071	1,120	49	4.6%
Gross Business Taxes	26,397	23,369	(3,028)	-11.5%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Business Taxes	26,397	23,369	(3,028)	-11.5%
Estate Tax	2,025	1,257	(768)	-37.9%
Real Estate Transfer Tax	1,491	1,366	(125)	-8.4%
Employer Compensation Expense Program	7	9	2	28.6%
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	3,538	2,647	(891)	-25.2%
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Other Taxes	3,538	2,647	(891)	-25.2%
Payroll Tax	0	0	0	0.0%
Total Taxes	108,791	108,027	(764)	-0.7%
Licenses, Fees, Etc.	529	580	51	9.6%
Abandoned Property	450	450	0	0.0%
Motor Vehicle Fees	1,088	1,136	48	4.4%
ABC License Fee	69	71	2	2.9%
Reimbursements	70	66	(4)	-5.7%
Investment Income	1,135	600	(535)	-47.1%
Extraordinary Settlements	160	33	(127)	-79.4%
Other Transactions	25,203	24,345	(858)	-3.4%
Miscellaneous Receipts	28,704	27,281	(1,423)	-5.0%
Federal Receipts	89,542	88,492	(1,050)	-1.2%
Total	227,037	223,800	(3,237)	-1.4%

**CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
FY 2022
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	5,708	4,961	10,669
Receipts:			
Taxes	6,054	0	6,054
Miscellaneous Receipts	19,990	182	20,172
Federal Receipts	38	88,635	88,673
Total Receipts	26,082	88,817	114,899
Disbursements:			
Local Assistance	16,614	71,616	88,230
State Operations:			
Personal Service	5,180	1,851	7,031
Non-Personal Service	2,904	2,687	5,591
General State Charges	1,042	1,035	2,077
Debt Service	0	42	42
Capital Projects	0	0	0
Total Disbursements	25,740	77,231	102,971
Other Financing Sources (Uses):			
Transfers from Other Funds	2,535	0	2,535
Transfers to Other Funds	(973)	(2,221)	(3,194)
Net Other Financing Sources (Uses)	1,562	(2,221)	(659)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	1,904	9,365	11,269
Closing Fund Balance	7,612	14,326	21,938

**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	6,301	0	6,301
Miscellaneous Receipts	17,010	202	17,212
Federal Receipts	(18)	83,898	83,880
Total Receipts	23,293	84,100	107,393
Disbursements:			
Local Assistance	18,799	79,082	97,881
State Operations:			
Personal Service	5,160	712	5,872
Non-Personal Service	2,694	2,744	5,438
General State Charges	1,189	386	1,575
Capital Projects	0	0	0
Total Disbursements	27,842	82,924	110,766
Other Financing Sources (Uses):			
Transfers from Other Funds	3,392	0	3,392
Transfers to Other Funds	1,156	(1,999)	(843)
Net Other Financing Sources (Uses)	4,548	(1,999)	2,549
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(1)	(823)	(824)
Closing Fund Balance	7,611	13,503	21,114

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	7,611	13,503	21,114
Receipts:			
Taxes	6,247	0	6,247
Miscellaneous Receipts	13,361	173	13,534
Federal Receipts	(17)	82,895	82,878
Total Receipts	19,591	83,068	102,659
Disbursements:			
Local Assistance	16,155	77,203	93,358
State Operations:			
Personal Service	5,140	696	5,836
Non-Personal Service	2,555	2,094	4,649
General State Charges	1,210	391	1,601
Capital Projects	0	0	0
Total Disbursements	25,060	80,384	105,444
Other Financing Sources (Uses):			
Transfers from Other Funds	3,465	0	3,465
Transfers to Other Funds	1,496	(2,363)	(867)
Net Other Financing Sources (Uses)	4,961	(2,363)	2,598
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(508)	321	(187)
Closing Fund Balance	7,103	13,824	20,927

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	7,103	13,824	20,927
Receipts:			
Taxes	6,050	0	6,050
Miscellaneous Receipts	13,634	173	13,807
Federal Receipts	(17)	73,082	73,065
Total Receipts	19,667	73,255	92,922
Disbursements:			
Local Assistance	15,396	70,420	85,816
State Operations:			
Personal Service	5,171	699	5,870
Non-Personal Service	2,568	1,929	4,497
General State Charges	1,225	392	1,617
Capital Projects	0	0	0
Total Disbursements	24,360	73,440	97,800
Other Financing Sources (Uses):			
Transfers from Other Funds	3,089	0	3,089
Transfers to Other Funds	1,200	(2,027)	(827)
Net Other Financing Sources (Uses)	4,289	(2,027)	2,262
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(404)	(2,212)	(2,616)
Closing Fund Balance	6,699	11,612	18,311

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	6,699	11,612	18,311
Receipts:			
Taxes	6,123	0	6,123
Miscellaneous Receipts	14,937	173	15,110
Federal Receipts	(17)	75,255	75,238
Total Receipts	21,043	75,428	96,471
Disbursements:			
Local Assistance	15,685	69,976	85,661
State Operations:			
Personal Service	5,212	701	5,913
Non-Personal Service	3,616	1,691	5,307
General State Charges	1,242	394	1,636
Capital Projects	0	0	0
Total Disbursements	25,755	72,762	98,517
Other Financing Sources (Uses):			
Transfers from Other Funds	3,070	0	3,070
Transfers to Other Funds	1,239	(2,000)	(761)
Net Other Financing Sources (Uses)	4,309	(2,000)	2,309
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(403)	666	263
Closing Fund Balance	6,296	12,278	18,574

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	6,296	12,278	18,574
Receipts:			
Taxes	6,352	0	6,352
Miscellaneous Receipts	15,358	173	15,531
Federal Receipts	(17)	77,210	77,193
Total Receipts	21,693	77,383	99,076
Disbursements:			
Local Assistance	16,055	71,854	87,909
State Operations:			
Personal Service	5,268	704	5,972
Non-Personal Service	3,664	1,729	5,393
General State Charges	1,261	395	1,656
Capital Projects	0	0	0
Total Disbursements	26,248	74,682	100,930
Other Financing Sources (Uses):			
Transfers from Other Funds	3,122	0	3,122
Transfers to Other Funds	1,244	(2,006)	(762)
Net Other Financing Sources (Uses)	4,366	(2,006)	2,360
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(189)	695	506
Closing Fund Balance	6,107	12,973	19,080

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

	FY 2023 Projected	FY 2024 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	21,938	21,114	(824)	-3.8%
Receipts:				
Taxes	6,301	6,247	(54)	-0.9%
Miscellaneous Receipts	17,212	13,534	(3,678)	-21.4%
Federal Receipts	83,880	82,878	(1,002)	-1.2%
Total Receipts	107,393	102,659	(4,734)	-4.4%
Disbursements:				
Local Assistance	97,881	93,358	(4,523)	-4.6%
State Operations:				
Personal Service	5,872	5,836	(36)	-0.6%
Non-Personal Service	5,438	4,649	(789)	-14.5%
General State Charges	1,575	1,601	26	1.7%
Debt Service	0	0	0	0.0%
Capital Projects	0	0	0	0.0%
Total Disbursements	110,766	105,444	(5,322)	-4.8%
Other Financing Sources (Uses):				
Transfers from Other Funds	3,392	3,465	73	2.2%
Transfers to Other Funds	(843)	(867)	(24)	-2.8%
Net Other Financing Sources (Uses)	2,549	2,598	49	1.9%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(824)	(187)	637	77.3%
Closing Fund Balance	21,114	20,927	(187)	-0.9%

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2023	FY 2024	Annual	Annual
	Projected	Projected	\$ Change	% Change
Personal Income Tax	1,781	1,717	(64)	-3.6%
Consumption/Use Taxes	1,931	2,076	145	7.5%
Sales and Use Tax	1,217	1,269	52	4.3%
Cigarette and Tobacco Taxes	605	503	(102)	-16.9%
Vapor Excise Tax	27	27	0	0.0%
Motor Fuel Tax	39	106	67	171.8%
Highway Use Tax	1	0	(1)	-100.0%
Medical Cannabis Excise Tax	12	12	0	0.0%
Adult Use Cannabis Tax	2	133	131	6550.0%
Auto Rental Tax	28	25	(3)	-10.7%
Peer to Peer Car Sharing Tax	0	1	1	0.0%
Business Taxes	2,589	2,454	(135)	-5.2%
Corporation Franchise Tax	1,677	1,579	(98)	-5.8%
Corporation and Utilities Tax	118	106	(12)	-10.2%
Insurance Taxes	272	276	4	1.5%
Bank Tax	51	0	(51)	-100.0%
Petroleum Business Tax	471	493	22	4.7%
Payroll Tax	0	0	0	0.0%
Total Taxes	6,301	6,247	(54)	-0.9%
Miscellaneous Receipts	17,212	13,534	(3,678)	-21.4%
HCRA	5,952	5,909	(43)	-0.7%
State University Income	5,191	5,309	118	2.3%
Lottery	3,568	3,421	(147)	-4.1%
Medicaid	870	900	30	3.4%
Industry Assessments	723	730	7	1.0%
Motor Vehicle Fees	186	192	6	3.2%
All Other	722	(2,927)	(3,649)	-505.4%
Federal Receipts	83,880	82,878	(1,002)	-1.2%
Total	107,393	102,659	(4,734)	-4.4%

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	1,717	1,610	1,562	1,535
Consumption/Use Taxes	2,076	2,039	2,140	2,247
Sales and Use Tax	1,269	1,297	1,332	1,362
Cigarette and Tobacco Taxes	503	412	392	375
Vapor Excise Tax	27	27	27	27
Motor Fuel Tax	106	106	106	105
Highway Use Tax	0	1	0	0
Medical Cannabis Excise Tax	12	12	12	12
Adult Use Cannabis Tax	133	158	245	339
Auto Rental Tax	25	25	25	26
Peer to Peer Car Sharing Tax	1	1	1	1
Business Taxes	2,454	2,401	2,421	2,570
Corporation Franchise Tax	1,579	1,510	1,519	1,652
Corporation and Utilities Tax	106	121	119	121
Insurance Taxes	276	285	299	315
Bank Tax	0	0	0	0
Petroleum Business Tax	493	485	484	482
Payroll Tax	0	0	0	0
Total Taxes	6,247	6,050	6,123	6,352
Miscellaneous Receipts	13,534	13,807	15,110	15,531
HCRA	5,909	5,927	5,800	5,823
State University Income	5,309	5,454	5,573	5,697
Lottery	3,421	3,462	3,464	3,463
Medicaid	900	930	960	960
Industry Assessments	730	737	743	752
Motor Vehicle Fees	192	201	200	201
All Other	(2,927)	(2,904)	(1,630)	(1,365)
Federal Receipts	82,878	73,065	75,238	77,193
Total	102,659	92,922	96,471	99,076

**CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
FY 2022
(millions of dollars)**

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(564)	(580)	(1,144)
Receipts:			
Taxes	1,313	0	1,313
Miscellaneous Receipts	5,007	0	5,007
Federal Receipts	2	2,064	2,066
Total Receipts	6,322	2,064	8,386
Disbursements:			
Local Assistance	6,575	749	7,324
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	5,877	1,503	7,380
Total Disbursements	12,452	2,252	14,704
Other Financing Sources (Uses):			
Transfers from Other Funds	7,189	(17)	7,172
Transfers to Other Funds	(1,252)	(2)	(1,254)
Bond and Note Proceeds	0	0	0
Net Other Financing Sources (Uses)	5,937	(19)	5,918
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(193)	(207)	(400)
Closing Fund Balance	(757)	(787)	(1,544)

**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	1,246	0	1,246
Miscellaneous Receipts	7,855	229	8,084
Federal Receipts	5	3,237	3,242
Total Receipts	9,106	3,466	12,572
Disbursements:			
Local Assistance	3,782	998	4,780
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	9,075	2,082	11,157
Total Disbursements	12,857	3,080	15,937
Other Financing Sources (Uses):			
Transfers from Other Funds	4,805	40	4,845
Transfers to Other Funds	(1,251)	0	(1,251)
Bond and Note Proceeds	218	0	218
Net Other Financing Sources (Uses)	3,772	40	3,812
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	21	426	447
Closing Fund Balance	(736)	(361)	(1,097)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(736)	(361)	(1,097)
Receipts:			
Taxes	1,501	0	1,501
Miscellaneous Receipts	10,735	233	10,968
Federal Receipts	5	3,292	3,297
Total Receipts	12,241	3,525	15,766
Disbursements:			
Local Assistance	7,425	1,192	8,617
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	10,462	2,344	12,806
Total Disbursements	17,887	3,536	21,423
Other Financing Sources (Uses):			
Transfers from Other Funds	6,926	38	6,964
Transfers to Other Funds	(1,356)	0	(1,356)
Bond and Note Proceeds	368	0	368
Net Other Financing Sources (Uses)	5,938	38	5,976
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	292	27	319
Closing Fund Balance	(444)	(334)	(778)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(444)	(334)	(778)
Receipts:			
Taxes	1,493	0	1,493
Miscellaneous Receipts	9,351	244	9,595
Federal Receipts	5	3,535	3,540
Total Receipts	10,849	3,779	14,628
Disbursements:			
Local Assistance	6,212	1,426	7,638
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	10,389	2,441	12,830
Total Disbursements	16,601	3,867	20,468
Other Financing Sources (Uses):			
Transfers from Other Funds	6,518	23	6,541
Transfers to Other Funds	(1,510)	0	(1,510)
Bond and Note Proceeds	505	0	505
Net Other Financing Sources (Uses)	5,513	23	5,536
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(239)	(65)	(304)
Closing Fund Balance	(683)	(399)	(1,082)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(683)	(399)	(1,082)
Receipts:			
Taxes	1,492	0	1,492
Miscellaneous Receipts	9,826	274	10,100
Federal Receipts	5	3,604	3,609
Total Receipts	11,323	3,878	15,201
Disbursements:			
Local Assistance	6,043	1,489	7,532
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	8,650	2,455	11,105
Total Disbursements	14,693	3,944	18,637
Other Financing Sources (Uses):			
Transfers from Other Funds	3,950	23	3,973
Transfers to Other Funds	(1,554)	0	(1,554)
Bond and Note Proceeds	498	0	498
Net Other Financing Sources (Uses)	2,894	23	2,917
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(476)	(43)	(519)
Closing Fund Balance	(1,159)	(442)	(1,601)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,159)	(442)	(1,601)
Receipts:			
Taxes	1,488	0	1,488
Miscellaneous Receipts	10,014	237	10,251
Federal Receipts	5	3,469	3,474
Total Receipts	11,507	3,706	15,213
Disbursements:			
Local Assistance	5,785	1,365	7,150
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	8,060	2,378	10,438
Total Disbursements	13,845	3,743	17,588
Other Financing Sources (Uses):			
Transfers from Other Funds	3,198	23	3,221
Transfers to Other Funds	(1,469)	0	(1,469)
Bond and Note Proceeds	408	0	408
Net Other Financing Sources (Uses)	2,137	23	2,160
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(201)	(14)	(215)
Closing Fund Balance	(1,360)	(456)	(1,816)

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

	FY 2023 Projected	FY 2024 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	(1,544)	(1,097)	447	29.0%
Receipts:				
Taxes	1,246	1,501	255	20.5%
Miscellaneous Receipts	8,084	10,968	2,884	35.7%
Federal Receipts	3,242	3,297	55	1.7%
Total Receipts	12,572	15,766	3,194	25.4%
Disbursements:				
Local Assistance	4,780	8,617	3,837	80.3%
State Operations:				
Personal Service	0	0	0	0.0%
Non-Personal Service	0	0	0	0.0%
General State Charges	0	0	0	0.0%
Debt Service	0	0	0	0.0%
Capital Projects	11,157	12,806	1,649	14.8%
Total Disbursements	15,937	21,423	5,486	34.4%
Other Financing Sources (Uses):				
Transfers From Other Funds	4,845	6,964	2,119	43.7%
Transfers to Other Funds	(1,251)	(1,356)	(105)	-8.4%
Bond and Note Proceeds	218	368	150	68.8%
Net Other Financing Sources (Uses)	3,812	5,976	2,164	56.8%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	447	319	(128)	-28.6%
Closing Fund Balance	(1,097)	(778)	319	29.1%

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

	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Consumption/Use Taxes	605	606	607	606
Motor Fuel Tax	389	389	388	386
Highway Use Tax	141	142	143	144
Auto Rental Tax	75	75	76	76
Business Taxes	639	630	628	625
Corporation and Utilities Tax	12	12	12	12
Petroleum Business Tax	627	618	616	613
Other Taxes	257	257	257	257
Real Estate Transfer Tax	257	257	257	257
Total Taxes	1,501	1,493	1,492	1,488
Miscellaneous Receipts	10,968	9,595	10,100	10,251
Authority Bond Proceeds	9,594	8,112	8,580	8,814
State Park Fees	206	205	205	195
Environmental Revenues	92	92	92	92
Motor Vehicle Fees	719	782	779	778
All Other	357	404	444	372
Federal Receipts	3,297	3,540	3,609	3,474
Total	15,766	14,628	15,201	15,213

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

	FY 2023 Projected	FY 2024 Projected	Annual \$ Change	Annual % Change
Consumption/Use Taxes	377	605	228	60.5%
Motor Fuel Tax	145	389	244	168.3%
Highway Use Tax	138	141	3	2.2%
Auto Rental Tax	94	75	(19)	-20.2%
Business Taxes	612	639	27	4.4%
Corporation and Utilities Tax	12	12	0	0.0%
Petroleum Business Tax	600	627	27	4.5%
Other Taxes	257	257	0	0.0%
Real Estate Transfer Tax	257	257	0	0.0%
Total Taxes	1,246	1,501	255	20.5%
Miscellaneous Receipts	8,084	10,968	2,884	35.7%
Authority Bond Proceeds	6,938	9,594	2,656	38.3%
State Park Fees	137	206	69	50.4%
Environmental Revenues	92	92	0	0.0%
Motor Vehicle Fees	664	719	55	8.3%
All Other	253	357	104	41.1%
Federal Receipts	3,242	3,297	55	1.7%
Total	12,572	15,766	3,194	25.4%

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

	<u>FY 2023</u> <u>Projected</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	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
MENTAL HEALTH					
Mental Health, Office of	0	0	0	0	0
People with Developmental Disabilities, Office for	0	0	0	0	0
Addiction Services and Supports, Office of	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EDUCATION					
Education School Aid	15	7	13	0	0
Functional Total	<u>15</u>	<u>7</u>	<u>13</u>	<u>0</u>	<u>0</u>
HIGHER EDUCATION					
City University of New York	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER					
Judiciary	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OFF-BUDGET SPENDING	<u>15</u>	<u>7</u>	<u>13</u>	<u>0</u>	<u>0</u>

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

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

	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Income Tax	30,127	31,172	32,903	39,217
Consumption/Use Taxes	9,266	9,450	9,706	9,921
Sales and Use Tax	9,266	9,450	9,706	9,921
Business Taxes	5,730	5,605	4,263	(602)
Pass Through Entity Tax	5,730	5,605	4,263	(602)
Other Taxes	1,114	1,196	1,280	1,366
Real Estate Transfer Tax	1,109	1,192	1,275	1,366
Employer Compensation Expense Program	5	4	5	0
Total Taxes	46,237	47,423	48,152	49,902
Miscellaneous Receipts	378	385	395	410
Mental Hygiene Patient Receipts	241	239	239	239
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	46,682	47,870	48,605	50,365

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

	FY 2023 Projected	FY 2024 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	29,159	30,127	968	3.3%
Consumption/Use Taxes	11,013	9,266	(1,747)	-15.9%
Sales and Use Tax	11,013	9,266	(1,747)	-15.9%
Business Taxes	6,474	5,730	(744)	-11.5%
Pass Through Entity Tax	6,474	5,730	(744)	-11.5%
Other Taxes	1,237	1,114	(123)	-9.9%
Real Estate Transfer Tax	1,234	1,109	(125)	-10.1%
Employer Compensation Expense Program	3	5	2	66.7%
Total Taxes	47,883	46,237	(1,646)	-3.4%
Miscellaneous Receipts	376	378	2	0.5%
Mental Hygiene Patient Receipts	266	241	(25)	-9.4%
SUNY Dormitory Fees	0	0	0	0.0%
Health Patient Receipts	109	136	27	24.8%
All Other	1	1	0	0.0%
Federal Receipts	70	67	(3)	-4.3%
Total	48,329	46,682	(1,647)	-3.4%

CASH FINANCIAL PLAN
STATE FUNDS
FY 2022
(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	9,161	5,708	(564)	65	14,370
Receipts:					
Taxes	56,289	6,054	1,313	57,480	121,136
Miscellaneous Receipts	2,325	19,990	5,007	428	27,750
Federal Receipts	4,500	38	2	68	4,608
Total Receipts	63,114	26,082	6,322	57,976	153,494
Disbursements:					
Local Assistance	58,384	16,614	6,575	0	81,573
State Operations:					
Personal Service	8,063	5,180	0	0	13,243
Non-Personal Service	3,675	2,904	0	14	6,593
General State Charges	8,983	1,042	0	0	10,025
Debt Service	0	0	0	12,545	12,545
Capital Projects	0	0	5,877	0	5,877
Total Disbursements	79,105	25,740	12,452	12,559	129,856
Other Financing Sources (Uses):					
Transfers from Other Funds	49,696	2,535	7,189	1,896	61,316
Transfers to Other Funds	(9,813)	(973)	(1,252)	(47,276)	(59,314)
Bond and Note Proceeds	0	0	0	0	0
Net Other Financing Sources (Uses)	39,883	1,562	5,937	(45,380)	2,002
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	23,892	1,904	(193)	37	25,640
Closing Fund Balance	33,053	7,612	(757)	102	40,010

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	53,361	6,301	1,246	47,883	108,791
Miscellaneous Receipts	3,032	17,010	7,855	376	28,273
Federal Receipts	2,350	(18)	5	70	2,407
Total Receipts	58,743	23,293	9,106	48,329	139,471
Disbursements:					
Local Assistance	64,472	18,799	3,782	0	87,053
State Operations:					
Personal Service	10,421	5,160	0	0	15,581
Non-Personal Service	2,593	2,694	0	45	5,332
General State Charges	8,839	1,189	0	0	10,028
Debt Service	0	0	0	8,491	8,491
Capital Projects	0	0	9,075	0	9,075
Total Disbursements	86,325	27,842	12,857	8,536	135,560
Other Financing Sources (Uses):					
Transfers from Other Funds	41,619	3,392	4,805	1,611	51,427
Transfers to Other Funds	(8,166)	1,156	(1,251)	(41,405)	(49,666)
Bond and Note Proceeds	0	0	218	0	218
Net Other Financing Sources (Uses)	33,453	4,548	3,772	(39,794)	1,979
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	5,871	(1)	21	(1)	5,890
Closing Fund Balance	38,924	7,611	(736)	101	45,900

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	38,924	7,611	(736)	101	45,900
Receipts:					
Taxes	54,042	6,247	1,501	46,237	108,027
Miscellaneous Receipts	2,401	13,361	10,735	378	26,875
Federal Receipts	2,250	(17)	5	67	2,305
Total Receipts	58,693	19,591	12,241	46,682	137,207
Disbursements:					
Local Assistance	73,262	16,155	7,425	0	96,842
State Operations:					
Personal Service	10,718	5,140	0	0	15,858
Non-Personal Service	3,799	2,555	0	47	6,401
General State Charges	8,800	1,210	0	0	10,010
Debt Service	0	0	0	3,498	3,498
Capital Projects	0	0	10,462	0	10,462
Total Disbursements	96,579	25,060	17,887	3,545	143,071
Other Financing Sources (Uses):					
Transfers from Other Funds	45,022	3,465	6,926	1,963	57,376
Transfers to Other Funds	(10,354)	1,496	(1,356)	(45,087)	(55,301)
Bond and Note Proceeds	0	0	368	0	368
Net Other Financing Sources (Uses)	34,668	4,961	5,938	(43,124)	2,443
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(3,218)	(508)	292	13	(3,421)
Closing Fund Balance	35,706	7,103	(444)	114	42,479

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	55,050	6,050	1,493	47,423	110,016
Miscellaneous Receipts	2,221	13,634	9,351	385	25,591
Federal Receipts	3,645	(17)	5	62	3,695
Total Receipts	60,916	19,667	10,849	47,870	139,302
Disbursements:					
Local Assistance	78,311	15,396	6,212	0	99,919
State Operations:					
Personal Service	10,759	5,171	0	0	15,930
Non-Personal Service	3,646	2,568	0	49	6,263
General State Charges	10,101	1,225	0	0	11,326
Debt Service	0	0	0	4,270	4,270
Capital Projects	0	0	10,389	0	10,389
Total Disbursements	102,817	24,360	16,601	4,319	148,097
Other Financing Sources (Uses):					
Transfers from Other Funds	45,587	3,089	6,518	1,699	56,893
Transfers to Other Funds	(9,590)	1,200	(1,510)	(45,242)	(55,142)
Bond and Note Proceeds	0	0	505	0	505
Net Other Financing Sources (Uses)	35,997	4,289	5,513	(43,543)	2,256
Use (Reservation) of Fund Balance:					
Debt Management	576				
Extraordinary Monetary Settlements	561				
Labor Settlements/Agency Operations	(1,450)				
Timing of PTET/PIT Credits	219				
Undesignated Fund Balance	919				
Total Use (Reservation) of Fund Balance	825				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(5,079)				

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	56,355	6,123	1,492	48,152	112,122
Miscellaneous Receipts	2,060	14,937	9,826	395	27,218
Federal Receipts	0	(17)	5	58	46
Total Receipts	58,415	21,043	11,323	48,605	139,386
Disbursements:					
Local Assistance	81,832	15,685	6,043	0	103,560
State Operations:					
Personal Service	10,860	5,212	0	0	16,072
Non-Personal Service	3,763	3,616	0	49	7,428
General State Charges	11,054	1,242	0	0	12,296
Debt Service	0	0	0	5,438	5,438
Capital Projects	0	0	8,650	0	8,650
Total Disbursements	107,509	25,755	14,693	5,487	153,444
Other Financing Sources (Uses):					
Transfers from Other Funds	45,163	3,070	3,950	1,658	53,841
Transfers to Other Funds	(7,055)	1,239	(1,554)	(44,748)	(52,118)
Bond and Note Proceeds	0	0	498	0	498
Net Other Financing Sources (Uses)	38,108	4,309	2,894	(43,090)	2,221
Use (Reservation) of Fund Balance:					
Debt Management	860				
Economic Uncertainties	3,514				
Extraordinary Monetary Settlements	155				
Labor Settlements/Agency Operations	(1,450)				
Rainy Day Reserve	(3,344)				
Tax Stabilization Reserve	(170)				
Timing of PTET/PIT Credits	2,280				
Undesignated Fund Balance	544				
Total Use (Reservation) of Fund Balance	2,389				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements		(8,597)			

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	58,229	6,352	1,488	49,902	115,971
Miscellaneous Receipts	1,995	15,358	10,014	410	27,777
Federal Receipts	0	(17)	5	53	41
Total Receipts	60,224	21,693	11,507	50,365	143,789
Disbursements:					
Local Assistance	85,365	16,055	5,785	0	107,205
State Operations:					
Personal Service	10,963	5,268	0	0	16,231
Non-Personal Service	3,777	3,664	0	49	7,490
General State Charges	12,645	1,261	0	0	13,906
Debt Service	0	0	0	5,413	5,413
Capital Projects	0	0	8,060	0	8,060
Total Disbursements	112,750	26,248	13,845	5,462	158,305
Other Financing Sources (Uses):					
Transfers from Other Funds	46,892	3,122	3,198	1,744	54,956
Transfers to Other Funds	(6,383)	1,244	(1,469)	(46,613)	(53,221)
Bond and Note Proceeds	0	0	408	0	408
Net Other Financing Sources (Uses)	40,509	4,366	2,137	(44,869)	2,143
Use (Reservation) of Fund Balance:					
Economic Uncertainties	2,627				
Extraordinary Monetary Settlements	10				
Labor Settlements/Agency Operations	(1,450)				
Rainy Day Reserve	(2,547)				
Tax Stabilization Reserve	(80)				
Timing of PTET/PIT Credits	5,754				
Undesignated Fund Balance	544				
Total Use (Reservation) of Fund Balance	4,858				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(7,159)				

CASH FINANCIAL PLAN
STATE FUNDS
(millions of dollars)

	<u>FY 2023</u> <u>Projected</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	45,900	5,890	14.7%
Receipts:				
Taxes	108,791	108,027	(764)	-0.7%
Miscellaneous Receipts	28,273	26,875	(1,398)	-4.9%
Federal Receipts	2,407	2,305	(102)	-4.2%
Total Receipts	139,471	137,207	(2,264)	-1.6%
Disbursements:				
Local Assistance	87,053	96,842	9,789	11.2%
State Operations:				
Personal Service	15,581	15,858	277	1.8%
Non-Personal Service	5,332	6,401	1,069	20.0%
General State Charges	10,028	10,010	(18)	-0.2%
Debt Service	8,491	3,498	(4,993)	-58.8%
Capital Projects	9,075	10,462	1,387	15.3%
Total Disbursements	135,560	143,071	7,511	5.5%
Other Financing Sources (Uses):				
Transfers from Other Funds	51,427	57,376	5,949	11.6%
Transfers to Other Funds	(49,666)	(55,301)	(5,635)	-11.3%
Bond and Note Proceeds	218	368	150	68.8%
Net Other Financing Sources (Uses)	1,979	2,443	464	23.4%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	5,890	(3,421)	(9,311)	-158.1%
Closing Fund Balance	45,900	42,479	(3,421)	-7.5%

**CASHFLOW
GENERAL FUND
FY 2022
(dollars in millions)**

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	9,161	12,218	14,356	15,464	15,601	15,789	19,954	18,119	17,184	30,660	32,008	34,965	9,161
RECEIPTS:													
Personal Income Tax	3,263	4,916	2,911	1,682	1,901	3,225	1,687	1,789	3,129	3,366	3,047	2,548	33,464
Consumption/Use Taxes	351	342	451	387	362	460	370	371	461	409	319	438	4,721
Business Taxes	730	104	1,587	228	67	1,708	70	(42)	6,616	654	154	4,821	16,697
Other Taxes	121	118	110	105	103	111	184	95	114	127	127	92	1,407
Total Taxes	4,465	5,480	5,059	2,402	2,433	5,504	2,311	2,213	10,320	4,556	3,647	7,899	56,289
Abandoned Property	0	0	0	0	10	100	0	225	0	0	35	198	568
ABC License Fee	5	6	7	6	6	5	6	4	4	10	5	6	70
Investment Income	2	1	1	0	1	1	1	1	1	1	3	1	14
Licenses, Fees, etc.	77	97	41	33	35	49	82	10	34	79	31	72	640
Motor Vehicle Fees	20	16	55	21	32	30	19	(7)	32	10	31	47	306
Reimbursements	64	14	(9)	70	27	14	(23)	35	57	(47)	115	(76)	241
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	35	68
Other Transactions	5	5	36	25	11	58	22	9	112	119	(100)	116	418
Total Miscellaneous Receipts	173	139	131	155	122	257	107	310	240	172	120	399	2,325
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500
PTET in Excess of Revenue Bond Debt Service	3,263	4,917	2,958	1,411	1,150	3,307	1,688	1,615	3,143	(250)	2,060	793	26,055
PTET in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	5,082	449	83	2,601	8,215
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	2	3	(5)	0	0
Sales Tax in Excess of LGAC Bond Debt Service	297	125	572	324	313	408	314	323	411	347	288	399	4,121
Sales Tax in Excess of Revenue Bond Debt Service	573	565	779	622	600	796	593	610	786	673	544	(1,569)	5,572
Real Estate Taxes in Excess of CW/CA Debt Service	87	110	115	129	131	129	129	116	131	164	136	95	1,479
All Other	108	94	173	115	117	433	113	115	215	134	268	2,297	4,254
Total Transfers from Other Funds	4,328	5,811	4,597	2,675	2,315	5,074	2,837	2,779	9,770	1,520	3,374	4,616	49,696
TOTAL RECEIPTS	8,966	11,430	9,787	5,232	4,870	10,835	5,255	5,302	20,330	6,248	7,141	17,414	112,810
DISBURSEMENTS:													
School Aid	449	3,782	2,098	275	566	1,571	1,078	1,580	2,316	987	797	9,284	24,783
Higher Education	27	23	513	697	85	28	305	35	109	25	44	834	2,725
All Other Education	33	92	265	514	66	89	49	49	416	97	87	422	2,179
Medicaid - DOH	2,745	1,506	1,173	1,778	1,445	729	1,797	1,555	975	1,268	793	989	16,153
Public Health	12	36	101	49	65	42	69	53	60	34	(19)	135	637
Mental Hygiene	32	62	879	105	47	829	116	86	1,106	49	527	818	4,656
Children and Families	(4)	35	239	155	39	100	362	45	289	180	42	310	4,656
Temporary & Disability Assistance	48	65	64	168	87	128	127	69	160	105	88	237	1,792
Transportation	9	22	15	0	25	0	12	25	12	1	14	1	123
Unrestricted Aid	0	44	388	1	0	52	8	0	187	1	21	62	764
All Other	27	36	274	(170)	268	815	1,306	242	122	87	83	136	3,226
Total Local Assistance	3,378	5,703	6,009	2,972	2,693	4,383	5,217	3,739	5,752	2,833	2,477	13,228	58,384
Personal Service	708	725	382	863	674	820	665	873	216	667	712	758	8,063
Non-Personal Service	137	234	183	119	241	248	229	208	271	381	484	940	3,675
Total State Operations	845	959	565	982	915	1,068	894	1,081	487	1,048	1,196	1,698	11,738
General State Charges	810	2,276	393	419	403	612	530	645	52	488	490	1,865	8,983
Debt Service	163	(21)	(21)	56	(8)	12	53	(5)	(24)	163	(15)	(13)	340
Capital Projects	486	341	816	296	573	431	306	605	472	342	15	2,135	6,818
SUNY Operations	113	0	772	181	0	181	0	104	10	1	0	77	1,385
Other Purposes	114	34	145	189	106	45	82	68	105	25	21	336	1,270
Total Transfers to Other Funds	876	354	1,712	722	671	607	449	772	563	531	21	2,535	9,813
TOTAL DISBURSEMENTS	5,909	9,292	8,679	5,095	4,682	6,670	7,090	6,237	6,854	4,900	4,184	19,326	88,918
Excess/(Deficiency) of Receipts over Disbursements	3,057	2,138	1,108	137	188	4,165	(1,835)	(935)	13,476	1,348	2,957	(1,912)	23,892
CLOSING BALANCE	12,218	14,356	15,464	15,601	15,789	19,954	18,119	17,184	30,660	32,008	34,965	33,053	33,053

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

	2022		2023		Total
	Actuals	Projected	Actuals	Projected	
OPENING BALANCE	33,053	33,053	44,890	44,890	33,053
RECEIPTS:					
Personal Income Tax	7,360	7,360	2,003	2,003	27,381
Consumption/Use Taxes	370	370	839	839	7,214
Business Taxes	1,160	1,160	(87)	4,116	16,722
Other Taxes	129	129	119	117	2,044
Total Taxes	9,019	9,019	2,578	7,075	53,361
Abandoned Property	1	1	10	10	450
ABC License Fee	5	5	6	5	69
Investment Income	7	7	158	25	403
Licenses, Fees, etc.	41	41	100	5	529
Motor Vehicle Fees	18	18	14	14	238
Reimbursements	114	114	(52)	(60)	(128)
Extraordinary Settlements	0	0	0	0	160
Other Transactions	12	12	30	17	381
Total Miscellaneous Receipts	198	198	417	7	3,032
Federal Receipts	0	0	0	0	2,350
PTET in Excess of Revenue Bond Debt Service	7,361	7,361	1,651	0	22,079
PTET in Excess of Revenue Bond Debt Service	91	91	2,017	63	6,474
ECEP in Excess of Revenue Bond Debt Service	0	0	0	1	4
Sales Tax in Excess of LGAC Bond Debt Service	311	327	0	0	2,198
Sales Tax in Excess of Revenue Bond Debt Service	504	529	564	634	7,821
Real Estate Taxes in Excess of CW/CA Debt Service	142	143	73	63	1,199
All Other	250	115	169	187	1,844
Total Transfers from Other Funds	8,659	2,405	2,186	1,792	41,619
TOTAL RECEIPTS	17,876	4,482	12,165	3,533	100,362
DISBURSEMENTS:					
School Aid	1,329	4,091	1,757	1,076	25,743
Higher Education	60	13	44	30	2,947
All Other Education	48	242	396	175	2,433
Medicaid - DOH	2,017	2,011	2,092	2,928	19,205
Public Health	43	74	70	48	799
Mental Hygiene	17	71	84	120	4,852
Children and Families	8	44	73	25	2,537
Temporary & Disability Assistance	90	178	125	234	2,581
Transportation	0	33	33	20	151
Unrestricted Aid	0	12	0	18	817
All Other	34	(44)	137	64	2,407
Total Local Assistance	3,646	6,725	4,811	4,556	64,472
Personal Service	740	695	756	739	10,421
Non-Personal Service	149	225	276	237	2,593
Total State Operations	889	920	1,032	976	13,014
General State Charges	780	2,000	423	605	8,839
Debt Service	112	0	0	157	290
Capital Projects	(612)	(176)	222	507	4,443
SUNY Operations	233	286	61	17	1,507
Other Purposes	198	109	139	72	1,926
Total Transfers to Other Funds	(79)	219	434	753	8,166
TOTAL DISBURSEMENTS	5,236	9,864	6,700	6,890	94,491
Excess/(Deficiency) of Receipts over Disbursements	12,640	(5,382)	(1,638)	(899)	(5,966)
CLOSING BALANCE	45,693	40,311	43,797	44,890	38,924

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 Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
RECEIPTS:														
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450
ABC License Fee	5	6	6	5	6	6	6	7	5	6	6	6	0	69
HCR	465	459	505	512	541	505	467	460	533	496	573	436	0	5,952
Investment Income	7	12	27	37	53	69	92	120	132	158	25	403	0	1,135
Licenses, Fees, etc.	41	72	74	(13)	88	53	24	78	100	5	5	2	0	529
Lottery	260	261	324	271	348	254	262	381	249	312	252	394	0	3,568
Medicaid	75	74	70	77	73	74	78	75	74	73	73	57	0	870
Motor Vehicle Fees	36	43	49	34	53	31	22	44	34	25	27	26	0	424
Reimbursements	114	(12)	66	(39)	(47)	131	1	(52)	136	(40)	(60)	(128)	0	70
State University Income	267	275	368	294	379	809	404	380	341	538	667	469	0	5,191
Extraordinary Settlements	0	0	0	0	30	0	0	0	0	50	0	80	0	160
Other Transactions	1,438	1,370	1,012	659	782	1,313	1,111	926	1,300	686	584	(895)	0	10,286
Total Miscellaneous Receipts	2,709	2,560	2,501	1,833	2,314	3,348	2,497	2,549	2,904	2,339	2,161	989	0	28,704
Federal Receipts	6,751	7,504	8,220	5,687	6,203	8,821	5,508	5,429	11,288	7,575	7,372	9,184	0	89,542
TOTAL RECEIPTS	27,600	14,814	22,254	12,900	14,089	25,183	11,654	12,965	27,015	21,244	15,069	22,250	0	227,037
DISBURSEMENTS:														
School Aid	1,842	4,720	2,312	878	1,030	4,898	1,022	2,357	5,263	1,623	2,392	10,311	0	38,648
Higher Education	60	13	545	112	52	167	500	44	116	30	545	763	0	2,947
All Other Education	99	378	215	603	162	76	120	444	277	72	354	690	0	3,490
STAR	0	0	0	0	0	0	0	0	6	1,722	0	53	0	1,781
Medicaid - DOH	7,585	7,037	6,709	6,472	7,319	5,464	7,559	8,093	7,477	7,434	5,895	6,409	0	83,453
Public Health	265	265	525	255	345	462	333	272	484	213	562	734	0	4,715
Mental Hygiene	36	88	1,271	72	55	1,053	173	115	824	145	566	977	0	5,375
Children and Families	49	100	330	300	260	344	155	115	380	54	1,032	1,061	0	4,180
Temporary & Disability Assistance	470	644	548	831	394	462	576	356	604	451	830	923	0	7,089
Transportation	96	660	460	393	582	559	433	739	1,449	125	170	391	0	6,057
Unrestricted Aid	0	12	388	387	0	119	8	0	187	0	18	85	0	1,204
All Other	366	230	303	492	971	335	637	462	1,414	454	1,122	1,408	0	8,194
Total Local Assistance	10,868	14,147	13,606	10,795	11,170	13,939	11,516	12,997	18,481	12,323	13,486	23,805	0	167,133
Personal Service	1,209	1,153	1,316	1,172	1,579	1,151	1,303	1,253	1,391	1,243	1,425	2,098	0	16,293
Non-Personal Service	469	628	654	439	679	688	585	711	612	680	833	1,098	0	8,076
Total State Operations	1,678	1,781	1,970	1,611	2,258	1,839	1,888	1,964	2,003	1,923	2,258	3,196	0	24,369
General State Charges	872	2,094	486	582	644	555	691	559	682	764	694	1,791	0	10,414
Debt Service	116	29	47	8	164	1,061	3	13	82	1	389	6,578	0	8,491
Capital Projects	490	536	807	546	779	764	751	764	684	617	1,383	3,036	0	11,157
TOTAL DISBURSEMENTS	14,024	18,587	16,916	13,542	15,015	18,158	14,849	16,297	21,932	15,628	18,210	38,406	0	221,564
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	2,745	2,100	6,768	(487)	51,467
Transfers to other funds	(8,840)	(2,781)	(6,114)	(3,327)	(2,626)	(6,163)	(2,502)	(2,769)	(5,292)	(2,746)	(2,104)	(6,888)	487	(51,665)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	218	0	218
NET OTHER FINANCING SOURCES/(USES)	(4)	(4)	(33)	(3)	(9)	(5)	(1)	(13)	(1)	(1)	(4)	98	0	20
Excess/(Deficiency) of Receipts over Disbursements	13,572	(3,777)	5,305	(645)	(935)	7,020	(3,196)	(3,345)	5,082	5,615	(3,145)	(16,058)	0	5,493
CLOSING BALANCE	67,121	63,344	68,649	68,004	67,069	74,089	70,893	67,548	72,630	78,245	75,100	59,042	0	59,042

**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 Projected	February Projected	March Projected	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	25,830	25,340		21,938
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	161	136	116	0	1,931
Business Taxes	291	87	371	97	74	398	91	51	413	136	9	571	0	2,589
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	2,008	145	738	0	6,301
HCRA	465	459	505	512	541	505	467	460	533	496	573	436	0	5,952
State University Income	267	275	368	294	379	809	404	380	341	538	667	469	0	5,191
Lottery	260	261	324	271	348	271	262	249	249	312	252	394	0	3,568
Medicaid	75	74	70	73	71	77	78	75	74	73	73	57	0	870
Motor Vehicle Fees	18	17	14	20	17	18	18	10	20	12	13	9	0	186
Other Transactions	394	281	339	394	388	434	485	412	558	504	235	(2,979)	0	1,445
Total Miscellaneous Receipts	1,479	1,367	1,620	1,564	1,744	2,097	1,714	1,718	1,775	1,935	1,813	(1,614)	0	17,212
Federal Receipts	6,617	7,337	8,010	5,496	5,878	8,640	5,165	5,170	11,072	7,383	7,193	5,919	0	83,880
TOTAL RECEIPTS	8,589	8,939	10,203	7,304	7,845	11,326	7,122	7,085	13,460	11,326	9,151	5,043	0	107,393
DISBURSEMENTS:														
School Aid	495	629	640	571	441	3,212	335	600	3,074	542	1,230	936	0	12,705
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	37	171	173	0	979
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	4,506	5,245	6,492	0	64,248
Public Health	181	181	430	186	195	405	250	175	485	116	280	473	0	3,357
Mental Hygiene	14	11	32	22	14	18	29	26	27	19	80	116	0	408
Children and Families	41	56	153	103	80	143	92	42	222	29	340	342	0	1,643
Temporary & Disability Assistance	380	466	409	616	158	324	398	231	418	198	453	358	0	4,409
Transportation	62	554	317	363	504	339	388	650	1,019	83	104	81	0	4,464
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	212	308	171	0	3,500
Total Local Assistance	7,033	7,141	7,873	7,409	7,317	9,258	7,087	7,962	11,931	7,464	8,211	9,195	0	97,881
Personal Service	469	458	449	458	674	435	509	497	475	504	579	365	0	5,872
Non-Personal Service	320	401	407	261	449	456	372	434	362	443	644	889	0	5,438
Total State Operations	789	859	856	719	1,123	891	881	931	837	947	1,223	1,254	0	11,310
General State Charges	92	94	129	140	155	87	102	136	160	159	124	197	0	1,575
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	8,570	9,558	10,646	0	110,766
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	435	523	726	281	188	196	235	336	72	179	74	634	(487)	3,392
Transfers to Other Funds	(242)	(142)	(417)	(141)	(39)	(232)	(131)	(141)	(209)	(222)	(157)	743	487	(843)
NET OTHER FINANCING SOURCES/(USES)	193	381	309	140	149	(36)	104	195	(137)	(43)	(83)	1,377	0	2,549
Excess/(Deficiency) of Receipts over Disbursements	868	1,226	1,654	(824)	(601)	1,054	(844)	(1,749)	395	2,713	(490)	(4,226)	0	(824)
CLOSING BALANCE	22,806	24,032	25,686	24,862	24,261	25,315	24,471	22,722	23,117	25,830	25,340	21,114	0	21,114

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 Projected	February Projected	March Projected	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	8,149	8,226		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	161	136	116	0	1,931
Business Taxes	291	87	371	97	398	371	91	51	413	136	9	571	0	2,589
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	2,008	145	738	0	6,301
HICRA	465	459	505	512	541	505	467	460	533	496	573	436	0	5,952
State University Income	267	275	368	294	379	389	404	380	341	538	667	469	0	5,191
Lottery	260	261	324	271	348	254	262	381	249	312	252	394	0	3,568
Medicaid	75	74	70	73	71	77	78	75	74	73	73	57	0	870
Motor Vehicle Fees	18	17	14	20	17	18	18	20	20	12	13	9	0	186
Other Transactions	377	225	321	369	348	399	442	353	500	493	250	(2,834)	0	1,243
Total Miscellaneous Receipts	1,462	1,311	1,602	1,539	1,704	2,062	1,671	1,659	1,717	1,924	1,828	(1,469)	0	17,010
Federal Receipts	0	0	11	0	0	0	0	1	0	0	0	(30)	0	(18)
TOTAL RECEIPTS	1,955	1,546	2,186	1,783	1,927	2,651	1,914	1,857	2,330	3,932	1,973	(761)	0	23,293
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	1	5	0	13
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	683	549	0	6,218
Public Health	67	61	180	59	66	145	137	57	135	31	133	215	0	1,276
Mental Hygiene	1	0	1	0	0	1	1	3	0	1	48	76	0	132
Children and Families	0	0	0	0	0	0	0	0	0	0	1	3	0	4
Temporary & Disability Assistance	57	561	314	358	500	335	383	646	1,011	79	100	77	0	4,421
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	41	(79)	(187)	0	309
All Other	750	1,144	1,311	996	1,211	4,035	1,290	1,504	1,887	2,493	1,063	1,115	0	18,799
Total Local Assistance	415	403	392	409	591	380	449	444	421	449	511	296	0	5,160
Personal Service	240	232	246	191	311	267	277	313	234	307	256	(180)	0	2,694
Non-Personal Service	655	635	638	600	902	647	726	757	655	756	767	116	0	7,854
Total State Operations	68	60	88	115	123	50	73	90	133	131	91	167	0	1,189
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	3,380	1,921	1,398	0	27,842
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	435	523	726	281	188	196	235	336	72	179	74	634	(487)	3,392
Transfers to Other Funds	(1)	(4)	(52)	(23)	(3)	(22)	(6)	(8)	(33)	(40)	(49)	910	487	1,156
NET OTHER FINANCING SOURCES/(USES)	434	519	674	258	185	174	229	328	39	139	25	1,544	0	4,548
Excess/(Deficiency) of Receipts over Disbursements	916	226	823	330	(124)	(1,907)	54	(166)	(306)	691	77	(615)	0	(1)
CLOSING BALANCE	8,528	8,754	9,577	9,907	9,783	7,876	7,930	7,764	7,458	8,149	8,226	7,611	0	7,611

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 Projected	February Projected	March Projected	Total
OPENING BALANCE	14,326	14,278	15,278	16,109	14,955	14,478	17,439	16,541	14,958	15,659	17,681	17,114	14,326
RECEIPTS:													
Miscellaneous Receipts	17	56	18	25	40	35	43	59	58	11	(15)	(145)	202
Federal Receipts	6,617	7,337	7,999	5,496	5,878	8,640	5,165	5,169	11,072	7,383	7,193	5,949	83,898
TOTAL RECEIPTS	6,634	7,393	8,017	5,521	5,918	8,675	5,208	5,228	11,130	7,394	7,178	5,804	84,100
DISBURSEMENTS:													
School Aid	495	629	316	571	441	145	149	414	2,888	356	1,044	612	8,060
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	37	170	168	966
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	4,073	4,562	5,943	58,030
Public Health	114	120	250	127	129	260	113	118	350	85	157	258	2,081
Mental Hygiene	13	11	11	22	14	17	28	23	27	18	32	40	276
Children and Families	41	56	153	103	80	143	92	42	222	29	339	339	1,639
Temporary & Disability Assistance	380	466	409	616	158	324	398	231	418	198	453	358	4,409
Transportation	5	(7)	3	5	4	4	5	4	8	4	4	4	43
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	171	387	358	3,191
Total Local Assistance	6,283	5,997	6,562	6,413	6,106	5,223	5,797	6,458	10,044	4,971	7,148	8,080	79,082
Personal Service	54	55	57	49	83	55	60	53	54	55	68	69	712
Non-Personal Service	80	169	161	70	138	189	95	121	128	136	388	1,069	2,744
Total State Operations	134	224	218	119	221	244	155	174	182	191	456	1,138	3,456
General State Charges	24	34	41	25	32	37	29	46	27	28	33	30	386
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	5,190	7,637	9,248	82,924
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)	(182)	(108)	(167)	(1,999)
NET OTHER FINANCING SOURCES/(USES)	(241)	(138)	(365)	(118)	(36)	(210)	(125)	(133)	(176)	(182)	(108)	(167)	(1,999)
Excess/(Deficiency) of Receipts over Disbursements	(48)	1,000	831	(1,154)	(477)	2,961	(898)	(1,583)	701	2,022	(567)	(3,611)	(823)
CLOSING BALANCE	14,278	15,278	16,109	14,955	14,478	17,439	16,541	14,958	15,659	17,681	17,114	13,503	13,503

**CASHFLOW
DEBT SERVICE 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 Projected	February Projected	March Projected	Total
OPENING BALANCE	102	266	320	524	846	1,501	630	741	881	1,399	5,186	6,746	102
RECEIPTS:													
Personal Income Tax	7,361	1,362	2,097	1,545	1,794	2,430	972	1,358	2,140	4,150	1,957	1,993	29,159
Consumption/Use Taxes	932	981	1,315	1,036	1,004	1,327	699	685	859	762	612	801	11,013
Business Taxes	90	(24)	1,390	(24)	44	1,681	(328)	15	2,016	268	63	1,283	6,474
Other Taxes	153	130	118	145	116	110	106	81	77	69	66	66	1,237
Total Taxes	8,536	2,449	4,920	2,702	2,958	5,548	1,449	2,139	5,092	5,249	2,698	4,143	47,883
Miscellaneous Receipts	59	25	45	47	26	49	19	84	16	42	33	(69)	376
Federal Receipts	0	0	1	3	37	0	0	0	0	0	2	27	70
TOTAL RECEIPTS	8,595	2,474	4,966	2,752	3,021	5,597	1,468	2,223	5,108	5,291	2,733	4,101	48,329
DISBURSEMENTS:													
State Operations	0	2	0	17	5	1	0	1	0	0	5	14	45
Debt Service	116	29	47	8	164	1,061	3	13	82	1	389	6,578	8,491
TOTAL DISBURSEMENTS	116	31	47	25	169	1,062	3	14	82	1	394	6,592	8,536
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	353	21	191	130	9	174	60	123	150	262	94	44	1,611
Transfers to Other Funds	(8,668)	(2,410)	(4,906)	(2,535)	(2,206)	(5,580)	(1,414)	(2,192)	(4,658)	(1,765)	(873)	(4,198)	(41,405)
NET OTHER FINANCING SOURCES/(USES)	(8,315)	(2,389)	(4,715)	(2,405)	(2,197)	(5,406)	(1,354)	(2,069)	(4,508)	(1,503)	(779)	(4,154)	(39,794)
Excess/(Deficiency) of Receipts over Disbursements	164	54	204	322	655	(871)	111	140	518	3,787	1,560	(6,645)	(1)
CLOSING BALANCE	266	320	524	846	1,501	630	741	881	1,399	5,186	6,746	101	101

**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 Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,544)	(1,644)	(1,319)	(1,358)	(1,403)	(1,623)	(1,849)	(1,168)	(1,276)	(1,326)	(1,312)	(1,876)	(1,544)
RECEIPTS:													
Consumption/Use Taxes	43	40	46	10	11	38	13	10	34	45	42	45	377
Business Taxes	49	50	56	50	53	59	49	50	56	42	47	51	612
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	115	121	1,246
Miscellaneous Receipts	973	1,067	620	138	356	764	571	427	696	123	308	2,041	8,084
Federal Receipts	134	167	209	188	288	181	343	259	216	192	177	888	3,242
TOTAL RECEIPTS	1,199	1,324	957	412	733	1,068	1,002	771	1,028	428	600	3,050	12,572
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	8	16	78
Public Health	41	10	57	31	28	11	55	27	29	49	108	113	559
Mental Hygiene	5	6	5	6	7	4	10	5	9	6	21	31	115
School Aid	18	0	8	13	2	1	0	0	5	5	139	9	200
Temporary & Disability Assistance	0	0	0	0	25	0	0	0	0	19	0	55	99
Transportation	34	73	124	30	46	220	45	56	417	42	46	309	1,442
All Other Local	90	186	155	190	286	86	251	134	176	178	396	159	2,287
Total Local Assistance	189	281	350	272	396	323	362	224	670	303	718	692	4,780
Economic Development	4	14	11	8	12	12	14	7	16	392	430	923	1,843
Parks & the Environment	23	44	90	36	60	57	106	62	50	178	169	170	1,045
Transportation	281	329	417	337	474	466	429	405	347	322	352	1,123	5,282
Health & Social Welfare	3	7	18	6	6	7	7	5	10	15	18	26	128
Mental Hygiene	46	21	29	40	23	16	36	59	24	37	42	96	469
Public Protection	29	49	51	35	41	39	42	53	66	56	68	(63)	466
Education	85	44	152	64	127	136	83	128	128	182	157	200	1,486
All Other	19	28	39	20	36	31	34	45	43	(565)	147	561	438
Total Capital Projects	490	536	807	546	779	764	751	764	684	617	1,383	3,036	11,157
TOTAL DISBURSEMENTS	679	817	1,157	818	1,175	1,087	1,113	988	1,354	920	2,101	3,728	15,937
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	(611)	(172)	196	369	225	(9)	795	111	323	512	984	2,122	4,845
Transfers to Other Funds	(9)	(10)	(35)	(8)	(3)	(198)	(3)	(2)	(47)	(6)	(47)	(883)	(1,251)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	218	218
NET OTHER FINANCING SOURCES/(USES)	(620)	(182)	161	361	222	(207)	792	109	276	506	937	1,457	3,812
Excess/(Deficiency) of Receipts over Disbursements	(100)	325	(39)	(45)	(220)	(226)	681	(108)	(50)	14	(564)	779	447
CLOSING BALANCE	(1,644)	(1,319)	(1,358)	(1,403)	(1,623)	(1,849)	(1,168)	(1,276)	(1,326)	(1,312)	(1,876)	(1,097)	(1,097)

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 Projected	February Projected	March Projected	Total
OPENING BALANCE	(757)	(836)	(856)	(854)	(918)	(1,071)	(1,211)	(607)	(786)	(837)	(783)	(1,312)	(757)
RECEIPTS:													
Consumption/Use Taxes	43	40	46	10	11	38	13	10	34	45	42	45	377
Business Taxes	49	50	56	50	53	59	49	51	56	42	47	51	612
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	115	121	1,246
Miscellaneous Receipts	973	1,067	620	138	356	764	571	427	696	123	194	1,926	7,855
Federal Receipts	0	0	0	0	2	0	0	0	0	0	0	3	5
TOTAL RECEIPTS	1,065	1,157	748	224	447	887	659	512	812	236	309	2,050	9,106
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	8	16	78
Public Health	41	10	57	31	28	9	55	27	21	49	61	87	476
Mental Hygiene	5	6	5	6	7	4	10	5	9	6	21	31	115
School Aid	18	0	8	13	0	1	0	0	5	5	139	9	200
Temporary & Disability Assistance	0	0	0	0	25	0	0	0	0	19	0	55	99
Transportation	5	19	95	8	15	184	14	23	365	12	16	176	932
All Other Local	79	186	138	182	178	86	181	134	177	114	332	95	1,882
Total Local Assistance	149	227	304	242	257	285	261	191	611	209	577	469	3,782
Economic Development	4	14	11	8	12	12	14	7	16	367	367	782	1,614
Parks & the Environment	23	41	88	36	59	56	105	61	48	174	165	168	1,024
Transportation	171	567	223	201	269	246	271	255	200	222	252	694	3,571
Health & Social Welfare	3	6	18	5	4	6	7	4	9	12	16	21	111
Mental Hygiene	46	21	29	40	23	16	36	59	24	37	42	96	469
Public Protection	27	47	44	34	39	33	38	51	60	53	55	(81)	400
Education	85	44	152	64	127	136	83	128	178	182	157	200	1,486
All Other	16	28	38	19	32	30	32	44	43	(568)	144	542	400
Total Capital Projects	375	768	603	407	565	535	586	609	528	479	1,198	2,422	9,075
TOTAL DISBURSEMENTS	524	995	907	649	822	820	847	800	1,139	688	1,775	2,891	12,857
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	(611)	(172)	196	369	225	(9)	795	111	323	512	984	2,082	4,805
Transfers to Other Funds	(9)	(10)	(35)	(8)	(3)	(198)	(3)	(2)	(47)	(6)	(47)	(883)	(1,251)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	218	218
NET OTHER FINANCING SOURCES/(USES)	(620)	(182)	161	361	222	(207)	792	109	276	506	937	1,417	3,772
Excess/(Deficiency) of Receipts over Disbursements	(79)	(20)	2	(64)	(153)	(140)	604	(179)	(51)	54	(529)	576	21
CLOSING BALANCE	(836)	(856)	(854)	(918)	(1,071)	(1,211)	(607)	(786)	(837)	(783)	(1,312)	(736)	(736)

**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 Projected	February Projected	March Projected	Total
OPENING BALANCE	(787)	(808)	(463)	(504)	(485)	(552)	(638)	(561)	(490)	(489)	(529)	(564)	(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	114	115	229
Federal Receipts	134	167	209	188	286	181	343	259	216	192	177	885	3,237
TOTAL RECEIPTS	134	167	209	188	286	181	343	259	216	192	291	1,000	3,466
DISBURSEMENTS:													
Public Health	0	0	0	0	0	2	0	0	8	0	47	26	83
Transportation	29	54	29	22	31	36	31	33	52	30	30	133	510
All Other Local	11	0	17	8	108	0	70	0	(1)	64	64	64	405
Total Local Assistance	40	54	46	30	139	38	101	33	59	94	141	223	998
Economic Development	0	0	0	0	0	0	0	0	0	25	63	141	229
Parks & the Environment	0	3	2	0	1	1	1	1	2	4	4	2	21
Transportation	110	(238)	194	136	205	220	158	150	147	100	100	429	1,711
Health & Social Welfare	0	1	0	2	2	1	0	1	1	3	2	5	17
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	3	13	18	66
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	3	19	38
Total Capital Projects	115	(232)	204	139	214	229	165	155	156	138	185	614	2,082
TOTAL DISBURSEMENTS	155	(178)	250	169	353	267	266	188	215	232	326	837	3,080
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	40	40
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0	0	0	0	0	0	40	40
Excess/(Deficiency) of Receipts over Disbursements	(21)	345	(41)	19	(67)	(86)	77	71	1	(40)	(35)	203	426
CLOSING BALANCE	(808)	(463)	(504)	(485)	(552)	(638)	(561)	(490)	(489)	(529)	(564)	(361)	(361)

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 Projected	February Projected	March Projected	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	61,093	58,550		40,010
RECEIPTS:														
Personal Income Tax	14,721	2,726	4,192	3,091	3,588	4,860	1,944	2,715	4,281	8,299	3,857	4,047	0	58,321
Consumption/Use Taxes	1,547	1,543	2,052	1,598	1,546	2,052	1,617	1,572	1,980	1,791	1,436	1,801	0	20,535
Business Taxes	1,590	224	5,021	385	137	5,564	(298)	335	6,321	1,065	32	6,021	0	26,397
Other Taxes	282	257	268	306	301	538	386	365	241	1,750	211	208	0	3,538
Total Taxes	18,140	4,750	11,533	5,380	5,572	13,014	3,649	4,987	12,823	11,330	5,536	12,077	0	108,791
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450
ABC License Fee	5	6	6	5	6	6	6	7	5	6	5	6	0	69
HCRA	465	459	505	512	541	505	467	460	533	496	573	436	0	5,952
Investment Income	7	12	27	27	53	69	92	120	132	158	25	403	0	1,135
Licenses, Fees, etc.	41	72	74	(13)	88	24	78	78	100	5	5	2	0	529
Lottery	260	261	324	271	348	254	262	381	249	312	252	394	0	3,568
Medicaid	75	74	70	73	71	77	78	75	74	73	73	57	0	870
Motor Vehicle Fees	36	43	49	34	53	31	22	44	34	25	27	26	0	424
Reimbursements	114	(12)	66	(39)	(47)	131	1	(52)	136	(40)	(60)	(128)	0	70
State University Income	267	275	368	294	379	809	404	380	341	538	667	469	0	5,191
Extraordinary Settlements	0	0	0	0	30	0	0	0	0	50	0	80	0	160
Other Transactions	1,421	1,314	994	634	742	1,278	1,068	867	1,242	675	485	(865)	0	9,855
Total Miscellaneous Receipts	2,692	2,504	2,483	1,808	2,274	3,313	2,454	2,490	2,846	2,328	2,062	1,019	0	28,273
Federal Receipts	0	0	12	3	39	0	0	1	0	0	2	2,350	0	2,407
TOTAL RECEIPTS	20,832	7,254	14,028	7,191	7,885	16,327	6,103	7,478	15,669	13,658	7,600	15,446	0	139,471
DISBURSEMENTS:														
School Aid	1,347	4,091	1,996	307	589	4,753	873	1,943	2,375	1,267	1,348	9,699	0	30,588
Higher Education	60	13	545	112	52	167	500	44	116	30	545	763	0	2,947
All Other Education	49	248	135	539	114	47	44	398	209	35	184	522	0	2,524
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	3,361	1,333	466	0	25,423
Public Health	151	145	275	128	216	200	220	154	126	126	358	450	0	2,551
Mental Hygiene	23	77	1,240	50	41	1,036	145	92	797	127	534	937	0	5,099
Children and Families	8	44	177	197	180	201	63	73	158	25	693	722	0	2,541
Temporary & Disability Assistance	90	178	139	215	236	138	178	125	186	253	377	565	0	2,680
Transportation	62	613	428	366	547	519	397	702	1,389	91	136	254	0	5,504
Unrestricted Aid	0	12	388	0	0	119	8	0	187	0	18	85	0	817
All Other	264	189	102	398	551	182	340	338	358	219	671	986	0	4,598
Total Local Assistance	4,545	8,096	6,998	4,352	4,925	8,678	5,618	6,506	8,378	7,258	6,197	15,502	0	87,053
Personal Service	1,155	1,098	1,259	1,123	1,496	1,096	1,243	1,200	1,337	1,188	1,357	2,029	0	15,581
Non-Personal Service	389	459	493	369	541	499	490	445	484	544	445	532	0	5,332
Total State Operations	1,544	1,557	1,752	1,492	2,037	1,595	1,733	1,790	1,821	1,732	1,802	2,058	0	20,913
General State Charges	848	2,060	445	557	612	518	662	513	655	736	661	1,761	0	10,028
Debt Service	116	29	47	8	164	1,061	3	13	82	1	389	6,578	0	8,491
Capital Projects	375	768	603	407	565	535	586	609	528	479	1,198	2,422	0	9,075
TOTAL DISBURSEMENTS	7,428	12,510	9,845	6,816	8,303	12,387	8,602	9,431	11,464	10,206	10,247	28,321	0	135,560
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	2,745	2,100	6,728	(487)	51,427
Transfers to other funds	(8,599)	(2,643)	(5,749)	(3,209)	(2,590)	(5,953)	(2,377)	(2,636)	(5,116)	(2,564)	(1,996)	(6,721)	487	(49,666)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	218	0	218
NET OTHER FINANCING SOURCES/(USES)	237	134	332	115	27	205	124	120	175	181	104	225	0	1,979
Excess/(Deficiency) of Receipts over Disbursements	13,641	(5,122)	4,515	490	(391)	4,145	(2,375)	(1,833)	4,380	3,633	(2,543)	(12,650)	0	5,890
CLOSING BALANCE	53,651	48,529	53,044	53,534	53,143	57,288	54,913	53,080	57,460	61,093	58,550	45,900	0	45,900

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

	2023		2024		2024		2024		2024		2024		
	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	Total
OPENING BALANCE	38,924	46,447	40,471	43,053	42,763	41,453	45,466	42,903	39,807	43,383	45,728	43,200	38,924
RECEIPTS:													
Personal Income Tax	6,121	1,436	2,820	1,730	1,987	2,487	959	1,601	2,579	2,955	2,387	1,355	28,417
Consumption/Use Taxes	742	725	965	793	763	984	783	773	939	856	641	839	9,803
Business Taxes	834	30	2,720	47	27	3,107	76	(11)	3,326	398	123	3,869	14,546
Other Taxes	107	106	107	107	107	107	107	107	107	107	105	102	1,276
Total Taxes	7,804	2,297	6,612	2,677	2,884	6,685	1,925	2,470	6,951	4,316	3,256	6,165	54,042
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	140	450
ABC License Fee	6	6	6	5	6	7	7	5	6	6	5	6	71
Investment Income	1	1	1	1	1	1	1	0	1	1	1	1	590
Licenses, Fees, etc.	40	70	74	20	80	50	35	40	50	30	40	40	51
Motor Vehicle Fees	17	25	33	13	35	12	15	14	16	13	15	17	225
Reimbursements	30	(10)	60	(40)	(48)	50	(40)	35	(5)	15	(10)	29	66
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	33
Other Transactions	20	14	49	15	14	75	15	14	61	15	14	70	376
Total Miscellaneous Receipts	114	106	223	14	98	295	62	272	129	110	75	903	2,401
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	0	2,250
PTET in Excess of Revenue Bond Debt Service	6,121	1,436	2,820	1,576	1,174	2,487	959	1,602	2,639	4,347	1,078	1,424	27,663
PTET in Excess of Revenue Bond Debt Service	33	(26)	1,087	(63)	(38)	1,427	(38)	(38)	1,626	270	116	1,374	5,730
ECEP in Excess of Revenue Bond Debt Service	0	0	0	1	0	0	1	0	1	2	0	(1)	4
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	626	621	854	675	656	916	669	666	833	733	550	805	8,604
Real Estate Taxes in Excess of CW/CA Debt Service	107	102	95	96	106	95	79	86	83	85	84	60	1,078
All Other	10	10	82	13	35	100	19	9	60	46	89	1,470	1,943
Total Transfers from Other Funds	6,897	2,143	4,938	2,298	1,933	5,025	1,689	2,325	5,242	5,483	1,917	5,132	45,022
TOTAL RECEIPTS	14,815	4,546	11,773	4,989	4,915	12,005	3,676	5,067	12,322	9,909	5,248	14,450	103,715
DISBURSEMENTS:													
School Aid	1,423	4,664	1,794	405	633	1,895	839	1,896	2,432	1,229	1,046	10,728	28,984
Higher Education	184	24	622	33	40	142	521	26	171	34	502	792	3,091
All Other Education	57	36	266	416	52	434	133	30	279	57	75	674	2,509
Medicaid - DOH	3,121	2,071	1,162	1,930	1,955	1,154	1,900	2,029	1,304	1,753	1,547	1,570	21,496
Public Health	30	37	133	141	63	58	60	82	61	44	62	14	785
Mental Hygiene	89	90	1,257	161	65	1,252	188	104	1,315	141	767	845	6,274
Children and Families	111	111	259	111	111	259	111	111	259	111	111	260	1,925
Temporary & Disability Assistance	198	199	204	185	186	244	169	173	163	239	240	259	2,459
Transportation	2	40	21	2	40	2	2	40	15	2	27	305	498
Unrestricted Aid	6	18	395	6	6	120	12	6	190	6	8	69	842
All Other	(144)	36	50	49	102	289	548	471	477	523	502	1,496	4,999
Total Local Assistance	5,077	7,326	6,163	3,439	3,253	5,849	4,483	4,968	6,666	4,139	4,887	17,012	73,262
Personal Service	772	769	948	780	946	776	868	1,042	859	1,024	864	1,070	10,718
Non-Personal Service	195	264	332	258	256	304	335	366	366	428	413	273	3,799
Total State Operations	967	1,033	1,280	1,038	1,202	1,080	1,203	1,417	1,225	1,452	1,277	1,343	14,517
General State Charges	653	2,121	558	484	584	615	570	468	503	636	739	869	8,800
Debt Service	40	0	0	25	(2)	(3)	1	0	0	210	(10)	(10)	251
Capital Projects	166	(257)	725	6	1,043	323	(107)	964	205	1,065	823	1,624	6,580
SUNY Operations	254	260	308	250	41	70	2	233	27	11	22	109	1,587
Other Purposes	135	39	157	37	104	58	87	113	120	51	38	997	1,936
Total Transfers to Other Funds	595	42	1,190	318	1,186	448	(17)	1,310	352	1,337	873	2,720	10,354
TOTAL DISBURSEMENTS	7,292	10,522	9,191	5,279	6,225	7,992	6,239	8,163	8,746	7,564	7,776	21,944	106,933
Excess/(Deficiency) of Receipts over Disbursements	7,523	(5,976)	2,582	(290)	(1,310)	4,013	(2,563)	(3,096)	3,576	2,345	(2,528)	(7,494)	(3,218)
CLOSING BALANCE	46,447	40,471	43,053	42,763	41,453	45,466	42,903	39,807	43,383	45,728	43,200	35,706	35,706

CASHFLOW
STATE OPERATING FUNDS
FY 2024
(millions of dollars)

	2023 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	46,636	55,381	49,618	52,938	53,372	52,755	53,794	51,365	48,323	51,631	54,769	53,964		46,636
RECEIPTS:														
Personal Income Tax	12,242	2,872	5,640	3,460	3,974	4,974	1,918	3,204	5,278	9,202	4,774	2,723	0	60,261
Consumption/Use Taxes	1,630	1,554	2,109	1,686	1,637	2,142	1,675	1,690	2,055	1,805	1,386	1,776	0	21,145
Business Taxes	1,105	73	4,185	69	59	4,925	123	17	5,351	755	300	5,768	0	22,730
Other Taxes	217	211	205	206	216	205	189	196	194	197	192	162	0	2,390
Total Taxes	15,194	4,710	12,139	5,421	5,886	12,246	3,905	5,107	12,878	11,959	6,652	10,429	0	106,526
Abandoned Property	0	0	0	0	10	100	30	130	0	30	0	140	0	450
ABC License Fee	6	6	6	5	6	7	7	5	6	6	6	6	0	71
HCRA	480	480	480	480	555	480	480	480	480	480	555	479	0	5,909
Investment Income	1	1	1	1	1	1	0	1	1	1	1	1	0	600
Licenses, Fees, etc.	40	70	74	20	341	50	35	40	50	30	40	51	0	580
Lottery	260	265	324	274	341	261	266	358	248	248	243	333	0	3,421
Medicaid	75	75	75	75	75	75	75	75	75	75	75	75	0	900
Motor Vehicle Fees	35	43	48	34	52	30	33	28	35	25	28	26	0	417
Reimbursements	30	(10)	60	(40)	(48)	50	(40)	35	(5)	15	(10)	29	0	66
State University Income	359	352	339	340	448	732	457	378	293	528	744	339	0	5,309
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33
Other Transactions	426	307	439	376	275	510	(157)	(218)	(167)	(142)	(207)	(3,058)	0	(1,616)
Total Miscellaneous Receipts	1,712	1,589	1,846	1,565	1,795	2,296	1,186	1,345	1,016	1,296	1,484	(990)	0	16,140
Federal Receipts	0	0	0	0	1	32	0	0	0	(7)	(9)	2,283	0	2,300
TOTAL RECEIPTS	16,906	6,299	13,985	6,986	7,682	14,574	5,091	6,452	13,894	13,248	8,127	11,722	0	124,966
DISBURSEMENTS:														
School Aid	1,423	4,664	2,078	405	633	4,929	994	2,051	2,587	1,384	1,201	11,014	0	33,363
Higher Education	184	24	622	33	40	142	521	26	280	34	502	792	0	3,091
All Other Education	57	36	268	417	53	435	136	30	60	57	75	678	0	2,522
STAR	0	0	0	0	0	0	0	1	0	1,646	0	10	0	1,717
Medicaid - DOH	3,549	2,549	1,640	2,408	2,433	1,632	2,378	2,532	1,782	2,281	2,149	1,967	0	27,300
Public Health	93	96	318	217	207	193	167	150	228	139	132	189	0	2,129
Mental Hygiene	96	95	1,282	169	74	1,280	195	112	1,343	150	777	894	0	6,467
Children and Families	111	111	259	111	111	259	111	111	259	111	111	264	0	1,929
Temporary & Disability Assistance	198	199	204	185	186	244	169	173	163	239	240	259	0	2,459
Transportation	67	641	365	367	584	364	400	741	1,125	89	103	370	0	5,216
Unrestricted Aid	6	18	395	6	6	120	12	6	190	6	8	69	0	842
All Other	(84)	87	94	111	156	337	207	145	135	185	158	851	0	2,382
Total Local Assistance	5,700	8,520	7,525	4,429	4,483	9,935	5,290	6,078	8,323	6,321	5,456	17,357	0	89,417
Personal Service	1,218	1,189	1,425	1,207	1,551	1,208	1,287	1,381	1,210	1,499	1,205	1,478	0	15,858
Non-Personal Service	421	515	615	469	528	535	508	551	521	620	601	517	0	6,401
Total State Operations	1,639	1,704	2,040	1,676	2,079	1,743	1,795	1,932	1,731	2,119	1,806	1,995	0	22,259
General State Charges	751	2,219	637	558	695	704	665	623	641	727	814	976	0	10,010
Debt Service	37	29	5	5	164	1,048	6	15	5	5	323	1,856	0	3,498
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	8,127	12,472	10,207	6,668	7,421	13,430	7,756	8,648	10,700	9,172	8,399	22,184	0	125,184
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	7,458	2,597	5,630	2,731	2,227	5,323	1,913	2,790	5,669	5,897	2,217	6,485	(487)	50,450
Transfers to other funds	(7,492)	(2,187)	(6,088)	(2,615)	(3,105)	(5,428)	(1,677)	(3,636)	(5,555)	(6,835)	(2,750)	(7,064)	487	(53,945)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(34)	410	(458)	116	(878)	(105)	236	(846)	114	(938)	(533)	(579)	0	(3,495)
Excess/(Deficiency) of Receipts over Disbursements	8,745	(5,763)	3,320	434	(617)	1,039	(2,429)	(3,042)	3,308	3,138	(805)	(11,041)	0	(3,713)
CLOSING BALANCE	55,381	49,618	52,938	53,372	52,755	53,794	51,365	48,323	51,631	54,769	53,964	42,923	0	42,923

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

	2023 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	59,042	67,196	60,623	64,747	64,406	63,467	65,576	63,183	59,602	64,077	66,425	65,110		59,042
RECEIPTS:														
Personal Income Tax	12,242	2,872	5,640	3,460	3,974	4,974	1,918	3,204	5,278	9,202	4,774	2,723	0	60,261
Consumption/Use Taxes	1,673	1,597	2,172	1,734	1,685	2,215	1,725	1,725	2,128	1,841	1,433	1,822	0	21,750
Business Taxes	1,156	124	4,241	123	111	4,982	174	70	5,407	805	352	5,824	0	23,369
Other Taxes	217	211	231	232	231	231	215	222	220	223	218	185	0	2,647
Total Taxes	15,288	4,804	12,284	5,549	6,012	12,402	4,032	5,221	13,033	12,071	6,777	10,554	0	108,027
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	140	0	450
ABC License Fee	6	6	6	5	6	7	7	5	6	6	6	6	0	71
H CRA	480	480	480	480	555	480	480	480	480	480	555	479	0	5,909
Investment Income	1	1	1	1	1	1	0	1	1	1	1	590	0	600
Licenses, Fees, etc.	40	70	74	20	80	40	35	40	50	30	40	51	0	580
Lottery	260	265	324	274	341	261	266	358	248	248	243	333	0	3,421
Medicaid	35	75	75	75	75	75	75	75	35	75	75	75	0	900
Motor Vehicle Fees	35	43	48	34	52	30	33	28	35	25	28	26	0	417
Reimbursements	30	(10)	60	(40)	(48)	50	(40)	35	(5)	15	(10)	29	0	66
State University Income	359	352	339	340	448	732	457	378	293	528	744	339	0	5,309
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33
Other Transactions	1,392	1,472	700	1,381	766	1,455	1,807	89	1,175	(37)	289	(964)	0	9,525
Total Miscellaneous Receipts	2,678	2,754	2,107	2,570	3,241	3,150	2,286	1,652	2,358	1,401	1,980	1,104	0	27,281
Federal Receipts	5,483	6,233	8,818	6,156	7,392	8,327	6,236	7,058	8,336	7,138	6,426	10,889	0	88,492
TOTAL RECEIPTS	23,449	13,791	23,209	14,275	15,690	23,970	13,418	13,931	23,727	20,610	15,183	22,547	0	223,800
DISBURSEMENTS:														
School Aid	2,086	5,327	2,741	1,068	1,296	5,592	1,657	2,714	3,250	2,047	1,864	11,672	0	41,314
Higher Education	184	24	622	33	142	42	521	26	171	34	502	792	0	3,091
All Other Education	162	133	351	504	138	521	240	132	366	144	163	773	0	3,627
STAR	0	0	0	0	0	0	0	1	0	1,646	0	10	0	1,717
Medicaid - DOH	8,006	7,367	6,965	7,081	7,855	6,105	6,925	8,078	6,300	7,666	6,821	6,821	0	85,954
Public Health	289	278	645	412	405	533	386	350	582	393	454	621	0	5,348
Mental Hygiene	118	122	1,321	204	109	170	256	170	1,412	225	866	985	0	7,113
Children and Families	210	210	358	210	210	358	210	210	358	210	210	359	0	3,113
Temporary & Disability Assistance	480	518	506	527	712	381	381	354	437	645	491	671	0	6,357
Transportation	219	793	581	525	744	733	560	901	1,605	247	255	668	0	7,831
Unrestricted Aid	6	18	395	6	6	120	12	6	190	6	8	69	0	842
All Other	87	547	677	680	767	884	855	652	818	754	650	1,519	0	8,890
Total Local Assistance	11,847	15,337	15,162	11,250	12,282	16,948	12,003	13,594	15,549	14,017	12,288	24,960	0	175,237
Personal Service	1,273	1,243	1,479	1,258	1,627	1,261	1,340	1,434	1,262	1,570	1,257	1,550	0	16,554
Non-Personal Service	496	645	728	558	675	737	640	671	672	780	768	1,125	0	8,495
Total State Operations	1,769	1,888	2,207	1,816	2,302	1,998	1,980	2,105	1,934	2,350	2,025	2,675	0	25,049
General State Charges	777	2,251	674	582	731	732	695	657	676	765	846	1,015	0	10,401
Debt Service	37	29	5	5	164	1048	6	15	5	5	323	1,856	0	3,498
Capital Projects	861	851	1,001	957	1,127	1,129	1,121	1,138	1,085	1,121	1,013	1,402	0	12,806
TOTAL DISBURSEMENTS	15,291	20,356	19,049	14,610	16,606	21,855	15,805	17,509	19,249	18,258	16,495	31,908	0	226,991
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	7,625	2,341	6,357	2,737	3,299	5,647	1,811	3,755	5,878	6,977	3,041	8,433	(487)	57,414
Transfers to other funds	(7,625)	(2,349)	(6,393)	(2,743)	(3,322)	(5,653)	(1,817)	(3,758)	(5,881)	(6,981)	(3,044)	(8,581)	487	(57,664)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	368	0	368
NET OTHER FINANCING SOURCES/(USES)	(4)	(8)	(36)	(6)	(23)	(6)	(6)	(3)	(3)	(4)	(3)	220	0	118
Excess/(Deficiency) of Receipts over Disbursements	8,154	(6,573)	4,124	(341)	(939)	2,109	(2,393)	(3,581)	4,475	2,348	(1,315)	(9,141)	0	(3,073)
CLOSING BALANCE	67,196	60,623	64,747	64,406	63,467	65,576	63,183	59,602	64,077	66,425	65,110	55,969	0	55,969

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

	2023 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	21,114	21,534	21,015	22,739	22,514	21,825	21,091	20,524	19,895	20,730	20,260	20,193		21,114
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	60	1,646	0	10	0	1,717
Consumption/Use Taxes	198	144	225	153	154	222	159	187	219	152	131	132	0	2,076
Business Taxes	238	69	378	85	70	391	85	66	399	87	61	525	0	2,454
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	436	213	603	238	224	613	244	254	678	1,885	192	667	0	6,247
HCRA	480	480	480	480	555	480	480	480	480	480	555	479	0	5,909
State University Income	359	352	339	340	448	732	457	378	293	528	744	339	0	5,309
Lottery	260	260	324	274	341	261	266	358	248	248	243	333	0	3,421
Medicaid	75	75	75	75	75	75	75	75	75	75	75	75	0	900
Motor-Vehicle Fees	18	18	15	21	17	18	18	14	19	12	13	9	0	192
Other Transactions	373	304	361	334	257	404	(190)	(243)	(244)	(181)	(232)	(3,140)	0	(2,197)
Total Miscellaneous Receipts	1,565	1,494	1,594	1,524	1,693	1,970	1,106	1,062	871	1,162	1,398	(1,905)	0	13,534
Federal Receipts	5,297	6,027	8,592	5,905	6,945	8,002	5,935	6,777	8,075	6,897	6,209	8,217	0	82,878
TOTAL RECEIPTS	7,298	7,734	10,789	7,667	8,862	10,585	7,285	8,093	9,624	9,944	7,799	6,979	0	102,659
DISBURSEMENTS:														
School Aid	633	633	917	633	633	3,667	788	788	788	788	788	924	0	11,980
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	84	82	81	81	78	79	84	81	82	81	80	85	0	978
STAR	0	0	0	0	0	0	0	1	60	1,646	0	10	0	1,717
Medicaid - DOH	4,885	5,296	5,803	5,151	5,900	4,951	5,025	6,049	4,996	5,913	5,278	5,251	0	64,498
Public Health	185	177	446	194	276	407	243	188	437	237	293	476	0	3,559
Mental Hygiene	17	16	43	23	19	39	25	24	41	26	34	72	0	379
Children and Families	99	99	99	99	99	99	99	99	99	99	99	99	0	1,188
Temporary & Disability Assistance	232	319	302	327	526	391	197	181	274	385	251	412	0	3,797
Transportation	69	605	348	369	548	366	402	705	1,114	91	80	64	0	4,761
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	25	228	216	312	202	218	50	(34)	(126)	7	(118)	(479)	0	501
Total Local Assistance	6,229	7,455	8,255	7,189	8,281	10,217	6,913	8,082	7,765	9,273	6,785	6,914	0	93,358
Personal Service	501	474	531	478	681	485	472	392	403	546	393	480	0	5,836
Non-Personal Service	301	379	396	299	414	432	305	295	306	352	350	820	0	4,649
Total State Operations	802	853	927	777	1,095	917	777	687	709	898	743	1,300	0	10,485
General State Charges	124	130	116	98	147	117	125	189	173	129	107	146	0	1,601
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	7,155	8,438	9,298	8,064	9,523	11,251	7,815	8,958	8,647	10,300	7,635	8,360	0	105,444
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	416	348	556	302	190	165	117	359	179	83	66	1,171	(487)	3,465
Transfers to Other Funds	(139)	(163)	(323)	(130)	(218)	(233)	(154)	(123)	(321)	(197)	(297)	944	487	(867)
NET OTHER FINANCING SOURCES/(USES)	277	185	233	172	(28)	(68)	(37)	236	(142)	(114)	(231)	2,115	0	2,598
Excess/(Deficiency) of Receipts over Disbursements	420	(519)	1,724	(225)	(689)	(734)	(567)	(629)	835	(470)	(67)	734	0	(187)
CLOSING BALANCE	21,534	21,015	22,739	22,514	21,825	21,091	20,524	19,895	20,730	20,260	20,193	20,927	0	20,927

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

	2023 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	7,611	8,613	8,662	9,163	9,506	9,365	7,233	7,174	7,048	6,446	6,560	6,976		7,611
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	60	1,646	0	10	0	1,717
Consumption/Use Taxes	198	144	225	153	154	222	159	187	219	132	131	132	0	2,076
Business Taxes	238	69	378	85	70	391	85	66	248	87	61	525	0	2,454
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	436	213	603	238	224	613	244	254	678	1,885	192	667	0	6,247
HICRA	480	480	480	480	555	480	480	480	480	480	555	479	0	5,909
State University Income	359	352	339	340	448	732	457	378	293	528	744	359	0	5,309
Lottery	260	265	324	274	341	261	266	358	248	248	243	333	0	3,421
Medicaid	75	75	75	75	75	75	75	75	75	75	75	75	0	900
Motor Vehicle Fees	18	18	15	21	17	18	18	14	19	12	13	9	0	192
Other Transactions	360	267	351	323	240	394	(201)	(257)	(255)	(192)	(247)	(3,153)	0	(2,370)
Total Miscellaneous Receipts	1,552	1,457	1,584	1,513	1,676	1,960	1,095	1,048	860	1,151	1,383	(1,918)	0	13,361
Federal Receipts	0	0	0	0	0	0	0	0	0	(7)	(10)	0	0	(17)
TOTAL RECEIPTS	1,988	1,670	2,187	1,751	1,900	2,573	1,339	1,302	1,538	3,029	1,565	(1,251)	0	19,591
DISBURSEMENTS:														
School Aid	0	0	284	0	0	3,034	155	155	155	155	155	286	0	4,379
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	0	2	1	1	1	3	0	1	0	0	4	0	13
STAR	0	0	0	0	0	0	0	1	60	1,646	0	10	0	1,717
Medicaid - DOH	428	478	478	478	478	478	478	503	478	528	602	397	0	5,804
Public Health	63	59	185	76	144	135	107	68	167	95	70	175	0	1,344
Mental Hygiene	7	5	25	8	9	28	7	8	28	9	10	49	0	193
Children and Families	0	0	0	0	0	0	0	0	0	0	0	4	0	4
Temporary & Disability Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	65	601	344	365	544	362	398	701	1,110	87	76	65	0	4,718
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	60	51	44	62	54	48	(341)	(326)	(342)	(338)	(344)	(645)	0	(2,017)
Total Local Assistance	623	1,194	1,362	990	1,230	4,086	807	1,110	1,657	2,182	569	345	0	16,155
Personal Service	446	420	477	427	605	432	419	339	351	475	341	408	0	5,140
Non-Personal Service	226	249	283	210	230	230	173	175	155	192	183	212	0	2,555
Total State Operations	672	669	760	637	872	662	592	514	506	667	524	620	0	7,695
General State Charges	98	98	79	74	111	89	95	155	138	91	75	107	0	1,210
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,393	1,961	2,201	1,701	2,213	4,837	1,494	1,779	2,301	2,940	1,168	1,072	0	25,060
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	416	348	556	302	190	165	117	359	179	83	66	1,171	(487)	3,465
Transfers to Other Funds	(9)	(8)	(41)	(9)	(18)	(33)	(21)	(8)	(18)	(58)	(47)	1,279	487	1,496
NET OTHER FINANCING SOURCES/(USES)	407	340	515	293	172	132	96	351	161	25	19	2,450	0	4,961
Excess/(Deficiency) of Receipts over Disbursements	1,002	49	501	343	(141)	(2,132)	(59)	(126)	(602)	114	416	127	0	(508)
CLOSING BALANCE	8,613	8,662	9,163	9,506	9,365	7,233	7,174	7,048	6,446	6,560	6,976	7,103	0	7,103

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

	2023 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	13,503	12,921	12,353	13,576	13,008	12,460	13,858	13,350	12,847	14,284	13,700	13,217	13,503
RECEIPTS:													
Miscellaneous Receipts	13	37	10	11	17	10	11	14	11	11	15	13	173
Federal Receipts	5,297	6,027	8,592	5,905	6,945	8,002	5,935	6,777	8,075	6,904	6,219	8,217	82,895
TOTAL RECEIPTS	5,310	6,064	8,602	5,916	6,962	8,012	5,946	6,791	8,086	6,915	6,234	8,230	83,068
DISBURSEMENTS:													
School Aid	633	633	633	633	633	633	633	633	633	633	633	638	7,601
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	84	82	79	80	77	78	81	81	81	81	80	81	965
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	4,457	4,818	5,325	4,673	5,422	4,473	4,547	5,546	4,518	5,385	4,676	4,854	58,694
Public Health	122	118	261	118	132	272	136	120	270	142	223	301	2,215
Mental Hygiene	10	11	18	15	10	11	18	16	13	17	24	23	186
Children and Families	99	99	99	99	99	99	99	99	99	99	99	95	1,184
Temporary & Disability Assistance	232	319	302	327	526	391	197	181	274	385	251	412	3,797
Transportation	4	4	4	4	4	4	4	4	4	4	4	(1)	43
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	(35)	177	172	250	148	170	391	292	216	345	226	166	2,518
Total Local Assistance	5,606	6,261	6,893	6,199	7,051	6,131	6,106	6,972	6,108	7,091	6,216	6,569	77,203
Personal Service	55	54	54	51	76	53	53	53	52	71	52	72	696
Non-Personal Service	75	130	113	89	147	202	132	120	151	160	167	608	2,094
Total State Operations	130	184	167	140	223	255	185	173	203	231	219	680	2,790
General State Charges	26	32	37	24	36	28	30	34	35	38	32	39	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	5,762	6,477	7,097	6,363	7,310	6,414	6,321	7,179	6,346	7,360	6,467	7,288	80,384
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	(130)	(155)	(282)	(121)	(200)	(200)	(133)	(115)	(303)	(139)	(250)	(335)	(2,363)
NET OTHER FINANCING SOURCES/(USES)	(130)	(155)	(282)	(121)	(200)	(200)	(133)	(115)	(303)	(139)	(250)	(335)	(2,363)
Excess/(Deficiency) of Receipts over Disbursements	(582)	(568)	1,223	(568)	(548)	1,398	(508)	(503)	1,437	(584)	(483)	607	321
CLOSING BALANCE	12,921	12,353	13,576	13,008	12,460	13,858	13,350	12,847	14,284	13,700	13,217	13,824	13,824

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

	2023		2024												Total
	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected			
OPENING BALANCE	101	321	485	722	1,103	1,937	1,095	1,288	1,468	1,802	2,481	3,788	101		
RECEIPTS:															
Personal Income Tax	6,121	1,436	2,820	1,730	1,987	2,487	959	1,602	2,639	4,601	2,387	1,358	30,127		
Consumption/Use Taxes	690	685	919	740	720	936	733	730	897	797	614	805	9,266		
Business Taxes	33	(26)	1,087	(63)	(38)	1,427	(38)	(38)	1,626	270	116	1,374	5,730		
Other Taxes	110	105	98	99	109	98	82	89	87	90	87	60	1,114		
Total Taxes	6,954	2,200	4,924	2,506	2,778	4,948	1,736	2,383	5,249	5,758	3,204	3,597	46,237		
Miscellaneous Receipts	46	26	39	38	21	41	29	25	27	35	26	25	378		
Federal Receipts	0	0	0	0	1	32	0	0	0	0	1	33	67		
TOTAL RECEIPTS	7,000	2,226	4,963	2,544	2,800	5,021	1,765	2,408	5,276	5,793	3,231	3,655	46,682		
DISBURSEMENTS:															
State Operations	0	2	0	1	5	1	0	1	0	0	5	32	47		
Debt Service	37	29	5	5	164	1,048	6	15	5	5	323	1,856	3,498		
TOTAL DISBURSEMENTS	37	31	5	6	169	1,049	6	16	5	5	328	1,888	3,545		
OTHER FINANCING SOURCES (USES):															
Transfers from Other Funds	145	106	136	131	104	133	107	106	248	331	234	182	1,963		
Transfers to Other Funds	(6,888)	(2,137)	(4,857)	(2,288)	(1,901)	(4,947)	(1,673)	(2,318)	(5,185)	(5,440)	(1,830)	(5,623)	(45,087)		
NET OTHER FINANCING SOURCES/(USES)	(6,743)	(2,031)	(4,721)	(2,157)	(1,797)	(4,814)	(1,566)	(2,212)	(4,937)	(5,109)	(1,596)	(5,441)	(43,124)		
Excess/(Deficiency) of Receipts over Disbursements	220	164	237	381	834	(842)	193	180	334	679	1,307	(3,674)	13		
CLOSING BALANCE	321	485	722	1,103	1,937	1,095	1,288	1,468	1,802	2,481	3,788	114	114		

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

	2023 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,097)	(1,106)	(1,348)	(1,767)	(1,974)	(1,748)	(2,076)	(1,532)	(1,568)	(1,838)	(2,044)	(2,071)	(1,097)
RECEIPTS:													
Consumption/Use Taxes	43	43	63	48	48	73	50	35	73	36	47	46	605
Business Taxes	51	51	56	54	52	57	51	53	56	50	52	56	639
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	94	94	145	128	126	156	127	114	155	112	125	125	1,501
Miscellaneous Receipts	953	1,128	251	994	474	935	1,953	293	1,331	94	481	2,081	10,968
Federal Receipts	186	206	226	251	446	293	301	281	261	241	216	389	3,297
TOTAL RECEIPTS	1,233	1,428	622	1,373	1,046	1,384	2,381	688	1,747	447	822	2,595	15,766
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	21	15	4	7	8	8	23	21	5	6	8	14	140
Public Health	74	64	66	77	66	68	83	80	84	112	99	131	1,004
Mental Hygiene	12	16	21	20	25	34	43	42	56	58	65	68	460
School Aid	30	30	30	30	30	30	30	30	30	30	30	20	350
Temporary & Disability Assistance	50	0	0	15	0	0	15	0	0	21	0	0	101
Transportation	148	148	212	154	156	365	156	156	476	154	148	299	2,572
All Other Local	206	283	411	319	463	377	257	215	467	224	266	502	3,990
Total Local Assistance	541	556	744	622	748	882	607	544	1,118	605	616	1,034	8,617
Economic Development	169	180	214	176	177	186	211	177	183	184	184	288	2,329
Parks & the Environment	69	71	77	71	83	114	67	66	82	113	106	417	1,336
Transportation	314	358	370	418	469	481	492	484	431	399	356	1,408	5,980
Health & Social Welfare	9	11	11	10	12	10	33	34	37	36	33	41	277
Mental Hygiene	31	41	51	42	35	45	43	45	46	35	33	65	512
Public Protection	36	43	49	50	47	49	56	48	55	63	48	99	643
Education	171	87	164	106	235	184	124	209	153	211	172	233	2,049
All Other	62	60	65	84	69	60	95	75	98	80	81	(1,149)	(320)
Total Capital Projects	861	851	1,001	957	1,127	1,129	1,121	1,138	1,085	1,121	1,013	1,402	12,806
TOTAL DISBURSEMENTS	1,402	1,407	1,745	1,579	1,875	2,011	1,728	1,682	2,203	1,726	1,629	2,436	21,423
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	167	(256)	727	6	1,072	324	(102)	965	209	1,080	824	1,948	6,964
Transfers to Other Funds	(7)	(7)	(23)	(7)	(17)	(25)	(7)	(7)	(23)	(7)	(44)	(1,182)	(1,356)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	368	368
NET OTHER FINANCING SOURCES/(USES)	160	(263)	704	(1)	1,055	299	(109)	958	186	1,073	780	1,134	5,976
Excess/(Deficiency) of Receipts over Disbursements	(9)	(242)	(419)	(207)	226	(328)	544	(36)	(270)	(206)	(27)	1,293	319
CLOSING BALANCE	(1,106)	(1,348)	(1,767)	(1,974)	(1,748)	(2,076)	(1,532)	(1,568)	(1,838)	(2,044)	(2,071)	(778)	(778)

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

	2023 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(736)	(729)	(951)	(1,348)	(1,535)	(1,461)	(1,769)	(1,203)	(1,219)	(1,470)	(1,657)	(1,765)	(736)
RECEIPTS:													
Consumption/Use Taxes	43	43	63	48	48	73	50	35	73	36	47	46	605
Business Taxes	51	51	56	54	52	57	51	53	56	56	52	56	639
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	94	94	145	128	126	156	127	114	155	112	125	125	1,501
Miscellaneous Receipts	949	1,128	251	994	345	935	1,953	293	1,331	94	381	2,081	10,735
Federal Receipts	0	0	0	0	0	2	0	0	0	0	0	3	5
TOTAL RECEIPTS	1,043	1,222	396	1,122	471	1,093	2,080	407	1,486	206	506	2,209	12,241
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	21	15	4	7	8	8	23	21	5	6	8	14	140
Public Health	53	43	45	56	45	47	62	59	63	91	78	107	749
Mental Hygiene	12	16	21	20	25	34	43	42	56	58	65	68	460
School Aid	30	30	30	30	30	30	30	30	30	30	30	20	350
Temporary & Disability Assistance	50	0	0	15	0	0	15	0	0	21	0	0	101
Transportation	103	103	167	104	106	315	106	106	426	104	103	253	1,996
All Other Local	206	283	411	319	313	377	257	215	467	224	266	291	3,629
Total Local Assistance	475	490	678	551	527	811	536	473	1,047	534	550	753	7,425
Economic Development	150	161	195	157	158	167	192	158	164	165	165	268	2,100
Parks & the Environment	68	70	76	70	82	113	66	65	82	82	106	404	1,315
Transportation	204	228	220	248	279	271	272	284	251	239	216	1,302	4,014
Health & Social Welfare	7	9	9	8	9	8	29	32	35	34	31	40	251
Mental Hygiene	31	41	51	42	35	45	43	45	46	35	33	65	512
Public Protection	33	40	46	47	44	46	53	45	52	60	52	92	603
Education	171	87	164	106	235	184	124	209	153	211	172	233	2,049
All Other	57	55	58	79	64	55	90	70	93	75	76	(1,154)	(382)
Total Capital Projects	721	691	819	757	906	889	869	908	876	932	844	1,250	10,462
TOTAL DISBURSEMENTS	1,196	1,181	1,497	1,308	1,433	1,700	1,405	1,381	1,923	1,466	1,394	2,003	17,887
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	167	(256)	727	6	1,053	324	(102)	965	209	1,080	824	1,929	6,926
Transfers to Other Funds	(7)	(7)	(23)	(7)	(17)	(25)	(7)	(7)	(23)	(7)	(44)	(1,182)	(1,356)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	368	368
NET OTHER FINANCING SOURCES/(USES)	160	(263)	704	(1)	1,036	299	(109)	958	186	1,073	780	1,115	5,938
Excess/(Deficiency) of Receipts over Disbursements	7	(222)	(397)	(187)	74	(308)	566	(16)	(251)	(187)	(108)	1,321	292
CLOSING BALANCE	(729)	(951)	(1,348)	(1,535)	(1,461)	(1,769)	(1,203)	(1,219)	(1,470)	(1,657)	(1,765)	(1,765)	(444)

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

	2023 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(361)	(377)	(397)	(419)	(439)	(287)	(307)	(329)	(349)	(368)	(387)	(306)	(361)
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	4	0	0	0	129	0	0	0	0	0	100	0	233
Federal Receipts	186	206	226	251	446	291	301	281	261	241	216	386	3,292
TOTAL RECEIPTS	190	206	226	251	575	291	301	281	261	241	316	386	3,525
DISBURSEMENTS:													
Public Health	21	21	21	21	21	21	21	21	21	21	21	21	255
Transportation	45	45	45	50	50	50	50	50	50	50	45	46	576
All Other Local	0	0	0	0	150	0	0	0	0	0	0	211	361
Total Local Assistance	66	66	66	71	221	71	71	71	71	71	66	281	1,192
Economic Development	19	19	19	19	19	19	19	19	19	19	19	20	229
Parks & the Environment	1	1	1	1	1	1	1	1	0	0	0	13	21
Transportation	110	130	150	170	190	210	220	200	180	160	140	106	1,966
Health & Social Welfare	2	2	2	2	3	2	4	2	2	2	2	1	26
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	3	3	3	3	3	3	3	3	3	3	3	7	40
Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	5	5	7	5	5	5	5	5	5	5	5	5	62
Total Capital Projects	140	160	182	200	221	240	252	230	209	189	169	152	2,344
TOTAL DISBURSEMENTS	206	226	248	271	442	311	323	301	280	260	235	433	3,536
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	19	0	0	0	0	0	0	19	38
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	19	0	0	0	0	0	0	19	38
Excess/(Deficiency) of Receipts over Disbursements	(16)	(20)	(22)	(20)	152	(20)	(22)	(20)	(19)	(19)	81	(28)	27
CLOSING BALANCE	(377)	(397)	(419)	(439)	(287)	(307)	(329)	(349)	(368)	(387)	(306)	(334)	(334)

CASHFLOW
STATE FUNDS
FY 2024
(millions of dollars)

	2023 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	45,900	54,652	48,667	51,590	51,837	51,294	52,025	50,162	47,104	50,161	53,112	52,199	0	45,900
RECEIPTS:														
Personal Income Tax	12,242	2,872	5,640	3,460	3,974	4,974	1,918	3,204	5,278	9,202	4,774	2,723	0	60,261
Consumption/Use Taxes	1,673	1,597	2,172	1,734	1,685	2,215	1,725	1,725	1,822	1,841	1,433	1,822	0	21,750
Business Taxes	1,156	124	4,241	123	111	4,982	174	70	5,407	805	352	5,824	0	23,369
Other Taxes	217	211	231	232	242	231	215	222	220	223	218	185	0	2,647
Total Taxes	15,288	4,804	12,284	5,549	6,012	12,402	4,032	5,221	13,033	12,071	6,777	10,554	0	108,027
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	140	0	450
ABC License Fee	6	6	6	5	6	7	7	5	6	6	5	6	0	71
HCRA	480	480	480	480	555	480	480	480	480	480	555	479	0	5,909
Investment Income	1	1	1	1	1	1	0	1	1	1	1	590	0	600
Licenses, Fees, etc.	40	70	74	20	80	30	35	40	50	30	40	51	0	580
Lottery	260	265	324	274	341	261	248	358	248	248	248	333	0	3,421
Medicaid	75	75	75	75	75	75	75	75	75	75	75	75	0	900
Motor Vehicle Fees	35	43	48	34	52	30	33	28	35	25	28	26	0	417
Reimbursements	30	(10)	(40)	(40)	(48)	15	(40)	29	(5)	15	(10)	29	0	66
State University Income	359	352	339	340	448	732	457	378	293	528	744	339	0	5,309
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33
Other Transactions	1,375	1,435	690	1,370	620	1,445	1,796	75	1,164	1,164	174	(977)	0	9,119
Total Miscellaneous Receipts	2,661	2,717	2,097	2,559	2,140	3,231	3,139	1,638	2,347	1,390	1,865	1,091	0	26,875
Federal Receipts	0	0	0	0	1	34	0	0	0	(7)	(9)	2,286	0	2,305
TOTAL RECEIPTS	17,949	7,521	14,381	8,108	8,153	15,667	7,171	6,859	15,380	13,454	8,633	13,931	0	137,207
DISBURSEMENTS:														
School Aid	1,453	4,694	2,108	435	663	4,959	1,024	2,081	2,617	1,414	1,231	11,034	0	33,713
Higher Education	184	24	622	33	40	142	521	26	171	34	502	792	0	3,091
All Other Education	78	51	272	424	61	443	159	51	285	63	83	692	0	2,662
STAR	0	0	0	0	0	0	0	1	60	1,646	0	10	0	1,717
Medicaid - DOH	3,549	2,549	2,408	2,408	2,433	1,632	2,378	2,532	1,782	2,149	2,149	1,967	0	27,300
Public Health	146	139	363	273	252	240	229	209	291	230	210	296	0	2,878
Mental Hygiene	108	111	1,303	189	99	1,314	238	154	1,399	208	842	962	0	6,927
Children and Families	111	111	259	111	111	111	111	111	259	111	111	264	0	1,929
Temporary & Disability Assistance	248	199	204	200	186	244	184	173	163	260	240	259	0	2,560
Transportation	170	744	532	471	690	679	506	847	1,551	193	206	623	0	7,212
Unrestricted Aid	6	18	395	6	6	120	12	6	190	6	8	69	0	842
All Other	122	370	505	430	469	714	464	360	602	409	424	1,142	0	6,011
Total Local Assistance	6,175	9,010	8,203	4,980	5,010	10,746	5,826	6,551	9,370	6,855	6,006	18,110	0	96,842
Personal Service	1,218	1,189	1,425	1,207	1,551	1,208	1,287	1,381	1,210	1,499	1,205	1,478	0	15,858
Non-Personal Service	421	515	615	469	528	508	601	521	620	517	620	517	0	6,401
Total State Operations	1,639	1,704	2,040	1,676	2,079	1,743	1,795	1,932	1,731	2,119	1,806	1,995	0	22,259
General State Charges	751	2,219	637	558	695	704	665	623	641	727	814	976	0	10,010
Debt Service	37	29	5	5	164	1,048	6	15	5	5	323	1,856	0	3,498
Capital Projects	721	691	819	757	906	889	869	908	876	932	844	1,250	0	10,462
TOTAL DISBURSEMENTS	9,323	13,653	11,704	7,976	8,854	15,130	9,161	10,029	12,623	10,638	9,793	24,187	0	143,071
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	7,625	2,341	6,357	2,737	3,280	5,647	1,811	3,755	5,878	6,977	3,041	8,414	(487)	57,376
Transfers to other funds	(7,499)	(2,194)	(6,111)	(2,622)	(3,122)	(5,453)	(1,684)	(3,643)	(5,578)	(6,842)	(2,794)	(8,246)	487	(55,301)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	368	0	368
NET OTHER FINANCING SOURCES/(USES)	126	147	246	115	158	194	127	112	300	135	247	536	0	2,443
Excess/(Deficiency) of Receipts over Disbursements	8,752	(5,985)	2,923	247	(543)	731	(1,863)	(3,058)	3,057	2,951	(913)	(9,720)	0	(3,421)
CLOSING BALANCE	54,652	48,667	51,590	51,837	51,294	52,025	50,162	47,104	50,161	53,112	52,199	42,479	0	42,479

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2023 THROUGH FY 2027
(millions of dollars)

	FY 2023 <u>Projected</u>	FY 2024 <u>Projected</u>	FY 2025 <u>Projected</u>	FY 2026 <u>Projected</u>	FY 2027 <u>Projected</u>
Opening Fund Balance	<u>88</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts:					
Taxes	632	530	439	419	402
Miscellaneous Receipts	<u>5,952</u>	<u>5,909</u>	<u>5,928</u>	<u>5,801</u>	<u>5,823</u>
Total Receipts	<u>6,584</u>	<u>6,439</u>	<u>6,367</u>	<u>6,220</u>	<u>6,225</u>
Disbursements and Transfers:					
Medical Assistance Account	4,500	4,272	4,090	3,949	3,938
Hospital Indigent Care	717	631	631	631	631
HCRA Program Account	432	333	358	359	359
Child Health Plus	749	950	990	1,009	1,030
Elderly Pharmaceutical Insurance Coverage	104	74	74	74	74
Qualified Health Plan Administration	42	45	46	48	49
All Other	<u>128</u>	<u>134</u>	<u>178</u>	<u>150</u>	<u>144</u>
Total Disbursements and Transfers	<u>6,672</u>	<u>6,439</u>	<u>6,367</u>	<u>6,220</u>	<u>6,225</u>
Change in Fund Balance	<u>(88)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2022 and FY 2023
(millions of dollars)

	FY 2022 <u>Actuals</u>	FY 2023 <u>Projected</u>	Annual <u>Change</u>
Opening Fund Balance	<u>16</u>	<u>88</u>	<u>72</u>
Receipts:			
Taxes	694	632	(62)
Miscellaneous Receipts	<u>5,814</u>	<u>5,952</u>	<u>138</u>
Total Receipts	<u>6,508</u>	<u>6,584</u>	<u>76</u>
Disbursements and Transfers:			
Medical Assistance Account	4,381	4,500	119
Hospital Indigent Care	732	717	(15)
HCRA Program Account	326	432	106
Child Health Plus	737	749	12
Elderly Pharmaceutical Insurance Coverage	111	104	(7)
Qualified Health Plan Administration	37	42	5
All Other	<u>112</u>	<u>128</u>	<u>16</u>
Total Disbursements and Transfers	<u>6,436</u>	<u>6,672</u>	<u>236</u>
Change in Fund Balance	<u>72</u>	<u>(88)</u>	<u>(160)</u>
Closing Fund Balance	<u>88</u>	<u>0</u>	<u>(88)</u>

CASH FLOW
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2022
(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	16	115	146	160	245	236	248	252	111	180	191	194	16
Receipts:													
Taxes	70	52	71	60	62	64	61	55	64	46	43	46	694
Miscellaneous Receipts	421	459	489	466	462	471	451	462	488	428	530	687	5,814
Total Receipts	491	511	560	526	524	535	512	517	552	474	573	733	6,508
Disbursements and Transfers:													
Medical Assistance Account	300	375	300	325	350	350	400	400	300	350	425	506	4,381
Hospital Indigent Care	53	52	53	53	47	50	30	168	46	46	66	68	732
HCRA Program Account	0	1	73	18	85	1	14	46	2	17	25	44	326
Child Health Plus	33	38	102	31	38	107	53	32	119	36	42	106	737
Elderly Pharmaceutical Insurance Coverage	3	10	13	6	10	10	10	10	9	10	7	13	111
Qualified Health Plan Administration	2	3	3	1	2	3	2	6	2	0	1	3	11
All Other	1	1	2	7	1	2	1	(4)	5	3	2	91	112
Total	392	480	546	441	533	523	508	658	483	463	570	839	6,436
Change in Fund Balance	99	31	14	85	(9)	12	4	(141)	69	11	3	(106)	72
Closing Fund Balance	115	146	160	245	236	248	252	111	180	191	194	88	88

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 Projected	February Projected	March Projected	Total
Opening Fund Balance	88	141	183	187	238	241	277	204	185	226	377	252	88
Receipts:													
Taxes	58	52	63	53	58	57	53	50	53	47	43	45	632
Miscellaneous Receipts	465	459	505	512	541	505	467	460	533	496	573	436	5,952
Total Receipts	523	511	568	565	599	562	520	510	586	543	616	481	6,584
Disbursements and Transfers:													
Medical Assistance Account	351	350	350	400	475	325	400	400	350	300	525	274	4,500
Hospital Indigent Care	52	52	27	52	52	53	56	67	54	56	81	115	717
HCRA Program Account	14	22	54	15	3	20	93	3	8	16	75	109	432
Child Health Plus	48	33	118	35	52	115	33	45	118	6	42	104	749
Elderly Pharmaceutical Insurance Coverage	4	8	9	8	10	10	9	10	9	9	9	9	104
Qualified Health Plan Administration	0	3	3	2	2	1	1	2	3	3	6	16	42
All Other	1	1	3	2	2	2	1	2	3	2	3	106	128
Total	470	469	564	514	596	526	593	529	545	392	741	733	6,672
Change in Fund Balance	53	42	4	51	3	36	(73)	(19)	41	151	(125)	(252)	(88)
Closing Fund Balance	141	183	187	238	241	277	204	185	226	377	252	88	0

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

	FY 2023 Projected			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	(136)	340	50	(95)	341	52	(65)	337	54	(45)	333	56
Receipts:															
Unemployment Taxes	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0
Miscellaneous Receipts	626	3,100	2	654	3,194	2	655	3,122	2	656	3,122	2	657	3,119	2
Federal Receipts	0	50	0	0	50	0	0	50	0	0	50	0	0	50	0
Total Receipts	626	5,600	2	654	5,694	2	655	5,622	2	656	5,622	2	657	5,619	2
Disbursements:															
Local Assistance	0	139	0	0	139	0	0	0	0	0	0	0	0	0	0
State Operations:															
Personal Service	151	1,448	0	155	1,471	0	157	1,494	0	159	1,494	0	161	1,494	0
Non-Personal Service	522	627	0	562	637	0	571	646	0	580	646	0	589	646	0
Unemployment Benefits	0	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0
General State Charges	80	910	0	76	953	0	78	993	0	80	993	0	81	993	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	753	5,624	0	793	5,700	0	806	5,633	0	819	5,633	0	831	5,633	0
Other Financing Sources (Uses):															
Transfers from Other Funds	136	7	0	188	7	0	189	7	0	191	7	0	185	7	0
Transfers to Other Funds	(8)	0	0	(8)	0	0	(8)	0	0	(8)	0	0	(8)	0	0
	128	7	0	180	7	0	181	7	0	183	7	0	177	7	0
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	1	(17)	2	41	1	2	30	(4)	2	20	(4)	2	3	(7)	2
Closing Fund Balance	(136)	340	50	(95)	341	52	(65)	337	54	(45)	333	56	(42)	326	56

Workforce Impact Summary

General Fund FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Major Agencies								
Children and Family Services, Office of	1,925	2,283	(336)	336	0	0	0	2,283
Corrections and Community Supervision, Department of	24,664	24,474	(3,083)	3,153	0	0	70	24,544
Education Department, State	325	400	(40)	40	0	0	0	400
Environmental Conservation, Department of	1,215	1,176	(60)	272	0	0	212	1,388
General Services, Office of	385	398	(26)	26	0	0	0	398
Health, Department of	1,476	2,153	(267)	306	0	0	39	2,192
Information Technology Services, Office of	2,930	3,543	(364)	379	0	0	15	3,558
Labor, Department of	0	1	0	0	0	0	0	1
Mental Health, Office of	12,296	13,307	(1,900)	1,900	0	0	0	13,307
Motor Vehicles, Department of	161	167	(28)	28	0	0	0	167
Parks, Recreation and Historic Preservation, Office of	1,348	1,298	(163)	371	0	0	208	1,506
People with Developmental Disabilities, Office for	15,845	18,557	(2,469)	2,469	0	0	0	18,557
State Police, Division of	5,022	5,608	(150)	557	0	0	407	6,015
Taxation and Finance, Department of	3,364	3,086	(296)	296	0	0	0	3,086
Temporary and Disability Assistance, Office of	913	1,002	(92)	92	0	0	0	1,002
Transportation, Department of	2,471	2,535	(103)	103	0	0	0	2,535
Subtotal - Major Agencies	74,340	79,988	(9,377)	10,328	0	0	951	80,939
Minor Agencies	4,125	4,848	(482)	820	0	0	338	5,186
Subtotal - Subject to Direct Executive Control	78,465	84,836	(9,859)	11,148	0	0	1,289	86,125
University Systems								
State University of New York	3	3	0	0	0	0	0	3
Subtotal - University Systems	3	3	0	0	0	0	0	3
Independently Elected Agencies								
Audit and Control, Department of	1,353	1,401	(67)	126	0	0	59	1,460
Law, Department of	1,047	1,118	(52)	91	0	0	39	1,157
Subtotal - Independently Elected Agencies	2,400	2,519	(119)	217	0	0	98	2,617
Grand Total	80,868	87,358	(9,978)	11,365	0	0	1,387	88,745

Workforce Impact Summary

General Fund FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Minor Agencies								
Addiction Services and Supports, Office of	674	750	(132)	132	0	0	0	750
Adirondack Park Agency	48	54	(1)	1	0	0	0	54
Aging, Office for the	20	49	(1)	1	0	0	0	49
Agriculture and Markets, Department of	384	404	(20)	46	0	0	26	430
Alcoholic Beverage Control, Division of	106	153	(12)	12	0	0	0	153
Arts, Council on the	25	29	(3)	3	0	0	0	29
Budget, Division of the	260	276	(32)	32	0	0	0	276
Civil Service, Department of	185	233	(25)	124	0	0	99	332
Correction, Commission of	36	44	(4)	4	0	0	0	44
Criminal Justice Services, Division of	350	393	(30)	33	0	0	3	396
Economic Development, Department of	118	158	(12)	12	0	0	0	158
Elections, State Board of	87	137	(6)	68	0	0	62	199
Employee Relations, Office of	55	87	(4)	4	0	0	0	87
Ethics and Lobbying, Independent Commission on	46	47	(4)	25	0	0	21	68
Executive Chamber	122	136	(10)	42	0	0	32	168
Gaming Commission, New York State	51	52	(5)	5	0	0	0	52
Higher Education Services Corporation, New York State	3	3	(1)	1	0	0	0	3
Homeland Security and Emergency Services, Division of	0	54	0	28	0	0	28	82
Housing and Community Renewal, Division of	31	30	(3)	49	0	0	46	76
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	138	133	(21)	25	0	0	4	137
Inspector General, Office of the	74	80	(5)	5	0	0	0	80
Judicial Conduct, Commission on	43	46	(2)	8	0	0	6	52
Justice Center for the Protection of People with Special Needs	419	470	(67)	67	0	0	0	470
Labor Management Committees	59	71	(6)	6	0	0	0	71
Lieutenant Governor, Office of the	5	7	(2)	2	0	0	0	7
Medicaid Inspector General, Office of the	203	258	(13)	13	0	0	0	258
Military and Naval Affairs, Division of	80	101	(11)	13	0	0	2	103
Prevention of Domestic Violence, Office for	19	24	(3)	9	0	0	6	30
Prosecutorial Conduct, Commission on	0	19	(2)	2	0	0	0	19
Public Employment Relations Board	29	34	(3)	6	0	0	3	37
State, Department of	216	228	(25)	25	0	0	0	228
Statewide Financial System	134	146	(6)	6	0	0	0	146
Tax Appeals, Division of	22	26	(2)	2	0	0	0	26
Veterans' Services, Division of	77	102	(8)	8	0	0	0	102
Victim Services, Office of	0	7	0	0	0	0	0	7
Welfare Inspector General, Office of	6	6	(1)	1	0	0	0	6
Subtotal - Minor Agencies	4,125	4,848	(482)	820	0	0	338	5,186

Workforce Impact Summary

State Operating Funds FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Major Agencies								
Children and Family Services, Office of	1,964	2,327	(342)	342	0	0	0	2,327
Corrections and Community Supervision, Department of	24,668	24,478	(3,084)	3,154	0	0	70	24,548
Education Department, State	1,203	1,443	(144)	144	0	0	0	1,443
Environmental Conservation, Department of	2,118	2,236	(125)	337	0	0	212	2,448
Financial Services, Department of	1,224	1,391	(95)	95	0	0	0	1,391
General Services, Office of	443	457	(29)	29	0	0	0	457
Health, Department of	3,231	4,311	(576)	615	0	0	39	4,350
Information Technology Services, Office of	2,930	3,543	(364)	379	0	0	15	3,558
Labor, Department of	310	472	(39)	47	0	0	8	480
Mental Health, Office of	12,296	13,307	(1,900)	1,900	0	0	0	13,307
Motor Vehicles, Department of	644	659	(120)	143	0	0	23	682
Parks, Recreation and Historic Preservation, Office of	1,416	1,558	(163)	400	0	0	237	1,795
People with Developmental Disabilities, Office for	15,845	18,557	(2,469)	2,469	0	0	0	18,557
State Police, Division of	5,310	5,928	(178)	585	0	0	407	6,335
Taxation and Finance, Department of	3,413	3,785	(301)	301	0	0	0	3,785
Temporary and Disability Assistance, Office of	913	1,002	(92)	92	0	0	0	1,002
Transportation, Department of	2,506	2,580	(105)	105	0	0	0	2,580
Workers' Compensation Board	943	1,081	(56)	56	0	0	0	1,081
Subtotal - Major Agencies	81,377	89,115	(10,182)	11,193	0	0	1,011	90,126
Minor Agencies	6,369	7,517	(724)	1,119	0	0	395	7,912
Subtotal - Subject to Direct Executive Control	87,746	96,632	(10,906)	12,312	0	0	1,406	98,038
University Systems								
State University of New York	44,876	45,880	(4,588)	4,588	0	0	0	45,880
Subtotal - University Systems	44,876	45,880	(4,588)	4,588	0	0	0	45,880
Independently Elected Agencies								
Audit and Control, Department of	1,511	1,572	(77)	136	0	0	59	1,631
Law, Department of	1,491	1,572	(96)	135	0	0	39	1,611
Subtotal - Independently Elected Agencies	3,002	3,144	(173)	271	0	0	98	3,242
Grand Total	135,624	145,656	(15,667)	17,171	0	0	1,504	147,160

Workforce Impact Summary

State Operating Funds FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Minor Agencies								
Addiction Services and Supports, Office of	674	750	(132)	142	0	0	10	760
Adirondack Park Agency	48	54	(1)	1	0	0	0	54
Aging, Office for the	20	49	(1)	1	0	0	0	49
Agriculture and Markets, Department of	431	451	(20)	46	0	0	26	477
Alcoholic Beverage Control, Division of	174	361	(20)	57	0	0	37	398
Arts, Council on the	25	29	(3)	3	0	0	0	29
Budget, Division of the	273	292	(35)	35	0	0	0	292
Civil Service, Department of	185	235	(25)	124	0	0	99	334
Correction, Commission of	36	44	(4)	4	0	0	0	44
Criminal Justice Services, Division of	352	395	(30)	33	0	0	3	398
Deferred Compensation Board	4	4	0	0	0	0	0	4
Economic Development, Department of	119	165	(12)	12	0	0	0	165
Elections, State Board of	87	137	(6)	68	0	0	62	199
Employee Relations, Office of	55	87	(4)	4	0	0	0	87
Ethics and Lobbying, Independent Commission on	46	47	(4)	25	0	0	21	68
Executive Chamber	122	136	(10)	42	0	0	32	168
Financial Control Board, New York State	10	12	(1)	1	0	0	0	12
Gaming Commission, New York State	323	391	(35)	35	0	0	0	391
Higher Education Services Corporation, New York State	98	103	(10)	10	0	0	0	103
Homeland Security and Emergency Services, Division of	448	499	(25)	53	0	0	28	527
Housing and Community Renewal, Division of	471	552	(66)	112	0	0	46	598
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	138	133	(21)	25	0	0	4	137
Indigent Legal Services, Office of	31	32	(3)	3	0	0	0	32
Inspector General, Office of the	74	80	(5)	5	0	0	0	80
Interest on Lawyer Account	7	9	(1)	1	0	0	0	9
Judicial Conduct, Commission on	43	46	(2)	8	0	0	6	52
Justice Center for the Protection of People with Special Needs	419	470	(67)	67	0	0	0	470
Labor Management Committees	59	71	(6)	6	0	0	0	71
Lieutenant Governor, Office of the	5	7	(2)	2	0	0	0	7
Medicaid Inspector General, Office of the	203	258	(13)	13	0	0	0	258
Military and Naval Affairs, Division of	80	101	(11)	13	0	0	2	103
Prevention of Domestic Violence, Office for	19	24	(3)	9	0	0	6	30
Prosecutorial Conduct, Commission on	0	19	(2)	2	0	0	0	19
Public Employment Relations Board	29	34	(3)	6	0	0	3	37
Public Service Department	463	506	(58)	58	0	0	0	506
State, Department of	517	598	(62)	72	0	0	10	608
Statewide Financial System	134	146	(6)	6	0	0	0	146
Tax Appeals, Division of	22	26	(2)	2	0	0	0	26
Veterans' Services, Division of	77	102	(8)	8	0	0	0	102
Victim Services, Office of	42	55	(4)	4	0	0	0	55
Welfare Inspector General, Office of	6	6	(1)	1	0	0	0	6
Subtotal - Minor Agencies	6,369	7,517	(724)	1,119	0	0	395	7,912

Workforce Impact Summary

State Funds
FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Major Agencies								
Children and Family Services, Office of	2,015	2,396	(352)	352	0	0	0	2,396
Corrections and Community Supervision, Department of	24,694	25,487	(4,093)	4,163	0	0	70	25,557
Education Department, State	1,252	1,497	(149)	149	0	0	0	1,497
Environmental Conservation, Department of	2,592	2,846	(161)	373	0	0	212	3,058
Financial Services, Department of	1,224	1,391	(95)	95	0	0	0	1,391
General Services, Office of	805	848	(55)	55	0	0	0	848
Health, Department of	3,355	4,443	(596)	635	0	0	39	4,482
Information Technology Services, Office of	2,967	3,593	(364)	379	0	0	15	3,608
Labor, Department of	310	472	(39)	47	0	0	8	480
Mental Health, Office of	12,826	14,034	(1,968)	1,968	0	0	0	14,034
Motor Vehicles, Department of	2,895	2,984	(622)	795	0	0	173	3,157
Parks, Recreation and Historic Preservation, Office of	1,987	2,053	(163)	400	0	0	237	2,290
People with Developmental Disabilities, Office for	16,168	18,942	(2,520)	2,520	0	0	0	18,942
State Police, Division of	5,390	6,013	(178)	585	0	0	407	6,420
Taxation and Finance, Department of	3,413	3,785	(301)	301	0	0	0	3,785
Temporary and Disability Assistance, Office of	921	1,010	(92)	92	0	0	0	1,010
Transportation, Department of	7,782	8,359	(334)	334	0	0	0	8,359
Workers' Compensation Board	943	1,081	(56)	56	0	0	0	1,081
Subtotal - Major Agencies	91,539	101,234	(12,138)	13,299	0	0	1,161	102,395
Minor Agencies	6,442	7,597	(735)	1,130	0	0	395	7,992
Subtotal - Subject to Direct Executive Control	97,981	108,831	(12,873)	14,429	0	0	1,556	110,387
University Systems								
State University Construction Fund	136	145	(15)	15	0	0	0	145
State University of New York	44,876	45,880	(4,588)	4,588	0	0	0	45,880
Subtotal - University Systems	45,012	46,025	(4,603)	4,603	0	0	0	46,025
Independently Elected Agencies								
Audit and Control, Department of	1,511	1,572	(77)	136	0	0	59	1,631
Law, Department of	1,500	1,575	(96)	135	0	0	39	1,614
Subtotal - Independently Elected Agencies	3,011	3,147	(173)	271	0	0	98	3,245
Grand Total	146,004	158,003	(17,649)	19,303	0	0	1,654	159,657

Workforce Impact Summary

State Funds FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Minor Agencies								
Addiction Services and Supports, Office of	686	768	(137)	147	0	0	10	778
Adirondack Park Agency	48	54	(1)	1	0	0	0	54
Aging, Office for the	20	49	(1)	1	0	0	0	49
Agriculture and Markets, Department of	449	469	(20)	46	0	0	26	495
Alcoholic Beverage Control, Division of	174	361	(20)	57	0	0	37	398
Arts, Council on the	26	29	(3)	3	0	0	0	29
Budget, Division of the	273	292	(35)	35	0	0	0	292
Civil Service, Department of	185	235	(25)	124	0	0	99	334
Correction, Commission of	36	44	(4)	4	0	0	0	44
Criminal Justice Services, Division of	352	395	(30)	33	0	0	3	398
Deferred Compensation Board	4	4	0	0	0	0	0	4
Economic Development, Department of	119	165	(12)	12	0	0	0	165
Elections, State Board of	87	137	(6)	68	0	0	62	199
Employee Relations, Office of	55	87	(4)	4	0	0	0	87
Ethics and Lobbying, Independent Commission on	46	47	(4)	25	0	0	21	68
Executive Chamber	122	136	(10)	42	0	0	32	168
Financial Control Board, New York State	10	12	(1)	1	0	0	0	12
Gaming Commission, New York State	323	391	(35)	35	0	0	0	391
Higher Education Services Corporation, New York State	98	103	(10)	10	0	0	0	103
Homeland Security and Emergency Services, Division of	448	499	(25)	53	0	0	28	527
Housing and Community Renewal, Division of	471	552	(66)	112	0	0	46	598
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	138	133	(21)	25	0	0	4	137
Indigent Legal Services, Office of	31	32	(3)	3	0	0	0	32
Inspector General, Office of the	74	80	(5)	5	0	0	0	80
Interest on Lawyer Account	7	9	(1)	1	0	0	0	9
Judicial Conduct, Commission on	43	46	(2)	8	0	0	6	52
Justice Center for the Protection of People with Special Needs	419	470	(67)	67	0	0	0	470
Labor Management Committees	59	71	(6)	6	0	0	0	71
Lieutenant Governor, Office of the	5	7	(2)	2	0	0	0	7
Medicaid Inspector General, Office of the	203	258	(13)	13	0	0	0	258
Military and Naval Affairs, Division of	122	145	(17)	19	0	0	2	147
Prevention of Domestic Violence, Office for	19	24	(3)	9	0	0	6	30
Prosecutorial Conduct, Commission on	0	19	(2)	2	0	0	0	19
Public Employment Relations Board	29	34	(3)	6	0	0	3	37
Public Service Department	463	506	(58)	58	0	0	0	506
State, Department of	517	598	(62)	72	0	0	10	608
Statewide Financial System	134	146	(6)	6	0	0	0	146
Tax Appeals, Division of	22	26	(2)	2	0	0	0	26
Veterans' Services, Division of	77	102	(8)	8	0	0	0	102
Victim Services, Office of	42	55	(4)	4	0	0	0	55
Welfare Inspector General, Office of	6	6	(1)	1	0	0	0	6
Subtotal - Minor Agencies	6,442	7,597	(735)	1,130	0	0	395	7,992

Workforce Impact Summary

All Funds
FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Major Agencies								
Children and Family Services, Office of	2,542	2,886	(424)	424	0	0	0	2,886
Corrections and Community Supervision, Department of	24,950	26,423	(5,029)	5,099	0	0	70	26,493
Education Department, State	2,534	2,876	(288)	288	0	0	0	2,876
Environmental Conservation, Department of	2,815	3,100	(176)	407	0	0	231	3,331
Financial Services, Department of	1,224	1,391	(95)	95	0	0	0	1,391
General Services, Office of	1,685	1,832	(119)	132	0	0	13	1,845
Health, Department of	4,438	6,018	(786)	825	0	0	39	6,057
Information Technology Services, Office of	2,967	3,593	(364)	379	0	0	15	3,608
Labor, Department of	2,744	2,778	(376)	415	0	0	39	2,817
Mental Health, Office of	12,834	14,055	(1,970)	1,970	0	0	0	14,055
Motor Vehicles, Department of	2,942	3,028	(622)	822	0	0	200	3,228
Parks, Recreation and Historic Preservation, Office of	2,095	2,137	(163)	400	0	0	237	2,374
People with Developmental Disabilities, Office for	16,178	18,960	(2,522)	2,522	0	0	0	18,960
State Police, Division of	5,390	6,013	(178)	585	0	0	407	6,420
Taxation and Finance, Department of	3,413	3,785	(301)	301	0	0	0	3,785
Temporary and Disability Assistance, Office of	1,781	1,922	(160)	160	0	0	0	1,922
Transportation, Department of	7,883	8,485	(338)	338	0	0	0	8,485
Workers' Compensation Board	943	1,081	(56)	56	0	0	0	1,081
Subtotal - Major Agencies	99,358	110,363	(13,967)	15,218	0	0	1,251	111,614
Minor Agencies	7,332	8,716	(817)	1,221	0	0	404	9,120
Subtotal - Subject to Direct Executive Control	106,690	119,079	(14,784)	16,439	0	0	1,655	120,734
University Systems								
City University of New York	13,243	13,511	(1,351)	1,351	0	0	0	13,511
State University Construction Fund	136	145	(15)	15	0	0	0	145
State University of New York	44,877	45,880	(4,588)	4,588	0	0	0	45,880
Subtotal - University Systems	58,256	59,536	(5,954)	5,954	0	0	0	59,536
Independently Elected Agencies								
Audit and Control, Department of	2,614	2,770	(134)	251	0	0	117	2,887
Law, Department of	1,780	1,864	(96)	135	0	0	39	1,903
Subtotal - Independently Elected Agencies	4,394	4,634	(230)	386	0	0	156	4,790
Grand Total	169,340	183,249	(20,968)	22,779	0	0	1,811	185,060

Workforce Impact Summary

All Funds
FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Minor Agencies								
Addiction Services and Supports, Office of	686	768	(137)	147	0	0	10	778
Adirondack Park Agency	48	54	(1)	1	0	0	0	54
Aging, Office for the	79	126	(9)	9	0	0	0	126
Agriculture and Markets, Department of	466	517	(20)	46	0	0	26	543
Alcoholic Beverage Control, Division of	174	361	(20)	57	0	0	37	398
Arts, Council on the	26	29	(3)	3	0	0	0	29
Budget, Division of the	273	292	(35)	35	0	0	0	292
Civil Service, Department of	287	357	(32)	140	0	0	108	465
Correction, Commission of	36	44	(4)	4	0	0	0	44
Criminal Justice Services, Division of	372	415	(31)	34	0	0	3	418
Deferred Compensation Board	4	4	0	0	0	0	0	4
Economic Development, Department of	119	165	(12)	12	0	0	0	165
Elections, State Board of	95	148	(9)	71	0	0	62	210
Employee Relations, Office of	61	93	(4)	4	0	0	0	93
Ethics and Lobbying, Independent Commission on	46	47	(4)	25	0	0	21	68
Executive Chamber	122	136	(10)	42	0	0	32	168
Financial Control Board, New York State	10	12	(1)	1	0	0	0	12
Gaming Commission, New York State	323	391	(35)	35	0	0	0	391
Higher Education Services Corporation, New York State	98	103	(10)	10	0	0	0	103
Homeland Security and Emergency Services, Division of	561	630	(36)	64	0	0	28	658
Housing and Community Renewal, Division of	540	625	(73)	119	0	0	46	671
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	138	170	(21)	25	0	0	4	174
Indigent Legal Services, Office of	31	32	(3)	3	0	0	0	32
Inspector General, Office of the	74	80	(5)	5	0	0	0	80
Interest on Lawyer Account	7	9	(1)	1	0	0	0	9
Judicial Conduct, Commission on	43	46	(2)	8	0	0	6	52
Justice Center for the Protection of People with Special Needs	419	470	(67)	67	0	0	0	470
Labor Management Committees	59	71	(6)	6	0	0	0	71
Lieutenant Governor, Office of the	5	7	(2)	2	0	0	0	7
Medicaid Inspector General, Office of the	405	515	(26)	26	0	0	0	515
Military and Naval Affairs, Division of	346	392	(44)	46	0	0	2	394
Prevention of Domestic Violence, Office for	24	29	(3)	9	0	0	6	35
Prosecutorial Conduct, Commission on	0	19	(2)	2	0	0	0	19
Public Employment Relations Board	29	34	(3)	6	0	0	3	37
Public Service Department	463	528	(58)	58	0	0	0	528
State, Department of	535	612	(62)	72	0	0	10	622
Statewide Financial System	134	146	(6)	6	0	0	0	146
Tax Appeals, Division of	22	26	(2)	2	0	0	0	26
Veterans' Services, Division of	85	110	(9)	9	0	0	0	110
Victim Services, Office of	81	96	(8)	8	0	0	0	96
Welfare Inspector General, Office of	6	6	(1)	1	0	0	0	6
Subtotal - Minor Agencies	7,332	8,716	(817)	1,221	0	0	404	9,120

Workforce Impact Summary

Special Revenue Funds - Other FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Major Agencies								
Children and Family Services, Office of	39	44	(6)	6	0	0	0	44
Corrections and Community Supervision, Department of	4	4	(1)	1	0	0	0	4
Education Department, State	878	1,043	(104)	104	0	0	0	1,043
Environmental Conservation, Department of	903	1,060	(65)	65	0	0	0	1,060
Financial Services, Department of	1,224	1,391	(95)	95	0	0	0	1,391
General Services, Office of	58	59	(3)	3	0	0	0	59
Health, Department of	1,755	2,158	(309)	309	0	0	0	2,158
Labor, Department of	310	471	(39)	47	0	0	8	479
Motor Vehicles, Department of	483	492	(92)	115	0	0	23	515
Parks, Recreation and Historic Preservation, Office of	68	260	0	29	0	0	29	289
State Police, Division of	288	320	(28)	28	0	0	0	320
Taxation and Finance, Department of	49	699	(5)	5	0	0	0	699
Transportation, Department of	35	45	(2)	2	0	0	0	45
Workers' Compensation Board	943	1,081	(56)	56	0	0	0	1,081
Subtotal - Major Agencies	7,037	9,127	(805)	865	0	0	60	9,187
Minor Agencies	2,244	2,669	(242)	299	0	0	57	2,726
Subtotal - Subject to Direct Executive Control	9,281	11,796	(1,047)	1,164	0	0	117	11,913
University Systems								
State University of New York	44,873	45,877	(4,588)	4,588	0	0	0	45,877
Subtotal - University Systems	44,873	45,877	(4,588)	4,588	0	0	0	45,877
Independently Elected Agencies								
Audit and Control, Department of	158	171	(10)	10	0	0	0	171
Law, Department of	444	454	(44)	44	0	0	0	454
Subtotal - Independently Elected Agencies	602	625	(54)	54	0	0	0	625
Grand Total	54,756	58,298	(5,689)	5,806	0	0	117	58,415

Workforce Impact Summary

Special Revenue Funds - Other FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Minor Agencies								
Addiction Services and Supports, Office of	0	0	0	10	0	0	10	10
Agriculture and Markets, Department of	47	47	0	0	0	0	0	47
Alcoholic Beverage Control, Division of	68	208	(8)	45	0	0	37	245
Budget, Division of the	13	16	(3)	3	0	0	0	16
Civil Service, Department of	0	2	0	0	0	0	0	2
Criminal Justice Services, Division of	2	2	0	0	0	0	0	2
Deferred Compensation Board	4	4	0	0	0	0	0	4
Economic Development, Department of	1	7	0	0	0	0	0	7
Financial Control Board, New York State	10	12	(1)	1	0	0	0	12
Gaming Commission, New York State	272	339	(30)	30	0	0	0	339
Higher Education Services Corporation, New York State	95	100	(9)	9	0	0	0	100
Homeland Security and Emergency Services, Division of	448	445	(25)	25	0	0	0	445
Housing and Community Renewal, Division of	440	522	(63)	63	0	0	0	522
Indigent Legal Services, Office of	31	32	(3)	3	0	0	0	32
Interest on Lawyer Account	7	9	(1)	1	0	0	0	9
Public Service Department	463	506	(58)	58	0	0	0	506
State, Department of	301	370	(37)	47	0	0	10	380
Victim Services, Office of	42	48	(4)	4	0	0	0	48
Subtotal - Minor Agencies	2,244	2,669	(242)	299	0	0	57	2,726

Workforce Impact Summary

Special Revenue Funds - Federal FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Major Agencies								
Children and Family Services, Office of	430	391	(57)	57	0	0	0	391
Corrections and Community Supervision, Department of	23	646	(646)	646	0	0	0	646
Education Department, State	1,164	1,235	(124)	124	0	0	0	1,235
Environmental Conservation, Department of	218	249	(15)	34	0	0	19	268
Health, Department of	1,044	1,507	(190)	190	0	0	0	1,507
Labor, Department of	2,425	2,290	(328)	359	0	0	31	2,321
Mental Health, Office of	0	11	0	0	0	0	0	11
Motor Vehicles, Department of	47	44	0	27	0	0	27	71
Parks, Recreation and Historic Preservation, Office of	24	31	0	0	0	0	0	31
People with Developmental Disabilities, Office for	10	18	(2)	2	0	0	0	18
Temporary and Disability Assistance, Office of	860	912	(68)	68	0	0	0	912
Transportation, Department of	101	126	(4)	4	0	0	0	126
Subtotal - Major Agencies	6,346	7,460	(1,434)	1,511	0	0	77	7,537
Minor Agencies								
Aging, Office for the	59	77	(8)	8	0	0	0	77
Agriculture and Markets, Department of	0	27	0	0	0	0	0	27
Criminal Justice Services, Division of	20	20	(1)	1	0	0	0	20
Elections, State Board of	8	11	(3)	3	0	0	0	11
Homeland Security and Emergency Services, Division of	113	131	(11)	11	0	0	0	131
Housing and Community Renewal, Division of	69	73	(7)	7	0	0	0	73
Human Rights, Division of	0	37	0	0	0	0	0	37
Medicaid Inspector General, Office of the	202	257	(13)	13	0	0	0	257
Military and Naval Affairs, Division of	169	189	(21)	21	0	0	0	189
Public Service Department	0	22	0	0	0	0	0	22
State, Department of	18	14	0	0	0	0	0	14
Veterans' Services, Division of	8	8	(1)	1	0	0	0	8
Victim Services, Office of	39	41	(4)	4	0	0	0	41
Subtotal - Minor Agencies	705	907	(69)	69	0	0	0	907
Subtotal - Subject to Direct Executive Control	7,051	8,367	(1,503)	1,580	0	0	77	8,444
University Systems								
State University of New York	1	0	0	0	0	0	0	0
Subtotal - University Systems	1	0	0	0	0	0	0	0
Independently Elected Agencies								
Audit and Control, Department of	5	0	0	0	0	0	0	0
Law, Department of	198	201	0	0	0	0	0	201
Subtotal - Independently Elected Agencies	203	201	0	0	0	0	0	201
Grand Total	7,255	8,568	(1,503)	1,580	0	0	77	8,645

Workforce Impact Summary

Capital Projects Funds - Other FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Major Agencies								
Children and Family Services, Office of	51	69	(10)	10	0	0	0	69
Corrections and Community Supervision, Department of	26	1,009	(1,009)	1,009	0	0	0	1,009
Education Department, State	49	54	(5)	5	0	0	0	54
Environmental Conservation, Department of	474	610	(36)	36	0	0	0	610
General Services, Office of	362	391	(26)	26	0	0	0	391
Health, Department of	124	132	(20)	20	0	0	0	132
Information Technology Services, Office of	37	50	0	0	0	0	0	50
Mental Health, Office of	530	727	(68)	68	0	0	0	727
Motor Vehicles, Department of	2,251	2,325	(502)	652	0	0	150	2,475
Parks, Recreation and Historic Preservation, Office of	571	495	0	0	0	0	0	495
People with Developmental Disabilities, Office for	323	385	(51)	51	0	0	0	385
State Police, Division of	80	85	0	0	0	0	0	85
Temporary and Disability Assistance, Office of	8	8	0	0	0	0	0	8
Transportation, Department of	5,276	5,779	(229)	229	0	0	0	5,779
Subtotal - Major Agencies	10,162	12,119	(1,956)	2,106	0	0	150	12,269
Minor Agencies								
Addiction Services and Supports, Office of	12	18	(5)	5	0	0	0	18
Agriculture and Markets, Department of	18	18	0	0	0	0	0	18
Arts, Council on the	1	0	0	0	0	0	0	0
Military and Naval Affairs, Division of	42	44	(6)	6	0	0	0	44
Subtotal - Minor Agencies	73	80	(11)	11	0	0	0	80
Subtotal - Subject to Direct Executive Control	10,235	12,199	(1,967)	2,117	0	0	150	12,349
University Systems								
State University Construction Fund	136	145	(15)	15	0	0	0	145
Subtotal - University Systems	136	145	(15)	15	0	0	0	145
Independently Elected Agencies								
Law, Department of	9	3	0	0	0	0	0	3
Subtotal - Independently Elected Agencies	9	3	0	0	0	0	0	3
Grand Total	10,380	12,347	(1,982)	2,132	0	0	150	12,497

Workforce Impact Summary

Capital Projects Funds - Federal FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Major Agencies								
Environmental Conservation, Department of	5	5	0	0	0	0	0	5
Health, Department of	39	68	0	0	0	0	0	68
Subtotal - Major Agencies	44	73	0	0	0	0	0	73
Minor Agencies								
Military and Naval Affairs, Division of	55	58	(6)	6	0	0	0	58
Subtotal - Minor Agencies	55	58	(6)	6	0	0	0	58
Subtotal - Subject to Direct Executive Control	99	131	(6)	6	0	0	0	131
Grand Total	99	131	(6)	6	0	0	0	131

Workforce Impact Summary

Enterprise Funds FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Major Agencies								
Corrections and Community Supervision, Department of	2	10	(10)	10	0	0	0	10
General Services, Office of	7	9	0	0	0	0	0	9
Parks, Recreation and Historic Preservation, Office of	84	53	0	0	0	0	0	53
Subtotal - Major Agencies	93	72	(10)	10	0	0	0	72
Minor Agencies								
Agriculture and Markets, Department of	13	17	0	0	0	0	0	17
Subtotal - Minor Agencies	13	17	0	0	0	0	0	17
Subtotal - Subject to Direct Executive Control	106	89	(10)	10	0	0	0	89
University Systems								
City University of New York	13,243	13,511	(1,351)	1,351	0	0	0	13,511
Subtotal - University Systems	13,243	13,511	(1,351)	1,351	0	0	0	13,511
Grand Total	13,349	13,600	(1,361)	1,361	0	0	0	13,600

Workforce Impact Summary

Internal Service Funds FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Major Agencies								
Children and Family Services, Office of	97	99	(15)	15	0	0	0	99
Corrections and Community Supervision, Department of	231	280	(280)	280	0	0	0	280
Education Department, State	118	144	(15)	15	0	0	0	144
General Services, Office of	873	975	(64)	77	0	0	13	988
Labor, Department of	9	16	(9)	9	0	0	0	16
Mental Health, Office of	8	10	(2)	2	0	0	0	10
Subtotal - Major Agencies	1,336	1,524	(385)	398	0	0	13	1,537
Minor Agencies								
Civil Service, Department of	102	122	(7)	16	0	0	9	131
Employee Relations, Office of	6	6	0	0	0	0	0	6
Prevention of Domestic Violence, Office for	5	5	0	0	0	0	0	5
Subtotal - Minor Agencies	113	133	(7)	16	0	0	9	142
Subtotal - Subject to Direct Executive Control	1,449	1,657	(392)	414	0	0	22	1,679
Independently Elected Agencies								
Audit and Control, Department of	183	190	(8)	8	0	0	0	190
Law, Department of	82	88	0	0	0	0	0	88
Subtotal - Independently Elected Agencies	265	278	(8)	8	0	0	0	278
Grand Total	1,714	1,935	(400)	422	0	0	22	1,957

Workforce Impact Summary

Pension Trust Funds FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Independently Elected Agencies								
Audit and Control, Department of	914	1,008	(49)	107	0	0	58	1,066
Subtotal - Independently Elected Agencies	914	1,008	(49)	107	0	0	58	1,066
Grand Total	914	1,008	(49)	107	0	0	58	1,066

Workforce Impact Summary

Private Purpose Trust Funds FY 2022 Through FY 2024

	FY 2022 Actuals (03/31/22)	Starting Estimate (03/31/23)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/24)
Minor Agencies								
Agriculture and Markets, Department of	4	4	0	0	0	0	0	4
Subtotal - Minor Agencies	4	4	0	0	0	0	0	4
Subtotal - Subject to Direct Executive Control	4	4	0	0	0	0	0	4
Independently Elected Agencies								
Audit and Control, Department of	1	0	0	0	0	0	0	0
Subtotal - Independently Elected Agencies	1	0	0	0	0	0	0	0
Grand Total	5	4	0	0	0	0	0	4

Impact of SFY 2024 Executive Budget on Local Governments, LFY Ending in 2023
UPDATED FOR EXECUTIVE AMENDMENTS
Includes SFY 2023 Major Local Aid Programs for Local Governments

(\$ in Millions)

	Total	NYC	School Districts	Counties	Other Cities	Towns & Villages
School Aid						
School Aid - Total SFY 2024 Executive Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
School Aid - Total SFY 2023 Major Local Aid Programs	31,177.0	12,472.5	18,704.6	0.0	0.0	0.0
Other Education						
Other Education - Total SFY 2024 Executive Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
Other Education - Total SFY 2023 Major Local Aid Programs	176.4	TBD	TBD	0.0	0.0	0.0
Special Education						
Special Education - Total SFY 2024 Executive Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
Special Education - Total SFY 2023 Major Local Aid Programs	1,385.6	652.6	269.6	463.4	0.0	0.0
STAR - Total SFY 2023 Major Local Aid Programs	1,781.0	135.0	1,646.0	0.0	0.0	0.0
Medicaid						
- Retain ACA eFMAP Local Cap Reconciliations to Offset Growth Financed by State	(364.9)	(124.9)	0.0	(240.0)	0.0	0.0
Medicaid - Total SFY 2024 Executive Budget Impact on LFY 2023	(364.9)	(124.9)	0.0	(240.0)	0.0	0.0
Medicaid - Total SFY 2023 Major Local Aid Programs	5,540.4	2,874.1	0.0	2,666.3	0.0	0.0
Human Services						
- Provide Additional State Support for Migrant Shelter and HERRC Costs	377.0	377.0	0.0	0.0	0.0	0.0
- Expand Summer Youth Employment Program Year-Round	10.3	0.0	0.0	10.3	0.0	0.0
- Redirect Title XX Funding to Child Welfare	(6.5)	(2.7)	0.0	(3.8)	0.0	0.0
- Maintain ROS CSE Costs with School Districts	(8.6)	0.0	(8.6)	0.0	0.0	0.0
Human Services - Total SFY 2024 Executive Budget Impact on LFY 2023	372.2	374.3	(8.6)	6.5	0.0	0.0
Human Services - Total SFY 2023 Major Local Aid Programs	4,068.8	2,596.6	0.0	1,472.2	0.0	0.0
Health						
- Make Saratoga County a Full-Service County for General Public Health Work	0.9	0.0	0.0	0.9	0.0	0.0
Health - Total SFY 2024 Executive Budget Impact on LFY 2023	0.9	0.0	0.0	0.9	0.0	0.0
Health - Total SFY 2023 Major Local Aid Programs	549.4	276.8	0.0	272.7	0.0	0.0
Mental Hygiene						
Mental Hygiene - Total SFY 2024 Executive Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
Mental Hygiene - Total SFY 2023 Major Local Aid Programs	97.5	34.3	4.0	59.2	0.0	0.0
Transportation						
- Increase County DMV Revenue Retention	9.8	0.0	0.0	9.8	0.0	0.0
Transportation - Total SFY 2024 Executive Budget Impact on LFY 2023	9.8	0.0	0.0	9.8	0.0	0.0
Transportation - Total SFY 2023 Major Local Aid Programs	1,409.9	365.6	0.0	529.2	160.2	354.9
Municipal Aid						
- Provide Aid to the City of Albany	15.0	0.0	0.0	0.0	15.0	0.0
Municipal Aid - Total SFY 2024 Executive Budget Impact on LFY 2023	15.0	0.0	0.0	0.0	15.0	0.0
Municipal Aid - Total SFY 2023 Major Local Aid Programs	774.6	0.0	0.0	2.4	669.5	71.8
Public Protection						
- Increase Aid to Prosecution for County DA Offices	30.0	0.0	0.0	30.0	0.0	0.0
- Increase Funding for Next Generation 911 Upgrades	15.0	0.0	0.0	15.0	0.0	0.0
- Increase Support for Gun Involved Violence Elimination (GIVE) Initiative	13.7	0.0	0.0	13.7	0.0	0.0
- Increase Funding for Pre-Trial Services	7.5	0.0	0.0	7.5	0.0	0.0
- Fund Threat Assessment Management Teams	7.5	0.1	0.0	7.4	0.0	0.0
- Increase Funding for Re-Entry Programs	5.6	0.3	0.0	5.3	0.0	0.0
- Increase Anti-Fentanyl Innovation Grants	5.3	0.0	0.0	5.3	0.0	0.0
- Increase Assigned Counsel Rates (18-b)	(62.3)	0.0	0.0	(62.3)	0.0	0.0
Public Protection - Total SFY 2024 Executive Budget Impact on LFY 2023	22.3	0.4	0.0	21.9	0.0	0.0
Public Protection - Total SFY 2023 Major Local Aid Programs	540.5	175.5	1.4	346.4	8.2	9.0
Environment						
Environment - Total SFY 2024 Executive Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
Environment - Total SFY 2023 Major Local Aid Programs	430.0	TBD	0.0	TBD	TBD	TBD
Economic Development						
Economic Development - Total SFY 2024 Executive Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
Economic Development - Total SFY 2023 Major Local Aid Programs	0.0	0.0	0.0	0.0	0.0	0.0
All Other Impacts						
- Support Housing Creation Through New Infrastructure Fund for New York Housing Compact	62.5	TBD	0.0	TBD	TBD	TBD
- Assist Municipalities with Zoning and Housing Creation for New York Housing Compact	10.0	TBD	0.0	TBD	TBD	TBD
- Provide Increased Reimbursement for Municipal Special Accidental Death Benefits	1.5	0.0	0.0	1.5	0.0	0.0
All Other - Total SFY 2024 Executive Budget Impact on LFY 2023	74.0	0.0	0.0	1.5	0.0	0.0
All Other - Total SFY 2023 Major Local Aid Programs	318.2	55.6	170.2	92.4	0.0	0.0
Revenue Actions						
Revenue Actions - Total SFY 2024 Executive Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
Grand Total - Total SFY 2024 Executive Budget Impact on LFY 2023	129.3	249.8	(8.6)	(199.4)	15.0	0.0
Grand Total - Total SFY 2023 Major Local Aid Programs	48,249.4	19,638.6	20,795.8	5,904.1	837.9	435.7

Impact of SFY 2024 Executive Budget on Local Governments, LFY Ending in 2024 UPDATED FOR EXECUTIVE AMENDMENTS Includes SFY 2024 Major Local Aid Programs for Local Governments (\$ in Millions)						
	Total	NYC	School Districts	Counties	Other Cities	Towns & Villages
School Aid						
- Increase Foundation Aid	2,734.7	568.7	2,166.0	0.0	0.0	0.0
- Increase Expense-Based and Categorical Aid	233.1	25.0	208.1	0.0	0.0	0.0
- Expand Universal Pre-K	100.0	0.0	100.0	0.0	0.0	0.0
- Expand Statewide Universal Full-Day Pre-K (FY 2024)	25.0	TBD	TBD	0.0	0.0	0.0
- Expand Statewide Universal Full-Day Pre-K (FY 2023 - Round 2)	13.3	TBD	TBD	0.0	0.0	0.0
School Aid - Total SFY 2024 Executive Budget Impact on LFY 2024	3,106.1	593.7	2,474.1	0.0	0.0	0.0
School Aid - Total SFY 2024 Major Local Aid Programs	34,283.1	13,066.2	21,178.6	0.0	0.0	0.0
Other Education						
- Increase Competitive Grants	20.8	TBD	TBD	0.0	0.0	0.0
Other Education - Total SFY 2024 Executive Budget Impact on LFY 2024	20.8	TBD	TBD	0.0	0.0	0.0
Other Education - Total SFY 2024 Major Local Aid Programs	197.1	TBD	TBD	0.0	0.0	0.0
Special Education						
Special Education - Total SFY 2024 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Special Education - Total SFY 2024 Major Local Aid Programs	1,495.4	705.6	281.5	508.4	0.0	0.0
STAR - Total SFY 2024 Major Local Aid Programs	1,716.9	130.0	1,586.9	0.0	0.0	0.0
Medicaid						
- Increase NYC Federal Revenue by Reducing State Share of Indigent Care Pool	42.7	42.7	0.0	0.0	0.0	0.0
- Reduce NYC Federal Revenue by Increasing State Share of SUNY Indigent Care Pool	(71.6)	(71.6)	0.0	0.0	0.0	0.0
- Retain ACA eFMAP Local Cap Reconciliations to Offset Growth Financed by State	(624.1)	(343.0)	0.0	(281.1)	0.0	0.0
Medicaid - Total SFY 2024 Executive Budget Impact on LFY 2024	(653.0)	(371.9)	0.0	(281.1)	0.0	0.0
Medicaid - Total SFY 2024 Major Local Aid Programs	6,370.4	3,394.0	0.0	2,976.3	0.0	0.0
Human Services						
- Provide Additional State Support for Migrant Shelter and HERRC Costs	696.0	696.0	0.0	0.0	0.0	0.0
- Expand Summer Youth Employment Program Year-Round	37.0	0.0	0.0	37.0	0.0	0.0
- Increase Funding for Code Blue	10.1	0.1	0.0	10.0	0.0	0.0
- Increase Access to Opportunity for Public Assistance Recipients	(5.4)	(2.4)	0.0	(2.9)	0.0	0.0
- Redirect Title XX Funding to Child Welfare	(15.9)	(10.9)	0.0	(5.0)	0.0	0.0
- Maintain ROS CSE Costs with School Districts	(28.6)	0.0	(28.6)	0.0	0.0	0.0
Human Services - Total SFY 2024 Executive Budget Impact on LFY 2024	693.2	682.8	(28.6)	39.1	0.0	0.0
Human Services - Total SFY 2024 Major Local Aid Programs	4,449.8	2,897.5	0.0	1,469.8	0.0	0.0
Health						
- Make Saratoga County a Full-Service County for General Public Health Work	0.7	0.0	0.0	0.7	0.0	0.0
Health - Total SFY 2024 Executive Budget Impact on LFY 2024	0.7	0.0	0.0	0.7	0.0	0.0
Health - Total SFY 2024 Major Local Aid Programs	550.7	275.8	0.0	275.0	0.0	0.0
Mental Hygiene						
Mental Hygiene - Total SFY 2024 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Mental Hygiene - Total SFY 2024 Major Local Aid Programs	98.7	34.7	4.0	60.0	0.0	0.0
Transportation						
- Increase County DMV Revenue Retention	13.0	0.0	0.0	13.0	0.0	0.0
- Increase NYC Funding for MTA City School Passes	(104.0)	(104.0)	0.0	0.0	0.0	0.0
- Offset Payroll Mobility Tax into Mobility Trust Fund	(116.0)	(116.0)	0.0	0.0	0.0	0.0
- Increase NYC Share of MTA Paratransit	(267.0)	(267.0)	0.0	0.0	0.0	0.0
Transportation - Total SFY 2024 Executive Budget Impact on LFY 2024	(474.0)	(487.0)	0.0	13.0	0.0	0.0
Transportation - Total SFY 2024 Major Local Aid Programs	1,445.9	381.6	0.0	549.2	160.2	354.9
Municipal Aid						
- Provide Aid to the City of Albany	15.0	0.0	0.0	0.0	15.0	0.0
Municipal Aid - Total SFY 2024 Executive Budget Impact on LFY 2024	15.0	0.0	0.0	0.0	15.0	0.0
Municipal Aid - Total SFY 2024 Major Local Aid Programs	803.6	0.0	0.0	2.4	669.5	71.7
Public Protection						
- Increase Aid to Prosecution for County DA Offices	40.0	0.0	0.0	40.0	0.0	0.0
- Increase Funding for Next Generation 911 Upgrades	12.5	0.0	0.0	12.5	0.0	0.0
- Increase Funding for Pre-Trial Services	10.0	0.0	0.0	10.0	0.0	0.0
- Fund Threat Assessment Management Teams	10.0	0.2	0.0	9.8	0.0	0.0
- Increase Funding for Re-Entry Programs	8.0	1.0	0.0	7.0	0.0	0.0
- Increase Anti-Fentanyl Innovation Grants	7.0	0.0	0.0	7.0	0.0	0.0
- Increase Support for Gun Involved Violence Elimination (GIVE) Initiative	4.6	0.0	0.0	4.6	0.0	0.0
- Increase Assigned Counsel Rates (18-b)	(83.0)	0.0	0.0	(83.0)	0.0	0.0
Public Protection - Total SFY 2024 Executive Budget Impact on LFY 2024	9.1	1.2	0.0	7.9	0.0	0.0
Public Protection - Total SFY 2024 Major Local Aid Programs	305.6	48.3	1.4	237.9	8.7	9.3
Environment						
Environment - Total SFY 2024 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Environment - Total SFY 2024 Major Local Aid Programs	435.0	TBD	0.0	TBD	TBD	TBD
Economic Development						
Economic Development - Total SFY 2024 Executive Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Economic Development - Total SFY 2024 Major Local Aid Programs	0.0	0.0	0.0	0.0	0.0	0.0
All Other Impacts						
- Support Housing Creation Through New Infrastructure Fund for New York Housing Compact	125.0	TBD	0.0	TBD	TBD	TBD
- Assist Municipalities with Zoning and Housing Creation for New York Housing Compact	10.0	TBD	0.0	TBD	TBD	TBD
- Provide Increased Reimbursement for Municipal Special Accidental Death Benefits	2.0	0.0	0.0	2.0	0.0	0.0
All Other - Total SFY 2024 Executive Budget Impact on LFY 2024	137.0	0.0	0.0	2.0	0.0	0.0
All Other - Total SFY 2024 Major Local Aid Programs	323.3	56.1	172.4	94.8	0.0	0.0
Revenue Actions						
- Require State S-Corporation Conformity with Federal Return	2.0	2.0	0.0	0.0	0.0	0.0
- Create a NYC Biotech Tax Credit	(3.0)	(3.0)	0.0	0.0	0.0	0.0
Revenue Actions - Total SFY 2024 Executive Budget Impact on LFY 2024	(1.0)	(1.0)	0.0	0.0	0.0	0.0
Grand Total - Total SFY 2024 Executive Budget Impact on LFY 2024	2,853.9	417.8	2,445.5	(218.4)	15.0	0.0
Grand Total - Total SFY 2024 Major Local Aid Programs	52,475.5	20,989.8	23,224.8	6,173.8	838.4	435.9

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
<i>Agriculture and Markets, Department of</i>	68,848	69,083	67,990	71,950	80,134	82,897
Local Assistance	32,359	30,077	28,185	30,276	37,500	40,000
State Operations	36,489	39,006	39,805	41,674	42,634	42,897
Personal Service	31,626	34,708	35,714	37,269	37,961	38,149
Non-Personal Service	4,863	4,298	4,091	4,405	4,673	4,748
<i>Alcoholic Beverage Control, Division of</i>	7,318	13,165	13,247	13,164	13,436	13,714
State Operations	7,318	13,165	13,247	13,164	13,436	13,714
Personal Service	6,242	10,941	11,028	11,249	11,474	11,703
Non-Personal Service	1,076	2,224	2,219	1,915	1,962	2,011
<i>Economic Development, Department of</i>	117,566	74,782	68,226	63,146	63,146	63,146
Local Assistance	45,278	50,458	46,044	46,044	46,044	46,044
State Operations	72,288	24,324	22,182	17,102	17,102	17,102
Personal Service	11,934	15,288	15,226	14,666	14,666	14,666
Non-Personal Service	60,354	9,036	6,956	2,436	2,436	2,436
<i>Empire State Development Corporation</i>	704,377	381,795	169,589	173,101	144,372	139,100
Local Assistance	704,377	381,795	169,589	173,101	144,372	139,100
<i>Financial Services, Department of</i>	0	251	0	0	0	0
Local Assistance	0	250	0	0	0	0
State Operations	0	1	0	0	0	0
Personal Service	0	1	0	0	0	0
<i>Olympic Regional Development Authority</i>	12,453	62,904	12,904	12,904	12,904	12,904
Local Assistance	0	50,000	0	0	0	0
State Operations	12,453	11,404	11,404	11,404	11,404	11,404
Personal Service	7,125	5,338	5,338	5,338	5,338	5,338
Non-Personal Service	5,328	6,066	6,066	6,066	6,066	6,066
General State Charges	0	1,500	1,500	1,500	1,500	1,500
<i>Public Service Department</i>	0	250,000	200,000	50,000	50,000	50,000
Local Assistance	0	250,000	200,000	50,000	50,000	50,000
Functional Total	910,562	851,980	531,956	384,265	363,992	361,761
PARKS AND THE ENVIRONMENT						
<i>Adirondack Park Agency</i>	4,456	5,698	5,516	5,613	5,711	5,812
State Operations	4,456	5,698	5,516	5,613	5,711	5,812
Personal Service	4,145	4,772	4,835	4,925	5,016	5,110
Non-Personal Service	311	926	681	688	695	702
<i>Environmental Conservation, Department of</i>	140,201	134,241	149,888	166,251	168,225	168,625
Local Assistance	6,063	2,638	1,878	1,878	1,878	1,878
State Operations	134,138	131,603	148,010	164,373	166,347	166,747
Personal Service	124,921	111,705	117,415	136,569	138,340	138,740
Non-Personal Service	9,217	19,898	30,595	27,804	28,007	28,007
<i>Parks, Recreation and Historic Preservation, Office of</i>	122,922	133,190	138,901	145,699	148,042	145,433
Local Assistance	678	3,475	100	100	100	100
State Operations	122,244	129,715	138,801	145,599	147,942	145,333
Personal Service	116,361	122,041	130,068	136,907	139,190	136,520
Non-Personal Service	5,883	7,674	8,733	8,692	8,752	8,813
Functional Total	267,579	273,129	294,305	317,563	321,978	319,870
TRANSPORTATION						
<i>Motor Vehicles, Department of</i>	10,472	15,409	15,266	15,163	15,163	15,163
State Operations	10,472	15,409	15,266	15,163	15,163	15,163
Personal Service	9,115	10,828	10,083	9,980	9,980	9,980
Non-Personal Service	1,357	4,581	5,183	5,183	5,183	5,183
<i>Transportation, Department of</i>	424,887	498,012	850,305	552,940	563,064	569,480
Local Assistance	122,990	150,843	498,091	200,091	200,091	196,091
State Operations	301,897	347,169	352,214	352,849	362,973	373,389
Personal Service	142,505	173,907	178,867	179,502	184,867	190,393
Non-Personal Service	159,392	173,262	173,347	173,347	178,106	182,996
Functional Total	435,359	513,421	865,571	568,103	578,227	584,643
HEALTH						
<i>Aging, Office for the</i>	139,112	181,048	173,657	179,175	184,777	185,287
Local Assistance	137,086	175,447	169,325	174,841	180,441	180,951
State Operations	2,026	5,601	4,332	4,334	4,336	4,336
Personal Service	1,920	5,467	4,196	4,196	4,196	4,196
Non-Personal Service	106	134	136	138	140	140
<i>Health, Department of</i>	18,460,148	20,722,574	23,038,266	25,737,246	28,095,996	29,838,447
Medical Assistance	15,608,050	18,664,294	20,935,956	23,713,610	26,140,972	27,894,132
Local Assistance	15,608,050	18,664,294	20,935,956	23,713,610	26,140,972	27,894,132
Essential Plan	63,350	74,900	91,378	95,343	103,265	104,271
State Operations	63,350	74,900	91,378	95,343	103,265	104,271
Personal Service	3,482	4,505	5,324	5,452	5,702	5,852

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service	59,868	70,395	86,054	89,891	97,563	98,419
Medicaid Administration	797,969	841,770	963,216	943,108	868,901	863,686
Local Assistance	545,207	540,213	560,231	517,231	483,231	483,231
State Operations	252,762	301,557	402,985	425,877	385,670	380,455
Personal Service	44,723	53,116	58,995	59,096	59,019	59,086
Non-Personal Service	208,039	248,441	343,990	366,781	326,651	321,369
Public Health	1,990,779	1,141,610	1,047,716	985,185	982,858	976,358
Local Assistance	637,289	798,852	785,066	765,566	765,566	765,566
State Operations	1,353,490	340,688	260,580	217,549	215,222	208,722
Personal Service	106,000	121,740	142,626	141,597	138,697	138,697
Non-Personal Service	1,247,490	218,948	117,954	75,952	76,525	70,025
General State Charges	0	2,070	2,070	2,070	2,070	2,070
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
State Operations	18,971	19,128	19,155	19,222	19,293	19,293
Personal Service	16,896	16,708	16,673	16,673	16,673	16,673
Non-Personal Service	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	18,618,231	20,922,750	23,231,078	25,935,643	28,300,066	30,043,027
SOCIAL WELFARE						
Children and Family Services, Office of	1,976,841	2,845,121	2,230,019	3,015,541	3,032,797	3,049,619
OCFS	1,924,901	2,770,884	2,155,782	2,941,304	2,958,560	2,975,382
Local Assistance	1,740,443	2,462,746	1,850,325	2,629,953	2,642,431	2,656,409
State Operations	184,458	308,138	305,457	311,351	316,129	318,973
Personal Service	117,793	234,716	229,966	233,657	236,850	240,073
Non-Personal Service	66,665	73,422	75,491	77,694	79,279	78,900
OCFS - Other	51,940	74,237	74,237	74,237	74,237	74,237
Local Assistance	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	(15,877)	57,451	42,731	90,563	57,571	57,571
Local Assistance	(20,427)	53,155	32,250	79,276	45,076	45,076
State Operations	4,550	4,296	10,481	11,287	12,495	12,495
Personal Service	3,048	3,915	9,138	9,740	10,642	10,642
Non-Personal Service	1,502	381	1,343	1,547	1,853	1,853
Human Rights, Division of	12,567	12,931	20,635	20,644	20,653	20,653
Local Assistance	0	0	1,000	1,000	1,000	1,000
State Operations	12,567	12,931	19,635	19,644	19,653	19,653
Personal Service	12,045	11,902	17,256	17,265	17,274	17,274
Non-Personal Service	522	1,029	2,379	2,379	2,379	2,379
Labor, Department of	2,126,389	156,410	34,072	32,572	32,573	32,573
Local Assistance	2,085,958	146,273	30,500	30,000	30,000	30,000
State Operations	40,431	10,137	3,572	2,572	2,573	2,573
Personal Service	832	1,178	1,056	1,056	1,056	1,056
Non-Personal Service	39,599	8,959	2,516	1,516	1,517	1,517
National and Community Service	548	783	806	831	856	881
Local Assistance	267	432	454	476	498	520
State Operations	281	351	352	355	358	361
Personal Service	281	342	343	346	349	352
Non-Personal Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	1,478,511	2,700,752	2,578,428	2,323,194	1,957,483	2,005,435
Welfare Assistance	1,148,717	1,225,591	1,984,837	1,655,898	1,247,280	1,247,365
Local Assistance	1,148,717	1,225,591	1,984,837	1,655,898	1,247,280	1,247,365
All Other	329,794	1,475,161	593,591	667,296	710,203	758,070
Local Assistance	197,650	1,355,796	474,615	548,178	590,996	638,796
State Operations	132,144	119,365	118,976	119,118	119,207	119,274
Personal Service	63,548	70,105	69,711	69,780	69,850	69,923
Non-Personal Service	68,596	49,260	49,265	49,338	49,357	49,351
Functional Total	5,578,979	5,773,448	4,906,691	5,483,345	5,101,933	5,166,732
MENTAL HYGIENE						
Addiction Services and Supports, Office of	449,463	601,373	566,887	580,010	600,561	623,259
OASAS	376,608	482,084	468,673	495,806	513,196	531,432
Local Assistance	347,402	439,282	421,651	451,147	470,339	486,369
State Operations	29,206	42,802	47,022	44,659	42,857	45,063
Personal Service	22,677	31,361	35,086	34,852	32,940	35,273
Non-Personal Service	6,529	11,441	11,936	9,807	9,917	9,790
OASAS - Other	72,855	119,289	98,214	84,204	87,365	91,827
Local Assistance	21,325	64,125	44,263	30,037	31,548	33,097
State Operations	51,530	55,164	53,951	54,167	55,817	58,730
Personal Service	40,094	40,413	40,201	39,945	41,857	44,824
Non-Personal Service	11,436	14,751	13,750	14,222	13,960	13,906
Justice Center	30,934	39,324	37,965	38,485	39,020	39,565
Local Assistance	230	649	649	649	649	649
State Operations	30,704	38,675	37,316	37,836	38,371	38,916
Personal Service	23,806	30,887	29,146	29,450	29,757	30,067
Non-Personal Service	6,898	7,788	8,170	8,386	8,614	8,849

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Mental Health, Office of	2,983,468	3,529,480	3,866,029	4,032,073	4,175,244	4,333,070
OMH	1,596,403	1,860,664	2,210,549	2,370,518	2,494,303	2,602,400
Local Assistance	1,161,042	1,375,650	1,774,378	1,927,184	2,048,568	2,142,596
State Operations	435,361	485,014	436,171	443,334	445,735	459,804
Personal Service	361,137	382,745	388,292	394,266	396,092	409,680
Non-Personal Service	74,224	102,269	47,879	49,068	49,643	50,124
OMH - Other	1,387,065	1,668,816	1,655,480	1,661,555	1,680,941	1,730,670
Local Assistance	313,905	460,357	439,150	427,600	437,458	447,562
State Operations	1,073,160	1,208,459	1,216,330	1,233,955	1,243,483	1,283,108
Personal Service	851,445	907,979	921,908	936,226	940,459	974,931
Non-Personal Service	221,715	300,480	294,422	297,729	303,024	308,177
People with Developmental Disabilities, Office for	4,188,078	4,131,499	5,162,275	4,474,993	4,600,228	4,796,470
OPWDD	413,868	428,593	488,883	517,439	545,802	582,072
Local Assistance	401,090	428,593	488,883	517,439	545,802	582,072
State Operations	12,778	0	0	0	0	0
Personal Service	570	0	0	0	0	0
Non-Personal Service	12,208	0	0	0	0	0
OPWDD - Other	3,774,210	3,702,906	4,673,392	3,957,554	4,054,426	4,214,398
Local Assistance	2,411,600	2,083,790	3,105,691	2,366,360	2,435,838	2,575,369
State Operations	1,362,610	1,619,116	1,567,701	1,591,194	1,618,588	1,639,029
Personal Service	1,200,817	1,393,226	1,325,481	1,342,534	1,363,618	1,377,035
Non-Personal Service	161,793	225,890	242,220	248,660	254,970	261,994
Functional Total	7,651,943	8,301,676	9,633,156	9,125,561	9,415,053	9,792,364
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,033	3,405	3,567	3,659	3,751
State Operations	2,792	3,033	3,405	3,567	3,659	3,751
Personal Service	2,677	2,806	3,146	3,298	3,384	3,470
Non-Personal Service	115	227	259	269	275	281
Corrections and Community Supervision, Department of	1,955,508	2,709,683	2,677,114	2,667,510	2,665,748	2,666,826
DOCCS	1,927,040	2,701,283	2,668,714	2,659,110	2,657,348	2,658,426
Local Assistance	20,028	8,956	8,956	8,956	8,956	8,956
State Operations	1,907,012	2,691,827	2,659,258	2,649,654	2,647,892	2,648,970
Personal Service	1,505,006	2,202,144	2,184,678	2,185,714	2,186,770	2,187,848
Non-Personal Service	402,006	489,683	474,580	463,940	461,122	461,122
General State Charges	0	500	500	500	500	500
DOCCS - Other	28,468	8,400	8,400	8,400	8,400	8,400
Local Assistance	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	186,794	276,439	362,695	364,288	380,053	380,802
Local Assistance	150,664	239,272	322,594	324,394	339,394	339,394
State Operations	36,130	37,167	40,101	39,894	40,659	41,408
Personal Service	30,838	30,073	30,670	31,455	32,062	32,651
Non-Personal Service	5,292	7,094	9,431	8,439	8,597	8,757
Homeland Security and Emergency Services, Division of	4,002	26,358	35,095	33,870	33,973	34,834
Local Assistance	3,932	17,336	20,964	20,964	21,053	21,055
State Operations	70	9,022	14,131	12,906	12,920	13,779
Personal Service	70	4,672	6,915	7,364	7,821	8,288
Non-Personal Service	0	4,350	7,216	5,542	5,099	5,491
Indigent Legal Services, Office of	0	750	0	0	0	0
Local Assistance	0	750	0	0	0	0
Judicial Conduct, Commission on	6,148	7,293	8,128	8,128	8,128	8,128
State Operations	6,148	7,293	8,128	8,128	8,128	8,128
Personal Service	4,492	5,536	6,132	6,132	6,132	6,132
Non-Personal Service	1,656	1,757	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	0	30	30	30	30	30
State Operations	0	30	30	30	30	30
Non-Personal Service	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
State Operations	1	38	38	38	38	38
Non-Personal Service	1	38	38	38	38	38
Military and Naval Affairs, Division of	18,993	81,247	252,286	84,782	85,124	83,728
Local Assistance	1,394	1,408	1,430	1,453	1,477	1,501
State Operations	17,599	79,839	250,856	83,329	83,647	82,227
Personal Service	12,664	70,272	146,624	70,948	71,278	71,615
Non-Personal Service	4,935	9,567	104,232	12,381	12,369	10,612
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Operations	0	1,750	1,750	1,750	1,750	1,750
Personal Service	0	1,350	1,350	1,350	1,350	1,350
Non-Personal Service	0	400	400	400	400	400
State Police, Division of	492,757	778,158	872,825	866,305	883,310	900,743
State Operations	492,757	778,158	872,825	866,305	883,310	900,743
Personal Service	454,615	716,284	789,513	804,993	820,763	836,932
Non-Personal Service	38,142	61,874	83,312	61,312	62,547	63,811

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Statewide Financial System	30,126	31,972	31,970	37,997	38,734	39,492
State Operations	30,126	31,972	31,970	37,997	38,734	39,492
Personal Service	12,352	12,596	12,594	15,621	15,883	16,151
Non-Personal Service	17,774	19,376	19,376	22,376	22,851	23,341
Victim Services, Office of	5	3,532	2,530	2,530	2,530	2,530
Local Assistance	5	1,000	0	0	0	0
State Operations	0	2,532	2,530	2,530	2,530	2,530
Personal Service	0	502	500	500	500	500
Non-Personal Service	0	2,030	2,030	2,030	2,030	2,030
Functional Total	2,697,126	3,920,283	4,247,866	4,070,795	4,103,077	4,122,652
HIGHER EDUCATION						
City University of New York	1,659,532	1,842,445	1,921,071	1,977,321	2,027,827	2,076,279
Local Assistance	1,659,532	1,842,445	1,921,071	1,977,321	2,027,827	2,076,279
Higher Education Services Corporation, New York State	612,967	607,398	718,371	799,088	836,473	864,406
Local Assistance	612,525	606,886	717,859	790,238	807,656	840,769
State Operations	442	512	512	8,850	28,817	23,637
Personal Service	442	512	512	5,100	9,700	9,884
Non-Personal Service	0	0	0	3,750	19,117	13,753
State University of New York	456,232	498,673	827,596	574,396	449,396	449,396
Local Assistance	452,466	497,707	451,600	448,400	448,400	448,400
State Operations	3,766	921	375,951	125,951	951	951
Personal Service	1,600	179	209	209	209	209
Non-Personal Service	2,166	742	375,742	125,742	742	742
General State Charges	0	45	45	45	45	45
Functional Total	2,728,731	2,948,516	3,467,038	3,350,805	3,313,696	3,390,081
EDUCATION						
Arts, Council on the	94,544	87,401	65,673	45,759	45,848	45,958
Local Assistance	90,396	82,585	60,835	40,835	40,835	40,835
State Operations	4,148	4,816	4,838	4,924	5,013	5,123
Personal Service	2,678	2,959	2,945	2,995	3,046	3,107
Non-Personal Service	1,470	1,857	1,893	1,929	1,967	2,016
Education, Department of	27,013,445	28,246,512	31,566,557	33,758,583	35,224,600	36,745,834
School Aid	24,694,142	25,602,840	28,844,091	30,889,684	32,230,425	33,631,396
Local Assistance	24,694,142	25,602,840	28,844,091	30,889,684	32,230,425	33,631,396
School Aid – Other	88,525	140,000	140,000	140,000	140,000	140,000
Local Assistance	88,525	140,000	140,000	140,000	140,000	140,000
Special Education Categorical Programs	1,226,681	1,385,593	1,495,425	1,589,937	1,666,500	1,743,364
Local Assistance	1,226,681	1,385,593	1,495,425	1,589,937	1,666,500	1,743,364
All Other	1,004,097	1,118,079	1,087,041	1,138,962	1,187,675	1,231,074
Local Assistance	952,495	1,047,851	1,014,040	1,064,556	1,112,890	1,156,400
State Operations	51,602	70,228	73,001	74,406	74,785	74,674
Personal Service	33,374	37,667	38,922	39,670	39,963	40,756
Non-Personal Service	18,228	32,561	34,079	34,736	34,822	33,918
Functional Total	27,107,989	28,333,913	31,632,230	33,804,342	35,270,448	36,791,792
GENERAL GOVERNMENT						
Budget, Division of the	26,509	62,535	56,979	31,142	31,142	31,142
State Operations	26,509	62,235	56,679	30,842	30,842	30,842
Personal Service	25,460	30,604	30,042	30,042	30,042	30,042
Non-Personal Service	1,049	31,631	26,637	800	800	800
General State Charges	0	300	300	300	300	300
Civil Service, Department of	16,251	20,316	33,598	43,840	48,922	54,173
Local Assistance	15	300	300	300	300	300
State Operations	16,236	20,016	33,298	43,540	48,622	53,873
Personal Service	16,236	18,616	25,200	30,109	32,321	34,222
Non-Personal Service	0	1,400	8,098	13,431	16,301	19,651
Deferred Compensation Board	(7)	59	59	61	63	63
State Operations	(7)	59	59	61	63	63
Personal Service	39	33	33	34	35	35
Non-Personal Service	(46)	26	26	27	28	28
Elections, State Board of	13,384	27,950	28,420	30,766	29,121	31,484
Local Assistance	3,292	4,000	1,000	3,000	1,000	3,000
State Operations	10,092	23,950	27,420	27,766	28,121	28,484
Personal Service	6,676	12,369	17,971	18,153	18,338	18,526
Non-Personal Service	3,416	11,581	9,449	9,613	9,783	9,958
Employee Relations, Office of	6,117	9,309	9,250	9,431	9,616	9,804
State Operations	6,117	9,309	9,250	9,431	9,616	9,804
Personal Service	5,550	9,098	9,033	9,209	9,388	9,571
Non-Personal Service	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
State Operations	5,558	7,830	7,731	7,731	7,731	7,731

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	4,809	6,773	6,674	6,674	6,674	6,674
Non-Personal Service	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	4,182	20,130	13,551	13,551	11,551	7,451
Local Assistance	0	14,500	8,200	8,200	6,200	2,100
State Operations	4,182	5,630	5,351	5,351	5,351	5,351
Personal Service	3,098	2,554	2,478	2,478	2,478	2,478
Non-Personal Service	1,084	3,076	2,873	2,873	2,873	2,873
General Services, Office of	86,781	96,361	100,660	94,787	96,608	98,470
State Operations	86,781	96,361	100,660	94,787	96,608	98,470
Personal Service	36,739	40,306	39,891	40,720	41,565	42,427
Non-Personal Service	50,042	56,055	60,769	54,067	55,043	56,043
Information Technology Services, Office of	556,611	609,109	667,663	676,795	691,306	706,190
State Operations	556,611	609,109	667,663	676,795	691,306	706,190
Personal Service	276,530	326,196	338,750	339,782	346,846	354,060
Non-Personal Service	280,081	282,913	328,913	337,013	344,460	352,130
Inspector General, Office of the	5,188	8,369	9,938	10,091	10,249	10,410
State Operations	5,188	8,369	9,938	10,091	10,249	10,410
Personal Service	4,138	6,971	8,333	8,452	8,574	8,698
Non-Personal Service	1,050	1,398	1,605	1,639	1,675	1,712
Labor Management Committees	25,021	39,046	40,034	40,971	41,790	42,626
State Operations	23,341	33,946	34,832	35,665	36,378	37,106
Personal Service	6,830	5,600	5,709	5,823	5,939	6,058
Non-Personal Service	16,511	28,346	29,123	29,842	30,439	31,048
General State Charges	1,680	5,100	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	3,938	8,274	8,721	8,721	8,763	8,763
Local Assistance	2,880	6,112	5,912	5,912	5,912	5,912
State Operations	1,058	2,162	2,809	2,809	2,851	2,851
Personal Service	980	1,970	2,555	2,555	2,593	2,593
Non-Personal Service	78	192	254	254	258	258
Public Employment Relations Board	3,719	3,823	4,321	4,389	4,461	4,533
State Operations	3,719	3,823	4,321	4,389	4,461	4,533
Personal Service	3,576	3,619	4,112	4,176	4,243	4,310
Non-Personal Service	143	204	209	213	218	223
State, Department of	29,364	41,840	57,968	35,218	35,218	35,218
Local Assistance	21,389	32,492	40,278	17,528	17,528	17,528
State Operations	7,975	9,348	17,690	17,690	17,690	17,690
Personal Service	7,617	9,112	10,854	10,854	10,854	10,854
Non-Personal Service	358	236	6,836	6,836	6,836	6,836
Tax Appeals, Division of	2,899	3,058	3,306	3,306	3,306	3,306
State Operations	2,899	3,058	3,306	3,306	3,306	3,306
Personal Service	2,726	2,877	3,066	3,066	3,066	3,066
Non-Personal Service	173	181	240	240	240	240
Taxation and Finance, Department of	262,488	263,195	262,144	259,645	260,734	260,734
Local Assistance	780	926	926	926	926	926
State Operations	261,708	262,269	261,218	258,719	259,808	259,808
Personal Service	242,584	219,723	218,372	218,372	218,372	218,372
Non-Personal Service	19,124	42,546	42,846	40,347	41,436	41,436
Veterans' Services, Division of	15,282	16,825	17,039	16,416	16,475	16,533
Local Assistance	9,262	10,038	9,383	9,383	9,383	9,383
State Operations	6,020	6,782	7,651	7,028	7,087	7,145
Personal Service	5,799	6,568	6,613	6,701	6,755	6,809
Non-Personal Service	221	214	1,038	327	332	336
General State Charges	0	5	5	5	5	5
Welfare Inspector General, Office of	508	796	794	808	822	836
State Operations	508	796	794	808	822	836
Personal Service	504	687	685	699	713	727
Non-Personal Service	4	109	109	109	109	109
Workers' Compensation Board	0	1	0	0	0	0
State Operations	0	1	0	0	0	0
Personal Service	0	1	0	0	0	0
Functional Total	1,063,793	1,238,826	1,322,176	1,287,669	1,307,878	1,329,467
ELECTED OFFICIALS						
Audit and Control, Department of	175,496	176,860	154,350	157,172	160,066	163,020
Local Assistance	32,025	32,025	0	0	0	0
State Operations	143,471	144,835	154,350	157,172	160,066	163,020
Personal Service	122,688	116,896	127,030	129,166	131,346	133,569
Non-Personal Service	20,783	27,939	27,320	28,006	28,720	29,451
Executive Chamber	15,477	18,139	23,303	23,303	23,303	23,303
State Operations	15,477	18,139	23,303	23,303	23,303	23,303
Personal Service	12,493	14,816	18,531	18,531	18,531	18,531
Non-Personal Service	2,984	3,323	4,772	4,772	4,772	4,772
Judiciary	2,872,521	2,896,428	2,965,448	2,965,448	2,965,448	2,965,448
Local Assistance	74,454	145,708	166,000	166,000	166,000	166,000
State Operations	1,835,423	1,963,000	2,010,300	2,010,300	2,010,300	2,010,300

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	1,606,144	1,698,200	1,744,700	1,744,700	1,744,700	1,744,700
Non-Personal Service	229,279	264,800	265,600	265,600	265,600	265,600
General State Charges	962,644	787,720	789,148	789,148	789,148	789,148
Law, Department of	122,045	172,257	150,813	153,158	155,556	158,003
Local Assistance	0	35,000	0	0	0	0
State Operations	122,045	137,257	150,813	153,158	155,556	158,003
Personal Service	109,126	122,691	131,222	133,278	135,375	137,514
Non-Personal Service	12,919	14,566	19,591	19,880	20,181	20,489
Legislature	229,084	265,823	280,722	280,722	280,722	280,722
State Operations	229,084	265,823	280,722	280,722	280,722	280,722
Personal Service	176,544	208,356	221,341	221,341	221,341	221,341
Non-Personal Service	52,540	57,467	59,381	59,381	59,381	59,381
Lieutenant Governor, Office of the	510	753	746	746	746	746
State Operations	510	753	746	746	746	746
Personal Service	423	686	679	679	679	679
Non-Personal Service	87	67	67	67	67	67
Functional Total	3,415,133	3,530,260	3,575,382	3,580,549	3,585,841	3,591,242
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	731,313	734,923	763,352	763,352	763,352
Local Assistance	695,286	731,313	734,923	763,352	763,352	763,352
State Operations	1	0	0	0	0	0
Non-Personal Service	1	0	0	0	0	0
County-Wide Shared Services Initiative	21,414	31,000	59,000	59,000	59,000	59,000
Local Assistance	21,414	31,000	59,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Local Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Local Assistance	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Local Assistance	217	218	218	218	218	218
Functional Total	763,708	816,881	841,776	870,205	870,205	870,205
ALL OTHER CATEGORIES						
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
Miscellaneous	(148,334)	858,218	4,028,115	4,735,640	4,720,218	4,540,349
Local Assistance	(205,445)	622,009	3,063,908	3,511,992	3,248,170	3,074,301
State Operations	52,521	236,209	964,207	1,223,648	1,472,048	1,466,048
Personal Service	89	667,834	715,506	724,906	748,306	742,306
Non-Personal Service	52,432	(431,625)	248,701	498,742	723,742	723,742
General State Charges	4,590	0	0	0	0	0
Functional Total	7,866,174	8,899,813	12,030,676	14,037,621	14,975,683	16,386,212
TOTAL GENERAL FUND SPENDING	79,105,307	86,324,896	96,579,901	102,816,466	107,508,077	112,750,048

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	68,848	69,083	67,990	71,950	80,134	82,897
Alcoholic Beverage Control, Division of	7,318	13,165	13,247	13,164	13,436	13,714
Economic Development, Department of	117,566	74,782	68,226	63,146	63,146	63,146
Empire State Development Corporation	704,377	381,795	169,589	173,101	144,372	139,100
Financial Services, Department of	0	251	0	0	0	0
Olympic Regional Development Authority	12,453	62,904	12,904	12,904	12,904	12,904
Public Service Department	0	250,000	200,000	50,000	50,000	50,000
Functional Total	910,562	851,980	531,956	384,265	363,992	361,761
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,698	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	140,201	134,241	149,888	166,251	168,225	168,625
Parks, Recreation and Historic Preservation, Office of	122,922	133,190	138,901	145,699	148,042	145,433
Functional Total	267,579	273,129	294,305	317,563	321,978	319,870
TRANSPORTATION						
Motor Vehicles, Department of	10,472	15,409	15,266	15,163	15,163	15,163
Transportation, Department of	424,887	498,012	850,305	552,940	563,064	569,480
Functional Total	435,359	513,421	865,571	568,103	578,227	584,643
HEALTH						
Aging, Office for the	139,112	181,048	173,657	179,175	184,777	185,287
Health, Department of	18,460,148	20,722,574	23,038,266	25,737,246	28,095,996	29,838,447
Medical Assistance	15,608,050	18,664,294	20,935,956	23,713,610	26,140,972	27,894,132
Essential Plan	63,350	74,900	91,378	95,343	103,265	104,271
Medicaid Administration	797,969	841,770	963,216	943,108	868,901	863,686
Public Health	1,990,779	1,141,610	1,047,716	985,185	982,858	976,358
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
Functional Total	18,618,231	20,922,750	23,231,078	25,935,643	28,300,066	30,043,027
SOCIAL WELFARE						
Children and Family Services, Office of	1,976,841	2,845,121	2,230,019	3,015,541	3,032,797	3,049,619
OCFS	1,924,901	2,770,884	2,155,782	2,941,304	2,958,560	2,975,382
OCFS - Other	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	(15,877)	57,451	42,731	90,563	57,571	57,571
Human Rights, Division of	12,567	12,931	20,635	20,644	20,653	20,653
Labor, Department of	2,126,389	156,410	34,072	32,572	32,573	32,573
National and Community Service	548	783	806	831	856	881
Temporary and Disability Assistance, Office of	1,478,511	2,700,752	2,578,428	2,323,194	1,957,483	2,005,435
Welfare Assistance	1,148,717	1,225,591	1,984,837	1,655,898	1,247,280	1,247,365
All Other	329,794	1,475,161	593,591	667,296	710,203	758,070
Functional Total	5,578,979	5,773,448	4,906,691	5,483,345	5,101,933	5,166,732
MENTAL HYGIENE						
Addiction Services and Supports, Office of	449,463	601,373	566,887	580,010	600,561	623,259
OASAS	376,608	482,084	468,673	495,806	513,196	531,432
OASAS - Other	72,855	119,289	98,214	84,204	87,365	91,827
Justice Center	30,934	39,324	37,965	38,485	39,020	39,565
Mental Health, Office of	2,983,468	3,529,480	3,866,029	4,032,073	4,175,244	4,333,070
OMH	1,596,403	1,860,664	2,210,549	2,370,518	2,494,303	2,602,400
OMH - Other	1,387,065	1,668,816	1,655,480	1,661,555	1,680,941	1,730,670
People with Developmental Disabilities, Office for	4,188,078	4,131,499	5,162,275	4,474,993	4,600,228	4,796,470
OPWDD	413,868	428,593	488,883	517,439	545,802	582,072
OPWDD - Other	3,774,210	3,702,906	4,673,392	3,957,554	4,054,426	4,214,398
Functional Total	7,651,943	8,301,676	9,633,156	9,125,561	9,415,053	9,792,364
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,033	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	1,955,508	2,709,683	2,677,114	2,667,510	2,665,748	2,666,826
DOCCS	1,927,040	2,701,283	2,668,714	2,659,110	2,657,348	2,658,426
DOCCS - Other	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	186,794	276,439	362,695	364,288	380,053	380,802
Homeland Security and Emergency Services, Division of	4,002	26,358	35,095	33,870	33,973	34,834
Indigent Legal Services, Office of	0	750	0	0	0	0
Judicial Conduct, Commission on	6,148	7,293	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	18,993	81,247	252,286	84,782	85,124	83,728
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	492,757	778,158	872,825	866,305	883,310	900,743
Statewide Financial System	30,126	31,972	31,970	37,997	38,734	39,492
Victim Services, Office of	5	3,532	2,530	2,530	2,530	2,530
Functional Total	2,697,126	3,920,283	4,247,866	4,070,795	4,103,077	4,122,652
HIGHER EDUCATION						
City University of New York	1,659,532	1,842,445	1,921,071	1,977,321	2,027,827	2,076,279
Higher Education Services Corporation, New York State	612,967	607,398	718,371	799,088	836,473	864,406
State University of New York	456,232	498,673	827,596	574,396	449,396	449,396
Functional Total	2,728,731	2,948,516	3,467,038	3,350,805	3,313,696	3,390,081
EDUCATION						
Arts, Council on the	94,544	87,401	65,673	45,759	45,848	45,958

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

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</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>
Education, Department of	27,013,445	28,246,512	31,566,557	33,758,583	35,224,600	36,745,834
<i>School Aid</i>	24,694,142	25,602,840	28,844,091	30,889,684	32,230,425	33,631,396
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,226,681	1,385,593	1,495,425	1,589,937	1,666,500	1,743,364
<i>All Other</i>	1,004,097	1,118,079	1,087,041	1,138,962	1,187,675	1,231,074
Functional Total	<u>27,107,989</u>	<u>28,333,913</u>	<u>31,632,230</u>	<u>33,804,342</u>	<u>35,270,448</u>	<u>36,791,792</u>
GENERAL GOVERNMENT						
Budget, Division of the	26,509	62,535	56,979	31,142	31,142	31,142
Civil Service, Department of	16,251	20,316	33,598	43,840	48,922	54,173
Deferred Compensation Board	(7)	59	59	61	63	63
Elections, State Board of	13,384	27,950	28,420	30,766	29,121	31,484
Employee Relations, Office of	6,117	9,309	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	4,182	20,130	13,551	13,551	11,551	7,451
General Services, Office of	86,781	96,361	100,660	94,787	96,608	98,470
Information Technology Services, Office of	556,611	609,109	667,663	676,795	691,306	706,190
Inspector General, Office of the	5,188	8,369	9,938	10,091	10,249	10,410
Labor Management Committees	25,021	39,046	40,034	40,971	41,790	42,626
Prevention of Domestic Violence, Office for	3,938	8,274	8,721	8,721	8,763	8,763
Public Employment Relations Board	3,719	3,823	4,321	4,389	4,461	4,533
State, Department of	29,364	41,840	57,968	35,218	35,218	35,218
Tax Appeals, Division of	2,899	3,058	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	262,488	263,195	262,144	259,645	260,734	260,734
Veterans' Services, Division of	15,282	16,825	17,039	16,416	16,475	16,533
Welfare Inspector General, Office of	508	796	794	808	822	836
Workers' Compensation Board	0	1	0	0	0	0
Functional Total	<u>1,063,793</u>	<u>1,238,826</u>	<u>1,322,176</u>	<u>1,287,669</u>	<u>1,307,878</u>	<u>1,329,467</u>
ELECTED OFFICIALS						
Audit and Control, Department of	175,496	176,860	154,350	157,172	160,066	163,020
Executive Chamber	15,477	18,139	23,303	23,303	23,303	23,303
Judiciary	2,872,521	2,896,428	2,965,448	2,965,448	2,965,448	2,965,448
Law, Department of	122,045	172,257	150,813	153,158	155,556	158,003
Legislature	229,084	265,823	280,722	280,722	280,722	280,722
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	<u>3,415,133</u>	<u>3,530,260</u>	<u>3,575,382</u>	<u>3,580,549</u>	<u>3,585,841</u>	<u>3,591,242</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	731,313	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	59,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	<u>763,708</u>	<u>816,881</u>	<u>841,776</u>	<u>870,205</u>	<u>870,205</u>	<u>870,205</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
Miscellaneous	(148,334)	858,218	4,028,115	4,735,640	4,720,218	4,540,349
Functional Total	<u>7,866,174</u>	<u>8,899,813</u>	<u>12,030,676</u>	<u>14,037,621</u>	<u>14,975,683</u>	<u>16,386,212</u>
TOTAL GENERAL FUND SPENDING	<u><u>79,105,307</u></u>	<u><u>86,324,896</u></u>	<u><u>96,579,901</u></u>	<u><u>102,816,466</u></u>	<u><u>107,508,077</u></u>	<u><u>112,750,048</u></u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,359	30,077	28,185	30,276	37,500	40,000
Economic Development, Department of	45,278	50,458	46,044	46,044	46,044	46,044
Empire State Development Corporation	704,377	381,795	169,589	173,101	144,372	139,100
Financial Services, Department of	0	250	0	0	0	0
Olympic Regional Development Authority	0	50,000	0	0	0	0
Public Service Department	0	250,000	200,000	50,000	50,000	50,000
Functional Total	782,014	762,580	443,818	299,421	277,916	275,144
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	6,063	2,638	1,878	1,878	1,878	1,878
Parks, Recreation and Historic Preservation, Office of	678	3,475	100	100	100	100
Functional Total	6,741	6,113	1,978	1,978	1,978	1,978
TRANSPORTATION						
Transportation, Department of	122,990	150,843	498,091	200,091	200,091	196,091
Functional Total	122,990	150,843	498,091	200,091	200,091	196,091
HEALTH						
Aging, Office for the	137,086	175,447	169,325	174,841	180,441	180,951
Health, Department of	16,790,546	20,003,359	22,281,253	24,996,407	27,389,769	29,142,929
<i>Medical Assistance</i>	15,608,050	18,664,294	20,935,956	23,713,610	26,140,972	27,894,132
<i>Medicaid Administration</i>	545,207	540,213	560,231	517,231	483,231	483,231
<i>Public Health</i>	637,289	798,852	785,066	765,566	765,566	765,566
Functional Total	16,927,632	20,178,806	22,450,578	25,171,248	27,570,210	29,323,880
SOCIAL WELFARE						
Children and Family Services, Office of	1,792,383	2,536,983	1,924,562	2,704,190	2,716,668	2,730,646
<i>OCFS</i>	1,740,443	2,462,746	1,850,325	2,629,953	2,642,431	2,656,409
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	(20,427)	53,155	32,250	79,276	45,076	45,076
Human Rights, Division of	0	0	1,000	1,000	1,000	1,000
Labor, Department of	2,085,958	146,273	30,500	30,000	30,000	30,000
National and Community Service	267	432	454	476	498	520
Temporary and Disability Assistance, Office of	1,346,367	2,581,387	2,459,452	2,204,076	1,838,276	1,886,161
<i>Welfare Assistance</i>	1,148,717	1,225,591	1,984,837	1,655,898	1,247,280	1,247,365
<i>All Other</i>	197,650	1,355,796	474,615	548,178	590,996	638,796
Functional Total	5,204,548	5,318,230	4,448,218	5,019,018	4,631,518	4,693,403
MENTAL HYGIENE						
Addiction Services and Supports, Office of	368,727	503,407	465,914	481,184	501,887	519,466
<i>OASAS</i>	347,402	439,282	421,651	451,147	470,339	486,369
<i>OASAS - Other</i>	21,325	64,125	44,263	30,037	31,548	33,097
Justice Center	230	649	649	649	649	649
Mental Health, Office of	1,474,947	1,836,007	2,213,528	2,354,784	2,486,026	2,590,158
<i>OMH</i>	1,161,042	1,375,650	1,774,378	1,927,184	2,048,568	2,142,596
<i>OMH - Other</i>	313,905	460,357	439,150	427,600	437,458	447,562
People with Developmental Disabilities, Office for	2,812,690	2,512,383	3,594,574	2,883,799	2,981,640	3,157,441
<i>OPWDD</i>	401,090	428,593	488,883	517,439	545,802	582,072
<i>OPWDD - Other</i>	2,411,600	2,083,790	3,105,691	2,366,360	2,435,838	2,575,369
Functional Total	4,656,594	4,852,446	6,274,665	5,720,416	5,970,202	6,267,714
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	48,496	17,356	17,356	17,356	17,356	17,356
<i>DOCCS</i>	20,028	8,956	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	150,664	239,272	322,594	324,394	339,394	339,394
Homeland Security and Emergency Services, Division of	3,932	17,336	20,964	20,964	21,053	21,055
Indigent Legal Services, Office of	0	750	0	0	0	0
Military and Naval Affairs, Division of	1,394	1,408	1,430	1,453	1,477	1,501
Victim Services, Office of	5	1,000	0	0	0	0
Functional Total	204,491	277,122	362,344	364,167	379,280	379,306
HIGHER EDUCATION						
City University of New York	1,659,532	1,842,445	1,921,071	1,977,321	2,027,827	2,076,279
Higher Education Services Corporation, New York State	612,525	606,886	717,859	790,238	807,656	840,769
State University of New York	452,466	497,707	451,600	448,400	448,400	448,400
Functional Total	2,724,523	2,947,038	3,090,530	3,215,959	3,283,883	3,365,448
EDUCATION						
Arts, Council on the	90,396	82,585	60,835	40,835	40,835	40,835
Education, Department of	26,961,843	28,176,284	31,493,556	33,684,177	35,149,815	36,671,160
<i>School Aid</i>	24,694,142	25,602,840	28,844,091	30,889,684	32,230,425	33,631,396
<i>School Aid - Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,226,681	1,385,593	1,495,425	1,589,937	1,666,500	1,743,364
<i>All Other</i>	952,495	1,047,851	1,014,040	1,064,556	1,112,890	1,156,400
Functional Total	27,052,239	28,258,869	31,554,391	33,725,012	35,190,650	36,711,995
GENERAL GOVERNMENT						
Civil Service, Department of	15	300	300	300	300	300
Elections, State Board of	3,292	4,000	1,000	3,000	1,000	3,000

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Gaming Commission, New York State	0	14,500	8,200	8,200	6,200	2,100
Prevention of Domestic Violence, Office for State, Department of	2,880	6,112	5,912	5,912	5,912	5,912
Taxation and Finance, Department of	21,389	32,492	40,278	17,528	17,528	17,528
Veterans' Services, Division of	780	926	926	926	926	926
Functional Total	37,618	68,368	65,999	45,249	41,249	39,149
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	32,025	0	0	0	0
Judiciary	74,454	145,708	166,000	166,000	166,000	166,000
Law, Department of	0	35,000	0	0	0	0
Functional Total	106,479	212,733	166,000	166,000	166,000	166,000
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,286	731,313	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	59,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	763,707	816,881	841,776	870,205	870,205	870,205
ALL OTHER CATEGORIES						
Miscellaneous	(205,445)	622,009	3,063,908	3,511,992	3,248,170	3,074,301
Functional Total	(205,445)	622,009	3,063,908	3,511,992	3,248,170	3,074,301
TOTAL LOCAL ASSISTANCE SPENDING	58,384,131	64,472,038	73,262,296	78,310,756	81,831,352	85,364,614

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	36,489	39,006	39,805	41,674	42,634	42,897
Alcoholic Beverage Control, Division of	7,318	13,165	13,247	13,164	13,436	13,714
Economic Development, Department of	72,288	24,324	22,182	17,102	17,102	17,102
Financial Services, Department of	0	1	0	0	0	0
Olympic Regional Development Authority	12,453	11,404	11,404	11,404	11,404	11,404
Functional Total	128,548	87,900	86,638	83,344	84,576	85,117
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,698	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	134,138	131,603	148,010	164,373	166,347	166,747
Parks, Recreation and Historic Preservation, Office of	122,244	129,715	138,801	145,599	147,942	145,333
Functional Total	260,838	267,016	292,327	315,585	320,000	317,892
TRANSPORTATION						
Motor Vehicles, Department of	10,472	15,409	15,266	15,163	15,163	15,163
Transportation, Department of	301,897	347,169	352,214	352,849	362,973	373,389
Functional Total	312,369	362,578	367,480	368,012	378,136	388,552
HEALTH						
Aging, Office for the	2,026	5,601	4,332	4,334	4,336	4,336
Health, Department of	1,669,602	717,145	754,943	738,769	704,157	693,448
<i>Essential Plan</i>	63,350	74,900	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	252,762	301,557	402,985	425,877	385,670	380,455
<i>Public Health</i>	1,353,490	340,688	260,580	217,549	215,222	208,722
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
Functional Total	1,690,599	741,874	778,430	762,325	727,786	717,077
SOCIAL WELFARE						
Children and Family Services, Office of	184,458	308,138	305,457	311,351	316,129	318,973
<i>OCFS</i>	184,458	308,138	305,457	311,351	316,129	318,973
Housing and Community Renewal, Division of	4,550	4,296	10,481	11,287	12,495	12,495
Human Rights, Division of	12,567	12,931	19,635	19,644	19,653	19,653
Labor, Department of	40,431	10,137	3,572	2,572	2,573	2,573
National and Community Service	281	351	352	355	358	361
Temporary and Disability Assistance, Office of	132,144	119,365	118,976	119,118	119,207	119,274
<i>All Other</i>	132,144	119,365	118,976	119,118	119,207	119,274
Functional Total	374,431	455,218	458,473	464,327	470,415	473,329
MENTAL HYGIENE						
Addiction Services and Supports, Office of	80,736	97,966	100,973	98,826	98,674	103,793
<i>OASAS</i>	29,206	42,802	47,022	44,659	42,857	45,063
<i>OASAS - Other</i>	51,530	55,164	53,951	54,167	55,817	58,730
Justice Center	30,704	38,675	37,316	37,836	38,371	38,916
Mental Health, Office of	1,508,521	1,693,473	1,652,501	1,677,289	1,689,218	1,742,912
<i>OMH</i>	435,361	485,014	436,171	443,334	445,735	459,804
<i>OMH - Other</i>	1,073,160	1,208,459	1,216,330	1,233,955	1,243,483	1,283,108
People with Developmental Disabilities, Office for	1,375,388	1,619,116	1,567,701	1,591,194	1,618,588	1,639,029
<i>OPWDD</i>	12,778	0	0	0	0	0
<i>OPWDD - Other</i>	1,362,610	1,619,116	1,567,701	1,591,194	1,618,588	1,639,029
Functional Total	2,995,349	3,449,230	3,358,491	3,405,145	3,444,851	3,524,650
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,033	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	1,907,012	2,691,827	2,659,258	2,649,654	2,647,892	2,648,970
<i>DOCCS</i>	1,907,012	2,691,827	2,659,258	2,649,654	2,647,892	2,648,970
Criminal Justice Services, Division of	36,130	37,167	40,101	39,894	40,659	41,408
Homeland Security and Emergency Services, Division of	70	9,022	14,131	12,906	12,920	13,779
Judicial Conduct, Commission on	6,148	7,293	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	17,599	79,839	250,856	83,329	83,647	82,227
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	492,757	778,158	872,825	866,305	883,310	900,743
Statewide Financial System	30,126	31,972	31,970	37,997	38,734	39,492
Victim Services, Office of	0	2,532	2,530	2,530	2,530	2,530
Functional Total	2,492,635	3,642,661	3,885,022	3,706,128	3,723,297	3,742,846
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	442	512	512	8,850	28,817	23,637
State University of New York	3,766	921	375,951	125,951	951	951
Functional Total	4,208	1,433	376,463	134,801	29,768	24,588
EDUCATION						
Arts, Council on the	4,148	4,816	4,838	4,924	5,013	5,123
Education, Department of	51,602	70,228	73,001	74,406	74,785	74,674
<i>All Other</i>	51,602	70,228	73,001	74,406	74,785	74,674
Functional Total	55,750	75,044	77,839	79,330	79,798	79,797
GENERAL GOVERNMENT						
Budget, Division of the	26,509	62,235	56,679	30,842	30,842	30,842

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Civil Service, Department of	16,236	20,016	33,298	43,540	48,622	53,873
Deferred Compensation Board	(7)	59	59	61	63	63
Elections, State Board of	10,092	23,950	27,420	27,766	28,121	28,484
Employee Relations, Office of	6,117	9,309	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	4,182	5,630	5,351	5,351	5,351	5,351
General Services, Office of	86,781	96,361	100,660	94,787	96,608	98,470
Information Technology Services, Office of	556,611	609,109	667,663	676,795	691,306	706,190
Inspector General, Office of the	5,188	8,369	9,938	10,091	10,249	10,410
Labor Management Committees	23,341	33,946	34,832	35,665	36,378	37,106
Prevention of Domestic Violence, Office for	1,058	2,162	2,809	2,809	2,851	2,851
Public Employment Relations Board	3,719	3,823	4,321	4,389	4,461	4,533
State, Department of	7,975	9,348	17,690	17,690	17,690	17,690
Tax Appeals, Division of	2,899	3,058	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	261,708	262,269	261,218	258,719	259,808	259,808
Veterans' Services, Division of	6,020	6,782	7,651	7,028	7,087	7,145
Welfare Inspector General, Office of	508	796	794	808	822	836
Workers' Compensation Board	0	1	0	0	0	0
Functional Total	1,024,495	1,165,053	1,250,670	1,236,809	1,260,912	1,284,493
ELECTED OFFICIALS						
Audit and Control, Department of	143,471	144,835	154,350	157,172	160,066	163,020
Executive Chamber	15,477	18,139	23,303	23,303	23,303	23,303
Judiciary	1,835,423	1,963,000	2,010,300	2,010,300	2,010,300	2,010,300
Law, Department of	122,045	137,257	150,813	153,158	155,556	158,003
Legislature	229,084	265,823	280,722	280,722	280,722	280,722
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	2,346,010	2,529,807	2,620,234	2,625,401	2,630,693	2,636,094
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Miscellaneous	52,521	236,209	964,207	1,223,648	1,472,048	1,466,048
Functional Total	52,521	236,209	964,207	1,223,648	1,472,048	1,466,048
TOTAL STATE OPERATIONS SPENDING	11,737,754	13,014,023	14,516,274	14,404,855	14,622,280	14,740,483

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	31,626	34,708	35,714	37,269	37,961	38,149
Alcoholic Beverage Control, Division of	6,242	10,941	11,028	11,249	11,474	11,703
Economic Development, Department of	11,934	15,288	15,226	14,666	14,666	14,666
Financial Services, Department of	0	1	0	0	0	0
Olympic Regional Development Authority	7,125	5,338	5,338	5,338	5,338	5,338
Functional Total	56,927	66,276	67,306	68,522	69,439	69,856
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,145	4,772	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	124,921	111,705	117,415	136,569	138,340	138,740
Parks, Recreation and Historic Preservation, Office of	116,361	122,041	130,068	136,907	139,190	136,520
Functional Total	245,427	238,518	252,318	278,401	282,546	280,370
TRANSPORTATION						
Motor Vehicles, Department of	9,115	10,828	10,083	9,980	9,980	9,980
Transportation, Department of	142,505	173,907	178,867	179,502	184,867	190,393
Functional Total	151,620	184,735	188,950	189,482	194,847	200,373
HEALTH						
Aging, Office for the	1,920	5,467	4,196	4,196	4,196	4,196
Health, Department of	154,205	179,361	206,945	206,145	203,418	203,635
<i>Essential Plan</i>	3,482	4,505	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	44,723	53,116	58,995	59,096	59,019	59,086
<i>Public Health</i>	106,000	121,740	142,626	141,597	138,697	138,697
Medicaid Inspector General, Office of the	16,896	16,708	16,673	16,673	16,673	16,673
Functional Total	173,021	201,536	227,814	227,014	224,287	224,504
SOCIAL WELFARE						
Children and Family Services, Office of	117,793	234,716	229,966	233,657	236,850	240,073
<i>OCFS</i>	117,793	234,716	229,966	233,657	236,850	240,073
Housing and Community Renewal, Division of	3,048	3,915	9,138	9,740	10,642	10,642
Human Rights, Division of	12,045	11,902	17,256	17,265	17,274	17,274
Labor, Department of	832	1,178	1,056	1,056	1,056	1,056
National and Community Service	281	342	343	346	349	352
Temporary and Disability Assistance, Office of	63,548	70,105	69,711	69,780	69,850	69,923
<i>All Other</i>	63,548	70,105	69,711	69,780	69,850	69,923
Functional Total	197,547	322,158	327,470	331,844	336,021	339,320
MENTAL HYGIENE						
Addiction Services and Supports, Office of	62,771	71,774	75,287	74,797	74,797	80,097
<i>OASAS</i>	22,677	31,361	35,086	34,852	32,940	35,273
<i>OASAS - Other</i>	40,094	40,413	40,201	39,945	41,857	44,824
Justice Center	23,806	30,887	29,146	29,450	29,757	30,067
Mental Health, Office of	1,212,582	1,290,724	1,310,200	1,330,492	1,336,551	1,384,611
<i>OMH</i>	361,137	382,745	388,292	394,266	396,092	409,680
<i>OMH - Other</i>	851,445	907,979	921,908	936,226	940,459	974,931
People with Developmental Disabilities, Office for	1,201,387	1,393,226	1,325,481	1,342,534	1,363,618	1,377,035
<i>OPWDD</i>	570	0	0	0	0	0
<i>OPWDD - Other</i>	1,200,817	1,393,226	1,325,481	1,342,534	1,363,618	1,377,035
Functional Total	2,500,546	2,786,611	2,740,114	2,777,273	2,804,723	2,871,810
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,677	2,806	3,146	3,298	3,384	3,470
Corrections and Community Supervision, Department of	1,505,006	2,202,144	2,184,678	2,185,714	2,186,770	2,187,848
<i>DOCCS</i>	1,505,006	2,202,144	2,184,678	2,185,714	2,186,770	2,187,848
Criminal Justice Services, Division of	30,838	30,073	30,670	31,455	32,062	32,651
Homeland Security and Emergency Services, Division of	70	4,672	6,915	7,364	7,821	8,288
Judicial Conduct, Commission on	4,492	5,536	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	12,664	70,272	146,624	70,948	71,278	71,615
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350	1,350
State Police, Division of	454,615	716,284	789,513	804,993	820,763	836,932
Statewide Financial System	12,352	12,596	12,594	15,621	15,883	16,151
Victim Services, Office of	0	502	500	500	500	500
Functional Total	2,022,714	3,046,235	3,182,122	3,127,375	3,145,943	3,164,937
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	442	512	512	5,100	9,700	9,884
State University of New York	1,600	179	209	209	209	209
Functional Total	2,042	691	721	5,309	9,909	10,093
EDUCATION						
Arts, Council on the	2,678	2,959	2,945	2,995	3,046	3,107
Education, Department of	33,374	37,667	38,922	39,670	39,963	40,756
<i>All Other</i>	33,374	37,667	38,922	39,670	39,963	40,756
Functional Total	36,052	40,626	41,867	42,665	43,009	43,863
GENERAL GOVERNMENT						
Budget, Division of	25,460	30,604	30,042	30,042	30,042	30,042
Civil Service, Department of	16,236	18,616	25,200	30,109	32,321	34,222
Deferred Compensation Board	39	33	33	34	35	35

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Elections, State Board of	6,676	12,369	17,971	18,153	18,338	18,526
Employee Relations, Office of	5,550	9,098	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,809	6,773	6,674	6,674	6,674	6,674
Gaming Commission, New York State	3,098	2,554	2,478	2,478	2,478	2,478
General Services, Office of	36,739	40,306	39,891	40,720	41,565	42,427
Information Technology Services, Office of	276,530	326,196	338,750	339,782	346,846	354,060
Inspector General, Office of the	4,138	6,971	8,333	8,452	8,574	8,698
Labor Management Committees	6,830	5,600	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	980	1,970	2,555	2,555	2,593	2,593
Public Employment Relations Board	3,576	3,619	4,112	4,176	4,243	4,310
State, Department of	7,617	9,112	10,854	10,854	10,854	10,854
Tax Appeals, Division of	2,726	2,877	3,066	3,066	3,066	3,066
Taxation and Finance, Department of	242,584	219,723	218,372	218,372	218,372	218,372
Veterans' Services, Division of	5,799	6,568	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	504	687	685	699	713	727
Workers' Compensation Board	0	1	0	0	0	0
Functional Total	649,891	703,677	730,371	737,899	748,796	759,522
ELECTED OFFICIALS						
Audit and Control, Department of	122,688	116,896	127,030	129,166	131,346	133,569
Executive Chamber	12,493	14,816	18,531	18,531	18,531	18,531
Judiciary	1,606,144	1,698,200	1,744,700	1,744,700	1,744,700	1,744,700
Law, Department of	109,126	122,691	131,222	133,278	135,375	137,514
Legislature	176,544	208,356	221,341	221,341	221,341	221,341
Lieutenant Governor, Office of the	423	686	679	679	679	679
Functional Total	2,027,418	2,161,645	2,243,503	2,247,695	2,251,972	2,256,334
ALL OTHER CATEGORIES						
Miscellaneous	89	667,834	715,506	724,906	748,306	742,306
Functional Total	89	667,834	715,506	724,906	748,306	742,306
TOTAL PERSONAL SERVICE SPENDING	8,063,294	10,420,542	10,718,062	10,758,385	10,859,798	10,963,288

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	4,863	4,298	4,091	4,405	4,673	4,748
Alcoholic Beverage Control, Division of	1,076	2,224	2,219	1,915	1,962	2,011
Economic Development, Department of	60,354	9,036	6,956	2,436	2,436	2,436
Olympic Regional Development Authority	5,328	6,066	6,066	6,066	6,066	6,066
Functional Total	71,621	21,624	19,332	14,822	15,137	15,261
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	311	926	681	688	695	702
Environmental Conservation, Department of	9,217	19,898	30,595	27,804	28,007	28,007
Parks, Recreation and Historic Preservation, Office of	5,883	7,674	8,733	8,692	8,752	8,813
Functional Total	15,411	28,498	40,009	37,184	37,454	37,522
TRANSPORTATION						
Motor Vehicles, Department of	1,357	4,581	5,183	5,183	5,183	5,183
Transportation, Department of	159,392	173,262	173,347	173,347	178,106	182,996
Functional Total	160,749	177,843	178,530	178,530	183,289	188,179
HEALTH						
Aging, Office for the	106	134	136	138	140	140
Health, Department of	1,515,397	537,784	547,998	532,624	500,739	489,813
<i>Essential Plan</i>	59,868	70,395	86,054	89,891	97,563	98,419
<i>Medicaid Administration</i>	208,039	248,441	343,990	366,781	326,651	321,369
<i>Public Health</i>	1,247,490	218,948	117,954	75,952	76,525	70,025
Medicaid Inspector General, Office of the	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	1,517,578	540,338	550,616	535,311	503,499	492,573
SOCIAL WELFARE						
Children and Family Services, Office of	66,665	73,422	75,491	77,694	79,279	78,900
<i>OCFS</i>	66,665	73,422	75,491	77,694	79,279	78,900
Housing and Community Renewal, Division of	1,502	381	1,343	1,547	1,853	1,853
Human Rights, Division of	522	1,029	2,379	2,379	2,379	2,379
Labor, Department of	39,599	8,959	2,516	1,516	1,517	1,517
National and Community Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	68,596	49,260	49,265	49,338	49,357	49,351
<i>All Other</i>	68,596	49,260	49,265	49,338	49,357	49,351
Functional Total	176,884	133,060	131,003	132,483	134,394	134,009
MENTAL HYGIENE						
Addiction Services and Supports, Office of	17,965	26,192	25,686	24,029	23,877	23,696
<i>OASAS</i>	6,529	11,441	11,936	9,807	9,917	9,790
<i>OASAS - Other</i>	11,436	14,751	13,750	14,222	13,960	13,906
Justice Center	6,898	7,788	8,170	8,386	8,614	8,849
Mental Health, Office of	295,939	402,749	342,301	346,797	352,667	358,301
<i>OMH</i>	74,224	102,269	47,879	49,068	49,643	50,124
<i>OMH - Other</i>	221,715	300,480	294,422	297,729	303,024	308,177
People with Developmental Disabilities, Office for	174,001	225,890	242,220	248,660	254,970	261,994
<i>OPWDD</i>	12,208	0	0	0	0	0
<i>OPWDD - Other</i>	161,793	225,890	242,220	248,660	254,970	261,994
Functional Total	494,803	662,619	618,377	627,872	640,128	652,840
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	115	227	259	269	275	281
Corrections and Community Supervision, Department of	402,006	489,683	474,580	463,940	461,122	461,122
<i>DOCCS</i>	402,006	489,683	474,580	463,940	461,122	461,122
Criminal Justice Services, Division of	5,292	7,094	9,431	8,439	8,597	8,757
Homeland Security and Emergency Services, Division of	0	4,350	7,216	5,542	5,099	5,491
Judicial Conduct, Commission on	1,656	1,757	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	4,935	9,567	104,232	12,381	12,369	10,612
Prosecutorial Conduct, Commission on	0	400	400	400	400	400
State Police, Division of	38,142	61,874	83,312	61,312	62,547	63,811
Statewide Financial System	17,774	19,376	19,376	22,376	22,851	23,341
Victim Services, Office of	0	2,030	2,030	2,030	2,030	2,030
Functional Total	469,921	596,426	702,900	578,753	577,354	577,909
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	0	0	0	3,750	19,117	13,753
State University of New York	2,166	742	375,742	125,742	742	742
Functional Total	2,166	742	375,742	129,492	19,859	14,495
EDUCATION						
Arts, Council on the	1,470	1,857	1,893	1,929	1,967	2,016
Education, Department of	18,228	32,561	34,079	34,736	34,822	33,918
<i>All Other</i>	18,228	32,561	34,079	34,736	34,822	33,918
Functional Total	19,698	34,418	35,972	36,665	36,789	35,934
GENERAL GOVERNMENT						
Budget, Division of the	1,049	31,631	26,637	800	800	800
Civil Service, Department of	0	1,400	8,098	13,431	16,301	19,651

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Deferred Compensation Board	(46)	26	26	27	28	28
Elections, State Board of	3,416	11,581	9,449	9,613	9,783	9,958
Employee Relations, Office of	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	1,084	3,076	2,873	2,873	2,873	2,873
General Services, Office of	50,042	56,055	60,769	54,067	55,043	56,043
Information Technology Services, Office of	280,081	282,913	328,913	337,013	344,460	352,130
Inspector General, Office of the	1,050	1,398	1,605	1,639	1,675	1,712
Labor Management Committees	16,511	28,346	29,123	29,842	30,439	31,048
Prevention of Domestic Violence, Office for	78	192	254	254	258	258
Public Employment Relations Board	143	204	209	213	218	223
State, Department of	358	236	6,836	6,836	6,836	6,836
Tax Appeals, Division of	173	181	240	240	240	240
Taxation and Finance, Department of	19,124	42,546	42,846	40,347	41,436	41,436
Veterans' Services, Division of	221	214	1,038	327	332	336
Welfare Inspector General, Office of	4	109	109	109	109	109
Functional Total	374,604	461,376	520,299	498,910	512,116	524,971
ELECTED OFFICIALS						
Audit and Control, Department of	20,783	27,939	27,320	28,006	28,720	29,451
Executive Chamber	2,984	3,323	4,772	4,772	4,772	4,772
Judiciary	229,279	264,800	265,600	265,600	265,600	265,600
Law, Department of	12,919	14,566	19,591	19,880	20,181	20,489
Legislature	52,540	57,467	59,381	59,381	59,381	59,381
Lieutenant Governor, Office of the	87	67	67	67	67	67
Functional Total	318,592	368,162	376,731	377,706	378,721	379,760
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Miscellaneous	52,432	(431,625)	248,701	498,742	723,742	723,742
Functional Total	52,432	(431,625)	248,701	498,742	723,742	723,742
TOTAL NON-PERSONAL SERVICE SPENDING	3,674,460	2,593,481	3,798,212	3,646,470	3,762,482	3,777,195

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</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						
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500	1,500
Functional Total	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
HEALTH						
Health, Department of	0	2,070	2,070	2,070	2,070	2,070
<i>Public Health</i>	0	2,070	2,070	2,070	2,070	2,070
Functional Total	<u>0</u>	<u>2,070</u>	<u>2,070</u>	<u>2,070</u>	<u>2,070</u>	<u>2,070</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	0	500	500	500	500	500
<i>DOCCS</i>	0	500	500	500	500	500
Functional Total	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
HIGHER EDUCATION						
State University of New York	0	45	45	45	45	45
Functional Total	<u>0</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
GENERAL GOVERNMENT						
Budget, Division of the	0	300	300	300	300	300
Labor Management Committees	1,680	5,100	5,202	5,306	5,412	5,520
Veterans' Services, Division of	0	5	5	5	5	5
Functional Total	<u>1,680</u>	<u>5,405</u>	<u>5,507</u>	<u>5,611</u>	<u>5,717</u>	<u>5,825</u>
ELECTED OFFICIALS						
Judiciary	962,644	787,720	789,148	789,148	789,148	789,148
Functional Total	<u>962,644</u>	<u>787,720</u>	<u>789,148</u>	<u>789,148</u>	<u>789,148</u>	<u>789,148</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
Miscellaneous	4,590	0	0	0	0	0
Functional Total	<u>8,019,098</u>	<u>8,041,595</u>	<u>8,002,561</u>	<u>9,301,981</u>	<u>10,255,465</u>	<u>11,845,863</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>8,983,422</u>	<u>8,838,835</u>	<u>8,801,331</u>	<u>10,100,855</u>	<u>11,054,445</u>	<u>12,644,951</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
<i>Agriculture and Markets, Department of</i>	74,188	77,834	76,768	80,623	88,813	91,583
Local Assistance	32,359	30,077	28,185	30,276	37,500	40,000
State Operations	40,726	45,455	46,287	48,051	49,017	49,287
Personal Service	34,330	38,508	39,512	41,073	41,771	41,965
Non-Personal Service/Indirect Costs	6,396	6,947	6,775	6,978	7,246	7,322
General State Charges	1,103	2,302	2,296	2,296	2,296	2,296
<i>Alcoholic Beverage Control, Division of</i>	13,687	130,182	76,031	61,262	71,909	133,520
Local Assistance	0	50,000	4,856	(3,623)	1,709	60,006
State Operations	12,389	67,885	57,298	52,213	56,824	59,772
Personal Service	8,554	29,974	33,357	31,972	33,723	34,918
Non-Personal Service/Indirect Costs	3,835	37,911	23,941	20,241	23,101	24,854
General State Charges	1,298	12,297	13,877	12,672	13,376	13,742
<i>Economic Development, Department of</i>	118,079	78,260	70,204	65,124	65,124	65,124
Local Assistance	45,278	51,958	46,044	46,044	46,044	46,044
State Operations	72,801	26,274	24,132	19,052	19,052	19,052
Personal Service	11,934	15,391	15,329	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	60,867	10,883	8,803	4,283	4,283	4,283
General State Charges	0	28	28	28	28	28
<i>Empire State Development Corporation</i>	704,377	381,795	169,589	173,101	144,372	139,100
Local Assistance	704,377	381,795	169,589	173,101	144,372	139,100
<i>Financial Services, Department of</i>	394,356	408,923	407,115	407,115	407,115	407,115
Local Assistance	68,871	75,122	74,872	74,872	74,872	74,872
State Operations	223,025	217,482	216,520	216,520	216,520	216,520
Personal Service	166,925	162,137	161,204	161,204	161,204	161,204
Non-Personal Service/Indirect Costs	56,100	55,345	55,316	55,316	55,316	55,316
General State Charges	102,460	116,319	115,723	115,723	115,723	115,723
<i>Olympic Regional Development Authority</i>	12,453	63,054	13,054	13,054	13,054	13,054
Local Assistance	0	50,000	0	0	0	0
State Operations	12,453	11,554	11,554	11,554	11,554	11,554
Personal Service	7,125	5,338	5,338	5,338	5,338	5,338
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216	6,216
General State Charges	0	1,500	1,500	1,500	1,500	1,500
<i>Public Service Department</i>	88,523	338,214	291,028	142,055	1,143,630	1,146,495
Local Assistance	877	250,160	200,134	50,131	50,133	50,133
State Operations	58,186	55,845	57,983	58,988	1,060,012	1,061,704
Personal Service	47,568	47,203	49,240	50,174	51,127	52,098
Non-Personal Service/Indirect Costs	10,618	8,642	8,743	8,814	1,008,885	1,009,606
General State Charges	29,460	32,209	32,911	32,936	33,485	34,658
Functional Total	1,405,663	1,478,262	1,103,789	942,334	1,934,017	1,995,991
PARKS AND THE ENVIRONMENT						
<i>Adirondack Park Agency</i>	4,456	5,698	5,516	5,613	5,711	5,812
State Operations	4,456	5,698	5,516	5,613	5,711	5,812
Personal Service	4,145	4,772	4,835	4,925	5,016	5,110
Non-Personal Service/Indirect Costs	311	926	681	688	695	702
<i>Environmental Conservation, Department of</i>	299,617	294,678	308,096	326,052	328,604	323,544
Local Assistance	6,063	2,638	1,878	1,878	1,878	1,878
State Operations	244,790	244,217	259,096	276,832	279,384	274,324
Personal Service	213,336	199,767	203,813	223,906	226,226	221,266
Non-Personal Service/Indirect Costs	31,454	44,450	55,283	52,926	53,158	53,058
General State Charges	48,764	47,823	47,122	47,342	47,342	47,342
<i>Parks, Recreation and Historic Preservation, Office of</i>	186,471	218,833	231,803	240,817	244,183	242,615
Local Assistance	5,308	8,125	6,750	6,750	6,750	6,750
State Operations	177,299	205,566	219,976	228,790	232,156	230,588
Personal Service	140,535	164,777	173,943	182,887	185,889	183,953
Non-Personal Service/Indirect Costs	36,764	40,789	46,033	45,903	46,267	46,635
General State Charges	3,864	5,142	5,077	5,277	5,277	5,277
Functional Total	490,544	519,209	545,415	572,482	578,498	571,971
TRANSPORTATION						
<i>Motor Vehicles, Department of</i>	80,550	94,009	96,983	96,488	96,488	96,488
State Operations	58,653	66,217	70,059	69,591	69,591	69,591
Personal Service	44,424	49,221	50,241	49,783	49,783	49,783
Non-Personal Service/Indirect Costs	14,229	16,996	19,818	19,808	19,808	19,808
General State Charges	21,897	27,792	26,924	26,897	26,897	26,897
<i>Transportation, Department of</i>	4,095,173	4,930,151	5,579,356	5,283,523	5,295,582	5,303,955
Local Assistance	3,786,094	4,571,908	5,215,986	4,919,531	4,921,092	4,918,669
State Operations	308,010	356,083	361,125	361,760	372,142	382,816
Personal Service	144,237	177,258	182,215	182,850	188,316	193,945
Non-Personal Service/Indirect Costs	163,773	178,825	178,910	178,910	183,826	188,871
General State Charges	1,069	2,160	2,245	2,232	2,348	2,470
Functional Total	4,175,723	5,024,160	5,676,339	5,380,011	5,392,070	5,400,443
HEALTH						

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Aging, Office for the	139,112	181,048	173,657	179,175	184,777	185,287
Local Assistance	137,086	175,447	169,325	174,841	180,441	180,951
State Operations	2,026	5,601	4,332	4,334	4,336	4,336
Personal Service	1,920	5,467	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	106	134	136	138	140	140
Health, Department of	25,701,250	28,562,584	30,549,652	33,173,584	35,451,947	37,206,470
Medical Assistance	21,426,940	24,882,422	26,739,501	29,364,510	31,680,798	33,422,826
Local Assistance	21,426,940	24,882,422	26,739,501	29,364,510	31,680,798	33,422,826
Essential Plan	63,350	74,900	91,378	95,343	103,265	104,271
State Operations	63,350	74,900	91,378	95,343	103,265	104,271
Personal Service	3,482	4,505	5,324	5,452	5,702	5,852
Non-Personal Service/Indirect Costs	59,868	70,395	86,054	89,891	97,563	98,419
Medicaid Administration	799,573	841,773	963,219	943,111	868,904	863,689
Local Assistance	545,207	540,213	560,231	517,231	483,231	483,231
State Operations	253,760	301,559	402,987	425,879	385,672	380,457
Personal Service	45,694	53,117	58,996	59,097	59,020	59,087
Non-Personal Service/Indirect Costs	208,066	248,442	343,991	366,782	326,652	321,370
General State Charges	606	1	1	1	1	1
Public Health	3,411,387	2,763,489	2,755,554	2,770,620	2,798,980	2,815,684
Local Assistance	1,802,685	2,074,485	2,129,422	2,170,912	2,188,612	2,209,957
State Operations	1,575,431	641,485	576,966	550,656	561,215	556,507
Personal Service	186,297	272,775	293,476	292,328	289,587	289,692
Non-Personal Service/Indirect Costs	1,389,134	368,710	283,490	258,328	271,628	266,815
General State Charges	33,271	47,519	49,166	49,052	49,153	49,220
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
State Operations	18,971	19,128	19,155	19,222	19,293	19,293
Personal Service	16,896	16,708	16,673	16,673	16,673	16,673
Non-Personal Service/Indirect Costs	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	25,859,333	28,762,760	30,742,464	33,371,981	35,656,017	37,411,050
SOCIAL WELFARE						
Children and Family Services, Office of	1,992,197	2,871,625	2,257,043	3,042,153	3,059,905	3,076,790
OCFS	1,940,257	2,797,388	2,182,806	2,967,916	2,985,668	3,002,553
Local Assistance	1,741,517	2,466,328	1,853,907	2,633,535	2,646,013	2,659,991
State Operations	196,669	328,731	326,426	331,879	337,055	339,861
Personal Service	121,118	238,359	233,655	237,411	240,668	243,958
Non-Personal Service/Indirect Costs	75,551	90,372	92,771	94,468	96,387	95,903
General State Charges	2,071	2,329	2,473	2,502	2,600	2,701
OCFS - Other	51,940	74,237	74,237	74,237	74,237	74,237
Local Assistance	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	54,943	152,248	137,521	185,376	152,406	152,178
Local Assistance	(19,850)	56,257	35,352	82,378	48,178	48,178
State Operations	54,187	68,453	74,286	75,105	76,328	76,328
Personal Service	41,980	46,151	51,008	51,623	52,540	52,540
Non-Personal Service/Indirect Costs	12,207	22,302	23,278	23,482	23,788	23,788
General State Charges	20,606	27,538	27,883	27,893	27,900	27,672
Human Rights, Division of	12,567	12,931	20,635	20,644	20,653	20,653
Local Assistance	0	0	1,000	1,000	1,000	1,000
State Operations	12,567	12,931	19,635	19,644	19,653	19,653
Personal Service	12,045	11,902	17,256	17,265	17,274	17,274
Non-Personal Service/Indirect Costs	522	1,029	2,379	2,379	2,379	2,379
Labor, Department of	2,196,303	241,965	120,375	118,932	118,970	118,991
Local Assistance	2,085,958	146,423	30,650	30,150	30,150	30,150
State Operations	90,806	67,653	61,861	60,899	60,924	60,936
Personal Service	32,387	37,478	37,330	37,349	37,369	37,381
Non-Personal Service/Indirect Costs	58,419	30,175	24,531	23,550	23,555	23,555
General State Charges	19,539	27,889	27,864	27,883	27,896	27,905
National and Community Service	548	783	806	831	856	881
Local Assistance	267	432	454	476	498	520
State Operations	281	351	352	355	358	361
Personal Service	281	342	343	346	349	352
Non-Personal Service/Indirect Costs	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	1,478,530	2,701,580	2,578,756	2,323,522	1,957,811	2,005,763
Welfare Assistance	1,148,717	1,225,591	1,984,837	1,655,898	1,247,280	1,247,365
Local Assistance	1,148,717	1,225,591	1,984,837	1,655,898	1,247,280	1,247,365
All Other	329,813	1,475,989	593,919	667,624	710,531	758,398
Local Assistance	197,650	1,355,796	474,615	548,178	590,996	638,796
State Operations	132,163	120,065	119,176	119,318	119,407	119,474
Personal Service	63,548	70,105	69,711	69,780	69,850	69,923
Non-Personal Service/Indirect Costs	68,615	49,960	49,465	49,538	49,557	49,551
General State Charges	0	128	128	128	128	128
Functional Total	5,735,088	5,981,132	5,115,136	5,691,458	5,310,601	5,375,256
MENTAL HYGIENE						

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Addiction Services and Supports, Office of	456,402	738,485	771,078	712,509	722,288	762,638
OASAS	383,547	619,196	672,864	628,305	634,923	670,811
Local Assistance	349,919	570,227	613,729	569,162	577,380	610,853
State Operations	33,628	48,969	58,046	57,749	56,126	58,516
Personal Service	22,677	31,361	36,792	37,050	35,138	37,471
Non-Personal Service/Indirect Costs	10,951	17,608	21,254	20,699	20,988	21,045
General State Charges	0	0	1,089	1,394	1,417	1,442
OASAS - Other	72,855	119,289	98,214	84,204	87,365	91,827
Local Assistance	21,325	64,125	44,263	30,037	31,548	33,097
State Operations	51,530	55,164	53,951	54,167	55,817	58,730
Personal Service	40,094	40,413	40,201	39,945	41,857	44,824
Non-Personal Service/Indirect Costs	11,436	14,751	13,750	14,222	13,960	13,906
Justice Center	33,294	39,324	37,965	38,485	39,020	39,565
Local Assistance	649	649	649	649	649	649
State Operations	31,877	38,675	37,316	37,836	38,371	38,916
Personal Service	24,942	30,887	29,146	29,450	29,757	30,067
Non-Personal Service/Indirect Costs	6,935	7,788	8,170	8,386	8,614	8,849
General State Charges	768	0	0	0	0	0
Mental Health, Office of	2,988,826	3,536,100	3,873,216	4,039,694	4,182,870	4,340,701
OMH	1,601,761	1,867,284	2,217,736	2,378,139	2,501,929	2,610,031
Local Assistance	1,161,108	1,376,825	1,775,453	1,928,259	2,049,643	2,143,671
State Operations	440,653	490,459	442,050	449,492	451,893	465,962
Personal Service	361,137	382,745	388,677	394,898	396,724	410,312
Non-Personal Service/Indirect Costs	79,516	107,714	53,373	54,594	55,169	55,650
General State Charges	0	0	233	388	393	398
OMH - Other	1,387,065	1,668,816	1,655,480	1,661,555	1,680,941	1,730,670
Local Assistance	313,905	460,357	439,150	427,600	437,458	447,562
State Operations	1,073,160	1,208,459	1,216,330	1,233,955	1,243,483	1,283,108
Personal Service	851,445	907,979	921,908	936,226	940,459	974,931
Non-Personal Service/Indirect Costs	221,715	300,480	294,422	297,729	303,024	308,177
People with Developmental Disabilities, Office for	4,188,150	4,131,701	5,162,477	4,475,195	4,600,430	4,796,672
OPWDD	413,940	428,795	489,085	517,641	546,004	582,274
Local Assistance	401,090	428,593	488,883	517,439	545,802	582,072
State Operations	12,850	202	202	202	202	202
Personal Service	570	0	0	0	0	0
Non-Personal Service/Indirect Costs	12,280	202	202	202	202	202
OPWDD - Other	3,774,210	3,702,906	4,673,392	3,957,554	4,054,426	4,214,398
Local Assistance	2,411,600	2,083,790	3,105,691	2,366,360	2,435,838	2,575,369
State Operations	1,362,610	1,619,116	1,567,701	1,591,194	1,618,588	1,639,029
Personal Service	1,200,817	1,393,226	1,325,481	1,342,534	1,363,618	1,377,035
Non-Personal Service/Indirect Costs	161,793	225,890	242,220	248,660	254,970	261,994
Functional Total	7,666,672	8,445,610	9,844,736	9,265,883	9,544,608	9,939,576
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,033	3,405	3,567	3,659	3,751
State Operations	2,792	3,033	3,405	3,567	3,659	3,751
Personal Service	2,677	2,806	3,146	3,298	3,384	3,470
Non-Personal Service/Indirect Costs	115	227	259	269	275	281
Corrections and Community Supervision, Department of	1,955,867	2,712,515	2,679,920	2,670,318	2,668,558	2,669,639
DOCCS	1,927,399	2,704,115	2,671,520	2,661,918	2,660,158	2,661,239
Local Assistance	20,028	8,956	8,956	8,956	8,956	8,956
State Operations	1,907,248	2,694,502	2,661,929	2,652,325	2,650,563	2,651,641
Personal Service	1,505,198	2,202,371	2,184,901	2,185,937	2,186,993	2,188,071
Non-Personal Service/Indirect Costs	402,050	492,131	477,028	466,388	463,570	463,570
General State Charges	123	657	635	637	639	642
DOCCS - Other	28,468	8,400	8,400	8,400	8,400	8,400
Local Assistance	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	266,363	339,698	399,383	401,042	416,853	417,649
Local Assistance	230,078	300,296	356,984	358,784	373,784	373,784
State Operations	36,285	39,401	42,399	42,258	43,069	43,865
Personal Service	30,978	30,469	31,073	31,866	32,481	33,078
Non-Personal Service/Indirect Costs	5,307	8,932	11,326	10,392	10,588	10,787
General State Charges	0	1	0	0	0	0
Homeland Security and Emergency Services, Division of	98,841	139,787	186,681	176,303	185,075	186,834
Local Assistance	65,490	90,461	128,402	118,333	126,157	126,091
State Operations	32,921	48,315	57,406	57,094	58,039	59,861
Personal Service	21,152	34,002	37,744	38,810	39,895	41,015
Non-Personal Service/Indirect Costs	11,769	14,313	19,662	18,284	18,144	18,846
General State Charges	430	1,011	873	876	879	882
Indigent Legal Services, Office of	122,381	219,524	218,573	218,734	344,875	345,019
Local Assistance	117,660	212,284	211,296	211,296	337,296	337,296
State Operations	3,005	4,818	4,844	4,932	5,025	5,120
Personal Service	2,764	3,958	3,969	4,040	4,116	4,193
Non-Personal Service/Indirect Costs	241	860	875	892	909	927
General State Charges	1,716	2,422	2,433	2,506	2,554	2,603

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Judicial Conduct, Commission on	6,148	7,293	8,128	8,128	8,128	8,128
State Operations	6,148	7,293	8,128	8,128	8,128	8,128
Personal Service	4,492	5,536	6,132	6,132	6,132	6,132
Non-Personal Service/Indirect Costs	1,656	1,757	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	0	30	30	30	30	30
State Operations	0	30	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
State Operations	1	38	38	38	38	38
Non-Personal Service/Indirect Costs	1	38	38	38	38	38
Military and Naval Affairs, Division of	22,797	86,534	257,647	90,215	90,630	89,310
Local Assistance	1,394	1,408	1,430	1,453	1,477	1,501
State Operations	21,403	85,050	256,141	88,686	89,077	87,733
Personal Service	12,666	71,121	147,477	71,804	72,137	72,478
Non-Personal Service/Indirect Costs	8,737	13,929	108,664	16,882	16,940	15,255
General State Charges	0	76	76	76	76	76
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Operations	0	1,750	1,750	1,750	1,750	1,750
Personal Service	0	1,350	1,350	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	400	400	400	400	400
State Police, Division of	585,120	891,058	986,875	981,562	999,800	1,018,491
State Operations	564,601	861,522	957,352	952,039	970,277	988,968
Personal Service	498,155	767,724	841,962	858,490	875,330	892,591
Non-Personal Service/Indirect Costs	66,446	93,798	115,390	93,549	94,947	96,377
General State Charges	20,519	29,536	29,523	29,523	29,523	29,523
Statewide Financial System	30,126	31,972	31,970	37,997	38,734	39,492
State Operations	30,126	31,972	31,970	37,997	38,734	39,492
Personal Service	12,352	12,596	12,594	15,621	15,883	16,151
Non-Personal Service/Indirect Costs	17,774	19,376	19,376	22,376	22,851	23,341
Victim Services, Office of	22,135	52,564	51,493	51,493	37,165	37,165
Local Assistance	16,970	44,358	43,358	43,358	28,958	28,958
State Operations	3,484	6,496	6,452	6,452	6,524	6,524
Personal Service	3,213	3,779	3,736	3,736	3,799	3,799
Non-Personal Service/Indirect Costs	271	2,717	2,716	2,716	2,725	2,725
General State Charges	1,681	1,710	1,683	1,683	1,683	1,683
Functional Total	3,112,571	4,485,796	4,825,893	4,641,177	4,795,295	4,817,296
HIGHER EDUCATION						
City University of New York	1,659,532	1,842,445	1,921,071	1,977,321	2,027,827	2,076,279
Local Assistance	1,659,532	1,842,445	1,921,071	1,977,321	2,027,827	2,076,279
Higher Education Services Corporation, New York State	634,024	644,363	755,165	817,483	836,473	864,406
Local Assistance	612,525	606,886	717,859	790,238	807,656	840,769
State Operations	15,739	30,593	30,487	23,836	28,817	23,637
Personal Service	8,813	11,467	11,365	10,526	9,700	9,884
Non-Personal Service/Indirect Costs	6,926	19,126	19,122	13,310	19,117	13,753
General State Charges	5,760	6,884	6,819	3,409	0	0
State University of New York	7,479,019	7,671,951	8,208,761	8,003,613	7,967,530	8,077,151
Local Assistance	452,466	497,707	451,600	448,400	448,400	448,400
State Operations	6,515,058	6,610,382	7,185,896	6,970,193	6,919,838	7,015,003
Personal Service	4,213,104	4,366,576	4,527,995	4,556,502	4,592,205	4,644,489
Non-Personal Service/Indirect Costs	2,301,954	2,243,806	2,657,901	2,413,691	2,327,633	2,370,514
General State Charges	511,495	563,862	571,265	585,020	599,292	613,748
Functional Total	9,772,575	10,158,759	10,884,997	10,798,417	10,831,830	11,017,836
EDUCATION						
Arts, Council on the	94,596	87,799	66,071	46,157	46,246	46,356
Local Assistance	90,448	82,983	61,233	41,233	41,233	41,233
State Operations	4,148	4,816	4,838	4,924	5,013	5,123
Personal Service	2,678	2,959	2,945	2,995	3,046	3,107
Non-Personal Service/Indirect Costs	1,470	1,857	1,893	1,929	1,967	2,016
Education, Department of	32,542,517	34,831,540	37,824,318	39,732,628	41,209,139	42,774,777
School Aid	28,185,565	30,248,220	33,223,044	35,086,684	36,483,009	37,954,580
Local Assistance	28,185,565	30,248,220	33,223,044	35,086,684	36,483,009	37,954,580
School Aid – Other	88,525	140,000	140,000	140,000	140,000	140,000
Local Assistance	88,525	140,000	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,904,228	1,780,985	1,716,913	1,610,393	1,561,911	1,534,991
Local Assistance	1,904,228	1,780,985	1,716,913	1,610,393	1,561,911	1,534,991
Special Education Categorical Programs	1,226,681	1,385,593	1,495,425	1,589,937	1,666,500	1,743,364
Local Assistance	1,226,681	1,385,593	1,495,425	1,589,937	1,666,500	1,743,364
All Other	1,137,518	1,276,742	1,248,936	1,305,614	1,357,719	1,401,842
Local Assistance	958,642	1,061,034	1,027,223	1,077,739	1,126,073	1,169,583
State Operations	139,851	171,130	176,581	181,093	183,346	183,259
Personal Service	93,619	106,230	108,848	110,996	112,720	114,970
Non-Personal Service/Indirect Costs	46,232	64,900	67,733	70,097	70,626	68,289

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General State Charges	39,025	44,578	45,132	46,782	48,300	49,000
Functional Total	32,637,113	34,919,339	37,890,389	39,778,785	41,255,385	42,821,133
GENERAL GOVERNMENT						
Budget, Division of the	12,077	67,052	61,444	35,607	35,607	35,607
State Operations	11,235	65,732	60,144	34,307	34,307	34,307
Personal Service	26,807	32,195	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	(15,572)	33,537	28,542	2,705	2,705	2,705
General State Charges	842	1,320	1,300	1,300	1,300	1,300
Civil Service, Department of	16,301	21,385	34,691	44,957	50,063	55,339
Local Assistance	15	300	300	300	300	300
State Operations	16,266	20,839	34,140	44,401	49,502	54,773
Personal Service	16,265	18,988	25,580	30,496	32,716	34,625
Non-Personal Service/Indirect Costs	1	1,851	8,560	13,905	16,786	20,148
General State Charges	20	246	251	256	261	266
Deferred Compensation Board	734	854	870	888	909	926
State Operations	455	598	609	622	637	649
Personal Service	485	422	429	438	447	456
Non-Personal Service/Indirect Costs	(30)	176	180	184	190	193
General State Charges	279	256	261	266	272	277
Elections, State Board of	13,620	27,950	38,545	45,891	39,246	61,609
Local Assistance	3,292	4,000	11,000	18,000	11,000	33,000
State Operations	10,328	23,950	27,545	27,891	28,246	28,609
Personal Service	6,676	12,369	17,971	18,153	18,338	18,526
Non-Personal Service/Indirect Costs	3,652	11,581	9,574	9,738	9,908	10,083
Employee Relations, Office of	6,117	9,319	9,250	9,431	9,616	9,804
State Operations	6,117	9,315	9,250	9,431	9,616	9,804
Personal Service	5,550	9,104	9,033	9,209	9,388	9,571
Non-Personal Service/Indirect Costs	567	211	217	222	228	233
General State Charges	0	4	0	0	0	0
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
State Operations	5,558	7,830	7,731	7,731	7,731	7,731
Personal Service	4,809	6,773	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	151,547	348,013	198,138	197,641	197,641	197,641
Local Assistance	89,407	261,800	119,000	119,000	119,000	119,000
State Operations	45,978	65,749	58,882	58,385	58,385	58,385
Personal Service	32,453	34,459	34,059	34,061	34,061	34,061
Non-Personal Service/Indirect Costs	13,525	31,290	24,823	24,324	24,324	24,324
General State Charges	16,162	20,464	20,256	20,256	20,256	20,256
General Services, Office of	97,646	111,103	115,627	110,087	112,247	114,456
State Operations	94,847	108,393	112,901	107,307	109,411	111,563
Personal Service	41,245	44,343	43,947	44,858	45,785	46,732
Non-Personal Service/Indirect Costs	53,602	64,050	68,954	62,449	63,626	64,831
General State Charges	2,799	2,710	2,726	2,780	2,836	2,893
Information Technology Services, Office of	556,611	609,109	667,663	676,795	691,306	706,190
State Operations	556,611	609,109	667,663	676,795	691,306	706,190
Personal Service	276,530	326,196	338,750	339,782	346,846	354,060
Non-Personal Service/Indirect Costs	280,081	282,913	328,913	337,013	344,460	352,130
Inspector General, Office of the	5,188	8,369	9,938	10,091	10,249	10,410
State Operations	5,188	8,369	9,938	10,091	10,249	10,410
Personal Service	4,138	6,971	8,333	8,452	8,574	8,698
Non-Personal Service/Indirect Costs	1,050	1,398	1,605	1,639	1,675	1,712
Labor Management Committees	25,021	39,360	40,355	41,300	42,127	42,972
State Operations	23,341	34,260	35,153	35,994	36,715	37,452
Personal Service	6,830	5,600	5,709	5,823	5,939	6,058
Non-Personal Service/Indirect Costs	16,511	28,660	29,444	30,171	30,776	31,394
General State Charges	1,680	5,100	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	3,938	8,277	8,724	8,724	8,766	8,766
Local Assistance	2,880	6,112	5,912	5,912	5,912	5,912
State Operations	1,058	2,165	2,812	2,812	2,854	2,854
Personal Service	980	1,970	2,555	2,555	2,593	2,593
Non-Personal Service/Indirect Costs	78	195	257	257	261	261
Public Employment Relations Board	3,788	3,869	4,368	4,437	4,511	4,584
State Operations	3,788	3,869	4,368	4,437	4,511	4,584
Personal Service	3,576	3,619	4,112	4,176	4,243	4,310
Non-Personal Service/Indirect Costs	212	250	256	261	268	274
State, Department of	71,719	107,812	123,915	99,265	98,265	98,015
Local Assistance	21,389	32,492	40,278	17,528	17,528	17,528
State Operations	39,650	56,193	64,673	62,773	61,773	61,523
Personal Service	28,615	39,529	41,016	41,016	41,016	41,016
Non-Personal Service/Indirect Costs	11,035	16,664	23,657	21,757	20,757	20,507
General State Charges	10,680	19,127	18,964	18,964	18,964	18,964
Tax Appeals, Division of	2,899	3,058	3,306	3,306	3,306	3,306
State Operations	2,899	3,058	3,306	3,306	3,306	3,306
Personal Service	2,726	2,877	3,066	3,066	3,066	3,066

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service/Indirect Costs	173	181	240	240	240	240
Taxation and Finance, Department of	354,254	364,588	365,438	363,439	364,528	364,528
Local Assistance	6,295	6,776	6,776	6,776	6,776	6,776
State Operations	325,639	336,219	336,785	334,586	335,675	335,675
Personal Service	278,226	264,573	263,595	263,895	263,895	263,895
Non-Personal Service/Indirect Costs	47,413	71,646	73,190	70,691	71,780	71,780
General State Charges	22,320	21,593	21,877	22,077	22,077	22,077
Veterans' Services, Division of	15,282	16,985	18,299	16,747	16,806	16,864
Local Assistance	9,262	10,038	10,483	9,554	9,554	9,554
State Operations	6,020	6,942	7,811	7,188	7,247	7,305
Personal Service	5,799	6,568	6,613	6,701	6,755	6,809
Non-Personal Service/Indirect Costs	221	374	1,198	487	492	496
General State Charges	0	5	5	5	5	5
Welfare Inspector General, Office of	508	796	794	808	822	836
State Operations	508	796	794	808	822	836
Personal Service	504	687	685	699	713	727
Non-Personal Service/Indirect Costs	4	109	109	109	109	109
Workers' Compensation Board	199,980	203,445	205,492	210,775	216,241	221,862
State Operations	144,878	147,432	149,505	152,758	156,108	159,533
Personal Service	87,960	87,587	88,322	90,088	91,890	93,728
Non-Personal Service/Indirect Costs	56,918	59,845	61,183	62,670	64,218	65,805
General State Charges	55,102	56,013	55,987	58,017	60,133	62,329
Functional Total	1,542,788	1,959,174	1,914,588	1,887,920	1,909,987	1,961,446
ELECTED OFFICIALS						
Audit and Control, Department of	196,077	202,936	181,417	184,730	188,130	191,603
Local Assistance	32,025	32,025	0	0	0	0
State Operations	162,313	168,527	178,799	182,027	185,339	188,720
Personal Service	136,871	133,294	144,076	146,518	149,010	151,551
Non-Personal Service/Indirect Costs	25,442	35,233	34,723	35,509	36,329	37,169
General State Charges	1,739	2,384	2,618	2,703	2,791	2,883
Executive Chamber	15,477	18,139	23,303	23,303	23,303	23,303
State Operations	15,477	18,139	23,303	23,303	23,303	23,303
Personal Service	12,493	14,816	18,531	18,531	18,531	18,531
Non-Personal Service/Indirect Costs	2,984	3,323	4,772	4,772	4,772	4,772
Judiciary	3,135,801	3,221,128	3,306,648	3,306,648	3,306,648	3,306,648
Local Assistance	173,342	260,908	283,400	283,400	283,400	283,400
State Operations	1,958,087	2,132,100	2,186,700	2,186,700	2,186,700	2,186,700
Personal Service	1,676,992	1,796,600	1,846,700	1,846,700	1,846,700	1,846,700
Non-Personal Service/Indirect Costs	281,095	335,500	340,000	340,000	340,000	340,000
General State Charges	1,004,372	828,120	836,548	836,548	836,548	836,548
Law, Department of	217,824	279,103	266,663	269,963	273,344	276,804
Local Assistance	0	35,000	0	0	0	0
State Operations	196,776	220,151	239,945	242,781	245,678	248,637
Personal Service	145,627	160,262	170,970	173,430	175,938	178,497
Non-Personal Service/Indirect Costs	51,149	59,889	68,975	69,351	69,740	70,140
General State Charges	21,048	23,952	26,718	27,182	27,666	28,167
Legislature	230,412	266,773	281,672	281,672	281,672	281,672
State Operations	230,412	266,773	281,672	281,672	281,672	281,672
Personal Service	176,544	208,356	221,341	221,341	221,341	221,341
Non-Personal Service/Indirect Costs	53,868	58,417	60,331	60,331	60,331	60,331
Lieutenant Governor, Office of the	510	753	746	746	746	746
State Operations	510	753	746	746	746	746
Personal Service	423	686	679	679	679	679
Non-Personal Service/Indirect Costs	87	67	67	67	67	67
Functional Total	3,796,101	3,988,832	4,060,449	4,067,062	4,073,843	4,080,776
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	731,313	734,923	763,352	763,352	763,352
Local Assistance	695,286	731,313	734,923	763,352	763,352	763,352
State Operations	1	0	0	0	0	0
Non-Personal Service/Indirect Costs	1	0	0	0	0	0
County-Wide Shared Services Initiative	21,414	31,000	59,000	59,000	59,000	59,000
Local Assistance	21,414	31,000	59,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Local Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Local Assistance	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Local Assistance	217	218	218	218	218	218
Functional Total	763,708	816,881	841,776	870,205	870,205	870,205
ALL OTHER CATEGORIES						
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
Long-Term Debt Service	12,559,086	8,536,720	3,545,594	4,318,896	5,487,386	5,462,165
State Operations	14,157	45,497	47,230	49,196	49,196	49,196
Non-Personal Service/Indirect Costs	14,157	45,497	47,230	49,196	49,196	49,196
Debt Service	12,544,929	8,491,223	3,498,364	4,269,700	5,438,190	5,412,969
Miscellaneous	(127,974)	(413,740)	190,611	606,367	854,810	889,852
Local Assistance	(189,162)	38,751	315,080	471,338	471,321	512,301
State Operations	55,514	(453,905)	(125,876)	133,600	382,036	376,073
Personal Service	1,839	301,221	148,910	158,329	181,749	175,769
Non-Personal Service/Indirect Costs	53,675	(755,126)	(274,786)	(24,729)	200,287	200,304
General State Charges	5,674	1,414	1,407	1,429	1,453	1,478
Functional Total	20,445,620	16,164,575	11,738,766	14,227,244	16,597,661	18,197,880
TOTAL STATE OPERATING FUNDS SPENDING	117,403,499	122,704,489	125,184,737	131,494,959	138,750,017	144,460,859

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	74,188	77,834	76,768	80,623	88,813	91,583
Alcoholic Beverage Control, Division of	13,687	130,182	76,031	61,262	71,909	133,520
Economic Development, Department of	118,079	78,260	70,204	65,124	65,124	65,124
Empire State Development Corporation	704,377	381,795	169,589	173,101	144,372	139,100
Financial Services, Department of	394,356	408,923	407,115	407,115	407,115	407,115
Olympic Regional Development Authority	12,453	63,054	13,054	13,054	13,054	13,054
Public Service Department	88,523	338,214	291,028	142,055	1,143,630	1,146,495
Functional Total	1,405,663	1,478,262	1,103,789	942,334	1,934,017	1,995,991
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,698	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	299,617	294,678	308,096	326,052	328,604	323,544
Parks, Recreation and Historic Preservation, Office of	186,471	218,833	231,803	240,817	244,183	242,615
Functional Total	490,544	519,209	545,415	572,482	578,498	571,971
TRANSPORTATION						
Motor Vehicles, Department of	80,550	94,009	96,983	96,488	96,488	96,488
Transportation, Department of	4,095,173	4,930,151	5,579,356	5,283,523	5,295,582	5,303,955
Functional Total	4,175,723	5,024,160	5,676,339	5,380,011	5,392,070	5,400,443
HEALTH						
Aging, Office for the	139,112	181,048	173,657	179,175	184,777	185,287
Health, Department of	25,701,250	28,562,584	30,549,652	33,173,584	35,451,947	37,206,470
<i>Medical Assistance</i>	21,426,940	24,882,422	26,739,501	29,364,510	31,680,798	33,422,826
<i>Essential Plan</i>	63,350	74,900	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	799,573	841,773	963,219	943,111	868,904	863,689
<i>Public Health</i>	3,411,387	2,763,489	2,755,554	2,770,620	2,798,980	2,815,684
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
Functional Total	25,859,333	28,762,760	30,742,464	33,371,981	35,656,017	37,411,050
SOCIAL WELFARE						
Children and Family Services, Office of	1,992,197	2,871,625	2,257,043	3,042,153	3,059,905	3,076,790
<i>OCFS</i>	1,940,257	2,797,388	2,182,806	2,967,916	2,985,668	3,002,553
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	54,943	152,248	137,521	185,376	152,406	152,178
Human Rights, Division of	12,567	12,931	20,635	20,644	20,653	20,653
Labor, Department of	2,196,303	241,965	120,375	118,932	118,970	118,991
National and Community Service	548	783	806	831	856	881
Temporary and Disability Assistance, Office of	1,478,530	2,701,580	2,578,756	2,323,522	1,957,811	2,005,763
<i>Welfare Assistance</i>	1,148,717	1,225,591	1,984,837	1,655,898	1,247,280	1,247,365
<i>All Other</i>	329,813	1,475,989	593,919	667,624	710,531	758,398
Functional Total	5,735,088	5,981,132	5,115,136	5,691,458	5,310,601	5,375,256
MENTAL HYGIENE						
Addiction Services and Supports, Office of	456,402	738,485	771,078	712,509	722,288	762,638
<i>OASAS</i>	383,547	619,196	672,864	628,305	634,923	670,811
<i>OASAS - Other</i>	72,855	119,289	98,214	84,204	87,365	91,827
Justice Center	33,294	39,324	37,965	38,485	39,020	39,565
Mental Health, Office of	2,988,826	3,536,100	3,873,216	4,039,694	4,182,870	4,340,701
<i>OMH</i>	1,601,761	1,867,284	2,217,736	2,378,139	2,501,929	2,610,031
<i>OMH - Other</i>	1,387,065	1,668,816	1,655,480	1,661,555	1,680,941	1,730,670
People with Developmental Disabilities, Office for	4,188,150	4,131,701	5,162,477	4,475,195	4,600,430	4,796,672
<i>OPWDD</i>	413,940	428,795	489,085	517,641	546,004	582,274
<i>OPWDD - Other</i>	3,774,210	3,702,906	4,673,392	3,957,554	4,054,426	4,214,398
Functional Total	7,666,672	8,445,610	9,844,736	9,265,883	9,544,608	9,939,576
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,033	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	1,955,867	2,712,515	2,679,920	2,670,318	2,668,558	2,669,639
<i>DOCCS</i>	1,927,399	2,704,115	2,671,520	2,661,918	2,660,158	2,661,239
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	266,363	339,698	399,383	401,042	416,853	417,649
Homeland Security and Emergency Services, Division of	98,841	139,787	186,681	176,303	185,075	186,834
Indigent Legal Services, Office of	122,381	219,524	218,573	218,734	344,875	345,019
Judicial Conduct, Commission on	6,148	7,293	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	22,797	86,534	257,647	90,215	90,630	89,310
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	585,120	891,058	986,875	981,562	999,800	1,018,491
Statewide Financial System	30,126	31,972	31,970	37,997	38,734	39,492
Victim Services, Office of	22,135	52,564	51,493	51,493	37,165	37,165
Functional Total	3,112,571	4,485,796	4,825,893	4,641,177	4,795,295	4,817,296
HIGHER EDUCATION						
City University of New York	1,659,532	1,842,445	1,921,071	1,977,321	2,027,827	2,076,279
Higher Education Services Corporation, New York State	634,024	644,363	755,165	817,483	836,473	864,406
State University of New York	7,479,019	7,671,951	8,208,761	8,003,613	7,967,530	8,077,151
Functional Total	9,772,575	10,158,759	10,884,997	10,798,417	10,831,830	11,017,836
EDUCATION						
Arts, Council on the	94,596	87,799	66,071	46,157	46,246	46,356

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Education, Department of	32,542,517	34,831,540	37,824,318	39,732,628	41,209,139	42,774,777
<i>School Aid</i>	28,185,565	30,248,220	33,223,044	35,086,684	36,483,009	37,954,580
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,780,985	1,716,913	1,610,393	1,561,911	1,534,991
<i>Special Education Categorical Programs</i>	1,226,681	1,385,593	1,495,425	1,589,937	1,666,500	1,743,364
<i>All Other</i>	1,137,518	1,276,742	1,248,936	1,305,614	1,357,719	1,401,842
Functional Total	32,637,113	34,919,339	37,890,389	39,778,785	41,255,385	42,821,133
GENERAL GOVERNMENT						
Budget, Division of the	12,077	67,052	61,444	35,607	35,607	35,607
Civil Service, Department of	16,301	21,385	34,691	44,957	50,063	55,339
Deferred Compensation Board	734	854	870	888	909	926
Elections, State Board of	13,620	27,950	38,545	45,891	39,246	61,609
Employee Relations, Office of	6,117	9,319	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	151,547	348,013	198,138	197,641	197,641	197,641
General Services, Office of	97,646	111,103	115,627	110,087	112,247	114,456
Information Technology Services, Office of	556,611	609,109	667,663	676,795	691,306	706,190
Inspector General, Office of the	5,188	8,369	9,938	10,091	10,249	10,410
Labor Management Committees	25,021	39,360	40,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	3,938	8,277	8,724	8,724	8,766	8,766
Public Employment Relations Board	3,788	3,869	4,368	4,437	4,511	4,584
State, Department of	71,719	107,812	123,915	99,265	98,265	98,015
Tax Appeals, Division of	2,899	3,058	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	354,254	364,588	365,438	363,439	364,528	364,528
Veterans' Services, Division of	15,282	16,985	18,299	16,747	16,806	16,864
Welfare Inspector General, Office of	508	796	794	808	822	836
Workers' Compensation Board	199,980	203,445	205,492	210,775	216,241	221,862
Functional Total	1,542,788	1,959,174	1,914,588	1,887,920	1,909,987	1,961,446
ELECTED OFFICIALS						
Audit and Control, Department of	196,077	202,936	181,417	184,730	188,130	191,603
Executive Chamber	15,477	18,139	23,303	23,303	23,303	23,303
Judiciary	3,135,801	3,221,128	3,306,648	3,306,648	3,306,648	3,306,648
Law, Department of	217,824	279,103	266,663	269,963	273,344	276,804
Legislature	230,412	266,773	281,672	281,672	281,672	281,672
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	3,796,101	3,988,832	4,060,449	4,067,062	4,073,843	4,080,776
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	731,313	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	59,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	763,708	816,881	841,776	870,205	870,205	870,205
ALL OTHER CATEGORIES						
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
Long-Term Debt Service	12,559,086	8,536,720	3,545,594	4,318,896	5,487,386	5,462,165
Miscellaneous	(127,974)	(413,740)	190,611	606,367	854,810	889,852
Functional Total	20,445,620	16,164,575	11,738,766	14,227,244	16,597,661	18,197,880
TOTAL STATE OPERATING FUNDS SPENDING	117,403,499	122,704,489	125,184,737	131,494,959	138,750,017	144,460,859

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,359	30,077	28,185	30,276	37,500	40,000
Alcoholic Beverage Control, Division of	0	50,000	4,856	(3,623)	1,709	60,006
Economic Development, Department of	45,278	51,958	46,044	46,044	46,044	46,044
Empire State Development Corporation	704,377	381,795	169,589	173,101	144,372	139,100
Financial Services, Department of	68,871	75,122	74,872	74,872	74,872	74,872
Olympic Regional Development Authority	0	50,000	0	0	0	0
Public Service Department	877	250,160	200,134	50,131	50,133	50,133
Functional Total	851,762	889,112	523,680	370,801	354,630	410,155
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	6,063	2,638	1,878	1,878	1,878	1,878
Parks, Recreation and Historic Preservation, Office of	5,308	8,125	6,750	6,750	6,750	6,750
Functional Total	11,371	10,763	8,628	8,628	8,628	8,628
TRANSPORTATION						
Transportation, Department of	3,786,094	4,571,908	5,215,986	4,919,531	4,921,092	4,918,669
Functional Total	3,786,094	4,571,908	5,215,986	4,919,531	4,921,092	4,918,669
HEALTH						
Aging, Office for the	137,086	175,447	169,325	174,841	180,441	180,951
Health, Department of	23,774,832	27,497,120	29,429,154	32,052,653	34,352,641	36,116,014
<i>Medical Assistance</i>	21,426,940	24,882,422	26,739,501	29,364,510	31,680,798	33,422,826
<i>Medicaid Administration</i>	545,207	540,213	560,231	517,231	483,231	483,231
<i>Public Health</i>	1,802,685	2,074,485	2,129,422	2,170,912	2,188,612	2,209,957
Functional Total	23,911,918	27,672,567	29,598,479	32,227,494	34,533,082	36,296,965
SOCIAL WELFARE						
Children and Family Services, Office of	1,793,457	2,540,565	1,928,144	2,707,772	2,720,250	2,734,228
<i>OCFS</i>	1,741,517	2,466,328	1,853,907	2,633,535	2,646,013	2,659,991
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	(19,850)	56,257	35,352	82,378	48,178	48,178
Human Rights, Division of	0	0	1,000	1,000	1,000	1,000
Labor, Department of	2,085,958	146,423	30,650	30,150	30,150	30,150
National and Community Service	267	432	454	476	498	520
Temporary and Disability Assistance, Office of	1,346,367	2,581,387	2,459,452	2,204,076	1,838,276	1,886,161
<i>Welfare Assistance</i>	1,148,717	1,225,591	1,984,837	1,655,898	1,247,280	1,247,365
<i>All Other</i>	197,650	1,355,796	474,615	548,178	590,996	638,796
Functional Total	5,206,199	5,325,064	4,455,052	5,025,852	4,638,352	4,700,237
MENTAL HYGIENE						
Addiction Services and Supports, Office of	371,244	634,352	657,992	599,199	608,928	643,950
<i>OASAS</i>	349,919	570,227	613,729	569,162	577,380	610,853
<i>OASAS - Other</i>	21,325	64,125	44,263	30,037	31,548	33,097
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,475,013	1,837,182	2,214,603	2,355,859	2,487,101	2,591,233
<i>OMH</i>	1,161,108	1,376,825	1,775,453	1,928,259	2,049,643	2,143,671
<i>OMH - Other</i>	313,905	460,357	439,150	427,600	437,458	447,562
People with Developmental Disabilities, Office for	2,812,690	2,512,383	3,594,574	2,883,799	2,981,640	3,157,441
<i>OPWDD</i>	401,090	428,593	488,883	517,439	545,802	582,072
<i>OPWDD - Other</i>	2,411,600	2,083,790	3,105,691	2,366,360	2,435,838	2,575,369
Functional Total	4,659,596	4,984,566	6,467,818	5,839,506	6,078,318	6,393,273
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	48,496	17,356	17,356	17,356	17,356	17,356
<i>DOCCS</i>	20,028	8,956	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	230,078	300,296	356,984	358,784	373,784	373,784
Homeland Security and Emergency Services, Division of	65,490	90,461	128,402	118,333	126,157	126,091
Indigent Legal Services, Office of	117,660	212,284	211,296	211,296	337,296	337,296
Military and Naval Affairs, Division of	1,394	1,408	1,430	1,453	1,477	1,501
Victim Services, Office of	16,970	44,358	43,358	43,358	28,958	28,958
Functional Total	480,088	666,163	758,826	750,580	885,028	884,986
HIGHER EDUCATION						
City University of New York	1,659,532	1,842,445	1,921,071	1,977,321	2,027,827	2,076,279
Higher Education Services Corporation, New York State	612,525	606,886	717,859	790,238	807,656	840,769
State University of New York	452,466	497,707	451,600	448,400	448,400	448,400
Functional Total	2,724,523	2,947,038	3,090,530	3,215,959	3,283,883	3,365,448
EDUCATION						
Arts, Council on the	90,448	82,983	61,233	41,233	41,233	41,233
Education, Department of	32,363,641	34,615,832	37,602,605	39,504,753	40,977,493	42,542,518
<i>School Aid</i>	28,185,565	30,248,220	33,223,044	35,086,684	36,483,009	37,954,580
<i>School Aid - Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,780,985	1,716,913	1,610,393	1,561,911	1,534,991
<i>Special Education Categorical Programs</i>	1,226,681	1,385,593	1,495,425	1,589,937	1,666,500	1,743,364
<i>All Other</i>	958,642	1,061,034	1,027,223	1,077,739	1,126,073	1,169,583
Functional Total	32,454,089	34,698,815	37,663,838	39,545,986	41,018,726	42,583,751
GENERAL GOVERNMENT						

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Civil Service, Department of	15	300	300	300	300	300
Elections, State Board of	3,292	4,000	11,000	18,000	11,000	33,000
Gaming Commission, New York State	89,407	261,800	119,000	119,000	119,000	119,000
Prevention of Domestic Violence, Office for	2,880	6,112	5,912	5,912	5,912	5,912
State, Department of	21,389	32,492	40,278	17,528	17,528	17,528
Taxation and Finance, Department of	6,295	6,776	6,776	6,776	6,776	6,776
Veterans' Services, Division of	9,262	10,038	10,483	9,554	9,554	9,554
Functional Total	132,540	321,518	193,749	177,070	170,070	192,070
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	32,025	0	0	0	0
Judiciary	173,342	260,908	283,400	283,400	283,400	283,400
Law, Department of	0	35,000	0	0	0	0
Functional Total	205,367	327,933	283,400	283,400	283,400	283,400
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,286	731,313	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	59,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	763,707	816,881	841,776	870,205	870,205	870,205
ALL OTHER CATEGORIES						
Miscellaneous	(189,162)	38,751	315,080	471,338	471,321	512,301
Functional Total	(189,162)	38,751	315,080	471,338	471,321	512,301
TOTAL LOCAL ASSISTANCE SPENDING	74,998,092	83,271,079	89,416,842	93,706,350	97,516,735	101,420,088

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	40,726	45,455	46,287	48,051	49,017	49,287
Alcoholic Beverage Control, Division of	12,389	67,885	57,298	52,213	56,824	59,772
Economic Development, Department of	72,801	26,274	24,132	19,052	19,052	19,052
Financial Services, Department of	223,025	217,482	216,520	216,520	216,520	216,520
Olympic Regional Development Authority	12,453	11,554	11,554	11,554	11,554	11,554
Public Service Department	58,186	55,845	57,983	58,988	1,060,012	1,061,704
Functional Total	419,580	424,495	413,774	406,378	1,412,979	1,417,889
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,698	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	244,790	244,217	259,096	276,832	279,384	274,324
Parks, Recreation and Historic Preservation, Office of	177,299	205,566	219,976	228,790	232,156	230,588
Functional Total	426,545	455,481	484,588	511,235	517,251	510,724
TRANSPORTATION						
Motor Vehicles, Department of	58,653	66,217	70,059	69,591	69,591	69,591
Transportation, Department of	308,010	356,083	361,125	361,760	372,142	382,816
Functional Total	366,663	422,300	431,184	431,351	441,733	452,407
HEALTH						
Aging, Office for the	2,026	5,601	4,332	4,334	4,336	4,336
Health, Department of	1,892,541	1,017,944	1,071,331	1,071,878	1,050,152	1,041,235
<i>Essential Plan</i>	63,350	74,900	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	253,760	301,559	402,987	425,879	385,672	380,457
<i>Public Health</i>	1,575,431	641,485	576,966	550,656	561,215	556,507
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
Functional Total	1,913,538	1,042,673	1,094,818	1,095,434	1,073,781	1,064,864
SOCIAL WELFARE						
Children and Family Services, Office of	196,669	328,731	326,426	331,879	337,055	339,861
<i>OCFS</i>	196,669	328,731	326,426	331,879	337,055	339,861
Housing and Community Renewal, Division of	54,187	68,453	74,286	75,105	76,328	76,328
Human Rights, Division of	12,567	12,931	19,635	19,644	19,653	19,653
Labor, Department of	90,806	67,653	61,861	60,899	60,924	60,936
National and Community Service	281	351	352	355	358	361
Temporary and Disability Assistance, Office of	132,163	120,065	119,176	119,318	119,407	119,474
<i>All Other</i>	132,163	120,065	119,176	119,318	119,407	119,474
Functional Total	486,673	598,184	601,736	607,200	613,725	616,613
MENTAL HYGIENE						
Addiction Services and Supports, Office of	85,158	104,133	111,997	111,916	111,943	117,246
<i>OASAS</i>	33,628	48,969	58,046	57,749	56,126	58,516
<i>OASAS - Other</i>	51,530	55,164	53,951	54,167	55,817	58,730
Justice Center	31,877	38,675	37,316	37,836	38,371	38,916
Mental Health, Office of	1,513,813	1,698,918	1,658,380	1,683,447	1,695,376	1,749,070
<i>OMH</i>	440,653	490,459	442,050	449,492	451,893	465,962
<i>OMH - Other</i>	1,073,160	1,208,459	1,216,330	1,233,955	1,243,483	1,283,108
People with Developmental Disabilities, Office for	1,375,460	1,619,318	1,567,903	1,591,396	1,618,790	1,639,231
<i>OPWDD</i>	12,850	202	202	202	202	202
<i>OPWDD - Other</i>	1,362,610	1,619,116	1,567,701	1,591,194	1,618,588	1,639,029
Functional Total	3,006,308	3,461,044	3,375,596	3,424,595	3,464,480	3,544,463
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,033	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	1,907,248	2,694,502	2,661,929	2,652,325	2,650,563	2,651,641
<i>DOCCS</i>	1,907,248	2,694,502	2,661,929	2,652,325	2,650,563	2,651,641
Criminal Justice Services, Division of	36,285	39,401	42,399	42,258	43,069	43,865
Homeland Security and Emergency Services, Division of	32,921	48,315	57,406	57,094	58,039	59,861
Indigent Legal Services, Office of	3,005	4,818	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	6,148	7,293	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	21,403	85,050	256,141	88,686	89,077	87,733
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	564,601	861,522	957,352	952,039	970,277	988,968
Statewide Financial System	30,126	31,972	31,970	37,997	38,734	39,492
Victim Services, Office of	3,484	6,496	6,452	6,452	6,524	6,524
Functional Total	2,608,014	3,784,220	4,031,844	3,855,296	3,874,913	3,896,901
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	15,739	30,593	30,487	23,836	28,817	23,637
State University of New York	6,515,058	6,610,382	7,185,896	6,970,193	6,919,838	7,015,003
Functional Total	6,530,797	6,640,975	7,216,383	6,994,029	6,948,655	7,038,640
EDUCATION						
Arts, Council on the	4,148	4,816	4,838	4,924	5,013	5,123
Education, Department of	139,851	171,130	176,581	181,093	183,346	183,259
<i>All Other</i>	139,851	171,130	176,581	181,093	183,346	183,259
Functional Total	143,999	175,946	181,419	186,017	188,359	188,382

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
GENERAL GOVERNMENT						
Budget, Division of the	11,235	65,732	60,144	34,307	34,307	34,307
Civil Service, Department of	16,266	20,839	34,140	44,401	49,502	54,773
Deferred Compensation Board	455	598	609	622	637	649
Elections, State Board of	10,328	23,950	27,545	27,891	28,246	28,609
Employee Relations, Office of	6,117	9,315	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	45,978	65,749	58,882	58,385	58,385	58,385
General Services, Office of	94,847	108,393	112,901	107,307	109,411	111,563
Information Technology Services, Office of	556,611	609,109	667,663	676,795	691,306	706,190
Inspector General, Office of the	5,188	8,369	9,938	10,091	10,249	10,410
Labor Management Committees	23,341	34,260	35,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	1,058	2,165	2,812	2,812	2,854	2,854
Public Employment Relations Board	3,788	3,869	4,368	4,437	4,511	4,584
State, Department of	39,650	56,193	64,673	62,773	61,773	61,523
Tax Appeals, Division of	2,899	3,058	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	325,639	336,219	336,785	334,586	335,675	335,675
Veterans' Services, Division of	6,020	6,942	7,811	7,188	7,247	7,305
Welfare Inspector General, Office of	508	796	794	808	822	836
Workers' Compensation Board	144,878	147,432	149,505	152,758	156,108	159,533
Functional Total	<u>1,300,364</u>	<u>1,510,818</u>	<u>1,594,010</u>	<u>1,581,623</u>	<u>1,608,401</u>	<u>1,635,489</u>
ELECTED OFFICIALS						
Audit and Control, Department of	162,313	168,527	178,799	182,027	185,339	188,720
Executive Chamber	15,477	18,139	23,303	23,303	23,303	23,303
Judiciary	1,958,087	2,132,100	2,186,700	2,186,700	2,186,700	2,186,700
Law, Department of	196,776	220,151	239,945	242,781	245,678	248,637
Legislature	230,412	266,773	281,672	281,672	281,672	281,672
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	<u>2,563,575</u>	<u>2,806,443</u>	<u>2,911,165</u>	<u>2,917,229</u>	<u>2,923,438</u>	<u>2,929,778</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	14,157	45,497	47,230	49,196	49,196	49,196
Miscellaneous	55,514	(453,905)	(125,876)	133,600	382,036	376,073
Functional Total	<u>69,671</u>	<u>(408,408)</u>	<u>(78,646)</u>	<u>182,796</u>	<u>431,232</u>	<u>425,269</u>
TOTAL STATE OPERATIONS SPENDING	<u>19,835,728</u>	<u>20,914,171</u>	<u>22,257,871</u>	<u>22,193,183</u>	<u>23,498,947</u>	<u>23,721,419</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	34,330	38,508	39,512	41,073	41,771	41,965
Alcoholic Beverage Control, Division of	8,554	29,974	33,357	31,972	33,723	34,918
Economic Development, Department of	11,934	15,391	15,329	14,769	14,769	14,769
Financial Services, Department of	166,925	162,137	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	7,125	5,338	5,338	5,338	5,338	5,338
Public Service Department	47,568	47,203	49,240	50,174	51,127	52,098
Functional Total	276,436	298,551	303,980	304,530	307,932	310,292
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,145	4,772	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	213,336	199,767	203,813	223,906	226,226	221,266
Parks, Recreation and Historic Preservation, Office of	140,535	164,777	173,943	182,887	185,889	183,953
Functional Total	358,016	369,316	382,591	411,718	417,131	410,329
TRANSPORTATION						
Motor Vehicles, Department of	44,424	49,221	50,241	49,783	49,783	49,783
Transportation, Department of	144,237	177,258	182,215	182,850	188,316	193,945
Functional Total	188,661	226,479	232,456	232,633	238,099	243,728
HEALTH						
Aging, Office for the	1,920	5,467	4,196	4,196	4,196	4,196
Health, Department of	235,473	330,397	357,796	356,877	354,309	354,631
<i>Essential Plan</i>	3,482	4,505	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	45,694	53,117	58,996	59,097	59,020	59,087
<i>Public Health</i>	186,297	272,775	293,476	292,328	289,587	289,692
Medicaid Inspector General, Office of the	16,896	16,708	16,673	16,673	16,673	16,673
Functional Total	254,289	352,572	378,665	377,746	375,178	375,500
SOCIAL WELFARE						
Children and Family Services, Office of	121,118	238,359	233,655	237,411	240,668	243,958
<i>OCFS</i>	121,118	238,359	233,655	237,411	240,668	243,958
Housing and Community Renewal, Division of	41,980	46,151	51,008	51,623	52,540	52,540
Human Rights, Division of	12,045	11,902	17,256	17,265	17,274	17,274
Labor, Department of	32,387	37,478	37,330	37,349	37,369	37,381
National and Community Service	281	342	343	346	349	352
Temporary and Disability Assistance, Office of	63,548	70,105	69,711	69,780	69,850	69,923
<i>All Other</i>	63,548	70,105	69,711	69,780	69,850	69,923
Functional Total	271,359	404,337	409,303	413,774	418,050	421,428
MENTAL HYGIENE						
Addiction Services and Supports, Office of	62,771	71,774	76,993	76,995	76,995	82,295
<i>OASAS</i>	22,677	31,361	36,792	37,050	35,138	37,471
<i>OASAS - Other</i>	40,094	40,413	40,201	39,945	41,857	44,824
Justice Center	24,942	30,887	29,146	29,450	29,757	30,067
Mental Health, Office of	1,212,582	1,290,724	1,310,585	1,331,124	1,337,183	1,385,243
<i>OMH</i>	361,137	382,745	388,677	394,898	396,724	410,312
<i>OMH - Other</i>	851,445	907,979	921,908	936,226	940,459	974,931
People with Developmental Disabilities, Office for	1,201,387	1,393,226	1,325,481	1,342,534	1,363,618	1,377,035
<i>OPWDD</i>	570	0	0	0	0	0
<i>OPWDD - Other</i>	1,200,817	1,393,226	1,325,481	1,342,534	1,363,618	1,377,035
Functional Total	2,501,682	2,786,611	2,742,205	2,780,103	2,807,553	2,874,640
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,677	2,806	3,146	3,298	3,384	3,470
Corrections and Community Supervision, Department of	1,505,198	2,202,371	2,184,901	2,185,937	2,186,993	2,188,071
<i>DOCCS</i>	1,505,198	2,202,371	2,184,901	2,185,937	2,186,993	2,188,071
Criminal Justice Services, Division of	30,978	30,469	31,073	31,866	32,481	33,078
Homeland Security and Emergency Services, Division of	21,152	34,002	37,744	38,810	39,895	41,015
Indigent Legal Services, Office of	2,764	3,958	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	4,492	5,536	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	12,666	71,121	147,477	71,804	72,137	72,478
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350	1,350
State Police, Division of	498,155	767,724	841,962	858,490	875,330	892,591
Statewide Financial System	12,352	12,596	12,594	15,621	15,883	16,151
Victim Services, Office of	3,213	3,779	3,736	3,736	3,799	3,799
Functional Total	2,093,647	3,135,712	3,274,084	3,221,084	3,241,500	3,262,328
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,813	11,467	11,365	10,526	9,700	9,884
State University of New York	4,213,104	4,366,576	4,527,995	4,556,502	4,592,205	4,644,489
Functional Total	4,221,917	4,378,043	4,539,360	4,567,028	4,601,905	4,654,373
EDUCATION						
Arts, Council on the	2,678	2,959	2,945	2,995	3,046	3,107
Education, Department of	93,619	106,230	108,848	110,996	112,720	114,970
<i>All Other</i>	93,619	106,230	108,848	110,996	112,720	114,970
Functional Total	96,297	109,189	111,793	113,991	115,766	118,077
GENERAL GOVERNMENT						
Budget, Division of the	26,807	32,195	31,602	31,602	31,602	31,602

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Civil Service, Department of	16,265	18,988	25,580	30,496	32,716	34,625
Deferred Compensation Board	485	422	429	438	447	456
Elections, State Board of	6,676	12,369	17,971	18,153	18,338	18,526
Employee Relations, Office of	5,550	9,104	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,809	6,773	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,453	34,459	34,059	34,061	34,061	34,061
General Services, Office of	41,245	44,343	43,947	44,858	45,785	46,732
Information Technology Services, Office of	276,530	326,196	338,750	339,782	346,846	354,060
Inspector General, Office of the	4,138	6,971	8,333	8,452	8,574	8,698
Labor Management Committees	6,830	5,600	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	980	1,970	2,555	2,555	2,593	2,593
Public Employment Relations Board	3,576	3,619	4,112	4,176	4,243	4,310
State, Department of	28,615	39,529	41,016	41,016	41,016	41,016
Tax Appeals, Division of	2,726	2,877	3,066	3,066	3,066	3,066
Taxation and Finance, Department of	278,226	264,573	263,595	263,895	263,895	263,895
Veterans' Services, Division of	5,799	6,568	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	504	687	685	699	713	727
Workers' Compensation Board	87,960	87,587	88,322	90,088	91,890	93,728
Functional Total	830,174	904,830	932,051	941,744	954,541	967,207
ELECTED OFFICIALS						
Audit and Control, Department of	136,871	133,294	144,076	146,518	149,010	151,551
Executive Chamber	12,493	14,816	18,531	18,531	18,531	18,531
Judiciary	1,676,992	1,796,600	1,846,700	1,846,700	1,846,700	1,846,700
Law, Department of	145,627	160,262	170,970	173,430	175,938	178,497
Legislature	176,544	208,356	221,341	221,341	221,341	221,341
Lieutenant Governor, Office of the	423	686	679	679	679	679
Functional Total	2,148,950	2,314,014	2,402,297	2,407,199	2,412,199	2,417,299
ALL OTHER CATEGORIES						
Miscellaneous	1,839	301,221	148,910	158,329	181,749	175,769
Functional Total	1,839	301,221	148,910	158,329	181,749	175,769
TOTAL PERSONAL SERVICE SPENDING	13,243,267	15,580,875	15,857,695	15,929,879	16,071,603	16,230,970

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	6,396	6,947	6,775	6,978	7,246	7,322
Alcoholic Beverage Control, Division of	3,835	37,911	23,941	20,241	23,101	24,854
Economic Development, Department of	60,867	10,883	8,803	4,283	4,283	4,283
Financial Services, Department of	56,100	55,345	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	10,618	8,642	8,743	8,814	1,008,885	1,009,606
Functional Total	143,144	125,944	109,794	101,848	1,105,047	1,107,597
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	311	926	681	688	695	702
Environmental Conservation, Department of	31,454	44,450	55,283	52,926	53,158	53,058
Parks, Recreation and Historic Preservation, Office of	36,764	40,789	46,033	45,903	46,267	46,635
Functional Total	68,529	86,165	101,997	99,517	100,120	100,395
TRANSPORTATION						
Motor Vehicles, Department of	14,229	16,996	19,818	19,808	19,808	19,808
Transportation, Department of	163,773	178,825	178,910	178,910	183,826	188,871
Functional Total	178,002	195,821	198,728	198,718	203,634	208,679
HEALTH						
Aging, Office for the	106	134	136	138	140	140
Health, Department of	1,657,068	687,547	713,535	715,001	695,843	686,604
<i>Essential Plan</i>	59,868	70,395	86,054	89,891	97,563	98,419
<i>Medicaid Administration</i>	208,066	248,442	343,991	366,782	326,652	321,370
<i>Public Health</i>	1,389,134	368,710	283,490	258,328	271,628	266,815
Medicaid Inspector General, Office of the	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	1,659,249	690,101	716,153	717,688	698,603	689,364
SOCIAL WELFARE						
Children and Family Services, Office of	75,551	90,372	92,771	94,468	96,387	95,903
<i>OCFS</i>	75,551	90,372	92,771	94,468	96,387	95,903
Housing and Community Renewal, Division of	12,207	22,302	23,278	23,482	23,788	23,788
Human Rights, Division of	522	1,029	2,379	2,379	2,379	2,379
Labor, Department of	58,419	30,175	24,531	23,550	23,555	23,555
National and Community Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	68,615	49,960	49,465	49,538	49,557	49,551
<i>All Other</i>	68,615	49,960	49,465	49,538	49,557	49,551
Functional Total	215,314	193,847	192,433	193,426	195,675	195,185
MENTAL HYGIENE						
Addiction Services and Supports, Office of	22,387	32,359	35,004	34,921	34,948	34,951
<i>OASAS</i>	10,951	17,608	21,254	20,699	20,988	21,045
<i>OASAS - Other</i>	11,436	14,751	13,750	14,222	13,960	13,906
Justice Center	6,935	7,788	8,170	8,386	8,614	8,849
Mental Health, Office of	301,231	408,194	347,795	352,323	358,193	363,827
<i>OMH</i>	79,516	107,714	53,373	54,594	55,169	55,650
<i>OMH - Other</i>	221,715	300,480	294,422	297,729	303,024	308,177
People with Developmental Disabilities, Office for	174,073	226,092	242,422	248,862	255,172	262,196
<i>OPWDD</i>	12,280	202	202	202	202	202
<i>OPWDD - Other</i>	161,793	225,890	242,220	248,660	254,970	261,994
Functional Total	504,626	674,433	633,391	644,492	656,927	669,823
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	115	227	259	269	275	281
Corrections and Community Supervision, Department of	402,050	492,131	477,028	466,388	463,570	463,570
<i>DOCCS</i>	402,050	492,131	477,028	466,388	463,570	463,570
Criminal Justice Services, Division of	5,307	8,932	11,326	10,392	10,588	10,787
Homeland Security and Emergency Services, Division of	11,769	14,313	19,662	18,284	18,144	18,846
Indigent Legal Services, Office of	241	860	875	892	909	927
Judicial Conduct, Commission on	1,656	1,757	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	8,737	13,929	108,664	16,882	16,940	15,255
Prosecutorial Conduct, Commission on	0	400	400	400	400	400
State Police, Division of	66,446	93,798	115,390	93,549	94,947	96,377
Statewide Financial System	17,774	19,376	19,376	22,376	22,851	23,341
Victim Services, Office of	271	2,717	2,716	2,716	2,725	2,725
Functional Total	514,367	648,508	757,760	634,212	633,413	634,573
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,926	19,126	19,122	13,310	19,117	13,753
State University of New York	2,301,954	2,243,806	2,657,901	2,413,691	2,327,633	2,370,514
Functional Total	2,308,880	2,262,932	2,677,023	2,427,001	2,346,750	2,384,267
EDUCATION						
Arts, Council on the	1,470	1,857	1,893	1,929	1,967	2,016
Education, Department of	46,232	64,900	67,733	70,097	70,626	68,289
<i>All Other</i>	46,232	64,900	67,733	70,097	70,626	68,289
Functional Total	47,702	66,757	69,626	72,026	72,593	70,305

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
GENERAL GOVERNMENT						
Budget, Division of the	(15,572)	33,537	28,542	2,705	2,705	2,705
Civil Service, Department of	1	1,851	8,560	13,905	16,786	20,148
Deferred Compensation Board	(30)	176	180	184	190	193
Elections, State Board of	3,652	11,581	9,574	9,738	9,908	10,083
Employee Relations, Office of	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,525	31,290	24,823	24,324	24,324	24,324
General Services, Office of	53,602	64,050	68,954	62,449	63,626	64,831
Information Technology Services, Office of	280,081	282,913	328,913	337,013	344,460	352,130
Inspector General, Office of the	1,050	1,398	1,605	1,639	1,675	1,712
Labor Management Committees	16,511	28,660	29,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	78	195	257	257	261	261
Public Employment Relations Board	212	250	256	261	268	274
State, Department of	11,035	16,664	23,657	21,757	20,757	20,507
Tax Appeals, Division of	173	181	240	240	240	240
Taxation and Finance, Department of	47,413	71,646	73,190	70,691	71,780	71,780
Veterans' Services, Division of	221	374	1,198	487	492	496
Welfare Inspector General, Office of	4	109	109	109	109	109
Workers' Compensation Board	56,918	59,845	61,183	62,670	64,218	65,805
Functional Total	<u>470,190</u>	<u>605,988</u>	<u>661,959</u>	<u>639,879</u>	<u>653,860</u>	<u>668,282</u>
ELECTED OFFICIALS						
Audit and Control, Department of	25,442	35,233	34,723	35,509	36,329	37,169
Executive Chamber	2,984	3,323	4,772	4,772	4,772	4,772
Judiciary	281,095	335,500	340,000	340,000	340,000	340,000
Law, Department of	51,149	59,889	68,975	69,351	69,740	70,140
Legislature	53,868	58,417	60,331	60,331	60,331	60,331
Lieutenant Governor, Office of the	87	67	67	67	67	67
Functional Total	<u>414,625</u>	<u>492,429</u>	<u>508,868</u>	<u>510,030</u>	<u>511,239</u>	<u>512,479</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	14,157	45,497	47,230	49,196	49,196	49,196
Miscellaneous	53,675	(755,126)	(274,786)	(24,729)	200,287	200,304
Functional Total	<u>67,832</u>	<u>(709,629)</u>	<u>(227,556)</u>	<u>24,467</u>	<u>249,483</u>	<u>249,500</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u><u>6,592,461</u></u>	<u><u>5,333,296</u></u>	<u><u>6,400,176</u></u>	<u><u>6,263,304</u></u>	<u><u>7,427,344</u></u>	<u><u>7,490,449</u></u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,103	2,302	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	1,298	12,297	13,877	12,672	13,376	13,742
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	102,460	116,319	115,723	115,723	115,723	115,723
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500	1,500
Public Service Department	29,460	32,209	32,911	32,936	33,485	34,658
Functional Total	134,321	164,655	166,335	165,155	166,408	167,947
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	48,764	47,823	47,122	47,342	47,342	47,342
Parks, Recreation and Historic Preservation, Office of	3,864	5,142	5,077	5,277	5,277	5,277
Functional Total	52,628	52,965	52,199	52,619	52,619	52,619
TRANSPORTATION						
Motor Vehicles, Department of	21,897	27,792	26,924	26,897	26,897	26,897
Transportation, Department of	1,069	2,160	2,245	2,232	2,348	2,470
Functional Total	22,966	29,952	29,169	29,129	29,245	29,367
HEALTH						
Health, Department of	33,877	47,520	49,167	49,053	49,154	49,221
<i>Medicaid Administration</i>	606	1	1	1	1	1
<i>Public Health</i>	33,271	47,519	49,166	49,052	49,153	49,220
Functional Total	33,877	47,520	49,167	49,053	49,154	49,221
SOCIAL WELFARE						
Children and Family Services, Office of	2,071	2,329	2,473	2,502	2,600	2,701
<i>OCFS</i>	2,071	2,329	2,473	2,502	2,600	2,701
Housing and Community Renewal, Division of	20,606	27,538	27,883	27,893	27,900	27,672
Labor, Department of	19,539	27,889	27,864	27,883	27,896	27,905
Temporary and Disability Assistance, Office of	0	128	128	128	128	128
<i>All Other</i>	0	128	128	128	128	128
Functional Total	42,216	57,884	58,348	58,406	58,524	58,406
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	0	1,089	1,394	1,417	1,442
<i>OASAS</i>	0	0	1,089	1,394	1,417	1,442
Justice Center	768	0	0	0	0	0
Mental Health, Office of	0	0	233	388	393	398
<i>OMH</i>	0	0	233	388	393	398
Functional Total	768	0	1,322	1,782	1,810	1,840
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	123	657	635	637	639	642
<i>DOCCS</i>	123	657	635	637	639	642
Criminal Justice Services, Division of	0	1	0	0	0	0
Homeland Security and Emergency Services, Division of	430	1,011	873	876	879	882
Indigent Legal Services, Office of	1,716	2,422	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	76	76	76	76	76
State Police, Division of	20,519	29,536	29,523	29,523	29,523	29,523
Victim Services, Office of	1,681	1,710	1,683	1,683	1,683	1,683
Functional Total	24,469	35,413	35,223	35,301	35,354	35,409
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	5,760	6,884	6,819	3,409	0	0
State University of New York	511,495	563,862	571,265	585,020	599,292	613,748
Functional Total	517,255	570,746	578,084	588,429	599,292	613,748
EDUCATION						
Education, Department of	39,025	44,578	45,132	46,782	48,300	49,000
<i>All Other</i>	39,025	44,578	45,132	46,782	48,300	49,000
Functional Total	39,025	44,578	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT						
Budget, Division of the	842	1,320	1,300	1,300	1,300	1,300
Civil Service, Department of	20	246	251	256	261	266
Deferred Compensation Board	279	256	261	266	272	277
Employee Relations, Office of	0	4	0	0	0	0
Gaming Commission, New York State	16,162	20,464	20,256	20,256	20,256	20,256
General Services, Office of	2,799	2,710	2,726	2,780	2,836	2,893
Labor Management Committees	1,680	5,100	5,202	5,306	5,412	5,520
State, Department of	10,680	19,127	18,964	18,964	18,964	18,964
Taxation and Finance, Department of	22,320	21,593	21,877	22,077	22,077	22,077
Veterans' Services, Division of	0	5	5	5	5	5
Workers' Compensation Board	55,102	56,013	55,987	58,017	60,133	62,329
Functional Total	109,884	126,838	126,829	129,227	131,516	133,887

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</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	1,739	2,384	2,618	2,703	2,791	2,883
Judiciary	1,004,372	828,120	836,548	836,548	836,548	836,548
Law, Department of	21,048	23,952	26,718	27,182	27,666	28,167
Functional Total	<u>1,027,159</u>	<u>854,456</u>	<u>865,884</u>	<u>866,433</u>	<u>867,005</u>	<u>867,598</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
Miscellaneous	5,674	1,414	1,407	1,429	1,453	1,478
Functional Total	<u>8,020,182</u>	<u>8,043,009</u>	<u>8,003,968</u>	<u>9,303,410</u>	<u>10,256,918</u>	<u>11,847,341</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,024,750</u>	<u>10,028,016</u>	<u>10,011,660</u>	<u>11,325,726</u>	<u>12,296,145</u>	<u>13,906,383</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	7,676	53,532	48,284	28,934	28,934	28,934
Economic Development Capital	1,603	8,000	0	0	0	0
Economic Development, Department of	14,745	8,400	0	0	0	0
Empire State Development Corporation	741,833	1,937,971	2,728,680	2,298,813	1,785,400	1,536,908
Energy Research and Development Authority, New York State	14,148	24,460	229,030	31,754	30,563	33,313
Lake Ontario Resiliency/Economic Development	42,496	15,198	0	0	0	0
Olympic Regional Development Authority	129,268	85,300	53,300	53,300	53,300	17,300
Power Authority, New York	3,428	3,300	10,500	5,200	5,200	2,200
Regional Economic Development Program	807	447	0	0	0	0
Strategic Capital Resource Assistance Program	0	0	17,700	17,900	17,900	17,900
Strategic Investment Program	330	2,000	0	0	0	0
Functional Total	956,334	2,138,608	3,087,494	2,435,901	1,921,297	1,636,555
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	6,000	15,000	0	0	0
Environmental Conservation, Department of	985,891	1,635,559	1,767,704	1,846,651	1,856,651	1,910,127
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	166,201	176,397	245,397	243,897	243,897	233,897
Functional Total	1,158,713	1,847,956	2,038,101	2,100,548	2,106,181	2,144,024
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,069,000	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	306,032	326,375	366,344	327,036	328,900	330,816
Transportation, Department of	4,901,736	6,396,660	7,116,587	7,409,247	7,015,919	7,115,267
Functional Total	8,077,768	6,723,035	8,551,931	8,657,747	8,351,283	8,629,813
HEALTH						
Health, Department of	788,769	662,667	1,226,552	1,713,837	1,722,431	1,544,845
<i>Public Health</i>	788,769	662,667	1,226,552	1,713,837	1,722,431	1,544,845
Functional Total	788,769	662,667	1,226,552	1,713,837	1,722,431	1,544,845
SOCIAL WELFARE						
Children and Family Services, Office of	16,192	23,268	51,775	52,195	52,254	52,317
<i>OCFS</i>	16,192	23,268	51,775	52,195	52,254	52,317
Housing and Community Renewal, Division of	605,344	1,375,407	1,642,599	1,670,599	1,158,151	964,488
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	74,781	101,166	102,741	115,341	121,641	121,641
<i>All Other</i>	74,781	101,166	102,741	115,341	121,641	121,641
Functional Total	703,943	1,534,841	1,829,775	1,848,135	1,332,046	1,138,446
MENTAL HYGIENE						
Addiction Services and Supports, Office of	44,593	87,631	121,454	127,872	116,745	105,760
<i>OASAS</i>	44,593	87,631	121,454	127,872	116,745	105,760
Mental Health, Office of	242,587	326,672	709,133	761,506	693,125	623,483
<i>OMH</i>	242,587	326,672	709,133	761,506	693,125	623,483
People with Developmental Disabilities, Office for	99,114	169,622	141,822	142,698	126,960	139,122
<i>OPWDD</i>	99,114	169,622	141,822	142,698	126,960	139,122
Functional Total	386,294	583,925	972,409	1,032,076	936,830	868,365
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	358,582	350,714	354,921	354,964	315,008	315,052
<i>DOCCS</i>	358,582	350,714	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	47,750	81,500	60,750	39,000	24,000
Homeland Security and Emergency Services, Division of	9,732	52,266	52,071	74,657	69,908	65,093
Military and Naval Affairs, Division of	238,523	20,403	90,057	96,990	117,879	66,287
State Police, Division of	41,200	54,268	97,240	79,803	54,803	57,394
Victim Services, Office of	1,474	4,026	1,500	0	0	0
Functional Total	649,511	529,427	677,289	667,164	596,598	527,826
HIGHER EDUCATION						
City University of New York	348,029	372,566	585,142	691,231	669,857	555,364
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
State University Construction Fund	981	0	0	0	0	0
State University of New York	804,290	1,075,318	1,376,724	1,515,911	1,448,475	1,313,622
Functional Total	1,174,498	1,467,034	1,989,016	2,228,792	2,133,482	1,879,136
EDUCATION						
Arts, Council on the	0	5,000	5,000	0	0	0
Education, Department of	211,789	315,757	577,089	537,076	393,636	202,783
<i>School Aid</i>	174,438	200,000	350,000	340,000	270,000	130,000
<i>All Other</i>	37,351	115,757	227,089	197,076	123,636	72,783
Functional Total	211,789	320,757	582,089	537,076	393,636	202,783

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
GENERAL GOVERNMENT						
Elections, State Board of	2,395	2,505	21,240	10,500	6,666	0
General Services, Office of	225,491	305,827	256,354	207,262	186,232	196,021
Information Technology Services, Office of	94,398	144,147	244,329	138,771	152,700	100,200
Public Employment Relations Board	0	0	2,500	0	0	0
State, Department of	10,297	89,000	113,709	181,513	199,866	190,774
Veterans' Services, Division of	0	0	4,000	1,000	1,000	1,000
Workers' Compensation Board	4,210	15,800	11,300	11,300	11,250	0
Functional Total	<u>336,791</u>	<u>557,279</u>	<u>653,432</u>	<u>550,346</u>	<u>557,714</u>	<u>487,995</u>
ELECTED OFFICIALS						
Audit and Control, Department of	2,185	6,200	13,039	10,605	4,448	4,345
Judiciary	17,482	26,600	29,619	13,747	0	0
Law, Department of	1,092	4,007	5,624	2,892	688	0
Functional Total	<u>20,759</u>	<u>36,807</u>	<u>48,282</u>	<u>27,244</u>	<u>5,136</u>	<u>4,345</u>
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	10,000	40,000	10,000	5,000	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Miscellaneous	109,661	(889,140)	(1,697,544)	(1,598,369)	(1,598,485)	(1,598,497)
Special Infrastructure Account	126,063	406,811	1,394,424	221,250	134,326	57,072
Functional Total	<u>239,213</u>	<u>(465,329)</u>	<u>(233,120)</u>	<u>(1,332,119)</u>	<u>(1,419,159)</u>	<u>(1,476,425)</u>
TOTAL CAPITAL PROJECTS FUNDS SPENDING	<u>14,704,382</u>	<u>15,937,007</u>	<u>21,423,250</u>	<u>20,466,747</u>	<u>18,637,475</u>	<u>17,587,708</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	96,523	146,803	140,489	124,994	133,184	135,954
Local Assistance	32,879	30,077	28,185	30,276	37,500	40,000
State Operations	52,734	58,676	59,508	61,272	62,238	62,508
Personal Service	38,294	41,921	42,925	44,486	45,184	45,378
Non-Personal Service/Indirect Costs	14,440	16,755	16,583	16,786	17,054	17,130
General State Charges	3,234	4,518	4,512	4,512	4,512	4,512
Capital Projects	7,676	53,532	48,284	28,934	28,934	28,934
Alcoholic Beverage Control, Division of	18,083	130,182	76,031	61,262	71,909	133,520
Local Assistance	0	50,000	4,856	(3,623)	1,709	60,006
State Operations	15,178	67,885	57,298	52,213	56,824	59,772
Personal Service	11,339	29,974	33,357	31,972	33,723	34,918
Non-Personal Service/Indirect Costs	3,839	37,911	23,941	20,241	23,101	24,854
General State Charges	2,905	12,297	13,877	12,672	13,376	13,742
Economic Development Capital	1,603	8,000	0	0	0	0
Local Assistance	1,603	8,000	0	0	0	0
Economic Development, Department of	143,094	375,960	303,504	75,424	75,424	75,424
Local Assistance	68,697	346,013	279,099	56,099	56,099	56,099
State Operations	73,998	26,519	24,377	19,297	19,297	19,297
Personal Service	12,626	15,391	15,329	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	61,372	11,128	9,048	4,528	4,528	4,528
General State Charges	399	28	28	28	28	28
Capital Projects	0	3,400	0	0	0	0
Empire State Development Corporation	1,447,153	2,328,766	2,907,269	2,472,914	1,930,772	1,677,008
Local Assistance	1,414,390	673,358	936,804	702,598	1,086,830	1,193,912
Capital Projects	32,763	1,655,408	1,970,465	1,770,316	843,942	483,096
Energy Research and Development Authority, New York State	14,148	24,460	229,030	31,754	30,563	33,313
Capital Projects	14,148	24,460	229,030	31,754	30,563	33,313
Financial Services, Department of	394,356	410,323	408,515	408,515	408,515	408,515
Local Assistance	68,871	75,122	74,872	74,872	74,872	74,872
State Operations	223,025	218,882	217,920	217,920	217,920	217,920
Personal Service	166,925	162,137	161,204	161,204	161,204	161,204
Non-Personal Service/Indirect Costs	56,100	56,745	56,716	56,716	56,716	56,716
General State Charges	102,460	116,319	115,723	115,723	115,723	115,723
Lake Ontario Resiliency/Economic Development	42,496	15,198	0	0	0	0
Local Assistance	32,120	0	0	0	0	0
Capital Projects	10,376	15,198	0	0	0	0
Olympic Regional Development Authority	141,721	148,354	66,354	66,354	66,354	30,354
Local Assistance	0	50,000	0	0	0	0
State Operations	12,453	11,554	11,554	11,554	11,554	11,554
Personal Service	7,125	5,338	5,338	5,338	5,338	5,338
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216	6,216
General State Charges	0	1,500	1,500	1,500	1,500	1,500
Capital Projects	129,268	85,300	53,300	53,300	53,300	17,300
Power Authority, New York	3,428	3,300	10,500	5,200	5,200	2,200
Local Assistance	2,302	0	0	0	0	0
Capital Projects	1,126	3,300	10,500	5,200	5,200	2,200
Public Service Department	91,126	340,290	293,104	144,131	1,145,706	1,148,571
Local Assistance	877	250,160	200,134	50,131	50,133	50,133
State Operations	60,045	57,140	59,278	60,283	1,061,307	1,062,999
Personal Service	48,781	48,405	50,442	51,376	52,329	53,300
Non-Personal Service/Indirect Costs	11,264	8,735	8,836	8,907	1,008,978	1,009,699
General State Charges	30,204	32,990	33,692	33,717	34,266	35,439
Regional Economic Development Program	807	447	0	0	0	0
Local Assistance	807	0	0	0	0	0
Capital Projects	0	447	0	0	0	0
Strategic Capital Resource Assistance Program	0	0	17,700	17,900	17,900	17,900
Capital Projects	0	0	17,700	17,900	17,900	17,900
Strategic Investment Program	330	2,000	0	0	0	0
Local Assistance	330	0	0	0	0	0
Capital Projects	0	2,000	0	0	0	0
Functional Total	2,394,868	3,934,083	4,452,496	3,408,448	3,885,527	3,662,759
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,670	12,048	20,866	5,963	6,061	6,162
State Operations	4,646	6,048	5,866	5,963	6,061	6,162
Personal Service	4,183	4,772	4,835	4,925	5,016	5,110
Non-Personal Service/Indirect Costs	463	1,276	1,031	1,038	1,045	1,052
General State Charges	24	0	0	0	0	0
Capital Projects	0	6,000	15,000	0	0	0
Environmental Conservation, Department of	1,342,572	1,994,819	2,141,233	2,238,908	2,251,460	2,299,876
Local Assistance	453,310	805,643	704,883	751,883	798,883	823,883
State Operations	286,611	290,047	305,777	324,285	326,837	321,777
Personal Service	237,771	228,655	233,552	254,417	256,737	251,777
Non-Personal Service/Indirect Costs	48,840	61,392	72,225	69,868	70,100	70,000

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General State Charges	64,007	66,575	65,874	66,094	66,094	66,094
Capital Projects	538,644	832,554	1,064,699	1,096,646	1,059,646	1,088,122
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Capital Projects	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	363,871	399,038	481,008	488,522	491,888	480,320
Local Assistance	7,618	9,395	8,020	8,020	8,020	8,020
State Operations	185,969	208,080	222,490	231,304	234,670	233,102
Personal Service	145,846	166,144	175,310	184,254	187,256	185,320
Non-Personal Service/Indirect Costs	40,123	41,936	47,180	47,050	47,414	47,782
General State Charges	5,329	5,166	5,101	5,301	5,301	5,301
Capital Projects	164,955	176,397	245,397	243,897	243,897	233,897
Functional Total	1,717,734	2,435,905	2,653,107	2,743,393	2,755,042	2,786,358
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,069,000	921,464	1,006,464	1,183,730
Local Assistance	2,870,000	0	1,069,000	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	427,066	448,708	493,523	453,720	455,584	457,500
Local Assistance	14,605	18,000	18,000	18,000	18,000	18,000
State Operations	81,406	75,735	79,165	78,697	78,697	78,697
Personal Service	49,656	54,200	55,036	54,578	54,578	54,578
Non-Personal Service/Indirect Costs	31,750	21,535	24,129	24,119	24,119	24,119
General State Charges	25,023	28,598	30,014	29,987	29,987	29,987
Capital Projects	306,032	326,375	366,344	327,036	328,900	330,816
Transportation, Department of	9,091,443	11,399,366	12,769,165	12,766,097	12,385,871	12,494,673
Local Assistance	5,164,257	6,055,845	6,761,768	6,533,997	6,586,322	6,613,651
State Operations	348,056	379,926	385,086	385,721	396,790	408,169
Personal Service	176,467	187,742	192,699	193,334	199,115	205,067
Non-Personal Service/Indirect Costs	171,589	192,184	192,387	192,387	197,675	203,102
General State Charges	19,897	8,368	9,002	9,094	9,566	10,064
Capital Projects	3,559,233	4,955,227	5,613,309	5,837,285	5,393,193	5,462,789
Functional Total	12,388,509	11,848,074	14,331,688	14,141,281	13,847,919	14,135,903
HEALTH						
Aging, Office for the	255,274	290,169	282,767	288,285	293,887	294,397
Local Assistance	246,558	274,152	268,019	273,535	279,135	279,645
State Operations	8,493	16,017	14,748	14,750	14,752	14,752
Personal Service	7,234	11,535	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	1,259	4,482	4,484	4,486	4,488	4,488
General State Charges	223	0	0	0	0	0
Health, Department of	82,797,433	90,249,235	93,655,888	93,838,860	98,869,703	102,362,419
Medical Assistance	68,771,678	76,633,147	78,624,886	77,257,610	81,798,051	84,851,488
Local Assistance	68,771,678	76,633,147	78,624,886	77,257,610	81,798,051	84,851,488
Essential Plan	5,552,380	5,983,312	6,542,233	7,565,931	8,077,898	8,615,734
Local Assistance	5,489,030	5,908,412	6,450,855	7,470,588	7,974,633	8,511,463
State Operations	63,350	74,900	91,378	95,343	103,265	104,271
Personal Service	3,482	4,505	5,324	5,452	5,702	5,852
Non-Personal Service/Indirect Costs	59,868	70,395	86,054	89,891	97,563	98,419
Medicaid Administration	1,557,974	1,698,543	1,951,401	1,972,864	1,886,919	1,918,796
Local Assistance	976,953	910,751	917,819	875,065	841,065	841,065
State Operations	578,608	779,249	1,024,699	1,088,640	1,036,695	1,068,572
Personal Service	80,864	97,168	109,330	109,437	109,752	110,345
Non-Personal Service/Indirect Costs	497,744	682,081	915,369	979,203	926,943	958,227
General State Charges	2,413	8,543	8,883	9,159	9,159	9,159
Public Health	6,915,401	5,934,233	6,537,368	7,042,455	7,106,835	6,976,401
Local Assistance	4,544,694	4,714,794	5,348,503	5,681,710	5,802,344	5,524,463
State Operations	2,177,244	1,024,004	872,336	838,433	851,019	846,624
Personal Service	301,668	332,515	353,444	352,445	349,726	349,824
Non-Personal Service/Indirect Costs	1,875,576	691,489	518,892	485,988	501,293	496,800
General State Charges	73,712	91,962	93,754	93,724	93,839	93,901
Capital Projects	119,751	103,473	222,775	428,588	359,633	511,413
Medicaid Inspector General, Office of the	48,884	49,584	49,673	49,807	49,949	49,949
State Operations	38,328	38,722	38,811	38,945	39,087	39,087
Personal Service	33,847	33,416	33,381	33,381	33,381	33,381
Non-Personal Service/Indirect Costs	4,481	5,306	5,430	5,564	5,706	5,706
General State Charges	10,556	10,862	10,862	10,862	10,862	10,862
Functional Total	83,101,591	90,588,988	93,988,328	94,176,952	99,213,539	102,706,765
SOCIAL WELFARE						
Children and Family Services, Office of	4,173,975	4,661,893	3,623,459	4,145,870	4,166,673	4,184,807
OCFS	4,122,035	4,587,656	3,549,222	4,071,633	4,092,436	4,110,570
Local Assistance	3,779,218	4,105,628	3,038,207	3,551,835	3,564,313	3,578,291
State Operations	306,277	435,025	434,732	442,330	449,609	452,671
Personal Service	160,135	271,952	267,844	272,202	276,066	279,970
Non-Personal Service/Indirect Costs	146,142	163,073	166,888	170,128	173,543	172,701
General State Charges	20,348	23,735	24,508	25,273	26,260	27,291

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Capital Projects	16,192	23,268	51,775	52,195	52,254	52,317
OCFS - Other	51,940	74,237	74,237	74,237	74,237	74,237
Local Assistance	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	852,761	2,057,846	1,845,958	1,921,827	1,376,417	1,182,421
Local Assistance	765,792	1,894,821	1,726,385	1,801,411	1,254,763	1,061,100
State Operations	62,822	129,890	86,091	86,919	88,148	88,148
Personal Service	48,055	79,407	59,450	60,070	60,992	60,992
Non-Personal Service/Indirect Costs	14,767	50,483	26,641	26,849	27,156	27,156
General State Charges	24,147	33,135	33,482	33,497	33,506	33,173
Human Rights, Division of	15,082	17,691	25,395	25,404	25,413	25,413
Local Assistance	0	0	1,000	1,000	1,000	1,000
State Operations	15,082	17,691	24,395	24,404	24,413	24,413
Personal Service	12,707	15,323	20,677	20,686	20,695	20,695
Non-Personal Service/Indirect Costs	2,375	2,368	3,718	3,718	3,718	3,718
Labor, Department of	2,925,587	774,874	653,624	652,447	652,713	652,975
Local Assistance	2,220,509	298,315	182,542	182,042	182,042	182,042
State Operations	551,437	328,670	323,159	322,331	322,495	322,650
Personal Service	250,831	216,816	216,949	217,102	217,261	217,416
Non-Personal Service/Indirect Costs	300,606	111,854	106,210	105,229	105,234	105,234
General State Charges	153,641	147,889	147,923	148,074	148,176	148,283
National and Community Service	12,107	17,746	18,074	18,468	18,851	18,806
Local Assistance	267	432	454	476	498	520
State Operations	11,840	17,042	17,379	17,747	18,105	18,034
Personal Service	801	785	795	807	819	831
Non-Personal Service/Indirect Costs	11,039	16,257	16,584	16,940	17,286	17,203
General State Charges	0	272	241	245	248	252
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Local Assistance	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	7,206,667	7,415,831	6,682,173	6,086,180	5,726,769	5,774,721
Welfare Assistance	3,596,422	3,852,167	4,611,413	4,282,474	3,873,856	3,873,941
Local Assistance	3,596,422	3,852,167	4,611,413	4,282,474	3,873,856	3,873,941
All Other	3,610,245	3,563,664	2,070,760	1,803,706	1,852,913	1,900,780
Local Assistance	3,080,725	3,237,946	1,745,931	1,478,735	1,527,853	1,576,653
State Operations	465,469	273,330	272,441	272,583	272,672	272,739
Personal Service	166,029	149,416	149,022	149,091	149,161	149,234
Non-Personal Service/Indirect Costs	299,440	123,914	123,419	123,492	123,511	123,505
General State Charges	62,870	50,604	50,604	50,604	50,604	50,604
Capital Projects	1,181	1,784	1,784	1,784	1,784	784
Functional Total	15,193,805	14,980,881	12,881,343	12,860,196	11,966,836	11,839,143
MENTAL HYGIENE						
Addiction Services and Supports, Office of	625,078	1,020,645	1,031,823	979,787	978,587	1,008,103
OASAS	552,223	901,356	933,609	895,583	891,222	916,276
Local Assistance	505,012	826,390	843,132	807,073	806,291	831,764
State Operations	40,782	61,817	66,897	66,715	65,240	67,781
Personal Service	27,159	38,527	41,944	42,254	40,394	42,780
Non-Personal Service/Indirect Costs	13,623	23,290	24,953	24,461	24,846	25,001
General State Charges	893	0	1,089	1,394	1,417	1,442
Capital Projects	5,536	13,149	22,491	20,401	18,274	15,289
OASAS - Other	72,855	119,289	98,214	84,204	87,365	91,827
Local Assistance	21,325	64,125	44,263	30,037	31,548	33,097
State Operations	51,530	55,164	53,951	54,167	55,817	58,730
Personal Service	40,094	40,413	40,201	39,945	41,857	44,824
Non-Personal Service/Indirect Costs	11,436	14,751	13,750	14,222	13,960	13,906
Developmental Disabilities Planning Council	5,003	4,200	4,200	4,200	4,200	4,200
State Operations	4,511	3,415	3,415	3,415	3,415	3,415
Personal Service	845	1,266	1,266	1,266	1,266	1,266
Non-Personal Service/Indirect Costs	3,666	2,149	2,149	2,149	2,149	2,149
General State Charges	492	785	785	785	785	785
Justice Center	48,175	48,676	49,013	49,554	50,111	50,678
Local Assistance	649	649	649	649	649	649
State Operations	46,129	47,880	48,219	48,756	49,309	49,872
Personal Service	35,583	37,586	37,527	37,833	38,142	38,455
Non-Personal Service/Indirect Costs	10,546	10,294	10,692	10,923	11,167	11,417
General State Charges	1,397	147	145	149	153	157
Mental Health, Office of	3,259,122	3,970,197	4,650,407	4,869,258	4,944,053	5,032,242
OMH	1,872,057	2,301,381	2,994,927	3,207,703	3,263,112	3,301,572
Local Assistance	1,223,320	1,508,471	2,188,832	2,327,838	2,382,022	2,425,050
State Operations	443,541	502,570	453,531	460,973	463,374	477,443
Personal Service	346,375	383,810	389,742	395,963	397,789	411,377
Non-Personal Service/Indirect Costs	97,166	118,760	63,789	65,010	65,585	66,066
General State Charges	(8,519)	612	845	1,000	1,005	1,010
Capital Projects	213,715	289,728	351,719	417,892	416,711	398,069
OMH - Other	1,387,065	1,668,816	1,655,480	1,661,555	1,680,941	1,730,670
Local Assistance	313,905	460,357	439,150	427,600	437,458	447,562

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
State Operations	1,073,160	1,208,459	1,216,330	1,233,955	1,243,483	1,283,108
Personal Service	851,445	907,979	921,908	936,226	940,459	974,931
Non-Personal Service/Indirect Costs	221,715	300,480	294,422	297,729	303,024	308,177
People with Developmental Disabilities, Office for	4,306,429	4,313,900	5,305,299	4,618,893	4,728,390	4,936,794
OPWDD	532,219	610,994	631,907	661,339	673,964	722,396
Local Assistance	401,969	432,472	492,762	521,318	549,681	585,951
State Operations	25,041	12,779	1,202	1,202	1,202	1,202
Personal Service	12,646	0	0	0	0	0
Non-Personal Service/Indirect Costs	12,395	12,779	1,202	1,202	1,202	1,202
General State Charges	6,974	0	0	0	0	0
Capital Projects	98,235	165,743	137,943	138,819	123,081	135,243
OPWDD - Other	3,774,210	3,702,906	4,673,392	3,957,554	4,054,426	4,214,398
Local Assistance	2,411,600	2,083,790	3,105,691	2,366,360	2,435,838	2,575,369
State Operations	1,362,610	1,619,116	1,567,701	1,591,194	1,618,588	1,639,029
Personal Service	1,200,817	1,393,226	1,325,481	1,342,534	1,363,618	1,377,035
Non-Personal Service/Indirect Costs	161,793	225,890	242,220	248,660	254,970	261,994
Functional Total	8,243,807	9,357,618	11,040,742	10,521,692	10,705,341	11,032,017
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,800	3,033	3,405	3,567	3,659	3,751
State Operations	3,433	3,033	3,405	3,567	3,659	3,751
Personal Service	3,314	2,806	3,146	3,298	3,384	3,470
Non-Personal Service/Indirect Costs	119	227	259	269	275	281
General State Charges	367	0	0	0	0	0
Corrections and Community Supervision, Department of	3,536,788	3,070,734	3,042,037	3,032,487	2,990,781	2,991,916
DOCCS	3,508,320	3,062,334	3,033,637	3,024,087	2,982,381	2,983,516
Local Assistance	23,834	8,956	8,956	8,956	8,956	8,956
State Operations	2,666,554	2,699,446	2,666,873	2,657,269	2,655,507	2,656,585
Personal Service	2,259,766	2,206,124	2,188,654	2,189,690	2,190,746	2,191,824
Non-Personal Service/Indirect Costs	406,788	493,322	478,219	467,579	464,761	464,761
General State Charges	459,350	3,218	2,887	2,898	2,910	2,923
Capital Projects	358,582	350,714	354,921	354,964	315,008	315,052
DOCCS - Other	28,468	8,400	8,400	8,400	8,400	8,400
Local Assistance	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	307,979	412,808	506,428	487,528	481,784	467,779
Local Assistance	242,070	316,096	372,784	374,584	389,584	389,584
State Operations	64,805	48,606	51,782	51,825	52,824	53,811
Personal Service	34,564	35,244	35,942	36,831	37,543	38,240
Non-Personal Service/Indirect Costs	30,241	13,362	15,840	14,994	15,281	15,571
General State Charges	1,104	356	362	369	376	384
Capital Projects	0	47,750	81,500	60,750	39,000	24,000
Homeland Security and Emergency Services, Division of	1,805,090	2,699,053	2,543,752	2,055,960	1,309,983	1,306,927
Local Assistance	1,680,156	2,613,818	2,420,673	1,909,890	1,168,385	1,169,004
State Operations	138,339	88,315	97,406	97,094	98,039	99,861
Personal Service	43,871	49,002	52,744	53,810	54,895	56,015
Non-Personal Service/Indirect Costs	94,468	39,313	44,662	43,284	43,144	43,846
General State Charges	11,689	8,011	7,873	7,876	7,879	7,882
Capital Projects	(25,094)	(11,091)	17,800	41,100	35,680	30,180
Indigent Legal Services, Office of	122,381	219,524	218,573	218,734	344,875	345,019
Local Assistance	117,660	212,284	211,296	211,296	337,296	337,296
State Operations	3,005	4,818	4,844	4,932	5,025	5,120
Personal Service	2,764	3,958	3,969	4,040	4,116	4,193
Non-Personal Service/Indirect Costs	241	860	875	892	909	927
General State Charges	1,716	2,422	2,433	2,506	2,554	2,603
Judicial Conduct, Commission on	6,159	7,293	8,128	8,128	8,128	8,128
State Operations	6,159	7,293	8,128	8,128	8,128	8,128
Personal Service	4,492	5,536	6,132	6,132	6,132	6,132
Non-Personal Service/Indirect Costs	1,667	1,757	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	0	30	30	30	30	30
State Operations	0	30	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
State Operations	1	38	38	38	38	38
Non-Personal Service/Indirect Costs	1	38	38	38	38	38
Military and Naval Affairs, Division of	294,521	153,793	395,385	235,764	257,964	205,969
Local Assistance	1,394	1,408	1,430	1,453	1,477	1,501
State Operations	44,985	124,475	296,391	129,814	131,101	130,674
Personal Service	38,007	94,320	171,106	95,906	96,721	97,554
Non-Personal Service/Indirect Costs	6,978	30,155	125,285	33,908	34,380	33,120
General State Charges	9,619	7,507	7,507	7,507	7,507	7,507
Capital Projects	238,523	20,403	90,057	96,990	117,879	66,287
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Operations	0	1,750	1,750	1,750	1,750	1,750
Personal Service	0	1,350	1,350	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	400	400	400	400	400

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
State Police, Division of	1,009,353	973,146	1,112,799	1,090,932	1,085,073	1,107,277
Local Assistance	705	0	0	0	0	0
State Operations	808,891	887,842	984,536	980,106	999,247	1,018,860
Personal Service	733,618	780,376	854,867	871,653	888,756	906,286
Non-Personal Service/Indirect Costs	75,273	107,466	129,669	108,453	110,491	112,574
General State Charges	158,557	31,036	31,023	31,023	31,023	31,023
Capital Projects	41,200	54,268	97,240	79,803	54,803	57,394
Statewide Financial System	31,858	31,972	31,970	37,997	38,734	39,492
State Operations	31,654	31,972	31,970	37,997	38,734	39,492
Personal Service	12,706	12,596	12,594	15,621	15,883	16,151
Non-Personal Service/Indirect Costs	18,948	19,376	19,376	22,376	22,851	23,341
General State Charges	204	0	0	0	0	0
Victim Services, Office of	177,543	155,386	149,817	148,317	133,989	133,989
Local Assistance	163,970	137,358	136,358	136,358	121,958	121,958
State Operations	9,838	11,842	9,826	9,826	9,898	9,898
Personal Service	7,847	7,491	6,191	6,191	6,254	6,254
Non-Personal Service/Indirect Costs	1,991	4,351	3,635	3,635	3,644	3,644
General State Charges	2,261	2,160	2,133	2,133	2,133	2,133
Capital Projects	1,474	4,026	1,500	0	0	0
Functional Total	7,295,473	7,728,560	8,014,112	7,321,232	6,656,788	6,612,065
HIGHER EDUCATION						
City University of New York	2,007,561	2,217,011	2,508,213	2,670,552	2,699,684	2,633,643
Local Assistance	1,659,532	1,842,445	1,921,071	1,977,321	2,027,827	2,076,279
State Operations	0	2,000	2,000	2,000	2,000	2,000
Non-Personal Service/Indirect Costs	0	2,000	2,000	2,000	2,000	2,000
Capital Projects	348,029	372,566	585,142	691,231	669,857	555,364
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Local Assistance	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	637,454	650,997	761,799	824,117	843,107	871,040
Local Assistance	612,595	606,886	717,859	790,238	807,656	840,769
State Operations	18,547	37,226	37,120	30,469	35,450	30,270
Personal Service	9,769	12,303	12,201	11,362	10,536	10,720
Non-Personal Service/Indirect Costs	8,778	24,923	24,919	19,107	24,914	19,550
General State Charges	6,312	6,885	6,820	3,410	1	1
State University Construction Fund	981	0	0	0	0	0
Capital Projects	981	0	0	0	0	0
State University of New York	9,101,331	9,373,956	9,934,172	9,868,211	9,764,692	9,739,460
Local Assistance	452,466	497,707	451,600	448,400	448,400	448,400
State Operations	7,333,022	7,237,018	7,534,532	7,318,829	7,268,474	7,363,639
Personal Service	4,219,824	4,374,882	4,536,301	4,564,808	4,600,511	4,652,795
Non-Personal Service/Indirect Costs	3,113,198	2,862,136	2,998,231	2,754,021	2,667,963	2,710,844
General State Charges	511,553	563,913	571,316	585,071	599,343	613,799
Capital Projects	804,290	1,075,318	1,376,724	1,515,911	1,448,475	1,313,622
Functional Total	11,768,525	12,261,114	13,231,334	13,384,530	13,322,633	13,254,293
EDUCATION						
Arts, Council on the	96,147	93,499	71,771	46,857	46,946	47,056
Local Assistance	91,859	88,583	66,833	41,833	41,833	41,833
State Operations	4,288	4,916	4,938	5,024	5,113	5,223
Personal Service	2,678	2,959	2,945	2,995	3,046	3,107
Non-Personal Service/Indirect Costs	1,610	1,957	1,993	2,029	2,067	2,116
Education, Department of	39,449,309	44,415,393	47,185,110	46,580,134	45,459,538	46,834,323
School Aid	33,764,429	38,508,673	41,173,673	40,640,123	39,518,947	40,850,518
Local Assistance	33,764,342	38,508,673	41,173,673	40,640,123	39,518,947	40,850,518
State Operations	87	0	0	0	0	0
Non-Personal Service/Indirect Costs	87	0	0	0	0	0
School Aid – Other	88,525	140,000	140,000	140,000	140,000	140,000
Local Assistance	88,525	140,000	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,904,228	1,780,985	1,716,913	1,610,393	1,561,911	1,534,991
Local Assistance	1,904,228	1,780,985	1,716,913	1,610,393	1,561,911	1,534,991
Special Education Categorical Programs	2,221,067	2,269,593	2,378,425	2,389,937	2,466,500	2,543,364
Local Assistance	2,221,067	2,269,593	2,378,425	2,389,937	2,466,500	2,543,364
All Other	1,471,060	1,716,142	1,776,099	1,799,681	1,772,180	1,765,450
Local Assistance	1,043,606	1,220,398	1,248,810	1,252,446	1,276,780	1,315,290
State Operations	315,853	357,066	338,948	340,377	336,464	336,377
Personal Service	190,626	193,967	196,585	198,733	200,457	202,707
Non-Personal Service/Indirect Costs	125,227	163,099	142,363	141,644	136,007	133,670
General State Charges	98,553	100,578	101,132	102,782	104,300	105,000
Capital Projects	13,048	38,100	87,209	104,076	54,636	8,783
Functional Total	39,545,456	44,508,892	47,256,881	46,626,991	45,506,484	46,881,379
GENERAL GOVERNMENT						
Budget, Division of the	75,776	67,052	61,444	35,607	35,607	35,607

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

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
State Operations	74,934	65,732	60,144	34,307	34,307	34,307
Personal Service	26,807	32,195	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	48,127	33,537	28,542	2,705	2,705	2,705
General State Charges	842	1,320	1,300	1,300	1,300	1,300
Civil Service, Department of	16,528	21,385	34,691	44,957	50,063	55,339
Local Assistance	15	300	300	300	300	300
State Operations	16,410	20,839	34,140	44,401	49,502	54,773
Personal Service	16,409	18,988	25,580	30,496	32,716	34,625
Non-Personal Service/Indirect Costs	1	1,851	8,560	13,905	16,786	20,148
General State Charges	103	246	251	256	261	266
Deferred Compensation Board	734	854	870	888	909	926
State Operations	455	598	609	622	637	649
Personal Service	485	422	429	438	447	456
Non-Personal Service/Indirect Costs	(30)	176	180	184	190	193
General State Charges	279	256	261	266	272	277
Elections, State Board of	25,419	36,028	67,474	65,221	54,888	70,734
Local Assistance	3,312	4,000	11,000	18,000	11,000	33,000
State Operations	19,171	29,101	34,812	36,284	36,769	37,265
Personal Service	7,561	13,032	18,647	18,843	19,042	19,244
Non-Personal Service/Indirect Costs	11,610	16,069	16,165	17,441	17,727	18,021
General State Charges	541	422	422	437	453	469
Capital Projects	2,395	2,505	21,240	10,500	6,666	0
Employee Relations, Office of	6,166	9,319	9,250	9,431	9,616	9,804
State Operations	6,166	9,315	9,250	9,431	9,616	9,804
Personal Service	5,550	9,104	9,033	9,209	9,388	9,571
Non-Personal Service/Indirect Costs	616	211	217	222	228	233
General State Charges	0	4	0	0	0	0
Ethics and Lobbying, Independent Commission on	5,570	7,830	7,731	7,731	7,731	7,731
State Operations	5,570	7,830	7,731	7,731	7,731	7,731
Personal Service	4,809	6,773	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	761	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	151,626	348,013	198,138	197,641	197,641	197,641
Local Assistance	89,407	261,800	119,000	119,000	119,000	119,000
State Operations	46,057	65,749	58,882	58,385	58,385	58,385
Personal Service	32,453	34,459	34,059	34,061	34,061	34,061
Non-Personal Service/Indirect Costs	13,604	31,290	24,823	24,324	24,324	24,324
General State Charges	16,162	20,464	20,256	20,256	20,256	20,256
General Services, Office of	362,471	425,373	389,424	334,792	315,922	327,920
Local Assistance	0	250	250	250	250	250
State Operations	129,297	116,586	130,094	124,500	126,604	128,756
Personal Service	49,708	44,343	43,947	44,858	45,785	46,732
Non-Personal Service/Indirect Costs	79,589	72,243	86,147	79,642	80,819	82,024
General State Charges	7,683	2,710	2,726	2,780	2,836	2,893
Capital Projects	225,491	305,827	256,354	207,262	186,232	196,021
Information Technology Services, Office of	799,011	754,908	911,992	815,566	844,006	806,390
State Operations	689,446	610,689	667,663	676,795	691,306	706,190
Personal Service	303,425	326,196	338,750	339,782	346,846	354,060
Non-Personal Service/Indirect Costs	386,021	284,493	328,913	337,013	344,460	352,130
General State Charges	15,167	72	0	0	0	0
Capital Projects	94,398	144,147	244,329	138,771	152,700	100,200
Inspector General, Office of the	6,532	8,369	9,938	10,091	10,249	10,410
State Operations	6,042	8,369	9,938	10,091	10,249	10,410
Personal Service	4,987	6,971	8,333	8,452	8,574	8,698
Non-Personal Service/Indirect Costs	1,055	1,398	1,605	1,639	1,675	1,712
General State Charges	490	0	0	0	0	0
Labor Management Committees	25,021	39,360	40,355	41,300	42,127	42,972
State Operations	23,341	34,260	35,153	35,994	36,715	37,452
Personal Service	6,830	5,600	5,709	5,823	5,939	6,058
Non-Personal Service/Indirect Costs	16,511	28,660	29,444	30,171	30,776	31,394
General State Charges	1,680	5,100	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	4,952	8,277	8,724	8,724	8,766	8,766
Local Assistance	2,880	6,112	5,912	5,912	5,912	5,912
State Operations	1,711	2,165	2,812	2,812	2,854	2,854
Personal Service	1,606	1,970	2,555	2,555	2,593	2,593
Non-Personal Service/Indirect Costs	105	195	257	257	261	261
General State Charges	361	0	0	0	0	0
Public Employment Relations Board	3,788	3,869	6,868	4,437	4,511	4,584
State Operations	3,788	3,869	4,368	4,437	4,511	4,584
Personal Service	3,576	3,619	4,112	4,176	4,243	4,310
Non-Personal Service/Indirect Costs	212	250	256	261	268	274
Capital Projects	0	0	2,500	0	0	0
State, Department of	185,261	265,385	306,197	349,351	366,704	357,362
Local Assistance	125,009	157,449	160,916	165,485	165,485	174,259
State Operations	46,165	63,997	72,477	70,577	69,577	69,327
Personal Service	33,621	43,287	44,774	44,774	44,774	44,774
Non-Personal Service/Indirect Costs	12,544	20,710	27,703	25,803	24,803	24,553
General State Charges	13,651	21,939	21,776	21,776	21,776	21,776

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Capital Projects	436	22,000	51,028	91,513	109,866	92,000
Tax Appeals, Division of	2,899	3,058	3,306	3,306	3,306	3,306
State Operations	2,899	3,058	3,306	3,306	3,306	3,306
Personal Service	2,726	2,877	3,066	3,066	3,066	3,066
Non-Personal Service/Indirect Costs	173	181	240	240	240	240
Taxation and Finance, Department of	358,582	364,788	365,938	363,939	365,028	365,028
Local Assistance	6,295	6,776	6,776	6,776	6,776	6,776
State Operations	328,683	336,419	337,285	335,086	336,175	336,175
Personal Service	280,451	264,573	263,595	263,895	263,895	263,895
Non-Personal Service/Indirect Costs	48,232	71,846	73,690	71,191	72,280	72,280
General State Charges	23,604	21,593	21,877	22,077	22,077	22,077
Veterans' Services, Division of	16,771	19,088	24,583	20,071	20,198	20,280
Local Assistance	9,262	10,038	10,483	9,554	9,554	9,554
State Operations	7,096	8,508	9,564	8,967	9,048	9,127
Personal Service	6,586	7,436	7,494	7,595	7,658	7,721
Non-Personal Service/Indirect Costs	510	1,072	2,070	1,372	1,390	1,406
General State Charges	413	542	536	550	596	599
Capital Projects	0	0	4,000	1,000	1,000	1,000
Welfare Inspector General, Office of	636	796	794	808	822	836
State Operations	589	796	794	808	822	836
Personal Service	585	687	685	699	713	727
Non-Personal Service/Indirect Costs	4	109	109	109	109	109
General State Charges	47	0	0	0	0	0
Workers' Compensation Board	204,190	219,245	216,792	222,075	227,491	221,862
State Operations	144,878	147,432	149,505	152,758	156,108	159,533
Personal Service	87,960	87,587	88,322	90,088	91,890	93,728
Non-Personal Service/Indirect Costs	56,918	59,845	61,183	62,670	64,218	65,805
General State Charges	55,102	56,013	55,987	58,017	60,133	62,329
Capital Projects	4,210	15,800	11,300	11,300	11,250	0
Functional Total	2,251,933	2,602,997	2,664,509	2,535,936	2,565,585	2,547,498
ELECTED OFFICIALS						
Audit and Control, Department of	198,624	209,136	194,456	195,335	192,578	195,948
Local Assistance	32,025	32,025	0	0	0	0
State Operations	162,672	168,527	178,799	182,027	185,339	188,720
Personal Service	136,877	133,294	144,076	146,518	149,010	151,551
Non-Personal Service/Indirect Costs	25,795	35,233	34,723	35,509	36,329	37,169
General State Charges	1,742	2,384	2,618	2,703	2,791	2,883
Capital Projects	2,185	6,200	13,039	10,605	4,448	4,345
Executive Chamber	15,477	18,139	23,303	23,303	23,303	23,303
State Operations	15,477	18,139	23,303	23,303	23,303	23,303
Personal Service	12,493	14,816	18,531	18,531	18,531	18,531
Non-Personal Service/Indirect Costs	2,984	3,323	4,772	4,772	4,772	4,772
Judiciary	3,165,951	3,261,428	3,350,167	3,334,295	3,320,548	3,320,548
Local Assistance	173,342	260,908	283,400	283,400	283,400	283,400
State Operations	1,969,767	2,144,500	2,199,300	2,199,300	2,199,300	2,199,300
Personal Service	1,681,352	1,799,200	1,849,300	1,849,300	1,849,300	1,849,300
Non-Personal Service/Indirect Costs	288,415	345,300	350,000	350,000	350,000	350,000
General State Charges	1,005,360	829,420	837,848	837,848	837,848	837,848
Capital Projects	17,482	26,600	29,619	13,747	0	0
Law, Department of	259,928	328,049	322,473	323,041	324,218	326,990
Local Assistance	0	35,000	0	0	0	0
State Operations	225,911	251,388	275,221	278,057	280,954	283,913
Personal Service	164,993	182,411	194,571	197,031	199,539	202,098
Non-Personal Service/Indirect Costs	60,918	68,977	80,650	81,026	81,415	81,815
General State Charges	32,925	37,654	41,628	42,092	42,576	43,077
Capital Projects	1,092	4,007	5,624	2,892	688	0
Legislature	230,412	266,773	281,672	281,672	281,672	281,672
State Operations	230,412	266,773	281,672	281,672	281,672	281,672
Personal Service	176,544	208,356	221,341	221,341	221,341	221,341
Non-Personal Service/Indirect Costs	53,868	58,417	60,331	60,331	60,331	60,331
Lieutenant Governor, Office of the	510	753	746	746	746	746
State Operations	510	753	746	746	746	746
Personal Service	423	686	679	679	679	679
Non-Personal Service/Indirect Costs	87	67	67	67	67	67
Functional Total	3,870,902	4,084,278	4,172,817	4,158,392	4,143,065	4,149,207
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1,082,377	1,118,437	734,923	763,352	763,352	763,352
Local Assistance	1,082,376	1,118,437	734,923	763,352	763,352	763,352
State Operations	1	0	0	0	0	0
Non-Personal Service/Indirect Costs	1	0	0	0	0	0
County-Wide Shared Services Initiative	21,414	31,000	59,000	59,000	59,000	59,000
Local Assistance	21,414	31,000	59,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	17,905	25,465	18,750	18,750	18,750	18,750

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Local Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Local Assistance	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Local Assistance	217	218	218	218	218	218
Functional Total	1,150,798	1,204,005	841,776	870,205	870,205	870,205
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	10,000	40,000	10,000	5,000	0
Local Assistance	3,489	10,000	40,000	10,000	5,000	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
Capital Projects	0	5,000	25,000	25,000	30,000	50,000
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Capital Projects	0	2,000	5,000	10,000	10,000	15,000
Long-Term Debt Service	12,628,080	8,536,720	3,545,594	4,318,896	5,487,386	5,462,165
State Operations	40,873	45,497	47,230	49,196	49,196	49,196
Non-Personal Service/Indirect Costs	40,873	45,497	47,230	49,196	49,196	49,196
Debt Service	12,587,207	8,491,223	3,498,364	4,269,700	5,438,190	5,412,969
Miscellaneous	(356,246)	(970,818)	(1,549,871)	(1,234,940)	(1,211,613)	(1,176,583)
Local Assistance	(430,302)	(1,025,931)	(724,601)	(368,505)	(368,522)	(327,542)
State Operations	55,472	346,095	299,124	358,600	382,036	376,073
Personal Service	1,839	301,221	148,910	158,329	181,749	175,769
Non-Personal Service/Indirect Costs	53,633	44,874	150,214	200,271	200,287	200,304
General State Charges	5,674	1,414	1,407	1,429	1,453	1,478
Capital Projects	12,910	(292,396)	(1,125,801)	(1,226,464)	(1,226,580)	(1,226,592)
Special Infrastructure Account	126,063	406,811	1,394,424	221,250	134,326	57,072
Local Assistance	112,670	210,000	1,256,275	114,625	33,305	33,305
Capital Projects	13,393	196,811	138,149	106,625	101,021	23,767
Functional Total	20,415,894	16,031,308	11,462,708	12,652,187	14,710,564	16,253,517
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	209,339,295	221,566,703	226,991,841	225,401,435	230,149,528	236,731,109

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

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	96,523	146,803	140,489	124,994	133,184	135,954
Alcoholic Beverage Control, Division of	18,083	130,182	76,031	61,262	71,909	133,520
Economic Development Capital	1,603	8,000	0	0	0	0
Economic Development, Department of	143,094	375,960	303,504	75,424	75,424	75,424
Empire State Development Corporation	1,447,153	2,328,766	2,907,269	2,472,914	1,930,772	1,677,008
Energy Research and Development Authority, New York State	14,148	24,460	229,030	31,754	30,563	33,313
Financial Services, Department of	394,356	410,323	408,515	408,515	408,515	408,515
Lake Ontario Resiliency/Economic Development	42,496	15,198	0	0	0	0
Olympic Regional Development Authority	141,721	148,354	66,354	66,354	66,354	30,354
Power Authority, New York	3,428	3,300	10,500	5,200	5,200	2,200
Public Service Department	91,126	340,290	293,104	144,131	1,145,706	1,148,571
Regional Economic Development Program	807	447	0	0	0	0
Strategic Capital Resource Assistance Program	0	0	17,700	17,900	17,900	17,900
Strategic Investment Program	330	2,000	0	0	0	0
Functional Total	2,394,868	3,934,083	4,452,496	3,408,448	3,885,527	3,662,759
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,670	12,048	20,866	5,963	6,061	6,162
Environmental Conservation, Department of	1,342,572	1,994,819	2,141,233	2,238,908	2,251,460	2,299,876
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	363,871	399,038	481,008	488,522	491,888	480,320
Functional Total	1,717,734	2,435,905	2,653,107	2,743,393	2,755,042	2,786,358
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,069,000	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	427,066	448,708	493,523	453,720	455,584	457,500
Transportation, Department of	9,091,443	11,399,366	12,769,165	12,766,097	12,385,871	12,494,673
Functional Total	12,388,509	11,848,074	14,331,688	14,141,281	13,847,919	14,135,903
HEALTH						
Aging, Office for the	255,274	290,169	282,767	288,285	293,887	294,397
Health, Department of	82,797,433	90,249,235	93,655,888	93,838,860	98,869,703	102,362,419
<i>Medical Assistance</i>	68,771,678	76,633,147	78,624,886	77,257,610	81,798,051	84,851,488
<i>Essential Plan</i>	5,552,380	5,983,312	6,542,233	7,565,931	8,077,898	8,615,734
<i>Medicaid Administration</i>	1,557,974	1,698,543	1,951,401	1,972,864	1,886,919	1,918,796
<i>Public Health</i>	6,915,401	5,934,233	6,537,368	7,042,455	7,106,835	6,976,401
Medicaid Inspector General, Office of the	48,884	49,584	49,673	49,807	49,949	49,949
Functional Total	83,101,591	90,588,988	93,988,328	94,176,952	99,213,539	102,706,765
SOCIAL WELFARE						
Children and Family Services, Office of	4,173,975	4,661,893	3,623,459	4,145,870	4,166,673	4,184,807
<i>OCFS</i>	4,122,035	4,587,656	3,549,222	4,071,633	4,092,436	4,110,570
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	852,761	2,057,846	1,845,958	1,921,827	1,376,417	1,182,421
Human Rights, Division of	15,082	17,691	25,395	25,404	25,413	25,413
Labor, Department of	2,925,587	774,874	653,624	652,447	652,713	652,975
National and Community Service	12,107	17,746	18,074	18,468	18,851	18,806
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	7,206,667	7,415,831	6,682,173	6,086,180	5,726,769	5,774,721
<i>Welfare Assistance</i>	3,596,422	3,852,167	4,611,413	4,282,474	3,873,856	3,873,941
<i>All Other</i>	3,610,245	3,563,664	2,070,760	1,803,706	1,852,913	1,900,780
Functional Total	15,193,805	14,980,881	12,881,343	12,860,196	11,966,836	11,839,143
MENTAL HYGIENE						
Addiction Services and Supports, Office of	625,078	1,020,645	1,031,823	979,787	978,587	1,008,103
<i>OASAS</i>	552,223	901,356	933,609	895,583	891,222	916,276
<i>OASAS - Other</i>	72,855	119,289	98,214	84,204	87,365	91,827
Developmental Disabilities Planning Council	5,003	4,200	4,200	4,200	4,200	4,200
Justice Center	48,175	48,676	49,013	49,554	50,111	50,678
Mental Health, Office of	3,259,122	3,970,197	4,650,407	4,869,258	4,944,053	5,032,242
<i>OMH</i>	1,872,057	2,301,381	2,994,927	3,207,703	3,263,112	3,301,572
<i>OMH - Other</i>	1,387,065	1,668,816	1,655,480	1,661,555	1,680,941	1,730,670
People with Developmental Disabilities, Office for	4,306,429	4,313,900	5,305,299	4,618,893	4,728,390	4,936,794
<i>OPWDD</i>	532,219	610,994	631,907	661,339	673,964	722,396
<i>OPWDD - Other</i>	3,774,210	3,702,906	4,673,392	3,957,554	4,054,426	4,214,398
Functional Total	8,243,807	9,357,618	11,040,742	10,521,692	10,705,341	11,032,017
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,800	3,033	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	3,536,788	3,070,734	3,042,037	3,032,487	2,990,781	2,991,916
<i>DOCCS</i>	3,508,320	3,062,334	3,033,637	3,024,087	2,982,381	2,983,516
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Criminal Justice Services, Division of	307,979	412,808	506,428	487,528	481,784	467,779
Homeland Security and Emergency Services, Division of	1,805,090	2,699,053	2,543,752	2,055,960	1,309,983	1,306,927
Indigent Legal Services, Office of	122,381	219,524	218,573	218,734	344,875	345,019
Judicial Conduct, Commission on	6,159	7,293	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	294,521	153,793	395,385	235,764	257,964	205,969
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	1,009,353	973,146	1,112,799	1,090,932	1,085,073	1,107,277
Statewide Financial System	31,858	31,972	31,970	37,997	38,734	39,492
Victim Services, Office of	177,543	155,386	149,817	148,317	133,989	133,989
Functional Total	7,295,473	7,728,560	8,014,112	7,321,232	6,656,788	6,612,065
HIGHER EDUCATION						
City University of New York	2,007,561	2,217,011	2,508,213	2,670,552	2,699,684	2,633,643
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	637,454	650,997	761,799	824,117	843,107	871,040
State University Construction Fund	981	0	0	0	0	0
State University of New York	9,101,331	9,373,956	9,934,172	9,868,211	9,764,692	9,739,460
Functional Total	11,768,525	12,261,114	13,231,334	13,384,530	13,322,633	13,254,293
EDUCATION						
Arts, Council on the	96,147	93,499	71,771	46,857	46,946	47,056
Education, Department of	39,449,309	44,415,393	47,185,110	46,580,134	45,459,538	46,834,323
<i>School Aid</i>	33,764,429	38,508,673	41,173,673	40,640,123	39,518,947	40,850,518
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,780,985	1,716,913	1,610,393	1,561,911	1,534,991
<i>Special Education Categorical Programs</i>	2,221,067	2,269,593	2,378,425	2,389,937	2,466,500	2,543,364
<i>All Other</i>	1,471,060	1,716,142	1,776,099	1,799,681	1,772,180	1,765,450
Functional Total	39,545,456	44,508,892	47,256,881	46,626,991	45,506,484	46,881,379
GENERAL GOVERNMENT						
Budget, Division of the	75,776	67,052	61,444	35,607	35,607	35,607
Civil Service, Department of	16,528	21,385	34,691	44,957	50,063	55,339
Deferred Compensation Board	734	854	870	888	909	926
Elections, State Board of	25,419	36,028	67,474	65,221	54,888	70,734
Employee Relations, Office of	6,166	9,319	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,570	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	151,626	348,013	198,138	197,641	197,641	197,641
General Services, Office of	362,471	425,373	389,424	334,792	315,922	327,920
Information Technology Services, Office of	799,011	754,908	911,992	815,566	844,006	806,390
Inspector General, Office of the	6,532	8,369	9,938	10,091	10,249	10,410
Labor Management Committees	25,021	39,360	40,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	4,952	8,277	8,724	8,724	8,766	8,766
Public Employment Relations Board	3,788	3,869	6,868	4,437	4,511	4,584
State, Department of	185,261	265,385	306,197	349,351	366,704	357,362
Tax Appeals, Division of	2,899	3,058	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	358,582	364,788	365,938	363,939	365,028	365,028
Veterans' Services, Division of	16,771	19,088	24,583	20,071	20,198	20,280
Welfare Inspector General, Office of	636	796	794	808	822	836
Workers' Compensation Board	204,190	219,245	216,792	222,075	227,491	221,862
Functional Total	2,251,933	2,602,997	2,664,509	2,535,936	2,565,585	2,547,498
ELECTED OFFICIALS						
Audit and Control, Department of	198,624	209,136	194,456	195,335	192,578	195,948
Executive Chamber	15,477	18,139	23,303	23,303	23,303	23,303
Judiciary	3,165,951	3,261,428	3,350,167	3,334,295	3,320,548	3,320,548
Law, Department of	259,928	328,049	322,473	323,041	324,218	326,990
Legislature	230,412	266,773	281,672	281,672	281,672	281,672
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	3,870,902	4,084,278	4,172,817	4,158,392	4,143,065	4,149,207
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1,082,377	1,118,437	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	59,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	1,150,798	1,204,005	841,776	870,205	870,205	870,205
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	10,000	40,000	10,000	5,000	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Long-Term Debt Service	12,628,080	8,536,720	3,545,594	4,318,896	5,487,386	5,462,165
Miscellaneous	(356,246)	(970,818)	(1,549,871)	(1,234,940)	(1,211,613)	(1,176,583)
Special Infrastructure Account	126,063	406,811	1,394,424	221,250	134,326	57,072
Functional Total	20,415,894	16,031,308	11,462,708	12,652,187	14,710,564	16,253,517
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	209,339,295	221,566,703	226,991,841	225,401,435	230,149,528	236,731,109

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,879	30,077	28,185	30,276	37,500	40,000
Alcoholic Beverage Control, Division of	0	50,000	4,856	(3,623)	1,709	60,006
Economic Development Capital	1,603	8,000	0	0	0	0
Economic Development, Department of	68,697	346,013	279,099	56,099	56,099	56,099
Empire State Development Corporation	1,414,390	673,358	936,804	702,598	1,086,830	1,193,912
Financial Services, Department of	68,871	75,122	74,872	74,872	74,872	74,872
Lake Ontario Resiliency/Economic Development	32,120	0	0	0	0	0
Olympic Regional Development Authority	0	50,000	0	0	0	0
Power Authority, New York	2,302	0	0	0	0	0
Public Service Department	877	250,160	200,134	50,131	50,133	50,133
Regional Economic Development Program	807	0	0	0	0	0
Strategic Investment Program	330	0	0	0	0	0
Functional Total	1,622,876	1,482,730	1,523,950	910,353	1,307,143	1,475,022
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	453,310	805,643	704,883	751,883	798,883	823,883
Parks, Recreation and Historic Preservation, Office of	7,618	9,395	8,020	8,020	8,020	8,020
Functional Total	460,928	815,038	712,903	759,903	806,903	831,903
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,069,000	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	14,605	18,000	18,000	18,000	18,000	18,000
Transportation, Department of	5,164,257	6,055,845	6,761,768	6,533,997	6,586,322	6,613,651
Functional Total	8,048,862	6,073,845	7,848,768	7,473,461	7,610,786	7,815,381
HEALTH						
Aging, Office for the	246,558	274,152	268,019	273,535	279,135	279,645
Health, Department of	79,782,355	88,167,104	91,342,063	91,284,973	96,416,093	99,728,479
Medical Assistance	68,771,678	76,633,147	78,624,886	77,257,610	81,798,051	84,851,488
Essential Plan	5,489,030	5,908,412	6,450,855	7,470,588	7,974,633	8,511,463
Medicaid Administration	976,953	910,751	917,819	875,065	841,065	841,065
Public Health	4,544,694	4,714,794	5,348,503	5,681,710	5,802,344	5,524,463
Functional Total	80,028,913	88,441,256	91,610,082	91,558,508	96,695,228	100,008,124
SOCIAL WELFARE						
Children and Family Services, Office of	3,831,158	4,179,865	3,112,444	3,626,072	3,638,550	3,652,528
OCFS	3,779,218	4,105,628	3,038,207	3,551,835	3,564,313	3,578,291
OCFS - Other	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	765,792	1,894,821	1,726,385	1,801,411	1,254,763	1,061,100
Human Rights, Division of	0	0	1,000	1,000	1,000	1,000
Labor, Department of	2,220,509	298,315	182,542	182,042	182,042	182,042
National and Community Service	267	432	454	476	498	520
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	6,677,147	7,090,113	6,357,344	5,761,209	5,401,709	5,450,594
Welfare Assistance	3,596,422	3,852,167	4,611,413	4,282,474	3,873,856	3,873,941
All Other	3,080,725	3,237,946	1,745,931	1,478,735	1,527,853	1,576,653
Functional Total	13,502,499	13,498,546	11,412,829	11,382,210	10,478,562	10,347,784
MENTAL HYGIENE						
Addiction Services and Supports, Office of	526,337	890,515	887,395	837,110	837,839	864,861
OASAS	505,012	826,390	843,132	807,073	806,291	831,764
OASAS - Other	21,325	64,125	44,263	30,037	31,548	33,097
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,537,225	1,968,828	2,627,982	2,755,438	2,819,480	2,872,612
OMH	1,223,320	1,508,471	2,188,832	2,327,838	2,382,022	2,425,050
OMH - Other	313,905	460,357	439,150	427,600	437,458	447,562
People with Developmental Disabilities, Office for	2,813,569	2,516,262	3,598,453	2,887,678	2,985,519	3,161,320
OPWDD	401,969	432,472	492,762	521,318	549,681	585,951
OPWDD - Other	2,411,600	2,083,790	3,105,691	2,366,360	2,435,838	2,575,369
Functional Total	4,877,780	5,376,254	7,114,479	6,480,875	6,643,487	6,899,442
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	52,302	17,356	17,356	17,356	17,356	17,356
DOCCS	23,834	8,956	8,956	8,956	8,956	8,956
DOCCS - Other	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	242,070	316,096	372,784	374,584	389,584	389,584
Homeland Security and Emergency Services, Division of	1,680,156	2,613,818	2,420,673	1,909,890	1,168,385	1,169,004
Indigent Legal Services, Office of	117,660	212,284	211,296	211,296	337,296	337,296
Military and Naval Affairs, Division of	1,394	1,408	1,430	1,453	1,477	1,501
State Police, Division of	705	0	0	0	0	0
Victim Services, Office of	163,970	137,358	136,358	136,358	121,958	121,958
Functional Total	2,258,257	3,298,320	3,159,897	2,650,937	2,036,056	2,036,699
HIGHER EDUCATION						
City University of New York	1,659,532	1,842,445	1,921,071	1,977,321	2,027,827	2,076,279
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	612,595	606,886	717,859	790,238	807,656	840,769
State University of New York	452,466	497,707	451,600	448,400	448,400	448,400
Functional Total	2,745,791	2,966,188	3,117,680	3,237,609	3,299,033	3,375,598
EDUCATION						
Arts, Council on the	91,859	88,583	66,833	41,833	41,833	41,833

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Education, Department of	39,021,768	43,919,649	46,657,821	46,032,899	44,964,138	46,384,163
<i>School Aid</i>	33,764,342	38,508,673	41,173,673	40,640,123	39,518,947	40,850,518
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,780,985	1,716,913	1,610,393	1,561,911	1,534,991
<i>Special Education Categorical Programs</i>	2,221,067	2,269,593	2,378,425	2,389,937	2,466,500	2,543,364
<i>All Other</i>	1,043,606	1,220,398	1,248,810	1,252,446	1,276,780	1,315,290
Functional Total	39,113,627	44,008,232	46,724,654	46,074,732	45,005,971	46,425,996
GENERAL GOVERNMENT						
Civil Service, Department of	15	300	300	300	300	300
Elections, State Board of	3,312	4,000	11,000	18,000	11,000	33,000
Gaming Commission, New York State	89,407	261,800	119,000	119,000	119,000	119,000
General Services, Office of	0	250	250	250	250	250
Prevention of Domestic Violence, Office for	2,880	6,112	5,912	5,912	5,912	5,912
State, Department of	125,009	157,449	160,916	165,485	165,485	174,259
Taxation and Finance, Department of	6,295	6,776	6,776	6,776	6,776	6,776
Veterans' Services, Division of	9,262	10,038	10,483	9,554	9,554	9,554
Functional Total	236,180	446,725	314,637	325,277	318,277	349,051
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	32,025	0	0	0	0
Judiciary	173,342	260,908	283,400	283,400	283,400	283,400
Law, Department of	0	35,000	0	0	0	0
Functional Total	205,367	327,933	283,400	283,400	283,400	283,400
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1,082,376	1,118,437	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	59,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	1,150,797	1,204,005	841,776	870,205	870,205	870,205
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	10,000	40,000	10,000	5,000	0
Miscellaneous	(430,302)	(1,025,931)	(724,601)	(368,505)	(368,522)	(327,542)
Special Infrastructure Account	112,670	210,000	1,256,275	114,625	33,305	33,305
Functional Total	(314,143)	(805,931)	571,674	(243,880)	(330,217)	(294,237)
TOTAL LOCAL ASSISTANCE SPENDING	153,937,734	167,133,141	175,236,729	171,763,590	175,024,834	180,424,368

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	52,734	58,676	59,508	61,272	62,238	62,508
Alcoholic Beverage Control, Division of	15,178	67,885	57,298	52,213	56,824	59,772
Economic Development, Department of	73,998	26,519	24,377	19,297	19,297	19,297
Financial Services, Department of	223,025	218,882	217,920	217,920	217,920	217,920
Olympic Regional Development Authority	12,453	11,554	11,554	11,554	11,554	11,554
Public Service Department	60,045	57,140	59,278	60,283	1,061,307	1,062,999
Functional Total	437,433	440,656	429,935	422,539	1,429,140	1,434,050
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,646	6,048	5,866	5,963	6,061	6,162
Environmental Conservation, Department of	286,611	290,047	305,777	324,285	326,837	321,777
Parks, Recreation and Historic Preservation, Office of	185,969	208,080	222,490	231,304	234,670	233,102
Functional Total	477,226	504,175	534,133	561,552	567,568	561,041
TRANSPORTATION						
Motor Vehicles, Department of	81,406	75,735	79,165	78,697	78,697	78,697
Transportation, Department of	348,056	379,926	385,086	385,721	396,790	408,169
Functional Total	429,462	455,661	464,251	464,418	475,487	486,866
HEALTH						
Aging, Office for the	8,493	16,017	14,748	14,750	14,752	14,752
Health, Department of	2,819,202	1,878,153	1,988,413	2,022,416	1,990,979	2,019,467
<i>Essential Plan</i>	63,350	74,900	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	578,608	779,249	1,024,699	1,088,640	1,036,695	1,068,572
<i>Public Health</i>	2,177,244	1,024,004	872,336	838,433	851,019	846,624
Medicaid Inspector General, Office of the	38,328	38,722	38,811	38,945	39,087	39,087
Functional Total	2,866,023	1,932,892	2,041,972	2,076,111	2,044,818	2,073,306
SOCIAL WELFARE						
Children and Family Services, Office of	306,277	435,025	434,732	442,330	449,609	452,671
<i>OCFS</i>	306,277	435,025	434,732	442,330	449,609	452,671
Housing and Community Renewal, Division of	62,822	129,890	86,091	86,919	88,148	88,148
Human Rights, Division of	15,082	17,691	24,395	24,404	24,413	24,413
Labor, Department of	551,437	328,670	323,159	322,331	322,495	322,650
National and Community Service	11,840	17,042	17,379	17,747	18,105	18,034
Temporary and Disability Assistance, Office of	465,469	273,330	272,441	272,583	272,672	272,739
<i>All Other</i>	465,469	273,330	272,441	272,583	272,672	272,739
Functional Total	1,412,927	1,201,648	1,158,197	1,166,314	1,175,442	1,178,655
MENTAL HYGIENE						
Addiction Services and Supports, Office of	92,312	116,981	120,848	120,882	121,057	126,511
<i>OASAS</i>	40,782	61,817	66,897	66,715	65,240	67,781
<i>OASAS - Other</i>	51,530	55,164	53,951	54,167	55,817	58,730
Developmental Disabilities Planning Council	4,511	3,415	3,415	3,415	3,415	3,415
Justice Center	46,129	47,880	48,219	48,756	49,309	49,872
Mental Health, Office of	1,516,701	1,711,029	1,669,861	1,694,928	1,706,857	1,760,551
<i>OMH</i>	443,541	502,570	453,531	460,973	463,374	477,443
<i>OMH - Other</i>	1,073,160	1,208,459	1,216,330	1,233,955	1,243,483	1,283,108
People with Developmental Disabilities, Office for	1,387,651	1,631,895	1,568,903	1,592,396	1,619,790	1,640,231
<i>OPWDD</i>	25,041	12,779	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	1,362,610	1,619,116	1,567,701	1,591,194	1,618,588	1,639,029
Functional Total	3,047,304	3,511,200	3,411,246	3,460,377	3,500,428	3,580,580
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,433	3,033	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,666,554	2,699,446	2,666,873	2,657,269	2,655,507	2,656,585
<i>DOCCS</i>	2,666,554	2,699,446	2,666,873	2,657,269	2,655,507	2,656,585
Criminal Justice Services, Division of	64,805	48,606	51,782	51,825	52,824	53,811
Homeland Security and Emergency Services, Division of	138,339	88,315	97,406	97,094	98,039	99,861
Indigent Legal Services, Office of	3,005	4,818	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	6,159	7,293	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	44,985	124,475	296,391	129,814	131,101	130,674
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	808,891	887,842	984,536	980,106	999,247	1,018,860
Statewide Financial System	31,654	31,972	31,970	37,997	38,734	39,492
Victim Services, Office of	9,838	11,842	9,826	9,826	9,898	9,898
Functional Total	3,777,664	3,909,460	4,156,979	3,982,376	4,003,980	4,027,998
HIGHER EDUCATION						
City University of New York	0	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	18,547	37,226	37,120	30,469	35,450	30,270
State University of New York	7,333,022	7,237,018	7,534,532	7,318,829	7,268,474	7,363,639
Functional Total	7,351,569	7,276,244	7,573,652	7,351,298	7,305,924	7,395,909

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
EDUCATION						
Arts, Council on the	4,288	4,916	4,938	5,024	5,113	5,223
Education, Department of	315,940	357,066	338,948	340,377	336,464	336,377
<i>School Aid</i>	87	0	0	0	0	0
<i>All Other</i>	315,853	357,066	338,948	340,377	336,464	336,377
Functional Total	320,228	361,982	343,886	345,401	341,577	341,600
GENERAL GOVERNMENT						
Budget, Division of the	74,934	65,732	60,144	34,307	34,307	34,307
Civil Service, Department of	16,410	20,839	34,140	44,401	49,502	54,773
Deferred Compensation Board	455	598	609	622	637	649
Elections, State Board of	19,171	29,101	34,812	36,284	36,769	37,265
Employee Relations, Office of	6,166	9,315	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,570	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	46,057	65,749	58,882	58,885	58,385	58,385
General Services, Office of	129,297	116,586	130,094	124,500	126,604	128,756
Information Technology Services, Office of	689,446	610,689	667,663	676,795	691,306	706,190
Inspector General, Office of the	6,042	8,369	9,938	10,091	10,249	10,410
Labor Management Committees	23,341	34,260	35,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	1,711	2,165	2,812	2,812	2,854	2,854
Public Employment Relations Board	3,788	3,869	4,368	4,437	4,511	4,584
State, Department of	46,165	63,997	72,477	70,577	69,577	69,327
Tax Appeals, Division of	2,899	3,058	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	328,683	336,419	337,285	335,086	336,175	336,175
Veterans' Services, Division of	7,096	8,508	9,564	8,967	9,048	9,127
Welfare Inspector General, Office of	589	796	794	808	822	836
Workers' Compensation Board	144,878	147,432	149,505	152,758	156,108	159,533
Functional Total	1,552,698	1,535,312	1,628,527	1,617,292	1,644,222	1,671,464
ELECTED OFFICIALS						
Audit and Control, Department of	162,672	168,527	178,799	182,027	185,339	188,720
Executive Chamber	15,477	18,139	23,303	23,303	23,303	23,303
Judiciary	1,969,767	2,144,500	2,199,300	2,199,300	2,199,300	2,199,300
Law, Department of	225,911	251,388	275,221	278,057	280,954	283,913
Legislature	230,412	266,773	281,672	281,672	281,672	281,672
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	2,604,749	2,850,080	2,959,041	2,965,105	2,971,314	2,977,654
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Long-Term Debt Service	40,873	45,497	47,230	49,196	49,196	49,196
Miscellaneous	55,472	346,095	299,124	358,600	382,036	376,073
Functional Total	96,345	391,592	346,354	407,796	431,232	425,269
TOTAL STATE OPERATIONS SPENDING	24,373,629	24,370,902	25,048,173	24,820,579	25,891,132	26,154,392

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	38,294	41,921	42,925	44,486	45,184	45,378
Alcoholic Beverage Control, Division of	11,339	29,974	33,357	31,972	33,723	34,918
Economic Development, Department of	12,626	15,391	15,329	14,769	14,769	14,769
Financial Services, Department of	166,925	162,137	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	7,125	5,338	5,338	5,338	5,338	5,338
Public Service Department	48,781	48,405	50,442	51,376	52,329	53,300
Functional Total	285,090	303,166	308,595	309,145	312,547	314,907
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,183	4,772	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	237,771	228,655	233,552	254,417	256,737	251,777
Parks, Recreation and Historic Preservation, Office of	145,846	166,144	175,310	184,254	187,256	185,320
Functional Total	387,800	399,571	413,697	443,596	449,009	442,207
TRANSPORTATION						
Motor Vehicles, Department of	49,656	54,200	55,036	54,578	54,578	54,578
Transportation, Department of	176,467	187,742	192,699	193,334	199,115	205,067
Functional Total	226,123	241,942	247,735	247,912	253,693	259,645
HEALTH						
Aging, Office for the	7,234	11,535	10,264	10,264	10,264	10,264
Health, Department of	386,014	434,188	468,098	467,334	465,180	466,021
<i>Essential Plan</i>	3,482	4,505	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	80,864	97,168	109,330	109,437	109,752	110,345
<i>Public Health</i>	301,668	332,515	353,444	352,445	349,726	349,824
Medicaid Inspector General, Office of the	33,847	33,416	33,381	33,381	33,381	33,381
Functional Total	427,095	479,139	511,743	510,979	508,825	509,666
SOCIAL WELFARE						
Children and Family Services, Office of	160,135	271,952	267,844	272,202	276,066	279,970
<i>OCFS</i>	160,135	271,952	267,844	272,202	276,066	279,970
Housing and Community Renewal, Division of	48,055	79,407	59,450	60,070	60,992	60,992
Human Rights, Division of	12,707	15,323	20,677	20,686	20,695	20,695
Labor, Department of	250,831	216,816	216,949	217,102	217,261	217,416
National and Community Service	801	785	795	807	819	831
Temporary and Disability Assistance, Office of	166,029	149,416	149,022	149,091	149,161	149,234
<i>All Other</i>	166,029	149,416	149,022	149,091	149,161	149,234
Functional Total	638,558	733,699	714,737	719,958	724,994	729,138
MENTAL HYGIENE						
Addiction Services and Supports, Office of	67,253	78,940	82,145	82,199	82,251	87,604
<i>OASAS</i>	27,159	38,527	41,944	42,254	40,394	42,780
<i>OASAS - Other</i>	40,094	40,413	40,201	39,945	41,857	44,824
Developmental Disabilities Planning Council	845	1,266	1,266	1,266	1,266	1,266
Justice Center	35,583	37,586	37,527	37,833	38,142	38,455
Mental Health, Office of	1,197,820	1,291,789	1,311,650	1,332,189	1,338,248	1,386,308
<i>OMH</i>	346,375	383,810	389,742	395,963	397,789	411,377
<i>OMH - Other</i>	851,445	907,979	921,908	936,226	940,459	974,931
People with Developmental Disabilities, Office for	1,213,463	1,393,226	1,325,481	1,342,534	1,363,618	1,377,035
<i>OPWDD</i>	12,646	0	0	0	0	0
<i>OPWDD - Other</i>	1,200,817	1,393,226	1,325,481	1,342,534	1,363,618	1,377,035
Functional Total	2,514,964	2,802,807	2,758,069	2,796,021	2,823,525	2,890,668
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,314	2,806	3,146	3,298	3,384	3,470
Corrections and Community Supervision, Department of	2,259,766	2,206,124	2,188,654	2,189,690	2,190,746	2,191,824
<i>DOCCS</i>	2,259,766	2,206,124	2,188,654	2,189,690	2,190,746	2,191,824
Criminal Justice Services, Division of	34,564	35,244	35,942	36,831	37,543	38,240
Homeland Security and Emergency Services, Division of	43,871	49,002	52,744	53,810	54,895	56,015
Indigent Legal Services, Office of	2,764	3,958	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	4,492	5,536	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	38,007	94,320	171,106	95,906	96,721	97,554
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350	1,350
State Police, Division of	733,618	780,376	854,867	871,653	888,756	906,286
Statewide Financial System	12,706	12,596	12,594	15,621	15,883	16,151
Victim Services, Office of	7,847	7,491	6,191	6,191	6,254	6,254
Functional Total	3,140,949	3,198,803	3,336,695	3,284,522	3,305,780	3,327,469
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	9,769	12,303	12,201	11,362	10,536	10,720
State University of New York	4,219,824	4,374,882	4,536,301	4,564,808	4,600,511	4,652,795
Functional Total	4,229,593	4,387,185	4,548,502	4,576,170	4,611,047	4,663,515
EDUCATION						
Arts, Council on the	2,678	2,959	2,945	2,995	3,046	3,107
Education, Department of	190,626	193,967	196,585	198,733	200,457	202,707
<i>All Other</i>	190,626	193,967	196,585	198,733	200,457	202,707
Functional Total	193,304	196,926	199,530	201,728	203,503	205,814
GENERAL GOVERNMENT						
Budget, Division of the	26,807	32,195	31,602	31,602	31,602	31,602
Civil Service, Department of	16,409	18,988	25,580	30,496	32,716	34,625

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Deferred Compensation Board	485	422	429	438	447	456
Elections, State Board of	7,561	13,032	18,647	18,843	19,042	19,244
Employee Relations, Office of	5,550	9,104	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,809	6,773	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,453	34,459	34,059	34,061	34,061	34,061
General Services, Office of	49,708	44,343	43,947	44,858	45,785	46,732
Information Technology Services, Office of	303,425	326,196	338,750	339,782	346,846	354,060
Inspector General, Office of the	4,987	6,971	8,333	8,452	8,574	8,698
Labor Management Committees	6,830	5,600	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	1,606	1,970	2,555	2,555	2,593	2,593
Public Employment Relations Board	3,576	3,619	4,112	4,176	4,243	4,310
State, Department of	33,621	43,287	44,774	44,774	44,774	44,774
Tax Appeals, Division of	2,726	2,877	3,066	3,066	3,066	3,066
Taxation and Finance, Department of	280,451	264,573	263,595	263,895	263,895	263,895
Veterans' Services, Division of	6,586	7,436	7,494	7,595	7,658	7,721
Welfare Inspector General, Office of	585	687	685	699	713	727
Workers' Compensation Board	87,960	87,587	88,322	90,088	91,890	93,728
Functional Total	876,135	910,119	937,366	947,086	959,906	972,595
ELECTED OFFICIALS						
Audit and Control, Department of	136,877	133,294	144,076	146,518	149,010	151,551
Executive Chamber	12,493	14,816	18,531	18,531	18,531	18,531
Judiciary	1,681,352	1,799,200	1,849,300	1,849,300	1,849,300	1,849,300
Law, Department of	164,993	182,411	194,571	197,031	199,539	202,098
Legislature	176,544	208,356	221,341	221,341	221,341	221,341
Lieutenant Governor, Office of the	423	686	679	679	679	679
Functional Total	2,172,682	2,338,763	2,428,498	2,433,400	2,438,400	2,443,500
ALL OTHER CATEGORIES						
Miscellaneous	1,839	301,221	148,910	158,329	181,749	175,769
Functional Total	1,839	301,221	148,910	158,329	181,749	175,769
TOTAL PERSONAL SERVICE SPENDING	15,094,132	16,293,341	16,554,077	16,628,846	16,772,978	16,934,893

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</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						
Agriculture and Markets, Department of	14,440	16,755	16,583	16,786	17,054	17,130
Alcoholic Beverage Control, Division of	3,839	37,911	23,941	20,241	23,101	24,854
Economic Development, Department of	61,372	11,128	9,048	4,528	4,528	4,528
Financial Services, Department of	56,100	56,745	56,716	56,716	56,716	56,716
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	11,264	8,735	8,836	8,907	1,008,978	1,009,699
Functional Total	<u>152,343</u>	<u>137,490</u>	<u>121,340</u>	<u>113,394</u>	<u>1,116,593</u>	<u>1,119,143</u>
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	463	1,276	1,031	1,038	1,045	1,052
Environmental Conservation, Department of	48,840	61,392	72,225	69,868	70,100	70,000
Parks, Recreation and Historic Preservation, Office of	40,123	41,936	47,180	47,050	47,414	47,782
Functional Total	<u>89,426</u>	<u>104,604</u>	<u>120,436</u>	<u>117,956</u>	<u>118,559</u>	<u>118,834</u>
TRANSPORTATION						
Motor Vehicles, Department of	31,750	21,535	24,129	24,119	24,119	24,119
Transportation, Department of	171,589	192,184	192,387	192,387	197,675	203,102
Functional Total	<u>203,339</u>	<u>213,719</u>	<u>216,516</u>	<u>216,506</u>	<u>221,794</u>	<u>227,221</u>
HEALTH						
Aging, Office for the	1,259	4,482	4,484	4,486	4,488	4,488
Health, Department of	2,433,188	1,443,965	1,520,315	1,555,082	1,525,799	1,553,446
<i>Essential Plan</i>	59,868	70,395	86,054	89,891	97,563	98,419
<i>Medicaid Administration</i>	497,744	682,081	915,369	979,203	926,943	958,227
<i>Public Health</i>	1,875,576	691,489	518,892	485,988	501,293	496,800
Medicaid Inspector General, Office of the	4,481	5,306	5,430	5,564	5,706	5,706
Functional Total	<u>2,438,928</u>	<u>1,453,753</u>	<u>1,530,229</u>	<u>1,565,132</u>	<u>1,535,993</u>	<u>1,563,640</u>
SOCIAL WELFARE						
Children and Family Services, Office of	146,142	163,073	166,888	170,128	173,543	172,701
<i>OCFS</i>	146,142	163,073	166,888	170,128	173,543	172,701
Housing and Community Renewal, Division of	14,767	50,483	26,641	26,849	27,156	27,156
Human Rights, Division of	2,375	2,368	3,718	3,718	3,718	3,718
Labor, Department of	300,606	111,854	106,210	105,229	105,234	105,234
National and Community Service	11,039	16,257	16,584	16,940	17,286	17,203
Temporary and Disability Assistance, Office of	299,440	123,914	123,419	123,492	123,511	123,505
<i>All Other</i>	299,440	123,914	123,419	123,492	123,511	123,505
Functional Total	<u>774,369</u>	<u>467,949</u>	<u>443,460</u>	<u>446,356</u>	<u>450,448</u>	<u>449,517</u>
MENTAL HYGIENE						
Addiction Services and Supports, Office of	25,059	38,041	38,703	38,683	38,806	38,907
<i>OASAS</i>	13,623	23,290	24,953	24,461	24,846	25,001
<i>OASAS - Other</i>	11,436	14,751	13,750	14,222	13,960	13,906
Developmental Disabilities Planning Council	3,666	2,149	2,149	2,149	2,149	2,149
Justice Center	10,546	10,294	10,692	10,923	11,167	11,417
Mental Health, Office of	318,881	419,240	358,211	362,739	368,609	374,243
<i>OMH</i>	97,166	118,760	63,789	65,010	65,585	66,066
<i>OMH - Other</i>	221,715	300,480	294,422	297,729	303,024	308,177
People with Developmental Disabilities, Office for	174,188	238,669	243,422	249,862	256,172	263,196
<i>OPWDD</i>	12,395	12,779	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	161,793	225,890	242,220	248,660	254,970	261,994
Functional Total	<u>532,340</u>	<u>708,393</u>	<u>653,177</u>	<u>664,356</u>	<u>676,903</u>	<u>689,912</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	119	227	259	269	275	281
Corrections and Community Supervision, Department of	406,788	493,322	478,219	467,579	464,761	464,761
<i>DOCCS</i>	406,788	493,322	478,219	467,579	464,761	464,761
Criminal Justice Services, Division of	30,241	13,362	15,840	14,994	15,281	15,571
Homeland Security and Emergency Services, Division of	94,468	39,313	44,662	43,284	43,144	43,846
Indigent Legal Services, Office of	241	860	875	892	909	927
Judicial Conduct, Commission on	1,667	1,757	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	6,978	30,155	125,285	33,908	34,380	33,120
Prosecutorial Conduct, Commission on	0	400	400	400	400	400
State Police, Division of	75,273	107,466	129,669	108,453	110,491	112,574
Statewide Financial System	18,948	19,376	19,376	22,376	22,851	23,341
Victim Services, Office of	1,991	4,351	3,635	3,635	3,644	3,644
Functional Total	<u>636,715</u>	<u>710,657</u>	<u>820,284</u>	<u>697,854</u>	<u>698,200</u>	<u>700,529</u>
HIGHER EDUCATION						
City University of New York	0	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	8,778	24,923	24,919	19,107	24,914	19,550
State University of New York	3,113,198	2,862,136	2,998,231	2,754,021	2,667,963	2,710,844
Functional Total	<u>3,121,976</u>	<u>2,889,059</u>	<u>3,025,150</u>	<u>2,775,128</u>	<u>2,694,877</u>	<u>2,732,394</u>

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</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	1,610	1,957	1,993	2,029	2,067	2,116
Education, Department of	<u>125,314</u>	<u>163,099</u>	<u>142,363</u>	<u>141,644</u>	<u>136,007</u>	<u>133,670</u>
<i>School Aid</i>	87	0	0	0	0	0
<i>All Other</i>	<u>125,227</u>	<u>163,099</u>	<u>142,363</u>	<u>141,644</u>	<u>136,007</u>	<u>133,670</u>
Functional Total	<u>126,924</u>	<u>165,056</u>	<u>144,356</u>	<u>143,673</u>	<u>138,074</u>	<u>135,786</u>
GENERAL GOVERNMENT						
Budget, Division of the	48,127	33,537	28,542	2,705	2,705	2,705
Civil Service, Department of	1	1,851	8,560	13,905	16,786	20,148
Deferred Compensation Board	(30)	176	180	184	190	193
Elections, State Board of	11,610	16,069	16,165	17,441	17,727	18,021
Employee Relations, Office of	616	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	761	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,604	31,290	24,823	24,324	24,324	24,324
General Services, Office of	79,589	72,243	86,147	79,642	80,819	82,024
Information Technology Services, Office of	386,021	284,493	328,913	337,013	344,460	352,130
Inspector General, Office of the	1,055	1,398	1,605	1,639	1,675	1,712
Labor Management Committees	16,511	28,660	29,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	105	195	257	257	261	261
Public Employment Relations Board	212	250	256	261	268	274
State, Department of	12,544	20,710	27,703	25,803	24,803	24,553
Tax Appeals, Division of	173	181	240	240	240	240
Taxation and Finance, Department of	48,232	71,846	73,690	71,191	72,280	72,280
Veterans' Services, Division of	510	1,072	2,070	1,372	1,390	1,406
Welfare Inspector General, Office of	4	109	109	109	109	109
Workers' Compensation Board	<u>56,918</u>	<u>59,845</u>	<u>61,183</u>	<u>62,670</u>	<u>64,218</u>	<u>65,805</u>
Functional Total	<u>676,563</u>	<u>625,193</u>	<u>691,161</u>	<u>670,206</u>	<u>684,316</u>	<u>698,869</u>
ELECTED OFFICIALS						
Audit and Control, Department of	25,795	35,233	34,723	35,509	36,329	37,169
Executive Chamber	2,984	3,323	4,772	4,772	4,772	4,772
Judiciary	288,415	345,300	350,000	350,000	350,000	350,000
Law, Department of	60,918	68,977	80,650	81,026	81,415	81,815
Legislature	53,868	58,417	60,331	60,331	60,331	60,331
Lieutenant Governor, Office of the	87	67	67	67	67	67
Functional Total	<u>432,067</u>	<u>511,317</u>	<u>530,543</u>	<u>531,705</u>	<u>532,914</u>	<u>534,154</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	40,873	45,497	47,230	49,196	49,196	49,196
Miscellaneous	<u>53,633</u>	<u>44,874</u>	<u>150,214</u>	<u>200,271</u>	<u>200,287</u>	<u>200,304</u>
Functional Total	<u>94,506</u>	<u>90,371</u>	<u>197,444</u>	<u>249,467</u>	<u>249,483</u>	<u>249,500</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>9,279,497</u>	<u>8,077,561</u>	<u>8,494,096</u>	<u>8,191,733</u>	<u>9,118,154</u>	<u>9,219,499</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	3,234	4,518	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	2,905	12,297	13,877	12,672	13,376	13,742
Economic Development, Department of	399	28	28	28	28	28
Financial Services, Department of	102,460	116,319	115,723	115,723	115,723	115,723
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500	1,500
Public Service Department	30,204	32,990	33,692	33,717	34,266	35,439
Functional Total	139,202	167,652	169,332	168,152	169,405	170,944
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	24	0	0	0	0	0
Environmental Conservation, Department of	64,007	66,575	65,874	66,094	66,094	66,094
Parks, Recreation and Historic Preservation, Office of	5,329	5,166	5,101	5,301	5,301	5,301
Functional Total	69,360	71,741	70,975	71,395	71,395	71,395
TRANSPORTATION						
Motor Vehicles, Department of	25,023	28,598	30,014	29,987	29,987	29,987
Transportation, Department of	19,897	8,368	9,002	9,094	9,566	10,064
Functional Total	44,920	36,966	39,016	39,081	39,553	40,051
HEALTH						
Aging, Office for the	223	0	0	0	0	0
Health, Department of	76,125	100,505	102,637	102,883	102,998	103,060
<i>Medicaid Administration</i>	2,413	8,543	8,883	9,159	9,159	9,159
<i>Public Health</i>	73,712	91,962	93,754	93,724	93,839	93,901
Medicaid Inspector General, Office of the	10,556	10,862	10,862	10,862	10,862	10,862
Functional Total	86,904	111,367	113,499	113,745	113,860	113,922
SOCIAL WELFARE						
Children and Family Services, Office of	20,348	23,735	24,508	25,273	26,260	27,291
<i>OCFS</i>	20,348	23,735	24,508	25,273	26,260	27,291
Housing and Community Renewal, Division of	24,147	33,135	33,482	33,497	33,506	33,173
Labor, Department of	153,641	147,889	147,923	148,074	148,176	148,283
National and Community Service	0	272	241	245	248	252
Temporary and Disability Assistance, Office of	62,870	50,604	50,604	50,604	50,604	50,604
<i>All Other</i>	62,870	50,604	50,604	50,604	50,604	50,604
Functional Total	261,006	255,635	256,758	257,693	258,794	259,603
MENTAL HYGIENE						
Addiction Services and Supports, Office of	893	0	1,089	1,394	1,417	1,442
<i>OASAS</i>	893	0	1,089	1,394	1,417	1,442
Developmental Disabilities Planning Council	492	785	785	785	785	785
Justice Center	1,397	147	145	149	153	157
Mental Health, Office of	(8,519)	612	845	1,000	1,005	1,010
<i>OMH</i>	(8,519)	612	845	1,000	1,005	1,010
People with Developmental Disabilities, Office for	6,974	0	0	0	0	0
<i>OPWDD</i>	6,974	0	0	0	0	0
Functional Total	1,237	1,544	2,864	3,328	3,360	3,394
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	367	0	0	0	0	0
Corrections and Community Supervision, Department of	459,350	3,218	2,887	2,898	2,910	2,923
<i>DOCCS</i>	459,350	3,218	2,887	2,898	2,910	2,923
Criminal Justice Services, Division of	1,104	356	362	369	376	384
Homeland Security and Emergency Services, Division of	11,689	8,011	7,873	7,876	7,879	7,882
Indigent Legal Services, Office of	1,716	2,422	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	9,619	7,507	7,507	7,507	7,507	7,507
State Police, Division of	158,557	31,036	31,023	31,023	31,023	31,023
Statewide Financial System	204	0	0	0	0	0
Victim Services, Office of	2,261	2,160	2,133	2,133	2,133	2,133
Functional Total	644,867	54,710	54,218	54,312	54,382	54,455
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,312	6,885	6,820	3,410	1	1
State University of New York	511,553	563,913	571,316	585,071	599,343	613,799
Functional Total	517,865	570,798	578,136	588,481	599,344	613,800
EDUCATION						
Education, Department of	98,553	100,578	101,132	102,782	104,300	105,000
<i>All Other</i>	98,553	100,578	101,132	102,782	104,300	105,000
Functional Total	98,553	100,578	101,132	102,782	104,300	105,000
GENERAL GOVERNMENT						
Budget, Division of the	842	1,320	1,300	1,300	1,300	1,300
Civil Service, Department of	103	246	251	256	261	266
Deferred Compensation Board	279	256	261	266	272	277
Elections, State Board of	541	422	422	437	453	469
Employee Relations, Office of	0	4	0	0	0	0
Gaming Commission, New York State	16,162	20,464	20,256	20,256	20,256	20,256
General Services, Office of	7,683	2,710	2,726	2,780	2,836	2,893
Information Technology Services, Office of	15,167	72	0	0	0	0
Inspector General, Office of the	490	0	0	0	0	0
Labor Management Committees	1,680	5,100	5,202	5,306	5,412	5,520

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</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	361	0	0	0	0	0
State, Department of	13,651	21,939	21,776	21,776	21,776	21,776
Taxation and Finance, Department of	23,604	21,593	21,877	22,077	22,077	22,077
Veterans' Services, Division of	413	542	536	550	596	599
Welfare Inspector General, Office of	47	0	0	0	0	0
Workers' Compensation Board	55,102	56,013	55,987	58,017	60,133	62,329
Functional Total	<u>136,125</u>	<u>130,681</u>	<u>130,594</u>	<u>133,021</u>	<u>135,372</u>	<u>137,762</u>
ELECTED OFFICIALS						
Audit and Control, Department of	1,742	2,384	2,618	2,703	2,791	2,883
Judiciary	1,005,360	829,420	837,848	837,848	837,848	837,848
Law, Department of	32,925	37,654	41,628	42,092	42,576	43,077
Functional Total	<u>1,040,027</u>	<u>869,458</u>	<u>882,094</u>	<u>882,643</u>	<u>883,215</u>	<u>883,808</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
Miscellaneous	5,674	1,414	1,407	1,429	1,453	1,478
Functional Total	<u>8,020,182</u>	<u>8,043,009</u>	<u>8,003,968</u>	<u>9,303,410</u>	<u>10,256,918</u>	<u>11,847,341</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>11,060,248</u></u>	<u><u>10,414,139</u></u>	<u><u>10,402,586</u></u>	<u><u>11,718,043</u></u>	<u><u>12,689,898</u></u>	<u><u>14,301,475</u></u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	7,676	53,532	48,284	28,934	28,934	28,934
Economic Development, Department of	0	3,400	0	0	0	0
Empire State Development Corporation	32,763	1,655,408	1,970,465	1,770,316	843,942	483,096
Energy Research and Development Authority, New York State	14,148	24,460	229,030	31,754	30,563	33,313
Lake Ontario Resiliency/Economic Development	10,376	15,198	0	0	0	0
Olympic Regional Development Authority	129,268	85,300	53,300	53,300	53,300	17,300
Power Authority, New York	1,126	3,300	10,500	5,200	5,200	2,200
Regional Economic Development Program	0	447	0	0	0	0
Strategic Capital Resource Assistance Program	0	0	17,700	17,900	17,900	17,900
Strategic Investment Program	0	2,000	0	0	0	0
Functional Total	195,357	1,843,045	2,329,279	1,907,404	979,839	582,743
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	6,000	15,000	0	0	0
Environmental Conservation, Department of	538,644	832,554	1,064,699	1,096,646	1,059,646	1,088,122
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	164,955	176,397	245,397	243,897	243,897	233,897
Functional Total	710,220	1,044,951	1,335,096	1,350,543	1,309,176	1,322,019
TRANSPORTATION						
Motor Vehicles, Department of	306,032	326,375	366,344	327,036	328,900	330,816
Transportation, Department of	3,559,233	4,955,227	5,613,309	5,837,285	5,393,193	5,462,789
Functional Total	3,865,265	5,281,602	5,979,653	6,164,321	5,722,093	5,793,605
HEALTH						
Health, Department of	119,751	103,473	222,775	428,588	359,633	511,413
<i>Public Health</i>	119,751	103,473	222,775	428,588	359,633	511,413
Functional Total	119,751	103,473	222,775	428,588	359,633	511,413
SOCIAL WELFARE						
Children and Family Services, Office of	16,192	23,268	51,775	52,195	52,254	52,317
<i>OCFS</i>	16,192	23,268	51,775	52,195	52,254	52,317
Temporary and Disability Assistance, Office of	1,181	1,784	1,784	1,784	1,784	784
<i>All Other</i>	1,181	1,784	1,784	1,784	1,784	784
Functional Total	17,373	25,052	53,559	53,979	54,038	53,101
MENTAL HYGIENE						
Addiction Services and Supports, Office of	5,536	13,149	22,491	20,401	18,274	15,289
<i>OASAS</i>	5,536	13,149	22,491	20,401	18,274	15,289
Mental Health, Office of	213,715	289,728	351,719	417,892	416,711	398,069
<i>OMH</i>	213,715	289,728	351,719	417,892	416,711	398,069
People with Developmental Disabilities, Office for	98,235	165,743	137,943	138,819	123,081	135,243
<i>OPWDD</i>	98,235	165,743	137,943	138,819	123,081	135,243
Functional Total	317,486	468,620	512,153	577,112	558,066	548,601
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	358,582	350,714	354,921	354,964	315,008	315,052
<i>DOCCS</i>	358,582	350,714	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	47,750	81,500	60,750	39,000	24,000
Homeland Security and Emergency Services, Division of	(25,094)	(11,091)	17,800	41,100	35,680	30,180
Military and Naval Affairs, Division of	238,523	20,403	90,057	96,990	117,879	66,287
State Police, Division of	41,200	54,268	97,240	79,803	54,803	57,394
Victim Services, Office of	1,474	4,026	1,500	0	0	0
Functional Total	614,685	466,070	643,018	633,607	562,370	492,913
HIGHER EDUCATION						
City University of New York	348,029	372,566	585,142	691,231	669,857	555,364
State University Construction Fund	981	0	0	0	0	0
State University of New York	804,290	1,075,318	1,376,724	1,515,911	1,448,475	1,313,622
Functional Total	1,153,300	1,447,884	1,961,866	2,207,142	2,118,332	1,868,986
EDUCATION						
Education, Department of	13,048	38,100	87,209	104,076	54,636	8,783
<i>All Other</i>	13,048	38,100	87,209	104,076	54,636	8,783
Functional Total	13,048	38,100	87,209	104,076	54,636	8,783
GENERAL GOVERNMENT						
Elections, State Board of	2,395	2,505	21,240	10,500	6,666	0
General Services, Office of	225,491	305,827	256,354	207,262	186,232	196,021
Information Technology Services, Office of	94,398	144,147	244,329	138,771	152,700	100,200
Public Employment Relations Board	0	0	2,500	0	0	0
State, Department of	436	22,000	51,028	91,513	109,866	92,000
Veterans' Services, Division of	0	0	4,000	1,000	1,000	1,000
Workers' Compensation Board	4,210	15,800	11,300	11,300	11,250	0
Functional Total	326,930	490,279	590,751	460,346	467,714	389,221

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</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	2,185	6,200	13,039	10,605	4,448	4,345
Judiciary	17,482	26,600	29,619	13,747	0	0
Law, Department of	1,092	4,007	5,624	2,892	688	0
Functional Total	<u>20,759</u>	<u>36,807</u>	<u>48,282</u>	<u>27,244</u>	<u>5,136</u>	<u>4,345</u>
ALL OTHER CATEGORIES						
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Miscellaneous	12,910	(292,396)	(1,125,801)	(1,226,464)	(1,226,580)	(1,226,592)
Special Infrastructure Account	13,393	196,811	138,149	106,625	101,021	23,767
Functional Total	<u>26,303</u>	<u>(88,585)</u>	<u>(957,652)</u>	<u>(1,084,839)</u>	<u>(1,085,559)</u>	<u>(1,137,825)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u><u>7,380,477</u></u>	<u><u>11,157,298</u></u>	<u><u>12,805,989</u></u>	<u><u>12,829,523</u></u>	<u><u>11,105,474</u></u>	<u><u>10,437,905</u></u>

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

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	81,864	131,366	125,052	109,557	117,747	120,517
Alcoholic Beverage Control, Division of	13,687	130,182	76,031	61,262	71,909	133,520
Economic Development Capital	1,603	8,000	0	0	0	0
Economic Development, Department of	132,824	86,660	70,204	65,124	65,124	65,124
Empire State Development Corporation	1,446,210	2,090,766	2,669,269	2,242,914	1,700,772	1,447,008
Energy Research and Development Authority, New York State	14,148	24,460	229,030	31,754	30,563	33,313
Financial Services, Department of	394,356	408,923	407,115	407,115	407,115	407,115
Lake Ontario Resiliency/Economic Development	42,496	15,198	0	0	0	0
Olympic Regional Development Authority	141,721	148,354	66,354	66,354	66,354	30,354
Power Authority, New York	3,428	3,300	10,500	5,200	5,200	2,200
Public Service Department	88,523	338,214	291,028	142,055	1,143,630	1,146,495
Regional Economic Development Program	807	447	0	0	0	0
Strategic Capital Resource Assistance Program	0	0	17,700	17,900	17,900	17,900
Strategic Investment Program	330	2,000	0	0	0	0
Functional Total	2,361,997	3,387,870	3,962,283	3,149,235	3,626,314	3,403,546
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	11,698	20,516	5,613	5,711	5,812
Environmental Conservation, Department of	1,091,385	1,512,650	1,701,213	1,754,116	1,745,668	1,773,084
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	340,432	387,230	469,200	476,714	480,080	468,512
Functional Total	1,442,894	1,941,578	2,200,929	2,246,443	2,237,092	2,247,408
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,069,000	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	386,582	420,384	463,327	423,524	425,388	427,304
Transportation, Department of	7,105,277	9,106,194	10,153,977	9,949,826	9,525,968	9,636,766
Functional Total	10,361,859	9,526,578	11,686,304	11,294,814	10,957,820	11,247,800
HEALTH						
Aging, Office for the	139,112	181,048	173,657	179,175	184,777	185,287
Health, Department of	26,392,373	29,124,658	31,495,961	34,480,662	36,764,891	38,524,301
<i>Medical Assistance</i>	21,426,940	24,882,422	26,739,501	29,364,510	31,680,798	33,422,826
<i>Essential Plan</i>	63,350	74,900	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	799,573	841,773	963,219	943,111	868,904	863,689
<i>Public Health</i>	4,102,510	3,325,563	3,701,863	4,077,698	4,111,924	4,133,515
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
Functional Total	26,550,456	29,324,834	31,688,773	34,679,059	36,968,961	38,728,881
SOCIAL WELFARE						
Children and Family Services, Office of	2,008,389	2,894,893	2,308,818	3,094,348	3,112,159	3,129,107
<i>OCFS</i>	1,956,449	2,820,656	2,234,581	3,020,111	3,037,922	3,054,870
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	660,287	1,527,655	1,780,120	1,855,975	1,310,557	1,116,666
Human Rights, Division of	12,567	12,931	20,635	20,644	20,653	20,653
Labor, Department of	2,196,303	241,965	120,375	118,932	118,970	118,991
National and Community Service	548	783	806	831	856	881
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	1,553,311	2,802,746	2,681,497	2,438,863	2,079,452	2,127,404
<i>Welfare Assistance</i>	1,148,717	1,225,591	1,984,837	1,655,898	1,247,280	1,247,365
<i>All Other</i>	404,594	1,577,155	696,660	782,965	832,172	880,039
Functional Total	6,439,031	7,515,973	6,944,911	7,539,593	6,642,647	6,513,702
MENTAL HYGIENE						
Addiction Services and Supports, Office of	500,995	826,116	892,532	840,381	839,033	868,398
<i>OASAS</i>	428,140	706,827	794,318	756,177	751,668	776,571
<i>OASAS - Other</i>	72,855	119,289	98,214	84,204	87,365	91,827
Justice Center	33,294	39,324	37,965	38,485	39,020	39,565
Mental Health, Office of	3,231,413	3,862,772	4,582,349	4,801,200	4,875,995	4,964,184
<i>OMH</i>	1,844,348	2,193,956	2,926,869	3,139,645	3,195,054	3,233,514
<i>OMH - Other</i>	1,387,065	1,668,816	1,655,480	1,661,555	1,680,941	1,730,670
People with Developmental Disabilities, Office for	4,287,264	4,301,323	5,304,299	4,617,893	4,727,390	4,935,794
<i>OPWDD</i>	513,054	598,417	630,907	660,339	672,964	721,396
<i>OPWDD - Other</i>	3,774,210	3,702,906	4,673,392	3,957,554	4,054,426	4,214,398
Functional Total	8,052,966	9,029,535	10,817,145	10,297,959	10,481,438	10,807,941
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,033	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,314,449	3,063,229	3,034,841	3,025,282	2,983,566	2,984,691
<i>DOCCS</i>	2,285,981	3,054,829	3,026,441	3,016,882	2,975,166	2,976,291
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	266,363	387,448	480,883	461,792	455,853	441,649
Homeland Security and Emergency Services, Division of	108,573	192,053	238,752	250,960	254,983	251,927
Indigent Legal Services, Office of	122,381	219,524	218,573	218,734	344,875	345,019
Judicial Conduct, Commission on	6,148	7,293	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	219,994	41,062	308,042	145,154	135,917	119,953
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	626,320	945,326	1,084,115	1,061,365	1,054,603	1,075,885
Statewide Financial System	30,126	31,972	31,970	37,997	38,734	39,492
Victim Services, Office of	23,609	56,590	52,993	51,493	37,165	37,165
Functional Total	3,720,756	4,949,348	5,463,520	5,266,290	5,319,301	5,309,478

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
HIGHER EDUCATION						
City University of New York	2,007,561	2,215,011	2,506,213	2,668,552	2,697,684	2,631,643
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	634,024	644,363	755,165	817,483	836,473	864,406
State University Construction Fund	981	0	0	0	0	0
State University of New York	8,283,309	8,747,269	9,585,485	9,519,524	9,416,005	9,390,773
Functional Total	10,947,073	11,625,793	12,874,013	13,027,209	12,965,312	12,896,972
EDUCATION						
Arts, Council on the	94,596	92,799	71,071	46,157	46,246	46,356
Education, Department of	32,754,306	35,147,297	38,401,407	40,269,704	41,602,775	42,977,560
<i>School Aid</i>	28,360,003	30,448,220	33,573,044	35,426,684	36,753,009	38,084,580
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,780,985	1,716,913	1,610,393	1,561,911	1,534,991
<i>Special Education Categorical Programs</i>	1,226,681	1,385,593	1,495,425	1,589,937	1,666,500	1,743,364
<i>All Other</i>	1,174,869	1,392,499	1,476,025	1,502,690	1,481,355	1,474,625
Functional Total	32,848,902	35,240,096	38,472,478	40,315,861	41,649,021	43,023,916
GENERAL GOVERNMENT						
Budget, Division of the	12,077	67,052	61,444	35,607	35,607	35,607
Civil Service, Department of	16,301	21,385	34,691	44,957	50,063	55,339
Deferred Compensation Board	734	854	870	888	909	926
Elections, State Board of	16,015	30,455	59,785	56,391	45,912	61,609
Employee Relations, Office of	6,117	9,319	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	151,547	348,013	198,138	197,641	197,641	197,641
General Services, Office of	323,137	416,930	371,981	317,349	298,479	310,477
Information Technology Services, Office of	636,538	714,809	851,463	796,395	844,006	806,390
Inspector General, Office of the	5,188	8,369	9,938	10,091	10,249	10,410
Labor Management Committees	25,021	39,360	40,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	3,938	8,277	8,724	8,724	8,766	8,766
Public Employment Relations Board	3,788	3,869	6,868	4,437	4,511	4,584
State, Department of	82,016	196,812	237,624	280,778	298,131	288,789
Tax Appeals, Division of	2,899	3,058	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	354,254	364,588	365,438	363,439	364,528	364,528
Veterans' Services, Division of	15,282	16,985	20,299	17,747	17,806	17,864
Welfare Inspector General, Office of	508	796	794	808	822	836
Workers' Compensation Board	204,190	219,245	216,792	222,075	227,491	221,862
Functional Total	1,865,108	2,478,006	2,505,491	2,419,095	2,467,701	2,449,441
ELECTED OFFICIALS						
Audit and Control, Department of	198,262	209,136	194,456	195,335	192,578	195,948
Executive Chamber	15,477	18,139	23,303	23,303	23,303	23,303
Judiciary	3,153,283	3,247,728	3,336,267	3,320,395	3,306,648	3,306,648
Law, Department of	218,916	283,110	272,287	272,855	274,032	276,804
Legislature	230,412	266,773	281,672	281,672	281,672	281,672
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	3,816,860	4,025,639	4,108,731	4,094,306	4,078,979	4,085,121
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	731,313	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	59,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	763,708	816,881	841,776	870,205	870,205	870,205
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	10,000	40,000	10,000	5,000	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Long-Term Debt Service	12,559,086	8,536,720	3,545,594	4,318,896	5,487,386	5,462,165
Miscellaneous	(18,840)	(1,302,880)	(1,506,933)	(992,002)	(743,675)	(708,645)
Special Infrastructure Account	126,063	406,811	1,394,424	221,250	134,326	57,072
Functional Total	20,684,306	15,699,246	11,505,646	12,895,125	15,178,502	16,721,455
TOTAL STATE FUNDS SPENDING	129,855,916	135,561,377	143,072,000	148,095,194	153,443,293	158,305,866

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
LOCAL ASSISTANCE
(thousands of dollars)

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,359	30,077	28,185	30,276	37,500	40,000
Alcoholic Beverage Control, Division of	0	50,000	4,856	(3,623)	1,709	60,006
Economic Development Capital	1,603	8,000	0	0	0	0
Economic Development, Department of	60,023	56,958	46,044	46,044	46,044	46,044
Empire State Development Corporation	1,413,447	664,358	927,804	701,598	1,085,830	1,192,912
Financial Services, Department of	68,871	75,122	74,872	74,872	74,872	74,872
Lake Ontario Resiliency/Economic Development	32,120	0	0	0	0	0
Olympic Regional Development Authority	0	50,000	0	0	0	0
Power Authority, New York	2,302	0	0	0	0	0
Public Service Department	877	250,160	200,134	50,131	50,133	50,133
Regional Economic Development Program	807	0	0	0	0	0
Strategic Investment Program	330	0	0	0	0	0
Functional Total	1,612,739	1,184,675	1,281,895	899,298	1,296,088	1,463,967
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	264,471	400,643	342,883	345,883	371,883	375,883
Parks, Recreation and Historic Preservation, Office of	6,554	8,125	6,750	6,750	6,750	6,750
Functional Total	271,025	408,768	349,633	352,633	378,633	382,633
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,069,000	921,464	1,006,464	1,183,730
Transportation, Department of	4,658,882	5,503,624	6,143,356	5,855,486	5,868,615	5,866,895
Functional Total	7,528,882	5,503,624	7,212,356	6,776,950	6,875,079	7,050,625
HEALTH						
Aging, Office for the	137,086	175,447	169,325	174,841	180,441	180,951
Health, Department of	24,353,873	27,973,005	30,178,430	32,954,370	35,328,498	36,937,107
<i>Medical Assistance</i>	21,426,940	24,882,422	26,739,501	29,364,510	31,680,798	33,422,826
<i>Medicaid Administration</i>	545,207	540,213	560,231	517,231	483,231	483,231
<i>Public Health</i>	2,381,726	2,550,370	2,878,698	3,072,629	3,164,469	3,031,050
Functional Total	24,490,959	28,148,452	30,347,755	33,129,211	35,508,939	37,118,058
SOCIAL WELFARE						
Children and Family Services, Office of	1,793,457	2,540,565	1,928,144	2,707,772	2,720,250	2,734,228
<i>OCFS</i>	1,741,517	2,466,328	1,853,907	2,633,535	2,646,013	2,659,991
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	585,494	1,431,664	1,677,951	1,752,977	1,206,329	1,012,666
Human Rights, Division of	0	0	1,000	1,000	1,000	1,000
Labor, Department of	2,085,958	146,423	30,650	30,150	30,150	30,150
National and Community Service	267	432	454	476	498	520
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	1,419,967	2,680,769	2,560,409	2,317,633	1,958,133	2,007,018
<i>Welfare Assistance</i>	1,148,717	1,225,591	1,984,837	1,655,898	1,247,280	1,247,365
<i>All Other</i>	271,250	1,455,178	575,572	661,735	710,853	759,653
Functional Total	5,892,769	6,834,853	6,231,268	6,820,008	5,916,360	5,785,582
MENTAL HYGIENE						
Addiction Services and Supports, Office of	410,301	708,834	756,955	706,670	707,399	734,421
<i>OASAS</i>	388,976	644,709	712,692	676,633	675,851	701,324
<i>OASAS - Other</i>	21,325	64,125	44,263	30,037	31,548	33,097
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,503,885	1,874,126	2,572,017	2,699,473	2,763,515	2,816,647
<i>OMH</i>	1,189,980	1,413,769	2,132,867	2,271,873	2,326,057	2,369,085
<i>OMH - Other</i>	313,905	460,357	439,150	427,600	437,458	447,562
People with Developmental Disabilities, Office for	2,813,569	2,516,262	3,598,453	2,887,678	2,985,519	3,161,320
<i>OPWDD</i>	401,969	432,472	492,762	521,318	549,681	585,951
<i>OPWDD - Other</i>	2,411,600	2,083,790	3,105,691	2,366,360	2,435,838	2,575,369
Functional Total	4,728,404	5,099,871	6,928,074	6,294,470	6,457,082	6,713,037
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	48,496	17,356	17,356	17,356	17,356	17,356
<i>DOCCS</i>	20,028	8,956	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	230,078	300,296	356,984	358,784	373,784	373,784
Homeland Security and Emergency Services, Division of	100,316	153,818	162,673	151,890	160,385	161,004
Indigent Legal Services, Office of	117,660	212,284	211,296	211,296	337,296	337,296
Military and Naval Affairs, Division of	1,394	1,408	1,430	1,453	1,477	1,501
Victim Services, Office of	16,970	44,358	43,358	43,358	28,958	28,958
Functional Total	514,914	729,520	793,097	784,137	919,256	919,899
HIGHER EDUCATION						
City University of New York	1,659,532	1,842,445	1,921,071	1,977,321	2,027,827	2,076,279
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	612,525	606,886	717,859	790,238	807,656	840,769
State University of New York	452,466	497,707	451,600	448,400	448,400	448,400
Functional Total	2,745,721	2,966,188	3,117,680	3,237,609	3,299,033	3,375,598

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
LOCAL ASSISTANCE
(thousands of dollars)

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</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	90,448	87,983	66,233	41,233	41,233	41,233
Education, Department of	<u>32,562,382</u>	<u>34,893,489</u>	<u>38,092,485</u>	<u>39,937,753</u>	<u>41,316,493</u>	<u>42,736,518</u>
<i>School Aid</i>	28,360,003	30,448,220	33,573,044	35,426,684	36,753,009	38,084,580
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,780,985	1,716,913	1,610,393	1,561,911	1,534,991
<i>Special Education Categorical Programs</i>	1,226,681	1,385,593	1,495,425	1,589,937	1,666,500	1,743,364
<i>All Other</i>	982,945	1,138,691	1,167,103	1,170,739	1,195,073	1,233,583
Functional Total	<u>32,652,830</u>	<u>34,981,472</u>	<u>38,158,718</u>	<u>39,978,986</u>	<u>41,357,726</u>	<u>42,777,751</u>
GENERAL GOVERNMENT						
Civil Service, Department of	15	300	300	300	300	300
Elections, State Board of	3,292	4,000	11,000	18,000	11,000	33,000
Gaming Commission, New York State	89,407	261,800	119,000	119,000	119,000	119,000
Prevention of Domestic Violence, Office for	2,880	6,112	5,912	5,912	5,912	5,912
State, Department of	31,250	99,492	102,959	107,528	107,528	116,302
Taxation and Finance, Department of	6,295	6,776	6,776	6,776	6,776	6,776
Veterans' Services, Division of	9,262	10,038	10,483	9,554	9,554	9,554
Functional Total	<u>142,401</u>	<u>388,518</u>	<u>256,430</u>	<u>267,070</u>	<u>260,070</u>	<u>290,844</u>
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	32,025	0	0	0	0
Judiciary	173,342	260,908	283,400	283,400	283,400	283,400
Law, Department of	0	35,000	0	0	0	0
Functional Total	<u>205,367</u>	<u>327,933</u>	<u>283,400</u>	<u>283,400</u>	<u>283,400</u>	<u>283,400</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,286	731,313	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	59,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	17,905	25,465	18,750	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	<u>763,707</u>	<u>816,881</u>	<u>841,776</u>	<u>870,205</u>	<u>870,205</u>	<u>870,205</u>
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	10,000	40,000	10,000	5,000	0
Miscellaneous	(92,411)	(557,993)	(256,663)	99,433	99,416	140,396
Special Infrastructure Account	112,670	210,000	1,256,275	114,625	33,305	33,305
Functional Total	<u>23,748</u>	<u>(337,993)</u>	<u>1,039,612</u>	<u>224,058</u>	<u>137,721</u>	<u>173,701</u>
TOTAL LOCAL ASSISTANCE SPENDING	<u>81,573,466</u>	<u>87,052,762</u>	<u>96,841,694</u>	<u>99,918,035</u>	<u>103,559,592</u>	<u>107,205,300</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	40,726	45,455	46,287	48,051	49,017	49,287
Alcoholic Beverage Control, Division of	12,389	67,885	57,298	52,213	56,824	59,772
Economic Development, Department of	72,801	26,274	24,132	19,052	19,052	19,052
Financial Services, Department of	223,025	217,482	216,520	216,520	216,520	216,520
Olympic Regional Development Authority	12,453	11,554	11,554	11,554	11,554	11,554
Public Service Department	58,186	55,845	57,983	58,988	1,060,012	1,061,704
Functional Total	419,580	424,495	413,774	406,378	1,412,979	1,417,889
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,698	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	244,790	244,217	259,096	276,832	279,384	274,324
Parks, Recreation and Historic Preservation, Office of	177,299	205,566	219,976	228,790	232,156	230,588
Functional Total	426,545	455,481	484,588	511,235	517,251	510,724
TRANSPORTATION						
Motor Vehicles, Department of	58,653	66,217	70,059	69,591	69,591	69,591
Transportation, Department of	308,010	356,083	361,125	361,760	372,142	382,816
Functional Total	366,663	422,300	431,184	431,351	441,733	452,407
HEALTH						
Aging, Office for the	2,026	5,601	4,332	4,334	4,336	4,336
Health, Department of	1,892,541	1,017,944	1,071,331	1,071,878	1,050,152	1,041,235
<i>Essential Plan</i>	63,350	74,900	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	253,760	301,559	402,987	425,879	385,672	380,457
<i>Public Health</i>	1,575,431	641,485	576,966	550,656	561,215	556,507
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
Functional Total	1,913,538	1,042,673	1,094,818	1,095,434	1,073,781	1,064,864
SOCIAL WELFARE						
Children and Family Services, Office of	196,669	328,731	326,426	331,879	337,055	339,861
<i>OCFS</i>	196,669	328,731	326,426	331,879	337,055	339,861
Housing and Community Renewal, Division of	54,187	68,453	74,286	75,105	76,328	76,328
Human Rights, Division of	12,567	12,931	19,635	19,644	19,653	19,653
Labor, Department of	90,806	67,653	61,861	60,899	60,924	60,936
National and Community Service	281	351	352	355	358	361
Temporary and Disability Assistance, Office of	132,163	120,065	119,176	119,318	119,407	119,474
<i>All Other</i>	132,163	120,065	119,176	119,318	119,407	119,474
Functional Total	486,673	598,184	601,736	607,200	613,725	616,613
MENTAL HYGIENE						
Addiction Services and Supports, Office of	85,158	104,133	111,997	111,916	111,943	117,246
<i>OASAS</i>	33,628	48,969	58,046	57,749	56,126	58,516
<i>OASAS - Other</i>	51,530	55,164	53,951	54,167	55,817	58,730
Justice Center	31,877	38,675	37,316	37,836	38,371	38,916
Mental Health, Office of	1,513,813	1,698,918	1,658,380	1,683,447	1,695,376	1,749,070
<i>OMH</i>	440,653	490,459	442,050	449,492	451,893	465,962
<i>OMH - Other</i>	1,073,160	1,208,459	1,216,330	1,233,955	1,243,483	1,283,108
People with Developmental Disabilities, Office for	1,375,460	1,619,318	1,567,903	1,591,396	1,618,790	1,639,231
<i>OPWDD</i>	12,850	202	202	202	202	202
<i>OPWDD - Other</i>	1,362,610	1,619,116	1,567,701	1,591,194	1,618,588	1,639,029
Functional Total	3,006,308	3,461,044	3,375,596	3,424,595	3,464,480	3,544,463
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,033	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	1,907,248	2,694,502	2,661,929	2,652,325	2,650,563	2,651,641
<i>DOCCS</i>	1,907,248	2,694,502	2,661,929	2,652,325	2,650,563	2,651,641
Criminal Justice Services, Division of	36,285	39,401	42,399	42,258	43,069	43,865
Homeland Security and Emergency Services, Division of	32,921	48,315	57,406	57,094	58,039	59,861
Indigent Legal Services, Office of	3,005	4,818	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	6,148	7,293	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	21,403	85,050	256,141	88,686	89,077	87,733
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	564,601	861,522	957,352	952,039	970,277	988,968
Statewide Financial System	30,126	31,972	31,970	37,997	38,734	39,492
Victim Services, Office of	3,484	6,496	6,452	6,452	6,524	6,524
Functional Total	2,608,014	3,784,220	4,031,844	3,855,296	3,874,913	3,896,901
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	15,739	30,593	30,487	23,836	28,817	23,637
State University of New York	6,515,058	6,610,382	7,185,896	6,970,193	6,919,838	7,015,003
Functional Total	6,530,797	6,640,975	7,216,383	6,994,029	6,948,655	7,038,640
EDUCATION						
Arts, Council on the	4,148	4,816	4,838	4,924	5,013	5,123
Education, Department of	139,851	171,130	176,581	181,093	183,346	183,259
<i>All Other</i>	139,851	171,130	176,581	181,093	183,346	183,259
Functional Total	143,999	175,946	181,419	186,017	188,359	188,382
GENERAL GOVERNMENT						
Budget, Division of the	11,235	65,732	60,144	34,307	34,307	34,307

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Civil Service, Department of	16,266	20,839	34,140	44,401	49,502	54,773
Deferred Compensation Board	455	598	609	622	637	649
Elections, State Board of	10,328	23,950	27,545	27,891	28,246	28,609
Employee Relations, Office of	6,117	9,315	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	45,978	65,749	58,882	58,385	58,385	58,385
General Services, Office of	94,847	108,393	112,901	107,307	109,411	111,563
Information Technology Services, Office of	556,611	609,109	667,663	676,795	691,306	706,190
Inspector General, Office of the	5,188	8,369	9,938	10,091	10,249	10,410
Labor Management Committees	23,341	34,260	35,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	1,058	2,165	2,812	2,812	2,854	2,854
Public Employment Relations Board	3,788	3,869	4,368	4,437	4,511	4,584
State, Department of	39,650	56,193	64,673	62,773	61,773	61,523
Tax Appeals, Division of	2,899	3,058	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	325,639	336,219	336,785	334,586	335,675	335,675
Veterans' Services, Division of	6,020	6,942	7,811	7,188	7,247	7,305
Welfare Inspector General, Office of	508	796	794	808	822	836
Workers' Compensation Board	144,878	147,432	149,505	152,758	156,108	159,533
Functional Total	1,300,364	1,510,818	1,594,010	1,581,623	1,608,401	1,635,489
ELECTED OFFICIALS						
Audit and Control, Department of	162,313	168,527	178,799	182,027	185,339	188,720
Executive Chamber	15,477	18,139	23,303	23,303	23,303	23,303
Judiciary	1,958,087	2,132,100	2,186,700	2,186,700	2,186,700	2,186,700
Law, Department of	196,776	220,151	239,945	242,781	245,678	248,637
Legislature	230,412	266,773	281,672	281,672	281,672	281,672
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	2,563,575	2,806,443	2,911,165	2,917,229	2,923,438	2,929,778
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Long-Term Debt Service	14,157	45,497	47,230	49,196	49,196	49,196
Miscellaneous	55,514	(453,905)	(125,876)	133,600	382,036	376,073
Functional Total	69,671	(408,408)	(78,646)	182,796	431,232	425,269
TOTAL STATE OPERATIONS SPENDING	19,835,728	20,914,171	22,257,871	22,193,183	23,498,947	23,721,419

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	34,330	38,508	39,512	41,073	41,771	41,965
Alcoholic Beverage Control, Division of	8,554	29,974	33,357	31,972	33,723	34,918
Economic Development, Department of	11,934	15,391	15,329	14,769	14,769	14,769
Financial Services, Department of	166,925	162,137	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	7,125	5,338	5,338	5,338	5,338	5,338
Public Service Department	47,568	47,203	49,240	50,174	51,127	52,098
Functional Total	276,436	298,551	303,980	304,530	307,932	310,292
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,145	4,772	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	213,336	199,767	203,813	223,906	226,226	221,266
Parks, Recreation and Historic Preservation, Office of	140,535	164,777	173,943	182,887	185,889	183,953
Functional Total	358,016	369,316	382,591	411,718	417,131	410,329
TRANSPORTATION						
Motor Vehicles, Department of	44,424	49,221	50,241	49,783	49,783	49,783
Transportation, Department of	144,237	177,258	182,215	182,850	188,316	193,945
Functional Total	188,661	226,479	232,456	232,633	238,099	243,728
HEALTH						
Aging, Office for the	1,920	5,467	4,196	4,196	4,196	4,196
Health, Department of	235,473	330,397	357,796	356,877	354,309	354,631
<i>Essential Plan</i>	3,482	4,505	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	45,694	53,117	58,996	59,097	59,020	59,087
<i>Public Health</i>	186,297	272,775	293,476	292,328	289,587	289,692
Medicaid Inspector General, Office of the	16,896	16,708	16,673	16,673	16,673	16,673
Functional Total	254,289	352,572	378,665	377,746	375,178	375,500
SOCIAL WELFARE						
Children and Family Services, Office of	121,118	238,359	233,655	237,411	240,668	243,958
<i>OCFS</i>	121,118	238,359	233,655	237,411	240,668	243,958
Housing and Community Renewal, Division of	41,980	46,151	51,008	51,623	52,540	52,540
Human Rights, Division of	12,045	11,902	17,256	17,265	17,274	17,274
Labor, Department of	32,387	37,478	37,330	37,349	37,369	37,381
National and Community Service	281	342	343	346	349	352
Temporary and Disability Assistance, Office of	63,548	70,105	69,711	69,780	69,850	69,923
<i>All Other</i>	63,548	70,105	69,711	69,780	69,850	69,923
Functional Total	271,359	404,337	409,303	413,774	418,050	421,428
MENTAL HYGIENE						
Addiction Services and Supports, Office of	62,771	71,774	76,993	76,995	76,995	82,295
<i>OASAS</i>	22,677	31,361	36,792	37,050	35,138	37,471
<i>OASAS - Other</i>	40,094	40,413	40,201	39,945	41,857	44,824
Justice Center	24,942	30,887	29,146	29,450	29,757	30,067
Mental Health, Office of	1,212,582	1,290,724	1,310,585	1,331,124	1,337,183	1,385,243
<i>OMH</i>	361,137	382,745	388,677	394,898	396,724	410,312
<i>OMH - Other</i>	851,445	907,979	921,908	936,226	940,459	974,931
People with Developmental Disabilities, Office for	1,201,387	1,393,226	1,325,481	1,342,534	1,363,618	1,377,035
<i>OPWDD</i>	570	0	0	0	0	0
<i>OPWDD - Other</i>	1,200,817	1,393,226	1,325,481	1,342,534	1,363,618	1,377,035
Functional Total	2,501,682	2,786,611	2,742,205	2,780,103	2,807,553	2,874,640
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,677	2,806	3,146	3,298	3,384	3,470
Corrections and Community Supervision, Department of	1,505,198	2,202,371	2,184,901	2,185,937	2,186,993	2,188,071
<i>DOCCS</i>	1,505,198	2,202,371	2,184,901	2,185,937	2,186,993	2,188,071
Criminal Justice Services, Division of	30,978	30,469	31,073	31,866	32,481	33,078
Homeland Security and Emergency Services, Division of	21,152	34,002	37,744	38,810	39,895	41,015
Indigent Legal Services, Office of	2,764	3,958	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	4,492	5,536	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	12,666	71,121	147,477	71,804	72,137	72,478
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350	1,350
State Police, Division of	498,155	767,724	841,962	858,490	875,330	892,591
Statewide Financial System	12,352	12,596	12,594	15,621	15,883	16,151
Victim Services, Office of	3,213	3,779	3,736	3,736	3,799	3,799
Functional Total	2,093,647	3,135,712	3,274,084	3,221,084	3,241,500	3,262,328
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,813	11,467	11,365	10,526	9,700	9,884
State University of New York	4,213,104	4,366,576	4,527,995	4,556,502	4,592,205	4,644,489
Functional Total	4,221,917	4,378,043	4,539,360	4,567,028	4,601,905	4,654,373
EDUCATION						
Arts, Council on the	2,678	2,959	2,945	2,995	3,046	3,107
Education, Department of	93,619	106,230	108,848	110,996	112,720	114,970
<i>All Other</i>	93,619	106,230	108,848	110,996	112,720	114,970
Functional Total	96,297	109,189	111,793	113,991	115,766	118,077
GENERAL GOVERNMENT						
Budget, Division of the	26,807	32,195	31,602	31,602	31,602	31,602

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Civil Service, Department of	16,265	18,988	25,580	30,496	32,716	34,625
Deferred Compensation Board	485	422	429	438	447	456
Elections, State Board of	6,676	12,369	17,971	18,153	18,338	18,526
Employee Relations, Office of	5,550	9,104	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,809	6,773	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,453	34,459	34,059	34,061	34,061	34,061
General Services, Office of	41,245	44,343	43,947	44,858	45,785	46,732
Information Technology Services, Office of	276,530	326,196	338,750	339,782	346,846	354,060
Inspector General, Office of the	4,138	6,971	8,333	8,452	8,574	8,698
Labor Management Committees	6,830	5,600	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	980	1,970	2,555	2,555	2,593	2,593
Public Employment Relations Board	3,576	3,619	4,112	4,176	4,243	4,310
State, Department of	28,615	39,529	41,016	41,016	41,016	41,016
Tax Appeals, Division of	2,726	2,877	3,066	3,066	3,066	3,066
Taxation and Finance, Department of	278,226	264,573	263,595	263,895	263,895	263,895
Veterans' Services, Division of	5,799	6,568	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	504	687	685	699	713	727
Workers' Compensation Board	87,960	87,587	88,322	90,088	91,890	93,728
Functional Total	830,174	904,830	932,051	941,744	954,541	967,207
ELECTED OFFICIALS						
Audit and Control, Department of	136,871	133,294	144,076	146,518	149,010	151,551
Executive Chamber	12,493	14,816	18,531	18,531	18,531	18,531
Judiciary	1,676,992	1,796,600	1,846,700	1,846,700	1,846,700	1,846,700
Law, Department of	145,627	160,262	170,970	173,430	175,938	178,497
Legislature	176,544	208,356	221,341	221,341	221,341	221,341
Lieutenant Governor, Office of the	423	686	679	679	679	679
Functional Total	2,148,950	2,314,014	2,402,297	2,407,199	2,412,199	2,417,299
ALL OTHER CATEGORIES						
Miscellaneous	1,839	301,221	148,910	158,329	181,749	175,769
Functional Total	1,839	301,221	148,910	158,329	181,749	175,769
TOTAL PERSONAL SERVICE SPENDING	13,243,267	15,580,875	15,857,695	15,929,879	16,071,603	16,230,970

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	6,396	6,947	6,775	6,978	7,246	7,322
Alcoholic Beverage Control, Division of	3,835	37,911	23,941	20,241	23,101	24,854
Economic Development, Department of	60,867	10,883	8,803	4,283	4,283	4,283
Financial Services, Department of	56,100	55,345	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	10,618	8,642	8,743	8,814	1,008,885	1,009,606
Functional Total	143,144	125,944	109,794	101,848	1,105,047	1,107,597
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	311	926	681	688	695	702
Environmental Conservation, Department of	31,454	44,450	55,283	52,926	53,158	53,058
Parks, Recreation and Historic Preservation, Office of	36,764	40,789	46,033	45,903	46,267	46,635
Functional Total	68,529	86,165	101,997	99,517	100,120	100,395
TRANSPORTATION						
Motor Vehicles, Department of	14,229	16,996	19,818	19,808	19,808	19,808
Transportation, Department of	163,773	178,825	178,910	178,910	183,826	188,871
Functional Total	178,002	195,821	198,728	198,718	203,634	208,679
HEALTH						
Aging, Office for the	106	134	136	138	140	140
Health, Department of	1,657,068	687,547	713,535	715,001	695,843	686,604
<i>Essential Plan</i>	59,868	70,395	86,054	89,891	97,563	98,419
<i>Medicaid Administration</i>	208,066	248,442	343,991	366,782	326,652	321,370
<i>Public Health</i>	1,389,134	368,710	283,490	258,328	271,628	266,815
Medicaid Inspector General, Office of the	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	1,659,249	690,101	716,153	717,688	698,603	689,364
SOCIAL WELFARE						
Children and Family Services, Office of	75,551	90,372	92,771	94,468	96,387	95,903
<i>OCFS</i>	75,551	90,372	92,771	94,468	96,387	95,903
Housing and Community Renewal, Division of	12,207	22,302	23,278	23,482	23,788	23,788
Human Rights, Division of	522	1,029	2,379	2,379	2,379	2,379
Labor, Department of	58,419	30,175	24,531	23,550	23,555	23,555
National and Community Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	68,615	49,960	49,465	49,538	49,557	49,551
<i>All Other</i>	68,615	49,960	49,465	49,538	49,557	49,551
Functional Total	215,314	193,847	192,433	193,426	195,675	195,185
MENTAL HYGIENE						
Addiction Services and Supports, Office of	22,387	32,359	35,004	34,921	34,948	34,951
<i>OASAS</i>	10,951	17,608	21,254	20,699	20,988	21,045
<i>OASAS - Other</i>	11,436	14,751	13,750	14,222	13,960	13,906
Justice Center	6,935	7,788	8,170	8,386	8,614	8,849
Mental Health, Office of	301,231	408,194	347,795	352,323	358,193	363,827
<i>OMH</i>	79,516	107,714	53,373	54,594	55,169	55,650
<i>OMH - Other</i>	221,715	300,480	294,422	297,729	303,024	308,177
People with Developmental Disabilities, Office for	174,073	226,092	242,422	248,862	255,172	262,196
<i>OPWDD</i>	12,280	202	202	202	202	202
<i>OPWDD - Other</i>	161,793	225,890	242,220	248,660	254,970	261,994
Functional Total	504,626	674,433	633,391	644,492	656,927	669,823
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	115	227	259	269	275	281
Corrections and Community Supervision, Department of	402,050	492,131	477,028	466,388	463,570	463,570
<i>DOCCS</i>	402,050	492,131	477,028	466,388	463,570	463,570
Criminal Justice Services, Division of	5,307	8,932	11,326	10,392	10,588	10,787
Homeland Security and Emergency Services, Division of	11,769	14,313	19,662	18,284	18,144	18,846
Indigent Legal Services, Office of	241	860	875	892	909	927
Judicial Conduct, Commission on	1,656	1,757	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	8,737	13,929	108,664	16,882	16,940	15,255
Prosecutorial Conduct, Commission on	0	400	400	400	400	400
State Police, Division of	66,446	93,798	115,390	93,549	94,947	96,377
Statewide Financial System	17,774	19,376	19,376	22,376	22,851	23,341
Victim Services, Office of	271	2,717	2,716	2,716	2,725	2,725
Functional Total	514,367	648,508	757,760	634,212	633,413	634,573
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,926	19,126	19,122	13,310	19,117	13,753
State University of New York	2,301,954	2,243,806	2,657,901	2,413,691	2,327,633	2,370,514
Functional Total	2,308,880	2,262,932	2,677,023	2,427,001	2,346,750	2,384,267
EDUCATION						
Arts, Council on the	1,470	1,857	1,893	1,929	1,967	2,016
Education, Department of	46,232	64,900	67,733	70,097	70,626	68,289
<i>All Other</i>	46,232	64,900	67,733	70,097	70,626	68,289
Functional Total	47,702	66,757	69,626	72,026	72,593	70,305

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
GENERAL GOVERNMENT						
Budget, Division of the	(15,572)	33,537	28,542	2,705	2,705	2,705
Civil Service, Department of	1	1,851	8,560	13,905	16,786	20,148
Deferred Compensation Board	(30)	176	180	184	190	193
Elections, State Board of	3,652	11,581	9,574	9,738	9,908	10,083
Employee Relations, Office of	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,525	31,290	24,823	24,324	24,324	24,324
General Services, Office of	53,602	64,050	68,954	62,449	63,626	64,831
Information Technology Services, Office of	280,081	282,913	328,913	337,013	344,460	352,130
Inspector General, Office of the	1,050	1,398	1,605	1,639	1,675	1,712
Labor Management Committees	16,511	28,660	29,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	78	195	257	257	261	261
Public Employment Relations Board	212	250	256	261	268	274
State, Department of	11,035	16,664	23,657	21,757	20,757	20,507
Tax Appeals, Division of	173	181	240	240	240	240
Taxation and Finance, Department of	47,413	71,646	73,190	70,691	71,780	71,780
Veterans' Services, Division of	221	374	1,198	487	492	496
Welfare Inspector General, Office of	4	109	109	109	109	109
Workers' Compensation Board	56,918	59,845	61,183	62,670	64,218	65,805
Functional Total	<u>470,190</u>	<u>605,988</u>	<u>661,959</u>	<u>639,879</u>	<u>653,860</u>	<u>668,282</u>
ELECTED OFFICIALS						
Audit and Control, Department of	25,442	35,233	34,723	35,509	36,329	37,169
Executive Chamber	2,984	3,323	4,772	4,772	4,772	4,772
Judiciary	281,095	335,500	340,000	340,000	340,000	340,000
Law, Department of	51,149	59,889	68,975	69,351	69,740	70,140
Legislature	53,868	58,417	60,331	60,331	60,331	60,331
Lieutenant Governor, Office of the	87	67	67	67	67	67
Functional Total	<u>414,625</u>	<u>492,429</u>	<u>508,868</u>	<u>510,030</u>	<u>511,239</u>	<u>512,479</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	14,157	45,497	47,230	49,196	49,196	49,196
Miscellaneous	53,675	(755,126)	(274,786)	(24,729)	200,287	200,304
Functional Total	<u>67,832</u>	<u>(709,629)</u>	<u>(227,556)</u>	<u>24,467</u>	<u>249,483</u>	<u>249,500</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u><u>6,592,461</u></u>	<u><u>5,333,296</u></u>	<u><u>6,400,176</u></u>	<u><u>6,263,304</u></u>	<u><u>7,427,344</u></u>	<u><u>7,490,449</u></u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,103	2,302	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	1,298	12,297	13,877	12,672	13,376	13,742
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	102,460	116,319	115,723	115,723	115,723	115,723
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500	1,500
Public Service Department	29,460	32,209	32,911	32,936	33,485	34,658
Functional Total	134,321	164,655	166,335	165,155	166,408	167,947
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	48,764	47,823	47,122	47,342	47,342	47,342
Parks, Recreation and Historic Preservation, Office of	3,864	5,142	5,077	5,277	5,277	5,277
Functional Total	52,628	52,965	52,199	52,619	52,619	52,619
TRANSPORTATION						
Motor Vehicles, Department of	21,897	27,792	26,924	26,897	26,897	26,897
Transportation, Department of	1,069	2,160	2,245	2,232	2,348	2,470
Functional Total	22,966	29,952	29,169	29,129	29,245	29,367
HEALTH						
Health, Department of	33,877	47,520	49,167	49,053	49,154	49,221
<i>Medicaid Administration</i>	606	1	1	1	1	1
<i>Public Health</i>	33,271	47,519	49,166	49,052	49,153	49,220
Functional Total	33,877	47,520	49,167	49,053	49,154	49,221
SOCIAL WELFARE						
Children and Family Services, Office of	2,071	2,329	2,473	2,502	2,600	2,701
<i>OCFS</i>	2,071	2,329	2,473	2,502	2,600	2,701
Housing and Community Renewal, Division of	20,606	27,538	27,883	27,893	27,900	27,672
Labor, Department of	19,539	27,889	27,864	27,883	27,896	27,905
Temporary and Disability Assistance, Office of	0	128	128	128	128	128
<i>All Other</i>	0	128	128	128	128	128
Functional Total	42,216	57,884	58,348	58,406	58,524	58,406
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	0	1,089	1,394	1,417	1,442
<i>OASAS</i>	0	0	1,089	1,394	1,417	1,442
Justice Center	768	0	0	0	0	0
Mental Health, Office of	0	0	233	388	393	398
<i>OMH</i>	0	0	233	388	393	398
Functional Total	768	0	1,322	1,782	1,810	1,840
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	123	657	635	637	639	642
<i>DOCCS</i>	123	657	635	637	639	642
Criminal Justice Services, Division of	0	1	0	0	0	0
Homeland Security and Emergency Services, Division of	430	1,011	873	876	879	882
Indigent Legal Services, Office of	1,716	2,422	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	76	76	76	76	76
State Police, Division of	20,519	29,536	29,523	29,523	29,523	29,523
Victim Services, Office of	1,681	1,710	1,683	1,683	1,683	1,683
Functional Total	24,469	35,413	35,223	35,301	35,354	35,409
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	5,760	6,884	6,819	3,409	0	0
State University of New York	511,495	563,862	571,265	585,020	599,292	613,748
Functional Total	517,255	570,746	578,084	588,429	599,292	613,748
EDUCATION						
Education, Department of	39,025	44,578	45,132	46,782	48,300	49,000
<i>All Other</i>	39,025	44,578	45,132	46,782	48,300	49,000
Functional Total	39,025	44,578	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT						
Budget, Division of the	842	1,320	1,300	1,300	1,300	1,300
Civil Service, Department of	20	246	251	256	261	266
Deferred Compensation Board	279	256	261	266	272	277
Employee Relations, Office of	0	4	0	0	0	0
Gaming Commission, New York State	16,162	20,464	20,256	20,256	20,256	20,256
General Services, Office of	2,799	2,710	2,726	2,780	2,836	2,893
Labor Management Committees	1,680	5,100	5,202	5,306	5,412	5,520
State, Department of	10,680	19,127	18,964	18,964	18,964	18,964
Taxation and Finance, Department of	22,320	21,593	21,877	22,077	22,077	22,077
Veterans' Services, Division of	0	5	5	5	5	5
Workers' Compensation Board	55,102	56,013	55,987	58,017	60,133	62,329
Functional Total	109,884	126,838	126,829	129,227	131,516	133,887
ELECTED OFFICIALS						
Audit and Control, Department of	1,739	2,384	2,618	2,703	2,791	2,883
Judiciary	1,004,372	828,120	836,548	836,548	836,548	836,548
Law, Department of	21,048	23,952	26,718	27,182	27,666	28,167
Functional Total	1,027,159	854,456	865,884	866,433	867,005	867,598

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	8,041,595	8,002,561	9,301,981	10,255,465	11,845,863
Miscellaneous	5,674	1,414	1,407	1,429	1,453	1,478
Functional Total	<u>8,020,182</u>	<u>8,043,009</u>	<u>8,003,968</u>	<u>9,303,410</u>	<u>10,256,918</u>	<u>11,847,341</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,024,750</u>	<u>10,028,016</u>	<u>10,011,660</u>	<u>11,325,726</u>	<u>12,296,145</u>	<u>13,906,383</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	7,676	53,532	48,284	28,934	28,934	28,934
Economic Development, Department of	0	3,400	0	0	0	0
Empire State Development Corporation	32,763	1,426,408	1,741,465	1,541,316	614,942	254,096
Energy Research and Development Authority, New York State	14,148	24,460	229,030	31,754	30,563	33,313
Lake Ontario Resiliency/Economic Development	10,376	15,198	0	0	0	0
Olympic Regional Development Authority	129,268	85,300	53,300	53,300	53,300	17,300
Power Authority, New York	1,126	3,300	10,500	5,200	5,200	2,200
Regional Economic Development Program	0	447	0	0	0	0
Strategic Capital Resource Assistance Program	0	0	17,700	17,900	17,900	17,900
Strategic Investment Program	0	2,000	0	0	0	0
Functional Total	195,357	1,614,045	2,100,279	1,678,404	750,839	353,743
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	6,000	15,000	0	0	0
Environmental Conservation, Department of	533,360	819,967	1,052,112	1,084,059	1,047,059	1,075,535
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	152,715	168,397	237,397	235,897	235,897	225,897
Functional Total	692,696	1,024,364	1,314,509	1,329,956	1,288,589	1,301,432
TRANSPORTATION						
Motor Vehicles, Department of	306,032	326,375	366,344	327,036	328,900	330,816
Transportation, Department of	2,137,316	3,244,327	3,647,251	3,730,348	3,282,863	3,384,585
Functional Total	2,443,348	3,570,702	4,013,595	4,057,384	3,611,763	3,715,401
HEALTH						
Health, Department of	112,082	86,189	197,033	405,361	337,087	496,738
<i>Public Health</i>	112,082	86,189	197,033	405,361	337,087	496,738
Functional Total	112,082	86,189	197,033	405,361	337,087	496,738
SOCIAL WELFARE						
Children and Family Services, Office of	16,192	23,268	51,775	52,195	52,254	52,317
<i>OCFS</i>	16,192	23,268	51,775	52,195	52,254	52,317
Temporary and Disability Assistance, Office of	1,181	1,784	1,784	1,784	1,784	784
<i>All Other</i>	1,181	1,784	1,784	1,784	1,784	784
Functional Total	17,373	25,052	53,559	53,979	54,038	53,101
MENTAL HYGIENE						
Addiction Services and Supports, Office of	5,536	13,149	22,491	20,401	18,274	15,289
<i>OASAS</i>	5,536	13,149	22,491	20,401	18,274	15,289
Mental Health, Office of	213,715	289,728	351,719	417,892	416,711	398,069
<i>OMH</i>	213,715	289,728	351,719	417,892	416,711	398,069
People with Developmental Disabilities, Office for	98,235	165,743	137,943	138,819	123,081	135,243
<i>OPWDD</i>	98,235	165,743	137,943	138,819	123,081	135,243
Functional Total	317,486	468,620	512,153	577,112	558,066	548,601
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	358,582	350,714	354,921	354,964	315,008	315,052
<i>DOCCS</i>	358,582	350,714	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	47,750	81,500	60,750	39,000	24,000
Homeland Security and Emergency Services, Division of	(25,094)	(11,091)	17,800	41,100	35,680	30,180
Military and Naval Affairs, Division of	197,197	(45,472)	50,395	54,939	45,287	30,643
State Police, Division of	41,200	54,268	97,240	79,803	54,803	57,394
Victim Services, Office of	1,474	4,026	1,500	0	0	0
Functional Total	573,359	400,195	603,356	591,556	489,778	457,269
HIGHER EDUCATION						
City University of New York	348,029	372,566	585,142	691,231	669,857	555,364
State University Construction Fund	981	0	0	0	0	0
State University of New York	804,290	1,075,318	1,376,724	1,515,911	1,448,475	1,313,622
Functional Total	1,153,300	1,447,884	1,961,866	2,207,142	2,118,332	1,868,986
EDUCATION						
Education, Department of	13,048	38,100	87,209	104,076	54,636	8,783
<i>All Other</i>	13,048	38,100	87,209	104,076	54,636	8,783
Functional Total	13,048	38,100	87,209	104,076	54,636	8,783
GENERAL GOVERNMENT						
Elections, State Board of	2,395	2,505	21,240	10,500	6,666	0
General Services, Office of	225,491	305,827	256,354	207,262	186,232	196,021
Information Technology Services, Office of	79,927	105,700	183,800	119,600	152,700	100,200
Public Employment Relations Board	0	0	2,500	0	0	0
State, Department of	436	22,000	51,028	91,513	109,866	92,000
Veterans' Services, Division of	0	0	2,000	1,000	1,000	1,000
Workers' Compensation Board	4,210	15,800	11,300	11,300	11,250	0
Functional Total	312,459	451,832	528,222	441,175	467,714	389,221

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</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	2,185	6,200	13,039	10,605	4,448	4,345
Judiciary	17,482	26,600	29,619	13,747	0	0
Law, Department of	1,092	4,007	5,624	2,892	688	0
Functional Total	<u>20,759</u>	<u>36,807</u>	<u>48,282</u>	<u>27,244</u>	<u>5,136</u>	<u>4,345</u>
ALL OTHER CATEGORIES						
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Miscellaneous	12,383	(292,396)	(1,125,801)	(1,226,464)	(1,226,580)	(1,226,592)
Special Infrastructure Account	13,393	196,811	138,149	106,625	101,021	23,767
Functional Total	<u>25,776</u>	<u>(88,585)</u>	<u>(957,652)</u>	<u>(1,084,839)</u>	<u>(1,085,559)</u>	<u>(1,137,825)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u>5,877,043</u>	<u>9,075,205</u>	<u>10,462,411</u>	<u>10,388,550</u>	<u>8,650,419</u>	<u>8,059,795</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Alcoholic Beverage Control, Division of	0	50,000	4,856	(3,623)	1,709	60,006
Economic Development, Department of	0	1,500	0	0	0	0
Financial Services, Department of	68,871	74,872	74,872	74,872	74,872	74,872
Public Service Department	877	160	134	131	133	133
Functional Total	69,748	126,532	79,862	71,380	76,714	135,011
PARKS AND THE ENVIRONMENT						
Parks, Recreation and Historic Preservation, Office of	4,630	4,650	6,650	6,650	6,650	6,650
Functional Total	4,630	4,650	6,650	6,650	6,650	6,650
TRANSPORTATION						
Transportation, Department of	3,663,104	4,421,065	4,717,895	4,719,440	4,721,001	4,722,578
Functional Total	3,663,104	4,421,065	4,717,895	4,719,440	4,721,001	4,722,578
HEALTH						
Health, Department of	6,984,286	7,493,761	7,147,901	7,056,246	6,962,872	6,973,085
Medical Assistance	5,818,890	6,218,128	5,803,545	5,650,900	5,539,826	5,528,694
Public Health	1,165,396	1,275,633	1,344,356	1,405,346	1,423,046	1,444,391
Functional Total	6,984,286	7,493,761	7,147,901	7,056,246	6,962,872	6,973,085
SOCIAL WELFARE						
Children and Family Services, Office of	1,074	3,582	3,582	3,582	3,582	3,582
OCFS	1,074	3,582	3,582	3,582	3,582	3,582
Housing and Community Renewal, Division of	577	3,102	3,102	3,102	3,102	3,102
Labor, Department of	0	150	150	150	150	150
Functional Total	1,651	6,834	6,834	6,834	6,834	6,834
MENTAL HYGIENE						
Addiction Services and Supports, Office of	2,517	130,945	192,078	118,015	107,041	124,484
OASAS	2,517	130,945	192,078	118,015	107,041	124,484
Justice Center	419	0	0	0	0	0
Mental Health, Office of	66	1,175	1,075	1,075	1,075	1,075
OMH	66	1,175	1,075	1,075	1,075	1,075
Functional Total	3,002	132,120	193,153	119,090	108,116	125,559
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Criminal Justice Services, Division of	79,414	61,024	34,390	34,390	34,390	34,390
Homeland Security and Emergency Services, Division of	61,558	73,125	107,438	97,369	105,104	105,036
Indigent Legal Services, Office of	117,660	211,534	211,296	211,296	337,296	337,296
Victim Services, Office of	16,965	43,358	43,358	43,358	28,958	28,958
Functional Total	275,597	389,041	396,482	386,413	505,748	505,680
EDUCATION						
Arts, Council on the	52	398	398	398	398	398
Education, Department of	5,401,798	6,439,548	6,109,049	5,820,576	5,827,678	5,871,358
School Aid	3,491,423	4,645,380	4,378,953	4,197,000	4,252,584	4,323,184
STAR Property Tax Relief	1,904,228	1,780,985	1,716,913	1,610,393	1,561,911	1,534,991
All Other	6,147	13,183	13,183	13,183	13,183	13,183
Functional Total	5,401,850	6,439,946	6,109,447	5,820,974	5,828,076	5,871,756
GENERAL GOVERNMENT						
Elections, State Board of	0	0	10,000	15,000	10,000	30,000
Gaming Commission, New York State	89,407	247,300	110,800	110,800	112,800	116,900
Taxation and Finance, Department of	5,515	5,850	5,850	5,850	5,850	5,850
Veterans' Services, Division of	0	0	1,100	171	171	171
Functional Total	94,922	253,150	127,750	131,821	128,821	152,921
ELECTED OFFICIALS						
Judiciary	98,888	115,200	117,400	117,400	117,400	117,400
Functional Total	98,888	115,200	117,400	117,400	117,400	117,400
ALL OTHER CATEGORIES						
Miscellaneous	16,283	(583,258)	(2,748,828)	(3,040,654)	(2,776,849)	(2,562,000)
Functional Total	16,283	(583,258)	(2,748,828)	(3,040,654)	(2,776,849)	(2,562,000)
TOTAL LOCAL ASSISTANCE SPENDING	16,613,961	18,799,041	16,154,546	15,395,594	15,685,383	16,055,474

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	2,704	3,800	3,798	3,804	3,810	3,816
Alcoholic Beverage Control, Division of	2,312	19,033	22,329	20,723	22,249	23,215
Economic Development, Department of	0	103	103	103	103	103
Financial Services, Department of	166,925	162,136	161,204	161,204	161,204	161,204
Public Service Department	47,568	47,203	49,240	50,174	51,127	52,098
Functional Total	219,509	232,275	236,674	236,008	238,493	240,436
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	88,415	88,062	86,398	87,337	87,886	82,526
Parks, Recreation and Historic Preservation, Office of	24,174	42,736	43,875	45,980	46,699	47,433
Functional Total	112,589	130,798	130,273	133,317	134,585	129,959
TRANSPORTATION						
Motor Vehicles, Department of	35,309	38,393	40,158	39,803	39,803	39,803
Transportation, Department of	1,732	3,351	3,348	3,348	3,449	3,552
Functional Total	37,041	41,744	43,506	43,151	43,252	43,355
HEALTH						
Health, Department of	81,268	151,036	150,851	150,732	150,891	150,996
<i>Medicaid Administration</i>	971	1	1	1	1	1
<i>Public Health</i>	80,297	151,035	150,850	150,731	150,890	150,995
Functional Total	81,268	151,036	150,851	150,732	150,891	150,996
SOCIAL WELFARE						
Children and Family Services, Office of	3,325	3,643	3,689	3,754	3,818	3,885
<i>OCFS</i>	3,325	3,643	3,689	3,754	3,818	3,885
Housing and Community Renewal, Division of	38,932	42,236	41,870	41,883	41,898	41,898
Labor, Department of	31,555	36,300	36,274	36,293	36,313	36,325
Functional Total	73,812	82,179	81,833	81,930	82,029	82,108
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	0	1,706	2,198	2,198	2,198
<i>OASAS</i>	0	0	1,706	2,198	2,198	2,198
Justice Center	1,136	0	0	0	0	0
Mental Health, Office of	0	0	385	632	632	632
<i>OMH</i>	0	0	385	632	632	632
Functional Total	1,136	0	2,091	2,830	2,830	2,830
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	192	227	223	223	223	223
<i>DOCCS</i>	192	227	223	223	223	223
Criminal Justice Services, Division of	140	396	403	411	419	427
Homeland Security and Emergency Services, Division of	21,082	29,330	30,829	31,446	32,074	32,727
Indigent Legal Services, Office of	2,764	3,958	3,969	4,040	4,116	4,193
Military and Naval Affairs, Division of	2	849	853	856	859	863
State Police, Division of	43,540	51,440	52,449	53,497	54,567	55,659
Victim Services, Office of	3,213	3,277	3,236	3,236	3,299	3,299
Functional Total	70,933	89,477	91,962	93,709	95,557	97,391
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,371	10,955	10,853	5,426	0	0
State University of New York	4,211,504	4,366,397	4,527,786	4,556,293	4,591,996	4,644,280
Functional Total	4,219,875	4,377,352	4,538,639	4,561,719	4,591,996	4,644,280
EDUCATION						
Education, Department of	60,245	68,563	69,926	71,326	72,757	74,214
<i>All Other</i>	60,245	68,563	69,926	71,326	72,757	74,214
Functional Total	60,245	68,563	69,926	71,326	72,757	74,214
GENERAL GOVERNMENT						
Budget, Division of	1,347	1,591	1,560	1,560	1,560	1,560
Civil Service, Department of	29	372	380	387	395	403
Deferred Compensation Board	446	389	396	404	412	421
Employee Relations, Office of	0	6	0	0	0	0
Gaming Commission, New York State	29,355	31,905	31,581	31,583	31,583	31,583
General Services, Office of	4,506	4,037	4,056	4,138	4,220	4,305
State, Department of	20,998	30,417	30,162	30,162	30,162	30,162
Taxation and Finance, Department of	35,642	44,850	45,223	45,523	45,523	45,523
Workers' Compensation Board	87,960	87,586	88,322	90,088	91,890	93,728
Functional Total	180,283	201,153	201,680	203,845	205,745	207,685
ELECTED OFFICIALS						
Audit and Control, Department of	14,183	16,398	17,046	17,352	17,664	17,982
Judiciary	70,848	98,400	102,000	102,000	102,000	102,000
Law, Department of	36,501	37,571	39,748	40,152	40,563	40,983
Functional Total	121,532	152,369	158,794	159,504	160,227	160,965

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
Miscellaneous	1,750	(366,613)	(566,596)	(566,577)	(566,557)	(566,537)
Functional Total	<u>1,750</u>	<u>(366,613)</u>	<u>(566,596)</u>	<u>(566,577)</u>	<u>(566,557)</u>	<u>(566,537)</u>
TOTAL PERSONAL SERVICE SPENDING	<u><u>5,179,973</u></u>	<u><u>5,160,333</u></u>	<u><u>5,139,633</u></u>	<u><u>5,171,494</u></u>	<u><u>5,211,805</u></u>	<u><u>5,267,682</u></u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,533	2,649	2,684	2,573	2,573	2,574
Alcoholic Beverage Control, Division of	2,759	35,687	21,722	18,326	21,139	22,843
Economic Development, Department of	513	1,847	1,847	1,847	1,847	1,847
Financial Services, Department of	56,100	55,345	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	0	150	150	150	150	150
Public Service Department	10,618	8,642	8,743	8,814	1,008,885	1,009,606
Functional Total	71,523	104,320	90,462	87,026	1,089,910	1,092,336
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	22,237	24,552	24,688	25,122	25,151	25,051
Parks, Recreation and Historic Preservation, Office of	30,881	33,115	37,300	37,211	37,515	37,822
Functional Total	53,118	57,667	61,988	62,333	62,666	62,873
TRANSPORTATION						
Motor Vehicles, Department of	12,872	12,415	14,635	14,625	14,625	14,625
Transportation, Department of	4,381	5,563	5,563	5,563	5,720	5,875
Functional Total	17,253	17,978	20,198	20,188	20,345	20,500
HEALTH						
Health, Department of	141,671	149,763	165,537	182,377	195,104	196,791
<i>Medicaid Administration</i>	27	1	1	1	1	1
<i>Public Health</i>	141,644	149,762	165,536	182,376	195,103	196,790
Functional Total	141,671	149,763	165,537	182,377	195,104	196,791
SOCIAL WELFARE						
Children and Family Services, Office of	8,886	16,950	17,280	16,774	17,108	17,003
<i>OCFS</i>	8,886	16,950	17,280	16,774	17,108	17,003
Housing and Community Renewal, Division of	10,705	21,921	21,935	21,935	21,935	21,935
Labor, Department of	18,820	21,216	22,015	22,034	22,038	22,038
Temporary and Disability Assistance, Office of	19	700	200	200	200	200
<i>All Other</i>	19	700	200	200	200	200
Functional Total	38,430	60,787	61,430	60,943	61,281	61,176
MENTAL HYGIENE						
Addiction Services and Supports, Office of	4,422	6,167	9,318	10,892	11,071	11,255
<i>OASAS</i>	4,422	6,167	9,318	10,892	11,071	11,255
Justice Center	37	0	0	0	0	0
Mental Health, Office of	5,292	5,445	5,494	5,526	5,526	5,526
<i>OMH</i>	5,292	5,445	5,494	5,526	5,526	5,526
People with Developmental Disabilities, Office for	72	202	202	202	202	202
<i>OPWDD</i>	72	202	202	202	202	202
Functional Total	9,823	11,814	15,014	16,620	16,799	16,983
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	44	2,448	2,448	2,448	2,448	2,448
<i>DOCCS</i>	44	2,448	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	15	1,838	1,895	1,953	1,991	2,030
Homeland Security and Emergency Services, Division of	11,769	9,963	12,446	12,742	13,045	13,355
Indigent Legal Services, Office of	241	860	875	892	909	927
Military and Naval Affairs, Division of	3,802	4,362	4,432	4,501	4,571	4,643
State Police, Division of	28,304	31,924	32,078	32,237	32,400	32,566
Victim Services, Office of	271	687	686	686	695	695
Functional Total	44,446	52,082	54,860	55,459	56,059	56,664
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,926	19,126	19,122	9,560	0	0
State University of New York	2,299,788	2,243,064	2,282,159	2,287,949	2,326,891	2,369,772
Functional Total	2,306,714	2,262,190	2,301,281	2,297,509	2,326,891	2,369,772
EDUCATION						
Education, Department of	28,004	32,339	33,654	35,361	35,804	34,371
<i>All Other</i>	28,004	32,339	33,654	35,361	35,804	34,371
Functional Total	28,004	32,339	33,654	35,361	35,804	34,371
GENERAL GOVERNMENT						
Budget, Division of the	(16,621)	1,906	1,905	1,905	1,905	1,905
Civil Service, Department of	1	451	462	474	485	497
Deferred Compensation Board	16	150	154	157	162	165
Elections, State Board of	236	0	125	125	125	125
Gaming Commission, New York State	12,441	28,214	21,950	21,451	21,451	21,451
General Services, Office of	3,560	7,995	8,185	8,382	8,583	8,788
Labor Management Committees	0	314	321	329	337	346
Prevention of Domestic Violence, Office for	0	3	3	3	3	3
Public Employment Relations Board	69	46	47	48	50	51
State, Department of	10,677	16,428	16,821	14,921	13,921	13,671
Taxation and Finance, Department of	28,289	29,100	30,344	30,344	30,344	30,344
Veterans' Services, Division of	0	160	160	160	160	160
Workers' Compensation Board	56,918	59,845	61,183	62,670	64,218	65,805
Functional Total	95,586	144,612	141,660	140,969	141,744	143,311

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</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	4,659	7,294	7,403	7,503	7,609	7,718
Judiciary	51,816	70,700	74,400	74,400	74,400	74,400
Law, Department of	38,230	45,323	49,384	49,471	49,559	49,651
Legislature	1,328	950	950	950	950	950
Functional Total	<u>96,033</u>	<u>124,267</u>	<u>132,137</u>	<u>132,324</u>	<u>132,518</u>	<u>132,719</u>
ALL OTHER CATEGORIES						
Miscellaneous	1,243	(323,501)	(523,487)	(523,471)	(523,455)	(523,438)
Functional Total	<u>1,243</u>	<u>(323,501)</u>	<u>(523,487)</u>	<u>(523,471)</u>	<u>(523,455)</u>	<u>(523,438)</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u><u>2,903,844</u></u>	<u><u>2,694,318</u></u>	<u><u>2,554,734</u></u>	<u><u>2,567,638</u></u>	<u><u>3,615,666</u></u>	<u><u>3,664,058</u></u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,103	2,302	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	1,298	12,297	13,877	12,672	13,376	13,742
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	102,460	116,319	115,723	115,723	115,723	115,723
Public Service Department	29,460	32,209	32,911	32,936	33,485	34,658
Functional Total	134,321	163,155	164,835	163,655	164,908	166,447
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	48,764	47,823	47,122	47,342	47,342	47,342
Parks, Recreation and Historic Preservation, Office of	3,864	5,142	5,077	5,277	5,277	5,277
Functional Total	52,628	52,965	52,199	52,619	52,619	52,619
TRANSPORTATION						
Motor Vehicles, Department of	21,897	27,792	26,924	26,897	26,897	26,897
Transportation, Department of	1,069	2,160	2,245	2,232	2,348	2,470
Functional Total	22,966	29,952	29,169	29,129	29,245	29,367
HEALTH						
Health, Department of	33,877	45,450	47,097	46,983	47,084	47,151
<i>Medicaid Administration</i>	606	1	1	1	1	1
<i>Public Health</i>	33,271	45,449	47,096	46,982	47,083	47,150
Functional Total	33,877	45,450	47,097	46,983	47,084	47,151
SOCIAL WELFARE						
Children and Family Services, Office of	2,071	2,329	2,473	2,502	2,600	2,701
<i>OCFS</i>	2,071	2,329	2,473	2,502	2,600	2,701
Housing and Community Renewal, Division of	20,606	27,538	27,883	27,893	27,900	27,672
Labor, Department of	19,539	27,889	27,864	27,883	27,896	27,905
Temporary and Disability Assistance, Office of	0	128	128	128	128	128
<i>All Other</i>	0	128	128	128	128	128
Functional Total	42,216	57,884	58,348	58,406	58,524	58,406
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	0	1,089	1,394	1,417	1,442
<i>OASAS</i>	0	0	1,089	1,394	1,417	1,442
Justice Center	768	0	0	0	0	0
Mental Health, Office of	0	0	233	388	393	398
<i>OMH</i>	0	0	233	388	393	398
Functional Total	768	0	1,322	1,782	1,810	1,840
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	123	157	135	137	139	142
<i>DOCCS</i>	123	157	135	137	139	142
Criminal Justice Services, Division of	0	1	0	0	0	0
Homeland Security and Emergency Services, Division of	430	1,011	873	876	879	882
Indigent Legal Services, Office of	1,716	2,422	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	76	76	76	76	76
State Police, Division of	20,519	29,536	29,523	29,523	29,523	29,523
Victim Services, Office of	1,681	1,710	1,683	1,683	1,683	1,683
Functional Total	24,469	34,913	34,723	34,801	34,854	34,909
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	5,760	6,884	6,819	3,409	0	0
State University of New York	511,495	563,817	571,220	584,975	599,247	613,703
Functional Total	517,255	570,701	578,039	588,384	599,247	613,703
EDUCATION						
Education, Department of	39,025	44,578	45,132	46,782	48,300	49,000
<i>All Other</i>	39,025	44,578	45,132	46,782	48,300	49,000
Functional Total	39,025	44,578	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT						
Budget, Division of	842	1,020	1,000	1,000	1,000	1,000
Civil Service, Department of	20	246	251	256	261	266
Deferred Compensation Board	279	256	261	266	272	277
Employee Relations, Office of	0	4	0	0	0	0
Gaming Commission, New York State	16,162	20,464	20,256	20,256	20,256	20,256
General Services, Office of	2,799	2,710	2,726	2,780	2,836	2,893
State, Department of	10,680	19,127	18,964	18,964	18,964	18,964
Taxation and Finance, Department of	22,320	21,593	21,877	22,077	22,077	22,077
Workers' Compensation Board	55,102	56,013	55,987	58,017	60,133	62,329
Functional Total	108,204	121,433	121,322	123,616	125,799	128,062
ELECTED OFFICIALS						
Audit and Control, Department of	1,739	2,384	2,618	2,703	2,791	2,883
Judiciary	41,728	40,400	47,400	47,400	47,400	47,400
Law, Department of	21,048	23,952	26,718	27,182	27,666	28,167
Functional Total	64,515	66,736	76,736	77,285	77,857	78,450
ALL OTHER CATEGORIES						

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Miscellaneous	1,084	1,414	1,407	1,429	1,453	1,478
Functional Total	<u>1,084</u>	<u>1,414</u>	<u>1,407</u>	<u>1,429</u>	<u>1,453</u>	<u>1,478</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>1,041,328</u>	<u>1,189,181</u>	<u>1,210,329</u>	<u>1,224,871</u>	<u>1,241,700</u>	<u>1,261,432</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	520	0	0	0	0	0
Economic Development, Department of	8,674	289,055	233,055	10,055	10,055	10,055
Empire State Development Corporation	943	9,000	9,000	1,000	1,000	1,000
Functional Total	10,137	298,055	242,055	11,055	11,055	11,055
PARKS AND THE ENVIRONMENT						
Parks, Recreation and Historic Preservation, Office of	1,064	1,270	1,270	1,270	1,270	1,270
Functional Total	1,064	1,270	1,270	1,270	1,270	1,270
TRANSPORTATION						
Motor Vehicles, Department of	14,605	18,000	18,000	18,000	18,000	18,000
Transportation, Department of	35,660	42,504	42,504	42,504	42,504	42,504
Functional Total	50,265	60,504	60,504	60,504	60,504	60,504
HEALTH						
Aging, Office for the	109,472	98,705	98,694	98,694	98,694	98,694
Health, Department of	55,338,505	60,110,790	60,909,132	57,947,071	60,700,654	62,579,033
<i>Medical Assistance</i>	47,344,738	51,750,725	51,885,385	47,893,100	50,117,253	51,428,662
<i>Essential Plan</i>	5,489,030	5,908,412	6,450,855	7,470,588	7,974,633	8,511,463
<i>Medicaid Administration</i>	431,746	370,538	357,588	357,834	357,834	357,834
<i>Public Health</i>	2,072,991	2,081,115	2,215,304	2,225,549	2,250,934	2,281,074
Functional Total	55,447,977	60,209,495	61,007,826	58,045,765	60,799,348	62,677,727
SOCIAL WELFARE						
Children and Family Services, Office of	2,037,701	1,639,300	1,184,300	918,300	918,300	918,300
<i>OCFS</i>	2,037,701	1,639,300	1,184,300	918,300	918,300	918,300
Housing and Community Renewal, Division of	180,298	463,157	48,434	48,434	48,434	48,434
Labor, Department of	134,551	151,892	151,892	151,892	151,892	151,892
Temporary and Disability Assistance, Office of	5,257,180	4,409,344	3,796,935	3,443,576	3,443,576	3,443,576
<i>Welfare Assistance</i>	2,447,705	2,626,576	2,626,576	2,626,576	2,626,576	2,626,576
<i>All Other</i>	2,809,475	1,782,768	1,170,359	817,000	817,000	817,000
Functional Total	7,609,730	6,663,693	5,181,561	4,562,202	4,562,202	4,562,202
MENTAL HYGIENE						
Addiction Services and Supports, Office of	116,036	181,681	130,440	130,440	130,440	130,440
<i>OASAS</i>	116,036	181,681	130,440	130,440	130,440	130,440
Mental Health, Office of	33,340	94,702	55,965	55,965	55,965	55,965
<i>OMH</i>	33,340	94,702	55,965	55,965	55,965	55,965
Functional Total	149,376	276,383	186,405	186,405	186,405	186,405
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	3,806	0	0	0	0	0
<i>DOCCS</i>	3,806	0	0	0	0	0
Criminal Justice Services, Division of	11,992	15,800	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	1,579,840	2,460,000	2,258,000	1,758,000	1,008,000	1,008,000
State Police, Division of	705	0	0	0	0	0
Victim Services, Office of	147,000	93,000	93,000	93,000	93,000	93,000
Functional Total	1,743,343	2,568,800	2,366,800	1,866,800	1,116,800	1,116,800
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	70	0	0	0	0	0
Functional Total	70	0	0	0	0	0
EDUCATION						
Arts, Council on the	1,411	600	600	600	600	600
Education, Department of	6,459,386	9,026,160	8,565,336	6,095,146	3,647,645	3,647,645
<i>School Aid</i>	5,404,339	8,060,453	7,600,629	5,213,439	2,765,938	2,765,938
<i>Special Education Categorical Programs</i>	994,386	884,000	883,000	800,000	800,000	800,000
<i>All Other</i>	60,661	81,707	81,707	81,707	81,707	81,707
Functional Total	6,460,797	9,026,760	8,565,936	6,095,746	3,648,245	3,648,245
GENERAL GOVERNMENT						
Elections, State Board of	20	0	0	0	0	0
General Services, Office of	0	250	250	250	250	250
State, Department of	93,759	57,957	57,957	57,957	57,957	57,957
Functional Total	93,779	58,207	58,207	58,207	58,207	58,207
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	387,090	387,124	0	0	0	0
Functional Total	387,090	387,124	0	0	0	0
ALL OTHER CATEGORIES						
Miscellaneous	(337,891)	(467,938)	(467,938)	(467,938)	(467,938)	(467,938)
Functional Total	(337,891)	(467,938)	(467,938)	(467,938)	(467,938)	(467,938)
TOTAL LOCAL ASSISTANCE SPENDING	71,615,737	79,082,353	77,202,626	70,420,016	69,976,098	71,854,477

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	3,964	3,413	3,413	3,413	3,413	3,413
Alcoholic Beverage Control, Division of	2,785	0	0	0	0	0
Economic Development, Department of	692	0	0	0	0	0
Public Service Department	1,213	1,202	1,202	1,202	1,202	1,202
Functional Total	8,654	4,615	4,615	4,615	4,615	4,615
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	38	0	0	0	0	0
Environmental Conservation, Department of	24,435	28,888	29,739	30,511	30,511	30,511
Parks, Recreation and Historic Preservation, Office of	5,311	1,367	1,367	1,367	1,367	1,367
Functional Total	29,784	30,255	31,106	31,878	31,878	31,878
TRANSPORTATION						
Motor Vehicles, Department of	5,232	4,979	4,795	4,795	4,795	4,795
Transportation, Department of	32,230	10,484	10,484	10,484	10,799	11,122
Functional Total	37,462	15,463	15,279	15,279	15,594	15,917
HEALTH						
Aging, Office for the	5,314	6,068	6,068	6,068	6,068	6,068
Health, Department of	150,541	103,791	110,302	110,457	110,871	111,390
<i>Medicaid Administration</i>	35,170	44,051	50,334	50,340	50,732	51,258
<i>Public Health</i>	115,371	59,740	59,968	60,117	60,139	60,132
Medicaid Inspector General, Office of the	16,951	16,708	16,708	16,708	16,708	16,708
Functional Total	172,806	126,567	133,078	133,233	133,647	134,166
SOCIAL WELFARE						
Children and Family Services, Office of	39,017	33,593	34,189	34,791	35,398	36,012
<i>OCFS</i>	39,017	33,593	34,189	34,791	35,398	36,012
Housing and Community Renewal, Division of	6,075	33,256	8,442	8,447	8,452	8,452
Human Rights, Division of	662	3,421	3,421	3,421	3,421	3,421
Labor, Department of	218,444	179,338	179,619	179,753	179,892	180,035
National and Community Service	520	443	452	461	470	479
Temporary and Disability Assistance, Office of	102,481	79,311	79,311	79,311	79,311	79,311
<i>All Other</i>	102,481	79,311	79,311	79,311	79,311	79,311
Functional Total	367,199	329,362	305,434	306,184	306,944	307,710
MENTAL HYGIENE						
Addiction Services and Supports, Office of	4,482	7,166	5,152	5,204	5,256	5,309
<i>OASAS</i>	4,482	7,166	5,152	5,204	5,256	5,309
Developmental Disabilities Planning Council	845	1,266	1,266	1,266	1,266	1,266
Justice Center	10,641	6,699	8,381	8,383	8,385	8,388
Mental Health, Office of	(14,762)	1,065	1,065	1,065	1,065	1,065
<i>OMH</i>	(14,762)	1,065	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	12,076	0	0	0	0	0
<i>OPWDD</i>	12,076	0	0	0	0	0
Functional Total	13,282	16,196	15,864	15,918	15,972	16,028
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	637	0	0	0	0	0
Corrections and Community Supervision, Department of	754,568	3,753	3,753	3,753	3,753	3,753
<i>DOCCS</i>	754,568	3,753	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	3,586	4,775	4,869	4,965	5,062	5,162
Homeland Security and Emergency Services, Division of	22,719	15,000	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	25,341	23,199	23,629	24,102	24,584	25,076
State Police, Division of	235,463	12,652	12,905	13,163	13,426	13,695
Statewide Financial System	354	0	0	0	0	0
Victim Services, Office of	4,634	3,712	2,455	2,455	2,455	2,455
Functional Total	1,047,302	63,091	62,611	63,438	64,280	65,141
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	956	836	836	836	836	836
State University of New York	6,720	8,306	8,306	8,306	8,306	8,306
Functional Total	7,676	9,142	9,142	9,142	9,142	9,142
EDUCATION						
Education, Department of	97,007	87,737	87,737	87,737	87,737	87,737
<i>All Other</i>	97,007	87,737	87,737	87,737	87,737	87,737
Functional Total	97,007	87,737	87,737	87,737	87,737	87,737

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
GENERAL GOVERNMENT						
Civil Service, Department of	144	0	0	0	0	0
Elections, State Board of	885	663	676	690	704	718
General Services, Office of	8,463	0	0	0	0	0
Information Technology Services, Office of	26,895	0	0	0	0	0
Inspector General, Office of the	849	0	0	0	0	0
Prevention of Domestic Violence, Office for	626	0	0	0	0	0
State, Department of	5,006	3,758	3,758	3,758	3,758	3,758
Taxation and Finance, Department of	2,225	0	0	0	0	0
Veterans' Services, Division of	787	868	881	894	903	912
Welfare Inspector General, Office of	81	0	0	0	0	0
Functional Total	45,961	5,289	5,315	5,342	5,365	5,388
ELECTED OFFICIALS						
Audit and Control, Department of	6	0	0	0	0	0
Judiciary	4,360	2,600	2,600	2,600	2,600	2,600
Law, Department of	19,366	22,149	23,601	23,601	23,601	23,601
Functional Total	23,732	24,749	26,201	26,201	26,201	26,201
TOTAL PERSONAL SERVICE SPENDING	1,850,865	712,466	696,382	698,967	701,375	703,923

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	8,044	9,808	9,808	9,808	9,808	9,808
Alcoholic Beverage Control, Division of	4	0	0	0	0	0
Economic Development, Department of	505	245	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400	1,400
Public Service Department	646	93	93	93	93	93
Functional Total	9,199	11,546	11,546	11,546	11,546	11,546
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	152	350	350	350	350	350
Environmental Conservation, Department of	17,386	16,942	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	3,359	1,147	1,147	1,147	1,147	1,147
Functional Total	20,897	18,439	18,439	18,439	18,439	18,439
TRANSPORTATION						
Motor Vehicles, Department of	17,521	4,539	4,311	4,311	4,311	4,311
Transportation, Department of	7,816	13,359	13,477	13,477	13,849	14,231
Functional Total	25,337	17,898	17,788	17,788	18,160	18,542
HEALTH						
Aging, Office for the	1,153	4,348	4,348	4,348	4,348	4,348
Health, Department of	776,120	756,418	806,780	840,081	829,956	866,842
<i>Medicaid Administration</i>	289,678	433,639	571,378	612,421	600,291	636,857
<i>Public Health</i>	486,442	322,779	235,402	227,660	229,665	229,985
Medicaid Inspector General, Office of the	2,406	2,886	2,948	3,015	3,086	3,086
Functional Total	779,679	763,652	814,076	847,444	837,390	874,276
SOCIAL WELFARE						
Children and Family Services, Office of	70,591	72,701	74,117	75,660	77,156	76,798
<i>OCFS</i>	70,591	72,701	74,117	75,660	77,156	76,798
Housing and Community Renewal, Division of	2,560	28,181	3,363	3,367	3,368	3,368
Human Rights, Division of	1,853	1,339	1,339	1,339	1,339	1,339
Labor, Department of	242,187	81,679	81,679	81,679	81,679	81,679
National and Community Service	11,039	16,248	16,575	16,931	17,277	17,194
Temporary and Disability Assistance, Office of	230,825	73,954	73,954	73,954	73,954	73,954
<i>All Other</i>	230,825	73,954	73,954	73,954	73,954	73,954
Functional Total	559,055	274,102	251,027	252,930	254,773	254,332
MENTAL HYGIENE						
Addiction Services and Supports, Office of	2,672	5,682	3,699	3,762	3,858	3,956
<i>OASAS</i>	2,672	5,682	3,699	3,762	3,858	3,956
Developmental Disabilities Planning Council	3,666	2,149	2,149	2,149	2,149	2,149
Justice Center	3,611	2,506	2,522	2,537	2,553	2,568
Mental Health, Office of	17,650	11,046	10,416	10,416	10,416	10,416
<i>OMH</i>	17,650	11,046	10,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	115	12,577	1,000	1,000	1,000	1,000
<i>OPWDD</i>	115	12,577	1,000	1,000	1,000	1,000
Functional Total	27,714	33,960	19,786	19,864	19,976	20,089
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4	0	0	0	0	0
Corrections and Community Supervision, Department of	4,738	1,191	1,191	1,191	1,191	1,191
<i>DOCCS</i>	4,738	1,191	1,191	1,191	1,191	1,191
Criminal Justice Services, Division of	24,934	4,430	4,514	4,602	4,693	4,784
Homeland Security and Emergency Services, Division of	82,699	25,000	25,000	25,000	25,000	25,000
Judicial Conduct, Commission on	11	0	0	0	0	0
Military and Naval Affairs, Division of	(1,759)	16,226	16,621	17,026	17,440	17,865
State Police, Division of	8,827	13,668	14,279	14,904	15,544	16,197
Statewide Financial System	1,174	0	0	0	0	0
Victim Services, Office of	1,720	1,634	919	919	919	919
Functional Total	122,348	62,149	62,524	63,642	64,787	65,956
HIGHER EDUCATION						
City University of New York	0	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	1,852	5,797	5,797	5,797	5,797	5,797
State University of New York	811,244	618,330	340,330	340,330	340,330	340,330
Functional Total	813,096	626,127	348,127	348,127	348,127	348,127
EDUCATION						
Arts, Council on the	140	100	100	100	100	100
Education, Department of	79,082	98,199	74,630	71,547	65,381	65,381
<i>School Aid</i>	87	0	0	0	0	0
<i>All Other</i>	78,995	98,199	74,630	71,547	65,381	65,381
Functional Total	79,222	98,299	74,730	71,647	65,481	65,481
GENERAL GOVERNMENT						
Budget, Division of the	63,699	0	0	0	0	0
Elections, State Board of	7,958	4,488	6,591	7,703	7,819	7,938
Employee Relations, Office of	49	0	0	0	0	0
Ethics and Lobbying, Independent Commission on	12	0	0	0	0	0
Gaming Commission, New York State	79	0	0	0	0	0

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General Services, Office of	25,987	8,193	17,193	17,193	17,193	17,193
Information Technology Services, Office of	105,940	1,580	0	0	0	0
Inspector General, Office of the	5	0	0	0	0	0
Prevention of Domestic Violence, Office for	27	0	0	0	0	0
State, Department of	1,509	4,046	4,046	4,046	4,046	4,046
Taxation and Finance, Department of	819	200	500	500	500	500
Veterans' Services, Division of	289	698	872	885	898	910
Functional Total	206,373	19,205	29,202	30,327	30,456	30,587
ELECTED OFFICIALS						
Audit and Control, Department of	353	0	0	0	0	0
Judiciary	7,320	9,800	10,000	10,000	10,000	10,000
Law, Department of	9,769	9,088	11,675	11,675	11,675	11,675
Functional Total	17,442	18,888	21,675	21,675	21,675	21,675
ALL OTHER CATEGORIES						
Long-Term Debt Service	26,716	0	0	0	0	0
Miscellaneous	(42)	800,000	425,000	225,000	0	0
Functional Total	26,674	800,000	425,000	225,000	0	0
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	2,687,036	2,744,265	2,093,920	1,928,429	1,690,810	1,729,050

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	2,131	2,216	2,216	2,216	2,216	2,216
Alcoholic Beverage Control, Division of	1,607	0	0	0	0	0
Economic Development, Department of	399	0	0	0	0	0
Public Service Department	744	781	781	781	781	781
Functional Total	4,881	2,997	2,997	2,997	2,997	2,997
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	24	0	0	0	0	0
Environmental Conservation, Department of	15,243	18,752	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	1,465	24	24	24	24	24
Functional Total	16,732	18,776	18,776	18,776	18,776	18,776
TRANSPORTATION						
Motor Vehicles, Department of	3,126	806	3,090	3,090	3,090	3,090
Transportation, Department of	18,828	6,208	6,757	6,862	7,218	7,594
Functional Total	21,954	7,014	9,847	9,952	10,308	10,684
HEALTH						
Aging, Office for the	223	0	0	0	0	0
Health, Department of	42,248	52,985	53,470	53,830	53,844	53,839
<i>Medicaid Administration</i>	1,807	8,542	8,882	9,158	9,158	9,158
<i>Public Health</i>	40,441	44,443	44,588	44,672	44,686	44,681
Medicaid Inspector General, Office of the	10,556	10,862	10,862	10,862	10,862	10,862
Functional Total	53,027	63,847	64,332	64,692	64,706	64,701
SOCIAL WELFARE						
Children and Family Services, Office of	18,277	21,406	22,035	22,771	23,660	24,590
<i>OCFS</i>	18,277	21,406	22,035	22,771	23,660	24,590
Housing and Community Renewal, Division of	3,541	5,597	5,599	5,604	5,606	5,501
Labor, Department of	134,102	120,000	120,059	120,191	120,280	120,378
National and Community Service	0	272	241	245	248	252
Temporary and Disability Assistance, Office of	62,870	50,476	50,476	50,476	50,476	50,476
<i>All Other</i>	62,870	50,476	50,476	50,476	50,476	50,476
Functional Total	218,790	197,751	198,410	199,287	200,270	201,197
MENTAL HYGIENE						
Addiction Services and Supports, Office of	893	0	0	0	0	0
<i>OASAS</i>	893	0	0	0	0	0
Developmental Disabilities Planning Council	492	785	785	785	785	785
Justice Center	629	147	145	149	153	157
Mental Health, Office of	(8,519)	612	612	612	612	612
<i>OMH</i>	(8,519)	612	612	612	612	612
People with Developmental Disabilities, Office for	6,974	0	0	0	0	0
<i>OPWDD</i>	6,974	0	0	0	0	0
Functional Total	469	1,544	1,542	1,546	1,550	1,554
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	367	0	0	0	0	0
Corrections and Community Supervision, Department of	459,227	2,561	2,252	2,261	2,271	2,281
<i>DOCCS</i>	459,227	2,561	2,252	2,261	2,271	2,281
Criminal Justice Services, Division of	1,104	355	362	369	376	384
Homeland Security and Emergency Services, Division of	11,259	7,000	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	9,619	7,431	7,431	7,431	7,431	7,431
State Police, Division of	138,038	1,500	1,500	1,500	1,500	1,500
Statewide Financial System	204	0	0	0	0	0
Victim Services, Office of	580	450	450	450	450	450
Functional Total	620,398	19,297	18,995	19,011	19,028	19,046
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	552	1	1	1	1	1
State University of New York	58	51	51	51	51	51
Functional Total	610	52	52	52	52	52
EDUCATION						
Education, Department of	59,528	56,000	56,000	56,000	56,000	56,000
<i>All Other</i>	59,528	56,000	56,000	56,000	56,000	56,000
Functional Total	59,528	56,000	56,000	56,000	56,000	56,000
GENERAL GOVERNMENT						
Civil Service, Department of	83	0	0	0	0	0
Elections, State Board of	541	422	422	437	453	469
General Services, Office of	4,884	0	0	0	0	0
Information Technology Services, Office of	15,167	72	0	0	0	0
Inspector General, Office of the	490	0	0	0	0	0
Prevention of Domestic Violence, Office for	361	0	0	0	0	0
State, Department of	2,971	2,812	2,812	2,812	2,812	2,812
Taxation and Finance, Department of	1,284	0	0	0	0	0
Veterans' Services, Division of	413	537	531	545	591	594
Welfare Inspector General, Office of	47	0	0	0	0	0
Functional Total	26,241	3,843	3,765	3,794	3,856	3,875

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</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	3	0	0	0	0	0
Judiciary	989	1,300	1,300	1,300	1,300	1,300
Law, Department of	11,877	13,702	14,910	14,910	14,910	14,910
Functional Total	<u>12,869</u>	<u>15,002</u>	<u>16,210</u>	<u>16,210</u>	<u>16,210</u>	<u>16,210</u>
 TOTAL GENERAL STATE CHARGES SPENDING	 <u>1,035,499</u>	 <u>386,123</u>	 <u>390,926</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 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
PIT in Excess of Revenue Bond Debt Service		22,079,154	27,663,110	28,215,682	28,937,109	35,519,174
PTET in Excess of Revenue Bond Debt Service		6,474,000	5,730,000	5,605,000	4,262,500	(601,500)
ECEP in Excess of Revenue Bond Debt Service		3,500	4,550	5,000	5,000	0
Sales Tax in Excess of Revenue Bond Debt Service		7,821,007	8,603,654	8,558,834	8,627,069	8,668,159
Sales Tax in Excess of LGAC Bond Debt Service		2,198,248	0	0	0	0
Real Estate Taxes in Excess of CW/CA Debt Service		1,199,019	1,077,797	1,158,920	1,243,084	1,332,520
Total All Other Transfers		1,843,722	1,943,110	2,044,472	2,089,959	1,974,279
339.21982	Administration Program	518	518	518	518	518
339.22091	Adult Home Quality Enhancement Account	0	2,200	0	0	0
339.22003	Bell Jar Collection Account	500	500	500	500	500
339.21977	Business and Licensing Services Account	59,328	66,828	66,828	66,828	66,828
061.20810	Child Health Plus	85	85	85	85	85
025.20401	Child Performer Protection Account	27	27	27	27	27
334.55055	Civil Service Administration Account	1,651	1,651	1,651	1,651	1,651
396.55301	Civil Service Employee Benefit Administration Reimbursement	639	639	639	639	639
339.21962	Clinical Laboratory Reference Fee Account	894	894	894	894	894
501.23702	Commercial Gaming Regulation	2	2	2	2	2
339.21945	Criminal Justice Improvement Account	737	737	737	737	737
072.30050	Dedicated Highway and Bridge Trust	1,186,219	1,284,924	1,439,486	1,519,135	1,397,955
366.23102	Department of Health - Drinking Water Program	1,108	1,108	1,108	1,108	1,108
323.55010	Design and Construction Account	1,866	1,866	1,866	1,866	1,866
339.22100	DHCR Housing Credit Agency Application Fees Account	404	404	404	404	404
061.20818	Elderly Pharmaceutical Insurance Coverage Premium	47	47	47	47	47
061.20809	Emergency Medical Services Training Account	185	185	185	185	185
020.20150	Emergency Services Revolving Loan Account	1,600	0	0	0	0
301.21080	Environmental Conservation Magazine Account	150	150	150	150	150
339.21959	Environmental Laboratory Fee Account	283	283	283	283	283
301.21081	Environmental Regulatory Account	2,835	2,835	2,835	2,835	2,835
339.22065	Examination and Miscellaneous Revenue Account	1,961	1,961	1,961	1,961	1,961
267.25200	Federal Education Fund	1,070	1,070	1,070	1,070	1,070
301.21065	Federal Grant Indirect Cost Recovery Account	1,041	1,041	1,041	1,041	1,041
265.25100	Federal Health and Human Services Fund	122,955	107,955	107,955	107,955	107,955
290.25300	Federal Miscellaneous Operating Grants Fund	10,460	5,460	5,460	5,460	5,460
261.25000	Federal USDA/Food and Nutrition Services Fund	33,742	33,742	33,742	33,742	33,742
339.21911	Financial Control Board Account	12	12	12	12	12
339.21950	Fingerprint Identification & Technology Account	14,543	14,543	14,543	14,543	14,543
339.21904	Fire Prevention and Code Enforcement Account	14,810	19,810	19,810	19,810	19,810
339.22075	Funeral Directing Program Account	21	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	25,200	25,200	25,200	25,200	25,200
506.24850	Health Care Transformation Fund	162,000	309,211	250,000	250,000	250,000
396.55300	Health Insurance Internal Services Account	3,428	3,428	3,428	3,428	3,428
339.21960	HESC - Insurance Premium Payments	12,327	12,327	6,163	0	0
339.22090	Housing Indirect Cost Recovery Account	201	201	201	201	201
301.21060	Indirect Charges Account	2,085	2,085	2,085	2,085	2,085
339.22096	Legal Services Assistance Fund	9,830	9,830	9,830	9,830	9,830
160.20902	Lottery Administration - New	4,274	4,274	4,274	4,274	4,274
301.21066	Low Level Radioactive Waste Account	103	103	103	103	103
304.40100	Mental Health Services Fund	1,514,043	1,858,745	1,539,190	1,512,191	1,517,691
314.21452	Mobile Source Account	6,404	6,404	6,404	6,404	6,404
509.24955	Mobile Sports Wagering	0	102,000	53,000	53,000	53,000
508.24800	New York State Cannabis Revenue	0	50,000	0	0	0
339.21925	Nursing Home Receivership Account	0	1,000	0	0	0
339.22177	Occupational Health Clinic Account	22	22	22	22	22
323.5502X	Office of General Services Executive Direction Account	105	105	105	105	105
339.219YN	OGS Standards and Purchase - Special Revenue State	3,000	3,000	3,000	3,000	3,000
339.22139	Patient Safety Center	0	2,590	0	0	0
339.22163	Patron Services Account	1,568	1,568	1,568	1,568	1,568
061.20814	Primary Care Initiatives Account	22	22	22	22	22
339.22088	Professional Medical Conduct Account	1,075	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	4,161	4,161	4,161	4,161	4,161
339.22011	Public Service Account	5,671	5,671	5,671	5,671	5,671
061.20823	Qualified Health Plan Administration	79	79	79	79	79
339.21915	Quality of Care Account	0	130	0	0	0
339.21965	Radiological Health Protection	150	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
339.21912	Regulation of Racing Account	458	458	458	458	458
339.22156	Rent Revenue Other - New York City	115	115	115	115	115
339.21900	Reserve for Transaction Risks	(1,787,790)	(2,436,650)	(2,000,000)	(2,000,000)	(2,000,000)
339.22024	Revenue Arrearage Account	18,659	18,659	18,659	18,659	18,659
339.22028	State Central Register Account	97	97	97	97	97
354.22802	State Police Motor Vehicle Enforcement Account	112,420	112,420	112,420	112,420	112,420
345.22653	State University General IFR Account	32,000	32,000	32,000	32,000	32,000
345.22656	State University Hospital IFR Operations Account	46,065	64,797	64,797	64,797	64,797
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	36	36	36	36	36
339.22162	Systems and Technology Account	3,998	4,487	4,487	4,487	4,487
061.20801	Tobacco Control and Cancer Services Account	156	156	156	156	156
339.22055	Traffic Adjudication Account	2,288	477	477	477	477
339.22067	Transportation Regulation Account	2,443	2,443	2,443	2,443	2,443
339.21933	Transportation Surplus Property Account	974	974	974	974	974
339.22169	Tribal State Compact Revenue Account	137,600	129,000	129,000	129,000	129,000
339.22172	Underground Facilities Safety Training Account	1,175	1,175	1,175	175	175

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
480.25900	Unemployment Insurance Administration Fund	36,569	36,569	36,569	36,569	36,569
482.23601	Unemployment Insurance Special Interest and Penalty Fund	5,163	5,163	5,163	5,163	5,163
339.22103	Vital Records Management Account	787	787	787	787	787
160.20903	VLT Administration Account	666	666	666	666	666
339.21995	Workers' Compensation Account	12,852	12,852	12,852	12,852	12,852
		<u>41,618,650</u>	<u>45,022,221</u>	<u>45,587,908</u>	<u>45,164,721</u>	<u>46,892,632</u>

General Fund Transfers To Other Funds
(thousands of dollars)

Fund	Account Name	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Transfers to Debt Service Funds		289,986	251,111	308,890	330,361	374,646
Transfers to Capital Projects Funds		4,442,902	6,579,906	6,142,660	3,607,081	2,859,965
Transfers to SUNY University Operations		1,507,350	1,586,610	1,595,490	1,591,149	1,606,309
Total All Other Transfers		1,926,123	1,936,048	1,543,380	1,527,328	1,542,202
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	44,160	44,160	44,160	44,160	44,160
339.22032	Batavia School For the Blind Account	900	900	900	900	900
020.20155	Breast Cancer Research and Education Account	266	500	500	500	500
323.55022	Business Services Center	31,342	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
020.20100	Combined Expendable Trust Fund	182,300	237,300	336,300	336,300	336,300
397.55350	Correctional Industries	22,773	22,773	22,773	22,773	22,773
340.22501	Court Facility Income Account	129,200	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	10,410	5,274	5,274	5,274	5,274
339.22247	Entertainment Diversity Job Training Development	1,500	1,500	1,500	1,500	1,500
506.24850	Health Care Transformation	500,000	500,000	0	0	0
319.40300	Health Income Fund	16,079	16,079	16,079	16,079	16,079
396.55300	Health Insurance Internal Services Account	12,000	12,000	12,000	12,000	12,000
339.22140	Helen Hayes Hospital Account	2,679	7,429	7,429	7,429	7,429
316.40250	Housing Debt Fund	2,089	0	0	0	0
390.23551	Indigent Legal Services	28,000	74,781	74,781	74,781	74,781
502.23755	MCF-Health Operation and Oversight Account	6,550	6,550	6,550	6,550	6,550
313.21402	Metropolitan Mass Transportation Operating Assistance Account	36,175	21,175	21,175	21,175	21,175
225.23651	Mobility Tax Trust Account	244,250	244,250	244,250	244,250	244,250
339.22144	Montrose State Veterans Home	2,078	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	2,100	2,400	2,400	2,400	2,400
339.22141	New York City Veterans Home (St. Albans) Account	3,398	1,117	1,117	1,117	1,117
339.22211	New York State Campaign Finance	0	10,000	15,000	10,000	30,000
508.24800	New York State Cannabis Revenue	50,000	0	0	0	0
339.22142	New York State Home for Veterans and their Dependents (Oxford)	1,449	813	813	813	813
339.22240	NYS Medical Indemnity	20	20	20	20	20
339.22177	Occupational Health Clinic Account	20	20	20	20	20
323.5502Y	OGS Building Administration - Internal Service	9,500	9,500	9,500	9,500	9,500
339.22088	Professional Medical Conduct Account	369	369	369	369	369
020.20183	Prostate Cancer Research and Education	93	200	200	200	200
313.21401	Public Transportation Systems Operating Assistance Account	16,814	17,064	17,064	17,064	17,064
073.20852	Railroad Account	17,947	9,216	9,216	9,216	9,216
339.22171	Recruitment Incentive Account	2,587	2,587	2,587	2,587	2,587
339.22053	Rome School for the Deaf Account	1,020	1,020	1,020	1,020	1,020
339.21987	Spinal Cord Injury	8,500	8,500	8,500	8,500	8,500
325.50050	State Fair Receipts Fund	7,000	7,000	7,000	7,000	7,000
345.22656	State University Hospital IFR Operations Account	243,000	243,000	243,000	243,000	243,000
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	8	8	8	8	8
339.22168	Tax Revenue Arrearage Account	1,500	1,500	1,500	1,500	1,500
073.20851	Transit Authorities Account	100,869	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	747	313	313	313	313
		8,166,361	10,353,675	9,590,420	7,055,919	6,383,122

CASH COMBINING STATEMENT
GENERAL FUND
FY 2023
(millions of dollars)

	General Fund	Stabilization Reserve Fund	Tax Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,435	21	26	1,884	29,687	0	33,053	
Receipts:									
Taxes	53,361	0	0	0	0	0	0	53,361	
Miscellaneous Receipts	3,032	0	0	0	0	0	0	3,032	
Federal Receipts	2,350	0	0	0	0	0	0	2,350	
Total Receipts	58,743	0	0	0	0	0	0	58,743	
Disbursements:									
Local Assistance	64,467	0	0	5	0	0	0	64,472	
State Operations	13,014	0	0	0	0	0	0	13,014	
General State Charges	8,839	0	0	0	0	0	0	8,839	
Debt Service	0	0	0	0	0	0	0	0	
Capital Projects	0	0	0	0	0	0	0	0	
Total Disbursements	86,320	0	0	5	0	0	0	86,325	
Other financing sources (uses):									
Transfers from Other Funds	81,653	197	0	0	2,952	18,274	(61,457)	41,619	
Transfers to Other Funds	(54,076)	0	0	0	0	(15,547)	61,457	(8,166)	
Bond and Note Proceeds	0	0	0	0	0	0	0	0	
Net other financing sources (uses)	27,577	197	0	0	2,952	2,727	0	33,453	
Change in Fund Balance	0	197	0	(5)	2,952	2,727	0	5,871	
Closing Fund Balance	0	1,632	21	21	4,836	32,414	0	38,924	

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2023**
(Thousands of dollars)

	NEW YORK STATE											DEDICATED
	MENTAL HEALTH GIFTS AND DONATIONS (2000-2099)	COMBINED EXPENDABLE TRUST (2010-2099)	NEW YORK INTEREST ON LAWYER ACCOUNT (2090-2099)	NEW YORK STATE ARCHIVES PARTNERSHIP TRUST (2095-2099)	CHILD PERFORMERS PROTECTION (2040-2049)	TUTION REIMBURSEMENT (2090-2099)	GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (2050-2099)	SCHOOL TAX RELIEF (2059-2099)	CHARTER SCHOOL STIMULUS (2060-2069)	HEALTH CARE REFORM ACT RESOURCES (2080-2089)	MASS TRANSPORTATION TRUST (2085-2099)	
Opening Fund Balance	807	61,937	122,804	25	100	8,628	9,341	0	6,049	87,932	63,226	
Receipts:												
Taxes	0	0	0	0	0	0	0	1,780,985	0	632,000	385,758	
Miscellaneous Receipts	72	(168,951)	34,000	318	120	5,098	9,396	0	0	5,951,688	126,199	
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	
Total Receipts	72	(168,951)	34,000	318	120	5,098	9,396	1,780,985	0	6,583,688	511,957	
Disbursements:												
Local Assistance	0	6,849	20,000	0	0	0	5,056	1,780,985	4,837	6,464,376	646,900	
State Operations	72	5,640	1,577	430	231	3,150	2,292	0	0	89,359	0	
General State Charges	0	191	602	196	165	1,325	1,205	0	0	9,514	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	12,680	22,179	626	396	4,475	8,553	1,780,985	4,837	6,563,249	646,900	
Other Financing Sources (Use):												
Transfers from Other Funds	0	184,378	0	300	600	0	0	0	4,837	0	129,226	
Transfers to Other Funds	0	(1,600)	0	(8)	(27)	(242)	(601)	0	0	(108,371)	0	
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	
Net Other Financing Sources (Use)	0	182,778	0	292	573	(242)	(601)	0	4,837	(108,371)	129,226	
Change in Fund Balance	0	1,147	11,821	(16)	297	381	242	0	0	(87,932)	(5,717)	
Closing Fund Balance	807	63,084	134,625	9	397	9,009	9,583	0	6,049	0	58,209	

	NEW YORK STATE											ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (2206-2249)
	STATE LOTTERY (2090-2099)	COMBINED STUDENT LOAN (2090-2099)	MTA FINANCIAL ASSISTANCE (2150-2199)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (2200-2299)	FEDERAL HEALTH AND HUMAN SERVICES (2510-2599)	FEDERAL EDUCATION (2520-2599)	MISCELLANEOUS OPERATING GRANTS (2530-2599)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (2100-2109)	ENCON SPECIAL REVENUE (2160-2169)	CONSERVATION (2110-2199)	HEALTH CARE REFORM ACT RESOURCES (2080-2089)	
Opening Fund Balance	568,760	9,405	115,413	(41,786)	5,277,262	(40,590)	9,016,479	(18)	20,479	106,892	14,801	
Receipts:												
Taxes	0	0	0	0	0	0	0	0	0	0	0	
Miscellaneous Receipts	3,567,961	25,000	0	100,000	42,000	0	4,000	900	76,110	46,792	58,184	
Federal Receipts	0	(18,000)	0	2,248,190	70,073,182	8,913,847	2,143,135	0	0	0	0	
Total Receipts	3,567,961	7,000	0	2,348,190	70,115,182	8,913,847	2,147,135	900	76,110	46,792	58,184	
Disbursements:												
Local Assistance	3,890,000	0	397,265	2,196,108	64,388,765	7,973,800	4,371,799	0	0	0	0	
State Operations	36,570	7,500	0	61,975	1,147,411	869,975	1,116,465	432	64,629	27,521	15,969	
General State Charges	13,985	0	0	15,336	133,005	63,395	54,428	266	24,482	13,488	9,115	
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	3,940,555	7,500	397,265	2,273,419	65,669,181	8,907,170	5,542,692	698	89,111	41,009	25,084	
Other Financing Sources (Use):												
Transfers from Other Funds	7,000	0	397,265	0	0	0	0	0	20,957	75	19,006	
Transfers to Other Funds	(4,940)	0	0	(74,774)	(1,854,154)	(12,328)	(20,900)	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 (Use)	2,060	0	397,265	(74,774)	(1,854,154)	(12,328)	(20,900)	0	7,206	(1,820)	(27,487)	
Change in Fund Balance	(370,534)	(500)	115,413	(41,786)	7,869,109	(46,241)	5,600,022	184	14,684	110,855	20,414	
Closing Fund Balance	198,226	8,905	115,413	(41,786)	7,869,109	(46,241)	5,600,022	184	14,684	110,855	20,414	

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS**
(Thousands of dollars)

	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-2199)	LAWYERS' FUND FOR CLIENT PROTECTION (2190-2149)	EQUIPMENT LOAN FUND FOR THE DISABLED (2190-2199)	MASS TRANSPORTATION OPERATING ASSISTANCE (2140-2149)	CLEAN AIR (2140-2149)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-2149)	LEGISLATIVE COMPUTER SERVICES (2150-2199)	STATE UNIVERSITY DORMITORY INCOME (4030-4039)	COMBINED NON- EXPENDABLE TRUST (2160-2169)	WINTER SPORTS EDUCATION TRUST (2170-2179)	ARTS CAPITAL GRANTS (2180-2189)
Opening Fund Balance	4,931	14,382	511	753,641	(38,518)	71	12,662	465,509	467	0	619
Receipts:											
Taxes	0	0	0	3,487,144	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	9,000	28	17,500	43,770	0	1,719	344,024	6	75	60
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	48,496	9,000	28	3,504,644	43,770	0	1,719	344,024	6	75	60
Disbursements:											
Local Assistance	0	0	0	3,376,900	0	0	0	0	0	0	98
State Operations	40,626	12,700	104	4,070	25,902	0	950	0	6	75	0
General State Charges	19,477	300	0	2,160	13,639	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	60,103	13,000	104	3,383,130	39,541	0	950	0	6	75	98
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	52,989	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	(6,404)	0	0	(365,168)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	52,989	(6,404)	0	0	(365,168)	0	0	0
Change in Fund Balance	(11,607)	(4,000)	(76)	174,503	(2,175)	71	769	(21,144)	0	0	(38)
Closing Fund Balance	(6,676)	10,382	435	928,144	(40,693)	71	13,431	444,365	467	0	581

	MISCELLANEOUS STATE SPECIAL REVENUE (2190-2149)	COURT FACILITIES INCENTIVE AID (2290-2249)	EMPLOYMENT TRAINING (2250-2259)	STATE UNIVERSITY INCOME (2850-2699)	CHEMICAL DEPENDENCE SERVICE (2270-2249)	LAKE GEORGE PARK TRUST (2270-2279)	LAW ENFORCEMENT APPROPRIATE THEFT AND INSURANCE FRAUD PREVENTION (2280-2284)	NEW YORK GREAT LAKES PROTECTION (2280-2289)	FEDERAL REHABILITATION CONTRACT (2290-2294)	HOUSING DEVELOPMENT PROGRAM (2290-2294)	NYSDOT INFRASTRUCTURE SAFETY PROGRAM (2300-2304)
Opening Fund Balance	2,035,089	9,149	53	1,831,036	4,380	456	33,168	429	24	10,469	(19,325)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	(8,740)	150	0	5,191,356	6,690	1,208	123,625	160	0	900	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0
Total Receipts	(8,651)	150	0	5,191,356	6,690	1,208	123,625	160	0	900	3,068
Disbursements:											
Local Assistance	887,681	115,200	0	0	0	0	4,237	0	0	3,102	0
State Operations	944,121	2,300	0	6,332,827	5,667	1,041	9,418	159	0	0	3,734
General State Charges	464,847	900	0	561,659	0	506	1	62	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	2,296,649	118,400	0	6,894,486	5,667	1,547	13,656	221	0	3,102	3,734
Other Financing Sources (Uses):											
Transfers from Other Funds	564,194	129,200	0	2,231,598	0	0	0	0	0	0	0
Transfers to Other Funds	1,333,387	0	0	(276,815)	0	0	(112,420)	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	1,897,581	129,200	0	1,954,783	0	0	(112,420)	0	0	0	0
Change in Fund Balance	(407,719)	10,950	0	251,653	1,023	(339)	(2,451)	(61)	0	(2,202)	(666)
Closing Fund Balance	1,627,370	20,099	53	2,082,689	5,403	117	30,717	368	24	8,267	(19,991)

**CASH COMBINING STATEMENT
SPECIAL FUND FUNDS
FY 2023
(Thousands of dollars)**

	DRINKING WATER PROGRAM MANAGEMENT ADMINISTRATION (23100-23149)	NEW YORK CITY COURTS OPERATIONS OFFSET (23150-23199)	JUDICIARY DATA PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/LACROSSE CLIMB TRAINING (23500-23549)	INDIGENT SERVICES LEGAL (23550-23599)	UNEMPLOYMENT BENEFIT INSURANCE ADMINISTRATION (25900-25949)	UNEMPLOYMENT INTEREST AND PENALTY (25800-25849)	UNEMPLOYMENT OCCUPATIONAL TRAINING (25950-25952-25959)	FEDERAL RAMP TRAINING AND GRANTS (26000-26049)	NEW YORK COMING HOME REVENUE (23700-23749)
Opening Fund Balance	49	(29,789)	95,265	265	697,839	116,547	14,721	(635)	(1,543)	11,658
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	31,500	81,200	85	212,662	56,151	15,866	0	0	182,341
Federal Receipts	0	0	0	0	0	345,227	0	7,780	167,019	0
Total Receipts	70	31,500	81,200	85	212,662	401,378	15,866	7,780	167,019	182,341
Disbursements:										
Local Assistance	20	0	0	0	222,422	9,339	0	7,780	134,762	172,700
State Operations	25	24,100	78,500	75	29,818	236,906	1,323	0	23,999	7,658
General State Charges	0	12,300	19,000	0	2,422	111,701	1,173	0	8,258	1,945
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	45	36,400	97,500	75	254,662	357,946	2,496	7,780	167,019	182,303
Other Financing Sources (Use):										
Transfers from Other Funds	0	2,100	0	0	28,000	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0	(36,569)	(5,163)	0	0	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	0	2,100	(16,300)	10	(14,000)	(6,863)	(5,163)	0	0	(2)
Change in Fund Balance	74	(1,107)	78,965	275	683,839	123,410	22,928	(635)	(1,543)	11,694
Closing Fund Balance	123,663	21,841	146,211	58	1,2140	259,477	0	21,938,235	0	21,938,235
Receipts:										
Taxes	6,600	0	0	0	7,400	0	0	6,300,587	0	6,300,587
Miscellaneous Receipts	0	6,000	75,000	0	0	666,000	6,000	17,211,797	0	17,211,797
Federal Receipts	0	0	0	0	0	0	0	83,880,469	0	83,880,469
Total Receipts	6,600	6,000	75,000	0	7,400	666,000	6,000	107,392,853	0	107,392,853
Disbursements:										
Local Assistance	5,850	100,800	0	0	50,000	614,580	29,183	97,881,394	0	97,881,394
State Operations	5,070	367	0	0	61,053	0	5,000	11,310,382	0	11,310,382
General State Charges	1,622	437	64	0	12,133	0	0	1,575,304	0	1,575,304
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	12,542	102,827	431	0	123,186	614,580	34,183	110,767,080	0	110,767,080
Other Financing Sources (Use):										
Transfers from Other Funds	6,550	0	500,000	0	62,140	0	0	4,340,415	(948,421)	3,391,994
Transfers to Other Funds	0	(7,000)	(162,000)	0	(12,140)	0	1,000	(1,790,528)	948,421	(842,107)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	6,550	(7,000)	338,000	0	50,000	0	1,000	2,549,887	0	2,549,887
Change in Fund Balance	608	(1,431)	413,000	0	(65,786)	51,420	(27,183)	(824,340)	0	(824,340)
Closing Fund Balance	12,971	20,410	559,211	58	(53,646)	310,897	(27,183)	21,113,895	0	21,113,895

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
019.20000-Ment Hyg Gifts	805	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	805
020.20100-Combined Exp Tr	(35)	0	(181,300)	0	0	182,300	1,000	0	0	0	0	0	0	0	0	0	0	965
020.20101-Planting Fields	1,319	0	350	0	0	0	350	0	216	48	7	0	162	0	0	0	433	1,236
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	69	0	805	0	0	0	805	0	0	805	0	0	0	0	0	0	805	69
020.20109-Helen Hayes Hsp	63	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	28
020.20110-Oxford Donation	309	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	425
020.20111-Donat-St.Albans	5	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	13	(8)
020.20112-CVB Gifts & Beq	113	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	110
020.20113-Donations-Bataw	55	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	34
020.20114-Montrose Donati	230	0	12	0	0	0	12	0	0	13	0	0	0	0	0	0	13	229
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	25	0	0	0	0	0	0	25	24
020.20120-Spec Events	3,079	0	1,012	0	0	0	1,012	0	31	850	1	0	20	0	0	0	902	3,189
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	1,580	0	1,685	0	0	0	1,685	0	0	1,726	0	0	0	0	0	1,726	1,539	
020.20127-DMNA Military	12	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	12
020.20128-WB Hoyt Memoria	5,234	0	0	0	0	622	622	895	0	0	0	0	0	0	0	0	895	4,961
020.20129-NYSCB Gift& Beq	171	0	100	0	0	0	100	0	0	17	0	0	0	0	0	0	17	254
020.20130-St Transm Money	12,221	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	12,481
020.20142-Youth Grants &	287	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	287
020.20143-Alzheimers Dis	927	0	270	0	0	197	467	670	0	0	0	0	0	0	0	0	670	724
020.20144-Local Gov Comm	151	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	156
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 &	797	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	914
020.20150-Emergency Serv	19,621	0	3,000	0	0	0	3,000	1,749	0	0	0	0	0	0	0	1,600	3,349	19,272
020.20151-Batavia-Charlot	397	0	20	0	0	0	20	0	0	23	0	0	0	0	0	0	23	394
020.20152-Rome-Gifts And	99	0	20	0	0	0	20	0	0	19	0	0	0	0	0	0	19	100
020.20155-Br Can Res & Ed	3,586	0	540	0	0	266	806	1,620	0	0	0	0	0	0	0	0	1,620	2,772
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	80	0	5	0	0	0	5	0	0	5	0	0	0	0	0	0	5	80
020.20166-Erie Canal Muse	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
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	1,378	0	530	0	0	0	530	0	0	605	0	0	0	0	0	0	605	1,303
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	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
020.20182-Parole Ofcr Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	3,286	0	240	0	0	93	333	520	0	0	0	0	0	0	0	0	520	3,099
020.20185-Percy T Phillip	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50
020.20192-Missing Children	419	0	407	0	0	0	407	0	266	137	0	0	0	0	0	0	403	423
020.20197-DCJ01 Comb Gift	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24
020.20199-HESC Gifts Dona	559	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	559
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	63	0	90	0	0	0	90	0	14	96	1	0	9	0	0	0	120	33
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	1,157	0	1,500	0	0	0	1,500	1,000	0	67	0	0	0	0	0	0	1,067	1,590
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	373	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	673
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	48	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	48

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Dist.	Closing Balance
020.20201-Veterans Rem Ce	1,620	0	75	0	0	900	975	0	0	160	0	0	0	0	0	0	160	2,435
020.20204-Homless Vet AS	289	0	154	0	0	0	154	0	0	0	0	0	0	0	0	0	0	443
020.20205-Mental Illness	360	0	58	0	0	0	58	175	0	0	0	0	0	0	0	0	175	243
020.20206-Women's Cancer	197	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	172
020.20208-Vets Home Assis	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
020.20209-Combined Gifts	2,181	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,178
023.20300-N Y Int Lawyers	122,805	0	34,000	0	0	0	34,000	20,000	923	624	30	602	0	0	0	0	22,179	134,626
024.20350-NYS Archvs Pine	24	0	318	0	0	300	618	0	298	122	10	0	196	0	0	8	634	8
025.20401-Child Performer	103	0	120	0	0	600	720	0	215	9	7	0	165	0	0	27	423	400
050.20451-Tuition Reimb	4,858	0	705	0	0	0	705	0	0	200	0	0	101	0	0	0	301	5,262
050.20452-Voc School Supe	3,770	0	4,393	0	0	0	4,393	0	1,915	985	50	1,224	0	0	0	242	4,416	3,747
052.20501-Loc Govt Record	9,338	0	9,396	0	0	0	9,396	5,056	1,884	358	50	1,205	0	0	0	601	9,154	9,580
053.20550-Sch Tax Relief	(1)	1,780,985	0	0	0	0	1,780,985	1,780,985	0	0	0	0	0	0	0	0	1,780,985	(1)
054.20601-Charter School	6,050	0	0	0	0	4,837	4,837	0	0	0	0	0	0	0	0	0	4,837	6,050
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 &	127	0	0	0	0	0	0	0	2,088	142	65	1,336	0	0	0	156	3,787	(3,660)
061.20802-Health Care Srv	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20803-Medicaid Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	88	0	0	0	0	0	0	4,500,253	0	0	0	0	0	0	0	0	4,500,253	(4,500,165)
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	1,379	0	0	0	0	0	0	413,895	896	16,724	25	564	0	0	0	0	432,104	(430,725)
061.20809-EMS Training	568	0	0	0	0	0	0	10,570	2,306	1,308	72	1,475	0	0	0	185	15,916	(15,348)
061.20810-Child Health In	4,235	0	0	0	0	0	0	734,995	737	12,449	137	469	0	0	0	85	748,572	(744,337)
061.20811-HCRA Undistrib	62,694	632,000	5,900,771	0	0	0	6,532,771	0	0	0	0	0	0	0	0	103,497	103,497	6,491,968
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	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
061.20814-Primary Care In	4	0	0	0	0	0	0	0	337	0	10	216	0	0	0	22	585	(581)
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	13,222	0	0	0	0	0	0	712,200	702	10,222	24	544	0	0	0	4,300	716,500	(703,278)
061.20818-EPIC Premium	3,708	0	50,917	0	0	0	50,917	92,763	0	0	0	0	0	0	0	47	104,302	(49,677)
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	306	0	0	0	0	0	0	0	254	2	8	163	0	0	0	0	427	(121)
061.20822-Cig Task Force	457	0	0	0	0	0	0	0	2,419	206	64	1,487	0	0	0	0	4,176	(3,719)
061.20823-NYSOH	1,110	0	0	0	0	0	0	0	5,308	31,950	904	3,260	0	0	0	79	41,501	(40,391)
073.20851-Transit Authori	43,003	301,308	98,090	0	0	100,869	500,267	501,500	0	0	0	0	0	0	0	0	501,500	41,770
073.20852-Railroad Accoun	7,460	53,172	17,283	0	0	17,947	88,402	88,600	0	0	0	0	0	0	0	0	88,600	7,262
073.20853-DMTF	13,464	31,278	10,826	0	0	10,410	52,514	56,800	0	0	0	0	0	0	0	0	56,800	9,178
160.20901-Education - New	198,880	0	2,513,000	0	0	7,000	2,520,000	2,653,000	0	0	0	0	0	0	0	0	2,653,000	65,880
160.20902-Lottery Adm New	78,222	0	49,921	0	0	0	49,921	0	17,156	15,405	669	12,512	0	0	0	4,274	50,016	71,127
160.20903-VLT Administrat	43,583	0	12,040	0	0	0	12,040	0	1,979	1,282	79	1,473	0	0	0	666	5,479	50,144
160.20904-VLT - Education	248,074	0	1,000,000	0	0	0	1,000,000	1,237,000	0	0	0	0	0	0	0	0	1,237,000	11,074
221.20950-Comb Student Ln	9,408	0	25,000	(18,000)	0	0	7,000	0	0	7,500	0	0	0	0	0	0	7,500	8,908
225.23651-Mobility Tax Tr	1,579	0	0	0	0	2,442,250	2,442,250	244,250	0	0	0	0	0	0	0	0	244,250	1,579
225.23652-MTA Aid Trust	397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	397
225.23653-NY Cen Bus Dis	113,439	0	0	0	0	153,015	153,015	153,015	0	0	0	0	0	0	0	0	153,015	113,439
300.21002-Encon Admin Acc	(19)	0	900	0	0	0	900	0	418	14	0	266	0	0	0	0	698	183
301.21051-EnCon Energy Ef	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100
301.21052-EnCon-Seized As	81	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	101
301.21053-Wst Tire Mgt/Re	40,717	0	18,200	0	0	0	18,200	0	11,635	391	380	7,927	0	0	0	3,000	23,333	35,584
301.21054-Oil & Gas Accou	62	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	51
301.21055-Marine/Coastal	174	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	187
301.21060-Indirect Charge	1,076	0	0	0	0	10,157	10,157	0	6,542	6,770	165	3,303	0	0	0	2,085	18,865	(7,632)

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

FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
301.21061-Hazardous Sub B	1,951	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	1,925
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-Utality Envir R	1	0	0	0	0	1,800	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(154)
301.21065-Federal Grant I	576	0	40	0	0	9,000	9,040	0	8,572	168	2	0	50	0	0	1,041	9,833	(217)
301.21066-Low Level Radio	(177)	0	2,811	0	0	0	2,811	0	1,476	192	48	0	944	0	0	433	3,093	(459)
301.21067-Recreation Acco	19,774	0	10,200	0	0	0	10,200	0	2,360	776	86	0	911	0	0	455	4,588	25,386
301.21077-Public Safety R	7	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	(1)
301.21080-Encon Magazine	316	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	707
301.21081-Environmental R	(70,074)	0	28,600	0	0	0	28,600	0	12,697	2,439	467	0	6,422	0	0	6,187	28,212	(69,686)
301.21082-Natural Resourc	(2,047)	0	4,811	0	0	0	4,811	0	603	397	20	0	405	0	0	400	1,825	939
301.21083-UST-Trust Recov	830	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	842
301.21084-Mined Land Recl	5,100	0	4,210	0	0	0	4,210	0	1,958	105	67	0	1,310	0	0	0	3,440	5,870
301.21089-SEQF 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	22,021	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	21,150
302.21150-Conservation	26,027	0	43,222	0	0	75	43,297	0	20,040	5,555	613	0	12,759	0	0	1,820	40,787	28,537
302.21151-Marine Resource	5,693	0	1,480	0	0	0	1,480	0	1,085	0	33	0	671	0	0	0	1,789	5,384
302.21152-Migratory Bird	0	0	10	0	0	0	10	0	0	45	0	0	0	0	0	0	45	(35)
302.21153-Guides License	385	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	325
302.21154-Fish And Game T	74,683	0	2,000	0	0	0	2,000	0	0	0	0	0	0	0	0	75	75	76,608
302.21155-Surf Clam/Quaho	(3)	0	0	0	0	0	0	0	34	38	1	0	20	0	0	0	93	(96)
302.21156-Habitat Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
302.21157-Venison Donato	38	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	63
302.21158-OUTDOOR REC & T	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56
303.21201-Oil Spill - DAC	4	0	488	0	0	705	1,193	0	686	59	19	0	439	0	0	0	1,203	(6)
303.21202-Oil Sp Relocam	3	0	0	0	0	301	301	0	212	7	7	0	136	0	0	0	362	(58)
303.21203-Oil Spill - DEC	(2)	0	0	0	0	18,000	18,000	0	11,302	1,676	363	0	7,552	0	0	0	20,893	(2,895)
303.21204-Oil Spill - DAC	14,797	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	26,000
303.21205-License Fee Sur	0	0	13,700	0	0	0	13,700	0	0	0	0	0	0	0	0	13,700	13,700	0
303.21206-Law Oil Spill	0	0	0	0	0	0	0	0	1,544	50	44	0	988	0	0	0	2,626	(2,626)
305.21251-OSH Trng & Educ	2,743	0	26,357	0	0	0	26,357	0	13,524	8,804	630	0	9,836	0	0	0	32,794	(3,694)
305.21252-OSHA Inspection	2,185	0	22,139	0	0	0	22,139	0	12,935	4,214	519	0	9,641	0	0	0	27,309	(2,985)
306.21301-CSF Regis Fee	14,384	0	9,000	0	0	0	9,000	0	700	12,000	0	0	300	0	0	0	13,000	10,384
307.21351-Equipment Loan	513	0	28	0	0	0	28	0	0	104	0	0	0	0	0	0	104	437
313.21401-Pub Tran Systems	8,736	99,465	0	0	0	16,814	116,279	116,900	684	195	23	0	441	0	0	0	118,243	6,772
313.21402-Metropolitan Ma	744,792	3,387,679	17,500	0	0	36,175	3,441,354	3,260,000	2,667	410	91	0	1,719	0	0	0	3,264,887	921,259
313.21403-Urban Mass Tran	112	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	112
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	(37,764)	0	9,200	0	0	0	9,200	0	3,644	2,047	86	0	1,776	0	0	0	7,553	(36,117)
314.21452-Mobile Source	(764)	0	34,570	0	0	0	34,570	0	16,729	2,869	527	0	11,863	0	0	6,404	38,392	(4,586)
318.21501-Housing Resene	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70
321.21551-Legisl Comp R&D	12,595	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	0	66
321.21552-Demographics/Re	64	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	66
330.40350-S U Donn Income	465,506	0	344,024	0	0	0	344,024	0	0	6	0	0	0	0	0	365,168	365,168	444,362
332.21651-Brummer Award	40	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	6	40
332.21652-William Vorce F	243	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	243
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	618	0	60	0	0	0	60	98	0	0	0	0	0	0	0	0	98	580
340.22501-CFIA Undistrib	9,149	0	150	0	0	129,200	129,350	115,200	2,200	100	0	0	900	0	0	0	118,400	20,099
341.22552-DFV-NYC Summer	53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53
345.22652-L I Vets Home	24,995	0	49,779	0	0	0	49,779	0	31,662	19,286	8	0	171	0	0	0	51,127	23,647
345.22653-S U Genl IFR	1,159,792	0	857,421	0	0	31,487	888,908	0	242,562	498,755	17	0	15,881	0	0	47,790	805,005	1,243,695

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
345.22654-S U Inc Offset	(20,695)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(20,695)
345.22655-Gen Rev Offset	78,860	0	1,481,752	0	0	1,507,350	2,989,102	0	2,364,414	270,256	287	0	6,755	0	0	119,526	2,761,238	306,724
345.22656-S U Hosp Oys	236,629	0	2,622,209	0	0	657,761	3,279,970	0	1,488,994	1,266,914	134	0	534,048	0	0	109,499	3,399,589	117,010
345.22657-SUNY Stabilizat	148,171	0	0	0	0	35,000	35,000	0	400	600	0	0	0	0	0	0	1,000	182,171
345.22658-State Univ Hosp	5,962	0	80,532	0	0	0	80,532	0	54,727	23,586	0	0	0	0	0	0	78,313	8,181
345.22659-SUNY Tuition Re	197,325	0	99,663	0	0	0	99,663	0	56,582	13,641	2	0	4,804	0	0	0	75,029	221,959
346.22700-Chem Dep Svcs	4,377	0	6,690	0	0	0	6,690	0	0	5,667	0	0	0	0	0	0	5,667	5,400
349.22751-Lk George Park	460	0	1,208	0	0	0	1,208	0	710	310	21	0	506	0	0	0	1,547	121
354.22801-MVTIFA	3,252	0	4,800	0	0	0	4,800	4,237	130	6	0	0	1	0	0	0	4,374	3,678
354.22802-St Police MV En	29,917	0	118,825	0	0	0	118,825	0	4,080	5,202	0	0	0	0	0	112,420	121,702	27,040
355.22851-Great Lakes Pro	425	0	160	0	0	0	160	0	86	70	3	0	62	0	0	0	221	364
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	10,467	0	900	0	0	0	900	3,102	0	0	0	0	0	0	0	0	3,102	8,265
362.23001-DOT Comm Ven Sa	(19,325)	0	3,068	0	0	0	3,068	0	3,198	536	0	0	0	0	0	0	3,734	(19,991)
365.23051-Vocatl Rehabil	51	0	70	0	0	0	70	20	0	25	0	0	0	0	0	0	45	76
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	(29,788)	0	31,500	0	0	2,100	33,600	0	22,700	1,400	0	0	12,300	0	0	0	36,400	(32,588)
369.23201-Jud Data Proc O	95,264	0	81,200	0	0	0	81,200	0	54,500	24,000	0	0	19,000	0	0	0	97,500	78,964
385.23501-Lk Placid Train	264	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	274
390.23551-Indigent Legal	697,837	0	212,662	0	0	28,000	240,662	222,422	3,958	25,752	108	0	2,422	0	0	0	254,662	683,837
482.23601-UJ Sp Int & Pen	14,719	0	15,866	0	0	0	15,866	0	207	1,065	51	0	1,173	0	0	5,163	7,659	22,926
501.23701-Commercial Gami	31,238	0	168,000	0	0	0	168,000	168,500	0	0	0	0	0	0	0	0	168,500	30,738
501.23702-Comm Game Regul	(21,784)	0	5,041	0	0	0	5,041	0	2,615	4,439	104	0	1,945	0	0	2	9,105	(25,848)
501.23703-Prob Gambli Svcs	2,201	0	9,300	0	0	0	9,300	4,200	0	500	0	0	0	0	0	0	4,700	6,801
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	1,316	5,400	0	0	0	0	5,400	5,850	0	0	0	0	0	0	0	0	5,850	866
502.23753-MCF - Law Enfor	1,519	600	0	0	0	0	600	0	0	0	0	0	0	0	0	0	0	2,119
502.23754-MCF - Addiction	1,668	600	0	0	0	0	600	0	0	0	0	0	0	0	0	0	0	2,268
502.23755-MCF-Hlth Operat	7,875	0	0	0	0	6,550	6,550	0	2,342	2,658	70	0	1,622	0	0	0	6,692	7,733
503.23800-Inter Recip Pos	3,632	0	1,200	0	0	0	1,200	0	448	422	13	0	286	0	0	45	1,214	3,618
503.23801-Hwy Use Tax Adm	1,792	700	500	0	0	0	1,200	0	181	202	6	0	111	0	0	0	500	2,492
503.23802-Cure Childhood	54	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	64
503.23804-Lupus Research	178	0	60	0	0	0	60	0	0	0	0	0	0	0	0	0	0	238
503.23806-NYS Secure Choi	0	0	0	0	0	0	0	0	60	256	2	0	40	0	0	0	358	(358)
503.23807-Military Fam Re	179	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	179
503.23808-Gifts For Food	400	0	150	0	0	0	150	500	0	0	0	0	0	0	0	0	500	50
503.23809-NYS ALS Res&Edu	110	0	35	0	0	0	35	0	0	0	0	0	0	0	0	0	0	145
503.23810-Down's Syn Res	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
503.23811-School Bas Hlth	72	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0	122
503.23812-WTC Mem Scholar	204	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	204
503.23813-Leuk Lymph Myel	98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	98
503.23814-Gift to the Art	286	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	286
503.23815-Sr Well Nutriti	272	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	312
503.23817-Oploid Settle	46,610	0	214,595	0	0	0	214,595	100,000	0	0	0	0	0	0	0	0	100,000	161,205
503.23818-SUD Ed & Recov	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
503.23819-Gift Gun Vio Re	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
504.24950-Fan Sports Educ	21,901	0	6,000	0	0	0	6,000	0	0	0	0	0	0	0	0	7,000	7,000	20,901
504.24951-Fan Sports Admin	(62)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	431	(493)
506.24850-Hlth Care Trans	146,211	0	75,000	0	0	500,000	575,000	0	0	0	0	0	0	0	0	162,000	162,000	559,211
507.24900-Hlth Caritable	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
507.24901-Elem Sec Ed Cha	53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53
508.24800-NY Cannabis Rev	12,140	7,400	0	0	0	50,000	57,400	50,000	18,991	41,523	539	0	12,133	0	0	12,140	135,326	(65,786)
508.24801-Cannabis Educat	0	0	0	0	0	4,856	4,856	0	0	0	0	0	0	0	0	0	0	4,856

CASH COMBINING STATEMENT BY ACCOUNT
 SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
 FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
508.24802-NYS Drug Tr&Ed	0	0	0	0	0	2,428	2,428	0	0	0	0	0	0	0	0	0	0	2,428
508.24803-NYS Com Grants	0	0	0	0	0	4,856	4,856	0	0	0	0	0	0	0	0	0	0	4,856
509.24955-Mob Sports Wage	259,477	0	666,000	0	0	0	666,000	614,580	0	0	0	0	0	0	0	0	614,580	310,897

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21901-Article VII Int	7,885	0	160	0	0	0	160	160	0	0	0	0	0	0	0	0	7,885
339.21902-S P A R C S	2,103	0	6,600	0	0	8	6,608	0	1,041	3,568	32	0	665	0	0	36	3,369
339.21904-Fire Prev/Code	81,931	0	14,810	0	0	0	14,810	0	1,004	500	34	0	627	0	0	14,810	79,766
339.21905-NYS Twy Police	(1,892)	0	64,213	0	0	0	64,213	0	38,907	27	0	0	26,012	0	0	0	(2,625)
339.21906-DMV Seiz Assets	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
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	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.21911-Fin Cntrl Board	(602)	0	3,099	0	0	0	3,099	0	1,464	799	46	0	812	0	0	12	(636)
339.21912-Reg of Racing	(5,336)	0	12,647	0	0	0	12,647	0	5,922	4,220	236	0	1,386	0	0	458	(4,911)
339.21914-S U Constr Fund	113	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	113
339.21916-Nurses Aide Reg	1,066	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,066
339.21917-Med Frd Seized	183	0	164	0	0	0	164	0	0	164	0	0	0	0	0	0	183
339.21918-Child Care & Pr	2,731	0	332	0	0	0	332	0	0	0	0	0	0	0	0	0	3,063
339.21919-Cyber Sec Upgr	1,201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,201
339.21920-Cert of Need	10,462	0	2,959	0	0	0	2,959	0	2,659	1,790	82	0	1,700	0	0	2,683	4,507
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	1,473	0	131	0	0	0	131	0	69	4	2	0	44	0	0	0	1,485
339.21923-DOL Fee Penalty	21,486	0	20,383	0	0	800	21,183	0	6,565	4,320	237	0	4,937	0	0	600	26,010
339.21924-Educ Museum	202	0	892	0	0	0	892	0	282	334	10	0	190	0	0	62	216
339.21925-Ns Hm Receivshp	2,011	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	2,036
339.21926-3rd Party Hlth	480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	480
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 Yes	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21929-Summer Sch Arts	39	0	684	0	0	0	684	0	113	540	4	0	72	0	0	0	(6)
339.21930-I Lve NY W Boat	81	0	245	0	0	0	245	0	70	25	4	0	59	0	0	0	168
339.21932-Snowmobile	7,576	0	6,150	0	0	0	6,150	4,650	112	150	9	0	82	0	0	0	8,723
339.21933-Tr Surplus Prop	9,086	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	10,312
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 Ptnr	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.21936-World Univ Game	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21937-S U Dorm Reimb	(6)	0	0	0	0	260,212	260,212	0	127,056	135,985	93	0	2,158	0	0	0	(5,086)
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	4,093	0	6,000	0	0	0	6,000	3,000	777	157	32	0	489	0	0	1,350	4,288
339.21945-Crim Jus Improv	9,599	0	41,373	0	0	14,400	55,773	43,358	2,781	362	119	0	1,707	0	0	737	16,308
339.21948-Farm Prod Insp	103	0	1,390	0	0	0	1,390	0	720	123	22	0	437	0	0	0	191
339.21950-FcjrprintD&Tech	61,941	0	15,000	0	0	0	15,000	0	1,695	129	0	0	0	0	0	14,543	60,703
339.21953-NY Fire Academy	140	0	468	0	0	0	468	0	314	347	10	0	262	0	0	0	(325)
339.21958-Domestic Awaren	120	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	124
339.21959-Environmental L	2,777	0	4,118	0	0	0	4,118	0	1,812	567	57	0	1,298	0	0	283	2,878
339.21960-HESC Ins Prem P	80,822	0	43,000	0	0	0	43,000	0	10,955	18,755	371	0	6,884	0	0	12,327	74,530
339.21961-Train Mgmt Eval	(506)	0	1,200	0	0	0	1,200	0	1,674	109	47	0	1,071	0	0	0	(2,207)
339.21962-Clin Lab Refrnc	(11,736)	0	18,059	0	0	0	18,059	0	5,828	2,079	184	0	4,398	0	0	5,453	(11,619)
339.21964-Pub Emp Rel Brd	828	0	86	0	0	0	86	0	0	46	0	0	0	0	0	0	868
339.21965-Radio Hlth Prot	531	0	5,132	0	0	0	5,132	0	2,445	133	76	0	1,564	0	0	730	715
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	3,320	0	0	0	0	1,400	1,400	0	0	4,115	0	0	0	0	0	0	605
339.21968-Educatn Library	210	0	65	0	0	0	65	0	0	60	0	0	0	0	0	0	215
339.21969-Teacher Certif	11,268	0	8,138	0	0	0	8,138	0	4,417	2,025	99	0	2,827	0	0	450	9,588

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21970-Banking Deplmnt	36,489	0	104,909	0	0	0	104,909	0	50,462	14,109	1,552	0	37,467	0	0	0	37,808
339.21971-Cable TV Acct	8,006	0	2,433	0	0	0	2,433	0	1,406	109	50	0	949	0	0	0	7,925
339.21972-Econ Devel Asst	331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	331
339.21973-Fin Svcs Seized	747	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	747
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	265	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	265
339.21977-Business and Li	245,102	0	86,443	0	0	0	86,443	0	20,857	7,211	535	0	12,796	0	0	59,328	230,818
339.21978-Indir Cost Reco	543	0	0	0	0	18,954	18,954	0	9,461	4,462	266	0	6,049	0	0	2,757	(3,498)
339.21979-High School Equ	1,485	0	225	0	0	500	225	0	0	225	0	0	0	0	0	0	1,485
339.21980-OTDA Program	929	0	0	0	0	500	500	0	0	700	0	0	128	0	0	0	601
339.21981-Disas Prep Conf	24	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	24
339.21982-Administration	4,401	0	13	0	0	13,350	13,363	0	4,049	6,531	126	0	2,591	0	0	560	3,907
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21984-Fedl Admin Reim	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21985-Abandon Prop Au	2	0	21,253	0	0	0	21,253	0	12,751	6,681	323	0	52	0	0	0	1,448
339.21986-Seized Assets	6	0	2	0	0	8,500	8,595	8,500	0	0	0	0	0	0	0	0	8
339.21987-Spinal Injury	12,865	0	95	0	0	0	95	8,500	0	0	0	0	0	0	0	0	12,960
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	1,706	0	0	0	0	12,000	12,000	0	1,808	9,746	51	0	1,155	0	0	0	946
339.21990-OCTF Crime Forf	2,165	0	1,403	0	0	0	1,403	0	0	1,403	0	0	0	0	0	0	2,165
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infras	262	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	262
339.21993-Radon Detection	815	0	20	0	0	0	20	0	0	12	0	0	0	0	0	0	823
339.21994-Insurance Dept	183,564	0	293,549	0	0	293,549	293,549	74,381	111,674	36,101	3,283	0	78,852	0	0	0	172,822
339.21995-Workers' Compn	17,080	0	231,541	0	0	0	231,541	0	87,586	57,372	2,473	0	56,013	0	0	12,852	32,325
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	14,176	0	3,982	0	0	0	3,982	0	2,854	1,215	145	0	2,137	0	0	0	11,807
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 Wf	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Opems	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	1,139	0	17,000	0	0	0	17,000	0	471	14	15	0	286	0	0	0	17,353
339.219YL-OGS Bldg Admin	11,777	0	18,197	0	0	18,197	18,197	0	3,066	4,867	99	0	2,060	0	0	0	19,882
339.219YN-OGS Std & Purch	10,303	0	5,660	0	0	0	5,660	0	901	1,931	29	0	605	0	0	3,000	9,497
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	10	0	2,500	0	0	0	2,500	2,000	186	102	5	0	119	0	0	52	46
339.22003-Bell Jar Collec	1	0	1,875	0	0	0	1,875	0	553	951	22	0	412	0	0	500	(562)
339.22004-Ind & Util Serv	4,368	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,893
339.22008-Courts Special	781	0	3,100	0	0	0	3,100	0	0	3,100	0	0	0	0	0	0	781
339.22009-Asbestos Trning	(22)	0	867	0	0	0	867	0	252	2	8	0	161	0	0	0	422
339.22010-IMP R P Tax Adm	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22011-Public Service	48,871	0	92,458	0	0	0	92,458	0	53,194	11,779	1,803	0	35,955	0	0	7,471	31,127
339.22012-Aty Licensing	22,816	0	38,100	0	0	0	38,100	0	18,300	5,100	0	0	7,900	0	0	0	29,616
339.22014-DSS Prov Recovs	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	200
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	311	0	197	0	0	0	197	0	165	11	4	0	10	0	0	0	318
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	3,258	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	3,278
339.22023-Discover Queens	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.22024-Reven Arrearage	121,116	0	25,000	0	0	0	25,000	0	1,020	1,400	36	0	663	0	0	20,485	122,512

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2023**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22025-Comm Svce Assis	8,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,475
339.22026-Cell Phone Towe	6,034	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,034
339.22027-Spec Conserv Ac	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
339.22028-State Central R	7,987	0	4,600	0	0	0	4,600	0	147	0	4	0	94	0	0	97	12,245
339.22029-Plant Industry	748	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	(135)
339.22032-Batavia School	(6,716)	0	9,600	0	0	900	10,500	0	5,546	1,217	157	0	3,546	0	0	522	(7,204)
339.22034-Investment Serv	4,290	0	4,038	0	0	0	4,038	0	2,037	673	62	0	1,207	0	0	0	4,349
339.22035-Diabetes Resear	59	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	65
339.22037-Keep Kids Drug	83	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	92
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	(1,894)	0	5,023	0	0	0	5,023	0	2,961	128	84	0	1,893	0	0	0	(1,937)
339.22040-Senate Recyclab	668	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	688
339.22041-Medicaid Fraud	26,989	0	14,144	0	0	0	14,144	0	7,565	2,236	1,099	0	4,684	0	0	0	25,549
339.22042-DED Marketing A	2,796	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	2,937
339.22044-Tug Hill Admin	143	0	38	0	0	0	38	0	29	3	0	0	0	0	0	0	149
339.22045-Settlement Enf	388	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	388
339.22046-Regulation of I	(107,331)	0	13,388	0	0	0	13,388	0	8,849	871	298	0	6,196	0	0	0	(110,157)
339.22047-NYS FLEX Spend	835	0	300	0	0	0	300	0	0	314	0	0	0	0	0	0	821
339.22050-Crime Victims B	33	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	56
339.22051-Ofc of Professi	44,104	0	61,200	0	0	0	61,200	0	27,083	11,273	661	0	17,949	0	0	11,114	37,224
339.22052-Armory Rental A	2,558	0	9,600	0	0	0	9,600	0	684	691	18	0	66	0	0	0	1,099
339.22053-Rome School	(2,869)	0	0	0	0	1,020	10,620	0	4,154	667	117	0	2,656	0	0	436	(279)
339.22054-Seized Assets	522	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	522
339.22055-Traf Adjudicatin	(45,765)	0	19,500	0	0	0	19,500	0	21,249	5,922	638	0	15,664	0	0	2,288	(72,026)
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	2,006	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,006
339.22060-Credential SVS	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	36,454	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	36,454
339.22063-Cultural Educat	2,404	0	29,876	0	0	0	29,876	0	12,486	7,323	337	0	7,987	0	0	2,393	1,754
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	10	0	125	0	0	0	125	0	372	439	12	0	246	0	0	1,961	(2,895)
339.22067-Trans Regul Acc	10,369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	7,926
339.22068-Cons Prot Acct	2,234	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	2,084
339.22070-OER NASDER	(4)	0	0	0	0	0	0	0	6	0	0	0	4	0	0	0	(14)
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	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32
339.22075-Funeral	2,409	0	470	0	0	0	470	0	258	7	8	0	165	0	0	108	2,333
339.22076-FSHRP	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22077-Educ Archives	42	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	42
339.22078-Local Services	1,182	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,171
339.22080-Adult Shelter	28,144	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	0	30,744
339.22081-QAA Earned Rev	418	0	0	0	0	0	0	2,687	0	0	0	0	0	0	0	0	418
339.22082-Family Pres Svc	7,597	0	0	0	0	3,618	3,618	0	0	0	0	0	0	0	0	0	8,528
339.22083-Electronic Bene	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47
339.22084-Federal-Seized	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(38)
339.22085-DHCR Mortgage S	(4,077)	0	3,833	0	0	0	3,833	0	4,033	4	0	0	2	0	0	0	(4,283)
339.22086-OMH-Research OH	81	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	81
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770
339.22088-Prof Medic Cond	11,725	0	24,900	0	0	369	25,269	990	12,250	5,964	382	0	7,834	0	0	8,744	830

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22089-Hwy Const & Ma	1,978	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,103
339.22090-Housing Indirec	4,181	0	0	0	0	5,739	5,739	0	2,294	5	1	0	23	0	0	201	7,396
339.22091-Adult Home Qual	4,322	0	193	0	0	0	193	0	0	0	0	0	0	0	0	0	4,515
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	246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	246
339.22095-IG Szd Assets	77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77
339.22096-Leg Svcs Assist	83,410	0	25,100	0	0	25,100	25,100	19,265	326	2	10	0	209	0	0	9,630	79,415
339.22097-Loc Pub Hlth	10,702	0	3,405	0	0	3,405	3,405	0	0	0	0	0	0	0	0	54	13,506
339.22099-Voting Mach Exa	28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28
339.22100-DHCR HCA Applic	(15,122)	0	5,000	0	0	0	5,000	0	2,643	13	92	0	2,073	0	0	893	(15,836)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	11,216	0	4,840	0	0	4,840	4,840	0	636	438	20	0	407	0	0	3,069	11,486
339.22104-CHCCDP Transfer	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37
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	1,026	0	120	0	0	0	120	0	0	248	0	0	0	0	0	0	898
339.22109-Conference & Sp	156	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	156
339.22110-Assisted Living	2,652	0	259	0	0	259	259	250	0	0	0	0	0	0	0	0	2,661
339.22111-OCFS Program	390	0	0	0	0	0	0	0	0	686	0	0	0	0	0	0	(296)
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	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
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	15,058	0	76,440	0	0	76,440	76,440	0	27,110	38,106	769	0	17,416	0	0	0	8,097
339.22118-Animal Populati	571	0	855	0	0	855	855	0	0	867	0	0	0	0	0	0	559
339.22119-Love Your Libra	297	0	6	0	0	6	6	150	0	0	0	0	0	0	0	0	153
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	123	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123
339.22123-Pub Safe Commun	155,536	0	137,000	0	0	137,000	137,000	68,176	29,065	34,905	6	0	134	0	0	6,997	154,253
339.22124-Cuba Lake Mgmt	160	0	200	0	0	200	200	0	0	217	0	0	0	0	0	0	143
339.22126-St Justice Inst	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
339.22128-Med Reimb Acct	847	0	1,500	0	0	1,500	1,500	1,000	0	0	0	0	0	0	0	0	1,347
339.22130-Low Inc Housing	6,494	0	3,631	0	0	3,631	3,631	0	2,061	6	74	0	1,639	0	0	150	6,195
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	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.22133-Procure Op News	52	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(123)
339.22134-OVS RESTITUTION	258	0	593	0	0	593	593	0	496	116	0	0	3	0	0	0	236
339.22136-Food Prod Ctr	1,211	0	1,323	0	0	1,323	1,323	0	227	1,073	6	0	157	0	0	0	1,071
339.22137-Pet Dealer	32	0	32	0	0	32	32	0	0	0	0	0	0	0	0	0	64
339.22138-Auth Bldg Office	1,621	0	2,088	0	0	1,826	3,914	0	1,473	256	47	0	1,050	0	0	0	2,709
339.22139-Patient Safety	4,601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,601
339.22140-Helen Hayes Hos	32,318	0	3,115	0	0	43,173	46,288	0	38,238	21,220	71	0	3,495	0	0	1,292	14,290
339.22141-NYC Veterans	14,322	0	350	0	0	19,722	20,072	0	20,934	8,735	83	0	8,667	0	0	366	(4,391)
339.22142-NYS Home-Vetera	2,869	0	120	0	0	24,105	24,225	0	14,555	8,420	40	0	825	0	0	456	2,798
339.22143-WNY Veis Home	2,474	0	55	0	0	11,687	11,742	0	9,382	4,196	23	0	459	0	0	159	(3)
339.22144-Montrose S V H	8,653	0	30	0	0	27,304	27,334	0	20,900	7,742	56	0	1,135	0	0	197	5,957
339.22145-DOH Hospital Ho	4,007	0	0	0	0	82,785	82,785	0	0	0	0	0	0	0	0	82,785	4,007
339.22146-HEAP Earned Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	12,666	0	1,387	0	0	1,387	1,387	1,000	0	0	0	0	0	0	0	0	13,053
339.22149-Motor Fuel Qual	392	0	2,800	0	0	2,800	2,800	0	1,272	1,314	39	0	773	0	0	0	(206)

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2023
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22150-Weights Measure	38	0	325	0	0	0	325	0	245	101	8	0	149	0	0	0	(140)
339.22151-Defer Comp Adm	(154)	0	820	0	0	0	820	0	389	127	23	0	256	0	0	0	(129)
339.22152-Hazard Abatement	984	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,034
339.22153-Education Stats	999	0	0	89	0	0	89	0	0	34	0	0	0	0	0	0	1,054
339.22154-Real Estate Fin	124	0	3,526	0	0	0	3,526	0	1,352	1,413	39	0	864	0	0	0	(18)
339.22156-NYC Rent Rev	13,005	0	0	0	0	0	0	0	30,960	20,000	1,714	0	23,534	0	0	7,115	(70,318)
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	1,627	0	550	0	0	0	550	0	245	0	12	0	267	0	0	0	1,653
339.22159-CSFP Salvage Ac	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	103
339.22161-ES Stern Cell Tr	289	0	0	0	0	6,195	6,195	0	493	1,522	15	0	349	0	510	0	3,595
339.22162-Systems & Tech	19,151	0	7,300	0	0	0	7,300	0	571	450	20	0	357	0	3,998	0	21,055
339.22163-Patron Services	15,439	0	83,416	0	0	0	83,416	0	42,278	32,807	13	0	4,795	0	3,992	0	14,970
339.22165-Trans Aviath	759	0	4,410	0	0	0	4,410	0	0	4,709	0	0	0	0	0	0	460
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	516	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	516
339.22168-Tax Rev Arrear	2,172	0	0	0	0	1,500	1,500	0	0	1,300	0	0	0	0	0	0	2,372
339.22169-TSCR Account	221,720	0	220,000	0	0	0	220,000	219,600	0	0	0	0	0	0	137,600	0	84,520
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	551	0	39	0	0	2,587	2,626	0	0	3,384	0	0	0	0	0	0	(207)
339.22172-Undgrnd Sfty T	4,934	0	800	0	0	0	800	0	0	0	0	0	0	0	1,175	0	4,559
339.22173-Vol Fire Rec&Re	1,223	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	1,223
339.22174-HAVA Match	1,039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,039
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	455	0	9,000	0	0	20	9,020	9,560	453	11	14	0	289	0	98	0	(950)
339.22178-Crim Back Check	402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	402
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	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
339.22182-OWIG Adm Reimb	206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	206
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	756	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	796
339.22186-Yth Fac PerDiem	271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	271
339.22187-Provider Assess	131,975	0	870,000	0	0	0	870,000	1,001,375	0	0	0	0	0	0	0	0	600
339.22188-Fed Indirect Re	83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83
339.22189-DOCS Asset Forf	536	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	536
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	11,879	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,879
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	2,713	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,713
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	850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	850
339.22198-HEP	39	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(261)
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	1,500	0	0	0	0	0	0	0	0	(1,487)
339.22203-Article X Inter	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
339.22206-Wholesale Mkt	6,051	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	5,351
339.22207-Tech Financing	47	0	0	0	0	0	0	0	39	0	1	0	25	0	0	0	(18)
339.22211-NYS Camp Financ	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
339.22212-Lake George Inv	4	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	4
339.22213-BOE Enforcement	959	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	959
339.22214-Fireworks Reven	1,131	0	320	0	0	0	320	0	174	0	6	0	126	0	0	0	1,145

CASH COMBINING STATEMENT BY ACCOUNT
 MISCELLANEOUS SPECIAL REVENUE FUND (339)
 FY 2023
 (thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22215-Delivery Transf	2,482	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,482
339.22217-Eq Sh DTF Just	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
339.22218-Eq Sh DTF Treas	154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	154
339.22221-Eq Sh Law Justi	338	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	338
339.22222-Eq Sh Law Treas	742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	742
339.22226-Eq Sh SIG Treas	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76
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	141	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	141
339.22233-Eq Shar-DMN Jus	144	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	154
339.22235-Insitt Accred	21	0	570	0	0	0	570	0	290	56	6	0	171	0	0	47	21
339.22238-Eq Sh PRK Treas	6	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	6
339.22239-Opioid Steward	78,472	0	100,000	0	0	0	100,000	24,445	0	0	0	0	0	0	0	0	154,027
339.22240-NYS Med Indmnty	(1,940)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(1,923)
339.22243-Securing Cities	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
339.22246-Behav Hlth Par	2,299	0	1,500	0	0	0	1,500	2,300	0	0	0	0	0	0	0	0	1,499
339.22247-Ent Div Job Tr	3,298	0	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	0	4,798
339.22248-CJ Discov Comp	26,635	0	0	0	0	0	0	26,634	0	0	0	0	0	0	0	0	1
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	2,382	0	5,800	0	0	0	5,800	0	0	2,000	0	0	0	0	0	0	6,182
339.22252-Elevator Safety	0	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	50

**CASH COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2023**
(thousands of dollars)

	STATE CAPITAL PROJECTS (30000-30049)	DEDICATED HIGHWAY FUND (30050-30099)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION FUND (30100-30299)	NEW YORK STATE CANAL SYSTEM FUND (30300-30349)	STATE PARK INFRASTRUCTURE FUND (30350-30399)	PASSENGER FACILITY FUND (30400-30449)	ENVIRONMENTAL IMPROVEMENT FUND (30450-30499)	CONSERVATION THROUGH IMPROVED TRANSPORTATION FUND (30500-30599)	PURE WASTE REMEDIATION FUND (30600-30649)	TRANSPORTATION CAPITAL FACILITIES FUND (30650-30699)
Opening Fund Balance	0	32,318	138,253	16,227	(52,463)	15	49,691	164	668	3,328
Receipts:										
Taxes	0	989,398	0	0	0	0	257,350	0	0	0
Miscellaneous Receipts	3,929,097	1,575,294	0	2,000	137,300	0	49,650	0	0	0
Federal Receipts	0	4,505	0	0	0	0	0	0	0	0
Total Receipts	3,929,097	2,569,157	0	2,000	137,300	0	307,000	0	0	0
Disbursements:										
Local Assistance	2,045,043	58,981	0	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	5,300,200	1,775,701	100,000	2,100	137,300	0	370,000	0	0	0
Total Disbursements	7,345,243	1,834,682	100,000	2,100	137,300	0	370,000	0	0	0
Other Financing Sources (Uses):										
Transfers from Other Funds	3,422,446	486,494	75,000	0	0	0	103,000	0	0	0
Transfers to Other Funds	(6,300)	(1,225,972)	0	0	0	0	0	(25)	(340)	(25)
Bond & Note Proceeds	0	0	0	0	0	0	0	25	340	25
Change in Fund Balance	3,416,146	(739,478)	75,000	0	0	0	103,000	0	0	0
Net Other Financing Sources (Uses)	0	(5,003)	(25,000)	(100)	0	0	40,000	0	0	0
Change in Fund Balance	0	27,315	113,253	16,127	(52,463)	15	89,691	164	668	3,328
Closing Fund Balance	0	32,318	138,253	16,227	(52,463)	15	49,691	164	668	3,328

	ENVIRONMENTAL PROTECTION BOND ACT (1973) (30640-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30659)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30679)	ACCELERATED CAPACITY AND TRANSPORTATION IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31350-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIATION (31500-31549)	SUBURBAN TRANSPORTATION (31650-31699)
Opening Fund Balance	1,419	17,210	4,255	2,778	1,428	(787,087)	1,083	(93,496)	540
Receipts:									
Taxes	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	229,000	10	129,956	0
Federal Receipts	0	0	0	0	0	3,236,743	0	0	0
Total Receipts	0	0	0	0	0	3,465,743	10	129,956	0
Disbursements:									
Local Assistance	0	0	0	0	0	998,026	0	0	0
State Operations	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	2,082,093	12	125,956	0
Total Disbursements	0	0	0	0	0	3,080,119	12	125,956	0
Other Financing Sources (Uses):									
Transfers from Other Funds	0	0	0	0	0	40,738	0	18,500	0
Transfers to Other Funds	(740)	(9,001)	(25)	(3,852)	(3,852)	0	0	(25,200)	0
Bond & Note Proceeds	617	3,908	25	4,852	4,852	0	0	0	0
Change in Fund Balance	(123)	(5,093)	0	1,000	1,000	40,738	0	(6,700)	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	1,000	426,362	(2)	(2,700)	0
Change in Fund Balance	1,296	12,117	4,255	2,778	2,428	(360,725)	1,081	(96,196)	540
Closing Fund Balance	1,419	17,210	4,255	2,778	1,428	(787,087)	1,083	(93,496)	540

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2023**
(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 (32400-32499)	MISCELLANEOUS CAPITAL PROJECTS (32500-32499)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32550-32499)	MENTAL HYGIENE FACILITIES IMPROVEMENT (32600-32499)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32650-32499)
Opening Fund Balance	(16,351)	(12,942)	(418,757)	17,893	(12,016)	68,000	154,003	64	(425,166)	(239,538)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	16,463	0	871,318	1,000	0	49,390	16,265	0	327,345	250,370
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	16,463	0	871,318	1,000	0	49,390	16,265	0	327,345	250,370
Disbursements:										
Local Assistance	0	0	1,376,193	0	0	0	0	0	95,870	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	15,629	0	1,376,193	1,017	0	60,000	58,716	0	239,225	350,714
Total Disbursements	15,629	0	1,376,193	1,017	0	60,000	58,716	0	335,095	350,714
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	504,300	0	0	10,610	30,577	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	504,300	0	0	10,610	30,577	0	2,000	105,304
Change in Fund Balance	834	(575)	(419,332)	17,876	(12,016)	68,000	142,129	64	(430,916)	(234,578)
Closing Fund Balance	(15,517)	(12,942)	(419,332)	17,876	(12,016)	68,000	142,129	64	(430,916)	(234,578)

	SMART SCHOOLS BOND (80710-80729)	CLEAN WATER, CLEAN AIR, AND GREEN JOBS BOND (80720-80729)	NEW YORK STATE STORM RECOVERY (83000-83049)	DEDICATED INFRASTRUCTURE INVESTMENT (83950-83999)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	0	0	(65,824)	64,843	0	(1,543,910)	0	(1,543,910)
Receipts:								
Taxes	0	0	0	0	(1,000)	1,245,748	0	1,245,748
Miscellaneous Receipts	0	0	0	500,000	0	8,084,418	0	8,084,418
Federal Receipts	0	0	0	0	1,000	3,242,248	0	3,242,248
Total Receipts	0	0	0	500,000	0	12,572,414	0	12,572,414
Disbursements:								
Local Assistance	0	0	0	205,596	0	4,779,709	0	4,779,709
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	538,635	0	11,157,298	0	11,157,298
Capital Projects	0	0	0	744,231	0	15,957,007	0	15,957,007
Total Disbursements	0	0	0	744,231	0	15,957,007	0	15,957,007
Other Financing Sources (Uses):								
Transfers from Other Funds	0	0	0	275,635	0	5,074,604	(229,140)	4,845,464
Transfers to Other Funds	(200,000)	(5,000)	0	0	0	(1,480,312)	229,140	(1,251,172)
Bond & Note Proceeds	198,000	5,000	0	0	0	217,624	0	217,624
Net Other Financing Sources (Uses)	(2,000)	(2,000)	0	275,635	0	3,811,916	0	3,811,916
Change in Fund Balance	(2,000)	0	0	31,404	0	447,323	0	447,323
Closing Fund Balance	(2,000)	0	(65,824)	96,247	0	(1,096,587)	0	(1,096,587)

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2023

	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	65,223	0	0	36,723	0	0	101,946	0	101,946
Receipts:									
Taxes	0	44,451,362	0	0	1,233,650	2,198,248	47,883,260	0	47,883,260
Miscellaneous Receipts	266,228	0	1,461	108,705	0	0	376,394	0	376,394
Federal Receipts	0	69,633	0	0	0	0	69,633	0	69,633
Total Receipts	266,228	44,520,995	1,461	108,705	1,233,650	2,198,248	48,329,287	0	48,329,287
Disbursements:									
Local Assistance	0	0	0	0	0	0	0	0	0
State Operations	0	43,770	0	1,727	0	0	45,497	0	45,497
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	8,463,941	3,549	23,733	0	0	8,491,223	0	8,491,223
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	8,507,711	3,549	25,460	0	0	8,536,720	0	8,536,720
Other Financing Sources (Use):									
Transfers from Other Funds	1,247,708	364,370	2,089	31,260	0	0	1,645,427	(34,631)	1,610,796
Transfers to Other Funds	(1,514,043)	(36,377,661)	0	(115,640)	(1,233,650)	(2,198,248)	(41,439,242)	34,631	(41,404,611)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(266,335)	(36,013,291)	2,089	(84,380)	(1,233,650)	(2,198,248)	(39,729,813)	0	(39,729,813)
Change in Fund Balance	(107)	(7)	1	(135)	0	0	(1,248)	0	(1,248)
Closing Fund Balance	65,116	(7)	1	35,588	0	0	100,698	0	100,698

**CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2023**
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centrl Services	(10)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(10)
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	(11,908)	0	70,126	0	0	0	70,126	0	30,059	16,046	926	0	22,217	0	0	1,866	71,114	(12,896)
323.55020-OGS Ent Contr	(16,535)	0	156,000	0	0	0	156,000	0	617	155,116	20	0	385	0	0	0	156,138	(16,673)
323.55022-Business Svc Ct	(30,120)	0	0	0	0	31,342	31,342	0	29,251	2,589	0	0	0	0	0	0	31,840	(30,618)
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	13,819	0	120,000	0	0	0	120,000	0	4,570	112,428	148	0	3,071	0	0	105	120,322	13,497
323.5502Y-OGS Bldg Admin	14,185	0	24,429	0	0	9,500	33,929	0	2,290	28,661	74	0	1,539	0	0	0	32,564	15,550
323.5502Z-OGS Std & Purch	254	0	11,257	0	0	0	11,257	0	3,300	5,650	106	0	2,217	0	0	0	11,273	238
334.55050-Agencies Int Sv	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
334.55052-Archives R	(250)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(161)
334.55053-Fedl Single Aud	962	0	1,500	0	0	0	1,500	0	0	1,500	0	0	0	0	0	0	1,500	962
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	1,412	0	5,963	0	0	0	5,963	0	2,848	510	92	0	1,877	0	0	1,651	6,978	397
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	44,888	0	0	0	0	0	0	44,888	(234)
334.55058-Cult Resources	(1,941)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(1,432)
334.55059-Neighbor Work P	(10,854)	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	(10,854)
334.55060-Auto/Print Chgb	(44)	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	294
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	(32,170)	0	4,332	0	0	0	4,332	0	0	0	0	0	0	0	0	0	0	(27,838)
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	868	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	868
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Cr	(245)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	28
334.55068-Statewide Train	92	0	0	0	0	0	0	0	91	(150)	3	0	56	0	0	0	0	92
334.55069-Centralized Tec	(12,442)	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	(4,636)
334.55070-Learning Mgmt S	1,802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,802
334.55071-Labor Cont Ctr	(1,105)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(1,215)
334.55072-HS Cont Ctr	(930)	0	17,971	0	0	0	17,971	0	9,296	3,230	274	0	5,945	0	0	0	18,745	(1,604)
334.55074-Civil Recoverie	18,006	0	17,120	0	0	0	17,120	0	8,017	3,990	226	0	5,127	0	0	0	17,360	17,766
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl Serv	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	(225)	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	(195)
347.55150-DFY Voc Educatn	45	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	70
394.55200-Joint Labor-Mgt	1,081	0	2,000	0	0	0	2,000	0	930	416	31	0	613	0	0	0	1,990	1,091
395.55251-Ex Dir Intl Aud	(7,341)	0	4,567	0	0	0	4,567	0	2,578	278	73	0	1,638	0	0	0	4,567	(7,341)
395.55252-CIO INFO TECH C	(42,468)	0	43,592	0	0	0	43,592	0	13,495	39,128	373	0	8,434	0	0	0	61,430	(60,306)
396.55300-Health Insuranc	(1,409)	0	14,121	0	0	12,000	26,121	0	9,333	1,734	302	0	6,166	0	0	3,428	20,963	3,749
396.55301-CS EBD Adm Reim	(8,105)	0	4,500	0	0	0	4,500	0	1,887	342	61	0	1,243	0	0	639	4,172	(7,777)
397.55350-Correctional In	(16,978)	0	49,000	0	0	22,773	71,773	0	18,517	37,528	738	0	11,667	0	0	0	68,450	(13,655)

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2023
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
324.50000-DFY Commissary	100	0	120	0	0	0	120	0	0	123	0	0	0	0	0	0	123	97
325.50050-State Fair Rece	555	0	14,000	0	0	7,000	21,000	0	6,032	12,150	0	0	0	0	0	0	18,182	3,373
326.50100-DOCS Commissary	2,569	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	2,569
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 Matris	183	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	207
331.50311-Arts & Crafts	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
331.50313-TRAIID Services	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50318-Convention Ctr	(755)	0	1,497	0	0	0	1,497	0	626	453	20	0	421	0	0	0	1,520	(778)
331.50319-Altica Emp Mess	1,335	0	1,256	0	0	0	1,256	0	288	803	12	0	199	0	0	0	1,302	1,289
331.50322-Asset Preservat	131	0	14	0	0	0	14	0	0	24	0	0	0	0	0	0	24	121
331.50323-Farm Program	1,184	0	629	0	0	0	629	0	125	464	4	0	86	0	0	0	679	1,134
331.50327-Emp Plz Gift Sh	(361)	0	500	0	0	0	500	0	108	341	3	0	72	0	0	0	524	(385)
331.50331-Retail Sales	4,420	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	4,420
331.50332-Golf	9,416	0	17,000	0	0	0	17,000	0	10,000	7,000	0	0	0	0	0	0	17,000	9,416
351.50400-OMH Shelt Wkshs	2,100	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	2,100
352.50450-MR Shel Wkshop	2,182	0	950	0	0	0	950	0	0	1,050	0	0	0	0	0	0	1,050	2,082
353.50500-WH & MR Communi	4,555	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	4,952
353.50516-MR Community St	180	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	177
481.50650-U J Benefit Fnd	871,087	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	871,087
481.50651-Interest Assess	2,695	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,695
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	69,431	0	2,896,224	0	0	0	2,896,224	139,000	1,382,108	510,763	0	0	884,353	0	0	0	2,916,224	49,431
E02.23250-CUNY SC Program	246,564	0	117,000	0	0	0	117,000	0	47,540	44,800	0	0	24,660	0	0	0	117,000	246,564

CASH COMBINING STATEMENT
GENERAL FUND
FY 2024
(millions of dollars)

	General Fund	Stabilization Reserve Fund	Tax Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,632	21	21	21	4,836	32,414	0	38,924
Receipts:									
Taxes	54,042	0	0	0	0	0	0	0	54,042
Miscellaneous Receipts	2,401	0	0	0	0	0	0	0	2,401
Federal Receipts	2,250	0	0	0	0	0	0	0	2,250
Total Receipts	58,693	0	0	0	0	0	0	0	58,693
Disbursements:									
Local Assistance	73,259	0	0	0	3	0	0	0	73,262
State Operations	14,517	0	0	0	0	0	0	0	14,517
General State Charges	8,800	0	0	0	0	0	0	0	8,800
Debt Service	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	96,576	0	0	0	3	0	0	0	96,579
Other financing sources (uses):									
Transfers from Other Funds	78,447	207	0	0	0	3,101	12,331	(49,064)	45,022
Transfers to Other Funds	(40,564)	(207)	0	0	0	(3,101)	(15,546)	49,064	(10,354)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0
Net other financing sources (uses)	37,883	0	0	0	0	0	(3,215)	0	34,668
Change in Fund Balance	0	0	0	0	(3)	0	(3,215)	0	(3,218)
Closing Fund Balance	0	1,632	21	18	18	4,836	29,199	0	35,706

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2024
(Thousands of dollars)**

	MENTAL HEALTH GIFTS AND DONATIONS (2090-2099)	COMBINED EXPENDABLE TRUST (20100-20299)	NEW YORK INTEREST ON LAWYER ACCOUNT (20902-20949)	NEW YORK STATE ARCHIVES PARTNERSHIP TRUST (20350-20399)	CHILD PERFORMERS PROTECTION (20400-20499)	TUTION REIMBURSEMENT (20350-20399)	GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (20500-20599)	SCHOOL TAX RELIEF (20550-20599)	CHARTER SCHOOL STIMULUS (20600-20649)	HEALTH CARE REFORM ACT RESOURCES (20802-20849)	DEDICATED MASS TRANSPORTATION TRUST (20850-20899)
Opening Fund Balance	807	63,084	134,625	9	397	9,009	9,583	0	6,049	0	58,209
Receipts:											
Taxes	0	0	0	0	0	0	0	1,716,913	0	530,300	468,182
Miscellaneous Receipts	72	(228,851)	36,000	318	120	5,098	9,396	0	0	5,908,784	132,724
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	72	(228,851)	36,000	318	120	5,098	9,396	1,716,913	0	6,439,084	600,906
Disbursements:											
Local Assistance	0	9,449	35,000	0	0	0	5,056	1,716,913	4,837	6,219,371	666,650
State Operations	72	5,702	1,629	440	231	3,225	2,342	0	0	103,355	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	15,342	37,237	636	396	4,559	8,613	1,716,913	4,837	6,332,521	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	(106,563)	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	(106,563)	65,884
Change in Fund Balance	807	(5,301)	133,388	(17)	694	9,306	9,765	0	6,049	0	140
Closing Fund Balance	198,226	8,905	115,413	(41,786)	7,869,109	(46,241)	5,600,022	184	14,684	110,855	20,414

	STATE LOTTERY (2090-2094)	COMBINED STUDENT LOAN (20950-20999)	MTA FINANCIAL ASSISTANCE (24550-24599)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (25000-25099)	FEDERAL HEALTH AND HUMAN SERVICES (25100-25199)	FEDERAL EDUCATION (25200-25249)	MISCELLANEOUS OPERATING GRANTS (25300-25399,25951)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (21000-21049)	ENCON SPECIAL REVENUE (21600-21649)	CONSERVATION (21150-21199)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (22000-22499)
Opening Fund Balance	198,226	8,905	115,413	(41,786)	7,869,109	(46,241)	5,600,022	184	14,684	110,855	20,414
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,420,961	24,000	0	100,000	10,397	0	6,000	900	78,410	46,792	58,324
Federal Receipts	0	(17,000)	0	2,254,187	70,740,411	8,157,882	1,222,225	0	0	0	0
Total Receipts	3,420,961	7,000	0	2,354,187	70,750,808	8,157,882	1,228,225	900	78,410	46,792	58,324
Disbursements:											
Local Assistance	3,347,000	0	398,795	2,196,108	64,307,268	7,512,976	3,034,393	0	0	0	0
State Operations	35,006	7,500	0	70,975	1,193,573	569,164	695,404	432	62,883	27,813	15,974
General State Charges	13,861	0	0	15,336	135,045	63,460	57,067	266	23,940	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	3,395,867	7,500	398,795	2,282,419	65,635,886	8,145,600	3,786,864	698	86,823	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)	(2,226,834)	(12,328)	(15,900)	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)	(2,226,834)	(12,328)	(15,900)	0	7,206	(1,820)	(27,487)
Change in Fund Balance	27,154	(500)	115,413	(41,786)	10,757,197	(46,287)	3,025,483	386	13,477	114,627	26,099
Closing Fund Balance	225,380	8,405	115,413	(41,786)	10,757,197	(46,287)	3,025,483	386	13,477	114,627	26,099

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS**
(Thousands of dollars)

	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-2199)	LAWYERS' FUND FOR CLIENT PROTECTION (2190-2149)	EQUIPMENT LOAN FUND FOR THE DISABLED (2190-2199)	MASS TRANSPORTATION OPERATING ASSISTANCE (2140-2148)	CLEAN AIR (2140-2148)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-2149)	LEGISLATIVE COMPUTER SERVICES (2150-2199)	STATE UNIVERSITY DORMITORY INCOME (4030-4039)	COMBINED NON- EXPENDABLE TRUST (2160-2169)	WINTER SPORTS EDUCATION TRUST (2170-2179)	ARTS CAPITAL GRANTS (2180-2189)
Opening Fund Balance	(6,676)	10,382	435	928,144	(40,693)	71	13,431	444,365	467	0	581
Receipts:											
Taxes	0	0	0	3,386,014	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	9,000	28	17,500	43,770	0	1,719	344,024	6	75	60
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	48,496	9,000	28	3,403,514	43,770	0	1,719	344,024	6	75	60
Disbursements:											
Local Assistance	0	0	0	3,652,450	0	0	0	0	0	0	98
State Operations	43,435	12,600	106	4,067	26,095	0	950	0	6	75	0
General State Charges	19,418	300	0	2,245	13,252	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	62,853	12,900	106	3,658,762	39,347	0	950	0	6	75	98
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	38,239	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	(6,404)	0	0	(367,762)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	38,239	(6,404)	0	769	(367,762)	0	0	0
Change in Fund Balance	(14,357)	(3,900)	(78)	(217,009)	(1,981)	0	(23,738)	0	0	0	(38)
Closing Fund Balance	(21,033)	6,482	357	711,135	(42,674)	71	14,200	420,627	467	0	543

	MISCELLANEOUS STATE SPECIAL REVENUE (2190-2149)	COURT FACILITIES INCENTIVE AID (2290-2249)	EMPLOYMENT TRAINING (2250-2259)	STATE UNIVERSITY INCOME (2250-2259)	CHEMICAL DEPENDENCE SERVICE (2270-2279)	LAKE GEORGE PARK TRUST (2270-2279)	STATE POLICE MOTOR VEHICLE LAW ENFORCEMENT THEFT AND INSURANCE FRAUD PREVENTION (2280-2289)	NEW YORK GREAT LAKES PROTECTION (2280-2289)	FEDERAL REHABILITATION CONTRACT (2290-2299)	HOUSING DEVELOPMENT PROGRAM (2290-2299)	NYSDOT HIGHWAY SAFETY PROGRAM (2300-2304)
Opening Fund Balance	1,627,370	20,099	53	2,082,689	5,403	117	30,717	368	24	8,267	(19,991)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	(3,341,291)	150	0	5,308,882	6,886	1,208	123,625	160	0	900	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0
Total Receipts	(3,341,202)	150	0	5,308,882	6,886	1,208	123,625	160	0	900	3,068
Disbursements:											
Local Assistance	(1,522,178)	117,400	0	0	0	0	4,237	0	0	3,102	0
State Operations	568,266	2,300	0	6,534,187	6,863	972	9,631	157	0	0	3,811
General State Charges	466,813	1,000	0	571,065	0	500	0	61	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	(487,099)	120,700	0	7,105,252	6,863	1,472	13,868	218	0	3,102	3,811
Other Financing Sources (Uses):											
Transfers from Other Funds	636,997	103,600	0	2,310,858	0	0	0	0	0	0	0
Transfers to Other Funds	1,952,624	0	0	(286,077)	0	0	(112,420)	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	2,589,621	103,600	0	2,024,781	0	0	(112,420)	0	0	0	0
Change in Fund Balance	(264,482)	(16,950)	0	(228,411)	23	(264)	(2,663)	(58)	0	(2,202)	(743)
Closing Fund Balance	1,362,888	3,149	53	2,311,100	5,426	(147)	28,054	310	24	6,065	(20,734)

**CASH COMBINING STATEMENT
SPECIAL FUND FUNDS
Fiscal Year 2024**
(Thousands of dollars)

	VOCATIONAL REHABILITATION (23050-23059)	DRINKING WATER PROGRAM MANAGEMENT ADMINISTRATION (23100-23149)	NEW YORK CITY COURT OPERATIONS OFFSET (23150-23199)	JUDICIARY DATA PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAKERS CLUB TRAINING (23500-23549)	INCIDENT SERVICES LEGAL (23550-23599)	UNEMPLOYMENT INSURANCE ADMINISTRATION (25900-25949)	UNEMPLOYMENT INCOME INTEREST AND PENALTY (25800-25849)	UNEMPLOYMENT OCCUPATIONAL TRAINING (25950-25952-25999)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	NEW YORK COMING REVENUE (23700-23749)
Opening Fund Balance	74	(1,107)	(32,589)	78,965	275	683,839	123,410	22,928	(635)	(1,543)	11,694
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	34,800	81,200	85	212,662	56,151	15,866	0	0	184,341
Federal Receipts	0	0	0	0	0	0	345,227	0	7,780	167,019	0
Total Receipts	70	0	34,800	81,200	85	212,662	401,378	15,866	7,780	167,019	184,341
Disbursements:											
Local Assistance	20	0	0	0	0	222,184	9,339	0	7,780	134,762	174,300
State Operations	26	0	24,800	84,500	75	29,844	237,037	1,323	0	24,149	2,943
General State Charges	0	0	12,600	25,900	0	2,433	111,760	1,173	0	8,258	1,916
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	46	0	37,400	110,400	75	254,461	358,136	2,496	7,780	167,169	179,159
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	2,400	0	0	74,781	0	0	0	0	0
Transfers to Other Funds	0	(1,108)	0	0	0	0	(36,569)	(5,163)	0	0	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	(1,108)	2,400	(29,200)	10	74,781	(36,569)	(5,163)	0	(150)	(2)
Change in Fund Balance	24	(1,108)	(200)	(29,200)	10	32,882	6,673	8,207	0	(150)	5,180
Closing Fund Balance	98	(2,215)	(32,789)	49,765	285	716,821	130,083	31,135	(635)	(1,693)	16,874

	MEDICAL CANNABIS TRUST (23750-23799)	DEDICATED MISCELLANEOUS STATE SPECIAL REVENUE (23800-23899)	INTERACTIVE FANTASY SPORTS (24950-24999)	HEALTH CARE TRANSFORMATION (24850-24899)	CHARITABLE GIFTS FUND (24600-24699)	NEW YORK STATE CANNABIS REVENUE (24800-24899)	MOBILE SPORTS WAGERING (24950-24999)	SPECIAL REVENUE OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PUN
Opening Fund Balance	12,971	168,686	20,410	559,211	58	(53,646)	310,897	(27,183)	21,113,895	0	21,113,895
Receipts:											
Taxes	6,600	400	0	0	0	138,400	0	0	6,246,809	0	6,246,809
Miscellaneous Receipts	0	71,289	6,000	0	0	0	687,000	7,000	13,534,175	0	13,534,175
Federal Receipts	0	0	0	0	0	0	0	0	82,877,820	0	82,877,820
Total Receipts	6,600	71,689	6,000	0	0	138,400	687,000	7,000	102,658,804	0	102,658,804
Disbursements:											
Local Assistance	5,850	141,403	0	0	0	9,712	895,897	48,000	93,358,172	0	93,358,172
State Operations	5,135	3,386	367	0	0	55,843	0	6,000	10,484,669	0	10,484,669
General State Charges	1,614	1,278	64	0	0	14,559	0	0	1,601,255	0	1,601,255
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	12,599	146,067	431	0	0	80,114	895,897	54,000	105,444,096	0	105,444,096
Other Financing Sources (Uses):											
Transfers from Other Funds	6,550	0	0	500,000	0	0	0	0	4,429,771	(964,463)	3,465,308
Transfers to Other Funds	0	(45)	(7,000)	(309,211)	0	(50,000)	(102,000)	1,000	(1,831,487)	964,463	(867,024)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	6,550	(45)	(7,000)	190,789	0	(50,000)	(102,000)	1,000	2,598,284	0	2,598,284
Change in Fund Balance	551	(74,423)	(1,431)	190,789	0	8,286	(310,897)	(46,000)	(187,008)	0	(187,008)
Closing Fund Balance	13,522	94,263	18,979	750,000	58	(45,360)	0	(73,183)	20,926,887	0	20,926,887

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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
019.20000-Ment Hyg Gifts	805	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	805
020.20100-Combined Exp Tr	965	0	(241,300)	0	0	237,300	(4,000)	0	0	0	0	0	0	0	0	0	0	(3,035)
020.20101-Planting Fields	1,236	0	350	0	0	0	350	0	216	48	7	0	162	0	0	0	433	1,153
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	69	0	805	0	0	0	805	0	0	805	0	0	0	0	0	0	805	69
020.20109-Helen Hayes Hsp	28	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	(7)
020.20110-Oxford Donation	425	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	541
020.20111-Donat-St.Albans	(8)	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	13	(21)
020.20112-CVB Gifts & Beq	110	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	107
020.20113-Donations-Bataw	34	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	13
020.20114-Montrose Donati	229	0	12	0	0	0	12	0	0	13	0	0	0	0	0	0	13	228
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	24	0	50	0	0	0	50	0	0	26	0	0	0	0	0	0	26	48
020.20120-Spec Events	3,189	0	1,012	0	0	0	1,012	0	29	871	1	0	20	0	0	0	921	3,280
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-NYS CB Ven Stand	1,539	0	1,800	0	0	0	1,800	0	0	1,738	0	0	0	0	0	0	1,738	1,601
020.20127-DMNA Military	12	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	12
020.20128-WB Hoyr Memoria	4,961	0	0	0	0	622	622	895	0	0	0	0	0	0	0	0	895	4,688
020.20129-NYS CB Gift & Beq	254	0	100	0	0	0	100	0	0	17	0	0	0	0	0	0	17	337
020.20130-St Transm Money	12,481	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	12,741
020.20142-Youth Grants &	287	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	287
020.20143-Alzheimers Dis	724	0	270	0	0	270	540	670	0	0	0	0	0	0	0	0	670	594
020.20144-Local Gov Comm	156	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	161
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 &	914	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	1,031
020.20150-Emergency Serv	19,272	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	18,923
020.20151-Batavia-Charlot	394	0	20	0	0	0	20	0	0	24	0	0	0	0	0	0	24	390
020.20152-Rome-Gifts And	100	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	100
020.20155-Bi Can Res & Ed	2,772	0	540	0	0	500	1,040	1,620	0	0	0	0	0	0	0	0	1,620	2,192
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	80	0	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	79
020.20166-Erie Canal Muse	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
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	1,303	0	530	0	0	0	530	0	0	620	0	0	0	0	0	0	620	1,213
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	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
020.20182-Parole Ofcr Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	3,099	0	240	0	0	200	440	520	0	0	0	0	0	0	0	0	520	3,019
020.20185-Percy T Phillip	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50
020.20192-Missing Children	423	0	407	0	0	0	407	0	271	140	0	0	0	0	0	0	411	419
020.20197-DCJ01 Comb Gift	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24
020.20199-HESC Gifts Dona	559	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	559
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	33	0	75	0	0	0	75	0	14	98	1	0	9	0	0	0	122	(14)
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	1,590	0	1,500	0	0	0	1,500	1,000	0	69	0	0	0	0	0	0	1,069	2,021
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	673	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	973
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	48	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	48

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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Dist.	Closing Balance
020.20201-Veterans Rem Ce	2,435	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,350
020.20204-Homless Vet AS	443	0	154	0	0	0	154	1,100	0	0	0	0	0	0	0	0	1,100	(503)
020.20205-Mental Illness	243	0	58	0	0	0	58	75	0	0	0	0	0	0	0	0	75	226
020.20206-Women's Cancer	172	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	147
020.20208-Vets Home Assis	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
020.20209-Combined Gifts	2,178	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,175
023.20300-N Y Int Lawyers	134,826	0	36,000	0	0	0	36,000	35,000	960	639	30	0	608	0	0	0	37,237	133,389
024.20350-NYS Archvs Pine	8	0	318	0	0	300	618	720	304	126	10	0	196	0	0	8	644	(18)
025.20401-Child Performer	400	0	120	0	0	600	720	0	215	9	7	0	165	0	0	27	423	697
050.20451-Tuition Reimb	5,262	0	705	0	0	0	705	0	0	206	0	0	101	0	0	0	307	5,660
050.20452-Voc School Supe	3,747	0	4,393	0	0	0	4,393	0	1,953	1,015	51	0	1,233	0	0	242	4,494	3,646
052.20501-Loc Govt Record	9,580	0	9,396	0	0	0	9,396	5,056	1,922	369	51	0	1,215	0	0	601	9,214	9,762
053.20550-Sch Tax Relief	(1)	1,716,913	0	0	0	0	1,716,913	1,716,913	0	0	0	0	0	0	0	0	1,716,913	(1)
054.20601-Charter School	6,050	0	0	0	0	4,837	4,837	0	0	0	0	0	0	0	0	0	4,837	6,050
056.20701-Greenway Commun	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
056.20702-Greenway Herit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
059.20751-Alcohol&Subst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Cntr &	(3,660)	0	0	0	0	0	0	0	1,968	147	62	0	1,451	0	0	156	3,784	(7,444)
061.20802-Health Care Srv	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20803-Medicatd Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	(4,500,165)	0	0	0	0	0	0	4,272,445	0	0	0	0	0	0	0	0	4,272,445	(8,772,610)
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	(430,725)	0	0	0	0	0	0	314,220	896	17,072	25	0	564	0	0	0	332,777	(763,502)
061.20809-EMS Training	(15,348)	0	0	0	0	0	0	10,570	2,123	8,947	69	0	1,651	0	0	185	23,545	(38,893)
061.20810-Child Health In	(744,337)	0	0	0	0	0	0	932,819	886	15,781	187	0	565	0	0	85	950,323	(1,694,660)
061.20811-HCRA Undistrib	6,491,968	530,300	5,862,368	0	0	0	6,392,668	0	0	0	0	0	0	0	0	101,689	101,689	12,782,947
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	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
061.20814-Primary Care In	(581)	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(1,165)
061.20815-Prev Coll Monit	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20816-Pilot Health In	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
061.20817-Indigent Care	(703,278)	0	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(1,334,378)
061.20818-EPIC Premium	(49,677)	0	46,416	0	0	0	46,416	62,517	701	9,768	24	0	543	0	0	47	73,600	(76,861)
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	(121)	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	(549)
061.20822-Cig Task Force	(3,719)	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(7,895)
061.20823-NYSOH	(40,391)	0	0	0	0	0	0	0	4,992	35,408	1,001	0	3,153	0	0	79	44,633	(85,024)
073.20851-Transit Authori	41,770	365,688	103,519	0	0	51,394	520,601	519,500	0	0	0	0	0	0	0	0	519,500	42,871
073.20852-Railroad Accoun	7,262	64,533	18,183	0	0	9,216	91,932	91,750	0	0	0	0	0	0	0	0	91,750	7,444
073.20853-DMTF	9,178	37,961	11,022	0	0	5,274	54,257	55,400	0	0	0	0	0	0	0	0	55,400	8,035
160.20901-Education - New	65,880	0	2,343,000	0	0	7,000	2,350,000	2,314,000	0	0	0	0	0	0	0	0	2,314,000	101,880
160.20902-Lottery Adm New	71,127	0	49,921	0	0	0	49,921	0	16,973	14,206	664	0	12,393	0	0	4,274	48,510	65,538
160.20903-VLT Administrat	50,144	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	666	5,297	56,887
160.20904-VLT - Education	11,074	0	1,023,000	0	0	0	1,023,000	1,033,000	0	0	0	0	0	0	0	0	1,033,000	1,074
221.20950-Comb Student Ln	8,908	0	24,000	(17,000)	0	0	7,000	0	0	7,500	0	0	0	0	0	0	7,500	8,408
225.23652-MTA Aid Trust	1,579	0	0	0	0	2,442,250	2,442,250	244,250	0	0	0	0	0	0	0	0	244,250	1,579
225.23653-NY Cen Bus Dis	397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	397
300.21002-Encon Admin Acc	183	0	900	0	0	154,545	154,545	154,545	0	0	0	0	0	0	0	0	154,545	113,439
301.21051-EnCon Energy Ef	100	0	0	0	0	0	0	0	418	14	0	0	266	0	0	0	698	385
301.21052-EnCon-Seized As	101	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	121
301.21053-Wst Tire Mgt/Re	35,584	0	20,000	0	0	0	20,000	0	11,860	391	373	0	7,768	0	0	3,000	23,392	32,192
301.21054-Oil & Gas Accou	51	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	40
301.21055-Marine/Coastal	187	0	13	0	0	10,157	10,157	0	0	6,838	164	0	0	0	0	2,085	19,025	(16,500)
301.21060-Indirect Charge	(7,632)	0	0	0	0	0	0	0	6,649	0	0	0	3,289	0	0	0	0	(16,500)

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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Dist.	Closing Balance
301.21061-Hazardous Sub B	1,925	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	1,899
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-Utality Envir R	(154)	0	0	0	0	1,800	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(309)
301.21065-Federal Grant I	(217)	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	(881)
301.21066-Low Level Radio	(459)	0	2,811	0	0	0	2,811	0	1,441	201	47	0	975	0	0	433	3,097	(745)
301.21067-Recreation Acco	25,386	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	31,061
301.21077-Public Safety R	(1)	0	30	0	0	0	30	0	0	0	0	0	0	0	0	0	38	(9)
301.21080-Encon Magazine	707	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	1,098
301.21081-Environmental R	(69,686)	0	28,600	0	0	0	28,600	0	11,246	2,439	447	0	5,965	0	0	6,187	26,284	(67,370)
301.21082-Natural Resourc	939	0	4,811	0	0	0	4,811	0	(223)	397	19	0	388	0	0	400	981	4,769
301.21083-UST-Trust Recov	842	0	12	0	0	0	12	0	0	0	67	0	0	0	0	0	0	854
301.21084-Mined Land Recl	5,870	0	4,210	0	0	0	4,210	0	1,955	105	0	0	1,308	0	0	0	3,435	6,645
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	21,150	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	20,279
301.WRRR-Waste RRR	0	0	500	0	0	0	500	0	200	100	8	0	150	0	0	0	458	42
302.21150-Conservation	28,537	0	43,222	0	0	75	43,297	0	20,288	5,611	609	0	12,663	0	0	1,820	40,991	30,843
302.21151-Marine Resource	5,384	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	5,088
302.21152-Migratory Bird	(35)	0	10	0	0	0	10	0	0	45	0	0	0	0	0	0	45	(70)
302.21153-Guides License	325	0	55	0	0	0	55	0	66	9	2	0	38	0	0	75	75	265
302.21154-Fish And Game T	76,608	0	2,000	0	0	0	2,000	0	34	38	1	0	20	0	0	0	93	78,533
302.21155-Surf Clam/Quahog	(96)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(96)
302.21156-Habitat Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
302.21157-Venison Donatio	63	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	88
302.21158-OUTDOOR REC & T	56	0	0	0	0	705	1,214	0	696	60	18	0	440	0	0	0	1,214	56
303.21201-Oil Spill - DAC	(58)	0	509	0	0	301	301	0	201	9	6	0	147	0	0	0	363	(120)
303.21202-Oil Sp Relocain	(2,895)	0	0	0	0	18,000	18,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	(5,771)
303.21203-Oil Spill - DEC	26,000	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	37,203
303.21204-Oil Spill - DAC	0	0	13,700	0	0	0	13,700	0	0	0	0	0	0	0	0	13,700	13,700	0
303.21205-License Fee Sur	(2,626)	0	119	0	0	0	119	0	1,564	50	39	0	1,048	0	0	0	2,701	(5,208)
305.21251-OSH Trng & Educ	(3,694)	0	26,357	0	0	0	26,357	0	13,453	11,704	628	0	9,789	0	0	0	35,574	(12,911)
305.21252-OSHA Inspection	(2,985)	0	22,139	0	0	0	22,139	0	12,918	4,214	518	0	9,629	0	0	0	27,279	(8,125)
306.21301-CSF Regis Fee	10,384	0	9,000	0	0	0	9,000	0	600	12,000	0	0	300	0	0	0	12,900	6,484
307.21351-Equipment Loan	437	0	28	0	0	0	28	0	0	106	0	0	0	0	0	0	106	359
313.21401-Pub Tran Systems	6,772	100,106	0	0	0	17,064	117,170	114,850	684	195	23	0	459	0	0	0	116,211	7,731
313.21402-Metropolitan Ma	921,259	3,285,908	17,500	0	0	21,175	3,324,583	3,537,600	2,664	410	91	0	1,786	0	0	0	3,542,551	703,291
313.21403-Urban Mass Tran	112	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	112
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	(36,117)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(34,437)
314.21452-Mobile Source	(4,586)	0	34,570	0	0	0	34,570	0	17,136	2,669	533	0	11,489	0	0	6,404	38,231	(8,247)
318.21501-Housing Reserve	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70
321.21551-Legisl Comp R&D	13,362	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	950	14,129
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	444,362	0	344,024	0	0	0	344,024	0	0	6	0	0	0	0	0	367,762	367,762	420,624
332.21651-Brummer Award	40	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	6	40
332.21652-William Vorce F	243	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	243
332.21653-Rocky Pocantico	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
332.21654-OPWDD Nonexp Tr	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74
332.21656-Helen Hayes Hos	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
332.21657-Cunningham Fund	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100
333.21700-Wintr Sports Ed	0	0	75	0	0	0	75	0	0	75	0	0	0	0	0	0	75	0
338.21851-Arts Capital Re	580	0	60	0	0	0	60	98	0	0	0	0	0	0	0	0	98	542
340.22501-CFIA Undistrib	20,099	0	150	0	0	103,600	103,750	117,400	2,200	100	0	0	1,000	0	0	0	120,700	3,149
341.22552-DFY-NYC Summer	53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53
345.22652-L I Vets Home	23,647	0	50,575	0	0	0	50,575	0	31,709	19,479	0	0	0	0	0	0	51,188	23,034

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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
345.22653-S U Genl IFR	1,243,695	0	863,995	0	0	31,487	895,482	0	244,931	503,394	0	0	15,523	0	0	37,240	801,088	1,338,089
345.22654-S U Inc Offset	(20,695)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(20,695)
345.22655-Gen Rev Offset	306,724	0	1,491,752	0	0	1,586,610	3,078,362	0	2,482,377	282,256	0	0	563	0	0	120,606	2,885,802	499,284
345.22656-S U Hosp Ops	117,010	0	2,724,819	0	0	657,761	3,382,580	0	1,528,847	1,288,807	0	0	550,217	0	0	128,231	3,496,102	3,488
345.22657-SUNY Stabilizat	182,171	0	0	0	0	35,000	35,000	0	400	600	0	0	0	0	0	0	1,000	216,171
345.22658-State Univ Hosp	8,181	0	77,031	0	0	77,031	77,031	0	55,784	23,649	0	0	0	0	0	0	79,433	5,779
345.22659-SUNY Tuition Re	221,959	0	100,710	0	0	100,710	100,710	0	57,740	14,214	0	0	4,762	0	0	0	76,716	245,953
346.22700-Chem Dep Svcs	5,400	0	6,886	0	0	0	6,886	0	6,863	0	0	0	0	0	0	0	6,863	5,423
349.22751-Lk George Park	121	0	1,208	0	0	1,208	1,208	0	701	250	21	0	500	0	0	0	1,472	(143)
354.22801-MVTFEA	3,678	0	4,800	0	0	4,800	4,800	4,237	132	7	0	0	0	0	0	0	4,376	4,102
354.22802-St Police MV Eh	27,040	0	118,825	0	0	118,825	118,825	0	4,162	5,330	0	0	0	0	0	112,420	121,912	23,953
355.22851-Great Lakes Pro	364	0	160	0	0	160	160	0	84	70	3	0	61	0	0	0	218	306
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	8,265	0	900	0	0	900	900	3,102	0	0	0	0	0	0	0	0	3,102	6,063
362.23001-DOE Comm Veh Sa	(19,991)	0	3,068	0	0	3,068	3,068	0	3,262	549	0	0	0	0	0	0	3,811	(20,794)
365.23051-Vocatl Rehabil	76	0	70	0	0	70	70	20	0	26	0	0	0	0	0	0	46	100
366.23101-Drinking Water	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
366.23102-Drink Water DOH	(1,108)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,108	1,108	(2,216)
368.23151-NYC County Cler	(32,588)	0	34,800	0	0	2,400	37,200	0	23,500	1,300	0	0	12,600	0	0	0	37,400	(32,788)
369.23201-Jud Data Proc O	78,964	0	81,200	0	0	81,200	81,200	0	58,000	26,500	0	0	25,900	0	0	0	110,400	49,764
385.23501-Lk Placid Train	274	0	85	0	0	85	85	0	75	0	0	0	0	0	0	0	75	284
390.23551-Indigent Legal	683,837	0	212,662	0	0	74,781	287,443	222,184	3,969	25,767	108	0	2,433	0	0	0	254,461	716,819
482.23601-UJ Sp Int & Pen	22,926	0	15,866	0	0	15,866	15,866	0	207	1,065	51	0	1,173	0	0	5,163	7,659	31,133
S01.23701-Commercial Garmi	30,738	0	170,000	0	0	170,000	170,000	165,000	0	0	0	0	0	0	0	0	165,000	35,738
S01.23702-Comm Game Regul	(25,948)	0	5,041	0	0	5,041	5,041	0	2,570	270	103	0	1,916	0	0	2	4,861	(25,668)
S01.23703-Prob Gambi Svcs	6,801	0	9,300	0	0	9,300	9,300	9,300	0	0	0	0	0	0	0	0	9,300	6,801
S02.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
S02.23752-MCF - Cnty Dist	866	5,400	0	0	0	5,400	5,400	5,850	0	0	0	0	0	0	0	0	5,850	416
S02.23753-MCF - Law Enfor	2,119	600	0	0	0	600	600	0	0	0	0	0	0	0	0	0	0	2,719
S02.23754-MCF - Addiction	2,268	600	0	0	0	600	600	0	0	0	0	0	0	0	0	0	0	2,868
S02.23755-MCF-Hlth Operat	7,733	0	0	0	0	6,550	6,550	0	2,356	2,709	70	0	1,614	0	0	0	6,749	7,534
S03.23800-Inter Recip Pos	3,618	0	1,200	0	0	1,200	1,200	0	457	435	13	0	287	0	0	45	1,237	3,581
S03.23801-Hwy Use Tax Adm	2,492	400	500	0	0	900	900	181	202	0	6	0	111	0	0	0	500	2,892
S03.23802-Cure Childhood	64	0	10	0	0	10	10	0	0	0	0	0	0	0	0	0	0	74
S03.23804-Lupus Research	238	0	60	0	0	60	60	0	0	0	0	0	0	0	0	0	0	298
S03.23806-NYS Secure Choi	(358)	0	0	0	0	0	0	0	400	780	20	0	300	0	0	0	1,500	(1,858)
S03.23807-Military Fam Re	179	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	179
S03.23808-Gifts For Food	50	0	150	0	0	150	150	0	0	0	0	0	0	0	0	0	0	200
S03.23809-NYS ALS Res&Edu	145	0	35	0	0	35	35	0	0	0	0	0	0	0	0	0	0	180
S03.23810-Down's Syn Res	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
S03.23811-School Bas Hlth	122	0	50	0	0	50	50	0	0	0	0	0	0	0	0	0	0	172
S03.23812-WTC Mem Scholar	204	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	204
S03.23813-Leuk Lymph Myel	98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	98
S03.23814-Gift to the Art	286	0	300	0	0	300	300	300	0	0	0	0	0	0	0	0	300	286
S03.23815-Sr Well Nutriti	312	0	40	0	0	40	40	0	0	0	0	0	0	0	0	0	0	352
S03.23817-Opioid Settle	161,205	0	68,944	0	0	68,944	68,944	141,103	865	0	27	0	580	0	0	0	142,575	87,574
S03.23818-SUD Ed & Recov	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
S03.23819-Gift Gun Vio Re	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
S04.24950-Fan Sports Educ	20,901	0	6,000	0	0	6,000	6,000	0	0	0	0	0	0	0	0	7,000	7,000	19,901
S04.24951-Fan Sport Admim	(493)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	431	(924)
S06.24850-Hlth Care Trans	559,211	0	0	0	0	500,000	500,000	0	0	0	0	0	0	0	0	309,211	309,211	750,000
S07.24900-Hlth Charitable	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
S07.24901-Elem Sec Ed Cha	53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53
S08.24800-NY Cammabis Rev	(65,786)	138,400	0	0	0	138,400	138,400	0	22,399	28,774	967	0	13,817	0	0	50,000	115,957	(43,343)

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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
508.24801-Cannabis Educat	4,856	0	0	0	0	0	0	4,856	0	0	0	0	0	0	0	0	4,856	0
508.24802-NYS Drug Tr&Ed	2,428	0	0	0	0	0	0	0	1,226	2,442	35	0	742	0	0	0	4,445	(2,017)
508.24803-NYS Com Grants	4,856	0	0	0	0	0	0	4,856	0	0	0	0	0	0	0	0	4,856	0
509.24955-Mob Sports Wage	310,897	0	687,000	0	0	0	687,000	895,897	0	0	0	0	0	0	0	102,000	997,897	0

**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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21901-Article VII Int	7,885	0	500	0	0	0	500	134	0	0	0	0	0	0	0	0	8,251
339.21902-S P A R C S	3,369	0	6,600	0	0	8	6,608	0	985	3,649	33	0	725	0	0	36	4,549
339.21904-Fire Prev/Code	79,766	0	14,810	0	0	0	14,810	0	1,004	500	34	0	627	0	0	19,810	72,601
339.21905-NYS Twy Police	(2,625)	0	64,213	0	0	0	64,213	0	39,668	28	0	0	26,001	0	0	0	(4,109)
339.21906-DMV Seiz Assets	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
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	8	0	0	0	0	6,900	6,900	0	0	0	0	0	0	0	0	0	6,908
339.21911-Fin Cntrl Board	(636)	0	3,099	0	0	0	3,099	0	1,444	799	45	0	799	0	0	12	(636)
339.21912-Reg of Racing	(4,911)	0	12,647	0	0	0	12,647	0	5,909	4,183	236	0	1,378	0	0	458	(4,428)
339.21914-S U Constr Fund	113	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	113
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	1,066	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,066
339.21917-Med Frd Seized	183	0	168	0	0	0	168	0	0	168	0	0	0	0	0	0	183
339.21918-Child Care & Pr	3,063	0	332	0	0	0	332	0	0	0	0	0	0	0	0	0	3,395
339.21919-Cyber Sec Upgr	1,201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,201
339.21920-Cert of Need	4,507	0	1,959	0	0	0	1,959	0	2,556	3,602	91	0	1,802	0	0	2,683	(4,268)
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	1,485	0	131	0	0	0	131	0	76	5	2	0	37	0	0	0	1,496
339.21923-DOL Fee Penalty	26,010	0	20,383	0	0	800	21,183	0	6,628	2,220	239	0	4,972	0	0	600	32,534
339.21924-Educ Museum	216	0	892	0	0	0	892	0	288	344	10	0	190	0	0	62	214
339.21925-Ns Him Receiptship	2,036	0	25	0	0	0	25	0	0	0	0	0	0	0	0	1,000	1,061
339.21926-3rd Party Hlth	480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	480
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	(6)	0	684	0	0	0	684	0	115	557	4	0	73	0	0	0	(71)
339.21930-I Lve NY W Boat	168	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	290
339.21932-Snowmobile	8,723	0	8,150	0	0	0	8,150	6,650	111	150	9	0	81	0	0	0	9,872
339.21933-Tr Surplus Prop	10,312	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	11,538
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	(5,086)	0	0	0	0	262,413	262,413	0	125,998	136,260	0	0	155	0	0	0	(5,086)
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	4,288	0	6,000	0	0	0	6,000	3,000	793	173	32	0	489	0	0	1,350	4,451
339.21945-Crim Jus Improv	16,308	0	41,373	0	0	14,400	55,773	43,358	2,744	362	118	0	1,683	0	0	737	23,079
339.21948-Farm Prod Insp	191	0	1,390	0	0	0	1,390	0	720	124	22	0	436	0	0	0	279
339.21950-FgprntID&Tech	60,703	0	15,000	0	0	0	15,000	0	0	1,748	0	0	0	0	0	14,543	59,412
339.21953-NY Fire Academy	(325)	0	468	0	0	0	468	0	314	356	10	0	258	0	0	0	(795)
339.21958-Domestic Awaren	124	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	128
339.21959-Environmental L	2,878	0	4,121	0	0	0	4,121	0	1,812	584	57	0	1,301	0	0	283	2,962
339.21960-HESC Ins Prem P	74,530	0	0	0	0	0	0	0	10,853	18,755	367	0	6,819	0	0	12,327	25,409
339.21961-Train Mgmt Eval	(2,207)	0	1,200	0	0	0	1,200	0	1,689	112	53	0	1,132	0	0	0	(3,993)
339.21962-Clin Lab Refrc	(11,619)	0	18,059	0	0	0	18,059	0	5,825	2,169	184	0	4,396	0	0	5,453	(11,587)
339.21964-Pub Emp Rel Brd	868	0	86	0	0	0	86	0	0	47	0	0	0	0	0	0	907
339.21965-Radio Hlth Prot	715	0	5,132	0	0	0	5,132	0	2,281	140	72	0	1,721	0	0	730	903
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	605	0	0	0	0	1,400	1,400	0	0	4,197	0	0	0	0	0	0	(2,192)
339.21968-Educatin Library	215	0	65	0	0	0	65	0	0	62	0	0	0	0	0	0	218

**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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21969-Teacher Certif	9,588	0	8,138	0	0	0	8,138	0	4,506	2,446	100	0	2,837	0	0	450	7,387
339.21970-Banking Deptmnt	37,808	0	104,909	0	0	0	104,909	0	50,110	14,109	1,541	0	37,242	0	0	0	39,715
339.21971-Cable TV Acct	7,925	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	7,853
339.21972-Econ Devel Asst	331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	331
339.21973-Fin Svcs Seized	747	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	747
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	265	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	265
339.21977-Business and Li	230,818	0	86,443	0	0	0	86,443	0	20,646	7,611	529	0	12,661	0	0	66,828	208,986
339.21978-Indir Cost Reco	(3,498)	0	0	0	0	18,954	18,954	0	9,643	4,600	268	0	6,018	0	0	2,757	(7,830)
339.21979-High School Equ	1,485	0	225	0	0	0	225	0	0	232	0	0	0	0	0	0	1,478
339.21980-OTDA Program	601	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	773
339.21981-Disas Prep Conf	24	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	24
339.21982-Administration	3,907	0	13	0	0	13,350	13,363	0	3,628	6,680	115	0	2,860	0	0	560	3,427
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21984-Fedl Admin Reim	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21985-Abandon Prop Au	1,448	0	22,330	0	0	0	22,330	0	13,407	6,761	339	0	241	0	0	0	3,030
339.21986-Seized Assets	8	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	10
339.21987-Spinal Injury	12,960	0	0	0	0	8,500	8,500	8,500	0	0	0	0	0	0	0	0	12,960
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	946	0	0	0	0	12,000	12,000	0	1,837	9,943	57	0	1,232	0	0	0	(123)
339.21990-OCTF Crime Forf	2,165	0	1,435	0	0	0	1,435	0	0	1,435	0	0	0	0	0	0	2,165
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infras	262	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	262
339.21993-Radon Detection	823	0	20	0	0	0	20	0	0	17	0	0	0	0	0	0	826
339.21994-Insurance Dept	172,822	0	293,549	0	0	0	293,549	74,381	111,094	36,101	3,265	0	78,481	0	0	0	163,049
339.21995-Workers' Compn	32,325	0	235,255	0	0	0	235,255	0	88,322	58,692	2,491	0	55,987	0	0	12,852	49,236
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	11,807	0	3,982	0	0	0	3,982	0	2,853	1,215	145	0	2,136	0	0	0	9,440
339.21999-Asset Forfeitur	(3)	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	(3)
339.219AC-Non-hyd Wage Wl	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Opnrs	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	17,353	0	17,000	0	0	0	17,000	0	472	14	15	0	286	0	0	0	33,566
339.219YL-OGS Bldg Admin	19,882	0	18,197	0	0	0	18,197	0	3,121	4,987	101	0	2,097	0	0	0	27,773
339.219YN-OGS Sid & Purch	9,497	0	5,660	0	0	0	5,660	0	906	1,979	29	0	609	0	0	3,000	8,634
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	46	0	2,500	0	0	0	2,500	2,000	190	105	5	0	120	0	0	52	74
339.22003-Bell Jar Collec	(562)	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	(603)
339.22004-Ind & Util Serv	3,893	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,418
339.22008-Courts Special	781	0	4,100	0	0	0	4,100	0	0	4,100	0	0	0	0	0	0	781
339.22009-Asbestos Trning	422	0	867	0	0	0	867	0	236	4	7	0	176	0	0	0	866
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	31,127	0	95,860	0	0	0	95,860	0	55,200	11,849	1,833	0	36,638	0	0	7,471	13,996
339.22012-Atty Licensing	29,616	0	40,100	0	0	0	40,100	0	17,700	5,400	0	0	7,600	0	0	0	39,016
339.22014-DSS Prov Recovs	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	200
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	318	0	197	0	0	0	197	0	169	12	4	0	10	0	0	0	320
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	3,278	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	3,298
339.22023-Discover Queens	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31

**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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22024-Reven Arrearage	122,512	0	25,000	0	0	0	25,000	0	1,000	1,400	35	0	650	0	0	20,485	123,942
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	6,034	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,034
339.22027-Spec Conserv Ac	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
339.22028-State Central R	12,245	0	4,600	0	0	0	4,600	0	149	0	5	0	100	0	0	97	16,494
339.22029-Plant Industry	(135)	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	(1,018)
339.22032-Batavia School	(7,204)	0	9,600	0	0	900	10,500	0	5,657	1,255	158	0	3,550	0	0	522	(7,846)
339.22034-Investment Serv	4,349	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	4,349
339.22035-Diabetes Resear	65	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	71
339.22037-Keep Kids Drug	92	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	101
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	(1,937)	0	5,105	0	0	0	5,105	0	2,943	131	94	0	1,937	0	0	0	(1,937)
339.22040-Senate Recyclab	688	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	708
339.22041-Medicaid Fraud	25,549	0	15,433	0	0	0	15,433	0	7,867	2,268	1,463	0	4,970	0	0	0	24,414
339.22042-DED Marketing A	2,937	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	3,078
339.22044-Tug Hill Admin	149	0	38	0	0	0	38	0	29	3	0	0	0	0	0	0	155
339.22045-Settlement Enf	388	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	388
339.22046-Regulation of I	(110,157)	0	13,388	0	0	0	13,388	0	8,882	714	296	0	6,150	0	0	0	(112,811)
339.22047-NYS FLEX Spend	821	0	300	0	0	0	300	0	0	321	0	0	0	0	0	0	800
339.22050-Crime Victims B	56	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	79
339.22051-Ofc of Professi	37,224	0	61,200	0	0	0	61,200	0	27,627	11,614	668	0	17,981	0	0	8,484	32,050
339.22052-Armory Rental A	1,099	0	9,600	0	0	0	9,600	0	684	691	18	0	66	0	0	0	(360)
339.22053-Rome School	(279)	0	0	0	0	1,020	10,620	0	4,237	688	118	0	2,663	0	0	436	2,199
339.22054-Seized Assets	522	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	522
339.22055-Traf Adjudicatn	(72,026)	0	19,500	0	0	0	19,500	0	22,477	6,580	699	0	15,071	0	0	477	(97,830)
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	2,006	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,006
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	36,454	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	36,454
339.22063-Cultural Educat	1,754	0	31,099	0	0	0	31,099	0	12,731	7,550	341	0	8,497	0	0	2,393	1,341
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	(2,895)	0	125	0	0	0	125	0	380	450	12	0	251	0	0	1,961	(5,824)
339.22067-Trans Regul Acc	7,926	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	5,483
339.22068-Cons Prot Acct	2,084	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	1,934
339.22070-OER NASDER	(14)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(14)
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	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32
339.22075-Funeral	2,333	0	470	0	0	0	470	0	240	9	8	0	178	0	0	108	2,260
339.22076-FSHRP	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22077-Educ Archives	42	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	42
339.22078-Local Services	1,171	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,160
339.22080-Adult Shelter	30,744	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	0	33,344
339.22081-QAA Earned Rev	418	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	418
339.22082-Family Pres Svc	8,528	0	0	0	0	3,618	3,618	2,687	0	0	0	0	0	0	0	0	9,459
339.22083-Electronic Bene	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47
339.22084-Federal-Seized	(38)	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	(76)
339.22085-DHCR Mortgage S	(4,283)	0	3,833	0	0	0	3,833	0	2,030	4	0	0	0	0	0	0	(2,484)
339.22086-OMH-Research OH	81	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	81
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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22088-Prof Medic Cond	830	0	24,900	0	0	369	25,269	990	12,000	6,078	374	0	8,842	0	0	8,744	(10,929)
339.22089-Hwy Const & Ma	2,103	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,228
339.22090-Housing Indirec	7,396	0	0	0	0	5,739	5,739	0	2,813	5	0	0	0	0	0	201	10,116
339.22091-Adult Home Qual	4,515	0	193	0	0	0	193	0	0	0	0	0	0	0	0	2,200	2,508
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	246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	246
339.22095-IG Szd Assets	77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77
339.22096-Leg Svcs Assist	79,415	0	25,100	0	0	0	25,100	19,265	0	0	0	0	0	0	0	9,630	75,420
339.22097-Loc Pub Hlth	13,506	0	3,405	0	0	0	3,405	1,020	299	2	10	0	236	0	0	54	15,290
339.22099-Voting Mach Exa	28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28
339.22100-DHCR HCA Applic	(15,836)	0	5,000	0	0	0	5,000	0	3,642	13	92	0	2,200	0	0	893	(17,676)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	11,486	0	4,840	0	0	0	4,840	0	572	448	19	0	465	0	0	3,069	11,753
339.22104-CHCCDP Transfer	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37
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	898	0	140	0	0	0	140	0	0	253	0	0	0	0	0	0	785
339.22109-Conference & Sp	156	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	156
339.22110-Assisted Living	2,661	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	2,670
339.22111-OCFS Program	(296)	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	(996)
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	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
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	8,097	0	83,145	0	0	0	83,145	0	28,916	39,772	709	0	19,751	0	0	0	2,094
339.22118-Animal Populati	559	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	538
339.22119-Love Your Libra	153	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	9
339.22120-DISTINCTIVE PLA	(25)	0	0	0	0	0	0	0	15	0	1	0	9	0	0	0	(50)
339.22122-Local Wireless	123	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123
339.22123-Pub Safe Commun	154,253	0	137,000	0	0	0	137,000	100,889	29,544	37,369	0	0	0	0	0	7,961	115,490
339.22124-Cuba Lake Mgmt	143	0	200	0	0	0	200	0	0	217	0	0	0	0	0	0	126
339.22126-St Justice Inst	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
339.22128-Med Reimb Acct	1,347	0	1,500	0	0	0	1,500	1,000	0	0	0	0	0	0	0	0	1,847
339.22130-Low Inc Housing	6,195	0	3,631	0	0	0	3,631	0	2,095	6	74	0	1,688	0	0	150	5,813
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	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.22133-Procure Op News	(123)	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(298)
339.22134-OVS RESTITUTION	236	0	593	0	0	0	593	0	492	116	0	0	0	0	0	0	221
339.22136-Food Prod Ctr	1,071	0	1,323	0	0	0	1,323	0	223	1,073	6	0	135	0	0	0	957
339.22137-Pet Dealer	64	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	96
339.22138-Auth Bldg Office	2,709	0	2,088	0	0	1,826	3,914	0	1,465	256	47	0	1,045	0	0	0	3,810
339.22139-Patient Safety	4,601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,590	2,011
339.22140-Helen Hayes Hos	14,290	0	3,115	0	0	59,915	63,030	0	40,824	21,647	152	0	5,150	0	0	1,292	8,255
339.22141-NYC Veterans	(4,391)	0	350	0	0	17,473	17,823	0	19,293	8,920	32	0	7,617	0	0	366	(22,796)
339.22142-NYS Home-Vetera	2,798	0	120	0	0	32,878	32,998	0	16,084	6,432	25	0	484	0	0	456	12,315
339.22143-WNY Veis Home	(3)	0	55	0	0	8,393	8,448	0	8,978	4,280	11	0	201	0	0	159	(5,184)
339.22144-Montrose S V H	5,957	0	30	0	0	35,053	35,083	0	20,270	7,867	36	0	733	0	0	197	11,937
339.22145-DOH Hospital Ho	4,007	0	0	0	0	108,576	108,576	0	0	0	0	0	0	0	0	108,576	4,007
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	13,053	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	13,440

**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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22149-Motor Fuel Qual	(206)	0	2,800	0	0	0	2,800	0	1,269	1,338	39	0	768	0	0	0	(820)
339.22150-Weights Measure	(140)	0	325	0	0	0	325	0	245	102	8	0	149	0	0	0	(319)
339.22151-Defers Comp Adm	(129)	0	820	0	0	0	820	0	396	130	24	0	261	0	0	0	(120)
339.22152-Hazard Abatemen	1,034	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,084
339.22153-Education Stats	1,054	0	0	89	0	0	89	0	0	35	0	0	0	0	0	0	1,108
339.22154-Real Estate Fin	(18)	0	3,735	0	0	0	3,735	0	1,401	1,445	35	0	949	0	0	0	(113)
339.22156-NYC Rent Rev	(70,318)	0	0	0	0	0	0	0	30,960	20,000	1,714	0	23,711	0	0	4,115	(150,818)
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	0	12	0	284	0	0	0	2,423
339.22158-Rent Revenue	1,653	0	550	0	0	0	550	0	330	15	0	0	0	0	0	0	1,562
339.22159-CSFP Salvage Ac	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	103
339.22161-ES Stem Cell Tr	3,595	0	0	0	0	6,385	6,385	0	492	1,712	15	0	348	0	0	510	6,903
339.22162-Systems & Tech	21,055	0	7,300	0	0	0	7,300	0	560	450	20	0	350	0	0	4,487	22,488
339.22163-Patron Services	14,970	0	83,416	0	0	0	83,416	0	43,418	37,005	0	0	4,731	0	0	3,992	9,240
339.22165-Trans Aviatn	460	0	4,410	0	0	0	4,410	0	0	4,709	0	0	0	0	0	0	161
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	516	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	516
339.22168-Tax Rev Arrear	2,372	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	1,872
339.22169-TSCR Account	84,520	0	206,000	0	0	0	206,000	77,000	0	0	0	0	0	0	0	129,000	84,520
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	(207)	0	39	0	0	2,587	2,626	0	0	3,452	0	0	0	0	0	0	(1,033)
339.22172-Undrgrnd Sfty T	4,559	0	700	0	0	0	700	0	0	0	0	0	0	0	0	1,175	4,084
339.22173-Vol Fire Rec&Re	1,223	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	1,223
339.22174-HAVA Match	1,039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,039
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	(950)	0	9,000	0	0	20	9,020	9,560	466	11	14	0	310	0	0	98	(2,389)
339.22178-Crim Back Check	402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	402
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	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
339.22182-OWIG Adm Reimb	206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	206
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	796	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	836
339.22186-Yth Fac PerDiem	271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	271
339.22187-Provider Assess	600	0	900,000	0	0	0	900,000	900,000	0	0	0	0	0	0	0	0	600
339.22188-Fed Indirect Re	83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83
339.22189-DOCS Asset Forf	536	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	536
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	11,879	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,879
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	2,713	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,713
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	850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	850
339.22198-HEP	(261)	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(561)
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	(1,487)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,487)
339.22203-Article X Inter	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
339.22206-Wholesale Mkt	5,351	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	4,651
339.22207-Tech Financing	(18)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(18)
339.22211-NYS Camp Financ	27	0	0	0	0	10,000	10,000	10,000	0	0	0	0	0	0	0	0	27
339.22212-Lake George Inv	4	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	4
339.22213-BOE Enforcement	959	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	959

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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22214-Fireworks Reven	1,145	0	320	0	0	0	320	0	178	0	6	0	126	0	0	0	1,155
339.22215-Delivery Transf	2,482	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,482
339.22217-Eq Sh DTF Just	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
339.22218-Eq Sh DTF Treas	154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	154
339.22221-Eq Sh Law Justi	338	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	338
339.22222-Eq Sh Law Treas	742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	742
339.22226-Eq Sh SIG Treas	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76
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	141	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	141
339.22233-Eq Shar-DMN Jus	154	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	164
339.22235-Insitt. Accredi	21	0	570	0	0	0	570	0	296	58	6	0	171	0	0	47	13
339.22238-Eq Sh PRK Treas	6	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	6
339.22239-Opioid Steward	154,027	0	22,131	0	0	0	22,131	36,675	0	0	0	0	0	0	0	0	139,483
339.22240-NYS Med Indmnty	(1,923)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(1,906)
339.22243-Securing Cities	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
339.22246-Behav Hlth Par	1,499	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	(2,001)
339.22247-Erit Div Job Tr	4,798	0	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	0	6,298
339.22248-CJ Discov Comp	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22250-Emer Elect Out	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22251-Maj Ren Ene Dev	6,182	0	1,300	0	0	0	1,300	0	0	2,000	0	0	0	0	0	0	5,482
339.22252-Elevator Safety	50	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	100
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

**CASH COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2024**
(thousands of dollars)

	STATE CAPITAL PROJECTS (30000-30069)	DEDICATED HIGHWAY AND TRANSPORTATION BOND (30050-30099)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION BOND (30100-30259)	NEW YORK STATE CANALS SYSTEM BOND (30300-30349)	STATE PARK INFRASTRUCTURE BOND (30350-30399)	PASSENGER FACILITY BOND (30400-30449)	ENVIRONMENTAL IMPROVEMENTS BOND (30450-30499)	CONSERVATION THROUGH IMPROVED TRANSPORTATION BOND (30600-30699)	ENERGY	PURE WATERS CAPITAL FACILITIES BOND (30620-30629)	TRANSPORTATION CAPITAL FACILITIES BOND (30630-30699)
Opening Fund Balance	0	27,315	113,253	16,127	(52,463)	15	89,691	164	668	3,328	
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	
Miscellaneous Receipts	6,359,190	1,243,904	0	0	0	0	257,350	0	0	0	
Federal Receipts	0	1,509,494	0	2,000	206,300	0	49,650	0	0	0	
Total Receipts	6,359,190	2,757,903	0	2,000	206,300	0	307,000	0	0	0	
Disbursements:											
Local Assistance	4,977,570	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	6,072,989	1,935,698	100,000	7,500	206,300	0	375,000	0	0	0	
Total Disbursements	11,050,559	1,994,679	100,000	7,500	206,300	0	375,000	0	0	0	
Other Financing Sources (Uses):											
Transfers from Other Funds	4,697,669	567,358	75,000	0	0	0	103,000	0	0	0	
Transfers to Other Funds	(6,300)	(1,330,582)	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)	4,691,369	(763,224)	75,000	0	0	0	103,000	0	0	0	
Change in Fund Balance	0	0	(25,000)	(5,500)	(52,463)	0	35,000	0	0	0	
Closing Fund Balance	0	27,315	88,253	10,627	(52,463)	15	124,691	164	668	3,328	

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30640-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30659)	TRANSPORTATION INFRASTRUCTURE RENEWAL BOND (30660-30669)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30679)	ACCELERATED CAPACITY AND TRANSPORTATION IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/ CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31390-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIAL (31500-31549)	SUBURBAN TRANSPORTATION (31650-31699)
Opening Fund Balance	1,296	12,117	4,255	6,550	2,778	2,428	(360,725)	1,081	(96,196)	540
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:										
Local Assistance	0	0	0	0	0	0	1,192,409	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	2,343,578	14	125,956	0
Total Disbursements	0	0	0	0	0	0	3,535,987	14	125,956	0
Other Financing Sources (Uses):										
Transfers from Other Funds	(740)	(9,001)	(25)	(3,807)	(25)	(3,861)	37,735	0	18,500	0
Transfers to Other Funds	617	3,908	25	4,807	4,861	0	0	0	(25,200)	0
Bond & Note Proceeds	(123)	(5,093)	0	1,000	0	1,000	37,735	0	(6,700)	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	0	1,000	26,982	(4)	(7,000)	0
Change in Fund Balance	1,173	7,024	4,255	2,778	2,778	3,428	(333,743)	1,077	(98,896)	540
Closing Fund Balance	1,173	7,024	4,255	2,778	2,778	3,428	(333,743)	1,077	(98,896)	540

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2024**
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (32100-31749)	HOUSING ASSISTANCE PROGRAM (31800-31849)	HOUSING PROGRAM (31800-32859)	NATURAL RESOURCE DAMAGES (31900-31959)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31900-31959)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32959)	MISCELLANEOUS CAPITAL PROJECTS (32200-32495)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32200-32959)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32300-32395)
Opening Fund Balance	(15,517)	(12,942)	(419,332)	17,876	(12,016)	68,000	142,129	64	(430,916)	(234,578)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	32,463	0	838,681	1,000	0	75,000	16,265	20,000	740,189	254,577
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	32,463	0	838,681	1,000	0	75,000	16,265	20,000	740,189	254,577
Disbursements:										
Local Assistance	0	0	1,743,556	0	0	0	0	0	435,039	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	31,629	0	0	1,017	0	75,000	147,133	20,000	306,900	354,921
Total Disbursements	31,629	0	1,743,556	1,017	0	75,000	147,133	20,000	741,939	354,921
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	904,300	0	0	0	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	24,947	0	0	0
Net Other Financing Sources (Uses)	834	0	904,300	(17)	0	0	24,947	0	2,000	105,304
Change in Fund Balance	(14,683)	(12,942)	(419,907)	17,859	(12,016)	68,000	36,208	64	(430,656)	(229,618)
Closing Fund Balance	(30,200)	(25,884)	(839,239)	35,735	(24,032)	136,000	182,337	128	(861,572)	(464,196)

	SMART SCHOOLS BOND (30710-30719)	CLEAN WATER, CLEAN AIR, AND GREEN JOBS BOND (30720-30759)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	(2,000)	0	0	(65,824)	96,247	(1,096,587)	0	(1,096,587)
Receipts:								
Taxes	0	0	0	0	0	1,501,254	0	1,501,254
Miscellaneous Receipts	0	0	0	500,000	0	10,967,525	0	10,967,525
Federal Receipts	0	0	0	0	0	3,296,989	0	3,296,989
Total Receipts	0	0	0	500,000	0	15,765,768	0	15,765,768
Disbursements:								
Local Assistance	0	0	0	209,706	0	8,617,261	0	8,617,261
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	702,354	0	12,805,989	0	12,805,989
Capital Projects	0	0	0	912,060	0	21,423,250	0	21,423,250
Total Disbursements	0	0	0	902,060	0	7,437,873	(474,149)	6,963,724
Other Financing Sources (Uses):								
Transfers from Other Funds	(350,000)	(100,000)	0	0	0	(1,829,931)	474,149	(1,355,782)
Transfers to Other Funds	253,000	100,000	0	0	0	367,633	0	367,633
Bond & Note Proceeds	(97,000)	0	0	902,060	0	5,975,575	0	5,975,575
Net Other Financing Sources (Uses)	(97,000)	0	0	480,000	0	318,093	0	318,093
Change in Fund Balance	(99,000)	0	0	424,176	96,247	(778,494)	0	(778,494)
Closing Fund Balance	(30,200)	(25,884)	(839,239)	35,735	(24,032)	136,000	182,337	(464,196)

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	65,116	(7)	1	35,588	0	0	100,698	0	100,698
Receipts:									
Taxes	0	45,128,129	0	0	1,108,650	0	46,236,779	0	46,236,779
Miscellaneous Receipts	240,961	0	1,461	135,632	0	0	378,054	0	378,054
Federal Receipts	0	66,561	0	0	0	0	66,561	0	66,561
Total Receipts	240,961	45,194,690	1,461	135,632	1,108,650	0	46,681,394	0	46,681,394
Disbursements:									
Local Assistance	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	3,476,655	0	21,709	0	0	3,498,364	0	3,498,364
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	3,522,000	0	23,594	0	0	3,545,594	0	3,545,594
Other Financing Sources (Use):									
Transfers from Other Funds	1,624,579	327,622	0	42,069	0	0	1,994,270	(30,853)	1,963,417
Transfers to Other Funds	(1,865,645)	(42,001,314)	0	(142,567)	(1,108,650)	0	(45,118,176)	30,853	(45,087,323)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(241,066)	(41,673,692)	0	(100,498)	(1,108,650)	0	(43,223,906)	0	(43,223,906)
Change in Fund Balance	(105)	(1,002)	1,461	11,580	0	0	11,894	0	11,894
Closing Fund Balance	65,011	(1,009)	1,462	47,128	0	0	112,592	0	112,592

**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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centrl Services	(10)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(10)
323.55009-Admin Support	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
323.55010-Design & Constr	(12,896)	0	70,126	0	0	0	70,126	0	30,661	16,442	945	0	22,661	0	0	1,866	72,575	(15,345)
323.55020-OGS Ent Contr	(16,673)	0	158,000	0	0	0	158,000	0	629	158,947	21	0	392	0	0	0	159,989	(18,662)
323.55022-Business Srv Ct	(30,618)	0	0	0	0	33,129	33,129	0	29,836	2,653	0	0	0	0	0	0	32,489	(29,978)
323.550XX-Misc Centrl Srv	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	13,497	0	120,000	0	0	0	120,000	0	5,483	115,205	177	0	3,685	0	0	105	124,655	8,842
323.5502Y-OGS Bldg Admin	15,550	0	24,429	0	0	9,500	33,929	0	2,354	29,369	76	0	1,570	0	0	0	33,369	16,110
323.5502Z-OGS Std & Purch	238	0	11,257	0	0	0	11,257	0	3,366	5,790	108	0	2,262	0	0	0	11,526	(31)
334.55050-Agencies Int Sv	11	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	50,011
334.55052-Archives R	(161)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(72)
334.55053-Fedl Single Aud	962	0	1,500	0	0	0	1,500	0	0	1,500	0	0	0	0	0	0	1,500	962
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	397	0	5,963	0	0	0	5,963	0	2,905	523	94	0	1,915	0	0	1,651	7,088	(728)
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	(234)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(734)
334.55058-Cult Resources	(1,432)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(923)
334.55059-Neighbor Work P	(10,854)	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	(10,854)
334.55060-Auto/Print Chgb	294	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	632
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	(27,838)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(27,838)
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	868	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	868
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Cr	28	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	301
334.55068-Statewide Train	92	0	0	0	0	0	0	0	90	(150)	3	0	57	0	0	0	0	92
334.55069-Centralized Tec	(4,636)	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	3,170
334.55070-Learning Mgmt S	1,802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,802
334.55071-Labor Cont Ctr	(1,215)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(1,325)
334.55072-HS Cont Ctr	(1,604)	0	17,971	0	0	0	17,971	0	9,325	3,231	290	0	6,252	0	0	0	19,098	(2,731)
334.55074-Civil Recoverie	17,766	0	17,881	0	0	0	17,881	0	4,424	10,482	104	0	3,111	0	0	0	18,121	17,526
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl Serv	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	(195)	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	(165)
347.55150-DFY Voc Educatn	70	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	95
394.55200-Joint Labor-Mgt	1,091	0	2,000	0	0	0	2,000	0	949	426	31	0	625	0	0	0	2,031	1,060
395.55251-Ex Dir Intl Aud	(7,341)	0	4,616	0	0	0	4,616	0	2,652	219	70	0	1,675	0	0	0	4,616	(7,341)
395.55252-CIO INFO TECH C	(60,306)	0	73,152	0	0	0	73,152	0	17,502	66,023	298	0	7,167	0	0	0	90,990	(78,144)
396.55300-Health Insuranc	3,749	0	14,121	0	0	12,000	26,121	0	9,520	1,777	308	0	6,289	0	0	3,428	21,322	8,548
396.55301-CS EBD Adm Reim	(7,777)	0	4,500	0	0	0	4,500	0	2,965	350	62	0	1,268	0	0	639	5,284	(8,561)
397.55350-Correctional In	(13,655)	0	49,000	0	0	22,773	71,773	0	18,517	37,528	738	0	9,428	0	0	0	66,211	(8,093)

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	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
324.50000-DFY Commissary	97	0	120	0	0	0	120	0	0	123	0	0	0	0	0	0	123	94
325.50050-State Fair Rece	3,373	0	14,000	0	0	7,000	21,000	0	7,108	12,150	0	0	0	0	0	0	19,268	5,115
326.50100-DOCS Commissary	2,569	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	2,569
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 Matris	207	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	231
331.50311-Arts & Crafts	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
331.50313-TRAID Services	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50318-Convention Ctr	(778)	0	1,497	0	0	0	1,497	0	639	464	21	0	430	0	0	0	1,564	(835)
331.50319-Attica Emp Mess	1,289	0	1,256	0	0	0	1,256	0	288	803	12	0	174	0	0	0	1,277	1,268
331.50322-Asset Preservat	121	0	14	0	0	0	14	0	0	24	0	0	0	0	0	0	24	111
331.50323-Farm Program	1,134	0	629	0	0	0	629	0	125	464	4	0	76	0	0	0	669	1,094
331.50327-Emp Plz Gift Sh	(385)	0	500	0	0	0	500	0	110	349	3	0	74	0	0	0	536	(421)
331.50331-Retail Sales	4,420	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	4,420
331.50332-Golf	9,416	0	17,000	0	0	0	17,000	0	10,000	7,000	0	0	0	0	0	0	17,000	9,416
351.50400-OMH Shelt Wkshs	2,100	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	2,100
352.50450-MR Shet Wkshp	2,082	0	950	0	0	0	950	0	1,050	0	0	0	0	0	0	0	1,050	1,982
353.50500-WH & MR Communi	4,952	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	5,349
353.50516-MR Community St	177	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	174
481.50650-U J Benefit Fnd	871,087	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	871,087
481.50651-Interest Assess	2,695	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,695
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	49,431	0	2,990,106	0	0	0	2,990,106	139,000	1,404,018	520,153	0	0	926,935	0	0	0	2,990,106	49,431
E02.23250-CUNY SC Program	246,564	0	117,000	0	0	0	117,000	0	47,540	44,800	0	0	24,660	0	0	0	117,000	246,564

GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2022 RESULTS
(thousands of dollars)

	Local Assistance		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	32,359	87,027	36,489	73,544
Alcoholic Beverage Control, Division of	0	0	7,318	13,313
Economic Development, Department of	45,278	264,097	72,288	29,587
Empire State Development Corporation	704,198	1,262,724	0	0
Olympic Regional Development Authority	0	0	12,453	29,940
FUNCTIONAL TOTAL	781,835	1,613,848	128,548	146,384
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	4,456	4,946
Environmental Conservation, Department of	6,035	14,585	134,138	146,217
Parks, Recreation and Historic Preservation, Office of	475	5,696	122,244	127,570
FUNCTIONAL TOTAL	6,510	20,281	260,838	278,733
TRANSPORTATION				
Motor Vehicles, Department of	0	750	10,472	13,308
Transportation, Department of	122,990	123,159	301,897	728,056
FUNCTIONAL TOTAL	122,990	123,909	312,369	741,364
HEALTH				
Aging, Office for the	137,034	337,501	2,026	1,967
Health, Department of	16,790,518	97,133,574	1,669,602	675,052
Medicaid Inspector General, Office of the	0	0	18,971	21,758
FUNCTIONAL TOTAL	16,927,552	97,471,075	1,690,599	698,777
SOCIAL WELFARE				
Children and Family Services, Office of	1,791,622	4,098,860	184,458	348,971
Housing and Community Renewal, Division of	(20,477)	41,878	4,550	18,434
Human Rights, Division of	0	0	12,567	12,135
Labor, Department of	2,085,935	2,189,940	40,431	287
National and Community Service	267	1,755	281	336
Temporary and Disability Assistance, Office of	1,345,821	2,025,305	132,144	219,481
FUNCTIONAL TOTAL	5,203,168	8,357,738	374,431	599,644
MENTAL HYGIENE				
Addiction Services and Supports, Office of	368,718	507,905	80,736	125,383
Mental Health, Office of	1,474,947	1,623,636	1,508,521	2,196,035
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for Justice Center	2,812,682	7,376,732	1,375,388	2,226,150
	230	262	30,704	44,942
FUNCTIONAL TOTAL	4,656,577	9,508,535	2,995,349	5,192,510
PUBLIC PROTECTION				
Correction, Commission of	0	0	2,792	2,955
Corrections and Community Supervision, Department of	48,496	97,136	1,907,012	2,756,462
Criminal Justice Services, Division of	150,648	414,589	36,130	39,445
Homeland Security and Emergency Services, Division of	3,879	1,605,802	70	1,000
Indigent Legal Services, Office of	0	2,500	0	0
Judicial Conduct, Commission on	0	0	6,148	6,356
Judicial Nomination, Commission on	0	0	0	30
Judicial Screening Committees, New York State	0	0	1	38
Military and Naval Affairs, Division of	1,394	2,129	17,599	25,354
State Police, Division of	0	0	492,757	743,899
Statewide Financial System	0	0	30,126	31,161
Victim Services, Office of	0	1,041	0	0
FUNCTIONAL TOTAL	204,417	2,123,197	2,492,635	3,606,700
EDUCATION				
Arts, Council on the	90,396	128,889	4,148	4,319
City University of New York	1,659,532	1,691,198	0	0
Education, Department of	26,961,645	31,626,133	51,602	80,648
Higher Education Services Corporation, New York State	612,525	1,169,097	442	500
State University of New York	452,466	457,091	3,766	1,829,432
FUNCTIONAL TOTAL	29,776,564	35,072,408	59,958	1,914,899
GENERAL GOVERNMENT				
Budget, Division of the	0	0	26,509	28,788
Civil Service, Department of	15	4,356	16,236	16,640
Deferred Compensation Board	0	0	(7)	111
Elections, State Board of	3,292	5,915	10,092	21,252
Employee Relations, Office of	0	0	6,117	6,736
Gaming Commission, New York State	0	0	4,182	5,635
General Services, Office of	0	0	86,781	105,163
Inspector General, Office of the	0	0	5,188	7,528
Labor Management Committees	0	0	23,341	165,511
Prevention of Domestic Violence, Office for	2,880	8,925	1,058	2,412
Public Employment Relations Board	0	0	3,719	3,672
Public Ethics, Joint Commission on	0	0	5,558	5,594
State, Department of	20,630	66,317	7,975	11,009
Tax Appeals, Division of	0	0	2,899	2,888
Taxation and Finance, Department of	780	926	261,708	269,104
Information Technology Services, Office of	0	0	556,611	579,618
Veterans' Services, Division of	9,231	29,244	6,020	7,143
Welfare Inspector General, Office of	0	0	508	1,162
FUNCTIONAL TOTAL	36,828	115,683	1,024,495	1,239,966
ELECTED OFFICIALS				
Audit and Control, Department of	32,025	32,025	143,471	141,263
Executive Chamber	0	0	15,477	17,854
Law, Department of	0	0	122,045	117,526
Judiciary	74,454	113,000	1,835,423	3,025,339
Legislature	0	0	229,084	481,820
Lieutenant Governor, Office of the	0	0	510	630
FUNCTIONAL TOTAL	106,479	145,025	2,346,010	3,784,432
LOCAL GOVERNMENTS/SALES TAX ASSET RECEIVABLE CORPORATION				
Sales Tax Asset Receivable Corporation	46,000	0	0	0
Local Government Assistance	763,707	1,061,979	1	2,500
FUNCTIONAL TOTAL	809,707	1,061,979	1	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

NOTE 3: The State maintains two-year Medicaid appropriations along with authorization for Medicaid spending outside of DOH.

GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2023 PROJECTED
(thousands of dollars)

	Local Assistance		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	30,077	114,197	39,006	94,827
Alcoholic Beverage Control, Division of	0	0	13,165	16,461
Economic Development, Department of	50,458	256,079	24,324	43,120
Empire State Development Corporation	381,795	1,483,957	0	0
Financial Services, Department of	0	15,250	1	0
Olympic Regional Development Authority	50,000	0	11,404	29,940
Public Service Department	250,000	250,000	0	0
FUNCTIONAL TOTAL	762,330	2,119,483	87,900	184,348
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	5,698	6,189
Environmental Conservation, Department of	2,638	9,980	131,603	160,906
Parks, Recreation and Historic Preservation, Office of	3,475	8,491	129,715	140,275
FUNCTIONAL TOTAL	6,113	18,471	267,016	307,370
TRANSPORTATION				
Motor Vehicles, Department of	0	750	15,409	14,012
Transportation, Department of	150,843	154,228	347,169	821,713
FUNCTIONAL TOTAL	150,843	154,978	362,578	835,725
HEALTH				
Aging, Office for the	175,447	381,774	5,601	2,714
Health, Department of	20,003,359	102,904,912	717,145	880,069
Medicaid Inspector General, Office of the	0	0	19,128	21,758
FUNCTIONAL TOTAL	20,178,806	103,286,686	741,874	904,541
SOCIAL WELFARE				
Children and Family Services, Office of	2,536,983	4,161,038	308,138	380,681
Housing and Community Renewal, Division of	53,155	143,659	4,296	18,468
Human Rights, Division of	0	0	12,931	14,715
Labor, Department of	146,273	166,106	10,137	24,617
National and Community Service	432	1,843	351	359
Temporary and Disability Assistance, Office of	2,581,387	3,150,913	119,365	240,766
FUNCTIONAL TOTAL	5,318,230	7,623,559	455,218	679,606
MENTAL HYGIENE				
Addiction Services and Supports, Office of	503,407	626,286	97,966	141,442
Mental Health, Office of	1,836,007	2,334,033	1,693,473	2,147,103
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for	2,512,383	10,944,933	1,619,116	2,295,404
Justice Center	649	989	38,675	56,918
FUNCTIONAL TOTAL	4,852,446	13,906,241	3,449,230	5,240,867
PUBLIC PROTECTION				
Correction, Commission of	0	0	3,033	3,329
Corrections and Community Supervision, Department of	17,356	83,436	2,691,827	2,763,254
Criminal Justice Services, Division of	239,272	543,023	37,167	40,760
Homeland Security and Emergency Services, Division of	17,336	1,359,762	9,022	5,500
Indigent Legal Services, Office of	750	3,250	0	0
Judicial Conduct, Commission on	0	0	7,293	7,189
Judicial Nomination, Commission on	0	0	30	30
Judicial Screening Committees, New York State	0	0	38	38
Military and Naval Affairs, Division of	1,408	2,158	79,839	82,856
Prosecutorial Conduct, Commission on	0	0	1,750	1,750
State Police, Division of	0	0	778,158	769,605
Statewide Financial System	0	0	31,972	31,944
Victim Services, Office of	1,000	1,041	2,532	2,530
FUNCTIONAL TOTAL	277,122	1,992,670	3,642,661	3,708,785
EDUCATION				
Arts, Council on the	82,585	168,377	4,816	4,780
City University of New York	1,842,445	1,862,592	0	0
Education, Department of	28,176,284	32,510,649	70,228	111,558
Higher Education Services Corporation, New York State	606,886	1,168,874	512	500
State University of New York	497,707	470,830	921	1,871,324
FUNCTIONAL TOTAL	31,205,907	36,181,322	76,477	1,988,162
GENERAL GOVERNMENT				
Budget, Division of the	0	0	62,235	33,788
Civil Service, Department of	300	6,349	20,016	25,786
Deferred Compensation Board	0	0	59	111
Elections, State Board of	4,000	7,303	23,950	24,692
Employee Relations, Office of	0	0	9,309	9,743
Gaming Commission, New York State	14,500	0	5,630	6,109
General Services, Office of	0	0	96,361	110,539
Inspector General, Office of the	0	0	8,369	8,189
Labor Management Committees	0	0	33,946	148,613
Prevention of Domestic Violence, Office for	6,112	13,422	2,162	2,488
Public Employment Relations Board	0	0	3,823	3,943
Public Ethics, Joint Commission on	0	0	7,830	7,594
State, Department of	32,492	120,722	9,348	12,087
Tax Appeals, Division of	0	0	3,058	3,306
Taxation and Finance, Department of	926	926	262,269	296,816
Information Technology Services, Office of	0	0	609,109	641,118
Veterans' Services, Division of	10,038	32,283	6,782	8,636
Welfare Inspector General, Office of	0	0	796	1,162
Workers' Compensation Board	0	0	1	0
FUNCTIONAL TOTAL	68,368	181,005	1,165,053	1,344,720
ELECTED OFFICIALS				
Audit and Control, Department of	32,025	32,025	144,835	153,081
Executive Chamber	0	0	18,139	17,854
Law, Department of	35,000	0	137,257	134,512
Judiciary	145,708	257,616	1,963,000	2,849,631
Legislature	0	0	265,823	526,412
Lieutenant Governor, Office of the	0	0	753	746
FUNCTIONAL TOTAL	212,733	289,641	2,529,807	3,682,236
LOCAL GOVERNMENTS				
Local Government Assistance	816,881	1,130,627	0	2,500
FUNCTIONAL TOTAL	816,881	1,130,627	0	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

NOTE 3: The State maintains two-year Medicaid appropriations along with authorization for Medicaid spending outside of DOH.

GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2024 PROJECTED
(thousands of dollars)

	Local Assistance		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	28,185	138,234	39,805	109,752
Alcoholic Beverage Control, Division of	0	0	13,247	16,561
Economic Development, Department of	46,044	264,628	22,182	51,029
Empire State Development Corporation	169,589	1,234,877	0	0
Financial Services, Department of	0	17,500	0	0
Olympic Regional Development Authority	0	0	11,404	29,940
Public Service Department	200,000	200,000	0	0
FUNCTIONAL TOTAL	443,818	1,855,239	86,638	207,282
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	5,516	6,329
Environmental Conservation, Department of	1,878	10,389	148,010	229,367
Parks, Recreation and Historic Preservation, Office of	100	8,258	138,801	173,482
FUNCTIONAL TOTAL	1,978	18,647	292,327	409,178
TRANSPORTATION				
Motor Vehicles, Department of	0	750	15,266	14,012
Transportation, Department of	498,091	510,171	352,214	919,936
FUNCTIONAL TOTAL	498,091	510,921	367,480	933,948
HEALTH				
Aging, Office for the	169,325	389,305	4,332	2,714
Health, Department of	22,281,253	113,572,163	754,943	1,165,070
Medicaid Inspector General, Office of the	0	0	19,155	21,758
FUNCTIONAL TOTAL	22,450,578	113,961,468	778,430	1,189,542
SOCIAL WELFARE				
Children and Family Services, Office of	1,924,562	5,992,713	305,457	414,976
Housing and Community Renewal, Division of	32,250	169,660	10,481	25,182
Human Rights, Division of	0	0	19,635	22,870
Labor, Department of	30,500	78,782	3,572	1,287
National and Community Service	454	2,291	352	362
Temporary and Disability Assistance, Office of	2,459,452	4,215,178	118,976	349,679
FUNCTIONAL TOTAL	4,447,218	10,458,624	458,473	814,356
MENTAL HYGIENE				
Addiction Services and Supports, Office of	465,914	607,250	100,973	143,468
Mental Health, Office of	2,213,528	2,580,261	1,652,501	2,220,030
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for Justice Center	3,594,574	8,117,290	1,567,701	2,352,596
	649	1,367	37,316	57,705
FUNCTIONAL TOTAL	6,274,665	11,306,168	3,358,491	5,373,799
PUBLIC PROTECTION				
Correction, Commission of	0	0	3,405	3,861
Corrections and Community Supervision, Department of	17,356	105,560	2,659,258	2,828,465
Criminal Justice Services, Division of	322,594	679,151	40,101	44,076
Homeland Security and Emergency Services, Division of	20,964	0	14,131	17,050
Indigent Legal Services, Office of	0	3,250	0	0
Judicial Conduct, Commission on	0	0	8,128	8,128
Judicial Nomination, Commission on	0	0	30	30
Judicial Screening Committees, New York State	0	0	38	38
Military and Naval Affairs, Division of	1,430	2,535	250,856	93,025
Prosecutorial Conduct, Commission on	0	0	1,750	1,750
State Police, Division of	0	0	872,825	886,583
Statewide Financial System	0	0	31,970	32,009
Victim Services, Office of	0	1,041	2,530	2,530
FUNCTIONAL TOTAL	362,344	791,537	3,885,022	3,917,545
EDUCATION				
Arts, Council on the	60,835	138,008	4,838	4,862
City University of New York	1,921,071	1,927,390	0	0
Education, Department of	31,493,556	33,924,879	73,001	83,650
Higher Education Services Corporation, New York State	717,859	1,174,111	512	900
State University of New York	451,600	454,190	375,951	2,455,457
FUNCTIONAL TOTAL	34,644,921	37,618,578	454,302	2,544,869
GENERAL GOVERNMENT				
Budget, Division of the	0	0	56,679	38,251
Civil Service, Department of	300	8,344	33,298	40,094
Deferred Compensation Board	0	0	59	111
Elections, State Board of	1,000	9,516	27,420	30,090
Employee Relations, Office of	0	0	9,250	9,972
Gaming Commission, New York State	8,200	0	5,351	6,109
General Services, Office of	0	0	100,660	125,503
Inspector General, Office of the	0	0	9,938	9,545
Labor Management Committees	0	0	34,832	147,113
Prevention of Domestic Violence, Office for	5,912	15,082	2,809	3,185
Public Employment Relations Board	0	0	4,321	4,579
Public Ethics, Joint Commission on	0	0	7,731	7,787
State, Department of	40,278	147,618	17,690	19,873
Tax Appeals, Division of	0	0	3,306	3,378
Taxation and Finance, Department of	926	926	261,218	296,816
Information Technology Services, Office of	0	0	667,663	686,953
Veterans' Services, Division of	9,383	34,469	7,651	9,583
Welfare Inspector General, Office of	0	0	794	1,186
FUNCTIONAL TOTAL	65,999	215,955	1,250,670	1,440,128
ELECTED OFFICIALS				
Audit and Control, Department of	0	0	154,350	160,797
Executive Chamber	0	0	23,303	23,303
Law, Department of	0	0	150,813	152,884
Judiciary	166,000	306,994	2,010,300	3,002,598
Legislature	0	0	280,722	566,090
Lieutenant Governor, Office of the	0	0	746	746
FUNCTIONAL TOTAL	166,000	306,994	2,620,234	3,906,418
LOCAL GOVERNMENTS				
Local Government Assistance	841,776	1,105,024	0	2,500
FUNCTIONAL TOTAL	841,776	1,105,024	0	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

NOTE 3: The State maintains two-year Medicaid appropriations along with authorization for Medicaid spending outside of DOH.

**GAAP FINANCIAL PLAN
GENERAL FUND
FY 2023
(millions of dollars)**

	<u>Enacted</u>	<u>Change</u>	<u>Current</u>
Revenues:			
Taxes:			
Personal Income Tax	29,480	(2,995)	26,485
Consumption/Use Taxes	6,608	132	6,740
Business Taxes	16,836	(578)	16,258
Other Taxes	1,372	672	2,044
Miscellaneous Receipts	3,748	2,335	6,083
Federal Receipts	2,350	0	2,350
Total Receipts	<u>60,394</u>	<u>(434)</u>	<u>59,960</u>
Expenditures:			
Local Assistance	65,126	(1,011)	64,115
State Operations	15,434	311	15,745
General State Charges	8,633	29	8,662
Debt Service	0	0	0
Capital Projects	0	0	0
Total Disbursements	<u>89,193</u>	<u>(671)</u>	<u>88,522</u>
Other Financing Sources (Uses):			
Transfers From Other Funds	38,881	5,915	44,796
Transfers To Other Funds	(11,165)	(1,760)	(12,925)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0
Net Other Financing Sources (Uses)	<u>27,716</u>	<u>4,155</u>	<u>31,871</u>
Operating Surplus/(Deficit)	<u>(1,083)</u>	<u>4,392</u>	<u>3,309</u>
Accumulated Surplus/(Deficit)			<u>34,960</u>

**GAAP FINANCIAL PLAN
GENERAL FUND
FY 2023 and FY 2024
(millions of dollars)**

	<u>FY 2023</u> <u>Current</u>	<u>FY 2024</u> <u>Projected</u>	<u>Annual</u> <u>Change</u>
Revenues:			
Taxes:			
Personal Income Tax	26,485	27,450	965
Consumption/Use Taxes	6,740	9,614	2,874
Business Taxes	16,258	14,928	(1,330)
Other Taxes	2,044	1,276	(768)
Miscellaneous Receipts	6,083	2,293	(3,790)
Federal Receipts	2,350	2,250	(100)
Total Receipts	<u>59,960</u>	<u>57,811</u>	<u>(2,149)</u>
Expenditures:			
Local Assistance	64,115	70,507	6,392
State Operations	15,745	16,638	893
General State Charges	8,662	8,649	(13)
Debt Service	0	0	0
Capital Projects	0	0	0
Total Disbursements	<u>88,522</u>	<u>95,794</u>	<u>7,272</u>
Other Financing Sources (Uses):			
Transfers From Other Funds	44,796	47,467	2,671
Transfers To Other Funds	(12,925)	(14,128)	(1,203)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0
Net Other Financing Sources (Uses)	<u>31,871</u>	<u>33,339</u>	<u>1,468</u>
Operating Surplus/(Deficit)	<u>3,309</u>	<u>(4,644)</u>	<u>(7,953)</u>
Accumulated Surplus/(Deficit)¹	<u>34,960</u>	<u>30,316</u>	

¹ The GAAP-basis Financial Plan projections follow, to the extent practicable, the accrual methodologies and fund accounting rules applied by the Office of the State Comptroller (OSC) in preparation of the audited Basic Financial Statements, but there can be no assurance that the pro forma GAAP financial plan conforms to all GAAP principles.

**GAAP FINANCIAL PLAN
ALL FUNDS
FY 2023
(millions of dollars)**

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	(MEMO) Total
Revenues:					
Taxes	51,527	6,330	1,238	48,117	107,212
Public Health/Patient Fees	0	5,952	0	375	6,327
Miscellaneous Receipts	6,083	2,542	64	1	8,690
Federal Receipts	2,350	96,310	3,242	70	101,972
Total Receipts	59,960	111,134	4,544	48,563	224,201
Expenditures:					
Local Assistance	64,115	109,602	4,780	0	178,497
State Operations	15,745	3,453	0	45	19,243
General State Charges	8,662	535	0	0	9,197
Debt Service	0	0	0	7,481	7,481
Capital Projects	0	0	9,586	0	9,586
Total Disbursements	88,522	113,590	14,366	7,526	224,004
Other Financing Sources (Uses):					
Transfers From Other Funds	44,796	4,248	4,639	1,611	55,294
Transfers To Other Funds	(12,925)	(2,039)	(1,251)	(42,415)	(58,630)
Proceeds Of General Obligation Bonds	0	0	218	0	218
Proceeds From Financing Arrangements/ Advance Refundings	0	0	6,923	0	6,923
Net Other Financing Sources (Uses)	31,871	2,209	10,529	(40,804)	3,805
Operating Surplus/(Deficit)	3,309	(247)	707	233	4,002

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	(MEMO) Total
Revenues:					
Taxes	53,268	6,222	1,509	46,951	107,950
Public Health/Patient Fees	0	5,909	0	377	6,286
Miscellaneous Receipts	2,293	2,268	(227)	1	4,335
Federal Receipts	2,250	95,847	3,297	67	101,461
Total Receipts	57,811	110,246	4,579	47,396	220,032
Expenditures:					
Local Assistance	70,507	108,144	8,617	0	187,268
State Operations	16,638	3,085	0	47	19,770
General State Charges	8,649	550	0	0	9,199
Debt Service	0	0	0	2,596	2,596
Capital Projects	0	0	10,841	0	10,841
Total Disbursements	95,794	111,779	19,458	2,643	229,674
Other Financing Sources (Uses):					
Transfers From Other Funds	47,467	4,163	6,768	1,963	60,361
Transfers To Other Funds	(14,128)	(2,814)	(1,356)	(45,989)	(64,287)
Proceeds Of General Obligation Bonds	0	0	368	0	368
Proceeds From Financing Arrangements/ Advance Refundings	0	0	9,579	0	9,579
Net Other Financing Sources (Uses)	33,339	1,349	15,359	(44,026)	6,021
Operating Surplus/(Deficit)	(4,644)	(184)	480	727	(3,621)

**GAAP FINANCIAL PLAN
ALL FUNDS
FY 2023
(millions of dollars)**

	Major Funds				Eliminations	Total
	General Fund	Federal Special Revenue	General Debt Service	Other Governmental Funds		
Revenues:						
Taxes:						
Personal Income Tax	26,485	0	29,460	1,777	0	57,722
Consumption/Use Taxes	6,740	0	8,815	4,427	0	19,982
Business Taxes	16,258	0	6,474	3,236	0	25,968
Other Taxes	2,044	0	7	1,489	0	3,540
Public Health/Patient Fees	0	0	0	6,327	0	6,327
Miscellaneous Receipts	6,083	206	0	2,401	0	8,690
Federal Receipts	2,350	96,328	70	3,224	0	101,972
Total Receipts	59,960	96,534	44,826	22,881	0	224,201
Expenditures:						
Local Assistance	64,115	92,060	0	22,322	0	178,497
State Operations	15,745	2,905	44	549	0	19,243
General State Charges	8,662	386	0	149	0	9,197
Debt Service	0	0	7,454	27	0	7,481
Capital Projects	0	0	0	9,586	0	9,586
Total Disbursements	88,522	95,351	7,498	32,633	0	224,004
Other Financing Sources (Uses):						
Transfers From Other Funds	44,796	0	364	10,134	(47,727)	7,567
Transfers To Other Funds	(12,925)	(1,999)	(37,388)	(6,318)	47,727	(10,903)
Proceeds Of General Obligation Bonds	0	0	0	218	0	218
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	6,923	0	6,923
Net Other Financing Sources (Uses)	31,871	(1,999)	(37,024)	10,957	0	3,805
Operating Surplus/(Deficit)	3,309	(816)	304	1,205	0	4,002

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

	Major Funds				Eliminations	Total
	General Fund	Federal Special Revenue	General Debt Service	Other Governmental Funds		
Revenues:						
Taxes:						
Personal Income Tax	27,450	0	30,930	1,707	0	60,087
Consumption/Use Taxes	9,614	0	9,266	2,595	0	21,475
Business Taxes	14,928	0	5,730	3,082	0	23,740
Other Taxes	1,276	0	7	1,365	0	2,648
Public Health/Patient Fees	0	0	0	6,286	0	6,286
Miscellaneous Receipts	2,293	176	0	1,866	0	4,335
Federal Receipts	2,250	95,864	67	3,280	0	101,461
Total Receipts	57,811	96,040	46,000	20,181	0	220,032
Expenditures:						
Local Assistance	70,507	90,440	0	26,321	0	187,268
State Operations	16,638	2,519	45	568	0	19,770
General State Charges	8,649	391	0	159	0	9,199
Debt Service	0	0	2,575	21	0	2,596
Capital Projects	0	0	0	10,841	0	10,841
Total Disbursements	95,794	93,350	2,620	37,910	0	229,674
Other Financing Sources (Uses):						
Transfers From Other Funds	47,467	0	328	12,566	(55,061)	5,300
Transfers To Other Funds	(14,128)	(2,363)	(43,431)	(4,365)	55,061	(9,226)
Proceeds Of General Obligation Bonds	0	0	0	368	0	368
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	9,579	0	9,579
Net Other Financing Sources (Uses)	33,339	(2,363)	(43,103)	18,148	0	6,021
Operating Surplus/(Deficit)	(4,644)	327	277	419	0	(3,621)

GAAP COMBINING STATEMENT
GENERAL FUND
FY 2023
(millions of dollars)

	LOCAL ASSISTANCE ACCOUNT (10000-10049)	STATE OPERATIONS ACCOUNT (10050-10099)	COMMUNITY PROJECTS (10250-10299)	TAX STABILIZATION RESERVE FUND (10100-10149)	RANVAY RESERVE FUND (10300-10349)	CENTRALIZED SERVICES (55000-55049)	STATE EMPLOYMENT SPECIAL (00050-00099)	CONFECTIONAL COMMISSARY SERVICES (90100-50299)	AGENCY ENTERPRISE SERVICE (50300-50399)	AGENCY INTERNAL SERVICE (55050-55099)	MISCELLANEOUS STATES-RECAL REVENUE (21900-22499)
Revenues:											
Personal Income Tax	0	26,486	0	0	0	0	0	0	0	0	0
Corporate Income Tax	0	16,740	0	0	0	0	0	0	0	0	0
Business Taxes	0	16,258	0	0	0	0	0	0	0	0	0
Other Taxes	0	2,044	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	2,982	0	0	382	0	14	45	22	124	(9)
Federal Receipts	0	2,350	0	0	0	0	0	0	0	0	0
Total Receipts	0	56,859	0	0	382	0	14	45	22	124	(9)
Expenditures:											
Local Assistance	63,084	0	5	0	0	0	0	0	0	0	887
State Operations	0	12,932	0	0	0	391	18	45	22	151	682
General State Charges	0	7,210	0	0	0	29	0	0	0	21	462
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	63,084	20,142	5	0	0	420	18	45	22	172	2,031
Other Financing Sources (Uses):											
Transfers From Other Funds	0	38,460	0	197	2,952	41	7	0	0	60	460
Transfers To Other Funds	(2,160)	(9,422)	0	0	0	(2)	0	0	0	(2)	1,249
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(2,160)	29,038	0	197	2,952	39	7	0	0	58	1,709
Operating Surplus/(Deficit)	(65,244)	65,755	(5)	197	2,952	1	3	0	(1)	10	(331)
Revenues:											
Personal Income Tax	0	0	0	0	0	0	0	0	0	0	26,486
Corporate Income Tax	0	0	0	0	0	0	0	0	0	0	16,740
Business Taxes	0	0	0	0	0	0	0	0	0	0	16,258
Other Taxes	0	0	0	0	0	0	0	0	0	0	2,044
Miscellaneous Receipts	2	3	3	2	48	19	49	2,896	117	(616)	6,083
Federal Receipts	0	0	0	0	0	0	0	0	0	0	2,350
Total Receipts	2	3	3	2	48	19	49	2,896	117	(616)	53,960
Expenditures:											
Local Assistance	0	0	0	0	0	0	0	139	0	0	64,115
State Operations	2	3	2	1	55	13	58	1,893	93	(616)	15,745
General State Charges	0	0	0	1	10	7	12	884	25	0	8,662
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	2	3	2	2	65	20	70	2,916	118	(616)	85,522
Other Financing Sources (Uses):											
Transfers From Other Funds	0	0	0	0	0	12	23	0	0	2,584	44,796
Transfers To Other Funds	0	0	0	0	0	(4)	0	0	0	(2,584)	(12,925)
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0	8	23	0	0	0	31,871
Operating Surplus/(Deficit)	0	0	1	0	(17)	7	2	(20)	(1)	0	3,309

GAAP COMBINING STATEMENT
GENERAL FUND
FY 2024
(millions of dollars)

	LOCAL ASSISTANCE ACCOUNT (1000-1009)	STATE OPERATIONS ACCOUNT (1050-1059)	COMMUNITY PROJECTS (10250-1029)	TAX STABILIZATION RESERVE FUND (10100-1019)	RAINY DAY RESERVE (10300-1039)	CENTRALIZED SERVICES (55000-5509)	STATE EXPOSITION SPECIAL (50550-5059)	CORRECTIONAL SERVICES COMMISSARY (50100-5029)	AGENCY ENTERPRISE (92300-9239)	AGENCY INTERNAL SERVICE (5050-5059)	MISCELLANEOUS STATE SPECIAL REVENUE (21900-2199)
Revenues:											
Personal Income Tax	0	27,450	0	0	0	0	0	0	0	0	0
Consumption/Use Taxes	0	9,614	0	0	0	0	0	0	0	0	0
Business Taxes	0	14,928	0	0	0	0	0	0	0	0	0
Other Taxes	0	1,276	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	2,416	384	0	0	384	14	46	22	121	(3,240)
Federal Receipts	0	2,750	0	0	0	0	0	0	0	0	0
Total Receipts	0	57,934	384	0	0	384	14	46	22	121	(3,240)
Expenditures:											
Local Assistance	71,888	0	0	0	0	0	0	0	0	0	(1,523)
State Operations	0	14,137	0	0	0	401	19	45	22	155	308
General State Charges	0	7,154	0	0	0	31	0	1	1	19	465
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	71,888	21,291	0	0	0	432	19	46	23	174	(750)
Other Financing Sources (Use):											
Transfers From Other Funds	0	41,220	0	207	3,101	43	7	0	0	110	507
Transfers To Other Funds	(2,278)	0	0	(207)	(8,101)	(2)	(2)	0	0	(2)	1,841
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	(2,278)	37,282	0	0	0	41	7	0	0	108	2,248
Operating Surplus/(Deficit)	(74,166)	66,925	(1)	0	0	(7)	2	0	(1)	55	(242)

	MENTAL HYGIENE REVOLVING (55100-5519)	SHELTERED WORKSHOP FUNDS (50400-5049)	HYGIENE COMMUNITY STORES (50500-5059)	LABOR AND MANAGEMENT ADMINISTRATION (52200-5249)	AUDIT AND CONTROL REVOLVING (52500-5299)	HEALTH INSURANCE REVOLVING (55300-5539)	CORRECTIONAL INDUSTRIES REVOLVING (55350-5539)	CJW Senior College Operating Fund	CJW Senior College Program Fund	Eliminations	Total
Revenues:											
Personal Income Tax	0	0	0	0	0	0	0	0	0	0	27,450
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	9,614
Business Taxes	0	0	0	0	0	0	0	0	0	0	14,928
Other Taxes	0	0	0	0	0	0	0	0	0	0	1,276
Miscellaneous Receipts	2	2	3	2	78	19	49	2,990	117	(631)	2,293
Federal Receipts	0	0	0	0	0	0	0	0	0	0	2,250
Total Receipts	2	2	3	2	78	19	49	2,990	117	(631)	57,811
Expenditures:											
Local Assistance	0	0	0	0	0	0	0	139	0	0	70,507
State Operations	2	2	2	1	86	14	58	1,924	93	(631)	16,698
Fringe Benefits/Fixed Costs	0	0	0	1	9	8	9	927	25	0	8,649
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	2	2	2	2	95	22	67	2,990	118	(631)	95,794
Other Financing Sources (Use):											
Transfers From Other Funds	0	0	0	0	0	12	23	0	0	1,437	46,667
Transfers To Other Funds	0	0	0	0	0	(4)	0	0	0	(1,437)	(14,126)
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	0	0	0	0	0	8	23	0	0	0	32,541
Operating Surplus/(Deficit)	0	0	1	0	(17)	5	5	0	(1)	0	(5,444)

CASH TO GAAP CONVERSION TABLE
GENERAL FUND
FY 2023
(millions of dollars)

	Perspective		Entity		Cash Basis Subtotal	Changes in Accruals	Eliminations	Intrafund Eliminations	Reclassification	GAAP Financial Plan
	Cash Financial Plan	Special Revenue Funds	Difference	Other Funds						
Revenues:										
Taxes:										
Personal Income Tax	27,381	0	0	0	27,381	(896)	0	0	0	26,485
Consumption/Use Taxes	7,214	0	0	0	7,214	(474)	0	0	0	6,740
Business Taxes	16,722	0	0	0	16,722	(464)	0	0	0	16,258
Other Taxes	2,044	0	0	0	2,044	0	0	0	0	2,044
Miscellaneous Receipts	3,032	(9)	3,726	6,749	6,749	(40)	(70)	(616)	60	6,083
Federal Receipts	2,350	0	0	0	2,350	0	0	0	0	2,350
Total Revenues	58,743	(9)	3,726	62,460	62,460	(1,874)	(70)	(616)	60	59,960
Expenditures:										
Local Assistance	64,472	888	139	65,499	65,499	255	0	0	(1,639)	64,115
State Operations	13,014	944	2,748	16,706	16,706	10	(70)	(616)	(285)	15,745
General State Charges	8,839	465	990	10,294	10,294	(1)	0	0	(1,631)	8,662
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0
Total Expenditures	86,325	2,297	3,877	92,499	92,499	264	(70)	(616)	(3,555)	88,522
Other Financing Sources (Uses):										
Transfers From Other Funds	41,619	460	143	42,222	42,222	0	2,900	0	(326)	44,796
Transfers To Other Funds	(8,166)	1,438	(8)	(6,736)	(6,736)	0	(2,900)	0	(3,289)	(12,925)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	33,453	1,898	135	35,486	35,486	0	0	0	(3,615)	31,871
Operating Surplus/(Deficit)	5,871	(408)	(16)	5,447	5,447	(2,138)	0	0	0	3,309

CASH TO GAAP CONVERSION TABLE
SPECIAL REVENUE FUNDS

FY 2023

(millions of dollars)

	CITY UNIVERSITY TUITION REIMBURSEMENT (23250-23448)	STATE UNIVERSITY INCOME (22650-22699)	MISCELLANEOUS STATE SPECIAL REVENUE (21900-20499)	STATE LOTTERY (20900-20948)	Food Stamps	Reclass Public Health	Reclass SUNY	Interfund Activity	System Accruals	Estimated GAAP Expenditures
Revenues:										
Taxes	6,301	0	0	0	0	0	0	0	29	6,330
Public Health	0	0	0	0	0	5,952	0	0	0	5,952
Miscellaneous Receipts	17,212	0	(5,191)	9	(3,568)	(5,952)	0	0	32	2,542
Federal Receipts	83,880	0	0	0	0	0	(627)	0	2,279	96,310
Total Receipts	107,393	0	(5,191)	9	(3,568)	0	(627)	0	2,340	111,334
Expenditures:										
Local Assistance	97,881	0	0	(888)	(377)	0	0	0	2,208	109,602
State Operations	11,310	0	(6,333)	(944)	(37)	0	(627)	0	84	3,453
General State Charges	1,575	0	(562)	(465)	(14)	0	0	0	1	535
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	110,766	0	(6,895)	(2,297)	(428)	0	(627)	0	2,293	113,590
Other Financing Sources (Uses):										
Transfers From Other Funds	3,392	0	(2,197)	(460)	3,513	0	0	0	0	4,248
Transfers To Other Funds	(843)	0	242	(1,438)	0	0	0	0	0	(2,039)
Net Other Financing Sources (Uses)	2,549	0	(1,955)	(1,898)	3,513	0	0	0	0	2,209
Operating Surplus/(Deficit)	(823)	0	(251)	408	373	0	0	0	47	(847)

CASH TO GAAP CONVERSION TABLE
CAPITAL PROJECTS FUND

FY 2023

(millions of dollars)

	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION AND REPAIR (30100-30299)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32999)	STATE CAPITAL PROJECTS (30000-30049)	Appropriated Loans	COPS	Off-Budget Capital	Reclass Proceeds	System Accruals	Estimated GAAP Expenditures
Revenues:									
Taxes	1,246	0	0	0	0	0	0	(8)	1,238
Miscellaneous Receipts	8,084	0	(49)	(1,025)	(8)	0	(6,938)	0	64
Federal Receipts	3,242	0	0	0	0	0	0	0	3,242
Total Receipts	12,572	0	(49)	(1,025)	(8)	0	(6,938)	(8)	4,544
Expenditures:									
Local Assistance	4,780	0	0	0	0	0	0	0	4,780
State Operations	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0
Capital Projects	11,157	(1,000)	(60)	(1,368)	(8)	(15)	0	0	9,586
Total Disbursements	15,937	(1,000)	(60)	(1,368)	(8)	(15)	0	0	14,586
Other Financing Sources (Uses):									
Transfers From Other Funds	4,845	(75)	(11)	(120)	0	0	0	0	4,639
Transfers To Other Funds	(1,251)	0	0	0	0	0	0	0	(1,251)
Proceeds Of GO Bonds	218	0	0	0	0	0	0	0	218
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	3,812	(75)	(11)	(120)	0	(15)	6,938	0	6,923
Operating Surplus/(Deficit)	447	25	0	243	0	0	0	(8)	707

CASH TO GAAP CONVERSION TABLE
DEBT SERVICE FUND

FY 2023

(millions of dollars)

	LGAC	Patient Fees	Reclass	SUNY/CUNY DS	System Accruals	Estimated GAAP Expenditures
Revenues:						
Taxes	47,883	0	0	0	234	48,117
Patient Fees	0	0	375	0	0	375
Miscellaneous Receipts	376	0	(375)	0	0	1
Federal Receipts	70	0	0	0	0	70
Total Receipts	48,529	0	0	0	234	48,563
Expenditures:						
State Operations	45	0	0	0	0	45
Debt Service	8,491	0	0	(1,010)	0	7,481
Total Disbursements	8,536	0	0	(1,010)	0	7,526
Other Financing Sources (Uses):						
Transfers From Other Funds	1,611	0	0	0	0	1,611
Transfers To Other Funds	(41,405)	0	0	(1,010)	0	(42,415)
Net Other Financing Sources (Uses)	(39,794)	0	0	(1,010)	0	(40,804)
Operating Surplus/(Deficit)	(1)	0	0	0	234	233

CASH TO GAAP CONVERSION TABLE
GENERAL FUND
FY 2024
(millions of dollars)

	Perspective		Entity		Cash Basis Subtotal	Changes in Accruals	Eliminations	Intrafund Eliminations	Reclassification	GAAP Financial Plan
	Cash Financial Plan	Special Revenue Funds	Difference	Other Funds						
Revenues:										
Taxes:										
Personal Income Tax	28,417	0	0	0	28,417	(967)	0	0	0	27,450
Consumption/Use Taxes	9,803	0	0	0	9,803	(189)	0	0	0	9,614
Business Taxes	14,546	0	0	0	14,546	382	0	0	0	14,928
Other Taxes	1,276	0	0	0	1,276	0	0	0	0	1,276
Miscellaneous Receipts	2,401	(3,341)	3,848	0	2,908	26	(70)	(631)	60	2,293
Federal Receipts	2,250	0	0	0	2,250	0	0	0	0	2,250
Total Revenues	58,693	(3,341)	3,848	0	59,200	(748)	(70)	(631)	60	57,811
Expenditures:										
Local Assistance	73,262	(1,522)	139	0	71,879	324	0	0	(1,696)	70,507
State Operations	14,517	568	2,825	0	17,910	67	(70)	(631)	(638)	16,638
General State Charges	8,800	467	1,029	0	10,296	65	0	0	(1,712)	8,649
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0
Total Expenditures	96,579	(487)	3,993	0	100,085	456	(70)	(631)	(4,046)	95,794
Other Financing Sources (Uses):										
Transfers From Other Funds	45,022	507	195	0	45,724	0	2,065	0	(322)	47,467
Transfers To Other Funds	(10,354)	2,083	(8)	0	(8,279)	0	(2,065)	0	(3,784)	(14,128)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	34,668	2,590	187	0	37,445	0	0	0	(4,106)	33,339
Operating Surplus/(Deficit)	(3,218)	(2,64)	42	0	(3,440)	(1,204)	0	0	0	(4,644)

CASH TO GAAP CONVERSION TABLE
SPECIAL REVENUE FUNDS
FY 2024
(millions of dollars)

	CITY UNIVERSITY TUITION (23250-23449)	STATE UNIVERSITY INCOME (22650-22699)	MISCELLANEOUS STATE SPECIAL REVENUE (21900-22499)	STATE LOTTERY (20900-20949)	Food Stamps	Reclass Public Health	Reclass SUNY	Interfund Activity	System Accruals	Estimated GAAP Expenditures
Revenues:										
Taxes	6,247	0	0	0	0	0	0	0	(25)	6,222
Public Health	0	0	0	0	0	5,909	0	0	0	5,909
Miscellaneous Receipts	13,534	(5,309)	3,341	(3,421)	0	(5,909)	0	0	32	2,268
Federal Receipts	82,878	0	0	0	10,993	0	(349)	0	2,325	95,847
Total Receipts	102,659	(5,309)	3,341	(3,421)	10,993	0	(349)	0	2,352	110,246
Expenditures:										
Local Assistance	93,358	0	1,522	19	10,993	0	0	0	2,252	108,144
State Operations	10,485	(6,534)	(568)	(35)	0	0	(349)	0	86	3,085
General State Charges	1,601	(571)	(467)	(14)	0	0	0	0	1	550
Capital Projects	0	0	0	0	0	0	0	0	0	0
Total Disbursements	105,444	(7,105)	487	(30)	10,993	0	(349)	0	2,359	111,779
Other Financing Sources (Uses):										
Transfers From Other Funds	3,465	(2,276)	(507)	3,366	0	0	0	115	0	4,163
Transfers To Other Funds	(867)	251	(2,083)	0	0	0	0	(115)	0	(2,814)
Net Other Financing Sources (Uses)	2,598	(2,025)	(2,590)	3,366	0	0	0	0	0	1,349
Operating Surplus/(Deficit)	(187)	(229)	264	(25)	0	0	0	0	(7)	(188)

CASH TO GAAP CONVERSION TABLE
CAPITAL PROJECTS FUND
FY 2024
(millions of dollars)

	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION AND REPAIR (30100-30299)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32999)	CUNY CAPITAL PROJECTS (32250-32299)	STATE CAPITAL PROJECTS (30000-30049)	Appropriated Loans	Off-Budget Capital	Reclass Proceeds	System Accruals	Estimated GAAP Expenditures
Revenues:									
Taxes	1,501	0	0	0	0	0	0	8	1,509
Miscellaneous Receipts	10,968	(75)	(20)	(1,498)	(8)	0	(9,594)	0	(227)
Federal Receipts	3,297	0	0	0	0	0	0	0	3,297
Total Receipts	15,766	(75)	(20)	(1,498)	(8)	0	(9,594)	8	4,579
Expenditures:									
Local Assistance	8,617	0	0	0	0	0	0	0	8,617
Capital Projects	12,806	(100)	(75)	(1,767)	(8)	0	(15)	0	10,841
Total Disbursements	21,423	(100)	(75)	(1,767)	(8)	0	(15)	0	19,458
Other Financing Sources (Uses):									
Transfers From Other Funds	6,964	(75)	0	(121)	0	0	0	0	6,768
Transfers To Other Funds	(1,356)	0	0	0	0	0	0	0	(1,356)
Proceeds Of GO Bonds	368	0	0	0	0	0	0	0	368
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	(15)	9,594	0	9,579
Net Other Financing Sources (Uses)	5,976	(75)	0	(121)	0	(15)	9,594	0	15,359
Operating Surplus/(Deficit)	319	25	(20)	148	0	0	0	8	480

CASH TO GAAP CONVERSION TABLE
DEBT SERVICE FUND
FY 2024
(millions of dollars)

	LGAC	Patient Fees	Reclass	SUNY/ CUNY DS	System Accruals	Estimated GAAP Expenditures
Revenues:						
Taxes	46,237	0	0	0	714	46,951
Patient Fees	0	0	377	0	0	377
Miscellaneous Receipts	378	0	(377)	0	0	1
Federal Receipts	67	0	0	0	0	67
Total Receipts	46,682	0	0	0	714	47,396
Expenditures:						
State Operations	47	0	0	0	0	47
Debt Service	3,498	0	0	(902)	0	2,596
Total Disbursements	3,545	0	0	(902)	0	2,643
Other Financing Sources (Uses):						
Transfers From Other Funds	1,963	0	0	0	0	1,963
Transfers To Other Funds	(45,087)	0	0	(902)	0	(45,989)
Net Other Financing Sources (Uses)	(43,124)	0	0	(902)	0	(44,026)
Operating Surplus/(Deficit)	13	0	0	0	714	727

GAAP FINANCIAL PLAN
GENERAL FUND
FY 2024 THROUGH FY 2027
(millions of dollars)

	FY 2024 <u>Proposed</u>	FY 2025 <u>Projected</u>	FY 2026 <u>Projected</u>	FY 2027 <u>Projected</u>
Revenues:				
Taxes:				
Personal Income Tax	27,450	29,463	30,651	37,269
Consumption/Use Taxes	9,614	9,651	9,906	10,118
Business Taxes	14,928	14,331	13,291	8,706
Other Taxes	1,276	1,305	1,365	1,422
Miscellaneous Receipts	2,293	(645)	491	641
Federal Receipts	2,250	3,645	0	0
Total Receipts	<u>57,811</u>	<u>57,750</u>	<u>55,704</u>	<u>58,156</u>
Expenditures:				
Local Assistance	70,507	74,960	78,638	82,448
State Operations	16,638	16,507	17,791	17,930
General State Charges	8,649	8,244	9,087	10,594
Debt Service	0	0	0	0
Capital Projects	0	0	0	0
Total Disbursements	<u>95,794</u>	<u>99,711</u>	<u>105,516</u>	<u>110,972</u>
Other Financing Sources (Uses):				
Transfers From Other Funds	47,467	46,351	47,368	47,560
Transfers To Other Funds	(14,128)	(10,242)	(9,261)	(7,208)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0
Net Other Financing Sources (Uses)	<u>33,339</u>	<u>36,109</u>	<u>38,107</u>	<u>40,352</u>
Operating Surplus/(Deficit)	<u>(4,644)</u>	<u>(5,852)</u>	<u>(11,705)</u>	<u>(12,464)</u>

STATE DEBT OUTSTANDING
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2023 THROUGH FY 2028
(millions of dollars)

	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
GENERAL OBLIGATION BONDS	<u>2,244</u>	<u>2,680</u>	<u>3,048</u>	<u>3,293</u>	<u>3,426</u>	<u>3,515</u>
REVENUE BONDS						
Personal Income Tax	45,794	51,031	54,838	58,662	63,444	66,006
Sales Tax	10,101	12,694	14,797	16,477	18,091	19,351
Dedicated Highway	223	223	190	156	156	119
Health Income	<u>68</u>	<u>48</u>	<u>31</u>	<u>14</u>	<u>12</u>	<u>11</u>
Subtotal Revenue Bonds	<u>56,186</u>	<u>63,996</u>	<u>69,856</u>	<u>75,309</u>	<u>81,703</u>	<u>85,487</u>
SERVICE CONTRACT	<u>48</u>	<u>16</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-SUPPORTED	<u>58,478</u>	<u>66,692</u>	<u>72,904</u>	<u>78,602</u>	<u>85,129</u>	<u>89,002</u>
OTHER STATE FINANCINGS						
DASNY Secured Hospital Bonds ²	0	0	0	0	0	0
MBBA Prior Year School Aid Claims	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Other State Financings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>58,478</u>	<u>66,692</u>	<u>72,904</u>	<u>78,602</u>	<u>85,129</u>	<u>89,002</u>
BY PROGRAM AREA						
Economic Development & Housing	7,660	9,741	11,320	12,801	14,450	15,468
Education	15,979	17,056	17,830	18,325	19,152	19,297
Environment	3,034	3,913	4,593	5,273	5,980	6,517
Health & Mental Hygiene	4,265	5,000	5,579	6,120	6,733	7,155
State Facilities & Equipment	5,235	5,529	5,788	5,962	6,199	6,419
Transportation and Transit	21,187	24,346	26,690	29,017	31,511	33,199
STARC ¹	1,094	1,094	1,094	1,094	1,094	947
Secured Hospital Bonds ¹	24	13	10	10	10	0
MBBA Prior Year School Aid Claims	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>58,478</u>	<u>66,692</u>	<u>72,904</u>	<u>78,602</u>	<u>85,129</u>	<u>89,002</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 2023 THROUGH FY 2028
(millions of dollars)

	<u>FY 2023 Projected</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	221	201	223	210	215	195
REVENUE BONDS						
Personal Income Tax	7,122	2,505	2,991	3,998	3,725	6,321
Sales Tax	994	663	892	1,078	1,253	1,681
Dedicated Highway	40	45	45	9	46	45
Health Income	24	22	19	10	2	2
Subtotal Revenue Bonds	<u>8,180</u>	<u>3,235</u>	<u>3,947</u>	<u>5,095</u>	<u>5,027</u>	<u>8,049</u>
SERVICE CONTRACT	<u>90</u>	<u>62</u>	<u>100</u>	<u>133</u>	<u>173</u>	<u>206</u>
TOTAL STATE-SUPPORTED	<u>8,491</u>	<u>3,498</u>	<u>4,270</u>	<u>5,438</u>	<u>5,415</u>	<u>8,450</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>8,522</u>	<u>3,498</u>	<u>4,270</u>	<u>5,438</u>	<u>5,415</u>	<u>8,450</u>
BY PROGRAM AREA						
Economic Development & Housing	1,690	468	644	834	820	1,584
Education	1,751	1,017	1,121	1,452	1,370	1,808
Environment	513	113	148	228	327	583
Health & Mental Hygiene	580	184	198	372	300	538
State Facilities & Equipment	793	447	440	502	638	777
Transportation and Transit	2,960	1,108	1,532	1,870	1,779	2,979
STARC ¹	182	139	174	170	170	170
Secured Hospital Bonds ¹	22	22	13	11	11	11
MBBA Prior Year School Aid Claims	31	0	0	0	0	0
TOTAL STATE-RELATED	<u>8,522</u>	<u>3,498</u>	<u>4,270</u>	<u>5,438</u>	<u>5,415</u>	<u>8,450</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 Projected</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	408	599	579	474	394	336
REVENUE BONDS						
Personal Income Tax	5,620	6,420	5,103	5,964	6,256	6,245
Sales Tax	0	2,752	2,381	2,056	2,085	2,082
Subtotal Revenue Bonds	<u>5,620</u>	<u>9,172</u>	<u>7,484</u>	<u>8,020</u>	<u>8,341</u>	<u>8,327</u>
TOTAL STATE-SUPPORTED	<u>6,028</u>	<u>9,771</u>	<u>8,063</u>	<u>8,494</u>	<u>8,735</u>	<u>8,663</u>
BY PROGRAM AREA						
Economic Development & Housing	834	2,257	1,862	1,962	2,017	2,001
Education	413	1,430	1,180	1,243	1,278	1,268
Environment	373	982	810	853	878	870
Health & Mental Hygiene	215	817	674	710	730	724
State Facilities & Equipment	748	558	461	486	499	495
Transportation and Transit	<u>3,445</u>	<u>3,727</u>	<u>3,076</u>	<u>3,240</u>	<u>3,333</u>	<u>3,305</u>
SUBTOTAL STATE-SUPPORTED	<u>6,028</u>	<u>9,771</u>	<u>8,063</u>	<u>8,494</u>	<u>8,735</u>	<u>8,663</u>

STATE DEBT RETIREMENTS
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2023 THROUGH FY 2028
(millions of dollars)

	<u>FY 2023 Projected</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	160	163	211	229	261	247
REVENUE BONDS						
Personal Income Tax	1,870	1,182	1,297	2,139	1,475	3,683
Sales Tax	601	159	279	376	471	821
Dedicated Highway	45	0	33	34	0	37
Health Income	20	20	18	16	2	2
Subtotal Revenue Bonds	<u>2,536</u>	<u>1,361</u>	<u>1,627</u>	<u>2,565</u>	<u>1,948</u>	<u>4,543</u>
SERVICE CONTRACT	93	32	16	0	0	0
TOTAL STATE-SUPPORTED	<u>2,789</u>	<u>1,556</u>	<u>1,854</u>	<u>2,794</u>	<u>2,209</u>	<u>4,790</u>
OTHER STATE FINANCINGS						
MBBA Prior Year School Aid Claims	30	0	0	0	0	0
Subtotal Other State Financings	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>2,819</u>	<u>1,556</u>	<u>1,854</u>	<u>2,794</u>	<u>2,209</u>	<u>4,790</u>
BY PROGRAM AREA						
Economic Development & Housing	621	176	283	481	368	983
Education	519	353	406	747	451	1,123
Environment	122	103	130	173	171	333
Health & Mental Hygiene	142	81	95	169	117	303
State Facilities & Equipment	397	264	202	312	262	275
Transportation and Transit	894	568	735	912	840	1,616
STARC ¹	74	0	0	0	0	147
Liquidity Financings	0	0	0	0	0	0
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	<u>2,819</u>	<u>1,556</u>	<u>1,854</u>	<u>2,794</u>	<u>2,209</u>	<u>4,790</u>

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 2023 THROUGH 2028
(millions of dollars)

	<u>FY 2023</u> <u>Projected</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>
Projected RBTF Receipts ¹	35,636	35,863	36,970	37,360	38,805	41,243
Projected New PIT Bonds Issuances	5,620	6,420	5,103	5,964	6,256	6,245
Projected Total PIT Bonds Outstanding	45,794	51,031	54,838	58,662	63,444	66,006
Projected Maximum Annual Debt Service	4,611	5,069	5,407	5,900	6,428	6,583
Projected PIT Coverage Ratio	7.7	7.1	6.8	6.3	6.0	6.3

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 2023 THROUGH 2028
(millions of dollars)

	<u>FY 2023</u> <u>Projected</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>
Projected Sales Tax Receipts	8,815	9,266	9,451	9,706	9,921	10,104
Projected New Sales Tax Bonds Issuances	0	2,752	2,381	2,056	2,085	2,082
Projected Total Sales Tax Bonds Outstanding	10,101	12,694	14,797	16,477	18,091	19,351
Projected Maximum Annual Debt Service	996	1,136	1,337	1,510	1,686	1,773
Projected Sales Tax Coverage Ratio	8.8	8.2	7.1	6.4	5.9	5.7