



YOUR FAMILY IS MY FIGHT

FY2026 NYS ENACTED BUDGET
FINANCIAL PLAN

GOVERNOR **KATHY HOCHUL**
BUDGET DIRECTOR **BLAKE G. WASHINGTON**



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INTRODUCTION

Introduction

The Financial Plan for Fiscal Year (FY) 2026 (“Financial Plan”) summarizes the State of New York (“State”) official projections for FY 2026 through FY 2029 based on the FY 2026 Enacted Budget. The State’s FY began on April 1, 2025, and ends on March 31, 2026.

Factors affecting the State’s financial condition are numerous and complex. This Financial Plan contains “forward-looking statements” relating to future results and economic performance as defined in the Private Securities Litigation Reform Act of 1995. Since many factors may materially affect fiscal and economic conditions in the State, forecasts, projections, and estimates should not be regarded as a representation that actual results will not vary. The forward-looking statements contained herein are based on the State’s expectations at the time they were prepared and are necessarily dependent upon assumptions, estimates, calculations, and data that it believes are reasonable as of the date made, but that may be incorrect, incomplete, imprecise, or not reflective of actual results. Forecasts, projections, and estimates are not intended as representations of fact or guarantees of results. The words “expects,” “forecasts,” “projects,” “intends,” “anticipates,” “estimates,” “calculates,” “assumes” and analogous expressions are intended to identify forward-looking statements. Any such statements inherently are subject to a variety of risks and uncertainties that could cause actual results to differ materially and adversely from projections. Such risks and uncertainties include, but are not limited to, general economic and business conditions; natural calamities; foreign hostilities or wars; domestic or foreign terrorism; changes in political, social, economic and environmental conditions, including climate change and extreme weather events; epidemics or pandemics; cybersecurity events; impediments to the implementation of gap-closing actions; regulatory initiatives and compliance with governmental regulations; litigation; Federal tax law changes; actions by the Federal government to reduce or disallow expected aid, including Federal aid authorized or appropriated by Congress, but subject to sequestration, administrative actions, or other actions that would reduce aid to the State; and various other events, conditions and circumstances. Many of these risks and uncertainties are beyond the control of the State. These forward-looking statements are based on the State’s expectations as of the date of this Financial Plan (June 2025).

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 tax collections, and all income not earmarked for a specified program or activity. Tax receipts and General Fund balance are affected by the Pass-Through Entity Tax (PTET); however, the Division of the Budget (DOB) expects that the PTET will, on a multi-year basis, be revenue neutral for the State. In December 2021, electing entities began making estimated PTET payments that were classified as business taxes and set aside entirely in FY 2022 to offset the decrease in Personal Income Tax (PIT) receipts in FY 2023 and beyond. The reserve balance established at the inception of the program has and is expected to cover the difference between PTET collections and related PIT credits in each succeeding fiscal year. The discussion of tax receipts throughout the Financial Plan excludes the impact of PTET, unless otherwise noted.

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 PIT refunds, without the issuance of deficit notes or bonds, or extraordinary cash management actions; (b) restore the balances in the Tax Stabilization Reserve Fund and the Rainy Day Reserve Fund (collectively, the "Rainy Day Reserves") to levels at or above those on deposit when the fiscal year began; and (c) maintain other reserves, as required by law. For purposes of calculating budget balance, the General Fund includes transfers to and from other funds.

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

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

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.

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; reserve for future operational needs). These amounts are typically, but not uniformly, identified with the phrase "reserved for." These unrestricted amounts are not held in distinct accounts within the General Fund and may be used for other purposes.

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

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

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



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

The term “actual”, or “actuals” or “results” is used throughout the Financial Plan to mean year-to-date unaudited data and (i) prior to the release of audited financial statements by OSC on or before July 29th of each year, year-end actual but unaudited data, or (ii) after the release of audited financial statements by OSC, year-end actual audited data.

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

FINANCIAL PLAN OVERVIEW

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES (millions of dollars)		
	FY 2025 Actuals	FY 2026 Projected
State Operating Funds Disbursements¹		
Size of Budget	\$133,654	\$146,103
Annual Growth	4.0%	9.3%
Other Disbursement Measures		
General Fund (Including Transfers) ²	\$108,676	\$125,512
Annual Growth	8.5%	15.5%
Capital Budget (State and Federal)	\$16,975	\$19,359
Annual Growth	15.4%	14.0%
Federal Operating Aid	\$90,842	\$88,916
Annual Growth	-0.9%	-2.1%
All Funds	\$241,471	\$254,378
Annual Growth	2.8%	5.3%
Inflation (CPI)	2.8%	3.2%
All Funds Receipts³		
Taxes	\$113,431	\$120,224
Annual Growth	6.3%	6.0%
Miscellaneous Receipts	\$34,761	\$38,996
Annual Growth	3.0%	12.2%
Federal Receipts (Operating and Capital)	\$96,713	\$94,090
Annual Growth	2.6%	-2.7%
Total All Funds Receipts	\$244,905	\$253,310
Annual Growth	4.3%	3.4%
General Fund Cash Balance	\$56,916	\$44,919
Principal Reserves	\$21,603	\$14,103
Timing of PTET/PIT Credits	\$18,218	\$16,170
Extraordinary Monetary Settlements	\$732	\$392
All Other	\$16,363	\$14,254
Debt		
Debt Service (excluding prepayments) as % All Funds Receipts	2.5%	2.7%
State-Related Debt Outstanding	\$55,881	\$63,980
Debt Outstanding as % Personal Income	3.3%	3.6%
¹ FY 2026 spending growth includes \$1.2 billion in State share reimbursements related to the Managed Care Organization (MCO) assessment transaction that are entirely offset by an increase in receipts and therefore cost neutral. ² Excluding planned transfers to the Federal Unemployment Account (\$7.2 billion), General Fund spending is projected to total \$118.3 billion, an increase of \$9.6 billion or 8.9 percent from FY 2025 results. ³ The Financial Plan impact of the PTET program is expected to be revenue neutral for the State and is excluded from tax receipts herein, unless otherwise noted. In addition, All Funds tax receipts are adjusted to exclude the planned payment of \$2 billion inflation tax refunds to qualified New York tax filers.		

Financial Plan Overview

The State ended FY 2025 with a \$3.9 billion General Fund surplus, \$400 million higher than estimated in the FY 2026 Executive Budget Financial Plan. The 2026 Enacted Budget Financial Plan uses this surplus to support in part the multi-year cost of enacted tax reforms and initiatives aimed at making New York more affordable for New Yorkers. Looking forward, the State's fiscal outlook remains positive in FY 2026. DOB expects that the General Fund will have sufficient liquidity in FY 2026 to make all planned payments as they become due and to support the continued prepayment of certain expenses. Rainy Day Reserves remain well above historical levels, even after a planned payoff of the Federal Unemployment Account loan. In FY 2025, the statutory Rainy Day Reserve was increased by \$2.5 billion, and additional planned deposits are expected to bring the balance to \$10 billion by FY 2028, as fiscal conditions permit. Debt levels are projected to remain nearly flat at less than 1 percent growth over the past decade; historic liquidity levels are projected to continue to deliver high investment returns; and recent deposits to the Retiree Health Benefit Trust Fund have increased the balance to \$1.9 billion. In addition to reserves available to manage risks, the Enacted Budget includes legislation that grants the Budget Director the authority to reduce appropriations and disbursements by any amount needed to restore budget balance if an imbalance of \$2 billion or more is expected.

Despite this positive outlook, the State is facing greater uncertainty due to factors including changing Federal policies and proposals, elevated inflation levels and slowing economic growth. Since the Executive Budget Financial Plan was released, changes in programmatic and policy priorities at the Federal level have introduced new uncertainties about potential policy changes that could negatively impact the State, local governments, health care providers, and program beneficiaries. Proposed Federal spending reductions could reduce Federal funding to the State and to New Yorkers who benefit from such funding, and changes to tariff policies have prompted concerns about the potential for a trade war that could pose risks to the State's economic forecast.

Recession fears among economists and business leaders are currently elevated, resulting in revisions to the U.S. and New York State economic outlook since January 2025. The U.S. economy experienced its first contraction in three years in the first quarter of 2025, shrinking by 0.2 percent as measured by real Gross Domestic Product (GDP), and significantly lower growth rates and higher inflation estimates are raising concerns about "stagflation." Employment trends indicate labor markets are softening, and unemployment projections have risen slightly since January 2025. In addition, the expected volatility in economic conditions has softened the outlook for finance and insurance sector bonuses after historically high bonuses in the first quarter of 2025.

The State also faces a few headwinds that present the potential for future fiscal challenges, including the ongoing implications of climate change, and sustained trends of elevated enrollment and rising costs in public health insurance programs. Proposed Federal spending reductions could impact vital New York programs, including health care delivery and coverage, social services, public safety, and climate resiliency and clean energy programs, further exacerbating multi-year fiscal risks and uncertainty.



The magnitude and scale of the potential reductions in Federal assistance under consideration, particularly for Medicaid and the Supplemental Nutrition Assistance Program (SNAP), is likely to exceed the State's ability to support the cost shifts and could result in reduced services and eligibility for certain programs currently provided to New Yorkers.

Financial Plan Revisions

This Financial Plan Update reflects the FY 2026 Enacted Budget bills and accompanying legislation, as well as routine quarterly revisions to the projections of receipts and spending in all years based on prior year and current year results to date, updated forecasts, management of resources across fiscal years, and adjustments to programmatic assumptions.

In FY 2026, estimated tax receipts are increased by \$1.7 billion from the Executive Budget forecast, reflecting a positive variance in the April tax settlement for tax year 2024. All Funds tax receipts are projected to grow by 6 percent in FY 2026. Multi-year receipts projections are revised to reflect the updated economic forecast. Accordingly, the Financial Plan includes a roughly \$4 billion downward revision to tax receipts in each year beginning in FY 2027. Downward revisions to PIT receipts mainly reflect a forecasted slowdown in employment growth, driving lower withholding collections and finance and insurance bonuses. Annual sales tax and business tax receipts projections have also been lowered, reflecting projected slowdowns in consumer consumption and corporate profits.

Financial Plan spending forecasts have been revised downward in aggregate across all years based on the FY 2025 results and experience of the final closeout of FY 2025, as well as updated information and data. However, higher inflation expectations are also increasing pressure on the Financial Plan, resulting in an upward adjustment to projected school Foundation Aid beginning in FY 2027.

Lastly, the Financial Plan has been revised to reflect affordability actions, investments and new funding included in the final FY 2026 budget agreement. DOB estimates that the budget enacted by the Legislature and approved by the Governor is balanced in FY 2026, as required by law. Compared to the FY 2026 Executive Budget projections, the cumulative gaps over the Financial Plan period (FY 2027 through FY 2029) are revised from \$27.3 billion to \$34.3 billion, due mainly to the downward revisions in projected tax receipts. The gaps in the outyears are now projected at \$7.5 billion in FY 2027, \$12.1 billion in FY 2028, and \$14.6 billion in FY 2029 and will be addressed in future years consistent with the requirement that adopted budgets be balanced in the General Fund.

FY 2026 Enacted Budget Agreement

The Governor submitted the FY 2026 Executive Budget to the Legislature on January 21, 2025, the day after the U.S. Presidential Inauguration, and the 30-Day amendments to the Executive Budget on February 20, 2025.

On March 27, 2025, the Legislature enacted the annual debt service appropriations, without amendment, in advance of the new fiscal year that began on April 1. On May 8, 2025, the Legislature completed final action on the budget bills and delivered the bills to the Governor. The Governor completed her review of the budget bills on May 20, 2025. The Legislative session is expected to conclude on June 12, 2025 for the Senate and June 17, 2025 for the Assembly. DOB does not anticipate any legislation with significant fiscal impacts will be approved.

The final budget agreement continues support for investments and increases to nearly all program areas made over the past three years and includes key elements of the Governor's affordability proposals advanced in her Executive Budget. The Enacted Budget delivers \$2 billion back to New Yorkers through Inflation Refund payments to qualified tax filers from surplus resources available in FY 2025, lowers the rates for five of the nine income tax brackets to reduce the tax burden, and significantly enhances the child tax credit for children under 4 years old in FY 2027 and for children 4 through 16 in FY 2028 and FY 2029. The Budget also increases or extends several other tax credits. To support the long-term cost of these tax cuts, the Enacted Budget extends the top tax rates for tax filers with taxable incomes above \$2.1 million.

The Enacted Budget also includes increased funding to address public safety, mental health care, housing affordability and access, transportation, health care delivery, abortion access, and child care. In addition, it updates the Foundation Aid formula, increasing aid by 5.7 percent in School Year (SY) 2026. Additional spending is included to support a 2.6 percent targeted inflationary increase for certain eligible programs; free school meals for all students regardless of income; the remaining costs of tuition, fees, and books for community college students ages 25 to 55 pursuing select first-time associates degrees in high-demand occupations, including nursing, teaching in shortage areas, technology, and engineering; distressed hospital assistance; hunger prevention and nutrition assistance; operating aid for the State University of New York (SUNY) and City University of New York (CUNY) campuses and the SUNY Downstate Hospital; Medication-Assisted Treatment (MAT) for substance abuse disorders; mental health services for justice-involved individuals; law enforcement activities; City of New York (NYC) subway safety initiatives; and the authorized repayment of the outstanding Federal Unemployment Account loan that would otherwise be borne by businesses.

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

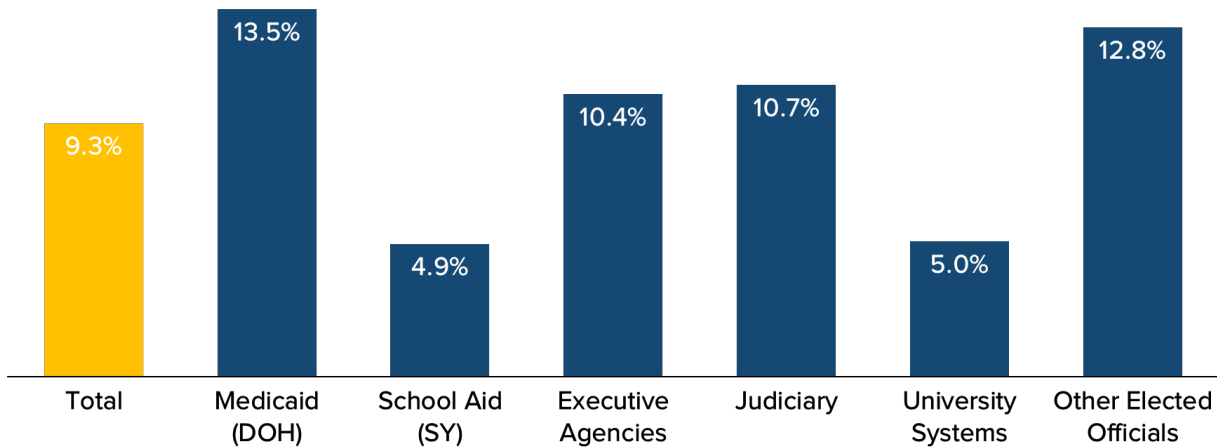
In addition, the Enacted Budget includes a multi-year spending plan supported by the Federal government's approval of an assessment on managed care organizations (MCO) which took effect on January 1, 2025. The assessment is expected to provide up to \$3.7 billion of new resources over two years, which will be deposited to the Healthcare Stability Fund (HSF). The resources are expected to be used to offset existing Global Cap Medicaid spending and provide additional funding for the Healthcare Safety Net Transformation Program, as well as increased funding for hospitals, nursing homes, outpatient clinics, maternal health services, and other health care providers. These resources and investments are dependent on the successful execution of the assessment, for which the Federal government's current approval may be revisited or amended via regulation changes to prevent the State from receiving the planned two years of resources. Given the uncertainty of continued Federal approval, the Financial Plan does not include support for these investments in future years.

The Enacted Budget projects total spending in FY 2026 of \$254.4 billion in All Governmental Funds and \$146.1 billion in State Operating Funds. Compared to FY 2025 results, spending is projected to increase by \$12.9 billion or 5.3 percent for All Governmental Funds and \$12.4 billion or 9.3 percent for State Operating Funds. General Fund spending, which includes transfers to other funds, is projected to total \$125.5 billion in FY 2026 inclusive of a transfer to the Unemployment Insurance Fund³ to support the planned payoff of a Federal Unemployment Account loan. Excluding this transfer, General Fund spending is projected to total \$118.3 billion, an increase of \$9.6 billion or 8.9 percent from FY 2025 results.

Roughly \$6 billion, or almost half, of the projected State Operating Funds spending increase in FY 2026 supports the State's two largest assistance and grants programs – Medicaid and School Aid. Another \$3 billion in spending growth in FY 2026 is attributable to projected operational costs, including fringe benefits, for all branches of State government.

³ The FY 2026 Enacted Budget authorizes the transfer of funds from the General Fund to the Unemployment Insurance Fund, which is classified as an Enterprise Fund. This transaction does not impact State Operating Funds and All Governmental Funds spending, as transfers are excluded from the calculation of spending outside of the General Fund.

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



The following table summarizes revisions to the Executive Budget Financial Plan due to negotiated changes included in the FY 2026 Enacted Budget and operating results. A more detailed table of the revisions appears in the section entitled, “General Fund Financial Plan.”

FY 2026 GENERAL FUND FINANCIAL PLAN REVISIONS TO EXECUTIVE BUDGET ESTIMATES: SAVINGS/(COSTS) (millions of dollars)				
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE	0	(6,479)	(9,775)	(11,026)
Negotiated Changes	(7,568)	(253)	(761)	(1,742)
Spending Adds/Restorations	(2,571)	(1,154)	(896)	(998)
Recurring	(989)	(991)	(741)	(804)
Restorations/Modifications	(92)	(144)	(155)	(194)
Non-Recurring	(1,490)	(19)	0	0
Reduction to Executive Proposals	310	95	107	106
Receipts Adds/Modifications	1,693	806	28	(850)
Unemployment Insurance Loan Repayment	(7,000)	0	0	0
Resource and Forecast Revisions	7,568	(751)	(1,609)	(1,869)
Tax Receipts, excluding PTET	1,704	(3,972)	(4,099)	(4,057)
All Other	5,864	3,221	2,490	2,188
ENACTED BUDGET SURPLUS/(GAP) ESTIMATE	0	(7,483)	(12,145)	(14,637)

Spending Adds/Restorations. The Enacted Budget includes a net \$2.6 billion of additional General Fund spending in FY 2026 compared to the Executive Budget proposal, inclusive of new costs related to staffing shortages at prisons throughout the State due to the correctional officer (CO) strike that began in mid-February and continued through March 10, 2025. Costs expected in FY 2026 include assignment of National Guard members to correctional facilities and the temporary enhanced overtime rate of 2.5 times from the standard 1.5 times.

Recurring spending increases and costs of restorations added an estimated average of \$1 billion in annual outyear costs. The largest recurring costs include: added School Aid funding, including increasing Special Services Aid and Boards of Cooperative Educational Services (BOCES) Aid by doubling the BOCES Aid salary cap from \$30,000 to \$60,000 over three years; debt service costs related to bond financing of new capital projects; costs related to enhanced pension benefits; the cost of the Metropolitan Commuter Transportation Mobility Tax (MCTMT) payroll tax increase for State and SUNY hospital employees working in the applicable zones; an increase in community college base aid; increased funding for housing access; and an additional 0.5 percent for the targeted inflationary increase for certain eligible programs from a proposed 2.1 percent to 2.6 percent.

In addition, the final budget agreement included the restoration (i.e., rejection) and modification of numerous Executive proposals. Health savings proposals that were restored include reforms to the excess Medical Malpractice program and discontinuation of the practice that allows providers to make the final decision on prescription drugs. Other restorations included the perennial rejection of the Executive proposal to provide significant relief for local governments and State taxpayer-supported costs by lowering interest charged on judgments against the State and local governments from as high as 9 percent (currently authorized) to a fair market-based interest rate.

Additional one-time spending that was agreed to through negotiations with the Legislature are estimated at roughly \$1.5 billion in FY 2026. These include: \$500 million to assist distressed hospitals; \$400 million in child care subsidies; \$90 million for the Underserved Communities and Civic Engagement Program, which supports community-based programming, crisis intervention initiatives, housing assistance, economic development, workforce training, educational initiatives, and health care services in underserved communities; and roughly \$500 million for a variety of other program areas and organizations.

Reductions to Executive Proposals. In recognition of changes in the economic outlook and Federal policy priorities since the introduction of the Executive Budget Financial Plan, certain proposals included in the Executive Budget have been reduced or eliminated, reducing spending by roughly \$400 million over two years and \$100 million annually in the later years of the Financial Plan.

Receipts Adds/Modifications. The cost of the additions is partly offset by modifications to the eligibility and amount for Inflation Refund payments to qualified tax filers which reduces State costs by just over \$1 billion in FY 2026, timing adjustments to the phase-in of the middle class tax cuts and the child tax credit that shift costs into later years of the Financial Plan, and the use of prior year fund balances. These revisions are partly offset by a downward revision to estimated investment income, consistent with the expected drop in balances due to the planned Federal Unemployment Account loan payoff.



Unemployment Insurance Loan Repayment. During the COVID pandemic, New York, like many other states, incurred a Federal Unemployment Account loan. As a result of the outstanding loan, New York businesses have faced escalating employer costs, and the maximum unemployment benefit for beneficiaries has remained frozen since the beginning of the pandemic. The Enacted Budget includes authorization to transfer funds from the General Fund to repay the loan in FY 2026 and restore the solvency of New York's unemployment program. The State will use an estimated \$7 billion from Principal Reserves for this one-time loan repayment.

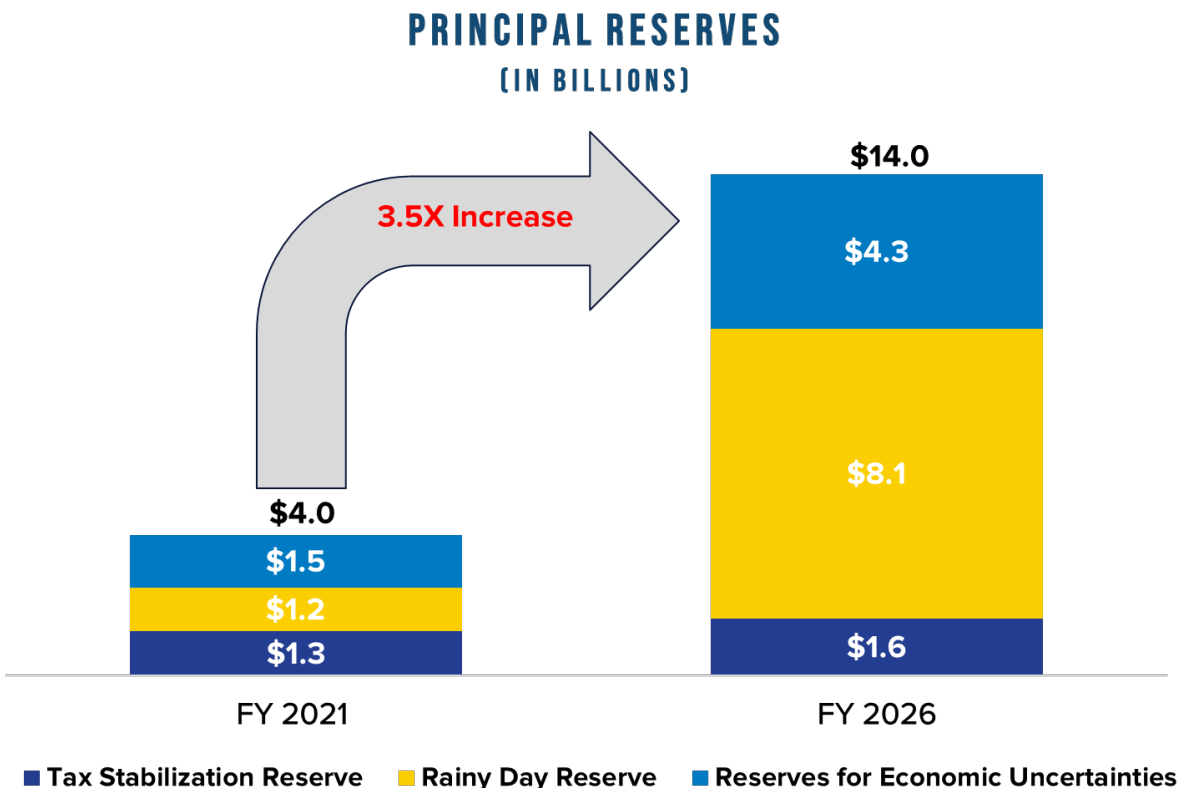
Resource and Forecast Revisions. In addition to the use of reserves for the one-time Unemployment Insurance loan repayment and revisions to the tax receipts forecast, other revisions and timing adjustments reflect the management of resources across multiple years, including prepayments and advances; adjustments to the use of unrestricted balances carried forward from prior years; and the use of the reserve for future operational needs to offset one-time costs related to the stabilization of the correctional system. The multi-year forecast for spending has also been reduced across various programs in light of continued underspending experienced in recent years, as well as updated data and programmatic assumptions, and revisions to resources that offset General Fund spending.

Reserves and Risks

Reserves. Over the past several years, the State has significantly increased reserves to ensure that it can honor its commitments through good and bad times. The State has defined Principal Reserves as the compilation of three reserves: the Tax Stabilization Reserve Fund, the Rainy Day Reserve Fund, and amounts informally reserved for economic uncertainties. The first two, which are known collectively as the “Rainy Day Reserves,” have specific statutory limits on how much can be deposited annually and specific conditions on when they can be used and how any use must be repaid. The reserve for economic uncertainties is an informal designation of General Fund resources that was initiated in FY 2020 and is not subject to any statutory limitation as to size or restriction as to use. Together, these funds provide a prudent buffer against financial risks.

In FY 2025, the State deposited \$1.5 billion to the statutory Rainy Day Reserve Fund and transferred another \$1 billion from the discretionary Reserve for Economic Uncertainties to the Rainy Day Reserve Fund - the first of four planned installments to achieve the goal of bringing the balance to \$10 billion by FY 2028, as fiscal conditions permit.

The Financial Plan includes the use of \$7 billion from Principal Reserves in FY 2026 for the one-time purpose of eliminating the UI Federal loan and restoring the solvency of New York's unemployment program. The remaining \$14 billion balance in Principal Reserves remains at historically high levels - more than 3.5 times the level held 5 years ago and nearly 8 times the level held a decade ago.



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

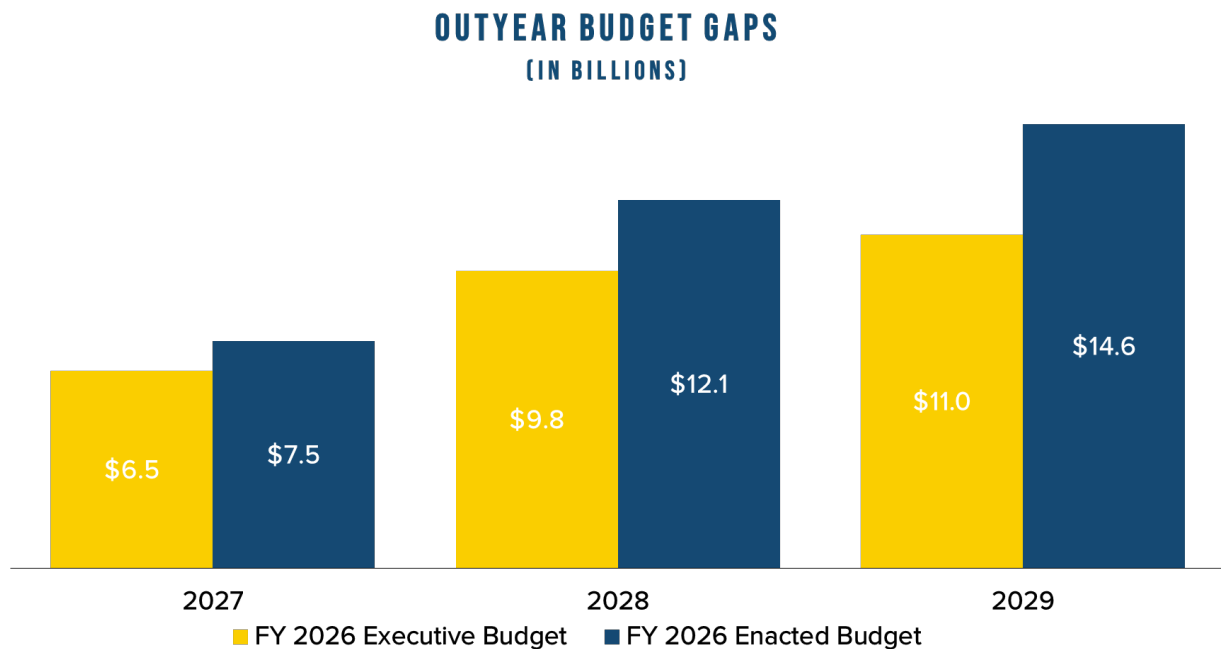
While the DOB forecast of receipts and spending is primarily based on current law and reasonable assumptions as of the time it was prepared, economic uncertainties and the dependence of the State’s tax base on the financial sector are embedded risks.

Reserves are the most practical and effective defense against such unpredictable risks. Outside experts view robust reserves as an essential tool for mitigating service reductions and public employee layoffs during periods of slow or declining growth. A recession would pose significant downside risks to the DOB forecast. During a “typical” recession, declines in receipts could be significant.

The United States has experienced eight recessions since the late 1960s that resulted in declines in economic output and corporate profits, stock market losses, job losses, and business investment contraction. DOB has and continues to evaluate the impacts of these past downturns to predict potential impacts of a future recession. DOB currently estimates that tax receipts can be expected to fall between \$35 billion and \$50 billion cumulatively over a three-year period in a recession that resembles those experienced after 9/11 and during the Great Recession of 2008.

Outyear Budget Gaps

The outyear budget gaps have increased from the Executive Budget proposal in large part due to the updated economic outlook that drives lower tax receipts. If the FY 2027 Budget is balanced with recurring savings, the budget gaps for FY 2028 and FY 2029 would be reduced to roughly \$4.5 billion and \$7 billion, respectively.



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

Tax receipts are projected to grow 2.6 percent on average through FY 2029, compared to the 4.4 percent growth experienced over the past two decades. Tax receipts support roughly 80 percent of State Operating Funds spending which is projected to increase by 5.6 percent on average through FY 2029. Roughly half of the State Operating Funds budget supports the State's two largest program areas – health care and education – which have grown substantially over the past several years, reflecting historic, recurring funding increases for schools and the health care system.

Spending

FY 2026 ENACTED BUDGET SPENDING ESTIMATES (millions of dollars)				
	FY 2025 Actuals	FY 2026 Projected	\$ Change	% Change
State Operating Funds	133,654	146,103	12,449	9.3%
School Aid (School Year Basis)	35,827	37,574	1,747	4.9%
Medicaid	31,230	35,449	4,219	13.5%
All Other Assistance and Grants	28,802	34,422	5,620	19.5%
Agency Operations	34,019	37,120	3,101	9.1%
Debt Service	3,776	1,538	(2,238)	-59.3%
Federal Operating	90,842	88,916	(1,926)	-2.1%
Capital Projects	16,975	19,359	2,384	14.0%
All Funds	241,471	254,378	12,907	5.3%

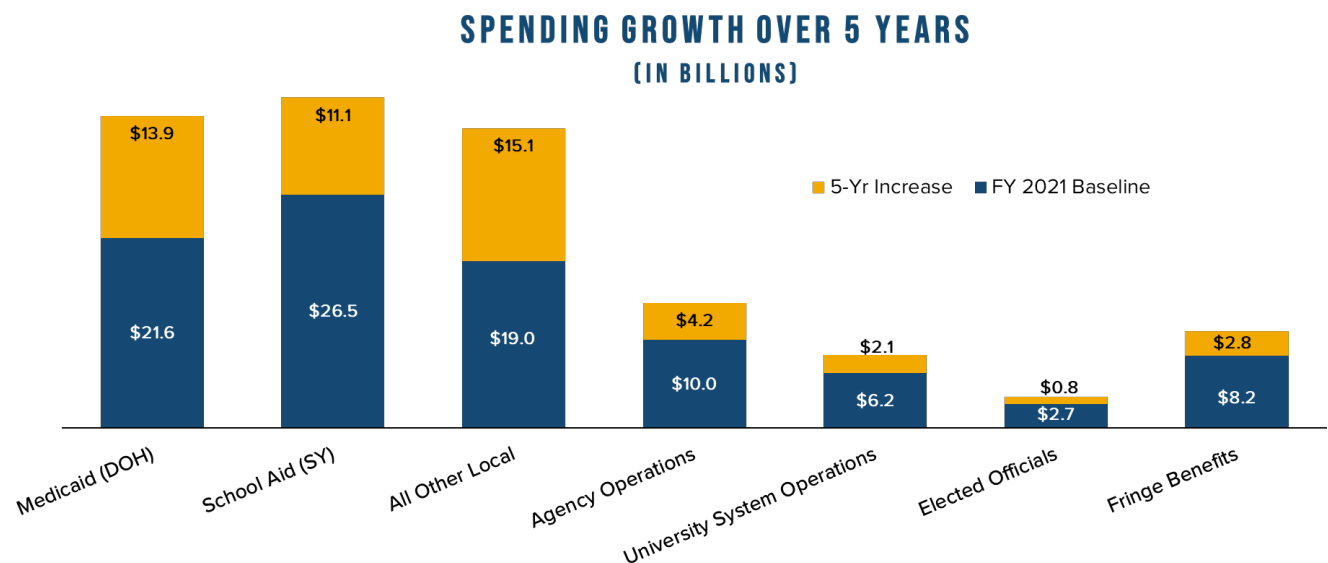
The State's two largest programs, School Aid and Medicaid, continue to drive a large share (nearly half) of the spending growth in FY 2026. Since fully funding school Foundation Aid in FY 2024 with average annual growth of 9.2 percent over the three-year phase in, School Aid spending continues to increase above the full Foundation Aid amount. Likewise, the continuation of significant growth in Medicaid spending is largely driven by sustained high levels of enrollment in the Medicaid program, as well as prior year expansion of benefits, increases in reimbursement rates, and expanded utilization of the State's Managed Long-Term Care (MLTC) program by the State's aging population. In addition, the MCO assessment transaction is expected to increase Medicaid spending by nearly \$1.2 billion in FY 2026 through State share assessment offsets.

The remaining assistance and grant spending growth includes projected increases totaling \$3.3 billion for all other areas including social services, mental hygiene, public safety, transportation, and higher education, as well as \$2.3 billion in Other State Agency (OSA) local Medicaid spending that is excluded from the Department of Health (DOH) Medicaid Global Cap. Beginning in FY 2026, these costs that were previously reported in the DOH budget will now be reported in the respective agencies to more appropriately align program activities and costs to agencies responsible for managing such spending.

Agency Operations spending growth in FY 2026 is projected across all branches of government, including SUNY, reflecting increases in workforce, salary and fringe benefits, and operational costs. The growth also includes costs associated with stabilizing the correctional system and the decline in Federal reimbursement for prior year State costs incurred for COVID-19 pandemic response and recovery efforts.

Debt service spending levels are impacted by prepayments. Excluding the impact of prepayments, debt service is projected to increase 8.2 percent in FY 2026. A detailed table of the net impact of prepayments on the multi-year estimates of debt service costs appears in the section entitled, “State Financial Plan Multi-Year Projections.”

All Funds spending also includes the projected phase-down of pandemic related Federal operating assistance and planned capital projects spending increases consistent with the Five-Year Capital Program and Financing Plan.



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

The investments made in recent years have increased projected spending for assistance and grants by roughly \$40 billion or 60 percent from the \$67 billion recorded five years ago⁴ to over \$107 billion projected in FY 2026. Nearly two-thirds of this growth is concentrated in School Aid and Medicaid, reflecting historic, recurring funding increases for schools and the health care system. New York continues to spend significantly more on these two programs than any other state in the nation.

⁴ FY 2021 reported State Operating Funds assistance and grants totaled \$65 billion inclusive of a temporary Enhanced Federal Medical Assistance Percentage (eFMAP) that lowered State Medicaid spending and one-time payments delayed from FY 2020 due to the pandemic, excluding these temporary spending impacts, baseline spending is calculated at \$67 billion in FY 2021.

School Aid. The State provides a substantial amount of financial support for public schools through State formula aids and grants. Currently, approximately 2.5 million kindergarten through 12th grade students are enrolled in the State's public schools, including 186,000 students enrolled in charter schools. For more than a decade, New York has ranked first among the states for per pupil spending. In SY 2023, New York spent \$30,012 per pupil, almost double the national average of \$16,526 per pupil and approximately 14 percent higher than second ranked Vermont.⁵

New York's per-pupil spending has increased from roughly \$20,000 in SY 2013 to \$30,000 as of SY 2023. This increase was supported in large part by the three-year phase-in of full funding of the Foundation Aid formula completed in SY 2024, which aided in adding over \$6.6 billion (23 percent) to State-funded School Aid between SY 2022 and SY 2025. In addition to State aid, school districts have continued to raise revenue through local property tax increases, which when combined with State aid increases and Federal COVID-19 pandemic related assistance, have afforded many districts the ability to amass substantial reserves and surplus balances.

Adding to the historic increases in funding over the past several years, the Enacted Budget includes \$37.6 billion for School Aid in SY 2026, an increase of \$1.7 billion (4.9 percent), inclusive of a \$1.4 billion (5.7 percent) Foundation Aid increase. Since SY 2022, State-funded School Aid will have increased by roughly \$8.3 billion (28.4 percent), inclusive of the Enacted Budget's increase.

Medicaid. The New York State Medicaid Program provides health and long-term care coverage to lower-income children, pregnant women, adults, seniors, and people with disabilities. The Medicaid program also funds a portion of wages for home care workers and caregivers self-directed by consumers under the Consumer Directed Personal Assistance Program (CDPAP) and is a large contributor of funding to both public and private hospitals, as well as nursing homes, through various supplemental programs. Medicaid spending growth continues to escalate as utilization of the system, primarily MLTC, which includes the CDPAP, rises with an aging population.

Nearly 7 million individuals (36 percent) are currently covered by Medicaid. When combined with other public insurance coverage, such as Child Health Plus (CHP) and Essential Plan (EP), New York has the highest percent of people covered by publicly funded medical insurance in the nation with a total of 9 million people enrolled. The State offers some of the most comprehensive and extensive Medicaid benefits in the nation, including optional services such as coverage for pharmacy and personal care services. As of 2023⁶, New York's \$4,724 per capita spending was more than 46 percent above the national average of \$2,554 per capita and over 19 percent higher than the next highest spending state - New Mexico - which spent \$3,824 per capita.

Medicaid costs are financed jointly by the Federal, State, and Local governments. New York receives the minimum Federal Medicaid matching share of roughly 50 percent. Local districts' costs have been capped at calendar year 2015 levels, saving the City of New York and counties billions of dollars annually by shifting the costs to the State. In FY 2026, local governments will save an estimated \$8.3 billion bringing the cumulative total saved to nearly \$54 billion since 2015.

⁵ U.S. Census Bureau, 2023 Annual Survey of School System Finances.

⁶ Centers for Medicare & Medicaid Services (CMS) data (Federal Fiscal Year 2023).

In FY 2026, Medicaid spending (excluding operational costs) is projected to total \$35.4 billion, an increase of \$4.2 billion (13.5 percent) from the revised FY 2025 levels -- triple the spending level from 15 years ago. The growth is due to medical cost increases, enrollment remaining at elevated levels, expansion of benefits, increases to reimbursement rates, and continued growth in aging and high utilization populations. Other factors that continue to place upward pressure on State-share Medicaid costs include, but are not limited to, provider reimbursements to cover home health wage increases, the phase-out of enhanced Federal funding, increased costs and enrollment growth in MLTC, and the needs of financially distressed hospitals.

To avoid adverse impacts on the health care industry, and to more accurately reflect DOH Medicaid spending, the Medicaid Global Cap calculation has been updated to exclude the local share of Medicaid spending associated with OSA, which had previously been included under the Cap. Beginning in FY 2026, costs that were previously reported in the DOH budget will now be reported in their respective agency budget. Because county contributions have been capped since 2015, the State is liable for all growth in non-Federal Medicaid expenses. An estimated \$2.3 billion of local share spending is related to OSA services and programs that are not managed by DOH. The reclassification of this spending is cost neutral to the overall Financial Plan and more appropriately aligns program activities and costs to agencies responsible for managing such spending.

The State continues to evaluate the health care delivery system and expects to develop future proposals to provide recurring savings in future budgets to ensure long-term Medicaid spending levels are sustainable.

Summary of Revisions Compared to Baselevel Projections

The following table summarizes the impact of the Enacted Budget's investments and actions, and baseline forecast revisions, by financial plan category, starting with revised base estimates that reflect updated receipts and spending estimates as of the third quarterly Financial Plan update before Executive proposals.

FY 2026 ENACTED BUDGET FINANCIAL PLAN -- GENERAL FUND REVISIONS AND PROPOSALS				
SAVINGS/(COSTS)				
(millions of dollars)				
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
BASE SURPLUS/(GAP) ESTIMATE	1,839	(3,993)	(7,378)	(11,821)
Receipts	741	(4,674)	(4,862)	(2,427)
<u>Tax Receipts (excluding PTET)</u>	<u>(481)</u>	<u>(5,120)</u>	<u>(5,152)</u>	<u>(2,601)</u>
Inflation Tax Refund	(2,035)	0	0	0
Middle Class Tax Rate Cut	(103)	(542)	(968)	(1,054)
Enhanced Empire State Child Tax Credit	0	(471)	(825)	(825)
High-Income PIT Rate Extension	0	0	989	3,614
Film Tax Credit	0	0	(111)	(111)
All Other	(47)	(135)	(138)	(168)
Tax Reestimates	<u>1,704</u>	<u>(3,972)</u>	<u>(4,099)</u>	<u>(4,057)</u>
PIT	1,934	(3,296)	(3,424)	(3,326)
Use	(210)	(210)	(211)	(212)
Business	(20)	(466)	(464)	(519)
<u>Non Tax Receipts</u>	<u>1,222</u>	<u>446</u>	<u>290</u>	<u>174</u>
Debt Service	763	93	19	(72)
Other Receipts/Transfers	459	353	271	246
Disbursements	(10,892)	(1,222)	(1,060)	(1,266)
<u>Assistance and Grants</u>	<u>(1,964)</u>	<u>(186)</u>	<u>(320)</u>	<u>(338)</u>
School Aid	(216)	(345)	(729)	(971)
Medicaid	(371)	390	667	913
MCO Assessment	500	500	0	0
Mental Hygiene	(243)	(250)	(315)	(275)
Public Health/Aging	(157)	(5)	(5)	(5)
Social Services/Housing	(234)	(196)	(143)	(190)
Higher Education	(167)	(83)	(39)	(54)
Public Safety	(251)	(130)	(38)	(38)
Education/Arts	(230)	(157)	(172)	(177)
All Other	(595)	90	454	459
<u>Agency Operations, including GSCs</u>	<u>(1,172)</u>	<u>(772)</u>	<u>(632)</u>	<u>(818)</u>
Executive Operations	(761)	(386)	(432)	(434)
Legislature/Judiciary (incl. fringe benefits)	(312)	(312)	(312)	(312)
Other Elected Officials	(27)	(27)	(27)	(27)
Fringe Benefits/Fixed Costs	(72)	(47)	139	(45)
<u>Transfers to Other Funds</u>	<u>(7,756)</u>	<u>(264)</u>	<u>(108)</u>	<u>(110)</u>
Capital Projects	(341)	(159)	(37)	(39)
SUNY Operating	(114)	(55)	(22)	(22)
All Other	(7,301)	(50)	(49)	(49)
Use of/(Deposit to) Reserves	8,312	2,406	1,155	877
Extraordinary Monetary Settlements	63	0	(21)	0
Economic Uncertainties	7,000	0	0	0
Future Operational Needs	600	0	0	0
Timing of Resource Management	649	2,406	1,176	877
ENACTED BUDGET SURPLUS/(GAP) ESTIMATE	0	(7,483)	(12,145)	(14,637)

The discussion that follows provides a summary of the changes, with an emphasis on the projected fiscal impact for FY 2026.

Receipts

Tax Receipts. In addition to revisions to the tax receipts forecast based on FY 2025 results and the updated economic forecast, the Enacted Budget includes the following tax law changes:

- **Inflation Tax Refund.** Funding is included for direct payments to approximately 8.2 million New York taxpayers statewide. Married joint filers with incomes up to \$150,000 will receive \$400 and filers with incomes between \$150,000 and \$300,000 will receive \$300. Single filers who are not claimed as dependents of another filer with income up to \$75,000 will receive \$200 and filers with incomes between \$75,000 and \$150,000 will receive \$150. These payments reduce tax receipts and are not counted as spending.
- **Middle Class Tax Cut.** PIT rates for the State's first five tax brackets will each be reduced by 20 basis points, phased-in over two years beginning tax year 2026. Once fully phased-in, the tax cut is estimated to provide roughly \$1 billion in annual relief to 8.3 million filers (77 percent of all filers). For example, joint tax filers with income below \$323,200 will experience up to a 5 percent reduction in tax rates.
- **Enhanced Empire State Child Credit.** The Empire State child tax credit is enhanced, temporarily increasing the maximum credit for qualifying children for three years and permanently eliminating the restrictive earned income requirement. The maximum credit increases from \$330 to \$1,000 for children under age 4 in tax years 2025 through 2027 and to \$500 for children ages 4 through 16 in tax years 2026 and 2027.
- **High-Income PIT Rate Extension.** The tax rates for high-income tax filers, such as joint filers making over \$2,155,350 annually, that currently expire at the end of tax year 2027 are extended for five years through tax year 2032.
- **Film Tax Credit.** The film tax credit program is extended an additional two years through 2036 and amended to remove the tiered payout structure for new applicants, provide a \$100 million incentive for independent studio productions, and establish a "production plus program" to provide an enhanced benefit to eligible filers with two or more initial applications.
- **Other Tax Actions.** Other actions include increases to the Article 9A estimated payment threshold from \$1,000 to \$5,000, a new farm workforce retention credit, and extensions of various tax credits, including credits for alternate fuels and electric vehicle recharging property, clean heating fuel, musical and theatrical production, low-income housing, and hiring veterans and workers with disabilities.

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

Non-Tax Receipts. Receipts available in the General Fund are increased due to changes in debt service costs inclusive of the FY 2025 prepayment of debt service costs that were due in FY 2026, refundings, ongoing debt management, and lower bonded capital spending estimates. These revisions are offset in the later years by the costs of bond financing for capital adds included in the Enacted Budget.

Other non-tax receipts and transfers from other funds reflect available resources in other funds, including patient income and unprogrammed fund balances, to support spending in the General Fund, which are partly offset by lower investment income projections due to the planned reduction in fund balances.

Disbursements

Assistance and Grants. General Fund spending for assistance and grants is projected to total \$84.0 billion in FY 2026, an increase of \$9.2 billion (12.3 percent). This spending is impacted by the level of resources available outside of the General Fund to support spending, particularly in education and health programs. Compared to the last baseline estimate, assistance and grants spending is increased in the aggregate over the multi-year Financial Plan mainly due to continued new investments, initiatives, and increased funding, which is partly offset by lower estimates of spending across nearly all functional areas based on programmatic experience

- **School Aid.** Financial Plan projections for SY 2026 and beyond have been updated to reflect updated data, as well as estimated growth in Foundation Aid and expense-based aids based on DOB's revised inflation forecast that result in higher projected outyear spending. Higher spending also reflects costs associated with changes to the Foundation Aid formula beginning in SY 2026, enhancements to Special Services Aid and BOCES Aid, additional aid to school districts with large portions of their enrollment attending charter schools, and the creation of a new College in High School Opportunity Fund. These increases are partly offset by upward revisions to estimated resources available to finance School Aid spending in the State's Lottery, Mobile Sports Wagering and Commercial Gaming Funds which lower the need for General Fund spending for School Aid.

- **Medicaid.** In FY 2026, General Fund Medicaid spending is increased to reflect an additional \$500 million in funding to distressed hospitals and restorations of certain proposed savings actions, which are partly offset by timing and revisions of Federal credits and offsets through the Mental Hygiene Stabilization Fund. Most of these increases are funded outside of the Medicaid Global Cap through the HSF. In FY 2027 and beyond, spending is lowered in the General Fund due to increased HCRA receipts and savings actions, which include adjustments to the Indigent Care Pools for public general hospitals in the City of New York, funding shifts for quality pool payments, and reforms to the administration of the Nursing Home Transition Diversion (NHTD) waiver and Applied Behavioral Analysis.
- **MCO Assessment Offset.** A portion of the resources generated from the assessment on MCOs is expected to offset costs in both FY 2026 and FY 2027.
- **Mental Hygiene.** A 2.6 percent targeted inflationary increase to Office for People With Developmental Disabilities (OPWDD), Office of Mental Health (OMH), and Office of Addiction Services and Supports (OASAS) voluntary operated providers increases spending by \$241 million annually. Other investments include: funding to assist counties with oversight and placement of high-risk individuals; the expansion and establishment of new OMH clubhouses to promote recovery and community reintegration; resources for vocational services and job placement; and various other nonrecurring grants.
- **Public Health/Aging.** Additional funding is provided for abortion medication services; programs for the aging population; hunger prevention and nutrition; Nourish NY; maternal health; a swimming lessons voucher program; and one-time adds for various programs and services.
- **Social Services/Housing.** Additional one-time funding is included for child care subsidies, ensuring stable housing for vulnerable populations, launching Get Offline Get Outside 2.0, providing additional support to families when babies are born, digitizing youth working papers, expanding worker protection resources, and supporting investigations to combat discrimination. Funding is also included for a four-year pilot program for State-funded vouchers for homeless families or families at imminent risk of losing their housing, eviction legal counseling, and one-time adds for various programs and services. These increases are partly offset using available Mortgage Insurance Fund resources to fund housing and homelessness programs in FY 2026 and the use of available Temporary Assistance for Needy Families (TANF) funding to support increasing child care costs to maintain continuity in the level and eligibility of child care subsidies in FY 2027.
- **Higher Education.** Increased funding will support free community college for high-demand fields, artificial intelligence investments, student support programs, expanded eligibility for the part-time Tuition Assistance Program (TAP) and the expansion of Veteran's Tuition Awards (VTA) program to include non-combat veterans. In addition, a one-time increase is provided for CUNY operating assistance.

- **Public Safety.** In FY 2026, increased funding will support increased police presence in the subway, rape crisis and intimate partner violence programs and various other programs. Increased funding is also provided for discovery and pre-trial services.
- **Education/Arts.** Increased spending will support the cost of providing free breakfast and lunch meals to all students regardless of family income, as all school districts, charter schools, and nonpublic schools that participate in the national school lunch and breakfast program will be required to provide free meals. Additional funding is also included for competitive grants to support the arts in FY 2026; the implementation of distraction free schools; the reimbursement of nonpublic schools for State-mandated activities and the salaries of eligible teachers providing instruction in science, technology, engineering, and math (STEM) subjects; and various other nonrecurring grants.
- **All Other Assistance and Grants.** Additional spending is mainly due to delays in local government claims for asylum seeker assistance that did not occur in FY 2025, as well as funding to support the Judiciary's Civil Legal Services and Attorney for Child programs; agricultural programs including local food supply, fiber production, and dairy and maple industries; Office for New Americans and Liberty Defense programs; upstate transit; and the Underserved Communities and Civic Engagement Program, which supports community-based programming, crisis intervention initiatives, housing assistance, economic development, workforce training, educational initiatives, and health care services in underserved communities. These increases are partly offset by multi-year downward revisions to spending based on the FY 2025 results, as well as updated information and data.

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

- **Executive Operations.** Spending is increased significantly in FY 2026 due to the response to the CO strike, including the deployment of the National Guard to staff correctional facilities, enhanced overtime rates, and expanded recruitment efforts. Other spending increases reflect added costs across several agencies to support staffing increases; investments in cybersecurity and information technology; and expanded access to inpatient psychiatric and mental health services. In addition, funding is included to strengthen enforcement against criminal activity at the northern border; enhance security measures in correctional facilities; support the MAT Program, which provides treatment for incarcerated individuals in state prisons with substance use disorders; and increase the number of National Guard members assigned to the Joint Task Force Empire Shield Mission, which provides support to deter and prevent terrorist activity in the City of New York area, including transit and commuter hubs.

- **Legislature/Judiciary.** The Legislature and Judiciary independently submit appropriation bills that are not subject to modification. The Financial Plan includes spending estimates equal to the appropriations of each branch.

Judiciary operating spending, including fringe benefits, is increased by \$302 million to support general salary increases and other non-judicial staffing initiatives, including new court clerks and attorneys, costs associated with four court officer academy classes, increased staffing levels to address case backlogs and provide operational support to various courts, and new judgeships -- ten for the City of New York Civil Court Judges; five for the Court of Claims; and ten for the City of New York Family Court Support Magistrates. Other increases support non-judicial staff to assist the new judges; civil legal services increases; various technology initiatives; a cost of living adjustment for contractual providers of the Attorney for Child program; expansion of various programs including Alternative Dispute Resolution and Alternatives to Incarceration; and health insurance and pension cost increases.

Operating spending for the Legislature is increased by nearly \$10 million annually to fund general salary increases for legislative staff and operational costs.

- **Other Elected Officials.** Attorney General (AG) operational spending is increased by nearly \$17 million annually to support new general salary increases for operational/legal staff and inflationary growth in operational expenses.

OSC spending is increased by approximately \$10 million annually to fund new operational staff, general salary increases and maintenance and repair costs at the Albany office location.

- **Fringe Benefit/Fixed Costs.** State Pension costs are increased to support pension enhancements for certain uniformed groups; these include an improved retirement plan for members of the Police Benevolent Association of New York State (PBANYS) and a twenty-five-year half pay retirement plan for the Division of Military and Naval Affairs (DMNA) firefighters. Other increases reflect the higher rates approved for the MCTMT for State employees working within the Metropolitan Commuter Transportation District and other revisions to fringe benefit forecasts.

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

- **Capital Projects.** General Fund support for capital projects is increased to fund new capital initiatives including: the safety net transformation program, technology infrastructure, Hudson Valley rail improvement, highway redesign studies, and replacement of vehicles utilized to provide transportation services to individuals receiving OPWDD services.
- **SUNY Operating Assistance.** Increased General Fund transfers support additional one-time funding in Academic Year (AY) 2026, as well as recurring funding for artificial intelligence investments and other programs.
- **All Other Transfers to Other Funds.** Other transfers are increased consistent with the authorization to transfer up to \$7.2 billion to the Unemployment Insurance Enterprise Fund to repay the outstanding Federal Unemployment Account loan and restore the solvency of New York's unemployment program, provide one-time operating assistance for SUNY Downstate Hospital, and make other revisions to various transfers based on updated projections.

Use of/(Deposit to) Reserves. Changes to reserves include planned uses to support one-time costs related to the CO strike and staffing shortage, repayment of Federal unemployment insurance loan, PTET/PIT credits, and the use of prior year fund balances carried forward to offset delayed payments, operational costs, and capital projects spending.

GENERAL FUND FINANCIAL PLAN

General Fund Financial Plan Overview

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

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

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

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

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

FY 2026 Enacted Budget General Fund Financial Plan

The following table summarizes the projected annual change in General Fund receipts, disbursements, and fund balances from FY 2025 results to FY 2026 projected.

GENERAL FUND FINANCIAL PLAN (millions of dollars)				
	FY 2025 Actuals	Change	FY 2026 Projected	Annual Growth
Opening Fund Balance	46,331	10,585	56,916	22.8%
Total Receipts	119,261	(5,746)	113,515	-4.8%
Receipts, excluding PTET	115,180	383	115,563	0.3%
Taxes	102,089	7,012	109,101	6.9%
Miscellaneous Receipts	5,168	(1,157)	4,011	-22.4%
Federal Receipts	3,650	(3,650)	0	-100.0%
Non-Tax Transfers from Other Funds	4,273	(1,822)	2,451	-42.6%
PTET Receipts (Financial Plan Neutral)	4,081	(6,129)	(2,048)	-150.2%
PIT Credits	(13,700)	(3,732)	(17,432)	-27.2%
Business Taxes	17,781	(2,397)	15,384	-13.5%
Total Disbursements	108,676	16,836	125,512	15.5%
Assistance and Grants	74,833	9,178	84,011	12.3%
State Operations	23,013	2,603	25,616	11.3%
Transfers to Other Funds	10,830	5,055	15,885	46.7%
Net Change in Operations	10,585	(22,582)	(11,997)	-213.3%
Closing Fund Balance	56,916	(11,997)	44,919	-21.1%
Statutory Reserves:				
Community Projects	25	0	25	
Contingency	21	0	21	
Rainy Day Funds	8,756	1,000	9,756	
Fund Balance Reserved for:				
Debt Management	1,860	(860)	1,000	
Economic Uncertainties	12,847	(8,500)	4,347	
Extraordinary Monetary Settlements	732	(340)	392	
Future Operational Needs	3,099	(600)	2,499	
Timing of PTET/PIT Credits	18,218	(2,048)	16,170	
Timing of Resource Management	11,358	(649)	10,709	

Receipts

Excluding the impact of debt prepayments and PTET, total General Fund tax receipts, including transfers after the payment of debt service, are estimated to total \$103.9 billion in FY 2026, an increase of \$4.3 billion (4.3 percent) from FY 2025. The following discussion of annual changes in tax receipts exclude the impact of PTET and debt prepayments.

PIT receipts are estimated to total \$72.6 billion in FY 2026, an increase of \$3.7 billion from the prior year. The increase reflects expected growth in all gross receipt components partially offset by an increase in total refunds.

Consumption/use tax receipts are estimated to total \$18.7 billion in FY 2026, an increase of \$389 million (2.1 percent) from FY 2025. This increase reflects the estimated growth of taxable consumption in the sales tax base.

Business tax receipts are estimated to remain virtually unchanged, primarily reflecting a projected increase in Corporate Franchise Tax (CFT) refunds and a projected decrease in bank audits, offset by increases in CFT gross receipts, audits, and gross insurance receipts.

Other tax receipts are estimated to total \$2.5 billion in FY 2026, an increase of \$163 million from FY 2025. This is primarily due to estimated increases in both estate tax and real estate transfer tax receipts. These increases reflect an expected decrease in estate tax refunds, as well as estimated growth in household net worth, housing starts, and the average housing price, partially offset by estimated declines in the S&P 500 and bonuses.

The reduction in non-tax receipts reflects the final planned use of State and Local Fiscal Recovery Fund (SLFRF) resources in FY 2025 consistent with Federal treasury rules and the continued practice of budgeting for a \$2 billion transaction risk reserve that partially offsets total projected transfers from other funds and provides a hedge against risks to receipts that may materialize later in the fiscal year. Other year-to-year reductions include lower FY 2026 estimates for abandoned property receipts and investment income commensurate with projected interest rate and fund balance declines. These decreases are partly offset by available resources in other funds, including interest earned on monies awarded under the SLFRF program which will be transferred to the General Fund over several years.

Disbursements

General Fund disbursements, including transfers to other funds, are expected to grow by \$16.8 billion (15.5 percent), totaling \$125.5 billion in FY 2026, mostly driven by increased funding for Foundation Aid, Medicaid and extraordinary transfers to the Federal Unemployment Account; excluding these transfers, General Fund spending grows by 8.9 percent.

Assistance and grants spending supported by the General Fund is estimated to total \$84 billion in FY 2026, an increase of \$9.2 billion (12.3 percent) from FY 2025. General Fund spending for education, health care, and continued time-limited support to the City of New York for asylum seeker assistance represents nearly all the assistance and grants spending growth. General Fund support for these programs is also affected by the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds.

General Fund support for School Aid is estimated to increase by \$1.4 billion (4.8 percent) on a State fiscal year basis. This growth reflects enacted reforms to the Foundation Aid formula, including updates to the formula's two measures of the percentage of low-income-students in a district, an increase in aid for English Language Learners, additional aid to low-wealth school districts, modifications to the Regional Cost index and a minimum 2 percent annual increase in aid to districts. In addition, the annual increase in School Aid spending reflects enhancements to Special Services Aid and BOCES Aid and provides additional aid to school districts with large portions of their enrollment attending charter schools.

Medicaid spending is projected to grow by \$1.5 billion, primarily due to the additional Global Cap spending allowance that supports enrollment and escalating MLTC growth offset by \$500 million in expected MCO assessment resources to support existing Global cap investments. Beginning in FY 2026, costs reported under the DOH Medicaid budget exclude OSA local Medicaid expenses which were included under the Global Cap. These costs, previously reported in the DOH budget, will now be reported in the respective agencies, including OPWDD and OMH.

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

Agency operations and fringe benefits growth is impacted by the Federal Emergency Management Agency (FEMA) reimbursements for prior year COVID-19 pandemic related eligible spending. Excluding this transaction, the largest drivers of growth include rising health insurance costs for State employees, Judicial staffing and operational increases, general salary increases consistent with existing collective bargaining agreements, investments in cybersecurity and information technology, and continued staffing increases across various agencies. In addition, spending has been increased for the MAT Program which provides treatment for incarcerated individuals in State correctional facilities with substance use disorder, enhanced security measures for correctional facilities, and an increase in the National Guard members assigned to the Joint Task Force Empire Shield Mission, which provides support to deter and prevent terrorist activity in the City of New

York area, including transit and commuter hubs. In response to the CO strike, spending has been increased to support the deployment of the National Guard members to staff prisons, enhanced overtime rates, and expanded recruitment efforts.

The Judiciary spending plan includes a substantial increase in FY 2026 to support general salary increases and other non-judicial staffing initiatives, including new court clerks and attorneys, costs associated with four court officer academy classes, and increased staffing levels to address case backlogs. The Judiciary's budget also includes funding for; ten City of New York Family Court Support Magistrates, ten City of New York Civil Court judges, and five Court of Claims judges; increases for various technology initiatives; cost of living adjustment for contractual providers of the Attorney for Child program; expansion of various programs including Alternative Dispute Resolution and Alternatives to Incarceration; and providing for health insurance and pension cost increases.

The General Fund transfers increase is attributable to extraordinary one-time transfers to the Federal Unemployment Account planned in FY 2026, which is partly offset by a decline in transfers to support capital projects due to the timing of bond proceed reimbursements and one-time funding for HSF in FY 2025. Other transfer changes include additional State general operating aid for SUNY four-year campuses and Downstate Hospital, funding to support targeted engineering pay increases and revised projections across various programs and funds.

General Fund Closing Balance

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

DOB expects the General Fund to end FY 2026 with a balance of \$44.9 billion, nearly \$12 billion below the FY 2025 closing balance. The decrease is comprised of the expected use of resources to support extraordinary transfers to the Federal Unemployment Account, one-time costs related to the CO strike and staffing shortage, PTET related credits and offsets, debt management, existing capital commitments and projects, and the timing of payments delayed from prior years.

Negotiated Changes to the Executive Budget

The following table summarizes the negotiated additions, restorations, modifications, and revisions to the FY 2026 Executive Budget General Fund proposal.

CHANGES TO THE EXECUTIVE BUDGET FINANCIAL PLAN				
GENERAL FUND				
(millions of dollars)				
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE	0	(6,479)	(9,775)	(11,026)
NEGOTIATED RESTORATIONS/ADDS	(7,568)	(253)	(761)	(1,742)
Spending Restorations/Adds	(2,571)	(1,154)	(896)	(998)
<u>New Spending Adds:</u>	<u>(2,479)</u>	<u>(1,010)</u>	<u>(741)</u>	<u>(804)</u>
Distressed Hospital Assistance	(500)	0	0	0
Correctional Officer Shortage	(675)	(196)	(196)	(196)
Child Care Subsidies	(400)	0	0	0
School Aid	(259)	(231)	(261)	(279)
Community Engagement and Capacity Building Program	(90)	0	0	0
SUNY Hospital Debt Service Forgiveness	(56)	0	0	0
Human Services Targeted Inflationary Increase +0.5% (2.6% Total)	(50)	(50)	(50)	(50)
Park Police Retirement Enhancement	(40)	(1)	(1)	(1)
CUNY Operating Aid	(26)	(9)	0	0
Additional Competitive Arts Grants	(20)	0	0	0
Office of New Americans and Immigration Legal Services	(20)	0	0	0
Legal services for Eviction Aid	(20)	0	0	0
Debt Service on Capital Adds	(2)	(37)	(91)	(138)
All Other, incl. timing adjustments	37	(476)	(142)	(140)
Legislative Table Adds	(358)	(10)	0	0
<u>Restorations/Modifications:</u>	<u>(92)</u>	<u>(144)</u>	<u>(155)</u>	<u>(194)</u>
Medicaid	(70)	(92)	(102)	(102)
Committee on Special Education	0	(29)	(29)	(29)
All Other	(22)	(23)	(24)	(63)
Reduction to Executive Proposals	310	95	107	106
Receipts Modifications/Adds	1,693	806	28	(850)
Inflation Rebate Check Modification	1,045	0	0	0
Middle Class Tax Cut Effective January 2026	355	573	56	0
Supplemental Empire State Child Credit Timing	471	354	0	(825)
Farm Workforce Retention Credit	0	0	(25)	(25)
Film Tax Credit	0	111	4	4
Interest Earnings	(191)	(227)	0	0
All Other	13	(5)	(7)	(4)
Federal Unemployment Insurance Loan Repayment	(7,000)	0	0	0
RESOURCE AND FORECAST REVISIONS	7,568	(751)	(1,609)	(1,869)
Tax Receipts, excluding PTET	1,704	(3,972)	(4,099)	(4,057)
FY 2025 Debt Prepayments	780	0	0	0
Forecast Revisions/Timing	938	1,586	1,791	2,024
School Aid CPI Update	0	(166)	(477)	(713)
Future Operational Needs	600	0	0	0
Timing of Resource Management	(3,454)	1,801	1,176	877
Use of General Fund Resources	7,000	0	0	0
ENACTED BUDGET SURPLUS/(GAP) ESTIMATE	0	(7,483)	(12,145)	(14,637)

Cash Flow

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

FY 2026 PROJECTED MONTH-END CASH BALANCES			
APRIL (ACTUALS)/MAY THROUGH MARCH (PROJECTED)			
(millions of dollars)			
	General Fund	Other Funds	All Funds
April 2025	61,092	20,553	81,645
May 2025	54,974	19,876	74,850
June 2025	50,868	20,827	71,695
July 2025	50,591	20,420	71,011
August 2025	49,402	19,866	69,268
September 2025	53,529	17,201	70,730
October 2025	45,194	18,156	63,350
November 2025	42,267	17,291	59,558
December 2025	46,732	16,789	63,521
January 2026	47,007	17,699	64,706
February 2026	44,840	17,535	62,375
March 2026	44,919	16,585	61,504

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

PTET Financial Plan Impact

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

The Financial Plan includes an estimate for PTET within business taxes and the corresponding decrease in PIT receipts and is expected to be cost neutral to the State on a multi-year basis. However, because the PTET credits are not necessarily realized by taxpayers within the same fiscal year that PTET revenue is received by the State, the PTET will not be revenue-neutral to the State within each fiscal year. At the onset of the PTET program, the State expected the utilization would cease after tax year 2025, consistent with the expected expiration of other Federal tax law changes, including the SALT deduction cap. DOB now assumes the PTET program will continue to be utilized, consistent with current State law. However, PTET utilization assumptions may be reevaluated pending the outcome of the extension and/or modification to the SALT deduction cap and potential PTET-related changes currently being negotiated in the U.S. Congress. DOB is closely monitoring the evolving Federal law and regulation changes under consideration.

The table below displays the General Fund impact of the PTET program. The discussion of tax receipts throughout the Financial Plan excludes the impact of PTET, unless otherwise noted.

FY 2026 ENACTED BUDGET GENERAL FUND IMPACT OF THE PASS THROUGH ENTITY TAX SAVINGS/(COSTS) (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
General Fund Impact	0	0	0	0	0
Tax Receipts ¹	4,081	(2,048)	(726)	(84)	506
PIT Credits	(13,700)	(17,432)	(15,256)	(14,672)	(14,654)
PTET Collections (Business Taxes)	17,781	15,384	14,530	14,588	15,160
Use of/(Deposit to) Reserve for PTET Refunds	(4,081)	2,048	726	84	(506)

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

The reserve balance established at the inception of the program has and is expected to continue to cover the difference between PTET collections and related PIT credits in each succeeding fiscal year.

FY 2026

STATE OPERATING

FUNDS SPENDING



State Operating Funds Spending Summary

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

STATE OPERATING FUNDS DISBURSEMENTS FY 2025 TO FY 2026 (millions of dollars)				
	FY 2025 Actuals	FY 2026 Projected	Annual Change	
			\$	%
ASSISTANCE AND GRANTS	95,859	107,445	11,586	12.1%
School Aid (School Year Basis)	35,827	37,574	1,747	4.9%
DOH Medicaid	31,230	35,449	4,219	13.5%
Mental Hygiene, excl. MHSF/Reclassification	5,832	6,743	911	15.6%
Mental Hygiene Medicaid Reclassification	0	2,315	2,315	0.0%
Social Services	5,274	6,466	1,192	22.6%
Transportation	5,120	5,352	232	4.5%
Higher Education	3,280	3,613	333	10.2%
Other Education	2,876	3,069	193	6.7%
All Other	6,420	6,864	444	6.9%
STATE OPERATIONS/GENERAL STATE CHARGES	34,019	37,120	3,101	9.1%
State Operations	23,576	26,061	2,485	10.5%
Executive Agencies	12,939	14,282	1,343	10.4%
FEMA Reimbursements	(401)	0	401	100.0%
State University System	7,941	8,335	394	5.0%
Judiciary	2,388	2,644	256	10.7%
Other Elected Officials	709	800	91	12.8%
General State Charges	10,443	11,059	616	5.9%
Pension Contribution	2,585	2,882	297	11.5%
Health Insurance	5,814	5,922	108	1.9%
Other Fringe Benefits/Fixed Costs	2,044	2,255	211	10.3%
DEBT SERVICE	3,776	1,538	(2,238)	-59.3%
TOTAL STATE OPERATING FUNDS	133,654	146,103	12,449	9.3%
Capital Projects (State and Federal Funds)	16,975	19,359	2,384	14.0%
Federal Operating Aid	90,842	88,916	(1,926)	-2.1%
TOTAL ALL GOVERNMENTAL FUNDS	241,471	254,378	12,907	5.3%

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

Assistance and Grants

Most State spending is for assistance and grants that include payments to school districts, health care providers, MCOs, local governments, and other entities, as well as financial assistance to, or on behalf of, individuals, families, and not-for-profit organizations. School Aid and Medicaid account for nearly 70 percent of assistance and grants spending and roughly half of total State Operating Funds spending.

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

The Enacted Budget provides \$37.6 billion in total School Aid for SY 2026, representing an annual increase of \$1.7 billion (4.9 percent). This includes a \$1.4 billion (5.7 percent) increase in Foundation Aid. The FY 2026 Enacted Budget reforms the Foundation Aid formula by updating the formula's two measures of the percentage of low-income students in a school district, increasing aid for English language learners, providing additional aid to low-wealth school districts, modifying the Regional Cost Index, and ensuring that each district receives at least a 2 percent annual increase in aid. The Enacted Budget also provides enhancements to Special Services Aid and BOCES Aid to better support career and technical education. The Budget further provides additional aid to school districts with large portions of their enrollment attending charter schools.

DOH Medicaid assistance and grants spending is estimated at \$35.4 billion in FY 2026, an annual increase of \$4.2 billion (13.5 percent). The growth is due to medical cost increases; enrollment remaining at elevated levels; expansion of benefits; increases to reimbursement rates; and continued growth in aging and high utilization populations. Other factors that continue to place upward pressure on State-share Medicaid costs include, but are not limited to, provider reimbursements to cover home health wage increases; the phase-out of enhanced Federal funding; increased costs and enrollment growth in MLTC; and the needs of financially distressed hospitals.



FY 2026 STATE OPERATING FUNDS SPENDING

The HSF will receive and distribute the new MCO assessment and is estimated to provide resources totaling \$3.7 billion over two years. The FY 2026 Enacted Budget reflects the use of the funds over three years to support \$1 billion in existing Global Cap commitments and the remaining \$2.7 billion for new health care delivery investments. These investments and funding are dependent on successful execution of the assessment, which is subject to continued Federal support. Absent assurance of continued Federal approval, the Financial Plan does not include any funding for these investments in the later years.

Higher spending is attributable to increased MLTC enrollment and price growth as well as increased home and personal care utilization and costs, expanded access to health coverage, and higher provider reimbursements. The remaining growth is attributable to other costs reported outside of the Global Cap to support home care and minimum wage for health care providers (\$4.2 billion) and financial relief to counties and the City of New York associated with the State's full coverage of the local share of spending growth (\$2.2 billion).

Mental Hygiene spending growth supports targeted investments in services to ensure individuals with developmental disabilities, mental illness, substance use disorders, and problem gambling have appropriate access to care. FY 2026 spending levels include the continued commitment to expand mental health access and care, a 2.6 percent targeted inflationary increase for eligible programs, and expanding access to opioid treatment medications in underserved areas.

Social Services spending increases reflect continued investments and expansion of child care, inclusive of reduced amounts of Federal pandemic aid to support costs and child care subsidies, additional resources for the Empire State Supportive Housing Initiative (ESSHI) and Safety Net Assistance program, in addition to new investments in youth programs, a 2.6 percent targeted inflationary increase for eligible programs and continued funding for services and assistance to the City of New York for asylum seekers.

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

Higher education spending is projected to grow due primarily to increases in operating aid for CUNY senior colleges and Enacted Budget legislation which provides for the remaining cost of tuition, fees, and books for students aged 25 to 55 who pursue studies in high-demand career fields at SUNY and CUNY community colleges. In addition, higher spending reflects the expansion of tuition assistance to non-combat veterans and the expansion of part-time TAP eligibility to students taking a minimum of three credits.

Increased spending for All Other Education Programs in FY 2026 is largely driven by the adoption of universal free school meals, under which the State will pay the student's share of costs for all meals served to students not already receiving free meals; increased funding for nonpublic schools; and increased reimbursement to school districts related to charter schools.

All other assistance and grants spending includes a reconciliation between school year and State fiscal year spending for School Aid; reconciliation for the net impact of the Mental Hygiene Stabilization Fund related to the Medicaid Global Cap; and various other programs and functions including additional funding for abortion medication services, programs for the aging, expansion of Women, Infants, Children, additional funding to support increases to Civil Legal Services and Attorney for Child programs; investment in targeted training pathways and apprenticeships for high-demand fields; funding for the Underserved Communities and Civic Engagement Program, support for a four-year pilot program for state-funded vouchers for homeless families or families at imminent risk of losing their housing, and an offset to county costs paid to lawyers assigned to represent low-income individuals.

State Operations/General State Charges (GSCs)

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

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

SUNY operational spending growth reflects expenses for SUNY State-operated campuses and hospitals, inclusive of additional State operating aid for those four-year campuses and for SUNY Downstate Hospital. SUNY operating costs are funded by a combination of tuition and fee revenue and General Fund transfers provided annually for direct State operating support and student financial aid support (\$2.1 billion in FY 2026). In addition, the State pays the fringe benefit costs of employees at SUNY State-operated campuses, projected to be roughly \$2.0 billion in FY 2026, which is excluded from operational spending growth. The State also continues to pay a share of the debt service costs on bond-financed capital projects at SUNY, totaling approximately \$636 million in FY 2026.

The Judiciary increases in FY 2026 include funding to support non-judicial staffing initiatives including new court clerks and attorneys, costs associated with four court officer academy classes and increased staffing levels to address case backlogs and provide operational support to various courts. The FY 2026 Enacted Budget also includes funding to support new judgeships, including: ten additional City of New York Civil Court Judges and five additional Court of Claims judges; ten additional City of New York Family Court Support Magistrates, including non-judicial staff supporting these new judges; civil legal services increases; additional funding for various technology initiatives; and expansion of various programs including Alternative Dispute Resolution and Alternatives to Incarceration.



The operating costs for the offices of independently elected officials (Attorney General, Comptroller, and Legislature) are projected to grow by 12.8 percent. This growth is driven by payments for salary increases pursuant to existing contracts, increased staffing, and general salary increases for legislative staff.

The increase in GSCs is primarily a result of an increase in pension obligations as prior year market losses and benefit improvements continue to increase employer contribution rates. The FY 2026 Enacted Budget includes improvements in the retirement benefits for Division of Military and Naval Affairs (DMNA) airport firefighter titles and members of the PBANYS. Health insurance cost increases can be attributed to medical inflation which include the rising costs of prescription drugs. Increases in other fringe benefits and fixed costs can be attributed to higher employer payroll taxes due to the continued growth in the State workforce and current spending trends.

Debt Service

The State pays annual debt service on all outstanding State-supported debt issuances, which is affected by the prepayment of future debt service costs in prior fiscal years. Adjusting for prepayments, State-related debt service is projected at \$6.7 billion in FY 2026, an increase of 8.2 percent from FY 2025.

OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

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

Federal Government Funding Risks

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

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

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

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

Federal Medicaid funding also supports a variety of services, including CDPAP, that permit enrollees to manage and self-direct providers of personal care services. In addition, the State operates the EP under a Federal waiver, which receives Federal subsidies authorized through the Affordable Care Act (ACA). EP enrollment currently provides coverage for lawfully present immigrants not eligible for Federal financial participation in Medicaid due to their immigration

status. Congress is currently considering legislation that would disqualify this population from receiving Federal EP benefits. Those individuals who may qualify to move to the Medicaid program could cost the State approximately \$3 billion annually. Similarly, Congress is considering legislation that would penalize states that elect to provide State-funded health care coverage to non-citizens enrolled in the Medicaid, EP and CHP programs through reduced Federal participation for certain Medicaid populations. This penalty, if enacted, could cost the State up to \$1 billion annually in the later years of the Financial Plan.

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

Human Services. Federal funding supports human services programs that serve the most vulnerable populations, including through SNAP and the Home Energy Assistance Program (HEAP). Congress is currently considering legislation that would shift SNAP program costs to the states effective October 1, 2027. The Federal legislation under consideration would shift an amount in the range of 5 percent to 25 percent of program and administrative expenses to the State. This shift could result in an annual cost of up to \$2.1 billion shifted to the State and local districts to maintain these services. In addition, Federal funding through the Office of Refugee Resettlement contributes to the State's response to the migrant crisis, and reductions would threaten the health, well-being, and stability of refugees. The Commission for the Blind uses Federal funds to support mobility training, academic instruction, case management, and vocational training, and a reduction in Federal funds would result in a reduction or elimination of services. The Financial Plan does not include State funding to backfill any Federal reduction to these programs.

Likewise, a reduction in Federal funding from the Child Care Development Funds (CCDF) would reduce the size of the State's annual child care block grant allocations to local districts and result in waitlists for services. The Federal government has approved a State waiver to affect a delay of certain provisions of new CCDF rules for two years through August 1, 2026. However, the waiver could be revoked at the discretion of the Federal government.

Reductions in Federal funding through Title IV-E and IV-B would threaten foster care placements, adoption subsidies, and kinship caregiver supports. Changes to Title XX funding would impact child welfare and domestic violence services. The Office of Children and Family Services (OCFS) receives a variety of Federal grants for child preventive services programs, domestic violence services, adoption incentive programs, and the Chafee Independent Living program. Any reduction in funds would likely result in the reduction or elimination of these programs.

Financial Plan Projections

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

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

The largest component of State tax revenue comes from PIT. Beginning in tax year 2021, the State created three new top PIT rates for taxpayers earning over \$2.1 million annually creating a more progressive state income tax system. The top PIT rate is currently 10.9 percent and includes less than 0.1 percent of taxpayers. These rates were previously scheduled to expire at the end of tax year 2027, reverting to a single bracket with a rate of 8.82 percent. The FY 2026 Enacted Budget includes a five-year extension of these three PIT rates through tax year 2032.

Tax Cuts and Jobs Act of 2017 (TCJA) made extensive changes to the Federal individual income tax, corporate income taxes, and estate taxes, most of which were effective in tax year 2018. Many provisions of the TCJA are scheduled to expire at the end of 2025, including the \$10,000 limit on the deductibility of State and Local Tax (SALT) payments. Congress is currently considering legislation to extend and modify many provisions of the TCJA. It should be noted that PTET and the Employer Compensation Expense Program (ECEP) are independent of the TCJA, not scheduled to sunset, and taxpayer utilization of these programs may continue regardless of changes in Federal policies. However, the Federal government could elect to bar utilization of these programs in the future, which could impact taxpayer migration and future State tax receipts. The multi-year tax revenue projections assume that eligible taxpayers will continue to utilize the PTET and participate in the ECEP beyond tax year 2025.

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

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

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

- Public Health Insurance Programs. Recent Medicaid spending growth is largely driven by the expanded utilization of the State's MLTC program and other programs serving seniors and individuals enrolled in both Medicaid and Medicare. These programs currently comprise roughly 60 percent of total Medicaid spending, which is expected to rise to nearly 70 percent by 2028 as the baby boomer population ages. By 2030, 23 percent of the State's population is expected to be over age 65, up from 9 percent in 2000. This is expected to place a substantial amount of pressure on health care funding needs, and as such there can be no assurance that costs will not exceed projections in the later years of the Financial Plan absent savings actions and/or rate reductions.

Historically, the State has experienced growth in Medicaid enrollment and public assistance caseloads during economic downturns due mainly to increases in unemployment. Most recently, the COVID-19 pandemic caused significant jumps in enrollment and participation in public health insurance programs such as Medicaid, EP, and CHP. Despite recent eligibility redeterminations performed in 2024, the State continues to retain a greater proportion of COVID-19 era enrollees with approximately 9 million public health insurance enrollees driving higher Medicaid costs over the multi-year Financial Plan relative to pre-pandemic levels of enrollment.

- CHP. The State's CHP program is a jointly funded public health program that provides health insurance for children under the age of 19 in families with incomes too high to qualify for Medicaid. Since its inception in 1990, CHP has provided free or subsidized health insurance coverage to thousands of children in New York State, including undocumented children at a 100 percent State cost. Since March 2023, CHP has experienced substantial program growth due to the unwind of individuals from the Medicaid programs. CHP currently covers over 583,000 enrollees, an increase of over 212,000 from two years prior. Similarly, an unanticipated surge in the undocumented population continues to put pressures on the program. Prior to July 2021, growth in the undocumented population was stable and consistent, however, it escalated by 2,000 to 3,000 monthly enrollees between

September 2023 and November 2024 before plateauing through the end of FY 2025, resulting in greater State-share impacts. Currently, the State is covering over 140,000 undocumented children, an increase of roughly 75,000 enrollees from January 2020, representing 25 percent of total CHP enrollees. Undocumented children account for 50 percent of unfunded non-Federal program costs and have consistently accounted for more spending than the remaining CHP population, which is eligible to receive a 65 percent Federal match. Further growth in this population will increase State costs above current projections.

- Hospital Assistance. The State provides a substantial amount of supplemental funding to private and not-for-profit hospitals beyond traditional Medicaid reimbursement rates, which include payments through various programs and grants, including the Vital Access Provider Assurance Program (VAPAP), Vital Access Provider (VAP) Program, Graduate Medical Education Incentive Program, and various other programs. Currently, 75 of 261 New York hospitals (29 percent) are deemed financially distressed – a 200 percent increase from FY 2017 through FY 2025 that has driven a concomitant 504 percent increase in Federal/State fiscal assistance to these entities. Many hospitals responsible for supporting medical needs in underserved communities across the State, including those with higher rates of uninsured individuals and government payor mix, were further stressed financially due to the pandemic. Despite hospitals in the State receiving roughly \$11 billion in COVID-19 pandemic related assistance from the Federal government, many continue to rely on and expect ongoing supplemental State assistance.

Extraordinary Federal pandemic assistance was provided directly to hospitals and expired in 2022. Since then, the State has provided substantial targeted funding to certain facilities above the longstanding baseline annual hospital assistance of \$984 million provided in aggregate to all hospitals statewide. Since FY 2023, the State has provided \$1.8 billion in supplemental State support to hospitals: \$800 million in FY 2023, of which \$100 million was added to the recurring base support; and \$500 million in both FY 2024 and FY 2025. The FY 2026 Enacted Budget provides another \$500 million in new support and over \$800 million in additional funding through FY 2028 in State support associated with the Safety Net Transformation program to fund projects and partnerships to promote financial sustainability of provider systems, subject to approval.

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

- CDPAP. New York's CDPAP allows Medicaid enrollees that are determined eligible for personal care services to select their own caregiver, which can include friends or family members. Utilization of CDPAP grew by 1,200 percent since 2016, and State costs were expected to continue to escalate at unsustainable levels. In response to this expansion, hundreds of for-profit private businesses, known as Fiscal Intermediaries (FIs), have

emerged that provide payroll functions and administrative support for an administrative fee that is paid by the Medicaid program. Nearly all other States with CDPAP programs utilize one or only a few FIs to limit administrative costs and prudently use taxpayer funds. The State is in the process of finalizing its transition to a single FI administrator, consolidating the administrative and payroll functions from hundreds of existing FIs to administer the program in a more cost-effective manner. There is no change to care or services authorized and available through the CDPAP or any disruption to care expected.

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

The **School Aid** growth cap limits growth to the annual growth in State Personal Income, as calculated in the Personal Income Growth Index (PIGI). The statutory PIGI for School Aid is based on the average annual income growth over a ten-year period. However, the authorized School Aid increases have exceeded the indexed levels in most years since its inception. Recent School Aid increases in SY 2022 through SY 2024 substantially exceeded the PIGI, due to the State's commitment to phase in full funding of the Foundation Aid formula. The final year of this phase-in was completed in SY 2024, driving an annual increase of \$3.1 billion (9.7 percent) compared to the indexed PIGI rate of 4.2 percent. The increase in State funded School Aid for SY 2025 of \$1.4 billion (4.1 percent) was slightly above the indexed PIGI rate of 3.7 percent. The Enacted Budget includes a School Aid increase for SY 2026 of \$1.7 billion (4.9 percent), driven largely by a \$1.4 billion (5.7 percent) increase in Foundation Aid. This increase is above the indexed PIGI rate of 4.5 percent.

The Financial Plan projections for SY 2027 and beyond assume that School Aid growth will be based on estimated growth in Foundation Aid and expense-based aids and that growth will be below the PIGI rate.

- Nearly three-quarters of **DOH State Funds Medicaid** spending growth is subject to the Global Cap that is intended to establish a limit for Medicaid growth. The amount of State-share Medicaid spending excluded from the Global Cap continues to increase and includes supplemental hospital payments, costs for the takeover of Medicaid growth from local governments, reimbursement to providers for increased minimum wage costs, and investments made from HSF. Prior to FY 2023, the Global Cap was calculated using the ten-year rolling average of the medical component of CPI for all urban consumers and thus allowed for growth attributable to increasing costs, though not increasing utilization. To accommodate growth in utilization, beginning in FY 2023 the Global Cap was amended to be calculated using the five-year rolling average of health care spending, using projections from the CMS Actuary. The CMS Actuary updates the projections annually and DOB incorporates the revisions into the multi-year forecast with the Enacted Budget, as applicable. The new Global Cap index added a substantial amount of allowable Medicaid growth – over \$23 billion covering the six-year period from FY 2023 through FY 2029.

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

Since the enactment of the Global Cap, the portion of actual State Funds Medicaid spending subject to the Global Cap has remained at or below indexed levels. However, in certain fiscal years, the General Fund has provided relief to the Global Cap and DOH has taken management actions, including adjustments to the timing of Medicaid payments consistent with contractual terms, to ensure compliance with the Global Cap. Similarly, in response to initial delays in the Federal approval of planned FY 2022 through FY 2024 Managed Care Directed Payment Template (DPT), the State advanced payments of over \$2.2 billion in State-only payments to certain providers to help them cover their immediate cash flow needs. These advanced payments are expected to be remitted to the State by the providers upon their receipt of federally approved DPT funds. While all prior year Federal approvals have been granted with respect to these DPT funds, approximately \$1.3 billion in provider reimbursements to the State are in various phases of the administrative remittance process. Pursuant to the existing reimbursement structure, DOH assumed full remittance of the advances in FY 2025; however, due to an inability by certain hospitals to repay advances resulting from a continuing erosion of their financial solvency, the General Fund provided relief to the Global Cap at the end of FY 2025 through the Mental Hygiene Stabilization Fund and spread repayments over several years.

- Medical Indemnity Fund (MIF). The MIF was created in 2011 and is administered by DOH to provide for the future health care costs of individuals who suffered birth-related neurological injuries because of medical malpractice during delivery. The purpose of the MIF is to ensure qualified plaintiffs have their health care needs met throughout their lifetime and to protect hospitals by limiting their liabilities for medical malpractice expenses. The costs are supported partially through an assessment on hospitals with the balance funded by the State. To date, the State has provided \$717 million in funding for the MIF and another \$211 million planned in FY 2026. In 2017, rates were increased, and eligibility expanded to births occurring at non-hospital facilities. Services covered by the MIF are expansive and can include medical, dental, surgical, hospital, nursing, custodial, and rehabilitative care.

Pursuant to law, if the MIF's total estimated liabilities reach or surpass 80 percent of its total assets, then the MIF will be closed to new enrollment to maintain solvency. The FY 2026 Enacted Budget includes provisions to maintain MIF solvency and allow the program to remain open to new enrollees through FY 2026. However, due to increased enrollment, escalating average medical costs per enrollee, and legislatively mandated average commercial reimbursement requirements, which are in place until December 31, 2025, the MIF is expected to reach the threshold for closure to new enrollees sometime in FY 2027. Absent policy changes to require hospitals and providers to provide additional funding to

the MIF and/or program reforms, additional State funding would be needed to prevent the potential closure of the MIF to new enrollees. If closed to new enrollees, those who would have been considered qualified plaintiffs and automatically enrolled in the MIF will instead be able to seek legal recourse against hospitals and physicians.

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

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

In some cases, the ability of the State to implement such actions requires the approval of the Legislature and cannot be implemented solely by the Governor. The FY 2026 Enacted Budget includes provisions designed to maintain a balanced budget that authorize the Budget Director to reduce payments subject to a plan submitted to the Legislature for review, in the event of a General Fund imbalance exceeding \$2 billion.

State Labor Costs

All State labor unions are now covered by a ratified contract through the end of FY 2026.

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

The State expects to continue to engage with unions to discuss future agreements for FY 2027 and beyond; however, there can be no assurance that amounts informally reserved in the Financial Plan for future operational needs will be available or sufficient to fund the cost of future labor contracts.

Employee Pension Benefits. The State makes annual contributions to the New York State and Local Retirement System (NYSLRS) for employees in the New York State and Local Employees' Retirement System (ERS) and Police and Fire Retirement System (PFRS). This section discusses contributions to the NYSLRS, which account for most of the State's pension costs.⁷ All projections are based on estimated market returns and numerous actuarial assumptions which, if unrealized, could have a materially adverse effect on these projections.

New York State Retirement and Social Security Law (RSSL) Section 11 directs NYSLRS to provide regular reports on the System's experience and to propose assumptions and methods for the actuarial valuations. Employer contribution rates for NYSLRS are determined based on investment performance in the Common Retirement Fund (CRF) and actuarial assumptions recommended by the Retirement System's Actuary and approved by the State Comptroller. Pension estimates are based on the actuarial report issued in September 2024.

⁷ The State's aggregate pension costs also include State employees in the Teachers' Retirement System (TRS) for both the SUNY and State Education Department (SED), the Optional Retirement Program (ORP) for both SUNY and SED, and the New York State Voluntary Defined Contribution Plan (VDC).



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

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

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

In FY 2024 and FY 2025, the State prepaid pension obligations which were due the following fiscal year to generate interest savings. The State expects to continue to prepay this expense as fiscal conditions permit.

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

The FY 2026 Enacted Budget includes legislation that enhances retirement benefits for certain groups of first responders and officers. Firefighters employed by DMNA will be eligible for a retirement benefit equal to 50 percent of Final Average Salary (FAS) after twenty-five years of service. A new 20-year and 25-year retirement plan is established for members of PBANYS which includes State Park Police, Department of Environmental Conservation (DEC) Police, DEC Forest Rangers, and SUNY Police. The costs of these retirement enhancements are reflected in the Financial Plan and are estimated to be \$42 million in FY 2026 (inclusive of a past service cost of nearly \$41 million) and over \$1 million each year thereafter.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

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

EMPLOYEE RETIREMENT SYSTEM AND POLICE AND FIRE RETIREMENT SYSTEM PENSION CONTRIBUTIONS (millions of dollars)							
Fiscal Year	Statewide Pension Payments ¹			Rates for Determining Amortization Amount / Excess Contributions			
	Normal Costs	(Amortization Amount) / Excess Contributions	Total Statewide Pension Payments	System Average Normal Rate ²		System Average Graded Rate	
				ERS (%)	PFRS (%)	ERS (%)	PFRS (%)
2026	2,588.4	0.0	2,588.4	16.5	33.7	15.1	29.4
----- DOB Projections ³ -----							
2027	2,998.1	0.0	2,998.1	18.0	35.0	16.1	30.4
2028	3,478.1	0.0	3,478.1	19.5	37.0	17.1	31.4
2029	3,928.1	0.0	3,928.1	21.0	39.7	18.1	32.4
¹ Pension Contribution values in this table do not include costs related to the ORP, VDC, and TRS for SUNY and SED, which are included in pension costs in other Financial Plan tables. State payments are recorded on a cash basis based on the fiscal year in which the payment was made. Beginning FY 2024, the State began to prepay the subsequent year ERS/PFRS pension liability due on March 1.							
² The System average rate represents the average normal contribution rate over all retirement plans in each system for a given fiscal year. It is calculated by dividing the total normal contributions by the total billable salary from all participating employers in a system for the fiscal year.							
³ Outyear projections are prepared by DOB. The retirement system does not prepare, or make available, outyear projections of pension costs.							

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

The State has deposited over \$1.7 billion to the Retiree Health Benefit Trust Fund (RHBTF) which was created in FY 2018 as a qualified trust under Governmental Accounting Standards Board Statements (GASBS) No. 74 and is authorized to reserve money for the payment of health benefits of retired employees and their dependents. The RHBTF is a Fiduciary Fund and is excluded from All Governmental Funds. Under current law, the State may deposit into the RHBTF, in any given fiscal year, up to 1.5 percent of the total then-current unfunded actuarial accrued OPEB liability (\$56.7 billion on March 31, 2024). The Financial Plan includes a continued \$250 million annual deposit to the RHBTF that will be dependent on fiscal conditions.



State Debt

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

The major rating agencies – Fitch, KBRA, Moody's, and S&P – have assigned the State general credit ratings of AA+, AA+, Aa1, and AA+, respectively. The State's rating has a stable outlook from all four rating agencies. These ratings reflect the State's economic recovery from the COVID-19 pandemic and commitment to strong reserve levels.



OTHER MATTERS AFFECTING THE 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, with certain limited exceptions for long-lived Metropolitan Transportation Authority (MTA) projects, generally limits the maximum term of bonds to 30 years. The Debt Reform Act limits the amount of new State-supported debt to 4 percent of State personal income, and new State-supported debt service costs to 5 percent of All Funds receipts. The restrictions apply to State-supported debt issued after April 1, 2000. DOB, as administrator of the Debt Reform Act, determined that the State complied with the statutory caps in the most recent calculation period (FY 2024).

The State enacted legislation that suspended certain provisions of the Debt Reform Act for FY 2021 and FY 2022 bond issuances as part of the State’s response to the COVID-19 pandemic. Accordingly, a total of \$13 billion of State-supported debt issued in FY 2021 and FY 2022 and outstanding as of March 31, 2025, is not counted towards the statutory caps on debt outstanding and debt service.

Current projections anticipate that State-supported debt outstanding and State-supported debt service will continue to remain below the limits imposed by the Debt Reform Act. Based on the most recent personal income and debt outstanding forecasts, the available debt capacity under the debt outstanding cap is expected to decline from \$26.2 billion in FY 2025 to a low point of \$503 million in FY 2030. This calculation includes the estimated impact of funding capital commitments with State bonds. The debt service on State-supported debt subject to the statutory cap is projected at \$3.1 billion in FY 2026 inclusive of prior year prepayments, or roughly \$9.3 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 2025	\$1,703,276	4.00%	68,131	41,964	26,167	2.46%	1.54%	13,903	55,867
FY 2026	\$1,778,144	4.00%	71,126	50,169	20,957	2.82%	1.18%	13,624	63,793
FY 2027	\$1,835,579	4.00%	73,423	59,732	13,691	3.25%	0.75%	13,609	73,341
FY 2028	\$1,905,350	4.00%	76,214	68,570	7,644	3.60%	0.40%	13,774	82,344
FY 2029	\$1,981,319	4.00%	79,253	76,798	2,455	3.88%	0.12%	13,771	90,569
FY 2030	\$2,059,883	4.00%	82,395	81,892	503	3.98%	0.02%	13,188	95,080

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 2025	\$248,986	5.00%	12,449	2,487	9,962	1.00%	4.00%	3,704	6,191
FY 2026	\$249,225	5.00%	12,461	3,121	9,340	1.25%	3.75%	3,577	6,698
FY 2027	\$252,456	5.00%	12,623	3,838	8,785	1.52%	3.48%	3,750	7,588
FY 2028	\$249,811	5.00%	12,491	5,166	7,325	2.07%	2.93%	2,847	8,013
FY 2029	\$256,393	5.00%	12,820	7,467	5,353	2.91%	2.09%	1,141	8,608
FY 2030	\$262,108	5.00%	13,105	7,762	5,343	2.96%	2.04%	857	8,619

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.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

In the FY 2026 Enacted Budget, the State included new bond-financed capital commitments that add \$2.4 billion in new debt over the five-year Capital Plan period. The capital spending increases are offset by greater underspending on capital projects than previously assumed, as well as changes in the size and timing of future bond issuances and bond sale results to date. The FY 2026 Enacted Budget personal income forecast provides a short term benefit to debt capacity but reduces capacity by \$551 million by FY 2030. The State may adjust capital spending priorities and debt financing practices from time to time to preserve available debt capacity and stay within the statutory limits, as events warrant.

DEBT OUTSTANDING SUBJECT TO CAP ¹ REMAINING CAPACITY SUMMARY (millions of dollars)						
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Executive Budget	25,105	19,335	12,279	7,069	2,860	441
Personal Income Forecast Update	340	441	(134)	(355)	(447)	(551)
Capital Adds	0	(122)	(775)	(1,544)	(2,049)	(2,410)
Bond Sales & Other Adjustments	722	753	632	504	372	810
Capital Re-estimates	0	550	1,689	1,970	1,719	2,213
Enacted Budget	26,167	20,957	13,691	7,644	2,455	503

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

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

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

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

MTA Capital Plans. The FY 2026 Enacted Budget provides funding for the MTA's 2025-2029 Capital Plan. The Budget includes \$4.2 billion in direct State contributions, of which \$3 billion is from a new appropriation and \$1.2 billion is from repurposing an existing Penn Station appropriation. Additionally, the Budget includes adjustments to the MCTMT that are anticipated to generate an estimated \$31.5 billion for the 2025-2029 Capital Plan.

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



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

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

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

Other Risks and Ongoing Concerns

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

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

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

In 2019, New York enacted the Climate Leadership and Community Protection Act (CLCPA). The CLCPA set the State on a path toward reducing statewide greenhouse gas emissions by 85 percent below the 1990 level by 2050; and a plan to fully transition its electricity sector to zero emissions by 2040. Several factors may impact the ability to achieve these goals and directives, and, therefore, no assurances can be made that such objectives will be met.

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

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



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

- Making a \$1 billion capital investment in the FY 2026 Enacted Budget to lower building emissions, advance clean transportation and build renewable energy projects.
- Authorizing the New York Power Authority to plan, design, develop, finance, construct, own, operate, maintain, and improve renewable energy generating projects.
- Prohibiting building systems and/or equipment that burn fossil fuels in new construction starting December 31, 2025, for any new building seven stories or lower, except large commercial and industrial buildings, and December 31, 2028 for other new buildings.
- Requiring new off-road vehicles and equipment sold in New York to be zero-emissions by 2035 and new medium-duty and heavy-duty vehicles to be zero-emissions by 2045.
- Providing direct financial investment to school districts and private transportation contractors purchase or lease of zero-emission school buses – to facilitate compliance with the State’s 2027 deadline, with full fleet conversion and operation of zero-emission school buses required by July 1, 2035.
- Signing the Climate Change Superfund Act in December 2024, which will require companies that have contributed significantly to the buildup of climate-warming greenhouse gases in the atmosphere to pay for critical infrastructure investments to adapt to climate change.

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

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



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

The State has also developed partnerships with local governments to better address cybersecurity threats. In February 2022, the Governor announced the creation of an information-sharing partnership, the Joint Security Operations Center (JSOC). The JSOC is a partnership between the State and the cities of Albany, Buffalo, the City of New York, Rochester, Syracuse, and Yonkers. The JSOC combines local, State, and Federal cyber threat information in order to increase collaboration on threat intelligence, reduce response times, and yield faster and more effective remediation in the event of a major cyber incident. The FY 2026 Enacted Budget continues to invest in New York's Shared Services Program, which helps county and local governments and other regional partners acquire and deploy high quality cybersecurity services to bolster their cyber defenses.

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

The State has also adopted regulations designed to protect the financial services industry from cyberattacks. Banks, insurance companies and other covered entities regulated by the Department of Financial Services (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.

ECONOMIC OUTLOOK

Economic Outlook

As the State entered the new fiscal year, the U.S. economy appears to be heading into stagflation conditions – a period during which inflation remains elevated while economic growth slows to a pace below its long-run trend. This represents a shift from recent U.S. economic performance. After robust growth during the second half of 2024, U.S. real GDP contracted by 0.2 percent in the first quarter of 2025. This contraction was driven by a surge of imports in response to anticipated tariff hikes and is not indicative of an imminent decline in economic activity. Healthy growth in domestic final sales, which is the sum of personal consumption expenditures and gross private fixed investment, suggests economic output remained resilient. National employment growth remained strong and the unemployment rate was relatively low at 4.2 percent in May 2025. Price inflation continued moderating towards the Federal Reserve’s 2.0 percent target through April 2025.

Looking ahead, concerns about Federal economic policy related to tariffs and Federal spending have led to downgraded economic scenarios for 2025 and 2026. Forward-looking indicators related to consumer and business sentiments suggest a growing pessimism about the economy, alongside rising inflation expectations. Economic data published by Federal statistical agencies on output, employment, income, and prices are lagged in providing insights into the economic situation in the previous quarter. As of May 2025, Federal economic data have yet to show significant deterioration in the economy.

Once domestic final sales pay back earlier gains made in the first quarter due to purchases prompted by the coming tariffs, economic growth is poised to slow in the remainder of 2025. Meanwhile, trade policy is still evolving, so the size and timing of the policy changes and their ultimate economic implications remain unknown. DOB’s baseline economic outlook expects tariff hikes and corresponding retaliation by trading partners will push up the prices of goods and weigh on consumer spending, business investment, imports, and exports; however, the U.S. economy is not expected to fall into a recession. The baseline forecast also assumes an extension of the 2017 TCJA beyond 2025 and a more restrictive immigration policy that will reduce national labor supply growth. Meanwhile, business investment, particularly productivity-enhancing tech investment, may be buoyed under the extended corporate tax cuts, partially offsetting the negative impact from tariffs on investment.

On balance, U.S. real GDP growth is forecast to slow from an average pace of 2.8 percent in 2024 to 1.2 percent in 2025 and 1.3 percent in 2026, below its long-term potential growth.⁸ Meanwhile, price inflation will rise and remain above the Federal Reserve’s target inflation rate following the expected tariff hikes and tax cuts. The Federal Reserve is expected to resume its rate cuts in the second half of 2025 to support potential weakening in consumer spending, residential and business investment, as well as employment and income gains.

⁸ DOB’s U.S. economic forecast incorporates the first estimate of 2025 first-quarter GDP, the personal income and outlays estimates for April 2025, the CPI report for April 2025, and the initial estimate of employment for April 2025. DOB’s New York State forecast incorporates the last quarter of 2024 personal income by state data and Quarterly Census of Employment and Wages (QCEW) data.

In line with broader national trends of slowing economic momentum, a cooling labor market, and heightened uncertainty due to Federal tariffs and immigration policies, New York State's employment growth is expected to decelerate to 0.6 percent in 2025 from a robust 1.6 percent rate in 2024. Job growth is projected to slow down further to just 0.3 percent in 2026 due to the softening national economy and ongoing labor shortages. This suggests employment growth will be at its weakest pace since 2011, excluding the pandemic-led decline in 2020.

The slowdown in job growth is expected to suppress personal income growth. State personal income is forecast to grow by 3.5 percent in FY 2026, down from an estimated 5.4 percent in FY 2025. This deceleration is attributed to the slower wage growth during the economic slowdown. Despite the deceleration of employment growth, State wages are estimated to have grown by 6.4 percent in FY 2025, driven by a sharp increase in finance and insurance sector bonuses. As bonus growth declines and the labor market weakens, State wage growth is projected to slow to 2.4 percent in FY 2026. Looking ahead, a modest recovery in the national economy is anticipated to provide tailwinds to New York State's personal income outlook after FY 2026. In FY 2027, State personal income and wages are expected to return to historically normal rates and grow by 3.7 percent and 3.6 percent respectively, supported by improved financial conditions and stabilization of bonus payouts despite relatively low employment growth.

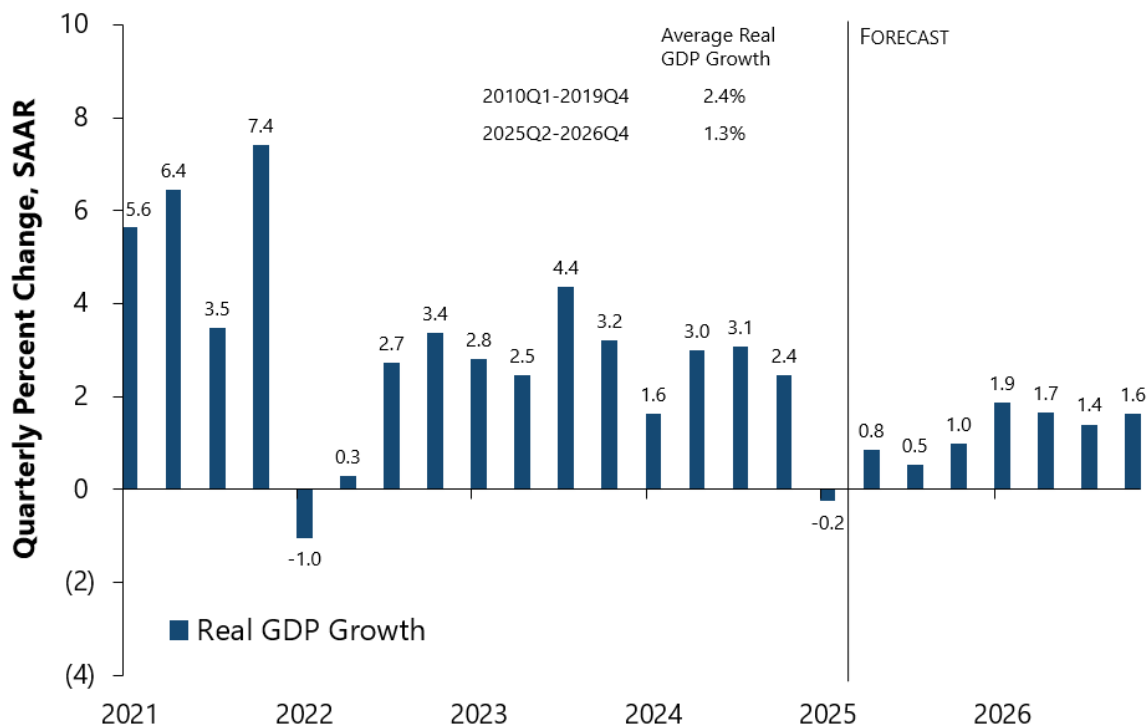
MAJOR ECONOMIC INDICATORS			
	Calendar Year Growth (%)		
	CY 2024	CY 2025	CY 2026
	Actual	Estimated**	Forecast**
Real U.S. Gross Domestic Product (GDP)	2.8	1.2	1.3
Nonfarm Employment			
U.S.	1.3	1.0	0.4
New York State	1.6	0.6	0.3
U.S. Wages	5.7	3.9	3.2
U.S. Personal Income	5.4	4.5	3.4
U.S. Consumer Price Index (CPI)	3.0	3.1	3.4
U.S. Civilian Unemployment Rate			
U.S.	4.0	4.4	4.7
New York State	4.3	4.4	4.6
	State Fiscal Year Growth (%)		
	FY 2025	FY 2026	FY 2027
	Estimated**	Forecast**	Forecast**
Personal Income			
U.S.	5.0	4.3	3.4
New York State*	5.4	3.5	3.7
Wages			
U.S.	4.9	3.8	3.2
New York State	6.4	2.4	3.6
Nonfarm Employment			
U.S.	1.3	0.9	0.3
New York State	1.5	0.3	0.4
Note: * New York State personal income is constructed by using QCEW wages and BEA non-wage income. ** Estimated and forecast values are based on the DOB forecast as of May 10th, 2025. Source: Haver Analytics; Moody's Analytics; New York State Department of Labor; DOB staff estimates.			

Real Output Growth

The first-quarter contraction in real GDP is not the start of a sustained downturn, but a result of a sudden change in trade policy that boosted imports. As retailers filled up their shelves and firms stockpiled industrial supplies ahead of tariff hikes, real net exports subtracted 4.9 percentage points from the first quarter GDP growth. Such a large drag on real output from net exports is not expected to recur after tariffs increase. However, the front-run purchases and built-up inventories will weigh down consumer spending and business investment in the coming quarters. Meanwhile, Federal spending cuts and layoffs are expected to shrink government spending. Therefore, real GDP growth is expected to be muted, albeit still positive, over the remainder of the year.

DOB forecasts real GDP growth to decelerate to 1.2 percent in 2025 and 1.3 percent in 2026. To consider these economic growth projections in perspective, note that the Congressional Budget Office (CBO) estimates the long-run potential real GDP growth rate of the U.S. economy to be 2.3 percent over the next two years. Thus, DOB's forecast implies that the U.S. economy will slow below its long-run potential growth in 2025 and 2026. DOB's forecast reflects some of the policy changes proposed by the new U.S. administration and assumes these changes will not immediately derail the economic expansion. However, uncertainties about these policy changes make the long-run forecasts highly variable.

The Economy Will Slow below Its Long-Run Potential Growth



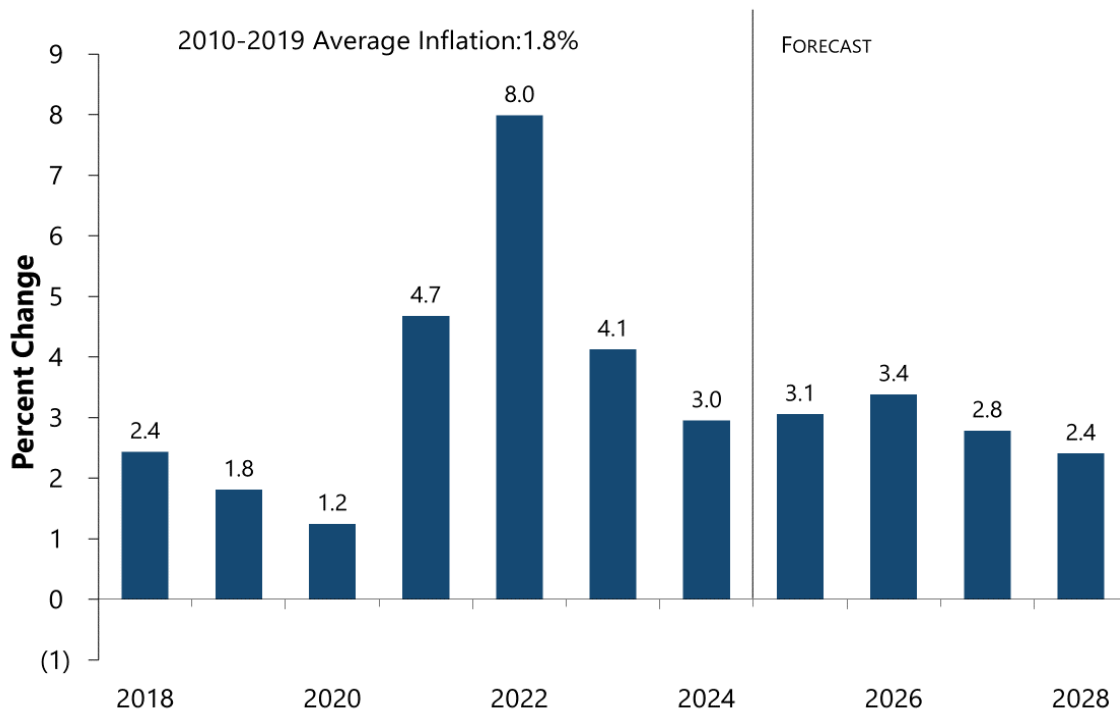
Source: Haver Analytics/BEA; DOB staff estimates.

Inflation Pressures

The disinflation trend resumed in 2025 after stalling in the second half of 2024. The year-over-year growth of the Consumer Price Index (CPI) fell from 3.0 percent in January 2025 to 2.3 percent in April 2025, the lowest reading since February 2021. The progress on disinflation towards the Federal Reserve's 2.0 percent inflation target is expected to be interrupted by anticipated tariff hikes and potential supply chain disruptions in the coming months.

DOB projects CPI inflation to rise to 3.1 percent in 2025 and further to 3.4 percent in 2026. The tariff impact on prices is expected to be longer-lasting rather than a one-off response, because it takes time for firms to exhaust their stockpiling inventories, adjust supply chains and production, or pass along price increases to consumers. In addition, since tariff policies are still evolving, firms are likely to delay major decisions until policy uncertainties are settled. After 2026, DOB expects consumer price inflation to gradually moderate towards the Federal Reserve's 2.0 percent target if long-term inflation expectations remain anchored.

Consumer Price Inflation Will Rise under Tariff Hikes



Source: Haver Analytics/BLS; DOB staff estimates.

National Employment

The U.S. labor market continued to cool but maintained growth through May 2025. Monthly nonfarm payrolls registered 139 thousand job gains in May, slightly below the average growth of 144 thousand jobs over the past twelve months. The unemployment rate was 4.2 percent in May, higher than the 4.0 percent rate in January. The ratio of vacancies to unemployed, an indicator of tightness in the labor market, was at 1.0 in April, down from the peak of 2.0 in 2022. This measure is consistent with a labor market that is currently in balance and not a source of inflationary pressure.

The labor market is anticipated to cool further as tariff increases start to weigh on economic activity. Despite firms' desire to retain workers, mounting input costs and softening demand will force firms to consider layoffs. In addition, the major impact of the Federal workforce reduction is still ahead of us. Many Federal employees who accepted buyouts or were put on administrative leave will remain on government payrolls until later this year. Federal funding freezes and grant reductions are underway, leading to a rise in layoffs among employers that are dependent on Federal contracts and grants.

DOB expects payroll gains to moderate to 20 thousand per month on average in the second half of 2025. Total nonfarm employment is projected to grow by 1.0 percent in 2025 and slow further to a 0.4 percent growth rate in 2026. The unemployment rate is projected to drift up to 4.4 percent on average in 2025 and rise further to 4.7 percent in 2026.

New York State Labor Market

Consistent with the broader trend of a cooling national labor market, New York State's labor market has continued to lose momentum. The State added an average of just 6,900 jobs per month in the first four months of 2025, less than half the monthly average of 14,400 job gains in 2024.⁹ The State's labor market growth is further constrained by subdued growth in the working age population driven by tightening immigration restrictions and the State's aging population. New York's foreign-born population (23.1 percent of the State population) is substantially larger than the Nation's (14.3 percent of the total population). As a result, New York's labor force is more susceptible to changes in Federal immigration policy. Furthermore, the State's population is older, with 18.6 percent of the State population at or over 65 years old compared to 17.7 percent of the nation.

Growing uncertainties stemming from trade policy will contribute to a slowdown in hiring at the national level. While New York State is less reliant on exports compared to the rest of the nation, it will still be negatively impacted. On average, the City of New York's labor force grew by approximately 6,500 individuals per month in 2024 but lost a total of 1,200 potential workers over the first four months of 2025. As a result, New York's total employment is projected to grow by 0.6 percent in 2025, followed by even weaker growth of 0.3 percent in 2026 due to weak economic growth and constraints in the labor force.

⁹ Source: Bureau of Labor Statistics Current Employment Statistics (CES).

New York's unemployment rate is projected to be 4.4 percent in 2025, aligning with the national rate. The State's unemployment rate was stable in 2024, hovering around 4.3 percent. The gap between the State rate and the national rate has been steadily narrowing since the State's rate peaked at 16.7 percent during the pandemic. In March and April 2025, the State's unemployment rate has matched the national rate after years of remaining above the national rate. The parity between these rates has been largely driven by a steadily declining unemployment rate in the City of New York (from 5.6 percent in December 2024 to 5.0 percent in April 2025). In 2025, City of New York employers continued adding jobs while the labor force contracted. The City's labor force is expected to continue its contraction due to the expected slowdown in immigrant inflow and challenges of attracting and retaining workers due to high living costs. While the State's unemployment rate is projected to rise to 4.6 percent in 2026, the unemployment rate will remain 0.1 percentage point below the national rate as State employment growth as well as labor shortages continue.

U.S. and New York State Personal Income Growth

U.S. personal income rose 6.5 percent at an annualized rate in the first quarter of 2025, up from 4.6 percent in the fourth quarter of 2024. This reflects the continuing momentum of economic growth from 2024. Income growth was supported by steady gains in wages and strength in transfer income in the first quarter. With job gains and hourly earnings growth expected to continue cooling, U.S. wage growth is projected to significantly weaken from annual growth of 5.7 percent in Calendar Year (CY) 2024 to 3.9 percent in CY 2025 and 3.2 percent in CY 2026. Meanwhile, growth in the non-wage components of U.S. personal income is also estimated to moderate in the coming quarters; in particular, the growth in interest income and dividend income will be dragged down by anticipated financial market turbulence and weakening corporate profits. As a result, DOB expects U.S. personal income growth to moderate to 4.5 percent in CY 2025, followed by 3.4 percent growth in CY 2026.

Although income growth continued to outpace inflation, the personal saving rate has trended lower, and household debt balances have climbed. Recently, student loan delinquency spiked to the pre-pandemic level after a five-year pause. Looking ahead, DOB expects the deteriorating personal income and household wealth conditions to weigh on the resilience of consumer spending in 2025 and 2026.

New York State is projected to experience slightly slower personal income growth in CY 2025 than the nation, increasing by 4.4 percent, just below the national growth rate of 4.5 percent. Despite significantly weaker employment growth, total wages in the State are expected to grow by 4.0 percent in CY 2025, roughly in line with the national rate of 3.9 percent, supported by the estimated strong growth of finance and insurance sector bonuses paid in the first quarter of CY 2025.

Total wages in the State are estimated to grow at a rate of 6.4 percent in FY 2025 before falling to 2.4 percent in FY 2026 as broader economic conditions soften and finance and insurance sector bonus growth reverses its direction.

Looking ahead to FY 2027, New York's wages are expected to grow by 3.6 percent, slightly outpacing the national rate of 3.2 percent as the economy and financial markets improve. State personal income is forecast to grow by 3.7 percent, 0.3 percentage point higher than the national forecast of 3.4 percent, supported by the expected recovery of the national economy and reflecting a stronger stock market and the rebound of finance and insurance sector activities.

Interest Rates, Stock Prices, and Financial Sector Bonuses

The Federal Reserve has left the Federal Funds rate unchanged in the range of 4.25 to 4.50 percent since the end of 2024. Increased uncertainty in 2025 regarding the impact of trade policy changes raised the risks of higher unemployment and higher inflation. These factors make it more challenging for the Federal Reserve to attain its dual mandate of maximum employment and stable prices. DOB currently anticipates the Federal Open Market Committee (FOMC) to resume rate cuts in September 2025 and cut by 25 basis points at a pace of every other meeting till September 2026, bringing the target rate down to 3.00 – 3.25 percent.

While short-term interest rates are expected to follow the Federal Funds rate cuts and fall in 2025 and 2026, long-term interest rates including Treasury bond yields, mortgage rates, and corporate bond yields are expected to remain elevated, mainly due to an uptick in inflation expectations and prospects for bigger budget deficits. Higher long-term rates are expected to become a significant drag on durable goods consumption, as well as residential and business investment in 2025 and 2026.

Elevated economic uncertainty since the beginning of 2025 has resulted in greater market volatility in recent months. DOB expects earnings expectations and stock valuations to drop again once economic data reflect negative impacts of new policies. The S&P 500 index is expected to end 2025 with a 13.6 percent decline on a fourth quarter over fourth-quarter basis, providing less support for household spending through the wealth effect.

Bonuses in New York's finance and insurance sector remain a key driver of State income volatility. In FY 2025, this sector's bonuses were up 18.3 percent. The higher than average growth was driven by solid national economic growth, a booming equity market, and the easing of the Federal Reserve's monetary policy in 2024. In FY 2026, finance and insurance bonuses are projected to decline 6.2 percent from an elevated prior-year base. Increased equity market volatility and the weak outlook of overall economic growth will put downward pressure on bonuses. In FY 2027, the finance and insurance sector bonus growth is expected to return to a rate of 6.1 percent, more in line with historical trends, supported by more favorable economic conditions, and expected higher finance and insurance sector revenues as deal activities in IPO, debt underwriting, and merger and acquisitions resurge after two years of subdued growth.

Risks to the Economic Outlook

Although economic data have not yet shown severe deterioration of economic fundamentals, global economic uncertainty – largely driven by U.S. trade policy – has escalated, implying risks to the U.S. economic outlook are mounting. The forecast for New York State’s economy shares many of the same risks as the national outlook, but also faces additional challenges and opportunities due to the State’s unique economic structure, demographic trends, and State policies.

Recession Probability and Potential Severe Impact

DOB’s baseline forecast does not expect a recession in the forecast horizon. However, the recession probability is elevated. According to the May 2025 *Blue Chip Economic Indicators*[®] survey, the probability of a U.S. recession in the next 12 months rose to 47 percent from a 26 percent chance at the beginning of the year.

Widespread concerns among investors, traders, and financial analysts about potential adverse developments impacting financial markets and the economy have eased since early May. This follows the announcement of a 90-day pause on most reciprocal tariffs, including a temporary roll-back of the 145 percent tariffs on China down to 30 percent. However, higher tariffs and the uncertainty surrounding shifting trade policy remain, and the upcoming data releases over the next few quarters will indicate how tariffs have weighed on economic activity. In response to the shifting trade policy, DOB’s baseline forecast incorporated a rise in inflation, a disruption of supply chains, a slowdown in hirings, a weakening of consumer demand and business investment, and a decline in corporate earnings and stock valuation. However, the magnitude of these negative impacts could be larger than expected or even lead to a recession.

To better understand the potential impacts of a recession, DOB is reviewing the impacts of past downturns. The United States has experienced eight recessions since the late 1960s. Excluding the most acute COVID-19 recession, the past seven national recessions averaged 12 months of contraction with losses of 2.0 percent of economic output (i.e. real GDP) and 2.9 million jobs. Business investment contracted by 10 percent and corporate profits fell by 18 percent on average. The S&P 500 stock price index dropped by approximately 30 percent from peak to trough. Consequently, a new U.S. recession would pose significant downside risks to the DOB forecast.

Fiscal Policy Risks

Congress is currently debating the future of fiscal policy and Federal budget deficits. The version of the “One Big Beautiful Bill” Act approved by the House includes the permanent extension of the TCJA, expanded SALT deductions, and new spending on defense and border security. Estimates of the fiscal impact of this Act vary depending on the size of spending adjustments. CBO projects this Act would add approximately \$2.4 trillion to the Federal debt over the next decade.¹⁰ CBO warns that growing debt could crowd out private investment, raise borrowing costs, and increase the risk of a sudden fiscal shock. In an economy operating near full employment and with elevated inflation, deficit-financed tax cuts also risk fueling inflationary pressures. Moreover, fiscal policy that lacks long-term sustainability could also limit the government’s ability to cushion future recessions. DOB’s baseline forecast anticipated the extension of TCJA, but larger Federal budget deficits could pose greater downside risks than anticipated.

Additional Risks

The U.S economic outlook remains highly sensitive to a broad set of domestic and global risks, with a mix of downside vulnerabilities and upside opportunities shaping the forecast horizon. The downside risks are more immediate and pronounced. In addition to tariff-induced recession risk and fiscal sustainability concerns, global geopolitical tensions, volatile energy markets, and climate-related disasters add layers of uncertainty to the economy.

On the upside, deregulation efforts could spur business investment, expand hiring, and drive short-term growth, though these gains must be weighed against potential risks to financial stability. If tariff policies are selectively applied or scaled back, trade-related inflation and supply chain disruptions could be limited, allowing exporters and importers to adapt without severe economic implications. Additionally, less restrictive immigration policy may help stabilize the labor force in key sectors, supporting output and easing wage pressures. Advancements in climate resilience investments could also improve productivity and mitigate climate change risks.

¹⁰ “Estimated Budgetary Effects of H.R. 1, the One Big Beautiful Bill Act,” The Congressional Budget Office (CBO) report, June 4, 2025. Available at <https://www.cbo.gov/publication/61461>. Last accessed: June 4, 2025.

New York State Economic Outlook Faces Unique Risks

As the financial capital of the world, New York is particularly sensitive to changes in monetary policy and fluctuations in financial markets. Unexpected economic uncertainties and market volatilities can disproportionately affect the State's economic conditions, leading to weaker economic performance and fiscal situations. Past experiences suggest that recessions in New York often lasted longer and had a more severe impact on the State economy compared to the rest of the nation. This trend has become increasingly pronounced over the past 30 years. A significant economic downturn could pose a greater risk to the State's economic resilience and financial stability.

The City of New York's metro area's high cost of living has contributed to a population decline in the region as more businesses and residents move to lower-cost states. The strict immigration policies could further exacerbate the State's population loss and labor shortages. A long-term decline in population remains a significant downside risk to both employment and wage growth in the State. However, if the City of New York's population loss is less than anticipated and immigration policy is not as restrictive as expected, the City and State economy might benefit from improved labor force supply and consumer demand.

In 2024, New York State ranked as the third largest exporter of goods among all states, with exports valued at \$91.2 billion - accounting for 4.2 percent of New York GDP. Compared to the rest of the country, the State is less reliant on exports of goods (which account for 7.1 percent of U.S. GDP), but New York's exports still supported 263,000 jobs in 2022, according to data from the Office of the United States Trade Representative. Elevated tariffs may negatively impact the size of international trade and result in job losses in export-dependent industries, including manufacturing and agriculture, especially in upstate regions. Furthermore, potential retaliation from other countries may impact exports of services and hurt the State's economy disproportionately compared to the rest of the nation. New York exports \$119 billion in services, heavily concentrated in financial services sector in the City of New York. With the European Union, the United Kingdom, and Canada as top recipients of these services, further tariff escalation with these countries may have a sizeable impact on employment and wages. International tourism and higher education sectors may also be impacted by retaliatory actions as well as by the hesitancy of foreign visitors to come to the United States due to continued uncertainty.

Several upside risks could, at least partially, offset the potential negative risks in the outlook. If global and national economic growth exceeds the current forecast, New York's economy could have better than anticipated economic performance, particularly in the leisure, hospitality, and tourism-related industries. Despite significant downside risks, stronger than expected economic growth and State initiatives could help to mitigate some of the downside risks, but the outcomes and their timing remain highly unpredictable.

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 2026 projections.

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

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

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

General Fund Projections

GENERAL FUND PROJECTIONS (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
RECEIPTS					
Taxes (After Debt Service)	106,170	107,053	106,279	108,345	113,023
Miscellaneous Receipts	5,168	4,011	2,892	2,283	2,164
Federal Receipts	3,650	0	0	0	0
Other Transfers	4,273	2,451	2,274	1,899	2,039
Total Receipts	119,261	113,515	111,445	112,527	117,226
DISBURSEMENTS					
Assistance and Grants	74,833	84,011	87,585	92,187	97,370
School Aid (SFY)	30,225	31,672	33,362	34,766	36,083
Medicaid	24,461	26,000	28,875	31,324	34,571
All Other	20,147	26,339	25,348	26,097	26,716
State Operations	13,716	15,837	16,596	17,089	16,541
Personal Service	10,784	12,087	12,854	13,255	12,795
Non-Personal Service	2,932	3,750	3,742	3,834	3,746
General State Charges	9,297	9,779	10,805	11,829	13,010
Transfers to Other Funds	10,830	15,885	7,437	7,889	8,389
Debt Service	274	290	322	328	564
Capital Projects	6,925	4,607	3,379	4,072	4,297
SUNY Operations	1,660	1,870	1,810	1,777	1,777
All Other	1,971	9,118	1,926	1,712	1,751
Total Disbursements	108,676	125,512	122,423	128,994	135,310
Use (Reservation) of Fund Balance:	(10,585)	11,997	3,495	4,322	3,447
Debt Management	576	860	0	0	0
Economic Uncertainties	965	8,500	1,000	862	0
Extraordinary Monetary Settlements	378	340	367	25	0
Future Operational Needs	(1,334)	600	0	0	0
Rainy Day Reserve	(2,500)	(1,000)	(1,000)	(862)	0
Timing of PTET/PIT Credits	(4,081)	2,048	726	84	(506)
Timing of Resource Management	(4,589)	649	2,402	4,213	3,953
BUDGET SURPLUS/(GAP) PROJECTIONS	0	0	(7,483)	(12,145)	(14,637)



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

State Operating Funds Projections

STATE OPERATING FUNDS PROJECTIONS (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
RECEIPTS					
Taxes	116,026	114,676	116,888	119,837	124,860
Miscellaneous Receipts/Federal Receipts	32,278	27,974	26,400	23,858	24,408
Total Receipts	148,304	142,650	143,288	143,695	149,268
DISBURSEMENTS					
Assistance and Grants	95,859	107,445	110,334	113,443	118,047
School Aid (School Year Basis)	35,827	37,574	38,869	40,297	41,607
DOH Medicaid	31,230	35,449	38,106	39,237	41,846
Mental Hygiene, excl. MHSF/Reclassification	5,832	6,743	7,185	7,426	7,751
Social Services	5,274	6,466	5,411	5,301	5,440
Transportation	5,120	5,352	5,312	5,314	5,316
Higher Education	3,280	3,613	3,539	3,536	3,572
STAR	1,448	1,397	1,320	1,247	1,180
All Other	7,848	10,851	10,592	11,085	11,335
State Operations	23,576	26,061	27,126	28,054	27,960
Personal Service	16,915	18,420	19,380	20,031	19,828
Non-Personal Service	6,661	7,641	7,746	8,023	8,132
General State Charges	10,443	11,059	12,109	13,157	14,360
Pension Contribution	2,585	2,882	3,302	3,791	4,248
Health Insurance	5,814	5,922	6,448	6,913	7,571
All Other	2,044	2,255	2,359	2,453	2,541
Debt Service	3,776	1,538	4,528	5,513	6,108
Total Disbursements	133,654	146,103	154,097	160,167	166,475
Net Other Financing Sources/(Uses)	(3,406)	(8,776)	(485)	(1,247)	(1,320)
RECONCILIATION TO GENERAL FUND GAP					
Designated Fund Balances:	(11,244)	12,229	3,811	5,574	3,890
General Fund	(10,585)	11,997	3,495	4,322	3,447
Special Revenue Funds	(647)	235	336	1,274	465
Debt Service Funds	(12)	(3)	(20)	(22)	(22)
GENERAL FUND BUDGET SURPLUS/(GAP)	0	0	(7,483)	(12,145)	(14,637)



Receipts

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

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Overview of the Receipts Forecast

All Funds receipts are projected to total \$253.3 billion in FY 2026, a 3.4 percent (\$8.4 billion) increase from FY 2025 results. FY 2026 State tax receipts, excluding one-time tax refund payments, are projected to increase \$6.8 billion (6.0 percent) from FY 2025 results. FY 2027 State tax receipts are projected to total \$119.1 billion, a 1.0 percent decline from FY 2026. A summary of the annual changes of each tax category is provided below with the narrative that follows focused on State/All Funds receipts.

ALL FUNDS RECEIPTS (millions of dollars)											
	FY 2024 Actuals	FY 2025 Actuals	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
Personal Income Tax	53,839	61,201	13.7%	61,531	0.5%	64,133	4.2%	67,153	4.7%	70,916	5.6%
Consumption/Use Taxes	21,865	22,352	2.2%	22,953	2.7%	23,618	2.9%	24,264	2.7%	24,838	2.4%
Business Taxes	27,695	31,373	13.3%	28,911	-7.8%	27,661	-4.3%	26,751	-3.3%	27,291	2.0%
Other Taxes	3,048	2,586	-15.2%	2,746	6.2%	2,916	6.2%	3,106	6.5%	3,248	4.6%
Total State Taxes	106,447	117,512	10.4%	116,141	-1.2%	118,328	1.9%	121,274	2.5%	126,293	4.1%
Net PTET/PIT Receipts ¹	221	(4,081)	-1946.6%	2,048	150.2%	726	-64.6%	84	-88.4%	(506)	-702.4%
Inflation Refund Payment ²				2,035							
Total State Taxes (Adjusted)	106,668	113,431	6.3%	120,224	6.0%	119,054	-1.0%	121,358	1.9%	125,787	3.6%
Miscellaneous Receipts	33,755	34,761	3.0%	38,996	12.2%	39,793	2.0%	36,959	-7.1%	36,784	-0.5%
Federal Receipts	94,276	96,713	2.6%	94,090	-2.7%	94,336	0.3%	91,580	-2.9%	93,317	1.9%
Total All Funds Receipts	234,478	248,986	6.2%	249,227	0.1%	252,457	1.3%	249,813	-1.0%	256,394	2.6%
Total All Funds Receipts (Adjusted)^{1,2}	234,699	244,905	4.3%	253,310	3.4%	253,183	-0.1%	249,897	-1.3%	255,888	2.4%

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

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



Personal Income Tax

FY 2026 PIT receipts are estimated to increase slightly from FY 2025, reflecting increases in all major gross receipts components, partially offset by an increase in total refunds. PIT receipts are expected to be heavily influenced by PTET¹¹, an elective tax paid by NYS partnerships and S-corporations for which a corresponding PIT credit may be received. Despite being revenue neutral to the overall Financial Plan across all tax years, it is expected that the PTET will have a significant negative impact on PIT collections for as long as the program continues to be utilized. Net PIT collections have been and will continue to be suppressed by reduced estimated payments and elevated refunds, with cumulative impacts equal to total PTET liability.

PERSONAL INCOME TAX (millions of dollars)											
	FY 2024 Actuals	FY 2025 Actuals	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
STATE/ALL FUNDS (Excl. PTET) ¹	68,015	74,901	10.1%	78,963	5.4%	79,389	0.5%	81,825	3.1%	85,570	4.6%
PTET/PIT Credits	14,176	13,700	-3.4%	17,432	27.2%	15,256	-12.5%	14,672	-3.8%	14,654	-0.1%
STATE/ALL FUNDS	53,839	61,201	13.7%	61,531	0.5%	64,133	4.2%	67,153	4.7%	70,916	5.6%
Gross Collections	70,999	77,736	9.5%	81,232	4.5%	83,265	2.5%	87,187	4.7%	91,407	4.8%
Refunds (Incl. State/City Offset)	(17,160)	(16,535)	3.6%	(19,701)	-19.1%	(19,132)	2.9%	(20,034)	-4.7%	(20,491)	-2.3%
GENERAL FUND ²	25,312	29,152	15.2%	29,370	0.7%	30,747	4.7%	32,330	5.1%	34,278	6.0%
Gross Collections	70,999	77,736	9.5%	81,232	4.5%	83,265	2.5%	87,187	4.7%	91,407	4.8%
Refunds (Incl. State/City Offset)	(17,160)	(16,535)	3.6%	(19,701)	-19.1%	(19,132)	2.9%	(20,034)	-4.7%	(20,491)	-2.3%
STAR	(1,608)	(1,448)	10.0%	(1,397)	3.5%	(1,320)	5.5%	(1,247)	5.5%	(1,180)	5.4%
RBTF	(26,919)	(30,601)	-13.7%	(30,764)	-0.5%	(32,066)	-4.2%	(33,576)	-4.7%	(35,458)	-5.6%

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

²Excludes Transfers.

¹¹ Beginning in FY 2022, the PTET program began affecting reported tax collections. The operation of the PTET program is described under the heading "PTET Financial Plan Impact" in the General Fund section herein.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The following table summarizes, by component, actual PIT receipts for FY 2024 and FY 2025 and forecast amounts through FY 2029.

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS						
(millions of dollars)						
	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Receipts						
Withholding	54,699	59,827	61,229	63,632	66,624	69,439
Estimated Payments	10,779	12,299	13,513	13,084	13,703	14,812
Current Year	6,331	7,444	7,631	8,193	8,325	8,927
Prior Year ¹	4,448	4,855	5,882	4,891	5,378	5,885
Final Returns	3,650	3,661	4,451	4,457	4,682	4,922
Current Year	405	492	509	529	549	554
Prior Year ¹	3,245	3,169	3,942	3,928	4,133	4,368
Delinquent	1,871	1,949	2,039	2,092	2,178	2,234
Gross Receipts	70,999	77,736	81,232	83,265	87,187	91,407
Refunds						
Prior Year ¹	10,011	9,705	10,358	11,470	12,151	12,336
Previous Year	1,879	1,263	1,315	1,350	1,385	1,435
Current Year ¹	3,196	3,394	3,500	3,500	3,500	3,500
Advanced Credit Payment	821	803	2,977	1,073	1,187	1,359
State/City Offset ^{1,2}	1,253	1,370	1,551	1,739	1,811	1,861
Total Refunds	17,160	16,535	19,701	19,132	20,034	20,491
Net Receipts³	53,839	61,201	61,531	64,133	67,153	70,916
PTET/PIT Credits	14,176	13,700	17,432	15,256	14,672	14,654
Net Receipts, Excluding PTET⁴	68,015	74,901	78,963	79,389	81,825	85,570
¹ These components, collectively, are known as the "settlement" on the prior year's tax liability.						
² The State/city offset corrects the distribution of tax payments between the State, City of New York, Yonkers, and the Metropolitan Commuter Transportation Mobility Tax.						
³ Net Receipts represents actual (unadjusted) PIT receipts.						
⁴ Net Receipts, Excluding PTET, represents PIT receipts increased by the estimated cost of PTET credit realization.						



FY 2026 withholding is estimated to increase compared to the prior year, despite weaker bonus wage growth and the cost of the Middle-Class Tax Cut beginning in tax year 2026. Current estimated payments for tax year 2025 and extension payments (i.e., prior year estimated) for tax year 2024 are both expected to increase. The projected growth in current estimated payments — despite an estimated decrease in tax year 2025 non-wage income — reflects the elevated economic uncertainty facing taxpayers who may be uncertain about the remainder of the tax year and are seeking to avoid potential underpayment and associated penalties and interest charges (i.e. “safe harbor rules”). Delinquent collections and final return payments are projected to increase as well.

Total refunds in FY 2026 are projected to increase significantly, driven primarily by Inflation Refund checks, an advanced credit payment effectuated by FY 2026 Enacted Budget legislation. The increase in prior year refunds for tax year 2024 is partially driven by more PTET-related refunds compared to tax year 2023. State/City Offsets and refunds for tax years previous to 2024 are also expected to increase.

FY 2027 PIT receipts are expected to increase from FY 2026, due to growth in withholding and delinquencies coupled with a decrease in total refunds. Total estimated payments are expected to decrease, driven by a sharp decline in extension payments for tax year 2025. This is attributed to a decrease in non-wage income, largely driven by capital gains income growth. Final returns remain relatively flat from FY 2026. The decrease in refunds is driven by a sharp decline in advanced credit payments after the one-time Inflation Refund payments in the prior fiscal year. Despite a decrease in PTET-related refunds compared to tax year 2024, prior refunds for tax year 2025 are expected to increase, influenced by the first year of the temporarily enhanced Empire State Child Credit effectuated by FY 2026 Enacted Budget legislation.

FY 2028 PIT receipts are projected to increase from FY 2027, due to growth in all gross receipts components partially offset by increases in total refunds. The increase in refunds is driven by increases in advanced credit payments, state/city offsets, prior refunds for tax year 2026, and refunds for years previous to tax year 2026. Receipts also include revenue from the extension of the current top PIT rates through tax year 2032 and elevated refunds from the expansion of the enhanced Empire State Child Credit to children over three years old.

FY 2029 PIT receipts are projected to increase due to increases in withholding, estimated tax payments, final returns and delinquencies partially offset by an increase in total refunds. Refunds for tax year 2027 are projected to increase despite less PTET-related refunds compared to tax year 2026.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Consumption/Use Taxes

CONSUMPTION/USE TAXES											
(millions of dollars)											
	FY 2024 Actuals	FY 2025 Actuals	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
STATE/ALL FUNDS	21,865	22,352	2.2%	22,953	2.7%	23,618	2.9%	24,264	2.7%	24,838	2.4%
Sales Tax	19,903	20,350	2.2%	20,922	2.8%	21,534	2.9%	22,151	2.9%	22,744	2.7%
Cigarette and Tobacco Taxes	842	798	-5.2%	754	-5.5%	716	-5.0%	679	-5.2%	644	-5.2%
Vapor Excise Tax	24	21	-12.5%	21	0.0%	21	0.0%	21	0.0%	21	0.0%
Motor Fuel Tax	487	487	0.0%	488	0.2%	484	-0.8%	480	-0.8%	475	-1.0%
Highway Use Tax	139	138	-0.7%	138	0.0%	139	0.7%	141	1.4%	141	0.0%
Alcoholic Beverage Taxes	275	269	-2.2%	268	-0.4%	267	-0.4%	267	0.0%	266	-0.4%
Opioid Excise Tax	22	21	-4.5%	20	-4.8%	20	0.0%	20	0.0%	20	0.0%
Medical Cannabis Excise Tax	9	4	-55.6%	3	-25.0%	3	0.0%	3	0.0%	1	-66.7%
Adult Use Cannabis Tax	33	125	278.8%	194	55.2%	284	46.4%	349	22.9%	368	5.4%
Auto Rental Tax ¹	131	137	4.6%	143	4.4%	148	3.5%	151	2.0%	156	3.3%
Peer to Peer Car Sharing Tax	0	2	0.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%
GENERAL FUND²	9,872	10,057	1.9%	10,316	2.6%	10,593	2.7%	10,874	2.7%	11,142	2.5%
Sales Tax	9,315	9,520	2.2%	9,791	2.8%	10,078	2.9%	10,368	2.9%	10,646	2.7%
Cigarette and Tobacco Taxes	260	245	-5.8%	235	-4.1%	226	-3.8%	217	-4.0%	208	-4.1%
Alcoholic Beverage Taxes	275	269	-2.2%	268	-0.4%	267	-0.4%	267	0.0%	266	-0.4%
Opioid Excise Tax	22	21	-4.5%	20	-4.8%	20	0.0%	20	0.0%	20	0.0%
Peer to Peer Car Sharing Tax	0	2	0.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%
¹ No longer includes receipts remitted directly to the MTA without an appropriation as of FY 2020.											
² Excludes Transfers.											



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

All Funds consumption/use tax receipts for FY 2026 are estimated to increase from FY 2025 results. Sales tax receipts are estimated to increase due to moderate growth in taxable consumption. Cigarette and tobacco tax receipts are estimated to decrease, reflecting a continuing trend of declining taxable consumption. Opioid and medical cannabis excise tax receipts are both expected to marginally decline; the estimated decline in opioids receipts reflects the continued long-term trend of declining opioid consumption, while the medical cannabis receipts decline reflects the first full year impact of the reduced excise tax rate (from 7 percent to 3.15 percent), which went into effect June 1, 2024. Adult-use cannabis taxes are projected to significantly increase as the State's cannabis market expands during the third full year of receipts. Auto rental tax receipts are estimated to increase, reflecting a long-term growth trend increase. Motor fuel tax is estimated to moderately increase.

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Business Taxes

BUSINESS TAXES (millions of dollars)											
	FY 2024 Actuals	FY 2025 Actuals	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
STATE/ALL FUNDS (Excl. PTET)¹	13,739	13,592	-1.1%	13,527	-0.5%	13,131	-2.9%	12,163	-7.4%	12,131	-0.3%
Pass-Through-Entity Tax	(13,955)	(17,781)	-27.4%	(15,384)	13.5%	(14,530)	5.6%	(14,588)	-0.4%	(15,160)	-3.9%
STATE/ALL FUNDS	27,694	31,373	13.3%	28,911	-7.8%	27,661	-4.3%	26,751	-3.3%	27,291	2.0%
Corporate Franchise Tax	9,262	8,676	-6.3%	8,787	1.3%	8,411	-4.3%	7,319	-13.0%	7,156	-2.2%
Corporation and Utilities Tax	554	516	-6.9%	544	5.4%	534	-1.8%	535	0.2%	539	0.7%
Insurance Tax	2,813	3,006	6.9%	3,074	2.3%	3,216	4.6%	3,346	4.0%	3,482	4.1%
Bank Tax	1	333	33200.0%	106	-68.2%	0	-100.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	13,955	17,781	27.4%	15,384	-13.5%	14,530	-5.6%	14,588	0.4%	15,160	3.9%
Petroleum Business Tax	1,109	1,061	-4.3%	1,016	-4.2%	970	-4.5%	963	-0.7%	954	-0.9%
GENERAL FUND²	17,425	19,059	9.4%	17,848	-6.4%	17,061	-4.4%	16,231	-4.9%	16,472	1.5%
Corporate Franchise Tax	7,525	6,788	-9.8%	6,878	1.3%	6,491	-5.6%	5,515	-15.0%	5,348	-3.0%
Corporation and Utilities Tax	401	406	1.2%	432	6.4%	421	-2.5%	423	0.5%	425	0.5%
Insurance Tax	2,521	2,697	7.0%	2,756	2.2%	2,884	4.6%	2,999	4.0%	3,119	4.0%
Bank Tax	0	277	0.0%	90	-67.5%	0	-100.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	6,978	8,891	27.4%	7,692	-13.5%	7,265	-5.6%	7,294	0.4%	7,580	3.9%
Petroleum Business Tax	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

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

CFT receipts are estimated to increase modestly in FY 2026, reflecting increases in both gross receipts and audits. This estimated increase is partially offset by a projected increase in refunds.

Corporation and Utilities Tax (CUT) receipts for FY 2026 are estimated to increase due to a combination of increased audits and gross receipts from utilities. Additionally, refunds are estimated to increase over the prior year, slightly offsetting the year over year increase in net receipts. This increase is also offset by a projected decline in gross receipts from the telecommunications sector.

Insurance tax receipts for FY 2026 are estimated to increase due to projected increases in insurance tax premiums driving gross receipts upward, following three years of significant growth. Audits and refunds are both expected to increase as compared to FY 2025.

PTET collections for FY 2026 are estimated to decrease due to lower tax year 2025 estimated payments and extensions coupled with a projected increase in refunds. As noted, DOB expects PTET will be revenue-neutral for the State; however, PTET will not be revenue-neutral within each fiscal year as PTET payments are generally received in the fiscal year prior to PIT credit claims.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Business tax receipts for FY 2027 are projected to decrease primarily due to lower PTET and CFT receipts. The decrease in PTET receipts is primarily the result of the projected decline in Tax Year 2026 estimated payments. PBT and CUT receipts are also projected to decrease, with an increase in insurance tax receipts partially offsetting the overall business tax receipts decrease. The increase in insurance receipts is driven by an increase in gross receipts. Bank tax receipts are projected to fall to zero in FY 2027.

Business tax receipts for FY 2028 are projected to increase in CUT, insurance tax, and PTET, while PBT and CFT are projected to decline. Insurance taxes are projected to show the largest increase, driven by increased gross receipts from FY 2027. The decrease in CFT receipts is driven by the expiration of the temporary tax rates after tax year 2026.

Business tax receipts for FY 2029 are projected to increase in the PTET, CUT, and insurance tax, while CFT and PBT are projected to decline.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Other Taxes

OTHER TAXES (millions of dollars)											
	FY 2024 Actuals	FY 2025 Actuals	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
STATE/ALL FUNDS	3,048	2,586	-15.2%	2,746	6.2%	2,916	6.2%	3,106	6.5%	3,248	4.6%
Estate Tax	1,856	1,301	-29.9%	1,439	10.6%	1,503	4.4%	1,569	4.4%	1,635	4.2%
Real Estate Transfer Tax	1,165	1,257	7.9%	1,278	1.7%	1,383	8.2%	1,505	8.8%	1,580	5.0%
Employer Compensation Expense Program	14	15	7.1%	15	0.0%	17	13.3%	19	11.8%	20	5.3%
Pari-Mutuel Taxes	12	11	-8.3%	13	18.2%	12	-7.7%	12	0.0%	12	0.0%
All Other Taxes	1	2	100.0%	1	-50.0%	1	0.0%	1	0.0%	1	0.0%
GENERAL FUND¹	1,876	1,322	-29.5%	1,460	10.4%	1,524	4.4%	1,591	4.4%	1,658	4.2%
Estate Tax	1,856	1,301	-29.9%	1,439	10.6%	1,503	4.4%	1,569	4.4%	1,635	4.2%
Employer Compensation Expense Program	7	8	14.3%	7	-12.5%	8	14.3%	9	12.5%	10	11.1%
Pari-Mutuel Taxes	12	11	-8.3%	13	18.2%	12	-7.7%	12	0.0%	12	0.0%
All Other Taxes	1	2	100.0%	1	-50.0%	1	0.0%	1	0.0%	1	0.0%

¹Excludes Transfers.

FY 2026 other tax receipts are estimated to increase from FY 2025 results, primarily due to increases in both estate tax and real estate transfer tax receipts. Estimated estate tax receipts reflect estimated growth in household net worth, as well as an expected decrease in refunds. Estimated real estate transfer tax receipts largely reflect estimated growth in housing starts and the average housing price, partially offset by estimated declines in bonuses and the S&P 500.

Other tax receipts in FY 2027 and the outyears are projected to increase, largely due to increases in both estate tax and real estate transfer tax receipts, reflecting projected annual growth in household net worth, housing starts, the average housing price, the S&P 500, and bonuses.

Miscellaneous Receipts

MISCELLANEOUS RECEIPTS (millions of dollars)											
	FY 2024 Actuals	FY 2025 Actuals	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
ALL FUNDS	33,755	34,761	3.0%	38,996	12.2%	39,793	2.0%	36,959	-7.1%	36,784	-0.5%
General Fund	4,878	5,168	5.9%	4,011	-22.4%	2,892	-27.9%	2,283	-21.1%	2,164	-5.2%
Special Revenue Funds	23,430	23,804	1.6%	24,108	1.3%	23,637	-2.0%	21,694	-8.2%	22,371	3.1%
Capital Projects Funds	4,941	5,283	6.9%	10,460	98.0%	12,827	22.6%	12,529	-2.3%	11,797	-5.8%
Debt Service Funds	506	506	0.0%	417	-17.6%	437	4.8%	453	3.7%	452	-0.2%

All Funds miscellaneous receipts in FY 2026 are projected to increase from FY 2025 estimates, driven by projected growth of bond proceeds receipts, primarily due to the increase in bond-eligible capital spending in FY 2026, partly offset by a projected decline in investment-income and abandoned property receipts.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Federal Receipts

FEDERAL RECEIPTS (millions of dollars)											
	FY 2024 Actuals	FY 2025 Actuals	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
ALL FUNDS	94,276	96,713	2.6%	94,090	-2.7%	94,336	0.3%	91,580	-2.9%	93,317	1.9%
General Fund	2,250	3,650	62.2%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Special Revenue Funds	89,222	90,233	1.1%	90,834	0.7%	90,755	-0.1%	87,980	-3.1%	89,690	1.9%
Capital Projects Funds	2,744	2,785	1.5%	3,198	14.8%	3,528	10.3%	3,555	0.8%	3,590	1.0%
Debt Service Funds	60	45	-25.0%	58	28.9%	53	-8.6%	45	-15.1%	37	-17.8%

Aid from the Federal government helps to pay for a variety of programs including Medicaid, public assistance, mental hygiene, School Aid, public health, transportation, and other activities. Annual changes to Federal receipts generally correspond to changes in federally reimbursed spending. Accordingly, DOB typically projects Federal reimbursements will be received in the State fiscal year in which spending occurs, but due to the variable timing of Federal receipts, actual results often differ from projections.

The changes in Federal receipts projections correspond with expected changes in Federal spending across the Financial Plan period, which include increases to Medicaid, Public Health, and Transportation, partially offset by the wind-down of pandemic assistance to aid states in their response to and recovery from COVID-19. In addition, Federal receipts in the General Fund reflect the final use of Federal American Rescue Plan (ARP) funds in FY 2025, consistent with Federal treasury rules.

Many of the policies that drive Federal aid may be subject to change. If Federal funding to the State were reduced, this could have a materially adverse impact on the Financial Plan.



Disbursements

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

Assistance and Grants

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

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

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HEALTH CARE					
Medicaid - Individuals Covered	6,932,080	7,043,533	7,076,070	7,091,527	7,098,834
Essential Plan - Individuals Covered	1,733,429	1,791,481	1,846,750	1,894,618	1,942,487
Child Health Plus - Individuals Covered	583,207	600,792	612,807	626,063	637,563
State Takeover of County/NYC Costs ¹	\$7,400	\$8,322	\$9,167	\$9,962	\$11,178
CY 2005 Local Medicaid Cap	\$5,386	\$6,126	\$6,789	\$7,401	\$8,435
FY 2013 Local Takeover Costs	\$2,014	\$2,196	\$2,378	\$2,561	\$2,743
EDUCATION					
School Aid (School Year-Basis Funding)	\$35,827	\$37,574	\$38,869	\$40,297	\$41,607
HIGHER EDUCATION					
Public Higher Education Enrollment (FTEs)	479,524	479,524	TBD	TBD	TBD
Tuition Assistance Program (FTEs)	245,000	245,000	TBD	TBD	TBD
PUBLIC ASSISTANCE					
Family Assistance Program (Families)	202,592	205,120	204,330	203,804	203,266
Safety Net Program (Families)	141,181	142,791	142,471	142,366	142,247
Safety Net Program (Singles)	319,688	340,242	349,947	360,185	370,693
MENTAL HYGIENE					
OMH Community Beds	50,653	51,564	53,041	53,929	57,093
OPWDD Community Beds ²	43,809	44,250	44,766	45,366	46,057
OASAS Community Beds	13,206	13,295	13,388	13,480	13,505
Total	107,668	109,109	111,195	112,775	116,655
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 OPWDD Community Beds actuals and estimates include Self-Directed Rental Subsidies (SDRS).					



Education

School Aid

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

School Year (July 1 — June 30)

The Enacted Budget provides \$37.6 billion in total School Aid for SY 2026, representing an annual increase of \$1.7 billion (4.9 percent). This includes a \$1.4 billion (5.7 percent) increase in Foundation Aid. The FY 2026 Enacted Budget reforms the Foundation Aid formula by updating the formula's two measures of the percentage of low-income students in a school district, increasing aid for English language learners, providing additional aid to low-wealth school districts, modifying the Regional Cost Index, and ensuring that each district receives at least a 2 percent annual increase in aid. The Enacted Budget also provides enhancements to Special Services Aid and BOCES Aid to better support career and technical education. The Budget further provides additional aid to school districts with large portions of their enrollment attending charter schools.

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

SCHOOL AID - SCHOOL YEAR BASIS (JULY 1 - JUNE 30)									
(millions of dollars)									
	SY 2025	SY 2026	Change	SY 2027	Change	SY 2028	Change	SY 2029	Change
Total	35,827	37,574	1,747 4.9%	38,869	1,295 3.4%	40,297	1,428 3.7%	41,607	1,310 3.3%

State Fiscal Year School Aid

The State finances School Aid from the General Fund, commercial gaming receipts, cannabis sales, mobile sports wagering receipts, and lottery receipts, including revenues from Video Lottery Terminals (VLTs). Commercial gaming, lottery, and mobile sports wagering receipts are accounted for and disbursed from dedicated accounts. Revenue from the fantasy sports education and the cannabis education accounts are transferred to the Lottery Fund for disbursement. The amount of School Aid spending financed by mobile sports wagering receipts is expected to increase in FY 2026 due to an increase in anticipated revenue collections. Additionally, the amount of School Aid spending financed by lottery receipts is expected to decrease in FY 2026 due to higher than anticipated revenue collections in FY 2024 that were subsequently used to support disbursements in FY 2025.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

SCHOOL AID - STATE FISCAL YEAR BASIS (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	35,290	36,986	4.8%	38,386	3.8%	39,758	3.6%	41,108	3.4%
General Fund Assistance and Grants	30,088	31,532	4.8%	33,222	5.4%	34,626	4.2%	35,943	3.8%
Medicaid	137	140	2.2%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid ¹	2,807	2,591	-7.7%	2,558	-1.3%	2,500	-2.3%	2,495	-0.2%
VLT Lottery Aid	1,096	1,131	3.2%	1,092	-3.4%	1,094	0.2%	1,094	0.0%
Commercial Gaming	122	135	10.7%	138	2.2%	134	-2.9%	134	0.0%
Mobile Sports Wagering	1,040	1,457	40.1%	1,236	-15.2%	1,264	2.3%	1,302	3.0%

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

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



Other Education Funding

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

OTHER EDUCATION FUNDING (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	2,876	3,069	6.7%	3,181	3.6%	3,342	5.1%	3,493	4.5%
Special Education	1,609	1,600	-0.6%	1,696	6.0%	1,796	5.9%	1,898	5.7%
All Other Education	1,267	1,469	15.9%	1,485	1.1%	1,546	4.1%	1,595	3.2%

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 assisted meal programs, after-school programs, and other educational grant programs. Cultural education includes aid for operating expenses of the major cultural institutions, State Archives, State Library, and State Museum, as well as support for the Office of Educational Television and Public Broadcasting. Higher and professional education programs monitor the quality and availability of post-secondary education programs, and license and regulate over 50 professions. Adult career and continuing education services focus on the education and employment needs of the State's adult citizens, ensuring that such individuals have access to a one-stop source for all their employment needs, and are made aware of the full range of services available in other agencies.

Special Education costs in FY 2026 are projected to decline slightly from the prior fiscal year, due to increased claims in FY 2025 as a result of recent reforms that have accelerated the issuance of tuition rates with the cost of living adjustment growth and reduced overpayment recoveries, as well as increased enrollment. These costs are paid in the first instance by school districts and counties and partially reimbursed by the State starting in the following year. Outyear spending increases are attributable to projected enrollment and cost growth.

Spending for All Other Education Programs in FY 2026 is projected to increase by 15.9 percent. This increase is driven largely by adoption of a universal free school meals program under which all school districts, charter schools, and nonpublic schools that participate in the national school lunch and breakfast program will be required to provide free meals to all students regardless of their families' income, with the State paying the student's share of costs for all meals served to students not already receiving free meals. The projected increase in spending is also partly attributable to reimbursement to nonpublic schools for State-mandated activities; reimbursement to nonpublic schools for STEM instruction; reimbursement of school districts' supplemental charter school tuition payments; and payments to the City of New York for charter school facilities aid. Outyear spending growth is largely attributable to increased reimbursement for school meals, nonpublic schools, and charter schools.



School Tax Relief Program

The STAR program provides school tax relief to taxpayers by exempting the first \$30,000 of every eligible homeowner's property value from the local school tax levy. Senior citizens with incomes below \$107,300 will receive an \$86,100 exemption in FY 2026.

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

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

SCHOOL TAX RELIEF (STAR)									
(millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STAR PROGRAM	1,448	1,397	-3.5%	1,320	-5.5%	1,247	-5.5%	1,180	-5.4%
Gross Program Costs	2,980	3,070	3.0%	3,116	1.5%	3,180	2.1%	3,272	2.9%
Personal Income Tax Credit	(1,532)	(1,673)	-9.2%	(1,796)	-7.4%	(1,933)	-7.6%	(2,092)	-8.2%
Basic Exemption	654	605	-7.5%	533	-11.9%	464	-12.9%	401	-13.6%
Gross Program Costs	1,245	1,293	3.9%	1,309	1.2%	1,325	1.2%	1,361	2.7%
Personal Income Tax Credit	(591)	(688)	-16.4%	(776)	-12.8%	(861)	-11.0%	(960)	-11.5%
Enhanced (Senior) Exemption	794	792	-0.3%	787	-0.6%	783	-0.5%	779	-0.5%
Gross Program Costs	1,001	1,029	2.8%	1,047	1.7%	1,072	2.4%	1,108	3.4%
Personal Income Tax Credit	(207)	(237)	-14.5%	(260)	-9.7%	(289)	-11.2%	(329)	-13.8%
City of New York PIT	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Gross Program Costs	734	748	1.9%	760	1.6%	783	3.0%	803	2.6%
Personal Income Tax Credit	(734)	(748)	-1.9%	(760)	-1.6%	(783)	-3.0%	(803)	-2.6%



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

All homeowners with incomes above \$250,000 were transitioned from the basic exemption benefit program to the advance credit program in FY 2020. Additionally, a zero percent growth cap on the STAR exemption benefit remains in effect. The decline in reported disbursements on STAR exemptions in FY 2026 through FY 2029 can be attributed to these actions. By moving taxpayers to the credit program, the State can more efficiently administer the program while strengthening its ability to prevent abuse. The move from the basic exemption to the credit program does not reduce the value of the benefit received by homeowners.

The Enacted Budget includes legislation that will simplify the STAR income and age eligibility rules to make it easier for taxpayers to qualify for and receive benefits. Notably, the age eligibility is updated so that: only one resident owner needs to be 65 or older to qualify for the Enhanced STAR benefit (instead of the current requirement that all owners be 65 or older unless the owners are married or are siblings); only the income of primary owners will be used to determine eligibility; and taxpayers who do not file annual tax returns can retain eligibility using prior returns.



Higher Education

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

HIGHER EDUCATION (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	3,280	3,613	10.2%	3,539	-2.0%	3,536	-0.1%	3,572	1.0%
City University	2,116	2,307	9.0%	2,240	-2.9%	2,226	-0.6%	2,250	1.1%
Senior Colleges	1,873	2,041	9.0%	1,970	-3.5%	1,956	-0.7%	1,980	1.2%
Community College	243	266	9.5%	270	1.5%	270	0.0%	270	0.0%
Higher Education Services	612	686	12.1%	704	2.6%	720	2.3%	732	1.7%
Tuition Assistance Program	553	604	9.2%	617	2.2%	634	2.8%	651	2.7%
Scholarships/Awards	56	81	44.6%	87	7.4%	86	-1.1%	81	-5.8%
Aid for Part-Time Study	3	1	-66.7%	0	-100.0%	0	0.0%	0	0.0%
State University	552	620	12.3%	595	-4.0%	590	-0.8%	590	0.0%
Community College	461	492	6.7%	489	-0.6%	488	-0.2%	488	0.0%
Other/Cornell	91	128	40.7%	106	-17.2%	102	-3.8%	102	0.0%

As of Fall 2024 enrollment data, SUNY and CUNY operate 47 four-year colleges and graduate schools with a total enrollment of roughly 372,000 full- and part-time students. SUNY and CUNY also operate 37 community colleges, serving approximately 242,000 students.

State funds support a significant portion of SUNY and CUNY operations. In addition to the spending reflected in the above table, the State provides nearly \$2.0 billion in annual support for the fringe benefit costs of all employees at SUNY State-operated campuses, approximately \$1.5 billion for SUNY four-year campus operations via an annual General Fund transfer, and an estimated \$954 million for debt service payments on bond-financed capital projects at SUNY and CUNY in FY 2026. Additionally, an estimated \$330 million in student financial aid support will continue to be transferred from HESC to SUNY in FY 2026. This is the result of an accounting change first implemented in FY 2020 to reflect certain financial aid payments made from HESC to SUNY as transfers instead of disbursements.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Higher education assistance and grants spending is projected to increase by \$333 million, or 10.2 percent, from FY 2025 to FY 2026. This spending includes an increase in General Fund operating assistance to CUNY senior colleges for campus operating support, increased fringe benefits, investments in artificial intelligence, and programs to support academic and career advisement, tuition grants, textbooks, and transportation costs. In addition, increased spending at SUNY and CUNY community colleges is driven by additional operating aid and the Enacted Budget legislation to provide for the remaining cost of tuition, fees, books, and supplies for students aged 25 to 55 who enter associate's degree programs in high-demand fields. Student financial aid spending is expected to increase due to the expansion of VTA to include non-combat veterans.



Health Care

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

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

Medicaid

Medicaid is a means-tested program that finances health care services for low-income individuals and long-term care services for the elderly and disabled, primarily through monthly premium payments to managed care plans that enroll Medicaid eligible individuals and direct payments to health care providers for services rendered to Medicaid enrollees. According to the most recent CMS Data, New York is the second largest program in terms of spending, behind California, which spends roughly 24 percent more in gross expenditures and covers more than 13 million people. Medicaid services include inpatient hospital care, outpatient hospital services, clinics, nursing homes, managed care, prescription drugs, home care, and services provided in a variety of community-based settings (including personal care, mental health, substance abuse treatment, developmental disabilities services, school-based services, and foster care services).

The Medicaid program is financed by the Federal government, the State, and counties, including the City of New York. DOB estimates that spending from all sources, including spending by local governments that is not part of the State's All Funds activity, will total nearly \$126 billion in FY 2026. The following table shows the estimated disbursements and share of costs by level of government.

MEDICAID SPENDING (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Federal	65,835 58.3%	72,290 57.5%	73,652 56.7%	71,136 55.2%	72,810 54.5%
State (DOH)	31,626 28.0%	35,848 28.5%	38,463 29.6%	39,606 30.7%	42,198 31.6%
State (Other Agencies)	6,811 6.0%	8,851 7.0%	8,968 6.9%	9,387 7.2%	9,728 7.3%
Local	8,638 7.7%	8,838 7.0%	8,838 6.8%	8,838 6.9%	8,838 6.6%
Total	112,910	125,827	129,921	128,967	133,574

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

STATE-SHARE MEDICAID FINANCING SOURCES (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
General Fund	24,857 78.6%	26,399 73.6%	29,232 76.0%	31,693 80.0%	34,923 82.8%
HCRA	5,553 17.7%	5,642 15.8%	5,763 15.0%	6,005 15.2%	6,194 14.6%
All Other	1,216 3.7%	3,807 10.6%	3,468 9.0%	1,908 4.8%	1,081 2.6%
Total	31,626	35,848	38,463	39,606	42,198

Enrollment and Cost Drivers

Medicaid eligibility and enrollment fluctuate with economic cycles and unemployment levels. Most recently the COVID-19 pandemic caused significant jumps in enrollment and participation in public health insurance programs such as Medicaid, EP, and CHP. Despite recent eligibility redeterminations performed in 2024, the State continues to retain a greater proportion of COVID-19 era enrollees with approximately 9 million public health insurance enrollees driving higher Medicaid costs over the multi-year Financial Plan relative to pre-pandemic levels of enrollment.

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

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

TOTAL STATE-SHARE MEDICAID DISBURSEMENTS (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Department of Health Medicaid	31,626	35,848	38,463	39,606	42,198
Assistance and Grants	31,266	35,449	38,106	39,237	41,846
State Operations	396	399	357	369	352
eFMAP ¹	(36)	0	0	0	0
Other State Agency Medicaid Spending	6,811	8,851	8,968	9,387	9,728
Mental Hygiene ²	6,290	9,311	9,759	9,968	10,285
MHSF/LSA	298	(723)	(1,056)	(847)	(825)
Foster Care	73	118	120	121	123
Education	137	140	140	140	140
Corrections	13	5	5	5	5
Total State-Share Medicaid (All Agencies)	38,437	44,699	47,431	48,993	51,926
Annual \$ Change	2,577	6,262	2,732	1,562	2,933
Annual % Change	7.2%	16.3%	6.1%	3.3%	6.0%
¹ Includes a portion of the benefit of enhanced Federal share (eFMAP), which expired in December 2023. Final reconciliations concluded with an additional \$36 million in Federal resources received in FY 2025.					
² Excludes a portion of spending reported under the DOH Medicaid Global Cap that has no impact on mental hygiene service delivery or operations.					



Factors Affecting Medicaid Funding

Global Cap

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

The FY 2026 Enacted Budget adjusted costs reported under the Medicaid Global Cap to exclude OSA local Medicaid expenses. Beginning in FY 2026, these costs that were previously reported in the DOH budget are now reported in the respective agencies. As county contributions have been capped since 2015, the State continues to pick up each additional dollar every year in Medicaid expenses that would otherwise be paid for by localities (\$8.3 billion in FY 2026). This effectively made the State liable for all growth in non-Federal Medicaid expenses as the local contribution is fixed. An estimated \$2 billion of local share spending is related to OSA services and programs that are not managed by DOH. The reclassification of this spending is Financial Plan cost neutral and more appropriately aligns program activities and costs to agencies responsible for managing such spending.

MEDICAID GLOBAL CAP INDEX (millions of dollars)						
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	Five-Year Total
Prior CPI Index (May 2022)	22,333	22,957	23,612	24,226	24,559	117,687
Annual \$ Change	584	624	655	614	333	2,810
Annual % Change	2.7%	2.8%	2.9%	2.6%	1.4%	
Increased Spending Under the New Cap¹	2,597	3,502	4,249	4,952	5,881	21,181
New CMS Index	24,930	26,459	27,861	29,178	30,440	138,868
FY 2026 Enacted Budget	24,930	26,459	28,833	30,902	33,668	144,792
Enacted Budget Over/(Under) Allowance²	0	0	972	1,724	3,228	5,924
¹ Effective FY 2023, growth is indexed to the five-year rolling average of Medicaid spending projections within the National Health Expenditure Accounts produced by Office of the Actuary in the Centers for Medicare & Medicaid Services (CMS).						
² Medicaid spending is projected to stay within the allowable Global Cap through FY 2026. Gap-closing savings will be necessary in FY 2027 through FY 2029 to ensure Medicaid spending in future years adheres to the Global Cap allowance.						

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, health care investments made from the HSF, and costs related to State-mandated increases in the minimum wage and other wage enhancements.

TOTAL DOH MEDICAID SPENDING					
(millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Medicaid Global Cap¹	24,930	26,459	27,861	29,179	30,440
Annual \$ Change	1,665	1,529	1,402	1,318	1,261
Annual % Change	7.2%	6.1%	5.3%	4.7%	4.3%
Spending Above Cap Allowance²	0	0	972	1,724	3,228
Other Medicaid Not Subject to Global Cap	6,696	6,661	7,242	7,875	8,530
Minimum Wage	2,430	2,441	2,451	2,462	2,471
Home Care Wages	1,480	1,795	2,165	2,590	3,037
Local Takeover Cost ³	2,014	2,196	2,378	2,561	2,743
MSA Local Growth Offset	(97)	(298)	(281)	(265)	(250)
All Other	719	527	529	527	529
Healthcare Stability Fund ³	150	0	0	0	0
Total Spending³	31,626	33,120	36,075	38,778	42,198
Annual \$ Change	3,438	1,494	2,955	2,703	3,420
Annual % Change	12.2%	4.7%	8.9%	7.5%	8.8%
Healthcare Stability Fund⁴	0	2,728	2,388	828	0
Total with HSF⁴	31,626	35,848	38,463	39,606	42,198
Annual \$ Change	3,438	4,222	2,615	1,143	2,592
Annual % Change	12.2%	13.3%	7.3%	3.0%	6.5%
¹ Annual growth is indexed to the five-year rolling average of Medicaid spending projections within the National Health Expenditure Accounts produced by CMS. ² Medicaid spending is projected to stay within the allowable Global Cap in FY 2026. Gap-closing savings will be necessary in FY 2027 through FY 2029 to ensure Medicaid spending in future years adheres to the Global Cap allowance. ³ Medicaid State Operating Funds spending, exclusive of Other State Agencies (OSA) costs and expenditures from the MCO Healthcare Stability Fund. ⁴ Revenues to the Healthcare Stability Fund (HSF) will be reinvested into the healthcare delivery system as well as provide Global Cap relief. Beginning in FY 2026, expenditures from the HSF are excluded from the Medicaid Global Cap allowance.					



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 minimum wage increases in the health care sector are projected to cost the State \$2.4 billion in FY 2026. Home health care workers in the City of New York and certain counties receive supplemental benefits in addition to their base wage. These benefits include paid leave, differential wages, premiums for certain shifts, education, and fringe benefits. The required supplemental benefits typically can be satisfied by increasing the base cash wage for home health care workers by a corresponding amount. As a result, wages for home health care workers in these regions exceed minimum wage levels by \$2.54 for the City of New York and \$1.67 for Westchester, Nassau, and Suffolk counties. However, State statute exempts the supplemental wages portion of total compensation from the minimum wage calculation to ensure home health care workers in these counties receive incremental growth in wage compensation commensurate with the new minimum wage schedule.

The State authorized wage increases for home health and personal care workers of \$1.55 for downstate and \$1.35 for rest of state, effective January 1, 2024, with additional Statewide wage increases of \$0.55 effective January 1, 2025, and an additional \$0.55 to come January 1, 2026. Costs for these increases are projected to be over \$1.3 billion in FY 2026. These increases were partially funded by HCBS eFMAP in FY 2025 but have reverted to nearly all General Fund support beginning in FY 2026.

The State also automatically increased the State's minimum wage to keep pace with inflation going forward. After reaching \$15 per hour, each region's minimum wage will increase consistent with the year-over-year CPI for Urban Wage Earners and Clerical Workers (CPI-W) for the Northeast Region. The State cost is \$512 million in FY 2026 and is projected to grow to over \$1.5 billion in FY 2029.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Local Medicaid Cap

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

The State takeover, which capped local districts' Medicaid costs at calendar year 2015 levels, is projected to save local districts a total of \$8.3 billion in FY 2026 -- roughly \$3.7 billion for counties outside the City of New York and \$4.6 billion for the City of New York. The following table provides the multi-year savings to local districts.

LOCAL GOVERNMENT SAVINGS STATE TAKEOVER OF LOCAL MEDICAID COSTS (2005 CAP AND GROWTH TAKEOVER) FY 2025 to FY 2029					
Region	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Rest of State	3,361,031	3,705,333	4,021,266	4,318,164	4,772,414
City of New York	4,038,984	4,616,246	5,145,942	5,643,726	6,405,329
Statewide	7,400,015	8,321,579	9,167,208	9,961,890	11,177,743

Master Settlement Agreement (MSA)

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



Healthcare Stability Fund (HSF)

Health care costs in New York rose sharply in the aftermath of the COVID-19 pandemic and continue to increase at unsustainable rates, creating pressure on the government funded Medicaid program and safety-net providers. In an effort to expand resources to fund these growing costs, the State pursued Federal approval of an assessment on MCO similar to those imposed by many other states including New Jersey, Louisiana, Michigan, Illinois, and California. Effective January 1, 2025, CMS granted approval for a Per Member Per Month (PMPM) assessment on Medicaid and Non-Medicaid insurers based on the number of member months the plan carries. The assessment includes a component for the EP's 1.7 million enrollees, contributing to increased cost on the Federal fund.

Pursuant to the FY 2025 Enacted Budget, the HSF will receive and distribute the new MCO resources, estimated to total \$3.7 billion over two years. The FY 2026 Enacted Budget assumes the use of the funds over three years to fund \$1 billion in existing commitments supported by the Global Cap and the remaining \$2.7 billion will support new health care delivery investments, which are exempt from the Medicaid Global Cap. These investments and funding are dependent on successful execution of the assessment, which is subject to continued Federal support. Absent assurance of continued Federal approval to continue, the Financial Plan does not include any funding for these investment in the later years.

HEALTHCARE STABILITY FUND (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Opening Balance	0	201	593	829	0
Receipts	351	3,278	2,625	0	0
Managed Care Assessments	0	3,278	2,625	0	0
General Fund Transfer	350	0	0	0	0
STIP Interest	1	0	0	0	0
Disbursements	150	2,886	2,389	829	0
Global Cap Offset	0	500	500	0	0
Hospitals	0	346	305	305	0
Nursing Homes	142	223	193	193	0
Safety Net Transformation	0	300	300	213	0
Quality Pools	0	50	50	50	0
Physician Fee Schedule	0	50	50	50	0
Clinics	0	20	10	10	0
VBP Incentive Payments	0	15	0	0	0
Assisted Living Programs	8	8	8	8	0
Transfer to HCRA (MIF)	0	159	0	0	0
State Share Assessment Offsets	0	1,215	973	0	0
Closing Balance	201	593	829	0	0



Health Care Transformation Fund (HCTF)

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

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

HEALTH CARE TRANSFORMATION FUND (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Opening Balance	375	270	145	0	0
Receipts	145	140	140	0	0
General Fund Transfer	125	125	125	0	0
STIP Interest	20	15	15	0	0
Planned Uses	250	265	285	0	0
Home Care Wages	250	250	250	0	0
Housing Rental Subsidies	0	15	35	0	0
Closing Balance	270	145	0	0	0



Public Health/Aging Programs

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

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

PUBLIC HEALTH AND AGING (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	2,931	3,092	5.5%	2,798	-9.5%	2,854	2.0%	2,906	1.8%
Public Health	2,742	2,859	4.3%	2,604	-8.9%	2,649	1.7%	2,695	1.7%
Child Health Plus	1,555	1,354	-12.9%	1,399	3.3%	1,444	3.2%	1,490	3.2%
General Public Health Work	199	186	-6.5%	186	0.0%	186	0.0%	186	0.0%
EPIC	43	63	46.5%	63	0.0%	63	0.0%	63	0.0%
<u>Early Intervention</u>	<u>130</u>	<u>75</u>	<u>-42.3%</u>	<u>71</u>	<u>-5.3%</u>	<u>71</u>	<u>0.0%</u>	<u>71</u>	<u>0.0%</u>
Unadjusted	227	172	-24.2%	168	-2.3%	168	0.0%	168	0.0%
Health Services Initiatives Offset	(97)	(97)	0.0%	(97)	0.0%	(97)	0.0%	(97)	0.0%
<u>Workforce Initiatives¹</u>	<u>24</u>	<u>94</u>	<u>291.7%</u>	<u>94</u>	<u>0.0%</u>	<u>94</u>	<u>0.0%</u>	<u>94</u>	<u>0.0%</u>
General Fund Assistance and Grants	6	76	1166.7%	76	0.0%	76	0.0%	76	0.0%
HCRA Program	18	18	0.0%	18	0.0%	18	0.0%	18	0.0%
HCRA Program	332	491	47.9%	318	-35.2%	318	0.0%	318	0.0%
Nourish NY	50	55	10.0%	50	-9.1%	50	0.0%	50	0.0%
All Other	409	541	32.3%	423	-21.8%	423	0.0%	423	0.0%
Aging	189	233	23.3%	194	-16.7%	205	5.7%	211	2.9%

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Public Health spending is projected to increase by 4.3 percent in FY 2026 and grow by less than 2 percent annually over the remaining years of the Financial Plan period. This reduction in FY 2026 reflects slightly lower projected spending on the CHP undocumented population. The overall decrease is partially offset by increased spending on reproductive health and abortion access, and reimbursement rates under the EI program.

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

HCRA Financial Plan

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

HCRA FINANCIAL PLAN (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
OPENING BALANCE	55	14		0		0		0	
TOTAL RECEIPTS	7,652	7,778	1.6%	7,784	0.1%	8,076	3.8%	8,316	3.0%
Surcharges	5,061	5,305	4.8%	5,337	0.6%	5,585	4.6%	5,841	4.6%
Covered Lives Assessment	1,156	1,150	-0.5%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette Tax Revenue	553	519	-6.1%	490	-5.6%	462	-5.7%	436	-5.6%
Hospital Assessments	619	557	-10.0%	560	0.5%	612	9.3%	622	1.6%
Excise Tax on Vapor Products	21	21	0.0%	21	0.0%	21	0.0%	21	0.0%
NYC Cigarette Tax Transfer	11	13	18.2%	13	0.0%	13	0.0%	13	0.0%
EPIC Receipts/ICR Audit Fees/Interest	81	63	-22.2%	63	0.0%	83	31.7%	83	0.0%
Distressed Provider Assistance ¹	150	150	0.0%	150	0.0%	150	0.0%	150	0.0%
TOTAL DISBURSEMENTS AND TRANSFERS	7,693	7,792	1.3%	7,784	-0.1%	8,076	3.8%	8,316	3.0%
<u>Medicaid Assistance Account</u>	<u>4,891</u>	<u>5,011</u>	<u>2.5%</u>	<u>5,132</u>	<u>2.4%</u>	<u>5,374</u>	<u>4.7%</u>	<u>5,563</u>	<u>3.5%</u>
Medicaid Costs	4,566	4,686	2.6%	4,807	2.6%	5,049	5.0%	5,238	3.7%
Distressed Provider Assistance ¹	150	150	0.0%	150	0.0%	150	0.0%	150	0.0%
Workforce Recruitment & Retention	175	175	0.0%	175	0.0%	175	0.0%	175	0.0%
Hospital Indigent Care	662	631	-4.7%	631	0.0%	631	0.0%	631	0.0%
HCRA Program Account	358	529	47.8%	356	-32.7%	354	-0.6%	354	0.0%
Child Health Plus	1,573	1,378	-12.4%	1,424	3.3%	1,473	3.4%	1,521	3.3%
Elderly Pharmaceutical Insurance Coverage	56	74	32.1%	74	0.0%	74	0.0%	74	0.0%
Qualified Health Plan Administration	29	33	13.8%	32	-3.0%	33	3.1%	34	3.0%
Roswell Park Cancer Institute	55	51	-7.3%	51	0.0%	51	0.0%	51	0.0%
SHIN-NY/APCD/Modernization	45	45	0.0%	40	-11.1%	40	0.0%	40	0.0%
All Other	24	40	66.7%	44	10.0%	46	4.5%	48	4.3%
ANNUAL OPERATING SURPLUS/(DEFICIT)	(41)	(14)		0		0		0	
CLOSING BALANCE	14	0		0		0		0	

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Total HCRA receipts are anticipated to grow at a steady rate over the course of the multi-year plan while cigarette tax revenues will moderately decline, concurrent with taxable cigarette consumption. These declines are offset by \$150 million in annual revenues set aside to support distressed providers through Medicaid program payments.

HCRA spending over the same plan period reflects over \$6 billion in continued support for Medicaid spending, including the \$150 million set aside for distressed providers and approximately \$1.45 billion for the CHP program. Estimated growth in CHP spending reflects consistent growth in enrollment, utilization, and reimbursements rates. Additionally, to support new enrollment associated with MIF, the Financial Plan includes \$159 million in non-recurring funding; these FY 2026 resources will support new enrollment through March 31, 2026, and are in addition to the \$52 million in ongoing base support.

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

MENTAL HYGIENE (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	6,130	8,335	36.0%	8,546	2.5%	9,086	6.3%	9,516	4.7%
People with Developmental Disabilities	3,164	5,606	77.2%	5,866	4.6%	6,143	4.7%	6,418	4.5%
Residential Services	1,618	1,762	8.9%	1,845	4.7%	1,943	5.3%	2,042	5.1%
Day Programs	818	891	8.9%	933	4.7%	982	5.3%	1,032	5.1%
Clinic	21	23	9.5%	24	4.3%	25	4.2%	26	4.0%
DOH Medicaid Reclassification to Mental Hygiene ⁴	0	2,176	0.0%	2,271	4.4%	2,356	3.7%	2,435	3.4%
All Other Services (Net of Offsets)	707	754	6.6%	793	5.2%	837	5.5%	883	5.5%
Mental Health	2,189	2,722	24.3%	3,049	12.0%	3,105	1.8%	3,236	4.2%
Adult Local Services	1,934	2,272	17.5%	2,583	13.7%	2,643	2.3%	2,757	4.3%
Children Local Services	220	272	23.6%	305	12.1%	311	2.0%	324	4.2%
MLR/BHET Reinvestment ¹	35	39	11.4%	15	-61.5%	0	-100.0%	0	0.0%
DOH Medicaid Reclassification to Mental Hygiene ⁴	0	139	0.0%	146	5.0%	151	3.4%	155	2.6%
Addiction Services and Supports	478	729	52.5%	686	-5.9%	684	-0.3%	686	0.3%
Residential	107	147	37.4%	160	8.8%	165	3.1%	175	6.1%
Other Treatment	193	263	36.3%	294	11.8%	304	3.4%	319	4.9%
Prevention	50	68	36.0%	75	10.3%	79	5.3%	82	3.8%
Recovery	42	56	33.3%	62	10.7%	65	4.8%	68	4.6%
Opioid Settlement Fund ²	71	82	15.5%	53	-35.4%	48	-9.4%	38	-20.8%
Opioid Stewardship Fund ³	11	89	709.1%	38	-57.3%	19	-50.0%	0	-100.0%
MLR/BHET Reinvestment ¹	4	24	500.0%	4	-83.3%	4	0.0%	4	0.0%
Justice Center	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%
Total DOH Medicaid Global Cap Adjustments	298	(723)	-342.6%	(1,056)	-46.1%	(847)	19.8%	(825)	2.6%
OPWDD Local Share	424	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
OPWDD Mental Hygiene Stabilization Fund	(126)	(723)	-473.8%	(1,056)	-46.1%	(847)	19.8%	(825)	2.6%
DOH Medicaid Reclassification to Mental Hygiene⁴	0	(2,315)	0.0%	(2,417)	0.0%	(2,507)	0.0%	(2,590)	0.0%
TOTAL MENTAL HYGIENE SPENDING	5,832	6,743	15.6%	7,185	6.6%	7,426	3.4%	7,751	4.4%

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

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

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

⁴ Beginning in FY 2026, the Medicaid Global Cap has been revised to exclude other state agency (OSA) local Medicaid expenses. These costs, previously reported in the DOH budget, will now be reported in the respective agencies. The reclassification of this spending is cost neutral and more appropriately aligns program activities and costs to agencies responsible for managing such spending.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

Funding continues to be included to support OMH community services and the transition of individuals from inpatient to community settings. The Financial Plan includes funding to enhance county-level implementation of Assisted Outpatient Treatment (AOT). Additional investments support the launch of an Aging in Place pilot program to enhance residential services for people with mental illness who need additional assistance to continue living independently as they age, the creation of new Intensive and Sustained Engagement Teams (INSET) and Hospital-Based Peer Bridger services and expanding the teen Mental Health First Aid (tMHFA) program.

Funding for OASAS programs will continue support to not-for-profit providers for addiction prevention, treatment, harm reduction, and recovery programs. Additional investments include expanding access to opioid treatment medications in underserved areas. Similarly, the multi-year Financial Plan includes approximately \$400 million in resources from the Opioid Stewardship Tax and litigation settlements with pharmaceutical manufacturers and distributors that will be targeted at the overdose epidemic through investments in substance use disorder programs.

The Financial Plan also continues funding to increase the minimum wage index with inflation; establish and operate 3,500 new residential units for New Yorkers with mental illness; significantly expand outpatient mental health services; enhance mental health services in schools; and increase funding for Safe Options Support (SOS) teams and specialized programs for children. The FY 2026 Enacted Budget also supports a 2.6 percent targeted inflationary increase for eligible programs run by voluntary operated providers.

Beginning in FY 2026, costs reported under the DOH Medicaid budget exclude OSA local Medicaid expenses which were included under the Global Cap. These costs, previously reported in the DOH budget, will now be reported in the respective agencies, including OPWDD and OMH. The reclassification of this spending is cost neutral to the overall Financial Plan and more appropriately aligns program activities and costs to agencies responsible for managing such services. The level of Mental Hygiene spending reported under the DOH Medicaid Global Cap and/or the OPWDD related local share expenses funded with additional financial plan resources have no impact on mental hygiene service delivery or operations and may fluctuate depending on the availability of resources and other cost pressures within the Medicaid program.



Social Services

OTDA

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

TEMPORARY AND DISABILITY ASSISTANCE (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	2,532	3,326	31.4%	2,121	-36.2%	2,062	-2.8%	2,159	4.7%
SSI	532	540	1.5%	540	0.0%	540	0.0%	540	0.0%
Public Assistance Benefits	726	796	9.6%	814	2.3%	831	2.1%	850	2.3%
Public Assistance Initiatives	15	72	380.0%	10	-86.1%	10	0.0%	10	0.0%
Homeless Housing and Services	280	344	22.9%	465	35.2%	544	17.0%	622	14.3%
Rental Assistance	203	216	6.4%	125	-42.1%	125	0.0%	125	0.0%
Asylum Seeker Assistance	763	1,343	76.0%	156	-88.4%	0	-100.0%	0	0.0%
All Other	13	15	15.4%	11	-26.7%	12	9.1%	12	0.0%

DOB's caseload models project a total of 688,153 public assistance recipients in FY 2026. Approximately 205,120 families are expected to receive benefits through the Family Assistance program and 142,791 through the Safety Net Assistance program in FY 2026, an increase in both programs from FY 2025. The caseload for single adults and childless couples supported through the Safety Net Assistance program is projected to be 340,242 in FY 2026, an increase of 6.4 percent from FY 2025.

OTDA Rental Assistance spending increases in FY 2026 reflect additional resources for legal services for eviction preventions as well as updated disbursement timing for the pandemic-related Emergency Rental Assistance program. Increases for Homeless Housing and Services reflect the continued transition from State settlement funds to the General Fund for ESSHI, which funds supportive housing constructed for vulnerable homeless populations under the Governor's Affordable Housing and Homelessness Plan. This reflects the full estimated costs for ESSHI that are shared by multiple agencies.

FY 2026 growth in Public Assistance Initiatives is attributed to expanding Welcome Centers in the City of New York to combat homelessness, and one-time rental arrears payments. Growth in Public Assistance Benefits is attributable to increases in Safety Net Assistance spending driven by an increase in caseload, particularly in the City of New York, as well as the implementation of the Birth Allowance for Beginning Year (BABY) program, which will provide an enhanced benefit to eligible families after the birth of a child. Asylum seeker assistance spending increases year-over-year are due to the estimated timing of claiming and disbursements for one-time funding provided to the City of New York.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

OCFS

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

CHILDREN AND FAMILY SERVICES									
(millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	2,742	3,140	14.5%	3,290	4.8%	3,239	-1.6%	3,281	1.3%
Child Welfare Service	807	806	-0.1%	806	0.0%	806	0.0%	806	0.0%
Foster Care Block Grant	404	410	1.5%	421	2.7%	425	1.0%	434	2.1%
Child Care	887	1,105	24.6%	1,275	15.4%	1,204	-5.6%	1,229	2.1%
Adoption	172	165	-4.1%	169	2.4%	171	1.2%	177	3.5%
Youth Programs	159	195	22.6%	205	5.1%	205	0.0%	205	0.0%
Medicaid	73	118	61.6%	120	1.7%	121	0.8%	123	1.7%
Adult Protective/Domestic Violence	54	54	0.0%	54	0.0%	54	0.0%	54	0.0%
Committees on Special Education	0	0	0.0%	29	100.0%	29	0.0%	29	0.0%
All Other	186	287	54.3%	211	-26.5%	224	6.2%	224	0.0%

The Financial Plan continues State support for child care subsidies for eligible families up to 85 percent of the State income threshold. In addition, spending growth reflects the State's investment in youth programs through Get Offline Get Outside 2.0, additional funding for homeless youth, and a 2.6 percent targeted inflationary increase for eligible programs. OCFS's Medicaid budget increase reflects shifting program funding from DOH to OCFS. Lastly, the Enacted Budget projects that funding for residential school placements of children with special needs will resume beginning in FY 2027.



Transportation

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

In FY 2026, the State plans to provide \$9.0 billion in operating aid to mass transit systems. The MTA, the nation's largest transit and commuter rail system, is scheduled to receive \$8 billion (approximately 90 percent) of the State's mass transit aid, including \$3.8 billion from the direct remittance of various dedicated taxes and fees that do not flow through the State's Financial Plan and are thus excluded from the table below.

TRANSPORTATION (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
STATE OPERATING FUNDS SUPPORT	5,120	5,352	4.5%	5,312	-0.7%	5,314	0.0%	5,316	0.0%
Mass Transit Operating Aid:	3,870	4,098	5.9%	2,885	-29.6%	2,853	-1.1%	2,822	-1.1%
Metro Mass Transit Aid	3,710	3,935	6.1%	2,720	-30.9%	2,688	-1.2%	2,657	-1.2%
Public Transit Aid	116	119	2.6%	121	1.7%	121	0.0%	121	0.0%
18-b General Fund Aid	19	19	0.0%	19	0.0%	19	0.0%	19	0.0%
School Fare	25	25	0.0%	25	0.0%	25	0.0%	25	0.0%
Mobility Tax	244	244	0.0%	244	0.0%	244	0.0%	244	0.0%
NY Central Business District Trust	156	158	1.3%	159	0.6%	161	1.3%	162	0.6%
Dedicated Mass Transit	646	632	-2.2%	1,818	187.7%	1,850	1.8%	1,882	1.7%
AMTAP	181	198	9.4%	197	-0.5%	197	0.0%	197	0.0%
Innovative Mobility	0	8	100.0%	0	-100.0%	0	0.0%	0	0.0%
All Other	23	14	-39.1%	9	-35.7%	9	0.0%	9	0.0%

Increased spending includes an additional \$138 million to the MTA, \$37 million for other downstate transit systems, \$16 million for upstate systems, and funding for an Orange County Transit Study. These increases are partially offset by lower operating support, commensurate with need, to the Gateway Development Commission and the Ogdensburg Bridge and Port Authority.



Extraordinary State Funding for Asylum Seeker Assistance

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

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

The State is covering the cost of the Humanitarian Emergency Response and Relief Center (HERRC) at three sites, has made multiple State-owned sites available for use as shelters and has committed a total of \$4.3 billion in extraordinary State Funding for asylum seeker assistance. The table below summarizes the extraordinary State Funding for asylum seeker assistance spent through FY 2025 and planned over the multi-year Financial Plan period.

ASYLUM SEEKER ASSISTANCE STATE OPERATING FUNDS (in millions)						
	Actuals			Projected		TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Total State Funding	27	895	1,179	1,602	620	4,323
Original NYC Support	0	500	500	0	0	1,000
Additional NYC Support	0	0	250	750	156	1,156
Island, Creedmoor, and Floyd Bennett	0	19	22	581	0	622
National Guard Deployment	27	163	153	0	0	343
Medicaid/Vaccines/Disease Testing ¹	0	137	137	34	0	308
Safety Net Assistance ¹	0	26	67	67	67	227
Asylum Seeker Resettlement	0	8	16	34	5	63
Case Management/Legal Services/All Other	0	42	34	136	392	604

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



Agency Operations

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

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

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

FORECAST OF SELECTED PROGRAM MEASURES AFFECTING PERSONAL SERVICE AND FRINGE BENEFITS					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State Workforce ¹	112,952	124,632	TBD	TBD	TBD
ERS Contribution Rate ²	15.9%	17.0%	18.4%	19.9%	21.4%
PFRS Contribution Rate ²	31.9%	34.5%	35.8%	37.8%	40.5%
Employee/Retiree Health Insurance Growth Rates ³	9.1%	2.1%	8.0%	8.0%	8.0%
¹ Reflects workforce that is subject to direct Executive control. ² ERS / PFRS contribution rate reflects the State's normal and administrative costs, contributions to the Group Life Insurance Plan (GLIP), Chapter 41 of 2016 veteran's pension credit legislation (if applicable) and any graded payments required under the Contribution Stabilization Program. ³ Reflects normal costs, excluding deposits to the Retiree Health Benefit Trust Fund and the impact of Health Insurance prepayments.					



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

STATE OPERATING FUNDS - PERSONAL SERVICE/NON-PERSONAL SERVICE COSTS (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
SUBJECT TO DIRECT EXECUTIVE CONTROL	12,538	14,282	14,942	15,438	14,897
Corrections and Community Supervision	2,956	3,145	3,068	3,123	3,123
Office of Mental Health	1,986	2,174	2,343	2,304	2,333
Office for People with Developmental Disabilities	1,709	1,843	1,907	1,875	1,896
Department of Health	834	837	893	904	891
State Police	889	941	950	968	967
Information Technology Services	741	788	803	805	806
Transportation	401	374	385	396	407
Tax and Finance	336	355	353	353	353
Children and Family Services	237	269	272	285	285
Environmental Conservation	294	297	297	300	304
Office of Parks, Recreation and Historic Preservation	254	260	269	269	270
Department of Financial Services	246	218	224	224	224
Education	183	208	208	211	211
Office of Temporary and Disability Assistance	152	152	151	151	151
Labor	60	74	81	76	76
All Other	1,260	2,347	2,738	3,194	2,600
UNIVERSITY SYSTEMS	7,941	8,335	8,734	9,156	9,603
State University	7,941	8,335	8,734	9,156	9,603
INDEPENDENT AGENCIES	444	497	503	513	513
Law	251	290	292	298	298
Audit & Control (OSC)	193	207	211	215	215
TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE	20,923	23,114	24,179	25,107	25,013
Judiciary	2,388	2,644	2,644	2,644	2,644
Legislature	265	303	303	303	303
Statewide Total	23,576	26,061	27,126	28,054	27,960
Personal Service	16,915	18,420	19,380	20,031	19,828
Non-Personal Service	6,661	7,641	7,746	8,023	8,132



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

- **Department of Corrections and Community Supervision (DOCCS).** The FY 2026 Enacted Budget reflects additional funding to stabilize the correctional system as a result of the illegal strike, and significant investments to ensure the safety and security of correctional staff and incarcerated individuals, expansion of the body worn camera program, acceleration and continued installation of fixed cameras in all facilities, and expansion and restructure of the Office of Special Investigations.
- **OMH.** Funding has increased to provide agency operational support to expand various mental health programs, including the expansion of Assisted Outpatient Treatment (AOT), enhancing SOS teams to provide psychiatric and medical care to individuals experiencing street homelessness and those in temporary shelter settings; the teen Mental Health First Aid (tMHFA) program for high school students; and enhanced staffing at forensic psychiatric centers to improve patient outcomes.
- **OPWDD.** Increased funding over the multi-year plan reflects the alignment of PS funding to support the Full-Time Equivalent (FTE) forecast as well as increases to expand Intensive Treatment Opportunity (ITO) capacity to develop inpatient treatment settings for individuals that require intensive behavior supports in the Finger Lakes region.
- **DOH.** Additional funding supports both staffing and contractual services requirements for programs created and strengthened by legislative bills. This includes the opioid antagonist distribution program which will begin providing fentanyl test strips and informational packets to individuals receiving opioid antagonists. Funding has also been provided for conducting a study of the delivery of services to individuals with Traumatic Brain Injuries (TBIs). These and other investments will ensure that the programs are well-equipped to achieve their objectives to improve public health across the State.
- **State Police.** Funding is increased to support the deployment of additional State Police and counterterrorism investigators to strengthen criminal border enforcement efforts.
- **ITS.** Spending growth reflects continued investments in resources dedicated to cybersecurity and the IT workforce as well as system modernization and demographic data collection efforts.
- **OCFS.** Spending in FY 2026 and beyond reflects Statewide costs associated with implementing and supporting Raise the Age reforms, such as comprehensive diversion, probation, and programming services for 16- and 17-year-old youth in the juvenile justice system. Costs will be shifted to other agencies where costs are incurred in a later Financial Plan update.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

- **All Other Executive Agencies.** Other spending changes include increased deployment of National Guard members assigned to correctional facilities to supplement existing staffing levels and, the Joint Task Force Empire Shield Mission, additional funding for public service announcements, and public service recruitment efforts. In addition, FY 2025 spending reflects the impact of Federal reimbursement of previously incurred State costs related to COVID-19 pandemic response and recovery expenses.
- **State University.** Spending growth reflects additional operating aid support at four-year campuses and for the SUNY Downstate Hospital.
- **Judiciary.** Increases in FY 2026 include funding to support non-judicial staffing initiatives including new court clerks and attorneys, costs associated with four court officer academy classes and increased staffing levels to address case backlogs and provide operational support to various courts. The FY 2026 Enacted Budget also includes funding to support new judgeships, including: ten additional City of New York Civil Court Judges and five additional Court of Claims judges; ten additional City of New York Family Court Support Magistrates, including non-judicial staff supporting these new judges; civil legal services increases; additional funding for various technology initiatives; and expansion of various programs including Alternative Dispute Resolution and Alternatives to Incarceration.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Workforce

In FY 2026, over \$18 billion of the State Operating Funds budget is dedicated to supporting FTE employees under direct Executive control; individuals employed by SUNY and Independent Agencies; employees paid on a nonannual salaried basis; and overtime pay. Roughly 60 percent of the Executive agency workforce is in the mental hygiene agencies and DOCCS.

STATE OPERATING FUNDS		
FY 2026 FTEs ¹ AND PERSONAL SERVICE SPENDING BY AGENCY		
(millions of dollars)		
	Dollars	FTEs
SUBJECT TO DIRECT EXECUTIVE CONTROL	10,422	101,511
Corrections and Community Supervision	2,581	23,600
Office for People with Developmental Disabilities	1,579	18,730
Office of Mental Health	1,590	15,124
State Police	835	6,436
Department of Health	377	4,502
Information Technology Services	398	4,108
Tax and Finance	276	3,832
Transportation	190	2,590
Environmental Conservation	251	2,488
Children and Family Services	176	2,328
Office of Parks, Recreation and Historic Preservation	210	1,878
Education	121	1,483
Department of Financial Services	163	1,441
Office of Temporary and Disability Assistance	81	1,133
Workers' Compensation Board	96	1,112
All Other	1,498	10,726
UNIVERSITY SYSTEMS	5,216	49,376
State University	5,216	49,376
INDEPENDENT AGENCIES	2,782	20,412
Law	213	1,949
Audit & Control (OSC)	167	1,659
Judiciary	2,170	16,801
Legislature ²	232	3
Statewide Total	18,420	171,299
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

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

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

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

Litigation costs reflect several one-time large court case settlements paid in FY 2025. The estimate for Social Security reflects general salary increases pursuant to collective bargaining agreements, as well as the continued growth in the State workforce. Growth for workers' compensation, other fringe benefits and fixed costs reflect wage and property tax increases, as well as the forecasted spending trends.

GENERAL STATE CHARGES (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	10,443	11,059	5.9%	12,109	9.5%	13,157	8.7%	14,360	9.1%
Fringe Benefits	9,912	10,564	6.6%	11,603	9.8%	12,641	8.9%	13,844	9.5%
Health Insurance	5,564	5,672	1.9%	6,198	9.3%	6,663	7.5%	7,321	9.9%
Retiree Health Benefit Trust Fund	250	250	0.0%	250	0.0%	250	0.0%	250	0.0%
Pensions	2,585	2,882	11.5%	3,302	14.6%	3,791	14.8%	4,248	12.1%
Social Security	1,267	1,323	4.4%	1,364	3.1%	1,407	3.2%	1,451	3.1%
Workers' Compensation	552	617	11.8%	657	6.5%	697	6.1%	739	6.0%
Employee Benefits	104	111	6.7%	112	0.9%	114	1.8%	117	2.6%
Dental Insurance	68	68	0.0%	70	2.9%	72	2.9%	74	2.8%
Unemployment Insurance	15	13	-13.3%	13	0.0%	13	0.0%	13	0.0%
All Other/Non-State Escrow	(493)	(372)	24.5%	(363)	2.4%	(366)	-0.8%	(369)	-0.8%
Fixed Costs	531	495	-6.8%	506	2.2%	516	2.0%	516	0.0%
Public Land Taxes/PILOTS	321	326	1.6%	334	2.5%	344	3.0%	344	0.0%
Litigation	210	169	-19.5%	172	1.8%	172	0.0%	172	0.0%



Transfers to Other Funds (General Fund Basis)

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

GENERAL FUND TRANSFERS TO OTHER FUNDS (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
TOTAL TRANSFERS TO OTHER FUNDS	10,830	15,885	7,437	7,889	8,389
Debt Service	274	290	322	328	564
SUNY University Operations	1,660	1,870	1,810	1,777	1,777
Capital Projects	6,925	4,607	3,379	4,072	4,297
Extraordinary Monetary Settlements:	378	340	270	22	0
Dedicated Infrastructure Investment Fund	366	215	220	20	0
Clean Water Grants	0	120	46	0	0
Mass Transit Capital	0	4	0	0	0
Healthcare	12	1	4	2	0
Dedicated Highway and Bridge Trust Fund	71	137	379	576	817
Environmental Protection Fund	118	124	98	98	98
Other DIIF	295	123	0	0	0
All Other Capital	6,063	3,883	2,632	3,376	3,382
ALL OTHER TRANSFERS	1,971	9,118	1,926	1,712	1,751
Mobility Tax Trust Account	244	244	244	244	244
State University Hospital IFR Operations Account	594	605	505	505	505
NY Central Business District Trust	156	158	159	161	162
Court Facility Income Account	126	132	132	132	132
Dedicated Mass Transportation Trust Fund	66	65	83	83	83
Health Care Transformation	125	125	125	0	0
Healthcare Stability Fund	350	0	0	0	0
Unemployment Insurance Benefit Account	0	7,000	0	0	0
Unemployment Insurance Interest Assessment	0	165	0	0	0
All Other	310	624	678	587	625

General Fund Transfers to Other Funds are projected to total \$15.9 billion in FY 2026, representing a net increase of approximately \$5 billion from FY 2025, mainly due to the transfer of \$7.2 billion to the Unemployment Insurance Benefit and Interest accounts to support the repayment of the Federal Unemployment Account loan that would otherwise be borne by businesses, and provide the solvency necessary to increase the maximum UI benefit rate.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Debt Service

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

DEBT SERVICE SPENDING PROJECTIONS (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
General Fund	274	290	5.8%	322	11.0%	328	1.9%	564	72.0%
Other State Support	3,502	1,248	-64.4%	4,206	237.0%	5,185	23.3%	5,544	6.9%
Total State Operating Funds	3,776	1,538	-59.3%	4,528	194.4%	5,513	21.8%	6,108	10.8%

State Operating Funds debt service is projected to be \$1.5 billion in FY 2026, of which \$290 million is paid from the General Fund and \$1.2 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, including expected service contract payments to the Gateway Development Commission (GDC) relating to the Hudson Tunnel Project. Debt service for other State-supported bonds is paid directly from other dedicated State funds, subject to appropriation, including PIT and Sales Tax Revenue bonds.

Debt service spending levels are impacted by prepayments. The Financial Plan reflects prepayments that totaled \$2.8 billion in FY 2025. As shown in the table below, the net impact of these prepayments and prior year prepayments will decrease debt service costs in FY 2026 through FY 2029.

STATE DEBT SERVICE (millions of dollars)						
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Base Debt Service	6,190	6,698	7,587	8,013	8,608	8,619
Total Prepayment Adjustment	(2,415)	(5,160)	(3,060)	(2,500)	(2,500)	0
Prior Prepayments	(3,695)	(2,380)	(2,860)	(2,000)	0	0
FY 2024 Prepayment	(1,500)	(500)	(200)	(500)	(2,000)	0
FY 2025 Prepayment	2,780	(2,280)	0	0	(500)	0
Enacted Budget Debt Service	3,775	1,538	4,527	5,513	6,108	8,619



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The FY 2026 Enacted Budget authorizes liquidity financing in the form of up to \$3 billion of PIT notes as a tool to manage unanticipated financial disruptions. The Financial Plan does not assume any PIT note issuances. DOB evaluates cash results regularly and may adjust the use of notes based on liquidity needs, market considerations, and other factors.

The Financial Plan estimates for debt service spending reflect bond sale results, including refundings, projections of future refunding savings, and the adjustment of debt issuances to align with projected bond-financed capital spending. Debt service projections were reduced to reflect the contribution of \$13.6 billion of PAYGO capital resources that were added since FY 2023.

FEDERAL AID

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

Routine Federal aid supports programs for vulnerable populations, including disabled individuals and those living at or near the poverty level. Such programs include Medicaid, SNAP, 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 safety.

Over the past few years, Federal Funds spending has included COVID-19 pandemic response and recovery assistance provided to state and local governments, schools, hospitals, transit systems, businesses, families and individuals. The State also received additional Federal aid in the form of enhanced unemployment insurance funding to support the increase in unemployment claims driven by the pandemic, which is reported under Proprietary and Fiduciary Funds and is excluded from All Governmental Funds. More recently, the Federal government has also passed significant legislation dealing with transportation infrastructure, climate and energy policy, and advanced manufacturing. The State continues to monitor these Federal investments for opportunities to meet its policy goals in light of often changing Federal government priorities.

FEDERAL FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
DISBURSEMENTS					
Medicaid / Essential Plan	65,051	72,290	73,652	71,135	72,810
Health	4,044	3,046	3,128	3,206	3,264
Social Welfare	5,595	5,291	5,400	5,148	5,148
Education	5,000	4,387	4,387	4,387	4,387
Public Protection	1,450	1,337	1,303	1,301	1,302
Transportation	2,118	2,229	2,912	2,924	2,961
All Other ¹	1,686	1,673	1,692	1,746	1,725
Pandemic Assistance ²	8,511	1,797	93	24	24
Child Care Funds	262	0	0	0	0
Education ARP Funds	3,851	340	0	0	0
ARP HCBS eFMAP	783	0	0	0	0
Education Supplemental Appropriations Act	91	0	0	0	0
FEMA Reimbursement of Eligible Pandemic Expenses	401	0	0	0	0
FEMA Local Pass-Through Funding	2,970	1,100	0	0	0
Home Energy Assistance Program (HEAP)	4	0	0	0	0
Coronavirus Capital Projects Fund	69	69	69	0	0
State Small Business Credit Initiative	40	98	24	24	24
FHWA Surface Transportation Block Grant	40	190	0	0	0
Total Disbursements	93,455	92,050	92,567	89,871	91,621
¹ All Other includes housing and homeless services, economic development, mental hygiene, parks, environment, higher education, and general government areas.					
² Pandemic Assistance excludes \$12.8 billion in State aid provided through the American Rescue Plan Act, as this funding is reflected as a receipt to Federal Funds and transfer to the General Fund.					

- **Medicaid/Health.** Funding shared by the Federal government helps support health care costs for nine million New Yorkers, including more than two and a half million children. Medicaid is the single largest category of Federal funding. The Federal government also provides support for several health programs administered by DOH, including the EP (discussed below).
- **Social Welfare.** Federal funding helps with several programs managed by OTDA, including TANF-funded public assistance benefits and the Flexible Fund for Family Services, HEAP, SNAP, and Child Support. Funding from the Federal government also supports programs managed by OCFS, including Child Care, Child Welfare Services, Adult Protective & Domestic Violence Services, Foster Care, and Adoption Subsidies.
- **Education.** Federal funding supports K-12 education, special education, and Higher Education. Like Medicaid and the social services programs, significant portions of Federal education funding are directed toward vulnerable New Yorkers, such as students in schools with high poverty levels, students with disabilities, and higher education students who qualify for programs such as Pell grants and Work-Study.
- **Public Protection.** Federal funding supports various programs and operations of the State Police, DOCCS, the Office of Victim Services, DHSES, and DMNA. Federal funds are also distributed by the State to municipalities to support a variety of public safety programs.

- **Transportation.** Federal resources support infrastructure investments in highway and transit systems throughout the State, including funding participation in ongoing transportation capital plans. The Infrastructure Investment and Jobs Act increased the amount of Federal resources available to the State to fund capital costs associated with transportation projects.
- **All Other.** Other programs supported by Federal resources include housing, economic development, mental hygiene, parks and environmental conservation, and general government uses.

Pandemic Assistance

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

New York State was awarded \$12.75 billion under the SLFRF program included in the ARP, of which the State utilized the remaining \$3.65 billion program balance in FY 2025. A small number of programs are expected to continue into the current State Fiscal Year, specifically:

- **Education ARP Funds.** The ARP granted additional education funding for Elementary and Secondary School Emergency Relief Fund and Emergency Assistance for Nonpublic Schools (EANS) programs, as well as funding for homeless education, IDEA, library services and the arts. The State expects to expend nearly \$340 million in FY 2026.
- **FEMA Local Pass-through Funding.** Funding from this program is assumed to flow through the Financial Plan to reimburse local entities for their Federal share of COVID-19 claims submitted to FEMA.
- **Coronavirus Capital Projects Fund.** The ARP created the Coronavirus Capital Projects Fund to provide funding to carry out critical capital projects that directly enable work, education, and health monitoring, including remote options, in response to the COVID-19 PHE. The State has been allocated \$345 million for the program.
- **State Small Business Credit Initiative.** This program provides funding to empower small businesses to access capital needed to invest in job creating opportunities.
- **Federal Highway Administration Surface Transportation Block Grant.** This emergency funding was provided under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act to address COVID-19 impacts related to Highway Infrastructure Programs and is expected to continue to disburse through FY 2026.

Essential Plan

The State participates in the EP, a health insurance program which receives Federal subsidies authorized through the ACA. The EP includes health insurance coverage for New York State residents who are lawfully present in the United States, including lawfully present immigrants 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 1.7 million New Yorkers are currently enrolled in the EP, however Congress is considering proposed changes to disqualify lawfully present immigrants from receiving premium tax credits used to calculate the amount of Federal dollars used for EP benefits. Enrollment is expected to increase over the multi-year plan due to expanded eligibility under a Federal Section 1332 State Innovation Waiver (the “Waiver”) which increased income eligibility from 200 percent of the Federal Poverty Level (FPL) to 250 percent FPL.

ESSENTIAL PLAN ¹ (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
Disbursements	12,859	13,660	6.2%	14,367	5.2%	14,919	3.8%	15,385	3.1%
Assistance and Grants	12,349	13,097	6.1%	13,796	5.3%	14,331	3.9%	14,788	3.2%
State Operations	510	563	10.4%	571	1.4%	588	3.0%	597	1.5%

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

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

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

Under the original EP, Federal funding was received in advance pursuant to a formula that calculated what EP enrollees would have received had they enrolled in a qualified health plan and deposited 95 percent of that value into the EP Trust Fund. These funds were earmarked exclusively for eligible expenses under the Section 1331 Waiver, which was limited to reducing premiums and cost sharing, as well as providing additional benefits for eligible EP enrollees. Due to restrictions on eligible expenses, advances have exceeded disbursements, resulting in a fund balance of \$8.8 billion as of March 31, 2025. With approval of the Waiver, effective April 1, 2024, this accumulated balance is suspended for the life of the Waiver and will not be available to support EP costs. This balance will continue to earn interest that is payable to the Federal government annually. The balance of the advances will be maintained until the Federal government authorizes additional expenditures. Pursuant to the Waiver, Federal funding is based on the amount of Premium Tax Credits that would have been provided to individuals in the State under the ACA absent the waiver. Federal payments will be made as costs are incurred, and all Federal funds must be used for the purpose of implementing the Waiver.

Potential Federal Impact of House Reconciliation Proposal

On May 22, 2025, the House of Representatives passed House Resolution 1 of the 119th Congress that would significantly alter Federal assistance for critical supports programs that provide services to New York families and individuals.

This Federal bill is subject to approval of the Senate and the President. If the bill is approved as currently drafted, the largest reductions of Federal funding would impact the services provided through Medicaid and SNAP. The summary below provides the State's initial estimates of the potential State and local government costs currently under consideration absent any programmatic, service, or funding modifications that may be necessary.

MAJOR PROVISIONS OF HOUSE RECONCILIATION PROPOSAL POTENTIAL COSTS TO STATE AND LOCAL GOVERNMENTS (millions of dollars)				
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>
<u>TOTAL</u>	<u>(853)</u>	<u>(3,755)</u>	<u>(5,205)</u>	<u>(6,655)</u>
<u>MEDICAID</u>	<u>(750)</u>	<u>(3,550)</u>	<u>(4,050)</u>	<u>(4,550)</u>
Disallowing Premium Tax Credit	(750)	(3,000)	(3,000)	(3,000)
Community Engagement Requirements	0	(550)	(550)	(550)
Reducing FMAP Related to Expansion Population	0	0	(500)	(1,000)
<u>SNAP</u>	<u>(103)</u>	<u>(205)</u>	<u>(1,155)</u>	<u>(2,105)</u>
Increasing Administrative Cost Sharing	(103)	(205)	(205)	(205)
Requiring State/Local Share	0	0	(950)	(1,900)

Medicaid

Pending legislation would disqualify certain Medicaid populations due to immigration status from obtaining premium tax credits, effective January 1, 2026, which would eliminate the Federal funding received for this population in the EP. If those individuals who currently qualify for EP must be moved to the Medicaid program, it could cost the State in the range of \$3 billion annually.

States would also be required to establish Medicaid community engagement requirements for certain individuals effective January 1, 2027. This would establish an 80 hour per month work, education, and/or community service requirement for non-exempted populations to receive Medicaid. Initial estimates are 750,000 to 1.5 million enrollees may be impacted.

Lastly, the eFMAP for states providing payments for health care furnished to certain individuals would be reduced by up to 10 percent effective October 1, 2027. This would reduce the 90 percent ACA expansion population FMAP to 80 percent for states that cover certain non-citizens in State-only Medicaid and CHP programs.

SNAP

The administration of SNAP benefits and most of the associated costs are covered by local districts. Congress is currently considering increasing the state/local district administrative cost-sharing from 50 percent to 75 percent effective upon enactment. In addition, the pending legislation would implement a new non-Federal share of the benefits in the SNAP program, ranging from 5 percent to 25 percent of program costs effective October 1, 2027.

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



FY 2025 YEAR-TO-DATE OPERATING RESULTS

Operating results for April 2024 through March 2025 are compared to: (1) the projections set forth in the FY 2025 Enacted Budget Financial Plan ("initial estimates"), (2) the FY 2026 Executive Update to the Financial Plan ("revised estimates") and (3) prior fiscal year results for the same period (April 2023 through March 2024). The summary of variances herein is mainly focused on the comparison to the initial estimates as revisions to annual estimates are made quarterly in part to reflect operational variances observed throughout the fiscal year.

Summary of General Fund Operating Results

The General Fund ended March 2025 with a balance of \$56.9 billion, \$8.4 billion above the initial estimate, primarily driven by higher than projected tax collections, the release of the \$2 billion Transaction Risk Reserve which was included in the initial estimates to guard against unexpected declines in receipts or increases in costs related to transaction risk execution, and timing related spending delays.

GENERAL FUND OPERATING RESULTS							
FY 2025 April to March							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	46,331	46,331	46,331	0	0.0%	0	0.0%
Total Receipts	109,956	115,514	119,259	9,303	8.5%	3,745	3.2%
Taxes:	100,106	104,684	106,168	6,062	6.1%	1,484	1.4%
Personal Income Tax ¹	53,368	57,342	57,236	3,868	7.2%	(106)	-0.2%
Consumption / Use Taxes ¹	19,064	19,071	18,692	(372)	-2.0%	(379)	-2.0%
Business Taxes	10,664	9,994	10,168	(496)	-4.7%	174	1.7%
Pass Through Entity Tax	14,748	15,968	17,781	3,033	20.6%	1,813	11.4%
Other Taxes ¹	2,262	2,309	2,291	29	1.3%	(18)	-0.8%
Miscellaneous and Federal Receipts	8,105	8,278	8,818	713	8.8%	540	6.5%
Transfers From Other Funds	1,745	2,552	4,273	2,528	144.9%	1,721	67.4%
Total Spending	107,772	108,389	108,674	902	0.8%	285	0.3%
Assistance and Grants	77,404	76,603	74,833	(2,571)	-3.3%	(1,770)	-2.3%
Agency Operations (including GSCs)	21,110	22,600	23,013	1,903	9.0%	413	1.8%
Transfers to Other Funds	9,258	9,186	10,828	1,570	17.0%	1,642	17.9%
Debt Service Transfer	286	277	274	(12)	-4.2%	(3)	-1.1%
Capital Projects Transfer	5,116	4,922	6,925	1,809	35.4%	2,003	40.7%
SUNY Operations Transfer	1,767	1,739	1,660	(107)	-6.1%	(79)	-4.5%
All Other Transfers	2,089	2,248	1,969	(120)	-5.7%	(279)	-12.4%
Change in Operations	2,184	7,125	10,585	8,401	384.7%	3,460	48.6%
CLOSING BALANCE	48,515	53,456	56,916	8,401	17.3%	3,460	6.5%

¹ Includes transfers from other funds after debt service.



FY 2025 YEAR-TO-DATE OPERATING RESULTS

General Fund Receipts

In FY 2025, General Fund Receipts, including transfers from other funds, exceeded the initial estimate by \$9.3 billion (8.5 percent). The higher receipts are inclusive of \$768 million in debt service prepayments and revisions that reduce receipts deposited to the General Fund and \$3.2 billion in aggregate PTET collections and related PIT credits and refunds. The higher PTET collections are set aside in the reserve for this purpose to fund credits and refunds in subsequent years and does not impact General Fund balance. Increased PTET receipts were driven by higher than anticipated estimated payments and extensions as well as weaker than expected refunds.

GENERAL FUND OPERATING RESULTS ADJUSTMENTS FOR TAX IMPACTS (millions of dollars)				
	FY 2025 Initial	FY 2025 Actuals	Annual \$ Change	Annual % Change
Reported Personal Income Tax¹	53,376	57,236	3,860	7.2%
PTET Related Credits	(13,884)	(13,700)		
Debt Service	0	560		
Adjusted Personal Income Tax	67,260	70,376	3,116	4.6%
Reported Consumption/Use Taxes¹	19,064	18,692	(372)	-2.0%
Debt Service	0	208		
Adjusted Consumption/Use Taxes	19,064	18,484	(580)	-3.0%
Reported Business Taxes¹	25,412	27,949	2,537	10.0%
PTET Collections	14,748	17,781		
Adjusted Business Taxes	10,664	10,168	(496)	-4.7%
Other Taxes¹	2,254	2,291	37	1.6%
Reported Taxes¹	100,106	106,168	6,062	6.1%
PTET Related Credits	(13,884)	(13,700)		
PTET Collections	14,748	17,781		
Debt Service	0	768		
Adjusted Taxes¹	99,242	101,319	2,077	2.1%
¹ Includes transfers from other funds after debt service.				

Tax collections, excluding PTET and the impact of debt service revisions, were \$2.1 billion above the initial estimate mainly reflecting stronger than expected PIT totaling \$3.1 billion that is partly offset by lower receipts for consumption and use taxes and business taxes. Higher PIT receipts were mainly driven by stronger than expected withholding, current estimated payments and assessments, as well as fewer than anticipated total refunds, partially offset by weaker than expected final returns. Business taxes fell below projections by nearly \$500 million due to lower than expected CFT collections coupled with greater than expected CFT refunds, partially offset by higher than projected bank audits and gross insurance tax receipts. Excluding the impact of debt service revisions, consumption and use taxes totaled \$18.5 billion, \$580 million below projections, largely driven by lower than anticipated sales tax receipts.

Miscellaneous receipts were higher than initially estimated due largely to increased collections for abandoned property, licenses and fees, and refunds and reimbursements. Transfers from other funds exceeded initial estimates due almost entirely to the release of the \$2 billion Transaction Risk Reserve.

General Fund Spending

General Fund spending, including transfers to other funds, totaled \$108.7 billion, \$902 million (0.8 percent) above the initial estimate, due to a combination of the prepayment of the FY 2026 ERS/PFRS pension bill, higher agency operations and capital spending (increasing the need for reimbursements from the General Fund), which is partly offset by routine spending variances attributable to timing-related delays and conservative estimation of spending.

Assistance and grants spending was \$2.6 billion below initial estimates in total with the largest variances and timing related delays observed in the following areas.

- Temporary and Disability Assistance (\$1.3 billion lower) due largely to the delayed receipt of claims for costs related to asylum seeker assistance shelter reimbursements that are expected to be received and paid in the next two fiscal years. Lower than projected spending also occurred for SSI, Public Assistance benefit payments, Emergency Rental Assistance, and other welfare initiatives, partially offset by higher than anticipated spending within Legal Services for Eviction.
- Mental Hygiene (\$511 million lower) spending was below plan in various OMH, OPWDD and OASAS assistance and grants programs. This excludes the impact of a shift in spending to OPWDD through the Local Share/MHSF Adjustment, including an adjustment from DOH to offset lower than expected DPT provider reimbursements to the State.
- Higher Education (\$194 million lower) due to lower than anticipated TAP spending and revisions to the timing of the State contribution match for SUNY endowments.



FY 2025 YEAR-TO-DATE OPERATING RESULTS

Agency operations spending, including fringe benefits, was \$1.9 billion (9 percent) above the plan, driven almost exclusively by the prepayment of the FY 2026 ERS/PFRS pension bill and increased operational spending in several agencies, including DOCCS' costs related to stabilizing the correctional system, as well as OMH, and DOH.

Higher than projected transfers to capital projects funds were driven by a greater than anticipated need of reimbursement for capital projects spending. Transfers to other funds were below initial estimates, mainly for SUNY Operating transfer, resulting from lower than anticipated transfers for TAP reimbursements from HESC, the Office of Victim Services, and Indigent Legal Services.



FY 2025 YEAR-TO-DATE OPERATING RESULTS

Summary of All Governmental Funds Operating Results

ALL GOVERNMENTAL FUNDS COMPARED TO PLAN							
FY 2025 April to March							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	65,912	65,912	65,913	1	0.0%	1	0.0%
ALL FUNDS RECEIPTS:	236,671	246,676	248,986	12,315	5.2%	2,310	0.9%
Total Taxes	110,784	115,419	117,512	6,728	6.1%	2,093	1.8%
Personal Income Tax	56,995	60,963	61,202	4,207	7.4%	239	0.4%
Consumption / Use Tax	22,446	22,489	22,350	(96)	-0.4%	(139)	-0.6%
Business Taxes	14,044	13,401	13,591	(453)	-3.2%	190	1.4%
Pass Through Entity Tax	14,748	15,968	17,781	3,033	20.6%	1,813	11.4%
Other Taxes	2,551	2,598	2,588	37	1.5%	(10)	-0.4%
Miscellaneous Receipts	31,685	32,755	34,761	3,076	9.7%	2,006	6.1%
Federal Receipts	94,202	98,502	96,713	2,511	2.7%	(1,789)	-1.8%
ALL FUNDS DISBURSEMENTS:	239,168	243,381	241,471	2,303	1.0%	(1,910)	-0.8%
STATE OPERATING FUNDS	132,042	133,336	133,654	1,612	1.2%	318	0.2%
Assistance and Grants	97,202	96,774	95,859	(1,343)	-1.4%	(915)	-0.9%
School Aid	35,347	35,292	35,290	(57)	-0.2%	(2)	0.0%
DOH Medicaid	30,933	31,021	31,229	296	1.0%	208	0.7%
Higher Education	3,474	3,383	3,280	(194)	-5.6%	(103)	-3.0%
Transportation	5,148	5,143	5,120	(28)	-0.5%	(23)	-0.4%
Social Services	6,618	6,316	5,274	(1,344)	-20.3%	(1,042)	-16.5%
Mental Hygiene	5,092	5,541	6,129	1,037	20.4%	588	10.6%
All Other	10,590	10,078	9,537	(1,053)	-9.9%	(541)	-5.4%
State Operations	31,818	33,399	34,019	2,201	6.9%	620	1.9%
Agency Operations	23,248	23,036	23,576	328	1.4%	540	2.3%
Executive Agencies	12,438	12,343	12,537	99	0.8%	194	1.6%
University Systems	7,654	7,537	7,941	287	3.7%	404	5.4%
Elected Officials	3,156	3,156	3,098	(58)	-1.8%	(58)	-1.8%
Fringe Benefits/Fixed Costs	8,570	10,363	10,443	1,873	21.9%	80	0.8%
Pension Contribution	734	2,635	2,586	1,852	252.3%	(49)	-1.9%
Health Insurance	5,743	5,658	5,814	71	1.2%	156	2.8%
Other Fringe Benefits/Fixed Costs	2,093	2,070	2,043	(50)	-2.4%	(27)	-1.3%
Debt Service	3,022	3,163	3,776	754	25.0%	613	19.4%
CAPITAL PROJECTS (State and Federal Funds)	17,642	17,032	16,975	(667)	-3.8%	(57)	-0.3%
FEDERAL OPERATING AID	89,484	93,013	90,842	1,358	1.5%	(2,171)	-2.3%
NET OTHER FINANCING SOURCES	107	25	268	161	150.5%	243	972.0%
CHANGE IN OPERATIONS	(2,390)	3,320	7,783	10,173	425.6%	4,463	134.4%
CLOSING BALANCE	63,522	69,232	73,696	10,174	16.0%	4,464	6.4%



FY 2025 YEAR-TO-DATE OPERATING RESULTS

Like the General Fund operating results, All Governmental Funds receipts and spending were also higher than initial projections resulting in a \$10.2 billion positive variance.

Receipts exceeded initial estimates due to higher tax collections (\$6.7 billion) and miscellaneous receipts (\$3.1 billion) consistent with the General Fund variances described above. Miscellaneous receipts collected outside of the General Fund were also higher, mainly for HCRA collections, and are partly offset by downward receipts adjustments consistent with conservative spending trends and patterns. In addition, Federal receipts exceeded initial projections by \$2.5 billion consistent with the timing of Federal operating aid spending and reimbursements.

State Operating Funds spending was \$1.6 billion above initial projections, driven predominantly by the pension prepayment described above and higher university operations spending driven by increased staffing levels and salary expenses at SUNY campuses and hospitals.

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

Federal operating aid spending was \$1.4 billion (1.5 percent) above initial projections mainly driven by the following areas.

- Homeland Security and Emergency Services (\$1.6 billion higher) due to Federal FEMA funding that flows through the Financial Plan to reimburse local entities for COVID expenses.
- Public Health (\$1.1 billion higher) due largely to higher than anticipated CHP enrollment and the timing of food and nutrition services spending.
- EP (\$587 million higher) due primarily to increased enrollment levels and the expansion of EP coverage related to the 1332 waiver.
- Children and Family Services (\$260 million higher) driven by grants for Child Welfare.
- Federal Medicaid program and administration (\$2.6 billion lower) due in part to later than projected programming and Federal claiming for State spending on 1115 Waiver initiatives including Health Related Social Needs (HRSN) Services, contracts with Social Care Networks (SCNs) and Workforce Investment Organizations (WIOs), and the Hospital Global Budget Initiative. Additional factors include higher than anticipated rebate collections resulting from the NYRx transition and the timing of Nursing Home UPL payments.



FY 2025 YEAR-TO-DATE OPERATING RESULTS

All Governmental Funds Results Compared to Prior Year

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR				
FY 2025 April to March				
(millions of dollars)				
	Actuals		Increase/(Decrease)	
	FY 2024	FY 2025	\$	%
OPENING BALANCE	65,956	65,913	(43)	-0.1%
ALL FUNDS RECEIPTS:	234,478	248,986	14,508	6.2%
Total Taxes	106,447	117,512	11,065	10.4%
Personal Income Tax	53,840	61,202	7,362	13.7%
Pass Through Entity Tax	13,955	17,781	3,826	27.4%
All Other Taxes	38,652	38,529	(123)	-0.3%
Miscellaneous Receipts	33,755	34,761	1,006	3.0%
Federal Receipts	94,276	96,713	2,437	2.6%
ALL FUNDS DISBURSEMENTS:	234,869	241,471	6,602	2.8%
STATE OPERATING FUNDS	128,474	133,654	5,180	4.0%
Assistance and Grants	89,202	95,859	6,657	7.5%
School Aid	33,384	35,290	1,906	5.7%
DOH Medicaid (incl. Admin and EP)	27,804	31,229	3,425	12.3%
All Other	28,014	29,340	1,326	4.7%
State Operations	32,275	34,019	1,744	5.4%
Agency Operations	21,579	23,576	1,997	9.3%
Executive Agencies	11,347	12,537	1,190	10.5%
University Systems	7,402	7,941	539	7.3%
Elected Officials	2,830	3,098	268	9.5%
Fringe Benefits/Fixed Costs	10,696	10,443	(253)	-2.4%
Pension Contribution	3,734	2,586	(1,148)	-30.7%
Health Insurance	5,106	5,814	708	13.9%
Other Fringe Benefits/Fixed Costs	1,856	2,043	187	10.1%
Debt Service	6,997	3,776	(3,221)	-46.0%
CAPITAL PROJECTS (State and Federal Funds)	14,709	16,975	2,266	15.4%
FEDERAL OPERATING AID	91,686	90,842	(844)	-0.9%
NET OTHER FINANCING SOURCES	347	268	(79)	-22.8%
CHANGE IN OPERATIONS	(44)	7,783	7,827	17788.6%
CLOSING BALANCE	65,912	73,696	7,784	11.8%



FY 2025 YEAR-TO-DATE OPERATING RESULTS

Compared to FY 2024 results, receipts and spending were higher in FY 2025 by \$14.5 billion and \$6.6 billion, respectively.

Tax collections grew by \$11.1 billion inclusive of anticipated growth in PIT receipts, coupled with a decline in current and prior year refunds and advanced credit payments; PTET participation and extensions; modest growth in sales tax collections and adult-use cannabis receipts resulting from the continued maturation of the market; CFT gross receipts; and the resolution of two significant bank audit cases. The growth was partly offset by increased CFT refunds and a decrease in super large estate tax collections. Miscellaneous receipts increased due primarily to collections from the Mental Hygiene Services Debt Service fund, HCRA, the DFS, and Licenses & Fees.

Higher spending was mainly due to assistance and grants spending reflecting planned increases for School Aid, inclusive of increased Excess Cost Aid and BOCES Aid spending, and Medicaid. Substantial growth in Medicaid is largely attributable to the expiration of the COVID eFMAP benefit in FY 2024, higher FFS claims, and increased Managed Long Term Care claims due to enrollment growth. Other spending increases include enrollment growth and the inclusion of undocumented pregnant individuals under CHP, retroactive to April 2022, as well as spending on Day Care and Child Welfare services.

Executive agency operations spending increased from the prior year due largely to FEMA reimbursements received in FY 2024 for State costs incurred for COVID pandemic response and recovery efforts, as well as general salary increases pursuant to existing labor contracts, workforce growth, and inflationary increases for energy, medical expenses, and other commodities.

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

Lower annual spending for fringe benefits and debt service are the result of the prepayments, including the future pension obligations in FY 2024. Other fringe benefit spending increases are associated with rising health benefits and Social Security costs.

Federal operating spending decreased in FY 2025 in large part due to COVID related spending impacts, including: the discontinuation of the Medicaid enhanced Federal match; FEMA reimbursements for State costs incurred for COVID-19 pandemic response and recovery efforts and reimbursements of costs that were passed through to local entities; decreased spending for the Emergency Rental Assistance Program and Public Assistance benefit payments; and a decrease in COVID-19-related School Aid grants and U.S. Department of Agriculture School Lunch Act spending. These declines are partially offset by higher spending for the EP due to expansion of program eligibility associated with the 1332 waiver and increased hospital investments (\$3.1 billion higher); timing of Federal CHP and Health and Human Services payments; Elementary and Secondary Education Title Act grants; Child Care subsidies, the Summer Electronic Benefits Transfer program, and the Flexible Fund for Family Services.

FISCAL IMPACT ON LOCAL GOVERNMENTS

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

Impact of the FY 2026 Enacted Budget on Local Fiscal Year (LFY) 2026

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

Total spending on behalf of local governments through major local aid programs and savings initiatives is expected to total over \$61 billion in FY 2026 under the Enacted Budget. This represents an increase of nearly \$3.9 billion over the prior year, predominantly due to increases in School Aid, Medicaid, and Human Services.

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

Under these narrower criteria, actions taken in the Enacted Budget result in a year-to-year net positive local impact of over \$1.5 billion for municipalities and school districts for their fiscal years ending in 2026.

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

Traditional local impacts result in a net positive impact of \$201.7 million in County Fiscal Year 2026, including:

- \$56 million continued 18-b reimbursement rate for assigned counsel,
- \$50.0 million for partnering with counties on infrastructure grants,
- \$50.0 million to provide supplemental child care assistance,
- \$25.9 million in increased CHIPs,
- \$18.1 million for capital grants for child care centers (\$25 million split across 2025 and 2026),
- \$17.1 million in various youth services investments,
- \$16.4 million for recurring and new parental representation aid,
- \$9.6 million to streamline assisted outpatient treatment oversight and enhance funding, and
- \$8.0 million in additional discovery funding.



FISCAL IMPACT ON LOCAL GOVERNMENTS

Counties in the Metropolitan Commuter Transportation District will also benefit from a share of \$20.4 million LFY 2026 benefit due to tax modifications.

There is only one proposal negatively impacting counties in County Fiscal Year 2026: providing a BABY allowance to new families receiving public assistance would cost counties \$1.2 million.

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

Traditional local impacts result in a Local Fiscal Year 2026 net positive impact of \$89.1 million due to a \$53.5 million increase in CHIPS and a \$30.3 million increase in aid for State Touring Routes. Cities, towns, and villages in the Metropolitan Commuter Transportation District will benefit from a share of a \$20.4 million LFY 2026 benefit due to tax modifications. The Enacted Budget also increases Miscellaneous Financial Assistance to the City of Albany by \$5 million, as well as other municipalities, mostly impacting LFY 2025 rather than 2026.

Support for the City of New York. Total State spending on behalf of the City of New York through major local aid programs is expected to total over \$26.8 billion in FY 2026, a \$2.7 billion increase from FY 2025, under the Enacted Budget. This includes \$4.6 billion attributable to the State takeover of local Medicaid growth and \$14.3 billion in School Aid.

Traditional local impacts result in a net positive local impact of almost \$195 million for the 2026 the City of New York Fiscal Year. This is primarily due to a year-to-year Foundation Aid increase of \$538.9 million in the 2026 School Year, as well as a \$90.8 million increase in school expense-based aid and categorical aid programs as well as \$46.9 million in increased Special Services Aid. In addition, the City of New York will receive:

- \$57.8 million (\$77 million over two years) for NYPD subway deployments,
- \$36.0 due to continued County 18-b reimbursement rates,
- \$21.0 million in increased CHIPS funding,
- \$13.9 million to enhance subway outreach,
- \$11.5 million for youth services investments,
- \$7.0 million in additional discovery funding,
- \$6.9 million to streamline assisted outpatient treatment oversight and enhance funding, and
- \$5.3 million in aid for State Touring Routes.

Partially offsetting these investments are NYC contributions to the MTA 2025-29 Capital Plan (\$400 million), increases in the City's share of MTA Paratransit costs (\$165 million), the discontinuation of public hospital indigent care pool payments (\$56.7 million), a series of changes to NYPD and NYFD pension contributions (\$17.9 million) and increased Public Assistance costs associated with the BABY Allowance (\$1.7 million).

Support for School Districts. For SY 2026, the Enacted Budget increases Foundation Aid for school districts outside the City of New York by \$887.7 million, expense-based and categorical aids by \$103 million, Special Services/BOCES Aid by \$41.7 million, and Charter School Transitional Aid by \$32.8 million. Partially offsetting this impact, the Budget continues the current State share of Committee on Special Education placements leading to a negative impact of \$28.6 million.

FINANCIAL PLAN ACCOMPANYING NOTES



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

Note 1 — Basis of Accounting

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

Note 2 — Fund Types and Perspectives

The State records its transactions in the following fund types:

Governmental Funds

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

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

Debt Service - All tax-financed State debt service on long-term debt and payments on certain lease-purchase or other contractual obligations is paid from Debt Service Funds. These account for the accumulation of money for, and the payment of principal and interest on, general long-term debt. Lease-purchase payments for 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 CRF and to fund the future costs of the Retiree Health Insurance Benefit Fund. It does not reflect investment activity, balances, or other assets available to the CRF. In addition, pension contributions and payments to retirees are excluded since these payments are not required to be appropriated.

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

Note 3 — Disbursement Descriptions

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

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

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

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

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

Fringe Benefits. Contributions to pension systems, the employer's share of Social Security 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 Payments in Lieu of Taxes (PILOT) programs, as well as payments for local assessments on State-owned land, judgments against the State pursuant to the Court of Claims Act, defenses by private counsel, or alternatively payments on behalf of State officers and employees in civil judicial proceedings.

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

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

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

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

Note 4 — Reservations of General Fund Balance

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

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

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

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

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

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

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

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

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

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

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

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

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

Note 5 — Off-Budget Transactions

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

Note 6 — Statewide Cash Flow Administration

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

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

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

Note 7 — Transfer Eliminations

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

Note 8 - Extraordinary Monetary Settlements Received and Uses

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

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

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



FINANCIAL PLAN ACCOMPANYING NOTES

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

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



Note 9 – Gaming Receipts

GAMING RECEIPTS (millions of dollars)						
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
TOTAL RECEIPTS	5,009	5,362	5,160	5,197	5,230	5,270
Education	4,861	4,917	4,882	4,919	4,952	4,992
Traditional Lottery	2,523	2,482	2,418	2,418	2,418	2,418
VLT Gaming	1,080	1,094	1,092	1,094	1,094	1,094
Mobile Sports Wagering	1,119	1,197	1,227	1,264	1,302	1,342
Commercial Gaming (School Aid)	133	134	134	134	134	134
Interactive Fantasy Sports	6	10	11	9	4	4
All Other	148	445	278	278	278	278
Tribal State Compact	104	400	227	227	227	227
Commercial Gaming (Local)	33	34	34	34	34	34
Mobile Sports Wagering (Youth Sports)	5	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	6	6	12	12	12	12

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

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

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



Note 10 – FY 2025 Special Revenue Fund Balance Transfer

Section 16 of Part XX of Chapter 56 of the Laws of 2024 authorizes the Director of the Budget to transfer up to \$700 million from the unencumbered balance of any special revenue fund or account, or combination of funds and accounts, to the General Fund. Pursuant to such authority, the State transferred \$15.4 million from State Special Revenue Funds to the General Fund.

FY 2025 SPECIAL REVENUE FUND BALANCE TRANSFERS TO THE GENERAL FUND PURSUANT TO SECTION 16 OF PART XX OF CHAPTER 56 OF THE LAWS OF 2024 (in dollars)		
Sending Fund		Transfer Amount
339.21933	Transportation Surplus Property Account	8,505,000.00
339.22021	Regulation of Manufactured Housing Account	5,026,374.72
339.22015	Crimes Against Revenue Program Account	559,300.29
339.21976	Motorcycle Safety Fund	302,188.61
073.20853	Dedicated Mass Transportation Non MTA	300,000.00
339.22122	Local Wireless Public Safety Answering Point Account	139,257.29
339.22112	OTDA Income Account	138,340.24
339.22126	State Justice Institute Grants	84,257.31
339.22132	New York Alert	66,705.49
339.22083	TADA - Electronic Benefit Issuance Account	53,805.35
339.22115	OPWDD-Joint Clinic Operating Account	43,508.40
339.22104	CHCCDP Transfer Account	42,538.33
339.22074	Financial Management System Account	36,465.66
339.22027	Special Conservation Activities Account	31,936.75
339.22175	HESC- Volunteer Recruitment Service Scholarships Account	16,519.37
339.22193	Sales Tax Re-registration Fee Account	15,658.64
339.22191	Education Assessment Account	7,387.06
339.22079	DOT - Accident Damage Recovery Account	3,190.38
339.22033	Alcoholic Beverage Control Account	1,785.86
339.22250	Emergency Election Outreach	1,559.36
339.22180	CONNECTIONS Account	897.96
339.21984	OCFS-Administrative Reimbursement	757.81
339.21906	Department of Motor Vehicles Seized Assets Account	463.28
339.22127	Family Court Coordination Project	421.06
339.21940	OTDA Training Management and Evaluation Account	125.41
339.21938	OTDA Multi Agency Training	73.18
339.21939	OTDA State Match Training Account	59.75
339.21975	ODD Earned Revenue Account	34.96
339.22179	Medicaid Research Projects Account	22.76
339.21963	Minority and Women's Business Development Account	20.86
339.22058	TADA - Client Notices System Account	7.43
339.21935	Watershed Partnership Account	4.81
339.22071	State Student Financial Aid Audit Account	1.50
339.22114	TADA - Disability Determinations Account	0.77
339.22069	Statistical Survey Account	0.04
		15,378,670.69

GLOSSARY OF ACRONYMS



GLOSSARY OF ACRONYMS

ACA	Affordable Care Act
AG	Attorney General
AI	Artificial Intelligence
APCD	All-Payer Claims Database
AOT	Assisted Outpatient Treatment
ARP	American Rescue Plan Act of 2021
AY	Academic Year (July 1 through June 30) – SUNY/CUNY
BABY	Birth Allowance for Beginning Year
BANs	Bond Anticipation Notes
BEA	Bureau of Economic Analysis
BIL	Bipartisan Infrastructure Law
BLS	Bureau of Labor Statistics
BOCES	Boards of Cooperative Educational Services
C82 SSPU	Council 82 Security Supervisors Unit
CAC	Climate Action Council
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CBO	Congressional Budget Office
CBDTF	Central Business District Tolling Program
CCDF	Child Care Development Funds
CDD	Council on Developmental Disabilities
CDPAP	Consumer Directed Personal Assistance Program
CEP	Community Eligibility Provision
CES	Current Employment Statistics
CFT	Corporate Franchise Tax
CHP	Child Health Plus
CISO	Chief Information Security Office
CLCPA	Climate Leadership and Community Protection Act of 2019
CMS	Centers for Medicare & Medicaid Services
CO	Correctional Officer
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CPI-W	CPI for Urban Wage Earners and Clerical Workers
CRF	Common Retirement Fund
CRFB	Committee for a Responsible Federal Budget
CRRSA	Coronavirus Response and Relief Supplemental Appropriations Act
CSE	Committees on Special Education
CSEA	Civil Service Employees Association
CTI	Critical Time Intervention
CUNY	City University of New York
CUT	Corporation and Utilities Tax
CW/CA	Clean Water/Clean Air
CY	Calendar Year
DANY	New York County District Attorney
DASNY	Dormitory Authority of the State of New York
DCJS	Division of Criminal Justice Services
DEC	Department of Environmental Conservation
DFS	Department of Financial Services
DHBTf	Dedicated Highway and Bridge Trust Fund
DHCR	Division of Housing and Community Renewal
DHSES	Division of Homeland Security & Emergency Services
DIIF	Dedicated Infrastructure Investment Fund
DMNA	Division of Military and Naval Affairs
DMV	Department of Motor Vehicles
DOB	Division of the Budget
DOCCS	Department of Corrections and Community Supervision



GLOSSARY OF ACRONYMS

DOH	Department of Health
DOL	Department of Labor
DOS	Department of State
DOT	Department of Transportation
DPT	Directed Payment Template
DS	Debt Service
DTF	Department of Taxation and Finance
EANS	Emergency Assistance for Nonpublic Schools
ECEP	Employer Compensation Expense Program
eFMAP	Enhanced Federal Medical Assistance Percentage
EI	Early Intervention
EMS	Emergency Medical Services
EP	Essential Plan
EPIC	Elderly Pharmaceutical Insurance Coverage
ERAP	Emergency Rental Assistance Program
ERS	Employees' Retirement System
ESEA	Elementary and Secondary Education Act
ESD	Empire State Development
ESSHI	Empire State Supportive Housing Initiative
FACT	Forensic Assertive Community Treatment
FAS	Final Average Salary
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
FFFS	Flexible Fund for Family Services
FFS	Fee-for-Services
FFY	Federal Fiscal Year (October 1 Through September 30)
FHWA	Federal Highway Administration
FI	Fiscal Intermediary
FMAP	Federal Medical Assistance Percentage
FOMC	Federal Open Market Committee
FPL	Federal Poverty Level
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASBS	Governmental Accounting Standards Board Statement
GCI	Global Cap Index
GDC	Gateway Development Commission
GDP	Gross Domestic Product
GLIP	Group Life Insurance Plan
GPHW	General Public Health Work
GSCs	General State Charges
GSEU	Graduate Student Employees Union
HCBS	Home and Community-Based Services
HCRA	Health Care Reform Act
HCTF	Health Care Transformation Fund
HEAP	Home Energy Assistance Program
HERRC	Humanitarian Emergency Response and Relief Center
HESC	Higher Education Services Corporation
HRSN	Health Related Social Needs
HSF	Healthcare Stability Fund
HUT	Highway Use Tax
ICR	Institutional Cost Reports
IDEA	Individuals with Disabilities Education Act
IJA	Infrastructure Investment and Jobs Act
ILS	Indigent Legal Services
INSET	Intensive and Sustained Engagement Teams
IRA	Inflation Reduction Act



GLOSSARY OF ACRONYMS

IRMAA	Income-Related Monthly Adjustment Amount
IRS	Internal Revenue Service
ISSET	Intensive and Sustained Engagement Teams
IT	Information Technology
ITO	Intensive Treatment Opportunity
ITS	Information Technology Services
JSOC	Joint Security Operations Center
LEAPS	Learning and Enrichment After-School Program
LFY	Local Fiscal Year
LRAP	Landlord Rental Assistance Program
LSA	Local Share Adjustment
MAT	Medication-Assisted Treatment
MCO	Managed Care Organization
MCTMT	Metropolitan Commuter Transportation Mobility Tax
MHSF	Mental Hygiene Stabilization Fund
MIF	Medical Indemnity Fund
MLTC	Managed Long-Term Care
MMC	Medicaid Managed Care
MRT II	Medicaid Redesign Team II
MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
NANY	Nurses Across New York
NHTD	Nursing Home Transition & Diversion
NIPAs	National Income and Product Accounts
NPS	Non-Personal Service
NYS	New York State
NYSCOPBA	New York State Correctional Officers and Police Benevolent Association
NYSE	New York Stock Exchange
NYSHIP	New York State Health Insurance Program
NYSLRS	New York State and Local Retirement System
NYSOH	New York State of Health
NYSPIA	New York State Police Investigators Association
NYSTA	New York State Thruway Authority
NYSTPBA	Police Benevolent Association of the New York State Troopers
OASAS	Office of Addiction Services and Supports
OCFS	Office of Children and Family Services
OGS	Office of General Services
OMH	Office of Mental Health
OMIG	Office of the Medicaid Inspector General
OPEB	Other Post-Employment Benefits
OPWDD	Office for People with Developmental Disabilities
ORP	Optional Retirement Program
OSA	Other State Agency
OSC	Office of the State Comptroller
OTDA	Office of Temporary and Disability Assistance
OVS	Office of Victim Services
PAYGO	Pay-As-You-Go
PBANYS	Police Benevolent Association of New York State
PBT	Petroleum Business Tax
PCE	Personal Consumption Expenditures
PEF	Public Employees Federation
PFRS	Police and Fire Retirement System
PHE	Public Health Emergency
PIGI	Personal Income Growth Index
PIIE	Peterson Institute for International Economics
PILOT	Payments in Lieu of Taxes
PIT	Personal Income Tax

PMPM	Per Member Per Month
PPE	Personal Protective Equipment
PRUCOL	Permanently Residing Under Color of Law
PS	Personal Service
PTET	Pass-Through Entity Tax
QCEW	Quarterly Census of Employment and Wages
RBTF	Revenue Bond Tax Fund
RGGI	Regional Greenhouse Gas Initiative
RHBTF	Retiree Health Benefit Trust Fund
RSSL	Retirement and Social Security Law
SALT	State and Local Tax
SCNs	Social Care Networks
SED	State Education Department
SFY	State Fiscal Year (April 1 Through March 31)
SHIN-NY	Statewide Health Information Network for New York
SLFRF	State and Local Fiscal Recovery Fund
SNAP	Supplemental Nutrition Assistance Program
SOFA	State Office for the Aging
SOS	Safe Options Support
SSI	Supplemental Security Income
STAR	School Tax Relief
STEM	Science, Technology, Engineering, and Math
STIP	Short-Term Investment Pool
SUFPK	Statewide Universal Full-Day Prekindergarten
SUNY	State University of New York
SY	School Year (July 1 through June 30)
TANF	Temporary Assistance for Needy Families
TAP	Tuition Assistance Program
TBI	Traumatic Brain Injuries
TBTA	Triborough Bridge and Tunnel Authority
TCJA	Tax Cuts and Jobs Act of 2017
THU	Transition to Home Units
tMHFA	Teen Mental Health First Aid program
TRS	Teachers' Retirement System
TY	Tax Year (January 1 Through December 31)
Ui	Unemployment Insurance
UUP	United University Professions
VAP	Vital Access Provider
VAPAP	Vital Access Provider Assurance Program
VDC	Voluntary Defined Contribution
VLTs	Video Lottery Terminals
VPPP	Value Pricing Pilot Program
VTA	Veteran's Tuition Awards

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

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Receipts:				
Taxes:				
Personal Income Tax	29,370	30,747	32,330	34,278
Consumption/Use Taxes	10,316	10,593	10,874	11,142
Business Taxes	17,848	17,061	16,231	16,472
Other Taxes	1,460	1,524	1,591	1,658
Miscellaneous Receipts	4,011	2,892	2,283	2,164
Federal Receipts	0	0	0	0
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	29,723	28,968	29,781	31,300
PTET in Excess of Revenue Bond Debt Service	7,692	7,265	7,294	7,580
ECEP in Excess of Revenue Bond Debt Service	8	8	10	10
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,646	9,019	9,015	9,287
Real Estate Taxes in Excess of CW/CA Debt Service	990	1,094	1,219	1,296
All Other	2,451	2,274	1,899	2,039
Total Receipts	113,515	111,445	112,527	117,226
Disbursements:				
Assistance and Grants	84,011	87,585	92,187	97,370
State Operations:				
Personal Service	12,087	12,854	13,255	12,795
Non-Personal Service	3,750	3,742	3,834	3,746
General State Charges	9,779	10,805	11,829	13,010
Transfers to Other Funds:				
Debt Service	290	322	328	564
Capital Projects	4,607	3,379	4,072	4,297
SUNY Operations	1,870	1,810	1,777	1,777
Other Purposes	9,118	1,926	1,712	1,751
Total Disbursements	125,512	122,423	128,994	135,310
Use (Reservation) of Fund Balance:				
Debt Management	860	0	0	0
Economic Uncertainties	8,500	1,000	862	0
Extraordinary Monetary Settlements	340	367	25	0
Future Operational Needs	600	0	0	0
Rainy Day Reserve	(1,000)	(1,000)	(862)	0
Timing of PTET/PIT Credits	2,048	726	84	(506)
Timing of Resource Management	649	2,402	4,213	3,953
Total Use (Reservation) of Fund Balance	11,997	3,495	4,322	3,447
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	0	(7,483)	(12,145)	(14,637)

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

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Actuals</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Opening Fund Balance	43,451	46,331	2,880	6.6%
Receipts:				
Taxes:				
Personal Income Tax	25,312	29,152	3,840	15.2%
Consumption/Use Taxes	9,872	10,057	185	1.9%
Business Taxes	17,425	19,059	1,634	9.4%
Other Taxes	1,876	1,322	(554)	-29.5%
Miscellaneous Receipts	4,878	5,168	290	5.9%
Federal Receipts	2,250	3,650	1,400	62.2%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	21,748	28,078	6,330	29.1%
PTET in Excess of Revenue Bond Debt Service	6,978	8,890	1,912	27.4%
ECEP in Excess of Revenue Bond Debt Service	0	7	7	100.0%
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0.0%
Sales Tax in Excess of Revenue Bond Debt Service	7,839	8,636	797	10.2%
Real Estate Taxes in Excess of CW/CA Debt Service	877	969	92	10.5%
All Other	3,942	4,273	331	8.4%
Total Receipts	102,997	119,261	16,264	15.8%
Disbursements:				
Assistance and Grants	69,119	74,833	5,714	8.3%
State Operations:				
Personal Service	9,997	10,784	787	7.9%
Non-Personal Service	2,303	2,932	629	27.3%
General State Charges	9,651	9,297	(354)	-3.7%
Transfers to Other Funds:				
Debt Service	239	274	35	14.6%
Capital Projects	5,798	6,925	1,127	19.4%
SUNY Operations	1,535	1,660	125	8.1%
Other Purposes	1,475	1,971	496	33.6%
Total Disbursements	100,117	108,676	8,559	8.5%
Excess (Deficiency) of Receipts Over Disbursements	2,880	10,585	7,705	267.5%
Closing Fund Balance	46,331	56,916	10,585	22.8%
Statutory Reserves				
Community Projects	25	25	0	
Contingency Reserve	21	21	0	
Rainy Day Reserve	4,638	7,138	2,500	
Tax Stabilization Reserve	1,618	1,618	0	
Reserved For				
Debt Management	2,436	1,860	(576)	
Economic Uncertainties	13,812	12,847	(965)	
Extraordinary Monetary Settlements	1,110	732	(378)	
Future Operational Needs	1,765	3,099	1,334	
Timing of PTET/PIT Credits	14,137	18,218	4,081	
Timing of Resource Management	6,769	11,358	4,589	

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	FY 2025	FY 2026	Annual	Annual
	Actuals	Projected	\$ Change	% Change
Opening Fund Balance	46,331	56,916	10,585	22.8%
Receipts:				
Taxes:				
Personal Income Tax	29,152	29,370	218	0.7%
Consumption/Use Taxes	10,057	10,316	259	2.6%
Business Taxes	19,059	17,848	(1,211)	-6.4%
Other Taxes	1,322	1,460	138	10.4%
Miscellaneous Receipts	5,168	4,011	(1,157)	-22.4%
Federal Receipts	3,650	0	(3,650)	-100.0%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	28,078	29,723	1,645	5.9%
PTET in Excess of Revenue Bond Debt Service	8,890	7,692	(1,198)	-13.5%
ECEP in Excess of Revenue Bond Debt Service	7	8	1	12.5%
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0.0%
Sales Tax in Excess of Revenue Bond Debt Service	8,636	9,646	1,010	11.7%
Real Estate Taxes in Excess of CW/CA Debt Service	969	990	21	2.2%
All Other	4,273	2,451	(1,822)	-42.6%
Total Receipts	119,261	113,515	(5,746)	-4.8%
Disbursements:				
Assistance and Grants	74,833	84,011	9,178	12.3%
State Operations:				
Personal Service	10,784	12,087	1,303	12.1%
Non-Personal Service	2,932	3,750	818	27.9%
General State Charges	9,297	9,779	482	5.2%
Transfers to Other Funds:				
Debt Service	274	290	16	5.8%
Capital Projects	6,925	4,607	(2,318)	-33.5%
SUNY Operations	1,660	1,870	210	12.7%
Other Purposes	1,971	9,118	7,147	362.6%
Total Disbursements	108,676	125,512	16,836	15.5%
Excess (Deficiency) of Receipts Over Disbursements	10,585	(11,997)	(22,582)	-213.3%
Closing Fund Balance	56,916	44,919	(11,997)	-21.1%
Statutory Reserves				
Community Projects	25	25	0	
Contingency Reserve	21	21	0	
Rainy Day Reserve	7,138	8,138	1,000	
Tax Stabilization Reserve	1,618	1,618	0	
Reserved For				
Debt Management	1,860	1,000	(860)	
Economic Uncertainties	12,847	4,347	(8,500)	
Extraordinary Monetary Settlements	732	392	(340)	
Future Operational Needs	3,099	2,499	(600)	
Timing of PTET/PIT Credits	18,218	16,170	(2,048)	
Timing of Resource Management	11,358	10,709	(649)	

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

	FY 2025 Executive	Change	FY 2025 Actuals
Receipts:			
Taxes:			
Personal Income Tax	29,028	124	29,152
Consumption/Use Taxes	10,108	(51)	10,057
Business Taxes	17,978	1,081	19,059
Other Taxes	1,398	(76)	1,322
Miscellaneous Receipts	4,633	535	5,168
Federal Receipts	3,645	5	3,650
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	28,314	(236)	28,078
PTET in Excess of Revenue Bond Debt Service	7,984	906	8,890
ECEP in Excess of Revenue Bond Debt Service	8	(1)	7
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,963	(327)	8,636
Real Estate Taxes in Excess of CW/CA Debt Service	903	66	969
All Other	2,552	1,721	4,273
Total Receipts	115,514	3,747	119,261
Disbursements:			
Assistance and Grants	76,603	(1,770)	74,833
State Operations:			
Personal Service	10,795	(11)	10,784
Non-Personal Service	2,689	243	2,932
General State Charges	9,116	181	9,297
Transfers to Other Funds:			
Debt Service	277	(3)	274
Capital Projects	4,922	2,003	6,925
SUNY Operations	1,739	(79)	1,660
Other Purposes	2,248	(277)	1,971
Total Disbursements	108,389	287	108,676
Use (Reservation) of Fund Balance:			
Debt Management	576	0	576
Economic Uncertainties	965	0	965
Extraordinary Monetary Settlements	420	(42)	378
Future Operational Needs	(1,334)	0	(1,334)
Rainy Day Reserve	(2,500)	0	(2,500)
Timing of PTET/PIT Credits	(2,268)	(1,813)	(4,081)
Timing of Resource Management	(2,984)	(1,605)	(4,589)
Total Use (Reservation) of Fund Balance	(7,125)	(3,460)	(10,585)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	0	0	0

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

	FY 2025 Enacted	Change	FY 2025 Actuals
Receipts:			
Taxes:			
Personal Income Tax	26,922	2,230	29,152
Consumption/Use Taxes	10,091	(34)	10,057
Business Taxes	18,038	1,021	19,059
Other Taxes	1,397	(75)	1,322
Miscellaneous Receipts	4,460	708	5,168
Federal Receipts	3,645	5	3,650
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	26,446	1,632	28,078
PTET in Excess of Revenue Bond Debt Service	7,374	1,516	8,890
ECEP in Excess of Revenue Bond Debt Service	8	(1)	7
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,973	(337)	8,636
Real Estate Taxes in Excess of CW/CA Debt Service	857	112	969
All Other	1,745	2,528	4,273
Total Receipts	109,956	9,305	119,261
Disbursements:			
Assistance and Grants	77,404	(2,571)	74,833
State Operations:			
Personal Service	11,136	(352)	10,784
Non-Personal Service	2,664	268	2,932
General State Charges	7,310	1,987	9,297
Transfers to Other Funds:			
Debt Service	286	(12)	274
Capital Projects	5,116	1,809	6,925
SUNY Operations	1,767	(107)	1,660
Other Purposes	2,089	(118)	1,971
Total Disbursements	107,772	904	108,676
Use (Reservation) of Fund Balance:			
Debt Management	576	0	576
Economic Uncertainties	0	965	965
Extraordinary Monetary Settlements	419	(41)	378
Future Operational Needs	(1,334)	0	(1,334)
Rainy Day Reserve	(1,500)	(1,000)	(2,500)
Timing of PTET/PIT Credits	(864)	(3,217)	(4,081)
Timing of Resource Management	519	(5,108)	(4,589)
Total Use (Reservation) of Fund Balance	(2,184)	(8,401)	(10,585)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	0	0	0

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

	FY 2026 Executive	Change	FY 2026 Enacted
Receipts:			
Taxes:			
Personal Income Tax	28,134	1,236	29,370
Consumption/Use Taxes	10,418	(102)	10,316
Business Taxes	16,909	939	17,848
Other Taxes	1,461	(1)	1,460
Miscellaneous Receipts	4,112	(101)	4,011
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	28,428	1,295	29,723
PTET in Excess of Revenue Bond Debt Service	6,734	958	7,692
ECEP in Excess of Revenue Bond Debt Service	8	0	8
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,028	618	9,646
Real Estate Taxes in Excess of CW/CA Debt Service	990	0	990
All Other	2,336	115	2,451
Total Receipts	108,558	4,957	113,515
Disbursements:			
Assistance and Grants	82,419	1,592	84,011
State Operations:			
Personal Service	11,842	245	12,087
Non-Personal Service	3,682	68	3,750
General State Charges	9,712	67	9,779
Transfers to Other Funds:			
Debt Service	300	(10)	290
Capital Projects	4,439	168	4,607
SUNY Operations	1,864	6	1,870
Other Purposes	2,071	7,047	9,118
Total Disbursements	116,329	9,183	125,512
Use (Reservation) of Fund Balance:			
Debt Management	860	0	860
Economic Uncertainties	1,500	7,000	8,500
Extraordinary Monetary Settlements	277	63	340
Future Operational Needs	0	600	600
Rainy Day Reserve	(1,000)	0	(1,000)
Timing of PTET/PIT Credits	2,631	(583)	2,048
Timing of Resource Management	3,503	(2,854)	649
Total Use (Reservation) of Fund Balance	7,771	4,226	11,997
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	0	0	0

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

	FY 2027 Executive	Change	FY 2027 Enacted
Receipts:			
Taxes:			
Personal Income Tax	31,372	(625)	30,747
Consumption/Use Taxes	10,695	(102)	10,593
Business Taxes	18,208	(1,147)	17,061
Other Taxes	1,530	(6)	1,524
Miscellaneous Receipts	3,069	(177)	2,892
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	29,512	(544)	28,968
PTET in Excess of Revenue Bond Debt Service	8,057	(792)	7,265
ECEP in Excess of Revenue Bond Debt Service	9	(1)	8
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,111	(92)	9,019
Real Estate Taxes in Excess of CW/CA Debt Service	1,094	0	1,094
All Other	2,137	137	2,274
Total Receipts	114,794	(3,349)	111,445
Disbursements:			
Assistance and Grants	87,189	396	87,585
State Operations:			
Personal Service	12,781	73	12,854
Non-Personal Service	3,807	(65)	3,742
General State Charges	10,768	37	10,805
Transfers to Other Funds:			
Debt Service	328	(6)	322
Capital Projects	3,354	25	3,379
SUNY Operations	1,808	2	1,810
Other Purposes	1,869	57	1,926
Total Disbursements	121,904	519	122,423
Use (Reservation) of Fund Balance:			
Economic Uncertainties	1,000	0	1,000
Extraordinary Monetary Settlements	367	0	367
Rainy Day Reserve	(1,000)	0	(1,000)
Timing of PTET/PIT Credits	268	458	726
Timing of Resource Management	(4)	2,406	2,402
Total Use (Reservation) of Fund Balance	631	2,864	3,495
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(6,479)	(1,004)	(7,483)

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

	FY 2028 Executive	Change	FY 2028 Enacted
Receipts:			
Taxes:			
Personal Income Tax	33,277	(947)	32,330
Consumption/Use Taxes	10,977	(103)	10,874
Business Taxes	17,603	(1,372)	16,231
Other Taxes	1,596	(5)	1,591
Miscellaneous Receipts	2,233	50	2,283
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	30,649	(868)	29,781
PTET in Excess of Revenue Bond Debt Service	8,206	(912)	7,294
ECEP in Excess of Revenue Bond Debt Service	10	0	10
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,109	(94)	9,015
Real Estate Taxes in Excess of CW/CA Debt Service	1,219	0	1,219
All Other	1,728	171	1,899
Total Receipts	116,607	(4,080)	112,527
Disbursements:			
Assistance and Grants	92,322	(135)	92,187
State Operations:			
Personal Service	13,182	73	13,255
Non-Personal Service	3,857	(23)	3,834
General State Charges	11,976	(147)	11,829
Transfers to Other Funds:			
Debt Service	334	(6)	328
Capital Projects	4,135	(63)	4,072
SUNY Operations	1,777	0	1,777
Other Purposes	1,656	56	1,712
Total Disbursements	129,239	(245)	128,994
Use (Reservation) of Fund Balance:			
Economic Uncertainties	862	0	862
Extraordinary Monetary Settlements	46	(21)	25
Rainy Day Reserve	(862)	0	(862)
Timing of PTET/PIT Credits	(226)	310	84
Timing of Resource Management	3,037	1,176	4,213
Total Use (Reservation) of Fund Balance	2,857	1,465	4,322
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(9,775)	(2,370)	(12,145)

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	<u>FY 2029</u> <u>Executive</u>	<u>Change</u>	<u>FY 2029</u> <u>Enacted</u>
Receipts:			
Taxes:			
Personal Income Tax	35,481	(1,203)	34,278
Consumption/Use Taxes	11,246	(104)	11,142
Business Taxes	17,787	(1,315)	16,472
Other Taxes	1,661	(3)	1,658
Miscellaneous Receipts	2,114	50	2,164
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	32,536	(1,236)	31,300
PTET in Excess of Revenue Bond Debt Service	8,380	(800)	7,580
ECEP in Excess of Revenue Bond Debt Service	10	0	10
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,252	35	9,287
Real Estate Taxes in Excess of CW/CA Debt Service	1,296	0	1,296
All Other	1,843	196	2,039
Total Receipts	<u>121,606</u>	<u>(4,380)</u>	<u>117,226</u>
Disbursements:			
Assistance and Grants	97,505	(135)	97,370
State Operations:			
Personal Service	12,723	72	12,795
Non-Personal Service	3,770	(24)	3,746
General State Charges	12,970	40	13,010
Transfers to Other Funds:			
Debt Service	568	(4)	564
Capital Projects	4,377	(80)	4,297
SUNY Operations	1,777	0	1,777
Other Purposes	1,698	53	1,751
Total Disbursements	<u>135,388</u>	<u>(78)</u>	<u>135,310</u>
Use (Reservation) of Fund Balance:			
Timing of PTET/PIT Credits	(320)	(186)	(506)
Timing of Resource Management	3,076	877	3,953
Total Use (Reservation) of Fund Balance	<u>2,756</u>	<u>691</u>	<u>3,447</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(11,026)</u>	<u>(3,611)</u>	<u>(14,637)</u>

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

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Taxes:				
Withholdings	61,229	63,632	66,624	69,439
Estimated Payments	13,513	13,084	13,703	14,812
Final Payments	4,451	4,457	4,682	4,922
Other Payments	2,039	2,092	2,178	2,234
Gross Collections	81,232	83,265	87,187	91,407
State/City Offset	(1,551)	(1,739)	(1,811)	(1,861)
Refunds	(18,150)	(17,393)	(18,223)	(18,630)
Reported Tax Collections	61,531	64,133	67,153	70,916
STAR (Dedicated Deposits)	(1,397)	(1,320)	(1,247)	(1,180)
RBTF (Dedicated Transfers)	(30,764)	(32,066)	(33,576)	(35,458)
Personal Income Tax	29,370	30,747	32,330	34,278
Sales and Use Tax	19,582	20,156	20,736	21,292
Cigarette and Tobacco Taxes	235	226	217	208
Vapor Excise Tax	0	0	0	0
Motor Fuel Tax	0	0	0	0
Alcoholic Beverage Taxes	268	267	267	266
Opioid Excise Tax	20	20	20	20
Medical Cannabis Excise Tax	0	0	0	0
Adult Use Cannabis Tax	0	0	0	0
Highway Use Tax	0	0	0	0
Auto Rental Tax	0	0	0	0
Peer to Peer Car Sharing Tax	2	2	2	2
Gross Consumption/Use Taxes	20,107	20,671	21,242	21,788
LGAC/STBF (Dedicated Transfers)	(9,791)	(10,078)	(10,368)	(10,646)
Consumption/Use Taxes	10,316	10,593	10,874	11,142
Corporation Franchise Tax	6,878	6,491	5,515	5,348
Corporation and Utilities Tax	432	421	423	425
Insurance Taxes	2,756	2,884	2,999	3,119
Bank Tax	90	0	0	0
Pass Through Entity Tax	15,384	14,530	14,588	15,160
Petroleum Business Tax	0	0	0	0
Gross Business Taxes	25,540	24,326	23,525	24,052
RBTF (Dedicated Transfers)	(7,692)	(7,265)	(7,294)	(7,580)
Business Taxes	17,848	17,061	16,231	16,472
Estate Tax	1,439	1,503	1,569	1,635
Real Estate Transfer Tax	1,278	1,383	1,505	1,580
Employer Compensation Expense Program	15	17	19	20
Gift Tax	0	0	0	0
Real Property Gains Tax	0	0	0	0
Pari-Mutuel Taxes	13	12	12	12
Other Taxes	1	1	1	1
Gross Other Taxes	2,746	2,916	3,106	3,248
Real Estate Transfer Tax (Dedicated)	(1,278)	(1,383)	(1,505)	(1,580)
RBTF (Dedicated Transfers)	(8)	(9)	(10)	(10)
Other Taxes	1,460	1,524	1,591	1,658
Payroll Tax	0	0	0	0
Total Taxes	58,994	59,925	61,026	63,550
Licenses, Fees, Etc.	781	779	779	779
Abandoned Property	500	500	500	500
Motor Vehicle Fees	317	326	340	321
ABC License Fee	60	60	60	60
Reimbursements	216	216	216	216
Investment Income	1,909	823	200	100
Extraordinary Settlements	0	0	0	0
Other Transactions	228	188	188	188
Miscellaneous Receipts	4,011	2,892	2,283	2,164
Federal Receipts	0	0	0	0
Total	63,005	62,817	63,309	65,714

CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)

	FY 2025	FY 2026	Annual	Annual
	Actuals	Projected	\$ Change	% Change
Taxes:				
Withholdings	59,827	61,229	1,402	2.3%
Estimated Payments	12,299	13,513	1,214	9.9%
Final Payments	3,661	4,451	790	21.6%
Other Payments	1,949	2,039	90	4.6%
Gross Collections	77,736	81,232	3,496	4.5%
State/City Offset	(1,370)	(1,551)	(181)	-13.2%
Refunds	(15,165)	(18,150)	(2,985)	-19.7%
Reported Tax Collections	61,201	61,531	330	0.5%
STAR (Dedicated Deposits)	(1,448)	(1,397)	51	3.5%
RBTF (Dedicated Transfers)	(30,601)	(30,764)	(163)	-0.5%
Personal Income Tax	29,152	29,370	218	0.7%
Sales and Use Tax	19,036	19,582	546	2.9%
Cigarette and Tobacco Taxes	245	235	(10)	-4.1%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	269	268	(1)	-0.4%
Opioid Excise Tax	21	20	(1)	-4.8%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	2	2	0	0.0%
Gross Consumption/Use Taxes	19,573	20,107	534	2.7%
LGAC/STBF (Dedicated Transfers)	(9,516)	(9,791)	(275)	-2.9%
Consumption/Use Taxes	10,057	10,316	259	2.6%
Corporation Franchise Tax	6,788	6,878	90	1.3%
Corporation and Utilities Tax	406	432	26	6.4%
Insurance Taxes	2,697	2,756	59	2.2%
Bank Tax	277	90	(187)	-67.5%
Pass Through Entity Tax	17,781	15,384	(2,397)	-13.5%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	27,949	25,540	(2,409)	-8.6%
RBTF (Dedicated Transfers)	(8,890)	(7,692)	1,198	13.5%
Business Taxes	19,059	17,848	(1,211)	-6.4%
Estate Tax	1,301	1,439	138	10.6%
Real Estate Transfer Tax	1,257	1,278	21	1.7%
Employer Compensation Expense Program	15	15	0	0.0%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	11	13	2	18.2%
Other Taxes	2	1	(1)	-50.0%
Gross Other Taxes	2,586	2,746	160	6.2%
Real Estate Transfer Tax (Dedicated)	(1,257)	(1,278)	(21)	-1.7%
RBTF (Dedicated Transfers)	(7)	(8)	(1)	-14.3%
Other Taxes	1,322	1,460	138	10.4%
Payroll Tax	0	0	0	0.0%
Total Taxes	59,590	58,994	(596)	-1.0%
Licenses, Fees, Etc.	904	781	(123)	-13.6%
Abandoned Property	899	500	(399)	-44.4%
Motor Vehicle Fees	343	317	(26)	-7.6%
ABC License Fee	61	60	(1)	-1.6%
Reimbursements	249	216	(33)	-13.3%
Investment Income	2,556	1,909	(647)	-25.3%
Extraordinary Settlements	0	0	0	0.0%
Other Transactions	156	228	72	46.2%
Miscellaneous Receipts	5,168	4,011	(1,157)	-22.4%
Federal Receipts	3,650	0	(3,650)	-100.0%
Total	68,408	63,005	(5,403)	-7.9%

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

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

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Opening Fund Balance	<u>56,916</u>	<u>10,289</u>	<u>117</u>	<u>67,322</u>
Receipts:				
Taxes	58,994	6,406	49,276	114,676
Miscellaneous Receipts	4,011	23,498	417	27,926
Federal Receipts	0	(10)	58	48
Total Receipts	<u>63,005</u>	<u>29,894</u>	<u>49,751</u>	<u>142,650</u>
Disbursements:				
Assistance and Grants	84,011	23,434	0	107,445
State Operations:				
Personal Service	12,087	6,333	0	18,420
Non-Personal Service	3,750	3,850	41	7,641
General State Charges	9,779	1,280	0	11,059
Debt Service	0	0	1,538	1,538
Capital Projects	0	0	0	0
Total Disbursements	<u>109,627</u>	<u>34,897</u>	<u>1,579</u>	<u>146,103</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	50,510	3,781	2,002	56,293
Transfers to Other Funds	(15,885)	987	(50,171)	(65,069)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	<u>34,625</u>	<u>4,768</u>	<u>(48,169)</u>	<u>(8,776)</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(11,997)</u>	<u>(235)</u>	<u>3</u>	<u>(12,229)</u>
Closing Fund Balance	<u>44,919</u>	<u>10,054</u>	<u>120</u>	<u>55,093</u>

**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	59,925	6,419	50,544	116,888
Miscellaneous Receipts	2,892	23,027	437	26,356
Federal Receipts	0	(9)	53	44
Total Receipts	62,817	29,437	51,034	143,288
Disbursements:				
Assistance and Grants	87,585	22,749	0	110,334
State Operations:				
Personal Service	12,854	6,526	0	19,380
Non-Personal Service	3,742	3,965	39	7,746
General State Charges	10,805	1,304	0	12,109
Debt Service	0	0	4,528	4,528
Capital Projects	0	0	0	0
Total Disbursements	114,986	34,544	4,567	154,097
Other Financing Sources (Uses):				
Transfers from Other Funds	48,628	3,712	1,934	54,274
Transfers to Other Funds	(7,437)	1,059	(48,381)	(54,759)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	41,191	4,771	(46,447)	(485)
Use (Reservation) of Fund Balance:				
Economic Uncertainties	1,000	0	0	1,000
Extraordinary Monetary Settlements	367	0	0	367
Rainy Day Reserve	(1,000)	0	0	(1,000)
Timing of PTET/PIT Credits	726	0	0	726
Timing of Resource Management	2,402	0	0	2,402
Total Use (Reservation) of Fund Balance	3,495	0	0	3,495
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(7,483)	(336)	20	(7,799)

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	61,026	6,315	52,496	119,837
Miscellaneous Receipts	2,283	21,085	453	23,821
Federal Receipts	0	(8)	45	37
Total Receipts	63,309	27,392	52,994	143,695
Disbursements:				
Assistance and Grants	92,187	21,256	0	113,443
State Operations:				
Personal Service	13,255	6,776	0	20,031
Non-Personal Service	3,834	4,150	39	8,023
General State Charges	11,829	1,328	0	13,157
Debt Service	0	0	5,513	5,513
Capital Projects	0	0	0	0
Total Disbursements	121,105	33,510	5,552	160,167
Other Financing Sources (Uses):				
Transfers from Other Funds	49,218	3,480	1,902	54,600
Transfers to Other Funds	(7,889)	1,364	(49,322)	(55,847)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	41,329	4,844	(47,420)	(1,247)
Use (Reservation) of Fund Balance:				
Economic Uncertainties	862	0	0	862
Extraordinary Monetary Settlements	25	0	0	25
Rainy Day Reserve	(862)	0	0	(862)
Timing of PTET/PIT Credits	84	0	0	84
Timing of Resource Management	4,213	0	0	4,213
Total Use (Reservation) of Fund Balance	4,322	0	0	4,322
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(12,145)	(1,274)	22	(13,397)

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	63,550	6,293	55,017	124,860
Miscellaneous Receipts	2,164	21,762	452	24,378
Federal Receipts	0	(7)	37	30
Total Receipts	65,714	28,048	55,506	149,268
Disbursements:				
Assistance and Grants	97,370	20,677	0	118,047
State Operations:				
Personal Service	12,795	7,033	0	19,828
Non-Personal Service	3,746	4,347	39	8,132
General State Charges	13,010	1,350	0	14,360
Debt Service	0	0	6,108	6,108
Capital Projects	0	0	0	0
Total Disbursements	126,921	33,407	6,147	166,475
Other Financing Sources (Uses):				
Transfers from Other Funds	51,512	3,519	2,131	57,162
Transfers to Other Funds	(8,389)	1,375	(51,468)	(58,482)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	43,123	4,894	(49,337)	(1,320)
Use (Reservation) of Fund Balance:				
Timing of PTET/PIT Credits	(506)	0	0	(506)
Timing of Resource Management	3,953	0	0	3,953
Total Use (Reservation) of Fund Balance	3,447	0	0	3,447
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(14,637)	(465)	22	(15,080)

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

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	56,078	67,322	11,244	20.1%
Receipts:				
Taxes	116,026	114,676	(1,350)	-1.2%
Miscellaneous Receipts	28,595	27,926	(669)	-2.3%
Federal Receipts	3,683	48	(3,635)	-98.7%
Total Receipts	148,304	142,650	(5,654)	-3.8%
Disbursements:				
Assistance and Grants	95,859	107,445	11,586	12.1%
State Operations:				
Personal Service	16,915	18,420	1,505	8.9%
Non-Personal Service	6,661	7,641	980	14.7%
General State Charges	10,443	11,059	616	5.9%
Debt Service	3,776	1,538	(2,238)	-59.3%
Capital Projects	0	0	0	0.0%
Total Disbursements	133,654	146,103	12,449	9.3%
Other Financing Sources (Uses):				
Transfers from Other Funds	57,359	56,293	(1,066)	-1.9%
Transfers to Other Funds	(60,765)	(65,069)	(4,304)	-7.1%
Bond and Note Proceeds	0	0	0	0.0%
Net Other Financing Sources (Uses)	(3,406)	(8,776)	(5,370)	-157.7%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	11,244	(12,229)	(23,473)	-208.8%
Closing Fund Balance	67,322	55,093	(12,229)	-18.2%

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

	FY 2025 Executive	Change	FY 2025 Actuals
Opening Fund Balance	56,077	1	56,078
Receipts:			
Taxes	113,932	2,094	116,026
Miscellaneous Receipts	24,680	3,915	28,595
Federal Receipts	3,696	(13)	3,683
Total Receipts	142,308	5,996	148,304
Disbursements:			
Assistance and Grants	96,774	(915)	95,859
State Operations:			
Personal Service	16,726	189	16,915
Non-Personal Service	6,310	351	6,661
General State Charges	10,363	80	10,443
Debt Service	3,163	613	3,776
Capital Projects	0	0	0
Total Disbursements	133,336	318	133,654
Other Financing Sources (Uses):			
Transfers from Other Funds	55,446	1,913	57,359
Transfers to Other Funds	(57,299)	(3,466)	(60,765)
Bond and Note Proceeds	0	0	0
Net Other Financing Sources (Uses)	(1,853)	(1,553)	(3,406)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	7,119	4,125	11,244
Closing Fund Balance	63,196	4,126	67,322

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

	FY 2025 Enacted	Change	FY 2025 Actuals
Opening Fund Balance	56,077	1	56,078
Receipts:			
Taxes	109,301	6,725	116,026
Miscellaneous Receipts	22,977	5,618	28,595
Federal Receipts	3,691	(8)	3,683
Total Receipts	135,969	12,335	148,304
Disbursements:			
Assistance and Grants	97,202	(1,343)	95,859
State Operations:			
Personal Service	16,978	(63)	16,915
Non-Personal Service	6,270	391	6,661
General State Charges	8,570	1,873	10,443
Debt Service	3,022	754	3,776
Capital Projects	0	0	0
Total Disbursements	132,042	1,612	133,654
Other Financing Sources (Uses):			
Transfers from Other Funds	51,196	6,163	57,359
Transfers to Other Funds	(53,995)	(6,770)	(60,765)
Bond and Note Proceeds	0	0	0
Net Other Financing Sources (Uses)	(2,799)	(607)	(3,406)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	1,128	10,116	11,244
Closing Fund Balance	57,205	10,117	67,322

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

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

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Opening Fund Balance	56,916	18,118	(1,455)	117	73,696
Receipts:					
Taxes	58,994	6,406	1,465	49,276	116,141
Miscellaneous Receipts	4,011	24,108	10,460	417	38,996
Federal Receipts	0	90,834	3,198	58	94,090
Total Receipts	63,005	121,348	15,123	49,751	249,227
Disbursements:					
Assistance and Grants	84,011	108,946	7,733	0	200,690
State Operations:					
Personal Service	12,087	7,064	0	0	19,151
Non-Personal Service	3,750	6,127	0	41	9,918
General State Charges	9,779	1,676	0	0	11,455
Debt Service	0	0	0	1,538	1,538
Capital Projects	0	0	11,626	0	11,626
Total Disbursements	109,627	123,813	19,359	1,579	254,378
Other Financing Sources (Uses):					
Transfers from Other Funds	50,510	3,781	5,076	2,002	61,369
Transfers to Other Funds	(15,885)	(1,923)	(798)	(50,171)	(68,777)
Bond and Note Proceeds	0	0	367	0	367
Net Other Financing Sources (Uses)	34,625	1,858	4,645	(48,169)	(7,041)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(11,997)	(607)	409	3	(12,192)
Closing Fund Balance	44,919	17,511	(1,046)	120	61,504

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Receipts:					
Taxes	59,925	6,419	1,440	50,544	118,328
Miscellaneous Receipts	2,892	23,637	12,827	437	39,793
Federal Receipts	0	90,755	3,528	53	94,336
Total Receipts	62,817	120,811	17,795	51,034	252,457
Disbursements:					
Assistance and Grants	87,585	108,230	8,829	0	204,644
State Operations:					
Personal Service	12,854	7,259	0	0	20,113
Non-Personal Service	3,742	6,288	0	39	10,069
General State Charges	10,805	1,701	0	0	12,506
Debt Service	0	0	0	4,528	4,528
Capital Projects	0	0	12,034	0	12,034
Total Disbursements	114,986	123,478	20,863	4,567	263,894
Other Financing Sources (Uses):					
Transfers from Other Funds	48,628	3,712	3,822	1,934	58,096
Transfers to Other Funds	(7,437)	(1,675)	(844)	(48,381)	(58,337)
Bond and Note Proceeds	0	0	252	0	252
Net Other Financing Sources (Uses)	41,191	2,037	3,230	(46,447)	11
Use (Reservation) of Fund Balance:					
Economic Uncertainties	1,000	0	0	0	1,000
Extraordinary Monetary Settlements	367	0	0	0	367
Rainy Day Reserve	(1,000)	0	0	0	(1,000)
Timing of PTET/PIT Credits	726	0	0	0	726
Timing of Resource Management	2,402	0	0	0	2,402
Total Use (Reservation) of Fund Balance	3,495	0	0	0	3,495
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(7,483)	(630)	162	20	(7,931)

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Receipts:					
Taxes	61,026	6,315	1,437	52,496	121,274
Miscellaneous Receipts	2,283	21,694	12,529	453	36,959
Federal Receipts	0	87,980	3,555	45	91,580
Total Receipts	63,309	115,989	17,521	52,994	249,813
Disbursements:					
Assistance and Grants	92,187	104,016	7,633	0	203,836
State Operations:					
Personal Service	13,255	7,512	0	0	20,767
Non-Personal Service	3,834	6,467	0	39	10,340
General State Charges	11,829	1,727	0	0	13,556
Debt Service	0	0	0	5,513	5,513
Capital Projects	0	0	13,568	0	13,568
Total Disbursements	121,105	119,722	21,201	5,552	267,580
Other Financing Sources (Uses):					
Transfers from Other Funds	49,218	3,480	4,518	1,902	59,118
Transfers to Other Funds	(7,889)	(1,066)	(1,081)	(49,322)	(59,358)
Bond and Note Proceeds	0	0	260	0	260
Net Other Financing Sources (Uses)	41,329	2,414	3,697	(47,420)	20
Use (Reservation) of Fund Balance:					
Economic Uncertainties	862	0	0	0	862
Extraordinary Monetary Settlements	25	0	0	0	25
Rainy Day Reserve	(862)	0	0	0	(862)
Timing of PTET/PIT Credits	84	0	0	0	84
Timing of Resource Management	4,213	0	0	0	4,213
Total Use (Reservation) of Fund Balance	4,322	0	0	0	4,322
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(12,145)	(1,319)	17	22	(13,425)

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Receipts:					
Taxes	63,550	6,293	1,433	55,017	126,293
Miscellaneous Receipts	2,164	22,371	11,797	452	36,784
Federal Receipts	0	89,690	3,590	37	93,317
Total Receipts	65,714	118,354	16,820	55,506	256,394
Disbursements:					
Assistance and Grants	97,370	105,165	7,014	0	209,549
State Operations:					
Personal Service	12,795	7,770	0	0	20,565
Non-Personal Service	3,746	6,650	0	39	10,435
General State Charges	13,010	1,749	0	0	14,759
Debt Service	0	0	0	6,108	6,108
Capital Projects	0	0	13,492	0	13,492
Total Disbursements	126,921	121,334	20,506	6,147	274,908
Other Financing Sources (Uses):					
Transfers from Other Funds	51,512	3,519	4,733	2,131	61,895
Transfers to Other Funds	(8,389)	(998)	(1,279)	(51,468)	(62,134)
Bond and Note Proceeds	0	0	339	0	339
Net Other Financing Sources (Uses)	43,123	2,521	3,793	(49,337)	100
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(506)	0	0	0	(506)
Timing of Resource Management	3,953	0	0	0	3,953
Total Use (Reservation) of Fund Balance	3,447	0	0	0	3,447
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(14,637)	(459)	107	22	(14,967)

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

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	65,913	73,696	7,783	11.8%
Receipts:				
Taxes	117,512	116,141	(1,371)	-1.2%
Miscellaneous Receipts	34,761	38,996	4,235	12.2%
Federal Receipts	96,713	94,090	(2,623)	-2.7%
Total Receipts	248,986	249,227	241	0.1%
Disbursements:				
Assistance and Grants	190,093	200,690	10,597	5.6%
State Operations:				
Personal Service	17,709	19,151	1,442	8.1%
Non-Personal Service	9,473	9,918	445	4.7%
General State Charges	10,861	11,455	594	5.5%
Debt Service	3,776	1,538	(2,238)	-59.3%
Capital Projects	9,559	11,626	2,067	21.6%
Total Disbursements	241,471	254,378	12,907	5.3%
Other Financing Sources (Uses):				
Transfers from Other Funds	64,695	61,369	(3,326)	-5.1%
Transfers to Other Funds	(64,813)	(68,777)	(3,964)	-6.1%
Bond and Note Proceeds	386	367	(19)	-4.9%
Net Other Financing Sources (Uses)	268	(7,041)	(7,309)	-2727.2%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	7,783	(12,192)	(19,975)	-256.6%
Closing Fund Balance	73,696	61,504	(12,192)	-16.5%

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2025 Executive	Change	FY 2025 Actuals
Opening Fund Balance	65,912	1	65,913
Receipts:			
Taxes	115,419	2,093	117,512
Miscellaneous Receipts	32,755	2,006	34,761
Federal Receipts	98,502	(1,789)	96,713
Total Receipts	246,676	2,310	248,986
Disbursements:			
Assistance and Grants	192,239	(2,146)	190,093
State Operations:			
Personal Service	17,448	261	17,709
Non-Personal Service	9,279	194	9,473
General State Charges	10,759	102	10,861
Debt Service	3,163	613	3,776
Capital Projects	10,493	(934)	9,559
Total Disbursements	243,381	(1,910)	241,471
Other Financing Sources (Uses):			
Transfers from Other Funds	60,771	3,924	64,695
Transfers to Other Funds	(61,015)	(3,798)	(64,813)
Bond and Note Proceeds	269	117	386
Net Other Financing Sources (Uses)	25	243	268
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	3,320	4,463	7,783
Closing Fund Balance	69,232	4,464	73,696

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2025 Enacted	Change	FY 2025 Actuals
Opening Fund Balance	65,912	1	65,913
Receipts:			
Taxes	110,784	6,728	117,512
Miscellaneous Receipts	31,685	3,076	34,761
Federal Receipts	94,202	2,511	96,713
Total Receipts	236,671	12,315	248,986
Disbursements:			
Assistance and Grants	188,912	1,181	190,093
State Operations:			
Personal Service	17,690	19	17,709
Non-Personal Service	9,251	222	9,473
General State Charges	8,966	1,895	10,861
Debt Service	3,022	754	3,776
Capital Projects	11,327	(1,768)	9,559
Total Disbursements	239,168	2,303	241,471
Other Financing Sources (Uses):			
Transfers from Other Funds	56,715	7,980	64,695
Transfers to Other Funds	(56,967)	(7,846)	(64,813)
Bond and Note Proceeds	359	27	386
Net Other Financing Sources (Uses)	107	161	268
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(2,390)	10,173	7,783
Closing Fund Balance	63,522	10,174	73,696

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	59,827	0	0	0	59,827
Estimated Payments	12,299	0	0	0	12,299
Final Payments	3,661	0	0	0	3,661
Other Payments	1,949	0	0	0	1,949
Gross Collections	77,736	0	0	0	77,736
State/City Offset	(1,370)	0	0	0	(1,370)
Refunds	(15,165)	0	0	0	(15,165)
Reported Tax Collections	61,201	0	0	0	61,201
STAR (Dedicated Deposits)	(1,448)	1,448	0	0	0
RBTF (Dedicated Transfers)	(30,601)	0	0	30,601	0
Personal Income Tax	29,152	1,448	0	30,601	61,201
Sales and Use Tax	19,036	1,314	0	0	20,350
Cigarette and Tobacco Taxes	245	553	0	0	798
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	104	383	0	487
Alcoholic Beverage Taxes	269	0	0	0	269
Opioid Excise Tax	21	0	0	0	21
Medical Cannabis Excise Tax	0	4	0	0	4
Adult Use Cannabis Tax	0	125	0	0	125
Highway Use Tax	0	2	136	0	138
Auto Rental Tax	0	33	104	0	137
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	19,573	2,156	623	0	22,352
LGAC/STBF (Dedicated Transfers)	(9,516)	0	0	9,516	0
Consumption/Use Taxes	10,057	2,156	623	9,516	22,352
Corporation Franchise Tax	6,788	1,888	0	0	8,676
Corporation and Utilities Tax	406	100	10	0	516
Insurance Taxes	2,697	309	0	0	3,006
Bank Tax	277	56	0	0	333
Pass Through Entity Tax	17,781	0	0	0	17,781
Petroleum Business Tax	0	465	596	0	1,061
Gross Business Taxes	27,949	2,818	606	0	31,373
RBTF (Dedicated Transfers)	(8,890)	0	0	8,890	0
Business Taxes	19,059	2,818	606	8,890	31,373
Estate Tax	1,301	0	0	0	1,301
Real Estate Transfer Tax	1,257	0	0	0	1,257
Employer Compensation Expense Program	15	0	0	0	15
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	11	0	0	0	11
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,586	0	0	0	2,586
Real Estate Transfer Tax (Dedicated)	(1,257)	0	257	1,000	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
Other Taxes	1,322	0	257	1,007	2,586
Payroll Tax	0	0	0	0	0
Total Taxes	59,590	6,422	1,486	50,014	117,512
Licenses, Fees, Etc.	904	0	0	0	904
Abandoned Property	899	0	0	0	899
Motor Vehicle Fees	343	200	732	0	1,275
ABC License Fee	61	0	0	0	61
Reimbursements	249	0	0	0	249
Investment Income	2,556	0	0	0	2,556
Extraordinary Settlements	0	0	0	0	0
Other Transactions	156	23,604	4,551	506	28,817
Miscellaneous Receipts	5,168	23,804	5,283	506	34,761
Federal Receipts	3,650	90,233	2,785	45	96,713
Total	68,408	120,459	9,554	50,565	248,986

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	61,229	0	0	0	61,229
Estimated Payments	13,513	0	0	0	13,513
Final Payments	4,451	0	0	0	4,451
Other Payments	2,039	0	0	0	2,039
Gross Collections	81,232	0	0	0	81,232
State/City Offset	(1,551)	0	0	0	(1,551)
Refunds	(18,150)	0	0	0	(18,150)
Reported Tax Collections	61,531	0	0	0	61,531
STAR (Dedicated Deposits)	(1,397)	1,397	0	0	0
RBTF (Dedicated Transfers)	(30,764)	0	0	30,764	0
Personal Income Tax	29,370	1,397	0	30,764	61,531
Sales and Use Tax	19,582	1,340	0	0	20,922
Cigarette and Tobacco Taxes	235	519	0	0	754
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	104	384	0	488
Alcoholic Beverage Taxes	268	0	0	0	268
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	194	0	0	194
Highway Use Tax	0	0	138	0	138
Auto Rental Tax	0	37	106	0	143
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	20,107	2,218	628	0	22,953
LGAC/STBF (Dedicated Transfers)	(9,791)	0	0	9,791	0
Consumption/Use Taxes	10,316	2,218	628	9,791	22,953
Corporation Franchise Tax	6,878	1,909	0	0	8,787
Corporation and Utilities Tax	432	102	10	0	544
Insurance Taxes	2,756	318	0	0	3,074
Bank Tax	90	16	0	0	106
Pass Through Entity Tax	15,384	0	0	0	15,384
Petroleum Business Tax	0	446	570	0	1,016
Gross Business Taxes	25,540	2,791	580	0	28,911
RBTF (Dedicated Transfers)	(7,692)	0	0	7,692	0
Business Taxes	17,848	2,791	580	7,692	28,911
Estate Tax	1,439	0	0	0	1,439
Real Estate Transfer Tax	1,278	0	0	0	1,278
Employer Compensation Expense Program	15	0	0	0	15
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	1	0	0	0	1
Gross Other Taxes	2,746	0	0	0	2,746
Real Estate Transfer Tax (Dedicated)	(1,278)	0	257	1,021	0
RBTF (Dedicated Transfers)	(8)	0	0	8	0
Other Taxes	1,460	0	257	1,029	2,746
Payroll Tax	0	0	0	0	0
Total Taxes	58,994	6,406	1,465	49,276	116,141
Licenses, Fees, Etc.	781	0	0	0	781
Abandoned Property	500	0	0	0	500
Motor Vehicle Fees	317	227	730	0	1,274
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	1,909	0	0	0	1,909
Extraordinary Settlements	0	0	0	0	0
Other Transactions	228	23,881	9,730	417	34,256
Miscellaneous Receipts	4,011	24,108	10,460	417	38,996
Federal Receipts	0	90,834	3,198	58	94,090
Total	63,005	121,348	15,123	49,751	249,227

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	63,632	0	0	0	63,632
Estimated Payments	13,084	0	0	0	13,084
Final Payments	4,457	0	0	0	4,457
Other Payments	2,092	0	0	0	2,092
Gross Collections	83,265	0	0	0	83,265
State/City Offset	(1,739)	0	0	0	(1,739)
Refunds	(17,393)	0	0	0	(17,393)
Reported Tax Collections	64,133	0	0	0	64,133
STAR (Dedicated Deposits)	(1,320)	1,320	0	0	0
RBTF (Dedicated Transfers)	(32,066)	0	0	32,066	0
Personal Income Tax	30,747	1,320	0	32,066	64,133
Sales and Use Tax	20,156	1,378	0	0	21,534
Cigarette and Tobacco Taxes	226	490	0	0	716
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	103	381	0	484
Alcoholic Beverage Taxes	267	0	0	0	267
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	284	0	0	284
Highway Use Tax	0	0	139	0	139
Auto Rental Tax	0	39	109	0	148
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	20,671	2,318	629	0	23,618
LGAC/STBF (Dedicated Transfers)	(10,078)	0	0	10,078	0
Consumption/Use Taxes	10,593	2,318	629	10,078	23,618
Corporation Franchise Tax	6,491	1,920	0	0	8,411
Corporation and Utilities Tax	421	103	10	0	534
Insurance Taxes	2,884	332	0	0	3,216
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	14,530	0	0	0	14,530
Petroleum Business Tax	0	426	544	0	970
Gross Business Taxes	24,326	2,781	554	0	27,661
RBTF (Dedicated Transfers)	(7,265)	0	0	7,265	0
Business Taxes	17,061	2,781	554	7,265	27,661
Estate Tax	1,503	0	0	0	1,503
Real Estate Transfer Tax	1,383	0	0	0	1,383
Employer Compensation Expense Program	17	0	0	0	17
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
Gross Other Taxes	2,916	0	0	0	2,916
Real Estate Transfer Tax (Dedicated)	(1,383)	0	257	1,126	0
RBTF (Dedicated Transfers)	(9)	0	0	9	0
Other Taxes	1,524	0	257	1,135	2,916
Payroll Tax	0	0	0	0	0
Total Taxes	59,925	6,419	1,440	50,544	118,328
Licenses, Fees, Etc.	779	0	0	0	779
Abandoned Property	500	0	0	0	500
Motor Vehicle Fees	326	212	730	0	1,268
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	823	0	0	0	823
Extraordinary Settlements	0	0	0	0	0
Other Transactions	188	23,425	12,097	437	36,147
Miscellaneous Receipts	2,892	23,637	12,827	437	39,793
Federal Receipts	0	90,755	3,528	53	94,336
Total	62,817	120,811	17,795	51,034	252,457

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	66,624	0	0	0	66,624
Estimated Payments	13,703	0	0	0	13,703
Final Payments	4,682	0	0	0	4,682
Other Payments	2,178	0	0	0	2,178
Gross Collections	87,187	0	0	0	87,187
State/City Offset	(1,811)	0	0	0	(1,811)
Refunds	(18,223)	0	0	0	(18,223)
Reported Tax Collections	67,153	0	0	0	67,153
STAR (Dedicated Deposits)	(1,247)	1,247	0	0	0
RBTF (Dedicated Transfers)	(33,576)	0	0	33,576	0
Personal Income Tax	32,330	1,247	0	33,576	67,153
Sales and Use Tax	20,736	1,415	0	0	22,151
Cigarette and Tobacco Taxes	217	462	0	0	679
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	102	378	0	480
Alcoholic Beverage Taxes	267	0	0	0	267
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	349	0	0	349
Highway Use Tax	0	1	140	0	141
Auto Rental Tax	0	39	112	0	151
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	21,242	2,392	630	0	24,264
LGAC/STBF (Dedicated Transfers)	(10,368)	0	0	10,368	0
Consumption/Use Taxes	10,874	2,392	630	10,368	24,264
Corporation Franchise Tax	5,515	1,804	0	0	7,319
Corporation and Utilities Tax	423	102	10	0	535
Insurance Taxes	2,999	347	0	0	3,346
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	14,588	0	0	0	14,588
Petroleum Business Tax	0	423	540	0	963
Gross Business Taxes	23,525	2,676	550	0	26,751
RBTF (Dedicated Transfers)	(7,294)	0	0	7,294	0
Business Taxes	16,231	2,676	550	7,294	26,751
Estate Tax	1,569	0	0	0	1,569
Real Estate Transfer Tax	1,505	0	0	0	1,505
Employer Compensation Expense Program	19	0	0	0	19
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Parl-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
Gross Other Taxes	3,106	0	0	0	3,106
Real Estate Transfer Tax (Dedicated)	(1,505)	0	257	1,248	0
RBTF (Dedicated Transfers)	(10)	0	0	10	0
Other Taxes	1,591	0	257	1,258	3,106
Payroll Tax	0	0	0	0	0
Total Taxes	61,026	6,315	1,437	52,496	121,274
Licenses, Fees, Etc.	779	0	0	0	779
Abandoned Property	500	0	0	0	500
Motor Vehicle Fees	340	212	730	0	1,282
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	200	0	0	0	200
Extraordinary Settlements	0	0	0	0	0
Other Transactions	188	21,482	11,799	453	33,922
Miscellaneous Receipts	2,283	21,694	12,529	453	36,959
Federal Receipts	0	87,980	3,555	45	91,580
Total	63,309	115,989	17,521	52,994	249,813

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	69,439	0	0	0	69,439
Estimated Payments	14,812	0	0	0	14,812
Final Payments	4,922	0	0	0	4,922
Other Payments	2,234	0	0	0	2,234
Gross Collections	91,407	0	0	0	91,407
State/City Offset	(1,861)	0	0	0	(1,861)
Refunds	(18,630)	0	0	0	(18,630)
Reported Tax Collections	70,916	0	0	0	70,916
STAR (Dedicated Deposits)	(1,180)	1,180	0	0	0
RBTF (Dedicated Transfers)	(35,458)	0	0	35,458	0
Personal Income Tax	34,278	1,180	0	35,458	70,916
Sales and Use Tax	21,292	1,452	0	0	22,744
Cigarette and Tobacco Taxes	208	436	0	0	644
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	101	374	0	475
Alcoholic Beverage Taxes	266	0	0	0	266
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	1	0	0	1
Adult Use Cannabis Tax	0	368	0	0	368
Highway Use Tax	0	0	141	0	141
Auto Rental Tax	0	40	116	0	156
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	21,788	2,419	631	0	24,838
LGAC/STBF (Dedicated Transfers)	(10,646)	0	0	10,646	0
Consumption/Use Taxes	11,142	2,419	631	10,646	24,838
Corporation Franchise Tax	5,348	1,808	0	0	7,156
Corporation and Utilities Tax	425	104	10	0	539
Insurance Taxes	3,119	363	0	0	3,482
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	15,160	0	0	0	15,160
Petroleum Business Tax	0	419	535	0	954
Gross Business Taxes	24,052	2,694	545	0	27,291
RBTF (Dedicated Transfers)	(7,580)	0	0	7,580	0
Business Taxes	16,472	2,694	545	7,580	27,291
Estate Tax	1,635	0	0	0	1,635
Real Estate Transfer Tax	1,580	0	0	0	1,580
Employer Compensation Expense Program	20	0	0	0	20
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
Gross Other Taxes	3,248	0	0	0	3,248
Real Estate Transfer Tax (Dedicated)	(1,580)	0	257	1,323	0
RBTF (Dedicated Transfers)	(10)	0	0	10	0
Other Taxes	1,658	0	257	1,333	3,248
Payroll Tax	0	0	0	0	0
Total Taxes	63,550	6,293	1,433	55,017	126,293
Licenses, Fees, Etc.	779	0	0	0	779
Abandoned Property	500	0	0	0	500
Motor Vehicle Fees	321	212	730	0	1,263
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	100	0	0	0	100
Extraordinary Settlements	0	0	0	0	0
Other Transactions	188	22,159	11,067	452	33,866
Miscellaneous Receipts	2,164	22,371	11,797	452	36,784
Federal Receipts	0	89,690	3,590	37	93,317
Total	65,714	118,354	16,820	55,506	256,394

STATE RECEIPTS
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	59,827	61,229	1,402	2.3%
Estimated Payments	12,299	13,513	1,214	9.9%
Final Payments	3,661	4,451	790	21.6%
Other Payments	1,949	2,039	90	4.6%
Gross Collections	77,736	81,232	3,496	4.5%
State/City Offset	(1,370)	(1,551)	(181)	-13.2%
Refunds	(15,165)	(18,150)	(2,985)	-19.7%
Reported Tax Collections	61,201	61,531	330	0.5%
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Personal Income Tax	61,201	61,531	330	0.5%
Sales and Use Tax	20,350	20,922	572	2.8%
Cigarette and Tobacco Taxes	798	754	(44)	-5.5%
Vapor Excise Tax	21	21	0	0.0%
Motor Fuel Tax	487	488	1	0.2%
Alcoholic Beverage Taxes	269	268	(1)	-0.4%
Opioid Excise Tax	21	20	(1)	-4.8%
Medical Cannabis Excise Tax	4	3	(1)	-25.0%
Adult Use Cannabis Tax	125	194	69	55.2%
Highway Use Tax	138	138	0	0.0%
Auto Rental Tax	137	143	6	4.4%
Peer to Peer Car Sharing Tax	2	2	0	0.0%
Gross Consumption/Use Taxes	22,352	22,953	601	2.7%
LGAC/STBF (Dedicated Transfers)	0	0	0	0.0%
Consumption/Use Taxes	22,352	22,953	601	2.7%
Corporation Franchise Tax	8,676	8,787	111	1.3%
Corporation and Utilities Tax	516	544	28	5.4%
Insurance Taxes	3,006	3,074	68	2.3%
Bank Tax	333	106	(227)	-68.2%
Pass Through Entity Tax	17,781	15,384	(2,397)	-13.5%
Petroleum Business Tax	1,061	1,016	(45)	-4.2%
Gross Business Taxes	31,373	28,911	(2,462)	-7.8%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Business Taxes	31,373	28,911	(2,462)	-7.8%
Estate Tax	1,301	1,439	138	10.6%
Real Estate Transfer Tax	1,257	1,278	21	1.7%
Employer Compensation Expense Program	15	15	0	0.0%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	11	13	2	18.2%
Other Taxes	2	1	(1)	-50.0%
Gross Other Taxes	2,586	2,746	160	6.2%
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Other Taxes	2,586	2,746	160	6.2%
Payroll Tax	0	0	0	0.0%
Total Taxes	117,512	116,141	(1,371)	-1.2%
Licenses, Fees, Etc.	904	781	(123)	-13.6%
Abandoned Property	899	500	(399)	-44.4%
Motor Vehicle Fees	1,275	1,274	(1)	-0.1%
ABC License Fee	61	60	(1)	-1.6%
Reimbursements	249	216	(33)	-13.3%
Investment Income	2,556	1,909	(647)	-25.3%
Extraordinary Settlements	0	0	0	0.0%
Other Transactions	28,817	34,256	5,439	18.9%
Miscellaneous Receipts	34,761	38,996	4,235	12.2%
Federal Receipts	96,713	94,090	(2,623)	-2.7%
Total	248,986	249,227	241	0.1%

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

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

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	10,289	7,829	18,118
Receipts:			
Taxes	6,406	0	6,406
Miscellaneous Receipts	23,498	610	24,108
Federal Receipts	(10)	90,844	90,834
Total Receipts	29,894	91,454	121,348
Disbursements:			
Assistance and Grants	23,434	85,512	108,946
State Operations:			
Personal Service	6,333	731	7,064
Non-Personal Service	3,850	2,277	6,127
General State Charges	1,280	396	1,676
Capital Projects	0	0	0
Total Disbursements	34,897	88,916	123,813
Other Financing Sources (Uses):			
Transfers from Other Funds	3,781	0	3,781
Transfers to Other Funds	987	(2,910)	(1,923)
Net Other Financing Sources (Uses)	4,768	(2,910)	1,858
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(235)	(372)	(607)
Closing Fund Balance	10,054	7,457	17,511

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	10,054	7,457	17,511
Receipts:			
Taxes	6,419	0	6,419
Miscellaneous Receipts	23,027	610	23,637
Federal Receipts	(9)	90,764	90,755
Total Receipts	29,437	91,374	120,811
Disbursements:			
Assistance and Grants	22,749	85,481	108,230
State Operations:			
Personal Service	6,526	733	7,259
Non-Personal Service	3,965	2,323	6,288
General State Charges	1,304	397	1,701
Capital Projects	0	0	0
Total Disbursements	34,544	88,934	123,478
Other Financing Sources (Uses):			
Transfers from Other Funds	3,712	0	3,712
Transfers to Other Funds	1,059	(2,734)	(1,675)
Net Other Financing Sources (Uses)	4,771	(2,734)	2,037
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(336)	(294)	(630)
Closing Fund Balance	9,718	7,163	16,881

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>9,718</u>	<u>7,163</u>	<u>16,881</u>
Receipts:			
Taxes	6,315	0	6,315
Miscellaneous Receipts	21,085	609	21,694
Federal Receipts	<u>(8)</u>	<u>87,988</u>	<u>87,980</u>
Total Receipts	<u>27,392</u>	<u>88,597</u>	<u>115,989</u>
Disbursements:			
Assistance and Grants	21,256	82,760	104,016
State Operations:			
Personal Service	6,776	736	7,512
Non-Personal Service	4,150	2,317	6,467
General State Charges	1,328	399	1,727
Capital Projects	<u>0</u>	<u>0</u>	<u>0</u>
Total Disbursements	<u>33,510</u>	<u>86,212</u>	<u>119,722</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	3,480	0	3,480
Transfers to Other Funds	<u>1,364</u>	<u>(2,430)</u>	<u>(1,066)</u>
Net Other Financing Sources (Uses)	<u>4,844</u>	<u>(2,430)</u>	<u>2,414</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(1,274)</u>	<u>(45)</u>	<u>(1,319)</u>
Closing Fund Balance	<u><u>8,444</u></u>	<u><u>7,118</u></u>	<u><u>15,562</u></u>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>8,444</u>	<u>7,118</u>	<u>15,562</u>
Receipts:			
Taxes	6,293	0	6,293
Miscellaneous Receipts	21,762	609	22,371
Federal Receipts	<u>(7)</u>	<u>89,697</u>	<u>89,690</u>
Total Receipts	<u>28,048</u>	<u>90,306</u>	<u>118,354</u>
Disbursements:			
Assistance and Grants	20,677	84,488	105,165
State Operations:			
Personal Service	7,033	737	7,770
Non-Personal Service	4,347	2,303	6,650
General State Charges	1,350	399	1,749
Capital Projects	<u>0</u>	<u>0</u>	<u>0</u>
Total Disbursements	<u>33,407</u>	<u>87,927</u>	<u>121,334</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	3,519	0	3,519
Transfers to Other Funds	<u>1,375</u>	<u>(2,373)</u>	<u>(998)</u>
Net Other Financing Sources (Uses)	<u>4,894</u>	<u>(2,373)</u>	<u>2,521</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(465)</u>	<u>6</u>	<u>(459)</u>
Closing Fund Balance	<u><u>7,979</u></u>	<u><u>7,124</u></u>	<u><u>15,103</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	20,794	18,118	(2,676)	-12.9%
Receipts:				
Taxes	6,422	6,406	(16)	-0.2%
Miscellaneous Receipts	23,804	24,108	304	1.3%
Federal Receipts	90,233	90,834	601	0.7%
Total Receipts	120,459	121,348	889	0.7%
Disbursements:				
Assistance and Grants	107,844	108,946	1,102	1.0%
State Operations:				
Personal Service	6,925	7,064	139	2.0%
Non-Personal Service	6,501	6,127	(374)	-5.8%
General State Charges	1,564	1,676	112	7.2%
Debt Service	0	0	0	0.0%
Capital Projects	0	0	0	0.0%
Total Disbursements	122,834	123,813	979	0.8%
Other Financing Sources (Uses):				
Transfers from Other Funds	3,637	3,781	144	4.0%
Transfers to Other Funds	(3,938)	(1,923)	2,015	51.2%
Net Other Financing Sources (Uses)	(301)	1,858	2,159	717.3%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(2,676)	(607)	2,069	77.3%
Closing Fund Balance	18,118	17,511	(607)	-3.4%

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Personal Income Tax	1,397	1,320	1,247	1,180
Consumption/Use Taxes	2,218	2,318	2,392	2,419
Sales and Use Tax	1,340	1,378	1,415	1,452
Cigarette and Tobacco Taxes	519	490	462	436
Vapor Excise Tax	21	21	21	21
Motor Fuel Tax	104	103	102	101
Highway Use Tax	0	0	1	0
Medical Cannabis Excise Tax	3	3	3	1
Adult Use Cannabis Tax	194	284	349	368
Auto Rental Tax	37	39	39	40
Peer to Peer Car Sharing Tax	0	0	0	0
Business Taxes	2,791	2,781	2,676	2,694
Corporation Franchise Tax	1,909	1,920	1,804	1,808
Corporation and Utilities Tax	102	103	102	104
Insurance Taxes	318	332	347	363
Bank Tax	16	0	0	0
Petroleum Business Tax	446	426	423	419
Payroll Tax	0	0	0	0
Total Taxes	6,406	6,419	6,315	6,293
Miscellaneous Receipts	24,108	23,637	21,694	22,371
HCRA	7,079	7,274	7,594	7,859
State University Income	6,233	6,526	6,882	7,260
Lottery	3,631	3,565	3,567	3,567
Medicaid	1,080	1,080	1,080	1,080
Industry Assessments	800	812	795	795
Motor Vehicle Fees	227	212	212	212
All Other	5,058	4,168	1,564	1,598
Federal Receipts	90,834	90,755	87,980	89,690
Total	121,348	120,811	115,989	118,354

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	1,448	1,397	(51)	-3.5%
Consumption/Use Taxes	2,156	2,218	62	2.9%
Sales and Use Tax	1,314	1,340	26	2.0%
Cigarette and Tobacco Taxes	553	519	(34)	-6.1%
Vapor Excise Tax	21	21	0	0.0%
Motor Fuel Tax	104	104	0	0.0%
Highway Use Tax	2	0	(2)	-100.0%
Medical Cannabis Excise Tax	4	3	(1)	-25.0%
Adult Use Cannabis Tax	125	194	69	55.2%
Auto Rental Tax	33	37	4	12.1%
Peer to Peer Car Sharing Tax	0	0	0	0.0%
Business Taxes	2,818	2,791	(27)	-1.0%
Corporation Franchise Tax	1,888	1,909	21	1.1%
Corporation and Utilities Tax	100	102	2	2.0%
Insurance Taxes	309	318	9	2.9%
Bank Tax	56	16	(40)	-71.4%
Petroleum Business Tax	465	446	(19)	-4.1%
Payroll Tax	0	0	0	0.0%
Total Taxes	6,422	6,406	(16)	-0.2%
Miscellaneous Receipts	23,804	24,108	304	1.3%
HCRA	7,079	7,079	0	0.0%
State University Income	5,618	6,233	615	10.9%
Lottery	3,578	3,631	53	1.5%
Medicaid	1,068	1,080	12	1.1%
Industry Assessments	865	800	(65)	-7.5%
Motor Vehicle Fees	200	227	27	13.5%
All Other	5,396	5,058	(338)	-6.3%
Federal Receipts	90,233	90,834	601	0.7%
Total	120,459	121,348	889	0.7%

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

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

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>(1,077)</u>	<u>(378)</u>	<u>(1,455)</u>
Receipts:			
Taxes	1,465	0	1,465
Miscellaneous Receipts	10,186	274	10,460
Federal Receipts	5	3,193	3,198
Total Receipts	<u>11,656</u>	<u>3,467</u>	<u>15,123</u>
Disbursements:			
Assistance and Grants	6,581	1,152	7,733
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	9,644	1,982	11,626
Total Disbursements	<u>16,225</u>	<u>3,134</u>	<u>19,359</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	5,053	23	5,076
Transfers to Other Funds	(798)	0	(798)
Bond and Note Proceeds	367	0	367
Net Other Financing Sources (Uses)	<u>4,622</u>	<u>23</u>	<u>4,645</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>53</u>	<u>356</u>	<u>409</u>
Closing Fund Balance	<u><u>(1,024)</u></u>	<u><u>(22)</u></u>	<u><u>(1,046)</u></u>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>(1,024)</u>	<u>(22)</u>	<u>(1,046)</u>
Receipts:			
Taxes	1,440	0	1,440
Miscellaneous Receipts	12,590	237	12,827
Federal Receipts	5	3,523	3,528
Total Receipts	<u>14,035</u>	<u>3,760</u>	<u>17,795</u>
Disbursements:			
Assistance and Grants	7,595	1,234	8,829
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	9,635	2,399	12,034
Total Disbursements	<u>17,230</u>	<u>3,633</u>	<u>20,863</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	3,798	24	3,822
Transfers to Other Funds	(844)	0	(844)
Bond and Note Proceeds	252	0	252
Net Other Financing Sources (Uses)	<u>3,206</u>	<u>24</u>	<u>3,230</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	11	151	162
Closing Fund Balance	<u><u>(1,013)</u></u>	<u><u>129</u></u>	<u><u>(884)</u></u>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>(1,013)</u>	<u>129</u>	<u>(884)</u>
Receipts:			
Taxes	1,437	0	1,437
Miscellaneous Receipts	12,296	233	12,529
Federal Receipts	<u>5</u>	<u>3,550</u>	<u>3,555</u>
Total Receipts	<u>13,738</u>	<u>3,783</u>	<u>17,521</u>
Disbursements:			
Assistance and Grants	6,374	1,259	7,633
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	<u>11,168</u>	<u>2,400</u>	<u>13,568</u>
Total Disbursements	<u>17,542</u>	<u>3,659</u>	<u>21,201</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	4,495	23	4,518
Transfers to Other Funds	(1,081)	0	(1,081)
Bond and Note Proceeds	<u>260</u>	<u>0</u>	<u>260</u>
Net Other Financing Sources (Uses)	<u>3,674</u>	<u>23</u>	<u>3,697</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(130)</u>	<u>147</u>	<u>17</u>
Closing Fund Balance	<u><u>(1,143)</u></u>	<u><u>276</u></u>	<u><u>(867)</u></u>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>(1,143)</u>	<u>276</u>	<u>(867)</u>
Receipts:			
Taxes	1,433	0	1,433
Miscellaneous Receipts	11,564	233	11,797
Federal Receipts	<u>5</u>	<u>3,585</u>	<u>3,590</u>
Total Receipts	<u>13,002</u>	<u>3,818</u>	<u>16,820</u>
Disbursements:			
Assistance and Grants	5,749	1,265	7,014
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	<u>11,063</u>	<u>2,429</u>	<u>13,492</u>
Total Disbursements	<u>16,812</u>	<u>3,694</u>	<u>20,506</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	4,709	24	4,733
Transfers to Other Funds	(1,279)	0	(1,279)
Bond and Note Proceeds	<u>339</u>	<u>0</u>	<u>339</u>
Net Other Financing Sources (Uses)	<u>3,769</u>	<u>24</u>	<u>3,793</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(41)	148	107
Closing Fund Balance	<u><u>(1,184)</u></u>	<u><u>424</u></u>	<u><u>(760)</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	(1,317)	(1,455)	(138)	-10.5%
Receipts:				
Taxes	1,486	1,465	(21)	-1.4%
Miscellaneous Receipts	5,283	10,460	5,177	98.0%
Federal Receipts	2,785	3,198	413	14.8%
Total Receipts	9,554	15,123	5,569	58.3%
Disbursements:				
Assistance and Grants	7,416	7,733	317	4.3%
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	9,559	11,626	2,067	21.6%
Total Disbursements	16,975	19,359	2,384	14.0%
Other Financing Sources (Uses):				
Transfers From Other Funds	7,336	5,076	(2,260)	-30.8%
Transfers to Other Funds	(439)	(798)	(359)	-81.8%
Bond and Note Proceeds	386	367	(19)	-4.9%
Net Other Financing Sources (Uses)	7,283	4,645	(2,638)	-36.2%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(138)	409	547	396.4%
Closing Fund Balance	(1,455)	(1,046)	409	28.1%

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

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Consumption/Use Taxes	628	629	630	631
Motor Fuel Tax	384	381	378	374
Highway Use Tax	138	139	140	141
Auto Rental Tax	106	109	112	116
Business Taxes	580	554	550	545
Corporation and Utilities Tax	10	10	10	10
Petroleum Business Tax	570	544	540	535
Other Taxes	257	257	257	257
Real Estate Transfer Tax	257	257	257	257
Total Taxes	1,465	1,440	1,437	1,433
Miscellaneous Receipts	10,460	12,827	12,529	11,797
Authority Bond Proceeds	8,846	11,320	11,133	10,320
State Park Fees	327	307	328	280
Environmental Revenues	96	96	96	96
Motor Vehicle Fees	730	730	730	730
All Other	461	374	242	371
Federal Receipts	3,198	3,528	3,555	3,590
Total	15,123	17,795	17,521	16,820

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

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Consumption/Use Taxes	623	628	5	0.8%
Motor Fuel Tax	383	384	1	0.3%
Highway Use Tax	136	138	2	1.5%
Auto Rental Tax	104	106	2	1.9%
Business Taxes	606	580	(26)	-4.3%
Corporation and Utilities Tax	10	10	0	0.0%
Petroleum Business Tax	596	570	(26)	-4.4%
Other Taxes	257	257	0	0.0%
Real Estate Transfer Tax	257	257	0	0.0%
Total Taxes	1,486	1,465	(21)	-1.4%
Miscellaneous Receipts	5,283	10,460	5,177	98.0%
Authority Bond Proceeds	4,195	8,846	4,651	110.9%
State Park Fees	184	327	143	77.7%
Environmental Revenues	128	96	(32)	-25.0%
Motor Vehicle Fees	732	730	(2)	-0.3%
All Other	44	461	417	947.7%
Federal Receipts	2,785	3,198	413	14.8%
Total	9,554	15,123	5,569	58.3%

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

	<u>FY 2025</u> <u>Actuals</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
EDUCATION					
Education School Aid	0	4	3	3	3
Functional Total	<u>0</u>	<u>4</u>	<u>3</u>	<u>3</u>	<u>3</u>
 TOTAL CAPITAL OFF-BUDGET SPENDING	 <u>0</u>	 <u>4</u>	 <u>3</u>	 <u>3</u>	 <u>3</u>

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

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

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Personal Income Tax	30,764	32,066	33,576	35,458
Consumption/Use Taxes	9,791	10,078	10,368	10,646
Sales and Use Tax	9,791	10,078	10,368	10,646
Business Taxes	7,692	7,265	7,294	7,580
Pass Through Entity Tax	7,692	7,265	7,294	7,580
Other Taxes	1,029	1,135	1,258	1,333
Real Estate Transfer Tax	1,021	1,126	1,248	1,323
Employer Compensation Expense Program	8	9	10	10
Total Taxes	49,276	50,544	52,496	55,017
Miscellaneous Receipts	417	437	453	452
Mental Hygiene Patient Receipts	277	273	273	273
SUNY Dormitory Fees	0	0	0	0
Health Patient Receipts	139	163	179	178
All Other	1	1	1	1
Federal Receipts	58	53	45	37
Total	49,751	51,034	52,994	55,506

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

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	30,601	30,764	163	0.5%
Consumption/Use Taxes	9,516	9,791	275	2.9%
Sales and Use Tax	9,516	9,791	275	2.9%
Business Taxes	8,890	7,692	(1,198)	-13.5%
Pass Through Entity Tax	8,890	7,692	(1,198)	-13.5%
Other Taxes	1,007	1,029	22	2.2%
Real Estate Transfer Tax	1,000	1,021	21	2.1%
Employer Compensation Expense Program	7	8	1	14.3%
Total Taxes	50,014	49,276	(738)	-1.5%
Miscellaneous Receipts	506	417	(89)	-17.6%
Mental Hygiene Patient Receipts	412	277	(135)	-32.8%
SUNY Dormitory Fees	0	0	0	0.0%
Health Patient Receipts	93	139	46	49.5%
All Other	1	1	0	0.0%
Federal Receipts	45	58	13	28.9%
Total	50,565	49,751	(814)	-1.6%

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

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

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Opening Fund Balance	<u>56,916</u>	<u>10,289</u>	<u>(1,077)</u>	<u>117</u>	<u>66,245</u>
Receipts:					
Taxes	58,994	6,406	1,465	49,276	116,141
Miscellaneous Receipts	4,011	23,498	10,186	417	38,112
Federal Receipts	0	(10)	5	58	53
Total Receipts	<u>63,005</u>	<u>29,894</u>	<u>11,656</u>	<u>49,751</u>	<u>154,306</u>
Disbursements:					
Assistance and Grants	84,011	23,434	6,581	0	114,026
State Operations:					
Personal Service	12,087	6,333	0	0	18,420
Non-Personal Service	3,750	3,850	0	41	7,641
General State Charges	9,779	1,280	0	0	11,059
Debt Service	0	0	0	1,538	1,538
Capital Projects	0	0	9,644	0	9,644
Total Disbursements	<u>109,627</u>	<u>34,897</u>	<u>16,225</u>	<u>1,579</u>	<u>162,328</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	50,510	3,781	5,053	2,002	61,346
Transfers to Other Funds	(15,885)	987	(798)	(50,171)	(65,867)
Bond and Note Proceeds	0	0	367	0	367
Net Other Financing Sources (Uses)	<u>34,625</u>	<u>4,768</u>	<u>4,622</u>	<u>(48,169)</u>	<u>(4,154)</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(11,997)</u>	<u>(235)</u>	<u>53</u>	<u>3</u>	<u>(12,176)</u>
Closing Fund Balance	<u>44,919</u>	<u>10,054</u>	<u>(1,024)</u>	<u>120</u>	<u>54,069</u>

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Receipts:					
Taxes	59,925	6,419	1,440	50,544	118,328
Miscellaneous Receipts	2,892	23,027	12,590	437	38,946
Federal Receipts	0	(9)	5	53	49
Total Receipts	62,817	29,437	14,035	51,034	157,323
Disbursements:					
Assistance and Grants	87,585	22,749	7,595	0	117,929
State Operations:					
Personal Service	12,854	6,526	0	0	19,380
Non-Personal Service	3,742	3,965	0	39	7,746
General State Charges	10,805	1,304	0	0	12,109
Debt Service	0	0	0	4,528	4,528
Capital Projects	0	0	9,635	0	9,635
Total Disbursements	114,986	34,544	17,230	4,567	171,327
Other Financing Sources (Uses):					
Transfers from Other Funds	48,628	3,712	3,798	1,934	58,072
Transfers to Other Funds	(7,437)	1,059	(844)	(48,381)	(55,603)
Bond and Note Proceeds	0	0	252	0	252
Net Other Financing Sources (Uses)	41,191	4,771	3,206	(46,447)	2,721
Use (Reservation) of Fund Balance:					
Economic Uncertainties	1,000				
Extraordinary Monetary Settlements	367				
Rainy Day Reserve	(1,000)				
Timing of PTET/PIT Credits	726				
Timing of Resource Management	2,402				
Total Use (Reservation) of Fund Balance	3,495				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements					(7,483)

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Receipts:					
Taxes	61,026	6,315	1,437	52,496	121,274
Miscellaneous Receipts	2,283	21,085	12,296	453	36,117
Federal Receipts	0	(8)	5	45	42
Total Receipts	63,309	27,392	13,738	52,994	157,433
Disbursements:					
Assistance and Grants	92,187	21,256	6,374	0	119,817
State Operations:					
Personal Service	13,255	6,776	0	0	20,031
Non-Personal Service	3,834	4,150	0	39	8,023
General State Charges	11,829	1,328	0	0	13,157
Debt Service	0	0	0	5,513	5,513
Capital Projects	0	0	11,168	0	11,168
Total Disbursements	121,105	33,510	17,542	5,552	177,709
Other Financing Sources (Uses):					
Transfers from Other Funds	49,218	3,480	4,495	1,902	59,095
Transfers to Other Funds	(7,889)	1,364	(1,081)	(49,322)	(56,928)
Bond and Note Proceeds	0	0	260	0	260
Net Other Financing Sources (Uses)	41,329	4,844	3,674	(47,420)	2,427
Use (Reservation) of Fund Balance:					
Economic Uncertainties	862				
Extraordinary Monetary Settlements	25				
Timing of PTET/PIT Credits	84				
Timing of Resource Management	4,213				
Rainy Day Reserve	(862)				
Total Use (Reservation) of Fund Balance	4,322				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(12,145)				

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Receipts:					
Taxes	63,550	6,293	1,433	55,017	126,293
Miscellaneous Receipts	2,164	21,762	11,564	452	35,942
Federal Receipts	0	(7)	5	37	35
Total Receipts	65,714	28,048	13,002	55,506	162,270
Disbursements:					
Assistance and Grants	97,370	20,677	5,749	0	123,796
State Operations:					
Personal Service	12,795	7,033	0	0	19,828
Non-Personal Service	3,746	4,347	0	39	8,132
General State Charges	13,010	1,350	0	0	14,360
Debt Service	0	0	0	6,108	6,108
Capital Projects	0	0	11,063	0	11,063
Total Disbursements	126,921	33,407	16,812	6,147	183,287
Other Financing Sources (Uses):					
Transfers from Other Funds	51,512	3,519	4,709	2,131	61,871
Transfers to Other Funds	(8,389)	1,375	(1,279)	(51,468)	(59,761)
Bond and Note Proceeds	0	0	339	0	339
Net Other Financing Sources (Uses)	43,123	4,894	3,769	(49,337)	2,449
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(506)				
Timing of Resource Management	3,953				
Total Use (Reservation) of Fund Balance	3,447				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(14,637)				

CASH FINANCIAL PLAN
STATE FUNDS
(millions of dollars)

	FY 2025	FY 2026	Annual	Annual
	Actuals	Projected	\$ Change	% Change
Opening Fund Balance	55,333	66,245	10,912	19.7%
Receipts:				
Taxes	117,512	116,141	(1,371)	-1.2%
Miscellaneous Receipts	33,878	38,112	4,234	12.5%
Federal Receipts	3,685	53	(3,632)	-98.6%
Total Receipts	155,075	154,306	(769)	-0.5%
Disbursements:				
Assistance and Grants	102,432	114,026	11,594	11.3%
State Operations:				
Personal Service	16,915	18,420	1,505	8.9%
Non-Personal Service	6,661	7,641	980	14.7%
General State Charges	10,443	11,059	616	5.9%
Debt Service	3,776	1,538	(2,238)	-59.3%
Capital Projects	7,789	9,644	1,855	23.8%
Total Disbursements	148,016	162,328	14,312	9.7%
Other Financing Sources (Uses):				
Transfers from Other Funds	64,671	61,346	(3,325)	-5.1%
Transfers to Other Funds	(61,204)	(65,867)	(4,663)	-7.6%
Bond and Note Proceeds	386	367	(19)	-4.9%
Net Other Financing Sources (Uses)	3,853	(4,154)	(8,007)	-207.8%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	10,912	(12,176)	(23,088)	-211.6%
Closing Fund Balance	66,245	54,069	(12,176)	-18.4%

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

	2024	May	June	July	August	September	October	November	December	2025	January	February	March	Total
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	
OPENING BALANCE	46,331	49,055	45,548	49,585	48,710	47,927	52,398	46,865	45,554	55,244	58,099	56,951	46,331	
RECEIPTS:														
Personal Income Tax	3,650	1,926	2,552	2,091	1,756	2,488	1,371	1,831	2,696	3,116	3,114	2,561	29,152	
Consumption/Use Taxes	754	766	968	802	797	973	795	796	961	872	718	855	10,057	
Business Taxes	1,225	211	3,265	(17)	50	3,360	(461)	25	4,525	560	87	6,229	19,059	
Other Taxes	185	121	113	96	124	102	79	108	144	65	95	90	1,322	
Total Taxes	5,814	3,024	6,898	2,972	2,727	6,923	1,784	2,760	8,326	4,613	4,014	9,735	59,590	
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	589	899	
ABC License Fee	5	4	5	4	4	4	10	5	4	5	5	6	61	
Investment Income	238	217	227	216	234	224	219	203	176	190	214	198	2,556	
Licenses, Fees, etc.	83	43	61	77	43	166	63	55	50	115	31	117	904	
Motor Vehicle Fees	44	57	4	32	20	(2)	51	6	26	36	7	62	343	
Reimbursements	75	62	31	(22)	87	37	27	(64)	98	(57)	21	(46)	249	
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Transactions	5	3	52	(21)	39	(49)	7	3	56	3	10	48	156	
Total Miscellaneous Receipts	450	386	380	286	437	480	407	338	410	322	298	974	5,168	
Federal Receipts	0	0	0	0	0	1	0	4	3,645	0	0	0	3,650	
PTET in Excess of Revenue Bond Debt Service	3,650	1,935	2,552	1,982	1,549	2,643	1,371	1,830	2,698	4,423	1,317	2,128	28,078	
PTET in Excess of Revenue Bond Debt Service	23	72	1,545	(26)	54	1,529	(459)	54	2,693	188	86	3,131	8,890	
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	5	0	0	2	7	
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales Tax in Excess of Revenue Bond Debt Service	620	672	873	696	701	1,173	693	590	810	687	573	548	8,636	
Real Estate Taxes in Excess of CW/CA Debt Service	79	95	67	88	95	75	79	79	72	94	77	69	969	
All Other	153	300	176	202	144	138	110	197	290	364	794	1,405	4,273	
Total Transfers from Other Funds	4,525	3,074	5,213	2,942	2,543	5,558	1,794	2,750	6,568	5,756	2,847	7,283	50,853	
TOTAL RECEIPTS	10,789	6,484	12,491	6,200	5,707	12,962	3,985	5,852	18,949	10,691	7,159	17,992	119,261	
DISBURSEMENTS:														
School Aid	1,806	4,993	1,754	273	772	1,826	1,018	1,926	2,513	1,391	1,067	10,886	30,225	
Higher Education	25	25	710	162	36	167	556	27	90	104	548	830	3,280	
All Other Education	27	311	216	753	54	66	74	91	160	587	89	440	2,868	
Medicaid - DOH	3,585	2,591	1,127	2,904	2,222	2,351	3,056	2,541	1,456	2,219	1,112	(703)	24,461	
Public Health	15	35	31	105	66	66	94	(46)	61	63	44	231	765	
Mental Hygiene	66	104	714	111	141	685	217	135	1,122	268	935	1,543	6,041	
Children and Families	33	30	195	66	39	141	887	188	399	226	103	434	2,741	
Temporary & Disability Assistance	33	404	244	123	125	490	130	123	161	362	126	210	2,531	
Transportation	0	47	19	3	57	0	6	50	30	0	37	(1)	248	
Unrestricted Aid	1	11	390	5	51	116	7	0	186	0	1	63	831	
All Other	118	67	(197)	56	101	111	75	74	97	104	26	210	842	
Total Assistance and Grants	5,709	8,618	5,203	4,561	3,664	6,019	6,120	5,109	6,275	5,324	4,088	14,143	74,833	
Personal Service	838	997	809	1,090	902	829	994	817	1,056	765	823	864	10,784	
Non-Personal Service	167	304	247	280	311	192	301	(206)	238	301	345	452	2,932	
Total State Operations	1,005	1,301	1,056	1,370	1,213	1,021	1,295	611	1,294	1,066	1,168	1,316	13,716	
General State Charges	670	690	549	600	519	579	601	516	555	696	2,005	1,317	9,297	
Debt Service	24	3	0	47	(1)	23	5	0	(4)	202	(13)	(12)	274	
Capital Projects	283	(895)	779	239	764	789	1,396	572	1,007	444	919	628	6,925	
SUNY Operations	226	238	432	241	53	15	15	284	6	6	3	143	1,660	
Other Purposes	148	36	435	17	278	47	86	71	126	98	137	492	1,971	
Total Transfers to Other Funds	681	(618)	1,646	544	1,094	872	1,502	927	1,135	750	1,046	1,251	10,830	
TOTAL DISBURSEMENTS	8,065	9,991	8,454	7,075	6,490	8,491	9,518	7,163	9,259	7,836	8,307	18,027	108,676	
Excess/(Deficiency) of Receipts over Disbursements	2,724	(3,507)	4,037	(875)	(783)	4,471	(5,533)	(1,311)	9,690	2,855	(1,148)	(35)	10,585	
CLOSING BALANCE	49,055	45,548	49,585	48,710	47,927	52,398	46,865	45,554	55,244	58,099	56,951	56,916	56,916	

CASHFLOW
STATE OPERATING FUNDS
FY 2025
(millions of dollars)

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	56,078	60,412	56,827	62,062	61,532	61,317	62,354	57,021	55,743	64,857	69,445	70,513		56,078
RECEIPTS:														
Personal Income Tax	7,300	3,852	5,104	4,183	3,512	4,975	2,742	3,661	5,395	9,118	6,229	5,130	0	61,201
Consumption/Use Taxes	1,685	1,645	2,100	1,719	1,711	2,120	1,709	1,704	2,107	1,861	1,543	1,825	0	21,729
Business Taxes	1,560	385	5,239	65	179	5,290	(784)	148	7,625	909	196	9,955	0	30,767
Other Taxes	268	217	182	188	221	180	162	190	224	162	175	160	0	2,329
Total Taxes	10,813	6,099	12,625	6,155	5,623	12,565	3,829	5,703	15,351	12,050	8,143	17,070	0	116,026
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	589	0	899
ABC License Fee	5	4	4	4	4	4	4	5	4	5	5	6	0	61
HCRA	583	543	610	624	519	591	644	550	665	441	611	698	0	7,079
Investment Income	238	217	227	216	234	219	203	203	176	219	214	198	0	2,556
Licenses, Fees, etc.	83	43	61	77	43	166	63	55	50	115	31	117	0	904
Lottery	289	322	257	327	264	271	326	261	266	342	257	396	0	3,578
Medicaid	89	82	93	80	89	92	84	111	83	73	106	86	0	1,068
Motor Vehicle Fees	58	74	21	48	41	15	69	24	40	51	23	79	0	543
Reimbursements	75	62	31	(22)	87	37	(64)	(64)	98	(57)	21	(46)	0	249
State University Income	354	366	323	411	539	758	534	361	365	640	690	277	0	5,618
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	494	391	525	459	426	460	496	510	509	730	486	554	0	6,040
Total Miscellaneous Receipts	2,268	2,104	2,153	2,224	2,256	2,718	2,502	2,146	2,256	2,560	2,454	2,954	0	28,595
Federal Receipts	8	(1)	0	0	0	31	1	4	3,649	0	(10)	1	0	3,683
TOTAL RECEIPTS	13,089	8,202	14,778	8,379	7,879	15,314	6,332	7,853	21,256	14,610	10,587	20,025	0	148,304
DISBURSEMENTS:														
School Aid	1,806	4,993	2,037	273	772	5,500	1,182	2,090	2,677	1,555	1,231	11,174	0	35,290
Higher Education	25	25	710	162	36	167	556	27	90	104	548	830	0	3,280
All Other Education	27	311	217	753	55	67	74	92	161	588	89	442	0	2,876
STAR	0	0	0	0	0	0	0	0	1	1,442	0	5	0	1,448
Medicaid - DOH	3,973	3,095	1,678	3,384	2,730	2,855	3,690	2,979	1,941	2,738	1,674	493	0	31,230
Public Health	99	171	355	198	150	283	276	122	228	225	132	503	0	2,742
Mental Hygiene	66	105	722	113	143	694	248	145	1,129	272	938	1,555	0	6,130
Children and Families	33	30	195	66	39	141	887	188	399	226	103	435	0	2,742
Temporary & Disability Assistance	33	404	123	123	125	490	130	123	161	362	128	210	0	2,533
Transportation	72	666	374	394	608	374	433	756	1,167	70	168	38	0	5,120
Unrestricted Aid	1	11	390	5	51	116	7	0	186	0	1	63	0	831
All Other	151	134	(170)	139	172	160	157	159	145	175	125	290	0	1,637
Total Assistance and Grants	6,286	9,945	6,752	5,610	4,881	10,847	7,640	6,681	8,285	7,757	5,137	16,038	0	95,859
Personal Service	1,309	1,470	1,243	1,819	1,369	1,272	1,487	1,303	1,750	1,247	1,304	1,342	0	16,915
Non-Personal Service	440	603	522	633	624	489	673	61	525	673	666	752	0	6,661
Total State Operations	1,749	2,073	1,765	2,452	1,993	1,761	2,160	1,364	2,275	1,920	1,970	2,094	0	23,576
General State Charges	685	819	628	707	590	673	717	601	710	845	2,082	1,386	0	10,443
Debt Service	32	18	4	5	27	239	5	19	5	1	128	3,293	0	3,776
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	8,752	12,855	9,149	8,774	7,491	13,520	10,522	8,665	11,275	10,523	9,317	22,811	0	133,654
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,214	3,535	6,454	3,361	3,054	5,685	2,166	3,226	6,811	6,815	3,625	8,022	(609)	57,359
Transfers to other funds	(5,217)	(2,467)	(6,848)	(3,496)	(3,657)	(6,442)	(3,309)	(3,692)	(7,678)	(6,314)	(3,827)	(8,427)	609	(60,765)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(3)	1,068	(394)	(135)	(603)	(757)	(1,143)	(466)	(867)	501	(202)	(405)	0	(3,406)
Excess/(Deficiency) of Receipts over Disbursements	4,334	(3,585)	5,235	(530)	(215)	1,037	(5,333)	(1,278)	9,114	4,588	1,068	(3,191)	0	11,244
CLOSING BALANCE	60,412	56,827	62,062	61,532	61,317	62,354	57,021	55,743	64,857	69,445	70,513	67,322	0	67,322

**CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2025**
(millions of dollars)

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
RECEIPTS:														
Personal Income Tax	7,300	3,852	5,104	4,183	3,512	4,975	2,742	3,661	5,395	9,118	6,229	5,130	0	61,201
Consumption/Use Taxes	1,734	1,686	2,165	1,766	1,756	2,196	1,754	1,747	2,174	1,908	1,587	1,879	0	22,352
Business Taxes	1,609	435	5,296	117	236	5,343	(734)	200	7,674	952	243	10,002	0	31,373
Other Taxes	268	217	207	215	246	206	188	215	250	188	201	185	0	2,586
Total Taxes	10,911	6,190	12,772	6,281	5,750	12,720	3,950	5,823	15,493	12,166	8,260	17,196	0	117,512
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	589	0	899
ABC License Fee	5	4	5	4	4	4	10	5	4	4	5	6	0	61
HCRA	583	543	610	624	519	591	644	550	665	441	611	698	0	7,079
Investment Income	238	217	227	216	234	224	219	203	176	190	214	198	0	2,556
Licenses, Fees, etc.	83	43	61	77	43	166	63	55	50	115	31	117	0	904
Lottery	289	322	257	327	264	271	326	261	266	342	257	396	0	3,578
Medicaid	89	82	93	80	89	84	92	111	83	73	106	86	0	1,068
Motor Vehicle Fees	58	74	21	48	41	15	69	24	40	51	23	79	0	543
Reimbursements	75	62	31	(22)	87	37	27	(64)	98	(57)	21	(46)	0	249
State University Income	354	366	323	411	539	758	534	361	365	640	690	277	0	5,618
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	760	1,916	695	1,032	615	1,018	921	680	829	896	648	2,196	0	12,206
Total Miscellaneous Receipts	2,534	3,629	2,323	2,797	2,445	3,276	2,927	2,316	2,576	2,726	2,616	4,596	0	34,761
Federal Receipts	8,296	7,572	7,927	7,367	10,150	7,676	7,591	8,327	8,907	6,569	10,002	6,329	0	96,713
TOTAL RECEIPTS	21,741	17,391	23,022	16,445	18,345	23,672	14,468	16,466	26,976	21,461	20,878	28,121	0	248,986
DISBURSEMENTS:														
School Aid	2,391	5,325	2,844	688	3,255	5,840	1,448	2,547	3,373	2,047	1,523	11,773	0	43,054
Higher Education	25	25	710	162	36	167	556	27	91	105	548	830	0	3,282
All Other Education	99	480	287	823	120	128	121	235	240	621	144	698	0	3,996
STAR	0	0	0	0	0	0	0	0	1	1,442	0	5	0	1,448
Medicaid - DOH	8,339	8,681	7,320	9,132	7,875	8,321	9,737	8,157	7,181	7,700	8,090	5,632	0	96,165
Public Health	283	345	1,044	393	325	667	489	526	562	455	323	971	0	6,383
Mental Hygiene	91	128	745	134	168	719	278	172	1,167	297	981	1,578	0	6,458
Children and Families	81	331	581	217	153	272	1,035	263	458	294	160	502	0	4,347
Temporary & Disability Assistance	578	653	779	715	305	652	426	451	393	530	502	524	0	6,508
Transportation	105	711	517	427	641	649	778	789	1,622	134	617	361	0	7,351
Unrestricted Aid	1	11	390	5	51	116	7	0	186	0	1	63	0	831
All Other	351	421	(149)	670	1,172	735	1,365	959	2,336	781	464	1,165	0	10,270
Total Assistance and Grants	12,344	17,111	15,068	13,366	14,101	18,266	16,240	14,126	17,610	14,406	13,353	24,102	0	190,093
Personal Service	1,371	1,532	1,300	1,899	1,431	1,328	1,565	1,363	1,839	1,314	1,366	1,401	0	17,709
Non-Personal Service	489	786	646	742	787	695	843	662	675	869	884	1,395	0	9,473
Total State Operations	1,860	2,318	1,946	2,641	2,218	2,023	2,408	2,025	2,514	2,183	2,250	2,796	0	27,182
General State Charges	685	894	654	739	620	704	773	641	739	878	2,114	1,420	0	10,861
Debt Service	32	18	4	5	27	239	5	19	5	1	128	3,293	0	3,776
Capital Projects	485	783	751	826	879	819	1,161	788	807	684	706	870	0	9,559
TOTAL DISBURSEMENTS	15,406	21,124	18,423	17,577	17,845	22,051	20,587	17,599	21,675	18,152	18,551	32,481	0	241,471
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,499	2,642	7,257	3,606	3,835	6,499	3,565	3,801	7,866	7,293	4,547	8,894	(609)	64,695
Transfers to other funds	(5,501)	(2,643)	(7,290)	(3,607)	(3,860)	(6,509)	(3,568)	(3,804)	(7,863)	(7,295)	(4,552)	(8,930)	609	(64,813)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	386	0	386
NET OTHER FINANCING SOURCES/(USES)	(2)	(1)	(33)	(1)	(25)	(10)	(3)	(3)	3	(2)	(5)	350	0	268
Excess/(Deficiency) of Receipts over Disbursements	6,333	(3,734)	4,566	(1,133)	475	1,611	(6,122)	(1,136)	5,304	3,307	2,322	(4,010)	0	7,783
CLOSING BALANCE	72,246	68,512	73,078	71,945	72,420	74,031	67,909	66,773	72,077	75,384	77,706	73,696	0	73,696

**CASHFLOW
SPECIAL REVENUE FUNDS
FY 2025
(millions of dollars)**

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	20,794	24,033	24,134	24,410	24,320	25,592	23,203	22,745	23,003	18,801	18,271	20,165		20,794
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	1	1,443	0	4	0	1,448
Consumption/Use Taxes	229	157	209	172	164	223	166	156	227	172	138	143	0	2,156
Business Taxes	312	102	429	107	75	401	136	69	407	161	23	596	0	2,818
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	541	259	638	279	239	624	302	225	635	1,776	161	743	0	6,422
HCRA	583	543	610	624	519	591	644	550	665	441	611	698	0	7,079
State University Income	354	366	323	411	539	758	534	361	365	640	690	277	0	5,618
Lottery	289	322	257	327	264	271	326	261	266	342	257	396	0	3,578
Medicaid	89	82	93	80	89	92	84	111	83	73	106	86	0	1,068
Motor Vehicle Fees	14	17	17	16	21	15	18	17	14	15	16	17	0	200
Other Transactions	530	457	490	504	437	534	499	553	483	716	492	566	0	6,261
Total Miscellaneous Receipts	1,859	1,787	1,790	1,962	1,869	2,263	2,105	1,854	1,876	2,227	2,172	2,040	0	23,804
Federal Receipts	8,036	7,408	7,737	7,184	9,851	7,467	7,365	7,892	5,018	6,305	9,781	6,189	0	90,233
TOTAL RECEIPTS	10,436	9,454	10,165	9,425	11,959	10,354	9,772	9,971	7,529	10,308	12,114	8,972	0	120,459
DISBURSEMENTS:														
School Aid	585	332	1,090	401	2,469	4,014	430	553	855	654	434	876	0	12,693
Higher Education	0	0	0	0	0	0	0	0	1	1	0	0	0	2
All Other Education	70	166	68	65	63	59	45	124	68	30	53	255	0	1,066
STAR	0	0	0	0	0	0	0	0	1	1,442	0	5	0	1,448
Medicaid - DOH	4,754	6,090	6,193	6,228	5,653	5,970	6,681	5,616	5,725	5,481	6,978	6,335	0	71,704
Public Health	234	282	989	258	237	589	346	507	471	366	252	715	0	5,246
Mental Hygiene	16	16	23	18	15	24	53	31	38	21	28	28	0	311
Children and Families	48	301	386	151	114	131	148	75	59	68	57	68	0	1,606
Temporary & Disability Assistance	545	249	535	564	180	162	268	328	204	168	376	284	0	3,863
Transportation	78	620	365	395	562	371	433	711	1,142	79	138	49	0	4,943
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	107	211	(87)	221	429	313	423	506	1,698	349	247	545	0	4,962
Total Assistance and Grants	6,437	8,267	9,562	8,301	9,722	11,633	8,827	8,451	10,262	8,659	8,563	9,160	0	107,844
Personal Service	533	535	491	809	529	499	571	546	783	549	543	537	0	6,925
Non-Personal Service	322	481	399	438	474	502	542	867	437	568	535	936	0	6,501
Total State Operations	855	1,016	890	1,247	1,003	1,001	1,113	1,413	1,220	1,117	1,078	1,473	0	13,426
General State Charges	15	204	105	139	101	125	172	125	184	182	109	103	0	1,564
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	7,307	9,487	10,557	9,687	10,826	12,759	10,112	9,989	11,666	9,958	9,750	10,736	0	122,834
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	389	307	1,142	283	353	86	136	384	148	133	257	628	(609)	3,637
Transfers to Other Funds	(279)	(173)	(474)	(111)	(214)	(70)	(254)	(108)	(213)	(1,013)	(727)	(911)	609	(3,938)
NET OTHER FINANCING SOURCES/(USES)	110	134	668	172	139	16	(118)	276	(65)	(880)	(470)	(283)	0	(301)
Excess/(Deficiency) of Receipts over Disbursements	3,239	101	276	(90)	1,272	(2,389)	(458)	258	(4,202)	(530)	1,894	(2,047)	0	(2,676)
CLOSING BALANCE	24,033	24,134	24,410	24,320	25,592	23,203	22,745	23,003	18,801	18,271	20,165	18,118	0	18,118

CASHFLOW
SPECIAL REVENUE STATE FUNDS
FY 2025
(millions of dollars)

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	9,642	11,009	11,018	12,127	12,355	12,645	9,877	9,844	9,821	9,179	9,779	10,375		9,642
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	1	1,443	0	4	0	1,448
Consumption/Use Taxes	229	157	209	172	164	223	166	156	227	172	138	143	0	2,156
Business Taxes	312	102	429	107	75	401	136	69	407	161	23	596	0	2,818
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	541	259	638	279	239	624	302	225	635	1,776	161	743	0	6,422
HCRA	583	543	610	624	519	591	644	550	665	441	611	698	0	7,079
State University Income	354	366	323	411	539	758	534	361	365	640	690	277	0	5,618
Lottery	289	322	257	327	264	271	326	261	286	342	257	396	0	3,578
Medicaid	89	82	93	80	89	92	84	111	83	73	106	86	0	1,068
Motor Vehicle Fees	14	17	17	16	21	18	17	18	14	15	16	17	0	200
Other Transactions	444	344	418	429	349	462	427	478	418	651	437	521	0	5,378
Total Miscellaneous Receipts	1,773	1,674	1,718	1,887	1,781	2,191	2,033	1,779	1,811	2,162	2,117	1,995	0	22,921
Federal Receipts	1	(1)	0	0	0	0	0	0	0	0	(12)	0	0	(12)
TOTAL RECEIPTS	2,315	1,932	2,356	2,166	2,020	2,815	2,335	2,004	2,446	3,938	2,266	2,738	0	29,331
DISBURSEMENTS:														
School Aid	0	0	283	0	0	3,674	164	164	164	164	164	288	0	5,065
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	0	1	0	1	1	0	1	1	1	0	2	0	8
STAR	0	0	0	0	0	0	0	0	0	1,442	0	5	0	1,448
Medicaid - DOH	388	504	551	480	508	504	634	438	485	519	562	1,196	0	6,769
Public Health	84	136	324	93	84	217	182	168	167	162	88	272	0	1,977
Mental Hygiene	0	1	8	2	2	9	31	10	7	4	3	12	0	89
Children and Families	0	0	0	0	0	0	0	0	0	0	0	1	0	1
Temporary & Disability Assistance	0	0	0	0	0	0	0	0	0	0	2	0	0	2
Transportation	72	619	355	391	551	374	427	706	1,137	70	131	39	0	4,872
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	33	67	27	83	71	49	82	85	48	71	99	80	0	795
Total Assistance and Grants	577	1,327	1,549	1,049	1,217	4,828	1,520	1,572	2,010	2,433	1,049	1,895	0	21,026
Personal Service	471	473	434	729	467	443	493	486	694	482	481	478	0	6,131
Non-Personal Service	273	298	275	329	311	296	372	266	287	372	317	293	0	3,689
Total State Operations	744	771	709	1,058	778	739	865	752	981	854	798	771	0	9,820
General State Charges	15	129	79	107	71	94	116	85	155	149	77	69	0	1,146
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,336	2,227	2,337	2,214	2,066	5,661	2,501	2,409	3,146	3,436	1,924	2,735	0	31,992
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	389	307	1,142	283	353	86	136	384	148	133	257	628	(609)	3,637
Transfers to Other Funds	(1)	(3)	(52)	(7)	(17)	(8)	(3)	(2)	(90)	(35)	(3)	(717)	609	(329)
NET OTHER FINANCING SOURCES/(USES)	388	304	1,090	276	336	78	133	382	58	98	254	(89)	0	3,308
Excess/(Deficiency) of Receipts over Disbursements	1,367	9	1,109	228	290	(2,768)	(33)	(23)	(642)	600	596	(86)	0	647
CLOSING BALANCE	11,009	11,018	12,127	12,355	12,645	9,877	9,844	9,821	9,179	9,779	10,375	10,289	0	10,289

CASHFLOW
SPECIAL REVENUE FEDERAL FUNDS
FY 2025
(millions of dollars)

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	11,152	13,024	13,116	12,283	11,965	12,947	13,326	12,901	13,182	9,622	8,492	9,790	11,152
RECEIPTS:													
Miscellaneous Receipts	86	113	72	75	88	72	72	75	65	65	55	45	883
Federal Receipts	8,035	7,409	7,737	7,184	9,851	7,467	7,365	7,892	5,018	6,305	9,793	6,189	90,245
TOTAL RECEIPTS	8,121	7,522	7,809	7,259	9,939	7,539	7,437	7,967	5,083	6,370	9,848	6,234	91,128
DISBURSEMENTS:													
School Aid	585	332	807	401	2,469	340	266	389	691	490	270	588	7,628
Higher Education	0	0	0	0	0	0	0	0	1	0	0	0	2
All Other Education	70	166	67	65	62	58	45	123	67	29	53	253	1,058
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	4,366	5,586	5,642	5,748	5,145	5,466	6,047	5,178	5,240	4,962	6,416	5,139	64,935
Public Health	150	146	665	165	153	372	164	339	304	204	164	443	3,269
Mental Hygiene	16	15	15	15	13	15	22	21	31	17	25	16	222
Children and Families	48	301	386	151	114	131	148	75	59	68	57	67	1,605
Temporary & Disability Assistance	545	249	535	564	180	162	268	328	204	168	374	284	3,861
Transportation	6	1	10	4	11	(3)	6	5	5	9	7	10	71
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	74	144	(114)	138	358	264	341	421	1,650	278	148	465	4,167
Total Assistance and Grants	5,860	6,940	8,013	7,252	8,505	6,805	7,307	6,879	8,252	6,226	7,514	7,265	86,818
Personal Service	62	62	57	80	62	56	78	60	89	67	62	59	794
Non-Personal Service	49	183	124	109	163	206	170	601	150	196	218	643	2,812
Total State Operations	111	245	181	189	225	262	248	661	239	263	280	702	3,606
General State Charges	0	75	26	32	30	31	56	40	29	33	32	34	418
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	5,971	7,260	8,220	7,473	8,760	7,098	7,611	7,580	8,520	6,522	7,826	8,001	90,842
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	(278)	(170)	(422)	(104)	(197)	(62)	(251)	(106)	(123)	(978)	(724)	(194)	(3,609)
NET OTHER FINANCING SOURCES/(USES)	(278)	(170)	(422)	(104)	(197)	(62)	(251)	(106)	(123)	(978)	(724)	(194)	(3,609)
Excess/(Deficiency) of Receipts over Disbursements	1,872	92	(833)	(318)	982	379	(425)	281	(3,560)	(1,130)	1,298	(1,961)	(3,323)
CLOSING BALANCE	13,024	13,116	12,283	11,965	12,947	13,326	12,901	13,182	9,622	8,492	9,790	7,829	7,829

**CASHFLOW
DEBT SERVICE FUNDS
FY 2025
(millions of dollars)**

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	105	348	261	350	467	745	79	312	368	434	1,567	3,187	105
RECEIPTS:													
Personal Income Tax	3,650	1,926	2,552	2,092	1,756	2,487	1,371	1,830	2,698	4,559	3,115	2,565	30,601
Consumption/Use Taxes	702	722	923	745	750	924	748	752	919	817	687	827	9,516
Business Taxes	23	72	1,545	(25)	54	1,529	(459)	54	2,693	188	86	3,130	8,890
Other Taxes	83	96	69	92	97	78	83	82	80	97	80	70	1,007
Total Taxes	4,458	2,816	5,089	2,904	2,657	5,018	1,743	2,718	6,390	5,661	3,968	6,592	50,014
Miscellaneous Receipts	45	44	55	51	38	47	62	29	35	76	39	(15)	506
Federal Receipts	7	0	0	0	0	30	1	0	4	0	2	1	45
TOTAL RECEIPTS	4,510	2,860	5,144	2,955	2,695	5,095	1,806	2,747	6,429	5,737	4,009	6,578	50,565
DISBURSEMENTS:													
State Operations	0	1	0	24	2	1	0	1	0	0	4	7	40
Debt Service	32	18	4	5	27	239	5	19	5	1	128	3,293	3,776
TOTAL DISBURSEMENTS	32	19	4	29	29	240	5	20	5	1	132	3,300	3,816
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	300	154	99	136	158	41	236	92	95	926	521	111	2,869
Transfers to Other Funds	(4,595)	(3,082)	(5,150)	(2,945)	(2,546)	(5,562)	(1,804)	(2,763)	(6,453)	(5,529)	(2,778)	(6,459)	(49,606)
NET OTHER FINANCING SOURCES/(USES)	(4,235)	(2,928)	(5,051)	(2,809)	(2,388)	(5,521)	(1,568)	(2,671)	(6,358)	(4,603)	(2,257)	(6,348)	(46,737)
Excess/(Deficiency) of Receipts over Disbursements	243	(87)	89	117	278	(666)	233	56	66	1,133	1,620	(3,070)	12
CLOSING BALANCE	348	261	350	467	745	79	312	368	434	1,567	3,187	117	117

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(1,317)	(1,190)	(1,431)	(1,267)	(1,552)	(1,844)	(1,649)	(2,013)	(2,152)	(2,402)	(2,553)	(2,597)	(1,317)
RECEIPTS:													
Consumption/Use Taxes	49	41	65	47	45	76	45	43	67	47	44	54	623
Business Taxes	49	50	57	52	49	53	50	52	49	43	47	47	606
Other Taxes	0	0	25	27	25	26	26	25	26	26	26	25	257
Total Taxes	98	91	147	126	127	155	121	120	142	116	117	126	1,486
Miscellaneous Receipts	180	1,412	98	498	101	486	353	95	255	101	107	1,597	5,283
Federal Receipts	253	164	190	183	299	178	225	431	240	264	219	139	2,785
TOTAL RECEIPTS	531	1,667	435	807	527	819	699	646	637	481	443	1,862	9,554
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	3	3	5	3	3	2	20	12	4	2	3	62
Public Health	34	28	24	30	22	12	49	65	30	26	27	25	372
Mental Hygiene	9	8	8	5	12	10	8	6	7	8	18	7	106
School Aid	0	0	0	14	14	0	0	68	5	2	22	11	136
Temporary & Disability Assistance	0	0	0	28	0	0	28	0	28	0	0	30	114
Transportation	27	44	133	29	22	278	339	28	450	55	442	313	2,160
All Other Local	126	143	135	393	642	311	867	379	541	328	191	410	4,466
Total Assistance and Grants	198	226	303	504	715	614	1,293	566	1,073	423	702	799	7,416
Economic Development	5	4	8	7	12	10	24	10	11	7	20	14	132
Parks & the Environment	58	67	63	116	92	78	86	57	88	64	120	87	976
Transportation	268	424	428	458	489	488	726	474	396	366	284	323	5,124
Health & Social Welfare	3	7	4	5	7	5	8	4	10	12	9	36	110
Mental Hygiene	22	51	44	28	41	31	52	41	41	49	37	63	500
Public Protection	25	55	43	45	49	38	58	53	59	39	56	94	614
Education	76	135	121	125	155	129	165	114	164	103	112	207	1,606
All Other	28	40	40	42	34	40	42	35	38	44	68	46	497
Total Capital Projects	485	783	751	826	879	819	1,161	788	807	684	706	870	9,559
TOTAL DISBURSEMENTS	683	1,009	1,054	1,330	1,594	1,433	2,454	1,354	1,880	1,107	1,408	1,669	16,975
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	285	(893)	803	245	781	814	1,399	575	1,055	478	922	872	7,336
Transfers to Other Funds	(6)	(6)	(20)	(7)	(6)	(5)	(8)	(6)	(62)	(3)	(1)	(309)	(439)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	386	386
NET OTHER FINANCING SOURCES/(USES)	279	(899)	783	238	775	809	1,391	569	993	475	921	949	7,283
Excess/(Deficiency) of Receipts over Disbursements	127	(241)	164	(285)	(292)	195	(364)	(139)	(250)	(151)	(44)	1,142	(138)
CLOSING BALANCE	(1,190)	(1,431)	(1,267)	(1,552)	(1,844)	(1,649)	(2,013)	(2,152)	(2,402)	(2,553)	(2,597)	(1,455)	(1,455)

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(745)	(740)	(940)	(794)	(1,035)	(1,340)	(1,169)	(1,505)	(1,674)	(1,955)	(2,095)	(2,233)	(745)
RECEIPTS:													
Consumption/Use Taxes	49	41	65	47	45	76	45	43	67	47	44	54	623
Business Taxes	49	50	57	52	57	53	50	52	49	43	47	47	606
Other Taxes	0	0	25	27	25	26	26	25	26	26	26	25	257
Total Taxes	98	91	147	126	127	155	121	120	142	116	117	126	1,486
Miscellaneous Receipts	180	1,412	98	498	101	486	353	95	255	101	107	1,597	5,283
Federal Receipts	0	0	0	0	0	0	0	0	0	0	2	0	2
TOTAL RECEIPTS	278	1,503	245	624	228	641	474	215	397	217	226	1,723	6,771
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	3	3	5	3	3	2	20	12	4	2	3	62
Public Health	34	27	24	30	22	12	49	47	30	24	27	24	350
Mental Hygiene	9	8	8	5	12	10	8	6	7	8	18	7	106
School Aid	0	0	0	14	14	0	0	68	5	2	22	11	136
Temporary & Disability Assistance	0	0	0	28	0	0	28	0	28	0	0	30	114
Transportation	6	4	116	5	6	236	304	2	419	14	406	286	1,804
All Other Local	124	142	135	356	562	311	867	188	496	218	191	411	4,001
Total Assistance and Grants	175	184	286	443	619	572	1,258	331	997	270	666	772	6,573
Economic Development	5	4	8	7	12	10	24	10	11	7	20	14	132
Parks & the Environment	55	65	62	108	89	78	84	53	85	62	117	84	942
Transportation	166	269	282	306	306	357	518	316	271	257	205	208	3,461
Health & Social Welfare	3	6	4	4	6	3	7	4	9	11	8	34	99
Mental Hygiene	22	51	44	28	41	31	52	41	41	49	37	63	500
Public Protection	22	50	37	41	46	35	52	49	55	33	52	92	564
Education	76	135	121	125	155	129	165	114	164	103	112	207	1,606
All Other	28	40	38	41	34	40	41	35	38	40	68	42	485
Total Capital Projects	377	620	596	660	689	683	943	622	674	562	619	744	7,789
TOTAL DISBURSEMENTS	552	804	882	1,103	1,308	1,255	2,201	953	1,671	832	1,285	1,516	14,362
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	285	(893)	803	245	781	790	1,399	575	1,054	478	922	873	7,312
Transfers to Other Funds	(6)	(6)	(20)	(7)	(6)	(5)	(8)	(6)	(61)	(3)	(1)	(310)	(439)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	386	386
NET OTHER FINANCING SOURCES/(USES)	279	(899)	783	238	775	785	1,391	569	993	475	921	949	7,259
Excess/(Deficiency) of Receipts over Disbursements	5	(200)	146	(241)	(305)	171	(336)	(169)	(281)	(140)	(138)	1,156	(332)
CLOSING BALANCE	(740)	(940)	(794)	(1,035)	(1,340)	(1,169)	(1,505)	(1,674)	(1,955)	(2,095)	(2,233)	(1,077)	(1,077)

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(572)	(450)	(491)	(473)	(517)	(504)	(480)	(508)	(478)	(447)	(458)	(364)	(572)
RECEIPTS:													
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Receipts	253	164	190	183	299	178	225	431	240	264	217	139	2,783
TOTAL RECEIPTS	253	164	190	183	299	178	225	431	240	264	217	139	2,783
DISBURSEMENTS:													
Public Health	0	1	0	0	0	0	0	18	0	2	0	1	22
Transportation	21	40	17	24	16	42	35	26	31	41	36	27	356
All Other Local	2	1	0	37	80	0	0	191	45	110	0	(1)	465
Total Assistance and Grants	23	42	17	61	96	42	35	235	76	153	36	27	843
Economic Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks & the Environment	3	2	1	8	3	0	2	4	3	2	3	3	34
Transportation	102	155	146	152	183	131	208	158	125	109	79	115	1,663
Health & Social Welfare	0	1	0	1	1	2	1	0	1	1	1	2	11
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	3	5	6	4	3	3	6	4	4	6	4	2	50
Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	0	0	2	1	0	0	1	0	0	4	0	4	12
Total Capital Projects	108	163	155	166	190	136	218	166	133	122	87	126	1,770
TOTAL DISBURSEMENTS	131	205	172	227	286	178	253	401	209	275	123	153	2,613
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	24	0	0	1	0	0	(1)	24
Transfers to Other Funds	0	0	0	0	0	0	0	0	(1)	0	0	1	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	24	0	0	0	0	0	0	24
Excess/(Deficiency) of Receipts over Disbursements	122	(41)	18	(44)	13	24	(28)	30	31	(11)	94	(14)	194
CLOSING BALANCE	(450)	(491)	(473)	(517)	(504)	(480)	(508)	(478)	(447)	(458)	(364)	(378)	(378)

**CASHFLOW
STATE FUNDS
FY 2025**
(millions of dollars)

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	55,333	59,672	55,887	61,268	60,497	59,977	61,185	55,516	54,069	62,902	67,350	68,280		55,333
RECEIPTS:														
Personal Income Tax	7,300	3,852	5,104	4,183	3,512	4,975	2,742	3,661	5,395	9,118	6,229	5,130	0	61,201
Consumption/Use Taxes	1,734	1,686	2,165	1,766	1,756	2,196	1,754	1,747	2,174	1,908	1,879	1,879	0	22,352
Business Taxes	1,609	435	5,296	117	236	5,343	(734)	200	7,674	952	243	10,002	0	31,373
Other Taxes	268	217	207	215	246	206	188	215	250	188	201	185	0	2,586
Total Taxes	10,911	6,190	12,772	6,281	5,750	12,720	3,950	5,823	15,493	12,166	8,260	17,196	0	117,512
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	589	0	899
ABC License Fee	5	4	5	4	4	4	10	5	4	5	5	6	0	61
HCRA	583	543	610	624	519	591	644	550	665	441	611	698	0	7,079
Investment Income	238	217	227	216	234	224	219	203	176	214	190	198	0	2,556
Licenses, Fees, etc.	83	43	61	77	43	166	63	55	50	115	31	117	0	904
Lottery	289	322	257	327	264	271	326	261	266	342	257	396	0	3,578
Medicaid	89	82	93	80	89	92	84	111	83	73	106	86	0	1,068
Motor Vehicle Fees	58	74	21	48	41	15	69	24	40	51	23	79	0	543
Reimbursements	75	62	31	(22)	87	37	27	(64)	98	(57)	21	(46)	0	249
State University Income	354	366	323	411	539	758	534	361	365	640	690	277	0	5,618
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	674	1,803	623	957	527	946	2,855	605	764	831	593	2,151	0	11,323
Total Miscellaneous Receipts	2,448	3,516	2,251	2,722	2,357	3,204	2,855	2,241	2,511	2,661	2,561	4,551	0	33,878
Federal Receipts	8	(1)	0	0	0	31	1	4	3,649	0	(8)	1	0	3,685
TOTAL RECEIPTS	13,367	9,705	15,023	9,003	8,107	15,955	6,806	8,068	21,653	14,827	10,813	21,748	0	155,075
DISBURSEMENTS:														
School Aid	1,806	4,993	2,037	287	786	5,500	1,182	2,158	2,682	1,557	1,253	11,185	0	35,426
Higher Education	25	25	710	162	36	167	556	27	90	104	548	830	0	3,280
All Other Education	29	314	220	758	58	70	76	112	173	592	91	445	0	2,938
STAR	0	0	0	0	0	0	0	0	1	1,442	0	5	0	1,448
Medicaid - DOH	3,973	3,095	1,678	3,384	2,730	2,855	3,690	2,979	1,941	2,738	1,674	493	0	31,230
Public Health	133	198	379	228	172	295	325	169	258	249	159	527	0	3,092
Mental Hygiene	75	113	730	118	155	704	256	151	1,136	280	956	1,562	0	6,236
Children and Families	33	30	195	66	39	141	887	188	399	226	103	435	0	2,742
Temporary & Disability Assistance	33	404	244	151	125	490	158	123	189	362	128	240	0	2,647
Transportation	78	670	490	399	614	610	737	758	1,586	84	574	324	0	6,924
Unrestricted Aid	1	11	390	5	51	116	7	0	186	0	1	63	0	831
All Other	275	276	(35)	495	734	471	1,024	347	641	393	316	701	0	5,638
Total Assistance and Grants	6,461	10,129	7,038	6,053	5,500	11,419	8,898	7,012	9,282	8,027	5,803	16,810	0	102,432
Personal Service	1,309	1,470	1,243	1,819	1,369	1,272	1,487	1,303	1,750	1,247	1,304	1,342	0	16,915
Non-Personal Service	440	603	522	633	624	489	673	61	525	673	666	752	0	6,661
Total State Operations	1,749	2,073	1,765	2,452	1,993	1,761	2,160	1,364	2,275	1,920	1,970	2,094	0	23,576
General State Charges	685	819	628	707	590	673	717	601	710	845	2,082	1,386	0	10,443
Debt Service	32	18	4	5	27	239	5	19	5	1	128	3,293	0	3,776
Capital Projects	377	620	596	660	689	683	943	622	674	562	619	744	0	7,789
TOTAL DISBURSEMENTS	9,304	13,659	10,031	9,877	8,799	14,775	12,723	9,618	12,946	11,355	10,602	24,327	0	148,016
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,499	2,642	7,257	3,606	3,835	6,475	3,565	3,801	7,865	7,293	4,547	8,895	(609)	64,671
Transfers to other funds	(5,223)	(2,473)	(6,868)	(3,503)	(3,663)	(6,447)	(3,317)	(3,698)	(7,739)	(6,317)	(3,828)	(8,737)	609	(61,204)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	386	0	386
NET OTHER FINANCING SOURCES/(USES)	276	169	389	103	172	28	248	103	126	976	719	544	0	3,853
Excess/(Deficiency) of Receipts over Disbursements	4,339	(3,785)	5,381	(771)	(520)	1,208	(5,669)	(1,447)	8,833	4,448	930	(2,035)	0	10,912
CLOSING BALANCE	59,672	55,887	61,268	60,497	59,977	61,185	55,516	54,069	62,902	67,350	68,280	66,245	0	66,245

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

	2025 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
OPENING BALANCE	56,916	61,092	54,974	50,868	50,591	49,402	53,529	45,194	42,267	46,732	47,007	44,840	56,916
RECEIPTS:													
Personal Income Tax	4,847	1,919	2,806	2,197	1,955	2,655	71	1,695	3,130	2,646	3,009	2,440	29,370
Consumption/Use Taxes	790	797	986	825	816	980	815	827	989	898	735	858	10,316
Business Taxes	994	143	3,336	188	178	3,562	(360)	70	4,184	457	(123)	5,219	17,848
Other Taxes	169	160	112	113	114	113	112	113	117	112	112	113	1,460
Total Taxes	6,800	3,019	7,240	3,323	3,063	7,310	638	2,705	8,420	4,113	3,733	8,630	58,994
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	189	500
ABC License Fee	5	3	5	5	5	5	5	5	5	5	5	7	60
Investment Income	222	217	147	147	147	147	147	147	147	147	147	147	1,909
Licenses, Fees, etc.	112	40	60	80	45	165	55	35	40	45	55	49	781
Motor Vehicle Fees	24	37	47	37	27	19	20	14	24	18	16	34	317
Reimbursements	(16)	117	10	10	9	10	9	10	9	10	9	29	216
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	7	9	12	9	7	68	8	7	29	8	8	56	228
Total Miscellaneous Receipts	355	423	281	288	250	514	274	348	254	263	250	511	4,011
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
PIT in Excess of Revenue Bond Debt Service	4,876	1,910	2,806	2,097	1,705	2,655	71	1,687	3,132	3,845	2,401	2,538	29,723
PTET in Excess of Revenue Bond Debt Service	40	88	1,443	10	59	1,605	(509)	19	2,278	204	27	2,428	7,692
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	5	1	0	2	8
Sales Tax in Excess of IGAC Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	661	742	930	754	759	928	759	787	946	844	708	828	9,646
Real Estate Taxes in Excess of CW/CA Debt Service	90	112	83	94	91	88	83	70	73	74	75	57	990
All Other	293	162	155	195	165	305	167	241	223	208	167	170	2,451
Total Transfers from Other Funds	5,960	3,014	5,417	3,150	2,779	5,581	571	2,804	6,657	5,176	3,378	6,023	50,510
TOTAL RECEIPTS	13,115	6,456	12,938	6,761	6,092	13,405	1,483	5,857	15,331	9,552	7,361	15,164	113,515
DISBURSEMENTS:													
School Aid	2,357	5,064	1,979	332	808	1,936	986	2,134	2,776	1,421	1,126	10,754	31,673
Higher Education	60	39	914	177	40	182	542	27	86	130	579	837	3,613
All Other Education	45	263	772	143	39	176	689	83	239	59	100	448	3,056
Medicaid - DOH	3,130	3,696	1,577	2,601	2,654	1,619	2,835	2,656	1,927	2,359	1,428	(452)	26,000
Public Health	43	48	89	105	58	84	77	59	84	(25)	84	193	899
Mental Hygiene	162	122	1,317	150	65	1,411	170	172	1,584	166	852	1,973	8,144
Children and Families	72	89	323	207	462	241	259	250	230	124	296	583	3,136
Temporary & Disability Assistance	118	202	180	472	148	148	484	135	135	543	207	554	3,326
Transportation	0	51	19	8	62	1	1	59	18	1	38	6	264
Unrestricted Aid	0	13	392	2	53	137	9	2	189	2	2	65	866
All Other	98	101	(21)	123	123	(163)	150	112	130	331	329	1,721	3,034
Total Assistance and Grants	6,085	9,688	7,541	4,320	4,512	5,772	6,202	5,689	7,368	5,111	5,041	16,682	84,011
Personal Service	1,017	1,134	888	1,186	901	898	1,102	900	1,128	936	931	1,066	12,087
Non-Personal Service	172	255	315	290	301	303	302	284	310	351	406	461	3,750
Total State Operations	1,189	1,389	1,203	1,476	1,202	1,201	1,404	1,184	1,438	1,287	1,337	1,527	15,837
General State Charges	896	632	593	627	515	560	715	533	676	589	2,227	1,216	9,779
Debt Service	7	0	0	43	(1)	(2)	26	0	0	244	(13)	(14)	290
Capital Projects	416	440	1,057	230	882	1,210	1,385	991	1,277	1,020	915	(5,216)	4,607
SUNY Operations	246	337	378	324	68	16	19	302	8	7	3	162	1,870
Other Purposes	100	88	6,272	18	103	521	67	85	99	1,019	18	728	9,118
Total Transfers to Other Funds	769	865	7,707	615	1,052	1,745	1,497	1,378	1,384	2,290	923	(4,340)	15,885
TOTAL DISBURSEMENTS	8,939	12,574	17,044	7,038	7,281	9,278	9,818	8,784	10,866	9,277	9,528	15,085	125,512
Excess/(Deficiency) of Receipts over Disbursements	4,176	(6,118)	(4,106)	(277)	(1,189)	4,127	(8,335)	(2,927)	4,465	275	(2,167)	79	(11,997)
CLOSING BALANCE	61,092	54,974	50,868	50,591	49,402	53,529	45,194	42,267	46,732	47,007	44,840	44,919	44,919

CASHFLOW
STATE OPERATING FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	67,322	72,851	67,441	64,631	64,297	62,946	65,304	56,494	53,034	57,559	58,393	56,732		67,322
RECEIPTS:														
Personal Income Tax	9,693	3,838	5,612	4,394	3,910	5,310	142	3,390	6,264	8,062	6,018	4,898	0	61,531
Consumption/Use Taxes	1,744	1,709	2,160	1,764	1,750	2,155	1,747	1,768	2,184	1,913	1,579	1,852	0	22,325
Business Taxes	1,320	289	5,200	312	313	5,606	(765)	179	6,910	787	(35)	8,215	0	28,331
Other Taxes	264	275	198	210	208	204	198	186	198	189	189	170	0	2,489
Total Taxes	13,021	6,111	13,170	6,680	6,181	13,275	1,322	5,523	15,556	10,951	7,751	15,135	0	114,676
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	189	0	500
ABC License Fee	5	3	5	5	5	5	5	5	5	5	5	7	0	60
HCRA	587	585	591	589	591	589	591	589	591	589	589	598	0	7,079
Investment Income	222	217	147	147	147	147	147	147	147	147	147	147	0	1,909
Licenses, Fees, etc.	112	40	60	80	45	165	55	35	40	45	55	49	0	781
Lottery	335	261	239	311	253	264	312	243	326	243	235	609	0	3,631
Medicaid	85	89	90	90	90	90	90	90	90	90	90	96	0	1,080
Motor Vehicle Fees	55	55	63	58	46	38	38	30	42	37	32	50	0	544
Reimbursements	(16)	117	10	10	10	10	9	10	10	9	10	29	0	216
State University Income	471	466	568	424	557	813	527	464	363	685	793	102	0	6,233
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	549	419	1,213	419	322	1,379	520	424	1,285	563	284	(1,484)	0	5,893
Total Miscellaneous Receipts	2,406	2,252	2,986	2,133	2,075	3,600	2,324	2,167	2,898	2,444	2,249	392	0	27,926
Federal Receipts	29	0	0	0	0	31	0	0	0	(1)	(10)	(1)	0	48
TOTAL RECEIPTS	15,456	8,363	16,156	8,813	8,256	16,906	3,646	7,690	18,454	13,394	9,990	15,526	0	142,650
DISBURSEMENTS:														
School Aid	2,357	5,069	2,286	332	808	5,785	1,156	2,304	2,946	1,591	1,296	11,057	0	36,987
Higher Education	60	39	914	177	40	182	542	27	86	130	579	837	0	3,613
All Other Education	45	264	773	144	40	177	692	84	242	60	101	447	0	3,069
STAR	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Medicaid - DOH	3,579	3,696	2,525	3,398	3,397	2,112	3,912	3,449	2,440	3,341	2,245	1,356	0	35,450
Public Health	128	154	273	412	155	289	171	153	281	85	194	564	0	2,859
Mental Hygiene	163	125	1,319	153	66	1,418	176	174	1,591	216	854	2,079	0	8,334
Children and Families	72	89	324	207	463	241	259	250	230	124	296	584	0	3,139
Temporary & Disability Assistance	118	202	180	472	148	148	484	135	135	543	207	554	0	3,326
Transportation	93	689	393	400	651	388	433	815	1,232	63	135	60	0	5,352
Unrestricted Aid	0	13	392	2	53	137	9	2	189	2	2	65	0	866
All Other	137	189	44	233	201	(105)	229	204	217	272	246	1,186	0	3,053
Total Assistance and Grants	6,752	10,529	9,423	5,930	6,022	10,772	8,063	7,597	9,591	7,812	6,155	18,799	0	107,445
Personal Service	1,528	1,646	1,361	1,818	1,456	1,373	1,669	1,404	1,766	1,456	1,406	1,537	0	18,420
Non-Personal Service	489	540	636	589	638	608	664	634	608	711	688	836	0	7,641
Total State Operations	2,017	2,186	1,997	2,407	2,094	1,981	2,333	2,038	2,374	2,167	2,094	2,373	0	26,061
General State Charges	941	781	670	749	631	643	811	656	845	716	2,311	1,305	0	11,059
Debt Service	4	14	9	0	104	380	0	6	7	0	278	736	0	1,538
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	9,714	13,510	12,099	9,086	8,851	13,776	11,207	10,297	12,817	10,695	10,838	23,213	0	146,103
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,544	3,647	6,266	3,680	3,073	6,401	830	3,333	6,891	5,634	3,514	7,091	(611)	56,293
Transfers to other funds	(6,757)	(3,910)	(13,133)	(3,741)	(3,829)	(7,173)	(2,079)	(4,186)	(8,003)	(7,499)	(4,327)	(1,043)	611	(65,069)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(213)	(263)	(6,867)	(61)	(756)	(772)	(1,249)	(853)	(1,112)	(1,865)	(813)	6,048	0	(8,776)
Excess/(Deficiency) of Receipts over Disbursements	5,529	(5,410)	(2,810)	(334)	(1,351)	2,358	(8,810)	(3,460)	4,525	834	(1,661)	(1,639)	0	(12,229)
CLOSING BALANCE	72,851	67,441	64,631	64,297	62,946	65,304	56,494	53,034	57,559	58,393	56,732	55,093	0	55,093

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

	2025 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	73,696	81,645	74,850	71,695	71,011	69,268	70,730	63,350	59,558	63,521	64,706	62,375		73,696
RECEIPTS:														
Personal Income Tax	9,693	3,838	5,612	4,394	3,910	5,310	142	3,390	6,264	8,062	6,018	4,898	0	61,531
Consumption/Use Taxes	1,791	1,751	2,223	1,810	2,223	1,793	1,793	1,811	2,234	1,967	1,619	1,908	0	22,953
Business Taxes	1,367	340	5,250	362	364	5,662	(714)	227	6,958	832	6	8,257	0	28,911
Other Taxes	264	275	224	236	234	230	224	212	224	215	215	193	0	2,746
Total Taxes	13,115	6,204	13,309	6,802	6,303	13,436	1,445	5,640	15,697	11,076	7,858	15,256	0	116,141
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	189	0	500
ABC License Fee	5	3	5	5	5	5	5	5	5	5	5	7	0	60
HCRA	587	585	591	589	591	589	591	589	591	589	589	598	0	7,079
Investment Income	222	217	147	147	147	147	147	147	147	147	147	147	0	1,909
Licenses, Fees, etc.	112	40	60	80	45	165	55	35	40	45	55	49	0	781
Lottery	335	261	239	311	253	264	312	243	326	243	235	609	0	3,631
Medicaid	85	89	90	90	90	90	90	90	90	90	90	96	0	1,080
Motor Vehicle Fees	55	55	63	58	46	38	38	30	42	37	32	50	0	544
Reimbursements	(16)	117	110	10	9	10	9	10	9	10	9	29	0	216
State University Income	471	466	568	424	557	813	527	464	363	685	793	102	0	6,233
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	682	655	1,355	1,458	508	1,539	1,844	581	1,533	802	483	5,523	0	16,963
Total Miscellaneous Receipts	2,539	2,488	3,128	3,172	2,611	3,760	3,648	2,324	3,146	2,683	2,448	7,399	0	38,956
Federal Receipts	10,461	6,862	8,521	7,341	7,048	7,515	7,799	7,463	7,696	8,018	7,677	7,689	0	94,090
TOTAL RECEIPTS	26,115	15,554	24,958	17,315	15,612	24,711	12,892	15,427	26,539	21,777	17,983	30,344	0	249,227
DISBURSEMENTS:														
School Aid	2,969	5,425	2,722	681	1,045	6,006	1,415	2,562	3,332	1,833	1,667	11,236	0	40,893
Higher Education	60	39	914	177	40	182	542	27	86	130	579	837	0	3,613
All Other Education	124	331	855	244	102	248	776	162	352	128	179	564	0	4,065
STAR	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Medicaid - DOH	9,639	9,703	8,905	8,737	8,851	8,215	9,477	9,369	8,300	9,011	7,954	8,380	0	106,541
Public Health	375	342	643	630	358	643	371	351	649	281	441	754	0	5,838
Mental Hygiene	199	150	1,349	180	90	1,448	209	207	1,625	240	874	2,110	0	8,681
Children and Families	130	144	417	261	568	399	323	304	374	206	357	688	0	4,171
Temporary & Disability Assistance	453	405	637	920	463	463	849	519	430	835	538	843	0	7,389
Transportation	133	727	574	761	854	830	615	1,015	1,767	277	365	597	0	8,515
Unrestricted Aid	0	13	392	2	53	137	9	2	189	2	2	65	0	866
All Other	430	939	503	792	661	59	724	614	862	845	777	1,515	0	8,721
Total Assistance and Grants	14,512	18,218	17,911	13,385	13,119	18,630	15,310	15,132	17,968	15,173	13,733	27,599	0	200,690
Personal Service	1,598	1,709	1,414	1,888	1,515	1,428	1,727	1,459	1,840	1,516	1,462	1,595	0	19,151
Non-Personal Service	556	678	740	687	794	800	817	767	754	921	1,345	1,059	0	9,918
Total State Operations	2,154	2,387	2,154	2,575	2,309	2,228	2,544	2,226	2,594	2,437	2,807	2,654	0	29,069
General State Charges	941	847	700	786	665	674	841	684	885	748	2,340	1,344	0	11,455
Debt Service	4	14	9	0	104	380	0	6	7	0	278	736	0	1,538
Capital Projects	552	879	1,290	1,250	1,137	1,168	1,573	1,168	1,120	1,230	1,152	(893)	0	11,626
TOTAL DISBURSEMENTS	18,163	22,345	22,064	17,996	17,334	23,080	20,268	19,216	22,574	19,588	20,310	31,440	0	254,378
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,958	4,126	7,345	3,923	3,958	7,612	2,226	4,329	8,169	6,688	4,464	2,182	(611)	61,369
Transfers to other funds	(6,961)	(4,130)	(13,394)	(3,926)	(3,979)	(7,781)	(2,230)	(4,332)	(8,171)	(7,692)	(4,468)	(2,324)	611	(68,777)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	367	0	367
NET OTHER FINANCING SOURCES/(USES)	(3)	(4)	(6,049)	(3)	(21)	(169)	(4)	(3)	(2)	(1,004)	(4)	225	0	(7,041)
Excess/(Deficiency) of Receipts over Disbursements	7,949	(6,795)	(3,155)	(684)	(1,743)	1,462	(7,380)	(3,792)	3,963	1,185	(2,331)	(871)	0	(12,192)
CLOSING BALANCE	81,645	74,850	71,695	71,011	69,268	70,730	63,350	59,558	63,521	64,706	62,375	61,504	0	61,504

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

	2025 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	18,118	21,935	21,450	22,758	22,628	22,392	20,600	20,665	20,286	20,014	20,733	20,661		18,118
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Consumption/Use Taxes	217	156	230	171	161	243	164	154	249	171	136	166	0	2,218
Business Taxes	286	58	421	114	76	439	104	90	448	126	61	568	0	2,791
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	503	214	651	285	237	682	268	244	695	1,682	197	744	0	6,406
HCRA	587	585	591	589	591	589	591	589	591	589	589	598	0	7,079
State University Income	471	466	568	424	557	813	527	464	363	685	793	102	0	6,233
Lottery	335	261	239	311	233	264	312	243	326	243	235	609	0	3,631
Medicaid	85	89	90	90	90	90	90	90	90	90	90	96	0	1,080
Motor Vehicle Fees	31	18	16	21	19	19	18	16	18	19	16	16	0	227
Other Transactions	499	417	1,189	444	329	1,324	521	430	1,268	559	298	(1,420)	0	5,858
Total Miscellaneous Receipts	2,008	1,836	2,693	1,879	1,839	3,099	2,059	1,832	2,656	2,185	2,021	1	0	24,108
Federal Receipts	10,313	6,673	8,378	7,098	6,905	7,341	7,556	7,320	7,453	7,724	7,397	6,676	0	90,834
TOTAL RECEIPTS	12,824	8,723	11,722	9,262	8,981	11,122	9,883	9,396	10,808	11,591	9,615	7,421	0	121,348
DISBURSEMENTS:														
School Aid	612	355	713	319	207	4,040	399	408	536	392	507	462	0	8,950
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	78	67	77	94	57	57	76	57	91	59	73	109	0	895
STAR	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Medicaid - DOH	6,509	6,007	7,328	6,136	6,197	6,596	6,642	6,713	6,403	6,652	6,526	8,832	0	80,541
Public Health	243	256	528	486	274	532	224	234	495	213	295	633	0	4,413
Mental Hygiene	31	20	18	18	12	19	20	16	24	63	13	122	0	376
Children and Families	58	55	94	54	106	158	64	54	144	82	61	105	0	1,035
Temporary & Disability Assistance	335	175	457	448	310	315	365	345	295	292	292	289	0	3,918
Transportation	95	642	378	396	593	391	436	760	1,218	66	101	55	0	5,131
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	211	600	195	332	209	(103)	249	173	406	156	79	(217)	0	2,290
Total Assistance and Grants	8,172	8,177	9,788	8,283	7,965	12,005	8,475	8,760	9,614	9,360	7,947	10,400	0	108,946
Personal Service	581	575	526	702	614	530	625	559	712	580	531	529	0	7,064
Non-Personal Service	384	423	425	397	493	497	515	460	444	570	939	580	0	6,127
Total State Operations	965	998	951	1,099	1,107	1,027	1,140	1,019	1,156	1,150	1,470	1,109	0	13,191
General State Charges	45	215	107	159	150	114	126	151	209	159	113	128	0	1,676
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	9,182	9,390	10,846	9,541	9,222	13,146	9,741	9,930	10,979	10,669	9,530	11,637	0	123,813
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	380	439	724	340	169	696	85	403	108	25	20	1,003	(611)	3,781
Transfers to Other Funds	(205)	(257)	(292)	(191)	(164)	(464)	(162)	(248)	(209)	(228)	(177)	63	611	(1,923)
NET OTHER FINANCING SOURCES/(USES)	175	182	432	149	5	232	(77)	155	(101)	(203)	(157)	1,066	0	1,858
Excess/(Deficiency) of Receipts over Disbursements	3,817	(485)	1,308	(130)	(236)	(1,792)	65	(379)	(272)	719	(72)	(3,150)	0	(607)
CLOSING BALANCE	21,935	21,450	22,758	22,628	22,392	20,600	20,665	20,286	20,014	20,733	20,661	17,511	0	17,511

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

	2025 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	10,289	11,584	12,197	13,443	13,239	12,910	11,470	10,945	10,420	10,473	10,580	10,767		10,289
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Consumption/Use Taxes	217	156	230	171	161	243	164	154	249	171	136	166	0	2,218
Business Taxes	286	58	421	114	76	439	104	90	448	126	61	568	0	2,791
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	503	214	651	285	237	682	268	244	699	1,682	197	744	0	6,406
HCRA	587	585	591	589	591	589	591	589	591	589	589	598	0	7,079
State University Income	471	466	568	424	557	813	527	464	363	685	793	102	0	6,233
Lottery	335	261	239	311	253	264	312	243	326	243	235	609	0	3,631
Medical	85	89	90	90	90	90	90	90	90	90	90	96	0	1,080
Motor Vehicle Fees	31	18	16	21	19	18	18	16	18	18	16	16	0	227
Other Transactions	444	366	1,151	405	290	1,279	481	390	1,227	518	257	(1,560)	0	5,248
Total Miscellaneous Receipts	1,953	1,785	2,655	1,840	1,800	3,054	2,019	1,792	2,615	2,144	1,980	(139)	0	23,498
Federal Receipts	0	0	0	0	0	0	0	0	0	(1)	(10)	1	0	(10)
TOTAL RECEIPTS	2,456	1,999	3,306	2,125	2,037	3,736	2,287	2,036	3,314	3,825	2,167	606	0	29,894
DISBURSEMENTS:														
School Aid	0	5	307	0	0	3,849	170	170	170	170	170	303	0	5,314
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	1	1	1	1	1	3	1	3	1	1	(1)	0	13
STAR	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Medicaid - DOH	449	0	948	797	743	493	1,077	793	543	982	817	1,808	0	9,450
Public Health	85	106	184	307	97	205	94	94	197	110	110	371	0	1,960
Mental Hygiene	1	3	2	3	1	7	6	2	7	50	2	106	0	190
Children and Families	0	0	1	0	1	0	0	0	0	0	0	1	0	3
Temporary & Disability Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	93	638	374	392	589	387	432	756	1,214	62	97	54	0	5,088
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	39	88	65	110	78	58	79	92	87	(59)	(83)	(535)	0	19
Total Assistance and Grants	667	841	1,882	1,610	1,510	5,000	1,861	1,908	2,223	2,701	1,114	2,117	0	23,434
Personal Service	511	512	473	632	555	475	567	504	638	520	475	471	0	6,333
Non-Personal Service	317	285	321	299	337	305	362	327	298	360	282	357	0	3,850
Total State Operations	828	797	794	931	892	780	929	831	936	880	757	828	0	10,183
General State Charges	45	149	77	122	116	83	96	123	169	127	84	89	0	1,280
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,540	1,787	2,753	2,663	2,518	5,863	2,886	2,862	3,328	3,708	1,955	3,034	0	34,897
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	380	439	724	340	169	696	85	403	108	25	20	1,003	(611)	3,781
Transfers to Other Funds	(1)	(38)	(31)	(6)	(17)	(9)	(11)	(102)	(41)	(35)	(45)	712	611	987
NET OTHER FINANCING SOURCES/(USES)	379	401	693	334	152	687	74	301	67	(10)	(25)	1,715	0	4,768
Excess/(Deficiency) of Receipts over Disbursements	1,295	613	1,246	(204)	(329)	(1,440)	(525)	(525)	53	107	187	(713)	0	(235)
CLOSING BALANCE	11,584	12,197	13,443	13,239	12,910	11,470	10,945	10,420	10,473	10,580	10,767	10,054	0	10,054

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

	2025 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
OPENING BALANCE	7,829	10,351	9,253	9,315	9,389	9,482	9,130	9,720	9,866	9,541	10,153	9,894	7,829
RECEIPTS:													
Miscellaneous Receipts	55	51	38	39	39	45	40	40	41	41	41	140	610
Federal Receipts	10,313	6,673	8,378	7,098	6,905	7,341	7,556	7,320	7,453	7,725	7,407	6,675	90,844
TOTAL RECEIPTS	10,368	6,724	8,416	7,137	6,944	7,386	7,596	7,360	7,494	7,766	7,448	6,815	91,454
DISBURSEMENTS:													
School Aid	612	350	406	319	207	191	229	238	366	222	337	159	3,636
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	78	66	76	93	56	56	73	56	88	58	72	110	882
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	6,060	6,007	6,380	5,339	5,454	6,103	5,565	5,920	5,860	5,670	5,709	7,024	71,091
Public Health	158	150	344	179	177	327	130	140	298	103	185	262	2,453
Mental Hygiene	30	17	16	15	11	12	14	14	17	13	11	16	186
Children and Families	58	55	93	54	105	158	64	54	144	82	61	104	1,032
Temporary & Disability Assistance	335	175	457	448	310	315	365	345	295	292	292	289	3,918
Transportation	2	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	172	512	130	222	131	(161)	170	81	319	215	162	318	2,271
Total Assistance and Grants	7,505	7,336	7,906	6,673	6,455	7,005	6,614	6,852	7,391	6,659	6,833	8,283	85,512
Personal Service	70	63	53	70	59	55	58	55	74	60	56	58	731
Non-Personal Service	67	138	104	98	156	192	153	133	146	210	657	223	2,277
Total State Operations	137	201	157	168	215	247	211	188	220	270	713	281	3,008
General State Charges	0	66	30	37	34	31	30	28	40	32	29	39	396
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	7,642	7,603	8,093	6,878	6,704	7,283	6,855	7,068	7,651	6,961	7,575	8,603	88,916
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	(204)	(219)	(261)	(185)	(147)	(455)	(151)	(146)	(168)	(193)	(132)	(649)	(2,910)
NET OTHER FINANCING SOURCES/(USES)	(204)	(219)	(261)	(185)	(147)	(455)	(151)	(146)	(168)	(193)	(132)	(649)	(2,910)
Excess/(Deficiency) of Receipts over Disbursements	2,522	(1,098)	62	74	93	(352)	590	146	(325)	612	(259)	(2,437)	(372)
CLOSING BALANCE	10,351	9,253	9,315	9,389	9,482	9,130	9,720	9,866	9,541	10,153	9,894	7,457	7,457

CASHFLOW
DEBT SERVICE FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
OPENING BALANCE	117	175	270	320	467	634	305	355	347	354	806	1,125	117
RECEIPTS:													
Personal Income Tax	4,846	1,919	2,806	2,197	1,955	2,655	71	1,695	3,132	4,031	3,009	2,448	30,764
Consumption/Use Taxes	737	756	944	768	773	932	768	787	946	844	708	828	9,791
Business Taxes	40	88	1,443	10	59	1,605	(509)	19	2,278	204	27	2,428	7,692
Other Taxes	95	115	86	97	94	91	86	73	81	77	77	57	1,029
Total Taxes	5,718	2,878	5,279	3,072	2,881	5,283	416	2,574	6,437	5,156	3,821	5,761	49,276
Miscellaneous Receipts	98	44	50	5	25	32	31	27	29	37	19	20	417
Federal Receipts	29	0	0	0	0	31	0	0	0	0	0	(2)	58
TOTAL RECEIPTS	5,845	2,922	5,329	3,077	2,906	5,346	447	2,601	6,466	5,193	3,840	5,779	49,751
DISBURSEMENTS:													
State Operations	0	0	0	0	0	0	0	23	0	0	0	18	41
Debt Service	4	14	9	0	104	380	0	6	7	0	278	736	1,538
TOTAL DISBURSEMENTS	4	14	9	0	104	380	0	29	7	0	278	754	1,579
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	204	194	125	190	125	124	174	126	126	433	116	65	2,002
Transfers to Other Funds	(5,987)	(3,007)	(5,395)	(3,120)	(2,760)	(5,419)	(571)	(2,706)	(6,578)	(5,174)	(3,359)	(6,095)	(50,171)
NET OTHER FINANCING SOURCES/(USES)	(5,783)	(2,813)	(5,270)	(2,930)	(2,635)	(5,295)	(397)	(2,580)	(6,452)	(4,741)	(3,243)	(6,030)	(48,169)
Excess/(Deficiency) of Receipts over Disbursements	58	95	50	147	167	(329)	50	(8)	7	452	319	(1,005)	3
CLOSING BALANCE	175	270	320	467	634	305	355	347	354	806	1,125	120	120

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

	2025 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,455)	(1,557)	(1,844)	(2,251)	(2,675)	(3,160)	(3,704)	(2,864)	(3,342)	(3,579)	(3,840)	(4,251)	(1,455)
RECEIPTS:													
Consumption/Use Taxes	47	42	63	46	45	79	46	43	67	54	40	56	628
Business Taxes	47	51	50	50	51	56	51	48	48	45	41	42	580
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	94	93	139	122	122	161	123	117	141	125	107	121	1,465
Miscellaneous Receipts	78	185	104	1,000	147	115	1,284	117	207	198	158	6,867	10,460
Federal Receipts	119	189	143	243	143	143	243	143	243	294	280	1,015	3,198
TOTAL RECEIPTS	291	467	386	1,365	412	419	1,650	377	591	617	545	8,003	15,123
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	1	6	7	6	15	11	22	22	10	6	7	114
Public Health	89	38	26	39	26	27	70	58	70	93	62	(72)	526
Mental Hygiene	6	8	14	12	13	18	19	19	17	11	9	15	161
School Aid	0	6	30	30	30	30	30	30	20	20	34	20	270
Temporary & Disability Assistance	0	28	0	0	39	0	0	39	0	0	39	0	145
Transportation	38	34	177	357	199	438	178	196	531	210	226	536	3,120
All Other Local	121	238	329	337	329	325	325	329	326	358	369	11	3,397
Total Assistance and Grants	255	353	582	782	642	853	633	683	986	702	745	517	7,733
Economic Development	11	23	121	192	141	166	184	114	116	111	120	(44)	1,255
Parks & the Environment	53	67	132	121	127	119	123	129	172	178	176	368	1,765
Transportation	315	507	582	495	410	429	744	504	361	525	410	127	5,409
Health & Social Welfare	4	6	66	67	65	65	74	66	66	68	69	(236)	380
Mental Hygiene	33	55	65	49	49	57	53	69	63	38	44	120	695
Public Protection	37	52	60	62	60	56	64	62	76	61	71	81	742
Education	71	129	206	192	191	200	207	149	193	171	157	241	2,107
All Other	28	40	58	72	94	76	124	75	73	78	105	(1,550)	(727)
Total Capital Projects	552	879	1,290	1,250	1,137	1,168	1,573	1,168	1,120	1,230	1,152	(893)	11,626
TOTAL DISBURSEMENTS	807	1,232	1,872	2,032	1,779	2,021	2,206	1,851	2,106	1,932	1,897	(376)	19,359
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	414	479	1,079	243	885	1,211	1,396	996	1,278	1,054	950	(4,909)	5,076
Transfers to Other Funds	0	(1)	0	0	(3)	(153)	0	0	0	0	(9)	(632)	(798)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	367	367
NET OTHER FINANCING SOURCES/(USES)	414	478	1,079	243	882	1,058	1,396	996	1,278	1,054	941	(5,174)	4,645
Excess/(Deficiency) of Receipts over Disbursements	(102)	(287)	(407)	(424)	(485)	(544)	840	(478)	(237)	(261)	(411)	3,205	409
CLOSING BALANCE	(1,557)	(1,844)	(2,251)	(2,675)	(3,160)	(3,704)	(2,864)	(3,342)	(3,579)	(3,840)	(4,251)	(1,046)	(1,046)

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

	2025 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,077)	(1,139)	(1,411)	(1,689)	(2,076)	(2,503)	(2,960)	(2,134)	(2,530)	(2,802)	(3,076)	(3,500)	(1,077)
RECEIPTS:													
Consumption/Use Taxes	47	42	63	46	45	79	46	43	67	54	40	56	628
Business Taxes	47	51	50	50	51	56	51	48	48	45	41	42	580
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	94	93	139	122	122	161	123	117	141	125	107	121	1,465
Miscellaneous Receipts	78	185	79	975	122	90	1,259	92	182	173	133	6,818	10,186
Federal Receipts	0	0	0	0	0	0	0	0	0	1	1	3	5
TOTAL RECEIPTS	172	278	218	1,097	244	251	1,382	209	323	299	241	6,942	11,656
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	1	6	7	6	15	11	22	22	10	6	7	114
Public Health	87	38	26	39	26	27	70	58	60	73	62	(90)	476
Mental Hygiene	6	8	14	12	13	18	19	17	17	11	9	15	161
School Aid	0	6	30	30	30	30	30	20	20	20	34	20	270
Temporary & Disability Assistance	0	28	0	0	39	0	0	39	0	0	39	0	145
Transportation	2	20	147	257	139	388	143	146	481	145	156	421	2,445
All Other Local	121	238	290	298	290	286	286	290	287	319	330	(65)	2,970
Total Assistance and Grants	217	339	513	643	543	764	559	594	887	578	636	308	6,581
Economic Development	11	20	100	171	120	145	163	93	95	90	99	(81)	1,026
Parks & the Environment	51	65	131	120	126	118	122	128	171	177	175	360	1,744
Transportation	200	327	382	345	310	289	594	374	261	375	260	52	3,769
Health & Social Welfare	3	5	65	66	64	73	73	65	65	66	68	(238)	366
Mental Hygiene	33	55	65	49	49	57	53	69	63	38	44	120	695
Public Protection	35	48	55	57	56	53	57	54	65	54	63	72	669
Education	70	129	206	192	191	200	207	149	193	171	157	240	2,105
All Other	28	40	58	72	94	76	124	75	73	78	104	(1,552)	(730)
Total Capital Projects	431	689	1,062	1,072	1,010	1,002	1,393	1,007	986	1,049	970	(1,027)	9,644
TOTAL DISBURSEMENTS	648	1,028	1,575	1,715	1,553	1,766	1,952	1,601	1,873	1,627	1,606	(719)	16,225
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	414	479	1,079	231	885	1,211	1,396	996	1,278	1,054	950	(4,920)	5,053
Transfers to Other Funds	0	(1)	0	0	(3)	(153)	0	0	0	0	(9)	(632)	(798)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	367	367
NET OTHER FINANCING SOURCES/(USES)	414	478	1,079	231	882	1,058	1,396	996	1,278	1,054	941	(5,185)	4,622
Excess/(Deficiency) of Receipts over Disbursements	(62)	(272)	(278)	(387)	(427)	(457)	826	(396)	(272)	(274)	(424)	2,476	53
CLOSING BALANCE	(1,139)	(1,411)	(1,689)	(2,076)	(2,503)	(2,960)	(2,134)	(2,530)	(2,802)	(3,076)	(3,500)	(1,024)	(1,024)

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

	2025 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(378)	(418)	(433)	(562)	(599)	(657)	(744)	(730)	(812)	(777)	(764)	(751)	(378)
RECEIPTS:													
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	25	25	25	25	25	25	25	25	25	49	274
Federal Receipts	119	189	143	243	143	143	243	143	243	293	279	1,012	3,193
TOTAL RECEIPTS	119	189	168	268	168	168	268	168	268	318	304	1,061	3,467
DISBURSEMENTS:													
Public Health	2	0	0	0	0	0	0	0	10	20	0	18	50
Transportation	36	14	30	100	60	50	35	50	50	65	70	115	675
All Other Local	0	0	39	39	39	39	39	39	39	39	39	76	427
Total Assistance and Grants	38	14	69	139	99	89	74	89	99	124	109	209	1,152
Economic Development	0	3	21	21	21	21	21	21	21	21	21	37	229
Parks & the Environment	2	2	1	1	1	1	1	1	1	1	1	8	21
Transportation	115	180	200	150	100	140	150	130	100	150	150	75	1,640
Health & Social Welfare	1	1	1	1	1	1	1	1	1	2	1	2	14
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	2	4	5	5	4	3	7	8	11	7	8	9	73
Education	1	0	0	0	0	0	0	0	0	0	0	1	2
All Other	0	0	0	0	0	0	0	0	0	0	1	2	3
Total Capital Projects	121	190	228	178	127	166	180	161	134	181	182	134	1,982
TOTAL DISBURSEMENTS	159	204	297	317	226	255	254	250	233	305	291	343	3,134
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	12	0	0	0	0	0	0	0	11	23
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	12	0	0	0	0	0	0	0	11	23
Excess/(Deficiency) of Receipts over Disbursements	(40)	(15)	(129)	(37)	(58)	(87)	14	(82)	35	13	13	729	356
CLOSING BALANCE	(418)	(433)	(562)	(599)	(657)	(744)	(730)	(812)	(777)	(764)	(751)	(22)	(22)

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

	2025 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	66,245	71,712	66,030	62,942	62,221	60,443	62,344	54,360	50,504	54,757	55,317	53,232		66,245
RECEIPTS:														
Personal Income Tax	9,693	3,838	5,612	4,394	3,910	5,310	142	3,390	6,264	8,062	6,018	4,898	0	61,531
Consumption/Use Taxes	1,791	1,751	2,223	1,810	1,795	2,234	1,793	1,811	2,251	1,967	1,619	1,908	0	22,953
Business Taxes	1,367	340	5,250	362	364	5,662	(714)	227	6,958	832	6	8,257	0	28,911
Other Taxes	264	275	224	236	234	230	224	212	224	215	215	193	0	2,746
Total Taxes	13,115	6,204	13,309	6,802	6,303	13,436	1,445	5,640	15,697	11,076	7,858	15,256	0	116,141
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	189	0	500
ABC License Fee	5	3	5	5	5	5	5	5	5	5	5	7	0	60
HCRA	587	585	591	589	591	589	591	589	591	589	589	598	0	7,079
Investment Income	222	217	147	147	147	147	147	147	147	147	147	147	0	1,909
Licenses, Fees, etc.	112	40	60	80	45	165	55	35	40	45	55	49	0	781
Lottery	335	261	239	311	253	264	312	243	326	243	235	609	0	3,631
Medicaid	85	89	90	90	90	90	90	90	90	90	90	96	0	1,080
Motor Vehicle Fees	55	55	63	58	46	38	38	30	42	37	32	50	0	544
Reimbursements	(16)	117	10	10	9	10	9	29	9	685	793	102	0	216
State University Income	471	466	568	424	557	813	527	464	1,467	736	417	5,334	0	6,233
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	627	604	1,292	1,394	444	1,469	1,779	516	1,467	2,617	2,382	7,210	0	16,079
Total Miscellaneous Receipts	2,484	2,437	3,065	3,108	2,197	3,690	3,583	2,259	3,080	2,617	(9)	2	0	38,112
Federal Receipts	29	0	0	0	0	31	0	0	0	0				53
TOTAL RECEIPTS	15,628	8,641	16,374	9,910	8,500	17,157	5,028	7,899	18,777	13,693	10,231	22,468	0	154,306
DISBURSEMENTS:														
School Aid	2,357	5,075	2,316	362	838	5,815	1,186	2,324	2,966	1,611	1,330	11,077	0	37,257
Higher Education	60	39	914	177	40	182	542	27	86	130	579	837	0	3,613
All Other Education		265	779	151	46	192	703	106	264	70	107	454	0	3,183
STAR	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Medicaid - DOH	3,579	3,696	2,525	3,398	3,397	2,112	3,912	3,449	2,440	3,341	2,245	1,356	0	35,450
Public Health	215	192	299	451	181	316	241	211	341	158	256	474	0	3,335
Mental Hygiene	169	133	1,333	165	79	1,436	195	193	1,608	227	863	2,094	0	8,495
Children and Families	72	89	324	207	463	241	259	250	230	124	296	584	0	3,139
Temporary & Disability Assistance	118	230	180	472	187	148	484	174	135	543	246	554	0	3,471
Transportation	95	709	540	657	790	776	576	961	1,713	208	291	481	0	7,797
Unrestricted Aid	0	13	392	2	53	137	9	2	189	2	2	65	0	866
All Other	258	427	334	531	491	181	515	494	504	591	576	1,121	0	6,023
Total Assistance and Grants	6,969	10,868	9,936	6,573	6,565	11,536	8,622	8,191	10,478	8,390	6,791	19,107	0	114,026
Personal Service	1,528	1,646	1,361	1,818	1,456	1,373	1,669	1,404	1,766	1,456	1,406	1,537	0	18,420
Non-Personal Service	489	540	636	589	638	608	634	608	608	711	688	836	0	7,641
Total State Operations	2,017	2,186	1,997	2,407	2,094	1,981	2,333	2,038	2,374	2,167	2,094	2,373	0	26,061
General State Charges	941	781	670	749	631	643	811	656	845	716	2,311	1,305	0	11,059
Debt Service	4	14	9	0	104	380	0	6	7	0	278	736	0	1,538
Capital Projects	431	689	1,062	1,072	1,010	1,002	1,393	1,007	986	1,049	970	(1,027)	0	9,644
TOTAL DISBURSEMENTS	10,362	14,538	13,674	10,801	10,404	15,542	13,159	11,898	14,690	12,322	12,444	22,494	0	162,328
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,958	4,126	7,345	3,911	3,958	7,612	2,226	4,329	8,169	6,888	4,464	2,171	(611)	61,346
Transfers to other funds	(6,757)	(3,911)	(13,133)	(3,741)	(3,832)	(7,326)	(2,079)	(4,186)	(8,003)	(7,499)	(4,336)	(1,675)	611	(65,867)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	367	0	367
NET OTHER FINANCING SOURCES/(USES)	201	215	(5,788)	170	126	286	147	143	166	(811)	128	863	0	(4,154)
Excess/(Deficiency) of Receipts over Disbursements	5,467	(5,682)	(3,088)	(721)	(1,778)	1,901	(7,984)	(3,856)	4,253	560	(2,085)	837	0	(12,176)
CLOSING BALANCE	71,712	66,030	62,942	62,221	60,443	62,344	54,360	50,504	54,757	55,317	53,232	54,069	0	54,069

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

	<u>Executive</u>	<u>Change</u>	<u>Enacted</u>
Opening Fund Balance	<u>0</u>	<u>14</u>	<u>14</u>
Receipts:			
Taxes	547	(7)	540
Miscellaneous Receipts	6,969	269	7,238
Total Receipts	<u>7,516</u>	<u>262</u>	<u>7,778</u>
Disbursements and Transfers:			
Medical Assistance Account	4,991	20	5,011
Hospital Indigent Care	631	0	631
HCRA Program Account	314	215	529
Child Health Plus	1,337	41	1,378
Elderly Pharmaceutical Insurance Coverage	74	0	74
Qualified Health Plan Administration	32	1	33
All Other	137	(1)	136
Total Disbursements and Transfers	<u>7,516</u>	<u>276</u>	<u>7,792</u>
Change in Fund Balance	<u>0</u>	<u>(14)</u>	<u>(14)</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2026 THROUGH FY 2029
(millions of dollars)

	FY 2026	FY 2027	FY 2028	FY 2029
	Projected	Projected	Projected	Projected
Opening Fund Balance	<u>14</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts:				
Taxes	540	511	483	457
Miscellaneous Receipts	7,238	7,273	7,593	7,859
Total Receipts	<u>7,778</u>	<u>7,784</u>	<u>8,076</u>	<u>8,316</u>
Disbursements and Transfers:				
Medical Assistance Account	5,011	5,132	5,374	5,563
Hospital Indigent Care	631	631	631	631
HCRA Program Account	529	356	354	354
Child Health Plus	1,378	1,424	1,473	1,521
Elderly Pharmaceutical Insurance Coverage	74	74	74	74
Qualified Health Plan Administration	33	32	33	34
All Other	136	135	137	139
Total Disbursements and Transfers	<u>7,792</u>	<u>7,784</u>	<u>8,076</u>	<u>8,316</u>
Change in Fund Balance	<u>(14)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

	FY 2025	FY 2026	Annual
	Actuals	Projected	Change
Opening Fund Balance	<u>55</u>	<u>14</u>	<u>(41)</u>
Receipts:			
Taxes	574	540	(34)
Miscellaneous Receipts	7,078	7,238	160
Total Receipts	<u>7,652</u>	<u>7,778</u>	<u>126</u>
Disbursements and Transfers:			
Medical Assistance Account	4,891	5,011	120
Hospital Indigent Care	662	631	(31)
HCRA Program Account	358	529	171
Child Health Plus	1,573	1,378	(195)
Elderly Pharmaceutical Insurance Coverage	56	74	18
Qualified Health Plan Administration	29	33	4
All Other	124	136	12
Total Disbursements and Transfers	<u>7,693</u>	<u>7,792</u>	<u>99</u>
Change in Fund Balance	<u>(41)</u>	<u>(14)</u>	<u>27</u>
Closing Fund Balance	<u>14</u>	<u>0</u>	<u>(14)</u>

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

	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	Total
Opening Fund Balance	55	315	339	202	395	449	453	567	633	779	671	742	55
Receipts:													
Taxes	61	49	47	62	51	53	51	41	50	48	32	29	574
Miscellaneous Receipts	582	543	610	624	519	591	644	550	665	441	611	698	7,078
Total Receipts	643	592	657	686	570	644	695	591	715	489	643	727	7,652
Disbursements and Transfers:													
Medical Assistance Account	300	350	400	350	400	350	350	350	350	350	475	866	4,891
Hospital Indigent Care	0	73	67	45	24	69	46	0	48	81	0	209	662
HCRA Program Account	13	60	1	14	4	24	95	45	1	71	4	26	358
Child Health Plus	68	73	317	74	76	189	81	119	161	86	84	245	1,573
Elderly Pharmaceutical Insurance Coverage	1	5	5	5	6	5	5	5	5	5	4	5	56
Qualified Health Plan Administration	1	5	2	3	3	1	1	3	2	2	3	3	29
All Other	0	2	2	2	3	2	3	3	2	2	2	101	124
Total	383	568	794	493	516	640	581	525	569	597	572	1,455	7,693
Change in Fund Balance	260	24	(137)	193	54	4	114	66	146	(108)	71	(728)	(41)
Closing Fund Balance	315	339	202	395	449	453	567	633	779	671	742	14	14

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

	April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	Total
Opening Fund Balance	14	207	881	470	401	538	563	650	723	705	771	549	14
Receipts:													
Taxes	57	43	45	59	48	50	49	38	49	46	30	26	540
Miscellaneous Receipts	587	744	591	589	591	589	591	589	591	589	589	598	7,238
Total Receipts	644	787	636	648	639	639	640	627	640	635	619	624	7,778
Disbursements and Transfers:													
Medical Assistance Account	364	0	700	350	350	350	400	400	400	400	675	622	5,011
Hospital Indigent Care	0	0	158	53	53	53	53	53	53	53	53	49	631
HCRA Program Account	1	23	11	221	8	33	9	9	24	22	19	149	529
Child Health Plus	82	82	167	80	80	167	80	81	168	82	82	227	1,378
Elderly Pharmaceutical Insurance Coverage	2	3	6	6	6	6	6	6	6	6	6	15	74
Qualified Health Plan Administration	1	3	2	3	2	2	2	2	3	3	3	7	33
All Other	1	2	3	4	3	3	3	3	4	3	3	104	136
Total	451	113	1,047	717	502	614	553	554	658	569	841	1,173	7,792
Change in Fund Balance	193	674	(411)	(69)	137	25	87	73	(18)	66	(222)	(549)	(14)
Closing Fund Balance	207	881	470	401	538	563	650	723	705	771	549	0	0

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

	FY 2025 Actuals			FY 2026 Projected			FY 2027 Projected			FY 2028 Projected			FY 2029 Projected		
	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary
Opening Fund Balance	24	646	62	107	968	48	78	1,096	50	92	1,232	52	105	1,372	54
Receipts:															
Unemployment Taxes	0	2,949	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0
Miscellaneous Receipts	730	3,645	(14)	681	3,243	2	681	3,445	2	683	3,492	2	683	3,547	2
Federal Receipts	0	14	0	0	52	0	0	52	0	0	52	0	0	52	0
Total Receipts	730	6,608	(14)	681	5,745	2	681	5,947	2	683	5,994	2	683	6,049	2
Disbursements:															
Assistance and Grants	0	0	0	0	7,000	0	0	0	0	0	0	0	0	0	0
State Operations:															
Personal Service	140	1,828	0	166	1,833	0	168	1,888	0	169	1,944	0	169	2,002	0
Non-Personal Service	563	731	0	637	696	0	590	648	0	591	611	0	591	580	0
Unemployment Benefits	0	2,964	0	0	2,502	0	0	2,502	0	0	2,502	0	0	2,502	0
General State Charges	64	759	0	83	753	0	85	775	0	86	799	0	86	823	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	767	6,282	0	886	12,784	0	843	5,813	0	846	5,856	0	846	5,907	0
Other Financing Sources (Uses):															
Transfers from Other Funds	129	0	0	186	7,171	0	186	6	0	186	6	0	186	6	0
Transfers to Other Funds	(9)	(4)	0	(10)	(4)	0	(10)	(4)	0	(10)	(4)	0	(10)	(4)	0
	120	(4)	0	176	7,167	0	176	2	0	176	2	0	176	2	0
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	83	322	(14)	(29)	128	2	14	136	2	13	140	2	13	144	2
Closing Fund Balance	107	968	48	78	1,096	50	92	1,232	52	105	1,372	54	118	1,516	56

Workforce Impact Summary

General Fund
2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	2,167	2,333	2,284
Corrections and Community Supervision, Department of	22,270	18,932	23,596
Education Department, State	379	460	437
Environmental Conservation, Department of	1,582	2,010	1,398
General Services, Office of	386	433	492
Health, Department of	1,829	2,052	2,192
Information Technology Services, Office of	3,537	3,813	4,108
Labor, Department of	0	0	1
Mental Health, Office of	13,537	13,866	15,114
Motor Vehicles, Department of	144	163	167
Parks, Recreation and Historic Preservation, Office of	1,463	1,565	1,552
People with Developmental Disabilities, Office for	17,442	18,381	18,730
State Police, Division of	5,415	5,559	6,116
Taxation and Finance, Department of	3,418	3,632	3,133
Temporary and Disability Assistance, Office of	968	1,080	1,133
Transportation, Department of	2,621	2,645	2,545
Subtotal - Major Agencies	77,158	76,924	82,998
Minor Agencies	4,863	5,266	5,986
Subtotal - Subject to Direct Executive Control	82,021	82,190	88,984
University Systems			
State University of New York	3	3	3
Subtotal - University Systems	3	3	3
Independently Elected Agencies			
Audit and Control, Department of	1,321	1,428	1,488
Law, Department of	1,168	1,278	1,446
Subtotal - Independently Elected Agencies	2,489	2,706	2,934
Grand Total	84,513	84,899	91,921

Workforce Impact Summary

General Fund
2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Minor Agencies			
Addiction Services and Supports, Office of	746	742	784
Adirondack Park Agency	51	53	59
Aging, Office for the	25	27	49
Agriculture and Markets, Department of	474	468	493
Alcoholic Beverage Control, Division of	119	146	181
Arts, Council on the	27	28	37
Budget, Division of the	279	283	276
Civil Service, Department of	258	303	416
Correction, Commission of	42	47	62
Criminal Justice Services, Division of	407	452	605
Developmental Disabilities, State Council on	0	0	18
Economic Development, Department of	125	126	158
Elections, State Board of	130	146	217
Employee Relations, Office of	67	74	95
Ethics and Lobbying, Independent Commission on	51	55	68
Executive Chamber	146	157	168
Gaming Commission, New York State	49	53	52
Higher Education Services Corporation, New York State	3	5	5
Homeland Security and Emergency Services, Division of	17	39	129
Housing and Community Renewal, Division of	56	75	28
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	167	205	245
Inspector General, Office of the	96	101	105
Judicial Conduct, Commission on	47	47	56
Justice Center for the Protection of People with Special Needs	467	492	491
Labor Management Committees	64	71	77
Lieutenant Governor, Office of the	4	0	10
Medicaid Inspector General, Office of the	236	269	273
Military and Naval Affairs, Division of	103	105	103
Prevention of Domestic Violence, Office for	27	37	41
Prosecutorial Conduct, Commission on	0	4	19
Public Employment Relations Board	30	33	41
State, Department of	306	328	301
Statewide Financial System	134	142	147
Tax Appeals, Division of	22	26	29
Veterans' Services, Department of	80	91	102
Victim Services, Office of	4	4	7
Waterfront Commission	0	25	32
Welfare Inspector General, Office of	4	7	6
Subtotal - Minor Agencies	4,863	5,266	5,986

Workforce Impact Summary

State Operating Funds 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	2,201	2,371	2,328
Corrections and Community Supervision, Department of	22,274	18,936	23,600
Education Department, State	1,261	1,376	1,483
Environmental Conservation, Department of	2,404	2,863	2,488
Financial Services, Department of	1,290	1,379	1,441
General Services, Office of	442	490	552
Health, Department of	3,623	3,941	4,502
Information Technology Services, Office of	3,537	3,813	4,108
Labor, Department of	339	338	480
Mental Health, Office of	13,537	13,866	15,124
Motor Vehicles, Department of	570	636	682
Parks, Recreation and Historic Preservation, Office of	1,649	1,755	1,878
People with Developmental Disabilities, Office for	17,442	18,381	18,730
State Police, Division of	5,687	5,822	6,436
Taxation and Finance, Department of	3,469	3,685	3,832
Temporary and Disability Assistance, Office of	968	1,080	1,133
Transportation, Department of	2,657	2,680	2,590
Workers' Compensation Board	946	1,023	1,112
Subtotal - Major Agencies	84,296	84,435	92,499
Minor Agencies	7,222	7,982	9,012
Subtotal - Subject to Direct Executive Control	91,518	92,417	101,511
University Systems			
State University of New York	47,531	49,375	49,376
Subtotal - University Systems	47,531	49,375	49,376
Independently Elected Agencies			
Audit and Control, Department of	1,472	1,616	1,659
Law, Department of	1,561	1,706	1,949
Subtotal - Independently Elected Agencies	3,033	3,322	3,608
Grand Total	142,082	145,114	154,495

Workforce Impact Summary

State Operating Funds 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Minor Agencies			
Addiction Services and Supports, Office of	746	742	794
Adirondack Park Agency	51	53	59
Aging, Office for the	25	27	49
Agriculture and Markets, Department of	476	502	540
Alcoholic Beverage Control, Division of	286	364	455
Arts, Council on the	27	28	37
Budget, Division of the	287	292	292
Civil Service, Department of	258	303	418
Correction, Commission of	42	47	62
Criminal Justice Services, Division of	411	456	607
Deferred Compensation Board	4	4	4
Developmental Disabilities, State Council on	0	0	18
Economic Development, Department of	126	127	165
Elections, State Board of	130	146	217
Employee Relations, Office of	67	74	95
Ethics and Lobbying, Independent Commission on	51	55	68
Executive Chamber	146	157	168
Financial Control Board, New York State	11	11	12
Gaming Commission, New York State	306	313	396
Higher Education Services Corporation, New York State	78	96	105
Homeland Security and Emergency Services, Division of	489	559	639
Housing and Community Renewal, Division of	491	586	603
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	167	205	245
Indigent Legal Services, Office of	50	50	62
Inspector General, Office of the	96	101	105
Interest on Lawyer Account	8	8	11
Judicial Conduct, Commission on	47	47	56
Justice Center for the Protection of People with Special Needs	467	492	491
Labor Management Committees	64	71	77
Lieutenant Governor, Office of the	4	0	10
Medicaid Inspector General, Office of the	236	269	273
Military and Naval Affairs, Division of	103	105	103
Prevention of Domestic Violence, Office for	27	37	41
Prosecutorial Conduct, Commission on	0	4	19
Public Employment Relations Board	30	33	41
Public Service Department	477	556	603
State, Department of	647	706	686
Statewide Financial System	134	142	147
Tax Appeals, Division of	22	26	29
Veterans' Services, Department of	80	91	102
Victim Services, Office of	51	65	69
Waterfront Commission	0	25	32
Welfare Inspector General, Office of	4	7	6
Subtotal - Minor Agencies	7,222	7,982	9,012

Workforce Impact Summary

State Funds
2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	2,254	2,432	2,397
Corrections and Community Supervision, Department of	22,300	18,966	24,609
Education Department, State	1,313	1,422	1,537
Environmental Conservation, Department of	2,861	3,302	3,098
Financial Services, Department of	1,290	1,379	1,441
General Services, Office of	794	851	943
Health, Department of	3,740	4,058	4,634
Information Technology Services, Office of	3,570	3,851	4,158
Labor, Department of	339	338	480
Mental Health, Office of	14,123	14,454	15,851
Motor Vehicles, Department of	3,017	3,061	3,157
Parks, Recreation and Historic Preservation, Office of	2,210	2,354	2,373
People with Developmental Disabilities, Office for	17,860	18,784	19,115
State Police, Division of	5,767	5,912	6,521
Taxation and Finance, Department of	3,469	3,685	3,832
Temporary and Disability Assistance, Office of	975	1,088	1,141
Transportation, Department of	8,187	8,459	8,369
Workers' Compensation Board	946	1,023	1,112
Subtotal - Major Agencies	95,015	95,419	104,768
Minor Agencies	7,293	8,076	9,141
Subtotal - Subject to Direct Executive Control	102,308	103,495	113,909
University Systems			
State University Construction Fund	130	137	145
State University of New York	47,531	49,375	49,376
Subtotal - University Systems	47,661	49,512	49,521
Independently Elected Agencies			
Audit and Control, Department of	1,472	1,616	1,659
Law, Department of	1,568	1,713	1,956
Subtotal - Independently Elected Agencies	3,040	3,329	3,615
Grand Total	153,009	156,336	167,045

Workforce Impact Summary

State Funds
2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Minor Agencies			
Addiction Services and Supports, Office of	759	758	812
Adirondack Park Agency	51	53	59
Aging, Office for the	25	27	49
Agriculture and Markets, Department of	491	528	558
Alcoholic Beverage Control, Division of	286	364	455
Arts, Council on the	29	30	41
Budget, Division of the	287	292	292
Civil Service, Department of	258	303	418
Correction, Commission of	42	47	62
Criminal Justice Services, Division of	411	456	607
Deferred Compensation Board	4	4	4
Developmental Disabilities, State Council on	0	0	18
Economic Development, Department of	126	127	165
Elections, State Board of	130	146	217
Employee Relations, Office of	67	74	95
Ethics and Lobbying, Independent Commission on	51	55	68
Executive Chamber	146	157	168
Financial Control Board, New York State	11	11	12
Gaming Commission, New York State	306	313	396
Higher Education Services Corporation, New York State	78	96	105
Homeland Security and Emergency Services, Division of	489	559	639
Housing and Community Renewal, Division of	491	586	603
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	167	205	245
Indigent Legal Services, Office of	50	50	62
Inspector General, Office of the	96	101	105
Interest on Lawyer Account	8	8	11
Judicial Conduct, Commission on	47	47	56
Justice Center for the Protection of People with Special Needs	467	492	491
Labor Management Committees	64	71	77
Lieutenant Governor, Office of the	4	0	10
Medicaid Inspector General, Office of the	236	269	273
Military and Naval Affairs, Division of	144	155	192
Prevention of Domestic Violence, Office for	27	37	41
Prosecutorial Conduct, Commission on	0	4	19
Public Employment Relations Board	30	33	41
Public Service Department	477	556	603
State, Department of	647	706	686
Statewide Financial System	134	142	147
Tax Appeals, Division of	22	26	29
Veterans' Services, Department of	80	91	102
Victim Services, Office of	51	65	69
Waterfront Commission	0	25	32
Welfare Inspector General, Office of	4	7	6
Subtotal - Minor Agencies	7,293	8,076	9,141

Workforce Impact Summary

All Funds

2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	2,833	3,076	2,983
Corrections and Community Supervision, Department of	22,544	19,197	25,545
Education Department, State	2,552	2,756	2,916
Environmental Conservation, Department of	3,075	3,302	3,371
Financial Services, Department of	1,290	1,379	1,441
General Services, Office of	1,706	1,800	1,994
Health, Department of	4,927	5,405	6,209
Information Technology Services, Office of	3,570	3,851	4,158
Labor, Department of	2,740	3,042	2,942
Mental Health, Office of	14,127	14,458	15,872
Motor Vehicles, Department of	3,070	3,122	3,228
Parks, Recreation and Historic Preservation, Office of	2,324	2,473	2,469
People with Developmental Disabilities, Office for	17,870	18,793	19,115
State Police, Division of	5,767	5,912	6,521
Taxation and Finance, Department of	3,469	3,685	3,832
Temporary and Disability Assistance, Office of	1,861	1,931	2,053
Transportation, Department of	8,293	8,570	8,495
Workers' Compensation Board	946	1,023	1,112
Subtotal - Major Agencies	102,964	103,775	114,256
Minor Agencies	8,303	9,177	10,376
Subtotal - Subject to Direct Executive Control	111,267	112,952	124,632
University Systems			
City University of New York	13,358	13,434	13,511
State University Construction Fund	130	137	145
State University of New York	47,531	49,376	49,376
Subtotal - University Systems	61,019	62,947	63,032
Independently Elected Agencies			
Audit and Control, Department of	2,446	2,688	2,927
Law, Department of	1,853	2,016	2,277
Subtotal - Independently Elected Agencies	4,299	4,704	5,204
Grand Total	176,585	180,603	192,868

Workforce Impact Summary

All Funds

2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Minor Agencies			
Addiction Services and Supports, Office of	759	758	812
Adirondack Park Agency	51	53	59
Aging, Office for the	84	90	126
Agriculture and Markets, Department of	527	559	656
Alcoholic Beverage Control, Division of	286	364	455
Arts, Council on the	29	30	41
Budget, Division of the	287	292	292
Civil Service, Department of	390	448	582
Correction, Commission of	42	47	62
Criminal Justice Services, Division of	434	482	627
Deferred Compensation Board	4	4	4
Developmental Disabilities, State Council on	0	0	18
Economic Development, Department of	126	127	165
Elections, State Board of	141	157	228
Employee Relations, Office of	76	83	107
Ethics and Lobbying, Independent Commission on	51	55	68
Executive Chamber	146	157	168
Financial Control Board, New York State	11	11	12
Gaming Commission, New York State	306	313	396
Higher Education Services Corporation, New York State	78	96	105
Homeland Security and Emergency Services, Division of	620	715	770
Housing and Community Renewal, Division of	567	662	676
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	167	205	282
Indigent Legal Services, Office of	50	50	62
Inspector General, Office of the	96	101	105
Interest on Lawyer Account	8	8	11
Judicial Conduct, Commission on	47	47	56
Justice Center for the Protection of People with Special Needs	467	492	491
Labor Management Committees	64	71	77
Lieutenant Governor, Office of the	4	0	10
Medicaid Inspector General, Office of the	472	538	545
Military and Naval Affairs, Division of	373	400	439
Prevention of Domestic Violence, Office for	34	42	46
Prosecutorial Conduct, Commission on	0	4	19
Public Employment Relations Board	30	33	41
Public Service Department	477	556	628
State, Department of	665	723	700
Statewide Financial System	134	142	147
Tax Appeals, Division of	22	26	29
Veterans' Services, Department of	88	99	110
Victim Services, Office of	86	105	110
Waterfront Commission	0	25	32
Welfare Inspector General, Office of	4	7	6
Subtotal - Minor Agencies	8,303	9,177	10,376

Workforce Impact Summary

Special Revenue Funds - Other 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	34	38	44
Corrections and Community Supervision, Department of	4	4	4
Education Department, State	882	916	1,046
Environmental Conservation, Department of	822	853	1,090
Financial Services, Department of	1,290	1,379	1,441
General Services, Office of	56	57	60
Health, Department of	1,794	1,889	2,310
Labor, Department of	339	338	479
Mental Health, Office of	0	0	10
Motor Vehicles, Department of	426	473	515
Parks, Recreation and Historic Preservation, Office of	186	190	326
State Police, Division of	272	263	320
Taxation and Finance, Department of	51	53	699
Transportation, Department of	36	35	45
Workers' Compensation Board	946	1,023	1,112
Subtotal - Major Agencies	7,138	7,511	9,501
Minor Agencies	2,359	2,716	3,026
Subtotal - Subject to Direct Executive Control	9,497	10,227	12,527
University Systems			
State University of New York	47,528	49,372	49,373
Subtotal - University Systems	47,528	49,372	49,373
Independently Elected Agencies			
Audit and Control, Department of	151	188	171
Law, Department of	393	428	503
Subtotal - Independently Elected Agencies	544	616	674
Grand Total	57,569	60,215	62,574

Workforce Impact Summary

Special Revenue Funds - Other 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Minor Agencies			
Addiction Services and Supports, Office of	0	0	10
Agriculture and Markets, Department of	2	34	47
Alcoholic Beverage Control, Division of	167	218	274
Budget, Division of the	8	9	16
Civil Service, Department of	0	0	2
Criminal Justice Services, Division of	4	4	2
Deferred Compensation Board	4	4	4
Economic Development, Department of	1	1	7
Financial Control Board, New York State	11	11	12
Gaming Commission, New York State	257	260	344
Higher Education Services Corporation, New York State	75	91	100
Homeland Security and Emergency Services, Division of	472	520	510
Housing and Community Renewal, Division of	435	511	575
Indigent Legal Services, Office of	50	50	62
Interest on Lawyer Account	8	8	11
Public Service Department	477	556	603
State, Department of	341	378	385
Victim Services, Office of	47	61	62
Subtotal - Minor Agencies	2,359	2,716	3,026

Workforce Impact Summary

Special Revenue Funds - Federal 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	473	512	487
Corrections and Community Supervision, Department of	18	15	646
Education Department, State	1,123	1,210	1,235
Environmental Conservation, Department of	207	0	268
Health, Department of	1,142	1,298	1,507
Labor, Department of	2,380	2,685	2,446
Mental Health, Office of	0	0	11
Motor Vehicles, Department of	53	61	71
Parks, Recreation and Historic Preservation, Office of	28	31	43
People with Developmental Disabilities, Office for	10	9	0
Temporary and Disability Assistance, Office of	886	843	912
Transportation, Department of	106	111	126
Subtotal - Major Agencies	6,426	6,775	7,752
Minor Agencies			
Aging, Office for the	59	63	77
Agriculture and Markets, Department of	0	0	27
Criminal Justice Services, Division of	23	26	20
Elections, State Board of	11	11	11
Homeland Security and Emergency Services, Division of	131	156	131
Housing and Community Renewal, Division of	76	76	73
Human Rights, Division of	0	0	37
Medicaid Inspector General, Office of the	236	269	272
Military and Naval Affairs, Division of	192	206	189
Public Service Department	0	0	25
State, Department of	18	17	14
Veterans' Services, Department of	8	8	8
Victim Services, Office of	35	40	41
Subtotal - Minor Agencies	789	872	925
Subtotal - Subject to Direct Executive Control	7,215	7,647	8,677
University Systems			
State University of New York	0	1	0
Subtotal - University Systems	0	1	0
Independently Elected Agencies			
Audit and Control, Department of	5	5	0
Law, Department of	199	209	215
Subtotal - Independently Elected Agencies	204	214	215
Grand Total	7,419	7,862	8,892

Workforce Impact Summary

Capital Projects Funds - Other 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	53	61	69
Corrections and Community Supervision, Department of	26	30	1,009
Education Department, State	52	46	54
Environmental Conservation, Department of	457	439	610
General Services, Office of	352	361	391
Health, Department of	117	117	132
Information Technology Services, Office of	33	38	50
Mental Health, Office of	586	588	727
Motor Vehicles, Department of	2,447	2,425	2,475
Parks, Recreation and Historic Preservation, Office of	561	599	495
People with Developmental Disabilities, Office for	418	403	385
State Police, Division of	80	90	85
Temporary and Disability Assistance, Office of	7	8	8
Transportation, Department of	5,530	5,779	5,779
Subtotal - Major Agencies	10,719	10,984	12,269
Minor Agencies			
Addiction Services and Supports, Office of	13	16	18
Agriculture and Markets, Department of	15	26	18
Arts, Council on the	2	2	4
Military and Naval Affairs, Division of	41	50	89
Subtotal - Minor Agencies	71	94	129
Subtotal - Subject to Direct Executive Control	10,790	11,078	12,398
University Systems			
State University Construction Fund	130	137	145
Subtotal - University Systems	130	137	145
Independently Elected Agencies			
Law, Department of	7	7	7
Subtotal - Independently Elected Agencies	7	7	7
Grand Total	10,927	11,222	12,550

Workforce Impact Summary

Capital Projects Funds - Federal 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Environmental Conservation, Department of	7	0	5
Health, Department of	45	49	68
Subtotal - Major Agencies	52	49	73
Minor Agencies			
Military and Naval Affairs, Division of	37	39	58
Subtotal - Minor Agencies	37	39	58
Subtotal - Subject to Direct Executive Control	89	88	131
Grand Total	89	88	131

Workforce Impact Summary

Enterprise Funds 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Corrections and Community Supervision, Department of	3	3	10
General Services, Office of	9	11	9
Parks, Recreation and Historic Preservation, Office of	86	88	53
Subtotal - Major Agencies	98	102	72
Minor Agencies			
Agriculture and Markets, Department of	34	30	67
Subtotal - Minor Agencies	34	30	67
Subtotal - Subject to Direct Executive Control	132	132	139
University Systems			
City University of New York	13,358	13,434	13,511
Subtotal - University Systems	13,358	13,434	13,511
Grand Total	13,490	13,566	13,650

Workforce Impact Summary

Internal Service Funds 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	106	132	99
Corrections and Community Supervision, Department of	223	213	280
Education Department, State	116	124	144
General Services, Office of	903	938	1,042
Labor, Department of	21	19	16
Mental Health, Office of	4	4	10
Subtotal - Major Agencies	1,373	1,430	1,591
Minor Agencies			
Civil Service, Department of	132	145	164
Employee Relations, Office of	9	9	12
Prevention of Domestic Violence, Office for	7	5	5
Subtotal - Minor Agencies	148	159	181
Subtotal - Subject to Direct Executive Control	1,521	1,589	1,772
Independently Elected Agencies			
Audit and Control, Department of	148	167	190
Law, Department of	86	94	106
Subtotal - Independently Elected Agencies	234	261	296
Grand Total	1,755	1,850	2,068

Workforce Impact Summary

Pension Trust Funds 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Independently Elected Agencies			
Audit and Control, Department of	821	900	1,078
Subtotal - Independently Elected Agencies	821	900	1,078
Grand Total	821	900	1,078

Workforce Impact Summary

Private Purpose Trust Funds 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Minor Agencies			
Agriculture and Markets, Department of	2	1	4
Subtotal - Minor Agencies	2	1	4
Subtotal - Subject to Direct Executive Control	2	1	4
Grand Total	2	1	4

Impact of SFY 2026 Enacted Budget on Local Governments, LFY Ending in 2025 Includes SFY 2025 Major Local Aid Programs for Local Governments (\$ in Millions)						
	Total	NYC	School Districts	Counties	Other Cities	Towns & Villages
School Aid						
School Aid - Total SFY 2026 Enacted Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
School Aid - Total SFY 2025 Major Local Aid Programs	35,682.3	13,650.9	22,031.4	0.0	0.0	0.0
Other Education						
Other Education - Total SFY 2026 Enacted Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Other Education - Total SFY 2025 Major Local Aid Programs	144.2	TBD	TBD	0.0	0.0	0.0
Special Education						
Special Education - Total SFY 2026 Enacted Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Special Education - Total SFY 2025 Major Local Aid Programs	1,608.6	726.3	277.7	604.6	0.0	0.0
STAR - Total SFY 2025 Major Local Aid Programs	1,453.4	109.8	1,343.6	0.0	0.0	0.0
Medicaid						
- Discontinue Public Hospital Indigent Care Pool Payments	(14.2)	(14.2)	0.0	0.0	0.0	0.0
Medicaid - Total SFY 2026 Enacted Budget Impact on LFY 2025	(14.2)	(14.2)	0.0	0.0	0.0	0.0
Medicaid - Total SFY 2025 Major Local Aid Programs	7,400.0	4,039.0	0.0	3,361.0	0.0	0.0
Human Services						
- Provide Supplemental Child Care Assistance	50.0	0.0	0.0	50.0	0.0	0.0
- Increase Youth Sports and Youth Development Programming	9.6	2.5	0.0	7.1	0.0	0.0
- Supply Additional Child Care Capital Grants	6.3	0.0	0.0	6.3	0.0	0.0
- Enhance Subway Outreach	4.6	4.6	0.0	0.0	0.0	0.0
- Increase Runaway Homeless Youth Programming	2.0	0.5	0.0	1.5	0.0	0.0
- Provide a BABY Allowance to New Families Receiving Public Assistance	(0.2)	0.0	0.0	(0.2)	0.0	0.0
- Continue Current CSE Financing Structure	(8.6)	0.0	(8.6)	0.0	0.0	0.0
Human Services - Total SFY 2026 Enacted Budget Impact on LFY 2025	63.7	7.6	(8.6)	64.7	0.0	0.0
Human Services - Total SFY 2025 Major Local Aid Programs	6,679.0	4,497.7	0.0	2,181.3	0.0	0.0
Health						
- Ensure Access to Emergency Medical Services	3.6	0.0	0.0	3.6	0.0	0.0
Health - Total SFY 2026 Enacted Budget Impact on LFY 2025	3.6	0.0	0.0	3.6	0.0	0.0
Health - Total SFY 2025 Major Local Aid Programs	533.2	268.0	0.0	265.2	0.0	0.0
Mental Hygiene						
- Streamline Assisted Outpatient Treatment Oversight and Enhance Funding	8.9	1.7	0.0	7.2	0.0	0.0
Mental Hygiene - Total SFY 2026 Enacted Budget Impact on LFY 2025	8.9	1.7	0.0	7.2	0.0	0.0
Mental Hygiene - Total SFY 2025 Major Local Aid Programs	125.0	32.3	6.0	83.4	2.8	0.5
Transportation						
- Increase CHIPS (Combined Proposals)	50.0	5.0	0.0	16.4	4.0	24.6
- Increase Aid for State Touring Routes (Combined Proposals)	14.6	1.3	0.0	0.0	12.4	0.9
- Increase NYC Share of MTA Paratransit	(41.3)	(41.3)	0.0	0.0	0.0	0.0
- Increase NYC Contribution to MTA Capital Plan	(100.0)	(100.0)	0.0	0.0	0.0	0.0
Transportation - Total SFY 2026 Enacted Budget Impact on LFY 2025	(76.7)	(135.0)	0.0	16.4	16.4	25.5
Transportation - Total SFY 2025 Major Local Aid Programs	1,572.0	407.6	0.0	582.4	196.4	385.7
Municipal Aid						
- Provide Aid to the County of Monroe	15.0	0.0	0.0	15.0	0.0	0.0
- Provide Additional Aid to the City of Albany	5.0	0.0	0.0	0.0	5.0	0.0
- Provide Aid to the County of Onondaga	1.2	0.0	0.0	1.2	0.0	0.0
- Provide Aid to the City of Auburn	0.2	0.0	0.0	0.0	0.2	0.0
- Provide Aid to the County of Broome	0.1	0.0	0.0	0.1	0.0	0.0
Municipal Aid - Total SFY 2026 Enacted Budget Impact on LFY 2025	21.5	0.0	0.0	16.3	5.2	0.0
Municipal Aid - Total SFY 2025 Major Local Aid Programs	820.1	0.0	1.7	8.8	731.6	78.0
Public Protection						
- Continue County Reimbursement 18-b Rate	51.0	9.0	0.0	42.0	0.0	0.0
- Pay for NYPD Subway Deployment	19.3	19.3	0.0	0.0	0.0	0.0
- Recur Parental Representation Aid	11.3	0.0	0.0	11.3	0.0	0.0
- Provide Additional Discovery Funding	7.8	1.8	0.0	6.0	0.0	0.0
- Increase Parental Representation Aid	4.1	0.0	0.0	4.1	0.0	0.0
Public Protection - Total SFY 2026 Enacted Budget Impact on LFY 2025	93.5	30.1	0.0	63.4	0.0	0.0
Public Protection - Total SFY 2025 Major Local Aid Programs	858.5	284.7	1.3	555.0	8.4	9.1
Environment						
Environment - Total SFY 2026 Enacted Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Environment - Total SFY 2025 Major Local Aid Programs	435.0	TBD	0.0	TBD	TBD	TBD
Economic Development						
Economic Development - Total SFY 2026 Enacted Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Economic Development - Total SFY 2025 Major Local Aid Programs	50.0	0.0	0.0	50.0	0.0	0.0
All Other Impacts						
- Eliminate the SSDI Requirement for ODR for NYC Fire	(0.1)	(0.1)	0.0	0.0	0.0	0.0
- Restore 20-Year Service Retirement for New York City Police Officers	(4.1)	(4.1)	0.0	0.0	0.0	0.0
All Other - Total SFY 2026 Enacted Budget Impact on LFY 2025	(4.2)	(4.2)	0.0	0.0	0.0	0.0
All Other - Total SFY 2025 Major Local Aid Programs	347.7	57.9	139.9	134.5	15.4	0.0
Revenue Actions						
Revenue Actions - Total SFY 2026 Enacted Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Total SFY 2026 Enacted Budget Impact on LFY 2025	96.1	(114.0)	(8.6)	171.6	21.6	25.5
Grand Total - Total SFY 2026 Enacted Budget Impact on LFY 2025	96.1	(114.0)	(8.6)	171.6	21.6	25.5
Grand Total - Total SFY 2025 Major Local Aid Programs	57,709.0	24,074.2	23,801.6	7,826.1	954.6	473.3

Impact of SFY 2026 Enacted Budget on Local Governments, LFY Ending in 2026 Includes SFY 2026 Major Local Aid Programs for Local Governments (\$ in Millions)						
	Total	NYC	School Districts	Counties	Other Cities	Towns & Villages
School Aid						
- Increase Foundation Aid	1,426.6	538.9	887.7	0.0	0.0	0.0
- Increase Expense-Based and Categorical Aid	193.8	90.8	103.0	0.0	0.0	0.0
- Increase Special Services/BOCES Aid	88.5	46.9	41.7	0.0	0.0	0.0
- Increase Charter Transitional Aid	32.8	0.0	32.8	0.0	0.0	0.0
School Aid - Total SFY 2026 Enacted Budget Impact on LFY 2026	1,741.7	676.6	1,065.2	0.0	0.0	0.0
School Aid - Total SFY 2026 Major Local Aid Programs	37,424.1	14,327.5	23,096.6	0.0	0.0	0.0
Other Education						
- Support the College in High School Opportunity Fund	3.2	TBD	TBD	0.0	0.0	0.0
Other Education - Total SFY 2026 Enacted Budget Impact on LFY 2026	3.2	TBD	TBD	0.0	0.0	0.0
Other Education - Total SFY 2026 Major Local Aid Programs	147.5	TBD	TBD	0.0	0.0	0.0
Special Education						
Special Education - Total SFY 2026 Enacted Budget Impact on LFY 2026	0.0	0.0	0.0	0.0	0.0	0.0
Special Education - Total SFY 2026 Major Local Aid Programs	1,600.5	700.9	305.5	594.1	0.0	0.0
STAR - Total SFY 2026 Major Local Aid Programs	1,396.9	106.0	1,290.9	0.0	0.0	0.0
Medicaid						
- Discontinue Public Hospital Indigent Care Pool Payments	(56.7)	(56.7)	0.0	0.0	0.0	0.0
Medicaid - Total SFY 2026 Enacted Budget Impact on LFY 2026	(56.7)	(56.7)	0.0	0.0	0.0	0.0
Medicaid - Total SFY 2026 Major Local Aid Programs	8,258.4	4,576.7	0.0	3,681.7	0.0	0.0
Human Services						
- Increase Youth Sports and Youth Development Programming	25.0	9.7	0.0	15.3	0.0	0.0
- Supply Additional Child Care Capital Grants	18.1	0.0	0.0	18.1	0.0	0.0
- Enhance Subway Outreach	13.9	13.9	0.0	0.0	0.0	0.0
- Increase Runaway Homeless Youth Programming	3.6	1.8	0.0	1.8	0.0	0.0
- Provide a BABY Allowance to New Families Receiving Public Assistance	(2.9)	(1.7)	0.0	(1.2)	0.0	0.0
- Continue Current CSE Financing Structure	(28.6)	0.0	(28.6)	0.0	0.0	0.0
Human Services - Total SFY 2026 Enacted Budget Impact on LFY 2026	29.1	23.7	(28.6)	34.0	0.0	0.0
Human Services - Total SFY 2026 Major Local Aid Programs	8,166.3	5,945.1	0.0	2,221.2	0.0	0.0
Health						
- Ensure Access to Emergency Medical Services	1.8	0.0	0.0	1.8	0.0	0.0
Health - Total SFY 2026 Enacted Budget Impact on LFY 2026	1.8	0.0	0.0	1.8	0.0	0.0
Health - Total SFY 2026 Major Local Aid Programs	514.6	264.6	0.0	250.0	0.0	0.0
Mental Hygiene						
- Streamline Assisted Outpatient Treatment Oversight and Enhance Funding	16.5	6.9	0.0	9.6	0.0	0.0
Mental Hygiene - Total SFY 2026 Enacted Budget Impact on LFY 2026	16.5	6.9	0.0	9.6	0.0	0.0
Mental Hygiene - Total SFY 2026 Major Local Aid Programs	119.8	33.1	6.1	78.0	2.2	0.4
Transportation						
- Increase CHIPS (Combined Proposals)	100.4	21.0	0.0	25.9	8.9	44.6
- Increase Aid for State Touring Routes (Combined Proposals)	35.6	5.3	0.0	0.0	27.9	2.4
- Increase NYC Share of MTA Paratransit	(165.0)	(165.0)	0.0	0.0	0.0	0.0
- Increase NYC Contribution to MTA Capital Plan	(400.0)	(400.0)	0.0	0.0	0.0	0.0
Transportation - Total SFY 2026 Enacted Budget Impact on LFY 2026	(429.0)	(538.7)	0.0	25.9	36.8	47.0
Transportation - Total SFY 2026 Major Local Aid Programs	1,655.3	429.5	0.0	615.4	201.2	409.3
Municipal Aid						
- Provide Additional Aid to the City of Albany	5.0	0.0	0.0	0.0	5.0	0.0
- Provide Aid to the Village of New Paltz	0.3	0.0	0.0	0.0	0.0	0.3
Municipal Aid - Total SFY 2026 Enacted Budget Impact on LFY 2026	5.3	0.0	0.0	0.0	5.0	0.3
Municipal Aid - Total SFY 2026 Major Local Aid Programs	848.6	0.0	0.0	21.7	734.7	77.2
Public Protection						
- Continue County Reimbursement 18-b Rate	92.0	36.0	0.0	56.0	0.0	0.0
- Pay for NYPD Subway Deployment	57.8	57.8	0.0	0.0	0.0	0.0
- Recur Parental Representation Aid	15.0	0.0	0.0	15.0	0.0	0.0
- Provide Additional Discovery Funding	15.0	7.0	0.0	8.0	0.0	0.0
- Increase Parental Representation Aid	1.4	0.0	0.0	1.4	0.0	0.0
Public Protection - Total SFY 2026 Enacted Budget Impact on LFY 2026	181.2	100.8	0.0	80.4	0.0	0.0
Public Protection - Total SFY 2026 Major Local Aid Programs	1,077.6	384.6	1.3	596.9	8.6	9.2
Environment						
Environment - Total SFY 2026 Enacted Budget Impact on LFY 2026	0.0	0.0	0.0	0.0	0.0	0.0
Environment - Total SFY 2026 Major Local Aid Programs	0.0	0.0	0.0	0.0	0.0	0.0
Economic Development						
- Partner with Counties on Infrastructure Grants	50.0	0.0	0.0	50.0	0.0	0.0
Economic Development - Total SFY 2026 Enacted Budget Impact on LFY 2026	50.0	0.0	0.0	50.0	0.0	0.0
Economic Development - Total SFY 2026 Major Local Aid Programs	50.0	0.0	0.0	50.0	0.0	0.0
All Other Impacts						
- Eliminate the SSDI Requirement for ODR for NYC Fire	(0.4)	(0.4)	0.0	0.0	0.0	0.0
- Increase the Salary Used for Pension Benefits for NYPD Detectives, Sergeants, and Lieutenants	(0.9)	(0.9)	0.0	0.0	0.0	0.0
- Restore 20-Year Service Retirement for New York City Police Officers	(16.6)	(16.6)	0.0	0.0	0.0	0.0
All Other - Total SFY 2026 Enacted Budget Impact on LFY 2026	(17.9)	(17.9)	0.0	0.0	0.0	0.0
All Other - Total SFY 2026 Major Local Aid Programs	355.7	57.5	143.2	139.6	15.4	0.0
Revenue Actions						
- Modify the Metropolitan Commuter Transportation Mobility Tax (MCTMT)	20.4	0.0	0.0	TBD	TBD	TBD
Revenue Actions - Total SFY 2026 Enacted Budget Impact on LFY 2026	20.4	0.0	0.0	TBD	TBD	TBD
Total SFY 2026 Enacted Budget Impact on LFY 2026	1,525.2	194.7	1,036.6	201.7	41.8	47.3
Grand Total - Total SFY 2026 Enacted Budget Impact on LFY 2026	1,525.2	194.7	1,036.6	201.7	41.8	47.3
Grand Total - Total SFY 2026 Major Local Aid Programs	61,615.3	26,825.4	24,843.6	8,248.6	962.1	496.1

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	95,064	99,646	93,691	92,326	92,434
Assistance and Grants	52,256	52,968	45,000	43,500	43,500
State Operations	42,808	46,678	48,691	48,826	48,934
Personal Service	37,083	40,880	42,818	42,944	43,052
Non-Personal Service	5,725	5,798	5,873	5,882	5,882
Alcoholic Beverage Control, Division of	12,590	15,886	14,964	15,238	15,238
Assistance and Grants	200	0	0	0	0
State Operations	12,390	15,886	14,964	15,238	15,238
Personal Service	11,026	12,724	12,953	13,187	13,187
Non-Personal Service	1,364	3,162	2,011	2,051	2,051
Economic Development, Department of	63,804	67,812	62,146	62,146	62,146
Assistance and Grants	44,019	50,710	45,044	45,044	45,044
State Operations	19,785	17,102	17,102	17,102	17,102
Personal Service	16,284	14,666	14,666	14,666	14,666
Non-Personal Service	3,501	2,436	2,436	2,436	2,436
Empire State Development Corporation	90,395	175,810	149,860	149,860	139,860
Assistance and Grants	90,395	175,810	149,860	149,860	139,860
Financial Services, Department of	3,328	6,250	5,000	5,000	5,000
Assistance and Grants	3,328	6,250	5,000	5,000	5,000
Olympic Regional Development Authority	11,404	10,704	10,404	10,404	10,404
State Operations	11,404	9,204	8,904	8,904	8,904
Personal Service	6,789	2,838	2,838	2,838	2,838
Non-Personal Service	4,615	6,366	6,066	6,066	6,066
General State Charges	0	1,500	1,500	1,500	1,500
Public Service Department	51,348	15,000	17,500	25,000	25,000
Assistance and Grants	51,348	15,000	17,500	25,000	25,000
Functional Total	327,933	391,108	353,565	359,974	350,082
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,386	6,562	6,571	6,580
State Operations	5,936	6,386	6,562	6,571	6,580
Personal Service	4,790	5,166	5,410	5,419	5,428
Non-Personal Service	1,146	1,220	1,152	1,152	1,152
Environmental Conservation, Department of	183,115	184,692	183,427	186,937	190,027
Assistance and Grants	3,182	5,213	2,128	2,128	2,128
State Operations	179,933	179,479	181,299	184,809	187,899
Personal Service	160,988	158,767	159,137	160,147	160,237
Non-Personal Service	18,945	20,712	22,162	24,662	27,662
Parks, Recreation and Historic Preservation, Office of	170,156	175,359	177,936	178,262	178,593
Assistance and Grants	1,394	5,550	100	100	100
State Operations	168,762	169,809	177,836	178,162	178,493
Personal Service	153,575	157,352	162,068	162,389	162,720
Non-Personal Service	15,187	12,457	15,768	15,773	15,773
Functional Total	359,207	366,437	367,925	371,770	375,200
TRANSPORTATION					
Motor Vehicles, Department of	10,765	12,868	12,868	13,329	13,329
State Operations	10,765	12,868	12,868	13,329	13,329
Personal Service	9,243	9,980	9,980	10,304	10,304
Non-Personal Service	1,522	2,888	2,888	3,025	3,025
Transportation, Department of	641,347	628,300	625,324	636,121	647,669
Assistance and Grants	247,772	263,619	250,176	250,176	250,176
State Operations	393,575	364,681	375,148	385,945	397,493
Personal Service	210,268	186,375	191,952	197,719	203,624
Non-Personal Service	183,307	178,306	183,196	188,226	193,869
Waterfront Commission	3,861	2,945	2,982	3,124	3,217
State Operations	3,806	2,945	2,982	3,124	3,217
Personal Service	3,371	2,405	2,425	2,550	2,626
Non-Personal Service	435	540	557	574	591
General State Charges	55	0	0	0	0
Functional Total	655,973	644,113	641,174	652,574	664,215

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HEALTH					
<i>Aging, Office for the</i>	192,675	236,908	198,479	209,648	215,828
Assistance and Grants	189,434	232,572	194,143	205,312	211,492
State Operations	3,241	4,336	4,336	4,336	4,336
Personal Service	3,103	4,196	4,196	4,196	4,196
Non-Personal Service	138	140	140	140	140
<i>Health, Department of</i>	25,778,252	27,418,657	30,223,925	32,684,507	35,915,465
Medical Assistance	23,583,728	25,033,988	27,961,506	30,685,645	33,933,427
Assistance and Grants	23,583,728	25,033,988	27,961,506	30,685,645	33,933,427
Essential Plan	31,070	18,000	18,000	18,000	18,000
Assistance and Grants	12,615	18,000	18,000	18,000	18,000
State Operations	18,455	0	0	0	0
Personal Service	872	0	0	0	0
Non-Personal Service	17,583	0	0	0	0
Medicaid Administration	1,241,913	1,346,274	1,252,109	989,052	972,228
Assistance and Grants	864,239	947,697	895,231	620,231	620,231
State Operations	373,049	393,577	351,878	363,821	346,997
Personal Service	61,590	66,629	66,696	66,936	66,936
Non-Personal Service	311,459	326,948	285,182	296,885	280,061
General State Charges	4,625	5,000	5,000	5,000	5,000
Public Health	921,541	1,020,395	992,310	991,810	991,810
Assistance and Grants	765,153	899,080	777,303	777,303	777,303
State Operations	162,797	119,745	212,937	212,437	212,437
Personal Service	140,561	148,753	148,463	149,463	149,463
Non-Personal Service	22,236	(29,008)	64,474	62,974	62,974
General State Charges	(6,409)	1,570	2,070	2,070	2,070
<i>Medicaid Inspector General, Office of the</i>	19,195	20,143	20,143	20,143	20,143
State Operations	19,195	20,143	20,143	20,143	20,143
Personal Service	16,661	17,523	17,523	17,523	17,523
Non-Personal Service	2,534	2,620	2,620	2,620	2,620
Functional Total	25,990,122	27,675,708	30,442,547	32,914,298	36,151,436
SOCIAL WELFARE					
<i>Children and Family Services, Office of</i>	2,958,565	3,384,099	3,537,765	3,498,539	3,540,437
OCFS	2,886,031	3,266,169	3,417,835	3,377,609	3,417,507
Assistance and Grants	2,668,557	3,018,320	3,166,497	3,114,092	3,153,990
State Operations	217,474	247,849	251,338	263,517	263,517
Personal Service	162,935	172,600	176,143	185,104	185,104
Non-Personal Service	54,539	75,249	75,195	78,413	78,413
OCFS - Other	72,534	117,930	119,930	120,930	122,930
Assistance and Grants	72,534	117,930	119,930	120,930	122,930
<i>Housing and Community Renewal, Division of</i>	37,588	92,637	137,091	115,663	107,663
Assistance and Grants	29,959	80,700	125,154	103,726	95,726
State Operations	7,629	11,937	11,937	11,937	11,937
Personal Service	6,015	9,926	9,926	9,926	9,926
Non-Personal Service	1,614	2,011	2,011	2,011	2,011
<i>Human Rights, Division of</i>	19,647	31,653	31,653	31,653	31,653
Assistance and Grants	285	500	500	500	500
State Operations	19,362	31,153	31,153	31,153	31,153
Personal Service	16,394	24,339	24,339	24,339	24,339
Non-Personal Service	2,968	6,814	6,814	6,814	6,814
<i>Labor, Department of</i>	30,251	62,215	33,573	28,573	28,573
Assistance and Grants	29,369	52,142	23,500	23,500	23,500
State Operations	882	10,073	10,073	5,073	5,073
Personal Service	532	3,306	3,306	3,306	3,306
Non-Personal Service	350	6,767	6,767	1,767	1,767
<i>National and Community Service</i>	352	869	894	917	917
Assistance and Grants	0	511	533	556	556
State Operations	352	358	361	361	361
Personal Service	351	349	352	352	352
Non-Personal Service	1	9	9	9	9
<i>Temporary and Disability Assistance, Office of</i>	2,682,192	3,477,607	2,271,637	2,212,112	2,309,433
Welfare Assistance	1,272,095	1,407,922	1,363,837	1,381,926	1,401,015

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Assistance and Grants	1,272,095	1,407,922	1,363,837	1,381,926	1,401,015
All Other	1,410,097	2,069,685	907,800	830,186	908,418
Assistance and Grants	1,258,541	1,918,366	757,264	679,650	757,882
State Operations	151,556	151,319	150,536	150,536	150,536
Personal Service	72,090	81,139	81,212	81,212	81,212
Non-Personal Service	79,466	70,180	69,324	69,324	69,324
Functional Total	5,728,595	7,049,080	6,012,613	5,887,457	6,018,676
MENTAL HYGIENE					
Addiction Services and Supports, Office of	494,868	667,303	686,471	707,811	740,318
OASAS	395,557	540,747	573,974	596,038	625,940
Assistance and Grants	355,435	487,621	512,522	536,475	565,855
State Operations	40,122	53,126	61,452	59,563	60,085
Personal Service	27,845	33,052	36,408	34,841	35,151
Non-Personal Service	12,277	20,074	25,044	24,722	24,934
OASAS - Other	99,311	126,556	112,497	111,773	114,378
Assistance and Grants	34,683	52,755	34,163	35,750	37,361
State Operations	64,628	73,801	78,334	76,023	77,017
Personal Service	48,032	57,069	61,383	58,637	59,195
Non-Personal Service	16,596	16,732	16,951	17,386	17,822
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
State Operations	0	1,500	1,500	1,500	1,500
Personal Service	0	1,500	1,500	1,500	1,500
Justice Center	38,344	41,729	44,013	42,943	43,499
Assistance and Grants	696	753	857	857	857
State Operations	37,648	40,976	43,156	42,086	42,642
Personal Service	29,080	32,095	34,047	32,745	33,063
Non-Personal Service	8,568	8,881	9,109	9,341	9,579
Mental Health, Office of	4,171,847	4,888,913	5,385,155	5,401,656	5,561,634
OMH	2,361,887	2,632,910	2,994,867	3,034,697	3,158,486
Assistance and Grants	1,786,651	2,032,238	2,347,821	2,403,025	2,518,674
State Operations	575,236	600,672	647,046	631,672	639,812
Personal Service	411,217	485,005	526,185	511,953	516,469
Non-Personal Service	164,019	115,667	120,861	119,719	123,343
OMH - Other	1,809,960	2,256,003	2,390,288	2,366,959	2,403,148
Assistance and Grants	401,947	689,041	700,224	700,581	715,941
State Operations	1,408,013	1,566,962	1,690,064	1,666,378	1,687,207
Personal Service	1,047,402	1,103,851	1,209,800	1,178,665	1,190,175
Non-Personal Service	360,611	463,111	480,264	487,713	497,032
People with Developmental Disabilities, Office for	5,170,509	6,726,233	6,716,951	7,170,465	7,488,573
OPWDD	491,640	521,701	516,323	528,589	545,746
Assistance and Grants	471,155	506,701	501,323	513,589	530,746
State Operations	20,485	15,000	15,000	15,000	15,000
Personal Service	377	0	0	0	0
Non-Personal Service	20,108	15,000	15,000	15,000	15,000
OPWDD - Other	4,678,869	6,204,532	6,200,628	6,641,876	6,942,827
Assistance and Grants	2,990,925	4,376,128	4,308,894	4,781,611	5,061,736
State Operations	1,687,944	1,828,404	1,891,734	1,860,265	1,881,091
Personal Service	1,478,468	1,578,593	1,645,907	1,608,422	1,623,232
Non-Personal Service	209,476	249,811	245,827	251,843	257,859
Functional Total	9,875,568	12,325,678	12,834,090	13,324,375	13,835,524
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
State Operations	4,371	6,659	6,751	6,695	6,695
Personal Service	4,172	5,384	5,470	5,416	5,416
Non-Personal Service	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	2,975,626	3,166,849	3,090,227	3,144,425	3,145,175
DOCCS	2,962,753	3,161,449	3,084,827	3,139,025	3,139,775
Assistance and Grants	6,831	18,506	18,506	18,506	19,256
State Operations	2,955,548	3,142,443	3,065,821	3,120,019	3,120,019
Personal Service	2,374,619	2,580,731	2,506,709	2,550,907	2,550,907
Non-Personal Service	580,929	561,712	559,112	569,112	569,112
General State Charges	374	500	500	500	500

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
DOCCS - Other	12,873	5,400	5,400	5,400	5,400
Assistance and Grants	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	481,520	594,198	511,209	512,704	512,704
Assistance and Grants	425,950	541,002	457,264	457,264	457,264
State Operations	55,570	53,196	53,945	55,440	55,440
Personal Service	38,146	42,771	43,360	44,801	44,801
Non-Personal Service	17,424	10,425	10,585	10,639	10,639
Homeland Security and Emergency Services, Division of	23,085	39,803	42,364	43,475	43,475
Assistance and Grants	12,117	19,903	20,980	21,246	21,246
State Operations	10,968	19,900	21,384	22,229	22,229
Personal Service	3,792	10,686	12,028	12,647	12,647
Non-Personal Service	7,176	9,214	9,356	9,582	9,582
Indigent Legal Services, Office of	78,577	95,334	92,000	0	0
Assistance and Grants	78,577	95,334	92,000	0	0
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
State Operations	8,246	9,330	9,330	9,330	9,330
Personal Service	6,040	7,130	7,130	7,130	7,130
Non-Personal Service	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
State Operations	0	30	30	30	30
Non-Personal Service	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
State Operations	2	38	38	38	38
Non-Personal Service	2	38	38	38	38
Military and Naval Affairs, Division of	298,459	535,224	131,717	134,315	136,734
Assistance and Grants	2,243	1,777	1,801	1,821	1,821
State Operations	296,203	533,447	129,916	132,494	134,913
Personal Service	248,073	379,478	118,604	120,976	123,395
Non-Personal Service	48,130	153,969	11,312	11,518	11,518
General State Charges	13	0	0	0	0
Prosecutorial Conduct, Commission on	420	3,000	3,000	3,000	3,000
State Operations	420	3,000	3,000	3,000	3,000
Personal Service	239	1,957	1,957	1,957	1,957
Non-Personal Service	181	1,043	1,043	1,043	1,043
State Police, Division of	814,863	849,409	857,304	874,275	873,282
State Operations	814,809	849,409	857,304	874,275	873,282
Personal Service	739,514	780,453	789,629	805,482	804,489
Non-Personal Service	75,295	68,956	67,675	68,793	68,793
General State Charges	54	0	0	0	0
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
State Operations	33,508	35,267	34,036	34,036	34,036
Personal Service	13,852	13,068	13,336	13,336	13,336
Non-Personal Service	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	1,547	52,530	92,530	92,581	92,581
Assistance and Grants	652	50,000	90,000	90,000	90,000
State Operations	895	2,530	2,530	2,581	2,581
Personal Service	454	500	500	510	510
Non-Personal Service	441	2,030	2,030	2,071	2,071
Functional Total	4,720,224	5,387,671	4,870,536	4,854,904	4,857,080
HIGHER EDUCATION					
City University of New York	2,115,878	2,306,857	2,240,404	2,225,870	2,249,803
Assistance and Grants	2,115,628	2,306,857	2,240,404	2,225,870	2,249,803
State Operations	250	0	0	0	0
Non-Personal Service	250	0	0	0	0
Higher Education Services Corporation, New York State	613,276	686,922	738,873	754,689	766,577
Assistance and Grants	612,464	686,022	703,870	719,827	731,690
State Operations	812	900	35,003	34,862	34,887
Personal Service	807	900	11,650	12,009	12,034
Non-Personal Service	5	0	23,353	22,853	22,853
State University of New York	555,369	621,158	596,615	591,325	590,825
Assistance and Grants	551,505	620,018	595,475	590,185	589,685
State Operations	3,774	1,095	1,095	1,095	1,095
Personal Service	406	353	353	353	353
Non-Personal Service	3,368	742	742	742	742

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
General State Charges	90	45	45	45	45
Functional Total	3,284,523	3,614,937	3,575,892	3,571,884	3,607,205
EDUCATION					
Arts, Council on the	87,648	89,676	48,786	48,788	48,788
Assistance and Grants	82,957	82,135	41,135	41,135	41,135
State Operations	4,691	7,541	7,651	7,653	7,653
Personal Service	3,137	3,824	3,885	3,886	3,886
Non-Personal Service	1,554	3,717	3,766	3,767	3,767
Education, Department of	33,170,959	34,818,394	36,621,186	38,186,114	39,654,083
School Aid	30,088,355	31,532,203	33,223,199	34,625,989	35,943,571
Assistance and Grants	30,088,355	31,532,203	33,223,199	34,625,989	35,943,571
School Aid – Other	136,579	140,300	140,300	140,300	140,300
Assistance and Grants	136,579	140,300	140,300	140,300	140,300
Special Education Categorical Programs	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
Assistance and Grants	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
All Other	1,337,345	1,545,394	1,561,826	1,623,394	1,672,571
Assistance and Grants	1,259,591	1,455,334	1,471,857	1,533,111	1,582,288
State Operations	77,718	90,060	89,969	90,283	90,283
Personal Service	45,559	43,310	44,843	44,897	44,897
Non-Personal Service	32,159	46,750	45,126	45,386	45,386
General State Charges	36	0	0	0	0
Functional Total	33,258,607	34,908,070	36,669,972	38,234,902	39,702,871
GENERAL GOVERNMENT					
Budget, Division of the	32,353	37,688	33,568	33,568	33,568
State Operations	31,030	36,688	33,268	33,268	33,268
Personal Service	30,280	32,368	32,368	32,368	32,368
Non-Personal Service	750	4,320	900	900	900
General State Charges	1,323	1,000	300	300	300
Civil Service, Department of	36,611	48,413	51,039	51,037	50,099
Assistance and Grants	7	300	300	300	300
State Operations	36,604	48,113	50,739	50,737	49,799
Personal Service	28,243	35,923	37,702	37,149	36,211
Non-Personal Service	8,361	12,190	13,037	13,588	13,588
Deferred Compensation Board	40	63	63	63	63
State Operations	40	63	63	63	63
Personal Service	39	39	39	39	39
Non-Personal Service	1	24	24	24	24
Elections, State Board of	26,025	45,143	39,506	39,901	39,901
Assistance and Grants	6,105	13,700	7,700	7,700	7,700
State Operations	19,920	31,443	31,806	32,201	32,201
Personal Service	13,335	20,330	20,518	20,778	20,778
Non-Personal Service	6,585	11,113	11,288	11,423	11,423
Employee Relations, Office of	7,899	11,894	12,082	12,082	12,082
State Operations	7,899	11,894	12,082	12,082	12,082
Personal Service	7,550	11,666	11,849	11,849	11,849
Non-Personal Service	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	6,876	8,825	8,575	8,575	8,575
State Operations	6,876	8,825	8,575	8,575	8,575
Personal Service	5,746	7,206	7,206	7,206	7,206
Non-Personal Service	1,130	1,619	1,369	1,369	1,369
Gaming Commission, New York State	14,253	21,751	21,851	21,951	16,151
Assistance and Grants	9,708	15,400	15,500	15,600	9,800
State Operations	4,545	6,351	6,351	6,351	6,351
Personal Service	3,507	2,478	2,478	2,478	2,478
Non-Personal Service	1,038	3,873	3,873	3,873	3,873
General Services, Office of	153,304	144,171	126,589	126,589	126,589
Assistance and Grants	22,018	0	0	0	0
State Operations	131,286	144,171	126,589	126,589	126,589
Personal Service	44,625	47,200	47,567	47,567	47,567
Non-Personal Service	86,661	96,971	79,022	79,022	79,022

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Information Technology Services, Office of	741,257	787,523	803,413	804,947	806,339
State Operations	741,257	787,523	803,413	804,947	806,339
Personal Service	367,131	397,529	406,400	407,514	408,553
Non-Personal Service	374,126	389,994	397,013	397,433	397,786
Inspector General, Office of the	9,708	11,591	11,752	11,752	11,752
State Operations	9,708	11,591	11,752	11,752	11,752
Personal Service	7,614	9,399	9,523	9,523	9,523
Non-Personal Service	2,094	2,192	2,229	2,229	2,229
Labor Management Committees	33,644	39,790	40,626	40,626	40,626
State Operations	28,591	34,378	35,106	35,106	35,106
Personal Service	7,245	5,939	6,058	6,058	6,058
Non-Personal Service	21,346	28,439	29,048	29,048	29,048
General State Charges	5,053	5,412	5,520	5,520	5,520
Prevention of Domestic Violence, Office for	11,000	12,953	12,903	12,947	12,947
Assistance and Grants	7,709	9,262	9,212	9,212	9,212
State Operations	3,291	3,691	3,691	3,735	3,735
Personal Service	2,839	2,933	2,933	2,973	2,973
Non-Personal Service	452	758	758	762	762
Public Employment Relations Board	4,385	5,844	5,916	5,916	5,916
State Operations	4,385	5,844	5,916	5,916	5,916
Personal Service	4,151	5,460	5,527	5,527	5,527
Non-Personal Service	234	384	389	389	389
State, Department of	69,779	163,427	47,800	41,300	41,300
Assistance and Grants	52,396	141,855	26,228	19,728	19,728
State Operations	17,383	21,572	21,572	21,572	21,572
Personal Service	13,623	13,976	13,976	13,976	13,976
Non-Personal Service	3,760	7,596	7,596	7,596	7,596
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
State Operations	3,225	4,232	3,882	3,882	3,882
Personal Service	2,962	3,792	3,442	3,442	3,442
Non-Personal Service	263	440	440	440	440
Taxation and Finance, Department of	275,220	280,242	278,093	278,093	278,093
Assistance and Grants	795	926	926	926	926
State Operations	274,425	279,316	277,167	277,167	277,167
Personal Service	264,525	230,251	231,833	231,833	231,833
Non-Personal Service	9,900	49,065	45,334	45,334	45,334
Veterans' Services, Department of	18,576	22,310	18,065	18,065	18,065
Assistance and Grants	10,854	13,640	9,258	9,258	9,258
State Operations	7,722	8,665	8,802	8,802	8,802
Personal Service	7,157	8,068	8,185	8,185	8,185
Non-Personal Service	565	597	617	617	617
General State Charges	0	5	5	5	5
Welfare Inspector General, Office of	600	822	836	836	836
State Operations	600	822	836	836	836
Personal Service	594	713	727	727	727
Non-Personal Service	6	109	109	109	109
Functional Total	1,444,755	1,646,682	1,516,559	1,512,130	1,506,784
ELECTED OFFICIALS					
Audit and Control, Department of	169,311	178,931	181,885	184,991	184,991
State Operations	169,311	178,931	181,885	184,991	184,991
Personal Service	133,691	147,191	149,414	151,906	151,906
Non-Personal Service	35,620	31,740	32,471	33,085	33,085
Executive Chamber	22,718	25,703	25,703	25,703	25,703
State Operations	22,718	25,703	25,703	25,703	25,703
Personal Service	18,140	20,931	20,931	20,931	20,931
Non-Personal Service	4,578	4,772	4,772	4,772	4,772
Judiciary	3,262,232	3,689,319	3,689,319	3,689,319	3,689,319
Assistance and Grants	106,524	200,000	200,000	200,000	200,000
State Operations	2,231,592	2,494,200	2,494,200	2,494,200	2,494,200
Personal Service	1,858,670	2,074,800	2,074,800	2,074,800	2,074,800

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Non-Personal Service	372,922	419,400	419,400	419,400	419,400
General State Charges	924,116	995,119	995,119	995,119	995,119
Law, Department of	182,018	190,382	188,129	190,904	190,904
Assistance and Grants	15,293	4,700	0	0	0
State Operations	166,725	185,682	188,129	190,904	190,904
Personal Service	144,308	163,750	165,889	168,375	168,375
Non-Personal Service	22,417	21,932	22,240	22,529	22,529
Legislature	263,465	302,596	302,596	302,596	302,596
State Operations	263,465	302,596	302,596	302,596	302,596
Personal Service	201,582	232,372	232,372	232,372	232,372
Non-Personal Service	61,883	70,224	70,224	70,224	70,224
Lieutenant Governor, Office of the	745	1,246	1,246	1,246	1,246
State Operations	745	1,246	1,246	1,246	1,246
Personal Service	689	1,119	1,119	1,119	1,119
Non-Personal Service	56	127	127	127	127
Functional Total	3,900,489	4,388,177	4,388,878	4,394,759	4,394,759
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	779,772	740,846	740,846	740,846
Assistance and Grants	775,872	779,772	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,812	15,000	0	0	0
Assistance and Grants	3,812	15,000	0	0	0
Miscellaneous Financial Assistance	21,339	40,565	23,750	23,750	23,750
Assistance and Grants	21,339	40,565	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Assistance and Grants	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Assistance and Grants	217	218	218	218	218
Functional Total	831,360	865,674	794,933	794,933	794,933
ALL OTHER CATEGORIES					
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
Miscellaneous	(899,427)	1,594,843	2,721,713	3,411,722	2,661,731
Assistance and Grants	(506,972)	1,141,680	1,398,542	1,638,542	1,488,542
State Operations	(392,455)	453,163	1,323,171	1,773,180	1,173,189
Personal Service	67	330,336	1,150,344	1,550,353	1,050,362
Non-Personal Service	(392,522)	122,827	172,827	222,827	122,827
Functional Total	7,468,006	10,364,259	12,517,014	14,230,353	14,661,852
TOTAL GENERAL FUND SPENDING	97,845,362	109,627,594	114,985,698	121,104,313	126,920,617

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	95,064	99,646	93,691	92,326	92,434
Alcoholic Beverage Control, Division of	12,590	15,886	14,964	15,238	15,238
Economic Development, Department of	63,804	67,812	62,146	62,146	62,146
Empire State Development Corporation	90,395	175,810	149,860	149,860	139,860
Financial Services, Department of	3,328	6,250	5,000	5,000	5,000
Olympic Regional Development Authority	11,404	10,704	10,404	10,404	10,404
Public Service Department	51,348	15,000	17,500	25,000	25,000
Functional Total	327,933	391,108	353,565	359,974	350,082
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,386	6,562	6,571	6,580
Environmental Conservation, Department of	183,115	184,692	183,427	186,937	190,027
Parks, Recreation and Historic Preservation, Office of	170,156	175,359	177,936	178,262	178,593
Functional Total	359,207	366,437	367,925	371,770	375,200
TRANSPORTATION					
Motor Vehicles, Department of	10,765	12,868	12,868	13,329	13,329
Transportation, Department of	641,347	628,300	625,324	636,121	647,669
Waterfront Commission	3,861	2,945	2,982	3,124	3,217
Functional Total	655,973	644,113	641,174	652,574	664,215
HEALTH					
Aging, Office for the	192,675	236,908	198,479	209,648	215,828
Health, Department of	25,778,252	27,418,657	30,223,925	32,684,507	35,915,465
<i>Medical Assistance</i>	23,583,728	25,033,988	27,961,506	30,685,645	33,933,427
<i>Essential Plan</i>	31,070	18,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	1,241,913	1,346,274	1,252,109	989,052	972,228
<i>Public Health</i>	921,541	1,020,395	992,310	991,810	991,810
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
Functional Total	25,990,122	27,675,708	30,442,547	32,914,298	36,151,436
SOCIAL WELFARE					
Children and Family Services, Office of	2,958,565	3,384,099	3,537,765	3,498,539	3,540,437
<i>OCFS</i>	2,886,031	3,266,169	3,417,835	3,377,609	3,417,507
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	37,588	92,637	137,091	115,663	107,663
Human Rights, Division of	19,647	31,653	31,653	31,653	31,653
Labor, Department of	30,251	62,215	33,573	28,573	28,573
National and Community Service	352	869	894	917	917
Temporary and Disability Assistance, Office of	2,682,192	3,477,607	2,271,637	2,212,112	2,309,433
<i>Welfare Assistance</i>	1,272,095	1,407,922	1,363,837	1,381,926	1,401,015
<i>All Other</i>	1,410,097	2,069,685	907,800	830,186	908,418
Functional Total	5,728,595	7,049,080	6,012,613	5,887,457	6,018,676
MENTAL HYGIENE					
Addiction Services and Supports, Office of	494,868	667,303	686,471	707,811	740,318
<i>OASAS</i>	395,557	540,747	573,974	596,038	625,940
<i>OASAS - Other</i>	99,311	126,556	112,497	111,773	114,378
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	38,344	41,729	44,013	42,943	43,499
Mental Health, Office of	4,171,847	4,888,913	5,385,155	5,401,656	5,561,634
<i>OMH</i>	2,361,887	2,632,910	2,994,867	3,034,697	3,158,486
<i>OMH - Other</i>	1,809,960	2,256,003	2,390,288	2,366,959	2,403,148
People with Developmental Disabilities, Office for	5,170,509	6,726,233	6,716,951	7,170,465	7,488,573
<i>OPWDD</i>	491,640	521,701	516,323	528,589	545,746
<i>OPWDD - Other</i>	4,678,869	6,204,532	6,200,628	6,641,876	6,942,827
Functional Total	9,875,568	12,325,678	12,834,090	13,324,375	13,835,524
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	2,975,626	3,166,849	3,090,227	3,144,425	3,145,175
<i>DOCCS</i>	2,962,753	3,161,449	3,084,827	3,139,025	3,139,775
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	481,520	594,198	511,209	512,704	512,704
Homeland Security and Emergency Services, Division of	23,085	39,803	42,364	43,475	43,475
Indigent Legal Services, Office of	78,577	95,334	92,000	0	0
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	298,459	535,224	131,717	134,315	136,734
Prosecutorial Conduct, Commission on	420	3,000	3,000	3,000	3,000
State Police, Division of	814,863	849,409	857,304	874,275	873,282
Statewide Financial System	33,508	35,267	34,036	34,036	34,036

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

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actuals	Projected	Projected	Projected	Projected
Victim Services, Office of	1,547	52,530	92,530	92,581	92,581
Functional Total	4,720,224	5,387,671	4,870,536	4,854,904	4,857,080
HIGHER EDUCATION					
City University of New York	2,115,878	2,306,857	2,240,404	2,225,870	2,249,803
Higher Education Services Corporation, New York State	613,276	686,922	738,873	754,689	766,577
State University of New York	555,369	621,158	596,615	591,325	590,825
Functional Total	3,284,523	3,614,937	3,575,892	3,571,884	3,607,205
EDUCATION					
Arts, Council on the	87,648	89,676	48,786	48,788	48,788
Education, Department of	33,170,959	34,818,394	36,621,186	38,186,114	39,654,083
<i>School Aid</i>	30,088,355	31,532,203	33,223,199	34,625,989	35,943,571
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>Special Education Categorical Programs</i>	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,337,345	1,545,394	1,561,826	1,623,394	1,672,571
Functional Total	33,258,607	34,908,070	36,669,972	38,234,902	39,702,871
GENERAL GOVERNMENT					
Budget, Division of	32,353	37,688	33,568	33,568	33,568
Civil Service, Department of	36,611	48,413	51,039	51,037	50,099
Deferred Compensation Board	40	63	63	63	63
Elections, State Board of	26,025	45,143	39,506	39,901	39,901
Employee Relations, Office of	7,899	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,825	8,575	8,575	8,575
Gaming Commission, New York State	14,253	21,751	21,851	21,951	16,151
General Services, Office of	153,304	144,171	126,589	126,589	126,589
Information Technology Services, Office of	741,257	787,523	803,413	804,947	806,339
Inspector General, Office of the	9,708	11,591	11,752	11,752	11,752
Labor Management Committees	33,644	39,790	40,626	40,626	40,626
Prevention of Domestic Violence, Office for	11,000	12,953	12,903	12,947	12,947
Public Employment Relations Board	4,385	5,844	5,916	5,916	5,916
State, Department of	69,779	163,427	47,800	41,300	41,300
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	275,220	280,242	278,093	278,093	278,093
Veterans' Services, Department of	18,576	22,310	18,065	18,065	18,065
Welfare Inspector General, Office of	600	822	836	836	836
Functional Total	1,444,755	1,646,682	1,516,559	1,512,130	1,506,784
ELECTED OFFICIALS					
Audit and Control, Department of	169,311	178,931	181,885	184,991	184,991
Executive Chamber	22,718	25,703	25,703	25,703	25,703
Judiciary	3,262,232	3,689,319	3,689,319	3,689,319	3,689,319
Law, Department of	182,018	190,382	188,129	190,904	190,904
Legislature	263,465	302,596	302,596	302,596	302,596
Lieutenant Governor, Office of the	745	1,246	1,246	1,246	1,246
Functional Total	3,900,489	4,388,177	4,388,878	4,394,759	4,394,759
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	779,772	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,812	15,000	0	0	0
Miscellaneous Financial Assistance	21,339	40,565	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	831,360	865,674	794,933	794,933	794,933
ALL OTHER CATEGORIES					
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
Miscellaneous	(899,427)	1,594,843	2,721,713	3,411,722	2,661,731
Functional Total	7,468,006	10,364,259	12,517,014	14,230,353	14,661,852
TOTAL GENERAL FUND SPENDING	97,845,362	109,627,594	114,985,698	121,104,313	126,920,617

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	52,256	52,968	45,000	43,500	43,500
Alcoholic Beverage Control, Division of	200	0	0	0	0
Economic Development, Department of	44,019	50,710	45,044	45,044	45,044
Empire State Development Corporation	90,395	175,810	149,860	149,860	139,860
Financial Services, Department of	3,328	6,250	5,000	5,000	5,000
Public Service Department	51,348	15,000	17,500	25,000	25,000
Functional Total	241,546	300,738	262,404	268,404	258,404
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	3,182	5,213	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	1,394	5,550	100	100	100
Functional Total	4,576	10,763	2,228	2,228	2,228
TRANSPORTATION					
Transportation, Department of	247,772	263,619	250,176	250,176	250,176
Functional Total	247,772	263,619	250,176	250,176	250,176
HEALTH					
Aging, Office for the	189,434	232,572	194,143	205,312	211,492
Health, Department of	25,225,735	26,898,765	29,652,040	32,101,179	35,348,961
<i>Medical Assistance</i>	23,583,728	25,033,988	27,961,506	30,685,645	33,933,427
<i>Essential Plan</i>	12,615	18,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	864,239	947,697	895,231	620,231	620,231
<i>Public Health</i>	765,153	899,080	777,303	777,303	777,303
Functional Total	25,415,169	27,131,337	29,846,183	32,306,491	35,560,453
SOCIAL WELFARE					
Children and Family Services, Office of	2,741,091	3,136,250	3,286,427	3,235,022	3,276,920
<i>OCFS</i>	2,668,557	3,018,320	3,166,497	3,114,092	3,153,990
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	29,959	80,700	125,154	103,726	95,726
Human Rights, Division of	285	500	500	500	500
Labor, Department of	29,369	52,142	23,500	23,500	23,500
National and Community Service	0	511	533	556	556
Temporary and Disability Assistance, Office of	2,530,636	3,326,288	2,121,101	2,061,576	2,158,897
<i>Welfare Assistance</i>	1,272,095	1,407,922	1,363,837	1,381,926	1,401,015
<i>All Other</i>	1,258,541	1,918,366	757,264	679,650	757,882
Functional Total	5,331,340	6,596,391	5,557,215	5,424,880	5,556,099
MENTAL HYGIENE					
Addiction Services and Supports, Office of	390,118	540,376	546,685	572,225	603,216
<i>OASAS</i>	355,435	487,621	512,522	536,475	565,855
<i>OASAS - Other</i>	34,683	52,755	34,163	35,750	37,361
Justice Center	696	753	857	857	857
Mental Health, Office of	2,188,598	2,721,279	3,048,045	3,103,606	3,234,615
<i>OMH</i>	1,786,651	2,032,238	2,347,821	2,403,025	2,518,674
<i>OMH - Other</i>	401,947	689,041	700,224	700,581	715,941
People with Developmental Disabilities, Office for	3,462,080	4,882,829	4,810,217	5,295,200	5,592,482
<i>OPWDD</i>	471,155	506,701	501,323	513,589	530,746
<i>OPWDD - Other</i>	2,990,925	4,376,128	4,308,894	4,781,611	5,061,736
Functional Total	6,041,492	8,145,237	8,405,804	8,971,888	9,431,170
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	19,704	23,906	23,906	23,906	24,656
<i>DOCCS</i>	6,831	18,506	18,506	18,506	19,256
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	425,950	541,002	457,264	457,264	457,264
Homeland Security and Emergency Services, Division of	12,117	19,903	20,980	21,246	21,246
Indigent Legal Services, Office of	78,577	95,334	92,000	0	0
Military and Naval Affairs, Division of	2,243	1,777	1,801	1,821	1,821
Victim Services, Office of	652	50,000	90,000	90,000	90,000
Functional Total	539,243	731,922	685,951	594,237	594,987
HIGHER EDUCATION					
City University of New York	2,115,628	2,306,857	2,240,404	2,225,870	2,249,803
Higher Education Services Corporation, New York State	612,464	686,022	703,870	719,827	731,690
State University of New York	551,505	620,018	595,475	590,185	589,685
Functional Total	3,279,597	3,612,897	3,539,749	3,535,882	3,571,178
EDUCATION					
Arts, Council on the	82,957	82,135	41,135	41,135	41,135

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Education, Department of	33,093,205	34,728,334	36,531,217	38,095,831	39,563,800
<i>School Aid</i>	30,088,355	31,532,203	33,223,199	34,625,989	35,943,571
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>Special Education Categorical Programs</i>	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,259,591	1,455,334	1,471,857	1,533,111	1,582,288
Functional Total	<u>33,176,162</u>	<u>34,810,469</u>	<u>36,572,352</u>	<u>38,136,966</u>	<u>39,604,935</u>
GENERAL GOVERNMENT					
Civil Service, Department of	7	300	300	300	300
Elections, State Board of	6,105	13,700	7,700	7,700	7,700
Gaming Commission, New York State	9,708	15,400	15,500	15,600	9,800
General Services, Office of	22,018	0	0	0	0
Prevention of Domestic Violence, Office for	7,709	9,262	9,212	9,212	9,212
State, Department of	52,396	141,855	26,228	19,728	19,728
Taxation and Finance, Department of	795	926	926	926	926
Veterans' Services, Department of	10,854	13,640	9,258	9,258	9,258
Functional Total	<u>109,592</u>	<u>195,083</u>	<u>69,124</u>	<u>62,724</u>	<u>56,924</u>
ELECTED OFFICIALS					
Judiciary	106,524	200,000	200,000	200,000	200,000
Law, Department of	15,293	4,700	0	0	0
Functional Total	<u>121,817</u>	<u>204,700</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	779,772	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,812	15,000	0	0	0
Miscellaneous Financial Assistance	21,339	40,565	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>831,360</u>	<u>865,674</u>	<u>794,933</u>	<u>794,933</u>	<u>794,933</u>
ALL OTHER CATEGORIES					
Miscellaneous	(506,972)	1,141,680	1,398,542	1,638,542	1,488,542
Functional Total	<u>(506,972)</u>	<u>1,141,680</u>	<u>1,398,542</u>	<u>1,638,542</u>	<u>1,488,542</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>74,832,694</u>	<u>84,010,510</u>	<u>87,584,661</u>	<u>92,187,351</u>	<u>97,370,029</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	42,808	46,678	48,691	48,826	48,934
Alcoholic Beverage Control, Division of	12,390	15,886	14,964	15,238	15,238
Economic Development, Department of	19,785	17,102	17,102	17,102	17,102
Olympic Regional Development Authority	11,404	9,204	8,904	8,904	8,904
Functional Total	86,387	88,870	89,661	90,070	90,178
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,386	6,562	6,571	6,580
Environmental Conservation, Department of	179,933	179,479	181,299	184,809	187,899
Parks, Recreation and Historic Preservation, Office of	168,762	169,809	177,836	178,162	178,493
Functional Total	354,631	355,674	365,697	369,542	372,972
TRANSPORTATION					
Motor Vehicles, Department of	10,765	12,868	12,868	13,329	13,329
Transportation, Department of	393,575	364,681	375,148	385,945	397,493
Waterfront Commission	3,806	2,945	2,982	3,124	3,217
Functional Total	408,146	380,494	390,998	402,398	414,039
HEALTH					
Aging, Office for the	3,241	4,336	4,336	4,336	4,336
Health, Department of	554,301	513,322	564,815	576,258	559,434
<i>Essential Plan</i>	18,455	0	0	0	0
<i>Medicaid Administration</i>	373,049	393,577	351,878	363,821	346,997
<i>Public Health</i>	162,797	119,745	212,937	212,437	212,437
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
Functional Total	576,737	537,801	589,294	600,737	583,913
SOCIAL WELFARE					
Children and Family Services, Office of	217,474	247,849	251,338	263,517	263,517
<i>OCFS</i>	217,474	247,849	251,338	263,517	263,517
Housing and Community Renewal, Division of	7,629	11,937	11,937	11,937	11,937
Human Rights, Division of	19,362	31,153	31,153	31,153	31,153
Labor, Department of	882	10,073	10,073	5,073	5,073
National and Community Service	352	358	361	361	361
Temporary and Disability Assistance, Office of	151,556	151,319	150,536	150,536	150,536
<i>All Other</i>	151,556	151,319	150,536	150,536	150,536
Functional Total	397,255	452,689	455,398	462,577	462,577
MENTAL HYGIENE					
Addiction Services and Supports, Office of	104,750	126,927	139,786	135,586	137,102
<i>OASAS</i>	40,122	53,126	61,452	59,563	60,085
<i>OASAS - Other</i>	64,628	73,801	78,334	76,023	77,017
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	37,648	40,976	43,156	42,086	42,642
Mental Health, Office of	1,983,249	2,167,634	2,337,110	2,298,050	2,327,019
<i>OMH</i>	575,236	600,672	647,046	631,672	639,812
<i>OMH - Other</i>	1,408,013	1,566,962	1,690,064	1,666,378	1,687,207
People with Developmental Disabilities, Office for	1,708,429	1,843,404	1,906,734	1,875,265	1,896,091
<i>OPWDD</i>	20,485	15,000	15,000	15,000	15,000
<i>OPWDD - Other</i>	1,687,944	1,828,404	1,891,734	1,860,265	1,881,091
Functional Total	3,834,076	4,180,441	4,428,286	4,352,487	4,404,354
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	2,955,548	3,142,443	3,065,821	3,120,019	3,120,019
<i>DOCCS</i>	2,955,548	3,142,443	3,065,821	3,120,019	3,120,019
Criminal Justice Services, Division of	55,570	53,196	53,945	55,440	55,440
Homeland Security and Emergency Services, Division of	10,968	19,900	21,384	22,229	22,229
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	296,203	533,447	129,916	132,494	134,913
Prosecutorial Conduct, Commission on	420	3,000	3,000	3,000	3,000
State Police, Division of	814,809	849,409	857,304	874,275	873,282
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	895	2,530	2,530	2,581	2,581
Functional Total	4,180,540	4,655,249	4,184,085	4,260,167	4,261,593
HIGHER EDUCATION					
City University of New York	250	0	0	0	0

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Higher Education Services Corporation, New York State	812	900	35,003	34,862	34,887
State University of New York	3,774	1,095	1,095	1,095	1,095
Functional Total	4,836	1,995	36,098	35,957	35,982
EDUCATION					
Arts, Council on the	4,691	7,541	7,651	7,653	7,653
Education, Department of	77,718	90,060	89,969	90,283	90,283
<i>All Other</i>	77,718	90,060	89,969	90,283	90,283
Functional Total	82,409	97,601	97,620	97,936	97,936
GENERAL GOVERNMENT					
Budget, Division of the	31,030	36,688	33,268	33,268	33,268
Civil Service, Department of	36,604	48,113	50,739	50,737	49,799
Deferred Compensation Board	40	63	63	63	63
Elections, State Board of	19,920	31,443	31,806	32,201	32,201
Employee Relations, Office of	7,899	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,825	8,575	8,575	8,575
Gaming Commission, New York State	4,545	6,351	6,351	6,351	6,351
General Services, Office of	131,286	144,171	126,589	126,589	126,589
Information Technology Services, Office of	741,257	787,523	803,413	804,947	806,339
Inspector General, Office of the	9,708	11,591	11,752	11,752	11,752
Labor Management Committees	28,591	34,378	35,106	35,106	35,106
Prevention of Domestic Violence, Office for	3,291	3,691	3,691	3,735	3,735
Public Employment Relations Board	4,385	5,844	5,916	5,916	5,916
State, Department of	17,383	21,572	21,572	21,572	21,572
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	274,425	279,316	277,167	277,167	277,167
Veterans' Services, Department of	7,722	8,665	8,802	8,802	8,802
Welfare Inspector General, Office of	600	822	836	836	836
Functional Total	1,328,787	1,445,182	1,441,610	1,443,581	1,444,035
ELECTED OFFICIALS					
Audit and Control, Department of	169,311	178,931	181,885	184,991	184,991
Executive Chamber	22,718	25,703	25,703	25,703	25,703
Judiciary	2,231,592	2,494,200	2,494,200	2,494,200	2,494,200
Law, Department of	166,725	185,682	188,129	190,904	190,904
Legislature	263,465	302,596	302,596	302,596	302,596
Lieutenant Governor, Office of the	745	1,246	1,246	1,246	1,246
Functional Total	2,854,556	3,188,358	3,193,759	3,199,640	3,199,640
ALL OTHER CATEGORIES					
Miscellaneous	(392,455)	453,163	1,323,171	1,773,180	1,173,189
Functional Total	(392,455)	453,163	1,323,171	1,773,180	1,173,189
TOTAL STATE OPERATIONS SPENDING	13,715,905	15,837,517	16,595,677	17,088,272	16,540,408

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	37,083	40,880	42,818	42,944	43,052
Alcoholic Beverage Control, Division of	11,026	12,724	12,953	13,187	13,187
Economic Development, Department of	16,284	14,666	14,666	14,666	14,666
Olympic Regional Development Authority	6,789	2,838	2,838	2,838	2,838
Functional Total	71,182	71,108	73,275	73,635	73,743
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,790	5,166	5,410	5,419	5,428
Environmental Conservation, Department of	160,988	158,767	159,137	160,147	160,237
Parks, Recreation and Historic Preservation, Office of	153,575	157,352	162,068	162,389	162,720
Functional Total	319,353	321,285	326,615	327,955	328,385
TRANSPORTATION					
Motor Vehicles, Department of	9,243	9,980	9,980	10,304	10,304
Transportation, Department of	210,268	186,375	191,952	197,719	203,624
Waterfront Commission	3,371	2,405	2,425	2,550	2,626
Functional Total	222,882	198,760	204,357	210,573	216,554
HEALTH					
Aging, Office for the	3,103	4,196	4,196	4,196	4,196
Health, Department of	203,023	215,382	215,159	216,399	216,399
<i>Essential Plan</i>	872	0	0	0	0
<i>Medicaid Administration</i>	61,590	66,629	66,696	66,936	66,936
<i>Public Health</i>	140,561	148,753	148,463	149,463	149,463
Medicaid Inspector General, Office of the	16,661	17,523	17,523	17,523	17,523
Functional Total	222,787	237,101	236,878	238,118	238,118
SOCIAL WELFARE					
Children and Family Services, Office of	162,935	172,600	176,143	185,104	185,104
<i>OCFS</i>	162,935	172,600	176,143	185,104	185,104
Housing and Community Renewal, Division of	6,015	9,926	9,926	9,926	9,926
Human Rights, Division of	16,394	24,339	24,339	24,339	24,339
Labor, Department of	532	3,306	3,306	3,306	3,306
National and Community Service	351	349	352	352	352
Temporary and Disability Assistance, Office of	72,090	81,139	81,212	81,212	81,212
<i>All Other</i>	72,090	81,139	81,212	81,212	81,212
Functional Total	258,317	291,659	295,278	304,239	304,239
MENTAL HYGIENE					
Addiction Services and Supports, Office of	75,877	90,121	97,791	93,478	94,346
<i>OASAS</i>	27,845	33,052	36,408	34,841	35,151
<i>OASAS - Other</i>	48,032	57,069	61,383	58,637	59,195
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	29,080	32,095	34,047	32,745	33,063
Mental Health, Office of	1,458,619	1,588,856	1,735,985	1,690,618	1,706,644
<i>OMH</i>	411,217	485,005	526,185	511,953	516,469
<i>OMH - Other</i>	1,047,402	1,103,851	1,209,800	1,178,665	1,190,175
People with Developmental Disabilities, Office for	1,478,845	1,578,593	1,645,907	1,608,422	1,623,232
<i>OPWDD</i>	377	0	0	0	0
<i>OPWDD - Other</i>	1,478,468	1,578,593	1,645,907	1,608,422	1,623,232
Functional Total	3,042,421	3,291,165	3,515,230	3,426,763	3,458,785
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,172	5,384	5,470	5,416	5,416
Corrections and Community Supervision, Department of	2,374,619	2,580,731	2,506,709	2,550,907	2,550,907
<i>DOCCS</i>	2,374,619	2,580,731	2,506,709	2,550,907	2,550,907
Criminal Justice Services, Division of	38,146	42,771	43,360	44,801	44,801
Homeland Security and Emergency Services, Division of	3,792	10,686	12,028	12,647	12,647
Judicial Conduct, Commission on	6,040	7,130	7,130	7,130	7,130
Military and Naval Affairs, Division of	248,073	379,478	118,604	120,976	123,395
Prosecutorial Conduct, Commission on	239	1,957	1,957	1,957	1,957
State Police, Division of	739,514	780,453	789,629	805,482	804,489
Statewide Financial System	13,852	13,068	13,336	13,336	13,336
Victim Services, Office of	454	500	500	510	510
Functional Total	3,428,901	3,822,158	3,498,723	3,563,162	3,564,588
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	807	900	11,650	12,009	12,034
State University of New York	406	353	353	353	353
Functional Total	1,213	1,253	12,003	12,362	12,387

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
EDUCATION					
Arts, Council on the	3,137	3,824	3,885	3,886	3,886
Education, Department of	45,559	43,310	44,843	44,897	44,897
<i>All Other</i>	45,559	43,310	44,843	44,897	44,897
Functional Total	48,696	47,134	48,728	48,783	48,783
GENERAL GOVERNMENT					
Budget, Division of the	30,280	32,368	32,368	32,368	32,368
Civil Service, Department of	28,243	35,923	37,702	37,149	36,211
Deferred Compensation Board	39	39	39	39	39
Elections, State Board of	13,335	20,330	20,518	20,778	20,778
Employee Relations, Office of	7,550	11,666	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,746	7,206	7,206	7,206	7,206
Gaming Commission, New York State	3,507	2,478	2,478	2,478	2,478
General Services, Office of	44,625	47,200	47,567	47,567	47,567
Information Technology Services, Office of	367,131	397,529	406,400	407,514	408,553
Inspector General, Office of the	7,614	9,399	9,523	9,523	9,523
Labor Management Committees	7,245	5,939	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,839	2,933	2,933	2,973	2,973
Public Employment Relations Board	4,151	5,460	5,527	5,527	5,527
State, Department of	13,623	13,976	13,976	13,976	13,976
Tax Appeals, Division of	2,962	3,792	3,442	3,442	3,442
Taxation and Finance, Department of	264,525	230,251	231,833	231,833	231,833
Veterans' Services, Department of	7,157	8,068	8,185	8,185	8,185
Welfare Inspector General, Office of	594	713	727	727	727
Functional Total	811,166	835,270	848,331	849,192	849,293
ELECTED OFFICIALS					
Audit and Control, Department of	133,691	147,191	149,414	151,906	151,906
Executive Chamber	18,140	20,931	20,931	20,931	20,931
Judiciary	1,858,670	2,074,800	2,074,800	2,074,800	2,074,800
Law, Department of	144,308	163,750	165,889	168,375	168,375
Legislature	201,582	232,372	232,372	232,372	232,372
Lieutenant Governor, Office of the	689	1,119	1,119	1,119	1,119
Functional Total	2,357,080	2,640,163	2,644,525	2,649,503	2,649,503
ALL OTHER CATEGORIES					
Miscellaneous	67	330,336	1,150,344	1,550,353	1,050,362
Functional Total	67	330,336	1,150,344	1,550,353	1,050,362
TOTAL PERSONAL SERVICE SPENDING	<u>10,784,065</u>	<u>12,087,392</u>	<u>12,854,287</u>	<u>13,254,638</u>	<u>12,794,740</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	5,725	5,798	5,873	5,882	5,882
Alcoholic Beverage Control, Division of	1,364	3,162	2,011	2,051	2,051
Economic Development, Department of	3,501	2,436	2,436	2,436	2,436
Olympic Regional Development Authority	4,615	6,366	6,066	6,066	6,066
Functional Total	15,205	17,762	16,386	16,435	16,435
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,146	1,220	1,152	1,152	1,152
Environmental Conservation, Department of	18,945	20,712	22,162	24,662	27,662
Parks, Recreation and Historic Preservation, Office of	15,187	12,457	15,768	15,773	15,773
Functional Total	35,278	34,389	39,082	41,587	44,587
TRANSPORTATION					
Motor Vehicles, Department of	1,522	2,888	2,888	3,025	3,025
Transportation, Department of	183,307	178,306	183,196	188,226	193,869
Waterfront Commission	435	540	557	574	591
Functional Total	185,264	181,734	186,641	191,825	197,485
HEALTH					
Aging, Office for the	138	140	140	140	140
Health, Department of	351,278	297,940	349,656	359,859	343,035
<i>Essential Plan</i>	17,583	0	0	0	0
<i>Medicaid Administration</i>	311,459	326,948	285,182	296,885	280,061
<i>Public Health</i>	22,236	(29,008)	64,474	62,974	62,974
Medicaid Inspector General, Office of the	2,534	2,620	2,620	2,620	2,620
Functional Total	353,950	300,700	352,416	362,619	345,795
SOCIAL WELFARE					
Children and Family Services, Office of	54,539	75,249	75,195	78,413	78,413
<i>OCFS</i>	54,539	75,249	75,195	78,413	78,413
Housing and Community Renewal, Division of	1,614	2,011	2,011	2,011	2,011
Human Rights, Division of	2,968	6,814	6,814	6,814	6,814
Labor, Department of	350	6,767	6,767	1,767	1,767
National and Community Service	1	9	9	9	9
Temporary and Disability Assistance, Office of	79,466	70,180	69,324	69,324	69,324
<i>All Other</i>	79,466	70,180	69,324	69,324	69,324
Functional Total	138,938	161,030	160,120	158,338	158,338
MENTAL HYGIENE					
Addiction Services and Supports, Office of	28,873	36,806	41,995	42,108	42,756
<i>OASAS</i>	12,277	20,074	25,044	24,722	24,934
<i>OASAS - Other</i>	16,596	16,732	16,951	17,386	17,822
Justice Center	8,568	8,881	9,109	9,341	9,579
Mental Health, Office of	524,630	578,778	601,125	607,432	620,375
<i>OMH</i>	164,019	115,667	120,861	119,719	123,343
<i>OMH - Other</i>	360,611	463,111	480,264	487,713	497,032
People with Developmental Disabilities, Office for	229,584	264,811	260,827	266,843	272,859
<i>OPWDD</i>	20,108	15,000	15,000	15,000	15,000
<i>OPWDD - Other</i>	209,476	249,811	245,827	251,843	257,859
Functional Total	791,655	889,276	913,056	925,724	945,569
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	580,929	561,712	559,112	569,112	569,112
<i>DOCCS</i>	580,929	561,712	559,112	569,112	569,112
Criminal Justice Services, Division of	17,424	10,425	10,585	10,639	10,639
Homeland Security and Emergency Services, Division of	7,176	9,214	9,356	9,582	9,582
Judicial Conduct, Commission on	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	48,130	153,969	11,312	11,518	11,518
Prosecutorial Conduct, Commission on	181	1,043	1,043	1,043	1,043
State Police, Division of	75,295	68,956	67,675	68,793	68,793
Statewide Financial System	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	441	2,030	2,030	2,071	2,071
Functional Total	751,639	833,091	685,362	697,005	697,005

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HIGHER EDUCATION					
City University of New York	250	0	0	0	0
Higher Education Services Corporation, New York State	5	0	23,353	22,853	22,853
State University of New York	3,368	742	742	742	742
Functional Total	3,623	742	24,095	23,595	23,595
EDUCATION					
Arts, Council on the	1,554	3,717	3,766	3,767	3,767
Education, Department of	32,159	46,750	45,126	45,386	45,386
<i>All Other</i>	32,159	46,750	45,126	45,386	45,386
Functional Total	33,713	50,467	48,892	49,153	49,153
GENERAL GOVERNMENT					
Budget, Division of the	750	4,320	900	900	900
Civil Service, Department of	8,361	12,190	13,037	13,588	13,588
Deferred Compensation Board	1	24	24	24	24
Elections, State Board of	6,585	11,113	11,288	11,423	11,423
Employee Relations, Office of	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,619	1,369	1,369	1,369
Gaming Commission, New York State	1,038	3,873	3,873	3,873	3,873
General Services, Office of	86,661	96,971	79,022	79,022	79,022
Information Technology Services, Office of	374,126	389,994	397,013	397,433	397,786
Inspector General, Office of the	2,094	2,192	2,229	2,229	2,229
Labor Management Committees	21,346	28,439	29,048	29,048	29,048
Prevention of Domestic Violence, Office for	452	758	758	762	762
Public Employment Relations Board	234	384	389	389	389
State, Department of	3,760	7,596	7,596	7,596	7,596
Tax Appeals, Division of	263	440	440	440	440
Taxation and Finance, Department of	9,900	49,065	45,334	45,334	45,334
Veterans' Services, Department of	565	597	617	617	617
Welfare Inspector General, Office of	6	109	109	109	109
Functional Total	517,621	609,912	593,279	594,389	594,742
ELECTED OFFICIALS					
Audit and Control, Department of	35,620	31,740	32,471	33,085	33,085
Executive Chamber	4,578	4,772	4,772	4,772	4,772
Judiciary	372,922	419,400	419,400	419,400	419,400
Law, Department of	22,417	21,932	22,240	22,529	22,529
Legislature	61,883	70,224	70,224	70,224	70,224
Lieutenant Governor, Office of the	56	127	127	127	127
Functional Total	497,476	548,195	549,234	550,137	550,137
ALL OTHER CATEGORIES					
Miscellaneous	(392,522)	122,827	172,827	222,827	122,827
Functional Total	(392,522)	122,827	172,827	222,827	122,827
TOTAL NON-PERSONAL SERVICE SPENDING	2,931,840	3,750,125	3,741,390	3,833,634	3,745,668

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Olympic Regional Development Authority	0	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>
TRANSPORTATION					
Waterfront Commission	55	0	0	0	0
Functional Total	<u>55</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
HEALTH					
Health, Department of	(1,784)	6,570	7,070	7,070	7,070
<i>Medicaid Administration</i>	4,625	5,000	5,000	5,000	5,000
<i>Public Health</i>	(6,409)	1,570	2,070	2,070	2,070
Functional Total	<u>(1,784)</u>	<u>6,570</u>	<u>7,070</u>	<u>7,070</u>	<u>7,070</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	374	500	500	500	500
<i>DOCCS</i>	374	500	500	500	500
Military and Naval Affairs, Division of	13	0	0	0	0
State Police, Division of	54	0	0	0	0
Functional Total	<u>441</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
HIGHER EDUCATION					
State University of New York	90	45	45	45	45
Functional Total	<u>90</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
EDUCATION					
Education, Department of	36	0	0	0	0
<i>All Other</i>	36	0	0	0	0
Functional Total	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GENERAL GOVERNMENT					
Budget, Division of the	1,323	1,000	300	300	300
Labor Management Committees	5,053	5,412	5,520	5,520	5,520
Veterans' Services, Department of	0	5	5	5	5
Functional Total	<u>6,376</u>	<u>6,417</u>	<u>5,825</u>	<u>5,825</u>	<u>5,825</u>
ELECTED OFFICIALS					
Judiciary	924,116	995,119	995,119	995,119	995,119
Functional Total	<u>924,116</u>	<u>995,119</u>	<u>995,119</u>	<u>995,119</u>	<u>995,119</u>
ALL OTHER CATEGORIES					
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
Functional Total	<u>8,367,433</u>	<u>8,769,416</u>	<u>9,795,301</u>	<u>10,818,631</u>	<u>12,000,121</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>9,296,763</u>	<u>9,779,567</u>	<u>10,805,360</u>	<u>11,828,690</u>	<u>13,010,180</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
<i>Agriculture and Markets, Department of</i>	100,822	108,325	102,377	101,012	101,120
Assistance and Grants	52,256	52,968	45,000	43,500	43,500
State Operations	47,426	53,061	55,081	55,216	55,324
Personal Service	39,585	44,690	46,634	46,760	46,868
Non-Personal Service/Indirect Costs	7,841	8,371	8,447	8,456	8,456
General State Charges	1,140	2,296	2,296	2,296	2,296
<i>Alcoholic Beverage Control, Division of</i>	70,451	86,913	149,561	150,886	150,886
Assistance and Grants	200	9,856	72,524	72,524	72,524
State Operations	58,235	62,180	62,160	63,269	63,269
Personal Service	29,623	37,279	37,882	38,498	38,498
Non-Personal Service/Indirect Costs	28,612	24,901	24,278	24,771	24,771
General State Charges	12,016	14,877	14,877	15,093	15,093
<i>Economic Development, Department of</i>	65,342	69,790	64,124	64,124	64,124
Assistance and Grants	44,019	50,710	45,044	45,044	45,044
State Operations	21,323	19,052	19,052	19,052	19,052
Personal Service	16,284	14,769	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	5,039	4,283	4,283	4,283	4,283
General State Charges	0	28	28	28	28
<i>Empire State Development Corporation</i>	90,395	175,810	149,860	149,860	139,860
Assistance and Grants	90,395	175,810	149,860	149,860	139,860
<i>Financial Services, Department of</i>	438,066	437,465	443,479	443,479	443,479
Assistance and Grants	74,507	102,222	99,272	99,272	99,272
State Operations	246,300	218,440	224,093	224,093	224,093
Personal Service	181,736	163,054	168,554	168,554	168,554
Non-Personal Service/Indirect Costs	64,564	55,386	55,539	55,539	55,539
General State Charges	117,259	116,803	120,114	120,114	120,114
<i>Olympic Regional Development Authority</i>	11,404	10,854	10,554	10,554	10,554
State Operations	11,404	9,354	9,054	9,054	9,054
Personal Service	6,789	2,838	2,838	2,838	2,838
Non-Personal Service/Indirect Costs	4,615	6,516	6,216	6,216	6,216
General State Charges	0	1,500	1,500	1,500	1,500
<i>Public Service Department</i>	152,631	133,852	142,467	154,204	159,206
Assistance and Grants	51,728	15,133	17,633	25,133	25,133
State Operations	64,016	77,312	80,540	82,212	84,258
Personal Service	55,449	63,509	65,861	67,364	69,260
Non-Personal Service/Indirect Costs	8,567	13,803	14,679	14,848	14,998
General State Charges	36,887	41,407	44,294	46,859	49,815
Functional Total	929,111	1,023,009	1,062,422	1,074,119	1,069,229
PARKS AND THE ENVIRONMENT					
<i>Adirondack Park Agency</i>	5,936	6,386	6,562	6,571	6,580
State Operations	5,936	6,386	6,562	6,571	6,580
Personal Service	4,790	5,166	5,410	5,419	5,428
Non-Personal Service/Indirect Costs	1,146	1,220	1,152	1,152	1,152
<i>Environmental Conservation, Department of</i>	343,227	351,588	347,963	351,473	354,563
Assistance and Grants	3,182	5,213	2,128	2,128	2,128
State Operations	293,704	297,444	296,904	300,414	303,504
Personal Service	246,153	251,056	249,066	250,076	250,166
Non-Personal Service/Indirect Costs	47,551	46,388	47,838	50,338	53,338
General State Charges	46,341	48,931	48,931	48,931	48,931
<i>Parks, Recreation and Historic Preservation, Office of</i>	267,767	277,775	281,393	281,719	282,050
Assistance and Grants	7,138	12,200	6,750	6,750	6,750
State Operations	253,937	260,015	269,083	269,409	269,740
Personal Service	195,050	210,043	215,493	215,814	216,145
Non-Personal Service/Indirect Costs	58,887	49,972	53,590	53,595	53,595
General State Charges	6,692	5,560	5,560	5,560	5,560
Functional Total	616,930	635,749	635,918	639,763	643,193
TRANSPORTATION					
<i>Motor Vehicles, Department of</i>	82,805	93,193	93,193	93,654	93,654
State Operations	60,861	66,296	66,296	66,757	66,757
Personal Service	43,222	49,783	49,783	50,107	50,107
Non-Personal Service/Indirect Costs	17,639	16,513	16,513	16,650	16,650
General State Charges	21,944	26,897	26,897	26,897	26,897
<i>Transportation, Department of</i>	5,523,089	5,728,274	5,699,519	5,712,597	5,726,104

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Assistance and Grants	5,119,960	5,352,076	5,312,474	5,314,066	5,315,675
State Operations	401,156	373,850	384,575	395,638	407,475
Personal Service	213,183	189,824	195,504	201,378	207,392
Non-Personal Service/Indirect Costs	187,973	184,026	189,071	194,260	200,083
General State Charges	1,973	2,348	2,470	2,893	2,954
Waterfront Commission	4,100	4,799	4,836	4,978	5,071
State Operations	4,045	4,799	4,836	4,978	5,071
Personal Service	3,371	3,959	3,979	4,104	4,180
Non-Personal Service/Indirect Costs	674	840	857	874	891
General State Charges	55	0	0	0	0
Functional Total	5,609,994	5,826,266	5,797,548	5,811,229	5,824,829
HEALTH					
Aging, Office for the	192,675	236,908	198,479	209,648	215,828
Assistance and Grants	189,434	232,572	194,143	205,312	211,492
State Operations	3,241	4,336	4,336	4,336	4,336
Personal Service	3,103	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	138	140	140	140	140
Health, Department of	34,842,746	39,197,958	41,656,695	42,843,906	45,486,609
Medical Assistance	30,352,454	34,483,698	37,192,645	38,599,112	41,207,609
Assistance and Grants	30,352,454	34,483,698	37,192,645	38,599,112	41,207,609
Essential Plan	31,070	18,000	18,000	18,000	18,000
Assistance and Grants	12,615	18,000	18,000	18,000	18,000
State Operations	18,455	0	0	0	0
Personal Service	872	0	0	0	0
Non-Personal Service/Indirect Costs	17,583	0	0	0	0
Medicaid Administration	1,243,388	1,346,277	1,252,112	989,055	972,231
Assistance and Grants	864,239	947,697	895,231	620,231	620,231
State Operations	373,964	393,579	351,880	363,823	346,999
Personal Service	62,482	66,630	66,697	66,937	66,937
Non-Personal Service/Indirect Costs	311,482	326,949	285,183	296,886	280,062
General State Charges	5,185	5,001	5,001	5,001	5,001
Public Health	3,215,834	3,349,983	3,193,938	3,237,739	3,288,769
Assistance and Grants	2,742,471	2,858,959	2,603,694	2,648,629	2,695,021
State Operations	441,653	442,562	540,891	539,560	544,003
Personal Service	286,368	310,082	312,885	315,039	316,186
Non-Personal Service/Indirect Costs	155,285	132,480	228,006	224,521	227,817
General State Charges	31,710	48,462	49,353	49,550	49,745
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
State Operations	19,195	20,143	20,143	20,143	20,143
Personal Service	16,661	17,523	17,523	17,523	17,523
Non-Personal Service/Indirect Costs	2,534	2,620	2,620	2,620	2,620
Functional Total	35,054,616	39,455,009	41,875,317	43,073,697	45,722,580
SOCIAL WELFARE					
Children and Family Services, Office of	2,980,311	3,411,107	3,564,936	3,526,172	3,568,070
OCFS	2,907,777	3,293,177	3,445,006	3,405,242	3,445,140
Assistance and Grants	2,669,317	3,021,802	3,170,079	3,117,674	3,157,572
State Operations	236,550	268,775	272,226	284,781	284,781
Personal Service	165,874	176,418	180,028	189,029	189,029
Non-Personal Service/Indirect Costs	70,676	92,357	92,198	95,752	95,752
General State Charges	1,910	2,600	2,701	2,787	2,787
OCFS - Other	72,534	117,930	119,930	120,930	122,930
Assistance and Grants	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	114,835	191,376	228,951	209,421	201,421
Assistance and Grants	30,346	83,802	128,256	106,828	98,828
State Operations	60,548	77,393	70,742	72,640	72,640
Personal Service	48,169	54,760	54,760	54,760	54,760
Non-Personal Service/Indirect Costs	12,379	22,633	15,982	17,880	17,880
General State Charges	23,941	30,181	29,953	29,953	29,953
Human Rights, Division of	19,647	31,653	31,653	31,653	31,653
Assistance and Grants	285	500	500	500	500
State Operations	19,362	31,153	31,153	31,153	31,153
Personal Service	16,394	24,339	24,339	24,339	24,339
Non-Personal Service/Indirect Costs	2,968	6,814	6,814	6,814	6,814
Labor, Department of	114,201	152,517	130,796	125,796	125,796

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Assistance and Grants	29,393	52,292	23,650	23,650	23,650
State Operations	60,173	73,826	80,738	75,738	75,738
Personal Service	38,204	44,271	49,933	49,933	49,933
Non-Personal Service/Indirect Costs	21,969	29,555	30,805	25,805	25,805
General State Charges	24,635	26,399	26,408	26,408	26,408
National and Community Service	352	869	894	917	917
Assistance and Grants	0	511	533	556	556
State Operations	352	358	361	361	361
Personal Service	351	349	352	352	352
Non-Personal Service/Indirect Costs	1	9	9	9	9
Temporary and Disability Assistance, Office of	2,684,402	3,477,935	2,271,965	2,212,440	2,309,761
Welfare Assistance	1,272,095	1,407,922	1,363,837	1,381,926	1,401,015
Assistance and Grants	1,272,095	1,407,922	1,363,837	1,381,926	1,401,015
All Other	1,412,307	2,070,013	908,128	830,514	908,746
Assistance and Grants	1,260,347	1,918,366	757,264	679,650	757,882
State Operations	151,954	151,519	150,736	150,736	150,736
Personal Service	72,090	81,139	81,212	81,212	81,212
Non-Personal Service/Indirect Costs	79,864	70,380	69,524	69,524	69,524
General State Charges	6	128	128	128	128
Functional Total	5,913,748	7,265,457	6,229,195	6,106,399	6,237,618
MENTAL HYGIENE					
Addiction Services and Supports, Office of	590,906	866,493	842,598	836,446	840,358
OASAS	491,595	739,937	730,101	724,673	725,980
Assistance and Grants	443,496	676,085	651,748	648,209	648,994
State Operations	48,099	63,263	76,911	75,009	75,531
Personal Service	27,845	33,917	38,606	37,039	37,349
Non-Personal Service/Indirect Costs	20,254	29,346	38,305	37,970	38,182
General State Charges	0	589	1,442	1,455	1,455
OASAS - Other	99,311	126,556	112,497	111,773	114,378
Assistance and Grants	34,683	52,755	34,163	35,750	37,361
State Operations	64,628	73,801	78,334	76,023	77,017
Personal Service	48,032	57,069	61,383	58,637	59,195
Non-Personal Service/Indirect Costs	16,596	16,732	16,951	17,386	17,822
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
State Operations	0	1,500	1,500	1,500	1,500
Personal Service	0	1,500	1,500	1,500	1,500
Justice Center	38,344	41,729	44,013	42,943	43,499
Assistance and Grants	696	753	857	857	857
State Operations	37,648	40,976	43,156	42,086	42,642
Personal Service	29,080	32,095	34,047	32,745	33,063
Non-Personal Service/Indirect Costs	8,568	8,881	9,109	9,341	9,579
Mental Health, Office of	4,175,516	4,896,539	5,392,786	5,409,287	5,569,265
OMH	2,365,556	2,640,536	3,002,498	3,042,328	3,166,117
Assistance and Grants	1,787,148	2,033,313	2,348,896	2,404,100	2,519,749
State Operations	578,408	606,830	653,204	637,830	645,970
Personal Service	411,217	485,637	526,817	512,585	517,101
Non-Personal Service/Indirect Costs	167,191	121,193	126,387	125,245	128,869
General State Charges	0	393	398	398	398
OMH - Other	1,809,960	2,256,003	2,390,288	2,366,959	2,403,148
Assistance and Grants	401,947	689,041	700,224	700,581	715,941
State Operations	1,408,013	1,566,962	1,690,064	1,666,378	1,687,207
Personal Service	1,047,402	1,103,851	1,209,800	1,178,665	1,190,175
Non-Personal Service/Indirect Costs	360,611	463,111	480,264	487,713	497,032
People with Developmental Disabilities, Office for	5,170,858	6,726,435	6,717,153	7,170,667	7,488,775
OPWDD	491,989	521,903	516,525	528,791	545,948
Assistance and Grants	471,155	506,701	501,323	513,589	530,746
State Operations	20,834	15,202	15,202	15,202	15,202
Personal Service	377	0	0	0	0
Non-Personal Service/Indirect Costs	20,457	15,202	15,202	15,202	15,202

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
OPWDD - Other	4,678,869	6,204,532	6,200,628	6,641,876	6,942,827
Assistance and Grants	2,990,925	4,376,128	4,308,894	4,781,611	5,061,736
State Operations	1,687,944	1,828,404	1,891,734	1,860,265	1,881,091
Personal Service	1,478,468	1,578,593	1,645,907	1,608,422	1,623,232
Non-Personal Service/Indirect Costs	209,476	249,811	245,827	251,843	257,859
Functional Total	9,975,624	12,532,696	12,998,050	13,460,843	13,943,397
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
State Operations	4,371	6,659	6,751	6,695	6,695
Personal Service	4,172	5,384	5,470	5,416	5,416
Non-Personal Service/Indirect Costs	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	2,976,273	3,169,659	3,093,040	3,147,238	3,147,988
DOCCS	2,963,400	3,164,259	3,087,640	3,141,838	3,142,588
Assistance and Grants	6,831	18,506	18,506	18,506	19,256
State Operations	2,956,031	3,145,114	3,068,492	3,122,690	3,122,690
Personal Service	2,374,875	2,580,954	2,506,932	2,551,130	2,551,130
Non-Personal Service/Indirect Costs	581,156	564,160	561,560	571,560	571,560
General State Charges	538	639	642	642	642
DOCCS - Other	12,873	5,400	5,400	5,400	5,400
Assistance and Grants	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	521,013	631,998	549,056	550,598	550,598
Assistance and Grants	458,400	576,392	492,654	492,654	492,654
State Operations	61,369	55,606	56,402	57,944	57,944
Personal Service	38,480	43,190	43,787	45,236	45,236
Non-Personal Service/Indirect Costs	22,889	12,416	12,615	12,708	12,708
General State Charges	1,244	0	0	0	0
Homeland Security and Emergency Services, Division of	143,470	175,286	179,764	182,247	182,247
Assistance and Grants	84,255	100,988	102,016	102,211	102,211
State Operations	58,664	73,419	76,866	79,136	79,136
Personal Service	36,054	47,860	50,355	51,880	51,880
Non-Personal Service/Indirect Costs	22,610	25,559	26,511	27,256	27,256
General State Charges	551	879	882	900	900
Indigent Legal Services, Office of	349,331	424,633	415,943	324,091	359,091
Assistance and Grants	340,306	416,030	407,196	315,196	350,196
State Operations	5,765	5,602	5,697	5,795	5,795
Personal Service	5,033	4,579	4,656	4,736	4,736
Non-Personal Service/Indirect Costs	732	1,023	1,041	1,059	1,059
General State Charges	3,260	3,001	3,050	3,100	3,100
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
State Operations	8,246	9,330	9,330	9,330	9,330
Personal Service	6,040	7,130	7,130	7,130	7,130
Non-Personal Service/Indirect Costs	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
State Operations	0	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
State Operations	2	38	38	38	38
Non-Personal Service/Indirect Costs	2	38	38	38	38
Military and Naval Affairs, Division of	301,238	539,731	136,300	138,976	141,395
Assistance and Grants	2,243	1,777	1,801	1,821	1,821
State Operations	298,982	537,954	134,499	137,155	139,574
Personal Service	248,073	379,478	118,604	120,976	123,395
Non-Personal Service/Indirect Costs	50,909	158,476	15,895	16,179	16,179
General State Charges	13	0	0	0	0
Prosecutorial Conduct, Commission on	420	3,000	3,000	3,000	3,000
State Operations	420	3,000	3,000	3,000	3,000
Personal Service	239	1,957	1,957	1,957	1,957
Non-Personal Service/Indirect Costs	181	1,043	1,043	1,043	1,043
State Police, Division of	913,279	970,549	979,702	997,925	996,932
Assistance and Grants	2	0	0	0	0
State Operations	889,373	941,026	950,179	968,402	967,409
Personal Service	782,564	835,020	845,288	862,254	861,261
Non-Personal Service/Indirect Costs	106,809	106,006	104,891	106,148	106,148
General State Charges	23,904	29,523	29,523	29,523	29,523
Statewide Financial System	33,508	35,267	34,036	34,036	34,036

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State Operations	33,508	35,267	34,036	34,036	34,036
Personal Service	13,852	13,068	13,336	13,336	13,336
Non-Personal Service/Indirect Costs	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	36,222	119,494	152,392	152,558	152,558
Assistance and Grants	28,230	104,160	137,058	137,058	137,058
State Operations	5,571	12,961	12,961	13,093	13,093
Personal Service	4,470	4,847	4,847	4,924	4,924
Non-Personal Service/Indirect Costs	1,101	8,114	8,114	8,169	8,169
General State Charges	2,421	2,373	2,373	2,407	2,407
Functional Total	5,287,373	6,085,674	5,559,382	5,546,762	5,583,938
HIGHER EDUCATION					
City University of New York	2,115,878	2,306,857	2,240,404	2,225,870	2,249,803
Assistance and Grants	2,115,628	2,306,857	2,240,404	2,225,870	2,249,803
State Operations	250	0	0	0	0
Non-Personal Service/Indirect Costs	250	0	0	0	0
Higher Education Services Corporation, New York State	636,561	718,897	740,873	756,689	768,577
Assistance and Grants	612,464	686,022	703,870	719,827	731,690
State Operations	15,655	26,668	37,003	36,862	36,887
Personal Service	9,070	11,200	11,650	12,009	12,034
Non-Personal Service/Indirect Costs	6,585	15,468	25,353	24,853	24,853
General State Charges	8,442	6,207	0	0	0
State University of New York	9,036,664	9,560,961	9,953,289	10,388,824	10,854,666
Assistance and Grants	551,505	620,018	595,475	590,185	589,685
State Operations	7,941,211	8,335,689	8,733,873	9,155,874	9,602,935
Personal Service	4,988,977	5,216,248	5,443,758	5,684,022	5,937,590
Non-Personal Service/Indirect Costs	2,952,234	3,119,441	3,290,115	3,471,852	3,665,345
General State Charges	543,948	605,254	623,941	642,765	662,046
Functional Total	11,789,103	12,586,715	12,934,566	13,371,383	13,873,046
EDUCATION					
Arts, Council on the	88,273	90,074	49,184	49,186	49,186
Assistance and Grants	83,582	82,533	41,533	41,533	41,533
State Operations	4,691	7,541	7,651	7,653	7,653
Personal Service	3,137	3,824	3,885	3,886	3,886
Non-Personal Service/Indirect Costs	1,554	3,717	3,766	3,767	3,767
Education, Department of	39,834,981	41,701,094	43,136,650	44,599,536	46,033,868
School Aid	35,153,046	36,846,343	38,246,299	39,617,889	40,968,471
Assistance and Grants	35,153,046	36,846,343	38,246,299	39,617,889	40,968,471
School Aid – Other	136,579	140,300	140,300	140,300	140,300
Assistance and Grants	136,579	140,300	140,300	140,300	140,300
STAR Property Tax Relief	1,448,470	1,396,911	1,319,991	1,246,842	1,180,205
Assistance and Grants	1,448,470	1,396,911	1,319,991	1,246,842	1,180,205
Special Education Categorical Programs	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
Assistance and Grants	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
All Other	1,488,206	1,717,043	1,734,199	1,798,074	1,847,251
Assistance and Grants	1,267,231	1,468,517	1,485,040	1,546,294	1,595,471
State Operations	177,511	200,226	200,159	202,780	202,780
Personal Service	112,776	116,672	119,662	121,173	121,173
Non-Personal Service/Indirect Costs	64,735	83,554	80,497	81,607	81,607
General State Charges	43,464	48,300	49,000	49,000	49,000
Functional Total	39,923,254	41,791,168	43,185,834	44,648,722	46,083,054
GENERAL GOVERNMENT					
Budget, Division of the	34,803	41,288	37,168	37,168	37,168
State Operations	32,829	39,698	36,278	36,278	36,278
Personal Service	31,268	33,353	33,353	33,353	33,353
Non-Personal Service/Indirect Costs	1,561	6,345	2,925	2,925	2,925
General State Charges	1,974	1,590	890	890	890
Civil Service, Department of	36,611	48,413	51,039	51,719	50,781
Assistance and Grants	7	300	300	300	300

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State Operations	36,604	48,113	50,739	51,153	50,215
Personal Service	28,243	35,923	37,702	37,552	36,614
Non-Personal Service/Indirect Costs	8,361	12,190	13,037	13,601	13,601
General State Charges	0	0	0	266	266
Deferred Compensation Board	792	909	926	926	926
State Operations	501	612	624	624	624
Personal Service	483	491	500	500	500
Non-Personal Service/Indirect Costs	18	121	124	124	124
General State Charges	291	297	302	302	302
Elections, State Board of	61,892	46,518	140,381	50,276	90,026
Assistance and Grants	41,290	14,700	107,700	17,700	57,700
State Operations	20,602	31,818	32,681	32,576	32,326
Personal Service	13,335	20,330	20,518	20,778	20,778
Non-Personal Service/Indirect Costs	7,267	11,488	12,163	11,798	11,548
Employee Relations, Office of	7,899	11,894	12,082	12,082	12,082
State Operations	7,899	11,894	12,082	12,082	12,082
Personal Service	7,550	11,666	11,849	11,849	11,849
Non-Personal Service/Indirect Costs	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	6,876	8,825	8,575	8,575	8,575
State Operations	6,876	8,825	8,575	8,575	8,575
Personal Service	5,746	7,206	7,206	7,206	7,206
Non-Personal Service/Indirect Costs	1,130	1,619	1,369	1,369	1,369
Gaming Commission, New York State	170,959	235,406	220,459	222,211	216,411
Assistance and Grants	109,145	150,900	134,200	134,200	128,400
State Operations	45,702	62,082	63,608	64,628	64,628
Personal Service	32,309	36,643	38,161	39,161	39,161
Non-Personal Service/Indirect Costs	13,393	25,439	25,447	25,467	25,467
General State Charges	16,112	22,424	22,651	23,383	23,383
General Services, Office of	167,605	162,367	145,132	145,132	145,132
Assistance and Grants	22,018	0	0	0	0
State Operations	141,717	159,509	142,217	142,217	142,217
Personal Service	50,841	51,454	51,906	51,906	51,906
Non-Personal Service/Indirect Costs	90,876	108,055	90,311	90,311	90,311
General State Charges	3,870	2,858	2,915	2,915	2,915
Information Technology Services, Office of	741,257	787,523	803,413	804,947	806,339
State Operations	741,257	787,523	803,413	804,947	806,339
Personal Service	367,131	397,529	406,400	407,514	408,553
Non-Personal Service/Indirect Costs	374,126	389,994	397,013	397,433	397,786
Inspector General, Office of the	9,708	11,591	11,752	11,752	11,752
State Operations	9,708	11,591	11,752	11,752	11,752
Personal Service	7,614	9,399	9,523	9,523	9,523
Non-Personal Service/Indirect Costs	2,094	2,192	2,229	2,229	2,229
Labor Management Committees	33,644	40,127	40,972	40,972	40,972
State Operations	28,591	34,715	35,452	35,452	35,452
Personal Service	7,245	5,939	6,058	6,058	6,058
Non-Personal Service/Indirect Costs	21,346	28,776	29,394	29,394	29,394
General State Charges	5,053	5,412	5,520	5,520	5,520
Prevention of Domestic Violence, Office for	11,000	12,956	12,906	12,950	12,950
Assistance and Grants	7,709	9,262	9,212	9,212	9,212
State Operations	3,291	3,694	3,694	3,738	3,738
Personal Service	2,839	2,933	2,933	2,973	2,973
Non-Personal Service/Indirect Costs	452	761	761	765	765
Public Employment Relations Board	4,433	5,894	5,967	5,967	5,967
State Operations	4,433	5,894	5,967	5,967	5,967
Personal Service	4,151	5,460	5,527	5,527	5,527
Non-Personal Service/Indirect Costs	282	434	440	440	440
State, Department of	130,648	241,955	130,597	124,097	124,097
Assistance and Grants	52,396	141,855	26,228	19,728	19,728
State Operations	64,056	77,705	81,974	81,974	81,974
Personal Service	44,873	50,316	51,316	51,316	51,316
Non-Personal Service/Indirect Costs	19,183	27,389	30,658	30,658	30,658
General State Charges	14,196	22,395	22,395	22,395	22,395
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State Operations	3,225	4,232	3,882	3,882	3,882
Personal Service	2,962	3,792	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	263	440	440	440	440
Taxation and Finance, Department of	350,360	384,036	381,887	381,887	381,887
Assistance and Grants	4,017	6,776	6,776	6,776	6,776
State Operations	336,402	355,183	353,034	353,034	353,034
Personal Service	279,632	275,774	277,356	277,356	277,356
Non-Personal Service/Indirect Costs	56,770	79,409	75,678	75,678	75,678
General State Charges	9,941	22,077	22,077	22,077	22,077
Veterans' Services, Department of	19,306	23,235	18,990	18,925	18,875
Assistance and Grants	11,308	14,405	10,023	9,958	9,908
State Operations	7,998	8,825	8,962	8,962	8,962
Personal Service	7,157	8,068	8,185	8,185	8,185
Non-Personal Service/Indirect Costs	841	757	777	777	777
General State Charges	0	5	5	5	5
Welfare Inspector General, Office of	600	822	836	836	836
State Operations	600	822	836	836	836
Personal Service	594	713	727	727	727
Non-Personal Service/Indirect Costs	6	109	109	109	109
Workers' Compensation Board	213,183	221,986	227,698	227,740	227,783
State Operations	150,373	157,896	161,321	161,321	161,321
Personal Service	96,093	96,171	98,009	98,009	98,009
Non-Personal Service/Indirect Costs	54,280	61,725	63,312	63,312	63,312
General State Charges	62,810	64,090	66,377	66,419	66,462
Functional Total	2,004,801	2,289,977	2,254,662	2,162,044	2,196,441

ELECTED OFFICIALS

Audit and Control, Department of	195,393	210,003	213,476	217,139	217,139
State Operations	193,568	207,336	210,717	214,328	214,328
Personal Service	148,215	167,374	169,915	172,758	172,758
Non-Personal Service/Indirect Costs	45,353	39,962	40,802	41,570	41,570
General State Charges	1,825	2,667	2,759	2,811	2,811
Executive Chamber	22,718	25,703	25,703	25,703	25,703
State Operations	22,718	25,703	25,703	25,703	25,703
Personal Service	18,140	20,931	20,931	20,931	20,931
Non-Personal Service/Indirect Costs	4,578	4,772	4,772	4,772	4,772
Judiciary	3,589,908	4,016,085	4,016,085	4,016,085	4,016,085
Assistance and Grants	230,866	327,600	327,600	327,600	327,600
State Operations	2,387,800	2,644,700	2,644,700	2,644,700	2,644,700
Personal Service	1,950,093	2,170,300	2,170,300	2,170,300	2,170,300
Non-Personal Service/Indirect Costs	437,707	474,400	474,400	474,400	474,400
General State Charges	971,242	1,043,785	1,043,785	1,043,785	1,043,785
Law, Department of	314,921	344,654	323,528	328,485	328,485
Assistance and Grants	36,096	24,586	0	0	0
State Operations	251,630	289,763	292,722	297,179	297,179
Personal Service	188,181	212,785	215,344	218,598	218,598
Non-Personal Service/Indirect Costs	63,449	76,978	77,378	78,581	78,581
General State Charges	27,195	30,305	30,806	31,306	31,306
Legislature	265,004	303,546	303,546	303,546	303,546
State Operations	265,004	303,546	303,546	303,546	303,546
Personal Service	201,582	232,372	232,372	232,372	232,372
Non-Personal Service/Indirect Costs	63,422	71,174	71,174	71,174	71,174
Lieutenant Governor, Office of the	745	1,246	1,246	1,246	1,246
State Operations	745	1,246	1,246	1,246	1,246
Personal Service	689	1,119	1,119	1,119	1,119
Non-Personal Service/Indirect Costs	56	127	127	127	127
Functional Total	4,388,689	4,901,237	4,883,584	4,892,204	4,892,204

LOCAL GOVERNMENT ASSISTANCE

Aid and Incentives for Municipalities	775,872	779,772	740,846	740,846	740,846
Assistance and Grants	775,872	779,772	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,812	15,000	0	0	0

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Assistance and Grants	3,812	15,000	0	0	0
Miscellaneous Financial Assistance	21,339	40,565	23,750	23,750	23,750
Assistance and Grants	21,339	40,565	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Assistance and Grants	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Assistance and Grants	217	218	218	218	218
Functional Total	831,360	865,674	794,933	794,933	794,933
ALL OTHER CATEGORIES					
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
Long-Term Debt Service	3,815,548	1,579,241	4,566,777	5,551,336	6,146,812
State Operations	39,853	41,015	38,515	38,515	38,515
Non-Personal Service/Indirect Costs	39,853	41,015	38,515	38,515	38,515
Debt Service	3,775,695	1,538,226	4,528,262	5,512,821	6,108,297
Miscellaneous	(854,889)	495,964	1,522,702	2,212,714	1,462,726
Assistance and Grants	(467,218)	261,880	518,742	758,742	608,742
State Operations	(388,998)	232,519	1,002,364	1,452,373	852,382
Personal Service	2,110	182,940	952,968	1,352,977	852,986
Non-Personal Service/Indirect Costs	(391,108)	49,579	49,396	99,396	(604)
General State Charges	1,327	1,565	1,596	1,599	1,602
Functional Total	11,328,092	10,844,621	15,884,780	18,582,681	19,609,659
TOTAL STATE OPERATING FUNDS SPENDING	133,652,695	146,103,252	154,096,191	160,164,779	166,474,121

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	100,822	108,325	102,377	101,012	101,120
Alcoholic Beverage Control, Division of	70,451	86,913	149,561	150,886	150,886
Economic Development, Department of	65,342	69,790	64,124	64,124	64,124
Empire State Development Corporation	90,395	175,810	149,860	149,860	139,860
Financial Services, Department of	438,066	437,465	443,479	443,479	443,479
Olympic Regional Development Authority	11,404	10,854	10,554	10,554	10,554
Public Service Department	152,631	133,852	142,467	154,204	159,206
Functional Total	929,111	1,023,009	1,062,422	1,074,119	1,069,229
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,386	6,562	6,571	6,580
Environmental Conservation, Department of	343,227	351,588	347,963	351,473	354,563
Parks, Recreation and Historic Preservation, Office of	267,767	277,775	281,393	281,719	282,050
Functional Total	616,930	635,749	635,918	639,763	643,193
TRANSPORTATION					
Motor Vehicles, Department of	82,805	93,193	93,193	93,654	93,654
Transportation, Department of	5,523,089	5,728,274	5,699,519	5,712,597	5,726,104
Waterfront Commission	4,100	4,799	4,836	4,978	5,071
Functional Total	5,609,994	5,826,266	5,797,548	5,811,229	5,824,829
HEALTH					
Aging, Office for the	192,675	236,908	198,479	209,648	215,828
Health, Department of	34,842,746	39,197,958	41,656,695	42,843,906	45,486,609
<i>Medical Assistance</i>	30,352,454	34,483,698	37,192,645	38,599,112	41,207,609
<i>Essential Plan</i>	31,070	18,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	1,243,388	1,346,277	1,252,112	989,055	972,231
<i>Public Health</i>	3,215,834	3,349,983	3,193,938	3,237,739	3,288,769
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
Functional Total	35,054,616	39,455,009	41,875,317	43,073,697	45,722,580
SOCIAL WELFARE					
Children and Family Services, Office of	2,980,311	3,411,107	3,564,936	3,526,172	3,568,070
<i>OCFS</i>	2,907,777	3,293,177	3,445,006	3,405,242	3,445,140
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	114,835	191,376	228,951	209,421	201,421
Human Rights, Division of	19,647	31,653	31,653	31,653	31,653
Labor, Department of	114,201	152,517	130,796	125,796	125,796
National and Community Service	352	869	894	917	917
Temporary and Disability Assistance, Office of	2,684,402	3,477,935	2,271,965	2,212,440	2,309,761
<i>Welfare Assistance</i>	1,272,095	1,407,922	1,363,837	1,381,926	1,401,015
<i>All Other</i>	1,412,307	2,070,013	908,128	830,514	908,746
Functional Total	5,913,748	7,265,457	6,229,195	6,106,399	6,237,618
MENTAL HYGIENE					
Addiction Services and Supports, Office of	590,906	866,493	842,598	836,446	840,358
<i>OASAS</i>	491,595	739,937	730,101	724,673	725,980
<i>OASAS - Other</i>	99,311	126,556	112,497	111,773	114,378
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	38,344	41,729	44,013	42,943	43,499
Mental Health, Office of	4,175,516	4,896,539	5,392,786	5,409,287	5,569,265
<i>OMH</i>	2,365,556	2,640,536	3,002,498	3,042,328	3,166,117
<i>OMH - Other</i>	1,809,960	2,256,003	2,390,288	2,366,959	2,403,148
People with Developmental Disabilities, Office for	5,170,858	6,726,435	6,717,153	7,170,667	7,488,775
<i>OPWDD</i>	491,989	521,903	516,525	528,791	545,948
<i>OPWDD - Other</i>	4,678,869	6,204,532	6,200,628	6,641,876	6,942,827
Functional Total	9,975,624	12,532,696	12,998,050	13,460,843	13,943,397
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	2,976,273	3,169,659	3,093,040	3,147,238	3,147,988
<i>DOCCS</i>	2,963,400	3,164,259	3,087,640	3,141,838	3,142,588
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	521,013	631,998	549,056	550,598	550,598
Homeland Security and Emergency Services, Division of	143,470	175,286	179,764	182,247	182,247
Indigent Legal Services, Office of	349,331	424,633	415,943	324,091	359,091
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	301,238	539,731	136,300	138,976	141,395
Prosecutorial Conduct, Commission on	420	3,000	3,000	3,000	3,000

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State Police, Division of	913,279	970,549	979,702	997,925	996,932
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	36,222	119,494	152,392	152,558	152,558
Functional Total	5,287,373	6,085,674	5,559,382	5,546,762	5,583,938
HIGHER EDUCATION					
City University of New York	2,115,878	2,306,857	2,240,404	2,225,870	2,249,803
Higher Education Services Corporation, New York State	636,561	718,897	740,873	756,689	768,577
State University of New York	9,036,664	9,560,961	9,953,289	10,388,824	10,854,666
Functional Total	11,789,103	12,586,715	12,934,566	13,371,383	13,873,046
EDUCATION					
Arts, Council on the	88,273	90,074	49,184	49,186	49,186
Education, Department of	39,834,981	41,701,094	43,136,650	44,599,536	46,033,868
<i>School Aid</i>	35,153,046	36,846,343	38,246,299	39,617,889	40,968,471
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,396,911	1,319,991	1,246,842	1,180,205
<i>Special Education Categorical Programs</i>	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,488,206	1,717,043	1,734,199	1,798,074	1,847,251
Functional Total	39,923,254	41,791,168	43,185,834	44,648,722	46,083,054
GENERAL GOVERNMENT					
Budget, Division of the	34,803	41,288	37,168	37,168	37,168
Civil Service, Department of	36,611	48,413	51,039	51,719	50,781
Deferred Compensation Board	792	909	926	926	926
Elections, State Board of	61,892	46,518	140,381	50,276	90,026
Employee Relations, Office of	7,899	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,825	8,575	8,575	8,575
Gaming Commission, New York State	170,959	235,406	220,459	222,211	216,411
General Services, Office of	167,605	162,367	145,132	145,132	145,132
Information Technology Services, Office of	741,257	787,523	803,413	804,947	806,339
Inspector General, Office of the	9,708	11,591	11,752	11,752	11,752
Labor Management Committees	33,644	40,127	40,972	40,972	40,972
Prevention of Domestic Violence, Office for	11,000	12,956	12,906	12,950	12,950
Public Employment Relations Board	4,433	5,894	5,967	5,967	5,967
State, Department of	130,648	241,955	130,597	124,097	124,097
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	350,360	384,036	381,887	381,887	381,887
Veterans' Services, Department of	19,306	23,235	18,990	18,925	18,875
Welfare Inspector General, Office of	600	822	836	836	836
Workers' Compensation Board	213,183	221,986	227,698	227,740	227,783
Functional Total	2,004,801	2,289,977	2,254,662	2,162,044	2,196,441
ELECTED OFFICIALS					
Audit and Control, Department of	195,393	210,003	213,476	217,139	217,139
Executive Chamber	22,718	25,703	25,703	25,703	25,703
Judiciary	3,589,908	4,016,085	4,016,085	4,016,085	4,016,085
Law, Department of	314,921	344,654	323,528	328,485	328,485
Legislature	265,004	303,546	303,546	303,546	303,546
Lieutenant Governor, Office of the	745	1,246	1,246	1,246	1,246
Functional Total	4,388,689	4,901,237	4,883,584	4,892,204	4,892,204
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	779,772	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,812	15,000	0	0	0
Miscellaneous Financial Assistance	21,339	40,565	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	831,360	865,674	794,933	794,933	794,933
ALL OTHER CATEGORIES					
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
Long-Term Debt Service	3,815,548	1,579,241	4,566,777	5,551,336	6,146,812
Miscellaneous	(854,889)	495,964	1,522,702	2,212,714	1,462,726
Functional Total	11,328,092	10,844,621	15,884,780	18,582,681	19,609,659
TOTAL STATE OPERATING FUNDS SPENDING	133,652,695	146,103,252	154,096,191	160,164,779	166,474,121

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	52,256	52,968	45,000	43,500	43,500
Alcoholic Beverage Control, Division of	200	9,856	72,524	72,524	72,524
Economic Development, Department of	44,019	50,710	45,044	45,044	45,044
Empire State Development Corporation	90,395	175,810	149,860	149,860	139,860
Financial Services, Department of	74,507	102,222	99,272	99,272	99,272
Public Service Department	51,728	15,133	17,633	25,133	25,133
Functional Total	313,105	406,699	429,333	435,333	425,333
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	3,182	5,213	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	7,138	12,200	6,750	6,750	6,750
Functional Total	10,320	17,413	8,878	8,878	8,878
TRANSPORTATION					
Transportation, Department of	5,119,960	5,352,076	5,312,474	5,314,066	5,315,675
Functional Total	5,119,960	5,352,076	5,312,474	5,314,066	5,315,675
HEALTH					
Aging, Office for the	189,434	232,572	194,143	205,312	211,492
Health, Department of	33,971,779	38,308,354	40,709,570	41,885,972	44,540,861
<i>Medical Assistance</i>	30,352,454	34,483,698	37,192,645	38,599,112	41,207,609
<i>Essential Plan</i>	12,615	18,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	864,239	947,697	895,231	620,231	620,231
<i>Public Health</i>	2,742,471	2,858,959	2,603,694	2,648,629	2,695,021
Functional Total	34,161,213	38,540,926	40,903,713	42,091,284	44,752,353
SOCIAL WELFARE					
Children and Family Services, Office of	2,741,851	3,139,732	3,290,009	3,238,604	3,280,502
<i>OCFS</i>	2,669,317	3,021,802	3,170,079	3,117,674	3,157,572
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	30,346	83,802	128,256	106,828	98,828
Human Rights, Division of	285	500	500	500	500
Labor, Department of	29,393	52,292	23,650	23,650	23,650
National and Community Service	0	511	533	556	556
Temporary and Disability Assistance, Office of	2,532,442	3,326,288	2,121,101	2,061,576	2,158,897
<i>Welfare Assistance</i>	1,272,095	1,407,922	1,363,837	1,381,926	1,401,015
<i>All Other</i>	1,260,347	1,918,366	757,264	679,650	757,882
Functional Total	5,334,317	6,603,125	5,564,049	5,431,714	5,562,933
MENTAL HYGIENE					
Addiction Services and Supports, Office of	478,179	728,840	685,911	683,959	686,355
<i>OASAS</i>	443,496	676,085	651,748	648,209	648,994
<i>OASAS - Other</i>	34,683	52,755	34,163	35,750	37,361
Justice Center	696	753	857	857	857
Mental Health, Office of	2,189,095	2,722,354	3,049,120	3,104,681	3,235,690
<i>OMH</i>	1,787,148	2,033,313	2,348,896	2,404,100	2,519,749
<i>OMH - Other</i>	401,947	689,041	700,224	700,581	715,941
People with Developmental Disabilities, Office for	3,462,080	4,882,829	4,810,217	5,295,200	5,592,482
<i>OPWDD</i>	471,155	506,701	501,323	513,589	530,746
<i>OPWDD - Other</i>	2,990,925	4,376,128	4,308,894	4,781,611	5,061,736
Functional Total	6,130,050	8,334,776	8,546,105	9,084,697	9,515,384
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	19,704	23,906	23,906	23,906	24,656
<i>DOCCS</i>	6,831	18,506	18,506	18,506	19,256
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	458,400	576,392	492,654	492,654	492,654
Homeland Security and Emergency Services, Division of	84,255	100,988	102,016	102,211	102,211
Indigent Legal Services, Office of	340,306	416,030	407,196	315,196	350,196
Military and Naval Affairs, Division of	2,243	1,777	1,801	1,821	1,821
State Police, Division of	2	0	0	0	0
Victim Services, Office of	28,230	104,160	137,058	137,058	137,058
Functional Total	933,140	1,223,253	1,164,631	1,072,846	1,108,596
HIGHER EDUCATION					
City University of New York	2,115,628	2,306,857	2,240,404	2,225,870	2,249,803
Higher Education Services Corporation, New York State	612,464	686,022	703,870	719,827	731,690
State University of New York	551,505	620,018	595,475	590,185	589,685
Functional Total	3,279,597	3,612,897	3,539,749	3,535,882	3,571,178

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
EDUCATION					
Arts, Council on the	83,582	82,533	41,533	41,533	41,533
Education, Department of	<u>39,614,006</u>	<u>41,452,568</u>	<u>42,887,491</u>	<u>44,347,756</u>	<u>45,782,088</u>
<i>School Aid</i>	35,153,046	36,846,343	38,246,299	39,617,889	40,968,471
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,396,911	1,319,991	1,246,842	1,180,205
<i>Special Education Categorical Programs</i>	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
<i>All Other</i>	<u>1,267,231</u>	<u>1,468,517</u>	<u>1,485,040</u>	<u>1,546,294</u>	<u>1,595,471</u>
Functional Total	<u>39,697,588</u>	<u>41,535,101</u>	<u>42,929,024</u>	<u>44,389,289</u>	<u>45,823,621</u>
GENERAL GOVERNMENT					
Civil Service, Department of	7	300	300	300	300
Elections, State Board of	41,290	14,700	107,700	17,700	57,700
Gaming Commission, New York State	109,145	150,900	134,200	134,200	128,400
General Services, Office of	22,018	0	0	0	0
Prevention of Domestic Violence, Office for	7,709	9,262	9,212	9,212	9,212
State, Department of	52,396	141,855	26,228	19,728	19,728
Taxation and Finance, Department of	4,017	6,776	6,776	6,776	6,776
Veterans' Services, Department of	<u>11,308</u>	<u>14,405</u>	<u>10,023</u>	<u>9,958</u>	<u>9,908</u>
Functional Total	<u>247,890</u>	<u>338,198</u>	<u>294,439</u>	<u>197,874</u>	<u>232,024</u>
ELECTED OFFICIALS					
Judiciary	230,866	327,600	327,600	327,600	327,600
Law, Department of	<u>36,096</u>	<u>24,586</u>	<u>0</u>	<u>0</u>	<u>0</u>
Functional Total	<u>266,962</u>	<u>352,186</u>	<u>327,600</u>	<u>327,600</u>	<u>327,600</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	779,772	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,812	15,000	0	0	0
Miscellaneous Financial Assistance	21,339	40,565	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	<u>217</u>	<u>218</u>	<u>218</u>	<u>218</u>	<u>218</u>
Functional Total	<u>831,360</u>	<u>865,674</u>	<u>794,933</u>	<u>794,933</u>	<u>794,933</u>
ALL OTHER CATEGORIES					
Miscellaneous	<u>(467,218)</u>	<u>261,880</u>	<u>518,742</u>	<u>758,742</u>	<u>608,742</u>
Functional Total	<u>(467,218)</u>	<u>261,880</u>	<u>518,742</u>	<u>758,742</u>	<u>608,742</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>95,858,284</u>	<u>107,444,204</u>	<u>110,333,670</u>	<u>113,443,138</u>	<u>118,047,250</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	47,426	53,061	55,081	55,216	55,324
Alcoholic Beverage Control, Division of	58,235	62,180	62,160	63,269	63,269
Economic Development, Department of	21,323	19,052	19,052	19,052	19,052
Financial Services, Department of	246,300	218,440	224,093	224,093	224,093
Olympic Regional Development Authority	11,404	9,354	9,054	9,054	9,054
Public Service Department	64,016	77,312	80,540	82,212	84,258
Functional Total	448,704	439,399	449,980	452,896	455,050
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,386	6,562	6,571	6,580
Environmental Conservation, Department of	293,704	297,444	296,904	300,414	303,504
Parks, Recreation and Historic Preservation, Office of	253,937	260,015	269,083	269,409	269,740
Functional Total	553,577	563,845	572,549	576,394	579,824
TRANSPORTATION					
Motor Vehicles, Department of	60,861	66,296	66,296	66,757	66,757
Transportation, Department of	401,156	373,850	384,575	395,638	407,475
Waterfront Commission	4,045	4,799	4,836	4,978	5,071
Functional Total	466,062	444,945	455,707	467,373	479,303
HEALTH					
Aging, Office for the	3,241	4,336	4,336	4,336	4,336
Health, Department of	834,072	836,141	892,771	903,383	891,002
<i>Essential Plan</i>	18,455	0	0	0	0
<i>Medicaid Administration</i>	373,964	393,579	351,880	363,823	346,999
<i>Public Health</i>	441,653	442,562	540,891	539,560	544,003
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
Functional Total	856,508	860,620	917,250	927,862	915,481
SOCIAL WELFARE					
Children and Family Services, Office of	236,550	268,775	272,226	284,781	284,781
<i>OCFS</i>	236,550	268,775	272,226	284,781	284,781
Housing and Community Renewal, Division of	60,548	77,393	70,742	72,640	72,640
Human Rights, Division of	19,362	31,153	31,153	31,153	31,153
Labor, Department of	60,173	73,826	80,738	75,738	75,738
National and Community Service	352	358	361	361	361
Temporary and Disability Assistance, Office of	151,954	151,519	150,736	150,736	150,736
<i>All Other</i>	151,954	151,519	150,736	150,736	150,736
Functional Total	528,939	603,024	605,956	615,409	615,409
MENTAL HYGIENE					
Addiction Services and Supports, Office of	112,727	137,064	155,245	151,032	152,548
<i>OASAS</i>	48,099	63,263	76,911	75,009	75,531
<i>OASAS - Other</i>	64,628	73,801	78,334	76,023	77,017
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	37,648	40,976	43,156	42,086	42,642
Mental Health, Office of	1,986,421	2,173,792	2,343,268	2,304,208	2,333,177
<i>OMH</i>	578,408	606,830	653,204	637,830	645,970
<i>OMH - Other</i>	1,408,013	1,566,962	1,690,064	1,666,378	1,687,207
People with Developmental Disabilities, Office for	1,708,778	1,843,606	1,906,936	1,875,467	1,896,293
<i>OPWDD</i>	20,834	15,202	15,202	15,202	15,202
<i>OPWDD - Other</i>	1,687,944	1,828,404	1,891,734	1,860,265	1,881,091
Functional Total	3,845,574	4,196,938	4,450,105	4,374,293	4,426,160
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	2,956,031	3,145,114	3,068,492	3,122,690	3,122,690
<i>DOCCS</i>	2,956,031	3,145,114	3,068,492	3,122,690	3,122,690
Criminal Justice Services, Division of	61,369	55,606	56,402	57,944	57,944
Homeland Security and Emergency Services, Division of	58,664	73,419	76,866	79,136	79,136
Indigent Legal Services, Office of	5,765	5,602	5,697	5,795	5,795
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	298,982	537,954	134,499	137,155	139,574
Prosecutorial Conduct, Commission on	420	3,000	3,000	3,000	3,000
State Police, Division of	889,373	941,026	950,179	968,402	967,409
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	5,571	12,961	12,961	13,093	13,093
Functional Total	4,322,302	4,826,006	4,358,281	4,437,344	4,438,770

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
HIGHER EDUCATION					
City University of New York	250	0	0	0	0
Higher Education Services Corporation, New York State	15,655	26,668	37,003	36,862	36,887
State University of New York	7,941,211	8,335,689	8,733,873	9,155,874	9,602,935
Functional Total	<u>7,957,116</u>	<u>8,362,357</u>	<u>8,770,876</u>	<u>9,192,736</u>	<u>9,639,822</u>
EDUCATION					
Arts, Council on the	4,691	7,541	7,651	7,653	7,653
Education, Department of	177,511	200,226	200,159	202,780	202,780
<i>All Other</i>	177,511	200,226	200,159	202,780	202,780
Functional Total	<u>182,202</u>	<u>207,767</u>	<u>207,810</u>	<u>210,433</u>	<u>210,433</u>
GENERAL GOVERNMENT					
Budget, Division of the	32,829	39,698	36,278	36,278	36,278
Civil Service, Department of	36,604	48,113	50,739	51,153	50,215
Deferred Compensation Board	501	612	624	624	624
Elections, State Board of	20,602	31,818	32,681	32,576	32,326
Employee Relations, Office of	7,899	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,825	8,575	8,575	8,575
Gaming Commission, New York State	45,702	62,082	63,608	64,628	64,628
General Services, Office of	141,717	159,509	142,217	142,217	142,217
Information Technology Services, Office of	741,257	787,523	803,413	804,947	806,339
Inspector General, Office of the	9,708	11,591	11,752	11,752	11,752
Labor Management Committees	28,591	34,715	35,452	35,452	35,452
Prevention of Domestic Violence, Office for	3,291	3,694	3,694	3,738	3,738
Public Employment Relations Board	4,433	5,894	5,967	5,967	5,967
State, Department of	64,056	77,705	81,974	81,974	81,974
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	336,402	355,183	353,034	353,034	353,034
Veterans' Services, Department of	7,998	8,825	8,962	8,962	8,962
Welfare Inspector General, Office of	600	822	836	836	836
Workers' Compensation Board	150,373	157,896	161,321	161,321	161,321
Functional Total	<u>1,642,664</u>	<u>1,810,631</u>	<u>1,817,091</u>	<u>1,819,998</u>	<u>1,820,202</u>
ELECTED OFFICIALS					
Audit and Control, Department of	193,568	207,336	210,717	214,328	214,328
Executive Chamber	22,718	25,703	25,703	25,703	25,703
Judiciary	2,387,800	2,644,700	2,644,700	2,644,700	2,644,700
Law, Department of	251,630	289,763	292,722	297,179	297,179
Legislature	265,004	303,546	303,546	303,546	303,546
Lieutenant Governor, Office of the	745	1,246	1,246	1,246	1,246
Functional Total	<u>3,121,465</u>	<u>3,472,294</u>	<u>3,478,634</u>	<u>3,486,702</u>	<u>3,486,702</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515
Miscellaneous	(388,998)	232,519	1,002,364	1,452,373	852,382
Functional Total	<u>(349,145)</u>	<u>273,534</u>	<u>1,040,879</u>	<u>1,490,888</u>	<u>890,897</u>
TOTAL STATE OPERATIONS SPENDING	<u>23,575,968</u>	<u>26,061,360</u>	<u>27,125,118</u>	<u>28,052,328</u>	<u>27,958,053</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	39,585	44,690	46,634	46,760	46,868
Alcoholic Beverage Control, Division of	29,623	37,279	37,882	38,498	38,498
Economic Development, Department of	16,284	14,769	14,769	14,769	14,769
Financial Services, Department of	181,736	163,054	168,554	168,554	168,554
Olympic Regional Development Authority	6,789	2,838	2,838	2,838	2,838
Public Service Department	55,449	63,509	65,861	67,364	69,260
Functional Total	329,466	326,139	336,538	338,783	340,787
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,790	5,166	5,410	5,419	5,428
Environmental Conservation, Department of	246,153	251,056	249,066	250,076	250,166
Parks, Recreation and Historic Preservation, Office of	195,050	210,043	215,493	215,814	216,145
Functional Total	445,993	466,265	469,969	471,309	471,739
TRANSPORTATION					
Motor Vehicles, Department of	43,222	49,783	49,783	50,107	50,107
Transportation, Department of	213,183	189,824	195,504	201,378	207,392
Waterfront Commission	3,371	3,959	3,979	4,104	4,180
Functional Total	259,776	243,566	249,266	255,589	261,679
HEALTH					
Aging, Office for the	3,103	4,196	4,196	4,196	4,196
Health, Department of	349,722	376,712	379,582	381,976	383,123
<i>Essential Plan</i>	872	0	0	0	0
<i>Medicaid Administration</i>	62,482	66,630	66,697	66,937	66,937
<i>Public Health</i>	286,368	310,082	312,885	315,039	316,186
Medicaid Inspector General, Office of the	16,661	17,523	17,523	17,523	17,523
Functional Total	369,486	398,431	401,301	403,695	404,842
SOCIAL WELFARE					
Children and Family Services, Office of	165,874	176,418	180,028	189,029	189,029
<i>OCFS</i>	165,874	176,418	180,028	189,029	189,029
Housing and Community Renewal, Division of	48,169	54,760	54,760	54,760	54,760
Human Rights, Division of	16,394	24,339	24,339	24,339	24,339
Labor, Department of	38,204	44,271	49,933	49,933	49,933
National and Community Service	351	349	352	352	352
Temporary and Disability Assistance, Office of	72,090	81,139	81,212	81,212	81,212
<i>All Other</i>	72,090	81,139	81,212	81,212	81,212
Functional Total	341,082	381,276	390,624	399,625	399,625
MENTAL HYGIENE					
Addiction Services and Supports, Office of	75,877	90,986	99,989	95,676	96,544
<i>OASAS</i>	27,845	33,917	38,606	37,039	37,349
<i>OASAS - Other</i>	48,032	57,069	61,383	58,637	59,195
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	29,080	32,095	34,047	32,745	33,063
Mental Health, Office of	1,458,619	1,589,488	1,736,617	1,691,250	1,707,276
<i>OMH</i>	411,217	485,637	526,817	512,585	517,101
<i>OMH - Other</i>	1,047,402	1,103,851	1,209,800	1,178,665	1,190,175
People with Developmental Disabilities, Office for	1,478,845	1,578,593	1,645,907	1,608,422	1,623,232
<i>OPWDD</i>	377	0	0	0	0
<i>OPWDD - Other</i>	1,478,468	1,578,593	1,645,907	1,608,422	1,623,232
Functional Total	3,042,421	3,292,662	3,518,060	3,429,593	3,461,615
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,172	5,384	5,470	5,416	5,416
Corrections and Community Supervision, Department of	2,374,875	2,580,954	2,506,932	2,551,130	2,551,130
<i>DOCCS</i>	2,374,875	2,580,954	2,506,932	2,551,130	2,551,130
Criminal Justice Services, Division of	38,480	43,190	43,787	45,236	45,236
Homeland Security and Emergency Services, Division of	36,054	47,860	50,355	51,880	51,880
Indigent Legal Services, Office of	5,033	4,579	4,656	4,736	4,736
Judicial Conduct, Commission on	6,040	7,130	7,130	7,130	7,130
Military and Naval Affairs, Division of	248,073	379,478	118,604	120,976	123,395
Prosecutorial Conduct, Commission on	239	1,957	1,957	1,957	1,957
State Police, Division of	782,564	835,020	845,288	862,254	861,261
Statewide Financial System	13,852	13,068	13,336	13,336	13,336
Victim Services, Office of	4,470	4,847	4,847	4,924	4,924
Functional Total	3,513,852	3,923,467	3,602,362	3,668,975	3,670,401

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	9,070	11,200	11,650	12,009	12,034
State University of New York	4,988,977	5,216,248	5,443,758	5,684,022	5,937,590
Functional Total	<u>4,998,047</u>	<u>5,227,448</u>	<u>5,455,408</u>	<u>5,696,031</u>	<u>5,949,624</u>
EDUCATION					
Arts, Council on the	3,137	3,824	3,885	3,886	3,886
Education, Department of	112,776	116,672	119,662	121,173	121,173
<i>All Other</i>	112,776	116,672	119,662	121,173	121,173
Functional Total	<u>115,913</u>	<u>120,496</u>	<u>123,547</u>	<u>125,059</u>	<u>125,059</u>
GENERAL GOVERNMENT					
Budget, Division of the	31,268	33,353	33,353	33,353	33,353
Civil Service, Department of	28,243	35,923	37,702	37,552	36,614
Deferred Compensation Board	483	491	500	500	500
Elections, State Board of	13,335	20,330	20,518	20,778	20,778
Employee Relations, Office of	7,550	11,666	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,746	7,206	7,206	7,206	7,206
Gaming Commission, New York State	32,309	36,643	38,161	39,161	39,161
General Services, Office of	50,841	51,454	51,906	51,906	51,906
Information Technology Services, Office of	367,131	397,529	406,400	407,514	408,553
Inspector General, Office of the	7,614	9,399	9,523	9,523	9,523
Labor Management Committees	7,245	5,939	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,839	2,933	2,933	2,973	2,973
Public Employment Relations Board	4,151	5,460	5,527	5,527	5,527
State, Department of	44,873	50,316	51,316	51,316	51,316
Tax Appeals, Division of	2,962	3,792	3,442	3,442	3,442
Taxation and Finance, Department of	279,632	275,774	277,356	277,356	277,356
Veterans' Services, Department of	7,157	8,068	8,185	8,185	8,185
Welfare Inspector General, Office of	594	713	727	727	727
Workers' Compensation Board	96,093	96,171	98,009	98,009	98,009
Functional Total	<u>990,066</u>	<u>1,053,160</u>	<u>1,070,671</u>	<u>1,072,935</u>	<u>1,073,036</u>
ELECTED OFFICIALS					
Audit and Control, Department of	148,215	167,374	169,915	172,758	172,758
Executive Chamber	18,140	20,931	20,931	20,931	20,931
Judiciary	1,950,093	2,170,300	2,170,300	2,170,300	2,170,300
Law, Department of	188,181	212,785	215,344	218,598	218,598
Legislature	201,582	232,372	232,372	232,372	232,372
Lieutenant Governor, Office of the	689	1,119	1,119	1,119	1,119
Functional Total	<u>2,506,900</u>	<u>2,804,881</u>	<u>2,809,981</u>	<u>2,816,078</u>	<u>2,816,078</u>
ALL OTHER CATEGORIES					
Miscellaneous	2,110	182,940	952,968	1,352,977	852,986
Functional Total	<u>2,110</u>	<u>182,940</u>	<u>952,968</u>	<u>1,352,977</u>	<u>852,986</u>
TOTAL PERSONAL SERVICE SPENDING	<u>16,915,112</u>	<u>18,420,731</u>	<u>19,380,695</u>	<u>20,030,649</u>	<u>19,827,471</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	7,841	8,371	8,447	8,456	8,456
Alcoholic Beverage Control, Division of	28,612	24,901	24,278	24,771	24,771
Economic Development, Department of	5,039	4,283	4,283	4,283	4,283
Financial Services, Department of	64,564	55,386	55,539	55,539	55,539
Olympic Regional Development Authority	4,615	6,516	6,216	6,216	6,216
Public Service Department	8,567	13,803	14,679	14,848	14,998
Functional Total	119,238	113,260	113,442	114,113	114,263
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,146	1,220	1,152	1,152	1,152
Environmental Conservation, Department of	47,551	46,388	47,838	50,338	53,338
Parks, Recreation and Historic Preservation, Office of	58,887	49,972	53,590	53,595	53,595
Functional Total	107,584	97,580	102,580	105,085	108,085
TRANSPORTATION					
Motor Vehicles, Department of	17,639	16,513	16,513	16,650	16,650
Transportation, Department of	187,973	184,026	189,071	194,260	200,083
Waterfront Commission	674	840	857	874	891
Functional Total	206,286	201,379	206,441	211,784	217,624
HEALTH					
Aging, Office for the	138	140	140	140	140
Health, Department of	484,350	459,429	513,189	521,407	507,879
<i>Essential Plan</i>	17,583	0	0	0	0
<i>Medicaid Administration</i>	311,482	326,949	285,183	296,886	280,062
<i>Public Health</i>	155,285	132,480	228,006	224,521	227,817
Medicaid Inspector General, Office of the	2,534	2,620	2,620	2,620	2,620
Functional Total	487,022	462,189	515,949	524,167	510,639
SOCIAL WELFARE					
Children and Family Services, Office of	70,676	92,357	92,198	95,752	95,752
<i>OCFS</i>	70,676	92,357	92,198	95,752	95,752
Housing and Community Renewal, Division of	12,379	22,633	15,982	17,880	17,880
Human Rights, Division of	2,968	6,814	6,814	6,814	6,814
Labor, Department of	21,969	29,555	30,805	25,805	25,805
National and Community Service	1	9	9	9	9
Temporary and Disability Assistance, Office of	79,864	70,380	69,524	69,524	69,524
<i>All Other</i>	79,864	70,380	69,524	69,524	69,524
Functional Total	187,857	221,748	215,332	215,784	215,784
MENTAL HYGIENE					
Addiction Services and Supports, Office of	36,850	46,078	55,256	55,356	56,004
<i>OASAS</i>	20,254	29,346	38,305	37,970	38,182
<i>OASAS - Other</i>	16,596	16,732	16,951	17,386	17,822
Justice Center	8,568	8,881	9,109	9,341	9,579
Mental Health, Office of	527,802	584,304	606,651	612,958	625,901
<i>OMH</i>	167,191	121,193	126,387	125,245	128,869
<i>OMH - Other</i>	360,611	463,111	480,264	487,713	497,032
People with Developmental Disabilities, Office for	229,933	265,013	261,029	267,045	273,061
<i>OPWDD</i>	20,457	15,202	15,202	15,202	15,202
<i>OPWDD - Other</i>	209,476	249,811	245,827	251,843	257,859
Functional Total	803,153	904,276	932,045	944,700	964,545
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	581,156	564,160	561,560	571,560	571,560
<i>DOCCS</i>	581,156	564,160	561,560	571,560	571,560
Criminal Justice Services, Division of	22,889	12,416	12,615	12,708	12,708
Homeland Security and Emergency Services, Division of	22,610	25,559	26,511	27,256	27,256
Indigent Legal Services, Office of	732	1,023	1,041	1,059	1,059
Judicial Conduct, Commission on	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	50,909	158,476	15,895	16,179	16,179
Prosecutorial Conduct, Commission on	181	1,043	1,043	1,043	1,043
State Police, Division of	106,809	106,006	104,891	106,148	106,148
Statewide Financial System	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	1,101	8,114	8,114	8,169	8,169
Functional Total	808,450	902,539	755,919	768,369	768,369
HIGHER EDUCATION					
City University of New York	250	0	0	0	0

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Higher Education Services Corporation, New York State	6,585	15,468	25,353	24,853	24,853
State University of New York	2,952,234	3,119,441	3,290,115	3,471,852	3,665,345
Functional Total	2,959,069	3,134,909	3,315,468	3,496,705	3,690,198
EDUCATION					
Arts, Council on the	1,554	3,717	3,766	3,767	3,767
Education, Department of	64,735	83,554	80,497	81,607	81,607
<i>All Other</i>	64,735	83,554	80,497	81,607	81,607
Functional Total	66,289	87,271	84,263	85,374	85,374
GENERAL GOVERNMENT					
Budget, Division of the	1,561	6,345	2,925	2,925	2,925
Civil Service, Department of	8,361	12,190	13,037	13,601	13,601
Deferred Compensation Board	18	121	124	124	124
Elections, State Board of	7,267	11,488	12,163	11,798	11,548
Employee Relations, Office of	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,619	1,369	1,369	1,369
Gaming Commission, New York State	13,393	25,439	25,447	25,467	25,467
General Services, Office of	90,876	108,055	90,311	90,311	90,311
Information Technology Services, Office of	374,126	389,994	397,013	397,433	397,786
Inspector General, Office of the	2,094	2,192	2,229	2,229	2,229
Labor Management Committees	21,346	28,776	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	452	761	761	765	765
Public Employment Relations Board	282	434	440	440	440
State, Department of	19,183	27,389	30,658	30,658	30,658
Tax Appeals, Division of	263	440	440	440	440
Taxation and Finance, Department of	56,770	79,409	75,678	75,678	75,678
Veterans' Services, Department of	841	757	777	777	777
Welfare Inspector General, Office of	6	109	109	109	109
Workers' Compensation Board	54,280	61,725	63,312	63,312	63,312
Functional Total	652,598	757,471	746,420	747,063	747,166
ELECTED OFFICIALS					
Audit and Control, Department of	45,353	39,962	40,802	41,570	41,570
Executive Chamber	4,578	4,772	4,772	4,772	4,772
Judiciary	437,707	474,400	474,400	474,400	474,400
Law, Department of	63,449	76,978	77,378	78,581	78,581
Legislature	63,422	71,174	71,174	71,174	71,174
Lieutenant Governor, Office of the	56	127	127	127	127
Functional Total	614,565	667,413	668,653	670,624	670,624
ALL OTHER CATEGORIES					
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515
Miscellaneous	(391,108)	49,579	49,396	99,396	(604)
Functional Total	(351,255)	90,594	87,911	137,911	37,911
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	6,660,856	7,640,629	7,744,423	8,021,679	8,130,582

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,140	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	12,016	14,877	14,877	15,093	15,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	117,259	116,803	120,114	120,114	120,114
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500
Public Service Department	36,887	41,407	44,294	46,859	49,815
Functional Total	167,302	176,911	183,109	185,890	188,846
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	46,341	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	6,692	5,560	5,560	5,560	5,560
Functional Total	53,033	54,491	54,491	54,491	54,491
TRANSPORTATION					
Motor Vehicles, Department of	21,944	26,897	26,897	26,897	26,897
Transportation, Department of	1,973	2,348	2,470	2,893	2,954
Waterfront Commission	55	0	0	0	0
Functional Total	23,972	29,245	29,367	29,790	29,851
HEALTH					
Health, Department of	36,895	53,463	54,354	54,551	54,746
<i>Medicaid Administration</i>	5,185	5,001	5,001	5,001	5,001
<i>Public Health</i>	31,710	48,462	49,353	49,550	49,745
Functional Total	36,895	53,463	54,354	54,551	54,746
SOCIAL WELFARE					
Children and Family Services, Office of	1,910	2,600	2,701	2,787	2,787
<i>OCFS</i>	1,910	2,600	2,701	2,787	2,787
Housing and Community Renewal, Division of	23,941	30,181	29,953	29,953	29,953
Labor, Department of	24,635	26,399	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	6	128	128	128	128
<i>All Other</i>	6	128	128	128	128
Functional Total	50,492	59,308	59,190	59,276	59,276
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	589	1,442	1,455	1,455
<i>OASAS</i>	0	589	1,442	1,455	1,455
Mental Health, Office of	0	393	398	398	398
<i>OMH</i>	0	393	398	398	398
Functional Total	0	982	1,840	1,853	1,853
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	538	639	642	642	642
<i>DOCCS</i>	538	639	642	642	642
Criminal Justice Services, Division of	1,244	0	0	0	0
Homeland Security and Emergency Services, Division of	551	879	882	900	900
Indigent Legal Services, Office of	3,260	3,001	3,050	3,100	3,100
Military and Naval Affairs, Division of	13	0	0	0	0
State Police, Division of	23,904	29,523	29,523	29,523	29,523
Victim Services, Office of	2,421	2,373	2,373	2,407	2,407
Functional Total	31,931	36,415	36,470	36,572	36,572
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,442	6,207	0	0	0
State University of New York	543,948	605,254	623,941	642,765	662,046
Functional Total	552,390	611,461	623,941	642,765	662,046
EDUCATION					
Education, Department of	43,464	48,300	49,000	49,000	49,000
<i>All Other</i>	43,464	48,300	49,000	49,000	49,000
Functional Total	43,464	48,300	49,000	49,000	49,000
GENERAL GOVERNMENT					
Budget, Division of the	1,974	1,590	890	890	890
Civil Service, Department of	0	0	0	266	266
Deferred Compensation Board	291	297	302	302	302
Gaming Commission, New York State	16,112	22,424	22,651	23,383	23,383
General Services, Office of	3,870	2,858	2,915	2,915	2,915
Labor Management Committees	5,053	5,412	5,520	5,520	5,520

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State, Department of	14,196	22,395	22,395	22,395	22,395
Taxation and Finance, Department of	9,941	22,077	22,077	22,077	22,077
Veterans' Services, Department of	0	5	5	5	5
Workers' Compensation Board	62,810	64,090	66,377	66,419	66,462
Functional Total	<u>114,247</u>	<u>141,148</u>	<u>143,132</u>	<u>144,172</u>	<u>144,215</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,825	2,667	2,759	2,811	2,811
Judiciary	971,242	1,043,785	1,043,785	1,043,785	1,043,785
Law, Department of	27,195	30,305	30,806	31,306	31,306
Functional Total	<u>1,000,262</u>	<u>1,076,757</u>	<u>1,077,350</u>	<u>1,077,902</u>	<u>1,077,902</u>
ALL OTHER CATEGORIES					
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
Miscellaneous	1,327	1,565	1,596	1,599	1,602
Functional Total	<u>8,368,760</u>	<u>8,770,981</u>	<u>9,796,897</u>	<u>10,820,230</u>	<u>12,001,723</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,442,748</u>	<u>11,059,462</u>	<u>12,109,141</u>	<u>13,156,492</u>	<u>14,360,521</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	20,203	64,309	59,309	80,309	64,309
Economic Development Capital	5,572	8,000	8,000	8,000	8,000
Economic Development, Department of	2,836	7,900	7,900	7,900	7,900
Empire State Development Corporation	1,386,186	1,697,879	1,759,066	1,960,875	1,895,326
Energy Research and Development Authority, New York State	143,820	41,816	35,400	39,100	43,200
Financial Services, Department of	6,561	22,500	22,500	0	0
Lake Ontario Resiliency/Economic Development	4,926	10,250	370	0	0
Olympic Regional Development Authority	68,792	173,300	54,800	22,500	28,300
Power Authority, New York	12,422	29,675	32,200	32,200	12,200
Regional Economic Development Program	1,918	1,295	1,295	1,295	295
Strategic Investment Program	1,597	2,000	2,000	2,000	2,000
Functional Total	1,654,833	2,058,924	1,982,840	2,154,179	2,061,530
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	2,000	14,000	9,000	4,000
Environmental Conservation, Department of	1,570,195	2,102,396	2,109,697	2,180,637	2,193,637
Hudson River Park Trust	3,782	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	256,729	381,397	372,897	389,897	339,397
Public Facilities Sustainability Program	0	10,000	15,000	20,000	25,000
Functional Total	1,830,706	2,501,426	2,511,594	2,601,534	2,565,034
TRANSPORTATION					
Metropolitan Transportation Authority	700,000	1,310,000	1,487,266	899,867	514,235
Motor Vehicles, Department of	364,236	398,475	408,400	352,214	385,924
Transportation, Department of	6,220,233	6,820,099	7,674,596	7,914,698	8,132,332
Functional Total	7,284,469	8,528,574	9,570,262	9,166,779	9,032,491
HEALTH					
Health, Department of	453,373	804,429	955,019	993,446	1,002,918
<i>Public Health</i>	453,373	804,429	955,019	993,446	1,002,918
Functional Total	453,373	804,429	955,019	993,446	1,002,918
SOCIAL WELFARE					
Children and Family Services, Office of	26,877	98,754	89,317	74,817	64,817
<i>OCFS</i>	26,877	98,754	89,317	74,817	64,817
Housing and Community Renewal, Division of	1,547,781	1,734,973	1,827,229	1,945,406	1,682,499
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711
Temporary and Disability Assistance, Office of	115,323	146,641	121,641	121,641	121,641
<i>All Other</i>	115,323	146,641	121,641	121,641	121,641
Functional Total	1,701,915	2,005,368	2,053,187	2,156,864	1,877,668
MENTAL HYGIENE					
Addiction Services and Supports, Office of	61,207	75,581	69,652	69,692	69,735
<i>OASAS</i>	61,207	75,581	69,652	69,692	69,735
Mental Health, Office of	416,634	567,415	766,999	753,944	745,371
<i>OMH</i>	416,634	567,415	766,999	753,944	745,371
People with Developmental Disabilities, Office for	128,279	213,100	177,719	182,813	179,765
<i>OPWDD</i>	128,279	213,100	177,719	182,813	179,765
Functional Total	606,120	856,096	1,014,370	1,006,449	994,871
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	418,213	415,008	340,052	340,052	340,052
<i>DOCCS</i>	418,213	415,008	340,052	340,052	340,052
Criminal Justice Services, Division of	143,487	72,250	67,691	61,000	61,000
Homeland Security and Emergency Services, Division of	25,032	39,402	68,478	88,286	93,291
Military and Naval Affairs, Division of	101,617	177,158	112,774	79,358	76,774
State Police, Division of	79,792	75,448	108,839	71,039	71,039
Victim Services, Office of	2,077	1,976	0	0	0
Functional Total	770,218	781,242	697,834	639,735	642,156
HIGHER EDUCATION					
City University of New York	344,494	537,591	595,513	617,605	615,738
Higher Education Facilities Capital Matching Grants Program	14,829	40,150	34,150	20,150	14,150
State University of New York	1,246,121	1,480,150	1,753,501	1,891,210	1,804,665
Functional Total	1,605,444	2,057,891	2,383,164	2,528,965	2,434,553

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
EDUCATION					
Arts, Council on the	311	9,300	0	0	0
Education, Department of	<u>212,322</u>	<u>472,373</u>	<u>402,522</u>	<u>271,921</u>	<u>273,143</u>
<i>School Aid</i>	135,585	270,000	130,000	100,000	108,000
<i>All Other</i>	<u>76,737</u>	<u>202,373</u>	<u>272,522</u>	<u>171,921</u>	<u>165,143</u>
Functional Total	<u>212,633</u>	<u>481,673</u>	<u>402,522</u>	<u>271,921</u>	<u>273,143</u>
GENERAL GOVERNMENT					
Elections, State Board of	9,857	11,347	16,700	6,644	0
General Services, Office of	241,962	330,351	264,309	255,590	257,821
Information Technology Services, Office of	105,306	228,573	139,126	139,347	139,347
Public Employment Relations Board	11	2,467	0	0	0
State, Department of	60,898	179,866	215,171	235,088	175,088
Veterans' Services, Department of	3,940	745	1,000	0	0
Workers' Compensation Board	<u>256</u>	<u>11,000</u>	<u>11,000</u>	<u>10,661</u>	<u>0</u>
Functional Total	<u>422,230</u>	<u>764,349</u>	<u>647,306</u>	<u>647,330</u>	<u>572,256</u>
ELECTED OFFICIALS					
Audit and Control, Department of	7,830	6,769	12,696	4,509	2,081
Judiciary	38,431	43,700	24,423	9,000	0
Law, Department of	<u>691</u>	<u>7,945</u>	<u>3,981</u>	<u>1,850</u>	<u>608</u>
Functional Total	<u>46,952</u>	<u>58,414</u>	<u>41,100</u>	<u>15,359</u>	<u>2,689</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	10,165	21,835	25,000	30,000	55,000
Community Resiliency, Economic Sustainability and Technology	33,447	30,000	55,000	183,000	183,000
Local Community Assistance Program	7,567	10,000	15,000	15,000	15,000
Miscellaneous	254,310	(1,698,285)	(1,646,746)	(1,652,587)	(1,698,497)
Special Infrastructure Account	<u>81,318</u>	<u>96,650</u>	<u>154,435</u>	<u>442,204</u>	<u>492,204</u>
Functional Total	<u>386,807</u>	<u>(1,539,800)</u>	<u>(1,397,311)</u>	<u>(982,383)</u>	<u>(953,293)</u>
TOTAL CAPITAL PROJECTS FUNDS SPENDING	<u>16,975,700</u>	<u>19,358,586</u>	<u>20,861,887</u>	<u>21,200,178</u>	<u>20,506,016</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
<i>Agriculture and Markets, Department of</i>	154,912	188,071	177,123	196,758	180,866
Assistance and Grants	54,003	52,968	45,000	43,500	43,500
State Operations	76,909	66,282	68,302	68,437	68,545
Personal Service	44,351	48,103	50,047	50,173	50,281
Non-Personal Service/Indirect Costs	32,558	18,179	18,255	18,264	18,264
General State Charges	3,957	4,512	4,512	4,512	4,512
Capital Projects	20,043	64,309	59,309	80,309	64,309
<i>Alcoholic Beverage Control, Division of</i>	70,474	86,913	149,561	150,886	150,886
Assistance and Grants	200	9,856	72,524	72,524	72,524
State Operations	58,252	62,180	62,160	63,269	63,269
Personal Service	29,634	37,279	37,882	38,498	38,498
Non-Personal Service/Indirect Costs	28,618	24,901	24,278	24,771	24,771
General State Charges	12,022	14,877	14,877	15,093	15,093
<i>Economic Development Capital</i>	5,572	8,000	8,000	8,000	8,000
Assistance and Grants	5,572	8,000	8,000	8,000	8,000
<i>Economic Development, Department of</i>	77,614	87,990	82,324	82,324	82,324
Assistance and Grants	55,375	65,165	59,499	59,499	59,499
State Operations	22,239	19,297	19,297	19,297	19,297
Personal Service	16,284	14,769	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	5,955	4,528	4,528	4,528	4,528
General State Charges	0	28	28	28	28
Capital Projects	0	3,500	3,500	3,500	3,500
<i>Empire State Development Corporation</i>	1,476,581	1,972,189	1,933,676	2,135,485	2,059,936
Assistance and Grants	1,465,517	1,065,684	1,202,378	1,223,594	1,213,594
Capital Projects	11,064	906,505	731,298	911,891	846,342
<i>Energy Research and Development Authority, New York State</i>	143,820	41,816	35,400	39,100	43,200
Assistance and Grants	127,956	0	0	0	0
Capital Projects	15,864	41,816	35,400	39,100	43,200
<i>Financial Services, Department of</i>	444,627	461,365	467,379	444,879	444,879
Assistance and Grants	74,507	102,222	99,272	99,272	99,272
State Operations	246,300	219,840	225,493	225,493	225,493
Personal Service	181,736	163,054	168,554	168,554	168,554
Non-Personal Service/Indirect Costs	64,564	56,786	56,939	56,939	56,939
General State Charges	117,259	116,803	120,114	120,114	120,114
Capital Projects	6,561	22,500	22,500	0	0
<i>Lake Ontario Resiliency/Economic Development</i>	4,926	10,250	370	0	0
Assistance and Grants	4,926	0	0	0	0
Capital Projects	0	10,250	370	0	0
<i>Olympic Regional Development Authority</i>	80,196	184,154	65,354	33,054	38,854
Assistance and Grants	0	0	0	0	3,300
State Operations	11,404	9,354	9,054	9,054	9,054
Personal Service	6,789	2,838	2,838	2,838	2,838
Non-Personal Service/Indirect Costs	4,615	6,516	6,216	6,216	6,216
General State Charges	0	1,500	1,500	1,500	1,500
Capital Projects	68,792	173,300	54,800	22,500	25,000
<i>Power Authority, New York</i>	12,422	29,675	32,200	32,200	12,200
Assistance and Grants	2,396	0	0	0	0
Capital Projects	10,026	29,675	32,200	32,200	12,200
<i>Public Service Department</i>	156,713	136,330	144,945	156,682	161,684
Assistance and Grants	51,728	15,133	17,633	25,133	25,133
State Operations	67,401	78,869	82,097	83,769	85,815
Personal Service	57,873	64,936	67,288	68,791	70,687
Non-Personal Service/Indirect Costs	9,528	13,933	14,809	14,978	15,128
General State Charges	37,584	42,328	45,215	47,780	50,736
<i>Regional Economic Development Program</i>	1,918	1,295	1,295	1,295	295
Assistance and Grants	1,918	0	0	0	0
Capital Projects	0	1,295	1,295	1,295	295
<i>Strategic Investment Program</i>	1,597	2,000	2,000	2,000	2,000
Assistance and Grants	1,597	0	0	0	0
Capital Projects	0	2,000	2,000	2,000	2,000
Functional Total	2,631,372	3,210,048	3,099,627	3,282,663	3,185,124
PARKS AND THE ENVIRONMENT					
<i>Adirondack Park Agency</i>	5,936	8,386	20,562	15,571	10,580

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State Operations	5,936	6,386	6,562	6,571	6,580
Personal Service	4,790	5,166	5,410	5,419	5,428
Non-Personal Service/Indirect Costs	1,146	1,220	1,152	1,152	1,152
Capital Projects	0	2,000	14,000	9,000	4,000
Environmental Conservation, Department of	1,977,884	2,520,189	2,523,865	2,598,315	2,614,405
Assistance and Grants	858,125	742,218	764,133	764,133	764,133
State Operations	343,114	344,897	344,357	347,867	350,957
Personal Service	269,523	281,567	279,577	280,587	280,677
Non-Personal Service/Indirect Costs	73,591	63,330	64,780	67,280	70,280
General State Charges	61,393	67,683	67,683	67,683	67,683
Capital Projects	715,252	1,365,391	1,347,692	1,418,632	1,431,632
Hudson River Park Trust	3,782	5,633	0	2,000	3,000
Capital Projects	3,782	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	533,093	667,680	662,798	680,124	629,955
Assistance and Grants	10,491	16,670	11,220	11,220	11,220
State Operations	259,172	264,029	273,097	273,423	273,754
Personal Service	198,143	212,910	218,360	218,681	219,012
Non-Personal Service/Indirect Costs	61,029	51,119	54,737	54,742	54,742
General State Charges	6,711	5,584	5,584	5,584	5,584
Capital Projects	256,719	381,397	372,897	389,897	339,397
Public Facilities Sustainability Program	0	10,000	15,000	20,000	25,000
Capital Projects	0	10,000	15,000	20,000	25,000
Functional Total	2,520,695	3,211,888	3,222,225	3,316,010	3,282,940
TRANSPORTATION					
Metropolitan Transportation Authority	700,000	1,310,000	1,487,266	899,867	514,235
Assistance and Grants	700,000	1,310,000	1,487,266	899,867	514,235
Motor Vehicles, Department of	479,822	521,864	531,789	476,064	509,774
Assistance and Grants	23,843	18,000	18,000	18,000	18,000
State Operations	67,062	75,402	75,402	75,863	75,863
Personal Service	47,572	54,578	54,578	54,902	54,902
Non-Personal Service/Indirect Costs	19,490	20,824	20,824	20,961	20,961
General State Charges	24,681	29,987	29,987	29,987	29,987
Capital Projects	364,236	398,475	408,400	352,214	385,924
Transportation, Department of	11,848,741	12,622,743	13,449,566	13,704,737	13,936,665
Assistance and Grants	6,651,703	7,204,289	7,183,706	7,064,829	7,042,688
State Operations	428,282	398,498	409,928	421,870	434,494
Personal Service	225,041	200,623	206,626	212,834	219,192
Non-Personal Service/Indirect Costs	203,241	197,875	203,302	209,036	215,302
General State Charges	8,843	9,566	10,064	11,599	11,660
Capital Projects	4,759,913	5,010,390	5,845,868	6,206,439	6,447,823
Waterfront Commission	4,100	4,839	4,876	5,018	5,111
State Operations	4,045	4,839	4,876	5,018	5,111
Personal Service	3,371	3,999	4,019	4,144	4,220
Non-Personal Service/Indirect Costs	674	840	857	874	891
General State Charges	55	0	0	0	0
Functional Total	13,032,663	14,459,446	15,473,497	15,085,686	14,965,785
HEALTH					
Aging, Office for the	331,334	346,018	307,589	318,758	324,938
Assistance and Grants	321,517	331,266	292,837	304,006	310,186
State Operations	9,657	14,752	14,752	14,752	14,752
Personal Service	8,258	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	1,399	4,488	4,488	4,488	4,488
General State Charges	160	0	0	0	0
Health, Department of	104,972,008	115,134,437	119,164,047	117,931,195	122,315,534
Medical Assistance	82,180,785	91,514,119	95,035,606	93,675,000	97,517,435
Assistance and Grants	82,180,785	91,514,119	95,035,606	93,675,000	97,517,435
Essential Plan	12,889,102	13,677,987	14,384,860	14,937,334	15,402,977
Assistance and Grants	12,361,140	13,115,000	13,814,000	14,349,000	14,806,000
State Operations	527,962	562,987	570,860	588,334	596,977
Personal Service	4,398	5,702	5,852	6,078	6,078
Non-Personal Service/Indirect Costs	523,564	557,285	565,008	582,256	590,899
Medicaid Administration	2,390,696	2,946,033	2,694,329	2,129,304	2,087,480
Assistance and Grants	1,621,943	1,911,562	1,665,065	1,115,065	1,115,065
State Operations	761,899	1,020,312	1,015,105	1,000,080	958,256

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Personal Service	114,620	122,472	123,065	123,753	123,753
Non-Personal Service/Indirect Costs	647,279	897,840	892,040	876,327	834,503
General State Charges	6,854	14,159	14,159	14,159	14,159
Public Health	7,511,425	6,996,298	7,049,252	7,189,557	7,307,642
Assistance and Grants	6,383,102	5,837,752	5,815,436	5,676,647	5,814,556
State Operations	966,276	788,208	888,274	890,342	896,771
Personal Service	355,766	375,021	377,817	379,989	381,136
Non-Personal Service/Indirect Costs	610,510	413,187	510,457	510,353	515,635
General State Charges	80,347	91,896	92,799	93,012	93,219
Capital Projects	81,700	278,442	252,743	529,556	503,096
Medicaid Inspector General, Office of the	49,993	51,649	51,649	51,649	51,649
State Operations	39,190	40,787	40,787	40,787	40,787
Personal Service	33,250	35,081	35,081	35,081	35,081
Non-Personal Service/Indirect Costs	5,940	5,706	5,706	5,706	5,706
General State Charges	10,803	10,862	10,862	10,862	10,862
Functional Total	105,353,335	115,532,104	119,523,285	118,301,602	122,692,121
SOCIAL WELFARE					
Children and Family Services, Office of	4,738,511	4,678,475	4,835,953	4,784,529	4,816,427
OCFS	4,665,977	4,560,545	4,716,023	4,663,599	4,693,497
Assistance and Grants	4,274,958	4,054,202	4,214,379	4,161,974	4,201,872
State Operations	343,564	381,329	385,036	398,737	398,737
Personal Service	206,170	211,816	216,040	225,273	225,273
Non-Personal Service/Indirect Costs	137,394	169,513	168,996	173,464	173,464
General State Charges	21,278	26,260	27,291	28,071	28,071
Capital Projects	26,177	98,754	89,317	74,817	64,817
OCFS - Other	72,534	117,930	119,930	120,930	122,930
Assistance and Grants	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,764,833	2,025,275	2,156,001	2,238,648	1,949,675
Assistance and Grants	1,666,768	1,900,275	2,037,985	2,118,734	1,829,761
State Operations	70,105	89,213	82,562	84,460	84,460
Personal Service	54,604	63,212	63,212	63,212	63,212
Non-Personal Service/Indirect Costs	15,501	26,001	19,350	21,248	21,248
General State Charges	27,960	35,787	35,454	35,454	35,454
Human Rights, Division of	21,855	36,413	36,413	36,413	36,413
Assistance and Grants	285	500	500	500	500
State Operations	21,570	35,913	35,913	35,913	35,913
Personal Service	16,394	27,760	27,760	27,760	27,760
Non-Personal Service/Indirect Costs	5,176	8,153	8,153	8,153	8,153
Labor, Department of	776,545	686,260	664,780	659,780	659,780
Assistance and Grants	203,436	204,184	175,542	175,542	175,542
State Operations	419,097	335,397	342,452	337,452	337,452
Personal Service	243,838	224,163	229,968	229,968	229,968
Non-Personal Service/Indirect Costs	175,259	111,234	112,484	107,484	107,484
General State Charges	154,012	146,679	146,786	146,786	146,786
National and Community Service	21,734	18,864	18,819	18,842	18,842
Assistance and Grants	0	511	533	556	556
State Operations	21,734	18,105	18,034	18,034	18,034
Personal Service	1,034	819	831	831	831
Non-Personal Service/Indirect Costs	20,700	17,286	17,203	17,203	17,203
General State Charges	0	248	252	252	252
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711
Assistance and Grants	11,934	25,000	15,000	15,000	8,711
Temporary and Disability Assistance, Office of	6,928,977	7,746,663	6,611,623	6,298,598	6,395,919
Welfare Assistance	3,826,597	4,209,268	4,261,113	4,025,702	4,044,791
Assistance and Grants	3,826,597	4,209,268	4,261,113	4,025,702	4,044,791
All Other	3,102,380	3,537,395	2,350,510	2,272,896	2,351,128
Assistance and Grants	2,680,295	3,180,223	1,995,121	1,917,507	1,995,739
State Operations	350,181	304,784	304,001	304,001	304,001
Personal Service	183,364	160,450	160,523	160,523	160,523
Non-Personal Service/Indirect Costs	166,817	144,334	143,478	143,478	143,478
General State Charges	70,138	50,604	50,604	50,604	50,604
Capital Projects	1,766	1,784	784	784	784
Functional Total	14,264,389	15,216,950	14,338,589	14,051,810	13,885,767

MENTAL HYGIENE

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Addiction Services and Supports, Office of	819,821	1,081,628	1,051,955	1,045,843	1,049,798
OASAS	720,510	955,072	939,458	934,070	935,420
Assistance and Grants	633,203	869,826	839,539	836,000	836,785
State Operations	72,897	72,377	86,176	84,274	84,796
Personal Service	33,036	39,173	43,915	42,348	42,658
Non-Personal Service/Indirect Costs	39,861	33,204	42,261	41,926	42,138
General State Charges	0	589	1,442	1,455	1,455
Capital Projects	14,410	12,280	12,301	12,341	12,384
OASAS - Other	99,311	126,556	112,497	111,773	114,378
Assistance and Grants	34,683	52,755	34,163	35,750	37,361
State Operations	64,628	73,801	78,334	76,023	77,017
Personal Service	48,032	57,069	61,383	58,637	59,195
Non-Personal Service/Indirect Costs	16,596	16,732	16,951	17,386	17,822
Developmental Disabilities, State Council on	5,075	5,700	5,700	5,700	5,700
State Operations	4,614	4,915	4,915	4,915	4,915
Personal Service	1,114	1,600	1,600	1,600	1,600
Non-Personal Service/Indirect Costs	3,500	3,315	3,315	3,315	3,315
General State Charges	461	785	785	785	785
Justice Center	56,523	57,120	59,426	58,383	58,939
Assistance and Grants	696	753	857	857	857
State Operations	55,827	56,214	58,412	57,357	57,913
Personal Service	44,136	44,780	46,735	45,435	45,753
Non-Personal Service/Indirect Costs	11,691	11,434	11,677	11,922	12,160
General State Charges	0	153	157	169	169
Mental Health, Office of	4,685,275	5,532,012	6,227,843	6,231,289	6,382,694
OMH	2,875,315	3,276,009	3,837,555	3,864,330	3,979,546
Assistance and Grants	1,925,386	2,183,508	2,730,090	2,772,565	2,886,714
State Operations	591,277	618,311	664,685	649,311	657,451
Personal Service	412,570	486,702	527,882	513,650	518,166
Non-Personal Service/Indirect Costs	178,707	131,609	136,803	135,661	139,285
General State Charges	871	1,005	1,010	1,010	1,010
Capital Projects	357,781	473,185	441,770	441,444	434,371
OMH - Other	1,809,960	2,256,003	2,390,288	2,366,959	2,403,148
Assistance and Grants	401,947	689,041	700,224	700,581	715,941
State Operations	1,408,013	1,566,962	1,690,064	1,666,378	1,687,207
Personal Service	1,047,402	1,103,851	1,209,800	1,178,665	1,190,175
Non-Personal Service/Indirect Costs	360,611	463,111	480,264	487,713	497,032
People with Developmental Disabilities, Office for	5,299,341	6,940,535	6,895,872	7,354,480	7,669,540
OPWDD	620,472	736,003	695,244	712,604	726,713
Assistance and Grants	471,987	510,580	505,202	517,468	534,625
State Operations	20,960	16,202	16,202	16,202	16,202
Personal Service	501	0	0	0	0
Non-Personal Service/Indirect Costs	20,459	16,202	16,202	16,202	16,202
General State Charges	78	0	0	0	0
Capital Projects	127,447	209,221	173,840	178,934	175,886
OPWDD - Other	4,678,869	6,204,532	6,200,628	6,641,876	6,942,827
Assistance and Grants	2,990,925	4,376,128	4,308,894	4,781,611	5,061,736
State Operations	1,687,944	1,828,404	1,891,734	1,860,265	1,881,091
Personal Service	1,478,468	1,578,593	1,645,907	1,608,422	1,623,232
Non-Personal Service/Indirect Costs	209,476	249,811	245,827	251,843	257,859
Functional Total	10,866,035	13,616,995	14,240,796	14,695,695	15,166,671
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
State Operations	4,371	6,659	6,751	6,695	6,695
Personal Service	4,172	5,384	5,470	5,416	5,416
Non-Personal Service/Indirect Costs	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	3,401,590	3,591,882	3,440,317	3,494,515	3,495,265
DOCCS	3,388,717	3,586,482	3,434,917	3,489,115	3,489,865
Assistance and Grants	6,831	18,506	18,506	18,506	19,256
State Operations	2,962,604	3,150,058	3,073,436	3,127,634	3,127,634
Personal Service	2,376,092	2,584,707	2,510,685	2,554,883	2,554,883
Non-Personal Service/Indirect Costs	586,512	565,351	562,751	572,751	572,751
General State Charges	1,069	2,910	2,923	2,923	2,923
Capital Projects	418,213	415,008	340,052	340,052	340,052
DOCCS - Other	12,873	5,400	5,400	5,400	5,400

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Assistance and Grants	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	693,529	730,179	642,877	637,922	637,922
Assistance and Grants	622,162	592,192	508,454	508,454	508,454
State Operations	68,375	65,361	66,348	68,077	68,077
Personal Service	41,608	48,252	48,949	50,495	50,495
Non-Personal Service/Indirect Costs	26,767	17,109	17,399	17,582	17,582
General State Charges	1,923	376	384	391	391
Capital Projects	1,069	72,250	67,691	61,000	61,000
Homeland Security and Emergency Services, Division of	4,291,032	2,369,688	1,303,242	1,325,533	1,330,538
Assistance and Grants	4,163,113	2,248,216	1,154,929	1,160,822	1,155,822
State Operations	107,425	113,419	116,866	119,136	119,136
Personal Service	51,864	62,860	65,355	66,880	66,880
Non-Personal Service/Indirect Costs	55,561	50,559	51,511	52,256	52,256
General State Charges	9,175	7,879	7,882	7,900	7,900
Capital Projects	11,319	174	23,565	37,675	47,680
Indigent Legal Services, Office of	349,331	424,633	415,943	324,091	359,091
Assistance and Grants	340,306	416,030	407,196	315,196	350,196
State Operations	5,765	5,602	5,697	5,795	5,795
Personal Service	5,033	4,579	4,656	4,736	4,736
Non-Personal Service/Indirect Costs	732	1,023	1,041	1,059	1,059
General State Charges	3,260	3,001	3,050	3,100	3,100
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
State Operations	8,246	9,330	9,330	9,330	9,330
Personal Service	6,040	7,130	7,130	7,130	7,130
Non-Personal Service/Indirect Costs	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
State Operations	0	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
State Operations	2	38	38	38	38
Non-Personal Service/Indirect Costs	2	38	38	38	38
Military and Naval Affairs, Division of	460,377	766,344	299,446	269,560	269,906
Assistance and Grants	2,243	1,777	1,801	1,821	1,821
State Operations	345,910	579,978	177,440	180,950	183,880
Personal Service	274,229	404,062	143,680	146,554	149,484
Non-Personal Service/Indirect Costs	71,681	175,916	33,760	34,396	34,396
General State Charges	10,607	7,431	7,431	7,431	7,431
Capital Projects	101,617	177,158	112,774	79,358	76,774
Prosecutorial Conduct, Commission on	420	3,000	3,000	3,000	3,000
State Operations	420	3,000	3,000	3,000	3,000
Personal Service	239	1,957	1,957	1,957	1,957
Non-Personal Service/Indirect Costs	181	1,043	1,043	1,043	1,043
State Police, Division of	1,034,866	1,076,467	1,119,933	1,100,954	1,099,961
Assistance and Grants	2	0	0	0	0
State Operations	928,100	969,996	980,071	998,892	997,899
Personal Service	803,919	848,446	858,983	876,223	875,230
Non-Personal Service/Indirect Costs	124,181	121,550	121,088	122,669	122,669
General State Charges	26,972	31,023	31,023	31,023	31,023
Capital Projects	79,792	75,448	108,839	71,039	71,039
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
State Operations	33,508	35,267	34,036	34,036	34,036
Personal Service	13,852	13,068	13,336	13,336	13,336
Non-Personal Service/Indirect Costs	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	150,130	218,294	249,216	249,382	249,382
Assistance and Grants	134,595	197,160	230,058	230,058	230,058
State Operations	10,799	16,335	16,335	16,467	16,467
Personal Service	8,291	7,302	7,302	7,379	7,379
Non-Personal Service/Indirect Costs	2,508	9,033	9,033	9,088	9,088
General State Charges	2,670	2,823	2,823	2,857	2,857
Capital Projects	2,066	1,976	0	0	0
Functional Total	10,427,402	9,231,811	7,524,159	7,455,086	7,495,194
HIGHER EDUCATION					
City University of New York	2,462,621	2,846,448	2,837,917	2,845,475	2,867,541
Assistance and Grants	2,117,180	2,306,857	2,240,404	2,225,870	2,249,803
State Operations	947	2,000	2,000	2,000	2,000
Non-Personal Service/Indirect Costs	947	2,000	2,000	2,000	2,000

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Capital Projects	344,494	537,591	595,513	617,605	615,738
Higher Education Facilities Capital Matching Grants Program	14,829	40,150	34,150	20,150	14,150
Assistance and Grants	14,829	40,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	640,438	725,531	747,507	763,323	775,211
Assistance and Grants	612,464	686,022	703,870	719,827	731,690
State Operations	19,385	33,301	43,636	43,495	43,520
Personal Service	9,354	12,036	12,486	12,845	12,870
Non-Personal Service/Indirect Costs	10,031	21,265	31,150	30,650	30,650
General State Charges	8,589	6,208	1	1	1
State University of New York	10,718,799	11,389,798	12,055,477	12,628,721	13,008,018
Assistance and Grants	551,505	620,018	595,475	590,185	589,685
State Operations	8,377,102	8,684,325	9,082,509	9,504,510	9,951,571
Personal Service	4,998,210	5,224,554	5,452,064	5,692,328	5,945,896
Non-Personal Service/Indirect Costs	3,378,892	3,459,771	3,630,445	3,812,182	4,005,675
General State Charges	544,071	605,305	623,992	642,816	662,097
Capital Projects	1,246,121	1,480,150	1,753,501	1,891,210	1,804,665
Functional Total	13,836,687	15,001,927	15,675,051	16,257,669	16,664,920
EDUCATION					
Arts, Council on the	89,625	100,074	49,884	49,886	49,886
Assistance and Grants	84,934	92,433	42,133	42,133	42,133
State Operations	4,691	7,641	7,751	7,753	7,753
Personal Service	3,137	3,824	3,885	3,886	3,886
Non-Personal Service/Indirect Costs	1,554	3,817	3,866	3,867	3,867
Education, Department of	48,988,456	46,900,230	47,925,935	49,258,220	50,693,774
School Aid	42,921,502	40,752,281	41,672,237	43,013,827	44,372,409
Assistance and Grants	42,916,146	40,752,281	41,672,237	43,013,827	44,372,409
State Operations	4,572	0	0	0	0
Personal Service	986	0	0	0	0
Non-Personal Service/Indirect Costs	3,586	0	0	0	0
General State Charges	784	0	0	0	0
School Aid – Other	136,579	140,300	140,300	140,300	140,300
Assistance and Grants	136,579	140,300	140,300	140,300	140,300
STAR Property Tax Relief	1,448,470	1,396,911	1,319,991	1,246,842	1,180,205
Assistance and Grants	1,448,470	1,396,911	1,319,991	1,246,842	1,180,205
Special Education Categorical Programs	2,604,203	2,400,497	2,495,861	2,596,431	2,697,641
Assistance and Grants	2,604,203	2,400,497	2,495,861	2,596,431	2,697,641
All Other	1,877,702	2,210,241	2,297,546	2,260,820	2,303,219
Assistance and Grants	1,391,408	1,663,934	1,731,611	1,739,501	1,788,678
State Operations	364,784	353,344	353,277	355,898	355,898
Personal Service	212,301	204,409	207,399	208,910	208,910
Non-Personal Service/Indirect Costs	152,483	148,935	145,878	146,988	146,988
General State Charges	106,647	104,300	105,000	105,000	105,000
Capital Projects	14,863	88,663	107,658	60,421	53,643
Functional Total	49,078,081	47,000,304	47,975,819	49,308,106	50,743,660
GENERAL GOVERNMENT					
Budget, Division of the	52,299	41,288	37,168	37,168	37,168
State Operations	50,250	39,698	36,278	36,278	36,278
Personal Service	31,386	33,353	33,353	33,353	33,353
Non-Personal Service/Indirect Costs	18,864	6,345	2,925	2,925	2,925
General State Charges	2,049	1,590	890	890	890
Civil Service, Department of	36,611	48,413	51,039	51,719	50,781
Assistance and Grants	7	300	300	300	300
State Operations	36,604	48,113	50,739	51,153	50,215
Personal Service	28,243	35,923	37,702	37,552	36,614
Non-Personal Service/Indirect Costs	8,361	12,190	13,037	13,601	13,601
General State Charges	0	0	0	266	266
Deferred Compensation Board	792	909	926	926	926
State Operations	501	612	624	624	624
Personal Service	483	491	500	500	500
Non-Personal Service/Indirect Costs	18	121	124	124	124
General State Charges	291	297	302	302	302
Elections, State Board of	77,248	66,841	166,206	64,167	97,273
Assistance and Grants	43,215	14,700	107,700	17,700	57,700

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State Operations	24,727	40,341	41,337	39,345	39,095
Personal Service	14,313	21,034	21,236	21,510	21,510
Non-Personal Service/Indirect Costs	10,414	19,307	20,101	17,835	17,585
General State Charges	619	453	469	478	478
Capital Projects	8,687	11,347	16,700	6,644	0
Employee Relations, Office of	7,899	11,894	12,082	12,082	12,082
State Operations	7,899	11,894	12,082	12,082	12,082
Personal Service	7,550	11,666	11,849	11,849	11,849
Non-Personal Service/Indirect Costs	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	6,876	8,825	8,575	8,575	8,575
State Operations	6,876	8,825	8,575	8,575	8,575
Personal Service	5,746	7,206	7,206	7,206	7,206
Non-Personal Service/Indirect Costs	1,130	1,619	1,369	1,369	1,369
Gaming Commission, New York State	170,959	235,406	220,459	222,211	216,411
Assistance and Grants	109,145	150,900	134,200	134,200	128,400
State Operations	45,702	62,082	63,608	64,628	64,628
Personal Service	32,309	36,643	38,161	39,161	39,161
Non-Personal Service/Indirect Costs	13,393	25,439	25,447	25,467	25,467
General State Charges	16,112	22,424	22,651	23,383	23,383
General Services, Office of	430,147	510,161	426,884	418,165	420,396
Assistance and Grants	22,018	250	250	250	250
State Operations	162,297	176,702	159,410	159,410	159,410
Personal Service	50,841	51,454	51,906	51,906	51,906
Non-Personal Service/Indirect Costs	111,456	125,248	107,504	107,504	107,504
General State Charges	3,870	2,858	2,915	2,915	2,915
Capital Projects	241,962	330,351	264,309	255,590	257,821
Information Technology Services, Office of	850,827	1,016,096	942,539	944,294	945,686
State Operations	745,184	787,523	803,413	804,947	806,339
Personal Service	367,684	397,529	406,400	407,514	408,553
Non-Personal Service/Indirect Costs	377,500	389,994	397,013	397,433	397,786
General State Charges	337	0	0	0	0
Capital Projects	105,306	228,573	139,126	139,347	139,347
Inspector General, Office of the	9,708	11,591	11,752	11,752	11,752
State Operations	9,708	11,591	11,752	11,752	11,752
Personal Service	7,614	9,399	9,523	9,523	9,523
Non-Personal Service/Indirect Costs	2,094	2,192	2,229	2,229	2,229
Labor Management Committees	33,644	40,127	40,972	40,972	40,972
State Operations	28,591	34,715	35,452	35,452	35,452
Personal Service	7,245	5,939	6,058	6,058	6,058
Non-Personal Service/Indirect Costs	21,346	28,776	29,394	29,394	29,394
General State Charges	5,053	5,412	5,520	5,520	5,520
Prevention of Domestic Violence, Office for	11,192	12,956	12,906	12,950	12,950
Assistance and Grants	7,825	9,262	9,212	9,212	9,212
State Operations	3,367	3,694	3,694	3,738	3,738
Personal Service	2,913	2,933	2,933	2,973	2,973
Non-Personal Service/Indirect Costs	454	761	761	765	765
Public Employment Relations Board	4,444	8,361	5,967	5,967	5,967
State Operations	4,433	5,894	5,967	5,967	5,967
Personal Service	4,151	5,460	5,527	5,527	5,527
Non-Personal Service/Indirect Costs	282	434	440	440	440
Capital Projects	11	2,467	0	0	0
State, Department of	263,939	505,394	429,341	442,758	382,758
Assistance and Grants	173,517	289,812	187,356	171,685	171,685
State Operations	69,149	97,509	101,778	101,778	101,778
Personal Service	48,784	61,074	62,074	62,074	62,074
Non-Personal Service/Indirect Costs	20,365	36,435	39,704	39,704	39,704
General State Charges	16,125	28,207	28,207	28,207	28,207
Capital Projects	5,148	89,866	112,000	141,088	81,088
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
State Operations	3,225	4,232	3,882	3,882	3,882
Personal Service	2,962	3,792	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	263	440	440	440	440
Taxation and Finance, Department of	350,790	384,536	382,387	382,387	382,387
Assistance and Grants	4,017	6,776	6,776	6,776	6,776
State Operations	336,832	355,683	353,534	353,534	353,534
Personal Service	279,632	275,774	277,356	277,356	277,356
Non-Personal Service/Indirect Costs	57,200	79,909	76,178	76,178	76,178
General State Charges	9,941	22,077	22,077	22,077	22,077

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Veterans' Services, Department of	24,735	26,372	22,406	21,341	21,291
Assistance and Grants	13,200	14,405	10,023	9,958	9,908
State Operations	9,030	10,626	10,784	10,784	10,784
Personal Service	7,880	8,971	9,097	9,097	9,097
Non-Personal Service/Indirect Costs	1,150	1,655	1,687	1,687	1,687
General State Charges	457	596	599	599	599
Capital Projects	2,048	745	1,000	0	0
Welfare Inspector General, Office of	600	822	836	836	836
State Operations	600	822	836	836	836
Personal Service	594	713	727	727	727
Non-Personal Service/Indirect Costs	6	109	109	109	109
Workers' Compensation Board	213,439	232,986	238,698	238,401	227,783
State Operations	150,373	157,896	161,321	161,321	161,321
Personal Service	96,093	96,171	98,009	98,009	98,009
Non-Personal Service/Indirect Costs	54,280	61,725	63,312	63,312	63,312
General State Charges	62,810	64,090	66,377	66,419	66,462
Capital Projects	256	11,000	11,000	10,661	0
Functional Total	2,549,374	3,167,210	3,015,025	2,920,553	2,879,876

ELECTED OFFICIALS

Audit and Control, Department of	203,223	216,772	226,172	221,648	219,220
State Operations	193,568	207,336	210,717	214,328	214,328
Personal Service	148,215	167,374	169,915	172,758	172,758
Non-Personal Service/Indirect Costs	45,353	39,962	40,802	41,570	41,570
General State Charges	1,825	2,667	2,759	2,811	2,811
Capital Projects	7,830	6,769	12,696	4,509	2,081
Executive Chamber	22,718	25,703	25,703	25,703	25,703
State Operations	22,718	25,703	25,703	25,703	25,703
Personal Service	18,140	20,931	20,931	20,931	20,931
Non-Personal Service/Indirect Costs	4,578	4,772	4,772	4,772	4,772
Judiciary	3,640,081	4,072,585	4,053,308	4,037,885	4,028,885
Assistance and Grants	230,866	327,600	327,600	327,600	327,600
State Operations	2,399,187	2,657,200	2,657,200	2,657,200	2,657,200
Personal Service	1,951,400	2,171,800	2,171,800	2,171,800	2,171,800
Non-Personal Service/Indirect Costs	447,787	485,400	485,400	485,400	485,400
General State Charges	971,597	1,044,085	1,044,085	1,044,085	1,044,085
Capital Projects	38,431	43,700	24,423	9,000	0
Law, Department of	355,757	405,476	380,386	384,111	382,869
Assistance and Grants	36,096	24,586	0	0	0
State Operations	278,923	326,428	329,387	334,469	334,469
Personal Service	209,263	238,258	240,817	244,514	244,514
Non-Personal Service/Indirect Costs	69,660	88,170	88,570	89,955	89,955
General State Charges	40,047	46,517	47,018	47,792	47,792
Capital Projects	691	7,945	3,981	1,850	608
Legislature	265,004	303,546	303,546	303,546	303,546
State Operations	265,004	303,546	303,546	303,546	303,546
Personal Service	201,582	232,372	232,372	232,372	232,372
Non-Personal Service/Indirect Costs	63,422	71,174	71,174	71,174	71,174
Lieutenant Governor, Office of the	745	1,246	1,246	1,246	1,246
State Operations	745	1,246	1,246	1,246	1,246
Personal Service	689	1,119	1,119	1,119	1,119
Non-Personal Service/Indirect Costs	56	127	127	127	127
Functional Total	4,487,528	5,025,328	4,990,361	4,974,139	4,961,469

LOCAL GOVERNMENT ASSISTANCE

Aid and Incentives for Municipalities	775,872	779,772	740,846	740,846	740,846
Assistance and Grants	775,872	779,772	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,812	15,000	0	0	0
Assistance and Grants	3,812	15,000	0	0	0
Miscellaneous Financial Assistance	21,339	40,565	23,750	23,750	23,750
Assistance and Grants	21,339	40,565	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Assistance and Grants	30,120	30,119	30,119	30,119	30,119

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Small Government Assistance	217	218	218	218	218
Assistance and Grants	217	218	218	218	218
Functional Total	831,360	865,674	794,933	794,933	794,933
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	10,165	21,835	25,000	30,000	55,000
Assistance and Grants	9,782	21,835	25,000	30,000	55,000
Capital Projects	383	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	33,447	30,000	55,000	183,000	183,000
Assistance and Grants	33,324	0	0	0	0
Capital Projects	123	30,000	55,000	183,000	183,000
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
Local Community Assistance Program	7,567	10,000	15,000	15,000	15,000
Assistance and Grants	7,067	0	0	0	0
Capital Projects	500	10,000	15,000	15,000	15,000
Long-Term Debt Service	3,815,548	1,579,241	4,566,777	5,551,336	6,146,812
State Operations	39,853	41,015	38,515	38,515	38,515
Non-Personal Service/Indirect Costs	39,853	41,015	38,515	38,515	38,515
Debt Service	3,775,695	1,538,226	4,528,262	5,512,821	6,108,297
Miscellaneous	(723,087)	(1,670,259)	(591,982)	92,189	(703,709)
Assistance and Grants	(820,773)	(577,963)	(321,101)	(81,101)	(231,101)
State Operations	12,343	232,519	1,002,364	1,452,373	852,382
Personal Service	2,110	182,940	952,968	1,352,977	852,986
Non-Personal Service/Indirect Costs	10,233	49,579	49,396	99,396	(604)
General State Charges	1,327	1,565	1,596	1,599	1,602
Capital Projects	84,016	(1,326,380)	(1,274,841)	(1,280,682)	(1,326,592)
Special Infrastructure Account	81,318	96,650	154,435	442,204	492,204
Assistance and Grants	78,843	267,973	528,012	247,852	247,852
Capital Projects	2,475	(171,323)	(373,577)	194,352	244,352
Functional Total	11,592,391	8,836,883	14,019,531	17,132,360	18,188,428
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	241,471,312	254,376,568	263,892,898	267,576,312	274,906,888

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	154,912	188,071	177,123	196,758	180,866
Alcoholic Beverage Control, Division of	70,474	86,913	149,561	150,886	150,886
Economic Development Capital	5,572	8,000	8,000	8,000	8,000
Economic Development, Department of	77,614	87,990	82,324	82,324	82,324
Empire State Development Corporation	1,476,581	1,972,189	1,933,676	2,135,485	2,059,936
Energy Research and Development Authority, New York State	143,820	41,816	35,400	39,100	43,200
Financial Services, Department of	444,627	461,365	467,379	444,879	444,879
Lake Ontario Resiliency/Economic Development	4,926	10,250	370	0	0
Olympic Regional Development Authority	80,196	184,154	65,354	33,054	38,854
Power Authority, New York	12,422	29,675	32,200	32,200	12,200
Public Service Department	156,713	136,330	144,945	156,682	161,684
Regional Economic Development Program	1,918	1,295	1,295	1,295	295
Strategic Investment Program	1,597	2,000	2,000	2,000	2,000
Functional Total	2,631,372	3,210,048	3,099,627	3,282,663	3,185,124
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	8,386	20,562	15,571	10,580
Environmental Conservation, Department of	1,977,884	2,520,189	2,523,865	2,598,315	2,614,405
Hudson River Park Trust	3,782	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	533,093	667,680	662,798	680,124	629,955
Public Facilities Sustainability Program	0	10,000	15,000	20,000	25,000
Functional Total	2,520,695	3,211,888	3,222,225	3,316,010	3,282,940
TRANSPORTATION					
Metropolitan Transportation Authority	700,000	1,310,000	1,487,266	899,867	514,235
Motor Vehicles, Department of	479,822	521,864	531,789	476,064	509,774
Transportation, Department of	11,848,741	12,622,743	13,449,566	13,704,737	13,936,665
Waterfront Commission	4,100	4,839	4,876	5,018	5,111
Functional Total	13,032,663	14,459,446	15,473,497	15,085,686	14,965,785
HEALTH					
Aging, Office for the	331,334	346,018	307,589	318,758	324,938
Health, Department of	104,972,008	115,134,437	119,164,047	117,931,195	122,315,534
<i>Medical Assistance</i>	82,180,785	91,514,119	95,035,606	93,675,000	97,517,435
<i>Essential Plan</i>	12,889,102	13,677,987	14,384,860	14,937,334	15,402,977
<i>Medicaid Administration</i>	2,390,696	2,946,033	2,694,329	2,129,304	2,087,480
<i>Public Health</i>	7,511,425	6,996,298	7,049,252	7,189,557	7,307,642
Medicaid Inspector General, Office of the	49,993	51,649	51,649	51,649	51,649
Functional Total	105,353,335	115,532,104	119,523,285	118,301,602	122,692,121
SOCIAL WELFARE					
Children and Family Services, Office of	4,738,511	4,678,475	4,835,953	4,784,529	4,816,427
<i>OCFS</i>	4,665,977	4,560,545	4,716,023	4,663,599	4,693,497
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,764,833	2,025,275	2,156,001	2,238,648	1,949,675
Human Rights, Division of	21,855	36,413	36,413	36,413	36,413
Labor, Department of	776,545	686,260	664,780	659,780	659,780
National and Community Service	21,734	18,864	18,819	18,842	18,842
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711
Temporary and Disability Assistance, Office of	6,928,977	7,746,663	6,611,623	6,298,598	6,395,919
<i>Welfare Assistance</i>	3,826,597	4,209,268	4,261,113	4,025,702	4,044,791
<i>All Other</i>	3,102,380	3,537,395	2,350,510	2,272,896	2,351,128
Functional Total	14,264,389	15,216,950	14,338,589	14,051,810	13,885,767
MENTAL HYGIENE					
Addiction Services and Supports, Office of	819,821	1,081,628	1,051,955	1,045,843	1,049,798
<i>OASAS</i>	720,510	955,072	939,458	934,070	935,420
<i>OASAS - Other</i>	99,311	126,556	112,497	111,773	114,378
Developmental Disabilities, State Council on	5,075	5,700	5,700	5,700	5,700
Justice Center	56,523	57,120	59,426	58,383	58,939
Mental Health, Office of	4,685,275	5,532,012	6,227,843	6,231,289	6,382,694
<i>OMH</i>	2,875,315	3,276,009	3,837,555	3,864,330	3,979,546
<i>OMH - Other</i>	1,809,960	2,256,003	2,390,288	2,366,959	2,403,148
People with Developmental Disabilities, Office for	5,299,341	6,940,535	6,895,872	7,354,480	7,669,540
<i>OPWDD</i>	620,472	736,003	695,244	712,604	726,713
<i>OPWDD - Other</i>	4,678,869	6,204,532	6,200,628	6,641,876	6,942,827
Functional Total	10,866,035	13,616,995	14,240,796	14,695,695	15,166,671
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	3,401,590	3,591,882	3,440,317	3,494,515	3,495,265
<i>DOCCS</i>	3,388,717	3,586,482	3,434,917	3,489,115	3,489,865
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	693,529	730,179	642,877	637,922	637,922

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Homeland Security and Emergency Services, Division of	4,291,032	2,369,688	1,303,242	1,325,533	1,330,538
Indigent Legal Services, Office of	349,331	424,633	415,943	324,091	359,091
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	460,377	766,344	299,446	269,560	269,906
Prosecutorial Conduct, Commission on	420	3,000	3,000	3,000	3,000
State Police, Division of	1,034,866	1,076,467	1,119,933	1,100,954	1,099,961
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	150,130	218,294	249,216	249,382	249,382
Functional Total	10,427,402	9,231,811	7,524,159	7,455,086	7,495,194
HIGHER EDUCATION					
City University of New York	2,462,621	2,846,448	2,837,917	2,845,475	2,867,541
Higher Education Facilities Capital Matching Grants Program	14,829	40,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	640,438	725,531	747,507	763,323	775,211
State University of New York	10,718,799	11,389,798	12,055,477	12,628,721	13,008,018
Functional Total	13,836,687	15,001,927	15,675,051	16,257,669	16,664,920
EDUCATION					
Arts, Council on the	89,625	100,074	49,884	49,886	49,886
Education, Department of	48,988,456	46,900,230	47,925,935	49,258,220	50,693,774
<i>School Aid</i>	42,921,502	40,752,281	41,672,237	43,013,827	44,372,409
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,396,911	1,319,991	1,246,842	1,180,205
<i>Special Education Categorical Programs</i>	2,604,203	2,400,497	2,495,861	2,596,431	2,697,641
<i>All Other</i>	1,877,702	2,210,241	2,297,546	2,260,820	2,303,219
Functional Total	49,078,081	47,000,304	47,975,819	49,308,106	50,743,660
GENERAL GOVERNMENT					
Budget, Division of the	52,299	41,288	37,168	37,168	37,168
Civil Service, Department of	36,611	48,413	51,039	51,719	50,781
Deferred Compensation Board	792	909	926	926	926
Elections, State Board of	77,248	66,841	166,206	64,167	97,273
Employee Relations, Office of	7,899	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,825	8,575	8,575	8,575
Gaming Commission, New York State	170,959	235,406	220,459	222,211	216,411
General Services, Office of	430,147	510,161	426,884	418,165	420,396
Information Technology Services, Office of	850,827	1,016,096	942,539	944,294	945,686
Inspector General, Office of the	9,708	11,591	11,752	11,752	11,752
Labor Management Committees	33,644	40,127	40,972	40,972	40,972
Prevention of Domestic Violence, Office for	11,192	12,956	12,906	12,950	12,950
Public Employment Relations Board	4,444	8,361	5,967	5,967	5,967
State, Department of	263,939	505,394	429,341	442,758	382,758
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	350,790	384,536	382,387	382,387	382,387
Veterans' Services, Department of	24,735	26,372	22,406	21,341	21,291
Welfare Inspector General, Office of	600	822	836	836	836
Workers' Compensation Board	213,439	232,986	238,698	238,401	227,783
Functional Total	2,549,374	3,167,210	3,015,025	2,920,553	2,879,876
ELECTED OFFICIALS					
Audit and Control, Department of	203,223	216,772	226,172	221,648	219,220
Executive Chamber	22,718	25,703	25,703	25,703	25,703
Judiciary	3,640,081	4,072,585	4,053,308	4,037,885	4,028,885
Law, Department of	355,757	405,476	380,386	384,111	382,869
Legislature	265,004	303,546	303,546	303,546	303,546
Lieutenant Governor, Office of the	745	1,246	1,246	1,246	1,246
Functional Total	4,487,528	5,025,328	4,990,361	4,974,139	4,961,469
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	779,772	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,812	15,000	0	0	0
Miscellaneous Financial Assistance	21,339	40,565	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	831,360	865,674	794,933	794,933	794,933

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	10,165	21,835	25,000	30,000	55,000
Community Resiliency, Economic Sustainability and Technology	33,447	30,000	55,000	183,000	183,000
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
Local Community Assistance Program	7,567	10,000	15,000	15,000	15,000
Long-Term Debt Service	3,815,548	1,579,241	4,566,777	5,551,336	6,146,812
Miscellaneous	(723,087)	(1,670,259)	(591,982)	92,189	(703,709)
Special Infrastructure Account	81,318	96,650	154,435	442,204	492,204
Functional Total	<u>11,592,391</u>	<u>8,836,883</u>	<u>14,019,531</u>	<u>17,132,360</u>	<u>18,188,428</u>
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	<u>241,471,312</u>	<u>254,376,568</u>	<u>263,892,898</u>	<u>267,576,312</u>	<u>274,906,888</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	54,003	52,968	45,000	43,500	43,500
Alcoholic Beverage Control, Division of	200	9,856	72,524	72,524	72,524
Economic Development Capital	5,572	8,000	8,000	8,000	8,000
Economic Development, Department of	55,375	65,165	59,499	59,499	59,499
Empire State Development Corporation	1,465,517	1,065,684	1,202,378	1,223,594	1,213,594
Energy Research and Development Authority, New York State	127,956	0	0	0	0
Financial Services, Department of	74,507	102,222	99,272	99,272	99,272
Lake Ontario Resiliency/Economic Development	4,926	0	0	0	0
Olympic Regional Development Authority	0	0	0	0	3,300
Power Authority, New York	2,396	0	0	0	0
Public Service Department	51,728	15,133	17,633	25,133	25,133
Regional Economic Development Program	1,918	0	0	0	0
Strategic Investment Program	1,597	0	0	0	0
Functional Total	1,845,695	1,319,028	1,504,306	1,531,522	1,524,822
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	858,125	742,218	764,133	764,133	764,133
Parks, Recreation and Historic Preservation, Office of	10,491	16,670	11,220	11,220	11,220
Functional Total	868,616	758,888	775,353	775,353	775,353
TRANSPORTATION					
Metropolitan Transportation Authority	700,000	1,310,000	1,487,266	899,867	514,235
Motor Vehicles, Department of	23,843	18,000	18,000	18,000	18,000
Transportation, Department of	6,651,703	7,204,289	7,183,706	7,064,829	7,042,688
Functional Total	7,375,546	8,532,289	8,688,972	7,982,696	7,574,923
HEALTH					
Aging, Office for the	321,517	331,266	292,837	304,006	310,186
Health, Department of	102,546,970	112,378,433	116,330,107	114,815,712	119,253,056
<i>Medical Assistance</i>	82,180,785	91,514,119	95,035,606	93,675,000	97,517,435
<i>Essential Plan</i>	12,361,140	13,115,000	13,814,000	14,349,000	14,806,000
<i>Medicaid Administration</i>	1,621,943	1,911,562	1,665,065	1,115,065	1,115,065
<i>Public Health</i>	6,383,102	5,837,752	5,815,436	5,676,647	5,814,556
Functional Total	102,868,487	112,709,699	116,622,944	115,119,718	119,563,242
SOCIAL WELFARE					
Children and Family Services, Office of	4,347,492	4,172,132	4,334,309	4,282,904	4,324,802
<i>OCFS</i>	4,274,958	4,054,202	4,214,379	4,161,974	4,201,872
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,666,768	1,900,275	2,037,985	2,118,734	1,829,761
Human Rights, Division of	285	500	500	500	500
Labor, Department of	203,436	204,184	175,542	175,542	175,542
National and Community Service	0	511	533	556	556
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711
Temporary and Disability Assistance, Office of	6,506,892	7,389,491	6,256,234	5,943,209	6,040,530
<i>Welfare Assistance</i>	3,826,597	4,209,268	4,261,113	4,025,702	4,044,791
<i>All Other</i>	2,680,295	3,180,223	1,995,121	1,917,507	1,995,739
Functional Total	12,736,807	13,692,093	12,820,103	12,536,445	12,380,402
MENTAL HYGIENE					
Addiction Services and Supports, Office of	667,886	922,581	873,702	871,750	874,146
<i>OASAS</i>	633,203	869,826	839,539	836,000	836,785
<i>OASAS - Other</i>	34,683	52,755	34,163	35,750	37,361
Justice Center	696	753	857	857	857
Mental Health, Office of	2,327,333	2,872,549	3,430,314	3,473,146	3,602,655
<i>OMH</i>	1,925,386	2,183,508	2,730,090	2,772,565	2,886,714
<i>OMH - Other</i>	401,947	689,041	700,224	700,581	715,941
People with Developmental Disabilities, Office for	3,462,912	4,886,708	4,814,096	5,299,079	5,596,361
<i>OPWDD</i>	471,987	510,580	505,202	517,468	534,625
<i>OPWDD - Other</i>	2,990,925	4,376,128	4,308,894	4,781,611	5,061,736
Functional Total	6,458,827	8,682,591	9,118,969	9,644,832	10,074,019
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	19,704	23,906	23,906	23,906	24,656
<i>DOCCS</i>	6,831	18,506	18,506	18,506	19,256
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Criminal Justice Services, Division of	622,162	592,192	508,454	508,454	508,454
Homeland Security and Emergency Services, Division of	4,163,113	2,248,216	1,154,929	1,160,822	1,155,822
Indigent Legal Services, Office of	340,306	416,030	407,196	315,196	350,196
Military and Naval Affairs, Division of	2,243	1,777	1,801	1,821	1,821
State Police, Division of	2	0	0	0	0
Victim Services, Office of	134,595	197,160	230,058	230,058	230,058
Functional Total	5,282,125	3,479,281	2,326,344	2,240,257	2,271,007
HIGHER EDUCATION					
City University of New York	2,117,180	2,306,857	2,240,404	2,225,870	2,249,803
Higher Education Facilities Capital Matching Grants Program	14,829	40,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	612,464	686,022	703,870	719,827	731,690
State University of New York	551,505	620,018	595,475	590,185	589,685
Functional Total	3,295,978	3,653,047	3,573,899	3,556,032	3,585,328
EDUCATION					
Arts, Council on the	84,934	92,433	42,133	42,133	42,133
Education, Department of	48,496,806	46,353,923	47,360,000	48,736,901	50,179,233
<i>School Aid</i>	42,916,146	40,752,281	41,672,237	43,013,827	44,372,409
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,396,911	1,319,991	1,246,842	1,180,205
<i>Special Education Categorical Programs</i>	2,604,203	2,400,497	2,495,861	2,596,431	2,697,641
<i>All Other</i>	1,391,408	1,663,934	1,731,611	1,739,501	1,788,678
Functional Total	48,581,740	46,446,356	47,402,133	48,779,034	50,221,366
GENERAL GOVERNMENT					
Civil Service, Department of	7	300	300	300	300
Elections, State Board of	43,215	14,700	107,700	17,700	57,700
Gaming Commission, New York State	109,145	150,900	134,200	134,200	128,400
General Services, Office of	22,018	250	250	250	250
Prevention of Domestic Violence, Office for	7,825	9,262	9,212	9,212	9,212
State, Department of	173,517	289,812	187,356	171,685	171,685
Taxation and Finance, Department of	4,017	6,776	6,776	6,776	6,776
Veterans' Services, Department of	13,200	14,405	10,023	9,958	9,908
Functional Total	372,944	486,405	455,817	350,081	384,231
ELECTED OFFICIALS					
Judiciary	230,866	327,600	327,600	327,600	327,600
Law, Department of	36,096	24,586	0	0	0
Functional Total	266,962	352,186	327,600	327,600	327,600
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	779,772	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,812	15,000	0	0	0
Miscellaneous Financial Assistance	21,339	40,565	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	831,360	865,674	794,933	794,933	794,933
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	9,782	21,835	25,000	30,000	55,000
Community Resiliency, Economic Sustainability and Technology	33,324	0	0	0	0
Local Community Assistance Program	7,067	0	0	0	0
Miscellaneous	(820,773)	(577,963)	(321,101)	(81,101)	(231,101)
Special Infrastructure Account	78,843	267,973	528,012	247,852	247,852
Functional Total	(691,757)	(288,155)	231,911	196,751	71,751
TOTAL ASSISTANCE AND GRANTS SPENDING	190,093,330	200,689,382	204,643,284	203,835,254	209,548,977

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	76,909	66,282	68,302	68,437	68,545
Alcoholic Beverage Control, Division of	58,252	62,180	62,160	63,269	63,269
Economic Development, Department of	22,239	19,297	19,297	19,297	19,297
Financial Services, Department of	246,300	219,840	225,493	225,493	225,493
Olympic Regional Development Authority	11,404	9,354	9,054	9,054	9,054
Public Service Department	67,401	78,869	82,097	83,769	85,815
Functional Total	482,505	455,822	466,403	469,319	471,473
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,386	6,562	6,571	6,580
Environmental Conservation, Department of	343,114	344,897	344,357	347,867	350,957
Parks, Recreation and Historic Preservation, Office of	259,172	264,029	273,097	273,423	273,754
Functional Total	608,222	615,312	624,016	627,861	631,291
TRANSPORTATION					
Motor Vehicles, Department of	67,062	75,402	75,402	75,863	75,863
Transportation, Department of	428,282	398,498	409,928	421,870	434,494
Waterfront Commission	4,045	4,839	4,876	5,018	5,111
Functional Total	499,389	478,739	490,206	502,751	515,468
HEALTH					
Aging, Office for the	9,657	14,752	14,752	14,752	14,752
Health, Department of	2,256,137	2,371,507	2,474,239	2,478,756	2,452,004
<i>Essential Plan</i>	527,962	562,987	570,860	588,334	596,977
<i>Medicaid Administration</i>	761,899	1,020,312	1,015,105	1,000,080	958,256
<i>Public Health</i>	966,276	788,208	888,274	890,342	896,771
Medicaid Inspector General, Office of the	39,190	40,787	40,787	40,787	40,787
Functional Total	2,304,984	2,427,046	2,529,778	2,534,295	2,507,543
SOCIAL WELFARE					
Children and Family Services, Office of	343,564	381,329	385,036	398,737	398,737
<i>OCFS</i>	343,564	381,329	385,036	398,737	398,737
Housing and Community Renewal, Division of	70,105	89,213	82,562	84,460	84,460
Human Rights, Division of	21,570	35,913	35,913	35,913	35,913
Labor, Department of	419,097	335,397	342,452	337,452	337,452
National and Community Service	21,734	18,105	18,034	18,034	18,034
Temporary and Disability Assistance, Office of	350,181	304,784	304,001	304,001	304,001
<i>All Other</i>	350,181	304,784	304,001	304,001	304,001
Functional Total	1,226,251	1,164,741	1,167,998	1,178,597	1,178,597
MENTAL HYGIENE					
Addiction Services and Supports, Office of	137,525	146,178	164,510	160,297	161,813
<i>OASAS</i>	72,897	72,377	86,176	84,274	84,796
<i>OASAS - Other</i>	64,628	73,801	78,334	76,023	77,017
Developmental Disabilities, State Council on	4,614	4,915	4,915	4,915	4,915
Justice Center	55,827	56,214	58,412	57,357	57,913
Mental Health, Office of	1,999,290	2,185,273	2,354,749	2,315,689	2,344,658
<i>OMH</i>	591,277	618,311	664,685	649,311	657,451
<i>OMH - Other</i>	1,408,013	1,566,962	1,690,064	1,666,378	1,687,207
People with Developmental Disabilities, Office for	1,708,904	1,844,606	1,907,936	1,876,467	1,897,293
<i>OPWDD</i>	20,960	16,202	16,202	16,202	16,202
<i>OPWDD - Other</i>	1,687,944	1,828,404	1,891,734	1,860,265	1,881,091
Functional Total	3,906,160	4,237,186	4,490,522	4,414,725	4,466,592
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	2,962,604	3,150,058	3,073,436	3,127,634	3,127,634
<i>DOCCS</i>	2,962,604	3,150,058	3,073,436	3,127,634	3,127,634
Criminal Justice Services, Division of	68,375	65,361	66,348	68,077	68,077
Homeland Security and Emergency Services, Division of	107,425	113,419	116,866	119,136	119,136
Indigent Legal Services, Office of	5,765	5,602	5,697	5,795	5,795
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	345,910	579,978	177,440	180,950	183,880
Prosecutorial Conduct, Commission on	420	3,000	3,000	3,000	3,000
State Police, Division of	928,100	969,996	980,071	998,892	997,899
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	10,799	16,335	16,335	16,467	16,467
Functional Total	4,475,525	4,955,073	4,489,378	4,570,080	4,572,017
HIGHER EDUCATION					

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
City University of New York	947	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	19,385	33,301	43,636	43,495	43,520
State University of New York	8,377,102	8,684,325	9,082,509	9,504,510	9,951,571
Functional Total	8,397,434	8,719,626	9,128,145	9,550,005	9,997,091
EDUCATION					
Arts, Council on the	4,691	7,641	7,751	7,753	7,753
Education, Department of	369,356	353,344	353,277	355,898	355,898
<i>School Aid</i>	4,572	0	0	0	0
<i>All Other</i>	364,784	353,344	353,277	355,898	355,898
Functional Total	374,047	360,985	361,028	363,651	363,651
GENERAL GOVERNMENT					
Budget, Division of the	50,250	39,698	36,278	36,278	36,278
Civil Service, Department of	36,604	48,113	50,739	51,153	50,215
Deferred Compensation Board	501	612	624	624	624
Elections, State Board of	24,727	40,341	41,337	39,345	39,095
Employee Relations, Office of	7,899	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,825	8,575	8,575	8,575
Gaming Commission, New York State	45,702	62,082	63,608	64,628	64,628
General Services, Office of	162,297	176,702	159,410	159,410	159,410
Information Technology Services, Office of	745,184	787,523	803,413	804,947	806,339
Inspector General, Office of the	9,708	11,591	11,752	11,752	11,752
Labor Management Committees	28,591	34,715	35,452	35,452	35,452
Prevention of Domestic Violence, Office for	3,367	3,694	3,694	3,738	3,738
Public Employment Relations Board	4,433	5,894	5,967	5,967	5,967
State, Department of	69,149	97,509	101,778	101,778	101,778
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	336,832	355,683	353,534	353,534	353,534
Veterans' Services, Department of	9,030	10,626	10,784	10,784	10,784
Welfare Inspector General, Office of	600	822	836	836	836
Workers' Compensation Board	150,373	157,896	161,321	161,321	161,321
Functional Total	1,695,348	1,858,452	1,865,066	1,866,086	1,866,290
ELECTED OFFICIALS					
Audit and Control, Department of	193,568	207,336	210,717	214,328	214,328
Executive Chamber	22,718	25,703	25,703	25,703	25,703
Judiciary	2,399,187	2,657,200	2,657,200	2,657,200	2,657,200
Law, Department of	278,923	326,428	329,387	334,469	334,469
Legislature	265,004	303,546	303,546	303,546	303,546
Lieutenant Governor, Office of the	745	1,246	1,246	1,246	1,246
Functional Total	3,160,145	3,521,459	3,527,799	3,536,492	3,536,492
ALL OTHER CATEGORIES					
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515
Miscellaneous	12,343	232,519	1,002,364	1,452,373	852,382
Functional Total	52,196	273,534	1,040,879	1,490,888	890,897
TOTAL STATE OPERATIONS SPENDING	27,182,206	29,067,975	30,181,218	31,104,750	30,997,402

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	44,351	48,103	50,047	50,173	50,281
Alcoholic Beverage Control, Division of	29,634	37,279	37,882	38,498	38,498
Economic Development, Department of	16,284	14,769	14,769	14,769	14,769
Financial Services, Department of	181,736	163,054	168,554	168,554	168,554
Olympic Regional Development Authority	6,789	2,838	2,838	2,838	2,838
Public Service Department	57,873	64,936	67,288	68,791	70,687
Functional Total	336,667	330,979	341,378	343,623	345,627
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,790	5,166	5,410	5,419	5,428
Environmental Conservation, Department of	269,523	281,567	279,577	280,587	280,677
Parks, Recreation and Historic Preservation, Office of	198,143	212,910	218,360	218,681	219,012
Functional Total	472,456	499,643	503,347	504,687	505,117
TRANSPORTATION					
Motor Vehicles, Department of	47,572	54,578	54,578	54,902	54,902
Transportation, Department of	225,041	200,623	206,626	212,834	219,192
Waterfront Commission	3,371	3,999	4,019	4,144	4,220
Functional Total	275,984	259,200	265,223	271,880	278,314
HEALTH					
Aging, Office for the	8,258	10,264	10,264	10,264	10,264
Health, Department of	474,784	503,195	506,734	509,820	510,967
<i>Essential Plan</i>	4,398	5,702	5,852	6,078	6,078
<i>Medicaid Administration</i>	114,620	122,472	123,065	123,753	123,753
<i>Public Health</i>	355,766	375,021	377,817	379,989	381,136
Medicaid Inspector General, Office of the	33,250	35,081	35,081	35,081	35,081
Functional Total	516,292	548,540	552,079	555,165	556,312
SOCIAL WELFARE					
Children and Family Services, Office of	206,170	211,816	216,040	225,273	225,273
<i>OCFS</i>	206,170	211,816	216,040	225,273	225,273
Housing and Community Renewal, Division of	54,604	63,212	63,212	63,212	63,212
Human Rights, Division of	16,394	27,760	27,760	27,760	27,760
Labor, Department of	243,838	224,163	229,968	229,968	229,968
National and Community Service	1,034	819	831	831	831
Temporary and Disability Assistance, Office of	183,364	160,450	160,523	160,523	160,523
<i>All Other</i>	183,364	160,450	160,523	160,523	160,523
Functional Total	705,404	688,220	698,334	707,567	707,567
MENTAL HYGIENE					
Addiction Services and Supports, Office of	81,068	96,242	105,298	100,985	101,853
<i>OASAS</i>	33,036	39,173	43,915	42,348	42,658
<i>OASAS - Other</i>	48,032	57,069	61,383	58,637	59,195
Developmental Disabilities, State Council on	1,114	1,600	1,600	1,600	1,600
Justice Center	44,136	44,780	46,735	45,435	45,753
Mental Health, Office of	1,459,972	1,590,553	1,737,682	1,692,315	1,708,341
<i>OMH</i>	412,570	486,702	527,882	513,650	518,166
<i>OMH - Other</i>	1,047,402	1,103,851	1,209,800	1,178,665	1,190,175
People with Developmental Disabilities, Office for	1,478,969	1,578,593	1,645,907	1,608,422	1,623,232
<i>OPWDD</i>	501	0	0	0	0
<i>OPWDD - Other</i>	1,478,468	1,578,593	1,645,907	1,608,422	1,623,232
Functional Total	3,065,259	3,311,768	3,537,222	3,448,757	3,480,779
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,172	5,384	5,470	5,416	5,416
Corrections and Community Supervision, Department of	2,376,092	2,584,707	2,510,685	2,554,883	2,554,883
<i>DOCCS</i>	2,376,092	2,584,707	2,510,685	2,554,883	2,554,883
Criminal Justice Services, Division of	41,608	48,252	48,949	50,495	50,495
Homeland Security and Emergency Services, Division of	51,864	62,860	65,355	66,880	66,880
Indigent Legal Services, Office of	5,033	4,579	4,656	4,736	4,736
Judicial Conduct, Commission on	6,040	7,130	7,130	7,130	7,130
Military and Naval Affairs, Division of	274,229	404,062	143,680	146,554	149,484
Prosecutorial Conduct, Commission on	239	1,957	1,957	1,957	1,957
State Police, Division of	803,919	848,446	858,983	876,223	875,230
Statewide Financial System	13,852	13,068	13,336	13,336	13,336
Victim Services, Office of	8,291	7,302	7,302	7,379	7,379
Functional Total	3,585,339	3,987,747	3,667,503	3,734,989	3,736,926

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	9,354	12,036	12,486	12,845	12,870
State University of New York	4,998,210	5,224,554	5,452,064	5,692,328	5,945,896
Functional Total	<u>5,007,564</u>	<u>5,236,590</u>	<u>5,464,550</u>	<u>5,705,173</u>	<u>5,958,766</u>
EDUCATION					
Arts, Council on the	3,137	3,824	3,885	3,886	3,886
Education, Department of	213,287	204,409	207,399	208,910	208,910
<i>School Aid</i>	986	0	0	0	0
<i>All Other</i>	212,301	204,409	207,399	208,910	208,910
Functional Total	<u>216,424</u>	<u>208,233</u>	<u>211,284</u>	<u>212,796</u>	<u>212,796</u>
GENERAL GOVERNMENT					
Budget, Division of the	31,386	33,353	33,353	33,353	33,353
Civil Service, Department of	28,243	35,923	37,702	37,552	36,614
Deferred Compensation Board	483	491	500	500	500
Elections, State Board of	14,313	21,034	21,236	21,510	21,510
Employee Relations, Office of	7,550	11,666	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,746	7,206	7,206	7,206	7,206
Gaming Commission, New York State	32,309	36,643	38,161	39,161	39,161
General Services, Office of	50,841	51,454	51,906	51,906	51,906
Information Technology Services, Office of	367,684	397,529	406,400	407,514	408,553
Inspector General, Office of the	7,614	9,399	9,523	9,523	9,523
Labor Management Committees	7,245	5,939	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,913	2,933	2,933	2,973	2,973
Public Employment Relations Board	4,151	5,460	5,527	5,527	5,527
State, Department of	48,784	61,074	62,074	62,074	62,074
Tax Appeals, Division of	2,962	3,792	3,442	3,442	3,442
Taxation and Finance, Department of	279,632	275,774	277,356	277,356	277,356
Veterans' Services, Department of	7,880	8,971	9,097	9,097	9,097
Welfare Inspector General, Office of	594	713	727	727	727
Workers' Compensation Board	96,093	96,171	98,009	98,009	98,009
Functional Total	<u>996,423</u>	<u>1,065,525</u>	<u>1,083,059</u>	<u>1,085,337</u>	<u>1,085,438</u>
ELECTED OFFICIALS					
Audit and Control, Department of	148,215	167,374	169,915	172,758	172,758
Executive Chamber	18,140	20,931	20,931	20,931	20,931
Judiciary	1,951,400	2,171,800	2,171,800	2,171,800	2,171,800
Law, Department of	209,263	238,258	240,817	244,514	244,514
Legislature	201,582	232,372	232,372	232,372	232,372
Lieutenant Governor, Office of the	689	1,119	1,119	1,119	1,119
Functional Total	<u>2,529,289</u>	<u>2,831,854</u>	<u>2,836,954</u>	<u>2,843,494</u>	<u>2,843,494</u>
ALL OTHER CATEGORIES					
Miscellaneous	2,110	182,940	952,968	1,352,977	852,986
Functional Total	<u>2,110</u>	<u>182,940</u>	<u>952,968</u>	<u>1,352,977</u>	<u>852,986</u>
TOTAL PERSONAL SERVICE SPENDING	<u>17,709,211</u>	<u>19,151,239</u>	<u>20,113,901</u>	<u>20,766,445</u>	<u>20,564,122</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	32,558	18,179	18,255	18,264	18,264
Alcoholic Beverage Control, Division of	28,618	24,901	24,278	24,771	24,771
Economic Development, Department of	5,955	4,528	4,528	4,528	4,528
Financial Services, Department of	64,564	56,786	56,939	56,939	56,939
Olympic Regional Development Authority	4,615	6,516	6,216	6,216	6,216
Public Service Department	9,528	13,933	14,809	14,978	15,128
Functional Total	145,838	124,843	125,025	125,696	125,846
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,146	1,220	1,152	1,152	1,152
Environmental Conservation, Department of	73,591	63,330	64,780	67,280	70,280
Parks, Recreation and Historic Preservation, Office of	61,029	51,119	54,737	54,742	54,742
Functional Total	135,766	115,669	120,669	123,174	126,174
TRANSPORTATION					
Motor Vehicles, Department of	19,490	20,824	20,824	20,961	20,961
Transportation, Department of	203,241	197,875	203,302	209,036	215,302
Waterfront Commission	674	840	857	874	891
Functional Total	223,405	219,539	224,983	230,871	237,154
HEALTH					
Aging, Office for the	1,399	4,488	4,488	4,488	4,488
Health, Department of	1,781,353	1,868,312	1,967,505	1,968,936	1,941,037
<i>Essential Plan</i>	523,564	557,285	565,008	582,256	590,899
<i>Medicaid Administration</i>	647,279	897,840	892,040	876,327	834,503
<i>Public Health</i>	610,510	413,187	510,457	510,353	515,635
Medicaid Inspector General, Office of the	5,940	5,706	5,706	5,706	5,706
Functional Total	1,788,692	1,878,506	1,977,699	1,979,130	1,951,231
SOCIAL WELFARE					
Children and Family Services, Office of	137,394	169,513	168,996	173,464	173,464
<i>OCFS</i>	137,394	169,513	168,996	173,464	173,464
Housing and Community Renewal, Division of	15,501	26,001	19,350	21,248	21,248
Human Rights, Division of	5,176	8,153	8,153	8,153	8,153
Labor, Department of	175,259	111,234	112,484	107,484	107,484
National and Community Service	20,700	17,286	17,203	17,203	17,203
Temporary and Disability Assistance, Office of	166,817	144,334	143,478	143,478	143,478
<i>All Other</i>	166,817	144,334	143,478	143,478	143,478
Functional Total	520,847	476,521	469,664	471,030	471,030
MENTAL HYGIENE					
Addiction Services and Supports, Office of	56,457	49,936	59,212	59,312	59,960
<i>OASAS</i>	39,861	33,204	42,261	41,926	42,138
<i>OASAS - Other</i>	16,596	16,732	16,951	17,386	17,822
Developmental Disabilities, State Council on	3,500	3,315	3,315	3,315	3,315
Justice Center	11,691	11,434	11,677	11,922	12,160
Mental Health, Office of	539,318	594,720	617,067	623,374	636,317
<i>OMH</i>	178,707	131,609	136,803	135,661	139,285
<i>OMH - Other</i>	360,611	463,111	480,264	487,713	497,032
People with Developmental Disabilities, Office for	229,935	266,013	262,029	268,045	274,061
<i>OPWDD</i>	20,459	16,202	16,202	16,202	16,202
<i>OPWDD - Other</i>	209,476	249,811	245,827	251,843	257,859
Functional Total	840,901	925,418	953,300	965,968	985,813
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	586,512	565,351	562,751	572,751	572,751
<i>DOCCS</i>	586,512	565,351	562,751	572,751	572,751
Criminal Justice Services, Division of	26,767	17,109	17,399	17,582	17,582
Homeland Security and Emergency Services, Division of	55,561	50,559	51,511	52,256	52,256
Indigent Legal Services, Office of	732	1,023	1,041	1,059	1,059
Judicial Conduct, Commission on	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	71,681	175,916	33,760	34,396	34,396
Prosecutorial Conduct, Commission on	181	1,043	1,043	1,043	1,043
State Police, Division of	124,181	121,550	121,088	122,669	122,669
Statewide Financial System	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	2,508	9,033	9,033	9,088	9,088
Functional Total	890,186	967,326	821,875	835,091	835,091
HIGHER EDUCATION					
City University of New York	947	2,000	2,000	2,000	2,000

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Higher Education Services Corporation, New York State	10,031	21,265	31,150	30,650	30,650
State University of New York	3,378,892	3,459,771	3,630,445	3,812,182	4,005,675
Functional Total	3,389,870	3,483,036	3,663,595	3,844,832	4,038,325
EDUCATION					
Arts, Council on the	1,554	3,817	3,866	3,867	3,867
Education, Department of	156,069	148,935	145,878	146,988	146,988
<i>School Aid</i>	3,586	0	0	0	0
<i>All Other</i>	152,483	148,935	145,878	146,988	146,988
Functional Total	157,623	152,752	149,744	150,855	150,855
GENERAL GOVERNMENT					
Budget, Division of the	18,864	6,345	2,925	2,925	2,925
Civil Service, Department of	8,361	12,190	13,037	13,601	13,601
Deferred Compensation Board	18	121	124	124	124
Elections, State Board of	10,414	19,307	20,101	17,835	17,585
Employee Relations, Office of	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,619	1,369	1,369	1,369
Gaming Commission, New York State	13,393	25,439	25,447	25,467	25,467
General Services, Office of	111,456	125,248	107,504	107,504	107,504
Information Technology Services, Office of	377,500	389,994	397,013	397,433	397,786
Inspector General, Office of the	2,094	2,192	2,229	2,229	2,229
Labor Management Committees	21,346	28,776	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	454	761	761	765	765
Public Employment Relations Board	282	434	440	440	440
State, Department of	20,365	36,435	39,704	39,704	39,704
Tax Appeals, Division of	263	440	440	440	440
Taxation and Finance, Department of	57,200	79,909	76,178	76,178	76,178
Veterans' Services, Department of	1,150	1,655	1,687	1,687	1,687
Welfare Inspector General, Office of	6	109	109	109	109
Workers' Compensation Board	54,280	61,725	63,312	63,312	63,312
Functional Total	698,925	792,927	782,007	780,749	780,852
ELECTED OFFICIALS					
Audit and Control, Department of	45,353	39,962	40,802	41,570	41,570
Executive Chamber	4,578	4,772	4,772	4,772	4,772
Judiciary	447,787	485,400	485,400	485,400	485,400
Law, Department of	69,660	88,170	88,570	89,955	89,955
Legislature	63,422	71,174	71,174	71,174	71,174
Lieutenant Governor, Office of the	56	127	127	127	127
Functional Total	630,856	689,605	690,845	692,998	692,998
ALL OTHER CATEGORIES					
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515
Miscellaneous	10,233	49,579	49,396	99,396	(604)
Functional Total	50,086	90,594	87,911	137,911	37,911
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	9,472,995	9,916,736	10,067,317	10,338,305	10,433,280

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	3,957	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	12,022	14,877	14,877	15,093	15,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	117,259	116,803	120,114	120,114	120,114
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500
Public Service Department	37,584	42,328	45,215	47,780	50,736
Functional Total	170,822	180,048	186,246	189,027	191,983
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	61,393	67,683	67,683	67,683	67,683
Parks, Recreation and Historic Preservation, Office of	6,711	5,584	5,584	5,584	5,584
Functional Total	68,104	73,267	73,267	73,267	73,267
TRANSPORTATION					
Motor Vehicles, Department of	24,681	29,987	29,987	29,987	29,987
Transportation, Department of	8,843	9,566	10,064	11,599	11,660
Waterfront Commission	55	0	0	0	0
Functional Total	33,579	39,553	40,051	41,586	41,647
HEALTH					
Aging, Office for the	160	0	0	0	0
Health, Department of	87,201	106,055	106,958	107,171	107,378
<i>Medicaid Administration</i>	6,854	14,159	14,159	14,159	14,159
<i>Public Health</i>	80,347	91,896	92,799	93,012	93,219
Medicaid Inspector General, Office of the	10,803	10,862	10,862	10,862	10,862
Functional Total	98,164	116,917	117,820	118,033	118,240
SOCIAL WELFARE					
Children and Family Services, Office of	21,278	26,260	27,291	28,071	28,071
<i>OCFS</i>	21,278	26,260	27,291	28,071	28,071
Housing and Community Renewal, Division of	27,960	35,787	35,454	35,454	35,454
Labor, Department of	154,012	146,679	146,786	146,786	146,786
National and Community Service	0	248	252	252	252
Temporary and Disability Assistance, Office of	70,138	50,604	50,604	50,604	50,604
<i>All Other</i>	70,138	50,604	50,604	50,604	50,604
Functional Total	273,388	259,578	260,387	261,167	261,167
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	589	1,442	1,455	1,455
<i>OASAS</i>	0	589	1,442	1,455	1,455
Developmental Disabilities, State Council on	461	785	785	785	785
Justice Center	0	153	157	169	169
Mental Health, Office of	871	1,005	1,010	1,010	1,010
<i>OMH</i>	871	1,005	1,010	1,010	1,010
People with Developmental Disabilities, Office for	78	0	0	0	0
<i>OPWDD</i>	78	0	0	0	0
Functional Total	1,410	2,532	3,394	3,419	3,419
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	1,069	2,910	2,923	2,923	2,923
<i>DOCCS</i>	1,069	2,910	2,923	2,923	2,923
Criminal Justice Services, Division of	1,923	376	384	391	391
Homeland Security and Emergency Services, Division of	9,175	7,879	7,882	7,900	7,900
Indigent Legal Services, Office of	3,260	3,001	3,050	3,100	3,100
Military and Naval Affairs, Division of	10,607	7,431	7,431	7,431	7,431
State Police, Division of	26,972	31,023	31,023	31,023	31,023
Victim Services, Office of	2,670	2,823	2,823	2,857	2,857
Functional Total	55,676	55,443	55,516	55,625	55,625
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,589	6,208	1	1	1
State University of New York	544,071	605,305	623,992	642,816	662,097
Functional Total	552,660	611,513	623,993	642,817	662,098
EDUCATION					
Education, Department of	107,431	104,300	105,000	105,000	105,000
<i>School Aid</i>	784	0	0	0	0
<i>All Other</i>	106,647	104,300	105,000	105,000	105,000
Functional Total	107,431	104,300	105,000	105,000	105,000
GENERAL GOVERNMENT					
Budget, Division of the	2,049	1,590	890	890	890

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Civil Service, Department of	0	0	0	266	266
Deferred Compensation Board	291	297	302	302	302
Elections, State Board of	619	453	469	478	478
Gaming Commission, New York State	16,112	22,424	22,651	23,383	23,383
General Services, Office of	3,870	2,858	2,915	2,915	2,915
Information Technology Services, Office of	337	0	0	0	0
Labor Management Committees	5,053	5,412	5,520	5,520	5,520
State, Department of	16,125	28,207	28,207	28,207	28,207
Taxation and Finance, Department of	9,941	22,077	22,077	22,077	22,077
Veterans' Services, Department of	457	596	599	599	599
Workers' Compensation Board	62,810	64,090	66,377	66,419	66,462
Functional Total	<u>117,664</u>	<u>148,004</u>	<u>150,007</u>	<u>151,056</u>	<u>151,099</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,825	2,667	2,759	2,811	2,811
Judiciary	971,597	1,044,085	1,044,085	1,044,085	1,044,085
Law, Department of	40,047	46,517	47,018	47,792	47,792
Functional Total	<u>1,013,469</u>	<u>1,093,269</u>	<u>1,093,862</u>	<u>1,094,688</u>	<u>1,094,688</u>
ALL OTHER CATEGORIES					
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
Miscellaneous	1,327	1,565	1,596	1,599	1,602
Functional Total	<u>8,368,760</u>	<u>8,770,981</u>	<u>9,796,897</u>	<u>10,820,230</u>	<u>12,001,723</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,861,127</u>	<u>11,455,405</u>	<u>12,506,440</u>	<u>13,555,915</u>	<u>14,759,956</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	20,043	64,309	59,309	80,309	64,309
Economic Development, Department of	0	3,500	3,500	3,500	3,500
Empire State Development Corporation	11,064	906,505	731,298	911,891	846,342
Energy Research and Development Authority, New York State	15,864	41,816	35,400	39,100	43,200
Financial Services, Department of	6,561	22,500	22,500	0	0
Lake Ontario Resiliency/Economic Development	0	10,250	370	0	0
Olympic Regional Development Authority	68,792	173,300	54,800	22,500	25,000
Power Authority, New York	10,026	29,675	32,200	32,200	12,200
Regional Economic Development Program	0	1,295	1,295	1,295	295
Strategic Investment Program	0	2,000	2,000	2,000	2,000
Functional Total	132,350	1,255,150	942,672	1,092,795	996,846
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	2,000	14,000	9,000	4,000
Environmental Conservation, Department of	715,252	1,365,391	1,347,692	1,418,632	1,431,632
Hudson River Park Trust	3,782	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	256,719	381,397	372,897	389,897	339,397
Public Facilities Sustainability Program	0	10,000	15,000	20,000	25,000
Functional Total	975,753	1,764,421	1,749,589	1,839,529	1,803,029
TRANSPORTATION					
Motor Vehicles, Department of	364,236	398,475	408,400	352,214	385,924
Transportation, Department of	4,759,913	5,010,390	5,845,868	6,206,439	6,447,823
Functional Total	5,124,149	5,408,865	6,254,268	6,558,653	6,833,747
HEALTH					
Health, Department of	81,700	278,442	252,743	529,556	503,096
<i>Public Health</i>	81,700	278,442	252,743	529,556	503,096
Functional Total	81,700	278,442	252,743	529,556	503,096
SOCIAL WELFARE					
Children and Family Services, Office of	26,177	98,754	89,317	74,817	64,817
<i>OCFS</i>	26,177	98,754	89,317	74,817	64,817
Temporary and Disability Assistance, Office of	1,766	1,784	784	784	784
<i>All Other</i>	1,766	1,784	784	784	784
Functional Total	27,943	100,538	90,101	75,601	65,601
MENTAL HYGIENE					
Addiction Services and Supports, Office of	14,410	12,280	12,301	12,341	12,384
<i>OASAS</i>	14,410	12,280	12,301	12,341	12,384
Mental Health, Office of	357,781	473,185	441,770	441,444	434,371
<i>OMH</i>	357,781	473,185	441,770	441,444	434,371
People with Developmental Disabilities, Office for	127,447	209,221	173,840	178,934	175,886
<i>OPWDD</i>	127,447	209,221	173,840	178,934	175,886
Functional Total	499,638	694,686	627,911	632,719	622,641
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	418,213	415,008	340,052	340,052	340,052
<i>DOCCS</i>	418,213	415,008	340,052	340,052	340,052
Criminal Justice Services, Division of	1,069	72,250	67,691	61,000	61,000
Homeland Security and Emergency Services, Division of	11,319	174	23,565	37,675	47,680
Military and Naval Affairs, Division of	101,617	177,158	112,774	79,358	76,774
State Police, Division of	79,792	75,448	108,839	71,039	71,039
Victim Services, Office of	2,066	1,976	0	0	0
Functional Total	614,076	742,014	652,921	589,124	596,545
HIGHER EDUCATION					
City University of New York	344,494	537,591	595,513	617,605	615,738
State University of New York	1,246,121	1,480,150	1,753,501	1,891,210	1,804,665
Functional Total	1,590,615	2,017,741	2,349,014	2,508,815	2,420,403
EDUCATION					
Education, Department of	14,863	88,663	107,658	60,421	53,643
<i>All Other</i>	14,863	88,663	107,658	60,421	53,643
Functional Total	14,863	88,663	107,658	60,421	53,643
GENERAL GOVERNMENT					
Elections, State Board of	8,687	11,347	16,700	6,644	0
General Services, Office of	241,962	330,351	264,309	255,590	257,821
Information Technology Services, Office of	105,306	228,573	139,126	139,347	139,347
Public Employment Relations Board	11	2,467	0	0	0

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State, Department of	5,148	89,866	112,000	141,088	81,088
Veterans' Services, Department of	2,048	745	1,000	0	0
Workers' Compensation Board	256	11,000	11,000	10,661	0
Functional Total	<u>363,418</u>	<u>674,349</u>	<u>544,135</u>	<u>553,330</u>	<u>478,256</u>
ELECTED OFFICIALS					
Audit and Control, Department of	7,830	6,769	12,696	4,509	2,081
Judiciary	38,431	43,700	24,423	9,000	0
Law, Department of	691	7,945	3,981	1,850	608
Functional Total	<u>46,952</u>	<u>58,414</u>	<u>41,100</u>	<u>15,359</u>	<u>2,689</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	383	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	123	30,000	55,000	183,000	183,000
Local Community Assistance Program	500	10,000	15,000	15,000	15,000
Miscellaneous	84,016	(1,326,380)	(1,274,841)	(1,280,682)	(1,326,592)
Special Infrastructure Account	2,475	(171,323)	(373,577)	194,352	244,352
Functional Total	<u>87,497</u>	<u>(1,457,703)</u>	<u>(1,578,418)</u>	<u>(888,330)</u>	<u>(884,240)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u>9,558,954</u>	<u>11,625,580</u>	<u>12,033,694</u>	<u>13,567,572</u>	<u>13,492,256</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	121,025	172,634	161,686	181,321	165,429
Alcoholic Beverage Control, Division of	70,451	86,913	149,561	150,886	150,886
Economic Development Capital	5,572	8,000	8,000	8,000	8,000
Economic Development, Department of	68,178	77,690	72,024	72,024	72,024
Empire State Development Corporation	1,470,855	1,644,689	1,679,926	1,881,735	1,806,186
Energy Research and Development Authority, New York State	143,820	41,816	35,400	39,100	43,200
Financial Services, Department of	444,627	459,965	465,979	443,479	443,479
Lake Ontario Resiliency/Economic Development	4,926	10,250	370	0	0
Olympic Regional Development Authority	80,196	184,154	65,354	33,054	38,854
Power Authority, New York	12,422	29,675	32,200	32,200	12,200
Public Service Department	152,631	133,852	142,467	154,204	159,206
Regional Economic Development Program	1,918	1,295	1,295	1,295	295
Strategic Investment Program	1,597	2,000	2,000	2,000	2,000
Functional Total	2,578,218	2,852,933	2,816,262	2,999,298	2,901,759
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	8,386	20,562	15,571	10,580
Environmental Conservation, Department of	1,429,640	2,014,397	1,997,073	2,071,523	2,087,613
Hudson River Park Trust	3,782	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	514,922	651,172	646,290	663,616	613,447
Public Facilities Sustainability Program	0	10,000	15,000	20,000	25,000
Functional Total	1,954,280	2,689,588	2,678,925	2,772,710	2,739,640
TRANSPORTATION					
Metropolitan Transportation Authority	700,000	1,310,000	1,487,266	899,867	514,235
Motor Vehicles, Department of	447,041	491,668	501,593	445,868	479,578
Transportation, Department of	9,723,586	10,233,480	10,567,673	10,810,621	11,006,341
Waterfront Commission	4,100	4,799	4,836	4,978	5,071
Functional Total	10,874,727	12,039,947	12,561,368	12,161,334	12,005,225
HEALTH					
Aging, Office for the	192,675	236,908	198,479	209,648	215,828
Health, Department of	35,264,006	39,938,574	42,524,714	43,730,164	46,382,339
<i>Medical Assistance</i>	30,352,454	34,483,698	37,192,645	38,599,112	41,207,609
<i>Essential Plan</i>	31,070	18,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	1,243,388	1,346,277	1,252,112	989,055	972,231
<i>Public Health</i>	3,637,094	4,090,599	4,061,957	4,123,997	4,184,499
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
Functional Total	35,475,876	40,195,625	42,743,336	43,959,955	46,618,310
SOCIAL WELFARE					
Children and Family Services, Office of	3,007,188	3,509,861	3,654,253	3,600,989	3,632,887
<i>OCFS</i>	2,934,654	3,391,931	3,534,323	3,480,059	3,509,957
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,662,616	1,926,349	2,056,180	2,154,827	1,883,920
Human Rights, Division of	19,647	31,653	31,653	31,653	31,653
Labor, Department of	114,201	152,517	130,796	125,796	125,796
National and Community Service	352	869	894	917	917
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711
Temporary and Disability Assistance, Office of	2,799,725	3,624,576	2,393,606	2,334,081	2,431,402
<i>Welfare Assistance</i>	1,272,095	1,407,922	1,363,837	1,381,926	1,401,015
<i>All Other</i>	1,527,630	2,216,654	1,029,769	952,155	1,030,387
Functional Total	7,615,663	9,270,825	8,282,382	8,263,263	8,115,286
MENTAL HYGIENE					
Addiction Services and Supports, Office of	652,113	942,074	912,250	906,138	910,093
<i>OASAS</i>	552,802	815,518	799,753	794,365	795,715
<i>OASAS - Other</i>	99,311	126,556	112,497	111,773	114,378
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	38,344	41,729	44,013	42,943	43,499
Mental Health, Office of	4,592,150	5,463,954	6,159,785	6,163,231	6,314,636
<i>OMH</i>	2,782,190	3,207,951	3,769,497	3,796,272	3,911,488
<i>OMH - Other</i>	1,809,960	2,256,003	2,390,288	2,366,959	2,403,148
People with Developmental Disabilities, Office for	5,299,137	6,939,535	6,894,872	7,353,480	7,668,540
<i>OPWDD</i>	620,268	735,003	694,244	711,604	725,713
<i>OPWDD - Other</i>	4,678,869	6,204,532	6,200,628	6,641,876	6,942,827
Functional Total	10,581,744	13,388,792	14,012,420	14,467,292	14,938,268
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	3,394,486	3,584,667	3,433,092	3,487,290	3,488,040
<i>DOCCS</i>	3,381,613	3,579,267	3,427,692	3,481,890	3,482,640

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	664,500	704,248	616,747	611,598	611,598
Homeland Security and Emergency Services, Division of	168,502	214,688	248,242	270,533	275,538
Indigent Legal Services, Office of	349,331	424,633	415,943	324,091	359,091
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	352,691	644,297	213,430	185,877	185,618
Prosecutorial Conduct, Commission on	420	3,000	3,000	3,000	3,000
State Police, Division of	993,071	1,045,997	1,088,541	1,068,964	1,067,971
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	38,299	121,470	152,392	152,558	152,558
Functional Total	6,007,427	6,794,324	6,221,572	6,154,040	6,193,543
HIGHER EDUCATION					
City University of New York	2,460,372	2,844,448	2,835,917	2,843,475	2,865,541
Higher Education Facilities Capital Matching Grants Program	14,829	40,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	636,561	718,897	740,873	756,689	768,577
State University of New York	10,282,785	11,039,611	11,705,290	12,280,034	12,659,331
Functional Total	13,394,547	14,643,106	15,316,230	15,900,348	16,307,599
EDUCATION					
Arts, Council on the	88,584	99,374	49,184	49,186	49,186
Education, Department of	40,047,303	42,173,467	43,539,172	44,871,457	46,307,011
<i>School Aid</i>	35,288,631	37,116,343	38,376,299	39,717,889	41,076,471
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,396,911	1,319,991	1,246,842	1,180,205
<i>Special Education Categorical Programs</i>	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,564,943	1,919,416	2,006,721	1,969,995	2,012,394
Functional Total	40,135,887	42,272,841	43,588,356	44,920,643	46,356,197
GENERAL GOVERNMENT					
Budget, Division of the	34,803	41,288	37,168	37,168	37,168
Civil Service, Department of	36,611	48,413	51,039	51,719	50,781
Deferred Compensation Board	792	909	926	926	926
Elections, State Board of	71,749	57,865	157,081	56,920	90,026
Employee Relations, Office of	7,899	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,825	8,575	8,575	8,575
Gaming Commission, New York State	170,959	235,406	220,459	222,211	216,411
General Services, Office of	409,567	492,718	409,441	400,722	402,953
Information Technology Services, Office of	834,308	1,011,670	938,113	939,868	941,260
Inspector General, Office of the	9,708	11,591	11,752	11,752	11,752
Labor Management Committees	33,644	40,127	40,972	40,972	40,972
Prevention of Domestic Violence, Office for	11,000	12,956	12,906	12,950	12,950
Public Employment Relations Board	4,444	8,361	5,967	5,967	5,967
State, Department of	191,546	421,821	345,768	359,185	299,185
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	350,360	384,036	381,887	381,887	381,887
Veterans' Services, Department of	23,246	23,980	19,990	18,925	18,875
Welfare Inspector General, Office of	600	822	836	836	836
Workers' Compensation Board	213,439	232,986	238,698	238,401	227,783
Functional Total	2,414,776	3,049,900	2,897,542	2,804,948	2,764,271
ELECTED OFFICIALS					
Audit and Control, Department of	203,223	216,772	226,172	221,648	219,220
Executive Chamber	22,718	25,703	25,703	25,703	25,703
Judiciary	3,628,339	4,059,785	4,040,508	4,025,085	4,016,085
Law, Department of	315,612	352,599	327,509	330,335	329,093
Legislature	265,004	303,546	303,546	303,546	303,546
Lieutenant Governor, Office of the	745	1,246	1,246	1,246	1,246
Functional Total	4,435,641	4,959,651	4,924,684	4,907,563	4,894,893
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	779,772	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,812	15,000	0	0	0
Miscellaneous Financial Assistance	21,339	40,565	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	831,360	865,674	794,933	794,933	794,933
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	10,165	21,835	25,000	30,000	55,000
Community Resiliency, Economic Sustainability and Technology	33,447	30,000	55,000	183,000	183,000
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
Local Community Assistance Program	7,567	10,000	15,000	15,000	15,000

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Long-Term Debt Service	3,815,548	1,579,241	4,566,777	5,551,336	6,146,812
Miscellaneous	(600,426)	(1,202,321)	(124,044)	560,127	(235,771)
Special Infrastructure Account	81,318	96,650	154,435	442,204	492,204
Functional Total	<u>11,715,052</u>	<u>9,304,821</u>	<u>14,487,469</u>	<u>17,600,298</u>	<u>18,656,366</u>
TOTAL STATE FUNDS SPENDING	<u>148,015,198</u>	<u>162,328,027</u>	<u>171,325,479</u>	<u>177,706,625</u>	<u>183,286,290</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	52,416	52,968	45,000	43,500	43,500
Alcoholic Beverage Control, Division of	200	9,856	72,524	72,524	72,524
Economic Development Capital	5,572	8,000	8,000	8,000	8,000
Economic Development, Department of	46,855	55,110	49,444	49,444	49,444
Empire State Development Corporation	1,459,791	967,184	1,177,628	1,198,844	1,188,844
Energy Research and Development Authority, New York State	127,956	0	0	0	0
Financial Services, Department of	74,507	102,222	99,272	99,272	99,272
Lake Ontario Resiliency/Economic Development	4,926	0	0	0	0
Olympic Regional Development Authority	0	0	0	0	3,300
Power Authority, New York	2,396	0	0	0	0
Public Service Department	51,728	15,133	17,633	25,133	25,133
Regional Economic Development Program	1,918	0	0	0	0
Strategic Investment Program	1,597	0	0	0	0
Functional Total	1,829,862	1,210,473	1,469,501	1,496,717	1,490,017
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	398,542	315,218	316,133	316,133	316,133
Parks, Recreation and Historic Preservation, Office of	7,148	12,200	6,750	6,750	6,750
Functional Total	405,690	327,418	322,883	322,883	322,883
TRANSPORTATION					
Metropolitan Transportation Authority	700,000	1,310,000	1,487,266	899,867	514,235
Transportation, Department of	6,223,790	6,486,582	6,430,700	6,311,823	6,283,432
Functional Total	6,923,790	7,796,582	7,917,966	7,211,690	6,797,667
HEALTH					
Aging, Office for the	189,434	232,572	194,143	205,312	211,492
Health, Department of	34,321,880	38,784,341	41,336,846	42,249,862	44,940,683
<i>Medical Assistance</i>	30,352,454	34,483,698	37,192,645	38,599,112	41,207,609
<i>Essential Plan</i>	12,615	18,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	864,239	947,697	895,231	620,231	620,231
<i>Public Health</i>	3,092,572	3,334,946	3,230,970	3,012,519	3,094,843
Functional Total	34,511,314	39,016,913	41,530,989	42,455,174	45,152,175
SOCIAL WELFARE					
Children and Family Services, Office of	2,742,551	3,139,732	3,290,009	3,238,604	3,280,502
<i>OCFS</i>	2,670,017	3,021,802	3,170,079	3,117,674	3,157,572
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,578,127	1,818,775	1,955,485	2,052,234	1,781,327
Human Rights, Division of	285	500	500	500	500
Labor, Department of	29,393	52,292	23,650	23,650	23,650
National and Community Service	0	511	533	556	556
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711
Temporary and Disability Assistance, Office of	2,645,999	3,471,145	2,241,958	2,182,433	2,279,754
<i>Welfare Assistance</i>	1,272,095	1,407,922	1,363,837	1,381,926	1,401,015
<i>All Other</i>	1,373,904	2,063,223	878,121	800,507	878,739
Functional Total	7,008,289	8,507,955	7,527,135	7,512,977	7,375,000
MENTAL HYGIENE					
Addiction Services and Supports, Office of	524,976	792,141	743,262	741,310	743,706
<i>OASAS</i>	490,293	739,386	709,099	705,560	706,345
<i>OASAS - Other</i>	34,683	52,755	34,163	35,750	37,361
Justice Center	696	753	857	857	857
Mental Health, Office of	2,247,948	2,816,584	3,374,349	3,417,181	3,546,690
<i>OMH</i>	1,846,001	2,127,543	2,674,125	2,716,600	2,830,749
<i>OMH - Other</i>	401,947	689,041	700,224	700,581	715,941
People with Developmental Disabilities, Office for	3,462,912	4,886,708	4,814,096	5,299,079	5,596,361
<i>OPWDD</i>	471,987	510,580	505,202	517,468	534,625
<i>OPWDD - Other</i>	2,990,925	4,376,128	4,308,894	4,781,611	5,061,736
Functional Total	6,236,532	8,496,186	8,932,564	9,458,427	9,887,614
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	19,704	23,906	23,906	23,906	24,656
<i>DOCCS</i>	6,831	18,506	18,506	18,506	19,256
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	600,818	576,392	492,654	492,654	492,654
Homeland Security and Emergency Services, Division of	97,968	140,216	146,929	152,822	147,822
Indigent Legal Services, Office of	340,306	416,030	407,196	315,196	350,196
Military and Naval Affairs, Division of	2,243	1,777	1,801	1,821	1,821
State Police, Division of	2	0	0	0	0
Victim Services, Office of	28,241	104,160	137,058	137,058	137,058
Functional Total	1,089,282	1,262,481	1,209,544	1,123,457	1,154,207

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HIGHER EDUCATION					
City University of New York	2,115,628	2,306,857	2,240,404	2,225,870	2,249,803
Higher Education Facilities Capital Matching Grants Program	14,829	40,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	612,464	686,022	703,870	719,827	731,690
State University of New York	551,505	620,018	595,475	590,185	589,685
Functional Total	<u>3,294,426</u>	<u>3,653,047</u>	<u>3,573,899</u>	<u>3,556,032</u>	<u>3,585,328</u>
EDUCATION					
Arts, Council on the	83,893	91,833	41,533	41,533	41,533
Education, Department of	39,811,465	41,836,278	43,182,355	44,559,256	46,001,588
<i>School Aid</i>	35,288,631	37,116,343	38,376,299	39,717,889	41,076,471
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,396,911	1,319,991	1,246,842	1,180,205
<i>Special Education Categorical Programs</i>	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,329,105	1,582,227	1,649,904	1,657,794	1,706,971
Functional Total	<u>39,895,358</u>	<u>41,928,111</u>	<u>43,223,888</u>	<u>44,600,789</u>	<u>46,043,121</u>
GENERAL GOVERNMENT					
Civil Service, Department of	7	300	300	300	300
Elections, State Board of	42,460	14,700	107,700	17,700	57,700
Gaming Commission, New York State	109,145	150,900	134,200	134,200	128,400
General Services, Office of	22,018	0	0	0	0
Prevention of Domestic Violence, Office for	7,709	9,262	9,212	9,212	9,212
State, Department of	108,146	231,855	129,399	113,728	113,728
Taxation and Finance, Department of	4,017	6,776	6,776	6,776	6,776
Veterans' Services, Department of	13,200	14,405	10,023	9,958	9,908
Functional Total	<u>306,702</u>	<u>428,198</u>	<u>397,610</u>	<u>291,874</u>	<u>326,024</u>
ELECTED OFFICIALS					
Judiciary	230,866	327,600	327,600	327,600	327,600
Law, Department of	36,096	24,586	0	0	0
Functional Total	<u>266,962</u>	<u>352,186</u>	<u>327,600</u>	<u>327,600</u>	<u>327,600</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	779,772	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,812	15,000	0	0	0
Miscellaneous Financial Assistance	21,339	40,565	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>831,360</u>	<u>865,674</u>	<u>794,933</u>	<u>794,933</u>	<u>794,933</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	9,782	21,835	25,000	30,000	55,000
Community Resiliency, Economic Sustainability and Technology	33,324	0	0	0	0
Local Community Assistance Program	7,067	0	0	0	0
Miscellaneous	(296,924)	(110,025)	146,837	386,837	236,837
Special Infrastructure Account	78,843	267,973	528,012	247,852	247,852
Functional Total	<u>(167,908)</u>	<u>179,783</u>	<u>699,849</u>	<u>664,689</u>	<u>539,689</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>102,431,659</u>	<u>114,025,007</u>	<u>117,928,361</u>	<u>119,817,242</u>	<u>123,796,258</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	47,426	53,061	55,081	55,216	55,324
Alcoholic Beverage Control, Division of	58,235	62,180	62,160	63,269	63,269
Economic Development, Department of	21,323	19,052	19,052	19,052	19,052
Financial Services, Department of	246,300	218,440	224,093	224,093	224,093
Olympic Regional Development Authority	11,404	9,354	9,054	9,054	9,054
Public Service Department	64,016	77,312	80,540	82,212	84,258
Functional Total	448,704	439,399	449,980	452,896	455,050
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,386	6,562	6,571	6,580
Environmental Conservation, Department of	293,704	297,444	296,904	300,414	303,504
Parks, Recreation and Historic Preservation, Office of	253,937	260,015	269,083	269,409	269,740
Functional Total	553,577	563,845	572,549	576,394	579,824
TRANSPORTATION					
Motor Vehicles, Department of	60,861	66,296	66,296	66,757	66,757
Transportation, Department of	401,156	373,850	384,575	395,638	407,475
Waterfront Commission	4,045	4,799	4,836	4,978	5,071
Functional Total	466,062	444,945	455,707	467,373	479,303
HEALTH					
Aging, Office for the	3,241	4,336	4,336	4,336	4,336
Health, Department of	834,072	836,141	892,771	903,383	891,002
<i>Essential Plan</i>	18,455	0	0	0	0
<i>Medicaid Administration</i>	373,964	393,579	351,880	363,823	346,999
<i>Public Health</i>	441,653	442,562	540,891	539,560	544,003
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
Functional Total	856,508	860,620	917,250	927,862	915,481
SOCIAL WELFARE					
Children and Family Services, Office of	236,550	268,775	272,226	284,781	284,781
<i>OCFS</i>	236,550	268,775	272,226	284,781	284,781
Housing and Community Renewal, Division of	60,548	77,393	70,742	72,640	72,640
Human Rights, Division of	19,362	31,153	31,153	31,153	31,153
Labor, Department of	60,173	73,826	80,738	75,738	75,738
National and Community Service	352	358	361	361	361
Temporary and Disability Assistance, Office of	151,954	151,519	150,736	150,736	150,736
<i>All Other</i>	151,954	151,519	150,736	150,736	150,736
Functional Total	528,939	603,024	605,956	615,409	615,409
MENTAL HYGIENE					
Addiction Services and Supports, Office of	112,727	137,064	155,245	151,032	152,548
<i>OASAS</i>	48,099	63,263	76,911	75,009	75,531
<i>OASAS - Other</i>	64,628	73,801	78,334	76,023	77,017
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	37,648	40,976	43,156	42,086	42,642
Mental Health, Office of	1,986,421	2,173,792	2,343,268	2,304,208	2,333,177
<i>OMH</i>	578,408	606,830	653,204	637,830	645,970
<i>OMH - Other</i>	1,408,013	1,566,962	1,690,064	1,666,378	1,687,207
People with Developmental Disabilities, Office for	1,708,778	1,843,606	1,906,936	1,875,467	1,896,293
<i>OPWDD</i>	20,834	15,202	15,202	15,202	15,202
<i>OPWDD - Other</i>	1,687,944	1,828,404	1,891,734	1,860,265	1,881,091
Functional Total	3,845,574	4,196,938	4,450,105	4,374,293	4,426,160
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	2,956,031	3,145,114	3,068,492	3,122,690	3,122,690
<i>DOCCS</i>	2,956,031	3,145,114	3,068,492	3,122,690	3,122,690
Criminal Justice Services, Division of	61,369	55,606	56,402	57,944	57,944
Homeland Security and Emergency Services, Division of	58,664	73,419	76,866	79,136	79,136
Indigent Legal Services, Office of	5,765	5,602	5,697	5,795	5,795
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	298,982	537,954	134,499	137,155	139,574
Prosecutorial Conduct, Commission on	420	3,000	3,000	3,000	3,000
State Police, Division of	889,373	941,026	950,179	968,402	967,409
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	5,571	12,961	12,961	13,093	13,093
Functional Total	4,322,302	4,826,006	4,358,281	4,437,344	4,438,770
HIGHER EDUCATION					
City University of New York	250	0	0	0	0

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Higher Education Services Corporation, New York State	15,655	26,668	37,003	36,862	36,887
State University of New York	7,941,211	8,335,689	8,733,873	9,155,874	9,602,935
Functional Total	<u>7,957,116</u>	<u>8,362,357</u>	<u>8,770,876</u>	<u>9,192,736</u>	<u>9,639,822</u>
EDUCATION					
Arts, Council on the	4,691	7,541	7,651	7,653	7,653
Education, Department of	177,511	200,226	200,159	202,780	202,780
<i>All Other</i>	177,511	200,226	200,159	202,780	202,780
Functional Total	<u>182,202</u>	<u>207,767</u>	<u>207,810</u>	<u>210,433</u>	<u>210,433</u>
GENERAL GOVERNMENT					
Budget, Division of the	32,829	39,698	36,278	36,278	36,278
Civil Service, Department of	36,604	48,113	50,739	51,153	50,215
Deferred Compensation Board	501	612	624	624	624
Elections, State Board of	20,602	31,818	32,681	32,576	32,326
Employee Relations, Office of	7,899	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,825	8,575	8,575	8,575
Gaming Commission, New York State	45,702	62,082	63,608	64,628	64,628
General Services, Office of	141,717	159,509	142,217	142,217	142,217
Information Technology Services, Office of	741,257	787,523	803,413	804,947	806,339
Inspector General, Office of the	9,708	11,591	11,752	11,752	11,752
Labor Management Committees	28,591	34,715	35,452	35,452	35,452
Prevention of Domestic Violence, Office for	3,291	3,694	3,694	3,738	3,738
Public Employment Relations Board	4,433	5,894	5,967	5,967	5,967
State, Department of	64,056	77,705	81,974	81,974	81,974
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	336,402	355,183	353,034	353,034	353,034
Veterans' Services, Department of	7,998	8,825	8,962	8,962	8,962
Welfare Inspector General, Office of	600	822	836	836	836
Workers' Compensation Board	150,373	157,896	161,321	161,321	161,321
Functional Total	<u>1,642,664</u>	<u>1,810,631</u>	<u>1,817,091</u>	<u>1,819,998</u>	<u>1,820,202</u>
ELECTED OFFICIALS					
Audit and Control, Department of	193,568	207,336	210,717	214,328	214,328
Executive Chamber	22,718	25,703	25,703	25,703	25,703
Judiciary	2,387,800	2,644,700	2,644,700	2,644,700	2,644,700
Law, Department of	251,630	289,763	292,722	297,179	297,179
Legislature	265,004	303,546	303,546	303,546	303,546
Lieutenant Governor, Office of the	745	1,246	1,246	1,246	1,246
Functional Total	<u>3,121,465</u>	<u>3,472,294</u>	<u>3,478,634</u>	<u>3,486,702</u>	<u>3,486,702</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515
Miscellaneous	(388,998)	232,519	1,002,364	1,452,373	852,382
Functional Total	<u>(349,145)</u>	<u>273,534</u>	<u>1,040,879</u>	<u>1,490,888</u>	<u>890,897</u>
TOTAL STATE OPERATIONS SPENDING	<u>23,575,968</u>	<u>26,061,360</u>	<u>27,125,118</u>	<u>28,052,328</u>	<u>27,958,053</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	39,585	44,690	46,634	46,760	46,868
Alcoholic Beverage Control, Division of	29,623	37,279	37,882	38,498	38,498
Economic Development, Department of	16,284	14,769	14,769	14,769	14,769
Financial Services, Department of	181,736	163,054	168,554	168,554	168,554
Olympic Regional Development Authority	6,789	2,838	2,838	2,838	2,838
Public Service Department	55,449	63,509	65,861	67,364	69,260
Functional Total	329,466	326,139	336,538	338,783	340,787
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,790	5,166	5,410	5,419	5,428
Environmental Conservation, Department of	246,153	251,056	249,066	250,076	250,166
Parks, Recreation and Historic Preservation, Office of	195,050	210,043	215,493	215,814	216,145
Functional Total	445,993	466,265	469,969	471,309	471,739
TRANSPORTATION					
Motor Vehicles, Department of	43,222	49,783	49,783	50,107	50,107
Transportation, Department of	213,183	189,824	195,504	201,378	207,392
Waterfront Commission	3,371	3,959	3,979	4,104	4,180
Functional Total	259,776	243,566	249,266	255,589	261,679
HEALTH					
Aging, Office for the	3,103	4,196	4,196	4,196	4,196
Health, Department of	349,722	376,712	379,582	381,976	383,123
<i>Essential Plan</i>	872	0	0	0	0
<i>Medicaid Administration</i>	62,482	66,630	66,697	66,937	66,937
<i>Public Health</i>	286,368	310,082	312,885	315,039	316,186
Medicaid Inspector General, Office of the	16,661	17,523	17,523	17,523	17,523
Functional Total	369,486	398,431	401,301	403,695	404,842
SOCIAL WELFARE					
Children and Family Services, Office of	165,874	176,418	180,028	189,029	189,029
<i>OCFS</i>	165,874	176,418	180,028	189,029	189,029
Housing and Community Renewal, Division of	48,169	54,760	54,760	54,760	54,760
Human Rights, Division of	16,394	24,339	24,339	24,339	24,339
Labor, Department of	38,204	44,271	49,933	49,933	49,933
National and Community Service	351	349	352	352	352
Temporary and Disability Assistance, Office of	72,090	81,139	81,212	81,212	81,212
<i>All Other</i>	72,090	81,139	81,212	81,212	81,212
Functional Total	341,082	381,276	390,624	399,625	399,625
MENTAL HYGIENE					
Addiction Services and Supports, Office of	75,877	90,986	99,989	95,676	96,544
<i>OASAS</i>	27,845	33,917	38,606	37,039	37,349
<i>OASAS - Other</i>	48,032	57,069	61,383	58,637	59,195
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	29,080	32,095	34,047	32,745	33,063
Mental Health, Office of	1,458,619	1,589,488	1,736,617	1,691,250	1,707,276
<i>OMH</i>	411,217	485,637	526,817	512,585	517,101
<i>OMH - Other</i>	1,047,402	1,103,851	1,209,800	1,178,665	1,190,175
People with Developmental Disabilities, Office for	1,478,845	1,578,593	1,645,907	1,608,422	1,623,232
<i>OPWDD</i>	377	0	0	0	0
<i>OPWDD - Other</i>	1,478,468	1,578,593	1,645,907	1,608,422	1,623,232
Functional Total	3,042,421	3,292,662	3,518,060	3,429,593	3,461,615
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,172	5,384	5,470	5,416	5,416
Corrections and Community Supervision, Department of	2,374,875	2,580,954	2,506,932	2,551,130	2,551,130
<i>DOCCS</i>	2,374,875	2,580,954	2,506,932	2,551,130	2,551,130
Criminal Justice Services, Division of	38,480	43,190	43,787	45,236	45,236
Homeland Security and Emergency Services, Division of	36,054	47,860	50,355	51,880	51,880
Indigent Legal Services, Office of	5,033	4,579	4,656	4,736	4,736
Judicial Conduct, Commission on	6,040	7,130	7,130	7,130	7,130
Military and Naval Affairs, Division of	248,073	379,478	118,604	120,976	123,395
Prosecutorial Conduct, Commission on	239	1,957	1,957	1,957	1,957
State Police, Division of	782,564	835,020	845,288	862,254	861,261
Statewide Financial System	13,852	13,068	13,336	13,336	13,336
Victim Services, Office of	4,470	4,847	4,847	4,924	4,924
Functional Total	3,513,852	3,923,467	3,602,362	3,668,975	3,670,401

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	9,070	11,200	11,650	12,009	12,034
State University of New York	4,988,977	5,216,248	5,443,758	5,684,022	5,937,590
Functional Total	<u>4,998,047</u>	<u>5,227,448</u>	<u>5,455,408</u>	<u>5,696,031</u>	<u>5,949,624</u>
EDUCATION					
Arts, Council on the	3,137	3,824	3,885	3,886	3,886
Education, Department of	112,776	116,672	119,662	121,173	121,173
<i>All Other</i>	112,776	116,672	119,662	121,173	121,173
Functional Total	<u>115,913</u>	<u>120,496</u>	<u>123,547</u>	<u>125,059</u>	<u>125,059</u>
GENERAL GOVERNMENT					
Budget, Division of the	31,268	33,353	33,353	33,353	33,353
Civil Service, Department of	28,243	35,923	37,702	37,552	36,614
Deferred Compensation Board	483	491	500	500	500
Elections, State Board of	13,335	20,330	20,518	20,778	20,778
Employee Relations, Office of	7,550	11,666	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,746	7,206	7,206	7,206	7,206
Gaming Commission, New York State	32,309	36,643	38,161	39,161	39,161
General Services, Office of	50,841	51,454	51,906	51,906	51,906
Information Technology Services, Office of	367,131	397,529	406,400	407,514	408,553
Inspector General, Office of the	7,614	9,399	9,523	9,523	9,523
Labor Management Committees	7,245	5,939	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,839	2,933	2,933	2,973	2,973
Public Employment Relations Board	4,151	5,460	5,527	5,527	5,527
State, Department of	44,873	50,316	51,316	51,316	51,316
Tax Appeals, Division of	2,962	3,792	3,442	3,442	3,442
Taxation and Finance, Department of	279,632	275,774	277,356	277,356	277,356
Veterans' Services, Department of	7,157	8,068	8,185	8,185	8,185
Welfare Inspector General, Office of	594	713	727	727	727
Workers' Compensation Board	96,093	96,171	98,009	98,009	98,009
Functional Total	<u>990,066</u>	<u>1,053,160</u>	<u>1,070,671</u>	<u>1,072,935</u>	<u>1,073,036</u>
ELECTED OFFICIALS					
Audit and Control, Department of	148,215	167,374	169,915	172,758	172,758
Executive Chamber	18,140	20,931	20,931	20,931	20,931
Judiciary	1,950,093	2,170,300	2,170,300	2,170,300	2,170,300
Law, Department of	188,181	212,785	215,344	218,598	218,598
Legislature	201,582	232,372	232,372	232,372	232,372
Lieutenant Governor, Office of the	689	1,119	1,119	1,119	1,119
Functional Total	<u>2,506,900</u>	<u>2,804,881</u>	<u>2,809,981</u>	<u>2,816,078</u>	<u>2,816,078</u>
ALL OTHER CATEGORIES					
Miscellaneous	2,110	182,940	952,968	1,352,977	852,986
Functional Total	<u>2,110</u>	<u>182,940</u>	<u>952,968</u>	<u>1,352,977</u>	<u>852,986</u>
TOTAL PERSONAL SERVICE SPENDING	<u>16,915,112</u>	<u>18,420,731</u>	<u>19,380,695</u>	<u>20,030,649</u>	<u>19,827,471</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	7,841	8,371	8,447	8,456	8,456
Alcoholic Beverage Control, Division of	28,612	24,901	24,278	24,771	24,771
Economic Development, Department of	5,039	4,283	4,283	4,283	4,283
Financial Services, Department of	64,564	55,386	55,539	55,539	55,539
Olympic Regional Development Authority	4,615	6,516	6,216	6,216	6,216
Public Service Department	8,567	13,803	14,679	14,848	14,998
Functional Total	119,238	113,260	113,442	114,113	114,263
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,146	1,220	1,152	1,152	1,152
Environmental Conservation, Department of	47,551	46,388	47,838	50,338	53,338
Parks, Recreation and Historic Preservation, Office of	58,887	49,972	53,590	53,595	53,595
Functional Total	107,584	97,580	102,580	105,085	108,085
TRANSPORTATION					
Motor Vehicles, Department of	17,639	16,513	16,513	16,650	16,650
Transportation, Department of	187,973	184,026	189,071	194,260	200,083
Waterfront Commission	674	840	857	874	891
Functional Total	206,286	201,379	206,441	211,784	217,624
HEALTH					
Aging, Office for the	138	140	140	140	140
Health, Department of	484,350	459,429	513,189	521,407	507,879
<i>Essential Plan</i>	17,583	0	0	0	0
<i>Medicaid Administration</i>	311,482	326,949	285,183	296,886	280,062
<i>Public Health</i>	155,285	132,480	228,006	224,521	227,817
Medicaid Inspector General, Office of the	2,534	2,620	2,620	2,620	2,620
Functional Total	487,022	462,189	515,949	524,167	510,639
SOCIAL WELFARE					
Children and Family Services, Office of	70,676	92,357	92,198	95,752	95,752
<i>OCFS</i>	70,676	92,357	92,198	95,752	95,752
Housing and Community Renewal, Division of	12,379	22,633	15,982	17,880	17,880
Human Rights, Division of	2,968	6,814	6,814	6,814	6,814
Labor, Department of	21,969	29,555	30,805	25,805	25,805
National and Community Service	1	9	9	9	9
Temporary and Disability Assistance, Office of	79,864	70,380	69,524	69,524	69,524
<i>All Other</i>	79,864	70,380	69,524	69,524	69,524
Functional Total	187,857	221,748	215,332	215,784	215,784
MENTAL HYGIENE					
Addiction Services and Supports, Office of	36,850	46,078	55,256	55,356	56,004
<i>OASAS</i>	20,254	29,346	38,305	37,970	38,182
<i>OASAS - Other</i>	16,596	16,732	16,951	17,386	17,822
Justice Center	8,568	8,881	9,109	9,341	9,579
Mental Health, Office of	527,802	584,304	606,651	612,958	625,901
<i>OMH</i>	167,191	121,193	126,387	125,245	128,869
<i>OMH - Other</i>	360,611	463,111	480,264	487,713	497,032
People with Developmental Disabilities, Office for	229,933	265,013	261,029	267,045	273,061
<i>OPWDD</i>	20,457	15,202	15,202	15,202	15,202
<i>OPWDD - Other</i>	209,476	249,811	245,827	251,843	257,859
Functional Total	803,153	904,276	932,045	944,700	964,545
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	581,156	564,160	561,560	571,560	571,560
<i>DOCCS</i>	581,156	564,160	561,560	571,560	571,560
Criminal Justice Services, Division of	22,889	12,416	12,615	12,708	12,708
Homeland Security and Emergency Services, Division of	22,610	25,559	26,511	27,256	27,256
Indigent Legal Services, Office of	732	1,023	1,041	1,059	1,059
Judicial Conduct, Commission on	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	50,909	158,476	15,895	16,179	16,179
Prosecutorial Conduct, Commission on	181	1,043	1,043	1,043	1,043
State Police, Division of	106,809	106,006	104,891	106,148	106,148
Statewide Financial System	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	1,101	8,114	8,114	8,169	8,169
Functional Total	808,450	902,539	755,919	768,369	768,369
HIGHER EDUCATION					
City University of New York	250	0	0	0	0

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Higher Education Services Corporation, New York State	6,585	15,468	25,353	24,853	24,853
State University of New York	2,952,234	3,119,441	3,290,115	3,471,852	3,665,345
Functional Total	2,959,069	3,134,909	3,315,468	3,496,705	3,690,198
EDUCATION					
Arts, Council on the	1,554	3,717	3,766	3,767	3,767
Education, Department of	64,735	83,554	80,497	81,607	81,607
<i>All Other</i>	64,735	83,554	80,497	81,607	81,607
Functional Total	66,289	87,271	84,263	85,374	85,374
GENERAL GOVERNMENT					
Budget, Division of the	1,561	6,345	2,925	2,925	2,925
Civil Service, Department of	8,361	12,190	13,037	13,601	13,601
Deferred Compensation Board	18	121	124	124	124
Elections, State Board of	7,267	11,488	12,163	11,798	11,548
Employee Relations, Office of	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,619	1,369	1,369	1,369
Gaming Commission, New York State	13,393	25,439	25,447	25,467	25,467
General Services, Office of	90,876	108,055	90,311	90,311	90,311
Information Technology Services, Office of	374,126	389,994	397,013	397,433	397,786
Inspector General, Office of the	2,094	2,192	2,229	2,229	2,229
Labor Management Committees	21,346	28,776	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	452	761	761	765	765
Public Employment Relations Board	282	434	440	440	440
State, Department of	19,183	27,389	30,658	30,658	30,658
Tax Appeals, Division of	263	440	440	440	440
Taxation and Finance, Department of	56,770	79,409	75,678	75,678	75,678
Veterans' Services, Department of	841	757	777	777	777
Welfare Inspector General, Office of	6	109	109	109	109
Workers' Compensation Board	54,280	61,725	63,312	63,312	63,312
Functional Total	652,598	757,471	746,420	747,063	747,166
ELECTED OFFICIALS					
Audit and Control, Department of	45,353	39,962	40,802	41,570	41,570
Executive Chamber	4,578	4,772	4,772	4,772	4,772
Judiciary	437,707	474,400	474,400	474,400	474,400
Law, Department of	63,449	76,978	77,378	78,581	78,581
Legislature	63,422	71,174	71,174	71,174	71,174
Lieutenant Governor, Office of the	56	127	127	127	127
Functional Total	614,565	667,413	668,653	670,624	670,624
ALL OTHER CATEGORIES					
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515
Miscellaneous	(391,108)	49,579	49,396	99,396	(604)
Functional Total	(351,255)	90,594	87,911	137,911	37,911
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	6,660,856	7,640,629	7,744,423	8,021,679	8,130,582

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,140	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	12,016	14,877	14,877	15,093	15,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	117,259	116,803	120,114	120,114	120,114
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500
Public Service Department	36,887	41,407	44,294	46,859	49,815
Functional Total	167,302	176,911	183,109	185,890	188,846
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	46,341	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	6,692	5,560	5,560	5,560	5,560
Functional Total	53,033	54,491	54,491	54,491	54,491
TRANSPORTATION					
Motor Vehicles, Department of	21,944	26,897	26,897	26,897	26,897
Transportation, Department of	1,973	2,348	2,470	2,893	2,954
Waterfront Commission	55	0	0	0	0
Functional Total	23,972	29,245	29,367	29,790	29,851
HEALTH					
Health, Department of	36,895	53,463	54,354	54,551	54,746
<i>Medicaid Administration</i>	5,185	5,001	5,001	5,001	5,001
<i>Public Health</i>	31,710	48,462	49,353	49,550	49,745
Functional Total	36,895	53,463	54,354	54,551	54,746
SOCIAL WELFARE					
Children and Family Services, Office of	1,910	2,600	2,701	2,787	2,787
<i>OCFS</i>	1,910	2,600	2,701	2,787	2,787
Housing and Community Renewal, Division of	23,941	30,181	29,953	29,953	29,953
Labor, Department of	24,635	26,399	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	6	128	128	128	128
<i>All Other</i>	6	128	128	128	128
Functional Total	50,492	59,308	59,190	59,276	59,276
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	589	1,442	1,455	1,455
<i>OASAS</i>	0	589	1,442	1,455	1,455
Mental Health, Office of	0	393	398	398	398
<i>OMH</i>	0	393	398	398	398
Functional Total	0	982	1,840	1,853	1,853
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	538	639	642	642	642
<i>DOCCS</i>	538	639	642	642	642
Criminal Justice Services, Division of	1,244	0	0	0	0
Homeland Security and Emergency Services, Division of	551	879	882	900	900
Indigent Legal Services, Office of	3,260	3,001	3,050	3,100	3,100
Military and Naval Affairs, Division of	13	0	0	0	0
State Police, Division of	23,904	29,523	29,523	29,523	29,523
Victim Services, Office of	2,421	2,373	2,373	2,407	2,407
Functional Total	31,931	36,415	36,470	36,572	36,572
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,442	6,207	0	0	0
State University of New York	543,948	605,254	623,941	642,765	662,046
Functional Total	552,390	611,461	623,941	642,765	662,046
EDUCATION					
Education, Department of	43,464	48,300	49,000	49,000	49,000
<i>All Other</i>	43,464	48,300	49,000	49,000	49,000
Functional Total	43,464	48,300	49,000	49,000	49,000
GENERAL GOVERNMENT					
Budget, Division of the	1,974	1,590	890	890	890
Civil Service, Department of	0	0	0	266	266
Deferred Compensation Board	291	297	302	302	302
Gaming Commission, New York State	16,112	22,424	22,651	23,383	23,383
General Services, Office of	3,870	2,858	2,915	2,915	2,915
Labor Management Committees	5,053	5,412	5,520	5,520	5,520

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State, Department of	14,196	22,395	22,395	22,395	22,395
Taxation and Finance, Department of	9,941	22,077	22,077	22,077	22,077
Veterans' Services, Department of	0	5	5	5	5
Workers' Compensation Board	62,810	64,090	66,377	66,419	66,462
Functional Total	<u>114,247</u>	<u>141,148</u>	<u>143,132</u>	<u>144,172</u>	<u>144,215</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,825	2,667	2,759	2,811	2,811
Judiciary	971,242	1,043,785	1,043,785	1,043,785	1,043,785
Law, Department of	27,195	30,305	30,806	31,306	31,306
Functional Total	<u>1,000,262</u>	<u>1,076,757</u>	<u>1,077,350</u>	<u>1,077,902</u>	<u>1,077,902</u>
ALL OTHER CATEGORIES					
General State Charges	8,367,433	8,769,416	9,795,301	10,818,631	12,000,121
Miscellaneous	1,327	1,565	1,596	1,599	1,602
Functional Total	<u>8,368,760</u>	<u>8,770,981</u>	<u>9,796,897</u>	<u>10,820,230</u>	<u>12,001,723</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>10,442,748</u></u>	<u><u>11,059,462</u></u>	<u><u>12,109,141</u></u>	<u><u>13,156,492</u></u>	<u><u>14,360,521</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	20,043	64,309	59,309	80,309	64,309
Economic Development, Department of	0	3,500	3,500	3,500	3,500
Empire State Development Corporation	11,064	677,505	502,298	682,891	617,342
Energy Research and Development Authority, New York State	15,864	41,816	35,400	39,100	43,200
Financial Services, Department of	6,561	22,500	22,500	0	0
Lake Ontario Resiliency/Economic Development	0	10,250	370	0	0
Olympic Regional Development Authority	68,792	173,300	54,800	22,500	25,000
Power Authority, New York	10,026	29,675	32,200	32,200	12,200
Regional Economic Development Program	0	1,295	1,295	1,295	295
Strategic Investment Program	0	2,000	2,000	2,000	2,000
Functional Total	132,350	1,026,150	713,672	863,795	767,846
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	2,000	14,000	9,000	4,000
Environmental Conservation, Department of	691,053	1,352,804	1,335,105	1,406,045	1,419,045
Hudson River Park Trust	3,782	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	247,145	373,397	364,897	381,897	331,397
Public Facilities Sustainability Program	0	10,000	15,000	20,000	25,000
Functional Total	941,980	1,743,834	1,729,002	1,818,942	1,782,442
TRANSPORTATION					
Motor Vehicles, Department of	364,236	398,475	408,400	352,214	385,924
Transportation, Department of	3,096,667	3,370,700	3,749,928	4,100,267	4,312,480
Functional Total	3,460,903	3,769,175	4,158,328	4,452,481	4,698,404
HEALTH					
Health, Department of	71,159	264,629	240,743	522,368	495,908
<i>Public Health</i>	71,159	264,629	240,743	522,368	495,908
Functional Total	71,159	264,629	240,743	522,368	495,908
SOCIAL WELFARE					
Children and Family Services, Office of	26,177	98,754	89,317	74,817	64,817
<i>OCFS</i>	26,177	98,754	89,317	74,817	64,817
Temporary and Disability Assistance, Office of	1,766	1,784	784	784	784
<i>All Other</i>	1,766	1,784	784	784	784
Functional Total	27,943	100,538	90,101	75,601	65,601
MENTAL HYGIENE					
Addiction Services and Supports, Office of	14,410	12,280	12,301	12,341	12,384
<i>OASAS</i>	14,410	12,280	12,301	12,341	12,384
Mental Health, Office of	357,781	473,185	441,770	441,444	434,371
<i>OMH</i>	357,781	473,185	441,770	441,444	434,371
People with Developmental Disabilities, Office for	127,447	209,221	173,840	178,934	175,886
<i>OPWDD</i>	127,447	209,221	173,840	178,934	175,886
Functional Total	499,638	694,686	627,911	632,719	622,641
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	418,213	415,008	340,052	340,052	340,052
<i>DOCCS</i>	418,213	415,008	340,052	340,052	340,052
Criminal Justice Services, Division of	1,069	72,250	67,691	61,000	61,000
Homeland Security and Emergency Services, Division of	11,319	174	23,565	37,675	47,680
Military and Naval Affairs, Division of	51,453	104,566	77,130	46,901	44,223
State Police, Division of	79,792	75,448	108,839	71,039	71,039
Victim Services, Office of	2,066	1,976	0	0	0
Functional Total	563,912	669,422	617,277	556,667	563,994
HIGHER EDUCATION					
City University of New York	344,494	537,591	595,513	617,605	615,738
State University of New York	1,246,121	1,478,650	1,752,001	1,891,210	1,804,665
Functional Total	1,590,615	2,016,241	2,347,514	2,508,815	2,420,403
EDUCATION					
Education, Department of	14,863	88,663	107,658	60,421	53,643
<i>All Other</i>	14,863	88,663	107,658	60,421	53,643
Functional Total	14,863	88,663	107,658	60,421	53,643
GENERAL GOVERNMENT					
Elections, State Board of	8,687	11,347	16,700	6,644	0
General Services, Office of	241,962	330,351	264,309	255,590	257,821
Information Technology Services, Office of	93,051	224,147	134,700	134,921	134,921
Public Employment Relations Board	11	2,467	0	0	0

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State, Department of	5,148	89,866	112,000	141,088	81,088
Veterans' Services, Department of	2,048	745	1,000	0	0
Workers' Compensation Board	256	11,000	11,000	10,661	0
Functional Total	<u>351,163</u>	<u>669,923</u>	<u>539,709</u>	<u>548,904</u>	<u>473,830</u>
ELECTED OFFICIALS					
Audit and Control, Department of	7,830	6,769	12,696	4,509	2,081
Judiciary	38,431	43,700	24,423	9,000	0
Law, Department of	691	7,945	3,981	1,850	608
Functional Total	<u>46,952</u>	<u>58,414</u>	<u>41,100</u>	<u>15,359</u>	<u>2,689</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	383	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	123	30,000	55,000	183,000	183,000
Local Community Assistance Program	500	10,000	15,000	15,000	15,000
Miscellaneous	84,169	(1,326,380)	(1,274,841)	(1,280,682)	(1,326,592)
Special Infrastructure Account	2,475	(171,323)	(373,577)	194,352	244,352
Functional Total	<u>87,650</u>	<u>(1,457,703)</u>	<u>(1,578,418)</u>	<u>(888,330)</u>	<u>(884,240)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u>7,789,128</u>	<u>9,643,972</u>	<u>9,634,597</u>	<u>11,167,742</u>	<u>11,063,161</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Alcoholic Beverage Control, Division of	0	9,856	72,524	72,524	72,524
Financial Services, Department of	71,179	95,972	94,272	94,272	94,272
Public Service Department	380	133	133	133	133
Functional Total	71,559	105,961	166,929	166,929	166,929
PARKS AND THE ENVIRONMENT					
Parks, Recreation and Historic Preservation, Office of	5,744	6,650	6,650	6,650	6,650
Functional Total	5,744	6,650	6,650	6,650	6,650
TRANSPORTATION					
Transportation, Department of	4,872,188	5,088,457	5,062,298	5,063,890	5,065,499
Functional Total	4,872,188	5,088,457	5,062,298	5,063,890	5,065,499
HEALTH					
Health, Department of	8,746,044	11,409,589	11,057,530	9,784,793	9,191,900
<i>Medical Assistance</i>	6,768,726	9,449,710	9,231,139	7,913,467	7,274,182
<i>Public Health</i>	1,977,318	1,959,879	1,826,391	1,871,326	1,917,718
Functional Total	8,746,044	11,409,589	11,057,530	9,784,793	9,191,900
SOCIAL WELFARE					
Children and Family Services, Office of	760	3,482	3,582	3,582	3,582
<i>OCFS</i>	760	3,482	3,582	3,582	3,582
Housing and Community Renewal, Division of	387	3,102	3,102	3,102	3,102
Labor, Department of	24	150	150	150	150
Temporary and Disability Assistance, Office of	1,806	0	0	0	0
<i>All Other</i>	1,806	0	0	0	0
Functional Total	2,977	6,734	6,834	6,834	6,834
MENTAL HYGIENE					
Addiction Services and Supports, Office of	88,061	188,464	139,226	111,734	83,139
<i>OASAS</i>	88,061	188,464	139,226	111,734	83,139
Mental Health, Office of	497	1,075	1,075	1,075	1,075
<i>OMH</i>	497	1,075	1,075	1,075	1,075
Functional Total	88,558	189,539	140,301	112,809	84,214
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Criminal Justice Services, Division of	32,450	35,390	35,390	35,390	35,390
Homeland Security and Emergency Services, Division of	72,138	81,085	81,036	80,965	80,965
Indigent Legal Services, Office of	261,729	320,696	315,196	315,196	350,196
State Police, Division of	2	0	0	0	0
Victim Services, Office of	27,578	54,160	47,058	47,058	47,058
Functional Total	393,897	491,331	478,680	478,609	513,609
EDUCATION					
Arts, Council on the	625	398	398	398	398
Education, Department of	6,520,801	6,724,234	6,356,274	6,251,925	6,218,288
<i>School Aid</i>	5,064,691	5,314,140	5,023,100	4,991,900	5,024,900
<i>STAR Property Tax Relief</i>	1,448,470	1,396,911	1,319,991	1,246,842	1,180,205
<i>All Other</i>	7,640	13,183	13,183	13,183	13,183
Functional Total	6,521,426	6,724,632	6,356,672	6,252,323	6,218,686
GENERAL GOVERNMENT					
Elections, State Board of	35,185	1,000	100,000	10,000	50,000
Gaming Commission, New York State	99,437	135,500	118,700	118,600	118,600
Taxation and Finance, Department of	3,222	5,850	5,850	5,850	5,850
Veterans' Services, Department of	454	765	765	700	650
Functional Total	138,298	143,115	225,315	135,150	175,100
ELECTED OFFICIALS					
Judiciary	124,342	127,600	127,600	127,600	127,600
Law, Department of	20,803	19,886	0	0	0
Functional Total	145,145	147,486	127,600	127,600	127,600
ALL OTHER CATEGORIES					
Miscellaneous	39,754	(879,800)	(879,800)	(879,800)	(879,800)
Functional Total	39,754	(879,800)	(879,800)	(879,800)	(879,800)
TOTAL ASSISTANCE AND GRANTS SPENDING	21,025,590	23,433,694	22,749,009	21,255,787	20,677,221

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,502	3,810	3,816	3,816	3,816
Alcoholic Beverage Control, Division of	18,597	24,555	24,929	25,311	25,311
Economic Development, Department of	0	103	103	103	103
Financial Services, Department of	181,736	163,054	168,554	168,554	168,554
Public Service Department	55,449	63,509	65,861	67,364	69,260
Functional Total	258,284	255,031	263,263	265,148	267,044
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	85,165	92,289	89,929	89,929	89,929
Parks, Recreation and Historic Preservation, Office of	41,475	52,691	53,425	53,425	53,425
Functional Total	126,640	144,980	143,354	143,354	143,354
TRANSPORTATION					
Motor Vehicles, Department of	33,979	39,803	39,803	39,803	39,803
Transportation, Department of	2,915	3,449	3,552	3,659	3,768
Waterfront Commission	0	1,554	1,554	1,554	1,554
Functional Total	36,894	44,806	44,909	45,016	45,125
HEALTH					
Health, Department of	146,699	161,330	164,423	165,577	166,724
<i>Medicaid Administration</i>	892	1	1	1	1
<i>Public Health</i>	145,807	161,329	164,422	165,576	166,723
Functional Total	146,699	161,330	164,423	165,577	166,724
SOCIAL WELFARE					
Children and Family Services, Office of	2,939	3,818	3,885	3,925	3,925
<i>OCFS</i>	2,939	3,818	3,885	3,925	3,925
Housing and Community Renewal, Division of	42,154	44,834	44,834	44,834	44,834
Labor, Department of	37,672	40,965	46,627	46,627	46,627
Functional Total	82,765	89,617	95,346	95,386	95,386
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	865	2,198	2,198	2,198
<i>OASAS</i>	0	865	2,198	2,198	2,198
Mental Health, Office of	0	632	632	632	632
<i>OMH</i>	0	632	632	632	632
Functional Total	0	1,497	2,830	2,830	2,830
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	256	223	223	223	223
<i>DOCCS</i>	256	223	223	223	223
Criminal Justice Services, Division of	334	419	427	435	435
Homeland Security and Emergency Services, Division of	32,262	37,174	38,327	39,233	39,233
Indigent Legal Services, Office of	5,033	4,579	4,656	4,736	4,736
State Police, Division of	43,050	54,567	55,659	56,772	56,772
Victim Services, Office of	4,016	4,347	4,347	4,414	4,414
Functional Total	84,951	101,309	103,639	105,813	105,813
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,263	10,300	0	0	0
State University of New York	4,988,571	5,215,895	5,443,405	5,683,669	5,937,237
Functional Total	4,996,834	5,226,195	5,443,405	5,683,669	5,937,237
EDUCATION					
Education, Department of	67,217	73,362	74,819	76,276	76,276
<i>All Other</i>	67,217	73,362	74,819	76,276	76,276
Functional Total	67,217	73,362	74,819	76,276	76,276
GENERAL GOVERNMENT					
Budget, Division of the	988	985	985	985	985
Civil Service, Department of	0	0	0	403	403
Deferred Compensation Board	444	452	461	461	461
Gaming Commission, New York State	28,802	34,165	35,683	36,683	36,683
General Services, Office of	6,216	4,254	4,339	4,339	4,339
State, Department of	31,250	36,340	37,340	37,340	37,340
Taxation and Finance, Department of	15,107	45,523	45,523	45,523	45,523
Workers' Compensation Board	96,093	96,171	98,009	98,009	98,009
Functional Total	178,900	217,890	222,340	223,743	223,743

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
ELECTED OFFICIALS					
Audit and Control, Department of	14,524	20,183	20,501	20,852	20,852
Judiciary	91,423	95,500	95,500	95,500	95,500
Law, Department of	43,873	49,035	49,455	50,223	50,223
Functional Total	<u>149,820</u>	<u>164,718</u>	<u>165,456</u>	<u>166,575</u>	<u>166,575</u>
ALL OTHER CATEGORIES					
Miscellaneous	2,043	(147,396)	(197,376)	(197,376)	(197,376)
Functional Total	<u>2,043</u>	<u>(147,396)</u>	<u>(197,376)</u>	<u>(197,376)</u>	<u>(197,376)</u>
TOTAL PERSONAL SERVICE SPENDING	<u>6,131,047</u>	<u>6,333,339</u>	<u>6,526,408</u>	<u>6,776,011</u>	<u>7,032,731</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,116	2,573	2,574	2,574	2,574
Alcoholic Beverage Control, Division of	27,248	21,739	22,267	22,720	22,720
Economic Development, Department of	1,538	1,847	1,847	1,847	1,847
Financial Services, Department of	64,564	55,386	55,539	55,539	55,539
Olympic Regional Development Authority	0	150	150	150	150
Public Service Department	8,567	13,803	14,679	14,848	14,998
Functional Total	104,033	95,498	97,056	97,678	97,828
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	28,606	25,676	25,676	25,676	25,676
Parks, Recreation and Historic Preservation, Office of	43,700	37,515	37,822	37,822	37,822
Functional Total	72,306	63,191	63,498	63,498	63,498
TRANSPORTATION					
Motor Vehicles, Department of	16,117	13,625	13,625	13,625	13,625
Transportation, Department of	4,666	5,720	5,875	6,034	6,214
Waterfront Commission	239	300	300	300	300
Functional Total	21,022	19,645	19,800	19,959	20,139
HEALTH					
Health, Department of	133,072	161,489	163,533	161,548	164,844
<i>Medicaid Administration</i>	23	1	1	1	1
<i>Public Health</i>	133,049	161,488	163,532	161,547	164,843
Functional Total	133,072	161,489	163,533	161,548	164,844
SOCIAL WELFARE					
Children and Family Services, Office of	16,137	17,108	17,003	17,339	17,339
<i>OCFS</i>	16,137	17,108	17,003	17,339	17,339
Housing and Community Renewal, Division of	10,765	20,622	13,971	15,869	15,869
Labor, Department of	21,619	22,788	24,038	24,038	24,038
Temporary and Disability Assistance, Office of	398	200	200	200	200
<i>All Other</i>	398	200	200	200	200
Functional Total	48,919	60,718	55,212	57,446	57,446
MENTAL HYGIENE					
Addiction Services and Supports, Office of	7,977	9,272	13,261	13,248	13,248
<i>OASAS</i>	7,977	9,272	13,261	13,248	13,248
Mental Health, Office of	3,172	5,526	5,526	5,526	5,526
<i>OMH</i>	3,172	5,526	5,526	5,526	5,526
People with Developmental Disabilities, Office for	349	202	202	202	202
<i>OPWDD</i>	349	202	202	202	202
Functional Total	11,498	15,000	18,989	18,976	18,976
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	227	2,448	2,448	2,448	2,448
<i>DOCCS</i>	227	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	5,465	1,991	2,030	2,069	2,069
Homeland Security and Emergency Services, Division of	15,434	16,345	17,155	17,674	17,674
Indigent Legal Services, Office of	732	1,023	1,041	1,059	1,059
Military and Naval Affairs, Division of	2,779	4,507	4,583	4,661	4,661
State Police, Division of	31,514	37,050	37,216	37,355	37,355
Victim Services, Office of	660	6,084	6,084	6,098	6,098
Functional Total	56,811	69,448	70,557	71,364	71,364
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	6,580	15,468	2,000	2,000	2,000
State University of New York	2,948,866	3,118,699	3,289,373	3,471,110	3,664,603
Functional Total	2,955,446	3,134,167	3,291,373	3,473,110	3,666,603
EDUCATION					
Education, Department of	32,576	36,804	35,371	36,221	36,221
<i>All Other</i>	32,576	36,804	35,371	36,221	36,221
Functional Total	32,576	36,804	35,371	36,221	36,221
GENERAL GOVERNMENT					
Budget, Division of the	811	2,025	2,025	2,025	2,025
Civil Service, Department of	0	0	0	13	13
Deferred Compensation Board	17	97	100	100	100
Elections, State Board of	682	375	875	375	125
Gaming Commission, New York State	12,355	21,566	21,574	21,594	21,594
General Services, Office of	4,215	11,084	11,289	11,289	11,289

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Labor Management Committees	0	337	346	346	346
Prevention of Domestic Violence, Office for	0	3	3	3	3
Public Employment Relations Board	48	50	51	51	51
State, Department of	15,423	19,793	23,062	23,062	23,062
Taxation and Finance, Department of	46,870	30,344	30,344	30,344	30,344
Veterans' Services, Department of	276	160	160	160	160
Workers' Compensation Board	54,280	61,725	63,312	63,312	63,312
Functional Total	<u>134,977</u>	<u>147,559</u>	<u>153,141</u>	<u>152,674</u>	<u>152,424</u>
ELECTED OFFICIALS					
Audit and Control, Department of	9,733	8,222	8,331	8,485	8,485
Judiciary	64,785	55,000	55,000	55,000	55,000
Law, Department of	41,032	55,046	55,138	56,052	56,052
Legislature	1,539	950	950	950	950
Functional Total	<u>117,089</u>	<u>119,218</u>	<u>119,419</u>	<u>120,487</u>	<u>120,487</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,414	(73,248)	(123,431)	(123,431)	(123,431)
Functional Total	<u>1,414</u>	<u>(73,248)</u>	<u>(123,431)</u>	<u>(123,431)</u>	<u>(123,431)</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>3,689,163</u>	<u>3,849,489</u>	<u>3,964,518</u>	<u>4,149,530</u>	<u>4,346,399</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,140	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	12,016	14,877	14,877	15,093	15,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	117,259	116,803	120,114	120,114	120,114
Public Service Department	36,887	41,407	44,294	46,859	49,815
Functional Total	167,302	175,411	181,609	184,390	187,346
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	46,341	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	6,692	5,560	5,560	5,560	5,560
Functional Total	53,033	54,491	54,491	54,491	54,491
TRANSPORTATION					
Motor Vehicles, Department of	21,944	26,897	26,897	26,897	26,897
Transportation, Department of	1,973	2,348	2,470	2,893	2,954
Functional Total	23,917	29,245	29,367	29,790	29,851
HEALTH					
Health, Department of	38,679	46,893	47,284	47,481	47,676
<i>Medicaid Administration</i>	560	1	1	1	1
<i>Public Health</i>	38,119	46,892	47,283	47,480	47,675
Functional Total	38,679	46,893	47,284	47,481	47,676
SOCIAL WELFARE					
Children and Family Services, Office of	1,910	2,600	2,701	2,787	2,787
<i>OCFS</i>	1,910	2,600	2,701	2,787	2,787
Housing and Community Renewal, Division of	23,941	30,181	29,953	29,953	29,953
Labor, Department of	24,635	26,399	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	6	128	128	128	128
<i>All Other</i>	6	128	128	128	128
Functional Total	50,492	59,308	59,190	59,276	59,276
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	589	1,442	1,455	1,455
<i>OASAS</i>	0	589	1,442	1,455	1,455
Mental Health, Office of	0	393	398	398	398
<i>OMH</i>	0	393	398	398	398
Functional Total	0	982	1,840	1,853	1,853
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	164	139	142	142	142
<i>DOCCS</i>	164	139	142	142	142
Criminal Justice Services, Division of	1,244	0	0	0	0
Homeland Security and Emergency Services, Division of	551	879	882	900	900
Indigent Legal Services, Office of	3,260	3,001	3,050	3,100	3,100
State Police, Division of	23,850	29,523	29,523	29,523	29,523
Victim Services, Office of	2,421	2,373	2,373	2,407	2,407
Functional Total	31,490	35,915	35,970	36,072	36,072
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,442	6,207	0	0	0
State University of New York	543,858	605,209	623,896	642,720	662,001
Functional Total	552,300	611,416	623,896	642,720	662,001
EDUCATION					
Education, Department of	43,428	48,300	49,000	49,000	49,000
<i>All Other</i>	43,428	48,300	49,000	49,000	49,000
Functional Total	43,428	48,300	49,000	49,000	49,000

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
GENERAL GOVERNMENT					
Budget, Division of the	651	590	590	590	590
Civil Service, Department of	0	0	0	266	266
Deferred Compensation Board	291	297	302	302	302
Gaming Commission, New York State	16,112	22,424	22,651	23,383	23,383
General Services, Office of	3,870	2,858	2,915	2,915	2,915
State, Department of	14,196	22,395	22,395	22,395	22,395
Taxation and Finance, Department of	9,941	22,077	22,077	22,077	22,077
Workers' Compensation Board	62,810	64,090	66,377	66,419	66,462
Functional Total	<u>107,871</u>	<u>134,731</u>	<u>137,307</u>	<u>138,347</u>	<u>138,390</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,825	2,667	2,759	2,811	2,811
Judiciary	47,126	48,666	48,666	48,666	48,666
Law, Department of	27,195	30,305	30,806	31,306	31,306
Functional Total	<u>76,146</u>	<u>81,638</u>	<u>82,231</u>	<u>82,783</u>	<u>82,783</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,327	1,565	1,596	1,599	1,602
Functional Total	<u>1,327</u>	<u>1,565</u>	<u>1,596</u>	<u>1,599</u>	<u>1,602</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>1,145,985</u></u>	<u><u>1,279,895</u></u>	<u><u>1,303,781</u></u>	<u><u>1,327,802</u></u>	<u><u>1,350,341</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,587	0	0	0	0
Economic Development, Department of	8,520	10,055	10,055	10,055	10,055
Empire State Development Corporation	0	98,500	24,750	24,750	24,750
Functional Total	10,107	108,555	34,805	34,805	34,805
PARKS AND THE ENVIRONMENT					
Parks, Recreation and Historic Preservation, Office of	3,343	4,470	4,470	4,470	4,470
Functional Total	3,343	4,470	4,470	4,470	4,470
TRANSPORTATION					
Motor Vehicles, Department of	23,843	18,000	18,000	18,000	18,000
Transportation, Department of	71,423	42,504	42,504	42,504	42,504
Functional Total	95,266	60,504	60,504	60,504	60,504
HEALTH					
Aging, Office for the	132,083	98,694	98,694	98,694	98,694
Health, Department of	68,203,518	73,544,092	74,918,261	72,465,850	74,212,373
<i>Medical Assistance</i>	51,828,331	57,030,421	57,842,961	55,075,888	56,309,826
<i>Essential Plan</i>	12,348,525	13,097,000	13,796,000	14,331,000	14,788,000
<i>Medicaid Administration</i>	757,704	963,865	769,834	494,834	494,834
<i>Public Health</i>	3,268,958	2,452,806	2,509,466	2,564,128	2,619,713
Functional Total	68,335,601	73,642,786	75,016,955	72,564,544	74,311,067
SOCIAL WELFARE					
Children and Family Services, Office of	1,604,941	1,032,400	1,044,300	1,044,300	1,044,300
<i>OCFS</i>	1,604,941	1,032,400	1,044,300	1,044,300	1,044,300
Housing and Community Renewal, Division of	88,641	81,500	82,500	66,500	48,434
Labor, Department of	174,043	151,892	151,892	151,892	151,892
Temporary and Disability Assistance, Office of	3,860,893	3,918,346	4,014,276	3,760,776	3,760,776
<i>Welfare Assistance</i>	2,554,502	2,801,346	2,897,276	2,643,776	2,643,776
<i>All Other</i>	1,306,391	1,117,000	1,117,000	1,117,000	1,117,000
Functional Total	5,728,518	5,184,138	5,292,968	5,023,468	5,005,402
MENTAL HYGIENE					
Addiction Services and Supports, Office of	142,910	130,440	130,440	130,440	130,440
<i>OASAS</i>	142,910	130,440	130,440	130,440	130,440
Mental Health, Office of	79,385	55,965	55,965	55,965	55,965
<i>OMH</i>	79,385	55,965	55,965	55,965	55,965
Functional Total	222,295	186,405	186,405	186,405	186,405
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Criminal Justice Services, Division of	21,344	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	4,065,145	2,108,000	1,008,000	1,008,000	1,008,000
Victim Services, Office of	106,354	93,000	93,000	93,000	93,000
Functional Total	4,192,843	2,216,800	1,116,800	1,116,800	1,116,800
HIGHER EDUCATION					
City University of New York	1,552	0	0	0	0
Functional Total	1,552	0	0	0	0
EDUCATION					
Arts, Council on the	1,041	600	600	600	600
Education, Department of	8,685,341	4,517,645	4,177,645	4,177,645	4,177,645
<i>School Aid</i>	7,627,515	3,635,938	3,295,938	3,295,938	3,295,938
<i>Special Education Categorical Programs</i>	995,523	800,000	800,000	800,000	800,000
<i>All Other</i>	62,303	81,707	81,707	81,707	81,707
Functional Total	8,686,382	4,518,245	4,178,245	4,178,245	4,178,245
GENERAL GOVERNMENT					
Elections, State Board of	755	0	0	0	0
General Services, Office of	0	250	250	250	250
Prevention of Domestic Violence, Office for	116	0	0	0	0
State, Department of	65,371	57,957	57,957	57,957	57,957
Functional Total	66,242	58,207	58,207	58,207	58,207
ALL OTHER CATEGORIES					
Miscellaneous	(523,849)	(467,938)	(467,938)	(467,938)	(467,938)
Functional Total	(523,849)	(467,938)	(467,938)	(467,938)	(467,938)
TOTAL ASSISTANCE AND GRANTS SPENDING	86,818,300	85,512,172	85,481,421	82,759,510	84,487,967

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	4,766	3,413	3,413	3,413	3,413
Alcoholic Beverage Control, Division of	11	0	0	0	0
Public Service Department	2,424	1,427	1,427	1,427	1,427
Functional Total	7,201	4,840	4,840	4,840	4,840
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	23,370	30,511	30,511	30,511	30,511
Parks, Recreation and Historic Preservation, Office of	3,093	2,867	2,867	2,867	2,867
Functional Total	26,463	33,378	33,378	33,378	33,378
TRANSPORTATION					
Motor Vehicles, Department of	4,350	4,795	4,795	4,795	4,795
Transportation, Department of	11,858	10,799	11,122	11,456	11,800
Waterfront Commission	0	40	40	40	40
Functional Total	16,208	15,634	15,957	16,291	16,635
HEALTH					
Aging, Office for the	5,155	6,068	6,068	6,068	6,068
Health, Department of	125,062	126,483	127,152	127,844	127,844
<i>Essential Plan</i>	3,526	5,702	5,852	6,078	6,078
<i>Medicaid Administration</i>	52,138	55,842	56,368	56,816	56,816
<i>Public Health</i>	69,398	64,939	64,932	64,950	64,950
Medicaid Inspector General, Office of the	16,589	17,558	17,558	17,558	17,558
Functional Total	146,806	150,109	150,778	151,470	151,470
SOCIAL WELFARE					
Children and Family Services, Office of	40,296	35,398	36,012	36,244	36,244
<i>OCFS</i>	40,296	35,398	36,012	36,244	36,244
Housing and Community Renewal, Division of	6,435	8,452	8,452	8,452	8,452
Human Rights, Division of	0	3,421	3,421	3,421	3,421
Labor, Department of	205,634	179,892	180,035	180,035	180,035
National and Community Service	683	470	479	479	479
Temporary and Disability Assistance, Office of	111,274	79,311	79,311	79,311	79,311
<i>All Other</i>	111,274	79,311	79,311	79,311	79,311
Functional Total	364,322	306,944	307,710	307,942	307,942
MENTAL HYGIENE					
Addiction Services and Supports, Office of	5,191	5,256	5,309	5,309	5,309
<i>OASAS</i>	5,191	5,256	5,309	5,309	5,309
Developmental Disabilities, State Council on	1,114	100	100	100	100
Justice Center	15,056	12,685	12,688	12,690	12,690
Mental Health, Office of	1,353	1,065	1,065	1,065	1,065
<i>OMH</i>	1,353	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	124	0	0	0	0
<i>OPWDD</i>	124	0	0	0	0
Functional Total	22,838	19,106	19,162	19,164	19,164
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	1,217	3,753	3,753	3,753	3,753
<i>DOCCS</i>	1,217	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	3,128	5,062	5,162	5,259	5,259
Homeland Security and Emergency Services, Division of	15,810	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	26,156	24,584	25,076	25,578	26,089
State Police, Division of	21,355	13,426	13,695	13,969	13,969
Victim Services, Office of	3,821	2,455	2,455	2,455	2,455
Functional Total	71,487	64,280	65,141	66,014	66,525
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	284	836	836	836	836
State University of New York	9,233	8,306	8,306	8,306	8,306
Functional Total	9,517	9,142	9,142	9,142	9,142
EDUCATION					
Education, Department of	100,511	87,737	87,737	87,737	87,737
<i>School Aid</i>	986	0	0	0	0
<i>All Other</i>	99,525	87,737	87,737	87,737	87,737
Functional Total	100,511	87,737	87,737	87,737	87,737
GENERAL GOVERNMENT					
Budget, Division of the	118	0	0	0	0
Elections, State Board of	978	704	718	732	732

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Information Technology Services, Office of	553	0	0	0	0
Prevention of Domestic Violence, Office for	74	0	0	0	0
State, Department of	3,911	10,758	10,758	10,758	10,758
Veterans' Services, Department of	723	903	912	912	912
Functional Total	6,357	12,365	12,388	12,402	12,402
ELECTED OFFICIALS					
Judiciary	1,307	1,500	1,500	1,500	1,500
Law, Department of	21,082	25,473	25,473	25,916	25,916
Functional Total	22,389	26,973	26,973	27,416	27,416
TOTAL PERSONAL SERVICE SPENDING	794,099	730,508	733,206	735,796	736,651

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	24,717	9,808	9,808	9,808	9,808
Alcoholic Beverage Control, Division of	6	0	0	0	0
Economic Development, Department of	916	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400
Public Service Department	961	130	130	130	130
Functional Total	26,600	11,583	11,583	11,583	11,583
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	26,040	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	2,142	1,147	1,147	1,147	1,147
Functional Total	28,182	18,089	18,089	18,089	18,089
TRANSPORTATION					
Motor Vehicles, Department of	1,851	4,311	4,311	4,311	4,311
Transportation, Department of	15,268	13,849	14,231	14,776	15,219
Functional Total	17,119	18,160	18,542	19,087	19,530
HEALTH					
Aging, Office for the	1,261	4,348	4,348	4,348	4,348
Health, Department of	1,297,003	1,408,883	1,454,316	1,447,529	1,433,158
<i>Essential Plan</i>	505,981	557,285	565,008	582,256	590,899
<i>Medicaid Administration</i>	335,797	570,891	606,857	579,441	554,441
<i>Public Health</i>	455,225	280,707	282,451	285,832	287,818
Medicaid Inspector General, Office of the	3,406	3,086	3,086	3,086	3,086
Functional Total	1,301,670	1,416,317	1,461,750	1,454,963	1,440,592
SOCIAL WELFARE					
Children and Family Services, Office of	66,718	77,156	76,798	77,712	77,712
<i>OCFS</i>	66,718	77,156	76,798	77,712	77,712
Housing and Community Renewal, Division of	3,122	3,368	3,368	3,368	3,368
Human Rights, Division of	2,208	1,339	1,339	1,339	1,339
Labor, Department of	153,290	81,679	81,679	81,679	81,679
National and Community Service	20,699	17,277	17,194	17,194	17,194
Temporary and Disability Assistance, Office of	86,953	73,954	73,954	73,954	73,954
<i>All Other</i>	86,953	73,954	73,954	73,954	73,954
Functional Total	332,990	254,773	254,332	255,246	255,246
MENTAL HYGIENE					
Addiction Services and Supports, Office of	19,607	3,858	3,956	3,956	3,956
<i>OASAS</i>	19,607	3,858	3,956	3,956	3,956
Developmental Disabilities, State Council on	3,500	3,315	3,315	3,315	3,315
Justice Center	3,123	2,553	2,568	2,581	2,581
Mental Health, Office of	11,516	10,416	10,416	10,416	10,416
<i>OMH</i>	11,516	10,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	2	1,000	1,000	1,000	1,000
<i>OPWDD</i>	2	1,000	1,000	1,000	1,000
Functional Total	37,748	21,142	21,255	21,268	21,268
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	5,356	1,191	1,191	1,191	1,191
<i>DOCCS</i>	5,356	1,191	1,191	1,191	1,191
Criminal Justice Services, Division of	3,878	4,693	4,784	4,874	4,874
Homeland Security and Emergency Services, Division of	32,951	25,000	25,000	25,000	25,000
Military and Naval Affairs, Division of	20,772	17,440	17,865	18,217	18,217
State Police, Division of	17,372	15,544	16,197	16,521	16,521
Victim Services, Office of	1,407	919	919	919	919
Functional Total	81,736	64,787	65,956	66,722	66,722
HIGHER EDUCATION					
City University of New York	697	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	3,446	5,797	5,797	5,797	5,797
State University of New York	426,658	340,330	340,330	340,330	340,330
Functional Total	430,801	348,127	348,127	348,127	348,127
EDUCATION					
Arts, Council on the	0	100	100	100	100
Education, Department of	91,334	65,381	65,381	65,381	65,381
<i>School Aid</i>	3,586	0	0	0	0
<i>All Other</i>	87,748	65,381	65,381	65,381	65,381
Functional Total	91,334	65,481	65,481	65,481	65,481

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
GENERAL GOVERNMENT					
Budget, Division of the	17,303	0	0	0	0
Elections, State Board of	3,147	7,819	7,938	6,037	6,037
General Services, Office of	20,580	17,193	17,193	17,193	17,193
Information Technology Services, Office of	3,374	0	0	0	0
Prevention of Domestic Violence, Office for	2	0	0	0	0
State, Department of	1,182	9,046	9,046	9,046	9,046
Taxation and Finance, Department of	430	500	500	500	500
Veterans' Services, Department of	309	898	910	910	910
Functional Total	<u>46,327</u>	<u>35,456</u>	<u>35,587</u>	<u>33,686</u>	<u>33,686</u>
ELECTED OFFICIALS					
Judiciary	10,080	11,000	11,000	11,000	11,000
Law, Department of	6,211	11,192	11,192	11,374	11,374
Functional Total	<u>16,291</u>	<u>22,192</u>	<u>22,192</u>	<u>22,374</u>	<u>22,374</u>
ALL OTHER CATEGORIES					
Miscellaneous	401,341	0	0	0	0
Functional Total	<u>401,341</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>2,812,139</u>	<u>2,276,107</u>	<u>2,322,894</u>	<u>2,316,626</u>	<u>2,302,698</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,817	2,216	2,216	2,216	2,216
Alcoholic Beverage Control, Division of	6	0	0	0	0
Public Service Department	697	921	921	921	921
Functional Total	3,520	3,137	3,137	3,137	3,137
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	15,052	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	19	24	24	24	24
Functional Total	15,071	18,776	18,776	18,776	18,776
TRANSPORTATION					
Motor Vehicles, Department of	2,737	3,090	3,090	3,090	3,090
Transportation, Department of	6,870	7,218	7,594	8,706	8,706
Functional Total	9,607	10,308	10,684	11,796	11,796
HEALTH					
Aging, Office for the	160	0	0	0	0
Health, Department of	50,306	52,592	52,604	52,620	52,632
<i>Medicaid Administration</i>	1,669	9,158	9,158	9,158	9,158
<i>Public Health</i>	48,637	43,434	43,446	43,462	43,474
Medicaid Inspector General, Office of the	10,803	10,862	10,862	10,862	10,862
Functional Total	61,269	63,454	63,466	63,482	63,494
SOCIAL WELFARE					
Children and Family Services, Office of	19,368	23,660	24,590	25,284	25,284
<i>OCFS</i>	19,368	23,660	24,590	25,284	25,284
Housing and Community Renewal, Division of	4,019	5,606	5,501	5,501	5,501
Labor, Department of	129,377	120,280	120,378	120,378	120,378
National and Community Service	0	248	252	252	252
Temporary and Disability Assistance, Office of	70,132	50,476	50,476	50,476	50,476
<i>All Other</i>	70,132	50,476	50,476	50,476	50,476
Functional Total	222,896	200,270	201,197	201,891	201,891
MENTAL HYGIENE					
Developmental Disabilities, State Council on	461	785	785	785	785
Justice Center	0	153	157	169	169
Mental Health, Office of	871	612	612	612	612
<i>OMH</i>	871	612	612	612	612
People with Developmental Disabilities, Office for	78	0	0	0	0
<i>OPWDD</i>	78	0	0	0	0
Functional Total	1,410	1,550	1,554	1,566	1,566
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	531	2,271	2,281	2,281	2,281
<i>DOCCS</i>	531	2,271	2,281	2,281	2,281
Criminal Justice Services, Division of	679	376	384	391	391
Homeland Security and Emergency Services, Division of	8,624	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	10,594	7,431	7,431	7,431	7,431
State Police, Division of	3,068	1,500	1,500	1,500	1,500
Victim Services, Office of	249	450	450	450	450
Functional Total	23,745	19,028	19,046	19,053	19,053
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	147	1	1	1	1
State University of New York	123	51	51	51	51
Functional Total	270	52	52	52	52
EDUCATION					
Education, Department of	63,967	56,000	56,000	56,000	56,000
<i>School Aid</i>	784	0	0	0	0
<i>All Other</i>	63,183	56,000	56,000	56,000	56,000
Functional Total	63,967	56,000	56,000	56,000	56,000
GENERAL GOVERNMENT					
Budget, Division of the	75	0	0	0	0
Elections, State Board of	619	453	469	478	478
Information Technology Services, Office of	337	0	0	0	0
State, Department of	1,929	5,812	5,812	5,812	5,812
Veterans' Services, Department of	457	591	594	594	594
Functional Total	3,417	6,856	6,875	6,884	6,884

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ELECTED OFFICIALS					
Judiciary	355	300	300	300	300
Law, Department of	12,852	16,212	16,212	16,486	16,486
Functional Total	<u>13,207</u>	<u>16,512</u>	<u>16,512</u>	<u>16,786</u>	<u>16,786</u>
 TOTAL GENERAL STATE CHARGES SPENDING	 <u>418,379</u>	 <u>395,943</u>	 <u>397,299</u>	 <u>399,423</u>	 <u>399,435</u>

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
PIT in Excess of Revenue Bond Debt Service		28,076,877	29,723,207	28,967,780	29,781,204	31,299,851
PTET in Excess of Revenue Bond Debt Service		8,890,429	7,691,950	7,265,000	7,294,000	7,580,000
ECEP in Excess of Revenue Bond Debt Service		7,495	7,500	8,500	9,500	10,000
Sales Tax in Excess of Revenue Bond Debt Service		8,635,540	9,646,085	9,018,569	9,015,316	9,286,837
Sales Tax in Excess of LGAC Bond Debt Service		0	0	0	0	0
Real Estate Taxes in Excess of CW/CA Debt Service		968,787	989,785	1,093,670	1,219,314	1,296,245
Total All Other Transfers		4,273,331	2,452,420	2,274,046	1,899,324	2,039,415
339.21982	Administration Program	659	518	518	518	518
339.22080	Adult Shelter Sanction Account	30,000	0	0	0	0
339.22033	Alcohol Beverage Control	2	0	0	0	0
290.25546	American Rescue Plan Fiscal Recovery Funds	0	377,000	300,000	50,000	0
339.22009	Asbestos Safety Training Program Account	53	0	0	0	0
339.22003	Bell Jar Collection Account	2,035	500	500	500	500
339.21977	Business and Licensing Services Account	4,745	91,828	91,828	91,828	91,828
323.55022	Business Services Center	735	0	0	0	0
002.30000	Capital Projects Fund	353	0	0	0	0
339.21920	Certificate of Need Account	362	0	0	0	0
339.22104	CHCCDP Transfer Account	43	0	0	0	0
061.20810	Child Health Plus	109	85	85	85	85
025.20401	Child Performer Protection Account	48	27	27	27	27
E01.60850	City University of New York Senior College Operating Fund	3,924	3,924	3,924	3,924	3,924
334.55055	Civil Service Administration Account	2,077	1,651	1,651	1,651	1,651
396.55301	Civil Service Employee Benefit Administration Reimbursement	0	639	639	639	639
339.21962	Clinical Laboratory Reference Fee Account	901	894	894	894	894
501.23702	Commercial Gaming Regulation	0	2	2	2	2
339.22015	Crimes Against Revenue Program Account	559	0	0	0	0
339.21945	Criminal Justice Improvement Account	672	737	737	737	737
339.22124	Cuba Lake Management Fund	0	5	5	5	5
072.30050	Dedicated Highway and Bridge Trust	376,988	773,145	818,617	1,055,601	1,253,587
073.20853	Dedicated Mass Transportation Non MTA	300	0	0	0	0
366.23102	Department of Health - Drinking Water Program	0	1,108	1,108	1,108	1,108
339.21923	Department of Labor Fee and Penalty Account	783	0	0	0	0
339.22079	Department of Transportation-Accident Damage Recovery	3	0	0	0	0
323.55010	Design and Construction Account	0	1,866	1,866	1,866	1,866
339.22191	Education Assessment Account	7	0	0	0	0
061.20818	Elderly Pharmaceutical Insurance Coverage Premium	85	47	47	47	47
339.22083	Electronic Benefit Transfer and Common Benefit Identification Card	54	0	0	0	0
339.22250	Emergency Election Outreach	2	0	0	0	0
061.20809	Emergency Medical Services Training Account	424	185	185	185	185
301.21080	Environmental Conservation Magazine Account	0	150	150	150	150
339.21959	Environmental Laboratory Fee Account	224	283	283	283	283
301.21081	Environmental Regulatory Account	2,392	2,835	2,835	2,835	2,835
339.21984	Federal Administrative Reimbursement Account	1	0	0	0	0
267.25200	Federal Education Fund	435	1,070	1,070	1,070	1,070
486.26000	Federal Emergency Employment Act Fund	2,586	0	0	0	0
301.21065	Federal Grant Indirect Cost Recovery Account	1,634	1,041	1,041	1,041	1,041
291.313DD	Federal Grants - Capital	588	0	0	0	0
265.25100	Federal Health and Human Services Fund	124,303	107,992	107,992	107,992	107,992
290.25300	Federal Miscellaneous Operating Grants Fund	260,431	20,460	20,460	5,460	5,460
261.25000	Federal USDA/Food and Nutrition Services Fund	22,646	33,292	33,292	33,292	33,292
339.21911	Financial Control Board Account	12	12	12	12	12
339.22074	Financial Management System Account	36	0	0	0	0
339.21950	Fingerprint Identification & Technology Account	0	14,543	14,543	14,543	14,543
339.21904	Fire Prevention and Code Enforcement Account	0	19,810	19,810	19,810	19,810
339.22075	Funeral Directing Program Account	40	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	20,271	25,200	25,200	25,200	25,200
061.20811	HCRA Undistributed Revenue	42	0	0	0	0
061.20821	Health Care Delivery Administration Account	43	0	0	0	0
506.24850	Health Care Transformation Fund	250,000	265,000	285,486	0	0
396.55300	Health Insurance Internal Services Account	3,872	3,428	3,428	3,428	3,428
502.23755	Health Operation and Oversight Account	111	0	0	0	0
339.21960	HESC - Insurance Premium Payments	11,043	10,500	0	0	0
339.22090	Housing Indirect Cost Recovery Account	717	201	201	201	201
390.23551	Indigent Legal Services	80,062	214,000	214,000	198,968	198,968
301.21060	Indirect Charges Account	2,085	2,085	2,085	2,085	2,085
334.55071	Labor Contact Center	185	0	0	0	0
339.22096	Legal Services Assistance Fund	0	9,830	9,830	9,830	9,830
339.22097	Local Public Health Services Account	22	0	0	0	0
339.22122	Local Wireless Public Safety Answering Point Account	139	0	0	0	0
160.20902	Lottery Administration - New	6,864	4,204	4,204	4,204	4,204
301.21066	Low Level Radioactive Waste Account	103	103	103	103	103
304.40100	Mental Health Services Fund	2,871,549	1,949,954	1,846,462	1,807,958	1,801,052
313.21402	Metropolitan Mass Transportation Operating Assistance Account	1,100	0	0	0	0
314.21452	Mobile Source Account	0	6,404	6,404	6,404	6,404
339.21976	Motorcycle Safety Fund	302	0	0	0	0
339.22132	New York Alert	67	0	0	0	0
508.24800	New York State Cannabis Revenue	50,344	0	0	0	0
339.22240	New York State Medical Indemnity	89	0	0	0	0
339.22177	Occupational Health Clinic Account	39	22	22	22	22
305.21252	Occupational Safety and Health Inspection Account	1,448	0	0	0	0
305.21251	Occupational Safety and Health Training and Education Account	1,630	0	0	0	0
323.5502X	Office of General Services Executive Direction Account	1,419	2,265	2,265	2,265	2,265

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
339.22115	Office of Peopole with Disabilities - Joint Clinic Operation	44	0	0	0	0
323.550ZY	OGS Building Administration - Internal Service	34	0	0	0	0
339.219YL	OGS Building Administration - Special Revenue State	3	0	0	0	0
339.219YN	OGS Standards and Purchase - Special Revenue State	3,000	3,000	3,000	3,000	3,000
323.550ZZ	OGS Standards and Purchase Account - Internal Service	15	0	0	0	0
339.22112	OTDA Income Account	138	0	0	0	0
339.22163	Patron Services Account	1,568	1,568	1,568	1,568	1,568
061.20814	Primary Care Initiatives Account	42	22	22	22	22
339.22088	Professional Medical Conduct Account	1,705	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	2,026	4,161	4,161	4,161	4,161
339.22011	Public Service Account	5,704	6,128	6,128	6,128	6,128
339.21998	Public Work Enforcement	1,125	0	0	0	0
061.20823	Qualified Health Plan Administration	88	79	79	79	79
339.21965	Radiological Health Protection	100	150	150	150	150
301.21067	Recreation Account	200	200	200	200	200
339.22021	Regulation of Manufactured Housing Account	5,026	0	0	0	0
339.21912	Regulation of Racing Account	0	458	458	458	458
339.22156	Rent Revenue Other - New York City	0	115	115	115	115
339.21900	Reserve for Transaction Risks	0	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
339.22024	Revenue Arrearage Account	0	18,659	18,659	18,659	18,659
339.22193	Sales Tax Re-registration Fee Account	16	0	0	0	0
339.22027	Special Conservation Activities Account	32	0	0	0	0
339.22180	SR-Connections Account	1	0	0	0	0
339.22028	State Central Register Account	97	97	97	97	97
339.22126	State Justice Inst Grants	84	0	0	0	0
354.22802	State Police Motor Vehicle Enforcement Account	0	112,420	112,420	112,420	112,420
330.40350	State University Dormitory Income Fund	1,659	1,659	1,659	1,659	1,656
345.22653	State University General IFR Account	28,350	27,555	26,555	26,122	25,136
345.22656	State University Hospital IFR Operations Account	0	0	67,357	60,106	60,106
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	111	36	36	36	36
339.22162	Systems and Technology Account	5,569	4,487	4,487	4,487	4,487
339.22192	Tax Return Preparers Fee	469	0	0	0	0
061.20801	Tobacco Control and Cancer Services Account	0	156	156	156	156
339.22055	Traffic Adjudication Account	0	477	477	477	477
339.22067	Transportation Regulation Account	0	2,443	2,443	2,443	2,443
339.21933	Transportation Surplus Property Account	8,505	974	974	974	974
339.22169	Tribal State Compact Revenue Account	0	255,000	142,000	142,000	142,000
339.22172	Underground Facilities Safety Training Account	2,175	3,697	0	0	0
480.25900	Unemployment Insurance Administration Fund	30,309	36,569	36,569	36,569	36,569
482.23601	Unemployment Insurance Special Interest and Penalty Fund	5,164	5,163	5,163	5,163	5,163
339.22103	Vital Records Management Account	931	787	787	787	787
160.20903	VLT Administration Account	0	666	666	666	666
339.22175	Volunteer Recruitment Service Scholarships Account	17	0	0	0	0
301.21053	Waste Tire Management and Recycling Account	10,000	3,000	0	0	0
339.21995	Workers' Compensation Account	14,227	12,753	12,753	12,753	12,753
		50,852,459	50,510,947	48,627,565	49,218,658	51,512,348

General Fund Transfers To Other Funds
(thousands of dollars)

Fund	Account Name	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Transfers to Debt Service Funds		273,717	290,456	321,952	328,385	564,154
Transfers to Capital Projects Funds		6,924,510	4,606,845	3,379,236	4,071,972	4,297,360
Transfers to SUNY University Operations		1,659,784	1,869,949	1,810,087	1,777,446	1,777,258
Total All Other Transfers		1,972,261	9,118,149	1,924,966	1,711,557	1,751,271
334.55050	Agencies Internal Service	0	50,000	50,000	50,000	50,000
020.20143	Alzheimers Disease Assistance	214	306	270	270	270
339.22138	Authority Budget Office Account	250	0	0	0	0
334.55057	Banking Services	36,098	44,160	44,160	44,160	44,160
339.22032	Batavia School For the Blind Account	900	900	900	900	900
020.20155	Breast Cancer Research and Education Account	390	581	500	500	500
323.55022	Business Services Center	33,000	33,000	33,000	33,000	33,000
334.55069	Centralized Technology Services	11,460	11,460	11,460	11,460	11,460
054.20601	Charter School Stimulus Account	4,837	4,837	4,837	4,837	4,837
020.20100	Combined Expendable Trust Fund	0	236,300	236,300	236,300	236,300
397.55350	Correctional Industries	22,773	23,773	23,773	23,773	23,773
340.22501	Court Facility Income Account	125,810	132,000	132,000	132,000	132,000
339.21945	Criminal Justice Improvement Account	0	38,938	38,938	38,938	38,938
073.20853	Dedicated Mass Transportation Non MTA	5,581	5,274	5,274	5,274	5,274
303.21203	Department of Environmental ConservationAccount	0	10,000	0	0	0
160.20901	Education - New	0	263	0	0	0
339.22247	Entertainment Diversity Job Training Development	5,184	5,100	5,100	5,100	5,100
261.25000	Federal USDA/Food and Nutrition Services Fund	1,484	0	0	0	0
339.22266	Hazard Mitigation Revolve Loan	1,355	2,000	2,000	2,000	0
506.24850	Health Care Transformation	125,000	125,000	125,000	0	0
319.40300	Health Income Fund	27,671	16,079	16,079	16,079	16,079
396.55300	Health Insurance Internal Services Account	9,000	9,000	9,000	9,000	9,000
339.22267	Healthcare Stability Fund	350,000	0	0	0	0
339.22140	Helen Hayes Hospital Account	16,229	14,996	7,363	7,363	7,378
316.40250	Housing Debt Fund	(881)	0	0	0	0
390.23551	Indigent Legal Services	0	28,000	28,000	28,000	28,000
481.50651	Interest Assessment Account	0	165,000	0	0	0
345.22652	Long Island Veterans' Home Account	87	0	0	0	0
502.23755	MCF-Health Operation and Oversight Account	6,550	6,550	6,550	6,550	6,550
339.22128	Medication Reimbursement Account	31	0	0	0	0
313.21402	Metropolitan Mass Transportation Operating Assistance Account	27,769	21,175	4,175	4,175	4,175
225.23651	Mobility Tax Trust Account	244,250	244,250	244,250	244,250	244,250
339.22144	Montrose State Veterans Home	4,473	3,860	1,388	1,388	1,405
334.55059	Neighbor Work Project Account	1,000	1,000	1,000	1,000	1,000
225.23653	New York Central Business District Trust	156,091	157,651	159,228	160,820	162,429
368.23151	New York City County Clerk Operations Offset Fund	3,097	2,700	2,700	2,700	2,700
339.22141	New York City Veterans Home (St. Albans) Account	4,117	3,041	1,106	1,106	1,106
339.22211	New York State Campaign Finance	35,186	1,000	100,000	10,000	50,000
339.22142	New York State Home for Veterans and their Dependents (Oxford)	3,113	2,092	513	512	580
339.22240	NYS Medical Indemnity	20	20	20	20	20
339.22177	Occupational Health Clinic Account	5,000	20	20	20	20
323.5502Y	OGS Building Administration - Internal Service	9,500	9,500	9,500	9,500	9,500
303.21204	Oil Spill Compensation	7,303	0	0	0	0
339.22163	Patron Services Account	0	4,000	0	0	0
020.20183	Prostate Cancer Research and Education	91	114	200	200	200
313.21401	Public Transportation Systems Operating Assistance Account	17,227	17,229	17,229	17,229	17,229
073.20852	Railroad Account	9,228	9,216	11,766	11,766	11,766
339.22171	Recruitment Incentive Account	2,587	2,587	2,587	2,587	2,587
339.22053	Rome School for the Deaf Account	1,044	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	0	6,000	6,000	6,000	6,000
345.22653	State University General IFR Account	11	0	0	0	0
345.22656	State University Hospital IFR Operations Account	594,340	604,842	504,842	504,842	504,842
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	0	8	8	8	8
339.22168	Tax Revenue Arrearage Account	1,500	1,500	1,500	1,500	1,500
073.20851	Transit Authorities Account	51,456	51,394	65,844	65,844	65,844
481.50650	Unemployment Insurance Benefit Account Fund	0	7,000,000	0	0	0
020.20128	WB Hoyt Memorial Trust Fund	622	788	788	788	788
339.22143	Western New York Veterans Home (Batavia) Account	1,713	1,125	278	278	283
		10,830,272	15,885,399	7,436,241	7,889,360	8,390,043

CASH COMBINING STATEMENT
GENERAL FUND
FY 2025
(millions of dollars)

	General Fund	Tax Stabilization Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,618	21	25	4,638	40,029	0	46,331
Receipts:								
Taxes	59,590	0	0	0	0	0	0	59,590
Miscellaneous Receipts	5,168	0	0	0	0	0	0	5,168
Federal Receipts	3,650	0	0	0	0	0	0	3,650
Total Receipts	68,408	0	0	0	0	0	0	68,408
Disbursements:								
Assistance and Grants	74,833	0	0	0	0	0	0	74,833
State Operations	13,716	0	0	0	0	0	0	13,716
General State Charges	9,297	0	0	0	0	0	0	9,297
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	97,846	0	0	0	0	0	0	97,846
Other financing sources (uses):								
Transfers from Other Funds	40,268	0	0	0	2,500	8,085	0	50,853
Transfers to Other Funds	(10,830)	0	0	0	0	0	0	(10,830)
Bond and Note Proceeds	0	0	0	0	0	0	0	0
Net other financing sources (uses)	29,438	0	0	0	2,500	8,085	0	40,023
Change in Fund Balance	0	0	0	0	2,500	8,085	0	10,585
Closing Fund Balance	0	1,618	21	25	7,138	48,114	0	56,916

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2025
(Thousands of dollars)

	MENTAL HEALTH GIFTS AND DONATIONS (2000-2099)	COMBINED EXPENDABLE TRUST (20100-2099)	NEW YORK INTEREST ON LAWYER ACCOUNT (20900-20949)	NEW YORK STATE PARTNERSHIP TRUST (20350-20399)	CHILD PERFORMER'S PROTECTION (24000-24049)	TUTION REIMBURSEMENT (20450-20499)	LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (20500-20549)	SCHOOL TAX RELIEF (20550-20599)	CHARTER SCHOOL STIMULUS (20600-20649)	HEALTH CARE REFORM ACT RESOURCES (20800-20849)	DEDICATED MASS TRANSPORTATION TRUST (20850-20899)
Opening Fund Balance	877	64,412	413,163	(2)	253	12,026	8,642	0	9,404	55,428	86,764
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	63	12,393	256,814	203	86	4,982	7,935	0	422	7,078,538	446,946
Federal Receipts	0	71	0	0	0	0	0	0	0	0	0
Total Receipts	63	12,464	256,814	203	86	4,982	7,935	1,448,470	422	7,652,581	587,661
Disbursements:											
Assistance and Grants	0	5,778	62,491	0	0	0	6,228	1,448,470	1,310	7,507,295	646,415
State Operations	37	5,518	1,481	308	392	2,635	2,024	0	5,089	72,310	0
General State Charges	0	178	539	181	226	1,318	1,236	0	0	9,065	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	37	11,474	64,511	489	618	3,953	9,488	1,448,470	6,399	7,588,670	646,415
Other Financing Sources (Use):											
Transfers from Other Funds	0	1,317	0	300	600	0	0	0	4,837	0	66,265
Transfers to Other Funds	0	0	0	(19)	(48)	(319)	(607)	0	0	(104,843)	(300)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	0	1,317	0	281	552	(319)	(607)	0	4,837	(104,843)	65,965
Change in Fund Balance	26	2,307	192,303	(5)	20	710	(2,160)	0	(1,140)	(40,932)	7,211
Closing Fund Balance	903	66,719	605,466	(7)	273	12,736	6,482	0	8,264	14,496	93,975

STATE LOTTERY (20900-20949)	753,873	10,713	125,290	(73,031)	7,003,188	(65,343)	4,161,074	290	23,107	120,961	2,775
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,577,781	16,119	71,188	105,782	466,602	0	202,552	0	81,648	49,889	43,584
Federal Receipts	0	(12,522)	0	3,283,651	77,066,411	7,854,677	1,470,581	0	0	0	0
Total Receipts	3,577,781	3,597	71,188	3,389,433	77,533,013	7,854,677	1,673,133	0	81,648	49,889	43,584
Disbursements:											
Assistance and Grants	3,902,991	0	400,341	3,157,618	71,951,608	7,104,480	4,430,733	0	0	0	0
State Operations	25,116	3,795	0	121,681	1,684,562	668,108	772,993	263	72,724	25,484	11,887
General State Charges	10,279	0	0	24,510	61,691	65,608	65,608	164	26,032	12,302	6,920
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	3,938,386	3,795	400,341	3,303,809	73,773,363	7,834,279	5,269,334	427	98,756	37,786	18,807
Other Financing Sources (Use):											
Transfers from Other Funds	46,000	0	400,341	1,484	0	0	0	0	28,724	4,977	26,467
Transfers to Other Funds	(6,864)	0	0	(30,556)	(3,252,924)	(11,660)	(280,724)	0	(27,091)	(1,835)	(51,639)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	39,136	0	400,341	(29,072)	(3,252,924)	(11,660)	(280,724)	0	1,633	3,142	(25,172)
Change in Fund Balance	(321,469)	(198)	71,888	56,552	506,726	8,738	(3,876,925)	(427)	(15,475)	15,245	(395)
Closing Fund Balance	432,404	10,515	132,478	(16,479)	7,509,914	(56,605)	284,149	(137)	7,632	136,206	2,380

CASH COMBINING STATEMENT SPECIAL REVENUE FUNDS (Thousands of dollars)												
	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-2159)	LAWYERS' FUND FOR CLIENT PROTECTION (2190-2149)	EQUIPMENT LOAN FUND FOR THE DISABLED (2195-2199)	MASS TRANSPORTATION OPERATING ASSISTANCE (2140-2148)	CLEAN AIR (2145-2149)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-2159)	LEGISLATIVE COMPUTER SERVICES (2150-2159)	STATE UNIVERSITY DORMITORY INCOME (4030-4039)	COMBINED EXPENDABLE TRUST (2160-2169)	WINTER SPORTS EDUCATION TRUST (2170-2179)	ARTS CAPITAL GRANTS (2180-2189)	
Opening Fund Balance	4,171	15,025	546	1,072,259	(36,609)	77	14,100	378,797	501	0	686	
Receipts:												
Taxes	0	0	0	3,821,404	0	0	0	0	0	0	0	
Miscellaneous Receipts	57,240	10,161	40	62,763	23,170	4	2,052	333,434	15	0	33	
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	
Total Receipts	57,240	10,161	40	3,884,167	23,170	4	2,052	333,434	15	0	33	
Disbursements:												
Assistance and Grants	0	0	0	3,825,432	0	0	0	0	2	0	382	
State Operations	36,038	12,591	12	3,159	23,673	0	1,539	0	0	0	0	
General State Charges	16,658	270	0	1,973	12,186	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	52,696	12,861	12	3,830,564	35,859	0	1,539	0	2	0	382	
Other Financing Sources (Uses):												
Transfers from Other Funds	0	0	0	44,996	0	0	0	0	0	0	0	
Transfers to Other Funds	(3,078)	0	0	(1,100)	0	0	0	(373,428)	0	0	0	
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	
Net Other Financing Sources (Uses)	(3,078)	0	0	43,896	0	0	0	(373,428)	0	0	0	
Change in Fund Balance	1,466	(2,700)	28	97,499	(12,689)	4	513	(39,994)	13	0	(349)	
Closing Fund Balance	5,637	12,325	574	1,169,758	(49,298)	81	14,613	338,803	514	0	337	
	MISCELLANEOUS STATE SPECIAL REVENUE (2190-2149)	COURT FACILITIES INCENTIVE AID (2290-2249)	EMPLOYMENT TRAINING (2250-2259)	STATE UNIVERSITY INCOME (2850-2859)	CHEMICAL DEFENSE SERVICE (2270-2279)	LAKE GEORGE PARK TRUST (2275-2279)	STATE POLICE MOTOR VEHICLE LAW ENFORCEMENT THEFT AND INSURANCE FRAUD PREVENTION (2280-2289)	NEW YORK GREAT LAKES PROTECTION (2285-2289)	FEDERAL MARINE CONTRACT (2290-2299)	HOUSING DEVELOPMENT (2295-2299)	NYS DOT HIGHWAY SAFETY PROGRAM (2300-2304)	
Opening Fund Balance	2,574,024	7,251	57	1,907,934	2,118	457	101,060	418	26	3,936	(23,623)	
Receipts:												
Taxes	0	0	0	0	0	0	0	0	0	0	0	
Miscellaneous Receipts	3,497,907	1,934	3	5,617,517	4,491	2,011	119,431	227	1	169	609	
Federal Receipts	461	0	0	0	0	0	0	0	0	0	0	
Total Receipts	3,498,368	1,934	3	5,617,517	4,491	2,011	119,431	227	1	169	609	
Disbursements:												
Assistance and Grants	1,543,365	124,342	0	0	0	0	3,163	0	0	387	0	
State Operations	1,655,116	1,946	0	7,671,375	5,841	1,569	7,840	130	0	0	2,920	
General State Charges	445,525	921	0	5,433,830	0	621	0	80	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	3,644,006	127,209	0	8,215,205	5,841	2,190	11,003	210	0	387	2,920	
Other Financing Sources (Uses):												
Transfers from Other Funds	1,051,204	125,810	0	2,807,137	0	0	0	0	0	0	0	
Transfers to Other Funds	(285,718)	0	0	(148,377)	0	0	0	0	0	0	0	
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	
Net Other Financing Sources (Uses)	765,486	125,810	0	2,658,760	0	0	0	0	0	0	0	
Change in Fund Balance	619,848	535	3	61,072	(1,350)	(179)	108,428	17	1	(218)	(2,311)	
Closing Fund Balance	3,193,872	7,786	60	1,969,006	768	278	209,488	435	27	3,718	(25,934)	

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2025
(thousands of dollars)

	VOCATIONAL REHABILITATION (2350-2399)	DRINKING WATER PROCESsing MANAGEMENT AND ADMINISTRATION (23100-23149)	NEW YORK CITY CORRECTIONS OPERATIONS OFFSET (23150-23199)	JUDICIARY PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAWYERS OLYMPIC TRAINING (23500-23549)	INDIGENT SERVICES LEGAL (23550-23599)	UNEMPLOYMENT ADMINISTRATION (23900-23949)	UNEMPLOYMENT INTEREST AND PENALTY (23600-23649)	UNEMPLOYMENT OCCUPATIONAL TRAINING (23950, 25952-2599)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	COMMERCIAL GAINING REVENUE (27000-27149)
Opening Fund Balance	107	1	(29,296)	26,586	329	940,506	138,005	52,217	(510)	(10,323)	5,980
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	60	0	33,655	71,119	38	348,561	108,081	19,187	0	1	177,725
Federal Receipts	0	0	0	0	0	0	331,506	0	274	237,513	0
Total Receipts	60	0	33,655	71,119	38	348,561	439,587	19,187	274	237,514	177,725
Disbursements:											
Assistance and Grants	0	0	0	0	0	272,580	634	0	184	173,043	160,797
State Operations	0	0	25,280	56,521	0	313,976	313,976	656	0	44,918	4,424
General State Charges	0	0	12,658	24,351	0	3,260	116,790	5	0	12,587	1,868
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	0	0	37,938	80,872	0	306,605	431,400	661	184	230,548	167,089
Other Financing Sources (Use):											
Transfers from Other Funds	0	0	3,097	0	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0	(80,062)	(30,309)	(5,164)	0	(2,586)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	0	0	3,097	0	0	(80,062)	(30,309)	(5,164)	0	(2,586)	0
Change in Fund Balance	60	0	(1,186)	(9,753)	38	(38,106)	(22,122)	13,362	90	4,380	10,636
Closing Fund Balance	167	1	(30,482)	16,833	367	902,400	115,883	65,579	(420)	(5,943)	16,616

	MEDICAL CANNABIS TRUST (23750-23799)	MISCELLANEOUS STATE SPECIAL REVENUE (23800-23899)	INTERACTIVE FANTASY SPORTS (24950-24954)	HEALTH CARE TRANSFORMATION (24850-24899)	CHARITABLE GIFTS TRUST FUND (24900-24949)	NEW YORK STATE CANNABIS REVENUE (24800-24849)	MOBILE SPORTS WAGERING (24955-24959)	SPECIAL REVENUE OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	13,273	300,282	42,413	375,000	126	1,231	201,840	0	20,794,842	0	20,794,842
Receipts:											
Taxes	3,092	1,943	0	0	0	126,010	0	0	6,421,908	0	6,421,908
Miscellaneous Receipts	(1,406)	105,982	6,447	20,486	28	8,908	1,118,339	0	23,803,719	0	23,803,719
Federal Receipts	0	0	0	0	0	0	0	0	90,232,623	0	90,232,623
Total Receipts	1,686	107,925	6,447	20,486	28	134,918	1,118,339	0	120,458,250	0	120,458,250
Disbursements:											
Assistance and Grants	3,222	70,799	0	0	0	0	1,039,800	0	107,843,890	0	107,843,890
State Operations	4,141	2,364	123	0	0	43,124	0	0	13,426,448	0	13,426,448
General State Charges	1,371	636	46	0	0	11,286	0	0	1,564,364	0	1,564,364
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	8,734	73,799	169	0	0	54,410	1,039,800	0	122,834,702	0	122,834,702
Other Financing Sources (Use):											
Transfers from Other Funds	6,550	0	0	125,000	0	0	0	0	4,745,106	(1,108,235)	3,636,871
Transfers to Other Funds	(638)	(86)	(46,000)	(250,000)	0	(50,344)	0	0	(5,046,319)	1,108,235	(3,938,084)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	5,912	(86)	(46,000)	(125,000)	0	(50,344)	0	0	(301,213)	0	(301,213)
Change in Fund Balance	(1,136)	34,040	(39,722)	(104,514)	28	30,164	78,539	0	(2,677,665)	0	(2,677,665)
Closing Fund Balance	12,137	334,322	2,691	270,486	154	31,395	280,379	0	18,117,177	0	18,117,177

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
019.20000-Ment Hyg Gifts	875	0	63	0	0	0	63	0	0	37	0	0	0	0	0	0	37	901
020.20100-Combined Exp Tr	(35)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(35)
020.20101-Planting Fields	1,265	0	220	0	0	0	220	0	5	171	1	0	13	0	0	0	190	1,295
020.20103-Chambers Restor	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20105-Animal Disease	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
020.20107-DOCS Gift & Don	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
020.20109-Helen Hayes Hsp	69	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	73
020.20110-Oxford Donation	326	0	22	0	0	0	22	0	0	26	0	0	0	0	0	0	26	322
020.20111-Donat-St.Albans	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
020.20112-CVB Gifts & Beq	125	0	8	0	0	0	8	0	0	0	0	0	0	0	0	0	0	133
020.20113-Donations-Batav	103	0	21	0	0	0	21	0	0	18	0	0	0	0	0	0	18	106
020.20114-Montrose Donati	267	0	23	0	0	0	23	0	0	2	0	0	0	0	0	0	2	288
020.20116-IBR Genetic Cou	121	0	6	0	0	0	6	0	0	37	0	0	0	0	0	0	37	90
020.20118-Tech Transfer	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
020.20120-Spec Events	1,037	0	891	0	0	0	891	0	246	992	7	0	165	0	0	0	1,410	518
020.20123-L.M. Josephthal	50	0	3	0	0	0	3	0	0	2	0	0	0	0	0	0	2	51
020.20124-OSC Misc Grant	15	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	16
020.20126-NYSCB Ven Stand	3,776	0	2,847	0	0	0	2,847	0	0	2,271	0	0	0	0	0	0	2,271	4,352
020.20127-DMNA Military	12	0	1	0	0	0	1	0	0	2	0	0	0	0	0	0	2	11
020.20128-WB Hoyt Memoria	5,197	0	260	0	0	622	882	691	0	0	0	0	0	0	0	0	691	5,388
020.20129-NYSCB Gift& Beq	170	0	19	0	0	0	19	0	0	10	0	0	0	0	0	0	10	179
020.20130-St Transm Money	13,176	0	687	0	0	0	687	0	0	0	0	0	0	0	0	0	0	13,863
020.20142-Youth Grants &	306	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	319
020.20143-Alzheimers Dis	795	0	356	0	0	214	570	515	0	0	0	0	0	0	0	0	515	850
020.20144-Local Gov Comm	162	0	8	0	0	0	8	0	0	0	0	0	0	0	0	0	0	170
020.20147-Prostate/Testic	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20149-Autism Aware &	898	0	258	0	0	0	258	0	0	275	0	0	0	0	0	0	275	881
020.20150-Emergency Serv	22,306	0	3,560	0	0	0	3,560	2,938	0	0	0	0	0	0	0	0	2,938	22,928
020.20151-Batavia-Charlot	426	0	29	0	0	0	29	0	0	6	0	0	0	0	0	0	6	449
020.20152-Rome-Gifts And	124	0	14	0	0	0	14	0	0	0	0	0	0	0	0	0	0	138
020.20155-Br Can Res & Ed	1,795	0	686	0	0	390	1,076	746	0	0	0	0	0	0	0	0	746	2,125
020.20159-Community Relat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20162-Disab Tech Asst	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
020.20165-DMNA Youth Prog	40	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	42
020.20166-Erie Canal Muse	30	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	34
020.20167-Grants and Bequ	9	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	10	10
020.20174-Life Pass It on	542	0	146	0	0	0	146	0	0	624	0	0	0	0	0	0	624	64
020.20176-Misc. Gifts Acc	(1,051)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,051)
020.20178-Multiple Sclero	17	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	0	22
020.20182-Parole Ofcr Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	3,072	0	278	0	0	91	369	145	0	0	0	0	0	0	0	0	145	3,296
020.20185-Percy T Phillip	59	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	63
020.20192-Missing Children	449	0	172	0	0	0	172	0	291	2	0	0	0	0	0	0	293	328
020.20197-DCJ01 Comb Gift	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
020.20199-HESC Gifts Dona	603	0	31	0	0	0	31	0	0	0	0	0	0	0	0	0	0	634
020.201B4-DFY Rec & Welfr	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201DR-Human Rights Dis	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201F1-Women Vet Monum	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150
020.201GW-CCF Gfts & Beqs	66	0	230	0	0	0	230	0	21	57	0	0	0	0	0	0	78	218
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	0
020.201XK-Grants Account	1,277	0	135	0	0	0	135	2	0	47	0	0	0	0	0	0	49	1,363
020.201XX-S U Restrict Cur	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
020.201ZS-Grants	379	0	7	0	0	0	7	0	0	0	0	0	0	0	0	0	0	386
020.201ZZ-Donated Funds	(92)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(92)
020.20200-NY Teen Hth Ed	109	0	39	0	0	0	39	0	0	0	0	0	0	0	0	0	0	148

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2025

	2,648	0	170	71	0	0	241	0	0	276	0	0	0	0	0	0	276	2,613
020.20201-Veterans Rem Ce	529	0	239	0	0	0	239	454	0	0	0	0	0	0	0	0	454	314
020.20204-Homeless Vet AS	210	0	89	0	0	0	89	196	0	0	0	0	0	0	0	0	196	103
020.20205-Mental Illness	164	0	101	0	0	0	101	91	0	0	0	0	0	0	0	0	91	174
020.20206-Women's Cancer	220	0	92	0	0	0	92	0	0	0	0	0	0	0	0	0	0	312
020.20208-Vets Home Assis	2,218	0	711	0	0	0	711	0	0	129	0	0	0	0	0	0	129	2,800
023.20300-N Y Int Lawyers	413,166	0	256,814	0	0	0	256,814	62,491	845	614	22	0	539	0	0	0	64,511	605,469
024.20350-NYS Archvs Phe	(3)	0	203	0	0	300	503	0	278	23	7	0	181	0	0	19	508	(8)
025.20401-Child Performer	256	0	86	0	0	600	686	0	343	40	9	0	226	0	0	48	666	276
050.20451-Tuition Reimb	5,818	0	696	0	0	0	696	0	0	0	0	0	18	0	0	0	18	6,496
050.20452-Voc School Supe	6,210	0	4,286	0	0	0	4,286	0	1,979	602	54	0	1,300	0	0	319	4,254	6,242
052.20501-Loc Govt Record	8,637	0	7,935	0	0	0	7,935	6,228	1,872	101	51	0	1,236	0	0	607	10,095	6,477
053.20550-Sch Tax Relief	(1)	1,448,470	0	0	0	0	1,448,470	1,448,470	0	0	0	0	0	0	0	0	1,448,470	(1)
054.20601-Charter School	9,406	0	422	0	0	4,837	5,259	1,310	0	5,089	0	0	0	0	0	0	6,399	8,266
056.20701-Greenway Commun	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
056.20702-Greenway Herit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
059.20751-Alcohol&Subst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Cntr &	(171)	0	3,847	0	0	0	3,847	0	1,938	115	52	0	1,268	0	0	204	3,577	99
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.	1,422	0	4,892,004	0	0	0	4,892,004	4,890,551	0	0	0	0	0	0	0	0	4,890,551	2,875
061.20805-Enhanced Com	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20807-HCRA Program	10,022	0	347,514	0	0	0	347,514	350,247	891	5,609	24	0	563	0	0	919	358,253	(717)
061.20809-EMS Training	6,505	0	9,534	0	0	0	9,534	8,378	2,523	2,050	68	0	1,663	0	0	909	15,591	448
061.20810-Child Health In	7,852	0	1,567,000	0	0	0	1,567,000	1,554,608	759	16,883	21	0	498	0	0	363	1,573,132	1,720
061.20811-HCRA Undistrib	829	574,043	(482,394)	0	0	0	91,649	0	0	0	0	0	0	0	0	99,466	99,466	(6,988)
061.20812-Hospital Based	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20813-Ad Home Res Co	37	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	39
061.20814-Primary Care In	277	0	613	0	0	0	613	0	283	0	8	0	187	0	0	42	520	370
061.20815-Prov Coll Monit	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20816-Pilot Health In	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
061.20817-Indigent Care	12,307	0	661,177	0	0	0	661,177	660,101	0	0	0	0	0	0	0	1,534	661,635	11,849
061.20818-EPIC Premium	4,081	0	53,506	0	0	0	53,506	43,410	1,169	10,741	32	0	741	0	0	395	56,488	1,099
061.20819-Health Occup De	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20820-Matern & Ch HIV	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20821-Health Care Del	692	0	632	0	0	0	632	0	371	0	10	0	233	0	0	43	657	667
061.20822-Cig Task Force	398	0	4,474	0	0	0	4,474	0	2,367	188	64	0	1,558	0	0	0	4,177	695
061.20823-NYSOCH	11,178	0	20,629	0	0	0	20,629	0	3,611	22,436	97	0	2,354	0	0	968	29,466	2,341
073.20851-Transit Authori	66,329	349,101	109,811	0	0	51,456	510,368	504,126	0	0	0	0	0	0	0	0	504,126	72,571
073.20852-Railroad Accoun	11,894	61,606	19,379	0	0	9,228	90,213	89,107	0	0	0	0	0	0	0	0	89,107	13,000
073.20853-DMTF	8,541	36,239	11,525	0	0	5,581	53,345	53,182	0	0	0	0	0	0	0	300	53,482	8,404
160.20901-Education - New	532,895	0	2,523,000	0	0	46,000	2,569,000	2,806,991	0	0	0	0	0	0	0	0	2,806,991	294,904
160.20902-Lottery Adm New	144,439	0	(33,359)	0	0	0	(33,359)	0	13,764	8,236	366	0	8,897	0	0	6,864	38,127	72,953
160.20903-VLT Administrat	22,465	0	8,140	0	0	0	8,140	0	2,162	531	57	0	1,382	0	0	0	4,132	26,473
160.20904-VLT - Education	54,074	0	1,080,000	0	0	0	1,080,000	1,096,000	0	0	0	0	0	0	0	0	1,096,000	38,074
221.20950-Comb Student Ln	10,716	0	16,119	(12,522)	0	0	3,597	0	0	3,795	0	0	0	0	0	0	3,795	10,518
225.23651-Mobility Tax Tr	2,908	0	1,013	0	0	244,250	245,263	244,250	0	0	0	0	0	0	0	0	244,250	3,921
225.23652-MTA Aid Trust	428	0	22	0	0	0	22	0	0	0	0	0	0	0	0	0	0	450
225.23653-NY Cen Bus Dis	121,957	0	6,153	0	0	156,091	162,244	156,091	0	0	0	0	0	0	0	0	156,091	128,110
300.21002-Encon Admin Acc	289	0	0	0	0	0	0	0	263	0	0	0	164	0	0	0	427	(138)
301.21051-EnCon Energy Ef	111	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	0	120
301.21052-EnCon-Seized AS	88	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	0	97
301.21053-Wst Ttre Mgr/Re	49,390	0	28,211	0	0	0	28,211	0	11,697	458	313	0	7,599	0	0	13,766	33,833	43,768
301.21054-Oil & Gas Accou	86	0	37	0	0	0	37	0	0	13	0	0	0	0	0	0	13	110
301.21055-Marine/Coastal	190	0	21	0	0	0	21	0	0	5	0	0	0	0	0	0	5	206
301.21060-Indirect Charge	2,719	0	170	0	0	12,746	12,916	0	1,298	7,111	35	0	851	0	0	2,085	11,380	4,255

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
301.21061-S-Areardous Sub B	2,424	0	140	0	0	0	140	0	0	32	0	0	0	0	0	0	32	2,532
301.21063-S-Area Landfill	13	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	14
301.21064-Utility Envir R	0	0	1,685	0	0	0	1,685	0	1,000	0	27	0	658	0	0	0	1,685	0
301.21065-Federal Grant I	1,020	0	(58)	0	0	15,978	15,920	0	9,082	475	0	0	0	0	0	1,634	11,191	5,749
301.21066-Low Level Radio	(598)	0	2,780	0	0	0	2,780	0	1,203	195	32	0	776	0	0	433	2,639	(457)
301.21067-Recreation Acco	27,999	0	10,808	0	0	0	10,808	0	6,998	2,693	188	0	1,393	0	0	455	11,727	27,080
301.21077-Public Safety R	64	0	5	0	0	0	5	24	0	0	1	0	16	0	0	0	46	23
301.21080-Encon Magazine	119	0	267	0	0	0	267	0	0	162	0	0	0	0	0	0	162	224
301.21081-Environmental R	(86,940)	0	23,356	0	0	0	23,356	0	15,264	3,189	412	0	9,999	0	0	6,046	34,910	(98,494)
301.21082-Natural Resourc	(2,960)	0	6,234	0	0	0	6,234	0	3,675	618	101	0	2,448	0	0	400	7,242	(3,968)
301.21083-UST-Trust Recov	914	0	47	0	0	0	47	0	0	0	0	0	0	0	0	0	0	961
301.21084-Mined Land Recl	7,565	0	4,254	0	0	0	4,254	0	1,616	159	44	0	1,060	0	0	0	2,879	8,940
301.210R9-SEQR Review	(43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43)
301.210S7-Town Of Riverhe	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
301.210ZZ-Monitors-Aggre	20,921	0	3,672	0	0	0	3,672	0	1,873	2,675	51	0	1,232	0	0	2,272	8,103	16,490
302.21150-Conservation	31,406	0	43,446	0	0	4,977	48,423	0	18,300	5,476	493	0	11,970	0	0	1,835	38,074	41,755
302.21151-Marine Resource	7,434	0	2,432	0	0	0	2,432	0	508	671	14	0	332	0	0	0	1,525	8,341
302.21153-Guides License	544	0	99	0	0	0	99	0	0	0	0	0	0	0	0	0	0	643
302.21154-Fish And Game T	81,420	0	3,867	0	0	0	3,867	0	0	0	0	0	0	0	0	0	0	85,287
302.21155-Surf Clam/Quahog	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
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	70	0	33	0	0	0	33	0	0	22	0	0	0	0	0	0	22	81
302.21158-OUTDOOR REC & T	78	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	90
303.21201-Oil Spill - DAC	3	0	(2)	0	0	959	957	0	566	6	15	0	370	0	0	0	957	3
303.21202-Oil Sp Relocam	3	0	0	0	0	196	196	0	113	5	3	0	74	0	0	0	195	4
303.21203-Oil Spill - DEC	(3)	0	(29)	0	0	14,929	14,900	0	8,373	878	223	0	5,425	0	0	0	14,899	(2)
303.21204-Oil Spill - DAC	2,771	0	33,662	0	0	7,303	40,965	0	0	0	0	0	0	0	0	41,362	41,362	2,374
303.21205-License Fee Sur	0	0	9,957	0	0	320	10,277	0	0	0	0	0	0	0	0	10,277	10,277	0
303.21206-Law Oil Spill	0	0	(4)	0	0	2,760	2,756	0	1,662	0	43	0	1,051	0	0	0	2,756	0
305.21251-OSH Trng & Educ	2,353	0	32,532	0	0	0	32,532	0	13,183	7,275	356	0	8,598	0	0	1,630	31,042	3,843
305.21252-OSHA Inspection	1,816	0	24,708	0	0	0	24,708	0	12,311	2,581	332	0	8,060	0	0	1,448	24,732	1,792
306.21301-CSF Regis Fee	15,026	0	10,161	0	0	0	10,161	0	713	11,878	0	0	270	0	0	0	12,861	12,326
307.21351-Equipment Loan	549	0	40	0	0	0	40	0	0	12	0	0	0	0	0	0	12	577
313.21401-Pub Tran Sysms	18,070	101,602	1,184	0	0	17,227	120,013	116,426	527	0	14	0	347	0	0	0	117,314	20,769
313.21402-Metropolitan Ma	1,054,069	3,719,802	61,573	0	0	27,769	3,809,144	3,709,006	2,388	163	67	0	1,626	0	0	1,100	3,714,350	1,148,863
313.21403-Urban Mass Tran	121	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	0	127
313.21404-Add Mass Trans	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
314.21451-Operating Permit	(46,006)	0	3,278	0	0	0	3,278	0	2,999	1,264	80	0	1,937	0	0	0	6,280	(49,008)
314.21452-Mobile Source	9,385	0	19,892	0	0	0	19,892	0	15,731	3,177	422	0	10,249	0	0	0	29,579	(302)
318.21501-Housing Reserve	76	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	80
321.21551-Legis Comp R&D	14,028	0	2,048	0	0	0	2,048	0	0	1,539	0	0	0	0	0	0	1,539	14,537
321.21552-Demographics/Re	70	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	74
330.40350-S U Dorm Income	378,795	0	333,434	0	0	0	333,434	0	0	0	0	0	0	0	0	0	0	338,801
332.21651-Brunner Award	55	0	1	0	0	0	1	2	0	0	0	0	0	0	0	0	2	54
332.21652-William Vorce F	262	0	14	0	0	0	14	0	0	0	0	0	0	0	0	0	0	276
332.21653-Rocky Pocantico	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
332.21654-OPWIDD 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
338.21851-Arts Capital Re	685	0	33	0	0	0	33	0	0	0	0	0	0	0	0	0	382	336
340.22501-CFIA Undistrib	7,252	0	1,934	0	0	125,810	127,744	124,342	1,944	2	0	0	921	0	0	0	127,209	7,787
341.22552-DFV-NYC Summer	57	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	0	60
345.22652-L I Vets Home	26,393	0	61,377	0	0	87	61,464	0	38,004	21,002	0	0	1	0	0	0	59,007	28,850
345.22653-S U Genl IFR	1,013,259	0	1,003,412	0	0	11	1,003,423	0	260,372	681,835	0	0	6,841	0	0	59,451	1,008,499	1,014,133
345.22654-S U Inc Offset	(22,299)	0	(1,153)	0	0	0	(1,153)	0	0	0	0	0	0	0	0	0	0	(23,452)
345.22655-Gen Rev Offset	415,211	0	1,273,789	0	0	1,059,784	2,933,573	0	2,668,453	238,183	0	0	1,946	0	0	88,706	2,997,288	351,496

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2025

Fund Account	(thousands of dollars)										Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS													
345.22656-S U Hosp Ops	87,915	0	3,052,145	0	0	1,147,255	4,199,400	0	1,769,520	1,818,563	0	0	0	0	0	0	0	534,962	0	0	220	4,123,265	164,050
345.22657-SUNY Stabilizat	166,279	0	33,810	0	0	0	33,810	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	200,089
345.22658-State Univ Hosp	5,873	0	85,001	0	0	0	85,001	0	55,450	29,288	0	0	0	0	0	0	0	8	0	0	0	84,746	6,128
345.22659-SUNY Tuition Re	209,305	0	109,136	0	0	0	109,136	0	62,924	27,781	0	0	0	0	0	0	0	72	0	0	0	90,777	227,664
346.22700-Chem Dep Svcs	2,115	0	4,491	0	0	0	4,491	0	0	5,841	0	0	0	0	0	0	0	0	0	0	0	5,841	765
349.22751-Lk George Park	461	0	2,011	0	0	0	2,011	0	1,215	322	0	0	0	0	0	0	0	621	0	0	0	2,190	282
354.22801-MVTIFA	6,239	0	5,160	0	0	0	5,160	3,163	43	0	0	0	0	0	0	0	0	0	0	0	0	3,206	8,193
354.22802-St Police MV En	94,824	0	114,271	0	0	0	114,271	0	4,000	3,797	0	0	0	0	0	0	0	0	0	0	0	7,797	201,298
355.22851-Great Lakes Pro	415	0	227	0	0	0	227	0	122	5	3	0	0	0	0	0	0	80	0	0	0	210	432
359.22901-Revenue Maximiz	1,577	0	0	0	0	0	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	0	0	0	0	0	1
359.22903-Rev Maxim Contr	(1,554)	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,553)
360.22950-Housing Develop	3,935	0	169	0	0	0	169	387	0	0	0	0	0	0	0	0	0	0	0	0	0	387	3,717
362.23001-DOT Comm Veh Sa	(23,623)	0	609	0	0	0	609	0	2,731	189	0	0	0	0	0	0	0	0	0	0	0	2,920	(25,934)
365.23051-Vocatl Rehabil	110	0	60	0	0	0	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170
366.23101-Drinking Water	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
368.23151-NYC County Cler	(29,295)	0	33,655	0	0	3,097	36,752	0	23,947	1,333	0	0	0	0	0	0	0	12,658	0	0	0	37,938	(30,481)
369.23201-Jud Data Proc O	26,584	0	71,119	0	0	0	71,119	0	41,488	15,033	0	0	0	0	0	0	0	24,351	0	0	0	80,872	16,831
385.23501-Lk Plecid Train	329	0	38	0	0	0	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	367
390.23551-Indigent Legal	940,503	0	348,561	0	0	0	348,561	272,580	5,033	25,598	134	0	0	0	0	0	0	3,260	0	0	80,062	386,667	902,397
482.23601-UI Sp Int & Pen	52,214	0	19,187	0	0	0	19,187	0	7	649	0	0	0	0	0	0	0	5	0	0	0	5,164	65,576
S01.23701-Commercial Gami	25,680	0	166,352	0	0	0	166,352	154,933	0	0	0	0	0	0	0	0	0	0	0	0	0	154,933	37,099
S01.23702-Comm Game Regul	(26,821)	0	1,851	0	0	0	1,851	0	2,906	173	77	0	0	0	0	0	0	1,868	0	0	0	5,024	(29,994)
S01.23703-Prob Gambli Svcs	7,119	0	9,522	0	0	0	9,522	5,864	0	1,268	0	0	0	0	0	0	0	0	0	0	0	7,132	9,509
S02.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
S02.23752-MCF - Crnty Dist	920	2,936	0	0	0	0	2,936	3,222	0	0	0	0	0	0	0	0	0	0	0	0	0	3,222	634
S02.23753-MCF - Law Enfor	2,566	78	0	0	0	0	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,644
S02.23754-MCF - Addiction	2,715	78	0	0	0	0	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,793
S02.23755-MCF-Hlth Operat	7,083	0	(1,406)	0	0	6,550	5,144	0	2,108	1,977	56	0	0	0	0	0	0	1,371	0	0	638	6,150	6,077
S03.23800-Inter Recip Pos	111,285	0	(104,529)	0	0	0	(104,529)	0	516	80	14	0	0	0	0	0	0	352	0	0	86	1,048	5,708
S03.23801-Hwy Use Tax Adm	2,604	1,943	147	0	0	0	2,090	0	80	366	2	0	0	0	0	0	0	52	0	0	0	500	4,194
S03.23802-Cure Childhood	69	0	136	0	0	0	136	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	205
S03.23804-Lupus Research	309	0	61	0	0	0	61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	370
S03.23806-NYS Secure Choi	(1,068)	0	0	0	0	0	0	0	352	76	10	0	0	0	0	0	0	232	0	0	0	670	(1,738)
S03.23807-Military Fam Re	289	0	75	0	0	0	75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	364
S03.23808-Gifts For Food	424	0	395	0	0	0	395	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	819
S03.23809-NYS ALS Res&Edu	213	0	78	0	0	0	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	291
S03.23810-Down's Syn Res	7	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
S03.23811-School Bas Hlth	125	0	38	0	0	0	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	163
S03.23812-WTC Mem Scholar	354	0	86	0	0	0	86	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	440
S03.23813-Leuk Lymph Myel	283	0	106	0	0	0	106	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	389
S03.23814-Gift to the Art	195	0	68	0	0	0	68	243	0	0	0	0	0	0	0	0	0	0	0	0	0	243	20
S03.23815-Sr Well Nutriti	425	0	103	0	0	0	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	528
S03.23817-Opioid Settle	184,509	0	209,052	0	0	0	209,052	70,556	0	868	0	0	0	0	0	0	0	0	0	0	0	71,424	322,137
S03.23818-SUD Ed & Recov	114	0	59	0	0	0	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	173
S03.23819-Gift Gun Vio Re	67	0	26	0	0	0	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
S03.23820-Lyme&Tick Res	36	0	30	0	0	0	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66
S03.23821-Gifts State Lib	44	0	49	0	0	0	49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
S04.24950-Fan Sports Educ	42,564	0	6,263	0	0	0	6,263	0	0	0	0	0	0	0	0	0	0	0	0	0	46,000	46,000	2,827
S04.24951-Fan Sport Admin	(153)	0	184	0	0	0	184	0	95	26	2	0	0	0	0	0	0	46	0	0	0	169	(138)
S06.24850-Hlth Care Trans	375,000	0	20,486	0	0	125,000	145,486	0	0	0	0	0	0	0	0	0	0	0	0	0	250,000	250,000	270,486
S07.24900-Hlth Caritable	20	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
S07.24901-Elem Sec Ed Cha	106	0	26	0	0	0	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	132
S08.24800-NY Cannabis Rev	(6,870)	126,010	8,489	0	0	0	134,499	0	17,476	25,183	465	0	0	0	0	0	0	11,286	0	0	50,344	104,754	22,875
S08.24801-Cannabis Educat	258	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	271
S08.24802-NYS Drug Tr&Ed	2,614	0	135	0	0	0	135	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,749

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)

FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
508.24803-NYS Com Grants	5,228	0	271	0	0	0	271	0	0	0	0	0	0	0	0	0	0	5,499
509.24955-Mob Sports Wage	201,839	0	1,118,339	0	0	0	1,118,339	1,039,800	0	0	0	0	0	0	0	0	1,039,800	280,378

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2025
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21901-Article VII Int	9,344	0	836	0	0	0	836	380	0	0	0	0	0	0	0	0	9,800
339.21902-S P A R C S	7,073	0	8,435	0	0	0	8,435	0	512	3,738	14	0	337	0	0	250	10,657
339.21904-Fire Prev/Code	121,128	0	38,657	0	0	0	38,657	0	1,291	0	6	0	137	0	0	0	158,351
339.21905-NYS Twp Police	4,970	0	56,163	0	0	0	56,163	0	33,549	30	0	0	22,027	0	0	0	5,527
339.21906-DMV Seiz Assets	131	0	(129)	0	0	0	(129)	0	0	0	0	0	0	0	0	0	2
339.21907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.21909-M H Patient Inc	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.21911-Fin Cntrl Board	(771)	0	2,837	0	0	0	2,837	0	1,198	744	32	0	788	0	0	12	(708)
339.21912-Reg of Racing	(2,854)	0	11,478	0	0	0	11,478	0	6,734	2,218	177	0	1,828	0	0	0	(2,333)
339.21914-S U Constr Fund	122	0	7	0	0	0	7	0	0	0	0	0	0	0	0	0	129
339.21916-Nurses Aide Reg	1,149	0	60	0	0	0	60	0	0	0	0	0	0	0	0	0	1,209
339.21917-Med Frd Seized	182	0	8	0	0	0	8	0	0	73	0	0	0	0	0	0	117
339.21918-Child Care & Pr	3,591	0	402	0	0	0	402	0	0	0	0	0	0	0	0	0	3,993
339.21919-Cyber Sec Upgr	1,294	0	67	0	0	0	67	0	0	0	0	0	0	0	0	0	1,361
339.21920-Cert of Need	13,167	0	12,265	0	0	0	12,265	0	2,687	1,227	73	0	1,761	0	0	2,916	16,768
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	1,809	0	227	0	0	0	227	0	0	0	0	0	0	0	0	0	2,036
339.21923-DOL Fee Penalty	29,107	0	20,405	0	0	800	21,205	0	8,628	9,077	234	0	5,677	0	0	1,383	25,313
339.21924-Educ Museum	402	0	142	0	0	0	142	0	11	81	2	0	49	0	0	10	391
339.21925-Ns Hm Receiptship	1,167	0	63	0	0	0	63	0	0	0	0	0	0	0	0	0	1,230
339.21926-3rd Party Hlth	517	0	27	0	0	0	27	0	0	0	0	0	0	0	0	0	544
339.21927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21928-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	42	0	154	0	0	0	154	0	0	9	0	0	0	0	0	0	187
339.21930-I Lve NY W Boat	154	0	243	0	0	0	243	0	29	3	1	0	18	0	0	0	346
339.21932-Snowmobile	5,435	0	7,837	0	0	0	7,837	5,744	141	120	4	0	92	0	0	0	7,171
339.21933-Tr Surplus Prop	17,336	0	7,366	0	0	0	7,366	0	0	0	0	0	0	0	0	8,505	16,197
339.21934-Hosp & Nurs Mgt	4	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	5
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	1,095	0	0	261,200	262,295	0	133,848	128,419	0	0	28	0	0	0	(6)
339.21938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21939-ODTA State Matc	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21941-Methadone Regis	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21943-Energy Research	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21944-Radiology	5,670	0	4,384	0	0	0	4,384	2,465	577	48	16	0	383	0	0	0	6,565
339.21945-Crim Jus Improv	44,353	0	18,445	0	0	0	18,445	27,578	3,731	511	100	0	2,421	0	0	672	27,785
339.21948-Farm Prod Insp	549	0	1,146	0	0	0	1,146	0	663	126	0	0	71	0	0	0	835
339.21950-FgprintD&Tech	96,275	0	24,326	0	0	0	24,326	0	0	5,017	446	0	1,244	0	0	0	113,894
339.21953-NY Fire Academy	380	0	416	0	0	0	416	0	99	226	3	0	68	0	0	0	400
339.21958-Domestic Awaren	126	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	138
339.21959-Environmental L	2,871	0	4,996	0	0	0	4,996	0	1,600	585	43	0	1,053	0	0	1,081	3,505
339.21960-HESC Ins Prem P	81,549	0	3,547	0	0	0	3,547	0	8,263	6,343	237	0	8,442	0	0	11,043	50,768
339.21961-Train Mgmt Eval	(353)	0	1,257	0	0	0	1,257	0	432	5	12	0	284	0	0	0	171
339.21962-Clin Lab Refrmc	(12,460)	0	16,574	0	0	0	16,574	0	4,979	2,027	134	0	3,247	0	0	4,877	(11,150)
339.21964-Pub Emp Rel Brd	946	0	101	0	0	0	101	0	0	48	0	0	0	0	0	0	999
339.21965-Radio Hlth Prot	11	0	4,376	0	0	0	4,376	0	2,086	146	55	0	1,338	0	0	395	367
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	7,813	0	399	0	0	0	399	0	0	3,399	0	0	0	0	0	0	4,813
339.21968-Educath Library	238	0	25	0	0	0	25	0	0	8	0	0	0	0	0	0	255
339.21969-Teacher Certif	15,295	0	7,176	0	0	0	7,176	0	3,320	1,151	90	0	2,092	0	0	503	15,315

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2025

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21970-Banking Deptmnt	56,510	0	88,105	0	0	0	88,105	0	59,141	17,828	1,589	0	38,587	0	0	2,141	25,329
339.21971-Cable TV Accont	11,459	0	4,040	0	0	0	4,040	0	1,188	6	31	0	756	0	0	0	13,518
339.21972-Econ Devel Asst	369	0	28	0	0	0	28	0	0	0	0	0	0	0	0	0	397
339.21973-Fin Svcs Seized	794	0	41	0	0	0	41	0	0	0	0	0	0	0	0	0	835
339.21975-ODD Earned Revn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21976-Motorcycle Sfty	286	0	15	0	0	0	15	0	0	0	0	0	0	0	0	302	(1)
339.21977-Business and Li	371,719	0	125,467	0	0	0	125,467	0	28,936	13,679	515	0	12,514	0	0	4,745	436,797
339.21978-Indir Cost Reco	1,303	0	26	0	0	22,069	22,095	0	9,119	5,301	0	0	5,294	0	0	2,078	1,606
339.21979-High School Equ	1,847	0	230	0	0	0	230	0	0	2	0	0	0	0	0	0	2,075
339.21980-OTDA Program	2,539	0	136	0	0	0	136	0	0	398	0	0	6	0	0	0	2,271
339.21981-Disas Prep Conf	26	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	27
339.21982-Administration	5,770	0	191	0	0	13,693	13,884	0	4,195	5,819	113	0	2,741	0	0	701	6,085
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	1	0
339.21985-Abandon Prop Au	2	0	20,822	0	0	0	20,822	0	11,736	9,085	0	0	0	0	0	0	3
339.21986-Seized Assets	37	0	15	0	0	0	15	0	0	0	0	0	0	0	0	0	52
339.21987-Spinal Injury	23,458	0	1,057	0	0	8,500	9,557	7,366	0	0	0	0	0	0	0	0	25,649
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	4,419	0	0	0	0	8,965	8,965	0	2,315	10,152	62	0	1,514	0	0	0	(659)
339.21990-OC TF Crime Forf	2,971	0	180	0	0	0	180	0	0	576	0	0	0	0	0	0	2,575
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	142	0	0	0	0	0	0	2
339.21992-Critical Infras	279	0	152	0	0	0	152	0	0	0	0	0	0	0	0	0	289
339.21993-Radon Detection	885	0	68	0	0	0	68	0	0	24	0	0	0	0	0	0	929
339.21994-Insurance Dept	179,158	0	401,209	0	0	0	401,209	71,179	115,038	40,307	3,050	0	73,758	0	0	4,898	272,137
339.21995-Workers' Compem	19,021	0	261,567	0	0	0	261,567	0	96,093	51,702	2,578	0	62,810	0	0	14,227	53,178
339.21996-Fire Protection	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21998-Public Work Enf	20,839	0	5,697	0	0	0	5,697	0	3,200	981	85	0	2,069	0	0	1,125	19,076
339.21999-Asset Forfeitur	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
339.219AC-Non-Ivd Wage Wi	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Opems	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	1,698	0	724	0	0	0	724	0	220	4	6	0	150	0	0	0	2,042
339.219YL-OGS Bldg Admin	12,076	0	10,044	0	0	0	10,044	0	4,465	1,930	120	0	2,923	0	0	3	12,679
339.219YN-OGS Std & Purch	13,670	0	5,920	0	0	0	5,920	0	1,505	971	32	0	782	0	0	3,000	13,300
339.219Z7-Just Ct Oper	(2,114)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,114)
339.219ZV-S T A Research	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)
339.22001-VESID SS	(384)	0	2,966	0	0	0	2,966	0	1,145	0	31	0	753	0	0	335	318
339.22003-Bell Jar Collec	93	0	3,034	0	0	0	3,034	0	509	248	13	0	321	0	0	2,035	1
339.22004-Ind & Util Serv	3,946	0	2,896	0	0	0	2,896	0	1,797	15	49	0	1,188	0	0	0	3,793
339.22008-Courts Special	319	0	4,267	0	0	0	4,267	0	0	5,046	0	0	0	0	0	0	(460)
339.22009-Asbestos Trning	494	0	772	0	0	0	772	0	302	6	8	0	199	0	0	53	698
339.22010-IMP R P Tax Adm	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22011-Public Service	71,424	0	114,056	0	0	0	114,056	0	53,814	7,343	1,533	0	36,718	0	0	5,704	80,368
339.22012-Atty Licensing	39,194	0	46,218	0	0	0	46,218	0	23,192	6,418	0	0	8,926	0	0	0	46,876
339.22014-DSS Prov Recovs	216	0	11	0	0	0	11	0	0	0	0	0	0	0	0	0	227
339.22015-Crimes Against	560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	559	1
339.22017-Camp Smith Bill	526	0	167	0	0	0	167	0	0	14	0	0	0	0	0	0	679
339.22020-Comm Feed Lic	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22021-Regulation of M	4,442	0	585	0	0	0	585	0	0	0	0	0	0	0	0	5,026	1
339.22023-Discover Queens	39	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	44
339.22024-Reven Arrearage	177,279	0	33,965	0	0	0	33,965	0	573	525	16	0	378	0	0	3,326	206,426

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2025
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22025-Comm Svce Assis	8,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,475
339.22026-Cell Phone Towe	8,006	0	1,321	0	0	0	1,321	0	0	0	0	0	0	0	0	0	9,327
339.22027-Spec Conserv Ac	33	0	2	0	0	0	2	0	0	0	0	0	0	0	0	32	3
339.22028-State Central R	17,869	0	5,917	0	0	0	5,917	0	171	0	5	0	112	0	0	97	23,401
339.22029-Plant Industry	1,703	0	535	0	0	0	535	0	512	182	2	0	52	0	0	0	1,490
339.22032-Battavia School (9,558)	(9,558)	0	9,647	0	0	900	10,547	0	6,239	820	169	0	4,106	0	0	1,439	(11,784)
339.22033-Alcohol Beverag	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	(2)
339.22034-Investment Serv	6,943	0	4,753	0	0	0	4,753	0	2,017	540	55	0	1,324	0	0	0	7,760
339.22035-Diabetes Resear	75	0	36	0	0	0	36	0	0	0	0	0	0	0	0	0	111
339.22037-Keep Kids Drug	103	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	116
339.22038-OPWDD Day Servi	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22039-OSDC Finan Over (2,028)	(2,028)	0	4,288	0	0	0	4,288	0	2,222	567	60	0	1,455	0	0	0	(2,044)
339.22040-Senate Recyclab	741	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	781
339.22041-Medicaid Fraud	32,437	0	17,299	0	0	0	17,299	0	7,027	2,039	181	0	4,277	0	0	834	35,378
339.22042-DED Marketing A	4,334	0	2,448	0	0	0	2,448	0	0	1,343	0	0	0	0	0	0	5,439
339.22044-Tug Hill Admin	129	0	103	0	0	0	103	0	0	92	0	0	0	0	0	0	140
339.22045-Settlement Enf	418	0	22	0	0	0	22	0	0	0	0	0	0	0	0	0	440
339.22046-Regulation of I (123,944)	(123,944)	0	3,892	0	0	0	3,892	0	5,402	402	148	0	3,593	0	0	0	(129,597)
339.22047-NYS FLEX Spend	1,914	0	890	0	0	0	890	0	0	0	0	0	0	0	0	0	2,804
339.22050-Crime Victims B	5	0	7	(1)	0	0	6	0	0	8	0	0	0	0	0	0	3
339.22051-Ofc of Professi	73,658	0	82,855	0	0	0	82,855	0	26,143	11,534	706	0	17,153	0	0	4,135	96,842
339.22052-Armory Rental A	2,694	0	283	0	0	0	283	0	0	151	0	0	0	0	0	0	2,826
339.22053-Rome School (5,870)	(5,870)	0	9,115	0	0	1,044	10,159	0	4,995	982	135	0	3,284	0	0	1,233	(6,340)
339.22054-Seized Assets	1,738	0	1,250	0	0	0	1,250	0	0	855	0	0	0	0	0	0	2,133
339.22055-Traf Adjudicatin (62,273)	(62,273)	0	33,683	0	0	0	33,683	0	18,132	11,956	483	0	11,619	0	0	0	(70,780)
339.22056-Fed Salary Shar (1)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22057-Cook/Chill Acco	2,507	0	118	0	0	0	118	0	0	436	0	0	0	0	0	0	2,189
339.22060-Credential Svcs	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22061-Seized Assets (2)	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22062-NYC Assessment	52,146	0	88,029	0	0	0	88,029	0	7,800	44,948	212	0	5,141	0	0	0	82,074
339.22063-Cultural Educat (1,753)	(1,753)	0	22,473	0	0	0	22,473	0	11,552	5,156	312	0	7,579	0	0	2,293	(6,172)
339.22064-Distance Learn (1)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22065-Exam & Misc Rev	116	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	122
339.22067-Trans Regul Acc	11,174	0	579	0	0	0	579	0	0	0	0	0	0	0	0	0	11,753
339.22068-Cons Prot Actt	3,239	0	1,082	0	0	0	1,082	0	0	0	0	0	0	0	0	0	4,321
339.22070-OER NASDER (4)	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22071-Fin Aid Audit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22072-8th Air Force H	3	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	4
339.22074-FMS Account	35	0	2	0	0	0	2	0	0	0	0	0	0	0	0	36	1
339.22075-Funeral	2,519	0	610	0	0	0	610	0	301	5	8	0	191	0	0	144	2,480
339.22076-FSHRP	14	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	15
339.22077-Educ Archives	52	0	19	0	0	0	19	0	0	12	0	0	0	0	0	0	59
339.22078-Local Services	1,564	0	1,152	0	0	0	1,152	0	694	1	18	0	446	0	0	0	1,557
339.22079-DOT-Accident Da	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	(3)
339.22080-Adult Shelter	38,589	0	4,809	0	0	0	4,809	1,406	0	0	0	0	0	0	0	30,000	11,992
339.22081-QAA Earned Rev	451	0	23	0	0	0	23	0	0	0	0	0	0	0	0	0	474
339.22082-Family Pres Svc	10,950	0	633	0	0	2,919	3,552	69	0	0	0	0	0	0	0	0	14,433
339.22083-Electronic Bene	51	0	3	0	0	0	3	0	0	0	0	0	0	0	0	54	0
339.22084-Federal-Seized	5	0	64	0	0	0	64	0	0	69	0	0	0	0	0	0	0
339.22085-DHCR Mortgage S	2,114	0	943	0	0	0	943	0	2,175	627	0	0	0	0	0	0	255
339.22086-OMH-Research OH	88	0	2,492	0	0	0	2,492	0	0	2,487	0	0	0	0	0	0	93

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2025

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770
339.22088-Prof Medic Cond	14,653	0	29,766	0	0	0	29,766	1,905	13,194	4,297	351	0	8,512	0	0	7,810	8,350
339.22089-Hway Const & Ma	2,240	0	179	0	0	0	179	0	0	0	0	0	0	0	0	0	2,419
339.22090-Housing Indirec	8,639	0	959	0	0	4,396	5,355	0	3,171	26	0	0	0	0	0	717	10,080
339.22091-Adult Home Qual	2,888	0	526	0	0	0	526	0	0	0	0	0	0	0	0	0	3,414
339.22092-Homeless Hsg	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22093-COCOT	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22094-Accid Prevent C	265	0	14	0	0	0	14	0	0	0	0	0	0	0	0	0	279
339.22095-IG Szrd Assets	83	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	87
339.22096-Leg Svcs Assist	141,194	0	50,739	0	0	0	50,739	17,056	0	0	0	0	0	0	0	0	174,877
339.22097-Loc Pub Hlth	13,717	0	2,200	0	0	0	2,200	1,020	152	0	4	0	100	0	0	22	14,619
339.22099-Voting Mach Exa	508	0	41	0	0	0	41	0	0	538	0	0	0	0	0	0	11
339.22100-DHCR HCA Applic	(16,911)	0	6,688	0	0	0	6,688	0	3,472	569	93	0	2,247	0	0	0	(16,604)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	13,687	0	5,880	0	0	0	5,880	0	434	349	12	0	284	0	0	4,838	13,650
339.22104-CHCCDP Transfer	40	0	2	0	0	0	2	0	0	0	0	0	0	0	0	43	(1)
339.22105-Tobacco Enforce	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22108-Hwy Rev/Soc Sec	944	0	172	0	0	0	172	0	0	152	0	0	0	0	0	0	964
339.22109-Conference & Sp	169	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	178
339.22110-Assisted Living	3,987	0	1,026	0	0	0	1,026	500	0	0	0	0	0	0	0	0	4,513
339.22111-OCFS Program	420	0	22	0	0	0	22	0	0	0	0	0	0	0	0	0	442
339.22112-OTDA Income Acc	139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	138	1
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22115-OPWDD Jt Clin O	42	0	2	0	0	0	2	0	0	0	0	0	0	0	0	44	0
339.22116-Special Medical	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22117-Litigation Sett	16,602	0	102,822	0	0	3,658	106,480	0	34,703	36,152	888	0	21,577	0	0	0	29,762
339.22118-Animal Populati	46	0	638	0	0	0	638	0	0	677	0	0	0	0	0	0	7
339.22119-Love Your Libra	93	0	81	0	0	0	81	100	0	0	0	0	0	0	0	0	74
339.22122-Local Wireless	133	0	7	0	0	0	7	0	0	0	0	0	0	0	0	139	1
339.22124-Cuba Lake Mgmt	287,560	0	179,708	0	0	0	179,708	66,735	31,429	38,526	0	0	0	0	0	3,001	327,577
339.22126-St Justice Inst	168	0	169	0	0	0	169	0	0	163	0	0	0	0	0	0	174
339.22128-Med Reimb Acct	79	0	4	0	0	101	127	301	0	0	0	0	0	0	0	84	(1)
339.22130-Low Inc Housing	1,059	0	26	0	0	0	6,068	0	1,879	453	0	0	1,201	0	0	0	885
339.22131-Medicaid Inquir	12,036	0	6,068	0	0	0	0	0	0	0	49	0	0	0	0	0	14,522
339.22132-New York Alert	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22133-Procure Op News	56	0	3	0	0	0	3	0	0	0	0	0	0	0	0	67	(3)
339.22134-OVS RESTITUTION	211	0	207	0	0	0	207	0	285	41	0	0	0	0	0	0	59
339.22135-EFC Corp Admin	0	0	(2)	0	0	0	(2)	0	0	0	0	0	0	0	0	0	92
339.22136-Food Prod Ctr	3,556	0	1,331	0	0	0	1,331	0	256	220	7	0	164	0	0	0	(2)
339.22137-Pet Dealer	14	0	69	0	0	0	69	0	43	0	1	0	28	0	0	0	4,240
339.22138-Auth Bdggt Office	850	0	38	0	0	3,576	3,614	0	1,528	45	41	0	996	0	0	0	11
339.22139-Patient Safety	5,187	0	928	0	0	0	928	0	0	0	0	0	0	0	0	0	1,854
339.22140-Helen Hayes Hos	16,926	0	614	0	0	67,059	67,673	0	39,165	17,864	31	0	3,325	0	0	3,537	6,115
339.22141-NYC Veterans	4,131	0	170	0	0	36,941	37,111	0	19,094	11,414	21	0	2,147	0	0	474	20,677
339.22142-NYS Home-Vetera	1,219	0	73	0	0	27,453	27,526	0	15,477	10,088	15	0	1,539	0	0	593	8,092
339.22143-WNY Vets Home	754	0	92	0	0	18,872	18,964	0	8,515	7,926	9	0	947	0	0	177	1,033
339.22144-Montrose S V H	5,397	0	0	0	0	36,981	36,981	0	19,906	7,032	16	0	1,813	0	0	2,336	2,144
339.22145-DOH Hospital Ho	5,368	0	139	0	0	122,245	122,384	0	0	0	0	0	0	0	0	120,837	11,275
339.22146-HEAP Earned Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,915
																	(2)

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2025

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22147-Quality of Care	20,164	0	6,354	0	0	0	6,354	0	0	0	0	0	0	0	0	0	26,518
339.22149-Motor Fuel Qual	260	0	2,666	0	0	0	2,666	0	970	1,009	29	0	709	0	0	0	209
339.22150-Weights Measure	86	0	391	0	0	0	391	0	94	75	5	0	130	0	0	0	173
339.22151-Defer Comp Adm	(130)	0	752	0	0	0	752	0	444	5	12	0	291	0	0	0	(130)
339.22152-Hazard Abatemen	1,144	0	106	0	0	0	106	24	0	0	0	0	0	0	0	0	1,226
339.22153-Education Stats	1,954	0	101	0	0	0	101	0	48	0	1	0	31	0	0	0	1,975
339.22154-Real Estate Fin	229	0	926	0	0	0	926	0	481	0	12	0	290	0	0	0	372
339.22156-NYC Rent Rev	19,260	0	62,837	0	0	0	62,837	0	30,964	8,091	831	0	20,172	0	0	4,396	17,643
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,423
339.22158-Rent Revenue	2,952	0	890	0	0	0	890	0	493	13	13	0	321	0	0	0	3,002
339.22159-CSFP Salvage Ac	160	0	12	0	0	0	12	0	0	125	0	0	0	0	0	0	47
339.22161-ES Stem Cell Tr	177	0	0	0	0	0	0	0	0	173	0	0	0	0	0	3	1
339.22162-Systems & Tech	24,663	0	8,643	0	0	0	8,643	0	415	259	11	0	273	0	0	5,569	26,779
339.22163-Patron Services	25,167	0	89,661	0	0	0	89,661	0	41,242	43,398	0	0	6,531	0	0	3,992	19,665
339.22165-Trans Aviath	224	0	4,098	0	0	0	4,098	0	0	4,422	0	0	0	0	0	0	(100)
339.22166-Teacher Ed Accr	12	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	13
339.22167-Training Academ	366	0	249	0	0	0	249	0	0	143	0	0	0	0	0	0	472
339.22168-Tax Rev Arrear	3,708	0	0	0	0	1,500	1,500	0	0	326	0	0	0	0	0	0	4,882
339.22169-TSCR Account	114,132	0	104,101	0	0	0	104,101	66,404	0	0	0	0	0	0	0	0	151,829
339.22170-Statewide Gamin	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	638	0	91	0	0	2,587	2,678	0	0	2,557	0	0	0	0	0	0	759
339.22172-Undgrmd Sfty T	4,472	0	1,349	0	0	0	1,349	0	0	0	0	0	0	0	0	2,175	3,646
339.22173-Vol Fire Rec&Re	1,652	0	379	0	0	0	379	0	0	0	0	0	0	0	0	0	2,031
339.22174-HAVA Match	800	0	37	0	0	0	37	0	0	126	0	0	0	0	0	0	711
339.22175-VRSS	17	0	1	0	0	0	1	0	0	0	0	0	0	0	0	17	1
339.22177-Occ Hlth Clinic	56	0	8,251	0	0	5,000	13,251	7,093	334	5	9	0	219	0	0	117	5,530
339.22178-Crim Back Check	433	0	23	0	0	0	23	0	0	0	0	0	0	0	0	0	456
339.22180-SR-Connections	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
339.22181-NYS Water Rescu	23	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	26
339.22182-OWIG Adm Reimb	222	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	234
339.22184-Wine Industry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.22185-Assembly Recyc	835	0	46	0	0	0	46	0	0	0	0	0	0	0	0	0	881
339.22186-Yth Fac PerDiem	309	0	16	0	0	0	16	0	0	0	0	0	0	0	0	0	325
339.22187-Provider Assess	6	0	1,067,897	0	0	0	1,067,897	1,067,901	0	0	0	0	0	0	0	0	2
339.22188-Fed Indirect Re	90	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	95
339.22189-DOCS Asset Forf	780	0	267	0	0	0	267	0	0	0	0	0	0	0	0	0	1,047
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	(1)
339.22192-Tax Ret Prep Fe	15,099	0	2,650	0	0	0	2,650	0	0	0	0	0	0	0	0	469	17,280
339.22193-Sales Tax Re Fe	13	0	1	0	0	0	1	0	0	0	0	0	0	0	0	16	(2)
339.22195-Equitable Shari	2,924	0	151	0	0	0	151	0	0	0	0	0	0	0	0	0	3,075
339.22196-C & F Qual Enha	15	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	16
339.22197-ULTVI Radia Dev	1,257	0	160	0	0	0	160	0	0	0	0	0	0	0	0	0	1,417
339.22198-HEP	37	0	2	0	0	0	2	0	0	1	0	0	0	0	0	0	38
339.22199-Airport Securit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22202-SBCI Account	14	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	15
339.22203-Article X Inter	115	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	121
339.22206-Wholesale Mkt	5,460	0	272	0	0	0	272	0	0	642	0	0	0	0	0	0	5,090
339.22207-Tech Financing	51	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	54
339.22211-NYS Camp Financ	835	0	19	0	0	35,186	35,205	35,185	0	0	0	0	0	0	0	0	855
339.22212-Lake George Inv	4	0	328	0	0	0	328	0	0	167	0	0	0	0	0	0	165

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2025

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22213-BOE Enforcement	1,456	0	163	0	0	0	163	0	0	18	0	0	0	0	0	0	1,601
339.22214-Fireworks Reven	1,099	0	278	0	0	0	278	0	157	0	4	0	100	0	0	0	1,116
339.22215-Delivery Transf	2,566	0	154	0	0	0	154	0	0	119	0	0	0	0	0	0	2,601
339.22217-Eq Sh DTF Just	115	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	121
339.22218-Eq Sh DTF Treas	308	0	35	459	0	0	494	0	0	0	0	0	0	0	0	0	802
339.22221-Eq Sh Law Justi	5,478	0	285	0	0	0	285	0	0	881	0	0	0	0	0	0	4,882
339.22222-Eq Sh Law Treas	127	0	1	0	0	0	1	0	0	122	0	0	0	0	0	0	6
339.22226-Eq Sh SIG Treas	82	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	86
339.22228-Eq Sh WIG Treas	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.22231-Eq Sh DEC Justi	152	0	8	0	0	0	8	0	0	0	0	0	0	0	0	0	160
339.22233-Eq Shar-DMN Jus	272	0	289	0	0	0	289	0	0	53	0	0	0	0	0	0	508
339.22234-Eq Shar-DMN Tre	22	0	52	3	0	0	55	0	0	0	0	0	0	0	0	0	77
339.22235-Institt Accredi	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22239-Opioid Steward	166,216	0	8,756	0	0	0	8,756	10,695	0	0	0	0	0	0	0	0	164,277
339.22240-NYS Med Indmnty	(3,287)	0	886	0	0	20	906	0	892	0	23	0	560	0	0	89	(3,945)
339.22243-Securing Cities	89	0	171	0	0	0	171	0	0	161	0	0	0	0	0	0	99
339.22246-Behav Hlth Par	2,903	0	2,015	0	0	0	2,015	946	0	0	0	0	0	0	0	0	3,972
339.22247-Ent Div Job Tr	8,152	0	449	0	0	5,184	5,633	0	0	195	0	0	0	0	0	0	13,590
339.22248-CJ Discov Comp	12,729	0	630	0	0	0	630	1,380	0	0	0	0	0	0	0	0	11,979
339.22250-Emer Elect Out	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	(1)
339.22251-Maj Ren Ene Dev	4,113	0	1,890	0	0	0	1,890	0	0	59	0	0	0	0	0	0	5,944
339.22252-Elevator Safety	663	0	153	0	0	0	153	0	0	0	0	0	0	0	0	800	16
339.22253-Sch Bus Mot Edu	71	0	34	0	0	0	34	0	0	0	0	0	0	0	0	0	105
339.22254-Anti Disc Hous	2,114	0	1,666	0	0	0	1,666	0	0	65	0	0	0	0	0	0	3,715
339.22255-Pharm Ben Mgr R	(3,402)	0	8,866	0	0	0	8,866	0	1,556	864	42	0	1,028	0	0	0	1,974
339.22257-Background Chec	2,047	0	3,498	0	0	0	3,498	0	0	2,489	0	0	0	0	0	0	3,056
339.22259-Eq Sh NYWC-Trea	219	0	509	0	0	0	509	0	0	97	0	0	0	0	0	0	631
339.22260-Eq Sh NYWC-Just	58	0	113	0	0	0	113	0	0	0	0	0	0	0	0	0	171
339.22262-Virt Currency	(9,552)	0	18,116	0	0	0	18,116	0	6,001	724	160	0	3,886	0	0	0	(2,207)
339.22263-TI IVE FC Enh	10,013	0	615	0	0	10,000	10,615	0	139	75	0	0	0	0	0	0	20,414
339.22264-NYWC Seiz Asset	445	0	22	0	0	0	22	0	0	142	0	0	0	0	0	0	325
339.22265-Ag&Farm Viabi	15	0	19	0	0	0	19	0	0	0	0	0	0	0	0	0	34
339.22266-Haz Mit Rev Loa	624	0	32	0	0	1,355	1,387	0	0	0	0	0	0	0	0	0	2,011
339.22267-Healthcare Stab	0	0	1,075	0	0	350,000	351,075	149,933	0	0	0	0	0	0	0	0	201,142

**CASH COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2025**
(thousands of dollars)

	STATE CAPITAL PROJECTS (30000-30049)	DEDICATED HIGHWAY AND TRANSPORTATION (30050-30099)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION (30100-30299)	NEW YORK STATE CANAL SYSTEM IMPROVEMENTS (30300-30349)	STATE INFRASTRUCTURE (30350-30399)	PASSENGER FACILITY IMPROVEMENTS (30400-30449)	ENVIRONMENTAL PROJECTS (30450-30499)	CONSERVATION THROUGH IMPROVED TRANSPORTATION (30500-30699)	PURE WATERS (30620-30629)	TRANSPORTATION CAPITAL FACILITIES (30630-30699)
Opening Fund Balance	0	1,700	149,604	13,504	(129,793)	16	379,690	164	0	3,328
Receipts:										
Taxes	0	1,228,752	0	0	0	0	257,350	0	0	0
Miscellaneous Receipts	2,757,749	855,643	7,179	3,050	183,659	1	94,217	0	0	0
Federal Receipts	0	2,126	0	0	0	0	0	0	0	0
Total Receipts	2,757,749	2,086,521	7,179	3,050	183,659	1	351,567	0	0	0
Disbursements:										
Assistance and Grants	4,026,823	2,577	0	2,396	10	0	111,298	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	4,290,844	2,054,856	80,511	0	197,011	0	226,647	0	0	0
Total Disbursements	8,317,667	2,057,433	80,511	2,396	197,021	0	337,945	0	0	0
Other Financing Sources (Uses):										
Transfers from Other Funds	5,562,076	2,081,352	83,074	0	23,593	0	453,070	0	0	0
Transfers to Other Funds	(2,158)	(2,428,445)	0	0	0	0	(332,352)	0	(1,466)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	1,466	0
Net Other Financing Sources (Uses)	5,559,918	(347,093)	83,074	0	23,593	0	120,718	0	0	0
Change in Fund Balance	0	(318,005)	9,742	654	10,231	1	134,340	0	0	0
Closing Fund Balance	0	(316,305)	159,346	14,158	(119,562)	17	514,030	164	0	3,328

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30600-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30699)	TRANSPORTATION INFRASTRUCTURE RENEWAL BOND (30660-30699)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30699)	ACCELERATED CAPACITY AND TRANSPORTATION IMPROVEMENTS (30680-30699)	CLEAN WATER/ CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31390-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIATION (31500-31549)	SUBURBAN TRANSPORTATION (31600-31699)
Opening Fund Balance	737	6,362	4,255	5,550	2,778	1,428	(572,768)	1,167	(84,352)	582
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	356	0	0	356	60	153,377	30
Federal Receipts	0	0	0	0	0	0	2,782,738	0	0	0
Total Receipts	0	0	0	0	0	0	2,783,094	60	153,377	30
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	843,371	0	1,255	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	1,769,826	0	116,087	0
Total Disbursements	0	0	0	0	0	0	2,613,197	0	117,342	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	24,795	0	47,471	0
Transfers to Other Funds	(714)	(786)	0	(6,254)	0	(7,520)	(588)	0	(20,271)	0
Bond & Note Proceeds	714	786	0	6,254	0	7,520	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0	0	24,207	0	27,200	0
Change in Fund Balance	0	0	0	0	0	0	194,104	60	63,235	30
Closing Fund Balance	737	6,362	4,255	5,550	2,778	1,428	(378,664)	1,227	(21,117)	612

CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2025
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE (31800-31849)	HOUSING PROGRAM (31850-31899)	NATURAL RESOURCE DAMAGES (31900-31949)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31950-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32000-32099)	MISCELLANEOUS CAPITAL PROJECTS (32200-32249)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32250-32299)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32350-32399)
Opening Fund Balance	(20,548)	(12,942)	(565,708)	26,553	(12,016)	101,367	146,752	98	(600,024)	(161,298)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	21,544	0	543,289	11,743	0	17,133	45,414	16	316,828	271,479
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	21,544	0	543,289	11,743	0	17,133	45,414	16	316,828	271,479
Disbursements:										
Assistance and Grants	0	0	1,661,338	375	0	0	114,118	0	97,930	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	18,009	0	0	234	0	23,496	62,046	0	297,081	418,213
Total Disbursements	18,009	0	1,661,338	609	0	23,496	176,164	0	395,011	418,213
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	816,314	0	0	25,897	33,284	0	109,878	113,713
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)	3,535	0	(301,735)	11,134	0	19,534	(97,466)	16	31,695	(33,021)
Change in Fund Balance	(17,013)	(12,942)	(867,443)	37,687	(12,016)	120,901	49,286	114	(568,329)	(194,319)
Closing Fund Balance										

	SMART SCHOOLS BOND (30710-30719)	CLEAN WATER, CLEAN AIR, AND GREEN JOBS BOND (30720-30729)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	0	0	(33,464)	29,144	0	(1,318,134)	0	(1,318,134)
Receipts:								
Taxes	0	0	0	0	0	1,486,102	0	1,486,102
Miscellaneous Receipts	0	0	644	0	0	5,283,411	0	5,283,411
Federal Receipts	0	0	0	0	0	2,784,864	0	2,784,864
Total Receipts	0	0	644	0	0	9,554,377	0	9,554,377
Disbursements:								
Assistance and Grants	0	0	0	555,255	0	7,416,746	0	7,416,746
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	4,093	0	9,558,954	0	9,558,954
Capital Projects	0	0	0	559,348	0	16,975,700	0	16,975,700
Total Disbursements	0	0	0	1,114,603	0	24,951,400	0	24,951,400
Other Financing Sources (Uses):								
Transfers from Other Funds	0	0	32,821	660,000	0	10,067,338	(2,730,914)	7,336,424
Transfers to Other Funds	(365,098)	(4,560)	0	0	0	(3,170,212)	2,730,914	(439,298)
Bond & Note Proceeds	365,101	4,560	0	0	0	386,401	0	386,401
Net Other Financing Sources (Uses)	3	0	32,821	660,000	0	7,283,527	0	7,283,527
Change in Fund Balance	3	0	33,465	100,652	0	(137,796)	0	(137,796)
Closing Fund Balance			1	129,796	0	(1,455,930)	0	(1,455,930)

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2025

	MENTAL HEALTH SERVICES (40100-40149)	GENERAL DEBT SERVICE (40150-40199)	HOUSING DEBT (40250-40299)	DEPARTMENT OF HEALTH INCOME (40300-40349)	CLEAN WATER/ CLEAN AIR (40400-40449)	LOCAL GOVERNMENT ASSISTANCE TAX (40450-40499)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	58,297	1,495	0	44,794	0	0	104,586	0	104,586
Receipts:									
Taxes	0	49,013,528	0	0	1,000,491	0	50,014,019	0	50,014,019
Miscellaneous Receipts	411,941	0	881	93,374	0	0	506,196	0	506,196
Federal Receipts	0	44,851	0	0	0	0	44,851	0	44,851
Total Receipts	411,941	49,058,379	881	93,374	1,000,491	0	50,565,066	0	50,565,066
Disbursements:									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	38,138	0	1,715	0	0	39,853	0	39,853
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	3,757,913	0	17,782	0	0	3,775,695	0	3,775,695
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	3,796,051	0	19,497	0	0	3,815,548	0	3,815,548
Other Financing Sources (Use):									
Transfers from Other Funds	2,485,709	392,865	(881)	70,673	32,197	0	2,980,563	(111,564)	2,868,999
Transfers to Other Funds	(2,871,549)	(45,656,687)	0	(156,386)	(1,032,688)	0	(49,717,310)	111,564	(49,605,746)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(385,840)	(45,263,822)	(881)	(85,713)	(1,000,491)	0	(46,266,471)	0	(46,266,471)
Change in Fund Balance	26,101	(1,494)	0	(11,896)	0	0	12,771	0	12,771
Closing Fund Balance	84,398	1	0	32,958	0	0	117,357	0	117,357

**CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2025**
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centrl Services	(11)	0	(5,522)	0	0	5,522	0	0	0	(746)	0	0	0	0	0	746	0	(11)
323.55009-Admin Support	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
323.55010-Design & Constr	(14,869)	0	107,033	0	0	0	107,033	0	30,331	41,856	732	0	17,768	0	0	0	90,687	1,477
323.55020-OGS Ent Contr	(20,033)	0	149,605	0	0	0	149,605	0	284	137,309	16	0	377	0	0	0	137,986	(8,414)
323.55022-Business Srv Ct	(2,448)	0	0	0	0	33,000	33,000	0	30,361	1,514	0	0	0	0	0	735	32,610	(2,058)
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	31,167	0	153,876	0	0	0	153,876	0	4,696	151,792	127	0	3,085	0	0	1,419	161,119	23,924
323.5502Y-OGS Bldg Admin	12,025	0	20,734	0	0	9,500	30,234	0	1,731	30,695	19	0	784	0	0	34	33,263	8,996
323.5502Z-OGS Std & Purch	3,206	0	14,784	0	0	0	14,784	0	2,161	9,551	58	0	1,413	0	0	15	13,198	4,792
334.55050-Agencies Int Sv	12	0	(5,550)	0	0	3,390	(2,160)	0	0	(7,432)	0	0	0	0	0	5,271	(2,161)	13
334.55052-Archives R	(715)	0	809	0	0	0	809	0	785	222	21	0	517	0	0	127	1,672	(1,578)
334.55053-Fedl Single Aud	770	0	3,534	0	0	0	3,534	0	0	2,008	0	0	0	0	0	0	2,008	2,296
334.55054-Quick Copy Cent	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
334.55055-CS Administrat	(3,374)	0	11,112	0	0	0	11,112	0	1,045	1,390	(40)	0	(971)	0	0	2,077	3,501	4,237
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	(5)	0	10,012	0	0	36,098	46,110	0	66	46,003	2	0	38	0	0	0	46,109	(4)
334.55058-Cult Resources	(4,731)	0	3,856	0	0	0	3,856	0	1,557	728	42	0	1,028	0	0	251	3,606	(4,481)
334.55059-Neighbor Work P	3	0	1,367	0	0	1,000	2,367	0	0	10,481	0	0	0	0	0	0	10,481	(8,111)
334.55060-Auto/Print Chgb	167	0	16,035	0	0	0	16,035	0	7,479	1,572	0	0	5,632	0	0	0	14,683	1,519
334.55061-NYLT Account	6,932	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,932
334.55062-State Data Ctr	(7,599)	0	7,964	0	0	0	7,964	0	0	0	0	0	0	0	0	0	0	365
334.55063-Human Svcs Tele	22	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	23
334.55065-OPWDD Copy Cent	944	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0	994
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Gr	(562)	0	229	0	0	0	229	0	450	5	1	0	31	0	0	0	455	(788)
334.55068-Statewide Train	100	0	69	0	0	0	69	0	48	0	0	0	0	0	0	0	80	89
334.55069-Centralized Tec	50,453	0	68,318	0	0	18,631	86,949	0	0	62,082	0	0	0	0	0	0	62,082	75,320
334.55070-Learning Mgmt S	1,747	0	74	0	0	0	74	0	0	0	0	0	0	0	0	716	716	1,105
334.55071-Labor Cont Ctr	(219)	0	2,587	0	0	0	2,587	0	1,221	376	33	0	800	0	0	185	2,615	(247)
334.55072-HS Cont Ctr	(2,475)	0	18,686	0	0	0	18,686	0	9,604	4,210	259	0	6,301	0	0	0	20,374	(4,163)
334.55074-Civil Recoverie	15,966	0	18,709	0	0	0	18,709	0	8,096	4,469	200	0	4,853	0	0	0	17,618	17,057
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 Srv	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	88	0	612	0	0	0	612	0	242	0	7	0	160	0	0	0	409	291
347.55150-DFY Voc Educatn	48	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	52
394.55200-Joint Labor-Mgt	734	0	1,790	0	0	0	1,790	0	916	127	25	0	602	0	0	107	1,777	747
395.55251-Ex Dir Intl Aud	(6,403)	0	2,935	0	0	0	2,935	0	3,057	(543)	80	0	1,934	0	0	836	5,364	(8,832)
395.55252-CJO INFO TECH C	(61,620)	0	86,899	0	0	0	86,899	0	9,640	35,332	263	0	6,387	0	0	0	51,622	(26,343)
396.55300-Health Insuranc	5,047	0	10,077	0	0	9,000	19,077	0	9,242	565	270	0	6,566	0	0	5,745	22,388	1,736
396.55301-CS EBD Adm Reim	6	0	0	0	0	0	0	0	1,087	1	5	0	131	0	0	0	1,224	(1,218)
397.55350-Correctional In	21,496	0	29,716	0	0	22,773	52,489	0	15,478	27,815	187	0	6,904	0	0	79	50,463	23,522

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
324.50000-DFY Commissary	161	0	103	0	0	0	103	0	0	44	0	0	0	0	0	0	44	220
325.50050-State Fair Rece	11,650	0	16,805	0	0	0	16,805	0	4,633	13,552	0	0	0	0	0	0	18,185	10,270
326.50100-DOCS Commissary	2,439	0	45,547	0	0	0	45,547	0	0	45,677	0	0	0	0	0	0	45,677	2,309
331.50301-Mental Disab Pr	18	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	19
331.50302-DFY Products	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50304-Maps And Demogr	14	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	15
331.50305-Empire St Games	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
331.50306-DSS Trng Matrls	197	0	10	0	0	0	10	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-TRAID Services	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50318-Convention Ctr	(873)	0	1,897	0	0	0	1,897	0	705	700	15	0	355	0	0	0	1,775	(751)
331.50319-Attica Emp Mess	1,464	0	487	0	0	0	487	0	313	756	8	0	197	0	0	0	1,274	677
331.50322-Asset Preservat	168	0	19	0	0	0	19	0	0	0	0	0	0	0	0	0	0	187
331.50323-Farm Program	1,873	0	564	0	0	0	564	0	0	142	0	0	0	0	0	0	142	2,295
331.50327-Emp Plz Gift Sh	(360)	0	295	0	0	0	295	0	97	156	2	0	57	0	0	0	312	(377)
331.50331-Retail Sales	5,804	0	4,429	0	0	0	4,429	0	0	4,006	0	0	0	0	0	0	4,006	6,227
331.50332-Golf	8,509	0	20,041	0	0	0	20,041	0	13,152	9,108	0	0	1,166	0	0	0	23,426	5,124
351.50400-OMH Shelt Wkshs	1,933	0	97	0	0	0	97	0	0	143	0	0	0	0	0	0	143	1,887
352.50450-MR Shet Wrkshop	2,304	0	582	0	0	0	582	0	0	441	0	0	0	0	0	0	441	2,445
353.50500-MH & MR Communi	5,919	0	1,552	0	0	0	1,552	0	43	764	1	0	28	0	0	0	836	6,635
353.50516-MR Community St	364	0	168	0	0	0	168	0	0	39	0	0	0	0	0	0	39	493
481.50650-U I Benefit Fnd	922,140	2,949,232	0	12,917	0	0	2,962,149	0	0	0	0	2,962,973	0	0	0	0	2,962,973	921,316
481.50651-Interest Assess	81,134	0	124,893	0	0	0	124,893	0	0	161,038	0	0	0	0	0	0	161,038	44,989
481.50652-Unemp Ins-Ad Pa	0	0	0	1,079	0	0	1,079	0	0	0	0	1,079	0	0	0	0	1,079	0
481.506FS-Federal Stimulu	(860,933)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(860,933)
E01.50850-CUNY SC Operat	91,346	0	3,310,089	0	0	0	3,310,089	0	1,767,355	439,055	0	0	757,307	0	0	3,924	2,967,641	433,794
E02.23250-CUNY SC Program	371,677	0	117,456	0	0	0	117,456	0	41,588	55,260	0	0	0	0	0	0	96,848	392,285

CASH COMBINING STATEMENT
GENERAL FUND
FY 2026
(millions of dollars)

	General Fund	Tax Stabilization Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,618	21	25	7,138	48,114	0	56,916
Receipts:								
Taxes	58,994	0	0	0	0	0	0	58,994
Miscellaneous Receipts	4,011	0	0	0	0	0	0	4,011
Federal Receipts	0	0	0	0	0	0	0	0
Total Receipts	63,005	0	0	0	0	0	0	63,005
Disbursements:								
Assistance and Grants	84,011	0	0	0	0	0	0	84,011
State Operations	15,837	0	0	0	0	0	0	15,837
General State Charges	9,779	0	0	0	0	0	0	9,779
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	109,627	0	0	0	0	0	0	109,627
Other financing sources (uses):								
Transfers from Other Funds	137,317	170	0	0	4,344	(12,137)	(79,184)	50,510
Transfers to Other Funds	(90,695)	(170)	0	0	(3,344)	(860)	79,184	(15,885)
Bond and Note Proceeds	0	0	0	0	0	0	0	0
Net other financing sources (uses)	46,622	0	0	0	1,000	(12,997)	0	34,625
Change in Fund Balance	0	0	0	0	1,000	(12,997)	0	(11,997)
Closing Fund Balance	0	1,618	21	25	8,138	35,117	0	44,919

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2026
(Thousands of dollars)

	MENTAL HEALTH GIFTS AND DONATIONS (20900-20999)	COMBINED EXPENDABLE TRUST (20900-20999)	NEW YORK INTEREST ON LAWYER ACCOUNT (20900-20999)	NEW YORK STATE ARCHIVES PARTNERSHIP TRUST (20910-20999)	CHILD PROTECTION (20900-20999)	TUTION REIMBURSEMENT (20950-20999)	LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (20950-20999)	SCHOOL TAX RELIEF (20950-20999)	CHARTER SCHOOL STIMULUS (20960-20999)	HEALTH CARE REFORM ACT RESOURCES (20960-20999)	DEDICATED MASS TRANSPORTATION TRUST (20960-20999)
Opening Fund Balance	903	66,719	605,466	(7)	273	12,736	6,482	0	8,264	14,496	93,975
Receipts:											
Taxes	0	0	0	0	0	0	0	1,396,911	0	540,000	432,441
Miscellaneous Receipts	72	(223,289)	188,000	318	120	5,098	9,396	0	0	7,078,538	140,723
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	72	(223,289)	188,000	318	120	5,098	9,396	1,396,911	0	7,618,538	573,164
Disbursements:											
Assistance and Grants	0	8,804	97,386	0	0	0	5,056	1,396,911	4,837	7,570,699	632,123
State Operations	72	5,023	2,068	458	233	3,371	2,442	0	0	109,416	0
General State Charges	0	215	766	207	168	1,419	1,300	0	0	10,742	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	72	14,042	100,220	665	401	4,790	8,798	1,396,911	4,837	7,690,857	632,123
Other Financing Sources (Uses):											
Transfers from Other Funds	0	238,089	0	300	600	0	0	0	4,837	318,000	65,884
Transfers to Other Funds	0	(380)	0	(8)	(27)	(242)	(601)	0	0	(260,178)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	237,709	0	292	573	(242)	(601)	0	4,837	57,822	65,884
Change in Fund Balance	903	67,097	87,780	(55)	292	66	(3)	0	0	(14,497)	6,925
Closing Fund Balance			693,246	(62)	565	12,802	6,479	0	8,264	(1)	100,900

	STATE LOTTERY (20900-20999)	COMBINED STUDENT LOAN (20960-20999)	MTA FINANCIAL ASSISTANCE (20960-20999)	FEDERAL/FOOD AND NUTRITION SERVICES (20960-20999)	FEDERAL HEALTH AND HUMAN SERVICES (20960-20999)	FEDERAL EDUCATION (20960-20999)	MISCELLANEOUS OPERATING GRANTS (20960-20999)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (20960-20999)	ENCON SPECIAL REVENUE (20960-20999)	CONSERVATION (20960-20999)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (20960-20999)
Opening Fund Balance	432,404	10,515	132,478	(16,479)	7,509,914	(56,605)	284,149	(137)	7,632	136,206	2,380
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,630,961	20,000	0	100,000	431,811	0	22,442	900	81,399	46,792	58,625
Federal Receipts	0	(10,500)	0	3,045,398	80,885,424	3,569,877	2,822,902	0	0	0	0
Total Receipts	3,630,961	9,500	0	3,145,398	81,317,235	3,569,877	2,845,344	900	81,399	46,792	58,625
Disbursements:											
Assistance and Grants	3,722,119	0	401,901	2,997,288	76,965,098	2,935,385	2,462,620	0	0	0	0
State Operations	35,551	4,000	0	76,975	1,818,587	558,264	291,330	432	67,879	28,746	16,276
General State Charges	14,215	0	0	14,036	137,145	64,029	60,494	266	25,749	13,387	9,284
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	3,771,885	4,000	401,901	3,088,299	78,920,830	3,557,578	2,814,444	698	95,628	42,133	25,560
Other Financing Sources (Uses):											
Transfers from Other Funds	10,119	0	401,901	0	0	0	0	0	18,757	75	29,006
Transfers to Other Funds	(4,870)	0	0	(57,099)	(2,396,142)	(12,345)	(407,900)	0	(16,351)	(1,895)	(46,493)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	5,249	0	401,901	(57,099)	(2,396,142)	(12,345)	(407,900)	0	2,406	(1,820)	(17,487)
Change in Fund Balance	(135,675)	5,500	0	0	263	(46)	(377,000)	202	(9,823)	2,839	15,578
Closing Fund Balance	296,729	16,015	132,478	(16,479)	7,510,177	(56,651)	(92,851)	65	(2,191)	139,045	17,958

CASH COMBINING STATEMENT SPECIAL REVENUE FUNDS (Thousands of dollars)												
	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-21399)	LAWYERS' FUND FOR CLIENT PROTECTION (2180-21449)	EQUIPMENT LOAN FUND FOR THE DISABLED (2130-21399)	MASS TRANSPORTATION OPERATING ASSISTANCE (2140-21448)	CLEAN AIR (2140-21499)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-21499)	LEGISLATIVE COMPUTER SERVICES (2150-21599)	STATE UNIVERSITY DORMITORY INCOME (4030-40399)	COMBINED EXPENDABLE TRUST (2160-21699)	WINTER SPORTS EDUCATION TRUST (2170-21749)	ARTS CAPITAL GRANTS (2180-21899)	
Opening Fund Balance	5,637	12,325	574	1,169,758	(49,298)	81	14,613	338,803	514	0	337	
Receipts:												
Taxes	0	0	0	3,839,045	0	0	0	0	0	0	0	
Miscellaneous Receipts	48,496	9,000	28	17,500	57,200	0	1,719	344,024	6	75	60	
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	
Total Receipts	48,496	9,000	28	3,856,545	57,200	0	1,719	344,024	6	75	60	
Disbursements:												
Assistance and Grants	0	0	0	4,054,433	0	0	0	0	0	0	98	
State Operations	48,137	10,800	111	4,196	26,035	0	950	0	6	75	0	
General State Charges	18,247	400	0	2,348	13,248	0	0	0	0	0	0	
Debt Service	0	0	0	0	0	0	0	0	0	0	0	
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	
Total Disbursements	66,384	11,200	111	4,060,977	39,283	0	950	0	6	75	98	
Other Financing Sources (Uses):												
Transfers from Other Funds	27,000	0	0	38,404	0	0	0	0	0	0	0	
Transfers to Other Funds	0	0	0	0	(6,404)	0	0	(427,826)	0	0	0	
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	
Net Other Financing Sources (Uses)	27,000	0	0	38,404	(6,404)	0	0	(427,826)	0	0	0	
Change in Fund Balance	9,112	(2,200)	(83)	(166,028)	11,513	0	769	(83,802)	0	0	(38)	
Closing Fund Balance	14,749	10,125	491	1,003,720	(37,785)	81	15,382	255,001	514	0	299	
Opening Fund Balance	3,193,872	7,786	60	1,969,006	768	278	209,488	435	27	3,718	(25,934)	
Receipts:												
Taxes	0	0	0	0	0	0	0	0	0	0	0	
Miscellaneous Receipts	3,711,055	150	0	6,233,349	7,249	1,208	123,625	160	0	900	3,068	
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0	
Total Receipts	3,711,144	150	0	6,233,349	7,249	1,208	123,625	160	0	900	3,068	
Disbursements:												
Assistance and Grants	3,344,678	127,600	0	0	0	0	4,237	0	0	3,102	0	
State Operations	1,565,620	2,200	0	8,054,459	7,226	1,947	10,073	157	0	0	3,971	
General State Charges	499,253	1,000	0	605,209	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	5,409,551	130,800	0	8,659,668	7,226	2,447	14,310	218	0	3,102	3,971	
Other Financing Sources (Uses):												
Transfers from Other Funds	727,543	132,000	0	3,024,270	0	0	0	0	0	0	0	
Transfers to Other Funds	1,191,503	0	0	(225,744)	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)	1,919,046	132,000	0	2,798,526	0	0	(112,420)	0	0	0	0	
Change in Fund Balance	220,639	1,350	0	372,207	23	(1,239)	(3,105)	(58)	0	(2,202)	(903)	
Closing Fund Balance	3,414,511	9,136	60	2,341,213	791	(961)	206,883	377	27	1,516	(26,837)	

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2026
(thousands of dollars)

	VOCATIONAL REHABILITATION (23050-23099)	DRINKING WATER PRODUCTION MANAGEMENT AND ADMINISTRATION (23100-23149)	NEW YORK CITY CORRECTIONS OPERATIONS OFFSET (23150-23199)	JUDICIARY PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAWYERS OLYMPIC TRAINING (23500-23549)	INDIGENT SERVICES (23550-23599)	UNEMPLOYMENT ADMINISTRATION (23900-23949)	UNEMPLOYMENT INTEREST AND PENALTY (23600-23649)	UNEMPLOYMENT OCCUPATIONAL TRAINING (23950, 23952-23999)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	COMMERCIAL GAMING REVENUE (23700-23749)
Opening Fund Balance	167	1	(30,482)	16,833	367	902,400	115,883	65,579	(420)	(5,943)	16,616
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	38,600	60,000	85	312,662	56,151	15,866	0	0	182,341
Federal Receipts	0	0	0	0	0	0	345,227	0	7,780	167,019	0
Total Receipts	70	0	38,600	60,000	85	312,662	401,378	15,866	7,780	167,019	182,341
Disbursements:											
Assistance and Grants	20	0	0	0	0	322,684	9,339	0	7,780	134,762	177,482
State Operations	28	0	26,500	42,100	75	30,502	237,310	1,325	0	24,149	5,009
General State Charges	0	0	14,800	20,866	0	3,001	111,981	1,173	0	8,258	3,675
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	48	0	41,300	62,966	75	356,187	358,630	2,498	7,780	167,169	186,166
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	2,700	0	0	28,000	0	0	0	0	0
Transfers to Other Funds	0	(1,108)	0	0	0	(214,000)	(36,569)	(27,163)	0	0	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	(1,108)	2,700	0	0	(186,000)	(36,569)	(27,163)	0	0	(2)
Change in Fund Balance	22	(1,108)	0	(2,966)	10	(229,525)	6,179	(13,795)	0	(150)	(3,827)
Closing Fund Balance	189	(1,107)	(30,482)	13,867	377	672,875	122,062	51,784	(420)	(6,093)	12,789

	MEDICAL CANNABIS TRUST (23750-23799)	DEDICATED STATE SPECIAL REVENUE (23800-23899)	INTERACTIVE FANTASY SPORTS (24950-24954)	HEALTH CARE TRANSFORMATION (24850-24899)	CHARITABLE GIFTS TRUST FUND (24900-24949)	NEW YORK STATE CANNABIS REVENUE (24800-24849)	MOBILE SPORTS WAGERING (24952-24959)	SPECIAL REVENUE OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	12,137	334,322	2,691	270,486	154	31,395	280,379	0	18,117,177	0	18,117,177
Receipts:											
Taxes	3,000	400	0	0	0	194,000	0	0	6,405,797	0	6,405,797
Miscellaneous Receipts	0	69,607	10,000	15,000	0	0	1,197,000	0	24,108,160	0	24,108,160
Federal Receipts	0	0	0	0	0	0	0	1,000	90,834,216	0	90,834,216
Total Receipts	3,000	70,007	10,000	15,000	0	194,000	1,197,000	1,000	121,348,173	0	121,348,173
Disbursements:											
Assistance and Grants	6,350	83,250	0	0	0	12,585	1,457,339	0	108,945,866	0	108,945,866
State Operations	5,309	5,746	367	0	0	53,937	0	2,000	13,191,443	0	13,191,443
General State Charges	1,614	1,508	64	0	0	15,210	0	0	1,675,838	0	1,675,838
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	13,273	90,504	431	0	0	81,732	1,457,339	2,000	123,813,147	0	123,813,147
Other Financing Sources (Uses):											
Transfers from Other Funds	6,550	0	0	125,000	0	0	0	(1,000)	5,198,035	(1,417,369)	3,780,666
Transfers to Other Funds	0	(45)	(5,000)	(265,000)	0	(4,856)	0	(1,000)	(3,340,165)	1,417,369	(1,922,796)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	6,550	(45)	(5,000)	(140,000)	0	(4,856)	0	(2,000)	1,857,870	0	1,857,870
Change in Fund Balance	(3,723)	(20,542)	4,569	(125,000)	0	107,412	(260,339)	(3,000)	(607,104)	0	(607,104)
Closing Fund Balance	8,414	313,780	7,260	145,486	154	138,807	20,040	(3,000)	17,510,073	0	17,510,073

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2026

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
019.20000-Ment Hyg Gifts	901	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	901
020.20100-Combined Exp Tr	(35)	0	(236,300)	0	0	236,300	0	0	0	0	0	0	0	0	0	0	0	(35)
020.20101-Planting Fields	1,295	0	350	0	0	0	350	0	216	48	7	0	162	0	0	0	433	1,212
020.20103-Chambers Restor	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20105-Animal Disease	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
020.20107-DOCS Gift & Don	57	0	805	0	0	0	805	0	0	805	0	0	0	0	0	0	805	57
020.20109-Helen Hayes Hsp	73	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	38
020.20110-Oxford Donation	322	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	438
020.20111-Donat-St-Albans	5	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	13	(8)
020.20112-CVB Gifts & Beq	133	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	130
020.20113-Donations-Batav	106	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	85
020.20114-Montrose Donati	288	0	12	0	0	0	12	0	0	13	0	0	0	0	0	0	13	287
020.20116-IBR Genetic Cou	90	0	108	0	0	0	108	0	0	108	0	0	0	0	0	0	108	90
020.20118-Tech Transfer	(1)	0	50	0	0	0	50	0	0	28	0	0	0	0	0	0	28	21
020.20120-Spec Events	518	0	1,012	0	0	0	1,012	0	64	915	2	0	43	0	0	0	1,024	506
020.20123-L.M. Josephthal	51	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	1	51
020.20124-OSC Misc Grant	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
020.20126-NYSCB Ven Stand	4,352	0	2,400	0	0	0	2,400	0	0	911	0	0	0	0	0	0	911	5,841
020.20127-DMNA Military	11	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	11
020.20128-WB Hoyt Memoria	5,388	0	0	0	0	788	788	750	0	0	0	0	0	0	0	0	750	5,426
020.20129-NYSCB Gift& Beq	179	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	17	162
020.20130-St Transm Money	13,863	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	14,123
020.20142-Youth Grants &	319	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	319
020.20143-Alzheimers Dis	850	0	270	0	0	306	576	670	0	0	0	0	0	0	0	0	670	756
020.20144-Local Gov Comm	170	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	175
020.20147-Prostate/Testic	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20149-Autism Aware &	881	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	998
020.20150-Emergency Serv	22,928	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	22,579
020.20151-Batavia-Charlot	449	0	20	0	0	0	20	0	0	25	0	0	0	0	0	0	25	444
020.20152-Rome-Gifts And	138	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	138
020.20155-Br Can Res & Ed	2,125	0	540	0	0	581	1,121	1,620	0	0	0	0	0	0	0	0	1,620	1,626
020.20159-Community Relat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20162-Disab Tech Asst	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
020.20165-DMNA Youth Prog	42	0	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	41
020.20166-Erie Canal Muse	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
020.20167-Grants and Bequ	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
020.20174-Life Pass It on	64	0	530	0	0	0	530	0	0	661	0	0	0	0	0	0	661	(67)
020.20176-Misc. Gifts Acc	(1,051)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,051)
020.20178-Multiple Sclero	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
020.20182-Parole Ofcr Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	3,296	0	240	0	0	114	354	520	0	0	0	0	0	0	0	0	520	3,130
020.20185-Percy T Phillip	63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63
020.20192-Missing Children	328	0	407	0	0	0	407	0	281	146	0	0	0	0	0	0	427	308
020.20197-DCJ01 Comb Gift	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
020.20199-HESC Gifts Dona	634	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	634
020.201B4-DFY Rec & Welfr	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201DR-Human Rights Dis	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201F1-Women Vet Monum	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150
020.201GW-CCF Gfts & Beqs	218	0	50	0	0	0	50	0	14	102	1	0	10	0	0	0	127	141
020.201HH-OMH Grant & Beq	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
020.201RW-RW Johnson Foun	(5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
020.201XK-Grants Account	1,363	0	1,500	0	0	0	1,500	1,000	0	73	0	0	0	0	0	0	1,073	1,790
020.201XX-S U Restrict Cur	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
020.201ZS-Grants	386	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	686
020.201ZZ-Donated Funds	(92)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(92)
020.20200-NY Teen Hth Ed	148	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	148

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2026

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
020.20201-Veterans Rem Ce	2,613	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,528
020.20204-Homeless Vet As	314	0	154	0	0	0	154	600	0	0	0	0	0	0	0	0	600	(132)
020.20205-Mental Illness	103	0	58	0	0	0	58	75	0	0	0	0	0	0	0	0	75	86
020.20206-Women's Cancer	174	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	149
020.20208-Vets Home Assis	312	0	87	0	0	0	87	0	0	0	0	0	0	0	0	380	380	19
020.20209-Combined Gifts	2,800	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,797
023.20300-N Y Int Lawyers	605,469	0	188,000	0	0	0	188,000	97,386	1,160	876	32	0	766	0	0	0	100,220	693,249
024.20350-NYS Archvs Pine	(8)	0	318	0	0	300	618	0	316	132	10	0	207	0	0	8	673	(63)
025.20401-Child Performer	276	0	120	0	0	600	720	0	217	9	7	0	168	0	0	27	428	568
050.20451-Tuition Reimb	6,496	0	705	0	0	0	705	0	0	216	0	0	101	0	0	0	317	6,884
050.20452-Voc School Supe	6,242	0	4,393	0	0	0	4,393	0	2,032	1,069	54	0	1,318	0	0	242	4,715	5,920
052.20501-Loc Govt Record	6,477	0	9,396	0	0	0	9,396	5,056	2,000	389	53	0	1,300	0	0	601	9,399	6,474
053.20550-Sch Tax Relief	(1)	1,396,911	0	0	0	0	1,396,911	1,396,911	0	0	0	0	0	0	0	0	1,396,911	(1)
054.20601-Charter School	8,266	0	0	0	0	4,837	4,837	4,837	0	0	0	0	0	0	0	0	4,837	8,266
056.20701-Greenway Commun	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
056.20702-Greenway Herit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
059.20751-Alcohol&Subst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Cntr &	99	0	0	0	0	0	0	0	1,968	161	62	0	1,451	0	0	156	3,798	(3,699)
061.20802-Health Care Srv	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20803-Medicaid Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	2,875	0	0	0	0	0	0	5,010,610	0	0	0	0	0	0	0	0	5,010,610	(5,007,735)
061.20805-Enhanced Com	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20807-HCRA Program	(717)	0	0	0	0	159,000	159,000	508,970	896	18,093	25	0	564	0	0	159,000	687,548	(529,265)
061.20809-EMS Training	448	0	13,431	0	0	0	13,431	7,570	10,407	11,008	124	0	2,551	0	0	185	31,845	(17,966)
061.20810-Child Health In	1,720	0	0	0	0	0	0	1,354,232	1,061	22,226	52	0	724	0	0	85	1,378,380	(1,376,660)
061.20811-HCRA Undistrib	(6,988)	540,000	7,018,691	0	0	159,000	7,717,691	0	0	0	0	0	0	0	0	96,304	96,304	7,614,399
061.20812-Hospital Based	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20813-Ad Home Res Co	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
061.20814-Primary Care In	370	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(214)
061.20815-Prov Coll Monit	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20816-Pilot Health In	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
061.20817-Indigent Care	11,849	0	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(619,251)
061.20818-EPIC Premium	1,099	0	46,416	0	0	0	46,416	62,517	701	9,768	24	0	543	0	0	47	73,600	(26,085)
061.20819-Health Occup De	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20820-Matern & Ch HIV	1	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	0	1
061.20821-Health Care Del	667	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	428	239
061.20822-Cig Task Force	695	0	0	0	0	0	0	0	5,194	23,367	981	0	3,041	0	0	79	32,662	(3,481)
061.20823-NYSOH	2,341	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(30,321)
073.20851-Transit Authori	72,571	337,771	109,409	0	0	51,394	498,574	492,771	0	0	0	0	0	0	0	0	492,771	78,374
073.20852-Railroad Account	13,000	59,607	19,286	0	0	9,216	88,109	87,116	0	0	0	0	0	0	0	0	87,116	13,993
073.20853-DMTF	8,404	35,063	12,028	0	0	5,274	52,365	52,236	0	0	0	0	0	0	0	0	52,236	8,533
160.20901-Education - New	294,904	0	2,482,000	0	0	10,119	2,492,119	2,591,119	0	0	0	0	0	0	0	0	2,591,119	195,904
160.20902-Lottery Adm New	72,953	0	42,921	0	0	0	42,921	0	17,501	14,206	681	0	12,747	0	0	4,204	49,339	66,535
160.20903-VLT Administrat	26,473	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	666	5,297	33,216
160.20904-VLT - Education	38,074	0	1,094,000	0	0	0	1,094,000	1,131,000	0	0	0	0	0	0	0	0	1,131,000	1,074
221.20950-Comb Student Ln	10,518	0	20,000	(10,500)	0	0	9,500	0	0	4,000	0	0	0	0	0	0	4,000	16,018
225.23651-Mobility Tax Tr	3,921	0	0	0	0	244,250	244,250	244,250	0	0	0	0	0	0	0	0	244,250	3,921
225.23652-MTA Aid Trust	450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	450
225.23653-NY Cen Bus Dis	128,110	0	0	0	0	157,651	157,651	157,651	0	0	0	0	0	0	0	0	157,651	128,110
300.21002-Encon Admin Acc	(138)	0	900	0	0	0	900	0	418	14	0	0	266	0	0	0	698	64
301.21051-EnCon Energy Ef	120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	120
301.21052-EnCon-Seized As	97	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	117
301.21053-Wst Tire Mgr/Re	43,768	0	20,000	0	0	0	20,000	0	11,860	391	373	0	7,768	0	0	6,000	26,392	37,376
301.21054-Oil & Gas Accou	110	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	99
301.21055-Marine/Coastal	206	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	219
301.21060-Indirect Charge	4,255	0	0	0	0	9,757	9,757	0	6,917	6,976	164	0	3,289	0	0	2,085	19,431	(5,419)

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
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(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
301.21061-Hazardous Sub B	2,532	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,506
301.21063-S-Area Landfill	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
301.21064-Utility Envir R	0	0	1,800	0	0	0	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(155)
301.21065-Federal Grant I	5,749	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	5,085
301.21066-Low Level Radio	(457)	0	2,811	0	0	0	2,811	0	1,441	226	47	0	975	0	0	433	3,122	(768)
301.21067-Recreation Acco	27,080	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	32,755
301.21077-Public Safety R	23	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	15
301.21080-Encon Magazine	224	0	705	0	0	0	705	0	0	164	0	0	0	0	0	150	314	615
301.21081-Environmental R	(98,494)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(96,978)
301.21082-Natural Resourc	(3,968)	0	6,500	0	0	0	6,500	0	3,581	583	102	0	2,347	0	0	0	6,613	(4,081)
301.21083-UST-Trust Recov	961	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	973
301.21084-Mined Land Recl	8,940	0	4,210	0	0	0	4,210	0	1,955	105	67	0	1,308	0	0	0	3,435	9,715
301.210R9-SEQR Review	(43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43)
301.210S7-Town Of Riverhe	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
301.210ZZ-Monitors-Aggre	16,490	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	15,619
302.21150-Conservation	41,755	0	43,222	0	0	75	43,297	0	21,108	5,724	609	0	12,663	0	0	1,820	41,924	43,128
302.21151-Marine Resource	8,341	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	8,045
302.21152-Migratory Bird	0	0	10	0	0	0	10	0	0	45	0	0	0	0	0	0	45	(35)
302.21153-Guides License	643	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	583
302.21154-Fish And Game T	85,287	0	2,000	0	0	0	2,000	0	0	0	0	0	0	0	0	75	75	87,212
302.21155-Surf Clam/Quaho	(3)	0	0	0	0	0	0	0	34	38	1	0	20	0	0	0	93	(96)
302.21156-Habitat Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
302.21157-Venison Donatio	81	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	106
302.21158-OUTDOOR REC & T	90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90
303.21201-Oil Spill - DAC	3	0	622	0	0	705	1,327	0	813	63	20	0	547	0	0	0	1,443	(113)
303.21202-Oil Sp Relocan	4	0	0	0	0	301	301	0	201	11	6	0	147	0	0	0	365	(60)
303.21203-Oil Spill - DEC	(2)	0	0	0	0	28,000	28,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	7,122
303.21204-Oil Spill - DAC	2,374	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	13,577
303.21205-License Fee Sur	0	0	13,700	0	0	0	13,700	0	0	0	0	0	0	0	0	13,700	13,700	0
303.21206-Law Oil Spill	0	0	307	0	0	0	307	0	1,734	50	47	0	1,045	0	0	0	2,876	(2,569)
305.21251-OSH Trng & Educ	3,843	0	26,357	0	0	23,000	49,357	0	16,826	12,213	628	0	9,208	0	0	0	38,875	14,325
305.21252-OSHA Inspection	1,792	0	22,139	0	0	4,000	26,139	0	13,730	4,222	518	0	9,039	0	0	0	27,509	422
306.21301-CSF Regis Fee	12,326	0	9,000	0	0	0	9,000	0	700	10,100	0	0	400	0	0	0	11,200	10,126
307.21351-Equipment Loan	577	0	28	0	0	0	28	0	0	111	0	0	0	0	0	0	111	494
313.21401-Pub Tran Sysms	20,769	102,725	0	0	0	17,229	119,954	119,488	705	200	26	0	480	0	0	0	120,899	19,824
313.21402-Metropolitan Ma	1,148,863	3,736,320	17,500	0	0	21,175	3,774,995	3,934,945	2,744	421	100	0	1,868	0	0	0	3,940,078	983,780
313.21403-Urban Mass Tran	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	127
313.21404-Add Mass Trans	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
314.21451-Operating Permit	(49,008)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(47,328)
314.21452-Mobile Source	(302)	0	48,000	0	0	0	48,000	0	17,077	2,669	532	0	11,485	0	0	6,404	38,167	9,531
318.21501-Housing Reserve	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80
321.21551-Legisl Comp R&D	14,537	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	950	15,304
321.21552-Demographics/Re	74	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	76
330.40350-S U Dorm Income	338,801	0	344,024	0	0	0	344,024	0	0	0	0	0	0	0	0	427,826	427,826	254,999
332.21651-Brummer Award	54	0	6	0	0	0	6	0	0	6	0	0	0	0	0	0	6	54
332.21652-William Vorce F	276	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	276
332.21653-Rocky Pocanico	(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	336	0	60	0	0	0	60	98	0	0	0	0	0	0	0	0	98	298
340.22501-CFIA Undisrib	7,787	0	150	0	0	132,000	132,150	127,600	2,100	100	0	0	1,000	0	0	0	130,800	9,137
341.22552-DFY-NYC Summer	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60
345.22652-L I Vets Home	28,850	0	67,766	0	0	76	67,842	0	39,823	22,052	0	0	0	0	0	0	61,875	34,817
345.22653-S U Genl IFR	1,014,183	0	1,029,446	0	0	31,487	1,060,933	0	268,183	702,277	0	0	10,000	0	0	54,262	1,034,722	1,040,394

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2026

(thousands of dollars)

Balance	Transfers	Receipts	Receipts	Transfers	Transfers	Transfers	Transfers	Transfers	Transfers	Transfers	Transfers	Transfers	Transfers	Transfers	Transfers	Transfers	Transfers	Balance
(23,452)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(23,452)
351,496	0	1,399,832	3,269,781	0	2,772,332	246,711	0	593	0	0	0	0	0	0	0	0	0	493,593
164,050	0	3,525,199	4,642,957	0	1,873,588	1,945,421	0	594,616	0	0	0	0	0	0	0	0	0	329,948
200,089	0	10,000	15,000	0	400	600	0	0	0	0	0	0	0	0	0	0	0	214,089
6,128	0	101,106	0	0	58,894	30,752	0	0	0	0	0	0	0	0	0	0	0	17,588
227,664	0	100,000	0	0	64,812	28,614	0	0	0	0	0	0	0	0	0	0	0	234,238
765	0	7,249	0	0	0	7,226	0	0	0	0	0	0	0	0	0	0	0	788
282	0	1,208	0	0	1,100	812	35	500	0	0	0	0	0	0	0	0	0	(957)
8,193	0	4,800	0	0	138	8	0	0	0	0	0	0	0	0	0	0	0	8,610
201,298	0	118,825	0	0	4,330	5,597	0	0	0	0	0	0	0	0	0	0	0	197,776
432	0	160	0	0	84	70	3	61	0	0	0	0	0	0	0	0	0	374
1,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,577
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
(1,553)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,553)
3,717	0	900	0	0	3,102	0	0	0	0	0	0	0	0	0	0	0	0	1,515
(25,934)	0	3,068	0	0	3,394	577	0	0	0	0	0	0	0	0	0	0	0	(26,837)
170	0	70	0	0	20	28	0	0	0	0	0	0	0	0	0	0	0	192
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(30,481)	0	38,600	0	0	25,400	1,100	0	14,800	0	0	0	0	0	0	0	0	0	(30,481)
16,831	0	60,000	0	0	41,900	200	0	20,866	0	0	0	0	0	0	0	0	0	13,865
367	0	85	0	0	0	75	0	0	0	0	0	0	0	0	0	0	0	377
902,397	0	312,662	0	0	322,684	25,797	126	3,001	0	0	0	0	0	0	0	0	0	672,872
65,576	0	15,866	0	0	207	1,067	51	1,173	0	0	0	0	0	0	0	0	0	51,781
37,099	0	168,000	0	0	168,182	189	6	126	0	0	0	0	0	0	0	0	0	36,596
(29,994)	0	5,041	0	0	4,352	270	192	3,549	0	0	0	0	0	0	0	0	0	(33,318)
9,509	0	9,300	0	0	9,300	0	0	0	0	0	0	0	0	0	0	0	0	9,509
(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
634	3,000	0	0	0	5,850	0	0	0	0	0	0	0	0	0	0	0	0	(2,216)
2,644	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,644
2,793	0	0	0	0	500	0	0	0	0	0	0	0	0	0	0	0	0	2,293
6,077	0	0	0	0	0	2,407	70	1,614	0	0	0	0	0	0	0	0	0	5,704
5,708	0	1,200	0	0	475	458	13	308	0	0	0	0	0	0	0	0	0	5,609
4,194	400	500	0	0	181	202	6	111	0	0	0	0	0	0	0	0	0	4,594
205	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	215
370	0	60	0	0	183	0	0	0	0	0	0	0	0	0	0	0	0	247
(1,738)	0	0	0	0	0	700	30	500	0	0	0	0	0	0	0	0	0	(3,738)
364	0	50	0	0	165	0	0	0	0	0	0	0	0	0	0	0	0	249
819	0	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	969
291	0	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	326
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
163	0	50	0	0	14	0	0	0	0	0	0	0	0	0	0	0	0	199
440	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	440
389	0	0	0	0	171	0	0	0	0	0	0	0	0	0	0	0	0	218
20	0	300	0	0	300	0	0	0	0	0	0	0	0	0	0	0	0	20
528	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	568
322,137	0	67,212	0	0	82,405	2,019	27	589	0	0	0	0	0	0	0	0	0	303,444
173	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	173
93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
66	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0	54
93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
2,827	0	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,000
(138)	0	0	0	0	0	86	3	64	0	0	0	0	0	0	0	0	0	(569)
270,486	0	15,000	0	0	140,000	0	0	0	0	0	0	0	0	0	0	0	0	145,486
22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
132	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	132

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)

FY 2026

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
S08.24800-NY Cannabis Rev	22,875	194,000	0	0	0	0	194,000	0	24,574	27,683	967	0	14,817	0	0	0	68,041	148,834
S08.24801-Cannabis Educat	271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,856	4,856	(4,585)
S08.24802-NYS Drug Tr&Ed	2,749	0	0	0	0	0	0	2,729	632	63	18	0	393	0	0	0	3,835	(1,086)
S08.24803-NYS Com Grants	5,499	0	0	0	0	0	0	9,856	0	0	0	0	0	0	0	0	9,856	(4,357)
S09.24955-Mob Sports Wage	280,378	0	1,197,000	0	0	0	1,197,000	1,457,339	0	0	0	0	0	0	0	0	1,457,339	20,039

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2026
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21901-Article VII Int	9,800	0	500	0	0	0	500	133	0	0	0	0	0	0	0	0	10,167
339.21902-S P A R C S	10,657	0	6,600	0	0	8	6,608	0	985	3,905	33	0	725	0	0	36	11,581
339.21904-Fire Prev/Code	158,351	0	14,810	0	0	0	14,810	0	1,863	731	82	0	1,806	0	0	19,810	148,869
339.21905-NY S Twy Police	5,527	0	64,213	0	0	0	64,213	0	41,270	30	0	0	26,001	0	0	0	2,439
339.21906-DMV Seiz Assets	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.21909-M H Patient Inc	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.21911-Fin Cntrl Board	(708)	0	3,099	0	0	0	3,099	0	1,444	799	45	0	799	0	0	12	(708)
339.21912-Reg of Racing	(2,333)	0	12,647	0	0	0	12,647	0	5,911	3,684	236	0	1,378	0	0	458	(1,353)
339.21914-S U Constr Fund	129	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	129
339.21916-Nurses Aide Reg	1,209	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,209
339.21917-Med Frd Seized	117	0	176	0	0	0	176	0	0	176	0	0	0	0	0	0	117
339.21918-Child Care & Pr	3,993	0	287	0	0	0	287	0	0	0	0	0	0	0	0	0	4,280
339.21919-Cyber Sec Upgr	1,361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,361
339.21920-Cert of Need	16,768	0	11,000	0	0	0	11,000	0	2,556	1,860	91	0	1,802	0	0	4,283	17,176
339.21921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21922-Continuing Care	2,036	0	131	0	0	0	131	0	76	6	2	0	37	0	0	0	2,046
339.21923-DOL Fee Penalty	25,313	0	20,383	0	0	800	21,183	0	6,628	1,973	239	0	4,672	0	0	600	32,384
339.21924-Educ Museum	391	0	892	0	0	0	892	0	300	362	10	0	190	0	0	62	359
339.21925-Ns Hm Receiptship	1,230	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	1,255
339.21926-3rd Party Hlth	544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	544
339.21927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21928-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	187	0	684	0	0	0	684	0	119	587	4	0	78	0	0	0	83
339.21930-I Lve NY W Boat	346	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	468
339.21932-Snowmobile	7,171	0	6,650	0	0	0	6,650	6,650	111	150	9	0	81	0	0	0	6,820
339.21933-Tr Surplus Prop	16,197	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	17,423
339.21934-Hosp & Nurs Mgt	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.21935-Watershed 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	270,136	270,136	0	137,863	132,272	0	0	0	0	0	0	(5)
339.21938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21939-ODTA State 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	6,565	0	4,100	0	0	0	4,100	3,000	825	181	32	0	489	0	0	0	6,138
339.21945-Crim Jus Improv	27,785	0	16,373	0	0	0	55,311	54,160	3,845	5,729	147	0	2,373	0	0	737	16,105
339.21948-Farm Prod Insp	835	0	1,390	0	0	0	1,390	0	723	124	22	0	436	0	0	0	920
339.21950-FgprntD&Tech	113,894	0	15,000	0	0	0	15,000	0	0	1,837	0	0	0	0	0	14,543	112,514
339.21953-NY Fire Academy	400	0	468	0	0	0	468	0	326	374	10	0	258	0	0	0	(100)
339.21958-Domestic Awaren	138	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	142
339.21959-Environmental L	3,505	0	4,121	0	0	0	4,121	0	1,812	638	57	0	1,301	0	0	283	3,535
339.21960-HESC Ins Prem P	50,768	0	900	0	0	0	900	0	10,300	15,186	282	0	6,207	0	0	10,500	9,193
339.21961-Train Mgmt Eval	171	0	1,200	0	0	0	1,200	0	1,733	116	54	0	1,180	0	0	0	(1,712)
339.21962-Clin Lab Refrmc	(11,150)	0	15,759	0	0	0	15,759	0	5,825	2,642	184	0	3,396	0	0	5,453	(12,891)
339.21964-Pub Emp Rel Brd	999	0	86	0	0	0	86	0	0	50	0	0	0	0	0	0	1,035
339.21965-Radio Hlth Prot	367	0	5,132	0	0	0	5,132	0	2,281	157	72	0	1,721	0	0	730	538
339.21966-Cons Food Indus	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.21967-OHRD St Match	4,813	0	100	0	0	1,400	1,500	0	0	4,375	0	0	0	0	0	0	1,938
339.21968-Educath Library	255	0	65	0	0	0	65	0	0	64	0	0	0	0	0	0	256
339.21969-Teacher Certif	15,315	0	8,138	0	0	0	8,138	0	4,689	2,983	104	0	3,003	0	0	450	12,224

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2026**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21970-Banking Deptmnt	25,329	0	113,159	0	0	0	113,159	0	50,710	14,109	1,561	0	37,622	0	0	5,600	28,886
339.21971-Cable TV Accont	13,518	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	13,446
339.21972-Econ Devel Asst	397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	397
339.21973-Fin Svcs Seized	835	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	835
339.21975-ODD Earned Revn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21976-Motorcycle Sfty	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21977-Business and Li	436,797	0	125,000	0	0	0	125,000	0	31,621	16,118	1,028	0	18,261	0	0	91,828	402,941
339.21978-Indir Cost Reco	1,606	0	0	0	0	18,954	18,954	0	10,034	4,846	279	0	6,464	0	0	2,757	(3,820)
339.21979-High School Equ	2,075	0	225	0	0	0	225	0	0	244	0	0	0	0	0	0	2,056
339.21980-OTDA Program	2,271	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,443
339.21981-Disas Prep Conf	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
339.21982-Administration	6,085	0	13	0	0	13,350	13,363	0	3,628	7,155	115	0	2,860	0	0	560	5,130
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21985-Abandon Prop Au	3	0	23,719	0	0	0	23,719	0	16,275	6,941	341	0	0	0	0	0	165
339.21986-Seized Assets	52	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	54
339.21987-Spinal Injury	25,649	0	0	0	0	8,500	8,500	6,500	0	0	0	0	0	0	0	0	27,649
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	(659)	0	0	0	0	13,713	13,713	0	1,917	10,363	60	0	1,305	0	0	0	(591)
339.21990-OCrF Crime Forf	2,575	0	1,507	0	0	0	1,507	0	0	1,507	0	0	0	0	0	0	2,575
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infrass	289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	289
339.21993-Radon Detection	929	0	20	0	0	0	20	0	0	30	0	0	0	0	0	0	919
339.21994-Insurance Dept	272,137	0	336,843	0	0	0	336,843	95,481	112,344	36,101	3,315	0	79,181	0	0	8,400	274,158
339.21995-Workers' Compens	53,178	0	246,004	0	0	0	246,004	0	96,171	59,097	2,628	0	64,090	0	0	12,753	64,443
339.21996-Fire Protection	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21998-Public Work Enf	19,076	0	3,982	0	0	0	3,982	0	3,357	1,716	145	0	2,139	0	0	5,000	10,701
339.21999-Asset Forfeitur	(3)	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	(3)
339.219AC-Non-Ivd Wage Wl	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl 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	2,042	0	17,000	0	0	0	17,000	0	474	14	15	0	286	0	0	0	18,253
339.219YL-OGS Bldg Admin	12,679	0	18,197	0	0	0	18,197	0	3,247	5,237	105	0	2,182	0	0	0	20,105
339.219YN-OGS Std & Purch	13,300	0	5,660	0	0	0	5,660	0	943	4,578	30	0	633	0	0	3,000	9,776
339.219Z7-Just Ct Oper	(2,114)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,114)
339.219ZV-S T A Research	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)
339.22001-VESID SS	318	0	2,500	0	0	0	2,500	2,000	198	111	6	0	130	0	0	52	321
339.22003-Bell Jar Collec	1	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	(40)
339.22004-Ind & Util Serv	3,793	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,318
339.22008-Courts Special	(460)	0	13,300	0	0	0	13,300	0	500	12,600	0	0	200	0	0	0	(460)
339.22009-Asbestos Trning	698	0	867	0	0	0	867	0	236	8	7	0	176	0	0	0	1,138
339.22010-IMP R P Tax Adm	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22011-Public Service	80,368	0	103,822	0	0	0	103,822	0	63,470	11,133	1,887	0	41,372	0	0	6,128	60,200
339.22012-Atty Licensing	46,876	0	42,000	0	0	0	42,000	0	24,900	5,900	0	0	11,400	0	0	0	46,676
339.22014-DSS Prov Recovs	227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227
339.22015-Crimes Against	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22017-Camp Smith Bill	679	0	197	0	0	0	197	0	0	201	0	0	0	0	0	0	675
339.22020-Comm Feed Lic	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22021-Regulation of M	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22023-Discover Queens	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
339.22024-Reven Arrearage	206,426	0	27,000	0	0	0	27,000	0	530	1,345	15	0	310	0	0	21,985	209,241
339.22025-Comm Svce Assis	8,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,475

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2026

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22026-Cell Phone Towe	9,327	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,327
339.22027-Spec Conserv Ac	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22028-State Central R	23,401	0	4,600	0	0	0	4,600	0	154	0	5	0	105	0	0	97	27,640
339.22029-Plant Industry	1,490	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	607
339.22032-Batavia School	(11,784)	0	9,600	0	0	900	10,500	0	5,887	1,321	164	0	3,813	0	0	522	(12,991)
339.22033-Alcohol Beverag	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22034-Investment Serv	7,760	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	7,760
339.22035-Diabetes Resear	111	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	117
339.22037-Keep Kids Drug	116	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	125
339.22038-OPWDD Day Servi	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22039-OSDC Finan Over	(2,044)	0	6,072	0	0	0	6,072	0	3,095	757	100	0	2,120	0	0	0	(2,044)
339.22040-Senate Recyclab	781	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	801
339.22041-Medicaid Fraud	35,378	0	15,955	0	0	0	15,955	0	8,491	2,449	1,122	0	5,404	0	0	0	33,867
339.22042-DED Marketing A	5,439	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	5,580
339.22044-Tug Hill Admin	140	0	188	0	0	0	188	0	29	153	0	0	0	0	0	0	146
339.22045-Settlement Enf	440	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	440
339.22046-Regulation of I	(129,597)	0	13,388	0	0	0	13,388	0	9,181	739	299	0	6,205	0	0	0	(132,633)
339.22047-NYS FLEX Spend	2,804	0	300	0	0	0	300	0	0	337	0	0	0	0	0	0	2,767
339.22050-Crime Victims B	3	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	26
339.22051-Ofc of Professi	96,842	0	61,200	0	0	0	61,200	0	29,352	13,212	695	0	19,093	0	0	3,324	92,366
339.22052-Armory Rental A	2,826	0	0	0	0	0	0	0	0	459	0	0	0	0	0	0	2,367
339.22053-Rome School	(6,340)	0	9,600	0	0	1,020	10,620	0	4,409	725	123	0	2,860	0	0	436	(4,273)
339.22054-Seized Assets	2,133	0	1,300	0	0	0	1,300	0	0	650	0	0	0	0	0	0	2,783
339.22055-Traf Adjudicain	(70,780)	0	34,000	0	0	0	34,000	0	22,181	6,580	690	0	15,048	0	0	477	(81,756)
339.22056-Fed Salary Shar	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22057-Cook/Chill Acco	2,189	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,189
339.22060-Credentiaial Svcs	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22061-Seized Assets	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22062-NYC Assessment	82,074	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	82,074
339.22063-Cultural Educat	(6,172)	0	31,608	0	0	0	31,608	0	13,243	7,951	355	0	9,264	0	0	2,393	(7,770)
339.22064-Distance Learn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22065-Exam & Misc Rev	122	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	132
339.22067-Trans Regul Acc	11,753	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,310
339.22068-Cons Prot Actt	4,321	0	91	0	0	0	91	0	0	67	0	0	174	0	0	2,443	4,171
339.22070-OER NASDER	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22071-Fin Aid Audit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22072-8th Air Force H	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.22074-FMS Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22075-Funeral	2,480	0	470	0	0	0	470	0	240	12	8	0	178	0	0	108	2,404
339.22076-FSHRP	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22077-Educ Archives	59	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	59
339.22078-Local Services	1,557	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,546
339.22079-DOT-Accident Da	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
339.22080-Adult Shelter	11,992	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	0	14,592
339.22081-QAA Earned Rev	474	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	474
339.22082-Family Pres Svc	14,433	0	0	0	0	3,618	3,618	2,732	0	0	0	0	0	0	0	0	15,319
339.22084-Federal-Seized	0	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	(38)
339.22085-DHCR Mortgage S	255	0	3,833	0	0	0	3,833	0	2,278	600	0	0	0	0	0	0	1,210
339.22086-OMH-Research OH	93	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	93
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770
339.22088-Prof Medic Cond	8,350	0	24,900	0	0	0	24,900	990	12,000	6,537	374	0	8,842	0	0	3,800	707

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2026

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22089-Hway Const & Ma	2,419	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,544
339.22090-Housing Indirec	10,080	0	0	0	0	5,250	5,250	0	3,183	200	0	0	0	0	0	201	11,746
339.22091-Adult Home Qual	3,414	0	193	0	0	0	193	0	0	0	0	0	0	0	0	0	3,607
339.22092-Homeless Hsg	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22093-COCOT	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22094-Accid Prevent C	279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	279
339.22095-IG Szd Assets	87	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	87
339.22096-Leg Svcs Assist	174,877	0	25,100	0	0	0	25,100	19,285	0	0	0	0	0	0	0	9,830	170,882
339.22097-Loc Pub Hlth	14,619	0	3,405	0	0	0	3,405	0	299	2	10	0	236	0	0	54	17,423
339.22099-Voting Mach Exa	11	0	0	0	0	0	0	0	0	250	0	0	0	0	0	0	(239)
339.22100-DHCR HCA Applic	(16,604)	0	5,000	0	0	0	5,000	0	2,127	550	92	0	2,207	0	0	0	(16,580)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	13,650	0	3,871	0	0	0	3,871	0	572	480	19	0	465	0	0	5,069	10,916
339.22104-CHCCDP Transfer	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22105-Tobacco Enforce	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22108-Hwy Rev/Soc Sec	964	0	125	0	0	0	125	0	0	263	0	0	0	0	0	0	826
339.22109-Conference & Sp	178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	178
339.22110-Assisted Living	4,513	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	4,522
339.22111-OCFS Program	442	0	0	0	0	0	0	0	0	730	0	0	0	0	0	0	(288)
339.22112-OTDA Income Acc	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22116-Special Medical	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22117-Litigation Sett	29,762	0	90,988	0	0	0	90,988	0	37,357	43,545	1,008	0	22,938	0	0	0	15,902
339.22118-Animal Populati	7	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	(14)
339.22119-Love Your Libra	74	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	(70)
339.22120-DISTINCTIVE PLA	0	0	0	0	0	0	0	0	15	0	1	0	9	0	0	0	(25)
339.22122-Local Wireless	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22123-Pub Safe Commun	327,577	0	152,000	0	0	0	152,000	72,555	35,837	41,240	0	0	0	0	0	8,726	321,219
339.22124-Cuba Lake Mgmt	174	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	152
339.22126-St Justice Inst	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22128-Med Reimb Acct	885	0	1,500	0	0	0	1,500	1,000	0	0	0	0	0	0	0	0	1,385
339.22130-Low Inc Housing	14,522	0	3,631	0	0	0	3,631	0	2,448	500	74	0	1,691	0	0	150	13,290
339.22131-Medicaid Inquir	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22132-New York Alert	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
339.22133-Procure Op News	59	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(116)
339.22134-OVS RESTITUTION	92	0	593	0	0	0	593	0	502	118	0	0	0	0	0	0	65
339.22135-EFC Corp Admin	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22136-Food Prod Ctr	4,240	0	1,323	0	0	0	1,323	0	223	1,073	6	0	139	0	0	0	4,122
339.22137-Pet Dealer	11	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	43
339.22138-Auth Bdgt Office	1,854	0	50	0	0	3,326	3,376	0	1,809	509	53	0	1,459	0	0	0	1,400
339.22139-Patient Safety	6,115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,115
339.22140-Helen Hayes Hos	20,677	0	3,115	0	0	70,096	73,211	0	43,134	19,918	154	0	5,293	0	0	1,286	24,103
339.22141-NYC Veterans	8,092	0	350	0	0	37,653	38,003	0	19,293	9,569	32	0	3,193	0	0	285	13,723
339.22142-NYS Home-Vetera	1,033	0	120	0	0	24,966	25,086	0	16,084	6,887	25	0	2,100	0	0	462	561
339.22143-WNY Vets Home	2,144	0	55	0	0	14,263	14,318	0	8,978	4,568	11	0	1,296	0	0	132	1,477
339.22144-Montrose S V H	11,275	0	30	0	0	31,205	31,235	0	20,270	8,351	36	0	2,500	0	0	228	11,125
339.22145-DOH Hospital Ho	6,915	0	0	0	0	127,720	127,720	0	0	0	0	0	0	0	0	118,229	16,406
339.22146-HEAP Earned Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	26,518	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	26,905
339.22149-Motor Fuel Qual	209	0	2,800	0	0	0	2,800	0	1,274	1,227	39	0	768	0	0	0	(299)

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2026

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22150-Weights Measure	173	0	325	0	0	0	325	0	246	102	8	0	149	0	0	0	(7)
339.22151-Defer Comp Adm	(130)	0	820	0	0	0	820	0	452	72	25	0	297	0	0	0	(156)
339.22152-Hazard Abatement	1,226	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,276
339.22153-Education Stais	1,975	0	0	89	0	0	89	0	0	37	0	0	0	0	0	0	2,027
339.22154-Real Estate Fin	372	0	3,908	0	0	0	3,908	0	1,453	1,517	40	0	918	0	0	4,115	352
339.22156-NYC Rent Rev	17,643	0	86,515	0	0	0	86,515	0	34,468	16,769	1,810	0	25,999	0	0	0	20,997
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,423
339.22158-Rent Revenue	3,002	0	550	0	0	0	550	0	330	15	12	0	284	0	0	0	2,911
339.22159-CSFP Salvage Ac	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47
339.22161-ES Stem Cell Tr	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	510	(509)
339.22162-Systems & Tech	26,779	0	7,300	0	0	0	7,300	0	455	650	15	0	280	0	0	4,487	28,192
339.22163-Patron Services	19,665	0	83,416	0	0	4,000	87,416	0	52,234	37,220	0	0	5,214	0	0	3,992	8,421
339.22165-Trans Aviatn	(100)	0	4,410	0	0	0	4,410	0	0	4,838	0	0	0	0	0	0	(528)
339.22166-Teacher Ed Accr	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22167-Training Academ	472	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	472
339.22168-Tax Rev Arrear	4,882	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	4,382
339.22169-TSCR Account	151,829	0	400,000	0	0	0	400,000	102,000	0	0	0	0	0	0	0	255,000	194,829
339.22170-Statewide Gamin	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	759	0	39	0	0	2,587	2,626	0	0	3,591	0	0	0	0	0	0	(206)
339.22172-Undgrnd Sfty T	3,646	0	700	0	0	0	700	0	0	0	0	0	0	0	0	3,697	649
339.22173-Vol Fire Rec&Re	2,031	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	2,031
339.22174-HAVA Match	711	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	711
339.22175-VRSS	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22177-Occ Hlth Clinic	5,530	0	9,000	0	0	20	9,020	14,560	466	11	14	0	310	0	0	98	(909)
339.22178-Crim Back Check	456	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	456
339.22181-NYS Water Rescu	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
339.22182-OWIG Adm Reimb	234	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	234
339.22184-Wine Industry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.22185-Assembly Recyc	881	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	921
339.22186-Yth Fac PerDiem	325	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	325
339.22187-Provider Assess	2	0	1,080,000	0	0	0	1,080,000	1,080,000	0	0	0	0	0	0	0	0	2
339.22188-Fed Indirect Re	95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95
339.22189-DOCS Asset Forf	1,047	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	1,047
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22192-Tax Ret Prep Fe	17,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,280
339.22193-Sales Tax Re Fe	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22195-Equitable Shari	3,075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,075
339.22196-C & F Qual Enha	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
339.22197-ULTVI Radia Dev	1,417	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,417
339.22198-HEP	38	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(262)
339.22199-Airport Securit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22202-SBCI Account	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22203-Article X Inter	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
339.22206-Wholesale Mkt	5,090	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	4,390
339.22207-Tech Financing	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
339.22211-NYS Camp Financ	855	0	0	0	0	1,000	1,000	1,000	0	0	0	0	0	0	0	0	855
339.22212-Lake George Inv	165	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	165
339.22213-BOE Enforcement	1,601	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	1,601
339.22214-Fireworks Reven	1,116	0	320	0	0	0	320	0	186	0	8	0	132	0	0	0	1,110
339.22215-Delivery Transf	2,601	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,601

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2026**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22217-Eq Sh DTF Just	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
339.22218-Eq Sh DTF Treas	802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	802
339.22221-Eq Sh Law Justi	4,882	0	1,185	0	0	0	1,185	0	0	1,585	0	0	0	0	0	0	4,482
339.22222-Eq Sh Law Treas	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22226-Eq Sh SIG Treas	86	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86
339.22228-Eq Sh WIG Treas	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.22231-Eq Sh DEC Justi	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
339.22233-Eq Shar-DMN Jus	508	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	518
339.22234-Eq Shar-DMN Tre	77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77
339.22235-Institt Accredi	(2)	0	570	0	0	0	570	0	308	60	6	0	171	0	0	47	(24)
339.22238-Eq Sh PRK Treas	0	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	0
339.22239-Opioid Steward	164,277	0	0	0	0	0	0	88,530	0	0	0	0	0	0	0	0	75,747
339.22240-NYS Med IndmnY	(3,945)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(3,928)
339.22243-Securing Cities	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	99
339.22246-Behav Hlth Par	3,972	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	472
339.22247-Ent Div Job Tr	13,590	0	400	0	0	5,100	5,500	0	0	0	0	0	0	0	0	0	19,090
339.22248-CJ Discov Comp	11,979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,979
339.22250-Emer Elect Out	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22251-Maj Ren Ene Dev	5,944	0	1,300	0	0	0	1,300	0	0	1,000	0	0	0	0	0	0	6,244
339.22252-Elevator Safety	16	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	66
339.22253-Sch Bus Mot Edu	105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	105
339.22254-Anti Disc Hous	3,715	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	3,715
339.22255-Pharm Ben Mgr R	1,974	0	930	0	0	0	930	0	0	0	0	0	0	0	0	500	2,404
339.22257-Background Chec	3,056	0	4,000	0	0	0	4,000	0	0	4,000	0	0	0	0	0	0	3,056
339.22259-Eq Sh NYWC-Trea	631	0	100	0	0	0	100	0	0	100	0	0	0	0	0	0	631
339.22260-Eq Sh NYWC-Just	171	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	171
339.22262-Virt Currency	(2,207)	0	930	0	0	0	930	0	0	0	0	0	0	0	0	500	(1,777)
339.22263-Tit IV-E FC Enh	20,414	0	0	0	0	15,000	15,000	0	0	0	0	0	0	0	0	0	35,414
339.22264-NYWC Seiz Asset	325	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	325
339.22265-Ag&Farm Viabi	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
339.22266-Haz Mit Rev Loa	2,011	0	0	0	0	2,000	2,000	1,981	0	0	0	0	0	0	0	0	2,030
339.22267-Healthcare Stab	201,142	0	3,279,000	0	0	0	3,279,000	2,728,000	0	0	0	0	0	0	0	159,000	593,142
339.EA000-Empl Assessment	0	0	1,554	0	0	0	1,554	0	1,554	0	0	0	0	0	0	0	0
339.TIVEP-Title IV-E Pare	0	0	0	0	0	10,000	10,000	9,900	0	100	0	0	0	0	0	0	0

**CASH COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2026**
(thousands of dollars)

	STATE CAPITAL PROJECTS (30000-30049)	DEDICATED HIGHWAY AND TRANSPORTATION (30050-30099)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION (30100-30259)	NEW YORK STATE CANAL SYSTEM IMPROVEMENTS (30300-30349)	STATE INFRASTRUCTURE (30350-30399)	PASSENGER FACILITY IMPROVEMENTS (30400-30449)	ENVIRONMENTAL PROJECTS (30450-30499)	CONSERVATION THROUGH IMPROVED TRANSPORTATION (30500-30609)	PURE WATERS CAPITAL FACILITIES IMPROVEMENTS (30620-30629)	TRANSPORTATION CAPITAL FACILITIES IMPROVEMENTS (30630-30699)
Opening Fund Balance	0	(316,305)	159,346	14,158	(119,562)	17	514,030	164	0	3,328
Receipts:										
Taxes	0	1,208,214	0	0	0	0	257,350	0	0	0
Miscellaneous Receipts	6,687,746	1,799,338	0	2,000	327,300	0	39,650	0	0	0
Federal Receipts	0	4,505	0	0	0	0	0	0	0	0
Total Receipts	6,687,746	3,012,057	0	2,000	327,300	0	297,000	0	0	0
Disbursements:										
Assistance and Grants	4,632,853	58,981	0	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	4,937,822	2,048,788	125,000	2,200	319,800	0	415,000	0	0	0
Total Disbursements	9,570,675	2,107,769	125,000	2,200	319,800	0	415,000	0	0	0
Other Financing Sources (Uses):										
Transfers from Other Funds	2,884,929	137,077	125,000	0	0	0	127,000	0	0	0
Transfers to Other Funds	(2,000)	(773,145)	0	0	0	0	0	(25)	(340)	(25)
Bond & Note Proceeds	0	0	0	0	0	0	0	25	340	25
Net Other Financing Sources (Uses)	2,882,929	(636,068)	125,000	(200)	0	0	127,000	0	0	0
Change in Fund Balance	0	268,220	0	0	7,500	0	9,000	0	0	0
Closing Fund Balance	0	(48,085)	159,346	13,958	(112,062)	17	523,030	164	0	3,328

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30600-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30699)	TRANSPORTATION INFRASTRUCTURE RENEWAL BOND (30660-30669)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30679)	ACCELERATED CAPACITY AND TRAVEL IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/ CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31390-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIATION (31500-31549)	SUBURBAN TRANSPORTATION (31600-31699)
Opening Fund Balance	737	6,362	4,255	5,550	2,778	1,428	(378,664)	1,227	(21,117)	612
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	274,000	10	154,956	0
Federal Receipts	0	0	0	0	0	0	3,192,656	0	0	0
Total Receipts	0	0	0	0	0	0	3,466,656	10	154,956	0
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	1,152,203	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	1,981,608	10	143,956	0
Total Disbursements	0	0	0	0	0	0	3,133,811	10	143,956	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	23,323	0	20,700	0
Transfers to Other Funds	(740)	(9,001)	(25)	(3,807)	(25)	(3,861)	0	0	(25,200)	0
Bond & Note Proceeds	617	3,908	25	4,807	25	4,861	0	0	0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	0	1,000	23,323	0	(4,500)	0
Change in Fund Balance	(123)	(5,093)	0	1,000	0	1,000	356,168	0	6,500	0
Closing Fund Balance	614	1,269	4,255	6,550	2,778	2,428	(22,496)	1,227	(14,617)	612

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2026
(Thousands of dollars)**

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE (31800-31849)	HOUSING PROGRAM (31850-31899)	NATURAL RESOURCE DAMAGES (31900-31949)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31950-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32000-32099)	MISCELLANEOUS CAPITAL PROJECTS (32200-32249)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32250-32299)	MENTAL HYGIENE FACILITIES IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32350-32399)
Opening Fund Balance	(17,013)	(12,942)	(867,443)	37,687	(12,016)	120,901	49,286	114	(568,329)	(194,319)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	42,463	0	193,614	1,000	0	55,000	47,315	0	520,933	314,664
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	42,463	0	193,614	1,000	0	55,000	47,315	0	520,933	314,664
Disbursements:										
Assistance and Grants	0	0	1,850,349	0	0	0	0	0	136,250	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	41,942	0	0	1,017	0	55,000	261,428	0	431,227	415,008
Total Disbursements	41,942	0	1,850,349	1,017	0	55,000	261,428	0	567,477	415,008
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	1,613,661	0	0	20,000	38,443	0	46,794	105,304
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	521	0	1,613,661	(17)	0	20,000	38,443	0	46,794	105,304
Change in Fund Balance	(15,492)	(12,942)	(920,517)	37,670	(12,016)	140,901	(126,394)	114	(568,079)	(189,359)
Closing Fund Balance										

	SMART SCHOOLS BOND (30710-30719)	CLEAN WATER, CLEAN AIR, AND GREEN JOBS BOND (30720-30729)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	3	0	1	129,796	0	(1,455,930)	0	(1,455,930)
Receipts:								
Taxes	0	0	0	0	(1,000)	1,464,564	0	1,464,564
Miscellaneous Receipts	0	0	0	0	0	10,459,989	0	10,459,989
Federal Receipts	0	0	0	0	1,000	3,198,161	0	3,198,161
Total Receipts	0	0	0	0	0	15,122,714	0	15,122,714
Disbursements:								
Assistance and Grants	0	0	0	(107,630)	0	7,733,006	0	7,733,006
State Operations	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	445,774	0	11,625,580	0	11,625,580
Total Disbursements	0	0	0	338,144	0	19,358,586	0	19,358,586
Other Financing Sources (Uses):								
Transfers from Other Funds	0	0	0	338,644	0	5,480,875	(404,849)	5,076,026
Transfers to Other Funds	(270,000)	(115,000)	0	0	0	(1,203,194)	404,849	(798,345)
Bond & Note Proceeds	237,000	115,000	0	0	0	366,633	0	366,633
Net Other Financing Sources (Uses)	(33,000)	0	0	338,644	0	4,644,314	0	4,644,314
Change in Fund Balance	(33,000)	0	0	500	0	408,442	0	408,442
Closing Fund Balance	(32,997)	0	1	130,296	0	(1,047,488)	0	(1,047,488)

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2026
(thousands of dollars)

	MENTAL HEALTH SERVICES (40100-40149)	GENERAL DEBT SERVICE (40150-40199)	HOUSING DEBT (40250-40299)	DEPARTMENT OF HEALTH INCOME (40300-40349)	CLEAN WATER/ CLEAN AIR (40400-40449)	LOCAL GOVERNMENT ASSISTANCE TAX (40450-40499)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Operating Fund Balance	84,398	1	0	32,958	0	0	117,357	0	117,357
Receipts:									
Taxes	0	48,255,711	0	0	1,020,650	0	49,276,361	0	49,276,361
Miscellaneous Receipts	276,506	0	1,461	139,256	0	0	417,223	0	417,223
Federal Receipts	0	57,579	0	0	0	0	57,579	0	57,579
Total Receipts	276,506	48,313,290	1,461	139,256	1,020,650	0	49,751,163	0	49,751,163
Disbursements:									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	38,515	0	2,500	0	0	41,015	0	41,015
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	1,529,354	0	8,872	0	0	1,538,226	0	1,538,226
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	1,567,869	0	11,372	0	0	1,579,241	0	1,579,241
Other Financing Sources (Uses):									
Transfers from Other Funds	1,669,192	32,1321	0	42,069	0	0	2,032,582	(30,865)	2,001,717
Transfers to Other Funds	(1,949,954)	(47,068,742)	0	(162,256)	(1,020,650)	0	(50,201,602)	30,865	(50,170,737)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(280,762)	(46,747,421)	0	(120,187)	(1,020,650)	0	(48,169,020)	0	(48,169,020)
Change in Fund Balance	(4,256)	(2,000)	1,461	2,697	0	0	2,902	0	2,902
Closing Fund Balance	80,142	(1,999)	1,461	40,655	0	0	120,259	0	120,259

CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2026
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centrl Services	(11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
323.55009-Admin Support	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
323.55010-Design & Constr	1,477	0	86,787	0	0	0	86,787	0	31,899	17,265	983	0	23,576	0	0	1,866	75,589	12,675
323.55020-OGS Ent Contr	(8,414)	0	158,000	0	0	0	158,000	0	655	166,896	22	0	408	0	0	0	167,981	(18,395)
323.55022-Business Srv Ct	(2,058)	0	0	0	0	33,000	33,000	0	31,041	3,153	0	0	0	0	0	0	34,194	(3,252)
323.550XX-Misc Centr Srv	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	23,924	0	120,000	0	0	0	120,000	0	5,671	125,266	183	0	3,811	0	0	2,265	137,196	6,728
323.5502Y-OGS Bldg Admin	8,996	0	19,521	0	0	9,500	29,021	0	2,448	30,838	79	0	1,633	0	0	0	34,998	3,019
323.5502Z-OGS Std & Purch	4,792	0	13,150	0	0	0	13,150	0	3,502	6,079	113	0	2,353	0	0	0	12,047	5,895
334.55050-Agencies Int Sv	13	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	50,013
334.55052-Archives R	(1,578)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(1,489)
334.55053-Fedl Single Aud	2,296	0	1,890	0	0	0	1,890	0	0	1,890	0	0	0	0	0	0	1,890	2,296
334.55054-Quick Copy Cent	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
334.55055-CS Administrat	4,237	0	5,963	0	0	0	5,963	0	2,218	1,353	97	0	1,992	0	0	1,651	7,311	2,889
334.55056-EHS Occup Hlth	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
334.55057-Banking Service	(4)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(504)
334.55058-Cult Resources	(4,481)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(3,972)
334.55059-Neighbor Work P	(8,111)	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	(8,111)
334.55060-Auto/Print Chgb	1,519	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	1,857
334.55061-NYT Account	6,932	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	2,000	6,932
334.55062-State Data Ctr	365	0	7,475	0	0	0	7,475	0	0	50,000	0	0	0	0	0	0	50,000	(42,160)
334.55063-Human Svcs Tele	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
334.55065-OPWDD Copy Cent	994	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	994
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Gr	(788)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	(515)
334.55068-Statewide Train	89	0	8	0	0	0	8	0	93	(150)	3	0	62	0	0	0	8	89
334.55069-Centralized Tec	75,320	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	83,126
334.55070-Learning Mgmt S	1,105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,105
334.55071-Labor Cont Ctr	(247)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(357)
334.55072-HS Cont Ctr	(4,163)	0	17,971	0	0	0	17,971	0	9,382	3,233	292	0	6,387	0	0	0	19,294	(5,486)
334.55074-Civil Recoverie	17,057	0	21,442	0	0	0	21,442	0	8,135	10,937	218	0	5,089	0	0	0	24,379	14,120
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl Srv	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	291	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	321
347.55150-DFY Voc Educatn	52	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	77
394.55200-Joint Labor-Mgt	747	0	2,000	0	0	0	2,000	0	987	448	32	0	651	0	0	0	2,118	629
395.55251-Ex Dir Intl Aud	(8,832)	0	5,095	0	0	0	5,095	0	3,258	229	70	0	2,241	0	0	0	5,798	(9,555)
395.55252-CJO INFO TECH C	(26,343)	0	74,537	0	0	0	74,537	0	19,298	66,023	238	0	8,152	0	0	0	93,711	(45,517)
396.55300-Health Insuranc	1,736	0	14,121	0	0	9,000	23,121	0	12,102	2,278	916	0	7,868	0	0	3,428	26,592	(1,735)
396.55301-CS EBD Adm Reim	(1,218)	0	4,500	0	0	0	4,500	0	3,042	368	65	0	1,319	0	0	639	5,433	(2,151)
397.55350-Correctional In	23,522	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	9,853	0	0	0	66,636	29,659

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2026

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
324.50000-DFY Commissary	220	0	120	0	0	0	120	0	0	127	0	0	0	0	0	0	127	213
325.50050-State Fair Rece	10,270	0	14,000	0	0	6,000	20,000	0	9,269	12,150	0	0	0	0	0	0	21,419	8,851
326.50100-DOCS Commissary	2,309	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	2,309
331.50301-Mental Disab Pr	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
331.50302-DFY Products	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50304-Maps And Demogr	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
331.50305-Empire St Games	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
331.50306-DSS Trng 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	(751)	0	1,497	0	0	0	1,497	0	665	487	22	0	447	0	0	0	1,621	(875)
331.50319-Attica Emp Mess	677	0	1,256	0	0	0	1,256	0	288	803	12	0	179	0	0	0	1,282	651
331.50322-Asset Preservat	187	0	14	0	0	0	14	0	0	25	0	0	0	0	0	0	25	176
331.50323-Farm Program	2,295	0	629	0	0	0	629	0	125	464	4	0	78	0	0	0	671	2,253
331.50327-Emp Plz Gift Sh	(377)	0	500	0	0	0	500	0	115	367	3	0	77	0	0	0	562	(499)
331.50331-Retail Sales	6,227	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	6,227
331.50332-Golf	5,124	0	17,000	0	0	0	17,000	0	10,000	12,000	0	0	0	0	0	0	22,000	124
351.50400-OMH Shelt Wkshs	1,887	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	1,887
352.50450-MR Shet Wrkshop	2,445	0	950	0	0	0	950	0	0	1,050	0	0	0	0	0	0	1,050	2,345
353.50500-MH & MR Communi	6,635	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	7,032
353.50516-MR Community St	493	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	490
481.50650-U I Benefit Fnd	921,316	2,450,000	0	50,000	0	7,000,000	9,500,000	7,000,000	0	0	0	2,500,000	0	0	0	0	9,500,000	921,316
481.50651-Interest Assess	44,989	0	0	0	0	165,000	165,000	0	0	165,000	0	0	0	0	0	0	165,000	44,989
481.50652-Unemp Ins-Ad Pa	0	0	0	2,000	0	0	2,000	0	0	0	0	2,000	0	0	0	0	2,000	0
481.506FS-Federal Stimulu	(860,933)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(860,933)
E01.50850-CUNY SC Operat	433,794	0	2,953,198	0	0	0	2,953,198	0	1,772,288	394,551	0	0	751,806	0	0	3,924	2,922,569	484,423
E02.23250-CUNY SC Program	392,285	0	202,463	0	0	0	202,463	0	39,376	59,895	0	0	0	0	0	0	99,271	495,477

GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2025 ACTUALS
(Thousands of dollars)

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	52,248	165,578	42,808	124,503
Alcoholic Beverage Control, Division of	200	0	12,390	16,532
Economic Development, Department of	44,019	236,259	19,785	59,972
Empire State Development Corporation	90,374	1,227,485	0	0
Financial Services, Department of	3,328	20,000	0	0
Olympic Regional Development Authority	0	0	11,404	13,940
Public Service Department	51,348	250,000	0	0
FUNCTIONAL TOTAL	241,517	1,899,322	86,387	214,947
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	5,936	6,638
Environmental Conservation, Department of	3,167	10,615	179,933	260,808
Parks, Recreation and Historic Preservation, Office of	1,381	9,137	168,762	198,818
FUNCTIONAL TOTAL	4,548	19,752	354,631	466,264
TRANSPORTATION				
Motor Vehicles, Department of	0	0	10,765	14,012
Transportation, Department of	247,772	272,388	393,575	986,620
Waterfront Commission	0	0	3,806	3,000
FUNCTIONAL TOTAL	247,772	272,388	408,146	1,003,632
HEALTH				
Aging, Office for the	189,425	462,261	3,241	2,714
Health, Department of	25,225,735	90,507,903	554,301	1,573,052
Medicaid Inspector General, Office of the	0	0	19,195	21,758
FUNCTIONAL TOTAL	25,415,160	90,970,164	576,737	1,597,524
SOCIAL WELFARE				
Children and Family Services, Office of	2,740,955	7,307,144	217,474	416,351
Housing and Community Renewal, Division of	29,952	199,468	7,629	21,256
Human Rights, Division of	285	0	19,362	22,870
Labor, Department of	29,366	115,506	882	5,341
National and Community Service	0	2,677	352	383
Temporary and Disability Assistance, Office of	2,530,636	6,848,256	151,556	247,192
FUNCTIONAL TOTAL	5,331,194	14,473,051	397,255	713,393
MENTAL HYGIENE				
Addiction Services and Supports, Office of	390,118	829,826	104,750	143,468
Mental Health, Office of	2,188,598	3,060,187	1,983,249	2,285,778
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for Justice Center	3,462,079	8,275,047	1,708,429	2,356,696
	696	1,569	37,648	59,085
FUNCTIONAL TOTAL	6,041,491	12,166,629	3,834,076	5,445,027
PUBLIC PROTECTION				
Correction, Commission of	0	0	4,371	4,101
Corrections and Community Supervision, Department of	19,704	130,219	2,955,548	2,791,026
Criminal Justice Services, Division of	425,950	1,134,870	55,570	46,752
Homeland Security and Emergency Services, Division of	12,117	1,635,640	10,968	25,350
Indigent Legal Services, Office of	78,577	195,016	0	0
Judicial Conduct, Commission on	0	0	8,246	8,900
Judicial Nomination, Commission on	0	0	0	30
Judicial Screening Committees, New York State	0	0	2	38
Military and Naval Affairs, Division of	2,243	11,000	296,203	89,335
Prosecutorial Conduct, Commission on	0	0	420	1,750
State Police, Division of	0	0	814,809	907,340
Statewide Financial System	0	0	33,508	32,009
Victim Services, Office of	652	121,041	895	2,545
FUNCTIONAL TOTAL	539,243	3,227,786	4,180,540	3,909,176
EDUCATION				
Arts, Council on the	82,957	177,479	4,691	5,555
City University of New York	2,115,628	2,120,377	250	0
Education, Department of	33,093,205	38,385,674	77,718	131,281
Higher Education Services Corporation, New York State	612,464	1,067,380	812	900
State University of New York	551,505	960,022	3,774	1,991,489
FUNCTIONAL TOTAL	36,455,759	42,710,932	87,245	2,129,225
GENERAL GOVERNMENT				
Budget, Division of the	0	0	31,030	38,853
Civil Service, Department of	7	7,002	36,604	54,208
Deferred Compensation Board	0	0	40	111
Elections, State Board of	6,105	19,200	19,920	33,181
Employee Relations, Office of	0	0	7,899	13,875
Gaming Commission, New York State	9,708	0	4,545	7,728
General Services, Office of	22,018	15,000	131,286	144,685
Inspector General, Office of the	0	0	9,708	10,838
Labor Management Committees	0	0	28,591	140,364
Prevention of Domestic Violence, Office for	7,709	25,280	3,291	3,967
Public Employment Relations Board	0	0	4,385	5,542
Ethics and Lobbying, Independent Commission on	0	0	6,876	8,066
State, Department of	52,380	284,137	17,383	24,481
Tax Appeals, Division of	0	0	3,225	4,048
Taxation and Finance, Department of	795	926	274,425	310,263
Information Technology Services, Office of	0	0	741,257	751,664
Veterans' Services, Department of	10,854	38,964	7,722	11,461
Welfare Inspector General, Office of	0	0	600	1,239
FUNCTIONAL TOTAL	109,576	390,509	1,328,787	1,564,574
ELECTED OFFICIALS				
Audit and Control, Department of	0	0	169,311	169,240
Executive Chamber	0	0	22,718	23,303
Law, Department of	15,293	0	166,725	168,195
Judiciary	106,524	313,432	2,231,592	3,205,430
Legislature	0	0	263,465	609,539
Lieutenant Governor, Office of the	0	0	745	1,246
FUNCTIONAL TOTAL	121,817	313,432	2,854,556	4,176,953
LOCAL GOVERNMENTS				
Local Government Assistance	831,360	1,161,832	0	2,500
FUNCTIONAL TOTAL	831,360	1,161,832	0	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

**GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2026 PROJECTIONS
(thousands of dollars)**

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	52,968	186,195	46,678	119,239
Alcoholic Beverage Control, Division of	0	0	15,886	21,432
Economic Development, Department of	50,710	253,642	17,102	63,020
Empire State Development Corporation	175,810	1,307,992	0	0
Financial Services, Department of	6,250	18,567	0	0
Olympic Regional Development Authority	0	0	9,204	14,240
Public Service Department	15,000	50,000	0	0
FUNCTIONAL TOTAL	300,738	1,816,396	88,870	217,931
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	6,386	8,200
Environmental Conservation, Department of	5,213	12,264	179,479	326,811
Parks, Recreation and Historic Preservation, Office of	5,550	13,073	169,809	209,580
FUNCTIONAL TOTAL	10,763	25,337	355,674	544,591
TRANSPORTATION				
Motor Vehicles, Department of	0	0	12,868	14,012
Transportation, Department of	263,619	303,495	364,681	1,067,766
Waterfront Commission	0	0	2,945	3,000
FUNCTIONAL TOTAL	263,619	303,495	380,494	1,084,778
HEALTH				
Aging, Office for the	232,572	528,043	4,336	2,714
Health, Department of	26,898,765	65,261,192	513,322	806,385
Medicaid Inspector General, Office of the	0	0	20,143	22,608
FUNCTIONAL TOTAL	27,131,337	65,789,235	537,801	831,707
SOCIAL WELFARE				
Children and Family Services, Office of	3,136,250	8,915,049	247,849	390,779
Housing and Community Renewal, Division of	80,700	256,371	11,937	26,596
Human Rights, Division of	500	0	31,153	33,870
Labor, Department of	52,142	125,724	10,073	17,062
National and Community Service	511	3,055	358	383
Temporary and Disability Assistance, Office of	3,326,288	6,253,407	151,319	285,362
FUNCTIONAL TOTAL	6,596,391	15,553,606	452,689	754,052
MENTAL HYGIENE				
Addiction Services and Supports, Office of	540,376	761,166	126,927	161,974
Development Disability, Office of	0	0	1,500	0
Mental Health, Office of	2,721,279	3,365,219	2,167,634	2,367,335
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for Justice Center	4,882,829	11,924,511	1,843,404	2,427,470
	753	1,855	40,976	59,155
FUNCTIONAL TOTAL	8,145,237	16,052,751	4,180,441	5,615,934
PUBLIC PROTECTION				
Correction, Commission of	0	0	6,659	7,101
Corrections and Community Supervision, Department of	23,906	152,389	3,142,443	3,268,764
Criminal Justice Services, Division of	541,002	1,456,112	53,196	63,181
Homeland Security and Emergency Services, Division of	19,903	1,668,071	19,900	27,960
Indigent Legal Services, Office of	95,334	182,565	0	0
Judicial Conduct, Commission on	0	0	9,330	9,330
Judicial Nomination, Commission on	0	0	30	30
Judicial Screening Committees, New York State	0	0	38	38
Military and Naval Affairs, Division of	1,777	10,841	533,447	134,335
Prosecutorial Conduct, Commission on	0	0	3,000	3,000
State Police, Division of	0	0	849,409	917,122
Statewide Financial System	0	0	35,267	35,267
Victim Services, Office of	50,000	222,000	2,530	2,545
FUNCTIONAL TOTAL	731,922	3,691,978	4,655,249	4,468,673
EDUCATION				
Arts, Council on the	82,135	169,537	7,541	9,083
City University of New York	2,306,857	2,293,941	0	0
Education, Department of	34,728,334	40,428,665	90,060	146,118
Higher Education Services Corporation, New York State	686,022	1,086,725	900	900
State University of New York	620,018	919,057	1,095	1,991,489
FUNCTIONAL TOTAL	38,423,366	44,897,925	99,596	2,147,590
GENERAL GOVERNMENT				
Budget, Division of the	0	0	36,688	38,871
Civil Service, Department of	300	9,000	48,113	74,426
Deferred Compensation Board	0	0	63	111
Elections, State Board of	13,700	22,287	31,443	33,388
Employee Relations, Office of	0	0	11,894	13,875
Gaming Commission, New York State	15,400	5,800	6,351	7,851
General Services, Office of	0	0	144,171	209,946
Inspector General, Office of the	0	0	11,591	11,713
Labor Management Committees	0	0	34,378	149,662
Prevention of Domestic Violence, Office for	9,262	30,656	3,691	4,942
Public Employment Relations Board	0	0	5,844	6,268
Ethics and Lobbying, Independent Commission on	0	0	8,825	9,160
State, Department of	141,855	391,504	21,572	26,032
Tax Appeals, Division of	0	0	4,232	4,506
Taxation and Finance, Department of	926	926	279,316	327,127
Information Technology Services, Office of	0	0	787,523	876,822
Veterans' Services, Department of	13,640	44,419	8,665	11,618
Welfare Inspector General, Office of	0	0	822	1,239
FUNCTIONAL TOTAL	195,083	504,592	1,445,182	1,807,557
ELECTED OFFICIALS				
Audit and Control, Department of	0	0	178,931	179,662
Executive Chamber	0	0	25,703	25,703
Law, Department of	4,700	95,838	185,682	185,010
Judiciary	200,000	341,000	2,494,200	3,675,641
Legislature	0	0	302,596	650,763
Lieutenant Governor, Office of the	0	0	1,246	1,246
FUNCTIONAL TOTAL	204,700	436,838	3,188,358	4,718,025
LOCAL GOVERNMENTS				
Local Government Assistance	865,674	1,181,982	0	2,500
FUNCTIONAL TOTAL	865,674	1,181,982	0	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	(MEMO) Total
Revenues:					
Taxes	58,134	6,378	1,468	49,352	115,332
Public Health/Patient Fees	0	7,079	0	385	7,464
Miscellaneous Receipts	10,925	3,574	(1,536)	32	12,995
Federal Receipts	0	100,046	3,197	58	103,301
Total Receipts	69,059	117,077	3,129	49,827	239,092
Expenditures:					
Assistance and Grants	85,356	115,105	7,733	0	208,194
State Operations	19,526	3,276	0	41	22,843
General State Charges	9,676	559	0	0	10,235
Debt Service	0	0	0	641	641
Capital Projects	0	0	9,603	0	9,603
Total Disbursements	114,558	118,940	17,336	682	251,516
Other Financing Sources (Uses):					
Transfers From Other Funds	51,989	4,728	4,790	2,002	63,509
Transfers To Other Funds	(18,958)	(4,009)	(798)	(51,068)	(74,833)
Proceeds Of General Obligation Bonds	0	0	367	0	367
Proceeds From Financing Arrangements/ Advance Refundings	0	0	10,456	0	10,456
Net Other Financing Sources (Uses)	33,031	719	14,815	(49,066)	(501)
Operating Surplus/(Deficit)	(12,468)	(1,144)	608	79	(12,925)

STATE DEBT OUTSTANDING
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2025 THROUGH FY 2030
(millions of dollars)

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
GENERAL OBLIGATION BONDS	<u>2,269</u>	<u>2,478</u>	<u>2,551</u>	<u>2,647</u>	<u>2,878</u>	<u>2,981</u>
REVENUE BONDS						
Personal Income Tax	38,781	44,456	51,540	58,202	64,291	67,525
Sales Tax	14,510	16,603	18,996	21,242	23,391	24,566
Dedicated Highway	34	0	0	0	0	0
Health Income	31	14	12	11	9	8
Subtotal Revenue Bonds	<u>53,356</u>	<u>61,073</u>	<u>70,548</u>	<u>79,455</u>	<u>87,691</u>	<u>92,099</u>
SERVICE CONTRACT	<u>242</u>	<u>242</u>	<u>242</u>	<u>242</u>	<u>0</u>	<u>0</u>
TOTAL STATE-SUPPORTED	<u>55,867</u>	<u>63,793</u>	<u>73,341</u>	<u>82,344</u>	<u>90,569</u>	<u>95,080</u>
OTHER STATE FINANCINGS						
Gateway Development Commission	14	187	360	508	611	715
Subtotal Other State Financings	<u>14</u>	<u>187</u>	<u>360</u>	<u>508</u>	<u>611</u>	<u>715</u>
TOTAL STATE-RELATED	<u>55,881</u>	<u>63,980</u>	<u>73,701</u>	<u>82,852</u>	<u>91,180</u>	<u>95,795</u>
BY PROGRAM AREA						
Economic Development & Housing	6,996	8,574	10,379	12,130	13,735	14,569
Education	15,062	16,044	17,384	18,529	19,418	19,979
Environment	3,948	4,854	5,915	6,937	7,926	8,540
Health & Mental Hygiene	4,567	5,358	6,283	7,176	8,047	8,608
State Facilities & Equipment	4,988	5,709	6,610	7,447	8,184	8,688
Transportation and Transit	19,734	22,682	26,198	29,553	32,687	34,277
STARC ¹	572	572	572	572	572	419
Gateway Development Commission	14	187	360	508	611	715
TOTAL STATE-RELATED	<u>55,881</u>	<u>63,980</u>	<u>73,701</u>	<u>82,852</u>	<u>91,180</u>	<u>95,795</u>

¹ In FY 2022 DASNY issued Personal Income Tax Bonds to refund NYC STARC debt.

STATE DEBT SERVICE
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2025 THROUGH FY 2030
(millions of dollars)

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
GENERAL OBLIGATION BONDS	263	290	322	325	322	337
REVENUE BONDS						
Personal Income Tax	2,549	1,082	3,134	3,823	4,179	6,150
Sales Tax	879	145	1,059	1,353	1,359	2,132
Dedicated Highway	41	0	0	0	0	0
Health Income	18	9	0	0	0	0
Subtotal Revenue Bonds	3,487	1,236	4,193	5,176	5,538	8,282
SERVICE CONTRACT	25	12	12	12	248	0
TOTAL STATE-SUPPORTED	3,775	1,538	4,527	5,513	6,108	8,619
OTHER STATE FINANCINGS						
Gateway Development Commission	0	0	0	0	0	0
Subtotal Other State Financings	0	0	0	0	0	0
TOTAL STATE-RELATED	3,775	1,538	4,527	5,513	6,108	8,619
BY PROGRAM AREA						
Economic Development & Housing	476	207	644	816	930	1,301
Education	1,025	387	1,079	1,247	1,315	1,784
Environment	269	117	367	467	537	763
Health & Mental Hygiene	311	129	390	483	545	769
State Facilities & Equipment	339	138	410	501	554	776
Transportation and Transit	1,343	548	1,625	1,987	2,215	3,061
STARC ¹	12	12	12	12	12	165
Gateway Development Commission	0	0	0	0	0	0
TOTAL STATE-RELATED	3,775	1,538	4,527	5,513	6,108	8,619

¹ In FY 2022 DASNY issued Personal Income Tax Bonds to refund NYC STARC debt.

STATE DEBT ISSUANCES
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2025 THROUGH FY 2030
(millions of dollars)

	<u>FY 2025</u> <u>Actuals</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>
GENERAL OBLIGATION BONDS	<u>345</u>	<u>403</u>	<u>287</u>	<u>307</u>	<u>430</u>	<u>308</u>
REVENUE BONDS						
Personal Income Tax	2,271	6,546	7,825	7,937	7,780	6,572
Sales Tax	<u>2,656</u>	<u>2,182</u>	<u>2,608</u>	<u>2,646</u>	<u>2,593</u>	<u>2,191</u>
Subtotal Revenue Bonds	<u>4,927</u>	<u>8,728</u>	<u>10,433</u>	<u>10,583</u>	<u>10,373</u>	<u>8,763</u>
SERVICE CONTRACT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-SUPPORTED	<u>5,272</u>	<u>9,131</u>	<u>10,720</u>	<u>10,890</u>	<u>10,803</u>	<u>9,071</u>
BY PROGRAM AREA						
Economic Development & Housing	1,070	1,676	1,968	1,999	1,983	1,665
Education	1,294	1,384	1,625	1,651	1,638	1,375
Environment	737	993	1,166	1,185	1,175	987
Health & Mental Hygiene	548	871	1,023	1,039	1,031	866
State Facilities & Equipment	400	881	1,034	1,050	1,042	875
Transportation and Transit	<u>1,223</u>	<u>3,326</u>	<u>3,904</u>	<u>3,966</u>	<u>3,934</u>	<u>3,303</u>
SUBTOTAL STATE-SUPPORTED	<u>5,272</u>	<u>9,131</u>	<u>10,720</u>	<u>10,890</u>	<u>10,803</u>	<u>9,071</u>

STATE DEBT RETIREMENTS
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2025 THROUGH FY 2030
(millions of dollars)

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
GENERAL OBLIGATION BONDS	187	193	214	211	199	205
REVENUE BONDS						
Personal Income Tax	323	871	741	1,274	1,691	3,338
Sales Tax	17	88	216	399	444	1,016
Dedicated Highway	33	34	0	0	0	0
Health Income	18	16	2	2	2	1
Subtotal Revenue Bonds	391	1,009	959	1,675	2,137	4,355
SERVICE CONTRACT	16	0	0	0	242	0
TOTAL STATE-SUPPORTED	594	1,202	1,173	1,886	2,578	4,560
OTHER STATE FINANCINGS						
Gateway Development Commission	0	0	0	0	0	0
Subtotal Other State Financings	0	0	0	0	0	0
TOTAL STATE-RELATED	594	1,202	1,173	1,886	2,578	4,560
BY PROGRAM AREA						
Economic Development & Housing	65	98	163	249	378	831
Education	223	402	286	505	750	813
Environment	58	87	105	163	186	373
Health & Mental Hygiene	39	80	98	146	160	305
State Facilities & Equipment	61	160	133	213	305	371
Transportation and Transit	148	375	388	610	799	1,714
STARC ¹	0	0	0	0	0	153
Gateway Development Commission	0	0	0	0	0	0
TOTAL STATE-RELATED	594	1,202	1,173	1,886	2,578	4,560

¹ In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt.

PROJECTED PIT REVENUE BOND COVERAGE RATIOS FY 2025 THROUGH 2030 (millions of dollars)						
	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
Projected RBTF Receipts ¹	39,499	38,465	39,340	40,880	43,048	44,665
Projected New PIT Bonds Issuances	2,271	6,546	7,825	7,937	7,780	6,572
Projected Total PIT Bonds Outstanding	38,781	44,456	51,540	58,202	64,291	67,525
Projected Maximum Annual Debt Service	3,968	4,400	4,960	5,528	6,086	6,381
Projected PIT Coverage Ratio	10.0	8.7	7.9	7.4	7.1	7.0
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 2025 THROUGH 2030 (millions of dollars)						
	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
Projected Sales Tax Receipts	9,515	9,791	10,078	10,368	10,646	10,928
Projected New Sales Tax Bonds Issuances	2,656	2,182	2,608	2,646	2,593	2,191
Projected Total Sales Tax Bonds Outstanding	14,510	16,603	18,996	21,242	23,391	24,566
Projected Maximum Annual Debt Service	1,344	1,489	1,675	1,865	2,050	2,146
Projected Sales Tax Coverage Ratio	7.1	6.6	6.0	5.6	5.2	5.1

