

# OUR NEW YORK, OUR FUTURE

FY 2025 NYS ENACTED BUDGET  
FINANCIAL PLAN

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# INTRODUCTION

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## Introduction

The Financial Plan for Fiscal Year (FY) 2025 (“Financial Plan”) summarizes the State of New York (“State”) official projections for FY 2025 through FY 2028 based on the FY 2025 Enacted Budget. The State’s FY 2025 began on April 1, 2024 and ends on March 31, 2025.

Factors affecting the State’s financial condition are numerous and complex. This Financial Plan contains “forward-looking statements” relating to future results and economic performance as defined in the Private Securities Litigation Reform Act of 1995. Since many factors may materially affect fiscal and economic conditions in the State, the forecasts, projections, and estimates should not be regarded as a representation that actual results will not vary. The forward-looking statements contained herein are based on the State’s expectations at the time they were prepared and are necessarily dependent upon assumptions, estimates, calculations, and data that it believes are reasonable as of the date made, but that may be incorrect, incomplete, imprecise, or not reflective of actual results. Forecasts, projections, and estimates are not intended as representations of fact or guarantees of results. The words “expects,” “forecasts,” “projects,” “intends,” “anticipates,” “estimates,” “calculates,” “assumes” and analogous expressions are intended to identify forward-looking statements. Any such statements inherently are subject to a variety of risks and uncertainties that could cause actual results to differ materially and adversely from projections. Such risks and uncertainties include, but are not limited to, general economic and business conditions; natural calamities; foreign hostilities or wars; domestic or foreign terrorism; changes in political, social, economic and environmental conditions, including climate change and extreme weather events; epidemics or pandemics; cybersecurity events; impediments to the implementation of gap-closing actions; regulatory initiatives and compliance with governmental regulations; litigation; Federal tax law changes; actions by the Federal government to reduce or disallow expected aid, including Federal aid authorized or appropriated by Congress, but subject to sequestration, administrative actions, or other actions that would reduce aid to the State; and various other events, conditions and circumstances. Many of these risks and uncertainties are beyond the control of the State. These forward-looking statements are based on the State’s expectations as of the date of this Financial Plan (May 2024).

## Significant Budgetary and Accounting Practices

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

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

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

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

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

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



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

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

**State Operating Funds** is a broader measure of spending on operations (as distinct from capital purposes) that is funded with State resources. It includes financial activity in the General Fund, as well as State-funded Special Revenue Funds and Debt Service Funds (spending from Capital Projects Funds and Federal Funds is excluded). As significant financial activity occurs in funds outside the General Fund, the State Operating Funds perspective is, in DOB’s view, a more comprehensive measure of operations funded with State resources (e.g., taxes, assessments, fees and tuition). The State Operating Funds perspective eliminates certain distortions in operating activities that may be caused by, among other things, the State’s complex fund structure and the transfer of money between funds. For example, the State funds its share of the 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” is used throughout the Financial Plan to align with fiscal publications released by the Office of the State Comptroller (OSC). These terms are synonymous with the term “results” also used in the Financial Plan narrative discussion and refer to year-end actual audited data and year-to-date unaudited 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 expenditure amount. Any such differences in reporting between DOB and OSC could result in differences in the presentation and reporting for total receipts and disbursements under different fund perspectives (e.g., State Operating Funds and All Funds).

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# **FINANCIAL PLAN OVERVIEW**

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# FINANCIAL PLAN OVERVIEW

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES (millions of dollars)		
	FY 2024 Actuals	FY 2025 Projected
<b>State Operating Funds Disbursements (Unadjusted)</b>		
Size of Budget	\$128,473	\$132,042
Annual Growth	3.8%	2.8%
<b>State Operating Funds Disbursements (Adjusted)<sup>1</sup></b>		
Size of Budget	\$127,049	\$139,330
Annual Growth	5.7%	9.7%
<b>Other Disbursement Measures</b>		
General Fund (Including Transfers)	\$100,117	\$107,772
Annual Growth	7.9%	7.6%
Capital Budget (State and Federal)	\$14,708	\$17,642
Annual Growth	4.9%	19.9%
Federal Operating Aid	\$91,686	\$89,484
Annual Growth	10.9%	-2.4%
All Funds	\$234,867	\$239,168
Annual Growth	6.5%	1.8%
<b>Inflation (CPI)</b>	3.5%	3.0%
<b>All Funds Receipts<sup>2</sup></b>		
Taxes, excluding PTET	\$106,668	\$109,920
Annual Growth	-6.2%	3.0%
Miscellaneous Receipts	\$33,755	\$31,685
Annual Growth	6.0%	-6.1%
Federal Receipts (Operating and Capital)	\$94,276	\$94,202
Annual Growth	5.3%	-0.1%
Total All Funds Receipts, excluding PTET	\$234,699	\$235,807
Annual Growth	-0.2%	0.5%
<b>General Fund Cash Balance</b>		
Principal Reserves	\$20,068	\$21,568
Timing of PTET/PIT Credits	\$14,137	\$15,001
Extraordinary Monetary Settlements	\$1,110	\$691
All Other	\$11,016	\$11,255
<b>Debt</b>		
Debt Service (excluding prepayments) as % All Funds Receipts	3.0%	1.3%
State-Related Debt Outstanding	\$54,319	\$62,508
Debt Outstanding as % Personal Income	3.5%	3.9%
<p><sup>1</sup> Spending growth is routinely impacted by planned prepayments, timing-related transactions and reimbursements. Adjusted State Operating Funds disbursements excludes these large transactions. Both unadjusted and adjusted spending includes non-recurring grants and aid, extraordinary assistance related to asylum seekers and migrants, and other one-time payments that drive growth in FY 2025.</p> <p><sup>2</sup> The Financial Plan impact of the Pass-Through Entity Tax program is expected to be revenue neutral for the State and is excluded from tax receipts herein, unless otherwise noted.</p>		

## Overview

The Governor submitted the FY 2025 Executive Budget, with amendments, to the Legislature on February 15, 2024. DOB estimated that the Executive Budget, if adopted without modification, would have provided for balanced General Fund operations in FY 2025, leaving budget gaps of \$5 billion in FY 2026, \$5.2 billion in FY 2027, and \$9.9 billion in FY 2028, totaling \$20.1 billion.

On March 28, 2024, the Legislature enacted the annual debt service appropriations, without amendment, in advance of the new fiscal year that began on April 1. On April 15, 2024, the Governor and legislative leaders reached agreement on the outlines of the budget, and the Legislature completed final action on the budget bills on April 20, 2024. The Governor completed her review of the budget bills on May 1, 2024. DOB estimates that the budget enacted by the Legislature and approved by the Governor is balanced in FY 2025, as required by law. The Legislative session is expected to conclude on June 6, 2024. DOB does not anticipate any legislation with significant fiscal impacts will be approved.

The final budget agreement includes key elements proposed by the Governor in her Executive Budget. The Enacted Budget does not increase taxes; expands access to affordable housing; enhances public safety, including combatting retail theft; provides increased funding for schools, health care, child care, mental health access, higher education, increased wages, and expanded service delivery; and continues aid to the City of New York for the provision of care for thousands of asylum seekers and migrants. The Enacted Budget agreement also provides further increases to fund schools; hospitals; other health care providers and workers; mental health access and care; university systems; tuition assistance expansion; temporary municipal assistance; enhanced pension benefits for Tier 6 State and local employees; and a supplemental child tax credit for eligible families through the Empire State Child Credit. In addition, the Financial Plan includes \$58 million in non-recurring funding for the Medical Indemnity Fund to maintain minimum funding levels that allow for continued enrollment.

In FY 2025, State Operating Funds spending is projected to total \$132 billion, an increase of nearly \$3.6 billion (2.8 percent) from FY 2024. Spending growth is routinely impacted by planned prepayments and timing-related transactions and reimbursements. Excluding these transactions, and consistent with prior Executive presentations, spending growth is projected at 9.7 percent. However, FY 2025 spending includes nearly \$5 billion in non-recurring additions and investments, including extraordinary assistance related to asylum seekers and migrants, and other one-time payments. Excluding these actions, adjusted FY 2025 spending would increase by approximately 6 percent.

The Enacted Budget Financial Plan includes an updated economic forecast and revisions to receipts and spending estimates across all fiscal years, as well as savings over multiple years recognized from the management of prior year resources. DOB estimates these revisions and resources are sufficient in FY 2025 to both fund the negotiated additions and restorations to the budget and allow for an increase to reserves needed to maintain the 15 percent of spending benchmark. Compared to the FY 2025 Executive Budget projections, the cumulative gaps over the Financial Plan period (FY 2026 through FY 2028) are reduced by nearly one-third, from \$20.1 billion to \$13.9 billion, due mainly to the upward revisions in projected receipts reflected in



the Enacted Budget Financial Plan. The gaps in the outyears are now projected at \$2.3 billion in FY 2026, \$4.3 billion in FY 2027, and \$7.3 billion in FY 2028.

All Funds tax receipts for FY 2024 were higher than projected, exceeding both the initial projection at the start of FY 2024 and the last projection in the FY 2025 Executive Budget Financial Plan. At the time the initial projections were prepared, economic forecasters were calling for a global economic slowdown, rising unemployment, and warned of geopolitical uncertainty which were expected to weaken revenues. In contrast to the recession scenarios expected at the outset of 2023, higher than expected real Gross Domestic Product (GDP) growth rates, robust growth in labor markets with low unemployment, improving incomes as well as performance-related bonuses, particularly in the finance and insurance sectors, supported better than expected growth in income tax revenues. The improved performance and bonuses boosted receipts in the last quarter of FY 2024, which, combined with disbursements falling substantially below budgeted levels, resulted in the State ending FY 2024 in a stronger overall position<sup>3</sup>.

Resources available at the close of FY 2024 have been carried forward through the prepayment of expenses and advance to reduce costs in future years of the Financial Plan, and as available fund balances for use in future years. In addition, the fiscal conditions at year-end supported a \$250 million deposit to the Retiree Health Benefit Trust Fund (RHBTf) in March 2024. The positive FY 2024 results, in part, are reflected through forecast revisions across all years of the Financial Plan as upward revisions in projected receipts and downward adjustments to spending in this Financial Plan update.

The State's financial position is expected to remain strong over the multi-year plan. However, outyear budget gaps are projected as spending growth is expected to exceed available resources and will need to be addressed in future years. Nonetheless, Rainy Day Reserves have increased to the highest levels in history, debt levels remain steady with no growth in debt outstanding over the past decade, historic liquidity levels are delivering high investment returns, new reserves have been established for future costs, and excess resources have been managed to benefit future years and reduce reliance on costly debt. At the same time, the State has made notable investments in services and programs, significantly increasing assistance to schools and health care providers, while expanding and adding funds in nearly every other area of the budget. To protect these investments from a future economic shock or downturn, and to maintain the benchmark of 15 percent of spending, the Enacted Budget Financial Plan reflects an additional \$1.5 billion deposit to the Rainy Day Reserves, bringing the Principal Reserves balance to \$21.1 billion<sup>4</sup>. In addition, the Enacted Budget includes a continued \$250 million annual deposit to the RHBTf which will be dependent on fiscal conditions.

DOB expects the General Fund to end FY 2025 with a balance of \$48.5 billion. Nearly half of the balance consists of Principal Reserves to protect essential services in the event of an economic downturn. The remaining balance is comprised of other reserves that were previously pledged to reduce outyear gaps, manage risks, and support future costs that include tax refunds and liabilities, capital projects, and potential labor agreements.

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<sup>3</sup> A detailed summary of FY 2024 results is provided in the "FY 2024 Preliminary Year End Results" herein.

<sup>4</sup> Excludes \$500 million set aside that is programmed in FY 2026 for asylum seeker assistance.



DOB expects that the General Fund will have sufficient liquidity in FY 2025 to make all planned payments as they become due, and the General Fund balance will continue to benefit the State by providing high levels of investment income due to elevated market interest rates. DOB continues to reserve money on a quarterly basis for debt service payments that are financed with General Fund resources. Money to pay debt service on bonds secured by dedicated receipts, including PIT bonds and Sales Tax bonds, continues to be set aside as required by law and bond covenants.





## Summary of Revisions to the Executive Budget Proposal

The following table summarizes revisions to the multi-year projections that were contained in the Executive Budget Financial Plan, including routine forecast revisions to the multi-year forecast of receipts and disbursements based on operating results since the last update in January 2024. A more detailed table of the revisions appears in the section entitled, “FY 2025 General Fund Financial Plan.”

FY 2025 GENERAL FUND FINANCIAL PLAN REVISIONS TO EXECUTIVE BUDGET ESTIMATES: SAVINGS/(COSTS) (millions of dollars)				
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE</b>	<b>0</b>	<b>(4,974)</b>	<b>(5,229)</b>	<b>(9,943)</b>
<b>Negotiated Changes</b>	<b>(3,131)</b>	<b>(1,363)</b>	<b>(1,341)</b>	<b>(1,198)</b>
Spending	<u>(2,773)</u>	<u>(1,347)</u>	<u>(1,295)</u>	<u>(1,152)</u>
Non-Recurring	(2,085)	(90)	0	0
Recurring	(206)	(208)	(216)	(196)
Restorations/Modifications	(482)	(1,049)	(1,079)	(956)
Revenue	<u>(358)</u>	<u>(16)</u>	<u>(46)</u>	<u>(46)</u>
Non-Recurring	(350)	0	0	0
Recurring	0	(1)	(31)	(31)
Restorations/Modifications	(8)	(15)	(15)	(15)
<b>Resources/Forecast Revisions</b>	<b>3,131</b>	<b>3,997</b>	<b>2,311</b>	<b>3,891</b>
Tax Receipts, excluding PTET	2,595	1,863	2,159	2,536
Other Forecast Revisions/Timing	2,286	2,384	402	1,605
Deposit to Reserves	(1,750)	(250)	(250)	(250)
<b>ENACTED SURPLUS/(GAP) ESTIMATE</b>	<b><u>0</u></b>	<b><u>(2,340)</u></b>	<b><u>(4,259)</u></b>	<b><u>(7,250)</u></b>

### Negotiated Changes

The Enacted Budget includes a net \$3.1 billion of additional General Fund spending in FY 2025 compared to the FY 2025 Executive Budget proposal. The adds consist of recurring and non-recurring costs, including restorations and modifications to proposals included in the FY 2025 Executive Budget.



Recurring spending additions carry an estimated cost of roughly \$200 million annually. The largest recurring costs include: increasing the cost-of-living adjustment (COLA) from a proposed 1.5 percent up to 2.84 percent, with a 1.7 percent increase for specific support, direct care, clinical, and non-executive administrative staff; expanding tuition assistance program benefits through a minimum award increase from \$500 to \$1,000 and raising the Tuition Assistance Program (TAP) income threshold; and enhancing retirement benefits for Tier 6 employees by reducing the final average salary calculation window from five to three years.

Non-recurring spending and revenue additions that were added through negotiations with the Legislature and are not continued in subsequent years of the Financial Plan are estimated at roughly \$2.4 billion in FY 2025. The largest one-time spending additions include: \$500 million to assist distressed hospitals; \$350 million in supplemental payments to hospitals and nursing homes; \$300 million for the Healthcare Safety Net Transformation Program intended to improve the sustainability of safety net healthcare providers; \$350 million for a supplemental child tax credit; \$179 million for additional State funding provided to the State University of New York (SUNY) and City University of New York (CUNY); \$50 million for temporary municipal assistance in both FY 2025 and FY 2026; and \$450 million for funding a variety of program areas and organizations.

In addition, the final budget agreement included the restoration (i.e., rejection) or modification of numerous Executive proposals totaling \$490 million in FY 2025, including: 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; modification of the inflation factor used to calculate the proposed School Year (SY) 2025 Foundation Aid increase from 2.4 percent to 2.8 percent; and restoration of several proposed Medicaid savings actions.

The cost of restorations is offset partly by negotiated Medicaid changes, including savings from the cost effective administration of the Consumer Directed Personal Assistance Program (CDPAP) by using a single entity akin to the practice of other States, and other available Medicaid resources and forecast revisions.

The FY 2025 Enacted Budget also creates the Healthcare Stability Fund (HSF) and directs the State Medicaid Director to seek Centers for Medicare & Medicaid Services (CMS) approval to implement a Managed Care Organization (MCO) tax, which is like those currently imposed by other states. For example, California's recently approved approach imposes differential rates between Medicaid plans and non-Medicaid plans, thereby minimizing the impact on the commercial insurance market. Prospective revenue generated from the MCO tax will be deposited into the HSF and is expected to be available to fund investments in the health care delivery system and/or offset current State Medicaid costs. However, no such MCO tax revenue is currently assumed in the Financial Plan. In FY 2025, \$350 million in one-time General Fund resources will be transferred to the HSF to support \$200 million in hospital investments and \$150 million in nursing homes, assisted living programs, and hospice. Future HSF activity is dependent on a successful execution of the MCO tax proposal and, as such, there is no State or Federal funding or spending projections beyond FY 2025 in the HSF.



Funding is also included for the Rockefeller Institute of Government, in consultation with various State agencies, to conduct a study of the Foundation Aid formula. The study will assess the current Foundation Aid formula and provide recommendations for its update and modification, with any proposed modifications to be fiscally sustainable for the State, local taxpayers, and school districts. The Institute is required to produce a report of its findings and recommendations by December 1, 2024.

### Resources and Forecast Revisions

In FY 2025, the combination of upward revisions to both tax and non-tax receipts, available resources and savings generated from operations in FY 2024, and downward revisions to spending based on prior year results, are more than sufficient to fund the new initiatives and costs included in the FY 2025 Enacted Budget. These resources also support a \$1.5 billion deposit to the Rainy Day Reserves, a \$250 million deposit to the RHBTF, and a planned \$1.5 billion prepayment of FY 2026 expenses.

Tax receipts have been increased annually in comparison to the Executive Budget forecast, based mainly on the improved economic forecast, prior year results, and the April 2024 settlement. PIT withholding and current estimated payments finished well above their respective FY 2024 targets in the last public forecast. In addition, stronger FY 2025 wage and tax year 2024 nonwage growth projections resulted in substantial upward revisions to these PIT components. Similarly, corporate franchise tax projections have been increased to reflect stronger year-end results that carry into the outyears and upward revisions to projected corporate profits.

Other resources and forecast revisions reflect increases to non-tax receipts; the management of resources across multiple years, including prepayments and advances; and adjustments to the use of unrestricted balances carried forward from prior years. In FY 2025, the State expects to recoup \$1.5 billion from providers related to hospital advances made in prior years, as well as hospital contract advances made in prior years. Investment income has been increased by \$800 million in FY 2025, reflecting continuity of higher interest rates. In addition, \$116 million will be allocated from operational reserves to fund retroactive costs associated with the recently settled New York State Correctional Officers and Police Benevolent Association (NYSCOPBA) contract. The forecasts for HCRA and gaming receipts have been revised upward, providing an offset to General Fund spending for Medicaid and School Aid, respectively. Other changes include downward revisions to spending across State operating programs, based on continued underspending experienced in recent years, as well as updated forecasts and programmatic assumptions.

## **FY 2025 Enacted Budget Financial Plan Summary**

This Financial Plan Update reflects the FY 2025 Enacted Budget 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.

The Enacted Budget increases FY 2025 State Operating Funds spending by \$12.3 billion (9.7 percent) compared to the prior year, adjusted for the routine management of resources, execution of prepayments, and fluctuations in the timing of transactions across fiscal years that impact reported spending growth. More than one-third of the growth is driven by increased spending on School Aid and Medicaid.

### School Aid

The State provides a substantial amount of financial support for public schools through State formula aids and other grants. For over a decade, New York has ranked the highest in the nation for per pupil spending. In SY 2022, New York spent \$29,873 per pupil, 91 percent more than the national average of \$15,633 per pupil.<sup>5</sup> In SY 2024, approximately 2.5 million kindergarten through 12<sup>th</sup> grade students are enrolled in the State's public schools, including 181,000 students enrolled in charter schools. Compared to SY 2014 levels, enrollment in the State's public schools has declined by roughly 9 percent (231,000 students). Despite these enrollment declines, State aid has continued to increase each year. From SY 2021 to SY 2024, total School Aid grew by an average of \$2.3 billion (7.7 percent) per year (excluding the SY 2022 Pandemic Adjustment restoration), driven primarily by the three-year phase-in of full funding of the Foundation Aid formula. 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 historic increases in funding over the past three years, the Enacted Budget includes \$35.9 billion for School Aid in SY 2025, an increase of approximately \$1.4 billion (4.1 percent) from SY 2024, inclusive of the State's full takeover of funding for prekindergarten expansion grants previously supported with Federal American Rescue Plan Act of 2021 (ARP) funds. Excluding the State funds needed to support this takeover, the School Aid increase for SY 2025 totals \$1.3 billion (3.8 percent). This growth reflects a \$934 million (3.9 percent) Foundation Aid increase, driven primarily by the application of a 2.8 percent inflation factor in the Foundation Aid formula.

Since SY 2022, State-funded School Aid will have increased by over \$6.6 billion (22.6 percent), inclusive of the Enacted Budget's increase.

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<sup>5</sup> Based on U.S. Census Bureau, [2022 Annual Survey of School System Finances](#).





### 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, and is financed jointly by the Federal, State, and Local governments. New York receives the minimum Federal Medicaid matching share of roughly 50 percent. The State has capped local districts' costs at calendar year 2015 levels, shifting the increased costs to the State and saving the City of New York and counties an estimated \$7.4 billion in FY 2025. 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, spending \$4,114 per capita based on the latest CMS data (Federal Fiscal Year 2022)<sup>6</sup>, which was more than any other state. New York's per capita spending was 5 percent higher than the next highest state, New Mexico, which spent \$3,906 per capita. Nearly 7.6 million (39 percent) New Yorkers are currently covered by Medicaid. When combined with other public insurance coverage, New York has the highest percent of people covered by publicly funded medical insurance (Medicaid, Child Health Plus (CHP) and Essential Plan (EP)) in the nation.

In addition to traditional reimbursements, the Medicaid program is also a large contributor of funding to hospitals and nursing homes through various supplemental payment and assistance programs. Medicaid spending growth continues to escalate with increasing utilization of the system, primarily for Managed Long Term Care (MLTC), rises with an aging population. In FY 2025, Medicaid spending is projected to total \$30.9 billion, an increase of \$3.1 billion (11.3 percent) from FY 2024 levels, including \$768 million in savings initiatives.

State-share Medicaid spending, including administrative costs, is projected to be \$9 billion (40 percent) higher in FY 2025 than the levels recorded three years prior in FY 2022.

### Other Spending Growth

In addition to significant investments made in the past two years, the FY 2025 Budget provides increased funding to other program enhancements and initiatives, including expanding mental health services for children and teens through school and pediatric health care settings; supporting SUNY and CUNY; expanding tuition assistance; increasing pregnant and postpartum services; granting the Department of Financial Services (DFS) authority to hold insurers accountable for mental health coverage; addressing the opioid epidemic; advancing a plan consistent with the recent Federal government waiver approval to improve health care delivery; law enforcement activities; and increasing access to swimming and instruction.

The Enacted Budget also adds substantial new capital funding for Artificial Intelligence (AI) research and innovation; economic development initiatives; energy affordability improvements; incentives for communities to grow their housing stock; and storm and flood risk remediation and protection.

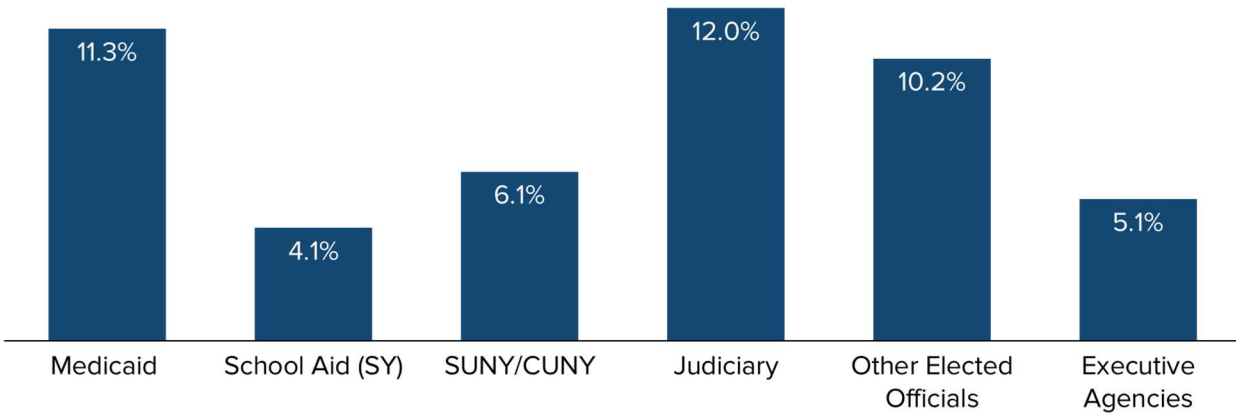
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<sup>6</sup> Excludes District of Columbia. Based on U.S. Census Bureau data and the 2022 Centers for Medicare and Medicaid Services Financial Report, [Expenditure Reports From MBES/CBES](#).

## State Spending

FY 2025 State Operating Funds spending growth is driven largely by extraordinary assistance related to asylum seekers and migrants, one-time payments, Medicaid, School Aid, SUNY/CUNY, and all branches of State government as agencies continue to restore service capacity and workforce levels to pre-COVID-19 pandemic levels. These spending levels are supported by revenue growth, as well as the routine management of resources, including the execution of prepayments and advances that lower spending in FY 2025.

FY 2025 State Operating Funds Spending Growth



The level of Medicaid spending growth is driven largely by sustained increases in enrollment relative to pre-COVID-19 pandemic levels; expansion of benefits; higher reimbursement rates; and growing utilization of the State’s MLTC program by the State’s aging population, including CDPAP.

Spending growth is routinely impacted by planned prepayments and timing-related transactions and reimbursements. In FY 2025, spending growth reflects the payment of FY 2025 pension expenses in FY 2024; delayed recoupment from providers of excess payments attributable to State-only Medicaid payments that were previously advanced and are now expected in FY 2025; the expiration of the temporary enhanced Federal Medical Assistance Percentage (eFMAP) which lowered State costs in FY 2024; COVID-19 pandemic-related Federal Emergency Management Agency (FEMA) reimbursements that are expected to lower spending to offset costs accounted for in prior years; and the impact of prior year debt service prepayments. Accounting for these transactions, State Operating Funds spending is projected to total \$132 billion, an increase of nearly \$3.6 billion (2.8 percent) from FY 2024.

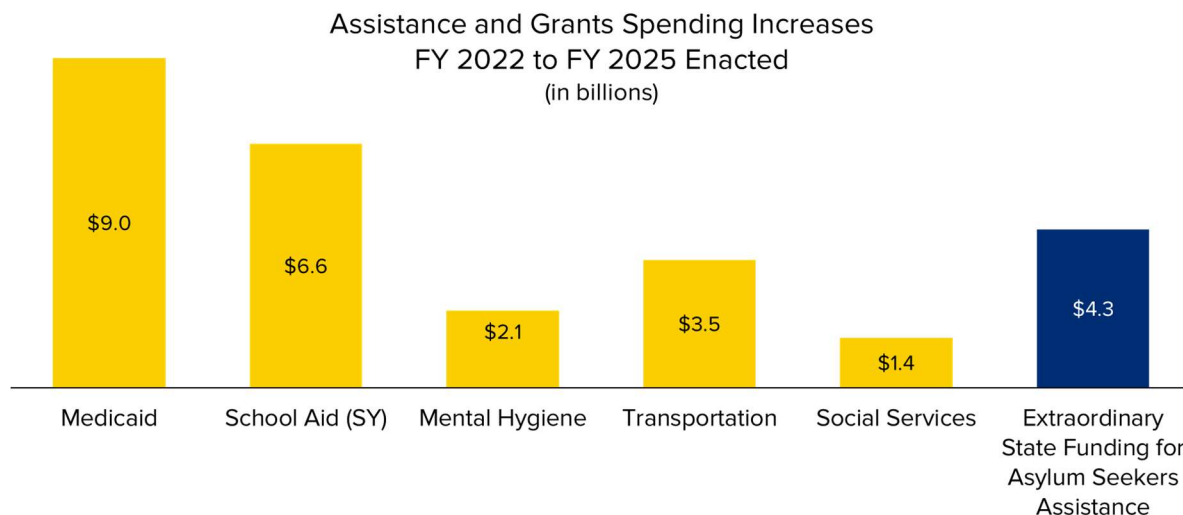
Including spending for capital projects and spending supported by the Federal government, All Funds spending is estimated to total \$239.2 billion in FY 2025, an increase of \$4.3 billion (1.8 percent), from FY 2024 spending results. The increase in All Funds spending outside of State Operating Funds is attributable to significant increases in capital projects spending consistent with



approved and projected capital commitments, partly offset by the end of increased Federal funding and reimbursements for COVID-19 pandemic-related recovery and assistance.

FY 2025 ENACTED BUDGET SPENDING ESTIMATES (millions of dollars)				
	FY 2024 Actuals	FY 2025 Projected	\$ Change	% Change
<b>State Operating Funds</b>	<b>128,473</b>	<b>132,042</b>	<b>3,569</b>	<b>2.8%</b>
School Aid (School Year Basis)	34,484	35,889	1,405	4.1%
Medicaid	27,804	30,932	3,128	11.3%
All Other Assistance and Grants	27,120	31,878	4,758	17.5%
Agency Operations	31,639	33,914	2,275	7.2%
Debt Service	6,002	6,717	715	11.9%
Resource Management/Timing:				
Planned Pension Prepayment	1,596	(1,596)	(3,192)	-
Hospital Advance/Recoupment	1,497	(1,497)	(2,994)	-
Temporary eFMAP	(1,703)	0	1,703	-
FEMA Reimbursement	(961)	(500)	461	-
Prior Year Debt Service Prepayments	995	(3,695)	(4,690)	-
<b>Federal Operating</b>	<b>91,686</b>	<b>89,484</b>	<b>(2,202)</b>	<b>-2.4%</b>
<b>Capital Projects</b>	<b>14,708</b>	<b>17,642</b>	<b>2,934</b>	<b>19.9%</b>
<b>All Funds</b>	<b>234,867</b>	<b>239,168</b>	<b>4,301</b>	<b>1.8%</b>
<b>State Operating Funds (Adjusted)</b>	<b>127,049</b>	<b>139,330</b>	<b>12,281</b>	<b>9.7%</b>

Spending for assistance and grants has grown from \$72 billion in FY 2022, adjusted to exclude COVID-19 pandemic assistance and recovery spending, to over \$97 billion in projected spending for FY 2025. The \$25 billion (35 percent) increase reflects historic investments over the preceding years in education, health care and other assistance and program growth.



State funding for Asylum Seekers Assistance includes total proposed commitment through FY 2026, including operational expenses.

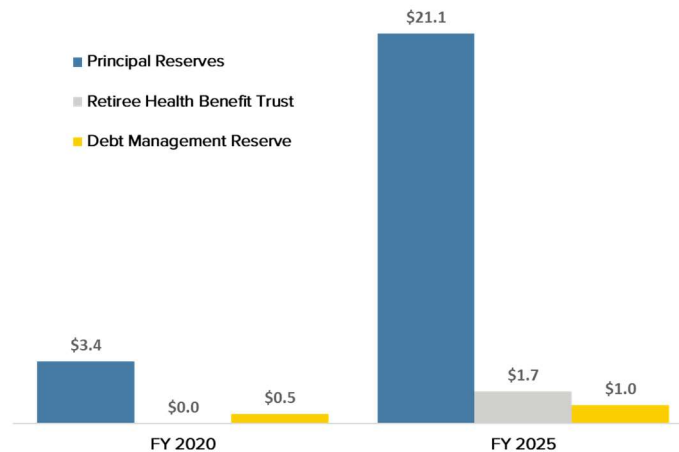
## Reserves and Risks

The Financial Plan faces looming economic risks, including: slowing economic growth; continued price inflation; rising consumer debt default; geopolitical uncertainties; 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 uncertainty about the timing and feasibility of implementing cost savings actions.

While the DOB forecast of receipts and spending is based on current law and reasonable assumptions as of the time it was prepared, the timing and impact of an economic slowdown or downturn is highly unpredictable, and thus necessitates a prudent level of reserves to hedge against these risks.

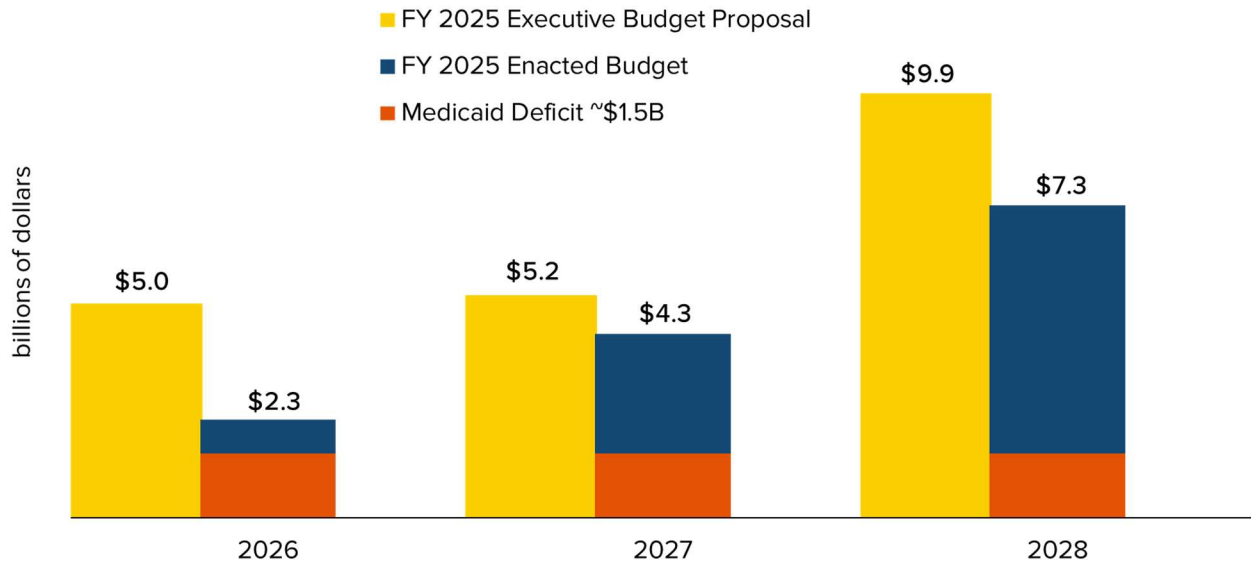
In October 2021, the Governor committed to building the State’s reserves to 15 percent of State Operating Funds spending to ensure that it could honor its commitments through good and bad times and delivered on this commitment by FY 2023. The FY 2025 Enacted Budget preserves this commitment by utilizing available resources in the current year to add \$1.5 billion to Rainy Day Reserves, \$250 million to the RHBT, and \$500 million to the economic uncertainties reserve for future costs.

### Reserves Increased \$20 Billion – More than 6 Times the Level 5 Years Ago



- **Principal Reserves** include the statutory Rainy Day Reserve Funds and the informal Reserve for Economic Uncertainties, excluding \$500 million dedicated to fund a portion of State Funding for asylum seeker assistance in FY 2026.
- **Retiree Health Benefit Trust Fund** is for health benefits of retired employees and their dependents and is excluded from the General Fund balance.
- **Debt Management Reserve** is an informal reserve that can be used for any debt related purpose, excluding funds dedicated to fund capital investments in FY 2026.

## Outyear Budget Gaps



The outyear budget gaps are the result of a structural imbalance between the forecasted levels of spending growth and available resources. The long-term, historical average annual growth rate for tax receipts, which support roughly 80 percent of State Operating Funds spending, is approximately 4 percent. Roughly half of the State Operating Funds budget supports the State’s two largest program areas – health care and education – and those programs account for approximately two-thirds of the growth since FY 2022, reflecting historic, recurring funding increases for schools and the health care system. The gaps include Medicaid spending projections that exceed the Global Cap spending allowance beginning in FY 2026, which is partly due to \$1.7 billion in additional State spending over the multi-year Financial Plan to leverage roughly \$6 billion in additional Federal Medicaid funding, as well as upward revisions reflecting sustained enrollment levels and spending for MLTC.

While these investments continue and spending is expected to grow by just over 5 percent on average through FY 2028, tax receipts<sup>7</sup> are projected to grow on average by 3.5 percent annually over the Financial Plan period from FY 2024 levels, resulting in a structural imbalance in the later years of the Financial Plan.

<sup>7</sup> Tax receipts and General Fund balance are affected by Pass-Through Entity Tax (PTET); however, DOB expects that the PTET will, on a multi year basis, be revenue neutral for the State. The discussion of tax receipts throughout the Financial Plan Overview exclude the impact of PTET, unless otherwise noted.



The projected budget gaps do not reflect the use of any Principal Reserves to balance operations in any year but do include the use of a \$2 billion annual Transaction Risk Reserve. The projected budget gaps also include a substantial amount of savings from the management of prior year resources used to prepay and advance debt service costs and other liabilities, as well as the carry forward of prior year fund balances. Absent these resources, debt service and other spending would be higher and drive gaps above current projections.

In addition, the projected budget gaps for FY 2027 and FY 2028 are impacted by anticipated State and Federal tax law changes, and related taxpayer behavior. FY 2027 projections include a one-time acceleration of between \$3 and \$4 billion in estimated PIT tax receipts due to the scheduled expiration of the Federal State and Local Tax (SALT) deduction Cap at the end of 2025 and the expectation that taxpayers will seek to benefit from unlimited SALT deductibility beginning in tax year 2026. If the Federal government extends or revises the SALT deduction Cap, the acceleration would likely not occur, which would reduce tax receipts and increase the budget gap for FY 2027 by a concomitant amount. For more information, see “Other Matters Affecting the Financial Plan” herein.

Lastly, the FY 2028 projected budget gap reflects the initial impact of the current law sunset at the end of tax year 2027 of higher tax rates for high income filers, reverting the schedule to a single top rate of 8.82 percent. DOB estimates that if the current rate schedule were extended, then PIT withholding receipts would increase by an amount in the range of \$750 million to \$1 billion in the last quarter of FY 2028.

The State will continue to evaluate multi-year growth assumptions across all programs to ensure long-term sustainability within projected resources. If the FY 2026 Budget is balanced with recurring savings, inclusive of Medicaid savings to adhere to the Global Cap limit, then the budget gaps in the outyears would be reduced to less than \$2 billion for FY 2027 and \$5 billion for FY 2028.



## Summary of Revisions Compared to Mid-Year Projections

The following table and narrative provide a summary the impact of the FY 2025 Enacted Budget actions and forecast revisions on General Fund operations, starting with the Mid-Year Update Estimate.

FY 2025 ENACTED BUDGET FINANCIAL PLAN -- GENERAL FUND REVISIONS (millions of dollars)				
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>MID-YEAR UPDATE SURPLUS/(GAP) ESTIMATE</b>	<b>(4,326)</b>	<b>(9,526)</b>	<b>(7,722)</b>	<b>(16,475)</b>
<b>Receipts</b>	<b>6,704</b>	<b>6,622</b>	<b>1,001</b>	<b>3,262</b>
<u>Tax Receipts</u>	<u>5,380</u>	<u>3,359</u>	<u>889</u>	<u>3,139</u>
Tax Receipts, excluding PTET	3,383	4,065	3,837	3,437
PTET/PIT Receipts (Financial Plan Neutral)	1,997	(706)	(2,948)	(298)
Debt Service	376	2,007	124	370
Other Receipts/Transfers	948	1,256	(12)	(247)
<b>Disbursements</b>	<b>2,500</b>	<b>(538)</b>	<b>(466)</b>	<b>727</b>
<u>Assistance and Grants</u>	<u>768</u>	<u>37</u>	<u>(129)</u>	<u>846</u>
<u>School Aid</u>	<u>254</u>	<u>499</u>	<u>798</u>	<u>1,452</u>
SY 2025 Foundation Aid Adjustment	165	247	264	281
School Aid Growth Based on CPI	0	242	730	1,331
Lottery/Gaming	398	442	266	298
All Other	(309)	(432)	(462)	(458)
<u>Medicaid</u>	<u>327</u>	<u>(1,008)</u>	<u>(994)</u>	<u>(814)</u>
Revised Forecast/Enrollment	(993)	(2,396)	(2,341)	(2,252)
1115 Waiver	(451)	(474)	(501)	(385)
Savings Actions	768	1,155	1,155	1,155
HCBS eFMAP	366	0	0	0
HCRA Resources/All Other	637	707	693	668
All Other Assistance and Grants	187	546	67	208
<u>State Operations</u>	<u>1,966</u>	<u>105</u>	<u>(534)</u>	<u>(297)</u>
Executive Operations	579	380	(363)	(300)
Legislature/Judiciary (incl. fringe benefits)	(297)	(297)	(297)	(297)
Other Elected Officials	(22)	(22)	(22)	(22)
Fringe Benefits/Fixed Costs	1,706	44	148	322
<u>Transfers to Other Funds</u>	<u>(234)</u>	<u>(680)</u>	<u>197</u>	<u>178</u>
Capital Projects	215	(731)	93	57
SUNY Operating	(66)	(30)	(12)	(12)
All Other	(383)	81	116	133
<b>Use of/(Deposit to) Reserves</b>	<b>(4,878)</b>	<b>1,102</b>	<b>2,928</b>	<b>5,236</b>
Rainy Day Reserves/Economic Uncertainties	(1,500)	500	0	0
Timing of PTET/PIT Credits (Financial Plan Neutral)	(1,997)	706	2,948	298
All Other Reserves	(1,381)	(104)	(20)	4,938
<b>ENACTED BUDGET SURPLUS/(GAP) ESTIMATE</b>	<b>0</b>	<b>(2,340)</b>	<b>(4,259)</b>	<b>(7,250)</b>

## Receipts

**Tax Receipts.** Based on FY 2024 results and the updated economic forecast, DOB has made upward revisions to the tax receipts forecast across all years of the Financial Plan, primarily in PIT and business tax receipts. Tax receipts estimates for PTET and related PIT credits are offset by adjustments to the use of or deposit to PTET reserves to cover credits claimed in subsequent years. In addition, the Enacted Budget includes the following tax law changes:

- **Extend the Itemized Deduction Limit on High Income Filers.** The Enacted Budget extends the itemized deduction limitation on filers with New York Adjusted Gross Income greater than \$10 million, which is estimated to provide additional resources beginning in FY 2026.
- **Supplemental Child Tax Credit.** The Enacted Budget provides a one-year supplement to the existing Empire State Child Credit.
- **Other Tax Actions.** The Enacted Budget also includes a new newspaper and broadcast media jobs" tax credit, closes a loophole related to PIT and business taxes, provides for the filing of amended sales tax returns, and extends other taxes, exemptions, and credits, including the sales tax exemption on vending machines for an additional year, through May 31, 2025.

**Debt Service.** Costs are lowered in all years of the Financial Plan due to the prepayment of debt service costs due in these years in FY 2024 and planned in FY 2025, and refundings and ongoing debt management, which lower the dedicated tax receipts needed to support debt service and increase dedicated tax receipts to the General Fund. These savings are partially offset in FY 2026 and beyond by the financing of the capital adds and initiatives included in the Enacted Budget.

**Other Receipts/Transfers.** Available resources in other funds, including upward revisions to estimated Mental Hygiene Federal revenue, will be transferred to the General Fund to support continued and new spending. In addition, projected investment income has been revised upward in FY 2025 and FY 2026 to reflect the near-term forecast for interest rate levels and overall investment pool.

## Disbursements

**Assistance and Grants.** General Fund spending for assistance and grants is projected to total \$77.4 billion in FY 2025, an increase of \$8.3 billion (12 percent). This spending is impacted by the level of resources outside of the General Fund available to support spending, particularly in education and health programs. Compared to the Mid-Year Update to the Financial Plan, assistance and grants spending is lowered in aggregate over the multi-year Financial Plan reflecting reduced growth rates and savings achieved through various cost controls and resources. In addition, DOB has revised estimates of spending across nearly all functional areas based on programmatic experience and other indicators, including the expectation that spending below projections in recent years will continue.



The Financial Plan provides \$35.9 billion for School Aid in SY 2025, an increase of approximately \$1.4 billion (4.1 percent), inclusive of the State's full takeover of funding for prekindergarten expansion grants previously supported with Federal ARP funds. Excluding the State funds needed to support this takeover, the School Aid increase for SY 2025 totals \$1.3 billion (3.8 percent). This growth reflects a \$934 million (3.9 percent) Foundation Aid increase driven largely by the formula's inflation factor, which the Enacted Budget sets at 2.8 percent for SY 2025. School Aid growth also fully funds the projected \$366 million increase under current law for expense-based reimbursement programs. Additionally, this increase reflects the annualization of the historic \$3.0 billion SY 2024 School Aid increase, which was driven primarily by the final year of the three-year phase in of the Foundation Aid formula.

Financial Plan projections for SY 2026 and beyond have been updated and are based on estimated growth in Foundation Aid and expense-based aids, reflecting DOB's inflation forecast and recent annual expense-based aid growth, respectively. These revisions result in lower projected outyear spending compared to the Mid-Year Update to the Financial Plan. Previously, outyear Financial Plan estimates assumed growth in School Aid consistent with the estimated ten-year average growth in State personal income. In addition, upward revisions to estimated resources available to finance School Aid spending in the State's Mobile Sports Wagering, Video Lottery Terminals (VLTs) and Lottery Funds offset General Fund spending for School Aid.

Medicaid spending in the General Fund is projected to increase due to medical cost increases; enrollment remaining elevated above pre-COVID-19 pandemic levels; expansion of benefits; increases to reimbursement rates; and growing 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 managed long-term care; and payments to financially distressed hospitals.

The Financial Plan includes significant upward revisions to reflect updated enrollment and cost forecasts consistent with recent experience and updated data, which increase spending by \$8.2 billion from FY 2025 through FY 2028. In addition, the State recently received approval from the CMS for \$6 billion in new Federal funding over three years to help support social, physical, and behavioral health care services contingent on a New York matching commitment of \$1.7 billion over the same period. The Financial Plan includes the additional State resources expected per this agreement.

To control rising Medicaid costs, the Enacted Budget includes routine revisions, savings, and program management actions, as well as audit recoveries and efforts to eliminate inappropriate payments. Savings actions total \$768 million in FY 2025 and include the transition to a single Statewide Fiscal Intermediary for the CDPAP; reducing facility capital payments; and removing the 1 percent surplus payments provided to MCOs attributable to the pharmacy benefit transition from the MCO premiums back to Fee for Service effective April 2023.

Additionally, the Financial Plan includes \$64 million in reductions to Managed Care quality pool programs and \$75 million in savings from unallocated underspending in the Nursing Home Vital Access Provider Assurance Program (VAPAP), bringing the total annual pool to \$25 million in



emergency one-time, State-only funding for financially distressed nursing homes. Beginning in FY 2026, Medicaid spending is projected to exceed the allowable amount under the Global Cap Index. Accordingly, the State expects to develop actions that will provide recurring savings and reduce the cost of healthcare delivery while preserving access and level of care.

The Enacted Budget includes increased spending for all other assistance and grants for planned investments and expansions, including a 2.84 percent COLA; various public health and youth employment programs, expanded TAP eligibility and awards, increased general operating support for CUNY; State funding for asylum seeker assistance; public safety and combatting crime; and one-time aid to municipalities. Other spending increases include additional assistance to distressed hospitals and safety net providers that are funded outside of the Medicaid Global Cap through the Mental Hygiene Stabilization Fund (MHSF). These increases are partly offset by lower spending attributable to the expected repayment of \$1.5 billion of State-only payments from distressed providers; certain accounting reclassifications between financial plan categories; and revised spending forecasts across many functional areas, reflecting continued spending below initial projections experienced in prior years inherent to the practice of conservative budgeting.

In addition, lower spending reflects 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; available Mortgage Insurance Fund resources to fund housing and homelessness programs; and a new limit on eligibility for Unrestricted Aid to Independent Colleges and Universities, also known as Bundy Aid, to institutions with endowment assets of less than \$750 million.

**State Operations.** Spending for operations, including wages and fringe benefits, is projected to increase in FY 2025, excluding the impact of the prepayment of FY 2025 pension expenses in FY 2024, and lower FEMA reimbursements expected to offset prior year COVID-19 pandemic related costs compared to FY 2024. The increased costs reflect general salary increases and expansion of services and new initiatives, including mental health access and capacity, and cybersecurity and technology investments. The increased spending is partly offset with savings expected from downsizing prison capacity, ongoing agency efficiencies in delivering services, and reduced consultant spending.

Executive agency operational spending is reduced compared to the Mid-Year Update to the Financial Plan to reflect the planned reduction of excess prison capacity resulting from continued prison population declines; reductions in consulting services; improvements in procurement efficiencies; certain accounting reclassifications between financial plan categories; and the expected continuation of lower than projected spending experienced in prior years inherent to the practice of conservative budgeting. In addition, DOB has increased expected FEMA reimbursements, which lower reported spending, based on continued review and submission of prior-year eligible costs incurred by multiple agencies.

These savings are partly offset by added costs related to contractual general salary increases, particularly in the later years; asylum seeker assistance; investments in cybersecurity and information technology (IT); expanded access to inpatient psychiatric and mental health services; and continued staffing increases across various agencies to address post-COVID-19 pandemic staffing shortages.

The Enacted Budget must include without modification the appropriations submitted annually by the Legislature and Judiciary.

- The Judiciary Budget increases annual operating spending, including fringe benefits, by \$288 million annually to fund judicial pay raises for State judges, general salary increases for non-judicial staff, a paid parental leave program, staffing increases to return to pre-COVID-19 pandemic workforce levels, new court clerks and attorneys, mental health court expansion, and costs associated with four court officer academy classes. In addition, the Judicial budget request includes funding to support twenty new judgeships, and twenty-eight family court and five City of New York housing court judges.
- Operating spending for the Legislature increases by \$9 million annually to fund general salary increases for legislative staff and operational expenses.

Attorney General (AG) operational spending, excluding fringe benefits, is increased by \$13 million annually to support increased caseloads driven by recently enacted legislation and general salary increases. Operating spending for OSC, excluding fringe benefits, is increased by \$9 million annually to reflect general salary and operational increases.

Fringe benefit and fixed costs savings in FY 2025 reflect the payment in FY 2024 of the \$1.6 billion FY 2025 Employees' Retirement System (ERS) / Police and Fire Retirement System (PFRS) pension bill, which included estimated interest savings totaling \$99 million that accrued to the State. Savings in all other years reflect updated projections for various fringe benefit categories.

**Transfers to Other Funds.** The Enacted Budget reduces transfers from the General Fund to capital projects funds, which is primarily related to the early retirement of bonds that lower the necessary transfer to the DHBTF for debt service. This reduction is partially offset by the addition of new capital initiatives that will be supported by the General Fund, including a new electronic medical health records system for Office of Mental Health (OMH) and additional funding for Judicial facilities renovation, safety, and technology upgrades for court rooms. In FY 2026, \$1 billion for capital expenses is expected to be flipped from bond financed to Pay-As-You-Go (PAYGO) capital, which reduces the State's debt burden and costly interest expense as rates are expected to remain elevated through FY 2026.

The State will provide \$67 million to support SUNY operating costs, including those related to various State of the State initiatives, including, but not limited to, funding for the Empire State Service Corps and Empire AI, in addition to support for the State Weather Risk Communication Center at the University at Albany and TAP tuition credits.



The Enacted Budget includes \$350 million in one-time General Fund resources transferred to the HSF in FY 2025. Other revisions include \$35 million in additional support for Department of Health (DOH) health facilities, and an increased transfer to the Judiciary's Court Facilities Incentive Aid Fund for civil legal aid, court facilities maintenance/cleaning costs, and enterprise-wide technology enhancements. Additionally, up to \$100 million of State support is added for operating expenses at the State University Health Sciences Center at Brooklyn and/or the SUNY Hospital at Brooklyn, pursuant to a plan approved by the Director of the Budget. Other downward revisions to transfers reflect updated forecasts based on prior year transfer activity and projected support levels needed outside of the General Fund.

### **Use of (Deposit to) Reserves**

Changes to reserves reflect the impact of a \$1.5 billion deposit to Rainy Day Reserves, revised estimates of PTET related tax receipts, updated projections of spending supported by the extraordinary monetary settlements reserve, use of the labor reserve to fund the retroactive cost of the recently settled NYSCOPBA contract, and management of prior year resources planned to reduce gaps in future years. In addition, the Financial Plan previously planned to continue annual deposits to the reserve for future labor and operational costs; however, the Updated Financial Plan reflects the discontinuation of the deposits in the outyears consistent with the recognition of additional operational costs and labor agreements reached to date. The existing \$3.1 billion reserve is maintained for similar labor agreements with unsettled labor unions in future years.



### Extraordinary State Funding for Asylum Seeker Assistance

Beginning in FY 2024, the State provided extraordinary funding and support 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, including staffed personnel at City emergency response centers and the deployment of hundreds of Division of Military and Naval Affairs (DMNA) National Guard members to aid in the crisis response and provide support. 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 DOH. Other State agencies, 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 and has made multiple State-owned sites available for use as shelters.

The State commits a total of \$4.3 billion in extraordinary State Funding for asylum seeker assistance through FY 2026 reflecting an additional \$2.4 billion added in the FY 2025 Enacted Budget above the \$1.9 billion previously committed. The table below summarizes the extraordinary State Funding for asylum seeker assistance estimated to be spent through FY 2024 and planned over the multi-year Financial Plan, including revisions to reflect the timing of previously unspent funds. The Governor has pledged to use \$500 million from reserves to fund a portion of the support in FY 2026. The Financial Plan does not include any extraordinary funding beyond FY 2026 but does include recurring spending of roughly \$70 million annually related to social safety net programs associated with elevated caseload driven by this population, and routine funding.

ASYLUM SEEKER ASSISTANCE STATE OPERATING FUNDS (in millions)					
	Actuals		Projected		TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	
<b>Total State Funding</b>	<b>27</b>	<b>895</b>	<b>2,623</b>	<b>773</b>	<b>4,318</b>
Original NYC Support	0	500	596	0	1,096
Additional NYC Support	0	0	530	530	1,060
Additional Aid to NYC and Costs for Randall’s Island, Creedmoor, and Floyd Bennett	0	19	794	146	959
National Guard Deployment	27	163	262	0	452
Medicaid/Vaccines/Disease Testing	0	137	173	15	325
Safety Net Assistance	0	26	67	67	160
Asylum Seeker Resettlement	0	8	27	5	40
Case Management/Legal Services/All Other	0	42	174	10	226
<b>Use of Economic Uncertainties Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(500)</b>	<b>(500)</b>



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# **GENERAL FUND FINANCIAL PLAN**

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

General Fund disbursements represent roughly 70 percent 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 2025 Enacted Budget General Fund Financial Plan

The following table summarizes the projected annual change in General Fund receipts, disbursements, and fund balances from FY 2024 results to FY 2025 projected.

GENERAL FUND FINANCIAL PLAN (millions of dollars)				
	FY 2024 Actuals	FY 2025 Projected	Annual Change	
			Dollar	Percent
<b>Opening Fund Balance</b>	<b>43,451</b>	<b>46,331</b>	<b>2,880</b>	<b>6.6%</b>
<b>Total Receipts</b>	<b>102,997</b>	<b>109,956</b>	<b>6,959</b>	<b>6.8%</b>
Receipts, excluding PTET	103,218	109,092	5,874	5.7%
Taxes	92,148	99,242	7,094	7.7%
Miscellaneous Receipts	4,878	4,460	(418)	-8.6%
Federal Receipts	2,250	3,645	1,395	62.0%
Non-Tax Transfers from Other Funds	3,942	1,745	(2,197)	-55.7%
PTET Receipts	(221)	864	1,085	491.0%
PIT Credits	(14,176)	(13,884)	292	2.1%
Business Taxes	13,955	14,748	793	5.7%
<b>Total Disbursements</b>	<b>100,117</b>	<b>107,772</b>	<b>7,655</b>	<b>7.6%</b>
Assistance and Grants	69,119	77,404	8,285	12.0%
State Operations	21,951	21,110	(841)	-3.8%
Transfers to Other Funds	9,047	9,258	211	2.3%
<b>Net Change in Operations</b>	<b>2,880</b>	<b>2,184</b>	<b>(696)</b>	<b>-24.2%</b>
<b>Closing Fund Balance</b>	<b>46,331</b>	<b>48,515</b>	<b>2,184</b>	<b>4.7%</b>
<b>Statutory Reserves:</b>				
Community Projects	25	25	0	
Contingency	21	21	0	
Rainy Day Funds	6,256	7,756	1,500	
<b>Fund Balance Reserved for:</b>				
Debt Management	2,436	1,860	(576)	
Economic Uncertainties	13,812	13,812	0	
Labor Settlements/Agency Operations	1,765	3,099	1,334	
All Other Reserves/Balances	6,769	6,250	(519)	
<b>Subtotal Excluding Settlements/PTET</b>	<b>31,084</b>	<b>32,823</b>	<b>1,739</b>	
<b>Fund Balance Reserved for:</b>				
Extraordinary Monetary Settlements	1,110	691	(419)	
Timing of PTET/PIT Credits	14,137	15,001	864	



### Receipts

General Fund receipts, including transfers from other funds, are estimated to total nearly \$110 billion in FY 2025, an increase of \$7 billion (6.8 percent) from FY 2024. As noted earlier, receipt levels in the General Fund may be significantly impacted by the deposit of dedicated taxes in other funds for debt service and PTET. 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 \$96 billion in FY 2025, an increase of \$2.5 billion (2.7 percent) from FY 2024. The increase reflects forecasts of moderate economic and wage growth expected to drive modest growth in tax receipts. The following discussion of annual changes in tax receipts exclude the impact of PTET and debt prepayments.

PIT receipts are estimated to total \$64.3 billion in FY 2025, an increase of \$2.3 billion (3.8 percent) from the prior year. The increase reflects growth in withholding, current estimated payments for tax year 2024, extension payments for tax year 2023, final returns, and delinquencies. These increases are partly offset by higher expected total refunds due, primarily driven by prior year refunds for tax year 2023.

Consumption/use tax receipts are estimated to total \$18.4 billion in FY 2025, an increase of \$296 million (1.6 percent) from FY 2024. This increase reflects a slow-down in the sales tax base, as well as a projected increase in adult-use cannabis receipts as this burgeoning market continues to expand throughout the state.

Business tax receipts increase primarily reflects an increase in gross Corporate Franchise Tax (CFT) receipts and audit receipts from both the bank tax and CFT.

Other tax receipts, including transfers after payment of debt service on Clean Water/Clean Air (CW/CA) Bonds, are expected to total \$2.3 billion in FY 2025, a decrease of \$499 million from FY 2024. This is primarily due to the expectation that super-large estate tax payments return to more typical trends in FY 2025.

Non-tax receipts reflect a reduction in abandoned property receipts 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. These declines are partly offset by an increase in the final use of Federal ARP funds in FY 2025 consistent with Federal treasury rules.

### Disbursements

General Fund disbursements, including transfers to other funds, are expected to total \$107.8 billion in FY 2025, an increase of \$7.7 billion (7.6 percent) from FY 2024. The annual change in spending is in large part due to increased funding for Foundation Aid, Medicaid, and continued time-limited support to the City of New York for asylum seeker assistance.



Approximately 80 percent of assistance and grants spending are supported by the General Fund and is estimated to total \$77.4 billion in FY 2025, an increase of \$8.3 billion (12 percent) from FY 2024. General Fund spending for education and health care represents over half of 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. In addition, other assistance and grants growth is primarily the result of continued State support of an expanded level and eligibility of child care subsidies and victim of crime assistance previously funded with Federal resources; added child welfare services funding for local social services districts; increased operating support to SUNY and CUNY senior colleges; and asylum seeker assistance.

The General Fund supports roughly two-thirds of the cost of agency operations and fringe benefits. State Operations is impacted by the prepayment of the FY 2025 pension obligation in FY 2024, certain accounting reclassifications between financial plan categories, FEMA reimbursements for prior year COVID-19 pandemic related eligible spending, and the payment of retroactive salary increases. Excluding these transactions, General Fund State Operations spending growth is expected to increase by roughly 10 percent. The largest drivers of growth include rising health insurance costs for State employees, the cost of enhanced pension benefits for Tier 6 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.

General Fund transfers to support capital projects is expected to increase consistent with projected capital commitments and funding growth and the timing of bond proceed reimbursements. Other transfer increases are attributable to additional State operating aid for SUNY and one-time funding for the new Healthcare Stability Fund. General Fund transfers in FY 2025 are also impacted by accounting reclassifications between financial plan categories related to DBHTF debt service, and revised support projections across programs and funds.

### **FY 2025 Closing Balance**

Excluding designated funds in the PTET<sup>8</sup> reserve for the timing of PTET/PIT credits and extraordinary monetary settlements to fund existing commitments and projects, DOB projects the State will end FY 2025 with a General Fund cash balance of \$32.8 billion, an increase of \$1.7 billion from the prior year closing balance. The increase is mainly due to a deposit to the Rainy Day Reserves and planned increases to the reserve for labor settlements/agency operations, partially offset by the scheduled use of debt management reserves to fund capital expenses.

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<sup>8</sup> Starting in FY 2022, the General Fund balance is affected by the PTET program. Please see the description under the heading "PTET Financial Plan Impact" for more information.



## Negotiated Changes to the Executive Budget

The following table summarizes the negotiated additions, restorations, modifications, and revisions to the FY 2025 Executive Budget General Fund proposal.

CHANGES TO THE EXECUTIVE BUDGET FINANCIAL PLAN				
GENERAL FUND				
(millions of dollars)				
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE</b>	<b>0</b>	<b>(4,974)</b>	<b>(5,229)</b>	<b>(9,943)</b>
<b>NEGOTIATED RESTORATIONS/ADDS</b>	<b>(3,131)</b>	<b>(1,363)</b>	<b>(1,341)</b>	<b>(1,198)</b>
<b>Spending Restorations/Addds</b>	<b>(2,773)</b>	<b>(1,347)</b>	<b>(1,295)</b>	<b>(1,152)</b>
<b><u>New Spending Adds:</u></b>	<b>(2,291)</b>	<b>(298)</b>	<b>(216)</b>	<b>(196)</b>
Distressed Hospital Assistance	(500)	0	0	0
Supplemental Hospital/Nursing Home Payments	(350)	0	0	0
Healthcare Safety Net Transformation Program	(300)	0	0	0
Additional 1.34% Human Services COLA (2.84% Total)	(116)	(116)	(116)	(116)
SUNY/CUNY Operating Assistance	(75)	(25)	0	0
SUNY Hospital Debt Service Forgiveness	(79)	0	0	0
Tuition Assistance Program Expansion	(48)	(61)	(61)	(61)
Tier 6 Pension Benefits	(58)	(58)	(58)	(58)
Temporary Municipal Assistance	(50)	(50)	0	0
Additional Competitive Arts Grants	(40)	0	0	0
Asian American Pacific Islander Support & Protection	(30)	0	0	0
Additional Hunger Prevention and Nutrition Assistance Prc	(23)	0	0	0
Office of New Americans and Immigration Legal Services	(20)	0	0	0
All Other Spending Adds	(181)	46	42	47
Legislative Table Adds	(421)	(34)	(23)	(8)
<b><u>Restorations/Modifications:</u></b>	<b>(482)</b>	<b>(1,049)</b>	<b>(1,079)</b>	<b>(956)</b>
<b><u>Medicaid</u></b>	<b>(233)</b>	<b>(567)</b>	<b>(735)</b>	<b>(731)</b>
<i>Unallocated Long-Term Care Savings</i>	(200)	(200)	(200)	(200)
<i>Unallocated Medicaid Savings</i>	(200)	(200)	(200)	(200)
<i>Discontinue Wage Parity for CDPAS</i>	(200)	(401)	(401)	(401)
<i>CDPAP Fiscal Intermediaries Modification</i>	200	504	504	504
<i>Reduce MC/MLTC Quality Pool Funding</i>	(48)	(48)	(48)	(48)
<i>Competitively Procure Managed Care Organizations</i>	0	(150)	(300)	(300)
<i>Restructure Adult Health Homes</i>	0	(125)	(125)	(125)
<i>All Other Medicaid Restorations</i>	(53)	(53)	(72)	(72)
<i>Resources/Revisions</i>	268	106	107	111
Foundation Aid	(178)	(299)	(252)	(126)
NYSHIP Interest and Arrears Collections	(20)	(80)	0	0
Committee on Special Education	0	(29)	(29)	(29)
All Other	(51)	(74)	(63)	(70)
<b>Tax Law/Receipts</b>	<b>(358)</b>	<b>(16)</b>	<b>(46)</b>	<b>(46)</b>
<b><u>Not Accepted:</u></b>	<b>(8)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>
Implement Sales Tax on Vacation Rentals	(8)	(15)	(15)	(15)
<b><u>Modified/New:</u></b>	<b>(350)</b>	<b>(1)</b>	<b>(31)</b>	<b>(31)</b>
Supplemental Empire State Child Credit	(350)	0	0	0
Journalism Tax Credit	0	0	(30)	(30)
All Other	0	(1)	(1)	(1)
<b>RESOURCES AND FORECAST REVISIONS</b>	<b>3,131</b>	<b>3,997</b>	<b>2,311</b>	<b>3,891</b>
Tax Receipts, excluding PTET	2,595	1,863	2,159	2,536
FY 2024 and FY 2025 Debt Prepayments	0	2,000	200	500
Forecast Revisions/Resource Timing	1,773	384	202	1,105
Hospital Advance/Recoupment	397	0	0	0
Principal Reserve Deposit	(1,500)	0	0	0
Retiree Health Benefit Trust Fund Deposit	(250)	(250)	(250)	(250)
Use Operational Reserve for Retroactive Payments	116	0	0	0
<b>ENACTED BUDGET SURPLUS/(GAP) ESTIMATE</b>	<b>0</b>	<b>(2,340)</b>	<b>(4,259)</b>	<b>(7,250)</b>



**Cash Flow**

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

The Enacted Budget continues to authorize short-term financing for liquidity purposes during the fiscal year. In doing so, it maintains a tool to help the State manage cashflow, if needed, and more effectively deploy resources. Specifically, the authorization allows for the issuance of up to \$3 billion of PIT revenue anticipation notes which mature no later than March 31, 2025. 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 cash results regularly and may adjust the use of notes based on liquidity needs, market considerations, and other factors.

DOB expects that the General Fund will have sufficient liquidity in FY 2025 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 2025 PROJECTED MONTH-END CASH BALANCES APRIL (ACTUALS)/MAY THROUGH MARCH (PROJECTED) (millions of dollars)			
	<u>General Fund</u>	<u>Other Funds</u>	<u>All Funds</u>
<b>April 2024</b>	49,055	23,191	72,246
<b>May 2024</b>	45,080	22,401	67,481
<b>June 2024</b>	47,526	23,708	71,234
<b>July 2024</b>	46,078	23,132	69,210
<b>August 2024</b>	44,900	23,793	68,693
<b>September 2024</b>	49,200	20,689	69,889
<b>October 2024</b>	44,450	21,183	65,633
<b>November 2024</b>	41,473	20,697	62,170
<b>December 2024</b>	45,518	19,643	65,161
<b>January 2025</b>	47,366	20,855	68,221
<b>February 2025</b>	45,238	22,648	67,886
<b>March 2025</b>	48,515	15,007	63,522



## PTET Financial Plan Impact

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

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

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

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

FY 2025 ENACTED BUDGET GENERAL FUND IMPACT OF THE PASS THROUGH ENTITY TAX SAVINGS/(COSTS) (millions of dollars)								
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
	Actuals	Actuals	Actuals	Projected	Projected	Projected	Projected	
<b>General Fund Impact</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Tax Receipts <sup>1</sup>	16,430	(2,072)	(221)	864	(2,504)	(12,197)	(300)	0
PIT Credits	0	(17,016)	(14,176)	(13,884)	(14,956)	(10,858)	(300)	(71,190)
PTET Collections (Business Taxes)	16,430	14,944	13,955	14,748	12,452	(1,339)	0	71,190
Use of/(Deposit to) Reserve for PTET Refunds	(16,430)	2,072	221	(864)	2,504	12,197	300	0

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



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

In tax year 2021, taxpayers could not reduce their current estimated PIT payments for PTET, because enrollment in the PTET was not completed until late 2021 and affected taxpayers were not statutorily authorized to do so. PIT credits may be claimed on the tax return in the following fiscal year through extensions and refunds, or they can be reflected sooner through reductions in estimated payments. Taxpayers recognized a substantial portion of tax year 2021 PTET PIT credits through current estimated payments beginning tax year 2022. The State estimates that similar behavior occurred in tax year 2023 and this behavior is expected to reoccur in future years.



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**FY 2025**  
**STATE OPERATING**  
**FUNDS SPENDING**

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## State Operating Funds Spending Summary

The following table summarizes the projected annual change in State Operating Funds spending from FY 2024 actuals to FY 2025 projected levels, followed by a brief summary of the changes.

STATE OPERATING FUNDS DISBURSEMENTS				
FY 2024 TO FY 2025				
(millions of dollars)				
	FY 2024	FY 2025	Annual Change	
	Actuals	Projected	\$	%
<b>ASSISTANCE AND GRANTS</b>	<b>89,202</b>	<b>97,202</b>	<b>8,000</b>	<b>9.0%</b>
School Aid (School Year Basis)	34,484	35,889	1,405	4.1%
DOH Medicaid	27,804	30,932	3,128	11.3%
Mental Hygiene, excluding MHSF	5,278	6,457	1,179	22.3%
Social Services	4,399	6,617	2,218	50.4%
Transportation	5,237	5,149	(88)	-1.7%
Higher Education	3,122	3,474	352	11.3%
Other Education	2,457	2,796	339	13.8%
All Other	6,421	5,888	(533)	-8.3%
<b>STATE OPERATIONS/GENERAL STATE CHARGES</b>	<b>32,274</b>	<b>31,818</b>	<b>(456)</b>	<b>-1.4%</b>
State Operations	21,578	23,248	1,670	7.7%
Executive Agencies	12,309	12,938	629	5.1%
FEMA Reimbursements	(962)	(500)	462	48.0%
University Systems	7,402	7,654	252	3.4%
Judiciary	2,151	2,409	258	12.0%
Other Elected Officials	678	747	69	10.2%
General State Charges	10,696	8,570	(2,126)	-19.9%
Pension Contribution	3,734	734	(3,000)	-80.3%
Health Insurance	5,106	5,743	637	12.5%
Other Fringe Benefits/Fixed Costs	1,856	2,093	237	12.8%
<b>DEBT SERVICE</b>	<b>6,997</b>	<b>3,022</b>	<b>(3,975)</b>	<b>-56.8%</b>
<b>TOTAL STATE OPERATING FUNDS</b>	<b>128,473</b>	<b>132,042</b>	<b>3,569</b>	<b>2.8%</b>
<b>Capital Projects (State and Federal Funds)</b>	<b>14,708</b>	<b>17,642</b>	<b>2,934</b>	<b>19.9%</b>
<b>Federal Operating Aid</b>	<b>91,686</b>	<b>89,484</b>	<b>(2,202)</b>	<b>-2.4%</b>
<b>TOTAL ALL GOVERNMENTAL FUNDS</b>	<b>234,867</b>	<b>239,168</b>	<b>4,301</b>	<b>1.8%</b>



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 local governments, school districts, health care providers, managed care organizations, and other entities, as well as financial assistance to, or on behalf of, individuals, families, and not-for-profit organizations. School Aid and Medicaid account for 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, as well as a significant amount of spending for time-limited asylum seeker assistance.

School Aid spending for SY 2025 is estimated at \$35.9 billion, representing an annual increase of \$1.4 billion (4.1 percent), inclusive of the State's full takeover of funding for prekindergarten expansion grants previously supported with Federal ARP funds. Excluding the State funds needed to support this takeover, the School Aid increase for SY 2025 totals \$1.3 billion (3.8 percent). This annual growth reflects a \$934 million (3.9 percent) increase for Foundation Aid driven largely by the formula's inflation factor, which the Enacted Budget sets at 2.8 percent for SY 2025. School Aid growth also fully funds the projected \$366 million increase under current law for expense-based reimbursement programs.

DOH Medicaid assistance and grants spending, excluding the effect of the temporary eFMAP, is estimated at \$30.9 billion in FY 2025, an annual increase of \$3.1 billion (11.3 percent). Medicaid costs reported under the Global Cap are projected to increase by \$1.6 billion in FY 2025, consistent with the updated growth index. 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. Additionally, the FY 2025 Enacted Budget includes \$350 million in one-time funding to support a new Healthcare Stability Fund for investments in hospitals, nursing homes, assisted living programs, and hospice programs. The remaining \$1.5 billion in growth attributable to costs reported outside of the Global Cap is mainly driven by home care and minimum wage for health care providers (\$1.3 billion) and financial relief to counties and the City of New York associated with full coverage of the local share of spending growth (\$183 million). Additional funding for distressed hospitals (\$500 million) and the Healthcare Safety Net Transformation Program (\$300 million) is excluded from Medicaid spending and the Global Cap and rather funded by through the MHSF/Local Share Adjustment (LSA). Likewise, in FY 2024, a portion of Medicaid-related expenses of the Office for People with Developmental



## FY 2025 STATE OPERATING FUNDS SPENDING

Disabilities (OPWDD) were funded outside of the DOH Global Cap to provide room to fund State-only hospital payments that are expected to be recouped in FY 2025.

State Medicaid spending is also affected by the Federal government's increased share of Medicaid funding through eFMAP. In FY 2024, \$1.7 billion in State-share savings from eFMAP was used to offset increased costs associated with persistently elevated COVID-19 pandemic related enrollment, asylum seeker assistance, and lost Medicaid Redesign Team II (MRT II) savings due to Federal restrictions regarding program restructuring while the eFMAP remained in place. These costs and most of the eFMAP savings are outside of the Global Cap and are funded through the Mental Hygiene Stabilization Fund.

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 2025 spending levels include the continued commitment to expand mental health access and care, a 2.84 percent COLA, increased supported housing investments to account for annual property-related cost increases, new service opportunities for people with intellectual and developmental disabilities, and expanding the Special Olympics in New York State.

More than half of Social Services spending increases are driven by the funding for services and assistance to the City of New York for asylum seekers. Other growth reflects continued investments and expansion of child care, inclusive of reduced amounts of Federal aid to support costs, the Empire State Supportive Housing Initiative (ESSHI), child welfare services reimbursed to counties, Supplemental Security Income, Safety Net Assistance, Rent Supplement, After School Programs and a 2.84 percent COLA for eligible programs. Spending for the Emergency Rental Assistance Program (ERAP) and Landlord Rental Assistance Program (LRAP) are expected to decline in FY 2025 as the pandemic assistance programs wind down.

Transportation spending is projected to decrease due to one-time \$305 million State payment to the Metropolitan Transportation Authority (MTA) in FY 2024 to address extraordinary financial impacts resulting from the COVID-19 pandemic, partially offset by a projected increase in dedicated transit revenue available to fund mass transit.

Higher education spending is projected to grow by 11.3 percent in FY 2025 inclusive of the projected disbursement of the State endowment match to SUNY's four University Centers. Increased spending for TAP and other scholarship programs includes expansion through higher maximum income thresholds for TAP eligibility, minimum TAP awards, and the expansion of TAP for part-time students at proprietary institutions. Funding is also increased for SUNY and CUNY community colleges and an additional \$112 million in State Aid for operating support to CUNY senior colleges.

Increased funding for All Other Education Programs in FY 2025 is largely driven by the continued impact of a 6.25 percent SY 2024 COLA for special education program tuition rates and continuation of the State-funded initiative to incentivize qualifying low-income public and nonpublic schools to participate in the Community Eligibility Provision (CEP) program, allowing all students in those schools to eat breakfast and lunch at no charge regardless of their families' income.



All other assistance and grants spending includes certain pandemic related recovery initiatives; reclassifications between financial plan categories; a reconciliation between school year and State fiscal year spending for School Aid; reconciliation for the net impact of the Mental Hygiene Stabilization Fund and OPWDD Local Share Adjustments related to the Medicaid Global Cap and hospital advance/recoupment, and various other programs and functions. The decline in other spending is due mainly to the delay in provider's remittance of prior-year State-only hospital advances, resulting in \$1.5 billion in additional spending in FY 2024 that is expected to be repaid in FY 2025; time limited funding for Health care and Direct care workers bonuses (both funded with Financial Plan resources through MHSF); and a non-recurring investment in energy affordability. This decline is partially offset by additional funding for public health, including CHP; State support for victim of crime assistance previously funded with Federal resources; dedicated resources to combat retail theft; domestic violence initiatives; Indigent Legal Services (ILS); temporary municipal assistance; and State matching funds provided under the Public Campaign Finance program.

### **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 general salary increases consistent with existing collective bargaining agreements, investments in cybersecurity and IT, the cost of deploying the National Guard to assist the City of New York with providing care for asylum seekers, and modest staffing increases across various agencies as agencies continue to address post-COVID-19 pandemic staffing shortages. 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 aid for operating expenses at the State University Health Sciences Center at Brooklyn and/or the SUNY Hospital at Brooklyn. 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 (\$1.8 billion in FY 2025). In addition, the State pays the fringe benefit costs of employees at SUNY State-operated campuses, projected to be roughly \$2 billion in FY 2025, 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 \$581 million in FY 2025.

The Judiciary spending plan includes a substantial increase in FY 2025 (12 percent) to support judicial pay raises for State judges, general salary increases for non-judicial staff, implementing a paid parental leave program, staffing increases to return to pre-COVID-19 pandemic workforce levels, new court clerks and attorneys, and costs associated with four court officer academy classes. The Judicial budget also includes funding for twenty new judgeships, twenty-eight family court and five City of New York housing court judges, including support staff for each. Funding also supports four court officer academy classes, implementation of the paid parental leave program,



increase support for child and civil legal service providers, expand mental health court services, support several anti-bias and justice initiatives, accommodate court facility cleaning costs, and provide for health insurance and pension cost increases.

The operating costs for the offices of independently elected officials (Attorney General, Comptroller, and Legislature) are projected to grow by 10.2 percent. This growth is driven by payments for salary increases pursuant to existing contracts, increased staffing to support increased caseloads caused by recently enacted legislation, and general salary increases for legislative staff.

The decline in GSCs is due mainly to the prepayment of FY 2025 pension obligations, partially offset by rising health insurance costs, attributed to the escalating cost of health care and prescription drugs, and the cost of enhanced pension benefits for Tier 6 State employees.

### **Debt Service**

The State pays annual debt service on all outstanding State-supported debt issuances, which is affected by the routine 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 2025, an increase of 12 percent from FY 2024.





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# **OTHER MATTERS AFFECTING THE FINANCIAL PLAN**

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

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

### Federal Risks

The amount and composition of Federal funds received by the State fluctuate over time as legislative and regulatory actions at the Federal government level often change. Specific Federal government actions 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. In addition, the Financial Plan assumes Federal reimbursement of previously incurred pandemic response and recovery costs. However, there can be no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years projected in the Financial Plan.

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

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

**Federal Aid Reductions.** Any significant reductions in Federal aid could have a materially adverse impact on the Financial Plan. Health care and human services programs and assistance receive significant Federal funding and may be particularly affected by potential changes in Federal aid.

Federal funding for Medicaid is subject to review by CMS every five years and is currently extended through March 31, 2027, which supports the Medicaid Managed Care Programs, Children's Home,



and Community Based Services (HCBS), and CDPAP that permits enrollees to manage and self-direct providers of personal care services.

In September 2022, the State requested \$13.5 billion in new Federal Medicaid funding, over a five-year period, to address health disparities exacerbated by the COVID-19 pandemic. On January 9, 2024, CMS approved a \$5.8 billion waiver over a three-year term in response to the State's request. The funding will enable New York to help support social, physical, and behavioral health care services throughout the State. However, the anticipated agreement 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.

### Financial Plan Projections

The Financial Plan projections and the assumptions they are based on are 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 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 new PIT brackets for individuals earning over \$5 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 brackets expire at the end of tax year 2027 with the three current brackets reverting to a single bracket rate of 8.82 percent.

**Tax Cuts and Jobs Act of 2017 (TCJA).** The TCJA made extensive changes to Federal PIT, corporate income taxes, and estate taxes, most of which were effective in tax year 2018. One key impact of the TCJA on New York State taxpayers is the \$10,000 limit on the deductibility of SALT payments, which represents a large increase in the State's effective tax rate relative to historical experience. Many provisions of the TCJA are scheduled to expire at the end of 2025, including the SALT deduction cap. Consistent with the Internal Revenue Code, revenue projections within the Financial Plan assume these Federal provisions will expire without replacement and taxpayer behavior will revert to pre-TCJA activity. These assumptions suggest that when the SALT deduction cap expires,



taxpayers will no longer utilize the optional PTET nor participate in the optional Employer Compensation Expense Program (ECEP), and they will accelerate payments in tax year 2026 (FY 2027) to take advantage of the SALT deduction cap sunset. It should be noted that PTET and ECEP are independent of the TCJA and are not scheduled to sunset. As such, it is possible that taxpayer utilization of these programs will continue regardless of changes in Federal policies. If PTET utilization continues beyond 2025, the anticipated decline in PTET receipts currently projected in FY 2027 will be mitigated, but PTET, as a program, will remain revenue neutral. However, if the SALT deduction cap is extended, then FY 2027 receipts, exclusive of PTET revenues and credits, are expected to be revised downward by between \$3 billion and \$4 billion (all else being equal). The revision would be based on expectations for taxpayer payment timing behavior; specifically, taxpayers decelerating payments due to the inability to take advantage of uncapped SALT deductions. As DOB gains additional clarity on Federal tax policies and their implication on PTET and ECEP utilization, the estimates of receipts will be revised in future quarterly Financial Plan updates to reflect any changes.

Non-Tax Receipts. The projection of non-tax receipts and other available resources assumes various transactions 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 transfer 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 revenues, 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 assumptions which may have additional risks including, but not limited to: the level of wage and benefit increases for State employees; changes in the size of the State's workforce; factors affecting the State's required pension fund contributions; the availability of Federal reimbursement, including Federal COVID-19 pandemic emergency assistance; the receipt of Federal approvals necessary to implement the Medicaid savings actions; unanticipated growth in public assistance programs, including the assumed level of utilization of newly expanded benefits; the ability of the State to implement cost reduction initiatives, including reductions in State agency operations, when established, and the success with which the State controls expenditures; and the ability of the State and its public authorities to issue securities successfully in public credit markets. Some of these issues are described in more detail below.

Public Health Insurance Programs/Public Assistance. Medicaid spending growth is largely driven by the aging population's utilization of the State's MLTC program and other programs serving seniors and individuals enrolled in both Medicaid and Medicare. These programs comprise roughly 60 percent of total Medicaid Global Cap spending and the share is expected to rise to nearly 70 percent by 2028 as the baby boomer population ages. By 2030, 23 percent of the State 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 the Global Cap limit and is a main driver of the current Global Cap imbalance beginning in FY 2026. There can be no assurance that costs will not exceed projections in the later years of the Financial Plan absent savings and/or rate reductions.



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Historically, the State has experienced growth in Medicaid enrollment and public assistance caseloads during economic downturns due mainly to increases in unemployment. Many people who were laid off or otherwise experienced a decrease in family income in 2020 and 2021 due to the COVID-19 pandemic became qualified to enroll and began to participate in public health insurance programs such as Medicaid, EP, and CHP. Due to Federal requirements, participants in these programs remained eligible for coverage for 12 continuous months regardless of changes in employment or income levels that may otherwise make them ineligible.

In June 2023, the State resumed eligibility redeterminations for approximately 9 million public health insurance enrollees to be completed over a fourteen-month period, consistent with CMS requirements. Based on experience to date, disenrollment is significantly less than initially projected, and the State is expected to retain a greater proportion of COVID-19 era enrollees than other states. The State now estimates over 700,000 people will remain enrolled relative to pre-COVID-19 pandemic levels of enrollment. There can be no assurance that actual enrollment will not exceed these levels, which would drive higher spending in the multi-year Financial Plan.

Currently, only non-citizens with certain immigration statuses are eligible for Federal and/or State benefits, including those Permanently Residing Under Color of Law (PRUCOL). While the term PRUCOL is not an immigration status, it is a public benefit category used by OTDA for the purposes of determining eligibility for Safety Net Assistance and by DOH for determining Medicaid eligibility. Administrative actions taken in May 2023 to align the OTDA and DOH definitions of PRUCOL are expected to result in more households becoming eligible for Safety Net Assistance and increase State costs. There can be no assurance that the number of eligible households and related costs will not exceed projections in the later years of the Financial Plan.

Hospital Assistance. The State provides a substantial amount of supplemental funding to private and not-for-profit hospitals beyond traditional Medicaid reimbursement rates and payments through various programs and grants, including the 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 that has driven a concomitant 432 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, have been 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 struggle. As a result, the State has provided substantial targeted funding to certain facilities. These payments are in addition to recurring annual hospital assistance of \$984 million provided in aggregate to all hospitals statewide. From FY 2023 through FY 2025, supplemental State support will total more than \$1.8 billion – \$800 million in FY 2023 of which \$100 million was added to the recurring base support; \$500 million in FY 2024; and \$500 million planned in FY 2025. The FY 2025 Enacted Budget also provides a new investment of \$300 million 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.



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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.

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 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 certain years. Most recently, 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 \$3.0 billion (9.4 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) increases Foundation Aid by 3.9 percent and is slightly above the indexed PIGI rate of 3.7 percent. The Financial Plan projections for SY 2026 and beyond assume that School Aid growth will be based on estimated growth in Foundation Aid and expense-based aids and are below the PIGI rate.

The FY 2025 Enacted Budget includes funding for the Rockefeller Institute of Government, in consultation with various State agencies, to conduct a study of the Foundation Aid formula. The study will assess the current formula and provide recommendations for its update and modification, with any proposed modifications to be fiscally sustainable for the State, local taxpayers, and school districts. The Institute is required to produce a report of its findings and recommendations by December 1, 2024.

Nearly 80 percent of DOH State Funds Medicaid spending growth is subject to the Global Cap that is intended to establish a limit for Medicaid growth. Additional State-share Medicaid spending, outside of the Global Cap, has increased to include supplemental hospital payments, health care bonus payments, and other costs, in addition to State costs for the takeover of Medicaid growth from local governments and reimbursement to providers for increased minimum wage costs. Prior to FY 2023, the Global Cap was calculated using the ten-year rolling average of the medical component of the Consumer Price Index (CPI) for all urban consumers and thus allowed for growth attributable to increasing costs, though not increasing utilization. To accommodate growth in 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 \$16 billion covering the six-year period from FY 2023 through FY 2028.



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The statutory provisions of the Global Cap grant the Commissioner of Health (the Commissioner) certain powers to limit Medicaid disbursements to the level authorized by the Global Cap and allow for flexibility in adjusting Medicaid projections to meet unanticipated costs resulting from a disaster. The Commissioner's powers are intended to 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, 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 those DPT funds, approximately \$1.5 billion in provider reimbursements to the State are in various phases of the administrative remittance process. Pursuant to the existing reimbursement structure, DOH assumes full remittance of the \$1.5 billion in State advances within FY 2025 to remain under the Global Cap.

Opioid Settlement Fund. The Attorney General and DFS have reached significant opioid related settlements with several corporations for their roles in fueling the opioid epidemic. As a result of the settlements, the State and its subdivisions are expected to receive payments totaling more than \$2.7 billion over multiple years extending through 2040. A portion of these payments will go directly to localities under the terms of the settlements, with the remainder paid to the State. The Financial Plan will be updated pending confirmation of the timing and value of the State share of the settlement payments.

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

Litigation Risk. The Financial Plan forecast is subject to litigation risk. Litigation against the State may challenge the constitutionality of various actions with fiscal implications. Furthermore, in the aggregate, these litigation matters could still 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; 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.

### **State Labor Costs**

Since the last Financial Plan Update, several unions have ratified comparable agreements, retroactive to April 1, 2023, including the New York State Correctional Officers and Police Benevolent Association (NYSCOPBA), the Police Benevolent Association of New York State (PBANYS), and the District Council 37 Rent Regulation Services Unit (DC-37 RRSU). Additionally, the State has achieved a comparable tentative agreement with the Council 82 Security Supervisors Unit (C82 SSPU), subject to ratification by the membership.

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



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

SUNY reached an agreement with United University Professions (UUP) that runs from Academic Year (AY) 2023 to AY 2026 and provides a 2 percent across-the-board salary increase for AY 2023 and 3 percent across-the-board salary increases from AY 2024 to AY 2026. The agreement with UUP will also provide a \$1,500 bonus to employees in AY 2025 and AY 2026.

The Judiciary has contracts in place with all unions represented within its workforce, including the Civil Service Employees Association (CSEA) and DC-37 and exclusive Judiciary unions such as the New York State Supreme Court Officers Association, the New York State Court Officers Association, the New York State Court Clerks Association, and eight other unions. These contracts cover a five-year period from FY 2022 through FY 2026 with terms consistent with the CSEA agreement.

**Employee Pension Benefits.** The State and the Judiciary make annual contributions to the New York State and Local Retirement System (NYSLRS) for employees in the New York State and Local ERS and PFRS. This section discusses contributions to the NYSLRS, which account for most of the State’s pension costs.<sup>9</sup> All projections are based on estimated market returns and numerous actuarial assumptions which, if unrealized, could have a materially adverse effect on these projections.

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

On August 31, 2023, the Comptroller announced an increase in employer contribution rates for both ERS and PFRS which will impact expenses in FY 2025. The average employer contribution rate for ERS increased from 13.1 percent to 15.2 percent of payroll, and the average employer contribution rate for PFRS increased from 27.8 percent to 31.2 percent of payroll. The increase in

<sup>9</sup> 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

rates was primarily attributable to a negative 4.14 percent investment return in the Common Retirement Fund compared to an expected 5.9 percent rate of return, salary increases for active members, and administrative expenses. In addition, there was a discretionary 0.6 percent increase in the ERS rate and 1.0 percent increase in the PFRS rate due to an understatement of certain liabilities in the previous billing rates.

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 2025 ERS and PFRS liability over a period of ten years. The amounts eligible for amortization are to be determined by the System's Actuary and will be reflected in the employer's estimates bill. The Financial Plan does not currently assume the State will amortize.

In March 2024, the State prepaid \$1.6 billion or 92 percent of the FY 2025 ERS/PFRS pension estimate due on March 1, 2025. The remaining balance was paid in advance of the due date in May 2024. The prepayment generates State interest savings, and 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 2025 Enacted Budget includes legislation that enhances retirement benefits for Tier 6 members. The first action permanently reduces the member's final average salary calculation from five to three years, providing parity with earlier Tier members. The second action extends through April 1, 2026, a provision to exclude overtime when determining a Tier 6 member's variable income contribution, which was first enacted in FY 2023. The annual costs of these reforms are reflected in the Financial Plan and are estimated to be \$57 million and \$1.4 million, respectively.

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.



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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 <sup>1</sup>			Rates for Determining Amortization Amount / Excess Contributions			
	Normal Costs	(Amortization Amount) / Excess Contributions	Total Statewide Pension Payments	System Average Normal Rate <sup>2</sup>		System Average Graded Rate	
				ERS (%)	PFRS (%)	ERS (%)	PFRS (%)
2024	3,435.5	25.4	3,460.9	13.1	27.8	13.1	27.4
2025	447.6	0.0	447.6	15.2	31.2	14.1	28.4
----- <i>DOB Projections</i> <sup>3</sup> -----							
2026	2,547.1	0.0	2,547.1	16.2	32.5	15.1	29.4
2027	3,072.5	0.0	3,072.5	17.9	33.7	16.1	30.4
2028	3,727.5	0.0	3,727.5	19.6	34.9	17.1	31.4

<sup>1</sup> Pension Contribution values in this table do not include pension costs related to the ORP, VDC, and TRS for SUNY and SED, whereas the projected pension costs in other Financial Plan tables include such pension disbursements. State payments are recorded on a cash basis based on the fiscal year in which the payment was made. In March 2024, the State prepaid \$1.6 billion or 92 percent of the FY 2025 ERS/PFRS pension estimate due on March 1, 2025. The remaining balance was paid in advance of the due date in May 2024.

<sup>2</sup> 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.

<sup>3</sup> Outyear projections are prepared by DOB. The retirement system does not prepare, or make available, outyear projections of pension costs.

The “Normal Costs” 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” is the State’s actual or planned pension contribution, including amortization and excess contributions.



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

The State has deposited nearly \$1.5 billion to the RHBTf which was created in FY 2018 as a qualified trust under GASBS No. 75 and is authorized to reserve money for the payment of health benefits of retired employees and their dependents. 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 (\$62.5 billion on March 31, 2023). The Enacted Budget 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 finances much of its capital spending, in the first instance, from the General Fund or STIP, which it then reimburses with proceeds from the sale of bonds. An inability of the State to sell bonds or notes at the level or on the timetable it expects could have a material and adverse impact on the State's financial position and the implementation of its Capital Plan. The success of projected public sales of municipal bonds is subject to prevailing market conditions and related ratings issued by national credit rating agencies, among other factors. Future developments in the financial markets, including possible changes 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, Kroll, Moody's, and S&P – have assigned the State general credit ratings of AA+, AA+, Aa1, and AA+, respectively. The State's rating has a stable outlook from all four rating agencies. These ratings reflect the State's economic recovery from the COVID-19 pandemic and commitment to strong reserve levels. The most recent rating action was on April 13, 2022, when Moody's raised the State's credit rating from Aa2 to Aa1, noting "a significant increase in resources combined with agile fiscal management that has resulted in balanced or nearly balanced budgets projected through the State's five-year financial plan."

**Debt Reform Act Limit.** The Debt Reform Act of 2000 ("Debt Reform Act") restricts the issuance of State-supported debt funding to capital purposes only and, with certain limited exceptions for long-lived MTA projects, generally limits the maximum term of bonds to 30 years. The Debt Reform Act limits the amount of new State-supported debt to 4 percent of State personal income, and new State-supported debt service costs to 5 percent of All Funds receipts. The restrictions apply to State-supported debt issued after April 1, 2000. DOB, as administrator of the Debt Reform Act, determined that the State complied with the statutory caps in the most recent calculation period (FY 2023).



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The State enacted legislation that suspended certain provisions of the Debt Reform Act for FY 2021 and FY 2022 bond issuances as part of the State’s response to the COVID-19 pandemic. Accordingly, State-supported debt issued in FY 2021 and FY 2022 was not limited to capital purposes and is not counted towards the statutory caps on debt outstanding and debt service.

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 \$25.9 billion in FY 2024 to a low point of \$800 million in FY 2029. 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 \$3.8 billion in FY 2025 inclusive of prior year prepayments, or roughly \$8.0 billion below the statutory debt service limit.

DEBT OUTSTANDING SUBJECT TO CAP (millions of dollars)								TOTAL STATE-SUPPORTED DEBT (millions of dollars)	
Year	Personal Income	Cap %	Cap \$	Debt Outstanding Included in Cap <sup>1</sup>	\$ Remaining Capacity	Debt as a % of PI	% Remaining Capacity	Debt Outstanding Excluded from Cap	Supported Debt Outstanding
FY 2024	\$1,557,496	4.00%	62,300	36,418	25,882	2.34%	1.66%	17,901	54,319
FY 2025	\$1,623,550	4.00%	64,942	44,172	20,770	2.72%	1.28%	17,033	61,205
FY 2026	\$1,690,835	4.00%	67,633	53,049	14,584	3.14%	0.86%	16,234	69,283
FY 2027	\$1,759,335	4.00%	70,373	63,337	7,036	3.60%	0.40%	15,521	78,858
FY 2028	\$1,830,671	4.00%	73,227	70,758	2,469	3.87%	0.13%	14,926	85,684
FY 2029	\$1,905,147	4.00%	76,206	75,406	800	3.96%	0.04%	14,318	89,724

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 <sup>1</sup>	\$ Remaining Capacity	DS as a % of Revenue	% Remaining Capacity	Debt Service Excluded from Cap	Total State-Debt Service <sup>2</sup>
FY 2024	\$234,478	5.00%	11,724	4,108	7,616	1.75%	3.25%	1,894	6,002
FY 2025	\$236,670	5.00%	11,833	3,847	7,986	1.63%	3.37%	2,870	6,717
FY 2026	\$235,350	5.00%	11,767	5,016	6,751	2.13%	2.87%	2,260	7,276
FY 2027	\$233,435	5.00%	11,672	6,102	5,570	2.61%	2.39%	1,699	7,801
FY 2028	\$243,921	5.00%	12,196	5,185	7,011	2.13%	2.87%	2,976	8,161
FY 2029	\$248,204	5.00%	12,410	7,413	4,997	2.99%	2.01%	1,260	8,673

<sup>1</sup> 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.

<sup>2</sup> Total State-supported debt service is adjusted for prepayments.

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



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

**Enacted Budget - Debt Cap Changes.** In the FY 2025 Enacted Budget, the State includes new bond-financed capital commitments that add \$1.2 billion in new debt over the five-year Capital Plan period. The capital spending increases are offset by the FY 2025 Enacted Budget personal income forecast, greater underspending on capital projects than previously assumed, \$1 billion of new PAYGO capital spending, and reductions in debt because of legal defeasances to date. 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 <sup>1</sup>						
REMAINING CAPACITY SUMMARY						
(millions of dollars)						
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actuals	Projected	Projected	Projected	Projected	Projected
<b>Executive Budget as Amended</b>	<b>23,461</b>	<b>17,891</b>	<b>12,153</b>	<b>6,048</b>	<b>2,226</b>	<b>352</b>
Personal Income Forecast Update	565	1,005	1,044	1,031	1,026	1,039
Capital Adds	0	(222)	(540)	(882)	(1,103)	(1,138)
Capital Re-Estimates/Bond Sale Adjustments	166	814	645	(179)	(372)	(111)
Defeasances	1,690	1,282	1,282	1,018	692	658
<b>Enacted Budget</b>	<b>25,882</b>	<b>20,770</b>	<b>14,584</b>	<b>7,036</b>	<b>2,469</b>	<b>800</b>

<sup>1</sup> 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 the State's 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](http://frb.ny.gov).

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

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

The COVID-19 pandemic caused severe declines in MTA ridership and traffic in 2020, and ridership remains significantly below pre-pandemic levels. 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 metropolitan commuter transportation mobility tax (MCTMT) in the City of New York, a one-time State subsidy of \$300 million, an increase in the City of New York's contribution to the MTA for the costs of paratransit services and directing a portion of future casino revenues, the timing of which is uncertain, to the MTA.

Risks to the MTA's current financial projections include, but are not limited to, the level and pace at which ridership will return, the economic conditions of the MTA region, the ability to implement cost controls and savings actions, and the ability to implement biennial fare and toll increases. If additional resources are provided by the State in future years, either through additional subsidies or new revenues, it could have a material and adverse impact on the State's Financial Plan.





### Other Risks and Ongoing Concerns

**Climate Change.** 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 and wildfires, and more extreme heat.

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

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

In 2019, the State enacted the Climate Leadership and Community Protection Act (CLCPA). The CLCPA set the State on a path toward reducing statewide greenhouse gas emissions by 40 percent below the 1990 level by 2030, and 85 percent below the 1990 level by 2050. Additionally, in accordance with the CLCPA, the State plans to require a minimum of 70 percent of electricity to be generated from renewable sources by 2030 and plans 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 on December 19, 2022, which recommended, among many other actions, that the State develop an economywide cap-and-invest program to limit greenhouse gas emissions. The State is currently advancing an economywide cap-and-invest program that establishes a declining cap on greenhouse gas emissions, while seeking to limit potential costs to economically vulnerable New Yorkers, invest proceeds in programs that drive emissions reductions in an equitable manner, and maintain the competitiveness of New York businesses and industries. Pursuant to the CLCPA, the Department of Environmental Conservation (DEC) is required to promulgate rules and regulations to ensure the State meets the CLCPA's statewide greenhouse gas emission limits.



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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 \$7.5 billion to support cleaner energy solutions amongst its 11 participating states.

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

- Authorizing the New York Power Authority to plan, design, develop, finance, construct, own, operate, maintain, and improve renewable energy generating projects;
- Prohibiting building systems and/or equipment that burn fossil fuels in new construction starting December 31, 2025 for any new building seven stories or lower, except large commercial and industrial buildings, and December 31, 2028 for other new buildings;
- Requiring new off-road vehicles and equipment sold in New York to be zero-emissions by 2035 and new medium-duty and heavy-duty vehicles to be zero-emissions by 2045;
- Mandating that by no later than July 1, 2027, school districts and private transportation contractors purchase or lease only zero-emission school buses when purchasing or leasing new school buses, with full fleet conversion and operation of zero-emission school buses required by July 1, 2035;
- Appropriating \$200 million in FY 2024 to help low-income families retrofit their homes by adding insulation, installing energy efficient appliances, and switching to clean energy; and
- Appropriating \$500 million in FY 2024 to advance the offshore wind industry.

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

**Cybersecurity.** New York State government, like many other large public and private entities, relies on a large and complex technology environment to conduct its operations. As a recipient and provider of personal, private, or sensitive information, the State and its authorities, agencies, and public benefit corporations, as well as its political subdivisions (including counties, cities, towns, villages, and school districts) face multiple cyber threats involving, 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



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

access to networks and systems change frequently and are often not recognized until launched against a target. Accordingly, the State may be unable to fully anticipate these techniques or implement adequate preventative measures.

To mitigate the risk of business operations impact and/or damage from cyber incidents or cyber-attacks, the State invests in multiple forms of cybersecurity and operational controls. The State's Chief Information Security Office (CISO) within the State's Office of Information Technology Services (ITS) maintains policies, standards, programs, and services relating to the security of State government networks. The CISO is responsible for annually assessing the maturity of certain State agencies' cybersecurity postures 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 2025 Enacted Budget continues funding for 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 completely 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 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.



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# **ECONOMIC OUTLOOK**

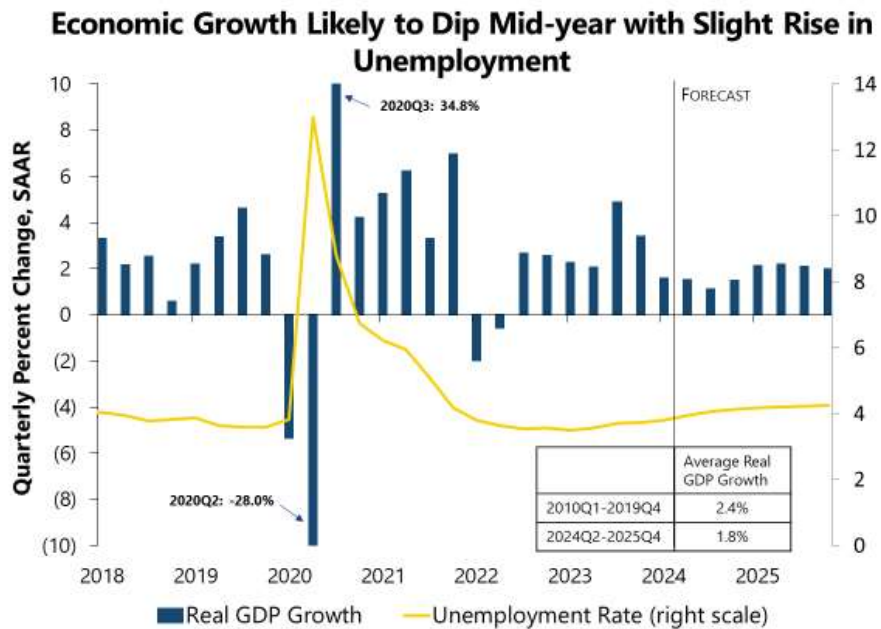
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## Economic Outlook

As the State begins the new fiscal year, the economic outlook remains strong.<sup>10</sup> National economic output growth is expected to continue despite slowing compared to recent years. National employment growth will also slow, but remain positive, over the next two fiscal years. This represents a return to normalcy from the red-hot labor market of recent years. U.S. unemployment rate will move upwards, but not reach levels seen during recessions. While labor markets moderate, growth in wages and personal income will remain strong which presents positive news for the State’s revenues. Despite this return to normalcy in output and employment, elevated inflation levels are projected to persist. Prices will continue to grow faster than the 2.0 percent target rate set by the Federal Reserve over the next two years.

DOB’s current outlook on the U.S. economy reflects the strength in incoming data but also accounts for near-term constraints to growth due to sticky inflation and elevated interest rates, as well as other geopolitical or policy risks. DOB expects the quarterly rate of real GDP growth to shift down to a healthy but slightly below-trend pace over the remaining three quarters of 2024. This would result in a slight slowdown in annual average growth from 2.5 percent in 2023 to 2.4 percent in 2024. Looking further ahead, a restrictive monetary policy, as well as moderating business and consumer spending, should bring economic growth down to around 1.8 percent in 2025. The U.S. unemployment rate is projected to gradually rise to 4.2 percent in 2025 as job gains continue to decelerate and more new immigrants enter the labor force looking for jobs.



Source: Haver Analytics/BEA, BLS; DOB staff estimates.

<sup>10</sup> DOB’s U.S. economic forecast incorporates the third estimate of 2023 fourth-quarter GDP, March 2024 personal income and outlays estimates, the March 2024 CPI report, and the initial estimate of March 2024 employment. DOB’s New York State forecast incorporates the fourth quarter of 2023 personal income and Quarterly Census of Employment and Wages (QCEW) data. In this document, CY refers to the calendar year and FY refers to the State fiscal year. Dates of figures relating to the State fiscal year are referenced with a FY prefix. CY prefix is used for national figures whenever it is necessary to avoid confusion.

In contrast to the buoyant U.S. economic growth, the New York State economy is still grappling with the aftermath of the pandemic’s impact. The State’s employment grew rapidly in 2023 as service sectors continued their rebound. However, such high growth is unlikely to be maintained going forward. Employment growth is expected to slow down to 0.8 percent in 2024 due to a lack of population growth and slowing global and national economies.

Taking a closer look at the determinants of State tax receipts reveals that State wages and personal income are nevertheless expected to improve in FY 2025 from the previous year. Prolonged high interest rates are likely to continue to exert pressure on banks’ profits. However, Federal Reserve rate cuts anticipated later in the fiscal year could boost aggregate income growth in the State despite slowing employment growth. Bonuses in the finance and insurance sectors are expected to reverse the small decline seen in FY 2024 to a modest growth rate of 7.3 percent in FY 2025. The State’s total wage growth is forecast to improve from a rate of 3.4 percent in FY 2024 to 4.0 percent in FY 2025. As a result, State personal income is estimated to grow by 3.7 percent in FY 2024, with a projected increase to 4.5 percent in FY 2025 as bonus growth improves.

MAJOR ECONOMIC INDICATORS			
	Calendar Year Growth (%)		
	CY 2023	CY 2024	CY 2025
	Actual	Estimated**	Forecast**
Real U.S. Gross Domestic Product (GDP)	2.5	2.4	1.8
Nonfarm Employment			
U.S.	2.3	1.7	0.9
New York State	2.1	0.8	0.6
U.S. Wages	6.3	5.4	4.1
U.S. Personal Income	5.2	5.0	4.2
U.S. Consumer Price Index (CPI)	4.1	3.2	2.5
U.S. Civilian Unemployment Rate	3.6	4.0	4.2
	State Fiscal Year Growth (%)		
	FY 2023	FY 2024	FY 2025
	Actual	Estimated**	Forecast**
Personal Income			
U.S.	4.4	5.0	4.9
New York State*	0.7	3.7	4.5
Wages			
U.S.	6.8	6.2	5.0
New York State	5.1	3.4	4.0
Nonfarm Employment			
U.S.	3.7	2.1	1.5
New York State	4.3	1.6	0.7
<p>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 April 22nd, 2024.  Source: Haver Analytics; Moody’s Analytics; New York State Department of Labor; DOB staff estimates.</p>			



## Recent Developments

The U.S. economy defied expectations in 2023 and ended the year with a higher-than-expected fourth quarter real GDP growth rate of 3.4 percent (annualized, quarter-over-quarter). This strong growth performance provides forward momentum for the U.S. economy in 2024. Many of the downside risks that could slow growth did not materialize early in the new year. U.S. economic data in the first quarter of 2024 revealed a moderating yet still robust national economy against a backdrop of persistent price inflation and high interest rates.

State tax receipts ended the fiscal year 2024 higher than projected at the time of the FY 2024 enacted budget. At the end of 2022 and early 2023, economic forecasters were calling for a global economic slowdown, rising unemployment, and warned of geopolitical uncertainty which were expected to drag down revenues. The U.S. economy performed much better than its global peers throughout 2023 resulting in higher than expected real GDP growth rates and robust growth in labor markets with low unemployment. Concerns about the negative impact of global and domestic political and other shocks -- including a banking crisis, a possible government shutdown, and the Ukraine war -- did not materialize, and, indeed, gave way to greater confidence in the resilience of the U.S. economy. As pandemic era direct assistance and employment support funding waned, additional fiscal spending from the Inflation Reduction Act (IRA) and the Infrastructure and Investment Act (IIJA) supported job growth and business investment. In contrast to the recession scenarios expected at the outset of 2023, improving incomes as well as performance related bonuses, particularly in the finance and insurance sectors, supported better than expected growth in income tax revenues. Healthy financial market performance, mainly due to economic performance but also partly attributed to the pause in interest rate hikes by the Fed by mid-year, drove capital gains. While inflation remained high, it started to trend down. Job growth along with improving purchasing power of U.S. households helped fuel consumer spending, especially in the services sectors.

The U.S. economy started CY 2024 with a 1.6 percent annualized real GDP growth rate in the first quarter, significantly below 4.9 percent and 3.4 percent growth in the last two quarters of CY 2023, and even weaker than the 2.2 percent annual growth averaged between CY 2002 and CY 2023. Output growth was mainly held back by trade and inventories, two volatile categories where large swings tend to be reversed in subsequent quarters. Growth in fundamental components of the economy remained strong including residential investment and consumer demand, particularly for services. Final sales to domestic purchasers (real GDP less trade and inventories) grew at a solid rate of 2.8 percent in the first quarter of CY 2024, following 3.5 percent quarterly growth in the second half of CY 2023. Consumer spending remained an important source of growth, supported by the strong hiring momentum in the U.S. labor market and solid growth of wages and households' balance sheets.

The U.S. economy seems to be headed towards a soft landing from historically high growth in the years following the global pandemic. DOB expects quarterly real GDP growth rates in CY 2024 to be similar to the first quarter of CY 2024 before picking up in CY 2025 again. This baseline scenario is regarded favorably as inflation comes down without a large increase in unemployment or a downturn in economic growth. The employment situation report for April started the fiscal year 2025 with signs that the labor market is cooling. The unemployment rate rose a tenth to

3.9 percent. Average hourly earnings growth slowed to 3.9 percent year-over-year, the first time below 4.0 percent since June 2021. These subdued gains in April suggest the labor market could relieve some of the upward pressure on inflation.

While inflation cooled significantly over the past year, progress toward the Federal Reserve's two percent inflation target stalled in the first quarter of 2024. The year-over-year change in the CPI ticked up to 3.5 percent in March, and rising oil prices present a further near-term threat. The Fed's preferred metric, the personal consumption expenditures (PCE) price index rose by an annualized rate of 3.4 percent in the first quarter of 2024 from 1.8 percent in the fourth quarter of 2023. As a result, the Federal Reserve expressed less confidence in the speed of falling inflation (or disinflation) at its May meeting and signaled a later start of the widely expected rate cut cycle. April's CPI report, released after the Fed's May meeting, provided welcome news with consumer price inflation slightly down to 3.4 percent year-over-year. Policymakers will need several more months of encouraging disinflation news before shifting to looser monetary policy.

Overall, recent monthly developments in economic indicators suggest interest rates won't fall quickly and could stay even higher for longer than expected. Borrowing costs that had started to fall in late 2023 are back up. As a result, business investment, real estate sales, and consumer spending on big-ticket items will be restrained. While DOB's baseline scenario does not include a recession, some forward looking indicators and recession probability forecasts still suggest a high risk for an economic downturn over the next twelve months.

## Real Output Growth in 2024

The strong momentum of the second half of 2023 and still solid fundamentals reflected by data in the first four months of 2024 should support the continued expansion of the economy in the remainder of 2024. However, DOB expects real GDP to slow below its trend growth rate on a quarter-over-quarter basis in 2024, reflecting an outlook for an economy gliding to a soft landing where inflation comes under control without a significant economic slowdown or rise in unemployment. Several factors underpin this baseline outlook:

1. **Elevated interest rates:** As mortgage rates increased in April on an expectation of delayed policy rate easing from the Fed, residential investment is likely to retreat from its double-digit growth in the first quarter.
2. **Fading fiscal tailwinds:** The spike in structures investment during 2023 was driven by fiscal policies, namely the CHIPS Act and the IRA. Meanwhile, state, and local government investment was buoyed by the IIJA. The slowdown in structures and government investment in the first quarter of 2024 suggests that the tailwind to private and public investment from fiscal policy might be fading along with recent gains in government spending and employment.
3. **Strong dollar, soft global growth prospects, and geopolitical uncertainty:** These global factors will likely weigh on U.S. economic growth through international trade and global financial market channels.

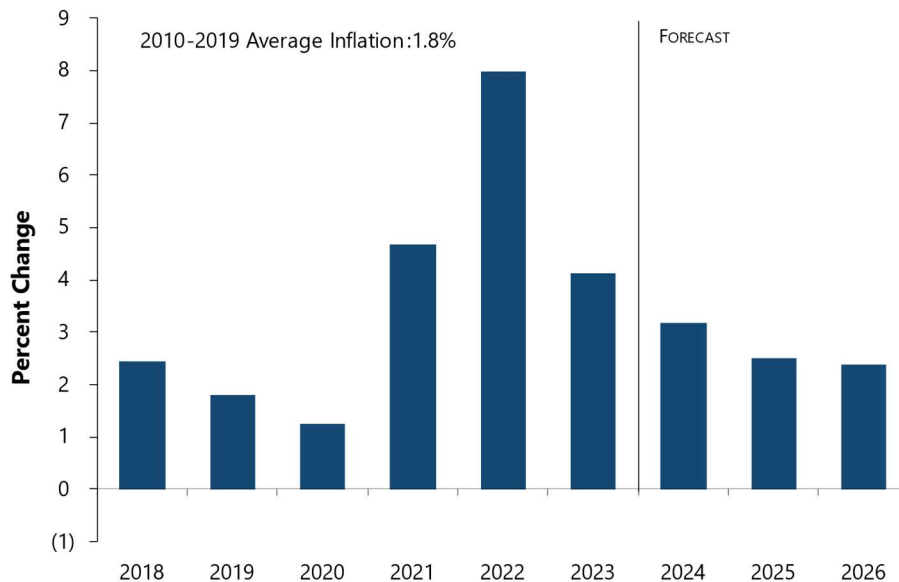
On an annual average basis, DOB forecasts real GDP to increase by 2.4 percent in 2024 and 1.8 percent in 2025.

## Consumer Price Inflation Pressures

Consumer price inflation proved more stubborn than expected, increasing in the first quarter of 2024. Year-over-year change in the headline CPI rose from 3.1 percent in January to 3.5 percent in March 2024. This increase indicated a reversal of the steady progress made over the course of 2023. April’s CPI inflation moved in the right direction when the year-over-year change in the headline index ticked down to 3.4 percent suggesting the slight uptick in early 2024 is likely temporary. Still, the strength of GDP and ongoing job growth suggest CPI inflation will remain elevated above three percent in 2024. Various alternative measures of inflation which take into account outliers or especially stubborn sectors which push up overall price measures (e.g., shelter inflation) suggest inflationary factors in the economy may be more widespread rather than being limited to a few volatile sectors.<sup>11</sup>

While the trajectory of inflation is likely to remain volatile in the months ahead, DOB forecasts the headline CPI inflation will gradually ease from 4.1 percent growth in 2023 to 3.2 percent in 2024 and 2.5 percent in 2025. The PCE deflator, Federal Reserve’s preferred measure of inflation in setting monetary policy, will not fall to 2.0 percent, the target rate, before the final quarter of 2024.

### Consumer Price Inflation Could Fall Slower Than Expected



Source: Haver Analytics/BLS; DOB staff estimates.

<sup>11</sup> See, for example, the trimmed mean CPI produced by the Federal Reserve Bank of Cleveland or the trimmed mean PCE inflation rate produced by the Federal Reserve Bank of Dallas.

## **Employment Outlook in 2024 and Beyond**

The U.S. labor market's strength and resilience have continued to surprise observers throughout 2023 and early 2024. While labor demand may be cooling as the economy settles into a new and more moderate growth path, labor supply has been improving, supported by higher labor participation rates as well as increased levels of immigration. The better balance of supply and demand in labor markets could help to explain why unemployment and inflation have not responded to interest rate hikes as strongly as expected. Nonfarm payrolls grew by a still robust 245.5 thousand per month on average in the first four months of 2024 down from 298.3 thousand in the first four months of 2023. Such a sign of a gradual easing labor market should help reduce concerns that inflation will reaccelerate and thus force the Federal Reserve to resume rate hikes.

DOB expects the pace of hiring will continue to moderate in the coming months as demand for workers gradually cools. This is partly due to slower economic growth, which should keep inflation in check by keeping aggregate demand and supply roughly in balance. However, robust labor supply growth, particularly among foreign-born workers, and resilient economic activity suggest that employment growth might moderate more gradually than expected. Total nonfarm employment growth is estimated to gradually decelerate from 2.3 percent in 2023 to 1.7 percent in 2024 and 0.9 percent in 2025. Thus, some inflationary pressures will remain through the end of 2024 and into 2025.

Meanwhile, DOB incorporated new U.S. population projections reflecting faster immigration growth in this forecast. More people entering the labor force and looking for jobs will likely boost the unemployment rate which is projected to rise from the current level of 3.9 percent and peak at 4.2 percent by 2025.

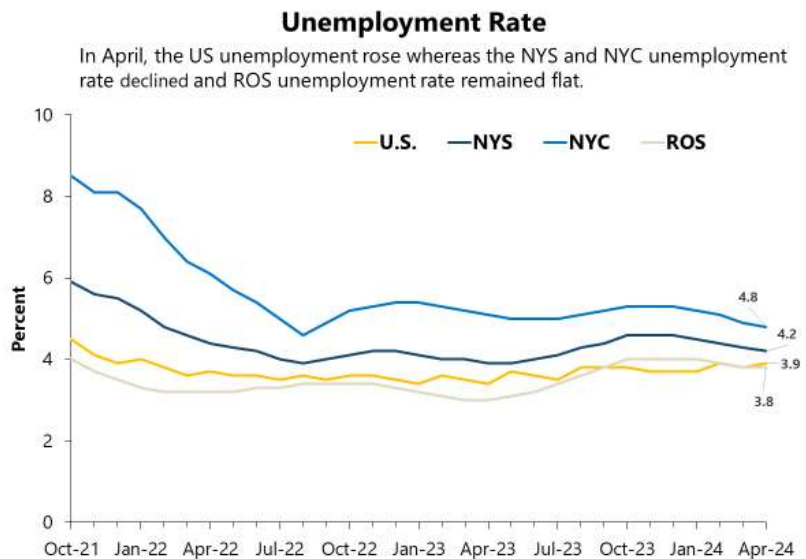
## New York State Labor Markets

New York State’s employment growth rates have been slowing since the beginning of 2023 due to labor shortages, elevated interest rates, and slowing global and national economic growth. The State’s economic and employment recovery lagged the national recovery in the years following the global pandemic. During this period, the State’s exposure to global financial market volatility and the effects of the Federal Reserve’s contractionary monetary policies on the State were heightened. In 2023, the State saw average job gains of 12,330 per month, down from an average of 20,990 per month in 2022. Persistently high inflation is expected to prolong elevated interest rates, creating additional obstacles to employment growth in the State by slowing growth in the financial sector as well as other interest sensitive sectors such as construction.

Higher rates of out-migration due to remote work and soaring housing costs after the pandemic exacerbated the State’s declining population trend. This contributed to a further slowdown in employment growth in the State’s economy. The recent influx of international migration has offset some of this decline, but employment growth in many industries is likely to remain constrained. State employment is projected to increase by 0.8 percent in CY 2024, roughly half as fast as the U.S. economy, following a 2.1 percent growth rate in CY 2023.

The State’s recent employment growth performance has been uneven across many industrial sectors. Employment in eight of the State’s major sectors is still below their February 2020 pre-pandemic peaks. The size of the jobs deficit ranges from a gap of 1.7 percent in the government sector to a gap of 7.6 percent in the retail trade sector. In contrast, only four major sectors posted net job gains as of April 2024 relative to February 2020: financial services (1.3 percent), professional and business services (3.1 percent), transportation and utilities sector (4.8 percent), and education and health care (6.4 percent).

The State’s unemployment rate has been fluctuating near 4.3 percent since 2022, generally higher than that of the nation. The national unemployment rate for April 2024 was 3.9 percent, lower than the State’s rate of 4.2 percent for the same month. The statewide unemployment rate is affected disproportionately by the City of New York which posted an unemployment rate of 4.8 percent in April. The unemployment rate in the rest of the state was 3.8 percent.



Source: Moody's Analytics; NYS DOL

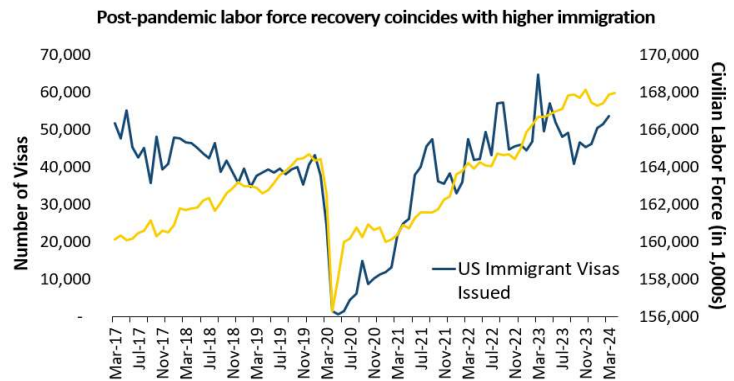
## Changing Population Projections Impact Economic Outlook

Population size and age composition affect economic performance. Population gains boost economic activity through increased demand for goods, services, and housing. Population increases in specific age groups boost the available supply of labor expanding the production capacity of the economy.

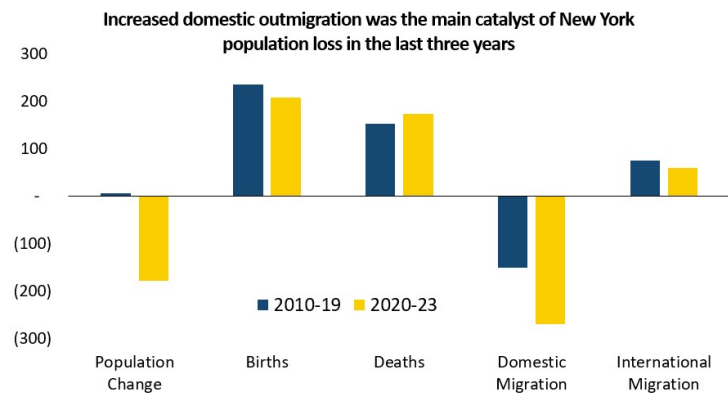
The U.S. labor supply growth is challenged by low birth rates in the past decades and an aging population. Annual population growth has been on a gradual decline from a 1.2 percent annual growth in 1990s to 0.7 percent in 2010s and the long run projections point to further slowdown. There has been a population boost in the past two years due to larger net immigration, especially from the Southern border. The additional foreign nationals are more likely to be of working age compared to the native population providing a boost to the size of the labor force. Recent employment gains in the U.S. have been largely due to higher levels of immigration with the share of foreign born in the labor force rising from 17 percent prior to pandemic to 19 percent by March 2024.

Population can be estimated with starting from a population base (usually the latest decennial census) and by adding births, subtracting deaths, and adding net migration (both international and domestic) – information that comes from Federal and state agencies' annual administrative records as well as household surveys. Population estimates come with a certain degree of uncertainty even during typical times.

Atypically large immigration inflow in recent years has introduced uncertainty to recent population estimates. The Census estimates the U.S. population rose 0.5 percent in 2023 from the previous year whereas the Congressional Budget Office (CBO) estimated population rose by 0.9 percent. That difference was the result of the CBO's effort to account for the millions of migrants who crossed the southwest border last year. Furthermore, CBO also projects that population growth is expected to remain elevated for 2024-2026 period before leveling off as the number of asylum-seekers continues to reach record levels.



Source: US Department of State; Bureau of Labor Statistics.



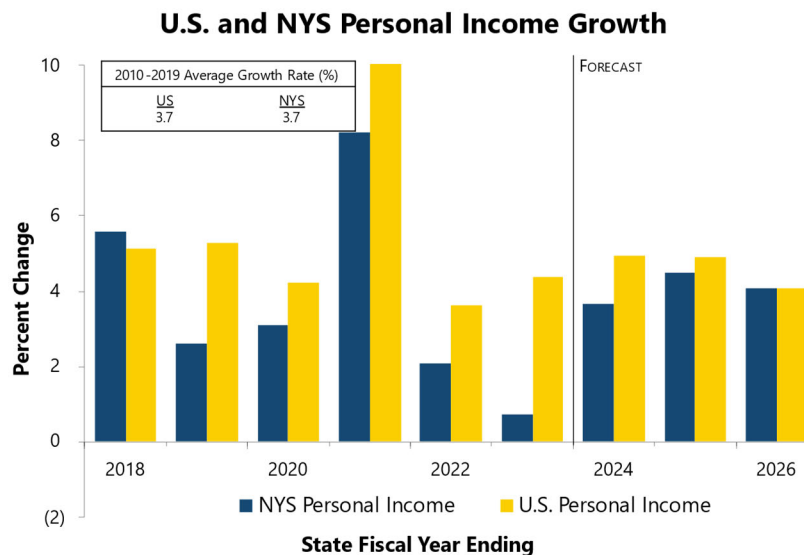
Source: Census; DOB staff estimates.

## U.S. and New York State Personal Income Growth

Tight labor market conditions have been driving robust employment and labor compensation growth in the U.S. economy. However, wage growth is likely to slow in CY 2024, beginning with the second quarter. Upward pressure on wages seen in the post-pandemic years will be somewhat relieved as labor market tightness measures return to their pre-pandemic levels. Average hourly earnings, a timely indicator of wage growth, showed its year-over-year growth rate in April fell below 4.0 percent for the first time in nearly three years.

Consistent with gradually cooling job growth and slowly decelerating hourly earnings growth, DOB projects U.S. wage growth to slow in the coming quarters. Wages should grow at an annual average pace of 5.4 percent in CY 2024, down from 6.3 percent in CY 2023. With nonwage income (particularly rental and interest income) growth also moderating, U.S. personal income is projected to grow by 5.0 percent in CY 2024, slightly down from 5.2 percent growth in CY 2023. Such an income outlook suggests that consumer spending is likely to soften as the year progresses but should remain strong enough to keep the economy in expansion.

In contrast to the nation, New York State personal income will grow by 4.3 percent in CY 2024 following 4.0 percent growth in CY 2023, before slowing slightly to 4.1 percent in CY 2025. These comparatively slower growth rates contribute to the current estimates of growth of personal income in FY 2024 which remains weaker than the national rate.<sup>12</sup> Total wages in FY 2024 are estimated to grow by 3.4 percent for the State, a marked deceleration from 5.1 percent in FY 2023. Total State wage growth is projected to rebound to 4.0 percent for FY 2025 as the outlook for bonus growth improves, as discussed below. State personal income grew by 3.7 percent in FY 2024 according to DOB estimates and is expected to grow at a rate of 4.5 percent in FY 2025.



Source: NYS Department of Labor; Bureau of Economic Analysis (BEA). DOB staff estimates.  
 Note: New York State Personal Income is constructed by using QCEW wages and BEA non-wage income. FY 2024 data is DOB's estimate.

<sup>12</sup> Since State revenues are based on the State fiscal year (FY), the remainder of this discussion is focused on growth rates based on the State fiscal year rather than calendar year (CY).



## Improved Outlook for Finance and Insurance Sector Bonuses in FY 2025

Finance and insurance sector bonuses have a significant impact on New York State's personal income and tax revenue. These sectors' bonuses are estimated to have declined by another 1.8 percent in FY 2024, following a decline of 15.6 percent in the previous year. The declines were driven by weak bank profits, stemming from the lower levels of dealmaking activities and higher interest payments to customers and debt servicing.

This year a rebound in finance and insurance sector bonuses will provide a tailwind for State wage and personal income growth. DOB projects the sector's bonuses will grow by 7.3 percent in FY 2025, a reversal from the declines in the previous two years. The strong performance of stock markets through May pointing to robust earnings generated by economic growth in CY 2024 underlies an improvement in the projected bank profits this year. Thus, bonuses are expected to improve. However, profit gains are likely to be limited by uncertainties surrounding geopolitical tensions and the upcoming presidential election in the United States while economic growth is likely to be more moderate than expected by investors. There are other challenges to the improving bonus outlook. The period of elevated interest rates until later in CY 2024 will continue to squeeze banks' profits due to high funding costs, dampened loan demand, and weakened borrower repayment capacity.

### Interest Rates

Overall financial market conditions are expected to remain tight in CY 2024 and create headwinds for the economy primarily because of high interest rates and cautious lending standards. That means households will have difficulty accessing credit, and residential and business investments will experience a significant drag from high borrowing costs. A further tightening of financial conditions could wreak havoc on financial markets and cause lingering economic problems beyond the financial sector, further dampening growth in the nonfinancial sectors of the economy.

High long-term rates, which kept the economy from overheating and high inflation expectations from taking root so far, are projected to remain at the current elevated level for the rest of 2024. Over the past several months, long-term borrowing costs continued to rise. The 10-year Treasury yield ended April at 4.7 percent, 70 basis points higher than its level at the beginning of 2024. The 30-year fixed-rate mortgage rose to 7.7 percent at the end of April, its highest since last November. The surge in the Treasury bond yields drove up DOB's projections for all other long-term interest rates from mortgage rates to corporate and municipal bond yields.

The high interest rate environment anticipated for the next couple of years could take a toll on asset prices as well. The S&P 500 stock price index averaged 4,996 in the first quarter of 2024, representing 24.8 percent growth from a year ago. DOB expects equity markets to soften during the remainder of 2024, providing less support for household spending through a diminished wealth effect as households could feel more restrained in terms of their assets and available resources.

Given the recent environment for monetary policy and financial markets, DOB anticipates that the Federal Reserve will start a loosening cycle with two 25-basis-point rate cuts later in the second half of 2024. This is consistent with an outlook that reflects the economy's resilience in 2024.



## Upside and Downside Risks to the Economic Outlook

Forecasters have been revising up their 2024 economic outlook as recent forward-looking indicators have been providing more favorable growth signals than anticipated at the beginning of the year. Longer-run tailwinds, such as the infrastructure bill, the Inflation Reduction Act, and more broadly technological innovation, could lift productivity growth and support the potential of the U.S. economy to generate sustainable long-run economic growth at higher real GDP growth rates than assumed in DOB's baseline scenario.

Nonetheless, there are still considerable risks and uncertainties that could weigh on the resiliency of the U.S. economy. These downside risks for DOB's baseline economic outlook presented above are discussed briefly below.

1. **Stock market volatility:** Recent performance of equity markets has been surprisingly good. The resulting valuations suggest equities could be overvalued and due for a so-called price correction, often a more than 10 percent drop in stock prices. If stock prices pull back more than expected from recent highs, investors could lose confidence triggering selloffs in the short run. This would affect employment and investment as well as consumer spending adversely.
2. **Weakness in Commercial real estate sector:** Commercial property owners face the dual headwinds of lower demand and higher financing costs. If the market were to collapse, rising delinquencies on commercial real estate loans could bring failures to the banking sector as well as the nonbank financial system. While the primary impact of these developments would be felt regionally, most significantly through regional banks, it is possible they could trigger a wider financial market crisis.
3. **Exogenous shocks:** Renewed supply-delivery disruptions could cause an increase in shipping costs and goods prices. For example, the recent Baltimore Bridge collapse highlighted localized vulnerabilities in supply chains for both raw materials and manufactured goods, such as automotives and farm equipment. Elsewhere, concerns about shipping traffic through the Suez Canal in the Middle East and the Panama Canal in the western hemisphere are on-going. Food price stability is vulnerable to outbreaks of disease and pandemics in the food supply chain (e.g., H5N1 bird flu is causing outbreaks in poultry and U.S. dairy cows potentially leading to increases in food prices). In addition, a broader geopolitical conflict in the Middle East (or elsewhere) could cause oil prices spikes that, if sustained, could cause major disruptions in production and cost of goods. Intensifying trade wars and tariff retaliation would also make imported goods more expensive to consumers around the world.

4. **Monetary policy errors:** DOB's baseline scenario does not foresee that policy rates will deviate significantly from the Fed's expected rate path announced in its regular communications. However, the timing and duration of high interest rates carry inherent risks. Due to the highly uncertain length of the lag between the Federal Reserve's actions and economic activity, it is still possible that the monetary tightening undertaken by the Federal Reserve might prove to have been more restrictive than seen so far. If the current degree of tightening is more than initially thought or if interest rates are held at a high level longer than necessary, the Fed could slow the economy more than it intended, cause financial instability, or push the economy into recession. It is also possible that the Federal Reserve could initiate a rate-cutting cycle too soon or at a pace so fast that could overheat the economy with a return to higher inflation reading.
5. **Economic policy uncertainty:** Uncertainty in fiscal policies affecting level of Federal spending and tax rates will increase until after the general elections in the fall. A large degree of economic policy uncertainty will likely remain high at least until the expiring provisions of the 2017 Tax Cuts and Jobs Act are replaced or resolved. The outlook for longer-term fiscal and international trade policies throughout 2025 and beyond is also as yet undetermined.
6. **Growing level of national debt:** If interest rates remain elevated for longer than expected, debt service requirements could create major economic imbalances and reduce private investment, threatening long-term economic growth.

## New York State Economic Outlook Faces Unique Risks

While the State economy is faced with many of the same risks as the national economy, as home to the world's financial capital, New York has significantly greater exposure to monetary policy shifts and the volatility of financial markets. Some of these risks would create outsized negative impacts on the State's economy.

- **Commercial Real Estate Crisis:** The high interest rate environment coupled with high office vacancy rates due to remote work caused declining commercial real estate property values, and rising delinquencies on commercial real estate loans. These could bring new challenges to the regional banking industry in New York even if they don't set off a broader national or global financial crisis.
- **Stock Market Correction:** Any shocks to the banking industry or a downturn in equity markets could trigger a broader wave of layoffs, sluggish bonuses and wage growth, and significantly lower taxable capital gains realizations than reflected in the current forecast.
- **Strong U.S. Dollar:** A persistently strong currency might dampen job growth in sectors reliant on international tourism and exports.

## Structural Shifts Bring New Risks and Continuing Uncertainties

The COVID-19 pandemic resulted in several structural shifts in the State economy for which longer-term impacts are still partially unknown. These shifts pose risks to the State's economy while at the same time making forecasting more difficult:

- **Population decline:** New York State has shed population in the post-COVID-19 pandemic years. A recent release of the Census population showed a State population loss of 3.1 percent between April 2020 and July 2023. While most states gained population in 2023, New York experienced the highest population loss.<sup>13</sup>
- **Out-migration:** The acceleration of out-migration during the COVID-19 pandemic was more significant in New York City. This trend, coupled with high costs of living, poses ongoing risks of population loss and exacerbating labor shortages. Along with the rise of remote work, soaring housing costs accelerated population shifts away from coastal cities and toward more affordable areas.
- **Remote work:** Remote work is also partially responsible for increased out-migration. Businesses that rely heavily on commuter traffic, such as leisure and hospitality, transportation, and administrative and support services, have experienced the greatest challenges due to remote work. In April 2024, 57.3 percent of workers swiped their cards at their NYC offices on the busiest day of the week. After steady post-pandemic increases, the rate has been stable since summer 2023.

A more substantial return to an in-office working environment, particularly in densely populated urban areas like New York City, would likely result in a boost to those industries that serve a substantial commuter customer base, including facilities support services, business support services, office administrative support services, and local eating and drinking establishments. Additionally, stronger global growth could also bring more tourism spending to the State, resulting in stronger growth in the leisure and hospitality and other tourism-related sectors than is reflected in this forecast.

There are also potential upside risks to this forecast that are unique to New York State. Recent policy initiatives to boost housing supply should be monitored closely. Similarly, initiatives such as those focused on investments in next-generation semiconductor research and production as well as artificial intelligence research are likely to provide an impetus to the State's economy through greater business spending and employment. The outcomes of several high profile construction and investment projects that were recently announced are likely to create a lasting impact on the State's economy.

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<sup>13</sup> The State's labor force declined during the first four months of 2024; in April, the labor force shrank by 7,800 people, primarily due to 7,721 unemployed people leaving the work force. As a result, the statewide labor force participation rate decreased from 61.4 percent to 61.3 percent in April 2024. Meanwhile, New York City had sizable increases in its labor force in early 2024; the City added 7,941 people to its labor force in April, due to the rise in the number of employed people. The rest of the State's labor force has been declining since November 2023, and the pace of the decline intensified in 2024.



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# **STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS**

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## Upside and Downside Risks to the Economic Outlook

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# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## General Fund Projections

GENERAL FUND PROJECTIONS (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>RECEIPTS</b>					
Taxes (After Debt Service)	91,927	100,106	101,475	98,002	108,747
Miscellaneous Receipts	4,878	4,460	3,962	2,419	2,083
Federal Receipts	2,250	3,645	0	0	0
Other Transfers	3,942	1,745	1,863	1,487	1,547
<b>Total Receipts</b>	<b>102,997</b>	<b>109,956</b>	<b>107,300</b>	<b>101,908</b>	<b>112,377</b>
<b>DISBURSEMENTS</b>					
Assistance and Grants	69,119	77,404	81,800	85,806	88,845
School Aid (SFY)	28,843	30,282	31,719	32,757	33,576
Medicaid	20,599	24,046	27,558	29,517	31,223
All Other	19,677	23,076	22,523	23,532	24,046
State Operations	12,300	13,800	14,356	15,232	15,337
Personal Service	9,997	11,136	11,197	11,846	12,108
Non-Personal Service	2,303	2,664	3,159	3,386	3,229
General State Charges	9,651	7,310	10,152	11,490	12,598
Transfers to Other Funds	9,047	9,258	7,474	6,201	7,229
Debt Service	239	286	299	327	333
Capital Projects	5,798	5,116	3,789	2,492	3,657
SUNY Operations	1,535	1,767	1,765	1,761	1,761
All Other	1,475	2,089	1,621	1,621	1,478
<b>Total Disbursements</b>	<b>100,117</b>	<b>107,772</b>	<b>113,782</b>	<b>118,729</b>	<b>124,009</b>
<b>Use (Reservation) of Fund Balance:</b>	<b>(2,880)</b>	<b>(2,184)</b>	<b>4,142</b>	<b>12,562</b>	<b>4,382</b>
Debt Management	(81)	576	860	0	0
Economic Uncertainties	(530)	0	500	0	0
Extraordinary Monetary Settlements	460	419	278	368	45
Labor Settlements/Agency Operations	(1,000)	(1,334)	0	0	0
Pandemic Assistance	245	0	0	0	0
Rainy Day Reserve	0	(1,500)	0	0	0
Timing of PTET/PIT Credits	221	(864)	2,504	12,197	300
Undesignated Fund Balance	(2,195)	519	0	(3)	4,037
<b>BUDGET SURPLUS/(GAP) PROJECTIONS</b>	<b>0</b>	<b>0</b>	<b>(2,340)</b>	<b>(4,259)</b>	<b>(7,250)</b>





# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## State Operating Funds Projections

STATE OPERATING FUNDS PROJECTIONS (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>RECEIPTS</b>					
Taxes	104,930	109,301	110,650	109,152	120,649
Miscellaneous Receipts/Federal Receipts	29,992	26,668	23,311	21,075	20,965
<b>Total Receipts</b>	<b>134,922</b>	<b>135,969</b>	<b>133,961</b>	<b>130,227</b>	<b>141,614</b>
<b>DISBURSEMENTS</b>					
Assistance and Grants	89,202	97,202	100,809	103,779	106,713
School Aid (School Year Basis)	34,484	35,889	36,954	37,859	38,710
DOH Medicaid	27,804	30,932	34,076	36,003	37,651
Transportation	5,237	5,149	5,334	5,331	5,333
STAR	1,608	1,575	1,547	1,520	1,447
Higher Education	3,122	3,474	3,506	3,510	3,434
Social Services	4,399	6,617	5,506	5,032	5,068
Mental Hygiene, excluding MHSF	5,278	6,457	6,917	7,323	7,500
All Other	7,270	7,109	6,969	7,201	7,570
State Operations	21,578	23,248	24,955	26,031	26,357
Personal Service	15,749	16,978	17,103	17,881	18,282
Non-Personal Service	5,829	6,270	7,852	8,150	8,075
General State Charges	10,696	8,570	11,429	12,791	13,922
Pension Contribution	3,734	734	2,829	3,362	4,025
Health Insurance	5,106	5,743	6,389	7,122	7,493
All Other	1,856	2,093	2,211	2,307	2,404
Debt Service	6,997	3,022	2,896	4,741	5,660
<b>Total Disbursements</b>	<b>128,473</b>	<b>132,042</b>	<b>140,089</b>	<b>147,342</b>	<b>152,652</b>
Net Other Financing Sources/(Uses)	(3,096)	(2,799)	(1,214)	(245)	(1,096)
<b>RECONCILIATION TO GENERAL FUND GAP</b>					
Designated Fund Balances:	(3,353)	(1,128)	5,002	13,101	4,884
General Fund	(2,880)	(2,184)	4,142	12,562	4,382
Special Revenue Funds	(528)	1,058	863	556	521
Debt Service Funds	55	(2)	(3)	(17)	(19)
<b>GENERAL FUND BUDGET SURPLUS/(GAP)</b>	<b>0</b>	<b>0</b>	<b>(2,340)</b>	<b>(4,259)</b>	<b>(7,250)</b>



### 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 in FY 2025 are projected to total \$236.7 billion, a 0.9 percent (\$2.2 billion) increase from FY 2024 results. FY 2025 State tax receipts, excluding PTET, are projected to increase \$3.3 billion (3.0 percent) from FY 2024 results. A summary of the annual changes of each tax category is provided below with the narrative that follows focused on State/All Funds receipts.

ALL FUNDS RECEIPTS (millions of dollars)									
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
Personal Income Tax	53,839	56,995	5.9%	60,166	5.6%	71,362	18.6%	81,732	14.5%
Consumption/Use Taxes	21,865	22,446	2.7%	22,992	2.4%	23,609	2.7%	24,126	2.2%
Business Taxes	27,695	28,792	4.0%	26,260	-8.8%	12,794	-51.3%	13,218	3.3%
Other Taxes	3,048	2,551	-16.3%	2,695	5.6%	2,847	5.6%	3,029	6.4%
<b>Total State Taxes</b>	<b>106,447</b>	<b>110,784</b>	<b>4.1%</b>	<b>112,113</b>	<b>1.2%</b>	<b>110,612</b>	<b>-1.3%</b>	<b>122,105</b>	<b>10.4%</b>
Net PTET/PIT Receipts <sup>1</sup>	221	(864)	-491.0%	2,504	389.8%	12,197	387.1%	300	-97.5%
<b>Total State Taxes, excluding PTET</b>	<b>106,668</b>	<b>109,920</b>	<b>3.0%</b>	<b>114,617</b>	<b>4.3%</b>	<b>122,809</b>	<b>7.1%</b>	<b>122,405</b>	<b>-0.3%</b>
Miscellaneous Receipts	33,755	31,685	-6.1%	34,774	9.7%	33,676	-3.2%	31,799	-5.6%
Federal Receipts	94,276	94,202	-0.1%	88,463	-6.1%	89,150	0.8%	90,018	1.0%
<b>Total All Funds Receipts</b>	<b>234,478</b>	<b>236,671</b>	<b>0.9%</b>	<b>235,350</b>	<b>-0.6%</b>	<b>233,438</b>	<b>-0.8%</b>	<b>243,922</b>	<b>4.5%</b>

<sup>1</sup> Net PTET/PIT Receipts is the difference between the estimated realization of PTET credits by PIT filers and the PTET receipts from entities.



Personal Income Tax

FY 2025 PIT receipts are estimated to increase from FY 2024, reflecting increases in all major gross receipts components, partially offset by modest growth in total refunds. PIT receipts are expected to be heavily influenced by PTET<sup>14</sup>, an elective tax paid by NYS partnerships and S-corporations for which a corresponding PIT credit may be received. Despite being revenue neutral to the overall Financial Plan across all fiscal years, it is expected that the PTET will have a significant negative impact on PIT collections for as long as the Federal limit on SALT deductions remains in effect. Net PIT collections over this period will be suppressed by reduced estimated payments and elevated refunds, with cumulative impacts equal to total PTET liability.

PERSONAL INCOME TAX (millions of dollars)									
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
<b>STATE/ALL FUNDS (Excl. PTET)<sup>1</sup></b>	<b>68,015</b>	<b>70,879</b>	<b>4.2%</b>	<b>75,122</b>	<b>6.0%</b>	<b>82,220</b>	<b>9.4%</b>	<b>82,032</b>	<b>-0.2%</b>
PTET/PIT Credits	14,176	13,884	-2.1%	14,956	7.7%	10,858	-27.4%	300	-97.2%
<b>STATE/ALL FUNDS</b>	<b>53,839</b>	<b>56,995</b>	<b>5.9%</b>	<b>60,166</b>	<b>5.6%</b>	<b>71,362</b>	<b>18.6%</b>	<b>81,732</b>	<b>14.5%</b>
Gross Collections	70,999	74,889	5.5%	78,825	5.3%	91,026	15.5%	96,809	6.4%
Refunds (Incl. State/City Offset)	(17,160)	(17,894)	-4.3%	(18,659)	-4.3%	(19,664)	-5.4%	(15,077)	23.3%
<b>GENERAL FUND<sup>2</sup></b>	<b>25,312</b>	<b>26,922</b>	<b>6.4%</b>	<b>28,536</b>	<b>6.0%</b>	<b>34,161</b>	<b>19.7%</b>	<b>39,419</b>	<b>15.4%</b>
Gross Collections	70,999	74,889	5.5%	78,825	5.3%	91,026	15.5%	96,809	6.4%
Refunds (Incl. State/City Offset)	(17,160)	(17,894)	-4.3%	(18,659)	-4.3%	(19,664)	-5.4%	(15,077)	23.3%
STAR	(1,608)	(1,575)	2.1%	(1,547)	1.8%	(1,520)	1.7%	(1,447)	4.8%
RBTf	(26,919)	(28,498)	-5.9%	(30,083)	-5.6%	(35,681)	-18.6%	(40,866)	-14.5%

<sup>1</sup>State/All Funds (Excl. PTET) reflects PIT receipts increased by the estimated cost of PTET credit realization. STATE/ALL Funds represents actual (unadjusted) PIT receipts.  
<sup>2</sup>Excludes Transfers.

<sup>14</sup> 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 forecast amounts through FY 2028.

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS					
(millions of dollars)					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Projected	Projected	Projected	Projected
<b>Receipts</b>					
Withholding	54,699	57,486	60,432	63,487	65,848
Estimated Payments	10,779	11,707	12,453	21,349	24,520
Current Year	6,331	6,867	7,081	15,538	16,838
Prior Year <sup>1</sup>	4,448	4,840	5,372	5,811	7,682
Final Returns	3,650	3,781	3,971	4,167	4,362
Current Year	405	400	419	439	459
Prior Year <sup>1</sup>	3,245	3,381	3,552	3,728	3,903
Delinquent	1,871	1,915	1,969	2,023	2,079
Gross Receipts	70,999	74,889	78,825	91,026	96,809
<b>Refunds</b>					
Prior Year <sup>1</sup>	10,011	10,534	11,001	11,657	7,669
Previous Year	1,879	1,926	1,965	2,000	1,235
Current Year <sup>1</sup>	3,196	3,000	3,000	3,000	3,000
Advanced Credit Payment	821	1,002	1,162	1,338	1,482
State/City Offset <sup>1,2</sup>	1,253	1,432	1,531	1,669	1,691
Total Refunds	17,160	17,894	18,659	19,664	15,077
<b>Net Receipts<sup>3</sup></b>	<b>53,839</b>	<b>56,995</b>	<b>60,166</b>	<b>71,362</b>	<b>81,732</b>
PTET/PIT Credits	14,176	13,884	14,956	10,858	300
<b>Net Receipts, Excluding PTET<sup>4</sup></b>	<b>68,015</b>	<b>70,879</b>	<b>75,122</b>	<b>82,220</b>	<b>82,032</b>
<sup>1</sup> These components, collectively, are known as the "settlement" on the prior year's tax liability. <sup>2</sup> The State/city offset corrects the distribution of tax payments between the State, NYC, Yonkers, and the Metropolitan Commuter Transportation Mobility Tax. <sup>3</sup> Net Receipts represents actual (unadjusted) PIT receipts. <sup>4</sup> Net Receipts, Excluding PTET, presents PIT receipts increased by the estimated cost of PTET credit realization.					



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

FY 2025 withholding is estimated to increase compared to the prior year, reflecting moderate growth in both bonus and non-bonus wages. Current estimated payments for tax year 2024 and extension payments (i.e., prior year estimated) for tax year 2023 are both expected to increase. The growth in extensions - despite an estimated decrease in tax year 2023 non-wage income - reflects a disproportionately steep decline in FY 2024 (tax year 2023) current estimated payments relative to liability and the need to “catch up” through settlement payments, while the projected growth in FY 2025 current estimated payments is consistent with an increase in tax year 2024 non-wage income. Delinquent collections and final return payments are projected to increase as well.

Total refunds in FY 2025 are projected to increase, driven by increases in refunds for tax year 2023 (prior year refunds), refunds for tax years previous to 2023, advanced credit payments (generally STAR credits), and the State/city offset. These increases are partially offset by a scheduled decrease in the administrative refund cap (current year refunds). The FY 2025 prior year refunds estimate includes the influence of the one-time supplemental Empire State Child Credit payments effectuated by FY 2025 Enacted Budget legislation.

FY 2026 PIT receipts are projected to increase due to growth in withholding, total estimated payments, final returns, and delinquencies, partially offset by a modest increase in projected total refunds. The increase in FY 2026 total refunds is primarily driven by refunds for tax year 2024 (prior year refunds), which are expected to produce moderate underlying growth coupled with the contrasting influences of an increase in PTET-related refunds and expiration of the one-time Empire State Child Credit payments.

FY 2027 PIT receipts are expected to register double-digit growth due to the scheduled expiration of the Federal SALT deduction cap at the end of 2025. This expiration is expected to eliminate the incentive to participate in the PTET program and, without the associated credits, current estimated payments are projected to return to pre-PTET levels. Furthermore, the forecast assumes between \$3 and \$4 billion in estimated payments will be accelerated from extension payments (FY 2028) into current estimated payments (FY 2027) as taxpayers seek to benefit from unlimited SALT deductibility beginning tax year 2026.

FY 2028 PIT receipts are projected to increase from FY 2027 due to growth in all components coupled with a sharp decrease in total refunds. Withholding is projected to increase despite the scheduled expiration of the current top PIT rates after tax year 2027. The expected decline in refunds is attributable to the absence of tax year 2026 PTET-related refunds.



Consumption/Use Taxes

CONSUMPTION/USE TAXES									
(millions of dollars)									
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
<b>STATE/ALL FUNDS</b>	<b>21,865</b>	<b>22,446</b>	<b>2.7%</b>	<b>22,992</b>	<b>2.4%</b>	<b>23,609</b>	<b>2.7%</b>	<b>24,126</b>	<b>2.2%</b>
Sales Tax	19,903	20,371	2.4%	20,864	2.4%	21,418	2.7%	21,940	2.4%
Cigarette and Tobacco Taxes	842	829	-1.5%	793	-4.3%	759	-4.3%	728	-4.1%
Vapor Excise Tax	24	24	0.0%	24	0.0%	24	0.0%	24	0.0%
Motor Fuel Tax	487	484	-0.6%	484	0.0%	480	-0.8%	476	-0.8%
Highway Use Tax	139	140	0.7%	141	0.7%	142	0.7%	144	1.4%
Alcoholic Beverage Taxes	275	276	0.4%	278	0.7%	279	0.4%	280	0.4%
Opioid Excise Tax	22	20	-9.1%	20	0.0%	20	0.0%	20	0.0%
Medical Cannabis Excise Tax	9	5	-44.4%	4	-20.0%	4	0.0%	4	0.0%
Adult Use Cannabis Tax	33	158	378.8%	245	55.1%	339	38.4%	363	7.1%
Auto Rental Tax <sup>1</sup>	131	137	4.6%	137	0.0%	142	3.6%	145	2.1%
Peer to Peer Car Sharing Tax	0	2	0.0%	2	0.0%	2	0.0%	2	0.0%
<b>GENERAL FUND<sup>2</sup></b>	<b>9,872</b>	<b>10,091</b>	<b>2.2%</b>	<b>10,315</b>	<b>2.2%</b>	<b>10,567</b>	<b>2.4%</b>	<b>10,805</b>	<b>2.3%</b>
Sales Tax	9,315	9,534	2.4%	9,765	2.4%	10,024	2.7%	10,268	2.4%
Cigarette and Tobacco Taxes	260	259	-0.4%	250	-3.5%	242	-3.2%	235	-2.9%
Alcoholic Beverage Taxes	275	276	0.4%	278	0.7%	279	0.4%	280	0.4%
Opioid Excise Tax	22	20	-9.1%	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%

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

All Funds consumption/use tax receipts for FY 2025 are estimated to increase from FY 2024 results. Sales tax receipts are estimated to increase due to moderate growth in taxable consumption, particularly in the services sector. Cigarette and tobacco tax receipts are estimated to decrease reflecting a continuing trend of declining consumption. Motor fuel tax receipts are estimated to experience a minor decrease, partially attributable to an increase in refunds, as consumption remains relatively flat year-over-year. Opioid excise tax receipts are expected to moderately decline, reflecting the continued long-term decline in opioid consumption, as well as the market’s shift toward prescribing opioids in the lower wholesale acquisition cost tier, which has a reduced tax rate. Medical cannabis excise tax receipts are estimated to decline by more than 40 percent, as the Enacted Budget reduced the excise tax rate from 7 percent to 3.15 percent. The monies will now be evenly split between the manufacturing county and the distributing county. Adult-use cannabis taxes are projected to significantly increase as the State’s cannabis market expands during the second full year of receipts. These estimates are unaffected by the repeal of the THC-based potency tax in the Enacted Budget, which is replaced with a wholesale excise tax of 9 percent. This tax structure change applies to sales starting June 1, 2024, while the existing State and local retail excise tax rates remain unchanged at 9 and 4 percent, respectively. Auto rental tax receipts have rebounded to pre-pandemic levels and are also estimated to increase in FY 2025.



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Pursuant to statute, 25 percent of State sales tax receipts were deposited into the Local Government Assistance Tax Fund until the termination of the Fund on October 1, 2022. In FY 2022, the portion deposited into the Sales Tax Revenue Bond Fund was increased to 50 percent (previously 25 percent). Additionally, the portion deposited to the General Fund was temporarily reduced from 50 to 25 percent through October 1, 2022 (i.e., through the first half of FY 2023). General Fund consumption/use tax receipts for FY 2025 are projected to increase, as the increase in State sales tax receipts more than offsets the marginal decreases to cigarette and tobacco tax and opioid tax receipts, coupled with the marginal increases to alcoholic beverage tax and peer-to-peer car sharing tax receipts.

FY 2026 consumption/use tax receipts are projected to increase, primarily due to a small projected increase in sales tax receipts. Most consumption/use taxes are projected to experience flat tax receipt growth in FY 2026, including auto rental, motor fuel, and vapor tax, or see marginal projected growth in receipts, as is the case with highway use tax and alcoholic beverage taxes. Adult-use cannabis taxes are projected to see another significant increase in receipts as the cannabis market continues to grow. However, the increases above are partially offset by a continued decline in taxable cigarette consumption and a further reduction in medical cannabis excise tax receipts as the reduced tax rate will be effective for the full fiscal year.

Consumption/use tax receipts for FYs 2027 and FY 2028 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	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>STATE/ALL FUNDS (Excl. PTET)<sup>1</sup></b>	<b>13,739</b>	<b>14,044</b>	<b>2.2%</b>	<b>13,808</b>	<b>-1.7%</b>	<b>14,134</b>	<b>2.4%</b>	<b>13,218</b>	<b>-6.5%</b>
Pass-Through-Entity Tax	(13,956)	(14,748)	-5.7%	(12,452)	15.6%	1,340	110.8%	0	-100.0%
<b>STATE/ALL FUNDS</b>	<b>27,695</b>	<b>28,792</b>	<b>4.0%</b>	<b>26,260</b>	<b>-8.8%</b>	<b>12,794</b>	<b>-51.3%</b>	<b>13,218</b>	<b>3.3%</b>
Corporate Franchise Tax	9,262	9,295	0.4%	9,201	-1.0%	9,407	2.2%	8,375	-11.0%
Corporation and Utilities Tax	554	603	8.8%	591	-2.0%	596	0.8%	592	-0.7%
Insurance Tax	2,813	2,879	2.3%	2,999	4.2%	3,121	4.1%	3,251	4.2%
Bank Tax	1	212	21100.0%	0	-100.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	13,956	14,748	5.7%	12,452	-15.6%	(1,340)	-110.8%	0	100.0%
Petroleum Business Tax	1,109	1,055	-4.9%	1,017	-3.6%	1,010	-0.7%	1,000	-1.0%
<b>GENERAL FUND<sup>2</sup></b>	<b>17,425</b>	<b>18,038</b>	<b>3.5%</b>	<b>16,667</b>	<b>-7.6%</b>	<b>9,999</b>	<b>-40.0%</b>	<b>9,889</b>	<b>-1.1%</b>
Corporate Franchise Tax	7,525	7,446	-1.0%	7,308	-1.9%	7,424	1.6%	6,532	-12.0%
Corporation and Utilities Tax	401	468	16.7%	457	-2.4%	461	0.9%	458	-0.7%
Insurance Tax	2,521	2,570	1.9%	2,676	4.1%	2,784	4.0%	2,899	4.1%
Bank Tax	0	180	0.0%	0	-100.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	6,978	7,374	5.7%	6,226	-15.6%	(670)	-110.8%	0	100.0%
Petroleum Business Tax	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%

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

CFT receipts in the General Fund are estimated to decrease slightly in FY 2025, primarily reflecting an increase in refunds. FY 2024 refund levels were at their lowest amount since FY 2015 and are expected to return to historical levels. The estimated increase in refunds is partially offset by an estimated modest increase in gross receipts and significant increase in audit receipts after FY 2024 levels falling below historic trend levels.

Corporation and Utilities Tax (CUT) receipts for FY 2025 are estimated to increase significantly over the prior fiscal year after FY 2024 being significantly impacted by the COVID-19 Utility Debt Relief Tax Credit, which resulted in lower gross receipts from the utility sector. Gross receipts from the telecommunication sector are estimated to slightly decline as compared to FY 2024 levels. Audit receipts are estimated to decrease from FY 2024 levels while refunds are estimated to decrease from FY 2024 levels which were higher than long-term trend levels.

Insurance tax receipts for FY 2025 are estimated to increase modestly due to projected increases in insurance tax premiums driving gross receipts, following two years of significant growth. Audits are expected to decrease while refunds are expected to increase slightly as compared to FY 2024.

PTET collections for FY 2025 are estimated to increase due to higher tax year 2024 estimated payments. As noted, DOB expects PTET will be revenue-neutral for the State; however, PTET will not be revenue-neutral within each fiscal year as PTET payments are generally received in the fiscal year prior to PIT credit claims.



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Receipts from the repealed bank tax (all from prior liability periods) in FY 2025 are estimated to increase significantly due to an expectation of higher audit receipts. Petroleum Business Tax (PBT) receipts are estimated to decrease from FY 2024 results, primarily due to two successive rate index decreases, as the net impact of a 5 percent decrease in the PBT rate index effective January 1, 2024 is compounded by another projected 5 percent decline effective January 1, 2025.

Business tax receipts for FY 2026 are projected to decrease primarily due to PTET. This decrease in PTET receipts is the result of the scheduled expiration of the SALT deduction cap after tax year 2025 under current Federal law. CFT, CUT and PBT receipts are also projected to decrease, with an increase in insurance tax receipts partially offsetting the overall business tax receipts decrease. The decrease in CFT receipts is driven by an increase in refunds, while PBT receipts reflect a small decrease in consumption.

Business tax receipts for FY 2027 are projected to increase in CFT, CUT and insurance tax, while PTET and PBT are projected to decline. CFT receipts are projected to show the largest increase due to a projected increase in gross receipts. FY 2027 represents the last year of projected PTET receipts due to the scheduled expiration of the SALT deduction cap previously described and is comprised primarily of refunds, partially offset by final return payments.

Business tax receipts for FY 2028 are projected to increase in the insurance tax, while CFT, CUT and PBT are projected to decline. The decrease in CFT receipts is driven by the expiration of the temporary tax rates set to expire after tax year 2026.



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## Other Taxes

OTHER TAXES (millions of dollars)									
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
<b>STATE/ALL FUNDS</b>	<b>3,048</b>	<b>2,551</b>	<b>-16.3%</b>	<b>2,695</b>	<b>5.6%</b>	<b>2,847</b>	<b>5.6%</b>	<b>3,029</b>	<b>6.4%</b>
Estate Tax	1,856	1,375	-25.9%	1,437	4.5%	1,503	4.6%	1,568	4.3%
Real Estate Transfer Tax	1,165	1,147	-1.5%	1,230	7.2%	1,331	8.2%	1,448	8.8%
Employer Compensation Expense Program	14	15	7.1%	15	0.0%	0	-100.0%	0	0.0%
Pari-Mutuel Taxes	12	12	0.0%	12	0.0%	12	0.0%	12	0.0%
All Other Taxes	1	2	100.0%	1	-50.0%	1	0.0%	1	0.0%
<b>GENERAL FUND<sup>1</sup></b>	<b>1,876</b>	<b>1,397</b>	<b>-25.5%</b>	<b>1,458</b>	<b>4.4%</b>	<b>1,516</b>	<b>4.0%</b>	<b>1,581</b>	<b>4.3%</b>
Estate Tax	1,856	1,375	-25.9%	1,437	4.5%	1,503	4.6%	1,568	4.3%
Employer Compensation Expense Program	7	8	14.3%	8	0.0%	0	-100.0%	0	0.0%
Pari-Mutuel Taxes	12	12	0.0%	12	0.0%	12	0.0%	12	0.0%
All Other Taxes	1	2	100.0%	1	-50.0%	1	0.0%	1	0.0%

<sup>1</sup>Excludes Transfers.

FY 2025 other tax receipts are projected to decrease from FY 2024, primarily due to an expected return to a more typical amount of super-large payments and collections from the estate tax. Also, real estate transfer tax receipts are projected to decrease slightly as the average housing price is projected to decline marginally compared to the prior year.

Other tax receipts in the outyears are projected to increase, largely due to increases in both estate tax and real estate transfer tax receipts, reflecting projected growth in household net worth, housing starts, housing prices and bonuses.



Miscellaneous Receipts

MISCELLANEOUS RECEIPTS									
(millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>ALL FUNDS</b>	<b>33,755</b>	<b>31,685</b>	<b>-6.1%</b>	<b>34,774</b>	<b>9.7%</b>	<b>33,676</b>	<b>-3.2%</b>	<b>31,799</b>	<b>-5.6%</b>
General Fund	4,878	4,460	-8.6%	3,962	-11.2%	2,419	-38.9%	2,083	-13.9%
Special Revenue Funds	23,430	19,092	-18.5%	19,225	0.7%	18,506	-3.7%	18,723	1.2%
Capital Projects Funds	4,941	7,746	56.8%	11,191	44.5%	12,331	10.2%	10,557	-14.4%
Debt Service Funds	506	387	-23.5%	396	2.3%	420	6.1%	436	3.8%

General Fund miscellaneous receipts in FY 2025 are estimated to decrease from FY 2024 results, largely due to lower projected abandoned property, license, fee, and reimbursement receipts.

All Funds miscellaneous receipts in FY 2025 are estimated to decrease from FY 2024 results, driven by the conservative estimation of non-General Fund revenues and the reduction of General Fund receipts, partially offset by the projected growth of bond proceeds receipts, primarily due to the increase in bond-eligible capital spending in FY 2025 and the increased use of PAYGO capital resources, primarily from General Fund transfers, in FY 2024. In addition, the aggregate receipts projections (i.e., the sum of all projected receipts by individual agencies) in State Special Revenue Funds are adjusted downward to reflect aggregate trends and patterns observed between estimated and actual results over time.

All Funds miscellaneous receipts in FY 2026 are projected to increase from FY 2025 estimates, driven by bond proceed income due to higher projected bond-eligible capital spending and decreased use of PAYGO capital resources, primarily from General Fund transfers, partly offset by a projected decline in investment-income.

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



Federal Receipts

FEDERAL RECEIPTS (millions of dollars)									
	FY 2024 Projected	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
<b>ALL FUNDS</b>	<b>94,276</b>	<b>94,202</b>	<b>-0.1%</b>	<b>88,463</b>	<b>-6.1%</b>	<b>89,150</b>	<b>0.8%</b>	<b>90,018</b>	<b>1.0%</b>
General Fund	2,250	3,645	62.0%	0	-100.0%	0	0.0%	0	0.0%
Special Revenue Funds	89,222	87,266	-2.2%	84,720	-2.9%	85,596	1.0%	86,454	1.0%
Capital Projects Funds	2,744	3,229	17.7%	3,685	14.1%	3,501	-5.0%	3,519	0.5%
Debt Service Funds	60	62	3.3%	58	-6.5%	53	-8.6%	45	-15.1%

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, Transportation, and Education ARP funds, partially offset by declines in Federal pandemic assistance such as the expiration of COVID-19 eFMAP and ERAP, and the wind-down of other various pandemic assistance including childcare, housing, infrastructure, and other purposes. In addition, Federal receipts reflect an increase in the final use of Federal ARP funds in FY 2025 consistent with Federal treasury rules.

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



### **Disbursements**

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



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## Assistance and Grants

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

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

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES (millions of dollars)					
	FY 2024 Actuals <sup>1</sup>	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>HEALTH CARE</b>					
Medicaid - Individuals Covered	7,292,559	6,766,673	6,766,092	6,764,150	6,763,986
Essential Plan - Individuals Covered	1,266,722	1,443,169	1,436,052	1,457,672	1,479,674
Child Health Plus - Individuals Covered	493,206	547,367	558,314	569,480	580,869
State Takeover of County/NYC Costs <sup>2</sup>	<u>\$6,451</u>	<u>\$7,400</u>	<u>\$8,258</u>	<u>\$9,026</u>	<u>\$9,712</u>
CY 2005 Local Medicaid Cap	\$4,620	\$5,386	\$6,062	\$6,647	\$7,151
FY 2013 Local Takeover Costs	\$1,831	\$2,014	\$2,196	\$2,379	\$2,561
<b>EDUCATION</b>					
School Aid (School Year-Basis Funding) <sup>3</sup>	\$34,484	\$35,889	\$36,954	\$37,859	\$38,710
<b>HIGHER EDUCATION</b>					
Public Higher Education Enrollment (FTEs)	475,772	475,772	TBD	TBD	TBD
Tuition Assistance Program (FTEs)	213,000	261,000	TBD	TBD	TBD
<b>PUBLIC ASSISTANCE</b>					
Family Assistance Program (Families)	187,583	190,791	190,573	189,199	187,540
Safety Net Program (Families)	129,168	131,836	131,570	130,409	128,998
Safety Net Program (Singles)	270,983	284,342	297,258	310,853	325,332
<b>MENTAL HYGIENE</b>					
OMH Community Beds	49,742	51,943	54,420	55,110	55,560
OPWDD Community Beds <sup>4</sup>	44,003	44,375	44,816	45,332	45,932
OASAS Community Beds	<u>13,553</u>	<u>13,841</u>	<u>14,022</u>	<u>14,202</u>	<u>14,252</u>
Total	107,298	110,159	113,258	114,644	115,744
<sup>1</sup> Reflects preliminary unaudited actuals. <sup>2</sup> 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. <sup>3</sup> SY 2024 does not reflect a significant amount of federal ARP Act funding for school districts that was distributed over multiple school years, including prekindergarten expansion grants initially supported by this funding that appear on the School Aid run. These prekindergarten expansion grants will be State-funded beginning in SY 2025 and are included in the table for SY 2025 and after. <sup>4</sup> OPWDD Community Beds actuals and estimates now 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 Financial Plan includes \$35.9 billion for School Aid in SY 2025, representing an annual increase of approximately \$1.4 billion (4.1 percent), inclusive of the State’s full takeover of funding for prekindergarten expansion grants previously supported with Federal ARP funds. Excluding the State funds needed to support this takeover, the School Aid increase for SY 2025 totals \$1.3 billion (3.8 percent) and includes a \$934 million (3.9 percent) increase in Foundation Aid. The Foundation Aid increase is driven largely by the formula's inflation factor, which the Enacted Budget sets at 2.8 percent for SY 2025. School Aid growth also fully funds the projected \$366 million increase under current law for expense-based reimbursement programs such as Transportation Aid and Boards of Cooperative Educational Services (BOCES) Aid.

In SY 2026 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) <sup>1</sup>									
(millions of dollars)									
	<u>SY 2024</u>	<u>SY 2025</u>	<u>Change</u>	<u>SY 2026</u>	<u>Change</u>	<u>SY 2027</u>	<u>Change</u>	<u>SY 2028</u>	<u>Change</u>
<b>Total</b>	<b>34,484</b>	<b>35,889</b>	<b>1,405</b>	<b>36,954</b>	<b>1,065</b>	<b>37,859</b>	<b>905</b>	<b>38,710</b>	<b>851</b>
			4.1%		3.0%		2.4%		2.2%

<sup>1</sup> SY 2024 does not reflect a significant amount of Federal ARP Act funding that was distributed to school districts over multiple school years, including prekindergarten expansion grants initially supported by this funding that appear on the School Aid run. These prekindergarten expansion grants will be State-funded beginning in SY 2025 and are included in the table for SY 2025 and thereafter.





# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## State Fiscal Year School Aid

The State finances School Aid from the General Fund, commercial gaming receipts, cannabis sales, mobile sports wagering receipts, and Lottery Fund receipts, including revenues from VLTs. Commercial gaming, lottery, mobile sports wagering, and cannabis receipts are accounted for and disbursed from dedicated accounts. The amount of School Aid spending financed by Lottery and VLT Aid is expected to increase in FY 2025 due to higher than anticipated revenue collections in FY 2024. Additionally, the amount of School Aid spending financed by mobile sports wagering receipts is expected to decrease slightly in FY 2025 due to higher than anticipated revenue collections in FY 2023 that were subsequently used to support disbursements in FY 2024.

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 <sup>1,2</sup>									
(millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>33,383</b>	<b>35,347</b>	<b>5.9%</b>	<b>36,537</b>	<b>3.4%</b>	<b>37,477</b>	<b>2.6%</b>	<b>38,329</b>	<b>2.3%</b>
General Fund Assistance and Grants	28,692	30,142	5.1%	31,578	4.8%	32,618	3.3%	33,436	2.5%
Medicaid	151	140	-7.3%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid	2,303	2,807	21.9%	2,480	-11.6%	2,398	-3.3%	2,398	0.0%
VLT Lottery Aid	1,033	1,096	6.1%	1,025	-6.5%	1,034	0.9%	1,036	0.2%
Commercial Gaming	138	122	-11.6%	128	4.9%	166	29.7%	166	0.0%
Mobile Sports Wagering	1,061	1,040	-2.0%	1,139	9.5%	1,040	-8.7%	1,072	3.1%
Cannabis Revenue	5	0	-100.0%	47	0.0%	81	72.3%	81	0.0%

<sup>1</sup> FY 2024 and FY 2025 do not reflect a significant amount of Federal ARP Act funding that was distributed to school districts over multiple school years, including prekindergarten expansion grants initially supported by this funding that appear on the School Aid run. These prekindergarten expansion grants will be State-funded beginning in SY 2025 and are included in the table for FY 2025 and thereafter.

<sup>2</sup> Spending from dedicated revenue sources is capped by appropriation authority as determined at the Enacted Budget and does not necessarily equate to annual revenue collections and/or projections. Gaming details can be found in the Accompanying Notes section (Note 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 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>2,457</b>	<b>2,796</b>	<b>13.8%</b>	<b>2,849</b>	<b>1.9%</b>	<b>2,994</b>	<b>5.1%</b>	<b>3,142</b>	<b>4.9%</b>
Special Education	1,408	1,507	7.0%	1,597	6.0%	1,694	6.1%	1,795	6.0%
All Other Education	1,049	1,289	22.9%	1,252	-2.9%	1,300	3.8%	1,347	3.6%

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

Special Education costs are expected to increase from FY 2024 levels due to the continuing impact of a 6.25 percent COLA increase to provider tuition rates implemented in SY 2024 and the return of enrollment to pre-COVID-19 pandemic levels. These increased tuition costs are paid in the first instance by school districts and counties and partially reimbursed by the State starting in the following year. Outyear spending increases are attributable to projected enrollment and cost growth.

Spending for All Other Education Programs in FY 2025 is projected to increase by 22.9 percent, largely driven by the continuation of an FY 2024 State-funded initiative to incentivize qualifying low-income public and nonpublic schools to participate in the Federal CEP program, allowing all students in those schools to eat breakfast and lunch at no charge regardless of their families’ income; one-time aid and grant programs; reimbursement to nonpublic schools for State-mandated activities; reimbursement to nonpublic schools for Science, Technology, Engineering, and Math (STEM) instruction; and payments to the City of New York for charter school facilities aid. Lower projected FY 2026 spending is attributable to the discontinuation of one-time aid and grant programs funded in the FY 2025 Enacted Budget. Outyear spending is largely attributable to reimbursements 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 \$98,700 will receive an \$84,000 exemption in FY 2025.

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

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 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>TOTAL STAR PROGRAM</b>	<b>1,608</b>	<b>1,575</b>	<b>-2.1%</b>	<b>1,547</b>	<b>-1.8%</b>	<b>1,520</b>	<b>-1.7%</b>	<b>1,447</b>	<b>-4.8%</b>
Gross Program Costs	3,152	3,291	4.4%	3,427	4.1%	3,562	3.9%	3,638	2.1%
Personal Income Tax Credit	(1,544)	(1,716)	-11.1%	(1,880)	-9.6%	(2,042)	-8.6%	(2,191)	-7.3%
<b>Basic Exemption</b>	<b>791</b>	<b>747</b>	<b>-5.6%</b>	<b>699</b>	<b>-6.4%</b>	<b>663</b>	<b>-5.2%</b>	<b>580</b>	<b>-12.5%</b>
Gross Program Costs	1,415	1,556	10.0%	1,646	5.8%	1,744	6.0%	1,776	1.8%
Personal Income Tax Credit	(624)	(809)	-29.6%	(947)	-17.1%	(1,081)	-14.1%	(1,196)	-10.6%
<b>Enhanced (Senior) Exemption</b>	<b>817</b>	<b>828</b>	<b>1.3%</b>	<b>848</b>	<b>2.4%</b>	<b>857</b>	<b>1.1%</b>	<b>867</b>	<b>1.2%</b>
Gross Program Costs	991	1,003	1.2%	1,045	4.2%	1,077	3.1%	1,116	3.6%
Personal Income Tax Credit	(174)	(175)	-0.6%	(197)	-12.6%	(220)	-11.7%	(249)	-13.2%
<b>New York City PIT</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
Gross Program Costs	746	732	-1.9%	736	0.5%	741	0.7%	746	0.7%
Personal Income Tax Credit	(746)	(732)	1.9%	(736)	-0.5%	(741)	-0.7%	(746)	-0.7%

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 2025 through FY 2028 can be attributed to these actions. By moving taxpayers to the credit program, the State can more efficiently administer the program while strengthening its ability to prevent abuse. The move from the basic exemption to the credit program does not reduce the value of the benefit received by homeowners.



## Higher Education

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

HIGHER EDUCATION (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>3,122</b>	<b>3,474</b>	<b>11.3%</b>	<b>3,506</b>	<b>0.9%</b>	<b>3,510</b>	<b>0.1%</b>	<b>3,434</b>	<b>-2.2%</b>
<b>City University</b>	<b>2,005</b>	<b>2,121</b>	<b>5.8%</b>	<b>2,166</b>	<b>2.1%</b>	<b>2,199</b>	<b>1.5%</b>	<b>2,234</b>	<b>1.6%</b>
Senior Colleges	1,764	1,876	6.3%	1,920	2.3%	1,953	1.7%	1,988	1.8%
Community College	241	245	1.7%	246	0.4%	246	0.0%	246	0.0%
<b>Higher Education Services</b>	<b>579</b>	<b>699</b>	<b>20.7%</b>	<b>714</b>	<b>2.1%</b>	<b>729</b>	<b>2.1%</b>	<b>744</b>	<b>2.1%</b>
Tuition Assistance Program	535	633	18.3%	656	3.6%	671	2.3%	686	2.2%
Scholarships/Awards	40	58	45.0%	50	-13.8%	50	0.0%	50	0.0%
Aid for Part-Time Study	4	8	100.0%	8	0.0%	8	0.0%	8	0.0%
<b>State University</b>	<b>538</b>	<b>654</b>	<b>21.6%</b>	<b>626</b>	<b>-4.3%</b>	<b>582</b>	<b>-7.0%</b>	<b>456</b>	<b>-21.6%</b>
Community College	464	476	2.6%	452	-5.0%	452	0.0%	452	0.0%
Other/Cornell	74	178	140.5%	174	-2.2%	130	-25.3%	4	-96.9%

As of Fall 2023 enrollment data, SUNY and CUNY operate 47 four-year colleges and graduate schools with a total enrollment of roughly 364,000 full- and part-time students. SUNY and CUNY also operate 37 community colleges, serving approximately 236,000 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 \$1.4 billion for SUNY campus operations via an annual General Fund transfer; and an estimated \$836 million for debt service payments on bond financed capital projects at SUNY and CUNY in FY 2025. Additionally, an estimated \$330 million in student financial aid support will continue to be transferred from HESC to SUNY in FY 2025. 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 26 other scholarship and loan forgiveness programs. Together, these programs provide financial aid to approximately 300,000 students. HESC also partners with OSC in administering the College Choice Tuition Savings program.



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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Higher education assistance and grants spending is projected to increase by \$352 million, or 11.3 percent, from FY 2024 to FY 2025. This spending includes an increase in General Fund operating assistance to CUNY senior colleges. In addition, assistance and grants spending for the State University is projected to increase due to the timing of disbursements of the State endowment match to SUNY University Centers and the continuation of funding for transformational initiatives at State University community colleges. Increased HESC spending is driven by an increase in the maximum income threshold for TAP eligibility across all schedules, an increase in the minimum TAP award, as well as the expansion of TAP for part-time students to proprietary institutions.



### Health Care

DOH works with local health departments and social services departments, including the City of New York, to coordinate and administer statewide health insurance programs and activities, including operating the Medicaid program. The combined benefit of the State's health insurance programs is to provide health care coverage to nearly 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, public health, and COVID-19 pandemic response efforts. For more information on the Medicaid Waivers and Federal COVID-19 response efforts please see “Other Matters Affecting the Financial Plan” herein.

### Medicaid

Medicaid is a means-tested program that finances health care services for low-income individuals and long-term care services for the elderly and disabled, primarily through monthly premium payments to managed care plans that enroll Medicaid eligible individuals and direct payments to health care providers for services rendered to Medicaid enrollees. According to the most recent Center for Medicare and Medicaid Services Data, New York is the second largest program in terms of spending, behind California, which spends roughly 32 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 \$113 billion in FY 2025. The following table shows the estimated disbursements by level of government.



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

FY 2025 PROJECTED MEDICAID SPENDING <sup>1</sup> (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Federal</b>	<b>66,754</b> 60.1%	<b>67,767</b> 60.0%	<b>66,622</b> 57.6%	<b>68,859</b> 57.3%	<b>69,685</b> 56.6%
<b>State (DOH)</b>	<b>28,188</b> 25.4%	<b>31,309</b> 27.7%	<b>34,432</b> 29.8%	<b>36,354</b> 30.2%	<b>38,005</b> 30.9%
<b>State (Other Agencies)</b>	<b>7,672</b> 6.9%	<b>5,298</b> 4.7%	<b>5,817</b> 5.0%	<b>6,172</b> 5.1%	<b>6,534</b> 5.3%
<b>Local</b>	<b>8,505</b> 7.7%	<b>8,638</b> 7.6%	<b>8,838</b> 7.6%	<b>8,838</b> 7.4%	<b>8,838</b> 7.2%
<b>Total</b>	<b>111,119</b>	<b>113,012</b>	<b>115,709</b>	<b>120,223</b>	<b>123,062</b>

<sup>1</sup> Includes operational costs and FY 2024 Essential Plan spending.

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

STATE-SHARE MEDICAID FINANCING SOURCES <sup>1</sup> (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>General Fund</b>	<b>20,983</b> 74.4%	<b>24,423</b> 78.0%	<b>27,914</b> 81.1%	<b>29,868</b> 82.1%	<b>31,577</b> 83.1%
<b>HCRA</b>	<b>6,058</b> 21.5%	<b>5,526</b> 17.7%	<b>5,478</b> 15.9%	<b>5,446</b> 15.0%	<b>5,388</b> 14.2%
<b>All Other</b>	<b>1,147</b> 4.1%	<b>1,360</b> 4.3%	<b>1,040</b> 3.0%	<b>1,040</b> 2.9%	<b>1,040</b> 2.7%
<b>Total</b>	<b>28,188</b>	<b>31,309</b>	<b>34,432</b>	<b>36,354</b>	<b>38,005</b>

<sup>1</sup> Includes operational costs and FY 2024 Essential Plan spending.



**Enrollment**

Medicaid eligibility and enrollment fluctuate with economic cycles. Due to the steep rise in unemployment triggered by the COVID-19 pandemic, as well as Federal limitations on Medicaid disenrollment activities before the expiration of the public health emergency (PHE) on May 11, 2023, Medicaid enrollment has increased significantly since March 2020. The State resumed eligibility redeterminations for the nearly 9 million total public health insurance enrollees, to be completed over a fourteen-month period, consistent with CMS requirements. Based on experience to date, disenrollment is expected to be significantly less than initially projected and the State estimates almost half of the COVID-19 era enrollment increase will remain, driving elevated enrollment costs through FY 2028.

Accordingly, 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 managed long-term care 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 MHSF/LSA accounting mechanism between DOH and OPWDD.

TOTAL STATE-SHARE MEDICAID DISBURSEMENTS (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Department of Health Medicaid</b>	<b>28,188</b>	<b>31,309</b>	<b>34,432</b>	<b>36,354</b>	<b>38,005</b>
Assistance and Grants	29,507	30,932	34,076	36,003	37,651
State Operations	384	377	356	351	354
eFMAP <sup>1</sup>	(1,703)	0	0	0	0
<b>Other State Agency Medicaid Spending</b>	<b>7,672</b>	<b>5,298</b>	<b>5,817</b>	<b>6,172</b>	<b>6,534</b>
Mental Hygiene <sup>2</sup>	5,924	6,454	6,700	7,022	7,175
MHSF/LSA	1,536	(1,364)	(1,091)	(1,058)	(849)
Foster Care	59	60	60	60	60
Education	151	140	140	140	140
Corrections	2	8	8	8	8
<b>Total State-Share Medicaid (All Agencies)</b>	<b>35,860</b>	<b>36,607</b>	<b>40,249</b>	<b>42,526</b>	<b>44,539</b>
Annual \$ Change		747	3,642	2,277	2,013
Annual % Change		2.1%	9.9%	5.7%	4.7%

<sup>1</sup> Includes a portion of the benefit of enhanced Federal share (eFMAP).  
<sup>2</sup> 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 cap that applies to a subset of State-share funded Medicaid spending. It is intended to limit the growth of Medicaid costs financed by the General Fund. Since the implementation of the Medicaid Global Cap through FY 2022, the subset of Medicaid spending to which it applied was limited to no greater than the ten-year rolling average of medical price inflation. The FY 2023 Enacted Budget implemented a new Global Cap index based on the five-year rolling average of CMS annual projections of health care spending to better account for enrollment changes, including specific populations, such as the aging and disabled populations, which are significant drivers of costs.

Consistent with the index, the FY 2025 Enacted Budget accounts for the latest projections published by CMS by further increasing allowable Global Cap spending annually between FY 2025 and FY 2028, providing another \$386 million over the multi-year plan and nearly \$16 billion in aggregate increased spending allowance over the five-year period.

Medicaid spending, subject to the Global Cap Index (GCI), is forecasted to remain within the indexed allowance through FY 2025 but exceed the cap beginning in FY 2026 due to projected utilization and costs trends, particularly within Managed Long-Term Care.

MEDICAID GLOBAL CAP INDEX (millions of dollars)						
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	Five-Year Total
<b>Prior CPI Index (May 2022)</b>	<b>21,749</b>	<b>22,333</b>	<b>22,957</b>	<b>23,612</b>	<b>24,226</b>	<b>114,877</b>
Annual \$ Change	577	584	624	655	614	3,054
Annual % Change	2.7%	2.7%	2.8%	2.9%	2.6%	
<b>Increased Spending Under the New Cap<sup>1</sup></b>	<b>1,516</b>	<b>2,499</b>	<b>3,293</b>	<b>3,904</b>	<b>4,422</b>	<b>15,634</b>
<b>New CMS Index</b>	<b>23,265</b>	<b>24,832</b>	<b>26,250</b>	<b>27,516</b>	<b>28,648</b>	<b>130,511</b>
FY 2025 Enacted Budget	23,265	24,832	27,799	29,158	30,191	135,245
<b>Enacted Budget Over/(Under) Index<sup>2</sup></b>	<b>0</b>	<b>0</b>	<b>1,549</b>	<b>1,642</b>	<b>1,543</b>	<b>4,734</b>
<b>FY 2025 Enacted Budget</b>	<b>23,265</b>	<b>24,832</b>	<b>27,799</b>	<b>29,158</b>	<b>30,191</b>	<b>135,245</b>
Annual \$ Change	1,503	1,567	2,967	1,359	1,033	8,429
Annual % Change	6.9%	6.7%	11.9%	4.9%	3.5%	

<sup>1</sup> Effective FY 2023, growth is indexed to the five-year rolling average of Medicaid spending projections within the National Health Expenditure Accounts produced by Office of the Actuary in the Centers for Medicare & Medicaid Services (CMS) as of March 2020 and updated five-year rolling average pursuant to CMS March 2022 and June 2024 reports.

<sup>2</sup> The Medicaid forecast is projected to spend within the allowable index through FY 2025. Medicaid spending is projected to exceed the cap beginning in FY 2026 due mainly to projected utilization costs and trends.

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



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

TOTAL DOH MEDICAID SPENDING (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Medicaid Global Cap<sup>1</sup></b>	<b>23,265</b>	<b>24,832</b>	<b>26,250</b>	<b>27,516</b>	<b>28,648</b>
Annual \$ Change	1,503	1,567	1,418	1,266	1,132
Annual % Change	6.9%	6.7%	5.7%	4.8%	4.1%
<b>FY 2025 Enacted Budget Forecast<sup>2</sup></b>	<b>0</b>	<b>0</b>	<b>1,549</b>	<b>1,642</b>	<b>1,543</b>
<b>Other Medicaid Not Subject to Global Cap</b>	<b>4,923</b>	<b>6,477</b>	<b>6,633</b>	<b>7,196</b>	<b>7,814</b>
Minimum Wage	2,413	2,430	2,441	2,451	2,462
Home Care Wages	214	1,480	1,795	2,165	2,590
Local Takeover Cost <sup>3</sup>	1,830	2,013	2,195	2,378	2,561
MSA Payments (Share of Local Growth) <sup>4</sup>	(62)	(325)	(325)	(325)	(325)
All Other	528	529	527	527	526
Healthcare Stability Fund	0	350	0	0	0
<b>Total DOH Medicaid</b>	<b>28,188</b>	<b>31,309</b>	<b>34,432</b>	<b>36,354</b>	<b>38,005</b>
Annual \$ Change	2,397	3,121	3,123	1,922	1,651
Annual % Change	9.3%	11.1%	10.0%	5.6%	4.5%
Hospital Advances/Recoupment <sup>5</sup>	1,497	(1,497)	0	0	0
<b>Adjusted DOH Medicaid<sup>5</sup></b>	<b>29,685</b>	<b>29,812</b>	<b>34,432</b>	<b>36,354</b>	<b>38,005</b>
Annual \$ Change	3,894	127	4,620	1,922	1,651
Annual % Change	15.1%	0.4%	15.5%	5.6%	4.5%

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

<sup>2</sup> The Medicaid forecast is projected to spend within the allowable index through FY 2025. Gap-closing savings will be necessary in FY 2026 through FY 2028 to ensure Medicaid spending in future years adheres to the Global Cap indexed rate.

<sup>3</sup> Reflects a portion of the State's costs related to paying the full share of Medicaid program growth on behalf of local governments that is outside of the Global Cap.

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

<sup>5</sup> In response to initial delays in the Federal approval of planned FY 2022 through FY 2024 State directed payments, the State advanced over \$2.2 billion in State-only payments to distressed providers for immediate cash flow relief. The provider reimbursements to the State are expected to be delayed, resulting in \$1.5 billion in additional Medicaid spending in FY 2024 that is anticipated to be repaid in FY 2025.



### FY 2025 Enacted State Operating Funds Budget Actions

The FY 2025 Enacted Budget includes \$768 million in savings actions (growing to nearly \$1.2 billion when fully annualized) to control rising Medicaid costs. The most significant savings actions include:

**Transition to a Single Statewide Fiscal Intermediary (FI) & Recalibrate Administrative Reimbursement.** 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. The cost of CDPAP has grown 1,200 percent since 2016, with State costs expected to continue to escalate at unsustainable levels. In response to this expansion, hundreds of private businesses, known as 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. The FY 2025 Budget requires the State to implement a single FI to oversee CDPAP that will absorb administrative and payroll functions from hundreds of existing FIs to more cost effectively administer the program. There is no change to care or services authorized through the CDPAP or any disruption to care expected, and the transition to a single FI is expected to be complete by the end of FY 2025.

**Remove the 1 Percent Across-the-Board Increase for Health Plans.** Removes the 1 percent surplus payments provided to MCOs, which was previously provided to support administrative costs that were associated with managing the Medicaid pharmacy benefit, which was transitioned to Fee for Service Medicaid, effective April 2023.

**Reduce Managed Care and Managed Long Term Care Quality Pools.** Makes reductions to the Managed Care quality pool programs, which provide funding to health plans that meet certain quality benchmarks.

**Increase in Expected Audit Recoveries.** Consistent with the Office of the Medicaid Inspector (OMIG) and the Attorney General's authority to detect fraudulent, abusive, and wasteful practices within the Medicaid program, the Global Cap assumes \$100 million in additional annual recoveries related to overpayments, fraud, and/or payments which should not have been made to health care providers and facilities. The increased audit recoveries reflect prior year investments into program integrity and criminal investigations returning to pre-pandemic levels.

**Reduce the Capital Rate Add-on for Hospitals and Nursing Homes.** Reduces the Medicaid capital rate add-on for hospitals and nursing homes by 10 percent. Specialty pediatric nursing homes are exempt from this capital reduction.

**Reduce the Nursing Home VAPAP.** Reduces the Nursing Home VAPAP pool by \$75 million to reflect underspending, bringing the total annual pool to \$25 million in emergency one-time, State-only funding for financially distressed nursing homes.



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

FY 2025 ENACTED BUDGET				
STATE OPERATING FUNDS -- SAVINGS/(COSTS)				
DEPARTMENT OF HEALTH - MEDICAID GLOBAL CAP				
(millions of dollars)				
	FY 2025	FY 2026	FY 2027	FY 2028
	Projected	Projected	Projected	Projected
<b>FY 2025 Base Surplus/(Gap)</b>	<b>(591)</b>	<b>(2,040)</b>	<b>(2,060)</b>	<b>(2,051)</b>
Forecasted Enrollment Projections	(402)	(356)	(281)	(201)
<b>FY 2025 Base Surplus/(Gap) with Enrollment</b>	<b>(993)</b>	<b>(2,396)</b>	<b>(2,341)</b>	<b>(2,252)</b>
Newly Signed Legislation	(5)	(26)	(26)	(26)
Updated Statutory Global Cap Index	263	158	38	(72)
Delay in Recoupment of Hospital Advances	951	0	0	0
Financial Plan Support of Delayed Hospital Recoupments	(951)	0	0	0
<b>FY 2025 Revised Surplus/(Gap)</b>	<b>(735)</b>	<b>(2,264)</b>	<b>(2,329)</b>	<b>(2,350)</b>
<b>Enacted Budget Actions</b>	<b>768</b>	<b>1,155</b>	<b>1,155</b>	<b>1,155</b>
Reduce Hospital Capital Rate Add-on by 10%	22	43	43	43
Unallocated Nursing Home VAPAP Reduction	75	75	75	75
Reduce Nursing Home Capital Rate Add-on by 10% (Excluding NH Pediatric Beds)	27	27	27	27
Transition to One Statewide Fiscal Intermediary & Recalibrate Administrative Reimbursement	200	504	504	504
Institute Plan Penalty for Electronic Visit Verification (EVV) Non-Compliance	0	20	20	20
Reduce Mainstream Managed Care (MMC) Quality Pool	34	34	34	34
Reduce Managed Long-Term Care (MLTC) Quality Pool	30	30	30	30
Require Dual-Eligible Special Needs Plans (DSNPs) to Cover Medicaid Dental Benefits in Medicaid	3	10	10	10
Remove 1% Across the Board Increase for Health Plans	204	204	204	204
Streamline Medicaid Drug Cap	5	10	10	10
Pharmacy Enhancements and Integration Specialty Drug Management	9	25	25	25
Reduce Coverage for Certain Over-the-Counter (OTC) Pharmaceuticals	18	32	32	32
Procurement Savings and Efficiencies	5	5	5	5
OHIP Non-Personal Service Reduction	25	25	25	25
Increase in Expected Audit Recoveries	100	100	100	100
Modify Early Intervention Billing	11	11	11	11
<b>Other Budget Actions</b>	<b>460</b>	<b>103</b>	<b>104</b>	<b>107</b>
Pediatric Clinic Rate Increase	(1)	(1)	(1)	0
Support Essential Plan Operations with Federal Funds	95	104	105	107
Available HCBS eFMAP	366	0	0	0
<b>1115 Waiver</b>	<b>(451)</b>	<b>(474)</b>	<b>(501)</b>	<b>(385)</b>
Medicaid Hospital Global Budget Initiative	(275)	(275)	(275)	(275)
Patient Centered (PCMH) Enhancement for Adults/Kids	(74)	(74)	(99)	(99)
SUD Amendment	22	22	22	22
Continuous Eligibility for Kids (0-6) in Medicaid and CHIP	(7)	(30)	(32)	(33)
1115 Additional State Match	(117)	(117)	(117)	0
<b>State of the State Investments</b>	<b>(42)</b>	<b>(69)</b>	<b>(69)</b>	<b>(69)</b>
Early Intervention Rate Increases	(6)	(7)	(7)	(7)
Increase Reimbursement for Providers Serving Individuals w/Disabilities	(5)	(10)	(10)	(10)
Increase Rates for MH Provided in Integrated Settings	(21)	(42)	(42)	(42)
Expand Coverage for Adverse Childhood Experience Screening	(1)	(1)	(1)	(1)
Mental Hygiene Medicaid	(8)	(8)	(8)	(8)
Ensuring Access to Comprehensive Gender-Affirming Treatments (Medicaid)	(1)	(1)	(1)	(1)
<b>FY 2025 Enacted Budget Surplus/(Gap)</b>	<b>0</b>	<b>(1,549)</b>	<b>(1,640)</b>	<b>(1,542)</b>
<b>Non-Global Cap Revisions Financed by the Financial Plan (Excluded from Above)</b>	<b>(1,150)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Financially Distressed and Safety-Net Hospitals Support	(500)	0	0	0
Healthcare Safety Net Transformation Program	(300)	0	0	0
Hospital One-Time Investment (HSF)	(200)	0	0	0
Nursing Home/ALP/Hospice One-Time Investment (HSF)	(150)	0	0	0



### Temporary eFMAP

In March 2020, the Federal government signed into law the Families First Coronavirus Response Act (FFCRA) which included a 6.2 percent base increase to the Federal Medical Assistance Percentage (FMAP) rate (retroactive to January 1, 2020) for each calendar quarter occurring during the PHE, with exemptions placed on spending already eligible for enhanced Federal support, including portions of the Affordable Care Act (ACA) expansion. The PHE ended on May 11, 2023, with the expiration of the Federal government's increased share of Medicaid spending (phased down to 1.5 percent) through December 2023. In FY 2024, State-share savings of \$1.7 billion from eFMAP were used to offset increased costs associated with elevated COVID-19 enrollment and lost MRT II savings due to Federal restrictions regarding program restructuring while the eFMAP remained in place. No State-share savings are assumed in FY 2025 or beyond.

### Minimum Wage and Home Care Wages

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

The State costs of minimum wage increases in the health care sector are projected to be over \$2.4 billion in FY 2025. 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 to come January 1, 2025, and January 1, 2026. The increases are partially funded by HCBS eFMAP in FY 2025 but revert 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-W for the Northeast Region. The State cost was \$53 million in FY 2024 and is projected to grow to over \$1.1 billion in FY 2028.



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 over a three-year period all growth in the local share of Medicaid costs.

The State takeover, which capped local districts' Medicaid costs at calendar year 2015 levels, is projected to save local districts a total of \$7.4 billion in FY 2025 -- roughly \$3.4 billion for counties outside the City of New York and \$4 billion for the City of New York. The following table provides the multi-year savings to local districts.

LOCAL GOVERNMENT SAVINGS STATE TAKEOVER OF LOCAL MEDICAID COSTS (2005 CAP AND GROWTH TAKEOVER) FY 2024 to FY 2028					
Region	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Rest of State	3,006,371	3,361,031	3,681,743	3,968,519	4,224,955
New York City	3,444,355	4,038,984	4,576,695	5,057,508	5,487,451
<b>Statewide</b>	<b>6,450,726</b>	<b>7,400,015</b>	<b>8,258,438</b>	<b>9,026,027</b>	<b>9,712,406</b>

Master Settlement Agreement (MSA)

DOB expects to receive a perpetual payment from tobacco manufacturers under the 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 is pursuing Federal approval of a MCO tax similar to those imposed by many other states including New Jersey, Louisiana, Michigan, Illinois, and California. The State is currently exploring options that reflect California's recently approved approach, which imposes differential rates between Medicaid plans and non-Medicaid plans. By utilizing differential rates, the tax structure would minimize the impact on the commercial insurance market and generate additional resources for the State to offset any State costs associated with the non-Federal share of related Medicaid premium costs.

Pursuant to the FY 2025 Enacted Budget, the Healthcare Stability Fund (HSF) is established to receive and distribute any revenue generated from the prospective MCO tax. The potential resources that accrue to the HSF are expected to be available to fund investments in the health care delivery system and/or offset current State Medicaid costs. In FY 2025, the Financial Plan includes \$350 million in one-time General Fund resources that will be transferred to the HSF to support \$200 million in hospital investments, and \$150 million in investments for nursing homes, assisted living programs, and hospice. Future investments or spending from the HSF fund will be dependent on CMS approval and successful execution of an MCO tax, therefore no State or Federal funding is included in the Financial Plan projections beyond FY 2025.



### 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.

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

HEALTH CARE TRANSFORMATION FUND PURSUANT TO PART FFF OF CHAPTER 59 OF THE LAWS OF 2018 (millions of dollars)					
	FY 2024 <u>Actuals</u>	FY 2025 <u>Projected</u>	FY 2026 <u>Projected</u>	FY 2027 <u>Projected</u>	FY 2028 <u>Projected</u>
<b>Opening Balance</b>	563	375	250	125	0
<b>Receipts</b>	154	125	125	125	0
General Fund Transfer	125	125	125	125	0
STIP Interest	29	0	0	0	0
<b>Planned Uses</b>	342	250	250	250	0
Home Care Wages	214	250	250	250	0
Housing Rental Subsidies	128	0	0	0	0
<b>Closing Balance</b>	375	250	125	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 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>2,125</b>	<b>2,622</b>	<b>23.4%</b>	<b>2,526</b>	<b>-3.7%</b>	<b>2,561</b>	<b>1.4%</b>	<b>2,609</b>	<b>1.9%</b>
<b>Public Health</b>	<b>1,952</b>	<b>2,415</b>	<b>23.7%</b>	<b>2,338</b>	<b>-3.2%</b>	<b>2,373</b>	<b>1.5%</b>	<b>2,409</b>	<b>1.5%</b>
Child Health Plus <sup>1</sup>	883	1,107	25.4%	1,140	3.0%	1,175	3.1%	1,210	3.0%
General Public Health Work	213	203	-4.7%	206	1.5%	206	0.0%	206	0.0%
EPIC	76	63	-17.1%	63	0.0%	63	0.0%	63	0.0%
<u>Early Intervention</u>	<u>109</u>	<u>71</u>	<u>-34.9%</u>	<u>41</u>	<u>-42.3%</u>	<u>41</u>	<u>0.0%</u>	<u>41</u>	<u>0.0%</u>
Unadjusted	197	168	-14.7%	138	-17.9%	138	0.0%	138	0.0%
Health Services Initiatives Offset	(88)	(97)	-10.2%	(97)	0.0%	(97)	0.0%	(97)	0.0%
<u>Workforce Initiatives<sup>2</sup></u>	<u>0</u>	<u>24</u>	<u>0.0%</u>	<u>94</u>	<u>291.7%</u>	<u>94</u>	<u>0.0%</u>	<u>94</u>	<u>0.0%</u>
General Fund Assistance and Grants	0	6	0.0%	76	1166.7%	76	0.0%	76	0.0%
HCRA Program	0	18	0.0%	18	0.0%	18	0.0%	18	0.0%
HCRA Program	250	369	47.6%	321	-13.0%	321	0.0%	321	0.0%
Nourish NY	42	50	19.0%	50	0.0%	50	0.0%	50	0.0%
All Other	379	528	39.3%	423	-19.9%	423	0.0%	424	0.2%
<b>Aging</b>	<b>173</b>	<b>207</b>	<b>19.7%</b>	<b>188</b>	<b>-9.2%</b>	<b>188</b>	<b>0.0%</b>	<b>200</b>	<b>6.4%</b>

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

<sup>2</sup> 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

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Public Health spending is projected to grow by 23.7 percent in FY 2025 but grow by less than 2 percent annually over the remaining years of the Financial Plan period. Growth in FY 2025 reflects increased CHP reimbursement rates, an increase in reimbursement rates for the EI program services and support across various other public health programs, including the nutrition assistance programs and the American Indian Health Program. The annual growth in public health spending is partly offset by administrative savings, including reforms to the EI program service delivery.

Over the multiyear period, the expiration of enhanced Federal resources, including FFCRA eFMAP for the CHP program, drives recurring costs. Similarly, 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; easing access to gender-affirming care; 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; reduction of future Medicaid costs by intervening earlier with less intensive services; 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 25 percent of State-share Medicaid costs, and other programs and health care industry investments, including: CHP; EPIC; Physician Excess Medical Malpractice Insurance; Indigent Care payments to hospitals serving a disproportionate share of individuals without health insurance; Worker Recruitment and Retention; Doctors Across New York (DANY); Nurses Across New York (NANY); and the Statewide Health Information Network for New York (SHIN-NY)/All-Payer Claims Database (APCD).

HCRA FINANCIAL PLAN (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>OPENING BALANCE</b>	<b>91</b>	<b>55</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>TOTAL RECEIPTS</b>	<b>7,411</b>	<b>7,273</b>	<b>-1.9%</b>	<b>7,269</b>	<b>-0.1%</b>	<b>7,266</b>	<b>0.0%</b>	<b>7,242</b>	<b>-0.3%</b>
Surcharges	4,810	4,810	0.0%	4,830	0.4%	4,850	0.4%	4,850	0.0%
Covered Lives Assessment <sup>1</sup>	1,169	1,150	-1.6%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette Tax Revenue	582	570	-2.1%	543	-4.7%	517	-4.8%	493	-4.6%
Hospital Assessments	574	507	-11.7%	510	0.6%	512	0.4%	512	0.0%
Excise Tax on Vapor Products	24	24	0.0%	24	0.0%	24	0.0%	24	0.0%
NYC Cigarette Tax Transfer	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
EPIC Receipts/ICR Audit Fees/Interest	89	49	-44.9%	49	0.0%	50	2.0%	50	0.0%
Distressed Provider Assistance <sup>2</sup>	150	150	0.0%	150	0.0%	150	0.0%	150	0.0%
<b>TOTAL DISBURSEMENTS AND TRANSFERS</b>	<b>7,447</b>	<b>7,328</b>	<b>-1.6%</b>	<b>7,269</b>	<b>-0.8%</b>	<b>7,266</b>	<b>0.0%</b>	<b>7,242</b>	<b>-0.3%</b>
<b>Medicaid Assistance Account</b>	<b>5,449</b>	<b>4,895</b>	<b>-10.2%</b>	<b>4,847</b>	<b>-1.0%</b>	<b>4,815</b>	<b>-0.7%</b>	<b>4,757</b>	<b>-1.2%</b>
Medicaid Costs	5,124	4,570	-10.8%	4,522	-1.1%	4,490	-0.7%	4,432	-1.3%
Distressed Provider Assistance <sup>2</sup>	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	598	631	5.5%	631	0.0%	631	0.0%	631	0.0%
HCRA Program Account	257	405	57.6%	358	-11.6%	358	0.0%	357	-0.3%
Child Health Plus	897	1,126	25.5%	1,161	3.1%	1,196	3.0%	1,232	3.0%
Elderly Pharmaceutical Insurance Coverage	88	74	-15.9%	74	0.0%	74	0.0%	74	0.0%
Qualified Health Plan Administration	38	53	39.5%	51	-3.8%	50	-2.0%	49	-2.0%
Roswell Park Cancer Institute	51	55	7.8%	51	-7.3%	51	0.0%	51	0.0%
SHIN-NY/APCD/Modernization	42	45	7.1%	45	0.0%	40	-11.1%	40	0.0%
All Other	27	44	63.0%	51	15.9%	51	0.0%	51	0.0%
<b>ANNUAL OPERATING SURPLUS/(DEFICIT)</b>	<b>(36)</b>	<b>(55)</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>CLOSING BALANCE</b>	<b>55</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	

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

<sup>2</sup> 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

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Total HCRA receipts are anticipated to remain steady over the course of the multi-year plan and reflect the assumption that health care surcharge and assessment collections will remain relatively flat while cigarette tax revenues will moderately decline, concurrent with 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 \$4.5 billion in continued support for Medicaid spending, including the \$150 million set aside for distressed providers and \$1.1 billion for the CHP program. Estimated growth in CHP spending reflects the expiration of enhanced Federal resources provided through the ACA and expected growth in enrollment, utilization, and reimbursements rates. Additionally, to support new enrollment associated with the Medical Indemnity Fund, the Financial Plan includes \$58 million in non-recurring funding; these FY 2025 resources will support new enrollment through March 31, 2025, and are in addition to the \$52 million in ongoing annual base support.

As of the FY 2025 Enacted Budget, HCRA is expected to remain in balance over the Financial Plan period. Under the current HCRA appropriation structure, spending reductions will occur if resources are insufficient to maintain a balanced fund. Any such spending reductions could affect General Fund Medicaid funding or HCRA programs. Conversely, any unanticipated balances or excess resources in HCRA are expected to fund Medicaid costs that would have otherwise been paid from the General Fund.



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## Mental Hygiene

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

MENTAL HYGIENE (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>6,814</b>	<b>5,093</b>	<b>-25.3%</b>	<b>5,826</b>	<b>14.4%</b>	<b>6,265</b>	<b>7.5%</b>	<b>6,651</b>	<b>6.2%</b>
<b>People with Developmental Disabilities</b>	<b>2,974</b>	<b>3,337</b>	<b>12.2%</b>	<b>3,552</b>	<b>6.4%</b>	<b>3,734</b>	<b>5.1%</b>	<b>3,925</b>	<b>5.1%</b>
Residential Services	1,480	1,678	13.4%	1,773	5.7%	1,862	5.0%	1,956	5.0%
Day Programs	745	845	13.4%	892	5.6%	937	5.0%	984	5.0%
Clinic	18	20	11.1%	22	10.0%	23	4.5%	24	4.3%
All Other Services (Net of Offsets)	731	794	8.6%	865	8.9%	912	5.4%	961	5.4%
<b>Mental Health</b>	<b>1,767</b>	<b>2,393</b>	<b>35.4%</b>	<b>2,747</b>	<b>14.8%</b>	<b>2,936</b>	<b>6.9%</b>	<b>2,937</b>	<b>0.0%</b>
Adult Local Services	1,572	1,842	17.2%	2,225	20.8%	2,378	6.9%	2,379	0.0%
Children Local Services	179	462	158.1%	522	13.0%	558	6.9%	558	0.0%
MLR/BHET Reinvestment <sup>1</sup>	16	89	456.3%	0	-100.0%	0	0.0%	0	0.0%
<b>Addiction Services and Supports</b>	<b>536</b>	<b>726</b>	<b>35.4%</b>	<b>617</b>	<b>-15.0%</b>	<b>652</b>	<b>5.7%</b>	<b>637</b>	<b>-2.3%</b>
Residential	113	135	19.5%	142	5.2%	151	6.3%	155	2.6%
Other Treatment	208	251	20.7%	264	5.2%	280	6.1%	287	2.5%
Prevention	60	72	20.0%	76	5.6%	81	6.6%	83	2.5%
Recovery	40	48	20.0%	51	6.3%	55	7.8%	55	0.0%
Opioid Settlement Fund <sup>2</sup>	90	141	56.7%	37	-73.8%	38	2.7%	38	0.0%
Opioid Stewardship Fund <sup>3</sup>	11	41	272.7%	47	14.6%	47	0.0%	19	-59.6%
MLR/BHET Reinvestment <sup>1</sup>	14	38	171.4%	0	-100.0%	0	0.0%	0	0.0%
<b>Justice Center</b>	<b>1</b>	<b>1</b>	<b>0.0%</b>	<b>1</b>	<b>0.0%</b>	<b>1</b>	<b>0.0%</b>	<b>1</b>	<b>0.0%</b>
<b>Total DOH Medicaid Global Cap Adjustments<sup>4</sup></b>	<b>1,536</b>	<b>(1,364)</b>	<b>-188.8%</b>	<b>(1,091)</b>	<b>20.0%</b>	<b>(1,058)</b>	<b>3.0%</b>	<b>(849)</b>	<b>19.8%</b>
OPWDD Local Share	1,427	650	-54.4%	27	-95.8%	27	0.0%	27	0.0%
OPWDD Spending Funded by Global Cap	(842)	(1,063)	-26.2%	(1,118)	-5.2%	(1,085)	3.0%	(876)	19.3%
OPWDD Offset for Hospital Recoupment	951	(951)	-200.0%	0	100.0%	0	0.0%	0	0.0%
<b>TOTAL MENTAL HYGIENE SPENDING</b>	<b>5,278</b>	<b>6,457</b>	<b>22.3%</b>	<b>6,917</b>	<b>7.1%</b>	<b>7,323</b>	<b>5.9%</b>	<b>7,500</b>	<b>2.4%</b>

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> In response to initial delays in the Federal approval of planned FY 2022 through FY 2024 State directed payments, the State advanced State-only payments to distressed providers for immediate cash flow relief. In FY 2024, provider reimbursements to the State were delayed, resulting in additional Medicaid spending that is anticipated to be repaid in FY 2025.



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The Financial Plan includes continued support for individuals with developmental disabilities to ensure appropriate access to care, including funding to expand independent living opportunities, provide choice in service options, and support the return to pre-COVID-19 pandemic utilization levels.

Funding continues to be included to support OMH community services and the transition of individuals from inpatient to community settings. Additional investments in supported housing account for annual property-related cost increases and help ensure existing housing is maintained as new units are developed. Other additional funding for OMH services includes expanding the Loan Repayment Program, supporting mental health specialists in mental health courts, additional intensive Forensic Assertive Community Treatment (FACT) teams, funding for mobile care units that provide hot showers, hygiene kits, linkage to critical care for unhoused individuals, and mental health supports for first responders.

Increased funding for OASAS addiction service programs will support not-for-profit providers for addiction prevention, treatment, harm reduction, and recovery programs. Similarly, the multi-year Financial Plan includes over \$500 million in additional 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 addiction services 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 Critical Time Intervention (CTI) teams and specialized programs for children. The FY 2025 Enacted Budget also supports a 2.84 percent COLA for voluntary operated providers.

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



Social Services

OTDA

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

TEMPORARY AND DISABILITY ASSISTANCE (millions of dollars)									
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>2,313</b>	<b>3,830</b>	<b>65.6%</b>	<b>2,588</b>	<b>-32.4%</b>	<b>1,972</b>	<b>-23.8%</b>	<b>1,995</b>	<b>1.2%</b>
SSI	543	590	8.7%	590	0.0%	590	0.0%	590	0.0%
Public Assistance Benefits	665	774	16.4%	755	-2.5%	777	2.9%	800	3.0%
Public Assistance Initiatives	16	33	106.3%	12	-63.6%	29	141.7%	29	0.0%
Homeless Housing and Services	151	295	95.4%	392	32.9%	440	12.2%	440	0.0%
Rental Assistance	422	187	-55.7%	152	-18.7%	125	-17.8%	125	0.0%
Asylum Seeker Assistance	508	1,930	279.9%	676	-65.0%	0	-100.0%	0	0.0%
All Other	8	21	162.5%	11	-47.6%	11	0.0%	11	0.0%

DOB’s caseload models project a total of 606,969 public assistance recipients in FY 2025. Approximately 190,791 families are expected to receive benefits through the Family Assistance program and 131,836 through the Safety Net Assistance program in FY 2025, an increase in both programs from FY 2024. The caseload for single adults and childless couples supported through the Safety Net Assistance program is projected to be 284,342 in FY 2025, an increase of 4.9 percent from FY 2024 projections.

OTDA spending in FY 2025 reflects decreased projections for Rental Assistance as the pandemic-related Emergency Rental Assistance and Landlord Assistance programs wind down, partially offset by increases for Homeless Housing and Services that 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.

Growth in Safety Net Assistance spending is driven by an increase in the Public Assistance caseload, particularly in the City of New York. There is a significant spending increase to support asylum seekers due to the State providing time-limited support to the City of New York for the projected costs of providing services and assistance to the eligible population that has grown in the last year. SSI cost increases are attributed to potential fluctuations in benefit payments.



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## Office of Children and Family Services (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 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>2,086</b>	<b>2,787</b>	<b>33.6%</b>	<b>2,918</b>	<b>4.7%</b>	<b>3,060</b>	<b>4.9%</b>	<b>3,073</b>	<b>0.4%</b>
Child Welfare Service	695	806	16.0%	806	0.0%	806	0.0%	806	0.0%
Foster Care Block Grant	398	400	0.5%	400	0.0%	400	0.0%	400	0.0%
Child Care	432	908	110.2%	1,096	20.7%	1,229	12.1%	1,229	0.0%
Adoption	156	161	3.2%	161	0.0%	161	0.0%	161	0.0%
Youth Programs	163	106	-35.0%	102	-3.8%	102	0.0%	102	0.0%
Medicaid	59	60	1.7%	60	0.0%	60	0.0%	60	0.0%
Adult Protective/Domestic Violence	54	54	0.0%	54	0.0%	54	0.0%	54	0.0%
Committees on Special Education	0	0	0.0%	29	100.0%	29	0.0%	29	0.0%
All Other	129	292	126.4%	210	-28.1%	219	4.3%	232	5.9%

The FY 2025 Enacted Budget continues State support for child care subsidies previously funded with Federal resources and provides additional funding to child care providers who meet certain quality standards, provide services to certain populations, or are open during non-traditional work hours. In addition, the budget maintains for one year, the restructured financing approach for residential school placements of children with special needs outside New York City that was included in the FY 2024 Enacted Budget, thereby aligning the fiscal responsibility with the school district responsible for the placement.

Additional FY 2025 Enacted Budget actions include providing a 2.84 percent COLA for eligible programs, increased support for the Supervision and Treatment Services for Juveniles Program, and one-time funding for community-based organizations.





## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

### Transportation

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

In FY 2025, the State plans to provide \$8.8 billion in operating aid to mass transit systems, including \$3.7 billion from the direct remittance of various dedicated taxes and fees to the MTA that do not flow through the State's Financial Plan and are thus excluded from the table below. The MTA, the nation's largest transit and commuter rail system, is scheduled to receive \$7.9 billion (approximately 90 percent) of the State's mass transit aid.

TRANSPORTATION (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>STATE OPERATING FUNDS SUPPORT</b>	<b>5,237</b>	<b>5,149</b>	<b>-1.7%</b>	<b>5,334</b>	<b>3.6%</b>	<b>5,331</b>	<b>-0.1%</b>	<b>5,333</b>	<b>0.0%</b>
Mass Transit Operating Aid:	3,691	3,889	5.4%	4,078	4.9%	4,078	0.0%	4,078	0.0%
Metro Mass Transit Aid	3,532	3,728	5.5%	3,916	5.0%	3,916	0.0%	3,916	0.0%
Public Transit Aid	115	117	1.7%	118	0.9%	118	0.0%	118	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	155	156	0.6%	158	1.3%	159	0.6%	161	1.3%
Dedicated Mass Transit	667	647	-3.0%	644	-0.5%	644	0.0%	644	0.0%
MTA Fiscal Relief	305	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
AMTAP	155	182	17.4%	181	-0.5%	181	0.0%	181	0.0%
Innovative Mobility	0	4	100.0%	4	0.0%	0	-100.0%	0	0.0%
All Other	20	27	35.0%	25	-7.4%	25	0.0%	25	0.0%

Projected operating aid to the MTA and other transit systems reflects the current receipts forecast. The projected \$88 million decrease in spending is due to the nonrecurrence of \$305 million in FY 2024 one-time funding to the MTA to address extraordinary financial impacts resulting from the pandemic. This decrease is partially offset in FY 2025 by a \$217 million projected increase, which includes an additional \$34 million for non-MTA downstate transit systems (5.6 percent growth per system over the prior year) and a \$27 million increase in upstate transit aid (8.7 percent growth). Not including one-time aid, MTA assistance grows by \$145 million. The Innovative Mobility and All Other categories are scheduled to increase by \$11 million.



## Agency Operations

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

Over 90 percent of the State workforce is unionized. The largest unions include CSEA, which represents office support staff, administrative personnel, machine operators, skilled trade workers, and therapeutic and custodial care staff; Public Employees Federation (PEF), which represents professional and technical personnel (attorneys, nurses, accountants, engineers, social workers, and institution teachers); UUP, which represents faculty and nonteaching professional staff within the SUNY system; and 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 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
State Workforce <sup>1</sup>	111,267	121,520	TBD	TBD	TBD
ERS Contribution Rate <sup>2</sup>	13.3%	15.8%	16.8%	18.5%	21.9%
PFRS Contribution Rate <sup>2</sup>	27.8%	31.2%	33.0%	34.3%	35.5%
Employee/Retiree Health Insurance Growth Rates <sup>3</sup>	8.7%	9.1%	10.9%	10.0%	10.0%
PS/Fringe as % of Receipts (All Funds Basis)	11.8%	11.3%	12.6%	13.6%	13.7%

<sup>1</sup> Reflects workforce that is subject to direct Executive control.

<sup>2</sup> 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.

<sup>3</sup> 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 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>SUBJECT TO DIRECT EXECUTIVE CONTROL</b>	<b>11,347</b>	<b>12,438</b>	<b>13,971</b>	<b>14,835</b>	<b>14,934</b>
Corrections and Community Supervision	2,679	2,805	2,732	2,733	2,787
Office of Mental Health	1,857	1,883	1,937	2,026	2,015
Office for People with Developmental Disabilities	1,653	1,670	1,756	1,829	1,798
Department of Health	1,000	766	903	892	888
State Police	853	965	987	1,006	1,025
Information Technology Services	651	720	704	719	720
Transportation	386	363	373	384	395
Tax and Finance	330	345	348	350	350
Children and Family Services	219	306	322	337	350
Environmental Conservation	253	293	292	289	292
Office of Parks, Recreation and Historic Preservation	229	246	251	252	252
Department of Financial Services	230	218	218	218	218
Education	163	203	198	200	202
Office of Temporary and Disability Assistance	206	132	132	132	132
Labor	55	62	62	62	62
All Other	583	1,461	2,756	3,406	3,448
<b>UNIVERSITY SYSTEMS</b>	<b>7,402</b>	<b>7,654</b>	<b>7,822</b>	<b>8,028</b>	<b>8,247</b>
State University	7,402	7,654	7,822	8,028	8,247
<b>INDEPENDENT AGENCIES</b>	<b>421</b>	<b>454</b>	<b>460</b>	<b>466</b>	<b>474</b>
Law	237	262	266	268	272
Audit & Control (OSC)	184	192	194	198	202
<b>TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE</b>	<b>19,170</b>	<b>20,546</b>	<b>22,253</b>	<b>23,329</b>	<b>23,655</b>
<b>Judiciary</b>	<b>2,151</b>	<b>2,409</b>	<b>2,409</b>	<b>2,409</b>	<b>2,409</b>
<b>Legislature</b>	<b>257</b>	<b>293</b>	<b>293</b>	<b>293</b>	<b>293</b>
<b>Statewide Total</b>	<b>21,578</b>	<b>23,248</b>	<b>24,955</b>	<b>26,031</b>	<b>26,357</b>
Personal Service	15,749	16,978	17,103	17,881	18,282
Non-Personal Service	5,829	6,270	7,852	8,150	8,075



## 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 2025 Enacted Budget allows the State to act expeditiously to right-size and eliminate excess capacity by allowing for the closure of up to five correctional facilities with 90 days' notice. This will allow for an increase in the operational efficiency of the correctional system. Resources are also provided for costs associated with the NYSCOPBA collective bargaining agreement.
- **OMH.** The FY 2025 Enacted Budget includes funding to open another 125 State-operated inpatient psychiatric beds, including 15 for children and adolescents, 85 for adults, and 25 forensic; 75 new Transition to Home Units (THU) that will provide housing and supports to individuals with mental illness experiencing homelessness; and a new electronic health records system.
- **DOH.** The growth in projected spending from FY 2024 reflects increased funding for costs associated with the public health emergency unwind call center, modernization of health reporting systems, funding for DOH to continue hiring to their Full-Time Equivalent (FTE) target, and additional support to counties for Emergency Medical Services.
- **State Police.** Funding is increased to support the deployment of a dedicated State Police team to build cases against organized retail theft rings and create a new State Police enforcement unit dedicated to this purpose.
- **ITS.** Spending growth reflects investments in the IT workforce and cyber security, including the JSOC created for the coordination of local, State and Federal cyber security efforts, such as data collection, response efforts and information sharing.
- **OCFS.** Spending in FY 2025 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.
- **DEC.** The FY 2025 Enacted Budget includes funding for bond act staffing, the migration of the agency into the Statewide Financial System, and operating costs for the cap-and-invest and CLCPA programs.



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

- **Office of Parks, Recreation, and Historic Preservation.** Funding growth is largely driven by the expansion of operations related to the NYSWIMs program, increased staffing for park police academies, and other site and facility operations.
- **OTDA.** The spending decline from FY 2024 reflects the time-limited spending associated with the ERAP and LRAP, partially offset by the administration of a Federally funded summer food benefit program for low-income students who had been unable to receive free school meals while schools had been closed.
- **All Other Executive Agencies.** Other spending changes include support for asylum seekers response efforts in the City of New York, including the deployment of National Guard service members to various hotels, homeless shelters, and emergency sites as well as the Port Authority to implement, administer, and effectuate the provision of services at each location. In addition, spending is impacted by the timing of Federal reimbursement of State incurred COVID-19 pandemic response and recovery expenses incurred from FY 2021 through FY 2024, including the purchase of COVID-19 test kits for schools and local governments, personal protective equipment (PPE), durable medical equipment, costs to build out field hospital facilities, testing, and vaccination activities which are expected to be reimbursed by FEMA. The Financial Plan realized roughly \$960 million in reimbursements during FY 2024 and expects to receive an additional \$500 million in reimbursements for FY 2025. However, there can be no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years as projected in the Financial Plan.
- **State University.** Spending growth reflects additional operating aid support at four-year campuses, partially offset by the reclassification of SUNY endowment funding from state operations to assistance and grants consistent with promulgated accounting guidance, resulting in no Financial Plan impact.
- **Judiciary.** Increases from FY 2024 include Judiciary staffing requests to fund judicial pay raises for State judges, general salary increases for non-judicial staff, twenty new judgeships, twenty-eight family court judges, five City of New York housing judges, as well as new support staff and other staffing initiatives aimed at returning to pre-COVID-19 pandemic fill levels including new court clerks and attorneys. The Judiciary also requested funding to hold four court officer academy classes; implement a paid parental leave program, provide funding for child and civil legal service providers; expand mental health court services, anti-bias and justice initiatives, and court facility cleaning and maintenance costs.



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## Workforce

In FY 2025, \$17.0 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 2025 FTEs <sup>1</sup> AND PERSONAL SERVICE SPENDING BY AGENCY		
(millions of dollars)		
	Dollars	FTEs
<b>SUBJECT TO DIRECT EXECUTIVE CONTROL</b>	<b>9,600</b>	<b>98,797</b>
Corrections and Community Supervision	2,344	23,119
Office for People with Developmental Disabilities	1,421	18,730
Office of Mental Health	1,468	14,520
State Police	867	6,436
Information Technology Services	350	3,707
Department of Health	350	4,502
Tax and Finance	273	3,828
Environmental Conservation	245	2,430
Children and Family Services	216	2,328
Transportation	183	2,590
Office of Parks, Recreation and Historic Preservation	200	1,862
Department of Financial Services	163	1,391
Education	117	1,476
Workers' Compensation Board	92	1,086
Office of Temporary and Disability Assistance	70	1,017
All Other	1,241	9,775
<b>UNIVERSITY SYSTEMS</b>	<b>4,820</b>	<b>46,854</b>
State University	4,820	46,854
<b>INDEPENDENT AGENCIES</b>	<b>2,558</b>	<b>19,107</b>
Law	188	1,677
Audit & Control (OSC)	154	1,659
Judiciary	1,993	15,768
Legislature <sup>2</sup>	223	3
<b>Statewide Total</b>	<b>16,978</b>	<b>164,758</b>

<sup>1</sup> 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.

<sup>2</sup> 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. Similarly, the pension program reflects the prepayment of \$1.6 billion of the FY 2025 non-Judiciary pension estimate at the end of fiscal year 2024, rather than when it comes due on March 1, 2025, generating approximately \$99 million in interest savings. The 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 exposure to these post-employment liabilities, the State made its third deposit to the RHBTf for \$250 million at the close of FY 2024, bringing the aggregate trust fund balance up to nearly \$1.5 billion for the payment of health benefits of retired employees and their dependents. Similarly, the Financial Plan assumes \$250 million in annual deposits 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.

The estimate for Social Security reflects general salary increases pursuant to collective bargaining agreements and current spending trends. Growth for workers' compensation reflects current utilization and an increase in the average weekly wage. Other fringe benefits and fixed costs reflect wage and property tax increases and forecasted spending trends.



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

GENERAL STATE CHARGES (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>10,696</b>	<b>8,570</b>	<b>-19.9%</b>	<b>11,429</b>	<b>33.4%</b>	<b>12,791</b>	<b>11.9%</b>	<b>13,922</b>	<b>8.8%</b>
<b>Fringe Benefits</b>	<b>10,172</b>	<b>8,101</b>	<b>-20.4%</b>	<b>10,933</b>	<b>35.0%</b>	<b>12,285</b>	<b>12.4%</b>	<b>13,406</b>	<b>9.1%</b>
Health Insurance	4,856	5,493	13.1%	6,139	11.8%	6,872	11.9%	7,243	5.4%
Retiree Health Benefit Trust Fund	250	250	0.0%	250	0.0%	250	0.0%	250	0.0%
Pensions	3,734	734	-80.3%	2,829	285.4%	3,362	18.8%	4,025	19.7%
Social Security	1,191	1,229	3.2%	1,268	3.2%	1,308	3.2%	1,349	3.1%
Workers' Compensation	570	602	5.6%	653	8.5%	696	6.6%	740	6.3%
Employee Benefits	96	103	7.3%	111	7.8%	112	0.9%	114	1.8%
Dental Insurance	56	62	10.7%	68	9.7%	70	2.9%	72	2.9%
Unemployment Insurance	12	13	8.3%	13	0.0%	13	0.0%	13	0.0%
All Other/Non-State Escrow	(593)	(385)	35.1%	(398)	-3.4%	(398)	0.0%	(400)	-0.5%
<b>Fixed Costs</b>	<b>524</b>	<b>469</b>	<b>-10.5%</b>	<b>496</b>	<b>5.8%</b>	<b>506</b>	<b>2.0%</b>	<b>516</b>	<b>2.0%</b>
Public Land Taxes/PILOTS	308	318	3.2%	326	2.5%	335	2.8%	344	2.7%
Litigation	216	151	-30.1%	170	12.6%	171	0.6%	172	0.6%





**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 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>9,047</b>	<b>9,258</b>	<b>7,474</b>	<b>6,201</b>	<b>7,229</b>
Debt Service	239	286	299	327	333
SUNY University Operations	1,535	1,767	1,765	1,761	1,761
Capital Projects	5,798	5,116	3,789	2,492	3,657
<b>Extraordinary Monetary Settlements:</b>	<b>461</b>	<b>419</b>	<b>278</b>	<b>271</b>	<b>42</b>
Dedicated Infrastructure Investment Fund	351	345	216	220	40
Clean Water Grants	84	60	60	46	0
Mass Transit Capital	0	3	1	0	0
Health Care	26	11	1	5	2
Dedicated Highway and Bridge Trust Fund	798	118	124	153	441
Environmental Protection Fund	100	118	100	100	100
Other DIIF	0	300	118	0	0
All Other Capital	4,439	4,161	3,169	1,968	3,074
<b>ALL OTHER TRANSFERS</b>	<b>1,475</b>	<b>2,089</b>	<b>1,621</b>	<b>1,621</b>	<b>1,478</b>
Mobility Tax Trust Account	244	244	244	244	244
State University Hospital IFR Operations Account	324	302	302	302	302
NY Central Business District Trust	155	156	158	159	161
Court Facility Income Account	114	123	123	123	123
Dedicated Mass Transportation Trust Fund	66	65	65	65	65
Health Care Transformation	125	125	125	125	0
Healthcare Stability Fund	0	350	0	0	0
All Other	447	724	604	603	583

General Fund transfers to Other Funds are projected to total \$9.3 billion in FY 2025, representing a net increase of \$211 million from FY 2024, mainly due to lower capital transfers offset by increased State support for SUNY’s operations and \$350 million in one-time General Fund resources that will be transferred to the Healthcare Stability Fund to support \$200 million in hospital investments, and \$150 million in nursing homes, assisted living programs, and hospice.



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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Transfers to capital projects funds are impacted by the timing of bond proceed reimbursements to offset costs initially funded with monetary settlements; bond proceed reimbursements to the capital projects fund; and increased PAYGO capital spending across the Financial Plan period. PAYGO capital spending has increased 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 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
General Fund	239	286	19.7%	299	4.5%	327	9.4%	333	1.8%
Other State Support	6,758	2,736	-59.5%	2,597	-5.1%	4,414	70.0%	5,327	20.7%
<b>Total State Operating Funds</b>	<b>6,997</b>	<b>3,022</b>	<b>-56.8%</b>	<b>2,896</b>	<b>-4.2%</b>	<b>4,741</b>	<b>63.7%</b>	<b>5,660</b>	<b>19.4%</b>

State Operating Funds debt service is projected to be \$3 billion in FY 2025, of which \$286 million is paid from the General Fund and \$2.7 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 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, and DHBTf bonds.

Debt service spending levels are impacted by prepayments. The FY 2025 Enacted Budget Financial Plan reflects prepayments that totaled \$4.7 billion in FY 2024 and planned prepayments of \$1.5 billion in FY 2025. As shown in the table below, the net impact of these prepayments and prior year prepayments increased debt service costs in FY 2024 and will decrease debt service costs in FY 2025 through FY 2029.

STATE DEBT SERVICE (millions of dollars)						
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<b>Base Debt Service</b>	<b>6,002</b>	<b>6,717</b>	<b>7,276</b>	<b>7,801</b>	<b>8,160</b>	<b>8,673</b>
<b>Total Prepayment Adjustment</b>	<b>995</b>	<b>(3,695)</b>	<b>(4,380)</b>	<b>(3,060)</b>	<b>(2,500)</b>	<b>(2,000)</b>
Prior Prepayments	(3,705)	(3,695)	(2,380)	(2,860)	(2,000)	0
FY 2024 Prepayment	4,700	(1,500)	(500)	(200)	(500)	(2,000)
FY 2025 Prepayment	0	1,500	(1,500)	0	0	0
<b>Enacted Budget State Debt Service</b>	<b>6,997</b>	<b>3,022</b>	<b>2,896</b>	<b>4,741</b>	<b>5,660</b>	<b>6,673</b>



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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The FY 2025 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 \$10 billion of PAYGO capital resources that were added in the past three budgets, which includes new PAYGO spending of \$1 billion that was added in the FY 2025 Enacted Budget.

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# FEDERAL AID

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

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

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

Federal Funds spending continues to include a significant, though declining, amount of COVID-19 pandemic assistance. Estimates in FY 2025 include significant COVID-19 pandemic assistance funds for education and Federal reimbursement of COVID-19 pandemic related spending incurred in prior fiscal years.

Since the passage of Federal COVID-19 response laws, the Federal government has also passed significant legislation dealing with transportation infrastructure, climate and energy policy, and advanced manufacturing. The State continues to leverage these Federal investments to meet its policy goals.

FEDERAL FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>DISBURSEMENTS</b>					
Medicaid	53,707	54,768	54,359	56,090	56,270
Health	12,737	15,313	15,402	15,961	16,671
Social Welfare	5,183	5,192	5,145	5,129	5,131
Education	4,682	4,458	4,387	4,387	4,387
Public Protection	1,285	1,326	1,337	1,303	1,301
Transportation	1,983	2,370	2,828	2,887	2,889
All Other <sup>1</sup>	1,756	1,644	1,643	1,667	1,735
Pandemic Assistance <sup>2</sup>	13,184	7,738	1,347	69	0
Child Care Funds	761	294	0	0	0
Education ARP Funds	2,467	4,185	0	0	0
FFCRA/COVID eFMAP, including local passthrough	2,061	0	0	0	0
ARP HCBS eFMAP	1,241	728	0	0	0
Education Supplemental Appropriations Act	1,573	168	0	0	0
Emergency Rental Assistance Program (ERAP)	325	0	0	0	0
Education CARES Act Funds	0	10	0	0	0
FEMA Reimbursement of Eligible Pandemic Expenses	961	500	0	0	0
FEMA Local Pass-Through Funding	3,350	1,500	1,100	0	0
Homeowner Assistance Program	52	0	0	0	0
Home Energy Assistance Program (HEAP)	43	0	0	0	0
Coronavirus Capital Projects Fund	69	69	69	69	0
State Small Business Credit Initiative	165	135	98	0	0
FHWA Surface Transportation Block Grant	115	150	80	0	0
<b>Total Disbursements</b>	<b>94,517</b>	<b>92,810</b>	<b>86,450</b>	<b>87,493</b>	<b>88,384</b>
<sup>1</sup> All Other includes housing and homeless services, economic development, mental hygiene, parks, environment, higher education, and general government areas.					
<sup>2</sup> Pandemic Assistance excludes \$12.7 billion in State aid provided through the American Rescue Plan Act, as this funding is reflected as a receipt to Federal Funds and transfer to the General Fund.					

- Medicaid/Health.** Funding shared by the Federal government helps support health care costs for over nine million New Yorkers, including more than two million children. Medicaid is the single largest category of Federal funding. The Federal government also provides support for several health programs administered by DOH, including the EP (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, Home Energy Assistance Program (HEAP), Supplemental Nutrition Assistance Program (SNAP), and Child Support. Funding from the Federal government also supports programs managed by OCFS, including Child Care, Child Welfare Services, Adult Protective & Domestic Violence Services, Foster Care, and Adoption Subsidies.



- **Education.** Federal funding supports K-12 education, special education, and Higher Education. Like Medicaid and the social services programs, significant portions of Federal education funding are directed toward vulnerable New Yorkers, such as students in schools with high poverty levels, students with disabilities, and higher education students who qualify for programs such as Pell grants and Work-Study.
- **Public Protection.** Federal funding supports various programs and operations of the State Police, DOCCS, the Office of Victim Services, 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 (P.L. 117-58) increased the amount of Federal resources available to the State to fund capital costs associated with transportation projects.
- **All Other.** Other programs supported by Federal resources include housing, economic development, mental hygiene, parks and environmental conservation, and general government uses.

## COVID-19 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 State and Local Fiscal Recovery Fund (SLFRF) program included in ARP, of which the State will utilize the remaining \$3.65 billion program balance in FY 2025. In addition, notable funding streams that will continue to disburse funds in FY 2025 include:

- **Education Funds.** The ARP and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) 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 \$4.4 billion in FY 2025.
- **Child Care Funds.** The CARES, CRRSA, and ARP granted additional funding to aid in stabilizing the child care sector, of which nearly \$300 million in remaining funds are expected to be utilized in FY 2025.

- **ARP HCBS eFMAP.** The ARP also provided a temporary 10 percentage point increase to the FMAP for certain Medicaid HCBS through March 31, 2022. In accordance with Maintenance of Effort requirements on ARP HCBS eFMAP eligibility, the State has delayed the implementation of certain MRT II savings actions so that the State can receive an estimated \$2.6 billion in eFMAP for HCBS expenditures across health and mental hygiene programs (\$589 million in FY 2023, \$1.3 billion in FY 2024 and \$728 million in FY 2025). CMS guidelines require the use of additional funding to supplement existing State funding, not supplant existing resources, and the State has until March 31, 2025, to expend its earned eFMAP in accordance with the submitted spending plan. The State intends to claim the remaining \$728 million of eFMAP in the first quarter of FY 2025.

The State, as required by CMS, submitted an initial spending plan and narrative detailing the use of the temporary eFMAP on July 8, 2021. Following the initial submission, CMS requires states to submit quarterly spending plan updates and semi-annual spending plan narratives. To date, CMS has provided approval for all submitted spending plan proposals.

- **FEMA Reimbursement of Eligible Pandemic Expenses.** The State has applied for FEMA reimbursement for expenses incurred to date related to emergency protective measures due to the COVID-19 pandemic, including home test kits for schools. There is no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years as projected in the Financial Plan.
- **FEMA Local Pass-Through Funding.** Funding from this program is assumed to flow through the Financial Plan to reimburse local entities for their Federal share of COVID-19 claims submitted to FEMA.
- **Coronavirus 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 and will continue to disburse these funds in concert with the additional broadband investments.
- **State Small Business Credit Initiative.** This program provides funding to empower small businesses to access capital needed to invest in job-creating opportunities.
- **Federal Highway Administration (FHWA) Surface Transportation Block Grant.** This emergency funding was provided under the CRRSA Act to address COVID-19 impacts related to Highway Infrastructure Programs and is expected to continue to disburse through FY 2026.

## Essential Plan

The FY 2015 Enacted Budget authorized the State to participate in the EP, a health insurance program which receives Federal subsidies authorized through the ACA. The EP includes health insurance coverage for legally residing immigrants in New York not eligible for Medicaid, CHP, or other employer-sponsored coverage. Individuals who meet the EP eligibility standards are enrolled through the New York State of Health (NYSOH) insurance exchange, with the cost of insurance premiums subsidized by the State and Federal governments. The Exchange – NYSOH – serves as a centralized marketplace to shop for, compare, and enroll in a health plan. Nearly 1.4 million New Yorkers are expected to be enrolled in the EP in FY 2025, which represents an increase in enrollment from FY 2024 as the end of the Federal PHE causes individuals to shift out of Medicaid and into EP. Growth in outyear enrollment is also due to expanded eligibility under a Federal Section 1332 State Innovation Waiver (the “Waiver”).

ESSENTIAL PLAN <sup>1</sup>									
(millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>Disbursements</b>	<b>9,745</b>	<b>12,271</b>	<b>25.9%</b>	<b>12,263</b>	<b>-0.1%</b>	<b>12,769</b>	<b>4.1%</b>	<b>13,416</b>	<b>5.1%</b>
Assistance and Grants	9,658	11,576	19.9%	12,160	5.0%	12,665	4.2%	13,309	5.1%
State Operations <sup>2</sup>	87	695	698.9%	103	-85.2%	104	1.0%	107	2.9%

<sup>1</sup> 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).

<sup>2</sup> FY 2024 includes \$87 million in State funded disbursements. Effective FY 2025, all state operations are expected to be fully federally funded.

The FY 2023 Enacted Budget authorized the State to submit a Section 1332 State Innovation Waiver to the U.S. Department of Treasury and the U.S. DOH and Human Services. Pursuant to the recently approved March 2024 Waiver, New York State may extend coverage to more low- and moderate-income individuals, through the expanded EP. Prior to the new 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 new Waiver is expected to be fully Federally funded. Beginning in FY 2025, most new EP spending will be paid under the new Waiver, which is valid through December 31, 2028.

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 are earmarked exclusively for eligible expenses under Section 1331 Waiver, which are limited to reducing premiums, reducing cost sharing, and providing additional benefits for EP enrollees. Due to restrictions on eligible expenses, advances have exceeded disbursements resulting in a fund balance of \$9.1 billion as of March 31, 2024. With approval of the Section 1332 Waiver, effective April 1, 2025, these accumulated balances are 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, the balance of the advances will be maintained until the Federal government authorizes additional expenditures. Pursuant to the Section 1332 Waiver, Federal payments will be made as costs are incurred, resulting in no further accumulation of fund balance.



All Funds 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 are moving 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.

**Federal Impact on All Funds Spending**

ALL FUNDS ENACTED BUDGET CHANGES (in millions)				
	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
<b>EXECUTIVE AMENDMENT ESTIMATE</b>	<b>232,752</b>	<b>241,061</b>	<b>246,241</b>	<b>251,122</b>
<i>Annual \$ Growth</i>	<i>1,148</i>	<i>8,309</i>	<i>5,180</i>	<i>4,881</i>
<i>Annual % Growth</i>	<i>0.5%</i>	<i>3.6%</i>	<i>2.1%</i>	<i>2.0%</i>
<b>Spending Revisions</b>	<b><u>6,416</u></b>	<b><u>1,714</u></b>	<b><u>4,563</u></b>	<b><u>4,929</u></b>
State Operating Funds	2,774	(92)	2,029	1,897
State Capital Funds	(830)	180	356	717
Federal Funds	<u>4,472</u>	<u>1,626</u>	<u>2,178</u>	<u>2,315</u>
Essential Plan	671	33	47	63
Medicaid Actions	3,469	1,794	2,062	2,184
Federal Claims Rebasing	2,502	1,876	1,993	2,116
Discontinue Wage Parity for CDPAP	200	401	401	401
Hospital One-Time Investment	200	0	0	0
Unallocated Medicaid Savings	200	200	200	200
CDPAP & MLTC Reforms	100	200	200	200
Unallocated Long-Term Care Reduction	100	0	0	0
One Statewide FI & Recalibrate Admin Reimbursement	(200)	(504)	(504)	(504)
All Other Medicaid Actions	367	(379)	(228)	(229)
Education ARP Funds Re-estimate	455	0	0	0
State Small Business Credit Initiative Re-estimate	48	98	0	0
Drinking Water State Revolving Fund Re-estimate	0	(187)	0	0
All Other	(171)	(112)	69	68
<b>ENACTED BUDGET ESTIMATE</b>	<b>239,168</b>	<b>242,775</b>	<b>250,804</b>	<b>256,051</b>
<i>Annual \$ Growth</i>	<i>4,301</i>	<i>3,607</i>	<i>8,029</i>	<i>5,247</i>
<i>Annual % Growth</i>	<i>1.9%</i>	<i>1.5%</i>	<i>3.3%</i>	<i>2.1%</i>

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

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## FY 2024 YEAR-TO-DATE OPERATING RESULTS

This discussion provides a summary of operating results for FY 2024 (April 2023 through March 2024) compared to: (1) the projections set forth in the FY 2024 Enacted Budget Financial Plan ("initial estimates"), (2) the FY 2025 Executive Financial Plan Update ("revised estimates") and (3) prior fiscal year results for the same period (April 2022 through March 2023).

### Summary of General Fund Operating Results

The General Fund ended March 2024 with a balance of \$46.3 billion, \$6.8 billion above the initial estimate, largely driven by higher receipts and lower than projected spending, particularly assistance and grants spending.

GENERAL FUND OPERATING RESULTS							
FY 2024 April to March							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
<b>OPENING BALANCE</b>	<b>43,451</b>	<b>43,451</b>	<b>43,451</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>Total Receipts</b>	<b>100,498</b>	<b>105,006</b>	<b>102,997</b>	<b>2,499</b>	<b>2.5%</b>	<b>(2,009)</b>	<b>-1.9%</b>
Taxes:	<u>92,509</u>	<u>94,302</u>	<u>91,927</u>	<u>(582)</u>	<u>-0.6%</u>	<u>(2,375)</u>	<u>-2.5%</u>
Personal Income Tax <sup>1</sup>	49,189	48,938	47,060	(2,129)	-4.3%	(1,878)	-3.8%
Consumption / Use Taxes <sup>1</sup>	18,372	18,603	17,711	(661)	-3.6%	(892)	-4.8%
Business Taxes	9,316	10,098	10,447	1,131	12.1%	349	3.5%
Pass Through Entity Tax	13,040	13,882	13,956	916	7.0%	74	0.5%
Other Taxes <sup>1</sup>	2,592	2,781	2,753	161	6.2%	(28)	-1.0%
Miscellaneous and Federal Receipts	6,051	6,545	7,128	1,077	17.8%	583	8.9%
Transfers From Other Funds	1,938	4,159	3,942	2,004	103.4%	(217)	-5.2%
<b>Total Spending</b>	<b>104,412</b>	<b>103,489</b>	<b>100,117</b>	<b>(4,295)</b>	<b>-4.1%</b>	<b>(3,372)</b>	<b>-3.3%</b>
Assistance and Grants	75,055	74,048	69,119	(5,936)	-7.9%	(4,929)	-6.7%
Agency Operations (including GSCs)	20,965	22,263	21,951	986	4.7%	(312)	-1.4%
Transfers to Other Funds	<u>8,392</u>	<u>7,178</u>	<u>9,047</u>	<u>655</u>	<u>7.8%</u>	<u>1,869</u>	<u>26.0%</u>
Debt Service Transfer	217	227	239	22	10.1%	12	5.3%
Capital Projects Transfer	4,877	3,703	5,798	921	18.9%	2,095	56.6%
SUNY Operations Transfer	1,677	1,616	1,535	(142)	-8.5%	(81)	-5.0%
All Other Transfers	1,621	1,632	1,475	(146)	-9.0%	(157)	-9.6%
<b>Change in Operations</b>	<b>(3,914)</b>	<b>1,517</b>	<b>2,880</b>	<b>6,794</b>	<b>173.6%</b>	<b>1,363</b>	<b>89.8%</b>
<b>CLOSING BALANCE</b>	<b>39,537</b>	<b>44,968</b>	<b>46,331</b>	<b>6,794</b>	<b>17.2%</b>	<b>1,363</b>	<b>3.0%</b>

<sup>1</sup> Includes transfers from other funds after debt service.



### General Fund Receipts

Through March 2024, General Fund Receipts, including transfers from other funds, totaled \$103 billion, \$2.5 billion (2.5 percent) above the initial estimate.

Tax receipts fell below the initial estimate, however, excluding prepayments totaling \$4.7 billion executed at the close of the fiscal year, tax receipts exceeded the estimate by \$4.1 billion. A large portion of this variance was reflected in quarterly updates via upward revisions to the initial tax receipts forecast.

General Fund PIT receipts were affected by the prepayment of debt service due in future years, which reduced PIT receipts deposited to the General Fund. PIT receipts, excluding \$3.4 billion in debt prepayments and PTET, were \$742 million higher than projected. The increase is due to stronger than expected withholding, delinquencies, and final returns, coupled with weaker than expected total refunds due to a lower-than-expected state/city offset and advanced credit payments.

Higher than projected business taxes (\$1.1 billion) were attributable to increased gross Corporate Franchise Tax receipts and fewer refunds, partially offset by lower audits of CFT and Bank taxes. PTET collections exceeded projections by \$916 million due to higher-than-expected estimated payments, partially offset by a State/City distribution that was more favorable to the City than originally projected. Consumption/use tax receipts were higher than planned (\$599 million), excluding \$1.3 billion in debt prepayments, mainly due to stronger than expected growth in sales tax collections. Other taxes were higher than projected (\$161 million) due to the receipt of unanticipated super-large estate tax payments.

Higher than projected miscellaneous receipts were driven predominantly by investment income (\$455 million), abandoned property (\$332 million), refunds and reimbursements (\$130 million) and licenses & fees (\$104 million).

Transfers from other funds exceeded initial estimates due almost entirely to the \$2 billion Transaction Risk Reserve, which was included in the initial estimates to guard against unexpected declines in receipts or costs related to transaction risk execution.





### General Fund Spending

General Fund disbursements, including transfers to other funds, totaled \$100.1 billion, \$4.3 billion (4.1 percent) below the initial estimate, due to a combination of routine timing related delays and conservative estimation of spending, which is concentrated in assistance and grants spending (\$5.9 billion). The largest assistance and grant variances relative to initial projections include the following:

- Temporary & Disability Assistance (\$616 million lower) due to delayed timing of spending on asylum seekers assistance efforts (\$284 million) and Emergency Rental Assistance Program payments (\$217 million) combined with lower than projected spending for Supplemental Security Income (\$79 million) and the Rent Supplement Program (\$75 million), partially offset by higher than projected spending on Public Assistance benefit payments (\$106 million).
- Mental Hygiene (\$518 million lower) due primarily to lower than projected spending in various OMH, OPWDD and OASAS assistance and grants programs (\$572 million); and related to the timing of MLR/BHET reinvestments (\$127 million), partially offset by an increased Local Share/MHSF Adjustment (\$270 million).
- Medicaid (\$488 million lower) primarily attributable to higher resources available outside the General Fund that offset costs, including increased HCRA receipts (\$964 million) and lower than projected FFS spending (\$269 million), partially offset by unplanned state-only advances to certain providers to help them cover immediate cash flow (\$546 million). These state-only payments are expected to be reimbursed to the State by the providers.
- Public Health (\$115 million lower) primarily due to the CHP Health Services Initiatives (HSI) spending in other funds (\$70 million), delays in program implementation and contract execution of several Executive workforce programs (\$80 million), partially offset by increased costs in American Indian Health Program spending (\$11 million) and legislative adds (\$8 million).
- All Other Education (\$95 million lower) due mainly to delayed participation in the State's Community Eligibility Provision state subsidy program (\$40 million) and lower than projected payments for vocational rehabilitation services (\$30 million) and summer school special education (\$21 million).
- School Aid (\$93 million lower) due primarily to lower than projected spending on Excess Cost Aid (\$260 million), Competitive Grants and Categorical programs (\$181 million), Universal Prekindergarten (\$120 million) and Statewide Universal Prekindergarten (\$49 million), partially offset by higher spending on General Aid (\$411 million) and Teachers' Retirement System payments (\$122 million).



## FY 2024 YEAR-TO-DATE OPERATING RESULTS

- OCFS (\$128 million higher) due largely to higher than projected spending for Child Welfare Services (\$234 million), Youth Programs (\$61 million) and Day Care (\$13 million), partially offset by lower spending on benefit programs (\$157 million) and Adoption Subsidies (\$20 million).
- Lower spending for all other assistance and grants was driven largely by the Division of Criminal Justice Services (\$158 million), the Division of Housing and Community Renewal (\$80 million), Empire State Development Corp (\$71 million), the Judiciary (\$63 million) and conservative estimation of spending.

Agency operations spending, including fringe benefits, was \$986 million above the initial estimate. This was due to higher than projected fringe benefit spending (\$2.1 billion), driven predominantly by the prepayment of the FY 2025 ERS/PFRS pension bill (\$1.6 billion) and a deposit into the RHBTF (\$250 million). The increase was partially offset by lower than projected state operations spending (\$1.1 billion), due largely to FEMA reimbursements for previously incurred pandemic related expenses.

Transfers to capital projects funds were \$921 million above initial estimates, driven largely by higher than projected transfers to reimburse spending on capital projects. Transfers to other funds were \$288 million below initial estimates, mainly due to a lower than projected SUNY Operating transfer (\$142 million) resulting from lower financial aid payments from HESC and the transfer of nonrecurring funds to community colleges (assistance and grants spending).



## FY 2024 YEAR-TO-DATE OPERATING RESULTS

### Summary of All Governmental Funds Operating Results

All Governmental Funds ended March 2024 with a balance of \$65.9 billion, \$6.4 billion above the initial estimate driven primarily by higher receipts (\$12 billion), offset partially by higher than projected spending (\$5.9 billion).

ALL GOVERNMENTAL FUNDS COMPARED TO PLANS							
FY 2024 April to March							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
<b>OPENING BALANCE</b>	<b>65,955</b>	<b>65,955</b>	<b>65,956</b>	<b>1</b>	<b>0.0%</b>	<b>1</b>	<b>0.0%</b>
<b>ALL FUNDS RECEIPTS:</b>	<b>222,438</b>	<b>231,302</b>	<b>234,478</b>	<b>12,040</b>	<b>5.4%</b>	<b>3,176</b>	<b>1.4%</b>
<b>Total Taxes</b>	<b>102,947</b>	<b>104,379</b>	<b>106,447</b>	<b>3,500</b>	<b>3.4%</b>	<b>2,068</b>	<b>2.0%</b>
Personal Income Tax	52,819	52,200	53,840	1,021	1.9%	1,640	3.1%
Consumption / Use Tax	21,715	21,936	21,866	151	0.7%	(70)	-0.3%
Business Taxes	12,493	13,285	13,739	1,246	10.0%	454	3.4%
Pass Through Entity Tax	13,040	13,882	13,955	915	7.0%	73	0.5%
Other Taxes	2,880	3,076	3,047	167	5.8%	(29)	-0.9%
<b>Miscellaneous Receipts</b>	<b>26,837</b>	<b>31,000</b>	<b>33,755</b>	<b>6,918</b>	<b>25.8%</b>	<b>2,755</b>	<b>8.9%</b>
<b>Federal Receipts</b>	<b>92,654</b>	<b>95,923</b>	<b>94,276</b>	<b>1,622</b>	<b>1.8%</b>	<b>(1,647)</b>	<b>-1.7%</b>
<b>ALL FUNDS DISBURSEMENTS:</b>	<b>229,013</b>	<b>231,604</b>	<b>234,867</b>	<b>5,854</b>	<b>2.6%</b>	<b>3,263</b>	<b>1.4%</b>
<b>STATE OPERATING FUNDS</b>	<b>125,331</b>	<b>126,610</b>	<b>128,473</b>	<b>3,142</b>	<b>2.5%</b>	<b>1,863</b>	<b>1.5%</b>
<b>Assistance and Grants</b>	<b>91,558</b>	<b>91,617</b>	<b>89,202</b>	<b>(2,356)</b>	<b>-2.6%</b>	<b>(2,415)</b>	<b>-2.6%</b>
School Aid	33,477	33,420	33,383	(94)	-0.3%	(37)	-0.1%
DOH Medicaid	27,254	27,442	27,804	550	2.0%	362	1.3%
Higher Education	3,141	3,213	3,122	(19)	-0.6%	(91)	-2.8%
Transportation	5,248	5,248	5,236	(12)	-0.2%	(12)	-0.2%
Social Services	4,891	4,790	4,399	(492)	-10.1%	(391)	-8.2%
Mental Hygiene	7,433	7,717	6,812	(621)	-8.4%	(905)	-11.7%
All Other	10,114	9,787	8,446	(1,668)	-16.5%	(1,341)	-13.7%
<b>State Operations</b>	<b>30,875</b>	<b>32,386</b>	<b>32,274</b>	<b>1,399</b>	<b>4.5%</b>	<b>(112)</b>	<b>-0.3%</b>
<b>Agency Operations</b>	<b>22,071</b>	<b>21,796</b>	<b>21,578</b>	<b>(493)</b>	<b>-2.2%</b>	<b>(218)</b>	<b>-1.0%</b>
Executive Agencies	11,597	11,628	11,347	(250)	-2.2%	(281)	-2.4%
University Systems	7,537	7,232	7,402	(135)	-1.8%	170	2.4%
Elected Officials	2,937	2,936	2,829	(108)	-3.7%	(107)	-3.6%
<b>Fringe Benefits/Fixed Costs</b>	<b>8,804</b>	<b>10,590</b>	<b>10,696</b>	<b>1,892</b>	<b>21.5%</b>	<b>106</b>	<b>1.0%</b>
Pension Contribution	2,131	3,812	3,734	1,603	75.2%	(78)	-2.0%
Health Insurance	4,845	4,765	5,106	261	5.4%	341	7.2%
Other Fringe Benefits/Fixed Costs	1,828	2,013	1,856	28	1.5%	(157)	-7.8%
<b>Debt Service</b>	<b>2,898</b>	<b>2,607</b>	<b>6,997</b>	<b>4,099</b>	<b>141.4%</b>	<b>4,390</b>	<b>168.4%</b>
<b>CAPITAL PROJECTS (State and Federal Funds)</b>	<b>17,211</b>	<b>15,670</b>	<b>14,708</b>	<b>(2,503)</b>	<b>-14.5%</b>	<b>(962)</b>	<b>-6.1%</b>
<b>FEDERAL OPERATING AID</b>	<b>86,471</b>	<b>89,324</b>	<b>91,686</b>	<b>5,215</b>	<b>6.0%</b>	<b>2,362</b>	<b>2.6%</b>
<b>NET OTHER FINANCING SOURCES</b>	<b>117</b>	<b>313</b>	<b>345</b>	<b>228</b>	<b>194.9%</b>	<b>32</b>	<b>10.2%</b>
<b>CHANGE IN OPERATIONS</b>	<b>(6,458)</b>	<b>11</b>	<b>(44)</b>	<b>6,414</b>	<b>99.3%</b>	<b>(55)</b>	<b>-500.0%</b>
<b>CLOSING BALANCE</b>	<b>59,497</b>	<b>65,966</b>	<b>65,912</b>	<b>6,415</b>	<b>10.8%</b>	<b>(54)</b>	<b>-0.1%</b>



### Receipts

All Funds receipts totaled \$234.5 billion, exceeding initial estimates by \$12 billion, due largely to higher than initially projected miscellaneous receipts (\$6.9 billion) and tax collections (\$3.5 billion), consistent with the General Fund operating results described earlier. Federal receipts exceeded initial projections by \$1.6 billion, driven by the timing of Federal operating aid spending and reimbursements.

### Spending

State Operating Funds spending was \$3.1 billion above initial estimates, driven predominantly by the prepayment of debt service liabilities (\$4.7 billion), partially offset by lower assistance and grants disbursements (\$2.4 billion), consistent with the General Fund operating results described earlier. Lower than initially projected capital projects spending (\$2.5 billion) was due largely to routine timing delays of various DOT, HCR, and Economic State Development construction projects.

Federal operating aid spending totaled \$91.7 billion, \$5.2 billion (6 percent) above initial projections. The largest variances occurred in the following areas:

- EP (\$2.2 billion higher) due to higher than initially forecasted program enrollment.
- Division of Homeland Security and Emergency Services (\$2 billion higher) due to higher than planned Federal aid to localities pass-through reimbursement for previously incurred eligible COVID-19 expenses.
- OCFS (\$1 billion higher) driven by increased spending for Child Care (\$655 million) and Child Welfare Services (\$349 million).
- Medicaid Administration (\$201 million higher) due to expenditures related to the Global Hospital Budget Initiative payment under the NYHER waiver. This payment was not initially assumed at Enacted but disbursed after Waiver Amendment approval in January 2024.
- Medicaid (\$281 million lower) attributable to higher than projected rebates related to the NYRx transition and accounts receivable activity (\$815 million) and lower than expected Upper Payment Limit disbursements due to delays in Federal approvals (\$783 million), partially offset by higher than projected Federal Claims spending.



## FY 2024 YEAR-TO-DATE OPERATING RESULTS

### All Governmental Funds Results Compared to Prior Year

The FY 2024 March All Funds balance, totaling \$65.9 billion, was \$44 million lower than in the prior year. The higher opening fund balance (\$12.4 billion) and net growth in receipts (\$1.4 billion) supported growth in spending, including Federal operating (\$9 billion), State Operating Funds spending (\$4.7 billion), and capital (\$684 million).

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR				
FY 2024 April to March				
(millions of dollars)				
	Actuals		Increase/(Decrease)	
	FY 2023	FY 2024	\$	%
<b>OPENING BALANCE</b>	53,549	65,956	12,407	23.2%
<b>ALL FUNDS RECEIPTS:</b>	<b>233,060</b>	<b>234,478</b>	<b>1,418</b>	<b>0.6%</b>
<b>Total Taxes</b>	<b>111,656</b>	<b>106,447</b>	<b>(5,209)</b>	<b>-4.7%</b>
Personal Income Tax	58,776	53,840	(4,936)	-8.4%
Pass Through Entity Tax	14,944	13,955	(989)	-6.6%
All Other Taxes	37,936	38,652	716	1.9%
<b>Miscellaneous Receipts</b>	<b>31,841</b>	<b>33,755</b>	<b>1,914</b>	<b>6.0%</b>
<b>Federal Receipts</b>	<b>89,563</b>	<b>94,276</b>	<b>4,713</b>	<b>5.3%</b>
<b>ALL FUNDS DISBURSEMENTS:</b>	<b>220,461</b>	<b>234,867</b>	<b>14,406</b>	<b>6.5%</b>
<b>STATE OPERATING FUNDS</b>	<b>123,750</b>	<b>128,473</b>	<b>4,723</b>	<b>3.8%</b>
<b>Assistance and Grants</b>	<b>81,877</b>	<b>89,202</b>	<b>7,325</b>	<b>8.9%</b>
School Aid	30,290	33,383	3,093	10.2%
DOH Medicaid (incl. admin and EP)	25,467	27,804	2,337	9.2%
All Other	26,120	28,015	1,895	7.3%
<b>State Operations</b>	<b>31,392</b>	<b>32,274</b>	<b>882</b>	<b>2.8%</b>
<b>Agency Operations</b>	<b>21,189</b>	<b>21,578</b>	<b>389</b>	<b>1.8%</b>
Executive Agencies	11,547	11,347	(200)	-1.7%
University Systems	6,926	7,402	476	6.9%
Elected Officials	2,716	2,829	113	4.2%
<b>Fringe Benefits/Fixed Costs</b>	<b>10,203</b>	<b>10,696</b>	<b>493</b>	<b>4.8%</b>
Pension Contribution	2,045	3,734	1,689	82.6%
Health Insurance	6,003	5,106	(897)	-14.9%
Other Fringe Benefits/Fixed Costs	2,155	1,856	(299)	-13.9%
<b>Debt Service</b>	<b>10,481</b>	<b>6,997</b>	<b>(3,484)</b>	<b>-33.2%</b>
<b>CAPITAL PROJECTS (State and Federal Funds)</b>	<b>14,024</b>	<b>14,708</b>	<b>684</b>	<b>4.9%</b>
<b>FEDERAL OPERATING AID</b>	<b>82,687</b>	<b>91,686</b>	<b>8,999</b>	<b>10.9%</b>
<b>NET OTHER FINANCING SOURCES</b>	<b>(192)</b>	<b>345</b>	<b>537</b>	<b>279.7%</b>
<b>CHANGE IN OPERATIONS</b>	<b>12,407</b>	<b>(44)</b>	<b>(12,451)</b>	<b>-100.4%</b>
<b>CLOSING BALANCE</b>	<b>65,956</b>	<b>65,912</b>	<b>(44)</b>	<b>-0.1%</b>



### All Funds Receipts

Total tax collections in FY 2024 were \$5.2 billion or 4.7 percent lower than FY 2023 levels. The annual decline in taxes was largely driven by lower PIT.

PIT receipts declined by \$4.9 billion due to a combination of decreased estimated payments and final return payments, coupled with increased current and prior year refunds. The lower payments were offset partly by increased withholding, coupled with a decrease in advanced credit payments attributable to the expiration of the Homeowner's Tax Rebate Credit and the State/City offset.

Lower PTET collections (\$989 million) were due to lower estimated payments and higher refunds. Consumption/use taxes grew by \$1.3 billion due largely to higher sales tax receipts and increased motor fuel tax receipts related to the expiration of the temporary fuel tax holiday in December 2022. Other taxes were lower than the prior year, driven mainly by a decline in super-large estate tax receipts, as well as following record high real estate market receipts in the first half of FY 2023 (\$631 million).

Miscellaneous receipts were \$1.9 billion higher than in FY 2023, driven primarily by investment income (\$2.4 billion), HCRA (\$715 million) and SUNY (\$334 million), partially offset by the timing of reimbursements for various capital programs (\$1.4 billion). Federal receipts increased by \$4.7 billion, related to the timing of Federal operating aid spending and reimbursements.

### All Funds Spending

State Operating Funds spending totaled \$128.5 billion through March of FY 2024, an increase of \$4.7 billion (3.8 percent) as compared to the same period in FY 2023.

Assistance and grants spending through March was \$7.3 billion higher than in the prior year. The largest spending changes include the following:

- School Aid (\$3.1 billion higher) due primarily to the final year of the three-year phase-in of Foundation Aid as reflected in a higher level of appropriated spending in the FY 2024 Enacted Budget, increased spending related to Excess Cost Aid payments (\$225 million), and Teachers' Retirement System payments (\$186 million).
- Medicaid (\$2.3 billion higher) attributable primarily to continued claims growth (\$3.4 billion), offset partially by increases in the Local Cap Contribution (\$663 million), and increased pharmacy rebate offsets (\$621 million).
- Mental Hygiene (\$2 billion higher) due to a \$1.9 billion increase in mental hygiene spending moved out of the Global Cap through the Local Share Adjustment and Mental Hygiene Stabilization Fund.



## FY 2024 YEAR-TO-DATE OPERATING RESULTS

- Transportation (\$668 million higher) due largely to a \$647 million increase in public transit spending on the MTA (\$587 million, including \$305 million of one-time assistance), other downstate transit systems (\$22 million), and upstate transit systems (\$38 million).
- Higher Education (\$246 million higher) due primarily to increased academic year operating aid to CUNY Senior Colleges for campus operations, fringe benefits, and one-time strategic funds (\$179 million) and endowment match spending at SUNY's university centers (\$35 million).
- Temporary & Disability Assistance (\$242 million higher) due largely to asylum seeker assistance shelter reimbursements (\$500 million), increases in Public Assistance benefit payments (\$54 million), and the Empire State Supportive Housing Initiative (\$44 million), partially offset by reduced spending for the time-limited Emergency Rental Assistance Program (\$280 million) and Landlord Rental Assistance Program (\$91 million).
- All Other Education (\$201 million higher) due primarily to increased claims for preschool special education (\$112 million) and additional costs of a new State-funded initiative to incentivize qualifying low-income public and nonpublic schools to participate in the CEP program (\$72 million).
- Children and Family Services (\$841 million lower) due primarily to non-recurring spending for Child Welfare Services (\$1.2 billion) for settled and advanced claims, offset in part by increased spending for Day Care (\$282 million), other benefit programs (\$42 million) and Adoption Subsidies (\$24 million).
- All Other Assistance and Grants (\$415 million lower) due largely to non-recurring pandemic-related spending for small business grants made in FY 2023 (\$356 million), one-time gaming payments from the State to casino hosting localities in April 2022 (\$133 million), and the transition from non-recurring pandemic-related spending for utility arrears to the new energy affordability program (\$101 million), partially offset by higher spending for Indigent Legal Services (\$180 million).

Executive agency operations spending decreased by \$200 million from the prior year due largely to a significant amount of FEMA reimbursement received in FY 2024 compared to FY 2023 for State costs incurred for COVID-19 pandemic response and recovery efforts (roughly \$960 million). Excluding FEMA reimbursement, operational spending increased due to one-time payment and salary increases pursuant to existing labor contracts and targeted increases for certain job titles including nurses, psychiatrists, and direct care staff. University systems' agency operations spending increased by \$476 million from the prior year due largely to salary increases pursuant to existing labor contracts and increased funding for campus operations. Higher agency operations spending for Elected Officials (\$113 million) was driven primarily by increased Judiciary spending. Higher annual spending for fringe benefits (\$493 million) was due to the prepayment of future pension obligations in FY 2024, partially offset by one-time prepayments in FY 2023 for workers' compensation and a non-recurring payment into the RHBTFF.



## FY 2024 YEAR-TO-DATE OPERATING RESULTS

Debt Service spending was \$3.5 billion lower than in the prior year due to the net impact of debt service prepayments executed in FY 2024 and prior years (\$3.9 billion).

Federal operating spending increased by \$9 billion over the prior year due primarily to the following:

- EP (\$3.5 billion higher) attributable to increased rates and higher program participation due to an expansion of program eligibility.
- Medicaid (\$3.3 billion higher) primarily attributable to growth in claims.
- Children and Family Services (\$1.2 billion higher) driven by increased spending on Child Care (\$749 million) and Child Welfare Services (\$399 million).
- Medicaid Administration (\$507 million higher) due to the approval of 1115 Medicaid Waiver Amendment in January 2024 and local district payments.
- Public Health (\$198 million higher) due primarily to the timing of Federal Food & Nutrition Services and HHS payments.
- All Other Education (\$198 million higher) due to increased spending on IDEA grants.
- School Aid (\$312 million lower) due to the timing of claims and payments for COVID-19 related grants (\$157 million) and School Lunch Act grants (\$155 million).
- Temporary & Disability Assistance (\$1.1 billion lower) driven primarily by decreased spending on the Emergency Rental Assistance Program (\$449 million), the Home Energy Assistance Program (\$208 million), Child Care (\$187 million), Pandemic Emergency Assistance (\$124 million), and Public Assistance benefit payments (\$60 million).
- All Other Federal spending (\$1.5 billion higher) increased due to Federal reimbursements of pandemic-related costs passed through to local entities (\$1.2 billion) and increased spending for the Empire State Development Small Business Credit Assistance Initiative (\$155 million).



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# **FISCAL IMPACT ON LOCAL GOVERNMENTS**

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## Fiscal Impact on Local Governments

This section presents the estimated fiscal impact of changes in the Enacted 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 2025 Enacted Budget on Local Fiscal Year 2025

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 2025 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 \$58.7 billion in FY 2025 under the Enacted Budget. This represents an increase of \$5 billion over the prior year, predominantly due to increases in School Aid, Medicaid, and support for New York City asylum seeker assistance.

The second way of measuring the impact of the FY 2025 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 \$2.2 billion for municipalities and school districts for their fiscal years ending in 2025.

**Support for County Governments.** Total State spending on behalf of counties outside of New York City through major local aid programs is expected to total over \$7.5 billion in FY 2025 under the Enacted Budget. This includes over \$3.3 billion attributable to the State takeover of local Medicaid growth.

Traditional local impacts result in a net positive impact of \$205 million in County Fiscal Year 2025, most of which is due to significant investments in partnerships with counties, including:

- \$85 million for a new partnership with counties on public safety communications systems;
- \$50 million for a new partnership with counties on infrastructure grants;
- \$50 million in new State spending to support anti-poverty initiatives in Rochester, Syracuse, and Buffalo;
- \$30 million in funding for district attorney offices and Gun Involved Violence Elimination (GIVE) jurisdictions to prevent domestic violence;
- \$3.8 million for grants to counties to improve flood resiliency (\$15 million over two years);



- \$3.7 million in the upcoming local fiscal year (\$14.7 million over two years) to provide new e-poll books and \$3.7 million increase annually to provide postage to boards of election; and,
- \$10 million annually for dedicated retail theft teams in district attorney offices, with a separate \$5 million annually for local law enforcement agencies to combat retail theft.

Other actions with a positive local fiscal impact for counties include \$16.5 million to increase human services case management and wrap-around services, \$15.2 million in administrative efficiencies in the Early Intervention Program, as well as several revenue actions including repealing and replacing the cannabis potency tax.

These positive impacts are partially offset by enhancements to Tier 6 pensions (\$66.0 million impact), an increased TANF Flexible Fund for Family Services (FFFS) child welfare threshold (\$14.6 million impact), allowing New York City Department of Environmental Protection water police to transfer service credit within PFRS (\$2.6 million impact), as well as a five percent in-person Early Intervention rate increase (\$2.4 million), an extension of the vending machine sales tax exemption (\$1.7 million impact), and a four percent Early Intervention rate modification in rural counties (\$0.2 million).

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

Traditional local impacts result in a net positive impact of \$55.6 million due to \$50.0 million in Temporary Municipal Assistance, \$22.2 million in increased CHIPS, \$17.4 million in aid for State Touring Routes, as well as several revenue actions, including \$6.5 million from repealing and replacing the cannabis potency tax. These impacts are partially offset by enhancements to Tier 6 pensions (\$37.3 million impact).

**Support for New York City.** Total State spending on behalf of New York City through major local aid programs is expected to total nearly \$25.2 billion in FY 2025 under the Enacted Budget. This includes \$4.0 billion attributable to the State takeover of local Medicaid growth and over \$13.6 billion in School Aid. Total support for New York City is higher than FY 2024 by \$3.2 billion, in large measure due to significant support for the City's response to the migrant crisis. In all, the Enacted Budget provides an additional \$880 million to address asylum seeker assistance. With the \$1.9 billion already included in the FY 2024 Financial Plan, the State is providing a total of \$4.3 billion. The funding in the Budget will support:

- Humanitarian aid for New York City, including short term shelter services for migrant individuals and families.
- Costs associated with operating Humanitarian Emergency Response and Relief Centers (HERRCs) at Creedmoor Psychiatric Center, Randall's Island, and Floyd Bennett Field.
- Legal and case management services to help asylum seekers file paperwork to receive work authorization.
- Programs to provide communicable disease testing, immunizations, and other health services.



- Programs to assist in relocation of migrant individuals and families.
- Expenses related to the deployment of the National Guard and other facets of the State's response.

The \$4.3 billion in the Financial Plan supports both State and New York City programs and services, but more than \$3 billion is estimated to directly reimburse New York City costs for migrants.

As these funds flow to New York City, they result in a net positive traditional local impact of over \$1.3 billion for the 2025 New York City Fiscal Year. This is primarily due to \$530 million in direct State support for City migrant costs in City Fiscal Year 2025 alone (the Enacted Budget also includes a new \$530 million for City Fiscal Year 2024), as well as \$350 million in State reimbursement for 100 percent of the costs of shelters at Creedmoor Psychiatric Center, Randall's Island, and Floyd Bennett Field (the Enacted Budget also includes \$288 million in City Fiscal Year 2024).

In addition, New York City will receive a year-to-year Foundation Aid increase of \$465.7 million in the 2025 School Year, as well as a \$167.4 million increase in school expense-based aid and categorical aid programs. New York City will also receive \$5.4 million in increased CHIPS funding and \$4.1 million in aid for State Touring Routes.

Several revenue actions will increase City revenue by \$26 million, most notably by the five-year extension of the itemized deduction limit on high income filers (\$20 million).

Partially offsetting these investments are a series of pensions enhancements (\$196.9 million impact), the extension of an intercept of sales tax in New York City in order to provide funding for distressed hospitals that would otherwise sunset March 31, 2025 (\$37.5 million in new impact in City Fiscal Year 2025; \$150 million annualized going forward), as well as several smaller negative impacts, including an increased TANF FFFS child welfare threshold (\$5.1 million).

**Support for School Districts.** For SY 2025, the Enacted Budget increases Foundation Aid for school districts outside New York City by \$468.8 million and expense-based and categorical aids by \$201.8 million. Partially offsetting this impact, the Budget continues the current State share of Committees on Special Education (CSE) placements leading to a negative impact of \$28.6 million and enhances Tier 6 pensions (costing \$27.7 million).



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**FINANCIAL PLAN  
ACCOMPANYING  
NOTES**

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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 Common Retirement Fund and to fund the future costs of the Retiree Health Insurance Benefit Fund. It does not reflect investment activity, balances, or other assets available to the Common Retirement Fund. In addition, pension contributions and payments to retirees are excluded since these payments are not required to be appropriated.

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



### Note 3 – Disbursement Descriptions

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

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

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

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

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

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

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

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

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

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

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



## Note 4 – Reservations of General Fund Balance

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

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

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

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

**Community Projects** - Created pursuant to law to finance discretionary, usually local, projects ("member items") sponsored by individual legislators and the Governor. In previous years, the Budget included lump sum appropriations for the Governor, Senate, and the Assembly, to be designated for various grants, awards and contracts with local governments, not-for-profit organizations, and community groups. The FY 2025 Enacted Budget includes no new appropriations.

The following funds are reserved for specified or undesignated purposes:

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

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

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



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

### **Note 5 – Off-Budget Transactions**

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

### **Note 6 – Statewide Cash Flow Administration**

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

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

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

Beginning in FY 2015, the State began receiving Extraordinary Monetary Settlements for violations of State laws by major financial institutions and other entities. Due to the size of the settlement receipts, the State began to separately track these one-time resources for purposes of using the funds for non-recurring expenditures and to bolster State reserves.

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

Since the last Financial Plan Update, the Industrial and Commercial Bank of China Ltd. ("ICBC") and its New York branch has paid \$30 million in penalties to New York State pursuant to a Consent Order entered into with the New York State Department of Financial Services ("DFS"). The Consent Order resolves an investigation by DFS into ICBC's Bank Secrecy Act/Anti-Money Laundering compliance deficiencies, failure to report such deficiencies, and the unlawful disclosure of confidential information.

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



# FINANCIAL PLAN ACCOMPANYING NOTES

GENERAL FUND SUMMARY OF RECEIPTS AND USE/TRANSFER OF FUNDS FROM EXTRAORDINARY MONETARY SETTLEMENTS BETWEEN REGULATORS AND FINANCIAL INSTITUTIONS (millions of dollars)							
	FYs						Total
	2015 - 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<b>Opening Settlement Balance in General Fund</b>	<b>0</b>	<b>1,570</b>	<b>1,110</b>	<b>691</b>	<b>413</b>	<b>45</b>	<b>0</b>
<b>Receipt of Extraordinary Monetary Settlements</b>	<b>13,581</b>	<b>64</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,645</b>
<b>Use/Transfer of Funds</b>	<b>12,011</b>	<b>524</b>	<b>419</b>	<b>278</b>	<b>368</b>	<b>45</b>	<b>13,645</b>
<b>Capital Purposes:</b>	<b>6,519</b>	<b>461</b>	<b>419</b>	<b>278</b>	<b>271</b>	<b>42</b>	<b>7,990</b>
Dedicated Infrastructure Investment Fund (DIIF)	5,138	351	345	216	220	40	6,310
Environmental Protection Fund	120	0	0	0	0	0	120
Mass Transit	81	0	3	1	0	0	85
Healthcare	180	26	11	1	5	2	225
Clean Water Grants	0	84	60	60	46	0	250
Javits Center Expansion	1,000	0	0	0	0	0	1,000
<b>Other Purposes:</b>	<b>3,131</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97</b>	<b>3</b>	<b>3,231</b>
Audit Disallowance - Federal Settlement	850	0	0	0	0	0	850
CSX Litigation Payment	76	0	0	0	0	0	76
Financial Plan - General Fund Operating Purposes	1,807	0	0	0	97	3	1,907
Mass Transit Operating	10	0	0	0	0	0	10
MTA Operating Aid	194	0	0	0	0	0	194
Department of Law - Litigation Services Operations	189	0	0	0	0	0	189
OASAS Chemical Dependence Program	5	0	0	0	0	0	5
<b>Reservation of Funds:</b>	<b>2,361</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,424</b>
Rainy Day Reserves	488	0	0	0	0	0	488
Reserve for Economic Uncertainties	1,718	63	0	0	0	0	1,781
Reserve for Retroactive Labor Agreements	155	0	0	0	0	0	155
<b>Closing Settlement Balance in General Fund</b>	<b>1,570</b>	<b>1,110</b>	<b>691</b>	<b>413</b>	<b>45</b>	<b>0</b>	<b>0</b>



**Note 9 – Gaming Receipts**

GAMING RECEIPTS (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>TOTAL RECEIPTS</b>	<b>5,010</b>	<b>4,912</b>	<b>4,850</b>	<b>4,928</b>	<b>4,962</b>
<b>Education</b>	<b>4,745</b>	<b>4,603</b>	<b>4,570</b>	<b>4,638</b>	<b>4,672</b>
Traditional Lottery	2,630	2,455	2,392	2,392	2,392
VLT Gaming	1,076	1,034	1,034	1,034	1,036
Mobile Sports Wagering	889	979	1,009	1,040	1,072
Commercial Gaming (School Aid)	128	129	129	166	166
Interactive Fantasy Sports	22	6	6	6	6
<b>All Other</b>	<b>265</b>	<b>309</b>	<b>280</b>	<b>290</b>	<b>290</b>
Tribal State Compact	222	266	237	237	237
Commercial Gaming (Local)	32	32	32	42	42
Mobile Sports Wagering (Youth Sports)	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	6	6	6	6	6

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

FY 2025 education gaming receipts are projected to decrease from FY 2024 primarily due to greater than typical lottery and VLT administrative surpluses being available in FY 2024 and projected declines in sales for both Powerball and Mega Millions due to extremely strong sales performances in FY 2024, with each game experiencing multiple drawings in which the jackpot prize was in excess of \$1 billion. This is slightly offset by continued growth in mobile sports wagering. Education gaming receipts are projected to slightly decrease in FY 2026 due to less available lottery administrative surplus relative to FY 2025. Education gaming receipts are projected to increase in all other outyears due to commercial gaming receipts increasing significantly in FY 2027 as slot tax rates for all four commercial casinos are set to revert to their higher, statutory rates and the continued growth of mobile sports wagering as the market nears maturity.

All other gaming receipts are projected to increase in FY 2025 due entirely to the expected receipt of all outstanding delinquent slot share payments owed by the Saint Regis Mohawk Tribe, retroactive to March 2020. The decrease in FY 2026 is due primarily to the anticipated receipt of one-time Mohawk delinquent slot share payments in FY 2025. The increase in FY 2027 is due to commercial casino slot tax rates reverting to their higher, statutory levels, as noted above.





### Note 10 – FY 2024 Special Revenue Fund Balance Transfer

Section 15 of Part PP of Chapter 56 of the Laws of 2023 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 \$18.4 million from three State Special Revenue Funds to the General Fund.

FY 2024 SPECIAL REVENUE FUND BALANCE TRANSFERS TO THE GENERAL FUND		
(in dollars)		
	<u>Sending Fund</u>	<u>Transfer Amount</u>
345.22653	S. U. GENERAL IFR	15,424,000
346.22700	CHEMICAL DEPENDENCE SERVICE	1,000,000
S01.23703	PROBLEM GAMBLING SERVICES	2,000,000
		<u><b>18,424,000</b></u>



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# **GLOSSARY OF ACRONYMS**

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ACA	Affordable Care Act
AG	Attorney General
AI	Artificial Intelligence
APCD	All-Payer Claims Database
ARP	American Rescue Plan Act of 2021
AY	Academic Year (July 1 through June 30) – SUNY/CUNY
BANs	Bond Anticipation Notes
BEA	Bureau of Economic Analysis
BLS	Bureau of Labor Statistics
BOCES	Boards of Cooperative Educational Services
CAC	Climate Action Council
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CDD	Council on Developmental Disabilities
CDPAP	Consumer Directed Personal Assistance Program
CEP	Community Eligibility Provision
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
COLA	Cost-of-Living Adjustment
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
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
DANY	New York County District Attorney
DASNY	Dormitory Authority of the State of New York
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
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
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
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
FFFS	Flexible Fund for Family Services
FFY	Federal Fiscal Year (October 1 Through September 30)
FHWA	Federal Highway Administration
FMAP	Federal Medical Assistance Percentage
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
GIVE	Gun Involved Violence Elimination
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
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
IRA	Inflation Reduction Act
IRS	Internal Revenue Service
IT	Information Technology
ITS	Information Technology Services
JSOC	Joint Security Operations Center
LFY	Local Fiscal Year
LRAP	Landlord Rental Assistance Program
LSA	Local Share Adjustment
MCO	Managed Care Organization
MCTMT	Metropolitan Commuter Transportation Mobility Tax
MHSF	Mental Hygiene Stabilization Fund
MLTC	Managed Long-Term Care
MMC	Mainstream Managed Care
MRT II	Medicaid Redesign Team II
MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
NANY	Nurses Across New York
NPS	Non-Personal Service
NYS	New York State
NYSCOPBA	New York State Correctional Officers and Police Benevolent Association
NYSHIP	New York State Health Insurance Program
NYSLRS	New York State and Local Retirement System



NYSOH	New York State of Health
NYSPIA	New York State Police Investigators Association
NYSTA	New York State Thruway Authority
NYSTPBA	Police Benevolent Association of the New York State Troopers
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
OSC	Office of the State Comptroller
OTDA	Office of Temporary and Disability Assistance
PAYGO	Pay-As-You-Go
PBANYS	Police Benevolent Association of New York State
PBT	Petroleum Business Tax
PCE	Personal Consumption Expenditures
PEF	Public Employees Federation
PFRS	Police and Fire Retirement System
PHE	Public Health Emergency
PIGI	Personal Income Growth Index
PILOT	Payments in Lieu of Taxes
PIT	Personal Income Tax
PPE	Personal Protective Equipment
PRUCOL	Permanently Residing Under Color of Law
PS	Personal Service
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
SED	State Education Department
SFY	State Fiscal Year (April 1 Through March 31)
SHIN-NY	Statewide Health Information Network for New York
SLFRF	State and Local Fiscal Recovery Fund
SNAP	Supplemental Nutrition Assistance Program
SOFA	State Office for the Aging
SSI	Supplemental Security Income
STAR	School Tax Relief
STEM	Science, Technology, Engineering, and Math
STIP	Short-Term Investment Pool
SUNY	State University of New York
SY	School Year (July 1 through June 30)
TANF	Temporary Assistance for Needy Families
TAP	Tuition Assistance Program
TCJA	Tax Cuts and Jobs Act of 2017
THU	Transition to Home Units
TRS	Teachers' Retirement System
TY	Tax Year (January 1 Through December 31)
UUP	United University Professions
VAP	Vital Access Provider
VAPAP	Vital Access Provider Assurance Program
VDC	Voluntary Defined Contribution
VLTS	Video Lottery Terminals





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# **FINANCIAL PLAN TABLES**

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

	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>Receipts:</b>				
Taxes:				
Personal Income Tax	26,922	28,536	34,161	39,419
Consumption/Use Taxes	10,091	10,315	10,567	10,805
Business Taxes	18,038	16,667	9,999	9,889
Other Taxes	1,397	1,458	1,516	1,581
Miscellaneous Receipts	4,460	3,962	2,419	2,083
Federal Receipts	3,645	0	0	0
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	26,446	28,358	32,324	37,031
PTET in Excess of Revenue Bond Debt Service	7,374	6,226	(670)	0
ECEP in Excess of Revenue Bond Debt Service	8	8	0	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,973	8,965	9,064	8,861
Real Estate Taxes in Excess of CW/CA Debt Service	857	942	1,041	1,161
All Other	1,745	1,863	1,487	1,547
<b>Total Receipts</b>	<b><u>109,956</u></b>	<b><u>107,300</u></b>	<b><u>101,908</u></b>	<b><u>112,377</u></b>
<b>Disbursements:</b>				
Assistance and Grants	77,404	81,800	85,806	88,845
State Operations:				
Personal Service	11,136	11,197	11,846	12,108
Non-Personal Service	2,664	3,159	3,386	3,229
General State Charges	7,310	10,152	11,490	12,598
Transfers to Other Funds:				
Debt Service	286	299	327	333
Capital Projects	5,116	3,789	2,492	3,657
SUNY Operations	1,767	1,765	1,761	1,761
Other Purposes	2,089	1,621	1,621	1,478
<b>Total Disbursements</b>	<b><u>107,772</u></b>	<b><u>113,782</u></b>	<b><u>118,729</u></b>	<b><u>124,009</u></b>
<b>Use (Reservation) of Fund Balance:</b>				
Community Projects	0	0	0	0
Contingency Reserve	0	0	0	0
Debt Management	576	860	0	0
Economic Uncertainties	0	500	0	0
Extraordinary Monetary Settlements	419	278	368	45
Labor Settlements/Agency Operations	(1,334)	0	0	0
Rainy Day Reserve	(1,500)	0	0	0
Tax Stabilization Reserve	0	0	0	0
Timing of PTET/PIT Credits	(864)	2,504	12,197	300
Undesignated Fund Balance	519	0	(3)	4,037
<b>Total Use (Reservation) of Fund Balance</b>	<b><u>(2,184)</u></b>	<b><u>4,142</u></b>	<b><u>12,562</u></b>	<b><u>4,382</u></b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b><u>0</u></b>	<b><u>(2,340)</u></b>	<b><u>(4,259)</u></b>	<b><u>(7,250)</u></b>

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

	FY 2023 Actuals	FY 2024 Actuals	Annual \$ Change	Annual % Change
<b>Opening Fund Balance</b>	<b>33,053</b>	<b>43,451</b>	<b>10,398</b>	<b>31.5%</b>
<b>Receipts:</b>				
Taxes:				
Personal Income Tax	27,607	25,312	(2,295)	-8.3%
Consumption/Use Taxes	7,239	9,872	2,633	36.4%
Business Taxes	17,856	17,425	(431)	-2.4%
Other Taxes	2,204	1,876	(328)	-14.9%
Miscellaneous Receipts	3,609	4,878	1,269	35.2%
Federal Receipts	2,351	2,250	(101)	-4.3%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	20,899	21,748	849	4.1%
PTET in Excess of Revenue Bond Debt Service	7,472	6,978	(494)	-6.6%
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0.0%
Sales Tax in Excess of LGAC Bond Debt Service	2,198	0	(2,198)	-100.0%
Sales Tax in Excess of Revenue Bond Debt Service	7,291	7,839	548	7.5%
Real Estate Taxes in Excess of CW/CA Debt Service	1,180	877	(303)	-25.7%
All Other	3,291	3,942	651	19.8%
<b>Total Receipts</b>	<b>103,197</b>	<b>102,997</b>	<b>(200)</b>	<b>-0.2%</b>
<b>Disbursements:</b>				
Assistance and Grants	62,852	69,119	6,267	10.0%
State Operations:				
Personal Service	9,464	9,997	533	5.6%
Non-Personal Service	3,043	2,303	(740)	-24.3%
General State Charges	9,115	9,651	536	5.9%
Transfers to Other Funds:				
Debt Service	298	239	(59)	-19.8%
Capital Projects	4,649	5,798	1,149	24.7%
SUNY Operations	1,491	1,535	44	3.0%
Other Purposes	1,887	1,475	(412)	-21.8%
<b>Total Disbursements</b>	<b>92,799</b>	<b>100,117</b>	<b>7,318</b>	<b>7.9%</b>
<b>Excess (Deficiency) of Receipts Over Disbursements</b>	<b>10,398</b>	<b>2,880</b>	<b>(7,518)</b>	<b>-72.3%</b>
<b>Closing Fund Balance</b>	<b>43,451</b>	<b>46,331</b>	<b>2,880</b>	<b>6.6%</b>
<b>Statutory Reserves</b>				
Community Projects	25	25	0	
Contingency Reserve	21	21	0	
Rainy Day Reserve	4,638	4,638	0	
Tax Stabilization Reserve	1,618	1,618	0	
<b>Reserved For</b>				
Debt Management	2,355	2,436	81	
Economic Uncertainties	13,282	13,812	530	
Extraordinary Monetary Settlements	1,570	1,110	(460)	
Labor Settlements/Agency Operations	765	1,765	1,000	
Pandemic Assistance	245	0	(245)	
Timing of PTET/PIT Credits	14,358	14,137	(221)	
Undesignated Fund Balance	4,574	6,769	2,195	

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

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
<b>Opening Fund Balance</b>	<b>43,451</b>	<b>46,331</b>	<b>2,880</b>	<b>6.6%</b>
<b>Receipts:</b>				
Taxes:				
Personal Income Tax	25,312	26,922	1,610	6.4%
Consumption/Use Taxes	9,872	10,091	219	2.2%
Business Taxes	17,425	18,038	613	3.5%
Other Taxes	1,876	1,397	(479)	-25.5%
Miscellaneous Receipts	4,878	4,460	(418)	-8.6%
Federal Receipts	2,250	3,645	1,395	62.0%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	21,748	26,446	4,698	21.6%
PTET in Excess of Revenue Bond Debt Service	6,978	7,374	396	5.7%
ECEP in Excess of Revenue Bond Debt Service	0	8	8	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	8,973	1,134	14.5%
Real Estate Taxes in Excess of CW/CA Debt Service	877	857	(20)	-2.3%
All Other	3,942	1,745	(2,197)	-55.7%
<b>Total Receipts</b>	<b>102,997</b>	<b>109,956</b>	<b>6,959</b>	<b>6.8%</b>
<b>Disbursements:</b>				
Assistance and Grants	69,119	77,404	8,285	12.0%
State Operations:				
Personal Service	9,997	11,136	1,139	11.4%
Non-Personal Service	2,303	2,664	361	15.7%
General State Charges	9,651	7,310	(2,341)	-24.3%
Transfers to Other Funds:				
Debt Service	239	286	47	19.7%
Capital Projects	5,798	5,116	(682)	-11.8%
SUNY Operations	1,535	1,767	232	15.1%
Other Purposes	1,475	2,089	614	41.6%
<b>Total Disbursements</b>	<b>100,117</b>	<b>107,772</b>	<b>7,655</b>	<b>7.6%</b>
<b>Excess (Deficiency) of Receipts Over Disbursements</b>	<b>2,880</b>	<b>2,184</b>	<b>(696)</b>	<b>-24.2%</b>
<b>Closing Fund Balance</b>	<b>46,331</b>	<b>48,515</b>	<b>2,184</b>	<b>4.7%</b>
<b>Statutory Reserves</b>				
Community Projects	25	25	0	
Contingency Reserve	21	21	0	
Rainy Day Reserve	4,638	6,138	1,500	
Tax Stabilization Reserve	1,618	1,618	0	
<b>Reserved For</b>				
Debt Management	2,436	1,860	(576)	
Economic Uncertainties	13,812	13,812	0	
Extraordinary Monetary Settlements	1,110	691	(419)	
Labor Settlements/Agency Operations	1,765	3,099	1,334	
Timing of PTET/PIT Credits	14,137	15,001	864	
Undesignated Fund Balance	6,769	6,250	(519)	

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

	FY 2024 Executive	Change	FY 2024 Actuals
<b>Receipts:</b>			
Taxes:			
Personal Income Tax	24,483	829	25,312
Consumption/Use Taxes	9,885	(13)	9,872
Business Taxes	17,039	386	17,425
Other Taxes	1,903	(27)	1,876
Miscellaneous Receipts	4,295	583	4,878
Federal Receipts	2,250	0	2,250
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	24,455	(2,707)	21,748
PTET in Excess of Revenue Bond Debt Service	6,941	37	6,978
ECEP in Excess of Revenue Bond Debt Service	7	(7)	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,711	(872)	7,839
Real Estate Taxes in Excess of CW/CA Debt Service	878	(1)	877
All Other	4,159	(217)	3,942
<b>Total Receipts</b>	<b>105,006</b>	<b>(2,009)</b>	<b>102,997</b>
<b>Disbursements:</b>			
Assistance and Grants	74,048	(4,929)	69,119
State Operations:			
Personal Service	10,552	(555)	9,997
Non-Personal Service	2,332	(29)	2,303
General State Charges	9,379	272	9,651
Transfers to Other Funds:			
Debt Service	227	12	239
Capital Projects	3,703	2,095	5,798
SUNY Operations	1,616	(81)	1,535
Other Purposes	1,632	(157)	1,475
<b>Total Disbursements</b>	<b>103,489</b>	<b>(3,372)</b>	<b>100,117</b>
<b>Use (Reservation) of Fund Balance:</b>			
Community Projects	2	(2)	0
Contingency Reserve	0	0	0
Debt Management	(81)	0	(81)
Economic Uncertainties	(500)	(30)	(530)
Extraordinary Monetary Settlements	452	8	460
Labor Settlements/Agency Operations	(1,000)	0	(1,000)
Pandemic Assistance	245	0	245
Timing of PTET/PIT Credits	485	(264)	221
Undesignated Fund Balance	(1,120)	(1,075)	(2,195)
<b>Total Use (Reservation) of Fund Balance</b>	<b>(1,517)</b>	<b>(1,363)</b>	<b>(2,880)</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	<b>FY 2024 Enacted</b>	<b>Change</b>	<b>FY 2024 Actuals</b>
<b>Receipts:</b>			
Taxes:			
Personal Income Tax	24,693	619	25,312
Consumption/Use Taxes	9,797	75	9,872
Business Taxes	15,836	1,589	17,425
Other Taxes	1,617	259	1,876
Miscellaneous Receipts	3,801	1,077	4,878
Federal Receipts	2,250	0	2,250
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	24,496	(2,748)	21,748
PTET in Excess of Revenue Bond Debt Service	6,520	458	6,978
ECEP in Excess of Revenue Bond Debt Service	5	(5)	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,575	(736)	7,839
Real Estate Taxes in Excess of CW/CA Debt Service	970	(93)	877
All Other	1,938	2,004	3,942
<b>Total Receipts</b>	<b>100,498</b>	<b>2,499</b>	<b>102,997</b>
<b>Disbursements:</b>			
Assistance and Grants	75,055	(5,936)	69,119
State Operations:			
Personal Service	10,619	(622)	9,997
Non-Personal Service	2,759	(456)	2,303
General State Charges	7,587	2,064	9,651
Transfers to Other Funds:			
Debt Service	217	22	239
Capital Projects	4,877	921	5,798
SUNY Operations	1,677	(142)	1,535
Other Purposes	1,621	(146)	1,475
<b>Total Disbursements</b>	<b>104,412</b>	<b>(4,295)</b>	<b>100,117</b>
<b>Use (Reservation) of Fund Balance:</b>			
Community Projects	2	(2)	0
Debt Management	(81)	0	(81)
Economic Uncertainties	0	(530)	(530)
Extraordinary Monetary Settlements	428	32	460
Labor Settlements/Agency Operations	(1,000)	0	(1,000)
Pandemic Assistance	245	0	245
Timing of PTET/PIT Credits	1,896	(1,675)	221
Undesignated Fund Balance	2,424	(4,619)	(2,195)
<b>Total Use (Reservation) of Fund Balance</b>	<b>3,914</b>	<b>(6,794)</b>	<b>(2,880)</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	<u>FY 2025 Executive</u>	<u>Change</u>	<u>FY 2025 Enacted</u>
<b>Receipts:</b>			
Taxes:			
Personal Income Tax	26,177	745	26,922
Consumption/Use Taxes	10,094	(3)	10,091
Business Taxes	17,061	977	18,038
Other Taxes	1,347	50	1,397
Miscellaneous Receipts	3,634	826	4,460
Federal Receipts	3,645	0	3,645
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	25,950	496	26,446
PTET in Excess of Revenue Bond Debt Service	7,240	134	7,374
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	8,696	277	8,973
Real Estate Taxes in Excess of CW/CA Debt Service	857	0	857
All Other	1,771	(26)	1,745
<b>Total Receipts</b>	<b><u>106,480</u></b>	<b><u>3,476</u></b>	<b><u>109,956</u></b>
<b>Disbursements:</b>			
Assistance and Grants	77,425	(21)	77,404
State Operations:			
Personal Service	11,163	(27)	11,136
Non-Personal Service	3,051	(387)	2,664
General State Charges	7,059	251	7,310
Transfers to Other Funds:			
Debt Service	263	23	286
Capital Projects	5,033	83	5,116
SUNY Operations	1,709	58	1,767
Other Purposes	1,883	206	2,089
<b>Total Disbursements</b>	<b><u>107,586</u></b>	<b><u>186</u></b>	<b><u>107,772</u></b>
<b>Use (Reservation) of Fund Balance:</b>			
Debt Management	576	0	576
Extraordinary Monetary Settlements	517	(98)	419
Labor Settlements/Agency Operations	(1,450)	116	(1,334)
Rainy Day Reserve	0	(1,500)	(1,500)
Timing of PTET/PIT Credits	(456)	(408)	(864)
Undesignated Fund Balance	1,919	(1,400)	519
<b>Total Use (Reservation) of Fund Balance</b>	<b><u>1,106</u></b>	<b><u>(3,290)</u></b>	<b><u>(2,184)</u></b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

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

	<u>FY 2026 Executive</u>	<u>Change</u>	<u>FY 2026 Enacted</u>
<b>Receipts:</b>			
Taxes:			
Personal Income Tax	28,236	300	28,536
Consumption/Use Taxes	10,323	(8)	10,315
Business Taxes	15,796	871	16,667
Other Taxes	1,397	61	1,458
Miscellaneous Receipts	2,928	1,034	3,962
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	26,267	2,091	28,358
PTET in Excess of Revenue Bond Debt Service	6,160	66	6,226
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	8,735	230	8,965
Real Estate Taxes in Excess of CW/CA Debt Service	941	1	942
All Other	1,874	(11)	1,863
<b>Total Receipts</b>	<b><u>102,665</u></b>	<b><u>4,635</u></b>	<b><u>107,300</u></b>
<b>Disbursements:</b>			
Assistance and Grants	81,899	(99)	81,800
State Operations:			
Personal Service	11,111	86	11,197
Non-Personal Service	3,266	(107)	3,159
General State Charges	10,004	148	10,152
Transfers to Other Funds:			
Debt Service	289	10	299
Capital Projects	2,990	799	3,789
SUNY Operations	1,743	22	1,765
Other Purposes	1,769	(148)	1,621
<b>Total Disbursements</b>	<b><u>113,071</u></b>	<b><u>711</u></b>	<b><u>113,782</u></b>
<b>Use (Reservation) of Fund Balance:</b>			
Debt Management	860	0	860
Economic Uncertainties	500	0	500
Extraordinary Monetary Settlements	285	(7)	278
Timing of PTET/PIT Credits	2,240	264	2,504
Undesignated Fund Balance	1,547	(1,547)	0
<b>Total Use (Reservation) of Fund Balance</b>	<b><u>5,432</u></b>	<b><u>(1,290)</u></b>	<b><u>4,142</u></b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b><u>(4,974)</u></b>	<b><u>2,634</u></b>	<b><u>(2,340)</u></b>

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

	<u>FY 2027 Executive</u>	<u>Change</u>	<u>FY 2027 Enacted</u>
<b>Receipts:</b>			
Taxes:			
Personal Income Tax	33,726	435	34,161
Consumption/Use Taxes	10,577	(10)	10,567
Business Taxes	9,135	864	9,999
Other Taxes	1,451	65	1,516
Miscellaneous Receipts	2,413	6	2,419
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	31,941	383	32,324
PTET in Excess of Revenue Bond Debt Service	(593)	(77)	(670)
ECEP in Excess of Revenue Bond Debt Service	0	0	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,817	247	9,064
Real Estate Taxes in Excess of CW/CA Debt Service	1,041	0	1,041
All Other	1,506	(19)	1,487
<b>Total Receipts</b>	<b><u>100,014</u></b>	<b><u>1,894</u></b>	<b><u>101,908</u></b>
<b>Disbursements:</b>			
Assistance and Grants	84,558	1,248	85,806
State Operations:			
Personal Service	11,305	541	11,846
Non-Personal Service	3,482	(96)	3,386
General State Charges	11,623	(133)	11,490
Transfers to Other Funds:			
Debt Service	338	(11)	327
Capital Projects	2,471	21	2,492
SUNY Operations	1,756	5	1,761
Other Purposes	1,771	(150)	1,621
<b>Total Disbursements</b>	<b><u>117,304</u></b>	<b><u>1,425</u></b>	<b><u>118,729</u></b>
<b>Use (Reservation) of Fund Balance:</b>			
Extraordinary Monetary Settlements	276	92	368
Timing of PTET/PIT Credits	11,789	408	12,197
Undesignated Fund Balance	(4)	1	(3)
<b>Total Use (Reservation) of Fund Balance</b>	<b><u>12,061</u></b>	<b><u>501</u></b>	<b><u>12,562</u></b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b><u>(5,229)</u></b>	<b><u>970</u></b>	<b><u>(4,259)</u></b>



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

	<u>FY 2028 Executive</u>	<u>Change</u>	<u>FY 2028 Enacted</u>
<b>Receipts:</b>			
Taxes:			
Personal Income Tax	38,594	825	39,419
Consumption/Use Taxes	10,816	(11)	10,805
Business Taxes	9,096	793	9,889
Other Taxes	1,515	66	1,581
Miscellaneous Receipts	2,063	20	2,083
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	36,060	971	37,031
PTET in Excess of Revenue Bond Debt Service	0	0	0
ECEP in Excess of Revenue Bond Debt Service	0	0	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,532	329	8,861
Real Estate Taxes in Excess of CW/CA Debt Service	1,161	0	1,161
All Other	1,567	(20)	1,547
<b>Total Receipts</b>	<b><u>109,404</u></b>	<b><u>2,973</u></b>	<b><u>112,377</u></b>
<b>Disbursements:</b>			
Assistance and Grants	87,203	1,642	88,845
State Operations:			
Personal Service	11,322	786	12,108
Non-Personal Service	3,275	(46)	3,229
General State Charges	12,901	(303)	12,598
Transfers to Other Funds:			
Debt Service	360	(27)	333
Capital Projects	3,355	302	3,657
SUNY Operations	1,756	5	1,761
Other Purposes	1,607	(129)	1,478
<b>Total Disbursements</b>	<b><u>121,779</u></b>	<b><u>2,230</u></b>	<b><u>124,009</u></b>
<b>Use (Reservation) of Fund Balance:</b>			
Extraordinary Monetary Settlements	42	3	45
Timing of PTET/PIT Credits	300	0	300
Undesignated Fund Balance	2,090	1,947	4,037
<b>Total Use (Reservation) of Fund Balance</b>	<b><u>2,432</u></b>	<b><u>1,950</u></b>	<b><u>4,382</u></b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b><u>(9,943)</u></b>	<b><u>2,693</u></b>	<b><u>(7,250)</u></b>

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

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Taxes:</b>				
Withholdings	57,486	60,432	63,487	65,848
Estimated Payments	11,707	12,453	21,349	24,520
Final Payments	3,781	3,971	4,167	4,362
Other Payments	1,915	1,969	2,023	2,079
<b>Gross Collections</b>	<b>74,889</b>	<b>78,825</b>	<b>91,026</b>	<b>96,809</b>
State/City Offset	(1,432)	(1,531)	(1,669)	(1,691)
Refunds	(16,462)	(17,128)	(17,995)	(13,386)
<b>Reported Tax Collections</b>	<b>56,995</b>	<b>60,166</b>	<b>71,362</b>	<b>81,732</b>
STAR (Dedicated Deposits)	(1,575)	(1,547)	(1,520)	(1,447)
RBTF (Dedicated Transfers)	(28,498)	(30,083)	(35,681)	(40,866)
<b>Personal Income Tax</b>	<b>26,922</b>	<b>28,536</b>	<b>34,161</b>	<b>39,419</b>
Sales and Use Tax	19,068	19,530	20,048	20,536
Cigarette and Tobacco Taxes	259	250	242	235
Vapor Excise Tax	0	0	0	0
Motor Fuel Tax	0	0	0	0
Alcoholic Beverage Taxes	276	278	279	280
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
<b>Gross Consumption/Use Taxes</b>	<b>19,625</b>	<b>20,080</b>	<b>20,591</b>	<b>21,073</b>
LGAC/STBF (Dedicated Transfers)	(9,534)	(9,765)	(10,024)	(10,268)
<b>Consumption/Use Taxes</b>	<b>10,091</b>	<b>10,315</b>	<b>10,567</b>	<b>10,805</b>
Corporation Franchise Tax	7,446	7,308	7,424	6,532
Corporation and Utilities Tax	468	457	461	458
Insurance Taxes	2,570	2,676	2,784	2,899
Bank Tax	180	0	0	0
Pass Through Entity Tax	14,748	12,452	(1,340)	0
Petroleum Business Tax	0	0	0	0
<b>Gross Business Taxes</b>	<b>25,412</b>	<b>22,893</b>	<b>9,329</b>	<b>9,889</b>
RBTF (Dedicated Transfers)	(7,374)	(6,226)	670	0
<b>Business Taxes</b>	<b>18,038</b>	<b>16,667</b>	<b>9,999</b>	<b>9,889</b>
Estate Tax	1,375	1,437	1,503	1,568
Real Estate Transfer Tax	1,147	1,230	1,331	1,448
Employer Compensation Expense Program	15	15	0	0
Gift Tax	0	0	0	0
Real Property Gains Tax	0	0	0	0
Pari-Mutuel Taxes	12	12	12	12
Other Taxes	2	1	1	1
<b>Gross Other Taxes</b>	<b>2,551</b>	<b>2,695</b>	<b>2,847</b>	<b>3,029</b>
Real Estate Transfer Tax (Dedicated)	(1,147)	(1,230)	(1,331)	(1,448)
RBTF (Dedicated Transfers)	(7)	(7)	0	0
<b>Other Taxes</b>	<b>1,397</b>	<b>1,458</b>	<b>1,516</b>	<b>1,581</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>56,448</b>	<b>56,976</b>	<b>56,243</b>	<b>61,694</b>
Licenses, Fees, Etc.	630	631	629	629
Abandoned Property	550	450	450	450
Motor Vehicle Fees	268	317	326	340
ABC License Fee	60	60	60	60
Reimbursements	66	66	66	66
Investment Income	2,550	2,100	550	200
Extraordinary Settlements	0	0	0	0
Other Transactions	336	338	338	338
<b>Miscellaneous Receipts</b>	<b>4,460</b>	<b>3,962</b>	<b>2,419</b>	<b>2,083</b>
<b>Federal Receipts</b>	<b>3,645</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>64,553</b>	<b>60,938</b>	<b>58,662</b>	<b>63,777</b>

**CURRENT STATE RECEIPTS**  
**GENERAL FUND**  
(millions of dollars)

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
<b>Taxes:</b>				
Withholdings	54,699	57,486	2,787	5.1%
Estimated Payments	10,779	11,707	928	8.6%
Final Payments	3,650	3,781	131	3.6%
Other Payments	1,871	1,915	44	2.4%
<b>Gross Collections</b>	<b>70,999</b>	<b>74,889</b>	<b>3,890</b>	<b>5.5%</b>
State/City Offset	(1,253)	(1,432)	(179)	-14.3%
Refunds	(15,907)	(16,462)	(555)	-3.5%
<b>Reported Tax Collections</b>	<b>53,839</b>	<b>56,995</b>	<b>3,156</b>	<b>5.9%</b>
STAR (Dedicated Deposits)	(1,608)	(1,575)	33	2.1%
RBTF (Dedicated Transfers)	(26,919)	(28,498)	(1,579)	-5.9%
<b>Personal Income Tax</b>	<b>25,312</b>	<b>26,922</b>	<b>1,610</b>	<b>6.4%</b>
Sales and Use Tax	18,624	19,068	444	2.4%
Cigarette and Tobacco Taxes	260	259	(1)	-0.4%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	275	276	1	0.4%
Opioid Excise Tax	22	20	(2)	-9.1%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	0	2	2	100.0%
<b>Gross Consumption/Use Taxes</b>	<b>19,181</b>	<b>19,625</b>	<b>444</b>	<b>2.3%</b>
LGAC/STBF (Dedicated Transfers)	(9,309)	(9,534)	(225)	-2.4%
<b>Consumption/Use Taxes</b>	<b>9,872</b>	<b>10,091</b>	<b>219</b>	<b>2.2%</b>
Corporation Franchise Tax	7,525	7,446	(79)	-1.0%
Corporation and Utilities Tax	401	468	67	16.7%
Insurance Taxes	2,521	2,570	49	1.9%
Bank Tax	0	180	180	100.0%
Pass Through Entity Tax	13,956	14,748	792	5.7%
Petroleum Business Tax	0	0	0	0.0%
<b>Gross Business Taxes</b>	<b>24,403</b>	<b>25,412</b>	<b>1,009</b>	<b>4.1%</b>
RBTF (Dedicated Transfers)	(6,978)	(7,374)	(396)	-5.7%
<b>Business Taxes</b>	<b>17,425</b>	<b>18,038</b>	<b>613</b>	<b>3.5%</b>
Estate Tax	1,856	1,376	(480)	-25.9%
Real Estate Transfer Tax	1,165	1,147	(18)	-1.5%
Employer Compensation Expense Program	14	15	1	7.1%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	12	12	0	0.0%
Other Taxes	1	2	1	100.0%
<b>Gross Other Taxes</b>	<b>3,048</b>	<b>2,552</b>	<b>(496)</b>	<b>-16.3%</b>
Real Estate Transfer Tax (Dedicated)	(1,165)	(1,147)	18	1.5%
RBTF (Dedicated Transfers)	(7)	(8)	(1)	-14.3%
<b>Other Taxes</b>	<b>1,876</b>	<b>1,397</b>	<b>(479)</b>	<b>-25.5%</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Taxes</b>	<b>54,485</b>	<b>56,448</b>	<b>1,963</b>	<b>3.6%</b>
Licenses, Fees, Etc.	684	630	(54)	-7.9%
Abandoned Property	783	550	(233)	-29.8%
Motor Vehicle Fees	258	268	10	3.9%
ABC License Fee	60	60	0	0.0%
Reimbursements	198	66	(132)	-66.7%
Investment Income	2,455	2,550	95	3.9%
Extraordinary Settlements	63	0	(63)	-100.0%
Other Transactions	377	336	(41)	-10.9%
<b>Miscellaneous Receipts</b>	<b>4,878</b>	<b>4,460</b>	<b>(418)</b>	<b>-8.6%</b>
<b>Federal Receipts</b>	<b>2,250</b>	<b>3,645</b>	<b>1,395</b>	<b>62.0%</b>
<b>Total</b>	<b>61,613</b>	<b>64,553</b>	<b>2,940</b>	<b>4.8%</b>

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
<b>Opening Fund Balance</b>	<b>43,451</b>	<b>9,114</b>	<b>159</b>	<b>52,724</b>
<b>Receipts:</b>				
Taxes	54,485	6,324	44,121	104,930
Miscellaneous Receipts	4,878	22,309	506	27,693
Federal Receipts	2,250	(11)	60	2,299
<b>Total Receipts</b>	<b>61,613</b>	<b>28,622</b>	<b>44,687</b>	<b>134,922</b>
<b>Disbursements:</b>				
Assistance and Grants	69,119	20,083	0	89,202
State Operations:				
Personal Service	9,997	5,752	0	15,749
Non-Personal Service	2,303	3,477	49	5,829
General State Charges	9,651	1,045	0	10,696
Debt Service	0	0	6,997	6,997
Capital Projects	0	0	0	0
<b>Total Disbursements</b>	<b>91,070</b>	<b>30,357</b>	<b>7,046</b>	<b>128,473</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	41,384	2,968	1,894	46,246
Transfers to Other Funds	(9,047)	(705)	(39,590)	(49,342)
Bond and Note Proceeds	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>32,337</b>	<b>2,263</b>	<b>(37,696)</b>	<b>(3,096)</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>2,880</b>	<b>528</b>	<b>(55)</b>	<b>3,353</b>
<b>Closing Fund Balance</b>	<b>46,331</b>	<b>9,642</b>	<b>104</b>	<b>56,077</b>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
<b>Opening Fund Balance</b>	<b>46,331</b>	<b>9,642</b>	<b>104</b>	<b>56,077</b>
<b>Receipts:</b>				
Taxes	56,448	6,550	46,303	109,301
Miscellaneous Receipts	4,460	18,130	387	22,977
Federal Receipts	3,645	(16)	62	3,691
<b>Total Receipts</b>	<b>64,553</b>	<b>24,664</b>	<b>46,752</b>	<b>135,969</b>
<b>Disbursements:</b>				
Assistance and Grants	77,404	19,798	0	97,202
State Operations:				
Personal Service	11,136	5,842	0	16,978
Non-Personal Service	2,664	3,567	39	6,270
General State Charges	7,310	1,260	0	8,570
Debt Service	0	0	3,022	3,022
Capital Projects	0	0	0	0
<b>Total Disbursements</b>	<b>98,514</b>	<b>30,467</b>	<b>3,061</b>	<b>132,042</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	45,403	3,793	2,000	51,196
Transfers to Other Funds	(9,258)	952	(45,689)	(53,995)
Bond and Note Proceeds	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>36,145</b>	<b>4,745</b>	<b>(43,689)</b>	<b>(2,799)</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>2,184</b>	<b>(1,058)</b>	<b>2</b>	<b>1,128</b>
<b>Closing Fund Balance</b>	<b>48,515</b>	<b>8,584</b>	<b>106</b>	<b>57,205</b>

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

	<b>General Fund</b>	<b>State Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>State Operating Funds Total</b>
<b>Receipts:</b>				
Taxes	56,976	6,620	47,054	110,650
Miscellaneous Receipts	3,962	18,912	396	23,270
Federal Receipts	0	(17)	58	41
<b>Total Receipts</b>	<b>60,938</b>	<b>25,515</b>	<b>47,508</b>	<b>133,961</b>
<b>Disbursements:</b>				
Assistance and Grants	81,800	19,009	0	100,809
State Operations:				
Personal Service	11,197	5,906	0	17,103
Non-Personal Service	3,159	4,652	41	7,852
General State Charges	10,152	1,277	0	11,429
Debt Service	0	0	2,896	2,896
Capital Projects	0	0	0	0
<b>Total Disbursements</b>	<b>106,308</b>	<b>30,844</b>	<b>2,937</b>	<b>140,089</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	46,362	3,338	1,966	51,666
Transfers to Other Funds	(7,474)	1,128	(46,534)	(52,880)
Bond and Note Proceeds	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>38,888</b>	<b>4,466</b>	<b>(44,568)</b>	<b>(1,214)</b>
<b>Use (Reservation) of Fund Balance:</b>				
Debt Management	860	0	0	860
Economic Uncertainties	500	0	0	500
Extraordinary Monetary Settlements	278	0	0	278
Timing of PTET/PIT Credits	2,504	0	0	2,504
<b>Total Use (Reservation) of Fund Balance</b>	<b>4,142</b>	<b>0</b>	<b>0</b>	<b>4,142</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(2,340)</b>	<b>(863)</b>	<b>3</b>	<b>(3,200)</b>

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

	<b>General Fund</b>	<b>State Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>State Operating Funds Total</b>
<b>Receipts:</b>				
Taxes	56,243	6,800	46,109	109,152
Miscellaneous Receipts	2,419	18,200	420	21,039
Federal Receipts	0	(17)	53	36
<b>Total Receipts</b>	<b>58,662</b>	<b>24,983</b>	<b>46,582</b>	<b>130,227</b>
<b>Disbursements:</b>				
Assistance and Grants	85,806	17,973	0	103,779
State Operations:				
Personal Service	11,846	6,035	0	17,881
Non-Personal Service	3,386	4,723	41	8,150
General State Charges	11,490	1,301	0	12,791
Debt Service	0	0	4,741	4,741
Capital Projects	0	0	0	0
<b>Total Disbursements</b>	<b>112,528</b>	<b>30,032</b>	<b>4,782</b>	<b>147,342</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	43,246	3,359	1,824	48,429
Transfers to Other Funds	(6,201)	1,134	(43,607)	(48,674)
Bond and Note Proceeds	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>37,045</b>	<b>4,493</b>	<b>(41,783)</b>	<b>(245)</b>
<b>Use (Reservation) of Fund Balance:</b>				
Extraordinary Monetary Settlements	368	0	0	368
Timing of PTET/PIT Credits	12,197	0	0	12,197
Undesignated Fund Balance	(3)	0	0	(3)
<b>Total Use (Reservation) of Fund Balance</b>	<b>12,562</b>	<b>0</b>	<b>0</b>	<b>12,562</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(4,259)</b>	<b>(556)</b>	<b>17</b>	<b>(4,798)</b>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
<b>Receipts:</b>				
Taxes	61,694	6,630	52,325	120,649
Miscellaneous Receipts	2,083	18,418	436	20,937
Federal Receipts	0	(17)	45	28
<b>Total Receipts</b>	<b>63,777</b>	<b>25,031</b>	<b>52,806</b>	<b>141,614</b>
<b>Disbursements:</b>				
Assistance and Grants	88,845	17,868	0	106,713
State Operations:				
Personal Service	12,108	6,174	0	18,282
Non-Personal Service	3,229	4,805	41	8,075
General State Charges	12,598	1,324	0	13,922
Debt Service	0	0	5,660	5,660
Capital Projects	0	0	0	0
<b>Total Disbursements</b>	<b>116,780</b>	<b>30,171</b>	<b>5,701</b>	<b>152,652</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	48,600	3,230	1,824	53,654
Transfers to Other Funds	(7,229)	1,389	(48,910)	(54,750)
Bond and Note Proceeds	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>41,371</b>	<b>4,619</b>	<b>(47,086)</b>	<b>(1,096)</b>
<b>Use (Reservation) of Fund Balance:</b>				
Extraordinary Monetary Settlements	45	0	0	45
Timing of PTET/PIT Credits	300	0	0	300
Undesignated Fund Balance	4,037	0	0	4,037
<b>Total Use (Reservation) of Fund Balance</b>	<b>4,382</b>	<b>0</b>	<b>0</b>	<b>4,382</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(7,250)</b>	<b>(521)</b>	<b>19</b>	<b>(7,752)</b>



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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
<b>Opening Fund Balance</b>	<b>52,724</b>	<b>56,077</b>	<b>3,353</b>	<b>6.4%</b>
<b>Receipts:</b>				
Taxes	104,930	109,301	4,371	4.2%
Miscellaneous Receipts	27,693	22,977	(4,716)	-17.0%
Federal Receipts	2,299	3,691	1,392	60.5%
<b>Total Receipts</b>	<b>134,922</b>	<b>135,969</b>	<b>1,047</b>	<b>0.8%</b>
<b>Disbursements:</b>				
Assistance and Grants	89,202	97,202	8,000	9.0%
State Operations:				
Personal Service	15,749	16,978	1,229	7.8%
Non-Personal Service	5,829	6,270	441	7.6%
General State Charges	10,696	8,570	(2,126)	-19.9%
Debt Service	6,997	3,022	(3,975)	-56.8%
Capital Projects	0	0	0	0.0%
<b>Total Disbursements</b>	<b>128,473</b>	<b>132,042</b>	<b>3,569</b>	<b>2.8%</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	46,246	51,196	4,950	10.7%
Transfers to Other Funds	(49,342)	(53,995)	(4,653)	-9.4%
Bond and Note Proceeds	0	0	0	0.0%
<b>Net Other Financing Sources (Uses)</b>	<b>(3,096)</b>	<b>(2,799)</b>	<b>297</b>	<b>9.6%</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>3,353</b>	<b>1,128</b>	<b>(2,225)</b>	<b>-66.4%</b>
<b>Closing Fund Balance</b>	<b>56,077</b>	<b>57,205</b>	<b>1,128</b>	<b>2.0%</b>

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

	<u>FY 2024 Executive</u>	<u>Change</u>	<u>FY 2024 Actuals</u>
<b>Opening Fund Balance</b>	<b>52,723</b>	<b>1</b>	<b>52,724</b>
<b>Receipts:</b>			
Taxes	102,853	2,077	104,930
Miscellaneous Receipts	23,589	4,104	27,693
Federal Receipts	2,300	(1)	2,299
<b>Total Receipts</b>	<b>128,742</b>	<b>6,180</b>	<b>134,922</b>
<b>Disbursements:</b>			
Assistance and Grants	91,617	(2,415)	89,202
State Operations:			
Personal Service	15,996	(247)	15,749
Non-Personal Service	5,800	29	5,829
General State Charges	10,590	106	10,696
Debt Service	2,607	4,390	6,997
Capital Projects	0	0	0
<b>Total Disbursements</b>	<b>126,610</b>	<b>1,863</b>	<b>128,473</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	50,441	(4,195)	46,246
Transfers to Other Funds	(51,308)	1,966	(49,342)
Bond and Note Proceeds	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(867)</b>	<b>(2,229)</b>	<b>(3,096)</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>1,265</b>	<b>2,088</b>	<b>3,353</b>
<b>Closing Fund Balance</b>	<b>53,988</b>	<b>2,089</b>	<b>56,077</b>

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

	<u>FY 2024 Enacted</u>	<u>Change</u>	<u>FY 2024 Actuals</u>
<b>Opening Fund Balance</b>	<u>52,723</u>	<u>1</u>	<u>52,724</u>
<b>Receipts:</b>			
Taxes	101,442	3,488	104,930
Miscellaneous Receipts	18,841	8,852	27,693
Federal Receipts	2,300	(1)	2,299
<b>Total Receipts</b>	<u>122,583</u>	<u>12,339</u>	<u>134,922</u>
<b>Disbursements:</b>			
Assistance and Grants	91,558	(2,356)	89,202
State Operations:			
Personal Service	16,023	(274)	15,749
Non-Personal Service	6,048	(219)	5,829
General State Charges	8,804	1,892	10,696
Debt Service	2,898	4,099	6,997
Capital Projects	0	0	0
<b>Total Disbursements</b>	<u>125,331</u>	<u>3,142</u>	<u>128,473</u>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	47,666	(1,420)	46,246
Transfers to Other Funds	(49,889)	547	(49,342)
Bond and Note Proceeds	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<u>(2,223)</u>	<u>(873)</u>	<u>(3,096)</u>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<u>(4,971)</u>	<u>8,324</u>	<u>3,353</u>
<b>Closing Fund Balance</b>	<u>47,752</u>	<u>8,325</u>	<u>56,077</u>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
<b>Opening Fund Balance</b>	<b>43,451</b>	<b>23,940</b>	<b>(1,594)</b>	<b>159</b>	<b>65,956</b>
<b>Receipts:</b>					
Taxes	54,485	6,324	1,517	44,121	106,447
Miscellaneous Receipts	4,878	23,430	4,941	506	33,755
Federal Receipts	2,250	89,222	2,744	60	94,276
<b>Total Receipts</b>	<b>61,613</b>	<b>118,976</b>	<b>9,202</b>	<b>44,687</b>	<b>234,478</b>
<b>Disbursements:</b>					
Assistance and Grants	69,119	108,022	6,036	0	183,177
State Operations:					
Personal Service	9,997	6,529	0	0	16,526
Non-Personal Service	2,303	6,035	0	49	8,387
General State Charges	9,651	1,457	0	0	11,108
Debt Service	0	0	0	6,997	6,997
Capital Projects	0	0	8,672	0	8,672
<b>Total Disbursements</b>	<b>91,070</b>	<b>122,043</b>	<b>14,708</b>	<b>7,046</b>	<b>234,867</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	41,384	2,968	6,185	1,894	52,431
Transfers to Other Funds	(9,047)	(3,047)	(907)	(39,590)	(52,591)
Bond and Note Proceeds	0	0	505	0	505
<b>Net Other Financing Sources (Uses)</b>	<b>32,337</b>	<b>(79)</b>	<b>5,783</b>	<b>(37,696)</b>	<b>345</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>2,880</b>	<b>(3,146)</b>	<b>277</b>	<b>(55)</b>	<b>(44)</b>
<b>Closing Fund Balance</b>	<b>46,331</b>	<b>20,794</b>	<b>(1,317)</b>	<b>104</b>	<b>65,912</b>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
<b>Opening Fund Balance</b>	<b>46,331</b>	<b>20,794</b>	<b>(1,317)</b>	<b>104</b>	<b>65,912</b>
<b>Receipts:</b>					
Taxes	56,448	6,550	1,483	46,303	110,784
Miscellaneous Receipts	4,460	19,092	7,746	387	31,685
Federal Receipts	3,645	87,266	3,229	62	94,202
<b>Total Receipts</b>	<b>64,553</b>	<b>112,908</b>	<b>12,458</b>	<b>46,752</b>	<b>236,671</b>
<b>Disbursements:</b>					
Assistance and Grants	77,404	105,193	6,315	0	188,912
State Operations:					
Personal Service	11,136	6,554	0	0	17,690
Non-Personal Service	2,664	6,548	0	39	9,251
General State Charges	7,310	1,656	0	0	8,966
Debt Service	0	0	0	3,022	3,022
Capital Projects	0	0	11,327	0	11,327
<b>Total Disbursements</b>	<b>98,514</b>	<b>119,951</b>	<b>17,642</b>	<b>3,061</b>	<b>239,168</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	45,403	3,793	5,519	2,000	56,715
Transfers to Other Funds	(9,258)	(1,446)	(574)	(45,689)	(56,967)
Bond and Note Proceeds	0	0	359	0	359
<b>Net Other Financing Sources (Uses)</b>	<b>36,145</b>	<b>2,347</b>	<b>5,304</b>	<b>(43,689)</b>	<b>107</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>2,184</b>	<b>(4,696)</b>	<b>120</b>	<b>2</b>	<b>(2,390)</b>
<b>Closing Fund Balance</b>	<b>48,515</b>	<b>16,098</b>	<b>(1,197)</b>	<b>106</b>	<b>63,522</b>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
<b>Receipts:</b>					
Taxes	56,976	6,620	1,463	47,054	112,113
Miscellaneous Receipts	3,962	19,225	11,191	396	34,774
Federal Receipts	0	84,720	3,685	58	88,463
<b>Total Receipts</b>	<b>60,938</b>	<b>110,565</b>	<b>16,339</b>	<b>47,508</b>	<b>235,350</b>
<b>Disbursements:</b>					
Assistance and Grants	81,800	98,806	7,850	0	188,456
State Operations:					
Personal Service	11,197	6,621	0	0	17,818
Non-Personal Service	3,159	6,414	0	41	9,614
General State Charges	10,152	1,674	0	0	11,826
Debt Service	0	0	0	2,896	2,896
Capital Projects	0	0	12,165	0	12,165
<b>Total Disbursements</b>	<b>106,308</b>	<b>113,515</b>	<b>20,015</b>	<b>2,937</b>	<b>242,775</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	46,362	3,338	4,186	1,966	55,852
Transfers to Other Funds	(7,474)	(1,244)	(853)	(46,534)	(56,105)
Bond and Note Proceeds	0	0	377	0	377
<b>Net Other Financing Sources (Uses)</b>	<b>38,888</b>	<b>2,094</b>	<b>3,710</b>	<b>(44,568)</b>	<b>124</b>
<b>Use (Reservation) of Fund Balance:</b>					
Debt Management	860	0	0	0	860
Economic Uncertainties	500	0	0	0	500
Extraordinary Monetary Settlements	278	0	0	0	278
Timing of PTET/PIT Credits	2,504	0	0	0	2,504
<b>Total Use (Reservation) of Fund Balance</b>	<b>4,142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,142</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(2,340)</b>	<b>(856)</b>	<b>34</b>	<b>3</b>	<b>(3,159)</b>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
<b>Receipts:</b>					
Taxes	56,243	6,800	1,460	46,109	110,612
Miscellaneous Receipts	2,419	18,506	12,331	420	33,676
Federal Receipts	0	85,596	3,501	53	89,150
<b>Total Receipts</b>	<b>58,662</b>	<b>110,902</b>	<b>17,292</b>	<b>46,582</b>	<b>233,438</b>
<b>Disbursements:</b>					
Assistance and Grants	85,806	98,803	8,315	0	192,924
State Operations:					
Personal Service	11,846	6,753	0	0	18,599
Non-Personal Service	3,386	6,524	0	41	9,951
General State Charges	11,490	1,699	0	0	13,189
Debt Service	0	0	0	4,741	4,741
Capital Projects	0	0	11,400	0	11,400
<b>Total Disbursements</b>	<b>112,528</b>	<b>113,779</b>	<b>19,715</b>	<b>4,782</b>	<b>250,804</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	43,246	3,359	2,883	1,824	51,312
Transfers to Other Funds	(6,201)	(1,032)	(720)	(43,607)	(51,560)
Bond and Note Proceeds	0	0	262	0	262
<b>Net Other Financing Sources (Uses)</b>	<b>37,045</b>	<b>2,327</b>	<b>2,425</b>	<b>(41,783)</b>	<b>14</b>
<b>Use (Reservation) of Fund Balance:</b>					
Extraordinary Monetary Settlements	368	0	0	0	368
Timing of PTET/PIT Credits	12,197	0	0	0	12,197
Undesignated Fund Balance	(3)	0	0	0	(3)
<b>Total Use (Reservation) of Fund Balance</b>	<b>12,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,562</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(4,259)</b>	<b>(550)</b>	<b>2</b>	<b>17</b>	<b>(4,790)</b>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
<b>Receipts:</b>					
Taxes	61,694	6,630	1,456	52,325	122,105
Miscellaneous Receipts	2,083	18,723	10,557	436	31,799
Federal Receipts	0	86,454	3,519	45	90,018
<b>Total Receipts</b>	<b>63,777</b>	<b>111,807</b>	<b>15,532</b>	<b>52,806</b>	<b>243,922</b>
<b>Disbursements:</b>					
Assistance and Grants	88,845	99,595	6,981	0	195,421
State Operations:					
Personal Service	12,108	6,894	0	0	19,002
Non-Personal Service	3,229	6,582	0	41	9,852
General State Charges	12,598	1,725	0	0	14,323
Debt Service	0	0	0	5,660	5,660
Capital Projects	0	0	11,793	0	11,793
<b>Total Disbursements</b>	<b>116,780</b>	<b>114,796</b>	<b>18,774</b>	<b>5,701</b>	<b>256,051</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	48,600	3,230	4,049	1,824	57,703
Transfers to Other Funds	(7,229)	(756)	(1,055)	(48,910)	(57,950)
Bond and Note Proceeds	0	0	270	0	270
<b>Net Other Financing Sources (Uses)</b>	<b>41,371</b>	<b>2,474</b>	<b>3,264</b>	<b>(47,086)</b>	<b>23</b>
<b>Use (Reservation) of Fund Balance:</b>					
Extraordinary Monetary Settlements	45	0	0	0	45
Timing of PTET/PIT Credits	300	0	0	0	300
Undesignated Fund Balance	4,037	0	0	0	4,037
<b>Total Use (Reservation) of Fund Balance</b>	<b>4,382</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,382</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(7,250)</b>	<b>(515)</b>	<b>22</b>	<b>19</b>	<b>(7,724)</b>



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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
<b>Opening Fund Balance</b>	<b>65,956</b>	<b>65,912</b>	<b>(44)</b>	<b>-0.1%</b>
<b>Receipts:</b>				
Taxes	106,447	110,784	4,337	4.1%
Miscellaneous Receipts	33,755	31,685	(2,070)	-6.1%
Federal Receipts	94,276	94,202	(74)	-0.1%
<b>Total Receipts</b>	<b>234,478</b>	<b>236,671</b>	<b>2,193</b>	<b>0.9%</b>
<b>Disbursements:</b>				
Assistance and Grants	183,177	188,912	5,735	3.1%
State Operations:				
Personal Service	16,526	17,690	1,164	7.0%
Non-Personal Service	8,387	9,251	864	10.3%
General State Charges	11,108	8,966	(2,142)	-19.3%
Debt Service	6,997	3,022	(3,975)	-56.8%
Capital Projects	8,672	11,327	2,655	30.6%
<b>Total Disbursements</b>	<b>234,867</b>	<b>239,168</b>	<b>4,301</b>	<b>1.8%</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	52,431	56,715	4,284	8.2%
Transfers to Other Funds	(52,591)	(56,967)	(4,376)	-8.3%
Bond and Note Proceeds	505	359	(146)	-28.9%
<b>Net Other Financing Sources (Uses)</b>	<b>345</b>	<b>107</b>	<b>(238)</b>	<b>-69.0%</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(44)</b>	<b>(2,390)</b>	<b>(2,346)</b>	<b>-5331.8%</b>
<b>Closing Fund Balance</b>	<b>65,912</b>	<b>63,522</b>	<b>(2,390)</b>	<b>-3.6%</b>

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

	<u>FY 2024 Executive</u>	<u>Change</u>	<u>FY 2024 Actuals</u>
<b>Opening Fund Balance</b>	<b>65,955</b>	<b>1</b>	<b>65,956</b>
<b>Receipts:</b>			
Taxes	104,379	2,068	106,447
Miscellaneous Receipts	31,000	2,755	33,755
Federal Receipts	95,923	(1,647)	94,276
<b>Total Receipts</b>	<b>231,302</b>	<b>3,176</b>	<b>234,478</b>
<b>Disbursements:</b>			
Assistance and Grants	181,970	1,207	183,177
State Operations:			
Personal Service	16,698	(172)	16,526
Non-Personal Service	8,474	(87)	8,387
General State Charges	10,981	127	11,108
Debt Service	2,607	4,390	6,997
Capital Projects	10,874	(2,202)	8,672
<b>Total Disbursements</b>	<b>231,604</b>	<b>3,263</b>	<b>234,867</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	54,544	(2,113)	52,431
Transfers to Other Funds	(54,795)	2,204	(52,591)
Bond and Note Proceeds	564	(59)	505
<b>Net Other Financing Sources (Uses)</b>	<b>313</b>	<b>32</b>	<b>345</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>11</b>	<b>(55)</b>	<b>(44)</b>
<b>Closing Fund Balance</b>	<b>65,966</b>	<b>(54)</b>	<b>65,912</b>

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

	<u>FY 2024 Enacted</u>	<u>Change</u>	<u>FY 2024 Actuals</u>
<b>Opening Fund Balance</b>	<u>65,955</u>	<u>1</u>	<u>65,956</u>
<b>Receipts:</b>			
Taxes	102,947	3,500	106,447
Miscellaneous Receipts	26,837	6,918	33,755
Federal Receipts	92,654	1,622	94,276
<b>Total Receipts</b>	<u>222,438</u>	<u>12,040</u>	<u>234,478</u>
<b>Disbursements:</b>			
Assistance and Grants	179,372	3,805	183,177
State Operations:			
Personal Service	16,719	(193)	16,526
Non-Personal Service	8,947	(560)	8,387
General State Charges	9,195	1,913	11,108
Debt Service	2,898	4,099	6,997
Capital Projects	11,882	(3,210)	8,672
<b>Total Disbursements</b>	<u>229,013</u>	<u>5,854</u>	<u>234,867</u>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	52,926	(495)	52,431
Transfers to Other Funds	(53,177)	586	(52,591)
Bond and Note Proceeds	368	137	505
<b>Net Other Financing Sources (Uses)</b>	<u>117</u>	<u>228</u>	<u>345</u>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<u>(6,458)</u>	<u>6,414</u>	<u>(44)</u>
<b>Closing Fund Balance</b>	<u>59,497</u>	<u>6,415</u>	<u>65,912</u>

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
<b>Taxes:</b>					
Withholdings	54,699	0	0	0	54,699
Estimated Payments	10,779	0	0	0	10,779
Final Payments	3,650	0	0	0	3,650
Other Payments	1,871	0	0	0	1,871
<b>Gross Collections</b>	<b>70,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,999</b>
State/City Offset	(1,253)	0	0	0	(1,253)
Refunds	(15,907)	0	0	0	(15,907)
<b>Reported Tax Collections</b>	<b>53,839</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,839</b>
STAR (Dedicated Deposits)	(1,608)	1,608	0	0	0
RBTF (Dedicated Transfers)	(26,919)	0	0	26,919	0
<b>Personal Income Tax</b>	<b>25,312</b>	<b>1,608</b>	<b>0</b>	<b>26,919</b>	<b>53,839</b>
Sales and Use Tax	18,624	1,279	0	0	19,903
Cigarette and Tobacco Taxes	260	582	0	0	842
Vapor Excise Tax	0	24	0	0	24
Motor Fuel Tax	0	104	383	0	487
Alcoholic Beverage Taxes	275	0	0	0	275
Opioid Excise Tax	22	0	0	0	22
Medical Cannabis Excise Tax	0	9	0	0	9
Adult Use Cannabis Tax	0	33	0	0	33
Highway Use Tax	0	1	138	0	139
Auto Rental Tax	0	31	100	0	131
Peer to Peer Car Sharing Tax	0	0	0	0	0
<b>Gross Consumption/Use Taxes</b>	<b>19,181</b>	<b>2,063</b>	<b>621</b>	<b>0</b>	<b>21,865</b>
LGAC/STBF (Dedicated Transfers)	(9,309)	0	0	9,309	0
<b>Consumption/Use Taxes</b>	<b>9,872</b>	<b>2,063</b>	<b>621</b>	<b>9,309</b>	<b>21,865</b>
Corporation Franchise Tax	7,525	1,737	0	0	9,262
Corporation and Utilities Tax	401	137	16	0	554
Insurance Taxes	2,521	292	0	0	2,813
Bank Tax	0	1	0	0	1
Pass Through Entity Tax	13,956	0	0	0	13,956
Petroleum Business Tax	0	486	623	0	1,109
<b>Gross Business Taxes</b>	<b>24,403</b>	<b>2,653</b>	<b>639</b>	<b>0</b>	<b>27,695</b>
RBTF (Dedicated Transfers)	(6,978)	0	0	6,978	0
<b>Business Taxes</b>	<b>17,425</b>	<b>2,653</b>	<b>639</b>	<b>6,978</b>	<b>27,695</b>
Estate Tax	1,856	0	0	0	1,856
Real Estate Transfer Tax	1,165	0	0	0	1,165
Employer Compensation Expense Program	14	0	0	0	14
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
<b>Gross Other Taxes</b>	<b>3,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,048</b>
Real Estate Transfer Tax (Dedicated)	(1,165)	0	257	908	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
<b>Other Taxes</b>	<b>1,876</b>	<b>0</b>	<b>257</b>	<b>915</b>	<b>3,048</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>54,485</b>	<b>6,324</b>	<b>1,517</b>	<b>44,121</b>	<b>106,447</b>
Licenses, Fees, Etc.	684	0	0	0	684
Abandoned Property	783	0	0	0	783
Motor Vehicle Fees	258	212	709	0	1,179
ABC License Fee	60	0	0	0	60
Reimbursements	198	0	0	0	198
Investment Income	2,455	0	0	0	2,455
Extraordinary Settlements	63	0	0	0	63
Other Transactions	377	23,218	4,232	506	28,333
<b>Miscellaneous Receipts</b>	<b>4,878</b>	<b>23,430</b>	<b>4,941</b>	<b>506</b>	<b>33,755</b>
<b>Federal Receipts</b>	<b>2,250</b>	<b>89,222</b>	<b>2,744</b>	<b>60</b>	<b>94,276</b>
<b>Total</b>	<b>61,613</b>	<b>118,976</b>	<b>9,202</b>	<b>44,687</b>	<b>234,478</b>

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
<b>Taxes:</b>					
Withholdings	57,486	0	0	0	57,486
Estimated Payments	11,707	0	0	0	11,707
Final Payments	3,781	0	0	0	3,781
Other Payments	1,915	0	0	0	1,915
<b>Gross Collections</b>	<b>74,889</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,889</b>
State/City Offset	(1,432)	0	0	0	(1,432)
Refunds	(16,462)	0	0	0	(16,462)
<b>Reported Tax Collections</b>	<b>56,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,995</b>
STAR (Dedicated Deposits)	(1,575)	1,575	0	0	0
RBTF (Dedicated Transfers)	(28,498)	0	0	28,498	0
<b>Personal Income Tax</b>	<b>26,922</b>	<b>1,575</b>	<b>0</b>	<b>28,498</b>	<b>56,995</b>
Sales and Use Tax	19,068	1,303	0	0	20,371
Cigarette and Tobacco Taxes	259	570	0	0	829
Vapor Excise Tax	0	24	0	0	24
Motor Fuel Tax	0	103	381	0	484
Alcoholic Beverage Taxes	276	0	0	0	276
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	5	0	0	5
Adult Use Cannabis Tax	0	158	0	0	158
Highway Use Tax	0	1	139	0	140
Auto Rental Tax	0	33	104	0	137
Peer to Peer Car Sharing Tax	2	0	0	0	2
<b>Gross Consumption/Use Taxes</b>	<b>19,625</b>	<b>2,197</b>	<b>624</b>	<b>0</b>	<b>22,446</b>
LGAC/STBF (Dedicated Transfers)	(9,534)	0	0	9,534	0
<b>Consumption/Use Taxes</b>	<b>10,091</b>	<b>2,197</b>	<b>624</b>	<b>9,534</b>	<b>22,446</b>
Corporation Franchise Tax	7,446	1,849	0	0	9,295
Corporation and Utilities Tax	468	124	11	0	603
Insurance Taxes	2,570	309	0	0	2,879
Bank Tax	180	32	0	0	212
Pass Through Entity Tax	14,748	0	0	0	14,748
Petroleum Business Tax	0	464	591	0	1,055
<b>Gross Business Taxes</b>	<b>25,412</b>	<b>2,778</b>	<b>602</b>	<b>0</b>	<b>28,792</b>
RBTF (Dedicated Transfers)	(7,374)	0	0	7,374	0
<b>Business Taxes</b>	<b>18,038</b>	<b>2,778</b>	<b>602</b>	<b>7,374</b>	<b>28,792</b>
Estate Tax	1,375	0	0	0	1,375
Real Estate Transfer Tax	1,147	0	0	0	1,147
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	12	0	0	0	12
Other Taxes	2	0	0	0	2
<b>Gross Other Taxes</b>	<b>2,551</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,551</b>
Real Estate Transfer Tax (Dedicated)	(1,147)	0	257	890	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
<b>Other Taxes</b>	<b>1,397</b>	<b>0</b>	<b>257</b>	<b>897</b>	<b>2,551</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>56,448</b>	<b>6,550</b>	<b>1,483</b>	<b>46,303</b>	<b>110,784</b>
Licenses, Fees, Etc.	630	0	0	0	630
Abandoned Property	550	0	0	0	550
Motor Vehicle Fees	268	212	730	0	1,210
ABC License Fee	60	0	0	0	60
Reimbursements	66	0	0	0	66
Investment Income	2,550	0	0	0	2,550
Extraordinary Settlements	0	0	0	0	0
Other Transactions	336	18,880	7,016	387	26,619
<b>Miscellaneous Receipts</b>	<b>4,460</b>	<b>19,092</b>	<b>7,746</b>	<b>387</b>	<b>31,685</b>
<b>Federal Receipts</b>	<b>3,645</b>	<b>87,266</b>	<b>3,229</b>	<b>62</b>	<b>94,202</b>
<b>Total</b>	<b>64,553</b>	<b>112,908</b>	<b>12,458</b>	<b>46,752</b>	<b>236,671</b>

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
<b>Taxes:</b>					
Withholdings	60,432	0	0	0	60,432
Estimated Payments	12,453	0	0	0	12,453
Final Payments	3,971	0	0	0	3,971
Other Payments	1,969	0	0	0	1,969
<b>Gross Collections</b>	<b>78,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,825</b>
State/City Offset	(1,531)	0	0	0	(1,531)
Refunds	(17,128)	0	0	0	(17,128)
<b>Reported Tax Collections</b>	<b>60,166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,166</b>
STAR (Dedicated Deposits)	(1,547)	1,547	0	0	0
RBTF (Dedicated Transfers)	(30,083)	0	0	30,083	0
<b>Personal Income Tax</b>	<b>28,536</b>	<b>1,547</b>	<b>0</b>	<b>30,083</b>	<b>60,166</b>
Sales and Use Tax	19,530	1,334	0	0	20,864
Cigarette and Tobacco Taxes	250	543	0	0	793
Vapor Excise Tax	0	24	0	0	24
Motor Fuel Tax	0	103	381	0	484
Alcoholic Beverage Taxes	278	0	0	0	278
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	4	0	0	4
Adult Use Cannabis Tax	0	245	0	0	245
Highway Use Tax	0	0	141	0	141
Auto Rental Tax	0	34	103	0	137
Peer to Peer Car Sharing Tax	2	0	0	0	2
<b>Gross Consumption/Use Taxes</b>	<b>20,080</b>	<b>2,287</b>	<b>625</b>	<b>0</b>	<b>22,992</b>
LGAC/STBF (Dedicated Transfers)	(9,765)	0	0	9,765	0
<b>Consumption/Use Taxes</b>	<b>10,315</b>	<b>2,287</b>	<b>625</b>	<b>9,765</b>	<b>22,992</b>
Corporation Franchise Tax	7,308	1,893	0	0	9,201
Corporation and Utilities Tax	457	123	11	0	591
Insurance Taxes	2,676	323	0	0	2,999
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	12,452	0	0	0	12,452
Petroleum Business Tax	0	447	570	0	1,017
<b>Gross Business Taxes</b>	<b>22,893</b>	<b>2,786</b>	<b>581</b>	<b>0</b>	<b>26,260</b>
RBTF (Dedicated Transfers)	(6,226)	0	0	6,226	0
<b>Business Taxes</b>	<b>16,667</b>	<b>2,786</b>	<b>581</b>	<b>6,226</b>	<b>26,260</b>
Estate Tax	1,437	0	0	0	1,437
Real Estate Transfer Tax	1,230	0	0	0	1,230
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	12	0	0	0	12
Other Taxes	1	0	0	0	1
<b>Gross Other Taxes</b>	<b>2,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,695</b>
Real Estate Transfer Tax (Dedicated)	(1,230)	0	257	973	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
<b>Other Taxes</b>	<b>1,458</b>	<b>0</b>	<b>257</b>	<b>980</b>	<b>2,695</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>56,976</b>	<b>6,620</b>	<b>1,463</b>	<b>47,054</b>	<b>112,113</b>
Licenses, Fees, Etc.	631	0	0	0	631
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	317	212	730	0	1,259
ABC License Fee	60	0	0	0	60
Reimbursements	66	0	0	0	66
Investment Income	2,100	0	0	0	2,100
Extraordinary Settlements	0	0	0	0	0
Other Transactions	338	19,013	10,461	396	30,208
<b>Miscellaneous Receipts</b>	<b>3,962</b>	<b>19,225</b>	<b>11,191</b>	<b>396</b>	<b>34,774</b>
<b>Federal Receipts</b>	<b>0</b>	<b>84,720</b>	<b>3,685</b>	<b>58</b>	<b>88,463</b>
<b>Total</b>	<b>60,938</b>	<b>110,565</b>	<b>16,339</b>	<b>47,508</b>	<b>235,350</b>

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
<b>Taxes:</b>					
Withholdings	63,487	0	0	0	63,487
Estimated Payments	21,349	0	0	0	21,349
Final Payments	4,167	0	0	0	4,167
Other Payments	2,023	0	0	0	2,023
<b>Gross Collections</b>	<b>91,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,026</b>
State/City Offset	(1,669)	0	0	0	(1,669)
Refunds	(17,995)	0	0	0	(17,995)
<b>Reported Tax Collections</b>	<b>71,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,362</b>
STAR (Dedicated Deposits)	(1,520)	1,520	0	0	0
RBTF (Dedicated Transfers)	(35,681)	0	0	35,681	0
<b>Personal Income Tax</b>	<b>34,161</b>	<b>1,520</b>	<b>0</b>	<b>35,681</b>	<b>71,362</b>
Sales and Use Tax	20,048	1,370	0	0	21,418
Cigarette and Tobacco Taxes	242	517	0	0	759
Vapor Excise Tax	0	24	0	0	24
Motor Fuel Tax	0	102	378	0	480
Alcoholic Beverage Taxes	279	0	0	0	279
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	4	0	0	4
Adult Use Cannabis Tax	0	339	0	0	339
Highway Use Tax	0	0	142	0	142
Auto Rental Tax	0	36	106	0	142
Peer to Peer Car Sharing Tax	2	0	0	0	2
<b>Gross Consumption/Use Taxes</b>	<b>20,591</b>	<b>2,392</b>	<b>626</b>	<b>0</b>	<b>23,609</b>
LGAC/STBF (Dedicated Transfers)	(10,024)	0	0	10,024	0
<b>Consumption/Use Taxes</b>	<b>10,567</b>	<b>2,392</b>	<b>626</b>	<b>10,024</b>	<b>23,609</b>
Corporation Franchise Tax	7,424	1,983	0	0	9,407
Corporation and Utilities Tax	461	124	11	0	596
Insurance Taxes	2,784	337	0	0	3,121
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	(1,340)	0	0	0	(1,340)
Petroleum Business Tax	0	444	566	0	1,010
<b>Gross Business Taxes</b>	<b>9,329</b>	<b>2,888</b>	<b>577</b>	<b>0</b>	<b>12,794</b>
RBTF (Dedicated Transfers)	670	0	0	(670)	0
<b>Business Taxes</b>	<b>9,999</b>	<b>2,888</b>	<b>577</b>	<b>(670)</b>	<b>12,794</b>
Estate Tax	1,503	0	0	0	1,503
Real Estate Transfer Tax	1,331	0	0	0	1,331
Employer Compensation Expense Program	0	0	0	0	0
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
<b>Gross Other Taxes</b>	<b>2,847</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,847</b>
Real Estate Transfer Tax (Dedicated)	(1,331)	0	257	1,074	0
RBTF (Dedicated Transfers)	0	0	0	0	0
<b>Other Taxes</b>	<b>1,516</b>	<b>0</b>	<b>257</b>	<b>1,074</b>	<b>2,847</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>56,243</b>	<b>6,800</b>	<b>1,460</b>	<b>46,109</b>	<b>110,612</b>
Licenses, Fees, Etc.	629	0	0	0	629
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	326	212	730	0	1,268
ABC License Fee	60	0	0	0	60
Reimbursements	66	0	0	0	66
Investment Income	550	0	0	0	550
Extraordinary Settlements	0	0	0	0	0
Other Transactions	338	18,294	11,601	420	30,653
<b>Miscellaneous Receipts</b>	<b>2,419</b>	<b>18,506</b>	<b>12,331</b>	<b>420</b>	<b>33,676</b>
<b>Federal Receipts</b>	<b>0</b>	<b>85,596</b>	<b>3,501</b>	<b>53</b>	<b>89,150</b>
<b>Total</b>	<b>58,662</b>	<b>110,902</b>	<b>17,292</b>	<b>46,582</b>	<b>233,438</b>

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
<b>Taxes:</b>					
Withholdings	65,848	0	0	0	65,848
Estimated Payments	24,520	0	0	0	24,520
Final Payments	4,362	0	0	0	4,362
Other Payments	2,079	0	0	0	2,079
<b>Gross Collections</b>	<b>96,809</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,809</b>
State/City Offset	(1,691)	0	0	0	(1,691)
Refunds	(13,386)	0	0	0	(13,386)
<b>Reported Tax Collections</b>	<b>81,732</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,732</b>
STAR (Dedicated Deposits)	(1,447)	1,447	0	0	0
RBTF (Dedicated Transfers)	(40,866)	0	0	40,866	0
<b>Personal Income Tax</b>	<b>39,419</b>	<b>1,447</b>	<b>0</b>	<b>40,866</b>	<b>81,732</b>
Sales and Use Tax	20,536	1,404	0	0	21,940
Cigarette and Tobacco Taxes	235	493	0	0	728
Vapor Excise Tax	0	24	0	0	24
Motor Fuel Tax	0	101	375	0	476
Alcoholic Beverage Taxes	280	0	0	0	280
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	4	0	0	4
Adult Use Cannabis Tax	0	363	0	0	363
Highway Use Tax	0	1	143	0	144
Auto Rental Tax	0	36	109	0	145
Peer to Peer Car Sharing Tax	2	0	0	0	2
<b>Gross Consumption/Use Taxes</b>	<b>21,073</b>	<b>2,426</b>	<b>627</b>	<b>0</b>	<b>24,126</b>
LGAC/STBF (Dedicated Transfers)	(10,268)	0	0	10,268	0
<b>Consumption/Use Taxes</b>	<b>10,805</b>	<b>2,426</b>	<b>627</b>	<b>10,268</b>	<b>24,126</b>
Corporation Franchise Tax	6,532	1,843	0	0	8,375
Corporation and Utilities Tax	458	123	11	0	592
Insurance Taxes	2,899	352	0	0	3,251
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	0	0	0	0	0
Petroleum Business Tax	0	439	561	0	1,000
<b>Gross Business Taxes</b>	<b>9,889</b>	<b>2,757</b>	<b>572</b>	<b>0</b>	<b>13,218</b>
RBTF (Dedicated Transfers)	0	0	0	0	0
<b>Business Taxes</b>	<b>9,889</b>	<b>2,757</b>	<b>572</b>	<b>0</b>	<b>13,218</b>
Estate Tax	1,568	0	0	0	1,568
Real Estate Transfer Tax	1,448	0	0	0	1,448
Employer Compensation Expense Program	0	0	0	0	0
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
<b>Gross Other Taxes</b>	<b>3,029</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,029</b>
Real Estate Transfer Tax (Dedicated)	(1,448)	0	257	1,191	0
RBTF (Dedicated Transfers)	0	0	0	0	0
<b>Other Taxes</b>	<b>1,581</b>	<b>0</b>	<b>257</b>	<b>1,191</b>	<b>3,029</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>61,694</b>	<b>6,630</b>	<b>1,456</b>	<b>52,325</b>	<b>122,105</b>
Licenses, Fees, Etc.	629	0	0	0	629
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	340	212	730	0	1,282
ABC License Fee	60	0	0	0	60
Reimbursements	66	0	0	0	66
Investment Income	200	0	0	0	200
Extraordinary Settlements	0	0	0	0	0
Other Transactions	338	18,511	9,827	436	29,112
<b>Miscellaneous Receipts</b>	<b>2,083</b>	<b>18,723</b>	<b>10,557</b>	<b>436</b>	<b>31,799</b>
<b>Federal Receipts</b>	<b>0</b>	<b>86,454</b>	<b>3,519</b>	<b>45</b>	<b>90,018</b>
<b>Total</b>	<b>63,777</b>	<b>111,807</b>	<b>15,532</b>	<b>52,806</b>	<b>243,922</b>



**STATE RECEIPTS**  
**ALL GOVERNMENTAL FUNDS**  
(millions of dollars)

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
<b>Taxes:</b>				
Withholdings	54,699	57,486	2,787	5.1%
Estimated Payments	10,779	11,707	928	8.6%
Final Payments	3,650	3,781	131	3.6%
Other Payments	1,871	1,915	44	2.4%
<b>Gross Collections</b>	<b>70,999</b>	<b>74,889</b>	<b>3,890</b>	<b>5.5%</b>
State/City Offset	(1,253)	(1,432)	(179)	-14.3%
Refunds	(15,907)	(16,462)	(555)	-3.5%
<b>Reported Tax Collections</b>	<b>53,839</b>	<b>56,995</b>	<b>3,156</b>	<b>5.9%</b>
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
<b>Personal Income Tax</b>	<b>53,839</b>	<b>56,995</b>	<b>3,156</b>	<b>5.9%</b>
Sales and Use Tax	19,903	20,371	468	2.4%
Cigarette and Tobacco Taxes	842	829	(13)	-1.5%
Vapor Excise Tax	24	24	0	0.0%
Motor Fuel Tax	487	484	(3)	-0.6%
Alcoholic Beverage Taxes	275	276	1	0.4%
Opioid Excise Tax	22	20	(2)	-9.1%
Medical Cannabis Excise Tax	9	5	(4)	-44.4%
Adult Use Cannabis Tax	33	158	125	378.8%
Highway Use Tax	139	140	1	0.7%
Auto Rental Tax	131	137	6	4.6%
Peer to Peer Car Sharing Tax	0	2	2	100.0%
<b>Gross Consumption/Use Taxes</b>	<b>21,865</b>	<b>22,446</b>	<b>581</b>	<b>2.7%</b>
LGAC/STBF (Dedicated Transfers)	0	0	0	--
<b>Consumption/Use Taxes</b>	<b>21,865</b>	<b>22,446</b>	<b>581</b>	<b>2.7%</b>
Corporation Franchise Tax	9,262	9,295	33	0.4%
Corporation and Utilities Tax	554	603	49	8.8%
Insurance Taxes	2,813	2,879	66	2.3%
Bank Tax	1	212	211	21100.0%
Pass Through Entity Tax	13,956	14,748	792	5.7%
Petroleum Business Tax	1,109	1,055	(54)	-4.9%
<b>Gross Business Taxes</b>	<b>27,695</b>	<b>28,792</b>	<b>1,097</b>	<b>4.0%</b>
RBTF (Dedicated Transfers)	0	0	0	0.0%
<b>Business Taxes</b>	<b>27,695</b>	<b>28,792</b>	<b>1,097</b>	<b>4.0%</b>
Estate Tax	1,856	1,375	(481)	-25.9%
Real Estate Transfer Tax	1,165	1,147	(18)	-1.5%
Employer Compensation Expense Program	14	15	1	7.1%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	12	12	0	0.0%
Other Taxes	1	2	1	100.0%
<b>Gross Other Taxes</b>	<b>3,048</b>	<b>2,551</b>	<b>(497)</b>	<b>-16.3%</b>
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
<b>Other Taxes</b>	<b>3,048</b>	<b>2,551</b>	<b>(497)</b>	<b>-16.3%</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Taxes</b>	<b>106,447</b>	<b>110,784</b>	<b>4,337</b>	<b>4.1%</b>
Licenses, Fees, Etc.	684	630	(54)	-7.9%
Abandoned Property	783	550	(233)	-29.8%
Motor Vehicle Fees	1,179	1,210	31	2.6%
ABC License Fee	60	60	0	0.0%
Reimbursements	198	66	(132)	-66.7%
Investment Income	2,455	2,550	95	3.9%
Extraordinary Settlements	63	0	(63)	-100.0%
Other Transactions	28,333	26,619	(1,714)	-6.0%
<b>Miscellaneous Receipts</b>	<b>33,755</b>	<b>31,685</b>	<b>(2,070)</b>	<b>-6.1%</b>
<b>Federal Receipts</b>	<b>94,276</b>	<b>94,202</b>	<b>(74)</b>	<b>-0.1%</b>
<b>Total</b>	<b>234,478</b>	<b>236,671</b>	<b>2,193</b>	<b>0.9%</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>9,114</b>	<b>14,826</b>	<b>23,940</b>
<b>Receipts:</b>			
Taxes	6,324	0	6,324
Miscellaneous Receipts	22,309	1,121	23,430
Federal Receipts	(11)	89,233	89,222
<b>Total Receipts</b>	<b>28,622</b>	<b>90,354</b>	<b>118,976</b>
<b>Disbursements:</b>			
Assistance and Grants	20,083	87,939	108,022
State Operations:			
Personal Service	5,752	777	6,529
Non-Personal Service	3,477	2,558	6,035
General State Charges	1,045	412	1,457
Capital Projects	0	0	0
<b>Total Disbursements</b>	<b>30,357</b>	<b>91,686</b>	<b>122,043</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	2,968	0	2,968
Transfers to Other Funds	(705)	(2,342)	(3,047)
<b>Net Other Financing Sources (Uses)</b>	<b>2,263</b>	<b>(2,342)</b>	<b>(79)</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>528</b>	<b>(3,674)</b>	<b>(3,146)</b>
<b>Closing Fund Balance</b>	<b>9,642</b>	<b>11,152</b>	<b>20,794</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>9,642</b>	<b>11,152</b>	<b>20,794</b>
<b>Receipts:</b>			
Taxes	6,550	0	6,550
Miscellaneous Receipts	18,130	962	19,092
Federal Receipts	(16)	87,282	87,266
<b>Total Receipts</b>	<b>24,664</b>	<b>88,244</b>	<b>112,908</b>
<b>Disbursements:</b>			
Assistance and Grants	19,798	85,395	105,193
State Operations:			
Personal Service	5,842	712	6,554
Non-Personal Service	3,567	2,981	6,548
General State Charges	1,260	396	1,656
Capital Projects	0	0	0
<b>Total Disbursements</b>	<b>30,467</b>	<b>89,484</b>	<b>119,951</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	3,793	0	3,793
Transfers to Other Funds	952	(2,398)	(1,446)
<b>Net Other Financing Sources (Uses)</b>	<b>4,745</b>	<b>(2,398)</b>	<b>2,347</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(1,058)</b>	<b>(3,638)</b>	<b>(4,696)</b>
<b>Closing Fund Balance</b>	<b>8,584</b>	<b>7,514</b>	<b>16,098</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>8,584</b>	<b>7,514</b>	<b>16,098</b>
<b>Receipts:</b>			
Taxes	6,620	0	6,620
Miscellaneous Receipts	18,912	313	19,225
Federal Receipts	(17)	84,737	84,720
<b>Total Receipts</b>	<b>25,515</b>	<b>85,050</b>	<b>110,565</b>
<b>Disbursements:</b>			
Assistance and Grants	19,009	79,797	98,806
State Operations:			
Personal Service	5,906	715	6,621
Non-Personal Service	4,652	1,762	6,414
General State Charges	1,277	397	1,674
Capital Projects	0	0	0
<b>Total Disbursements</b>	<b>30,844</b>	<b>82,671</b>	<b>113,515</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	3,338	0	3,338
Transfers to Other Funds	1,128	(2,372)	(1,244)
<b>Net Other Financing Sources (Uses)</b>	<b>4,466</b>	<b>(2,372)</b>	<b>2,094</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(863)</b>	<b>7</b>	<b>(856)</b>
<b>Closing Fund Balance</b>	<b>7,721</b>	<b>7,521</b>	<b>15,242</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>7,721</b>	<b>7,521</b>	<b>15,242</b>
<b>Receipts:</b>			
Taxes	6,800	0	6,800
Miscellaneous Receipts	18,200	306	18,506
Federal Receipts	(17)	85,613	85,596
<b>Total Receipts</b>	<b>24,983</b>	<b>85,919</b>	<b>110,902</b>
<b>Disbursements:</b>			
Assistance and Grants	17,973	80,830	98,803
State Operations:			
Personal Service	6,035	718	6,753
Non-Personal Service	4,723	1,801	6,524
General State Charges	1,301	398	1,699
Capital Projects	0	0	0
<b>Total Disbursements</b>	<b>30,032</b>	<b>83,747</b>	<b>113,779</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	3,359	0	3,359
Transfers to Other Funds	1,134	(2,166)	(1,032)
<b>Net Other Financing Sources (Uses)</b>	<b>4,493</b>	<b>(2,166)</b>	<b>2,327</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(556)</b>	<b>6</b>	<b>(550)</b>
<b>Closing Fund Balance</b>	<b>7,165</b>	<b>7,527</b>	<b>14,692</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>7,165</b>	<b>7,527</b>	<b>14,692</b>
<b>Receipts:</b>			
Taxes	6,630	0	6,630
Miscellaneous Receipts	18,418	305	18,723
Federal Receipts	(17)	86,471	86,454
<b>Total Receipts</b>	<b>25,031</b>	<b>86,776</b>	<b>111,807</b>
<b>Disbursements:</b>			
Assistance and Grants	17,868	81,727	99,595
State Operations:			
Personal Service	6,174	720	6,894
Non-Personal Service	4,805	1,777	6,582
General State Charges	1,324	401	1,725
Capital Projects	0	0	0
<b>Total Disbursements</b>	<b>30,171</b>	<b>84,625</b>	<b>114,796</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	3,230	0	3,230
Transfers to Other Funds	1,389	(2,145)	(756)
<b>Net Other Financing Sources (Uses)</b>	<b>4,619</b>	<b>(2,145)</b>	<b>2,474</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(521)</b>	<b>6</b>	<b>(515)</b>
<b>Closing Fund Balance</b>	<b>6,644</b>	<b>7,533</b>	<b>14,177</b>

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

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
<b>Opening Fund Balance</b>	<b>23,940</b>	<b>20,794</b>	<b>(3,146)</b>	<b>-13.1%</b>
<b>Receipts:</b>				
Taxes	6,324	6,550	226	3.6%
Miscellaneous Receipts	23,430	19,092	(4,338)	-18.5%
Federal Receipts	89,222	87,266	(1,956)	-2.2%
<b>Total Receipts</b>	<b>118,976</b>	<b>112,908</b>	<b>(6,068)</b>	<b>-5.1%</b>
<b>Disbursements:</b>				
Assistance and Grants	108,022	105,193	(2,829)	-2.6%
State Operations:				
Personal Service	6,529	6,554	25	0.4%
Non-Personal Service	6,035	6,548	513	8.5%
General State Charges	1,457	1,656	199	13.7%
Debt Service	0	0	0	0.0%
Capital Projects	0	0	0	0.0%
<b>Total Disbursements</b>	<b>122,043</b>	<b>119,951</b>	<b>(2,092)</b>	<b>-1.7%</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	2,968	3,793	825	27.8%
Transfers to Other Funds	(3,047)	(1,446)	1,601	52.5%
<b>Net Other Financing Sources (Uses)</b>	<b>(79)</b>	<b>2,347</b>	<b>2,426</b>	<b>3070.9%</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(3,146)</b>	<b>(4,696)</b>	<b>(1,550)</b>	<b>-49.3%</b>
<b>Closing Fund Balance</b>	<b>20,794</b>	<b>16,098</b>	<b>(4,696)</b>	<b>-22.6%</b>

**CASH RECEIPTS**  
**SPECIAL REVENUE FUNDS**  
(millions of dollars)

	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
<b>Personal Income Tax</b>	<b>1,575</b>	<b>1,547</b>	<b>1,520</b>	<b>1,447</b>
<b>Consumption/Use Taxes</b>	<b>2,197</b>	<b>2,287</b>	<b>2,392</b>	<b>2,426</b>
Sales and Use Tax	1,303	1,334	1,370	1,404
Cigarette and Tobacco Taxes	570	543	517	493
Vapor Excise Tax	24	24	24	24
Motor Fuel Tax	103	103	102	101
Highway Use Tax	1	0	0	1
Medical Cannabis Excise Tax	5	4	4	4
Adult Use Cannabis Tax	158	245	339	363
Auto Rental Tax	33	34	36	36
Peer to Peer Car Sharing Tax	0	0	0	0
<b>Business Taxes</b>	<b>2,778</b>	<b>2,786</b>	<b>2,888</b>	<b>2,757</b>
Corporation Franchise Tax	1,849	1,893	1,983	1,843
Corporation and Utilities Tax	124	123	124	123
Insurance Taxes	309	323	337	352
Bank Tax	32	0	0	0
Petroleum Business Tax	464	447	444	439
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>6,550</b>	<b>6,620</b>	<b>6,800</b>	<b>6,630</b>
<b>Miscellaneous Receipts</b>	<b>19,092</b>	<b>19,225</b>	<b>18,506</b>	<b>18,723</b>
HCRA	6,679	6,702	6,725	6,725
State University Income	5,525	5,694	5,866	6,043
Lottery	3,544	3,481	3,481	3,483
Medicaid	1,010	1,040	1,040	1,040
Industry Assessments	771	779	788	791
Motor Vehicle Fees	212	212	212	212
All Other	1,351	1,317	394	429
<b>Federal Receipts</b>	<b>87,266</b>	<b>84,720</b>	<b>85,596</b>	<b>86,454</b>
<b>Total</b>	<b>112,908</b>	<b>110,565</b>	<b>110,902</b>	<b>111,807</b>



**CASH RECEIPTS**  
**SPECIAL REVENUE FUNDS**  
(millions of dollars)

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
<b>Personal Income Tax</b>	<b>1,608</b>	<b>1,575</b>	<b>(33)</b>	<b>-2.1%</b>
<b>Consumption/Use Taxes</b>	<b>2,063</b>	<b>2,197</b>	<b>134</b>	<b>6.5%</b>
Sales and Use Tax	1,279	1,303	24	1.9%
Cigarette and Tobacco Taxes	582	570	(12)	-2.1%
Vapor Excise Tax	24	24	0	0.0%
Motor Fuel Tax	104	103	(1)	-1.0%
Highway Use Tax	1	1	0	0.0%
Medical Cannabis Excise Tax	9	5	(4)	-44.4%
Adult Use Cannabis Tax	33	158	125	378.8%
Auto Rental Tax	31	33	2	6.5%
Peer to Peer Car Sharing Tax	0	0	0	0.0%
<b>Business Taxes</b>	<b>2,653</b>	<b>2,778</b>	<b>125</b>	<b>4.7%</b>
Corporation Franchise Tax	1,737	1,849	112	6.4%
Corporation and Utilities Tax	137	124	(13)	-9.5%
Insurance Taxes	292	309	17	5.8%
Bank Tax	1	32	31	3100.0%
Petroleum Business Tax	486	464	(22)	-4.5%
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Taxes</b>	<b>6,324</b>	<b>6,550</b>	<b>226</b>	<b>3.6%</b>
<b>Miscellaneous Receipts</b>	<b>23,430</b>	<b>19,092</b>	<b>(4,338)</b>	<b>-18.5%</b>
HCRA	6,805	6,679	(126)	-1.9%
State University Income	5,504	5,525	21	0.4%
Lottery	3,632	3,544	(88)	-2.4%
Medicaid	996	1,010	14	1.4%
Industry Assessments	605	771	166	27.4%
Motor Vehicle Fees	212	212	0	0.0%
All Other	5,676	1,351	(4,325)	-76.2%
<b>Federal Receipts</b>	<b>89,222</b>	<b>87,266</b>	<b>(1,956)</b>	<b>-2.2%</b>
<b>Total</b>	<b>118,976</b>	<b>112,908</b>	<b>(6,068)</b>	<b>-5.1%</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>(1,114)</b>	<b>(480)</b>	<b>(1,594)</b>
<b>Receipts:</b>			
Taxes	1,517	0	1,517
Miscellaneous Receipts	4,941	0	4,941
Federal Receipts	5	2,739	2,744
<b>Total Receipts</b>	<b>6,463</b>	<b>2,739</b>	<b>9,202</b>
<b>Disbursements:</b>			
Assistance and Grants	4,992	1,044	6,036
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	6,885	1,787	8,672
<b>Total Disbursements</b>	<b>11,877</b>	<b>2,831</b>	<b>14,708</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	6,185	0	6,185
Transfers to Other Funds	(907)	0	(907)
Bond and Note Proceeds	505	0	505
<b>Net Other Financing Sources (Uses)</b>	<b>5,783</b>	<b>0</b>	<b>5,783</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>369</b>	<b>(92)</b>	<b>277</b>
<b>Closing Fund Balance</b>	<b>(745)</b>	<b>(572)</b>	<b>(1,317)</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>(745)</b>	<b>(572)</b>	<b>(1,317)</b>
<b>Receipts:</b>			
Taxes	1,483	0	1,483
Miscellaneous Receipts	7,502	244	7,746
Federal Receipts	5	3,224	3,229
<b>Total Receipts</b>	<b>8,990</b>	<b>3,468</b>	<b>12,458</b>
<b>Disbursements:</b>			
Assistance and Grants	5,198	1,117	6,315
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	9,118	2,209	11,327
<b>Total Disbursements</b>	<b>14,316</b>	<b>3,326</b>	<b>17,642</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	5,496	23	5,519
Transfers to Other Funds	(574)	0	(574)
Bond and Note Proceeds	359	0	359
<b>Net Other Financing Sources (Uses)</b>	<b>5,281</b>	<b>23</b>	<b>5,304</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(45)</b>	<b>165</b>	<b>120</b>
<b>Closing Fund Balance</b>	<b>(790)</b>	<b>(407)</b>	<b>(1,197)</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>(790)</b>	<b>(407)</b>	<b>(1,197)</b>
<b>Receipts:</b>			
Taxes	1,463	0	1,463
Miscellaneous Receipts	10,917	274	11,191
Federal Receipts	5	3,680	3,685
<b>Total Receipts</b>	<b>12,385</b>	<b>3,954</b>	<b>16,339</b>
<b>Disbursements:</b>			
Assistance and Grants	6,548	1,302	7,850
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	9,688	2,477	12,165
<b>Total Disbursements</b>	<b>16,236</b>	<b>3,779</b>	<b>20,015</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	4,163	23	4,186
Transfers to Other Funds	(853)	0	(853)
Bond and Note Proceeds	377	0	377
<b>Net Other Financing Sources (Uses)</b>	<b>3,687</b>	<b>23</b>	<b>3,710</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(164)</b>	<b>198</b>	<b>34</b>
<b>Closing Fund Balance</b>	<b>(954)</b>	<b>(209)</b>	<b>(1,163)</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>(954)</b>	<b>(209)</b>	<b>(1,163)</b>
<b>Receipts:</b>			
Taxes	1,460	0	1,460
Miscellaneous Receipts	12,094	237	12,331
Federal Receipts	5	3,496	3,501
<b>Total Receipts</b>	<b>13,559</b>	<b>3,733</b>	<b>17,292</b>
<b>Disbursements:</b>			
Assistance and Grants	6,944	1,371	8,315
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	9,025	2,375	11,400
<b>Total Disbursements</b>	<b>15,969</b>	<b>3,746</b>	<b>19,715</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	2,860	23	2,883
Transfers to Other Funds	(720)	0	(720)
Bond and Note Proceeds	262	0	262
<b>Net Other Financing Sources (Uses)</b>	<b>2,402</b>	<b>23</b>	<b>2,425</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(8)</b>	<b>10</b>	<b>2</b>
<b>Closing Fund Balance</b>	<b>(962)</b>	<b>(199)</b>	<b>(1,161)</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>(962)</b>	<b>(199)</b>	<b>(1,161)</b>
<b>Receipts:</b>			
Taxes	1,456	0	1,456
Miscellaneous Receipts	10,324	233	10,557
Federal Receipts	5	3,514	3,519
<b>Total Receipts</b>	<b>11,785</b>	<b>3,747</b>	<b>15,532</b>
<b>Disbursements:</b>			
Assistance and Grants	5,586	1,395	6,981
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	9,429	2,364	11,793
<b>Total Disbursements</b>	<b>15,015</b>	<b>3,759</b>	<b>18,774</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	4,025	24	4,049
Transfers to Other Funds	(1,055)	0	(1,055)
Bond and Note Proceeds	270	0	270
<b>Net Other Financing Sources (Uses)</b>	<b>3,240</b>	<b>24</b>	<b>3,264</b>
<b>Other Financing Sources (Uses) Over Disbursements</b>	<b>10</b>	<b>12</b>	<b>22</b>
<b>Closing Fund Balance</b>	<b>(952)</b>	<b>(187)</b>	<b>(1,139)</b>

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

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
<b>Opening Fund Balance</b>	<b>(1,594)</b>	<b>(1,317)</b>	<b>277</b>	<b>17.4%</b>
<b>Receipts:</b>				
Taxes	1,517	1,483	(34)	-2.2%
Miscellaneous Receipts	4,941	7,746	2,805	56.8%
Federal Receipts	2,744	3,229	485	17.7%
<b>Total Receipts</b>	<b>9,202</b>	<b>12,458</b>	<b>3,256</b>	<b>35.4%</b>
<b>Disbursements:</b>				
Assistance and Grants	6,036	6,315	279	4.6%
State Operations:				
Personal Service	0	0	0	0.0%
Non-Personal Service	0	0	0	0.0%
General State Charges	0	0	0	0.0%
Debt Service	0	0	0	0.0%
Capital Projects	8,672	11,327	2,655	30.6%
<b>Total Disbursements</b>	<b>14,708</b>	<b>17,642</b>	<b>2,934</b>	<b>19.9%</b>
<b>Other Financing Sources (Uses):</b>				
Transfers From Other Funds	6,185	5,519	(666)	-10.8%
Transfers to Other Funds	(907)	(574)	333	36.7%
Bond and Note Proceeds	505	359	(146)	-28.9%
<b>Net Other Financing Sources (Uses)</b>	<b>5,783</b>	<b>5,304</b>	<b>(479)</b>	<b>-8.3%</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>277</b>	<b>120</b>	<b>(157)</b>	<b>-56.7%</b>
<b>Closing Fund Balance</b>	<b>(1,317)</b>	<b>(1,197)</b>	<b>120</b>	<b>9.1%</b>

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

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Consumption/Use Taxes</b>	<b>624</b>	<b>625</b>	<b>626</b>	<b>627</b>
Motor Fuel Tax	381	381	378	375
Highway Use Tax	139	141	142	143
Auto Rental Tax	104	103	106	109
<b>Business Taxes</b>	<b>602</b>	<b>581</b>	<b>577</b>	<b>572</b>
Corporation and Utilities Tax	11	11	11	11
Petroleum Business Tax	591	570	566	561
<b>Other Taxes</b>	<b>257</b>	<b>257</b>	<b>257</b>	<b>257</b>
Real Estate Transfer Tax	257	257	257	257
<b>Total Taxes</b>	<b>1,483</b>	<b>1,463</b>	<b>1,460</b>	<b>1,456</b>
<b>Miscellaneous Receipts</b>	<b>7,746</b>	<b>11,191</b>	<b>12,331</b>	<b>10,557</b>
Authority Bond Proceeds	6,448	9,731	10,890	9,195
State Park Fees	325	262	229	226
Environmental Revenues	92	92	92	92
Motor Vehicle Fees	730	730	730	730
All Other	151	376	390	314
<b>Federal Receipts</b>	<b>3,229</b>	<b>3,685</b>	<b>3,501</b>	<b>3,519</b>
<b>Total</b>	<b>12,458</b>	<b>16,339</b>	<b>17,292</b>	<b>15,532</b>

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

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
<b>Consumption/Use Taxes</b>	<b>621</b>	<b>624</b>	<b>3</b>	<b>0.5%</b>
Motor Fuel Tax	383	381	(2)	-0.5%
Highway Use Tax	138	139	1	0.7%
Auto Rental Tax	100	104	4	4.0%
<b>Business Taxes</b>	<b>639</b>	<b>602</b>	<b>(37)</b>	<b>-5.8%</b>
Corporation and Utilities Tax	16	11	(5)	-31.3%
Petroleum Business Tax	623	591	(32)	-5.1%
<b>Other Taxes</b>	<b>257</b>	<b>257</b>	<b>0</b>	<b>0.0%</b>
Real Estate Transfer Tax	257	257	0	0.0%
<b>Total Taxes</b>	<b>1,517</b>	<b>1,483</b>	<b>(34)</b>	<b>-2.2%</b>
<b>Miscellaneous Receipts</b>	<b>4,941</b>	<b>7,746</b>	<b>2,805</b>	<b>56.8%</b>
Authority Bond Proceeds	3,796	6,448	2,652	69.9%
State Park Fees	219	325	106	48.4%
Environmental Revenues	138	92	(46)	-33.3%
Motor Vehicle Fees	709	730	21	3.0%
All Other	79	151	72	91.1%
<b>Federal Receipts</b>	<b>2,744</b>	<b>3,229</b>	<b>485</b>	<b>17.7%</b>
<b>Total</b>	<b>9,202</b>	<b>12,458</b>	<b>3,256</b>	<b>35.4%</b>



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

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
<b>EDUCATION</b>					
Education School Aid	0	13	0	0	0
<b>Functional Total</b>	<u>0</u>	<u>13</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAPITAL OFF-BUDGET SPENDING</b>	<u>0</u>	<u>13</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Personal Income Tax</b>	<b>28,498</b>	<b>30,083</b>	<b>35,681</b>	<b>40,866</b>
<b>Consumption/Use Taxes</b>	<b>9,534</b>	<b>9,765</b>	<b>10,024</b>	<b>10,268</b>
Sales and Use Tax	9,534	9,765	10,024	10,268
<b>Business Taxes</b>	<b>7,374</b>	<b>6,226</b>	<b>(670)</b>	<b>0</b>
Pass Through Entity Tax	7,374	6,226	(670)	0
<b>Other Taxes</b>	<b>897</b>	<b>980</b>	<b>1,074</b>	<b>1,191</b>
Real Estate Transfer Tax	890	973	1,074	1,191
Employer Compensation Expense Program	7	7	0	0
<b>Total Taxes</b>	<b>46,303</b>	<b>47,054</b>	<b>46,109</b>	<b>52,325</b>
<b>Miscellaneous Receipts</b>	<b>387</b>	<b>396</b>	<b>420</b>	<b>436</b>
Mental Hygiene Patient Receipts	254	255	255	255
SUNY Dormitory Fees	0	0	0	0
Health Patient Receipts	131	139	163	179
All Other	2	2	2	2
<b>Federal Receipts</b>	<b>62</b>	<b>58</b>	<b>53</b>	<b>45</b>
<b>Total</b>	<b>46,752</b>	<b>47,508</b>	<b>46,582</b>	<b>52,806</b>

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

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
<b>Personal Income Tax</b>	<b>26,919</b>	<b>28,498</b>	<b>1,579</b>	<b>5.9%</b>
<b>Consumption/Use Taxes</b>	<b>9,309</b>	<b>9,534</b>	<b>225</b>	<b>2.4%</b>
Sales and Use Tax	9,309	9,534	225	2.4%
<b>Business Taxes</b>	<b>6,978</b>	<b>7,374</b>	<b>396</b>	<b>5.7%</b>
Pass Through Entity Tax	6,978	7,374	396	5.7%
<b>Other Taxes</b>	<b>915</b>	<b>897</b>	<b>(18)</b>	<b>-2.0%</b>
Real Estate Transfer Tax	908	890	(18)	-2.0%
Employer Compensation Expense Program	7	7	0	0.0%
<b>Total Taxes</b>	<b>44,121</b>	<b>46,303</b>	<b>2,182</b>	<b>4.9%</b>
<b>Miscellaneous Receipts</b>	<b>506</b>	<b>387</b>	<b>(119)</b>	<b>-23.5%</b>
Mental Hygiene Patient Receipts	382	254	(128)	-33.5%
SUNY Dormitory Fees	0	0	0	0.0%
Health Patient Receipts	122	131	9	7.4%
All Other	2	2	0	0.0%
<b>Federal Receipts</b>	<b>60</b>	<b>62</b>	<b>2</b>	<b>3.3%</b>
<b>Total</b>	<b>44,687</b>	<b>46,752</b>	<b>2,065</b>	<b>4.6%</b>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
<b>Opening Fund Balance</b>	<b>43,451</b>	<b>9,114</b>	<b>(1,114)</b>	<b>159</b>	<b>51,610</b>
<b>Receipts:</b>					
Taxes	54,485	6,324	1,517	44,121	106,447
Miscellaneous Receipts	4,878	22,309	4,941	506	32,634
Federal Receipts	2,250	(11)	5	60	2,304
<b>Total Receipts</b>	<b>61,613</b>	<b>28,622</b>	<b>6,463</b>	<b>44,687</b>	<b>141,385</b>
<b>Disbursements:</b>					
Assistance and Grants	69,119	20,083	4,992	0	94,194
State Operations:					
Personal Service	9,997	5,752	0	0	15,749
Non-Personal Service	2,303	3,477	0	49	5,829
General State Charges	9,651	1,045	0	0	10,696
Debt Service	0	0	0	6,997	6,997
Capital Projects	0	0	6,885	0	6,885
<b>Total Disbursements</b>	<b>91,070</b>	<b>30,357</b>	<b>11,877</b>	<b>7,046</b>	<b>140,350</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	41,384	2,968	6,185	1,894	52,431
Transfers to Other Funds	(9,047)	(705)	(907)	(39,590)	(50,249)
Bond and Note Proceeds	0	0	505	0	505
<b>Net Other Financing Sources (Uses)</b>	<b>32,337</b>	<b>2,263</b>	<b>5,783</b>	<b>(37,696)</b>	<b>2,687</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>2,880</b>	<b>528</b>	<b>369</b>	<b>(55)</b>	<b>3,722</b>
<b>Closing Fund Balance</b>	<b>46,331</b>	<b>9,642</b>	<b>(745)</b>	<b>104</b>	<b>55,332</b>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
<b>Opening Fund Balance</b>	<b>46,331</b>	<b>9,642</b>	<b>(745)</b>	<b>104</b>	<b>55,332</b>
<b>Receipts:</b>					
Taxes	56,448	6,550	1,483	46,303	110,784
Miscellaneous Receipts	4,460	18,130	7,502	387	30,479
Federal Receipts	3,645	(16)	5	62	3,696
<b>Total Receipts</b>	<b>64,553</b>	<b>24,664</b>	<b>8,990</b>	<b>46,752</b>	<b>144,959</b>
<b>Disbursements:</b>					
Assistance and Grants	77,404	19,798	5,198	0	102,400
State Operations:					
Personal Service	11,136	5,842	0	0	16,978
Non-Personal Service	2,664	3,567	0	39	6,270
General State Charges	7,310	1,260	0	0	8,570
Debt Service	0	0	0	3,022	3,022
Capital Projects	0	0	9,118	0	9,118
<b>Total Disbursements</b>	<b>98,514</b>	<b>30,467</b>	<b>14,316</b>	<b>3,061</b>	<b>146,358</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	45,403	3,793	5,496	2,000	56,692
Transfers to Other Funds	(9,258)	952	(574)	(45,689)	(54,569)
Bond and Note Proceeds	0	0	359	0	359
<b>Net Other Financing Sources (Uses)</b>	<b>36,145</b>	<b>4,745</b>	<b>5,281</b>	<b>(43,689)</b>	<b>2,482</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>2,184</b>	<b>(1,058)</b>	<b>(45)</b>	<b>2</b>	<b>1,083</b>
<b>Closing Fund Balance</b>	<b>48,515</b>	<b>8,584</b>	<b>(790)</b>	<b>106</b>	<b>56,415</b>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
<b>Receipts:</b>					
Taxes	56,976	6,620	1,463	47,054	112,113
Miscellaneous Receipts	3,962	18,912	10,917	396	34,187
Federal Receipts	0	(17)	5	58	46
<b>Total Receipts</b>	<b>60,938</b>	<b>25,515</b>	<b>12,385</b>	<b>47,508</b>	<b>146,346</b>
<b>Disbursements:</b>					
Assistance and Grants	81,800	19,009	6,548	0	107,357
State Operations:					
Personal Service	11,197	5,906	0	0	17,103
Non-Personal Service	3,159	4,652	0	41	7,852
General State Charges	10,152	1,277	0	0	11,429
Debt Service	0	0	0	2,896	2,896
Capital Projects	0	0	9,688	0	9,688
<b>Total Disbursements</b>	<b>106,308</b>	<b>30,844</b>	<b>16,236</b>	<b>2,937</b>	<b>156,325</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	46,362	3,338	4,163	1,966	55,829
Transfers to Other Funds	(7,474)	1,128	(853)	(46,534)	(53,733)
Bond and Note Proceeds	0	0	377	0	377
<b>Net Other Financing Sources (Uses)</b>	<b>38,888</b>	<b>4,466</b>	<b>3,687</b>	<b>(44,568)</b>	<b>2,473</b>
<b>Use (Reservation) of Fund Balance:</b>					
Debt Management	860				
Economic Uncertainties	500				
Extraordinary Monetary Settlements	278				
Timing of PTET/PIT Credits	2,504				
<b>Total Use (Reservation) of Fund Balance</b>	<b>4,142</b>				
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(2,340)</b>				

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
<b>Receipts:</b>					
Taxes	56,243	6,800	1,460	46,109	110,612
Miscellaneous Receipts	2,419	18,200	12,094	420	33,133
Federal Receipts	0	(17)	5	53	41
<b>Total Receipts</b>	<b>58,662</b>	<b>24,983</b>	<b>13,559</b>	<b>46,582</b>	<b>143,786</b>
<b>Disbursements:</b>					
Assistance and Grants	85,806	17,973	6,944	0	110,723
State Operations:					
Personal Service	11,846	6,035	0	0	17,881
Non-Personal Service	3,386	4,723	0	41	8,150
General State Charges	11,490	1,301	0	0	12,791
Debt Service	0	0	0	4,741	4,741
Capital Projects	0	0	9,025	0	9,025
<b>Total Disbursements</b>	<b>112,528</b>	<b>30,032</b>	<b>15,969</b>	<b>4,782</b>	<b>163,311</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	43,246	3,359	2,860	1,824	51,289
Transfers to Other Funds	(6,201)	1,134	(720)	(43,607)	(49,394)
Bond and Note Proceeds	0	0	262	0	262
<b>Net Other Financing Sources (Uses)</b>	<b>37,045</b>	<b>4,493</b>	<b>2,402</b>	<b>(41,783)</b>	<b>2,157</b>
<b>Use (Reservation) of Fund Balance:</b>					
Extraordinary Monetary Settlements	368				
Timing of PTET/PIT Credits	12,197				
Undesignated Fund Balance	(3)				
<b>Total Use (Reservation) of Fund Balance</b>	<b>12,562</b>				
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(4,259)</b>				

**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
<b>Receipts:</b>					
Taxes	61,694	6,630	1,456	52,325	122,105
Miscellaneous Receipts	2,083	18,418	10,324	436	31,261
Federal Receipts	0	(17)	5	45	33
<b>Total Receipts</b>	<b>63,777</b>	<b>25,031</b>	<b>11,785</b>	<b>52,806</b>	<b>153,399</b>
<b>Disbursements:</b>					
Assistance and Grants	88,845	17,868	5,586	0	112,299
State Operations:					
Personal Service	12,108	6,174	0	0	18,282
Non-Personal Service	3,229	4,805	0	41	8,075
General State Charges	12,598	1,324	0	0	13,922
Debt Service	0	0	0	5,660	5,660
Capital Projects	0	0	9,429	0	9,429
<b>Total Disbursements</b>	<b>116,780</b>	<b>30,171</b>	<b>15,015</b>	<b>5,701</b>	<b>167,667</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	48,600	3,230	4,025	1,824	57,679
Transfers to Other Funds	(7,229)	1,389	(1,055)	(48,910)	(55,805)
Bond and Note Proceeds	0	0	270	0	270
<b>Net Other Financing Sources (Uses)</b>	<b>41,371</b>	<b>4,619</b>	<b>3,240</b>	<b>(47,086)</b>	<b>2,144</b>
<b>Use (Reservation) of Fund Balance:</b>					
Extraordinary Monetary Settlements	45				
Timing of PTET/PIT Credits	300				
Undesignated Fund Balance	4,037				
<b>Total Use (Reservation) of Fund Balance</b>	<b>4,382</b>				
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(7,250)</b>				

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

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
<b>Opening Fund Balance</b>	<b>51,610</b>	<b>55,332</b>	<b>3,722</b>	<b>7.2%</b>
<b>Receipts:</b>				
Taxes	106,447	110,784	4,337	4.1%
Miscellaneous Receipts	32,634	30,479	(2,155)	-6.6%
Federal Receipts	2,304	3,696	1,392	60.4%
<b>Total Receipts</b>	<b>141,385</b>	<b>144,959</b>	<b>3,574</b>	<b>2.5%</b>
<b>Disbursements:</b>				
Assistance and Grants	94,194	102,400	8,206	8.7%
State Operations:				
Personal Service	15,749	16,978	1,229	7.8%
Non-Personal Service	5,829	6,270	441	7.6%
General State Charges	10,696	8,570	(2,126)	-19.9%
Debt Service	6,997	3,022	(3,975)	-56.8%
Capital Projects	6,885	9,118	2,233	32.4%
<b>Total Disbursements</b>	<b>140,350</b>	<b>146,358</b>	<b>6,008</b>	<b>4.3%</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	52,431	56,692	4,261	8.1%
Transfers to Other Funds	(50,249)	(54,569)	(4,320)	-8.6%
Bond and Note Proceeds	505	359	(146)	-28.9%
<b>Net Other Financing Sources (Uses)</b>	<b>2,687</b>	<b>2,482</b>	<b>(205)</b>	<b>-7.6%</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>3,722</b>	<b>1,083</b>	<b>(2,639)</b>	<b>-70.9%</b>
<b>Closing Fund Balance</b>	<b>55,332</b>	<b>56,415</b>	<b>1,083</b>	<b>2.0%</b>



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

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

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

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	40,767	54,487	49,385	53,898	54,452	54,214	58,499	55,520	53,866	58,297	62,341	63,986	0	40,767
<b>RECEIPTS:</b>														
Personal Income Tax	14,721	2,726	4,192	3,091	3,588	4,860	1,944	2,715	4,281	8,273	4,147	4,238	0	58,776
Consumption/Use Taxes	1,504	1,503	2,006	1,588	1,535	2,014	1,604	1,562	1,946	1,737	1,471	1,737	0	20,208
Business Taxes	1,541	174	4,965	335	84	5,505	(347)	285	6,265	1,002	318	7,865	0	27,992
Other Taxes	282	257	242	280	276	512	360	340	215	137	317	204	0	3,422
Total Taxes	18,048	4,660	11,405	5,294	5,483	12,891	3,561	4,902	12,707	11,150	6,253	14,044	0	110,398
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	403	0	714
ABC License Fee	5	6	0	5	6	6	6	7	5	7	6	5	0	70
HCRA	465	459	505	512	541	505	467	460	533	485	588	537	0	6,057
Investment Income	7	12	27	37	53	69	120	120	132	158	191	187	0	1,085
Licenses, Fees, etc.	41	72	74	(13)	88	53	24	78	100	18	30	9	0	574
Lotttery	260	261	324	271	348	254	262	381	249	312	286	504	0	3,712
Medicaid	75	74	70	73	71	77	78	75	74	84	77	70	0	888
Motor Vehicle Fees	36	43	49	34	53	31	22	44	34	31	34	73	0	484
Reimbursements	114	(12)	66	(39)	131	(52)	(48)	30	136	(48)	43	30	0	323
State University Income	267	275	368	294	379	809	404	380	341	582	658	343	0	5,100
Extraordinary Settlements	0	0	0	0	30	0	0	0	0	50	47	33	0	160
Other Transactions	448	247	374	496	386	514	497	440	546	554	390	833	0	5,725
Total Miscellaneous Receipts	1,719	1,437	1,863	1,670	1,918	2,549	1,883	2,063	2,150	2,263	2,360	3,027	0	24,902
Federal Receipts	0	0	12	3	37	0	0	1	0	8	8	2,351	0	2,420
<b>TOTAL RECEIPTS</b>	19,767	6,097	13,280	6,967	7,438	15,440	5,444	6,966	14,857	13,421	8,621	19,422	0	137,720
<b>DISBURSEMENTS:</b>														
School Aid	1,329	4,091	1,988	294	587	4,752	873	1,943	2,370	1,231	1,169	9,663	0	30,290
Higher Education	60	13	545	112	52	167	500	44	116	34	556	677	0	2,876
All Other Education	48	242	134	537	112	46	43	396	175	32	86	405	0	2,256
STAR	0	0	0	0	0	0	0	0	6	1,722	0	53	0	1,781
Medicaid - DOH	2,491	2,486	1,573	2,040	2,399	1,316	2,850	2,637	2,471	2,889	745	1,570	0	25,467
Public Health	110	135	218	97	188	191	165	127	103	89	121	467	0	2,011
Mental Hygiene	18	71	1,235	44	34	1,032	135	87	788	114	271	954	0	4,783
Children and Families	8	44	177	197	180	201	63	73	158	32	280	1,514	0	2,927
Temporary & Disability Assistance	90	178	139	215	211	138	178	125	188	186	147	276	0	2,071
Transportation	57	594	333	358	532	335	383	679	1,024	78	139	57	0	4,569
Unrestricted Aid	0	12	388	0	0	119	8	0	187	0	0	67	0	781
All Other	185	3	(36)	216	373	96	159	204	181	117	225	342	0	2,065
Total Assistance and Grants	4,396	7,869	6,694	4,110	4,668	8,393	5,357	6,315	7,767	6,524	3,739	16,045	0	81,877
Personal Service	1,155	1,098	1,259	1,123	1,496	1,096	1,243	1,200	1,337	1,147	1,097	1,589	0	14,840
Non-Personal Service	389	459	493	369	541	499	490	590	484	581	659	796	0	6,350
Total State Operations	1,544	1,557	1,752	1,492	2,037	1,595	1,733	1,790	1,821	1,728	1,756	2,385	0	21,190
General State Charges	848	2,060	445	557	612	518	662	513	655	726	593	2,014	0	10,203
Debt Service	116	29	47	8	164	1,061	3	13	82	1	390	8,567	0	10,481
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	6,904	11,515	8,938	6,167	7,481	11,567	7,755	8,631	10,325	8,979	6,478	29,011	0	123,751
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from other funds	9,447	2,949	5,885	2,955	2,392	6,167	1,706	2,645	4,968	3,015	1,567	4,058	(493)	47,261
Transfers to other funds	(8,590)	(2,633)	(5,714)	(3,201)	(2,587)	(5,755)	(2,374)	(2,634)	(5,069)	(3,413)	(2,065)	(5,732)	493	(49,274)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	857	316	171	(246)	(195)	412	(668)	11	(101)	(398)	(498)	(1,674)	0	(2,013)
Excess/(Deficiency) of Receipts over Disbursements	13,720	(5,102)	4,513	554	(238)	4,285	(2,979)	(1,654)	4,431	4,044	1,645	(11,263)	0	11,956
<b>CLOSING BALANCE</b>	54,487	49,385	53,898	54,452	54,214	58,499	55,520	53,866	58,297	62,341	63,986	52,723	0	52,723

**CASHFLOW**  
**ALL GOVERNMENTAL FUNDS**  
**FY 2023**  
**(millions of dollars)**

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

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

	2023	May	June	July	August	September	October	November	December	2024	January	February	March	Total
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
<b>OPENING BALANCE</b>	43,451	46,939	40,448	44,184	44,319	42,520	47,972	47,425	46,126	51,055	53,427	51,405	43,451	
<b>RECEIPTS:</b>														
Personal Income Tax	3,727	1,044	2,498	1,713	1,850	2,158	1,143	1,685	2,351	2,496	2,505	2,142	25,312	
Consumption/Use Taxes	730	730	969	794	765	970	773	774	967	829	695	876	9,872	
Business Taxes	1,116	214	3,047	201	144	3,398	(321)	98	3,992	408	37	5,091	17,425	
Other Taxes	170	407	79	63	178	170	324	144	95	102	102	63	1,876	
Total Taxes	5,743	2,395	6,593	2,771	2,937	6,696	1,919	2,701	7,405	3,835	3,318	8,172	54,485	
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	472	783	
ABC License Fee	6	7	5	5	6	5	5	4	4	4	5	4	60	
Investment Income	204	176	192	183	198	202	206	214	203	215	238	224	2,455	
Licenses, Fees, etc.	72	47	56	29	83	77	70	49	55	53	14	79	684	
Motor Vehicle Fees	13	44	11	16	36	(6)	25	25	5	24	13	52	258	
Reimbursements	39	4	96	45	(52)	28	(8)	(63)	60	(6)	79	(24)	198	
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	30	0	0	63	
Other Transactions	(4)	5	14	50	16	47	57	(3)	39	45	7	104	377	
Total Miscellaneous Receipts	331	283	374	328	297	453	385	389	366	395	366	911	4,878	
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	2,250	2,250	
PIT in Excess of Revenue Bond Debt Service	3,731	1,044	2,497	1,560	1,342	2,512	1,143	1,685	2,355	3,874	1,348	(1,343)	21,748	
PTET in Excess of Revenue Bond Debt Service	49	66	1,269	19	68	1,487	(550)	25	2,182	142	49	2,172	6,978	
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	2	(2)	0	0	0	
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales Tax in Excess of Revenue Bond Debt Service	614	623	887	686	665	1,009	648	634	841	664	580	(12)	7,839	
Real Estate Taxes in Excess of CW/CA Debt Service	77	86	82	74	88	88	94	69	69	51	72	46	877	
All Other	168	190	121	192	166	120	94	176	598	288	146	1,683	3,942	
Total Transfers from Other Funds	4,639	2,009	4,856	2,531	2,327	5,216	1,412	2,589	6,047	5,017	2,195	2,546	41,384	
TOTAL RECEIPTS	10,713	4,687	11,823	5,630	5,561	12,365	3,716	5,679	13,818	9,247	5,879	13,879	102,997	
<b>DISBURSEMENTS:</b>														
School Aid	1,391	4,484	1,922	346	678	1,829	811	1,988	2,684	1,612	1,028	10,071	28,844	
Higher Education	29	24	620	124	71	120	535	50	107	85	509	848	3,122	
All Other Education	16	39	270	200	878	62	59	180	190	32	150	376	2,452	
Medicaid - DOH	3,477	3,073	1,414	2,512	2,990	1,402	10	1,599	1,208	1,911	1,625	(622)	20,599	
Public Health	37	61	77	51	74	69	31	(49)	89	63	46	180	729	
Mental Hygiene	34	94	1,236	196	71	1,267	100	84	1,294	60	293	1,975	6,704	
Children and Families	39	78	148	129	64	250	49	301	93	61	631	243	2,086	
Temporary & Disability Assistance	154	126	216	384	148	148	153	216	165	331	93	179	2,313	
Transportation	0	40	19	1	51	0	19	44	165	5	28	151	523	
Unrestricted Aid	0	13	390	0	0	117	7	0	187	0	0	65	779	
All Other	48	(182)	80	54	63	99	88	80	59	158	113	308	968	
Total Assistance and Grants	5,225	7,850	6,392	3,997	5,088	5,363	1,862	4,493	6,241	4,318	4,516	13,774	69,119	
Personal Service	785	792	916	746	984	769	761	1,018	797	948	732	749	9,997	
Non-Personal Service	121	226	(413)	173	283	183	234	261	262	237	350	356	2,303	
Total State Operations	906	1,018	503	919	1,267	952	995	1,279	1,059	1,215	1,082	1,105	12,300	
General State Charges	657	1,832	481	445	483	489	479	427	478	642	1,869	1,369	9,651	
Debt Service	38	0	1	56	(2)	(1)	0	0	0	159	(10)	(2)	239	
Capital Projects	106	(72)	296	(238)	399	39	846	475	988	483	372	2,104	5,798	
SUNY Operations	228	235	304	288	56	20	34	230	16	17	34	106	1,535	
Other Purposes	65	315	110	28	69	51	80	74	107	41	38	497	1,475	
Total Transfers to Other Funds	437	478	711	134	522	109	927	779	1,111	700	434	2,705	9,047	
TOTAL DISBURSEMENTS	7,225	11,178	8,087	5,495	7,360	6,913	4,263	6,978	8,889	6,875	7,901	18,953	100,117	
Excess/(Deficiency) of Receipts over Disbursements	3,488	(6,491)	3,736	135	(1,799)	5,452	(547)	(1,299)	4,929	2,372	(2,022)	(5,074)	2,880	
<b>CLOSING BALANCE</b>	46,939	40,448	44,184	44,319	42,520	47,972	47,425	46,126	51,055	53,427	51,405	46,331	46,331	

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

	2023												2024	Intra-Fund Transfer Eliminations	Total
	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals			
<b>OPENING BALANCE</b>	52,724	57,351	50,829	55,763	56,718	55,664	57,895	57,615	56,465	60,797	63,826	63,372		52,724	
<b>RECEIPTS:</b>															
Personal Income Tax	7,454	2,088	4,996	3,425	3,700	4,318	2,285	3,370	4,707	8,163	5,009	4,324	0	53,839	
Consumption/Use Taxes	1,627	1,573	2,087	1,694	1,641	2,090	1,668	1,665	2,100	1,774	1,489	1,836	0	21,244	
Business Taxes	1,471	350	4,731	313	286	5,308	(761)	215	6,511	692	140	7,800	0	27,056	
Other Taxes	254	493	162	140	267	260	404	216	170	156	157	112	0	2,791	
Total Taxes	10,806	4,504	11,976	5,572	5,894	11,976	3,596	5,466	13,488	10,785	6,795	14,072	0	104,930	
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	472	0	783	
ABC License Fee	6	7	5	5	6	5	5	4	4	4	5	4	0	60	
HCRA	553	550	528	571	583	595	598	521	613	522	612	559	0	6,805	
Investment Income	204	176	192	183	202	214	206	214	203	203	238	224	0	2,455	
Licenses, Fees, etc.	72	47	56	29	83	77	79	49	55	53	14	79	0	684	
Lottery	263	299	283	299	360	265	292	321	261	336	276	377	0	3,632	
Medicaid	84	74	77	85	76	86	83	80	97	81	85	88	0	996	
Motor Vehicle Fees	34	64	32	38	55	32	40	39	22	39	32	67	0	470	
Reimbursements	39	4	96	45	(52)	28	(8)	(63)	60	(6)	79	0	0	198	
State University Income	308	(186)	888	338	592	642	497	364	292	641	821	307	0	5,504	
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	30	0	0	0	63	
Other Transactions	412	262	443	560	502	584	441	434	518	583	499	805	0	6,043	
Total Miscellaneous Receipts	1,976	1,297	2,600	2,153	2,413	2,592	2,254	2,126	2,125	2,528	2,671	2,958	0	27,693	
Federal Receipts	3	0	1	31	0	0	0	1	1	0	(12)	2,274	0	2,299	
<b>TOTAL RECEIPTS</b>	<b>12,785</b>	<b>5,801</b>	<b>14,577</b>	<b>7,756</b>	<b>8,307</b>	<b>14,568</b>	<b>5,850</b>	<b>7,593</b>	<b>15,614</b>	<b>13,313</b>	<b>9,454</b>	<b>19,304</b>	<b>0</b>	<b>134,922</b>	
<b>DISBURSEMENTS:</b>															
School Aid	1,391	4,484	2,239	346	678	4,985	966	2,143	2,838	1,767	1,183	10,364	0	33,384	
Higher Education	29	24	620	124	535	120	107	50	107	85	509	848	0	3,122	
All Other Education	17	39	270	200	878	270	61	180	190	32	150	378	0	2,457	
STAR	0	0	0	0	0	0	0	0	2	0	0	24	0	1,608	
Medicaid - DOH	3,900	3,546	1,939	2,987	3,515	2,060	537	2,166	1,679	2,540	2,250	685	0	27,804	
Public Health	89	119	223	116	128	268	107	9	274	140	128	350	0	1,951	
Mental Hygiene	43	102	1,238	198	71	1,272	105	88	1,300	108	294	1,993	0	6,812	
Children and Families	39	78	148	129	64	250	49	301	216	61	631	244	0	2,087	
Temporary & Disability Assistance	154	126	216	384	148	216	153	148	165	331	93	179	0	2,313	
Transportation	84	620	362	380	583	360	432	726	1,263	68	157	201	0	5,236	
Unrestricted Aid	0	13	390	0	0	117	7	0	187	0	65	0	0	779	
All Other	60	(110)	109	101	130	151	150	125	124	210	170	429	0	1,649	
Total Assistance and Grants	5,806	9,041	7,754	4,965	6,266	9,793	3,102	6,004	8,222	6,924	5,565	15,760	0	89,202	
Personal Service	1,250	1,234	1,312	1,159	1,616	1,172	1,199	1,586	1,223	1,628	1,189	1,181	0	15,749	
Non-Personal Service	376	503	(134)	462	593	462	595	567	475	621	679	630	0	5,829	
Total State Operations	1,626	1,737	1,178	1,621	2,209	1,634	1,794	2,153	1,698	2,249	1,868	1,811	0	21,578	
General State Charges	687	1,944	564	501	609	556	560	532	610	761	1,935	1,437	0	10,696	
Debt Service	35	28	5	5	61	427	5	14	5	5	279	6,128	0	6,997	
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL DISBURSEMENTS</b>	<b>8,154</b>	<b>12,750</b>	<b>9,501</b>	<b>7,092</b>	<b>9,145</b>	<b>12,410</b>	<b>5,461</b>	<b>8,703</b>	<b>10,535</b>	<b>9,939</b>	<b>9,647</b>	<b>25,136</b>	<b>0</b>	<b>128,473</b>	
<b>OTHER FINANCING SOURCES (USES):</b>															
Transfers from other funds	5,085	2,953	5,432	2,950	2,601	5,392	1,687	3,341	6,396	5,327	2,384	3,198	(500)	46,246	
Transfers to other funds	(5,089)	(2,526)	(5,574)	(2,659)	(2,817)	(5,319)	(2,356)	(3,381)	(7,143)	(5,672)	(2,645)	(4,661)	500	(49,342)	
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
NET OTHER FINANCING SOURCES/(USES)	(4)	427	(142)	291	(216)	73	(669)	(40)	(747)	(345)	(261)	(1,463)	0	(3,096)	
Excess/(Deficiency) of Receipts over Disbursements	4,627	(6,522)	4,934	955	(1,054)	2,231	(280)	(1,150)	4,332	3,029	(454)	(7,295)	0	3,353	
<b>CLOSING BALANCE</b>	<b>57,351</b>	<b>50,829</b>	<b>55,763</b>	<b>57,756</b>	<b>56,718</b>	<b>57,895</b>	<b>57,615</b>	<b>56,465</b>	<b>60,797</b>	<b>63,826</b>	<b>63,372</b>	<b>56,077</b>	<b>0</b>	<b>56,077</b>	

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	65,956	71,888	62,749	70,774	71,733	69,774	73,205	72,063	69,339	76,324	77,228	76,794	0	65,956
<b>RECEIPTS:</b>														
Personal Income Tax	7,454	2,088	4,996	3,425	3,700	4,318	2,285	3,370	4,707	8,163	5,009	4,324	0	53,839
Consumption/Use Taxes	1,677	1,619	2,149	1,740	1,686	1,708	1,714	1,708	2,164	1,827	1,529	1,886	0	21,865
Business Taxes	1,522	405	4,786	368	336	5,374	(705)	288	6,565	742	185	7,849	0	27,685
Other Taxes	254	493	187	167	292	286	429	242	196	182	137	137	0	3,048
Total Taxes	10,907	4,605	12,118	5,700	6,014	12,144	3,723	5,588	13,632	10,914	6,906	14,196	0	106,447
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	472	0	783
ABC License Fee	6	7	5	5	6	5	5	4	4	4	5	4	0	60
HCRA	553	550	528	571	583	595	598	521	613	522	612	559	0	6,805
Investment Income	204	176	192	183	198	202	206	214	203	215	238	224	0	2,455
Licenses, Fees, etc.	72	47	56	29	83	77	70	49	55	53	14	79	0	684
Lottery	263	299	283	299	360	265	292	321	261	336	276	377	0	3,632
Medical	84	74	77	85	86	86	83	80	97	81	85	88	0	996
Motor Vehicle Fees	34	64	32	34	55	32	40	39	22	39	32	67	0	470
Reimbursements	39	4	96	45	(52)	28	(8)	(63)	60	(6)	79	(24)	0	198
State University Income	308	(186)	888	338	592	642	497	364	292	641	821	307	0	5,504
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	30	0	0	0	63
Other Transactions	780	1,043	984	1,467	1,031	1,460	669	658	732	752	682	1,847	0	12,105
Total Miscellaneous Receipts	2,344	2,078	3,141	3,060	2,942	3,468	2,482	2,330	2,339	2,697	2,854	4,000	0	33,755
Federal Receipts	8,939	7,674	11,591	7,449	7,293	6,184	6,789	8,027	10,847	5,548	6,795	7,140	0	94,276
<b>TOTAL RECEIPTS</b>	22,190	14,357	26,850	16,209	16,249	21,796	12,994	15,965	26,818	19,159	16,555	25,336	0	234,478
<b>DISBURSEMENTS:</b>														
School Aid	2,019	4,876	3,041	726	1,092	5,273	1,539	3,574	4,235	2,226	1,595	10,917	0	41,113
Higher Education	29	24	620	124	71	620	535	50	107	85	509	848	0	3,122
All Other Education	82	129	335	374	939	173	142	223	393	79	206	513	0	3,588
STAR	0	0	0	0	0	0	0	0	2	1,582	0	24	0	1,608
Medicaid - DOH	8,690	11,953	6,788	8,530	9,845	4,931	5,647	8,252	6,316	8,223	7,279	7,748	0	94,202
Public Health	218	371	529	292	287	525	286	301	640	303	306	785	0	4,843
Mental Hygiene	78	126	1,260	222	94	1,287	133	114	1,327	141	325	2,028	0	7,135
Children and Families	378	245	188	168	242	641	134	343	406	213	796	619	0	4,373
Temporary & Disability Assistance	407	350	391	585	357	340	845	755	412	567	402	609	0	6,020
Transportation	126	654	516	432	640	601	735	764	1,655	119	196	527	0	6,965
Unrestricted Aid	0	13	390	0	117	0	7	0	187	0	0	65	0	779
All Other	1,371	59	1,300	908	608	504	1,335	511	860	701	409	863	0	9,429
Total Assistance and Grants	13,398	18,800	15,358	12,361	14,175	14,512	11,338	14,887	16,540	14,239	12,023	25,546	0	183,177
Personal Service	1,313	1,288	1,367	1,211	1,707	1,228	1,261	1,665	1,278	1,714	1,242	1,252	0	16,526
Non-Personal Service	413	631	663	527	745	877	729	706	591	787	860	858	0	8,387
Total State Operations	1,726	1,919	2,030	1,738	2,452	2,105	1,990	2,371	1,869	2,501	2,102	2,110	0	24,913
General State Charges	687	2,002	611	530	643	587	587	592	638	795	1,965	1,471	0	11,108
Debt Service	35	28	5	5	61	427	5	14	5	5	5	6,128	0	6,997
Capital Projects	410	744	817	615	879	732	716	817	782	693	616	851	0	8,672
<b>TOTAL DISBURSEMENTS</b>	16,256	23,493	18,821	15,249	18,210	18,363	14,636	18,681	19,834	18,233	16,985	36,106	0	234,867
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from other funds	5,192	2,914	5,741	2,713	3,004	5,433	2,543	3,819	7,431	5,818	2,761	5,562	(500)	52,431
Transfers to other funds	(5,194)	(2,917)	(5,745)	(2,714)	(3,002)	(5,435)	(2,548)	(3,827)	(7,430)	(5,840)	(2,765)	(5,674)	500	(62,591)
Bond and note proceeds	0	0	0	0	0	0	505	0	0	0	0	0	0	505
NET OTHER FINANCING SOURCES/(USES)	(2)	(3)	(4)	(1)	2	(2)	500	(8)	1	(22)	(4)	(112)	0	345
Excess/(Deficiency) of Receipts over Disbursements	5,932	(9,139)	8,025	959	(1,959)	3,431	(1,142)	(2,724)	6,985	904	(434)	(10,882)	0	(44)
<b>CLOSING BALANCE</b>	71,888	62,749	70,774	71,733	69,774	73,205	72,063	69,339	76,324	77,228	76,794	65,912	0	65,912

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	23,940	26,315	23,736	28,153	28,848	28,153	27,010	26,187	24,566	26,849	25,248	25,982		23,940
<b>RECEIPTS:</b>														
Personal Income Tax	0	0	0	0	0	0	0	0	3	1,585	0	20	0	1,608
Consumption/Use Taxes	219	156	199	160	157	203	174	164	208	181	126	116	0	2,063
Business Taxes	306	70	415	93	74	423	111	92	337	142	54	536	0	2,653
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	525	226	614	253	231	626	285	256	548	1,908	180	672	0	6,324
HCRA	553	550	528	571	583	595	598	521	613	522	612	559	0	6,805
State University Income	308	(186)	338	338	592	642	497	364	292	641	821	307	0	5,504
Lottery	263	299	283	299	360	265	292	321	261	336	276	377	0	3,632
Medicaid	84	74	77	85	76	86	83	80	97	81	85	88	0	996
Motor Vehicle Fees	21	20	21	22	19	14	15	14	17	15	19	15	0	212
Other Transactions	442	325	493	467	539	596	518	489	552	590	518	752	0	6,281
Total Miscellaneous Receipts	1,671	1,082	2,290	1,782	2,169	2,198	2,003	1,789	1,832	2,185	2,331	2,098	0	23,430
Federal Receipts	8,716	7,416	11,399	7,066	7,073	5,992	6,603	7,758	10,508	5,374	6,647	4,670	0	89,222
TOTAL RECEIPTS	10,912	8,724	14,303	9,101	9,473	8,816	8,891	9,803	12,888	9,467	9,158	7,440	0	118,976
<b>DISBURSEMENTS:</b>														
School Aid	628	368	1,111	364	412	3,439	511	1,586	1,539	614	561	826	0	11,959
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	64	88	64	171	60	78	75	38	198	38	52	135	0	1,061
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	5,213	8,880	5,374	6,018	6,855	3,529	5,637	6,653	5,108	2,582	5,654	24	0	1,608
Public Health	177	201	436	195	193	444	183	313	530	193	238	8,370	0	73,603
Mental Hygiene	39	27	19	20	17	13	26	18	23	79	15	420	0	3,523
Children and Families	339	167	40	39	178	391	85	42	313	152	165	376	0	332
Temporary & Disability Assistance	253	224	175	201	184	192	692	514	247	211	309	404	0	2,287
Transportation	88	583	348	380	535	363	416	684	1,101	67	131	56	0	3,606
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	1,096	135	926	432	345	238	904	204	403	241	164	203	0	5,291
Total Assistance and Grants	7,897	10,672	8,493	7,820	8,779	8,887	8,529	10,052	9,464	9,489	7,289	10,850	0	108,022
Personal Service	528	496	451	465	723	459	500	647	481	766	510	503	0	6,529
Non-Personal Service	292	404	1,075	325	457	693	495	444	329	520	505	496	0	6,035
Total State Operations	820	900	1,526	790	1,180	1,152	995	1,091	810	1,286	1,015	999	0	12,564
General State Charges	30	170	130	85	160	98	108	165	160	153	96	102	0	1,457
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	8,747	11,743	10,149	8,695	10,119	9,937	9,632	11,308	10,434	10,928	8,400	11,951	0	122,043
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from Other Funds	310	859	441	342	144	95	112	325	142	65	98	535	(500)	2,968
Transfers to Other Funds	(100)	(419)	(178)	(53)	(193)	(117)	(194)	(441)	(313)	(205)	(122)	(1,212)	500	(3,047)
NET OTHER FINANCING SOURCES/(USES)	210	440	263	289	(49)	(22)	(82)	(116)	(171)	(140)	(24)	(677)	0	(79)
Excess/(Deficiency) of Receipts over Disbursements	2,375	(2,579)	4,417	695	(695)	(1,143)	(823)	(1,621)	2,283	(1,601)	734	(5,188)	0	(3,146)
<b>CLOSING BALANCE</b>	26,315	23,736	28,153	28,848	28,153	27,010	26,187	24,566	26,849	25,248	25,982	20,794	0	20,794

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	9,114	10,202	10,190	11,323	11,915	12,082	9,730	9,911	9,685	9,287	9,548	10,144		9,114
<b>RECEIPTS:</b>														
Personal Income Tax	0	0	0	0	0	0	0	0	3	1,585	0	20	0	1,608
Consumption/Use Taxes	219	156	199	160	157	203	174	164	208	181	126	116	0	2,063
Business Taxes	306	70	415	93	74	423	111	92	337	142	54	536	0	2,653
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	525	226	614	253	231	626	285	256	548	1,908	180	672	0	6,324
HCRA	553	550	528	571	583	595	598	521	613	522	612	559	0	6,805
State University Income	308	(186)	888	338	592	642	497	364	292	641	821	307	0	5,504
Lottery	263	299	283	299	360	285	292	321	261	336	276	377	0	3,632
Medicaid	84	74	77	85	76	86	83	80	97	81	85	88	0	996
Motor Vehicle Fees	21	20	21	22	19	14	15	14	17	15	19	15	0	212
Other Transactions	356	201	413	383	437	509	430	383	465	496	419	668	0	5,160
Total Miscellaneous Receipts	1,585	958	2,210	1,698	2,067	2,111	1,915	1,683	1,745	2,091	2,232	2,014	0	22,309
Federal Receipts	0	0	0	0	0	0	0	1	0	0	(12)	0	0	(11)
<b>TOTAL RECEIPTS</b>	2,110	1,184	2,824	1,951	2,298	2,737	2,200	1,940	2,293	3,999	2,400	2,686	0	28,622
<b>DISBURSEMENTS:</b>														
School Aid	0	0	317	0	0	3,156	155	155	154	155	155	293	0	4,540
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	0	0	0	0	0	2	0	0	0	0	2	0	5
STAR	0	0	0	0	0	0	0	0	2	1,582	0	24	0	1,608
Medicaid - DOH	423	473	525	475	525	658	527	567	471	629	625	1,307	0	7,205
Public Health	52	58	146	65	54	199	76	58	185	77	82	170	0	1,222
Mental Hygiene	9	8	2	2	0	5	5	4	6	48	1	18	0	108
Children and Families	0	0	0	0	0	0	0	0	0	0	0	1	0	1
Temporary & Disability Assistance	84	580	343	379	532	360	413	682	1,098	63	129	50	0	4,713
Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrestricted Aid	12	72	29	47	67	52	62	45	65	52	57	121	0	681
Total Assistance and Grants	581	1,191	1,362	968	1,178	4,430	1,240	1,511	1,981	2,606	1,049	1,986	0	20,083
Personal Service	465	442	396	413	632	403	438	568	436	680	457	432	0	5,752
Non-Personal Service	255	276	278	260	305	278	361	305	213	394	324	268	0	3,477
Total State Operations	720	718	674	673	937	681	799	873	639	1,034	781	700	0	9,229
General State Charges	30	112	83	56	126	67	81	105	132	119	66	68	0	1,045
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	1,331	2,021	2,119	1,697	2,241	5,178	2,120	2,489	2,752	3,759	1,896	2,754	0	30,357
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from Other Funds	310	859	441	342	144	95	112	325	142	65	98	535	(500)	2,968
Transfers to Other Funds	(1)	(34)	(13)	(4)	(34)	(6)	(11)	(2)	(81)	(44)	(6)	(969)	500	(705)
<b>NET OTHER FINANCING SOURCES/(USES)</b>	309	825	428	338	110	89	101	323	61	21	92	(434)	0	2,263
Excess/(Deficiency) of Receipts over Disbursements	1,088	(12)	1,133	592	167	(2,352)	181	(226)	(398)	261	596	(502)	0	528
<b>CLOSING BALANCE</b>	10,202	10,190	11,323	11,915	12,082	9,730	9,911	9,685	9,287	9,548	10,144	9,642	0	9,642



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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Total
<b>OPENING BALANCE</b>	14,826	16,113	13,546	16,830	16,933	16,071	17,280	16,276	14,881	17,562	15,700	15,838	14,826
<b>RECEIPTS:</b>													
Miscellaneous Receipts	86	124	80	84	102	87	88	106	87	94	99	84	1,121
Federal Receipts	8,716	7,416	11,399	7,066	7,073	5,992	6,603	7,757	10,508	5,374	6,659	4,670	89,233
<b>TOTAL RECEIPTS</b>	8,802	7,540	11,479	7,150	7,175	6,079	6,691	7,863	10,595	5,468	6,758	4,754	90,354
<b>DISBURSEMENTS:</b>													
School Aid	628	368	794	364	412	283	356	1,431	1,385	459	406	533	7,419
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	63	88	64	171	60	78	73	38	198	38	52	133	1,056
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	4,790	8,407	4,849	5,543	6,330	2,871	5,110	6,086	4,637	5,683	5,029	7,063	66,398
Public Health	125	143	290	130	139	245	107	255	345	116	156	250	2,301
Mental Hygiene	30	19	17	18	17	8	21	14	17	31	14	18	224
Children and Families	339	167	40	39	178	391	85	42	313	152	165	375	2,286
Temporary & Disability Assistance	253	224	175	201	184	192	692	514	247	211	309	404	3,606
Transportation	4	3	5	1	3	3	3	2	3	4	2	6	39
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	1,084	63	897	385	278	186	842	159	338	189	107	82	4,610
Total Assistance and Grants	7,316	9,482	7,131	6,852	7,601	4,257	7,289	8,541	7,483	6,883	6,240	8,864	87,939
Personal Service	63	54	55	52	91	56	62	79	55	86	53	71	777
Non-Personal Service	37	128	797	65	152	134	134	139	116	166	181	228	2,558
Total State Operations	100	182	852	117	243	471	196	218	171	252	234	299	3,335
General State Charges	0	58	47	29	34	31	27	60	28	34	30	34	412
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
<b>TOTAL DISBURSEMENTS</b>	7,416	9,722	8,030	6,998	7,878	4,759	7,512	8,819	7,682	7,169	6,504	9,197	91,686
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	(99)	(385)	(165)	(49)	(159)	(111)	(183)	(439)	(232)	(161)	(116)	(243)	(2,342)
<b>NET OTHER FINANCING SOURCES/(USES)</b>	(99)	(385)	(165)	(49)	(159)	(111)	(183)	(439)	(232)	(161)	(116)	(243)	(2,342)
Excess/(Deficiency) of Receipts over Disbursements	1,287	(2,567)	3,284	103	(862)	1,209	(1,004)	(1,395)	2,681	(1,862)	138	(4,686)	(3,674)
<b>CLOSING BALANCE</b>	16,113	13,546	16,830	16,933	16,071	17,280	16,276	14,881	17,562	15,700	15,838	11,152	11,152

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Total
<b>OPENING BALANCE</b>	159	210	191	256	484	1,062	193	279	654	455	851	1,823	159
<b>RECEIPTS:</b>													
Personal Income Tax	3,727	1,044	2,498	1,712	1,850	2,160	1,142	1,685	2,353	4,082	2,504	2,162	26,919
Consumption/Use Taxes	678	687	919	740	719	917	721	727	925	764	668	844	9,309
Business Taxes	49	66	1,269	19	68	1,487	(551)	25	2,182	142	49	2,173	6,978
Other Taxes	84	86	83	77	89	90	80	72	75	54	76	49	915
Total Taxes	4,538	1,883	4,769	2,548	2,726	4,654	1,392	2,509	5,535	5,042	3,297	5,228	44,121
Miscellaneous Receipts	60	56	16	127	49	28	(46)	54	14	42	73	33	506
Federal Receipts	3	0	1	31	0	0	0	0	1	0	0	24	60
<b>TOTAL RECEIPTS</b>	4,601	1,939	4,786	2,706	2,775	4,682	1,346	2,563	5,550	5,084	3,370	5,285	44,687
<b>DISBURSEMENTS:</b>													
State Operations	0	1	1	29	5	1	0	1	0	0	5	6	49
Debt Service	35	28	5	5	61	427	5	14	5	5	279	6,128	6,997
<b>TOTAL DISBURSEMENTS</b>	35	29	6	34	66	428	5	15	5	5	284	6,134	7,046
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	136	85	135	77	130	81	163	427	207	245	91	117	1,894
Transfers to Other Funds	(4,651)	(2,014)	(4,850)	(2,521)	(2,261)	(5,204)	(1,418)	(2,600)	(5,951)	(4,928)	(2,205)	(987)	(39,590)
<b>NET OTHER FINANCING SOURCES/(USES)</b>	(4,515)	(1,929)	(4,715)	(2,444)	(2,131)	(5,123)	(1,255)	(2,173)	(5,744)	(4,683)	(2,114)	(870)	(37,696)
Excess/(Deficiency) of Receipts over Disbursements	51	(19)	65	228	578	(869)	86	375	(199)	396	972	(1,719)	(55)
<b>CLOSING BALANCE</b>	210	191	256	484	1,062	193	279	654	455	851	1,823	104	104

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Total
<b>OPENING BALANCE</b>	(1,594)	(1,576)	(1,626)	(1,819)	(1,918)	(1,961)	(1,970)	(1,828)	(2,007)	(2,035)	(2,298)	(2,416)	(1,594)
<b>RECEIPTS:</b>													
Consumption/Use Taxes	50	46	62	46	45	76	46	43	64	53	40	50	621
Business Taxes	51	55	55	55	50	66	56	53	54	50	45	49	639
Other Taxes	0	0	25	27	25	26	25	26	26	26	26	25	257
Total Taxes	101	101	142	128	120	168	127	122	144	129	111	124	1,517
Miscellaneous Receipts	282	657	461	823	427	789	140	118	127	75	84	958	4,941
Federal Receipts	220	258	191	352	220	192	186	269	338	174	148	196	2,744
<b>TOTAL RECEIPTS</b>	603	1,016	794	1,303	767	1,149	453	509	609	378	343	1,278	9,202
<b>DISBURSEMENTS:</b>													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	2	1	3	1	33	8	5	5	9	4	2	75
Public Health	4	109	16	46	20	12	72	37	21	47	22	185	591
Mental Hygiene	5	5	5	6	6	7	7	12	10	2	17	17	99
School Aid	0	24	8	16	2	5	217	0	12	0	6	20	310
Temporary & Disability Assistance	0	0	0	0	25	0	0	25	0	25	0	26	101
Transportation	38	31	149	51	54	238	300	36	389	47	37	320	1,690
All Other Local	227	106	294	422	200	167	343	227	398	302	132	352	3,170
Total Assistance and Grants	276	277	473	544	308	462	947	342	835	432	218	922	6,036
Economic Development	1	19	12	5	7	16	9	6	16	3	2	10	106
Parks & the Environment	25	83	96	42	113	73	62	91	67	96	89	89	926
Transportation	244	413	382	374	452	386	371	459	389	365	307	331	4,473
Health & Social Welfare	3	5	6	4	4	4	13	11	10	6	10	27	103
Mental Hygiene	21	36	56	18	67	41	36	56	40	46	42	56	515
Public Protection	33	55	61	46	45	54	63	42	56	50	47	83	635
Education	64	108	170	94	154	129	131	122	146	86	90	199	1,493
All Other	19	25	34	32	37	29	31	30	58	41	29	56	421
Total Capital Projects	410	744	817	615	879	732	716	817	782	693	616	851	8,672
<b>TOTAL DISBURSEMENTS</b>	686	1,021	1,290	1,159	1,187	1,194	1,663	1,159	1,617	1,125	834	1,773	14,708
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	107	(39)	309	(237)	403	41	856	478	1,035	491	377	2,364	6,185
Transfers to Other Funds	(6)	(6)	(6)	(6)	(26)	(5)	(9)	(7)	(55)	(7)	(4)	(770)	(907)
Bond and Note Proceeds	0	0	0	0	0	0	505	0	0	0	0	0	505
<b>NET OTHER FINANCING SOURCES/(USES)</b>	101	(45)	303	(243)	377	36	1,352	471	980	484	373	1,594	5,783
Excess/(Deficiency) of Receipts over Disbursements	18	(50)	(193)	(99)	(43)	(9)	142	(179)	(28)	(263)	(118)	1,099	277
<b>CLOSING BALANCE</b>	(1,576)	(1,626)	(1,819)	(1,918)	(1,961)	(1,970)	(1,828)	(2,007)	(2,035)	(2,298)	(2,416)	(1,317)	(1,317)

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Total
<b>OPENING BALANCE</b>	(1,114)	(1,111)	(1,160)	(1,359)	(1,458)	(1,427)	(1,442)	(1,244)	(1,468)	(1,502)	(1,792)	(1,912)	(1,114)
<b>RECEIPTS:</b>													
Consumption/Use Taxes	50	46	62	46	45	76	46	43	64	53	40	50	621
Business Taxes	51	55	55	55	50	66	56	53	54	50	45	49	639
Other Taxes	0	0	25	27	25	26	25	26	26	26	26	25	257
Total Taxes	101	101	142	128	120	168	127	122	144	129	111	124	1,517
Miscellaneous Receipts	282	657	461	823	427	789	140	118	127	75	84	958	4,941
Federal Receipts	0	0	0	0	2	0	0	0	0	0	2	1	5
TOTAL RECEIPTS	383	758	603	951	549	957	267	240	271	204	197	1,083	6,463
<b>DISBURSEMENTS:</b>													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	2	1	3	1	33	8	5	5	9	4	2	75
Public Health	4	45	16	46	20	12	52	37	21	47	22	102	424
Mental Hygiene	5	5	6	6	6	7	7	12	7	10	17	17	99
School Aid	0	24	8	16	24	5	217	0	12	0	6	20	310
Temporary & Disability Assistance	0	0	0	0	25	0	0	25	0	25	0	26	101
Transportation	4	4	126	16	7	216	274	10	370	22	13	270	1,332
All Other Local	161	101	294	247	181	164	310	207	245	290	122	329	2,651
Total Assistance and Grants	176	181	450	334	242	437	868	296	663	395	184	766	4,992
Economic Development	1	19	12	5	7	16	9	6	16	3	2	10	106
Parks & the Environment	24	82	94	42	108	71	62	87	66	92	87	86	901
Transportation	141	258	233	240	243	235	217	294	244	270	208	242	2,825
Health & Social Welfare	3	4	5	4	2	3	12	10	8	5	10	27	93
Mental Hygiene	21	36	56	18	67	41	36	56	40	46	42	56	515
Public Protection	33	49	55	40	36	47	56	37	47	42	38	76	556
Education	64	108	170	94	154	129	131	122	146	86	90	198	1,492
All Other	18	25	30	30	36	29	30	27	55	39	29	49	397
Total Capital Projects	305	581	655	473	653	571	553	639	622	583	506	744	6,885
TOTAL DISBURSEMENTS	481	762	1,105	807	895	1,008	1,421	935	1,285	978	690	1,510	11,877
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	107	(39)	309	(237)	403	41	856	478	1,035	491	377	2,364	6,185
Transfers to Other Funds	(6)	(6)	(6)	(6)	(26)	(5)	(9)	(7)	(55)	(7)	(4)	(770)	(907)
Bond and Note Proceeds	0	0	0	0	0	0	505	0	0	0	0	0	505
NET OTHER FINANCING SOURCES/(USES)	101	(45)	303	(243)	377	36	1,352	471	980	484	373	1,594	5,783
Excess/(Deficiency) of Receipts over Disbursements	3	(49)	(199)	(99)	31	(15)	198	(224)	(34)	(290)	(120)	1,167	369
<b>CLOSING BALANCE</b>	(1,111)	(1,160)	(1,359)	(1,458)	(1,427)	(1,442)	(1,244)	(1,468)	(1,502)	(1,792)	(1,912)	(1,912)	(745)

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

	2023	April	May	June	July	August	September	October	November	December	2024	January	February	March	Total
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
<b>OPENING BALANCE</b>	(480)		(465)	(466)	(460)	(460)	(534)	(528)	(584)	(539)	(533)	(506)	(504)	(480)	
<b>RECEIPTS:</b>															
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Receipts	220	258	258	191	352	218	192	186	269	338	174	146	195	2,739	
<b>TOTAL RECEIPTS</b>	220	258	258	191	352	218	192	186	269	338	174	146	195	2,739	
<b>DISBURSEMENTS:</b>															
Public Health	0	64	0	0	0	0	0	20	0	0	0	0	0	83	167
Transportation	34	27	35	23	35	47	22	26	26	19	25	24	24	50	358
All Other Local	66	5	175	0	175	19	3	33	20	153	12	10	10	23	519
Total Assistance and Grants	100	96	23	23	210	66	25	79	46	172	37	34	156	1,044	
Economic Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks & the Environment	1	1	2	2	0	5	2	0	4	1	4	2	3	3	25
Transportation	103	155	149	149	134	209	151	154	165	145	95	99	89	1,648	
Health & Social Welfare	0	1	1	1	0	2	1	1	1	2	1	0	0	10	
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Public Protection	0	6	6	6	6	9	7	7	5	9	8	9	7	79	
Education	0	0	0	0	0	0	0	0	0	0	0	0	0	1	
All Other	1	0	2	4	2	1	0	1	3	3	2	0	7	24	
Total Capital Projects	105	163	162	162	142	226	161	163	178	160	110	110	107	1,787	
<b>TOTAL DISBURSEMENTS</b>	205	259	185	185	352	292	186	242	224	332	147	144	263	2,831	
<b>OTHER FINANCING SOURCES (USES):</b>															
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>NET OTHER FINANCING SOURCES/(USES)</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Excess/(Deficiency) of Receipts over Disbursements	15	(1)	6	6	0	(74)	6	(56)	45	6	27	2	(68)	(92)	
<b>CLOSING BALANCE</b>	(465)	(466)	(466)	(460)	(460)	(534)	(528)	(584)	(539)	(533)	(506)	(504)	(572)	(572)	

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	51,610	56,240	49,669	54,404	55,260	54,237	56,453	56,371	54,997	59,295	62,034	61,460	0	51,610
<b>RECEIPTS:</b>														
Personal Income Tax	7,454	2,088	4,996	3,425	3,700	4,318	2,285	3,370	4,707	8,163	5,009	4,324	0	53,839
Consumption/Use Taxes	1,677	1,619	2,149	1,740	1,686	2,166	1,714	1,708	2,164	1,827	1,529	1,886	0	21,865
Business Taxes	1,522	405	4,786	368	336	5,374	(705)	268	6,565	742	185	7,849	0	27,695
Other Taxes	254	493	187	286	292	187	429	242	196	182	183	137	0	3,048
Total Taxes	10,907	4,605	12,118	5,700	6,014	12,144	3,723	5,588	13,632	10,914	6,906	14,196	0	106,447
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	472	0	783
ABC License Fee	6	7	5	5	6	5	5	4	4	4	5	4	0	60
HCRA	553	550	528	571	583	595	598	521	613	522	612	559	0	6,805
Investment Income	204	176	192	183	198	202	206	214	203	215	238	224	0	2,455
Licenses, Fees, etc.	72	47	56	77	83	77	70	49	55	79	14	79	0	684
Lottery	263	299	283	299	360	265	292	321	261	336	276	377	0	3,632
Medicaid	84	74	77	85	76	86	83	80	97	81	85	88	0	996
Motor Vehicle Fees	34	64	32	38	55	8	40	39	22	39	32	67	0	470
Reimbursements	39	4	96	28	(52)	(6)	(8)	(63)	60	79	(24)	(24)	0	198
State University Income	308	(186)	888	338	592	642	497	364	292	641	821	307	0	5,504
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	30	0	0	0	63
Other Transactions	694	919	904	1,383	929	1,373	581	552	645	658	583	1,763	0	10,984
Total Miscellaneous Receipts	2,258	1,954	3,061	2,976	2,840	3,381	2,394	2,244	2,252	2,603	2,755	3,916	0	32,634
Federal Receipts	3	0	1	31	2	0	0	1	1	0	(10)	2,275	0	2,304
<b>TOTAL RECEIPTS</b>	<b>13,168</b>	<b>6,559</b>	<b>15,180</b>	<b>8,707</b>	<b>8,856</b>	<b>15,525</b>	<b>6,117</b>	<b>7,833</b>	<b>15,885</b>	<b>13,517</b>	<b>9,651</b>	<b>20,387</b>	<b>0</b>	<b>141,385</b>
<b>DISBURSEMENTS:</b>														
School Aid	1,391	4,508	2,247	362	680	4,990	1,183	2,143	2,850	1,767	1,189	10,384	0	33,694
Higher Education	29	24	620	124	71	120	535	50	107	85	509	848	0	3,122
All Other Education	19	41	271	203	879	95	69	185	195	41	154	380	0	2,532
STAR	0	0	0	0	0	0	0	0	2	1,582	0	24	0	1,608
Medicaid - DOH	3,900	3,546	1,939	2,987	3,515	2,060	537	2,166	1,679	2,540	2,250	685	0	27,804
Public Health	93	164	239	162	148	280	159	46	295	187	150	452	0	2,375
Mental Hygiene	48	107	1243	204	77	1,279	112	100	1,310	110	311	2,010	0	6,911
Children and Families	39	78	148	129	64	250	49	301	93	61	631	244	0	2,087
Temporary & Disability Assistance	154	126	216	384	173	148	153	241	165	356	93	205	0	2,414
Transportation	88	624	488	396	590	576	706	736	1,633	90	170	471	0	6,568
Unrestricted Aid	0	13	390	0	0	117	7	0	187	0	0	65	0	779
All Other	221	(9)	403	348	311	315	460	332	369	500	292	758	0	4,300
Total Assistance and Grants	5,982	9,222	8,204	5,299	6,508	10,230	3,970	6,300	8,885	7,319	5,749	16,526	0	94,194
Personal Service	1,250	1,234	1,312	1,159	1,616	1,172	1,199	1,586	1,233	1,628	1,189	1,181	0	15,749
Non-Personal Service	376	503	(134)	462	593	462	595	567	475	621	679	630	0	5,829
Total State Operations	1,626	1,737	1,178	1,621	2,209	1,634	1,794	2,153	1,698	2,249	1,868	1,811	0	21,578
General State Charges	687	1,944	564	501	609	556	560	532	610	761	1,935	1,437	0	10,696
Debt Service	35	28	5	5	61	427	5	14	5	5	279	6,128	0	6,997
Capital Projects	305	581	655	473	653	571	553	639	622	583	506	744	0	6,885
<b>TOTAL DISBURSEMENTS</b>	<b>8,635</b>	<b>13,512</b>	<b>10,606</b>	<b>7,899</b>	<b>10,040</b>	<b>13,418</b>	<b>6,882</b>	<b>9,638</b>	<b>11,820</b>	<b>10,917</b>	<b>10,337</b>	<b>26,646</b>	<b>0</b>	<b>140,350</b>
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from other funds	5,192	2,914	5,741	2,713	3,004	5,433	2,543	3,819	7,431	5,818	2,761	5,562	(500)	52,431
Transfers to other funds	(5,095)	(2,532)	(5,580)	(2,665)	(2,843)	(5,324)	(2,365)	(3,388)	(7,198)	(5,679)	(2,649)	(5,431)	500	(50,249)
Bond and note proceeds	0	0	0	0	0	0	505	0	0	0	0	0	0	505
NET OTHER FINANCING SOURCES/(USES)	97	382	161	48	161	109	683	431	233	139	112	131	0	2,687
Excess/(Deficiency) of Receipts over Disbursements	4,630	(6,571)	4,735	856	(1,023)	2,216	(82)	(1,374)	4,298	2,739	(574)	(6,128)	0	3,722
<b>CLOSING BALANCE</b>	<b>56,240</b>	<b>49,669</b>	<b>54,404</b>	<b>55,260</b>	<b>54,237</b>	<b>56,453</b>	<b>56,371</b>	<b>54,997</b>	<b>59,295</b>	<b>62,034</b>	<b>61,460</b>	<b>55,332</b>	<b>0</b>	<b>55,332</b>

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

	2024 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
<b>OPENING BALANCE</b>	46,331	49,055	45,080	47,526	46,078	44,900	49,200	44,450	41,473	45,518	47,366	45,238	463,331
<b>RECEIPTS:</b>													
Personal Income Tax	3,650	1,954	2,427	2,059	1,741	2,309	1,111	1,384	2,515	2,646	2,639	2,487	26,922
Consumption/Use Taxes	754	746	977	811	788	969	792	799	977	851	703	924	10,091
Business Taxes	1,224	49	3,213	132	116	3,535	(259)	64	4,134	410	68	5,352	18,038
Other Taxes	185	154	105	106	106	106	106	106	109	105	105	104	1,397
Total Taxes	5,813	2,903	6,722	3,108	2,751	6,919	1,750	2,353	7,735	4,012	3,515	8,867	56,448
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	550
ABC License Fee	5	5	5	5	5	5	5	5	5	5	5	5	60
Investment Income	238	217	210	209	209	209	209	210	209	209	210	210	2,550
Licenses, Fees, etc.	73	40	50	60	60	55	45	35	60	40	55	57	630
Motor Vehicle Fees	44	22	29	12	31	11	4	29	12	15	13	46	268
Reimbursements	75	50	(60)	40	(40)	(15)	(40)	12	30	(30)	20	24	66
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	16	21	49	17	6	78	17	6	60	17	2	47	336
Total Miscellaneous Receipts	451	355	283	343	282	443	270	427	376	286	315	629	4,460
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	0	3,645
PTET in Excess of Revenue Bond Debt Service	3,650	1,953	2,427	1,949	1,437	2,309	1,111	1,384	2,520	4,103	1,042	2,561	26,446
Higher Education	23	18	1,422	2	52	1,494	(460)	15	2,286	198	47	2,277	7,374
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	4	1	0	3	8
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	650	879	703	690	873	688	702	882	738	625	923	8,973
Real Estate Taxes in Excess of CW/CA Debt Service	79	82	79	72	84	86	75	67	67	49	71	46	857
All Other	153	303	271	151	138	405	123	153	267	130	157	(506)	1,745
Total Transfers from Other Funds	4,525	3,006	5,078	2,877	2,401	5,167	1,537	2,321	6,026	5,219	1,942	5,304	45,403
TOTAL RECEIPTS	10,789	6,264	12,083	6,328	5,434	12,529	3,557	5,101	14,137	9,517	5,772	18,445	109,956
<b>DISBURSEMENTS:</b>													
School Aid	1,806	5,008	1,903	454	791	1,974	848	1,974	2,862	1,247	1,155	10,260	30,282
Higher Education	25	30	738	124	66	190	553	30	129	142	577	870	3,474
All Other Education	27	72	297	783	141	87	82	256	363	103	66	506	2,783
Medicaid - DOH	3,585	2,674	1,800	2,739	2,168	1,564	2,593	2,315	2,095	2,699	1,771	(1,956)	24,047
Public Health	15	82	121	98	134	72	75	80	83	(152)	71	141	820
Mental Hygiene	66	157	803	166	70	838	176	115	1,066	121	543	770	4,891
Children and Families	33	141	251	249	332	331	177	166	267	49	163	625	2,784
Temporary & Disability Assistance	33	223	478	164	159	409	159	159	409	159	159	1,319	3,830
Transportation	0	57	20	7	57	1	7	50	17	7	34	0	257
Unrestricted Aid	1	15	392	3	52	119	9	3	188	3	2	66	853
All Other	118	130	(550)	81	166	(52)	167	118	(57)	475	495	2,292	3,383
Total Assistance and Grants	5,709	8,589	6,253	4,868	4,136	5,533	4,846	5,266	7,422	4,853	5,086	14,893	77,404
Personal Service	838	1,002	856	1,021	820	841	1,019	842	1,031	887	886	1,093	11,136
Non-Personal Service	167	258	249	133	162	165	139	181	262	165	334	449	2,664
Total State Operations	1,005	1,260	1,105	1,154	982	1,006	1,158	1,023	1,293	1,052	1,220	1,542	13,800
General State Charges	670	630	569	613	479	552	604	528	579	615	776	695	7,310
Debt Service	24	0	0	30	(1)	(3)	6	0	0	257	(12)	(15)	286
Capital Projects	283	(524)	718	840	859	655	1,619	839	673	815	831	(2,492)	5,116
SUNY Operations	226	265	417	246	41	70	2	322	27	11	22	118	1,767
Other Purposes	148	19	575	25	116	416	72	100	98	66	27	427	2,089
Total Transfers to Other Funds	681	(240)	1,710	1,141	1,015	1,138	1,699	1,261	798	1,149	868	(1,962)	9,258
TOTAL DISBURSEMENTS	8,065	10,239	9,637	7,776	6,612	8,229	8,307	8,078	10,092	7,669	7,900	15,168	107,772
Excess/(Deficiency) of Receipts over Disbursements	2,724	(3,975)	2,446	(1,448)	(1,178)	4,300	(4,750)	(2,977)	4,045	1,848	(2,128)	3,277	2,184
<b>CLOSING BALANCE</b>	49,055	45,080	47,526	46,078	44,900	49,200	44,450	41,473	45,518	47,366	45,238	48,515	48,515

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

	2024 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	56,077	60,412	56,110	59,565	58,462	57,429	58,955	53,887	50,756	54,055	56,805	56,608		56,077
<b>RECEIPTS:</b>														
Personal Income Tax	7,300	3,908	4,854	4,118	3,482	4,618	2,222	2,770	5,040	8,411	5,278	4,994	0	56,995
Consumption/Use Taxes	1,685	1,689	2,127	1,728	1,689	2,110	1,703	1,714	2,155	1,810	1,506	1,987	0	21,822
Business Taxes	1,559	132	5,080	220	2,400	5,491	(618)	1,448	6,838	711	179	8,210	0	28,190
Other Taxes	268	239	187	181	193	195	184	176	183	158	178	152	0	2,294
Total Taxes	10,812	5,887	12,248	6,247	5,604	12,414	3,991	4,808	14,216	11,090	7,141	15,343	0	109,301
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	0	550
ABC License Fee	5	5	5	5	5	5	5	5	5	5	5	5	0	60
HCRA	583	478	497	483	556	488	482	478	480	481	553	1,120	0	6,679
Investment Income	238	217	210	209	210	209	209	210	209	209	210	210	0	2,550
Licenses, Fees, etc.	73	40	50	60	60	55	45	35	60	40	55	57	0	630
Lottery	289	285	233	316	250	235	308	233	233	298	240	623	0	3,544
Medicaid	89	84	84	84	84	84	84	84	84	84	84	81	0	1,010
Motor Vehicle Fees	58	43	51	35	51	26	20	44	30	31	32	59	0	480
Reimbursements	75	50	(60)	(40)	(15)	(15)	(40)	12	30	(30)	20	24	0	66
State University Income	354	214	489	355	478	750	473	384	313	626	758	331	0	5,525
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	505	485	406	429	343	460	477	425	544	119	(9)	(2,301)	0	1,883
Total Miscellaneous Receipts	2,269	1,901	1,965	2,016	2,007	2,397	2,093	2,041	1,988	1,893	1,958	445	0	22,977
Federal Receipts	8	0	0	0	3	83	0	0	0	(7)	13	3,591	0	3,691
<b>TOTAL RECEIPTS</b>	13,089	7,788	14,213	8,263	7,614	14,894	5,584	6,849	16,204	12,976	9,112	19,383	0	135,969
<b>DISBURSEMENTS:</b>														
School Aid	1,806	5,008	2,249	454	791	5,585	1,012	2,138	3,026	1,411	1,319	10,548	0	35,347
Higher Education	25	30	738	124	66	190	553	30	129	142	577	870	0	3,474
All Other Education	27	73	298	783	143	90	85	256	364	103	66	508	0	2,796
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medicaid - DOH	3,973	3,213	2,337	3,226	2,705	2,001	3,430	2,802	2,582	3,186	2,382	(904)	0	30,933
Public Health	99	188	279	200	211	380	173	157	246	(62)	154	390	0	2,415
Mental Hygiene	66	167	804	170	71	845	188	136	1,102	136	557	850	0	5,092
Children and Families	33	141	252	249	332	331	177	166	267	49	163	628	0	2,788
Temporary & Disability Assistance	33	223	478	164	159	409	159	159	409	159	159	1,319	0	3,830
Transportation	72	695	378	384	621	375	422	777	1,178	69	130	47	0	5,148
Unrestricted Aid	1	15	392	3	52	119	9	3	188	3	2	66	0	853
All Other	151	197	(499)	160	256	(1)	231	179	(3)	250	228	1,802	0	2,951
Total Assistance and Grants	6,286	9,950	7,706	5,917	5,407	10,324	6,439	6,804	9,493	7,006	5,737	16,133	0	97,202
Personal Service	1,309	1,481	1,331	1,634	1,333	1,285	1,541	1,341	1,625	1,330	1,288	1,480	0	16,978
Non-Personal Service	440	591	594	390	528	456	483	494	535	459	610	690	0	6,270
Total State Operations	1,749	2,072	1,925	2,024	1,861	1,741	2,024	1,835	2,160	1,789	1,898	2,170	0	23,248
General State Charges	685	786	664	723	599	629	705	662	742	713	845	817	0	8,570
Debt Service	31	17	5	4	125	351	0	20	5	4	200	2,255	0	3,022
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	8,751	12,825	10,300	8,668	7,992	13,045	9,173	9,321	12,400	9,512	8,680	21,375	0	132,042
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from other funds	5,214	3,509	6,318	3,292	2,754	5,768	1,754	2,919	6,280	5,650	2,175	6,068	(505)	51,196
Transfers to other funds	(5,217)	(2,774)	(6,776)	(3,990)	(3,409)	(6,091)	(3,233)	(3,578)	(6,785)	(6,364)	(2,804)	(3,479)	505	(53,995)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(3)	735	(458)	(698)	(655)	(323)	(1,479)	(659)	(505)	(714)	(629)	2,589	0	(2,799)
Excess/(Deficiency) of Receipts over Disbursements	4,335	(4,302)	3,455	(1,103)	(1,033)	1,526	(5,068)	(3,131)	3,299	2,750	(197)	597	0	1,128
<b>CLOSING BALANCE</b>	60,412	56,110	59,565	58,462	57,429	58,955	53,887	50,756	54,055	56,805	56,608	57,205	0	57,205



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

	2024 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	65,912	72,246	67,481	71,234	69,210	68,693	69,889	65,633	62,170	65,161	68,221	67,886		65,912
<b>RECEIPTS:</b>														
Personal Income Tax	7,300	3,908	4,854	4,118	3,482	4,618	2,222	2,770	5,040	8,411	5,278	4,994	0	56,995
Consumption/Use Taxes	1,734	1,651	2,192	1,772	1,735	2,185	1,750	1,754	2,222	1,859	1,549	2,043	0	22,446
Business Taxes	1,608	180	5,133	268	5,547	(570)	(570)	197	6,891	757	28,792	8,261	0	28,792
Other Taxes	268	239	213	207	219	221	210	202	209	184	204	175	0	2,551
Total Taxes	10,910	5,978	12,392	6,365	5,727	12,571	3,612	4,923	14,362	11,211	7,260	15,473	0	110,784
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	0	550
ABC License Fee	5	5	5	5	5	5	5	5	5	5	5	5	0	60
HCR	583	478	497	483	556	488	482	478	480	481	553	1,120	0	6,679
Investment Income	238	217	210	209	210	209	209	210	209	209	210	210	0	2,550
Licenses, Fees, etc.	73	40	50	60	60	55	45	35	60	40	55	57	0	630
Lottery	289	285	233	316	250	235	308	234	233	298	240	623	0	3,544
Medicaid	89	84	84	84	84	84	84	84	84	84	84	81	0	1,010
Motor Vehicle Fees	58	43	51	35	51	26	20	44	30	31	32	59	0	480
Reimbursements	75	50	(60)	40	(40)	(15)	(40)	12	30	(30)	24	24	0	66
State University Income	354	214	489	355	478	473	473	384	313	626	758	331	0	5,525
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	771	2,007	983	586	666	1,009	1,082	612	1,646	289	147	793	0	10,591
Total Miscellaneous Receipts	2,535	3,423	2,542	2,173	2,330	2,946	2,698	2,228	3,090	2,063	2,114	3,543	0	31,685
Federal Receipts	8,296	7,055	8,132	7,964	7,787	8,451	7,850	6,680	9,131	7,072	7,577	8,207	0	94,202
<b>TOTAL RECEIPTS</b>	21,741	16,456	23,066	16,502	15,844	23,968	14,160	13,831	26,583	20,346	16,951	27,223	0	236,671
<b>DISBURSEMENTS:</b>														
School Aid	2,391	5,726	2,988	1,081	1,438	6,027	1,516	2,669	5,069	1,928	1,705	10,797	0	43,335
Higher Education	25	30	738	124	66	190	553	30	129	142	577	870	0	3,474
All Other Education	99	197	393	896	249	151	168	300	416	180	128	627	0	3,804
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medicaid - DOH	8,339	8,480	7,658	9,602	7,609	7,971	9,105	7,679	8,432	7,736	8,108	6,606	0	97,325
Public Health	283	364	624	398	423	743	369	356	602	115	392	749	0	5,418
Mental Hygiene	91	204	843	206	103	872	226	167	1,136	170	590	896	0	5,504
Children and Families	81	228	404	389	458	613	273	223	387	105	245	720	0	4,126
Temporary & Disability Assistance	578	502	832	514	509	759	493	483	683	433	433	1,536	0	7,755
Transportation	105	878	605	508	752	718	559	907	1,619	202	259	458	0	7,570
Unrestricted Aid	1	15	392	3	52	119	9	3	188	3	2	66	0	853
All Other	351	506	(290)	633	635	365	972	533	560	838	591	2,479	0	8,173
Total Assistance and Grants	12,344	17,130	15,187	14,354	12,294	18,528	14,243	13,351	19,226	13,412	13,030	25,813	0	188,912
Personal Service	1,371	1,535	1,387	1,703	1,391	1,341	1,596	1,395	1,691	1,391	1,341	1,548	0	17,690
Non-Personal Service	489	730	842	531	735	802	616	647	802	624	778	1,728	0	9,251
Total State Operations	1,860	2,265	2,229	2,234	2,120	2,076	2,212	2,042	2,493	2,015	2,119	3,276	0	26,941
General State Charges	685	837	702	758	629	661	734	697	776	751	875	861	0	8,966
Debt Service	31	17	5	4	125	351	5	20	5	4	200	2,255	0	3,022
Capital Projects	485	968	1,152	1,472	1,167	1,150	1,219	1,181	1,090	1,099	1,055	(411)	0	11,327
<b>TOTAL DISBURSEMENTS</b>	15,405	21,217	19,275	18,522	16,335	22,766	18,413	17,291	23,590	17,281	17,279	31,794	0	239,168
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from other funds	5,499	2,995	7,036	4,132	3,613	6,435	3,373	3,772	6,953	6,465	3,006	3,941	(505)	56,715
Transfers to other funds	(5,501)	(2,999)	(7,074)	(4,136)	(3,639)	(6,441)	(3,376)	(3,775)	(6,953)	(6,470)	(3,013)	(4,093)	505	(56,967)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	359	0	359
NET OTHER FINANCING SOURCES/(USES)	(2)	(4)	(38)	(4)	(26)	(6)	(3)	(3)	(2)	(5)	(7)	207	0	107
Excess/(Deficiency) of Receipts over Disbursements	6,334	(4,765)	3,753	(2,024)	(517)	1,196	(4,256)	(3,463)	2,991	3,060	(335)	(4,364)	0	(2,390)
<b>CLOSING BALANCE</b>	72,246	67,481	71,234	69,210	68,693	69,889	65,633	62,170	65,161	68,221	67,886	63,522	0	63,522

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

	2024 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	20,794	24,033	23,589	25,006	24,555	25,051	22,586	22,239	21,999	20,667	21,806	22,259	0	20,794
<b>RECEIPTS:</b>														
Personal Income Tax	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Consumption/Use Taxes	229	160	220	163	171	222	171	162	245	170	126	245	0	2,197
Business Taxes	312	65	445	86	72	462	101	69	418	103	64	581	0	2,778
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	541	225	665	249	232	684	272	232	668	1,832	190	760	0	6,550
HCR	583	478	497	483	556	488	482	478	480	481	553	1,120	0	6,679
State University Income	354	214	489	355	478	750	473	384	313	626	758	331	0	5,525
Lottery	289	285	233	316	250	235	308	234	233	298	240	623	0	3,544
Medicaid	89	84	84	84	84	84	84	84	84	84	84	81	0	1,010
Motor Vehicle Fees	14	21	22	23	20	15	16	15	18	16	19	13	0	212
Other Transactions	530	539	381	433	351	401	483	439	513	119	22	(2,089)	0	2,122
Total Miscellaneous Receipts	1,859	1,621	1,706	1,694	1,739	1,973	1,846	1,634	1,641	1,624	1,676	79	0	19,092
Federal Receipts	8,036	6,813	7,862	7,717	7,541	8,121	7,608	6,433	8,889	6,830	7,308	4,108	0	87,266
TOTAL RECEIPTS	10,436	8,659	10,233	9,660	9,512	10,778	9,726	8,299	11,198	10,286	9,174	4,947	0	112,908
<b>DISBURSEMENTS:</b>														
School Aid	585	698	1,055	597	617	4,023	638	665	2,177	651	520	487	0	12,713
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	70	115	95	112	106	60	83	39	44	70	59	113	0	966
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medicaid - DOH	4,754	5,806	5,858	6,863	5,441	6,407	6,512	5,364	6,337	5,037	6,337	8,562	0	73,278
Public Health	234	248	457	241	233	229	229	218	461	193	260	533	0	3,932
Mental Hygiene	16	24	19	23	13	19	30	36	52	30	28	97	0	387
Children and Families	48	87	153	140	126	282	96	57	120	56	82	95	0	1,342
Temporary & Disability Assistance	545	268	343	339	339	378	323	313	263	263	263	213	0	3,811
Transportation	78	640	362	381	568	378	419	731	1,165	66	100	46	0	4,934
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	107	175	(76)	351	239	234	530	154	451	86	(69)	73	0	2,255
Total Assistance and Grants	6,437	8,061	8,266	9,047	7,682	12,367	8,860	7,578	11,075	8,012	7,580	10,228	0	105,193
Personal Service	533	533	531	682	571	500	577	553	660	504	455	455	0	6,554
Non-Personal Service	322	471	593	392	567	570	477	465	540	459	444	1,248	0	6,548
Total State Operations	855	1,004	1,124	1,074	1,138	1,070	1,054	1,018	1,200	963	899	1,703	0	13,102
General State Charges	15	207	133	145	150	109	130	169	197	136	99	166	0	1,656
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	9,272	9,523	10,266	8,970	13,546	10,044	8,765	12,472	9,111	8,578	12,097	0	119,951
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from Other Funds	389	399	1,073	282	186	502	107	429	150	70	61	650	(505)	3,793
Transfers to Other Funds	(279)	(230)	(366)	(127)	(232)	(199)	(136)	(203)	(208)	(106)	(204)	339	505	(1,446)
NET OTHER FINANCING SOURCES/(USES)	110	169	707	155	(46)	303	(29)	226	(58)	(36)	(143)	989	0	2,347
Excess/(Deficiency) of Receipts over Disbursements	3,239	(444)	1,417	(451)	496	(2,465)	(347)	(240)	(1,332)	1,139	453	(6,161)	0	(4,696)
<b>CLOSING BALANCE</b>	24,033	23,589	25,006	24,555	25,051	22,586	22,239	21,999	20,667	21,806	22,259	16,098	0	16,098

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

	2024 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	9,642	11,009	10,817	11,765	11,910	11,732	9,227	8,839	8,569	7,829	8,299	8,712		9,642
<b>RECEIPTS:</b>														
Personal Income Tax	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Consumption/Use Taxes	229	160	220	163	160	222	171	162	245	169	126	170	0	2,197
Business Taxes	312	65	445	86	72	462	101	69	418	103	64	581	0	2,778
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	541	225	665	249	232	684	272	232	668	1,832	190	760	0	6,550
HGRA	583	478	497	483	556	488	482	478	480	481	553	1,120	0	6,679
State University Income	354	214	489	355	478	750	473	384	313	626	758	331	0	5,525
Lottery	289	285	233	316	250	235	308	234	233	298	240	623	0	3,544
Medicaid	84	84	84	84	84	84	84	84	84	84	84	81	0	1,010
Motor Vehicle Fees	14	21	22	23	20	15	12	15	18	16	19	13	0	212
Other Transactions	444	442	328	380	298	348	430	386	460	65	(33)	(2,388)	0	1,160
Total Miscellaneous Receipts	1,773	1,524	1,653	1,641	1,686	1,920	1,793	1,581	1,588	1,570	1,621	(220)	0	18,130
Federal Receipts	1	0	0	0	0	0	0	0	0	(7)	(10)	0	0	(16)
<b>TOTAL RECEIPTS</b>	2,315	1,749	2,318	1,890	1,918	2,604	2,065	1,813	2,256	3,395	1,801	540	0	24,664
<b>DISBURSEMENTS:</b>														
School Aid	0	0	346	0	0	3,611	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	1	1	0	2	3	3	0	1	0	0	2	0	13
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medicaid - DOH	388	539	537	487	537	437	837	487	487	487	611	1,052	0	6,886
Public Health	84	106	158	102	77	308	98	77	163	90	83	249	0	1,595
Mental Hygiene	0	10	7	4	1	7	12	21	36	15	14	80	0	201
Children and Families	0	0	1	0	0	0	0	0	0	0	0	3	0	4
Temporary & Disability Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	72	638	358	377	564	374	415	727	1,161	62	96	47	0	4,891
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	33	67	51	79	90	51	64	61	54	(225)	(267)	(490)	0	(432)
Total Assistance and Grants	577	1,361	1,453	1,049	1,271	4,791	1,593	1,538	2,071	2,153	701	1,240	0	19,798
Personal Service	471	479	475	613	513	444	522	499	594	443	402	387	0	5,842
Non-Personal Service	273	332	345	251	366	291	344	312	273	294	276	210	0	3,567
Total State Operations	744	811	820	864	879	735	866	811	867	737	678	597	0	9,409
General State Charges	15	156	95	110	120	77	101	134	163	98	69	122	0	1,260
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	1,336	2,328	2,368	2,023	2,270	5,603	2,560	2,483	3,101	2,988	1,448	1,959	0	30,467
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from Other Funds	389	399	1,073	282	186	502	107	429	150	70	61	650	(505)	3,793
Transfers to Other Funds	(1)	(12)	(75)	(4)	(12)	(8)	0	(29)	(45)	(7)	(1)	641	505	952
<b>NET OTHER FINANCING SOURCES/(USES)</b>	388	387	998	278	174	494	107	400	105	63	60	1,291	0	4,745
Excess/(Deficiency) of Receipts over Disbursements	1,367	(192)	948	145	(178)	(2,505)	(388)	(270)	(740)	470	413	(128)	0	(1,058)
<b>CLOSING BALANCE</b>	11,009	10,817	11,765	11,910	11,732	9,227	8,839	8,569	7,829	8,299	8,712	8,584	0	8,584

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

	2024	May	June	July	August	September	October	November	December	2025	January	February	March	Total
	April	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
	Actuals	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
<b>OPENING BALANCE</b>	11,152	13,024	12,772	13,241	12,645	13,319	13,359	13,400	13,430	12,838	13,507	13,547	11,152	
<b>RECEIPTS:</b>														
Miscellaneous Receipts	86	97	53	53	53	53	53	53	53	54	55	299	962	
Federal Receipts	8,035	6,813	7,862	7,717	7,541	8,121	7,608	6,433	8,889	6,837	7,318	4,108	87,282	
<b>TOTAL RECEIPTS</b>	8,121	6,910	7,915	7,770	7,594	8,174	7,661	6,486	8,942	6,891	7,373	4,407	88,244	
<b>DISBURSEMENTS:</b>														
School Aid	585	698	709	597	617	412	474	501	2,013	487	356	199	7,648	
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	
All Other Education	70	114	94	112	104	57	80	39	43	70	59	111	953	
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0	
Medicaid - DOH	4,366	5,267	5,321	6,376	4,904	5,970	5,675	4,877	5,850	4,550	5,726	7,510	66,392	
Public Health	150	142	299	139	156	317	131	141	298	103	177	284	2,337	
Mental Hygiene	16	14	18	19	12	12	18	15	16	15	14	17	186	
Children and Families	48	87	152	140	126	282	96	57	120	56	82	92	1,338	
Temporary & Disability Assistance	545	268	343	339	339	339	323	313	263	263	263	213	3,811	
Transportation	6	2	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	74	108	(127)	272	149	183	466	93	397	311	198	563	2,687	
<b>Total Assistance and Grants</b>	5,860	6,700	6,813	7,998	6,411	7,576	7,267	6,040	9,004	5,859	6,879	8,988	85,395	
Personal Service	62	54	56	69	58	56	55	54	66	61	53	68	712	
Non-Personal Service	49	139	248	141	201	279	133	153	267	165	168	1,038	2,981	
<b>Total State Operations</b>	111	193	304	210	259	335	188	207	333	226	221	1,106	3,693	
General State Charges	0	51	38	35	30	32	29	35	34	38	30	44	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	
<b>TOTAL DISBURSEMENTS</b>	5,971	6,944	7,155	8,243	6,700	7,943	7,484	6,282	9,371	6,123	7,130	10,138	89,484	
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers to Other Funds	(278)	(218)	(291)	(123)	(220)	(191)	(136)	(174)	(163)	(99)	(203)	(302)	(2,398)	
<b>NET OTHER FINANCING SOURCES/(USES)</b>	(278)	(218)	(291)	(123)	(220)	(191)	(136)	(174)	(163)	(99)	(203)	(302)	(2,398)	
Excess/(Deficiency) of Receipts over Disbursements	1,872	(252)	469	(596)	674	40	41	30	(592)	669	40	(6,033)	(3,638)	
<b>CLOSING BALANCE</b>	13,024	12,772	13,241	12,645	13,319	13,359	13,400	13,430	12,838	13,507	13,547	7,514	7,514	

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

	2024 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Total
<b>OPENING BALANCE</b>	104	348	213	274	474	797	528	598	714	708	1,140	2,658	104
<b>RECEIPTS:</b>													
Personal Income Tax	3,650	1,954	2,427	2,059	1,741	2,309	1,111	1,385	2,520	4,205	2,639	2,498	28,498
Consumption/Use Taxes	702	702	930	754	741	919	740	753	933	790	677	893	9,534
Business Taxes	23	18	1,422	2	52	1,494	(460)	15	2,286	198	47	2,277	7,374
Other Taxes	83	85	82	75	87	89	78	70	74	53	73	48	897
Total Taxes	4,458	2,759	4,861	2,890	2,621	4,811	1,469	2,223	5,813	5,246	3,436	5,716	46,303
Miscellaneous Receipts	45	22	29	32	39	34	30	33	24	37	22	40	387
Federal Receipts	7	0	0	0	3	83	0	0	0	0	23	(54)	62
<b>TOTAL RECEIPTS</b>	4,510	2,781	4,890	2,922	2,663	4,928	1,499	2,256	5,837	5,283	3,481	5,702	46,752
<b>DISBURSEMENTS:</b>													
State Operations	0	1	0	6	0	0	0	1	0	0	0	31	39
Debt Service	31	17	5	4	125	351	5	20	5	4	200	2,255	3,022
<b>TOTAL DISBURSEMENTS</b>	31	18	5	10	125	351	5	21	5	4	200	2,286	3,061
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	300	104	167	133	167	99	110	169	104	361	172	114	2,000
Transfers to Other Funds	(4,535)	(3,002)	(4,991)	(2,845)	(2,382)	(4,945)	(1,534)	(2,288)	(5,942)	(5,208)	(1,935)	(6,082)	(45,689)
<b>NET OTHER FINANCING SOURCES/(USES)</b>	(4,235)	(2,898)	(4,824)	(2,712)	(2,215)	(4,846)	(1,424)	(2,119)	(5,838)	(4,847)	(1,763)	(5,968)	(43,689)
Excess/(Deficiency) of Receipts over Disbursements	244	(135)	61	200	323	(269)	70	116	(6)	432	1,518	(2,552)	2
<b>CLOSING BALANCE</b>	348	213	274	474	797	528	598	714	708	1,140	2,658	106	106

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

	2024 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Total
<b>OPENING BALANCE</b>	(1,317)	(1,190)	(1,401)	(1,572)	(1,897)	(2,055)	(2,425)	(1,654)	(2,016)	(1,732)	(2,091)	(2,269)	(1,317)
<b>RECEIPTS:</b>													
Consumption/Use Taxes	49	43	65	44	46	75	47	40	67	49	43	56	624
Business Taxes	49	48	53	48	51	56	48	49	53	46	50	51	602
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	98	91	144	118	123	157	121	115	146	121	119	130	1,483
Miscellaneous Receipts	180	1,425	524	104	270	496	552	134	1,049	116	101	2,795	7,746
Federal Receipts	253	242	270	247	243	247	242	247	242	242	246	508	3,229
<b>TOTAL RECEIPTS</b>	531	1,758	938	469	636	900	915	496	1,437	479	466	3,433	12,458
<b>DISBURSEMENTS:</b>													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	10	1	1	2	4	3	5	7	7	3	8	55
Public Health	34	34	46	59	56	46	65	58	58	74	61	75	666
Mental Hygiene	9	23	21	17	20	15	20	16	18	19	19	29	226
School Aid	0	0	30	30	30	30	30	30	30	30	30	30	340
Temporary & Disability Assistance	0	11	11	11	11	11	11	11	11	11	11	4	114
Transportation	27	181	223	120	127	339	133	126	437	129	125	412	2,379
All Other Local	126	201	336	201	230	183	275	261	166	277	165	114	2,535
Total Assistance and Grants	198	480	668	439	476	628	537	507	729	547	414	692	6,315
Economic Development	5	174	190	231	185	204	182	236	188	168	166	(187)	1,742
Parks & the Environment	58	101	115	133	146	147	118	122	125	116	115	145	1,441
Transportation	268	380	415	478	415	411	523	425	407	400	399	637	5,158
Health & Social Welfare	3	18	23	15	16	22	17	14	22	21	20	41	232
Mental Hygiene	22	52	51	42	40	47	49	54	48	37	37	103	582
Public Protection	25	74	92	78	52	49	69	51	65	53	52	(28)	632
Education	76	118	204	128	246	203	143	210	163	236	204	215	2,146
All Other	28	51	62	67	67	67	118	69	72	68	62	(1,337)	(606)
Total Capital Projects	485	968	1,152	1,172	1,167	1,150	1,219	1,181	1,090	1,099	1,055	(411)	11,327
<b>TOTAL DISBURSEMENTS</b>	683	1,448	1,820	1,611	1,643	1,778	1,756	1,688	1,819	1,646	1,469	281	17,642
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	285	(514)	718	840	859	667	1,619	853	673	815	831	(2,127)	5,519
Transfers to Other Funds	(6)	(7)	(7)	(23)	(10)	(159)	(7)	(23)	(7)	(7)	(6)	(312)	(574)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	359	359
<b>NET OTHER FINANCING SOURCES/(USES)</b>	279	(521)	711	817	849	508	1,612	830	666	808	825	(2,080)	5,304
Excess/(Deficiency) of Receipts over Disbursements	127	(211)	(171)	(325)	(158)	(370)	771	(362)	284	(359)	(178)	1,072	120
<b>CLOSING BALANCE</b>	(1,190)	(1,401)	(1,572)	(1,897)	(2,055)	(2,425)	(1,654)	(2,016)	(1,732)	(2,091)	(2,269)	(1,197)	(1,197)

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

	2024 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
<b>OPENING BALANCE</b>	(745)	(740)	(931)	(1,084)	(1,399)	(1,538)	(1,913)	(1,122)	(1,473)	(1,149)	(1,484)	(1,618)	(745)
<b>RECEIPTS:</b>													
Consumption/Use Taxes	49	43	65	44	46	75	47	40	67	49	43	56	624
Business Taxes	49	48	53	48	51	56	48	49	53	46	50	51	602
Other Taxes	0	0	0	26	26	26	26	26	26	26	26	23	257
Total Taxes	98	91	144	118	123	157	121	115	146	121	119	130	1,483
Miscellaneous Receipts	180	1,403	502	82	248	474	530	112	1,027	94	79	2,771	7,502
Federal Receipts	0	0	0	0	1	0	0	0	0	0	3	1	5
<b>TOTAL RECEIPTS</b>	278	1,494	646	200	372	631	651	227	1,173	215	201	2,902	8,990
<b>DISBURSEMENTS:</b>													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	10	1	1	2	4	3	5	9	7	3	8	55
Public Health	34	34	31	44	41	31	50	43	43	59	46	60	516
Mental Hygiene	9	23	21	17	20	15	20	16	18	19	19	29	226
School Aid	0	20	30	30	30	30	30	30	30	30	30	50	340
Temporary & Disability Assistance	0	11	11	11	11	11	11	11	11	11	11	4	114
Transportation	6	136	170	75	74	294	80	81	392	76	80	354	1,818
All Other Local	124	164	299	164	193	146	238	224	129	240	128	80	2,129
Total Assistance and Grants	175	398	563	342	371	531	432	410	632	442	317	585	5,198
Economic Development	5	155	171	206	166	185	163	211	169	149	147	(214)	1,513
Parks & the Environment	55	100	114	132	145	145	116	120	123	114	113	143	1,420
Transportation	166	204	239	328	265	261	373	275	231	250	221	490	3,303
Health & Social Welfare	3	17	22	14	15	21	16	13	21	16	15	36	209
Mental Hygiene	22	52	51	42	40	47	49	54	48	37	37	103	582
Public Protection	22	71	86	75	47	44	64	48	58	48	46	(34)	575
Education	76	118	204	128	246	203	143	210	163	236	204	215	2,146
All Other	28	49	60	65	65	65	116	67	70	66	60	(1,341)	(630)
Total Capital Projects	377	766	947	990	989	971	1,040	998	883	916	843	(602)	9,118
<b>TOTAL DISBURSEMENTS</b>	552	1,164	1,510	1,332	1,360	1,502	1,472	1,408	1,515	1,358	1,160	(17)	14,316
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	285	(514)	718	840	859	655	1,619	853	673	815	831	(2,138)	5,496
Transfers to Other Funds	(6)	(7)	(7)	(23)	(10)	(159)	(7)	(23)	(7)	(7)	(6)	(312)	(574)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	359	359
<b>NET OTHER FINANCING SOURCES/(USES)</b>	279	(521)	711	817	849	496	1,612	830	666	808	825	(2,091)	5,281
Excess/(Deficiency) of Receipts over Disbursements	5	(191)	(153)	(315)	(139)	(375)	791	(351)	324	(335)	(134)	828	(45)
<b>CLOSING BALANCE</b>	(740)	(931)	(1,084)	(1,399)	(1,538)	(1,913)	(1,122)	(1,473)	(1,149)	(1,484)	(1,618)	(790)	(790)

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

	2024 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Total
<b>OPENING BALANCE</b>	(572)	(450)	(470)	(488)	(498)	(517)	(512)	(532)	(543)	(583)	(607)	(651)	(572)
<b>RECEIPTS:</b>													
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	22	22	22	22	22	22	22	22	22	22	24	244
Federal Receipts	253	242	270	247	242	247	242	247	242	242	243	507	3,224
<b>TOTAL RECEIPTS</b>	253	264	292	269	264	269	264	269	264	264	265	531	3,468
<b>DISBURSEMENTS:</b>													
Public Health	0	0	15	15	15	15	15	15	15	15	15	15	150
Transportation	21	45	53	45	53	45	53	45	53	53	45	58	561
All Other Local	2	37	37	37	37	37	37	37	37	37	37	34	406
Total Assistance and Grants	23	82	105	97	105	97	105	97	97	105	97	107	1,117
Economic Development	0	19	19	25	19	19	19	25	19	19	19	27	229
Parks & the Environment	3	1	1	1	1	2	2	2	2	2	2	2	21
Transportation	102	176	176	150	150	150	150	150	176	150	178	147	1,855
Health & Social Welfare	0	1	1	1	1	1	1	1	1	1	5	5	23
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	3	3	6	3	5	5	5	3	7	5	6	6	57
Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	0	2	2	2	2	2	2	2	2	2	2	4	24
Total Capital Projects	108	202	205	182	178	179	179	183	207	183	212	191	2,209
<b>TOTAL DISBURSEMENTS</b>	131	284	310	279	283	276	284	280	304	288	309	298	3,326
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	0	0	0	0	0	12	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
<b>NET OTHER FINANCING SOURCES/(USES)</b>	0	0	0	0	0	12	0	0	0	0	0	11	23
Excess/(Deficiency) of Receipts over Disbursements	122	(20)	(18)	(10)	(19)	5	(20)	(11)	(40)	(24)	(44)	244	165
<b>CLOSING BALANCE</b>	(450)	(470)	(488)	(498)	(517)	(512)	(532)	(543)	(583)	(607)	(651)	(407)	(407)



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

	2024 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	55,332	59,672	55,179	58,481	57,063	55,891	57,042	52,765	49,283	52,906	55,321	54,990		55,332
<b>RECEIPTS:</b>														
Personal Income Tax	7,300	3,908	4,854	4,118	3,482	4,618	2,222	2,770	5,040	8,411	5,278	4,994	0	56,995
Consumption/Use Taxes	1,734	1,651	2,192	1,772	1,735	2,185	1,750	1,754	2,222	1,859	1,549	2,043	0	22,446
Business Taxes	1,608	180	5,133	268	291	5,547	(570)	197	6,891	229	8,261	8,261	0	28,792
Other Taxes	268	239	213	207	219	221	202	202	209	184	204	175	0	2,551
Total Taxes	10,910	5,978	12,392	6,365	5,727	12,571	3,612	4,923	14,362	11,211	7,260	15,473	0	110,784
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	0	550
ABC License Fee	5	5	5	5	5	5	5	5	5	5	5	5	0	60
HCRA	583	478	497	483	556	488	482	478	480	481	553	1,120	0	6,679
Investment Income	238	217	210	209	210	209	209	210	209	209	210	210	0	2,550
Licenses, Fees, etc.	73	40	50	60	60	55	45	35	60	40	55	57	0	630
Lottery	289	285	233	316	250	235	308	234	233	298	240	623	0	3,544
Medicaid	89	84	84	84	84	84	84	84	84	84	84	81	0	1,010
Motor Vehicle Fees	58	43	51	26	51	44	20	44	30	31	32	59	0	480
Reimbursements	75	50	(60)	(40)	(40)	(15)	(40)	12	30	(30)	20	24	0	66
State University Income	354	214	489	355	478	750	473	384	313	626	758	331	0	5,525
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	685	1,888	908	511	591	934	1,007	537	1,571	213	70	470	0	9,385
Total Miscellaneous Receipts	2,449	3,304	2,467	2,098	2,255	2,871	2,623	2,153	3,015	1,987	2,037	3,220	0	30,479
Federal Receipts	8	0	0	0	4	83	0	0	0	(7)	16	3,592	0	3,696
<b>TOTAL RECEIPTS</b>	<b>13,367</b>	<b>9,282</b>	<b>14,859</b>	<b>8,463</b>	<b>7,986</b>	<b>15,525</b>	<b>6,235</b>	<b>7,076</b>	<b>17,377</b>	<b>13,191</b>	<b>9,313</b>	<b>22,285</b>	<b>0</b>	<b>144,959</b>
<b>DISBURSEMENTS:</b>														
School Aid	1,806	5,028	2,279	484	821	5,615	1,042	2,168	3,056	1,441	1,349	10,598	0	35,687
Higher Education	25	30	738	124	66	190	553	30	129	142	577	870	0	3,474
All Other Education	29	83	299	784	145	94	88	261	373	110	69	516	0	2,851
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medicaid - DOH	3,973	3,213	2,337	3,226	2,702	2,001	3,430	2,802	2,582	3,186	2,382	(904)	0	30,933
Public Health	133	222	310	244	252	411	223	200	289	(3)	200	450	0	2,931
Mental Hygiene	75	190	825	187	91	860	208	152	1,120	155	576	879	0	5,318
Children and Families	33	141	252	249	332	331	177	166	267	49	163	628	0	2,788
Temporary & Disability Assistance	33	234	489	175	170	420	170	170	420	170	170	1,323	0	3,944
Transportation	78	831	548	459	695	669	502	858	1,570	145	210	401	0	6,966
Unrestricted Aid	1	15	392	3	52	119	9	3	188	2	2	66	0	853
All Other	275	361	(200)	324	449	145	469	403	126	490	356	1,882	0	5,080
Total Assistance and Grants	6,461	10,348	8,269	6,259	5,778	10,855	6,871	7,214	10,125	7,448	6,054	16,718	0	102,400
Personal Service	1,309	1,481	1,331	1,634	1,333	1,285	1,541	1,341	1,625	1,330	1,288	1,480	0	16,978
Non-Personal Service	440	591	594	390	528	456	483	494	535	459	610	690	0	6,270
Total State Operations	1,749	2,072	1,925	2,024	1,861	1,741	2,024	1,835	2,160	1,789	1,898	2,170	0	23,248
General State Charges	685	786	664	723	599	629	705	662	742	713	845	817	0	8,570
Debt Service	31	17	5	4	125	351	5	20	5	4	200	2,255	0	3,022
Capital Projects	377	766	947	990	989	971	1,040	998	883	916	843	(602)	0	9,118
<b>TOTAL DISBURSEMENTS</b>	<b>9,303</b>	<b>13,989</b>	<b>11,810</b>	<b>10,000</b>	<b>9,352</b>	<b>14,547</b>	<b>10,645</b>	<b>10,729</b>	<b>13,915</b>	<b>10,870</b>	<b>9,840</b>	<b>21,358</b>	<b>0</b>	<b>146,358</b>
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from other funds	5,499	2,995	7,036	4,132	3,613	6,423	3,373	3,772	6,953	6,465	3,006	3,930	(505)	56,692
Transfers to other funds	(5,223)	(2,781)	(6,783)	(4,013)	(3,419)	(6,250)	(3,240)	(3,601)	(6,792)	(6,371)	(2,810)	(3,791)	505	(54,569)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	359	0	359
NET OTHER FINANCING SOURCES/(USES)	276	214	253	119	194	173	133	171	161	94	196	498	0	2,482
Excess/(Deficiency) of Receipts over Disbursements	4,340	(4,493)	3,302	(1,418)	(1,172)	1,151	(4,277)	(3,482)	3,623	2,415	(331)	1,425	0	1,083
<b>CLOSING BALANCE</b>	<b>59,672</b>	<b>55,179</b>	<b>58,481</b>	<b>57,063</b>	<b>55,891</b>	<b>57,042</b>	<b>52,765</b>	<b>49,283</b>	<b>52,906</b>	<b>55,321</b>	<b>54,990</b>	<b>56,415</b>	<b>0</b>	<b>56,415</b>

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

	<u>Executive</u>	<u>Change</u>	<u>Enacted</u>
<b>Opening Fund Balance</b>	<u>0</u>	<u>55</u>	<u>55</u>
<b>Receipts:</b>			
Taxes	570	24	594
Miscellaneous Receipts	<u>6,427</u>	<u>252</u>	<u>6,679</u>
<b>Total Receipts</b>	<u>6,997</u>	<u>276</u>	<u>7,273</u>
<b>Disbursements and Transfers:</b>			
Medical Assistance Account	4,657	238	4,895
Hospital Indigent Care	631	0	631
HCRA Program Account	318	87	405
Child Health Plus	1,126	0	1,126
Elderly Pharmaceutical Insurance Coverage	74	0	74
Qualified Health Plan Administration	46	7	53
All Other	<u>145</u>	<u>(1)</u>	<u>144</u>
<b>Total Disbursements and Transfers</b>	<u>6,997</u>	<u>331</u>	<u>7,328</u>
<b>Change in Fund Balance</b>	<u>0</u>	<u>(55)</u>	<u>(55)</u>
<b>Closing Fund Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>

**CASH FINANCIAL PLAN**  
**HEALTH CARE REFORM ACT RESOURCES FUND**  
**FY 2025 THROUGH FY 2028**  
(millions of dollars)

	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
<b>Opening Fund Balance</b>	55	0	0	0
<b>Receipts:</b>				
Taxes	594	567	541	517
Miscellaneous Receipts	6,679	6,702	6,725	6,725
<b>Total Receipts</b>	<u>7,273</u>	<u>7,269</u>	<u>7,266</u>	<u>7,242</u>
<b>Disbursements and Transfers:</b>				
Medical Assistance Account	4,895	4,847	4,815	4,757
Hospital Indigent Care	631	631	631	631
HCRA Program Account	405	358	358	357
Child Health Plus	1,126	1,161	1,196	1,232
Elderly Pharmaceutical Insurance Coverage	74	74	74	74
Qualified Health Plan Administration	53	51	50	49
All Other	144	147	142	142
<b>Total Disbursements and Transfers</b>	<u>7,328</u>	<u>7,269</u>	<u>7,266</u>	<u>7,242</u>
<b>Change in Fund Balance</b>	<u>(55)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Closing Fund Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**CASH FINANCIAL PLAN**  
**HEALTH CARE REFORM ACT RESOURCES FUND**  
**FY 2024 and FY 2025**  
(millions of dollars)

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>Annual</u> <u>Change</u>
<b>Opening Fund Balance</b>	91	55	(36)
<b>Receipts:</b>			
Taxes	606	594	(12)
Miscellaneous Receipts	6,805	6,679	(126)
<b>Total Receipts</b>	<u>7,411</u>	<u>7,273</u>	<u>(138)</u>
<b>Disbursements and Transfers:</b>			
Medical Assistance Account	5,449	4,895	(554)
Hospital Indigent Care	598	631	33
HCRA Program Account	257	405	148
Child Health Plus	897	1,126	229
Elderly Pharmaceutical Insurance Coverage	88	74	(14)
Qualified Health Plan Administration	38	53	15
All Other	120	144	24
<b>Total Disbursements and Transfers</b>	<u>7,447</u>	<u>7,328</u>	<u>(119)</u>
<b>Change in Fund Balance</b>	<u>(36)</u>	<u>(55)</u>	<u>(19)</u>
<b>Closing Fund Balance</b>	<u>55</u>	<u>0</u>	<u>(55)</u>

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

	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	Total
<b>Opening Fund Balance</b>	91	295	437	417	570	694	554	683	701	775	723	724	91
<b>Receipts:</b>													
Taxes	52	52	54	50	51	53	63	55	53	64	24	35	606
Miscellaneous Receipts	553	550	528	571	583	595	598	521	612	522	612	560	6,805
<b>Total Receipts</b>	605	602	582	621	634	648	661	576	665	586	636	595	7,411
<b>Disbursements and Transfers:</b>													
Medical Assistance Account	300	350	450	400	450	400	400	400	350	500	550	899	5,449
Hospital Indigent Care	48	48	0	0	0	178	45	92	45	54	0	88	598
HCRA Program Account	0	16	6	14	2	82	22	2	2	58	6	47	257
Child Health Plus	48	35	131	43	44	114	51	55	179	12	64	121	897
Elderly Pharmaceutical Insurance Coverage	3	7	8	7	7	10	10	6	8	7	7	8	88
Qualified Health Plan Administration	1	2	4	1	5	2	2	2	5	5	5	4	38
All Other	1	2	3	3	2	2	2	1	2	2	3	97	120
<b>Total</b>	401	460	602	468	510	788	532	558	591	638	635	1,264	7,447
<b>Change in Fund Balance</b>	204	142	(20)	153	124	(140)	129	18	74	(52)	1	(669)	(36)
<b>Closing Fund Balance</b>	295	437	417	570	694	554	683	701	775	723	724	55	55

**CASH FLOW  
HEALTH CARE REFORM ACT RESOURCES FUND  
FY 2025**  
(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
<b>Opening Fund Balance</b>	55	315	278	212	237	309	178	209	250	202	230	186	55
<b>Receipts:</b>													
Taxes	61	53	57	52	52	51	59	52	51	52	22	34	594
Miscellaneous Receipts	582	478	497	483	556	488	482	478	480	481	553	1,120	6,679
<b>Total Receipts</b>	643	531	554	534	608	539	541	529	531	533	575	1,154	7,273
<b>Disbursements and Transfers:</b>													
Medical Assistance Account	300	350	400	350	400	300	350	350	350	350	475	921	4,895
Hospital Indigent Care	0	105	53	53	53	53	53	53	53	53	53	53	631
HCRA Program Account	13	36	2	29	3	152	33	6	2	21	9	91	405
Child Health Plus	68	64	150	65	65	150	66	66	150	67	67	147	1,126
Elderly Pharmaceutical Insurance Coverage	1	7	8	7	7	10	7	8	7	5	4	4	74
Qualified Health Plan Administration	1	3	4	3	3	3	3	2	5	6	7	13	53
All Other	0	2	2	3	3	3	2	3	4	4	5	112	144
<b>Total</b>	383	568	619	510	535	671	510	488	578	506	619	1,341	7,328
<b>Change in Fund Balance</b>	260	(37)	(66)	24	73	(132)	31	41	(47)	28	(44)	(186)	(55)
<b>Closing Fund Balance</b>	315	278	212	237	309	178	209	250	202	230	186	0	0

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

	FY 2024 Actuals			FY 2025 Projected			FY 2026 Projected			FY 2027 Projected			FY 2028 Projected			
	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	
<b>Opening Fund Balance</b>	(42)	509	55	24	646	62	54	807	64	76	972	66	78	1,143	68	
<b>Receipts:</b>																
Unemployment Taxes	0	2,747	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0	
Miscellaneous Receipts	608	3,247	8	660	3,443	2	659	3,525	2	660	3,587	2	662	3,637	2	
Federal Receipts	0	25	0	0	52	0	0	52	0	0	52	0	0	52	0	
<b>Total Receipts</b>	<b>608</b>	<b>6,019</b>	<b>8</b>	<b>660</b>	<b>5,945</b>	<b>2</b>	<b>659</b>	<b>6,027</b>	<b>2</b>	<b>660</b>	<b>6,089</b>	<b>2</b>	<b>662</b>	<b>6,139</b>	<b>2</b>	
<b>Disbursements:</b>																
Assistance and Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Operations:																
Personal Service	137	1,726	1	161	1,807	0	161	1,861	0	164	1,916	0	164	1,973	0	
Non-Personal Service	486	632	0	571	703	0	579	704	0	589	681	0	590	645	0	
Unemployment Benefits	0	2,823	0	0	2,502	0	0	2,502	0	0	2,502	0	0	2,502	0	
General State Charges	69	710	0	80	778	0	81	801	0	83	825	0	83	850	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	
<b>Total Disbursements</b>	<b>692</b>	<b>5,891</b>	<b>1</b>	<b>812</b>	<b>5,790</b>	<b>0</b>	<b>821</b>	<b>5,868</b>	<b>0</b>	<b>836</b>	<b>5,924</b>	<b>0</b>	<b>837</b>	<b>5,970</b>	<b>0</b>	
<b>Other Financing Sources (Uses):</b>																
Transfers from Other Funds	158	13	0	190	6	0	192	6	0	186	6	0	186	6	0	
Transfers to Other Funds	(8)	(4)	0	(8)	0	0	(8)	0	0	(8)	0	0	(8)	0	0	
	150	9	0	182	6	0	184	6	0	178	6	0	178	6	0	
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>66</b>	<b>137</b>	<b>7</b>	<b>30</b>	<b>161</b>	<b>2</b>	<b>22</b>	<b>165</b>	<b>2</b>	<b>2</b>	<b>171</b>	<b>2</b>	<b>3</b>	<b>175</b>	<b>2</b>	
<b>Closing Fund Balance</b>	<b>24</b>	<b>646</b>	<b>62</b>	<b>54</b>	<b>807</b>	<b>64</b>	<b>76</b>	<b>972</b>	<b>66</b>	<b>78</b>	<b>1,143</b>	<b>68</b>	<b>81</b>	<b>1,318</b>	<b>70</b>	

# Workforce Impact Summary

General Fund  
2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Major Agencies</b>			
Children and Family Services, Office of	2,090	2,167	2,284
Corrections and Community Supervision, Department of	23,409	22,270	23,115
Education Department, State	342	379	433
Environmental Conservation, Department of	1,362	1,582	1,370
General Services, Office of	377	386	404
Health, Department of	1,549	1,829	2,192
Information Technology Services, Office of	3,058	3,537	3,707
Labor, Department of	0	0	1
Mental Health, Office of	12,910	13,537	14,510
Motor Vehicles, Department of	153	144	167
Parks, Recreation and Historic Preservation, Office of	1,339	1,463	1,536
People with Developmental Disabilities, Office for	16,290	17,442	18,730
State Police, Division of	5,161	5,415	6,116
Taxation and Finance, Department of	3,408	3,418	3,129
Temporary and Disability Assistance, Office of	941	968	1,017
Transportation, Department of	2,567	2,621	2,545
<b>Subtotal - Major Agencies</b>	<b>74,956</b>	<b>77,158</b>	<b>81,256</b>
<b>Minor Agencies</b>	<b>4,480</b>	<b>4,863</b>	<b>5,287</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>79,436</b>	<b>82,021</b>	<b>86,543</b>
<b>University Systems</b>			
State University of New York	2	3	3
<b>Subtotal - University Systems</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>Independently Elected Agencies</b>			
Audit and Control, Department of	1,304	1,321	1,488
Law, Department of	1,062	1,168	1,218
<b>Subtotal - Independently Elected Agencies</b>	<b>2,366</b>	<b>2,489</b>	<b>2,706</b>
<b>Grand Total</b>	<b>81,804</b>	<b>84,513</b>	<b>89,252</b>

# Workforce Impact Summary

## General Fund 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Minor Agencies</b>			
Addiction Services and Supports, Office of	705	746	750
Adirondack Park Agency	45	51	54
Aging, Office for the	35	25	49
Agriculture and Markets, Department of	417	474	444
Alcoholic Beverage Control, Division of	110	119	153
Arts, Council on the	24	27	29
Budget, Division of the	276	279	276
Civil Service, Department of	206	258	321
Correction, Commission of	41	42	44
Criminal Justice Services, Division of	377	407	406
Economic Development, Department of	123	125	158
Elections, State Board of	105	130	209
Employee Relations, Office of	58	67	87
Ethics and Lobbying, Independent Commission on	41	51	68
Executive Chamber	143	146	168
Gaming Commission, New York State	48	49	52
Higher Education Services Corporation, New York State	2	3	3
Homeland Security and Emergency Services, Division of	21	17	117
Housing and Community Renewal, Division of	43	56	46
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	148	167	137
Inspector General, Office of the	98	96	105
Judicial Conduct, Commission on	44	47	56
Justice Center for the Protection of People with Special Needs	459	467	490
Labor Management Committees	63	64	71
Lieutenant Governor, Office of the	5	4	10
Medicaid Inspector General, Office of the	221	236	258
Military and Naval Affairs, Division of	87	103	103
Prevention of Domestic Violence, Office for	22	27	33
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	27	30	36
State, Department of	240	306	243
Statewide Financial System	131	134	147
Tax Appeals, Division of	24	22	29
Veterans' Services, Department of	81	80	102
Victim Services, Office of	4	4	7
Welfare Inspector General, Office of	6	4	6
<b>Subtotal - Minor Agencies</b>	<b>4,480</b>	<b>4,863</b>	<b>5,287</b>

# Workforce Impact Summary

## State Operating Funds 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Major Agencies</b>			
Children and Family Services, Office of	2,120	2,201	2,328
Corrections and Community Supervision, Department of	23,412	22,274	23,119
Education Department, State	1,243	1,261	1,476
Environmental Conservation, Department of	2,212	2,404	2,430
Financial Services, Department of	1,265	1,290	1,391
General Services, Office of	434	442	463
Health, Department of	3,272	3,623	4,502
Information Technology Services, Office of	3,058	3,537	3,707
Labor, Department of	338	339	480
Mental Health, Office of	12,910	13,537	14,520
Motor Vehicles, Department of	611	570	682
Parks, Recreation and Historic Preservation, Office of	1,421	1,649	1,862
People with Developmental Disabilities, Office for	16,290	17,442	18,730
State Police, Division of	5,459	5,687	6,436
Taxation and Finance, Department of	3,450	3,469	3,828
Temporary and Disability Assistance, Office of	941	968	1,017
Transportation, Department of	2,606	2,657	2,590
Workers' Compensation Board	946	946	1,086
<b>Subtotal - Major Agencies</b>	<b>81,988</b>	<b>84,296</b>	<b>90,647</b>
<b>Minor Agencies</b>	<b>6,763</b>	<b>7,222</b>	<b>8,150</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>88,751</b>	<b>91,518</b>	<b>98,797</b>
<b>University Systems</b>			
State University of New York	45,622	47,531	46,854
<b>Subtotal - University Systems</b>	<b>45,622</b>	<b>47,531</b>	<b>46,854</b>
<b>Independently Elected Agencies</b>			
Audit and Control, Department of	1,468	1,472	1,659
Law, Department of	1,493	1,561	1,677
<b>Subtotal - Independently Elected Agencies</b>	<b>2,961</b>	<b>3,033</b>	<b>3,336</b>
<b>Grand Total</b>	<b>137,334</b>	<b>142,082</b>	<b>148,987</b>



# Workforce Impact Summary

## State Operating Funds 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Minor Agencies</b>			
Addiction Services and Supports, Office of	705	746	760
Adirondack Park Agency	45	51	54
Aging, Office for the	35	25	49
Agriculture and Markets, Department of	449	476	491
Alcoholic Beverage Control, Division of	254	286	398
Arts, Council on the	24	27	29
Budget, Division of the	287	287	292
Civil Service, Department of	206	258	323
Correction, Commission of	41	42	44
Criminal Justice Services, Division of	378	411	408
Deferred Compensation Board	3	4	4
Economic Development, Department of	124	126	165
Elections, State Board of	105	130	209
Employee Relations, Office of	58	67	87
Ethics and Lobbying, Independent Commission on	41	51	68
Executive Chamber	143	146	168
Financial Control Board, New York State	12	11	12
Gaming Commission, New York State	300	306	396
Higher Education Services Corporation, New York State	77	78	103
Homeland Security and Emergency Services, Division of	470	489	627
Housing and Community Renewal, Division of	471	491	603
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	148	167	137
Indigent Legal Services, Office of	37	50	35
Inspector General, Office of the	98	96	105
Interest on Lawyer Account	8	8	9
Judicial Conduct, Commission on	44	47	56
Justice Center for the Protection of People with Special Needs	459	467	490
Labor Management Committees	63	64	71
Lieutenant Governor, Office of the	5	4	10
Medicaid Inspector General, Office of the	221	236	258
Military and Naval Affairs, Division of	87	103	103
Prevention of Domestic Violence, Office for	22	27	33
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	27	30	36
Public Service Department	462	477	556
State, Department of	561	647	588
Statewide Financial System	131	134	147
Tax Appeals, Division of	24	22	29
Veterans' Services, Department of	81	80	102
Victim Services, Office of	51	51	69
Welfare Inspector General, Office of	6	4	6
<b>Subtotal - Minor Agencies</b>	<b>6,763</b>	<b>7,222</b>	<b>8,150</b>

# Workforce Impact Summary

State Funds  
2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Major Agencies</b>			
Children and Family Services, Office of	2,172	2,254	2,397
Corrections and Community Supervision, Department of	23,439	22,300	24,128
Education Department, State	1,289	1,313	1,530
Environmental Conservation, Department of	2,676	2,861	3,040
Financial Services, Department of	1,265	1,290	1,391
General Services, Office of	798	794	854
Health, Department of	3,387	3,740	4,634
Information Technology Services, Office of	3,096	3,570	3,757
Labor, Department of	338	339	480
Mental Health, Office of	13,502	14,123	15,247
Motor Vehicles, Department of	2,870	3,017	3,157
Parks, Recreation and Historic Preservation, Office of	1,997	2,210	2,357
People with Developmental Disabilities, Office for	16,676	17,860	19,115
State Police, Division of	5,543	5,767	6,521
Taxation and Finance, Department of	3,450	3,469	3,828
Temporary and Disability Assistance, Office of	949	975	1,025
Transportation, Department of	8,049	8,187	8,369
Workers' Compensation Board	946	946	1,086
<b>Subtotal - Major Agencies</b>	<b>92,442</b>	<b>95,015</b>	<b>102,916</b>
<b>Minor Agencies</b>	<b>6,832</b>	<b>7,293</b>	<b>8,232</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>99,274</b>	<b>102,308</b>	<b>111,148</b>
<b>University Systems</b>			
State University Construction Fund	133	130	145
State University of New York	45,622	47,531	46,854
<b>Subtotal - University Systems</b>	<b>45,755</b>	<b>47,661</b>	<b>46,999</b>
<b>Independently Elected Agencies</b>			
Audit and Control, Department of	1,468	1,472	1,659
Law, Department of	1,493	1,568	1,680
<b>Subtotal - Independently Elected Agencies</b>	<b>2,961</b>	<b>3,040</b>	<b>3,339</b>
<b>Grand Total</b>	<b>147,990</b>	<b>153,009</b>	<b>161,486</b>

# Workforce Impact Summary

State Funds  
2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Minor Agencies</b>			
Addiction Services and Supports, Office of	718	759	778
Adirondack Park Agency	45	51	54
Aging, Office for the	35	25	49
Agriculture and Markets, Department of	463	491	509
Alcoholic Beverage Control, Division of	254	286	398
Arts, Council on the	25	29	31
Budget, Division of the	287	287	292
Civil Service, Department of	206	258	323
Correction, Commission of	41	42	44
Criminal Justice Services, Division of	378	411	408
Deferred Compensation Board	3	4	4
Economic Development, Department of	124	126	165
Elections, State Board of	105	130	209
Employee Relations, Office of	58	67	87
Ethics and Lobbying, Independent Commission on	41	51	68
Executive Chamber	143	146	168
Financial Control Board, New York State	12	11	12
Gaming Commission, New York State	300	306	396
Higher Education Services Corporation, New York State	77	78	103
Homeland Security and Emergency Services, Division of	470	489	627
Housing and Community Renewal, Division of	471	491	603
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	148	167	137
Indigent Legal Services, Office of	37	50	35
Inspector General, Office of the	98	96	105
Interest on Lawyer Account	8	8	9
Judicial Conduct, Commission on	44	47	56
Justice Center for the Protection of People with Special Needs	459	467	490
Labor Management Committees	63	64	71
Lieutenant Governor, Office of the	5	4	10
Medicaid Inspector General, Office of the	221	236	258
Military and Naval Affairs, Division of	128	144	147
Prevention of Domestic Violence, Office for	22	27	33
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	27	30	36
Public Service Department	462	477	556
State, Department of	561	647	588
Statewide Financial System	131	134	147
Tax Appeals, Division of	24	22	29
Veterans' Services, Department of	81	80	102
Victim Services, Office of	51	51	69
Welfare Inspector General, Office of	6	4	6
<b>Subtotal - Minor Agencies</b>	<b>6,832</b>	<b>7,293</b>	<b>8,232</b>

# Workforce Impact Summary

All Funds

2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Major Agencies</b>			
Children and Family Services, Office of	2,746	2,833	2,887
Corrections and Community Supervision, Department of	23,694	22,544	25,064
Education Department, State	2,541	2,552	2,909
Environmental Conservation, Department of	2,885	3,075	3,313
Financial Services, Department of	1,265	1,290	1,391
General Services, Office of	1,679	1,706	1,853
Health, Department of	4,539	4,927	6,209
Information Technology Services, Office of	3,096	3,570	3,757
Labor, Department of	2,705	2,740	2,817
Mental Health, Office of	13,507	14,127	15,268
Motor Vehicles, Department of	2,923	3,070	3,228
Parks, Recreation and Historic Preservation, Office of	2,099	2,324	2,453
People with Developmental Disabilities, Office for	16,686	17,870	19,133
State Police, Division of	5,543	5,767	6,521
Taxation and Finance, Department of	3,450	3,469	3,828
Temporary and Disability Assistance, Office of	1,855	1,861	1,937
Transportation, Department of	8,150	8,293	8,495
Workers' Compensation Board	946	946	1,086
<b>Subtotal - Major Agencies</b>	<b>100,309</b>	<b>102,964</b>	<b>112,149</b>
<b>Minor Agencies</b>	<b>7,771</b>	<b>8,303</b>	<b>9,371</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>108,080</b>	<b>111,267</b>	<b>121,520</b>
<b>University Systems</b>			
City University of New York	13,267	13,358	13,511
State University Construction Fund	133	130	145
State University of New York	45,623	47,531	46,854
<b>Subtotal - University Systems</b>	<b>59,023</b>	<b>61,019</b>	<b>60,510</b>
<b>Independently Elected Agencies</b>			
Audit and Control, Department of	2,528	2,446	2,915
Law, Department of	1,791	1,853	1,970
<b>Subtotal - Independently Elected Agencies</b>	<b>4,319</b>	<b>4,299</b>	<b>4,885</b>
<b>Grand Total</b>	<b>171,422</b>	<b>176,585</b>	<b>186,915</b>

# Workforce Impact Summary

All Funds  
2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Minor Agencies</b>			
Addiction Services and Supports, Office of	718	759	778
Adirondack Park Agency	45	51	54
Aging, Office for the	84	84	126
Agriculture and Markets, Department of	484	527	557
Alcoholic Beverage Control, Division of	254	286	398
Arts, Council on the	25	29	31
Budget, Division of the	287	287	292
Civil Service, Department of	320	390	465
Correction, Commission of	41	42	44
Criminal Justice Services, Division of	401	434	428
Deferred Compensation Board	3	4	4
Economic Development, Department of	124	126	165
Elections, State Board of	115	141	220
Employee Relations, Office of	65	76	93
Ethics and Lobbying, Independent Commission on	41	51	68
Executive Chamber	143	146	168
Financial Control Board, New York State	12	11	12
Gaming Commission, New York State	300	306	396
Higher Education Services Corporation, New York State	77	78	103
Homeland Security and Emergency Services, Division of	587	620	758
Housing and Community Renewal, Division of	545	567	676
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	148	167	174
Indigent Legal Services, Office of	37	50	35
Inspector General, Office of the	98	96	105
Interest on Lawyer Account	8	8	9
Judicial Conduct, Commission on	44	47	56
Justice Center for the Protection of People with Special Needs	459	467	490
Labor Management Committees	63	64	71
Lieutenant Governor, Office of the	5	4	10
Medicaid Inspector General, Office of the	442	472	515
Military and Naval Affairs, Division of	359	373	394
Prevention of Domestic Violence, Office for	29	34	38
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	27	30	36
Public Service Department	462	477	578
State, Department of	577	665	602
Statewide Financial System	131	134	147
Tax Appeals, Division of	24	22	29
Veterans' Services, Department of	89	88	110
Victim Services, Office of	92	86	110
Welfare Inspector General, Office of	6	4	6
<b>Subtotal - Minor Agencies</b>	<b>7,771</b>	<b>8,303</b>	<b>9,371</b>

# Workforce Impact Summary

## Special Revenue Funds - Other 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Major Agencies</b>			
Children and Family Services, Office of	30	34	44
Corrections and Community Supervision, Department of	3	4	4
Education Department, State	901	882	1,043
Environmental Conservation, Department of	850	822	1,060
Financial Services, Department of	1,265	1,290	1,391
General Services, Office of	57	56	59
Health, Department of	1,723	1,794	2,310
Labor, Department of	338	339	479
Mental Health, Office of	0	0	10
Motor Vehicles, Department of	458	426	515
Parks, Recreation and Historic Preservation, Office of	82	186	326
State Police, Division of	298	272	320
Taxation and Finance, Department of	42	51	699
Transportation, Department of	39	36	45
Workers' Compensation Board	946	946	1,086
<b>Subtotal - Major Agencies</b>	<b>7,032</b>	<b>7,138</b>	<b>9,391</b>
<b>Minor Agencies</b>	<b>2,283</b>	<b>2,359</b>	<b>2,863</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>9,315</b>	<b>9,497</b>	<b>12,254</b>
<b>University Systems</b>			
State University of New York	45,620	47,528	46,851
<b>Subtotal - University Systems</b>	<b>45,620</b>	<b>47,528</b>	<b>46,851</b>
<b>Independently Elected Agencies</b>			
Audit and Control, Department of	164	151	171
Law, Department of	431	393	459
<b>Subtotal - Independently Elected Agencies</b>	<b>595</b>	<b>544</b>	<b>630</b>
<b>Grand Total</b>	<b>55,530</b>	<b>57,569</b>	<b>59,735</b>

# Workforce Impact Summary

## Special Revenue Funds - Other 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Minor Agencies</b>			
Addiction Services and Supports, Office of	0	0	10
Agriculture and Markets, Department of	32	2	47
Alcoholic Beverage Control, Division of	144	167	245
Budget, Division of the	11	8	16
Civil Service, Department of	0	0	2
Criminal Justice Services, Division of	1	4	2
Deferred Compensation Board	3	4	4
Economic Development, Department of	1	1	7
Financial Control Board, New York State	12	11	12
Gaming Commission, New York State	252	257	344
Higher Education Services Corporation, New York State	75	75	100
Homeland Security and Emergency Services, Division of	449	472	510
Housing and Community Renewal, Division of	428	435	557
Indigent Legal Services, Office of	37	50	35
Interest on Lawyer Account	8	8	9
Public Service Department	462	477	556
State, Department of	321	341	345
Victim Services, Office of	47	47	62
<b>Subtotal - Minor Agencies</b>	<b>2,283</b>	<b>2,359</b>	<b>2,863</b>

# Workforce Impact Summary

## Special Revenue Funds - Federal 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Major Agencies</b>			
Children and Family Services, Office of	445	473	391
Corrections and Community Supervision, Department of	22	18	646
Education Department, State	1,130	1,123	1,235
Environmental Conservation, Department of	204	207	268
Health, Department of	1,108	1,142	1,507
Labor, Department of	2,346	2,380	2,321
Mental Health, Office of	0	0	11
Motor Vehicles, Department of	53	53	71
Parks, Recreation and Historic Preservation, Office of	28	28	43
People with Developmental Disabilities, Office for	10	10	18
Temporary and Disability Assistance, Office of	906	886	912
Transportation, Department of	101	106	126
<b>Subtotal - Major Agencies</b>	<b>6,353</b>	<b>6,426</b>	<b>7,549</b>
<b>Minor Agencies</b>			
Aging, Office for the	49	59	77
Agriculture and Markets, Department of	0	0	27
Criminal Justice Services, Division of	23	23	20
Elections, State Board of	10	11	11
Homeland Security and Emergency Services, Division of	117	131	131
Housing and Community Renewal, Division of	74	76	73
Human Rights, Division of	0	0	37
Medicaid Inspector General, Office of the	221	236	257
Military and Naval Affairs, Division of	166	192	189
Public Service Department	0	0	22
State, Department of	16	18	14
Veterans' Services, Department of	8	8	8
Victim Services, Office of	41	35	41
<b>Subtotal - Minor Agencies</b>	<b>725</b>	<b>789</b>	<b>907</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>7,078</b>	<b>7,215</b>	<b>8,456</b>
<b>University Systems</b>			
State University of New York	1	0	0
<b>Subtotal - University Systems</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Independently Elected Agencies</b>			
Audit and Control, Department of	5	5	0
Law, Department of	211	199	201
<b>Subtotal - Independently Elected Agencies</b>	<b>216</b>	<b>204</b>	<b>201</b>
<b>Grand Total</b>	<b>7,295</b>	<b>7,419</b>	<b>8,657</b>



# Workforce Impact Summary

## Capital Projects Funds - Other 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Major Agencies</b>			
Children and Family Services, Office of	52	53	69
Corrections and Community Supervision, Department of	27	26	1,009
Education Department, State	46	52	54
Environmental Conservation, Department of	464	457	610
General Services, Office of	364	352	391
Health, Department of	115	117	132
Information Technology Services, Office of	38	33	50
Mental Health, Office of	592	586	727
Motor Vehicles, Department of	2,259	2,447	2,475
Parks, Recreation and Historic Preservation, Office of	576	561	495
People with Developmental Disabilities, Office for	386	418	385
State Police, Division of	84	80	85
Temporary and Disability Assistance, Office of	8	7	8
Transportation, Department of	5,443	5,530	5,779
<b>Subtotal - Major Agencies</b>	<b>10,454</b>	<b>10,719</b>	<b>12,269</b>
<b>Minor Agencies</b>			
Addiction Services and Supports, Office of	13	13	18
Agriculture and Markets, Department of	14	15	18
Arts, Council on the	1	2	2
Military and Naval Affairs, Division of	41	41	44
<b>Subtotal - Minor Agencies</b>	<b>69</b>	<b>71</b>	<b>82</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>10,523</b>	<b>10,790</b>	<b>12,351</b>
<b>University Systems</b>			
State University Construction Fund	133	130	145
<b>Subtotal - University Systems</b>	<b>133</b>	<b>130</b>	<b>145</b>
<b>Independently Elected Agencies</b>			
Law, Department of	0	7	3
<b>Subtotal - Independently Elected Agencies</b>	<b>0</b>	<b>7</b>	<b>3</b>
<b>Grand Total</b>	<b>10,656</b>	<b>10,927</b>	<b>12,499</b>

# Workforce Impact Summary

## Capital Projects Funds - Federal 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Major Agencies</b>			
Environmental Conservation, Department of	5	7	5
Health, Department of	44	45	68
<b>Subtotal - Major Agencies</b>	<b>49</b>	<b>52</b>	<b>73</b>
<b>Minor Agencies</b>			
Military and Naval Affairs, Division of	65	37	58
<b>Subtotal - Minor Agencies</b>	<b>65</b>	<b>37</b>	<b>58</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>114</b>	<b>89</b>	<b>131</b>
<b>Grand Total</b>	<b>114</b>	<b>89</b>	<b>131</b>

# Workforce Impact Summary

## Enterprise Funds 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Major Agencies</b>			
Corrections and Community Supervision, Department of	3	3	10
General Services, Office of	10	9	9
Parks, Recreation and Historic Preservation, Office of	74	86	53
<b>Subtotal - Major Agencies</b>	<b>87</b>	<b>98</b>	<b>72</b>
<b>Minor Agencies</b>			
Agriculture and Markets, Department of	17	34	17
<b>Subtotal - Minor Agencies</b>	<b>17</b>	<b>34</b>	<b>17</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>104</b>	<b>132</b>	<b>89</b>
<b>University Systems</b>			
City University of New York	13,267	13,358	13,511
<b>Subtotal - University Systems</b>	<b>13,267</b>	<b>13,358</b>	<b>13,511</b>
<b>Grand Total</b>	<b>13,371</b>	<b>13,490</b>	<b>13,600</b>

# Workforce Impact Summary

## Internal Service Funds 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Major Agencies</b>			
Children and Family Services, Office of	129	106	99
Corrections and Community Supervision, Department of	230	223	280
Education Department, State	122	116	144
General Services, Office of	871	903	990
Labor, Department of	21	21	16
Mental Health, Office of	5	4	10
<b>Subtotal - Major Agencies</b>	<b>1,378</b>	<b>1,373</b>	<b>1,539</b>
<b>Minor Agencies</b>			
Civil Service, Department of	114	132	142
Employee Relations, Office of	7	9	6
Prevention of Domestic Violence, Office for	7	7	5
<b>Subtotal - Minor Agencies</b>	<b>128</b>	<b>148</b>	<b>153</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>1,506</b>	<b>1,521</b>	<b>1,692</b>
<b>Independently Elected Agencies</b>			
Audit and Control, Department of	172	148	190
Law, Department of	87	86	89
<b>Subtotal - Independently Elected Agencies</b>	<b>259</b>	<b>234</b>	<b>279</b>
<b>Grand Total</b>	<b>1,765</b>	<b>1,755</b>	<b>1,971</b>

# Workforce Impact Summary

## Pension Trust Funds 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Independently Elected Agencies</b>			
Audit and Control, Department of	882	821	1,066
<b>Subtotal - Independently Elected Agencies</b>	<b>882</b>	<b>821</b>	<b>1,066</b>
<b>Grand Total</b>	<b>882</b>	<b>821</b>	<b>1,066</b>

# Workforce Impact Summary

## Private Purpose Trust Funds 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
<b>Minor Agencies</b>			
Agriculture and Markets, Department of	4	2	4
<b>Subtotal - Minor Agencies</b>	<b>4</b>	<b>2</b>	<b>4</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>4</b>	<b>2</b>	<b>4</b>
<b>Independently Elected Agencies</b>			
Audit and Control, Department of	1	0	0
<b>Subtotal - Independently Elected Agencies</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>5</b>	<b>2</b>	<b>4</b>

Impact of SFY 2025 Enacted Budget on Local Governments, LFY Ending in 2024 Includes SFY 2024 Major Local Aid Programs for Local Governments (\$ in Millions)						
	Total	NYC	School Districts	Counties	Other Cities	Towns & Villages
<b>School Aid</b>						
School Aid - Total SFY 2025 Enacted Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
School Aid - Total SFY 2024 Major Local Aid Programs	34,384.6	13,020.3	21,314.3	0.0	0.0	0.0
<b>Other Education</b>						
Other Education - Total SFY 2025 Enacted Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Other Education - Total SFY 2024 Major Local Aid Programs	195.6	TBD	TBD	0.0	0.0	0.0
<b>Special Education</b>						
Special Education - Total SFY 2025 Enacted Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Special Education - Total SFY 2024 Major Local Aid Programs	1,408.0	616.3	276.0	515.8	0.0	0.0
<b>STAR - Total SFY 2024 Major Local Aid Programs</b>	<b>1,607.8</b>	<b>127.7</b>	<b>1,480.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Medicaid</b>						
Medicaid - Total SFY 2025 Enacted Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Medicaid - Total SFY 2024 Major Local Aid Programs	6,450.7	3,444.4	0.0	3,006.4	0.0	0.0
<b>Human Services</b>						
- Provide Additional Reimbursement to the City for Migrant Costs	530.0	530.0	0.0	0.0	0.0	0.0
- Reimburse Randall's Island, Creedmoor, and Floyd Bennett Migrant Shelter Costs	288.0	288.0	0.0	0.0	0.0	0.0
- Increase Case Management and Wrap-Around Services	12.6	0.2	0.0	12.4	0.0	0.0
- Provide Aid for Upstate Rental Arrears	7.5	0.0	0.0	7.5	0.0	0.0
- Increase TANF and FFYS Child Welfare Threshold	1.6	0.5	0.0	1.1	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 2025 Enacted Budget Impact on LFY 2024	831.1	818.7	(8.6)	21.0	0.0	0.0
Human Services - Total SFY 2024 Major Local Aid Programs	5,180.6	3,725.4	0.0	1,455.3	0.0	0.0
<b>Health</b>						
- Discontinue EI Group Session Billing	0.6	0.2	0.0	0.4	0.0	0.0
- Discontinue EI Teletherapy Reimbursement	0.5	0.2	0.0	0.3	0.0	0.0
- Discontinue Support for Consecutive EI Sessions	0.5	0.2	0.0	0.3	0.0	0.0
- Increase EI In-Person Rates by Five Percent	(0.9)	(0.3)	0.0	(0.6)	0.0	0.0
Health - Total SFY 2025 Enacted Budget Impact on LFY 2024	0.7	0.3	0.0	0.4	0.0	0.0
Health - Total SFY 2024 Major Local Aid Programs	467.5	230.5	0.0	237.0	0.0	0.0
<b>Mental Hygiene</b>						
Mental Hygiene - Total SFY 2025 Enacted Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Mental Hygiene - Total SFY 2024 Major Local Aid Programs	143.3	31.3	6.2	99.2	5.8	0.8
<b>Transportation</b>						
- Increase CHIPS	18.5	1.7	0.0	11.0	2.1	3.7
- Provide Aid for State Touring Routes	14.1	1.3	0.0	0.0	12.4	0.4
- Fund Hudson to Chatham Shuttle Bus	0.2	0.0	0.0	0.2	0.0	0.0
- Provide South Fork Commuter Bus	0.2	0.0	0.0	0.2	0.0	0.0
- Fund Free Bus Service in Orange County/Middletown	0.2	0.0	0.0	0.2	0.0	0.0
Transportation - Total SFY 2025 Enacted Budget Impact on LFY 2024	33.2	3.0	0.0	11.6	14.5	4.1
Transportation - Total SFY 2024 Major Local Aid Programs	1,572.0	407.6	0.0	582.3	196.6	385.6
<b>Municipal Aid</b>						
- Provide Temporary Municipal Assistance	22.6	0.0	0.0	0.0	19.2	3.4
- Provide Miscellaneous Financial Assistance	1.3	0.0	0.0	1.3	0.0	0.0
Municipal Aid - Total SFY 2025 Enacted Budget Impact on LFY 2024	23.9	0.0	0.0	1.3	19.2	3.4
Municipal Aid - Total SFY 2024 Major Local Aid Programs	747.2	0.0	0.4	5.3	669.6	71.9
<b>Public Protection</b>						
- Prevent Domestic Violence with Funds to DA Offices and GIVE Jurisdictions	23.9	1.4	0.0	22.5	0.0	0.0
- Provide Grants to Counties for Flood Resiliency	11.3	0.0	0.0	11.3	0.0	0.0
- Support Additional Parental Representation	11.3	0.0	0.0	11.3	0.0	0.0
- Provide New E-Poll Books to Boards of Election	11.0	0.0	0.0	11.0	0.0	0.0
- Fund Dedicated Retail Theft Teams in DA Offices	7.5	0.0	0.0	7.5	0.0	0.0
- Increase Funding to Law Enforcement to Combat Retail Theft	3.8	0.0	0.0	3.8	0.0	0.0
- Reduce Fatal Fires	3.3	TBD	0.0	TBD	TBD	TBD
- Provide Postage to Boards of Election for Early Voting by Mail	2.8	0.0	0.0	2.8	0.0	0.0
Public Protection - Total SFY 2025 Enacted Budget Impact on LFY 2024	74.9	1.4	0.0	70.2	0.0	0.0
Public Protection - Total SFY 2024 Major Local Aid Programs	796.6	258.1	1.4	519.1	8.7	9.3
<b>Environment</b>						
Environment - Total SFY 2025 Enacted Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Environment - Total SFY 2024 Major Local Aid Programs	435.0	TBD	0.0	TBD	TBD	TBD
<b>Economic Development</b>						
Economic Development - Total SFY 2025 Enacted Budget Impact on LFY 2024	0.0	0.0	0.0	0.0	0.0	0.0
Economic Development - Total SFY 2024 Major Local Aid Programs	0.0	0.0	0.0	0.0	0.0	0.0
<b>All Other Impacts</b>						
- Continue Sojourner Truth State Park PILOT	0.3	0.0	0.0	0.0	0.3	0.0
- Establish 25-Year Retirement Plan for NYC Fire Protection Inspectors	0.1	0.1	0.0	0.0	0.0	0.0
- Extend Tier VI Overtime Calculation	(3.0)	(0.5)	(1.2)	(1.1)	(0.1)	(0.1)
- Allow NYC DEP Water Police to Transfer Service Credit Within PFRS	(9.2)	0.0	0.0	(7.7)	(0.8)	(0.7)
- Enhance Tier VI Final Average Salary	(112.6)	(49.1)	(5.8)	(48.4)	(4.8)	(4.5)
All Other - Total SFY 2025 Enacted Budget Impact on LFY 2024	(124.4)	(49.5)	(7.0)	(57.2)	(5.4)	(5.3)
All Other - Total SFY 2024 Major Local Aid Programs	338.7	56.8	171.7	94.8	15.4	0.0
<b>Revenue Actions</b>						
- Repeal and Replace the Cannabis Potency Tax	3.0	0.5	0.0	0.8	0.7	1.0
- Provide for the Filing of Amended Sales Tax Returns	0.1	0.0	0.0	0.1	0.0	0.0
- Extend the Vending Machine Sales Tax Exemption for One Year	(4.4)	(0.9)	0.0	(3.0)	(0.2)	(0.3)
Revenue Actions - Total SFY 2025 Enacted Budget Impact on LFY 2024	(1.3)	(0.4)	0.0	(2.1)	0.5	0.7
<b>Total SFY 2025 Enacted Budget Impact on LFY 2024</b>	<b>838.1</b>	<b>773.5</b>	<b>(15.6)</b>	<b>45.2</b>	<b>28.8</b>	<b>2.9</b>
<b>Grand Total - Total SFY 2025 Enacted Budget Impact on LFY 2024</b>	<b>838.1</b>	<b>773.5</b>	<b>(15.6)</b>	<b>45.2</b>	<b>28.8</b>	<b>2.9</b>
<b>Grand Total - Total SFY 2024 Major Local Aid Programs</b>	<b>53,727.8</b>	<b>21,918.2</b>	<b>23,250.1</b>	<b>6,515.1</b>	<b>896.1</b>	<b>467.6</b>

Impact of SFY 2025 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
<b>School Aid</b>						
- Increase Foundation Aid	934.5	465.7	468.8	0.0	0.0	0.0
- Increase Expense-Based and Categorical Aids	369.3	167.4	201.8	0.0	0.0	0.0
<b>School Aid - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>1,303.8</b>	<b>633.2</b>	<b>670.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>School Aid - Total SFY 2025 Major Local Aid Programs</b>	<b>35,688.4</b>	<b>13,653.5</b>	<b>21,984.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Education</b>						
<b>Other Education - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Education - Total SFY 2025 Major Local Aid Programs</b>	<b>195.6</b>	<b>TBD</b>	<b>TBD</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Special Education</b>						
<b>Special Education - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Special Education - Total SFY 2025 Major Local Aid Programs</b>	<b>1,507.4</b>	<b>680.0</b>	<b>305.8</b>	<b>521.6</b>	<b>0.0</b>	<b>0.0</b>
<b>STAR - Total SFY 2025 Major Local Aid Programs</b>	<b>1,575.4</b>	<b>120.0</b>	<b>1,455.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Medicaid</b>						
<b>Medicaid - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Medicaid - Total SFY 2025 Major Local Aid Programs</b>	<b>7,400.0</b>	<b>4,039.0</b>	<b>0.0</b>	<b>3,361.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Human Services</b>						
- Provide Additional Reimbursement to the City for Migrant Costs	530.0	530.0	0.0	0.0	0.0	0.0
- Reimburse Randall's Island, Creedmoor, and Floyd Bennett Migrant Shelter Costs	350.0	350.0	0.0	0.0	0.0	0.0
- Support Rochester, Syracuse, and Buffalo Anti-Poverty Initiatives	50.0	0.0	0.0	50.0	0.0	0.0
- Increase Case Management and Wrap-Around Services	17.2	0.7	0.0	16.5	0.0	0.0
- Provide Aid for Upstate Rental Arrears	2.5	0.0	0.0	2.5	0.0	0.0
- Continue Current CSE Financing Structure	(28.6)	0.0	(28.6)	0.0	0.0	0.0
- Increase TANF and FFFS Child Welfare Threshold	(19.7)	(5.1)	0.0	(14.6)	0.0	0.0
<b>Human Services - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>901.4</b>	<b>875.6</b>	<b>(28.6)</b>	<b>54.4</b>	<b>0.0</b>	<b>0.0</b>
<b>Human Services - Total SFY 2025 Major Local Aid Programs</b>	<b>7,755.5</b>	<b>5,726.3</b>	<b>0.0</b>	<b>2,029.2</b>	<b>0.0</b>	<b>0.0</b>
<b>Health</b>						
- Discontinue Support for Consecutive EI Sessions	18.9	6.6	0.0	12.3	0.0	0.0
- Discontinue EI Group Session Billing	2.7	1.2	0.0	1.5	0.0	0.0
- Discontinue EI Teletherapy Reimbursement	2.5	1.1	0.0	1.4	0.0	0.0
- Modify EI Rates in Rural Counties by Four Percent	(0.2)	0.0	0.0	(0.2)	0.0	0.0
- Increase EI In-Person Rates by Five Percent	(4.3)	(1.9)	0.0	(2.4)	0.0	0.0
- Extend the Sales Tax Intercept for Distressed Provider Assistance Program for NYC	(37.5)	(37.5)	0.0	0.0	0.0	0.0
<b>Health - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>(17.9)</b>	<b>(30.5)</b>	<b>0.0</b>	<b>12.6</b>	<b>0.0</b>	<b>0.0</b>
<b>Health - Total SFY 2025 Major Local Aid Programs</b>	<b>509.1</b>	<b>251.8</b>	<b>0.0</b>	<b>257.3</b>	<b>0.0</b>	<b>0.0</b>
<b>Mental Hygiene</b>						
<b>Mental Hygiene - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Mental Hygiene - Total SFY 2025 Major Local Aid Programs</b>	<b>119.1</b>	<b>32.2</b>	<b>6.4</b>	<b>78.3</b>	<b>1.9</b>	<b>0.3</b>
<b>Transportation</b>						
- Increase CHIPS	34.0	5.4	0.0	6.4	2.6	19.6
- Provide Aid for State Touring Routes	21.5	4.1	0.0	0.0	15.5	1.9
- Fund Hudson to Chatham Shuttle Bus	0.1	0.0	0.0	0.1	0.0	0.0
- Provide South Fork Commuter Bus	0.1	0.0	0.0	0.1	0.0	0.0
- Fund Free Bus Service in Orange County/Middletown	0.1	0.0	0.0	0.1	0.0	0.0
<b>Transportation - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>55.8</b>	<b>9.5</b>	<b>0.0</b>	<b>6.7</b>	<b>18.1</b>	<b>21.5</b>
<b>Transportation - Total SFY 2025 Major Local Aid Programs</b>	<b>1,546.2</b>	<b>396.3</b>	<b>0.0</b>	<b>567.9</b>	<b>196.4</b>	<b>385.7</b>
<b>Municipal Aid</b>						
- Provide Temporary Municipal Assistance	50.0	0.0	0.0	0.0	45.3	4.7
- Provide Miscellaneous Financial Assistance	0.9	0.0	0.0	0.0	0.2	0.7
<b>Municipal Aid - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>50.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>45.5</b>	<b>5.4</b>
<b>Municipal Aid - Total SFY 2025 Major Local Aid Programs</b>	<b>807.6</b>	<b>0.0</b>	<b>0.0</b>	<b>2.4</b>	<b>714.8</b>	<b>76.4</b>
<b>Public Protection</b>						
- Partner with Counties on Public Safety Communications Systems	85.0	0.0	0.0	85.0	0.0	0.0
- Prevent Domestic Violence with Funds to DA Offices and GIVE Jurisdictions	35.7	5.7	0.0	30.0	0.0	0.0
- Fund Dedicated Retail Theft Teams in DA Offices	10.0	0.0	0.0	10.0	0.0	0.0
- Increase Funding to Law Enforcement to Combat Retail Theft	5.0	0.0	0.0	5.0	0.0	0.0
- Provide Grants to Counties for Flood Resiliency	3.8	0.0	0.0	3.8	0.0	0.0
- Support Additional Parental Representation	3.8	0.0	0.0	3.8	0.0	0.0
- Provide New E-Poll Books to Boards of Election	3.7	0.0	0.0	3.7	0.0	0.0
- Provide Postage to Boards of Election for Early Voting by Mail	3.7	0.0	0.0	3.7	0.0	0.0
- Reduce Fatal Fires	3.3	TBD	0.0	TBD	TBD	TBD
<b>Public Protection - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>154.0</b>	<b>5.7</b>	<b>0.0</b>	<b>145.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Public Protection - Total SFY 2025 Major Local Aid Programs</b>	<b>819.1</b>	<b>222.7</b>	<b>1.3</b>	<b>562.6</b>	<b>8.4</b>	<b>9.1</b>
<b>Environment</b>						
<b>Environment - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Environment - Total SFY 2025 Major Local Aid Programs</b>	<b>435.0</b>	<b>TBD</b>	<b>0.0</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
<b>Economic Development</b>						
- Partner with Counties on Infrastructure Grants	50.0	0.0	0.0	50.0	0.0	0.0
<b>Economic Development - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>50.0</b>	<b>0.0</b>	<b>0.0</b>	<b>50.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Economic Development - Total SFY 2025 Major Local Aid Programs</b>	<b>50.0</b>	<b>0.0</b>	<b>0.0</b>	<b>50.0</b>	<b>0.0</b>	<b>0.0</b>
<b>All Other Impacts</b>						
- Establish 25-Year Retirement Plan for NYC Fire Protection Inspectors	0.3	0.3	0.0	0.0	0.0	0.0
- Enhance First-Grade NYPD Officer Final Average Salary	(0.3)	(0.3)	0.0	0.0	0.0	0.0
- Allow NYC DEP Water Police to Transfer Service Credit Within PFRS	(7.0)	0.0	0.0	(2.6)	(0.8)	(3.6)
- Extend Tier VI Overtime Calculation	(9.0)	(2.1)	(4.6)	(1.5)	(0.2)	(0.6)
- Enhance Tier VI Final Average Salary	(318.9)	(194.8)	(23.1)	(64.5)	(9.6)	(26.9)
<b>All Other - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>(334.9)</b>	<b>(196.9)</b>	<b>(27.7)</b>	<b>(68.6)</b>	<b>(10.6)</b>	<b>(31.1)</b>
<b>All Other - Total SFY 2025 Major Local Aid Programs</b>	<b>347.7</b>	<b>57.9</b>	<b>139.9</b>	<b>134.5</b>	<b>15.4</b>	<b>0.0</b>
<b>Revenue Actions</b>						
- Extend the Itemized Deduction Limit on High Income Filers for Five Years	20.0	20.0	0.0	0.0	0.0	0.0
- Repeal and Replace the Cannabis Potency Tax	15.8	6.9	0.0	2.4	3.1	3.4
- Provide for the Filing of Amended Sales Tax Returns	6.9	2.0	0.1	4.1	0.3	0.4
- Extend the Vending Machine Sales Tax Exemption for One Year	(5.1)	(2.9)	(0.1)	(1.7)	(0.2)	(0.2)
<b>Revenue Actions - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>37.6</b>	<b>26.0</b>	<b>0.0</b>	<b>4.8</b>	<b>3.2</b>	<b>3.6</b>
<b>Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>2,200.7</b>	<b>1,322.6</b>	<b>614.3</b>	<b>204.9</b>	<b>56.2</b>	<b>(0.6)</b>
<b>Grand Total - Total SFY 2025 Enacted Budget Impact on LFY 2025</b>	<b>2,200.7</b>	<b>1,322.6</b>	<b>614.3</b>	<b>204.9</b>	<b>56.2</b>	<b>(0.6)</b>
<b>Grand Total - Total SFY 2025 Major Local Aid Programs</b>	<b>58,756.2</b>	<b>25,179.6</b>	<b>23,893.7</b>	<b>7,564.9</b>	<b>936.9</b>	<b>471.5</b>



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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
<b><i>Agriculture and Markets, Department of</i></b>	<b>87,133</b>	<b>95,610</b>	<b>86,051</b>	<b>88,814</b>	<b>87,344</b>
Assistance and Grants	45,808	52,769	42,250	44,750	43,250
State Operations	41,325	42,841	43,801	44,064	44,094
Personal Service	35,981	38,436	39,128	39,316	39,337
Non-Personal Service	5,344	4,405	4,673	4,748	4,757
<b><i>Alcoholic Beverage Control, Division of</i></b>	<b>11,167</b>	<b>13,164</b>	<b>13,436</b>	<b>13,714</b>	<b>13,988</b>
State Operations	11,167	13,164	13,436	13,714	13,988
Personal Service	9,640	11,249	11,474	11,703	11,937
Non-Personal Service	1,527	1,915	1,962	2,011	2,051
<b><i>Economic Development, Department of</i></b>	<b>66,922</b>	<b>68,455</b>	<b>62,146</b>	<b>62,146</b>	<b>62,146</b>
Assistance and Grants	44,069	51,353	45,044	45,044	45,044
State Operations	22,853	17,102	17,102	17,102	17,102
Personal Service	14,060	14,666	14,666	14,666	14,666
Non-Personal Service	8,793	2,436	2,436	2,436	2,436
<b><i>Empire State Development Corporation</i></b>	<b>113,037</b>	<b>192,644</b>	<b>165,195</b>	<b>166,860</b>	<b>166,860</b>
Assistance and Grants	112,911	192,644	165,195	166,860	166,860
State Operations	126	0	0	0	0
Non-Personal Service	126	0	0	0	0
<b><i>Financial Services, Department of</i></b>	<b>2,632</b>	<b>7,250</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
Assistance and Grants	2,632	7,250	2,000	2,000	2,000
<b><i>Olympic Regional Development Authority</i></b>	<b>15,644</b>	<b>11,404</b>	<b>11,404</b>	<b>11,404</b>	<b>11,404</b>
State Operations	14,157	9,904	9,904	9,904	9,904
Personal Service	8,829	3,838	3,838	3,838	3,838
Non-Personal Service	5,328	6,066	6,066	6,066	6,066
General State Charges	1,487	1,500	1,500	1,500	1,500
<b><i>Public Service Department</i></b>	<b>148,652</b>	<b>71,348</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>
Assistance and Grants	148,652	71,348	45,000	45,000	50,000
<b>Functional Total</b>	<b>445,187</b>	<b>459,875</b>	<b>385,232</b>	<b>389,938</b>	<b>393,742</b>
<b>PARKS AND THE ENVIRONMENT</b>					
<b><i>Adirondack Park Agency</i></b>	<b>5,454</b>	<b>5,988</b>	<b>6,086</b>	<b>6,187</b>	<b>6,187</b>
State Operations	5,454	5,988	6,086	6,187	6,187
Personal Service	4,418	4,925	5,016	5,110	5,110
Non-Personal Service	1,036	1,063	1,070	1,077	1,077
<b><i>Environmental Conservation, Department of</i></b>	<b>144,765</b>	<b>185,746</b>	<b>180,780</b>	<b>182,680</b>	<b>185,580</b>
Assistance and Grants	1,226	5,568	2,128	2,128	2,128
State Operations	143,539	180,178	178,652	180,552	183,452
Personal Service	130,809	156,269	158,040	158,440	158,840
Non-Personal Service	12,730	23,909	20,612	22,112	24,612
<b><i>Parks, Recreation and Historic Preservation, Office of</i></b>	<b>159,528</b>	<b>160,784</b>	<b>161,132</b>	<b>161,132</b>	<b>161,137</b>
Assistance and Grants	1,754	2,100	100	100	100
State Operations	157,774	158,684	161,032	161,032	161,037
Personal Service	144,317	149,792	152,075	152,014	152,014
Non-Personal Service	13,457	8,892	8,957	9,018	9,023
<b>Functional Total</b>	<b>309,747</b>	<b>352,518</b>	<b>347,998</b>	<b>349,999</b>	<b>352,904</b>
<b>TRANSPORTATION</b>					
<b><i>Motor Vehicles, Department of</i></b>	<b>12,238</b>	<b>12,868</b>	<b>12,868</b>	<b>12,868</b>	<b>13,329</b>
Assistance and Grants	1,250	0	0	0	0
State Operations	10,988	12,868	12,868	12,868	13,329
Personal Service	9,231	9,980	9,980	9,980	10,304
Non-Personal Service	1,757	2,888	2,888	2,888	3,025
<b><i>Transportation, Department of</i></b>	<b>901,123</b>	<b>610,994</b>	<b>617,415</b>	<b>623,882</b>	<b>634,679</b>
Assistance and Grants	523,495	257,398	253,648	249,648	249,648
State Operations	377,628	353,596	363,767	374,234	385,031
Personal Service	203,010	180,092	185,504	191,081	196,848
Non-Personal Service	174,618	173,504	178,263	183,153	188,183
<b><i>Waterfront Commission</i></b>	<b>2,532</b>	<b>2,861</b>	<b>2,945</b>	<b>2,982</b>	<b>3,124</b>
State Operations	2,490	2,861	2,945	2,982	3,124
Personal Service	2,300	2,336	2,405	2,425	2,550
Non-Personal Service	190	525	540	557	574

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
General State Charges	42	0	0	0	0
<b>Functional Total</b>	<b>915,893</b>	<b>626,723</b>	<b>633,228</b>	<b>639,732</b>	<b>651,132</b>
<b>HEALTH</b>					
<b>Aging, Office for the</b>	<b>178,128</b>	<b>210,980</b>	<b>192,252</b>	<b>192,762</b>	<b>203,931</b>
Assistance and Grants	173,444	206,646	187,916	188,426	199,595
State Operations	4,684	4,334	4,336	4,336	4,336
Personal Service	4,552	4,196	4,196	4,196	4,196
Non-Personal Service	132	138	140	140	140
<b>Health, Department of</b>	<b>22,050,432</b>	<b>25,305,175</b>	<b>28,886,231</b>	<b>30,833,830</b>	<b>32,542,792</b>
<b>Medical Assistance</b>	<b>19,719,222</b>	<b>23,529,490</b>	<b>27,074,844</b>	<b>29,033,758</b>	<b>30,739,539</b>
Assistance and Grants	19,719,222	23,529,490	27,074,844	29,033,758	30,739,539
<b>Essential Plan</b>	<b>87,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
State Operations	87,193	0	0	0	0
Personal Service	3,677	0	0	0	0
Non-Personal Service	83,516	0	0	0	0
<b>Medicaid Administration</b>	<b>1,174,885</b>	<b>893,954</b>	<b>838,901</b>	<b>833,686</b>	<b>836,867</b>
Assistance and Grants	879,892	517,231	483,231	483,231	483,231
State Operations	291,693	371,723	350,670	345,455	348,636
Personal Service	53,073	55,949	56,519	56,586	56,826
Non-Personal Service	238,620	315,774	294,151	288,869	291,810
General State Charges	3,300	5,000	5,000	5,000	5,000
<b>Public Health</b>	<b>1,069,132</b>	<b>881,731</b>	<b>972,486</b>	<b>966,386</b>	<b>966,386</b>
Assistance and Grants	729,388	819,503	762,785	763,185	763,185
State Operations	339,739	60,158	207,631	201,131	201,131
Personal Service	120,718	131,897	139,397	139,397	139,397
Non-Personal Service	219,021	(71,739)	68,234	61,734	61,734
General State Charges	5	2,070	2,070	2,070	2,070
<b>Medicaid Inspector General, Office of the</b>	<b>19,145</b>	<b>19,222</b>	<b>19,293</b>	<b>19,293</b>	<b>19,293</b>
State Operations	19,145	19,222	19,293	19,293	19,293
Personal Service	16,667	16,673	16,673	16,673	16,673
Non-Personal Service	2,478	2,549	2,620	2,620	2,620
<b>Functional Total</b>	<b>22,247,705</b>	<b>25,535,377</b>	<b>29,097,776</b>	<b>31,045,885</b>	<b>32,766,016</b>
<b>SOCIAL WELFARE</b>					
<b>Children and Family Services, Office of</b>	<b>2,290,581</b>	<b>3,069,712</b>	<b>3,216,253</b>	<b>3,373,334</b>	<b>3,398,172</b>
<b>OCFS</b>	<b>2,231,568</b>	<b>3,009,475</b>	<b>3,156,016</b>	<b>3,313,097</b>	<b>3,337,935</b>
Assistance and Grants	2,026,505	2,723,859	2,854,622	2,996,759	3,009,418
State Operations	205,033	285,616	301,394	316,338	328,517
Personal Service	148,785	211,747	223,740	236,643	245,604
Non-Personal Service	56,248	73,869	77,654	79,695	82,913
General State Charges	30	0	0	0	0
<b>OCFS - Other</b>	<b>59,013</b>	<b>60,237</b>	<b>60,237</b>	<b>60,237</b>	<b>60,237</b>
Assistance and Grants	59,013	60,237	60,237	60,237	60,237
<b>Housing and Community Renewal, Division of</b>	<b>28,217</b>	<b>72,075</b>	<b>82,721</b>	<b>76,199</b>	<b>62,721</b>
Assistance and Grants	21,957	64,388	73,826	67,304	53,826
State Operations	6,260	7,687	8,895	8,895	8,895
Personal Service	4,564	6,800	7,702	7,702	7,702
Non-Personal Service	1,696	887	1,193	1,193	1,193
<b>Human Rights, Division of</b>	<b>16,289</b>	<b>20,644</b>	<b>20,653</b>	<b>20,653</b>	<b>20,653</b>
Assistance and Grants	0	500	500	500	500
State Operations	16,289	20,144	20,153	20,153	20,153
Personal Service	14,662	15,830	15,839	15,839	15,839
Non-Personal Service	1,627	4,314	4,314	4,314	4,314
<b>Labor, Department of</b>	<b>31,292</b>	<b>75,057</b>	<b>70,573</b>	<b>58,573</b>	<b>58,573</b>
Assistance and Grants	30,513	71,485	65,500	53,500	53,500
State Operations	779	3,572	5,073	5,073	5,073
Personal Service	249	1,956	3,306	3,306	3,306
Non-Personal Service	530	1,616	1,767	1,767	1,767
<b>National and Community Service</b>	<b>311</b>	<b>843</b>	<b>869</b>	<b>894</b>	<b>917</b>
Assistance and Grants	0	488	511	533	556
State Operations	311	355	358	361	361
Personal Service	279	346	349	352	352
Non-Personal Service	32	9	9	9	9

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Temporary and Disability Assistance, Office of</b>	<b>2,519,412</b>	<b>3,962,103</b>	<b>2,720,562</b>	<b>2,104,264</b>	<b>2,127,353</b>
<b>Welfare Assistance</b>	<b>1,219,967</b>	<b>1,397,287</b>	<b>1,357,447</b>	<b>1,396,732</b>	<b>1,419,821</b>
Assistance and Grants	1,219,967	1,397,287	1,357,447	1,396,732	1,419,821
<b>All Other</b>	<b>1,299,445</b>	<b>2,564,816</b>	<b>1,363,115</b>	<b>707,532</b>	<b>707,532</b>
Assistance and Grants	1,093,163	2,432,736	1,230,946	575,296	575,296
State Operations	206,282	132,080	132,169	132,236	132,236
Personal Service	66,392	70,269	70,339	70,412	70,412
Non-Personal Service	139,890	61,811	61,830	61,824	61,824
<b>Functional Total</b>	<b>4,886,102</b>	<b>7,200,434</b>	<b>6,111,631</b>	<b>5,633,917</b>	<b>5,668,389</b>
<b>MENTAL HYGIENE</b>					
<b>Addiction Services and Supports, Office of</b>	<b>526,454</b>	<b>630,284</b>	<b>608,625</b>	<b>635,112</b>	<b>642,497</b>
<b>OASAS</b>	<b>410,545</b>	<b>493,786</b>	<b>507,442</b>	<b>529,120</b>	<b>538,221</b>
Assistance and Grants	376,958	456,190	468,864	488,664	499,656
State Operations	33,555	37,596	38,578	40,456	38,565
Personal Service	24,947	29,455	30,480	32,419	30,528
Non-Personal Service	8,608	8,141	8,098	8,037	8,037
General State Charges	32	0	0	0	0
<b>OASAS - Other</b>	<b>115,909</b>	<b>136,498</b>	<b>101,183</b>	<b>105,992</b>	<b>104,276</b>
Assistance and Grants	50,858	69,416	32,637	34,186	35,773
State Operations	65,051	67,082	68,546	71,806	68,503
Personal Service	47,580	50,273	51,824	55,211	51,908
Non-Personal Service	17,471	16,809	16,722	16,595	16,595
<b>Justice Center</b>	<b>36,942</b>	<b>36,883</b>	<b>41,127</b>	<b>42,604</b>	<b>41,605</b>
Assistance and Grants	544	806	649	649	649
State Operations	36,398	36,077	40,478	41,955	40,956
Personal Service	28,246	27,695	31,874	33,125	31,881
Non-Personal Service	8,152	8,382	8,604	8,830	9,075
<b>Mental Health, Office of</b>	<b>3,620,739</b>	<b>4,268,562</b>	<b>4,677,542</b>	<b>4,954,570</b>	<b>4,944,896</b>
<b>OMH</b>	<b>1,874,131</b>	<b>2,341,603</b>	<b>2,753,181</b>	<b>2,959,186</b>	<b>2,942,694</b>
Assistance and Grants	1,368,896	1,792,896	2,225,971	2,403,918	2,394,964
State Operations	505,235	548,707	527,210	555,268	547,730
Personal Service	385,317	443,729	469,630	495,455	487,995
Non-Personal Service	119,918	104,978	57,580	59,813	59,735
<b>OMH - Other</b>	<b>1,746,608</b>	<b>1,926,959</b>	<b>1,924,361</b>	<b>1,995,384</b>	<b>2,002,202</b>
Assistance and Grants	398,064	599,429	520,424	530,528	540,885
State Operations	1,348,544	1,327,530	1,403,937	1,464,856	1,461,317
Personal Service	1,004,546	1,023,996	1,090,191	1,141,572	1,127,846
Non-Personal Service	343,998	303,534	313,746	323,284	333,471
<b>People with Developmental Disabilities, Office for</b>	<b>6,162,860</b>	<b>3,642,390</b>	<b>4,216,653</b>	<b>4,505,151</b>	<b>4,873,946</b>
<b>OPWDD</b>	<b>565,483</b>	<b>614,915</b>	<b>633,055</b>	<b>641,655</b>	<b>653,955</b>
Assistance and Grants	539,560	614,915	633,055	641,655	653,955
State Operations	25,923	0	0	0	0
Personal Service	418	0	0	0	0
Non-Personal Service	25,505	0	0	0	0
<b>OPWDD - Other</b>	<b>5,597,377</b>	<b>3,027,475</b>	<b>3,583,598</b>	<b>3,863,496</b>	<b>4,219,991</b>
Assistance and Grants	3,970,069	1,357,691	1,827,803	2,034,437	2,422,185
State Operations	1,627,308	1,669,784	1,755,795	1,829,059	1,797,806
Personal Service	1,454,132	1,421,035	1,501,205	1,567,768	1,529,638
Non-Personal Service	173,176	248,749	254,590	261,291	268,168
<b>Functional Total</b>	<b>10,346,995</b>	<b>8,578,119</b>	<b>9,543,947</b>	<b>10,137,437</b>	<b>10,502,944</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
<b>Correction, Commission of</b>	<b>3,830</b>	<b>3,567</b>	<b>3,659</b>	<b>3,751</b>	<b>3,695</b>
State Operations	3,830	3,567	3,659	3,751	3,695
Personal Service	3,649	3,298	3,384	3,470	3,416
Non-Personal Service	181	269	275	281	279
<b>Corrections and Community Supervision, Department of</b>	<b>2,686,976</b>	<b>2,822,645</b>	<b>2,749,302</b>	<b>2,750,380</b>	<b>2,804,578</b>
<b>DOCCS</b>	<b>2,685,227</b>	<b>2,814,245</b>	<b>2,740,902</b>	<b>2,741,980</b>	<b>2,796,178</b>
Assistance and Grants	6,700	11,206	11,206	11,206	11,206
State Operations	2,678,321	2,802,539	2,729,196	2,730,274	2,784,472
Personal Service	2,161,355	2,343,549	2,278,124	2,279,202	2,323,400
Non-Personal Service	516,966	458,990	451,072	451,072	461,072
General State Charges	206	500	500	500	500

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>DOCCS - Other</b>	<b>1,749</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>
Assistance and Grants	1,749	8,400	8,400	8,400	8,400
<b>Criminal Justice Services, Division of</b>	<b>323,269</b>	<b>461,749</b>	<b>444,756</b>	<b>480,505</b>	<b>483,000</b>
Assistance and Grants	274,650	421,022	403,264	438,264	438,264
State Operations	48,619	40,727	41,492	42,241	44,736
Personal Service	34,668	32,288	32,895	33,484	34,925
Non-Personal Service	13,951	8,439	8,597	8,757	9,811
<b>Homeland Security and Emergency Services, Division of</b>	<b>12,772</b>	<b>74,770</b>	<b>42,573</b>	<b>47,434</b>	<b>48,045</b>
Assistance and Grants	5,817	58,564	23,353	26,355	26,446
State Operations	6,955	16,206	19,220	21,079	21,599
Personal Service	3,384	8,744	10,701	11,668	12,112
Non-Personal Service	3,571	7,462	8,519	9,411	9,487
<b>Indigent Legal Services, Office of</b>	<b>87,861</b>	<b>95,333</b>	<b>3,334</b>	<b>0</b>	<b>0</b>
Assistance and Grants	87,861	95,333	3,334	0	0
<b>Judicial Conduct, Commission on</b>	<b>7,561</b>	<b>8,716</b>	<b>8,716</b>	<b>8,716</b>	<b>8,716</b>
State Operations	7,561	8,716	8,716	8,716	8,716
Personal Service	5,644	6,516	6,516	6,516	6,516
Non-Personal Service	1,917	2,200	2,200	2,200	2,200
<b>Judicial Nomination, Commission on</b>	<b>10</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
State Operations	10	30	30	30	30
Non-Personal Service	10	30	30	30	30
<b>Judicial Screening Committees, New York State</b>	<b>15</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
State Operations	15	38	38	38	38
Non-Personal Service	15	38	38	38	38
<b>Military and Naval Affairs, Division of</b>	<b>236,395</b>	<b>347,782</b>	<b>86,124</b>	<b>84,728</b>	<b>86,386</b>
Assistance and Grants	2,558	1,753	1,777	1,801	1,821
State Operations	233,837	346,029	84,347	82,927	84,565
Personal Service	188,584	274,948	71,278	71,615	73,047
Non-Personal Service	45,253	71,081	13,069	11,312	11,518
<b>Prosecutorial Conduct, Commission on</b>	<b>0</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>
State Operations	0	1,750	1,750	1,750	1,750
Personal Service	0	1,350	1,350	1,350	1,350
Non-Personal Service	0	400	400	400	400
<b>State Police, Division of</b>	<b>777,825</b>	<b>874,873</b>	<b>899,878</b>	<b>917,311</b>	<b>935,175</b>
State Operations	777,813	874,873	899,878	917,311	935,175
Personal Service	700,216	813,837	833,607	849,776	866,522
Non-Personal Service	77,597	61,036	66,271	67,535	68,653
General State Charges	12	0	0	0	0
<b>Statewide Financial System</b>	<b>33,581</b>	<b>32,182</b>	<b>32,919</b>	<b>33,677</b>	<b>33,677</b>
State Operations	33,581	32,182	32,919	33,677	33,677
Personal Service	13,086	12,806	13,068	13,336	13,336
Non-Personal Service	20,495	19,376	19,851	20,341	20,341
<b>Victim Services, Office of</b>	<b>1,721</b>	<b>122,530</b>	<b>102,530</b>	<b>102,530</b>	<b>102,581</b>
Assistance and Grants	641	120,000	100,000	100,000	100,000
State Operations	1,080	2,530	2,530	2,530	2,581
Personal Service	446	500	500	500	510
Non-Personal Service	634	2,030	2,030	2,030	2,071
<b>Functional Total</b>	<b>4,171,816</b>	<b>4,845,965</b>	<b>4,375,609</b>	<b>4,430,850</b>	<b>4,507,671</b>
<b>HIGHER EDUCATION</b>					
<b>City University of New York</b>	<b>2,005,522</b>	<b>2,121,356</b>	<b>2,165,837</b>	<b>2,199,078</b>	<b>2,233,642</b>
Assistance and Grants	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642
State Operations	215	0	0	0	0
Non-Personal Service	215	0	0	0	0
<b>Higher Education Services Corporation, New York State</b>	<b>579,103</b>	<b>699,698</b>	<b>740,082</b>	<b>756,973</b>	<b>772,595</b>
Assistance and Grants	578,640	698,748	713,690	728,570	744,333
State Operations	463	950	26,392	28,403	28,262
Personal Service	463	950	11,275	11,650	12,009
Non-Personal Service	0	0	15,117	16,753	16,253
<b>State University of New York</b>	<b>542,583</b>	<b>679,759</b>	<b>648,429</b>	<b>599,785</b>	<b>474,429</b>
Assistance and Grants	538,252	653,730	626,400	581,756	456,400
State Operations	4,267	25,984	21,984	17,984	17,984
Personal Service	759	20,242	17,042	13,842	13,842
Non-Personal Service	3,508	5,742	4,942	4,142	4,142

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
General State Charges	64	45	45	45	45
<b>Functional Total</b>	<b><u>3,127,208</u></b>	<b><u>3,500,813</u></b>	<b><u>3,554,348</u></b>	<b><u>3,555,836</u></b>	<b><u>3,480,666</u></b>
<b>EDUCATION</b>					
<b>Arts, Council on the</b>	<b>98,199</b>	<b>94,039</b>	<b>47,628</b>	<b>47,738</b>	<b>47,740</b>
Assistance and Grants	93,868	88,615	42,115	42,115	42,115
State Operations	4,331	5,424	5,513	5,623	5,625
Personal Service	2,848	2,995	3,046	3,107	3,108
Non-Personal Service	1,483	2,429	2,467	2,516	2,517
<b>Education, Department of</b>	<b>31,354,120</b>	<b>33,156,478</b>	<b>34,639,386</b>	<b>35,822,936</b>	<b>36,789,478</b>
<b>School Aid</b>	<b>28,692,375</b>	<b>30,141,979</b>	<b>31,578,915</b>	<b>32,617,240</b>	<b>33,435,651</b>
Assistance and Grants	28,692,375	30,141,979	31,578,915	32,617,240	33,435,651
<b>School Aid – Other</b>	<b>151,315</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
Assistance and Grants	151,315	140,000	140,000	140,000	140,000
<b>Special Education Categorical Programs</b>	<b>1,408,000</b>	<b>1,507,434</b>	<b>1,597,497</b>	<b>1,694,361</b>	<b>1,794,931</b>
Assistance and Grants	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<b>All Other</b>	<b>1,102,430</b>	<b>1,367,065</b>	<b>1,322,974</b>	<b>1,371,335</b>	<b>1,418,896</b>
Assistance and Grants	1,043,923	1,275,943	1,239,248	1,286,350	1,333,597
State Operations	58,507	91,122	83,726	84,985	85,299
Personal Service	40,724	43,017	43,310	44,843	44,897
Non-Personal Service	17,783	48,105	40,416	40,142	40,402
<b>Functional Total</b>	<b><u>31,452,319</u></b>	<b><u>33,250,517</u></b>	<b><u>34,687,014</u></b>	<b><u>35,870,674</u></b>	<b><u>36,837,218</u></b>
<b>GENERAL GOVERNMENT</b>					
<b>Budget, Division of the</b>	<b>60,290</b>	<b>47,858</b>	<b>33,942</b>	<b>31,142</b>	<b>31,142</b>
State Operations	59,791	47,558	33,642	30,842	30,842
Personal Service	29,302	30,042	30,042	30,042	30,042
Non-Personal Service	30,489	17,516	3,600	800	800
General State Charges	499	300	300	300	300
<b>Civil Service, Department of</b>	<b>30,262</b>	<b>43,331</b>	<b>51,388</b>	<b>54,764</b>	<b>55,312</b>
Assistance and Grants	4	300	300	300	300
State Operations	30,258	43,031	51,088	54,464	55,012
Personal Service	23,086	27,100	32,912	34,813	34,817
Non-Personal Service	7,172	15,931	18,176	19,651	20,195
<b>Deferred Compensation Board</b>	<b>40</b>	<b>61</b>	<b>63</b>	<b>63</b>	<b>63</b>
State Operations	40	61	63	63	63
Personal Service	34	34	35	35	35
Non-Personal Service	6	27	28	28	28
<b>Elections, State Board of</b>	<b>21,214</b>	<b>44,394</b>	<b>37,249</b>	<b>37,612</b>	<b>38,007</b>
Assistance and Grants	4,306	12,700	7,700	7,700	7,700
State Operations	16,908	31,694	29,549	29,912	30,307
Personal Service	11,068	19,147	19,332	19,520	19,780
Non-Personal Service	5,840	12,547	10,217	10,392	10,527
<b>Employee Relations, Office of</b>	<b>7,052</b>	<b>12,909</b>	<b>12,894</b>	<b>13,082</b>	<b>13,082</b>
State Operations	7,052	12,909	12,894	13,082	13,082
Personal Service	6,913	12,487	12,666	12,849	12,849
Non-Personal Service	139	422	228	233	233
<b>Ethics and Lobbying, Independent Commission on</b>	<b>6,184</b>	<b>7,731</b>	<b>7,731</b>	<b>7,731</b>	<b>7,731</b>
State Operations	6,184	7,731	7,731	7,731	7,731
Personal Service	5,054	6,674	6,674	6,674	6,674
Non-Personal Service	1,130	1,057	1,057	1,057	1,057
<b>Gaming Commission, New York State</b>	<b>13,891</b>	<b>16,951</b>	<b>15,951</b>	<b>8,751</b>	<b>6,351</b>
Assistance and Grants	8,504	10,100	9,600	2,400	0
State Operations	5,387	6,851	6,351	6,351	6,351
Personal Service	3,821	2,478	2,478	2,478	2,478
Non-Personal Service	1,566	4,373	3,873	3,873	3,873
<b>General Services, Office of</b>	<b>128,598</b>	<b>125,347</b>	<b>115,613</b>	<b>117,475</b>	<b>117,475</b>
Assistance and Grants	18,870	8,935	0	0	0
State Operations	109,728	116,412	115,613	117,475	117,475
Personal Service	43,444	41,346	42,491	43,353	43,353
Non-Personal Service	66,284	75,066	73,122	74,122	74,122

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Information Technology Services, Office of</b>	<b>650,788</b>	<b>719,608</b>	<b>703,835</b>	<b>719,419</b>	<b>719,525</b>
State Operations	650,788	719,608	703,835	719,419	719,525
Personal Service	328,965	349,671	359,335	367,249	367,355
Non-Personal Service	321,823	369,937	344,500	352,170	352,170
<b>Inspector General, Office of the</b>	<b>9,165</b>	<b>10,691</b>	<b>10,866</b>	<b>11,027</b>	<b>11,027</b>
State Operations	9,165	10,691	10,866	11,027	11,027
Personal Service	7,663	8,877	8,999	9,123	9,123
Non-Personal Service	1,502	1,814	1,867	1,904	1,904
<b>Labor Management Committees</b>	<b>40,646</b>	<b>40,971</b>	<b>41,790</b>	<b>42,626</b>	<b>42,626</b>
State Operations	32,880	35,665	36,378	37,106	37,106
Personal Service	7,257	5,823	5,939	6,058	6,058
Non-Personal Service	25,623	29,842	30,439	31,048	31,048
General State Charges	7,766	5,306	5,412	5,520	5,520
<b>Prevention of Domestic Violence, Office for</b>	<b>7,071</b>	<b>14,433</b>	<b>14,303</b>	<b>14,303</b>	<b>14,347</b>
Assistance and Grants	4,618	10,962	10,912	10,912	10,912
State Operations	2,453	3,471	3,391	3,391	3,435
Personal Service	2,169	2,695	2,733	2,733	2,773
Non-Personal Service	284	776	658	658	662
<b>Public Employment Relations Board</b>	<b>4,061</b>	<b>5,046</b>	<b>5,118</b>	<b>5,190</b>	<b>5,190</b>
State Operations	4,061	5,046	5,118	5,190	5,190
Personal Service	3,831	4,806	4,873	4,940	4,940
Non-Personal Service	230	240	245	250	250
<b>State, Department of</b>	<b>68,334</b>	<b>137,909</b>	<b>57,800</b>	<b>47,800</b>	<b>41,300</b>
Assistance and Grants	51,069	117,837	36,228	26,228	19,728
State Operations	17,265	20,072	21,572	21,572	21,572
Personal Service	12,094	12,476	13,976	13,976	13,976
Non-Personal Service	5,171	7,596	7,596	7,596	7,596
<b>Tax Appeals, Division of</b>	<b>3,124</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>
State Operations	3,124	3,882	3,882	3,882	3,882
Personal Service	2,909	3,442	3,442	3,442	3,442
Non-Personal Service	215	440	440	440	440
<b>Taxation and Finance, Department of</b>	<b>270,543</b>	<b>269,845</b>	<b>273,042</b>	<b>275,093</b>	<b>275,093</b>
Assistance and Grants	814	926	926	926	926
State Operations	269,729	268,919	272,116	274,167	274,167
Personal Service	245,083	227,503	230,051	231,833	231,833
Non-Personal Service	24,646	41,416	42,065	42,334	42,334
<b>Veterans' Services, Department of</b>	<b>17,461</b>	<b>22,236</b>	<b>17,975</b>	<b>18,033</b>	<b>18,033</b>
Assistance and Grants	10,323	12,903	9,383	9,383	9,383
State Operations	7,138	9,328	8,587	8,645	8,645
Personal Service	6,735	7,951	8,005	8,059	8,059
Non-Personal Service	403	1,377	582	586	586
General State Charges	0	5	5	5	5
<b>Welfare Inspector General, Office of</b>	<b>699</b>	<b>808</b>	<b>822</b>	<b>836</b>	<b>836</b>
State Operations	699	808	822	836	836
Personal Service	696	699	713	727	727
Non-Personal Service	3	109	109	109	109
<b>Functional Total</b>	<b>1,339,423</b>	<b>1,524,011</b>	<b>1,404,264</b>	<b>1,408,829</b>	<b>1,401,022</b>
<b>ELECTED OFFICIALS</b>					
<b>Audit and Control, Department of</b>	<b>162,638</b>	<b>165,615</b>	<b>168,509</b>	<b>171,463</b>	<b>174,569</b>
State Operations	162,638	165,615	168,509	171,463	174,569
Personal Service	126,309	135,489	137,669	139,892	142,384
Non-Personal Service	36,329	30,126	30,840	31,571	32,185
<b>Executive Chamber</b>	<b>22,829</b>	<b>23,303</b>	<b>23,303</b>	<b>23,303</b>	<b>17,854</b>
State Operations	22,829	23,303	23,303	23,303	17,854
Personal Service	16,285	18,531	18,531	18,531	14,531
Non-Personal Service	6,544	4,772	4,772	4,772	3,323
<b>Judiciary</b>	<b>2,891,046</b>	<b>3,303,801</b>	<b>3,303,801</b>	<b>3,303,801</b>	<b>3,303,801</b>
Assistance and Grants	102,681	172,400	172,400	172,400	172,400
State Operations	1,958,472	2,215,500	2,215,500	2,215,500	2,215,500
Personal Service	1,686,454	1,881,200	1,881,200	1,881,200	1,881,200

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Non-Personal Service	272,018	334,300	334,300	334,300	334,300
General State Charges	829,893	915,901	915,901	915,901	915,901
<b>Law, Department of</b>	<b>187,845</b>	<b>166,469</b>	<b>168,867</b>	<b>171,314</b>	<b>174,089</b>
Assistance and Grants	33,803	0	0	0	0
State Operations	154,042	166,469	168,867	171,314	174,089
Personal Service	133,769	145,114	147,211	149,350	151,836
Non-Personal Service	20,273	21,355	21,656	21,964	22,253
<b>Legislature</b>	<b>255,835</b>	<b>292,925</b>	<b>292,925</b>	<b>292,925</b>	<b>292,925</b>
State Operations	255,723	292,925	292,925	292,925	292,925
Personal Service	196,616	223,497	223,497	223,497	223,497
Non-Personal Service	59,107	69,428	69,428	69,428	69,428
General State Charges	112	0	0	0	0
<b>Lieutenant Governor, Office of the</b>	<b>637</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>
State Operations	637	1,246	1,246	1,246	1,246
Personal Service	579	1,119	1,119	1,119	1,119
Non-Personal Service	58	127	127	127	127
<b>Functional Total</b>	<b>3,520,830</b>	<b>3,953,359</b>	<b>3,958,651</b>	<b>3,964,052</b>	<b>3,964,484</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>					
<b>Aid and Incentives for Municipalities</b>	<b>722,146</b>	<b>786,852</b>	<b>788,852</b>	<b>740,852</b>	<b>740,852</b>
Assistance and Grants	722,146	786,852	788,852	740,852	740,852
<b>County-Wide Shared Services Initiative</b>	<b>3,708</b>	<b>14,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
Assistance and Grants	3,708	14,000	15,000	0	0
<b>Miscellaneous Financial Assistance</b>	<b>23,915</b>	<b>21,339</b>	<b>18,750</b>	<b>18,750</b>	<b>18,750</b>
Assistance and Grants	23,915	21,339	18,750	18,750	18,750
<b>Municipalities with VLT Facilities</b>	<b>28,885</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>
Assistance and Grants	28,885	30,119	30,119	30,119	30,119
<b>Small Government Assistance</b>	<b>217</b>	<b>218</b>	<b>218</b>	<b>218</b>	<b>218</b>
Assistance and Grants	217	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>852,528</b>	<b>852,939</b>	<b>789,939</b>	<b>789,939</b>
<b>ALL OTHER CATEGORIES</b>					
<b>General State Charges</b>	<b>8,807,096</b>	<b>6,378,469</b>	<b>9,220,845</b>	<b>10,559,295</b>	<b>11,667,175</b>
General State Charges	8,807,096	6,378,469	9,220,845	10,559,295	11,667,175
<b>Miscellaneous</b>	<b>(1,278,534)</b>	<b>1,454,623</b>	<b>2,133,674</b>	<b>3,751,674</b>	<b>3,796,674</b>
Assistance and Grants	(326,008)	1,504,310	1,627,161	2,601,161	2,601,161
State Operations	(952,526)	(49,687)	506,513	1,150,513	1,195,513
Personal Service	63	319,856	381,056	825,056	1,070,056
Non-Personal Service	(952,589)	(369,543)	125,457	325,457	125,457
<b>Functional Total</b>	<b>7,528,562</b>	<b>7,833,092</b>	<b>11,354,519</b>	<b>14,310,969</b>	<b>15,463,849</b>
<b>TOTAL GENERAL FUND SPENDING</b>	<b>91,070,658</b>	<b>98,513,331</b>	<b>106,307,156</b>	<b>112,528,057</b>	<b>116,779,976</b>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	87,133	95,610	86,051	88,814	87,344
Alcoholic Beverage Control, Division of	11,167	13,164	13,436	13,714	13,988
Economic Development, Department of	66,922	68,455	62,146	62,146	62,146
Empire State Development Corporation	113,037	192,644	165,195	166,860	166,860
Financial Services, Department of	2,632	7,250	2,000	2,000	2,000
Olympic Regional Development Authority	15,644	11,404	11,404	11,404	11,404
Public Service Department	148,652	71,348	45,000	45,000	50,000
<b>Functional Total</b>	<b>445,187</b>	<b>459,875</b>	<b>385,232</b>	<b>389,938</b>	<b>393,742</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	5,454	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	144,765	185,746	180,780	182,680	185,580
Parks, Recreation and Historic Preservation, Office of	159,528	160,784	161,132	161,132	161,137
<b>Functional Total</b>	<b>309,747</b>	<b>352,518</b>	<b>347,998</b>	<b>349,999</b>	<b>352,904</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	12,238	12,868	12,868	12,868	13,329
Transportation, Department of	901,123	610,994	617,415	623,882	634,679
Waterfront Commission	2,532	2,861	2,945	2,982	3,124
<b>Functional Total</b>	<b>915,893</b>	<b>626,723</b>	<b>633,228</b>	<b>639,732</b>	<b>651,132</b>
<b>HEALTH</b>					
Aging, Office for the	178,128	210,980	192,252	192,762	203,931
Health, Department of	22,050,432	25,305,175	28,886,231	30,833,830	32,542,792
<i>Medical Assistance</i>	19,719,222	23,529,490	27,074,844	29,033,758	30,739,539
<i>Essential Plan</i>	87,193	0	0	0	0
<i>Medicaid Administration</i>	1,174,885	893,954	838,901	833,686	836,867
<i>Public Health</i>	1,069,132	881,731	972,486	966,386	966,386
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
<b>Functional Total</b>	<b>22,247,705</b>	<b>25,535,377</b>	<b>29,097,776</b>	<b>31,045,885</b>	<b>32,766,016</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	2,290,581	3,069,712	3,216,253	3,373,334	3,398,172
<i>OCFS</i>	2,231,568	3,009,475	3,156,016	3,313,097	3,337,935
<i>OCFS - Other</i>	59,013	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	28,217	72,075	82,721	76,199	62,721
Human Rights, Division of	16,289	20,644	20,653	20,653	20,653
Labor, Department of	31,292	75,057	70,573	58,573	58,573
National and Community Service	311	843	869	894	917
Temporary and Disability Assistance, Office of	2,519,412	3,962,103	2,720,562	2,104,264	2,127,353
<i>Welfare Assistance</i>	1,219,967	1,397,287	1,357,447	1,396,732	1,419,821
<i>All Other</i>	1,299,445	2,564,816	1,363,115	707,532	707,532
<b>Functional Total</b>	<b>4,886,102</b>	<b>7,200,434</b>	<b>6,111,631</b>	<b>5,633,917</b>	<b>5,668,389</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	526,454	630,284	608,625	635,112	642,497
<i>OASAS</i>	410,545	493,786	507,442	529,120	538,221
<i>OASAS - Other</i>	115,909	136,498	101,183	105,992	104,276
Justice Center	36,942	36,883	41,127	42,604	41,605
Mental Health, Office of	3,620,739	4,268,562	4,677,542	4,954,570	4,944,896
<i>OMH</i>	1,874,131	2,341,603	2,753,181	2,959,186	2,942,694
<i>OMH - Other</i>	1,746,608	1,926,959	1,924,361	1,995,384	2,002,202
People with Developmental Disabilities, Office for	6,162,860	3,642,390	4,216,653	4,505,151	4,873,946
<i>OPWDD</i>	565,483	614,915	633,055	641,655	653,955
<i>OPWDD - Other</i>	5,597,377	3,027,475	3,583,598	3,863,496	4,219,991
<b>Functional Total</b>	<b>10,346,995</b>	<b>8,578,119</b>	<b>9,543,947</b>	<b>10,137,437</b>	<b>10,502,944</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,686,976	2,822,645	2,749,302	2,750,380	2,804,578
<i>DOCCS</i>	2,685,227	2,814,245	2,740,902	2,741,980	2,796,178
<i>DOCCS - Other</i>	1,749	8,400	8,400	8,400	8,400



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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Criminal Justice Services, Division of	323,269	461,749	444,756	480,505	483,000
Homeland Security and Emergency Services, Division of	12,772	74,770	42,573	47,434	48,045
Indigent Legal Services, Office of	87,861	95,333	3,334	0	0
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	236,395	347,782	86,124	84,728	86,386
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	777,825	874,873	899,878	917,311	935,175
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	1,721	122,530	102,530	102,530	102,581
<b>Functional Total</b>	<b>4,171,816</b>	<b>4,845,965</b>	<b>4,375,609</b>	<b>4,430,850</b>	<b>4,507,671</b>
<b>HIGHER EDUCATION</b>					
City University of New York	2,005,522	2,121,356	2,165,837	2,199,078	2,233,642
Higher Education Services Corporation, New York State	579,103	699,698	740,082	756,973	772,595
State University of New York	542,583	679,759	648,429	599,785	474,429
<b>Functional Total</b>	<b>3,127,208</b>	<b>3,500,813</b>	<b>3,554,348</b>	<b>3,555,836</b>	<b>3,480,666</b>
<b>EDUCATION</b>					
Arts, Council on the	98,199	94,039	47,628	47,738	47,740
Education, Department of	31,354,120	33,156,478	34,639,386	35,822,936	36,789,478
<i>School Aid</i>	28,692,375	30,141,979	31,578,915	32,617,240	33,435,651
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,102,430	1,367,065	1,322,974	1,371,335	1,418,896
<b>Functional Total</b>	<b>31,452,319</b>	<b>33,250,517</b>	<b>34,687,014</b>	<b>35,870,674</b>	<b>36,837,218</b>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	60,290	47,858	33,942	31,142	31,142
Civil Service, Department of	30,262	43,331	51,388	54,764	55,312
Deferred Compensation Board	40	61	63	63	63
Elections, State Board of	21,214	44,394	37,249	37,612	38,007
Employee Relations, Office of	7,052	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	13,891	16,951	15,951	8,751	6,351
General Services, Office of	128,598	125,347	115,613	117,475	117,475
Information Technology Services, Office of	650,788	719,608	703,835	719,419	719,525
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	40,646	40,971	41,790	42,626	42,626
Prevention of Domestic Violence, Office for	7,071	14,433	14,303	14,303	14,347
Public Employment Relations Board	4,061	5,046	5,118	5,190	5,190
State, Department of	68,334	137,909	57,800	47,800	41,300
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	270,543	269,845	273,042	275,093	275,093
Veterans' Services, Department of	17,461	22,236	17,975	18,033	18,033
Welfare Inspector General, Office of	699	808	822	836	836
<b>Functional Total</b>	<b>1,339,423</b>	<b>1,524,011</b>	<b>1,404,264</b>	<b>1,408,829</b>	<b>1,401,022</b>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	162,638	165,615	168,509	171,463	174,569
Executive Chamber	22,829	23,303	23,303	23,303	17,854
Judiciary	2,891,046	3,303,801	3,303,801	3,303,801	3,303,801
Law, Department of	187,845	166,469	168,867	171,314	174,089
Legislature	255,835	292,925	292,925	292,925	292,925
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<b>3,520,830</b>	<b>3,953,359</b>	<b>3,958,651</b>	<b>3,964,052</b>	<b>3,964,484</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>					
Aid and Incentives for Municipalities	722,146	786,852	788,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	14,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>852,528</b>	<b>852,939</b>	<b>789,939</b>	<b>789,939</b>
<b>ALL OTHER CATEGORIES</b>					
General State Charges	8,807,096	6,378,469	9,220,845	10,559,295	11,667,175
Miscellaneous	(1,278,534)	1,454,623	2,133,674	3,751,674	3,796,674
<b>Functional Total</b>	<b>7,528,562</b>	<b>7,833,092</b>	<b>11,354,519</b>	<b>14,310,969</b>	<b>15,463,849</b>
<b>TOTAL GENERAL FUND SPENDING</b>	<b>91,070,658</b>	<b>98,513,331</b>	<b>106,307,156</b>	<b>112,528,057</b>	<b>116,779,976</b>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	45,808	52,769	42,250	44,750	43,250
Economic Development, Department of	44,069	51,353	45,044	45,044	45,044
Empire State Development Corporation	112,911	192,644	165,195	166,860	166,860
Financial Services, Department of	2,632	7,250	2,000	2,000	2,000
Public Service Department	148,652	71,348	45,000	45,000	50,000
<b>Functional Total</b>	<b>354,072</b>	<b>375,364</b>	<b>299,489</b>	<b>303,654</b>	<b>307,154</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Environmental Conservation, Department of	1,226	5,568	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	1,754	2,100	100	100	100
<b>Functional Total</b>	<b>2,980</b>	<b>7,668</b>	<b>2,228</b>	<b>2,228</b>	<b>2,228</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	1,250	0	0	0	0
Transportation, Department of	523,495	257,398	253,648	249,648	249,648
<b>Functional Total</b>	<b>524,745</b>	<b>257,398</b>	<b>253,648</b>	<b>249,648</b>	<b>249,648</b>
<b>HEALTH</b>					
Aging, Office for the	173,444	206,646	187,916	188,426	199,595
Health, Department of	21,328,502	24,866,224	28,320,860	30,280,174	31,985,955
<i>Medical Assistance</i>	19,719,222	23,529,490	27,074,844	29,033,758	30,739,539
<i>Medicaid Administration</i>	879,892	517,231	483,231	483,231	483,231
<i>Public Health</i>	729,388	819,503	762,785	763,185	763,185
<b>Functional Total</b>	<b>21,501,946</b>	<b>25,072,870</b>	<b>28,508,776</b>	<b>30,468,600</b>	<b>32,185,550</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	2,085,518	2,784,096	2,914,859	3,056,996	3,069,655
<i>OCFS</i>	2,026,505	2,723,859	2,854,622	2,996,759	3,009,418
<i>OCFS - Other</i>	59,013	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	21,957	64,388	73,826	67,304	53,826
Human Rights, Division of	0	500	500	500	500
Labor, Department of	30,513	71,485	65,500	53,500	53,500
National and Community Service	0	488	511	533	556
Temporary and Disability Assistance, Office of	2,313,130	3,830,023	2,588,393	1,972,028	1,995,117
<i>Welfare Assistance</i>	1,219,967	1,397,287	1,357,447	1,396,732	1,419,821
<i>All Other</i>	1,093,163	2,432,736	1,230,946	575,296	575,296
<b>Functional Total</b>	<b>4,451,118</b>	<b>6,750,980</b>	<b>5,643,589</b>	<b>5,150,861</b>	<b>5,173,154</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	427,816	525,606	501,501	522,850	535,429
<i>OASAS</i>	376,958	456,190	468,864	488,664	499,656
<i>OASAS - Other</i>	50,858	69,416	32,637	34,186	35,773
Justice Center	544	806	649	649	649
Mental Health, Office of	1,766,960	2,392,325	2,746,395	2,934,446	2,935,849
<i>OMH</i>	1,368,896	1,792,896	2,225,971	2,403,918	2,394,964
<i>OMH - Other</i>	398,064	599,429	520,424	530,528	540,885
People with Developmental Disabilities, Office for	4,509,629	1,972,606	2,460,858	2,676,092	3,076,140
<i>OPWDD</i>	539,560	614,915	633,055	641,655	653,955
<i>OPWDD - Other</i>	3,970,069	1,357,691	1,827,803	2,034,437	2,422,185
<b>Functional Total</b>	<b>6,704,949</b>	<b>4,891,343</b>	<b>5,709,403</b>	<b>6,134,037</b>	<b>6,548,067</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	8,449	19,606	19,606	19,606	19,606
<i>DOCCS</i>	6,700	11,206	11,206	11,206	11,206
<i>DOCCS - Other</i>	1,749	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	274,650	421,022	403,264	438,264	438,264
Homeland Security and Emergency Services, Division of	5,817	58,564	23,353	26,355	26,446
Indigent Legal Services, Office of	87,861	95,333	3,334	0	0
Military and Naval Affairs, Division of	2,558	1,753	1,777	1,801	1,821
Victim Services, Office of	641	120,000	100,000	100,000	100,000
<b>Functional Total</b>	<b>379,976</b>	<b>716,278</b>	<b>551,334</b>	<b>586,026</b>	<b>586,137</b>
<b>HIGHER EDUCATION</b>					
City University of New York	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642
Higher Education Services Corporation, New York State	578,640	698,748	713,690	728,570	744,333
State University of New York	538,252	653,730	626,400	581,756	456,400
<b>Functional Total</b>	<b>3,122,199</b>	<b>3,473,834</b>	<b>3,505,927</b>	<b>3,509,404</b>	<b>3,434,375</b>
<b>EDUCATION</b>					
Arts, Council on the	93,868	88,615	42,115	42,115	42,115
Education, Department of	31,295,613	33,065,356	34,555,660	35,737,951	36,704,179

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<i>School Aid</i>	28,692,375	30,141,979	31,578,915	32,617,240	33,435,651
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,043,923	1,275,943	1,239,248	1,286,350	1,333,597
<b>Functional Total</b>	<u>31,389,481</u>	<u>33,153,971</u>	<u>34,597,775</u>	<u>35,780,066</u>	<u>36,746,294</u>
<b>GENERAL GOVERNMENT</b>					
Civil Service, Department of	4	300	300	300	300
Elections, State Board of	4,306	12,700	7,700	7,700	7,700
Gaming Commission, New York State	8,504	10,100	9,600	2,400	0
General Services, Office of	18,870	8,935	0	0	0
Prevention of Domestic Violence, Office for	4,618	10,962	10,912	10,912	10,912
State, Department of	51,069	117,837	36,228	26,228	19,728
Taxation and Finance, Department of	814	926	926	926	926
Veterans' Services, Department of	10,323	12,903	9,383	9,383	9,383
<b>Functional Total</b>	<u>98,508</u>	<u>174,663</u>	<u>75,049</u>	<u>57,849</u>	<u>48,949</u>
<b>ELECTED OFFICIALS</b>					
Judiciary	102,681	172,400	172,400	172,400	172,400
Law, Department of	33,803	0	0	0	0
<b>Functional Total</b>	<u>136,484</u>	<u>172,400</u>	<u>172,400</u>	<u>172,400</u>	<u>172,400</u>
<b>LOCAL GOVERNMENT ASSISTANCE</b>					
Aid and Incentives for Municipalities	722,146	786,852	788,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	14,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
<b>Functional Total</b>	<u>778,871</u>	<u>852,528</u>	<u>852,939</u>	<u>789,939</u>	<u>789,939</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	(326,008)	1,504,310	1,627,161	2,601,161	2,601,161
<b>Functional Total</b>	<u>(326,008)</u>	<u>1,504,310</u>	<u>1,627,161</u>	<u>2,601,161</u>	<u>2,601,161</u>
<b>TOTAL ASSISTANCE AND GRANTS SPENDING</b>	<u>69,119,321</u>	<u>77,403,607</u>	<u>81,799,718</u>	<u>85,805,873</u>	<u>88,845,056</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	41,325	42,841	43,801	44,064	44,094
Alcoholic Beverage Control, Division of	11,167	13,164	13,436	13,714	13,988
Economic Development, Department of	22,853	17,102	17,102	17,102	17,102
Empire State Development Corporation	126	0	0	0	0
Olympic Regional Development Authority	14,157	9,904	9,904	9,904	9,904
<b>Functional Total</b>	<b>89,628</b>	<b>83,011</b>	<b>84,243</b>	<b>84,784</b>	<b>85,088</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	5,454	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	143,539	180,178	178,652	180,552	183,452
Parks, Recreation and Historic Preservation, Office of	157,774	158,684	161,032	161,032	161,037
<b>Functional Total</b>	<b>306,767</b>	<b>344,850</b>	<b>345,770</b>	<b>347,771</b>	<b>350,676</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	10,988	12,868	12,868	12,868	13,329
Transportation, Department of	377,628	353,596	363,767	374,234	385,031
Waterfront Commission	2,490	2,861	2,945	2,982	3,124
<b>Functional Total</b>	<b>391,106</b>	<b>369,325</b>	<b>379,580</b>	<b>390,084</b>	<b>401,484</b>
<b>HEALTH</b>					
Aging, Office for the	4,684	4,334	4,336	4,336	4,336
Health, Department of	718,625	431,881	558,301	546,586	549,767
<i>Essential Plan</i>	87,193	0	0	0	0
<i>Medicaid Administration</i>	291,693	371,723	350,670	345,455	348,636
<i>Public Health</i>	339,739	60,158	207,631	201,131	201,131
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
<b>Functional Total</b>	<b>742,454</b>	<b>455,437</b>	<b>581,930</b>	<b>570,215</b>	<b>573,396</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	205,033	285,616	301,394	316,338	328,517
<i>OCFS</i>	205,033	285,616	301,394	316,338	328,517
Housing and Community Renewal, Division of	6,260	7,687	8,895	8,895	8,895
Human Rights, Division of	16,289	20,144	20,153	20,153	20,153
Labor, Department of	779	3,572	5,073	5,073	5,073
National and Community Service	311	355	358	361	361
Temporary and Disability Assistance, Office of	206,282	132,080	132,169	132,236	132,236
<i>All Other</i>	206,282	132,080	132,169	132,236	132,236
<b>Functional Total</b>	<b>434,954</b>	<b>449,454</b>	<b>468,042</b>	<b>483,056</b>	<b>495,235</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	98,606	104,678	107,124	112,262	107,068
<i>OASAS</i>	33,555	37,596	38,578	40,456	38,565
<i>OASAS - Other</i>	65,051	67,082	68,546	71,806	68,503
Justice Center	36,398	36,077	40,478	41,955	40,956
Mental Health, Office of	1,853,779	1,876,237	1,931,147	2,020,124	2,009,047
<i>OMH</i>	505,235	548,707	527,210	555,268	547,730
<i>OMH - Other</i>	1,348,544	1,327,530	1,403,937	1,464,856	1,461,317
People with Developmental Disabilities, Office for	1,653,231	1,669,784	1,755,795	1,829,059	1,797,806
<i>OPWDD</i>	25,923	0	0	0	0
<i>OPWDD - Other</i>	1,627,308	1,669,784	1,755,795	1,829,059	1,797,806
<b>Functional Total</b>	<b>3,642,014</b>	<b>3,686,776</b>	<b>3,834,544</b>	<b>4,003,400</b>	<b>3,954,877</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,678,321	2,802,539	2,729,196	2,730,274	2,784,472
<i>DOCCS</i>	2,678,321	2,802,539	2,729,196	2,730,274	2,784,472
Criminal Justice Services, Division of	48,619	40,727	41,492	42,241	44,736
Homeland Security and Emergency Services, Division of	6,955	16,206	19,220	21,079	21,599
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	233,837	346,029	84,347	82,927	84,565
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	777,813	874,873	899,878	917,311	935,175
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	1,080	2,530	2,530	2,530	2,581
<b>Functional Total</b>	<b>3,791,622</b>	<b>4,129,187</b>	<b>3,823,775</b>	<b>3,844,324</b>	<b>3,921,034</b>
<b>HIGHER EDUCATION</b>					
City University of New York	215	0	0	0	0

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Higher Education Services Corporation, New York State	463	950	26,392	28,403	28,262
State University of New York	4,267	25,984	21,984	17,984	17,984
<b>Functional Total</b>	<u>4,945</u>	<u>26,934</u>	<u>48,376</u>	<u>46,387</u>	<u>46,246</u>
<b>EDUCATION</b>					
Arts, Council on the	4,331	5,424	5,513	5,623	5,625
Education, Department of	58,507	91,122	83,726	84,985	85,299
<i>All Other</i>	58,507	91,122	83,726	84,985	85,299
<b>Functional Total</b>	<u>62,838</u>	<u>96,546</u>	<u>89,239</u>	<u>90,608</u>	<u>90,924</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	59,791	47,558	33,642	30,842	30,842
Civil Service, Department of	30,258	43,031	51,088	54,464	55,012
Deferred Compensation Board	40	61	63	63	63
Elections, State Board of	16,908	31,694	29,549	29,912	30,307
Employee Relations, Office of	7,052	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	5,387	6,851	6,351	6,351	6,351
General Services, Office of	109,728	116,412	115,613	117,475	117,475
Information Technology Services, Office of	650,788	719,608	703,835	719,419	719,525
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	32,880	35,665	36,378	37,106	37,106
Prevention of Domestic Violence, Office for	2,453	3,471	3,391	3,391	3,435
Public Employment Relations Board	4,061	5,046	5,118	5,190	5,190
State, Department of	17,265	20,072	21,572	21,572	21,572
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	269,729	268,919	272,116	274,167	274,167
Veterans' Services, Department of	7,138	9,328	8,587	8,645	8,645
Welfare Inspector General, Office of	699	808	822	836	836
<b>Functional Total</b>	<u>1,232,650</u>	<u>1,343,737</u>	<u>1,323,498</u>	<u>1,345,155</u>	<u>1,346,248</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	162,638	165,615	168,509	171,463	174,569
Executive Chamber	22,829	23,303	23,303	23,303	17,854
Judiciary	1,958,472	2,215,500	2,215,500	2,215,500	2,215,500
Law, Department of	154,042	166,469	168,867	171,314	174,089
Legislature	255,723	292,925	292,925	292,925	292,925
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<u>2,554,341</u>	<u>2,865,058</u>	<u>2,870,350</u>	<u>2,875,751</u>	<u>2,876,183</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	(952,526)	(49,687)	506,513	1,150,513	1,195,513
<b>Functional Total</b>	<u>(952,526)</u>	<u>(49,687)</u>	<u>506,513</u>	<u>1,150,513</u>	<u>1,195,513</u>
<b>TOTAL STATE OPERATIONS SPENDING</b>	<u><u>12,300,793</u></u>	<u><u>13,800,628</u></u>	<u><u>14,355,860</u></u>	<u><u>15,232,048</u></u>	<u><u>15,336,904</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	35,981	38,436	39,128	39,316	39,337
Alcoholic Beverage Control, Division of	9,640	11,249	11,474	11,703	11,937
Economic Development, Department of	14,060	14,666	14,666	14,666	14,666
Olympic Regional Development Authority	8,829	3,838	3,838	3,838	3,838
<b>Functional Total</b>	<b>68,510</b>	<b>68,189</b>	<b>69,106</b>	<b>69,523</b>	<b>69,778</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	4,418	4,925	5,016	5,110	5,110
Environmental Conservation, Department of	130,809	156,269	158,040	158,440	158,840
Parks, Recreation and Historic Preservation, Office of	144,317	149,792	152,075	152,014	152,014
<b>Functional Total</b>	<b>279,544</b>	<b>310,986</b>	<b>315,131</b>	<b>315,564</b>	<b>315,964</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	9,231	9,980	9,980	9,980	10,304
Transportation, Department of	203,010	180,092	185,504	191,081	196,848
Waterfront Commission	2,300	2,336	2,405	2,425	2,550
<b>Functional Total</b>	<b>214,541</b>	<b>192,408</b>	<b>197,889</b>	<b>203,486</b>	<b>209,702</b>
<b>HEALTH</b>					
Aging, Office for the	4,552	4,196	4,196	4,196	4,196
Health, Department of	177,468	187,846	195,916	195,983	196,223
<i>Essential Plan</i>	3,677	0	0	0	0
<i>Medicaid Administration</i>	53,073	55,949	56,519	56,586	56,826
<i>Public Health</i>	120,718	131,897	139,397	139,397	139,397
Medicaid Inspector General, Office of the	16,667	16,673	16,673	16,673	16,673
<b>Functional Total</b>	<b>198,687</b>	<b>208,715</b>	<b>216,785</b>	<b>216,852</b>	<b>217,092</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	148,785	211,747	223,740	236,643	245,604
<i>OCFS</i>	148,785	211,747	223,740	236,643	245,604
Housing and Community Renewal, Division of	4,564	6,800	7,702	7,702	7,702
Human Rights, Division of	14,662	15,830	15,839	15,839	15,839
Labor, Department of	249	1,956	3,306	3,306	3,306
National and Community Service	279	346	349	352	352
Temporary and Disability Assistance, Office of	66,392	70,269	70,339	70,412	70,412
<i>All Other</i>	66,392	70,269	70,339	70,412	70,412
<b>Functional Total</b>	<b>234,931</b>	<b>306,948</b>	<b>321,275</b>	<b>334,254</b>	<b>343,215</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	72,527	79,728	82,304	87,630	82,436
<i>OASAS</i>	24,947	29,455	30,480	32,419	30,528
<i>OASAS - Other</i>	47,580	50,273	51,824	55,211	51,908
Justice Center	28,246	27,695	31,874	33,125	31,881
Mental Health, Office of	1,389,863	1,467,725	1,559,821	1,637,027	1,615,841
<i>OMH</i>	385,317	443,729	469,630	495,455	487,995
<i>OMH - Other</i>	1,004,546	1,023,996	1,090,191	1,141,572	1,127,846
People with Developmental Disabilities, Office for	1,454,550	1,421,035	1,501,205	1,567,768	1,529,638
<i>OPWDD</i>	418	0	0	0	0
<i>OPWDD - Other</i>	1,454,132	1,421,035	1,501,205	1,567,768	1,529,638
<b>Functional Total</b>	<b>2,945,186</b>	<b>2,996,183</b>	<b>3,175,204</b>	<b>3,325,550</b>	<b>3,259,796</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	3,649	3,298	3,384	3,470	3,416
Corrections and Community Supervision, Department of	2,161,355	2,343,549	2,278,124	2,279,202	2,323,400
<i>DOCCS</i>	2,161,355	2,343,549	2,278,124	2,279,202	2,323,400
Criminal Justice Services, Division of	34,668	32,288	32,895	33,484	34,925
Homeland Security and Emergency Services, Division of	3,384	8,744	10,701	11,668	12,112
Judicial Conduct, Commission on	5,644	6,516	6,516	6,516	6,516
Military and Naval Affairs, Division of	188,584	274,948	71,278	71,615	73,047
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350
State Police, Division of	700,216	813,837	833,607	849,776	866,522
Statewide Financial System	13,086	12,806	13,068	13,336	13,336
Victim Services, Office of	446	500	500	500	510
<b>Functional Total</b>	<b>3,111,032</b>	<b>3,497,836</b>	<b>3,251,423</b>	<b>3,270,917</b>	<b>3,335,134</b>
<b>HIGHER EDUCATION</b>					
Higher Education Services Corporation, New York State	463	950	11,275	11,650	12,009
State University of New York	759	20,242	17,042	13,842	13,842
<b>Functional Total</b>	<b>1,222</b>	<b>21,192</b>	<b>28,317</b>	<b>25,492</b>	<b>25,851</b>
<b>EDUCATION</b>					

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Arts, Council on the	2,848	2,995	3,046	3,107	3,108
Education, Department of	40,724	43,017	43,310	44,843	44,897
<i>All Other</i>	40,724	43,017	43,310	44,843	44,897
<b>Functional Total</b>	<u>43,572</u>	<u>46,012</u>	<u>46,356</u>	<u>47,950</u>	<u>48,005</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	29,302	30,042	30,042	30,042	30,042
Civil Service, Department of	23,086	27,100	32,912	34,813	34,817
Deferred Compensation Board	34	34	35	35	35
Elections, State Board of	11,068	19,147	19,332	19,520	19,780
Employee Relations, Office of	6,913	12,487	12,666	12,849	12,849
Ethics and Lobbying, Independent Commission on	5,054	6,674	6,674	6,674	6,674
Gaming Commission, New York State	3,821	2,478	2,478	2,478	2,478
General Services, Office of	43,444	41,346	42,491	43,353	43,353
Information Technology Services, Office of	328,965	349,671	359,335	367,249	367,355
Inspector General, Office of the	7,663	8,877	8,999	9,123	9,123
Labor Management Committees	7,257	5,823	5,939	6,058	6,058
Prevention of Domestic Violence, Office for	2,169	2,695	2,733	2,733	2,773
Public Employment Relations Board	3,831	4,806	4,873	4,940	4,940
State, Department of	12,094	12,476	13,976	13,976	13,976
Tax Appeals, Division of	2,909	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	245,083	227,503	230,051	231,833	231,833
Veterans' Services, Department of	6,735	7,951	8,005	8,059	8,059
Welfare Inspector General, Office of	696	699	713	727	727
<b>Functional Total</b>	<u>740,124</u>	<u>763,251</u>	<u>784,696</u>	<u>797,904</u>	<u>798,314</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	126,309	135,489	137,669	139,892	142,384
Executive Chamber	16,285	18,531	18,531	18,531	14,531
Judiciary	1,686,454	1,881,200	1,881,200	1,881,200	1,881,200
Law, Department of	133,769	145,114	147,211	149,350	151,836
Legislature	196,616	223,497	223,497	223,497	223,497
Lieutenant Governor, Office of the	579	1,119	1,119	1,119	1,119
<b>Functional Total</b>	<u>2,160,012</u>	<u>2,404,950</u>	<u>2,409,227</u>	<u>2,413,589</u>	<u>2,414,567</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	63	319,856	381,056	825,056	1,070,056
<b>Functional Total</b>	<u>63</u>	<u>319,856</u>	<u>381,056</u>	<u>825,056</u>	<u>1,070,056</u>
<b>TOTAL PERSONAL SERVICE SPENDING</b>	<u><u>9,997,424</u></u>	<u><u>11,136,526</u></u>	<u><u>11,196,465</u></u>	<u><u>11,846,137</u></u>	<u><u>12,107,474</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	5,344	4,405	4,673	4,748	4,757
Alcoholic Beverage Control, Division of	1,527	1,915	1,962	2,011	2,051
Economic Development, Department of	8,793	2,436	2,436	2,436	2,436
Empire State Development Corporation	126	0	0	0	0
Olympic Regional Development Authority	5,328	6,066	6,066	6,066	6,066
<b>Functional Total</b>	<b>21,118</b>	<b>14,822</b>	<b>15,137</b>	<b>15,261</b>	<b>15,310</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	1,036	1,063	1,070	1,077	1,077
Environmental Conservation, Department of	12,730	23,909	20,612	22,112	24,612
Parks, Recreation and Historic Preservation, Office of	13,457	8,892	8,957	9,018	9,023
<b>Functional Total</b>	<b>27,223</b>	<b>33,864</b>	<b>30,639</b>	<b>32,207</b>	<b>34,712</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	1,757	2,888	2,888	2,888	3,025
Transportation, Department of	174,618	173,504	178,263	183,153	188,183
Waterfront Commission	190	525	540	557	574
<b>Functional Total</b>	<b>176,565</b>	<b>176,917</b>	<b>181,691</b>	<b>186,598</b>	<b>191,782</b>
<b>HEALTH</b>					
Aging, Office for the	132	138	140	140	140
Health, Department of	541,157	244,035	362,385	350,603	353,544
<i>Essential Plan</i>	83,516	0	0	0	0
<i>Medicaid Administration</i>	238,620	315,774	294,151	288,869	291,810
<i>Public Health</i>	219,021	(71,739)	68,234	61,734	61,734
Medicaid Inspector General, Office of the	2,478	2,549	2,620	2,620	2,620
<b>Functional Total</b>	<b>543,767</b>	<b>246,722</b>	<b>365,145</b>	<b>353,363</b>	<b>356,304</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	56,248	73,869	77,654	79,695	82,913
<i>OCFS</i>	56,248	73,869	77,654	79,695	82,913
Housing and Community Renewal, Division of	1,696	887	1,193	1,193	1,193
Human Rights, Division of	1,627	4,314	4,314	4,314	4,314
Labor, Department of	530	1,616	1,767	1,767	1,767
National and Community Service	32	9	9	9	9
Temporary and Disability Assistance, Office of	139,890	61,811	61,830	61,824	61,824
<i>All Other</i>	139,890	61,811	61,830	61,824	61,824
<b>Functional Total</b>	<b>200,023</b>	<b>142,506</b>	<b>146,767</b>	<b>148,802</b>	<b>152,020</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	26,079	24,950	24,820	24,632	24,632
<i>OASAS</i>	8,608	8,141	8,098	8,037	8,037
<i>OASAS - Other</i>	17,471	16,809	16,722	16,595	16,595
Justice Center	8,152	8,382	8,604	8,830	9,075
Mental Health, Office of	463,916	408,512	371,326	383,097	393,206
<i>OMH</i>	119,918	104,978	57,580	59,813	59,735
<i>OMH - Other</i>	343,998	303,534	313,746	323,284	333,471
People with Developmental Disabilities, Office for	198,681	248,749	254,590	261,291	268,168
<i>OPWDD</i>	25,505	0	0	0	0
<i>OPWDD - Other</i>	173,176	248,749	254,590	261,291	268,168
<b>Functional Total</b>	<b>696,828</b>	<b>690,593</b>	<b>659,340</b>	<b>677,850</b>	<b>695,081</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	181	269	275	281	279
Corrections and Community Supervision, Department of	516,966	458,990	451,072	451,072	461,072
<i>DOCCS</i>	516,966	458,990	451,072	451,072	461,072
Criminal Justice Services, Division of	13,951	8,439	8,597	8,757	9,811
Homeland Security and Emergency Services, Division of	3,571	7,462	8,519	9,411	9,487
Judicial Conduct, Commission on	1,917	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	45,253	71,081	13,069	11,312	11,518
Prosecutorial Conduct, Commission on	0	400	400	400	400
State Police, Division of	77,597	61,036	66,271	67,535	68,653
Statewide Financial System	20,495	19,376	19,851	20,341	20,341
Victim Services, Office of	634	2,030	2,030	2,030	2,071
<b>Functional Total</b>	<b>680,590</b>	<b>631,351</b>	<b>572,352</b>	<b>573,407</b>	<b>585,900</b>



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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>HIGHER EDUCATION</b>					
City University of New York	215	0	0	0	0
Higher Education Services Corporation, New York State	0	0	15,117	16,753	16,253
State University of New York	3,508	5,742	4,942	4,142	4,142
<b>Functional Total</b>	<u>3,723</u>	<u>5,742</u>	<u>20,059</u>	<u>20,895</u>	<u>20,395</u>
<b>EDUCATION</b>					
Arts, Council on the	1,483	2,429	2,467	2,516	2,517
Education, Department of	17,783	48,105	40,416	40,142	40,402
<i>All Other</i>	17,783	48,105	40,416	40,142	40,402
<b>Functional Total</b>	<u>19,266</u>	<u>50,534</u>	<u>42,883</u>	<u>42,658</u>	<u>42,919</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	30,489	17,516	3,600	800	800
Civil Service, Department of	7,172	15,931	18,176	19,651	20,195
Deferred Compensation Board	6	27	28	28	28
Elections, State Board of	5,840	12,547	10,217	10,392	10,527
Employee Relations, Office of	139	422	228	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,057	1,057	1,057	1,057
Gaming Commission, New York State	1,566	4,373	3,873	3,873	3,873
General Services, Office of	66,284	75,066	73,122	74,122	74,122
Information Technology Services, Office of	321,823	369,937	344,500	352,170	352,170
Inspector General, Office of the	1,502	1,814	1,867	1,904	1,904
Labor Management Committees	25,623	29,842	30,439	31,048	31,048
Prevention of Domestic Violence, Office for	284	776	658	658	662
Public Employment Relations Board	230	240	245	250	250
State, Department of	5,171	7,596	7,596	7,596	7,596
Tax Appeals, Division of	215	440	440	440	440
Taxation and Finance, Department of	24,646	41,416	42,065	42,334	42,334
Veterans' Services, Department of	403	1,377	582	586	586
Welfare Inspector General, Office of	3	109	109	109	109
<b>Functional Total</b>	<u>492,526</u>	<u>580,486</u>	<u>538,802</u>	<u>547,251</u>	<u>547,934</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	36,329	30,126	30,840	31,571	32,185
Executive Chamber	6,544	4,772	4,772	4,772	3,323
Judiciary	272,018	334,300	334,300	334,300	334,300
Law, Department of	20,273	21,355	21,656	21,964	22,253
Legislature	59,107	69,428	69,428	69,428	69,428
Lieutenant Governor, Office of the	58	127	127	127	127
<b>Functional Total</b>	<u>394,329</u>	<u>460,108</u>	<u>461,123</u>	<u>462,162</u>	<u>461,616</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	(952,589)	(369,543)	125,457	325,457	125,457
<b>Functional Total</b>	<u>(952,589)</u>	<u>(369,543)</u>	<u>125,457</u>	<u>325,457</u>	<u>125,457</u>
<b>TOTAL NON-PERSONAL SERVICE SPENDING</b>	<u><u>2,303,369</u></u>	<u><u>2,664,102</u></u>	<u><u>3,159,395</u></u>	<u><u>3,385,911</u></u>	<u><u>3,229,430</u></u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
<b>Functional Total</b>	<u>1,487</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
<b>TRANSPORTATION</b>					
Waterfront Commission	42	0	0	0	0
<b>Functional Total</b>	<u>42</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>HEALTH</b>					
Health, Department of	3,305	7,070	7,070	7,070	7,070
<i>Medicaid Administration</i>	3,300	5,000	5,000	5,000	5,000
<i>Public Health</i>	5	2,070	2,070	2,070	2,070
<b>Functional Total</b>	<u>3,305</u>	<u>7,070</u>	<u>7,070</u>	<u>7,070</u>	<u>7,070</u>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	30	0	0	0	0
<i>OCFS</i>	30	0	0	0	0
<b>Functional Total</b>	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	32	0	0	0	0
<i>OASAS</i>	32	0	0	0	0
<b>Functional Total</b>	<u>32</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	206	500	500	500	500
<i>DOCCS</i>	206	500	500	500	500
State Police, Division of	12	0	0	0	0
<b>Functional Total</b>	<u>218</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
<b>HIGHER EDUCATION</b>					
State University of New York	64	45	45	45	45
<b>Functional Total</b>	<u>64</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	499	300	300	300	300
Labor Management Committees	7,766	5,306	5,412	5,520	5,520
Veterans' Services, Department of	0	5	5	5	5
<b>Functional Total</b>	<u>8,265</u>	<u>5,611</u>	<u>5,717</u>	<u>5,825</u>	<u>5,825</u>
<b>ELECTED OFFICIALS</b>					
Judiciary	829,893	915,901	915,901	915,901	915,901
Legislature	112	0	0	0	0
<b>Functional Total</b>	<u>830,005</u>	<u>915,901</u>	<u>915,901</u>	<u>915,901</u>	<u>915,901</u>
<b>ALL OTHER CATEGORIES</b>					
General State Charges	8,807,096	6,378,469	9,220,845	10,559,295	11,667,175
<b>Functional Total</b>	<u>8,807,096</u>	<u>6,378,469</u>	<u>9,220,845</u>	<u>10,559,295</u>	<u>11,667,175</u>
<b>TOTAL GENERAL STATE CHARGES SPENDING</b>	<u>9,650,544</u>	<u>7,309,096</u>	<u>10,151,578</u>	<u>11,490,136</u>	<u>12,598,016</u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
<b><i>Agriculture and Markets, Department of</i></b>	<b>92,707</b>	<b>104,283</b>	<b>94,730</b>	<b>97,500</b>	<b>96,030</b>
Assistance and Grants	45,808	52,769	42,250	44,750	43,250
State Operations	45,731	49,218	50,184	50,454	50,484
Personal Service	38,265	42,240	42,938	43,132	43,153
Non-Personal Service/Indirect Costs	7,466	6,978	7,246	7,322	7,331
General State Charges	1,168	2,296	2,296	2,296	2,296
<b><i>Alcoholic Beverage Control, Division of</i></b>	<b>68,681</b>	<b>81,151</b>	<b>99,578</b>	<b>145,811</b>	<b>147,136</b>
Assistance and Grants	10,000	4,856	27,471	72,524	72,524
State Operations	48,997	61,660	58,230	59,410	60,519
Personal Service	24,343	34,663	34,529	35,132	35,748
Non-Personal Service/Indirect Costs	24,654	26,997	23,701	24,278	24,771
General State Charges	9,684	14,635	13,877	13,877	14,093
<b><i>Economic Development, Department of</i></b>	<b>67,562</b>	<b>70,433</b>	<b>64,124</b>	<b>64,124</b>	<b>64,124</b>
Assistance and Grants	44,069	51,353	45,044	45,044	45,044
State Operations	23,493	19,052	19,052	19,052	19,052
Personal Service	14,060	14,769	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	9,433	4,283	4,283	4,283	4,283
General State Charges	0	28	28	28	28
<b><i>Empire State Development Corporation</i></b>	<b>113,037</b>	<b>192,644</b>	<b>165,195</b>	<b>166,860</b>	<b>166,860</b>
Assistance and Grants	112,911	192,644	165,195	166,860	166,860
State Operations	126	0	0	0	0
Non-Personal Service/Indirect Costs	126	0	0	0	0
<b><i>Financial Services, Department of</i></b>	<b>413,032</b>	<b>436,765</b>	<b>431,515</b>	<b>431,515</b>	<b>431,515</b>
Assistance and Grants	69,416	101,522	96,272	96,272	96,272
State Operations	229,769	218,440	218,440	218,440	218,440
Personal Service	176,282	163,054	163,054	163,054	163,054
Non-Personal Service/Indirect Costs	53,487	55,386	55,386	55,386	55,386
General State Charges	113,847	116,803	116,803	116,803	116,803
<b><i>Olympic Regional Development Authority</i></b>	<b>15,644</b>	<b>11,554</b>	<b>11,554</b>	<b>11,554</b>	<b>11,554</b>
State Operations	14,157	10,054	10,054	10,054	10,054
Personal Service	8,829	3,838	3,838	3,838	3,838
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216
General State Charges	1,487	1,500	1,500	1,500	1,500
<b><i>Public Service Department</i></b>	<b>237,626</b>	<b>188,210</b>	<b>1,161,892</b>	<b>1,165,551</b>	<b>1,174,770</b>
Assistance and Grants	148,931	71,479	45,133	45,133	50,133
State Operations	55,865	76,476	1,076,233	1,077,925	1,079,597
Personal Service	48,365	61,174	62,127	63,098	64,601
Non-Personal Service/Indirect Costs	7,500	15,302	1,014,106	1,014,827	1,014,996
General State Charges	32,830	40,255	40,526	42,493	45,040
<b>Functional Total</b>	<b>1,008,289</b>	<b>1,085,040</b>	<b>2,028,588</b>	<b>2,082,915</b>	<b>2,091,989</b>
<b>PARKS AND THE ENVIRONMENT</b>					
<b><i>Adirondack Park Agency</i></b>	<b>5,454</b>	<b>5,988</b>	<b>6,086</b>	<b>6,187</b>	<b>6,187</b>
State Operations	5,454	5,988	6,086	6,187	6,187
Personal Service	4,418	4,925	5,016	5,110	5,110
Non-Personal Service/Indirect Costs	1,036	1,063	1,070	1,077	1,077
<b><i>Environmental Conservation, Department of</i></b>	<b>299,718</b>	<b>345,757</b>	<b>341,469</b>	<b>338,009</b>	<b>340,909</b>
Assistance and Grants	1,226	5,568	2,128	2,128	2,128
State Operations	252,852	293,217	292,369	288,909	291,809
Personal Service	211,407	244,606	246,926	241,966	242,366
Non-Personal Service/Indirect Costs	41,445	48,611	45,443	46,943	49,443
General State Charges	45,640	46,972	46,972	46,972	46,972
<b><i>Parks, Recreation and Historic Preservation, Office of</i></b>	<b>240,635</b>	<b>260,663</b>	<b>263,548</b>	<b>264,589</b>	<b>264,594</b>
Assistance and Grants	7,044	8,750	6,750	6,750	6,750
State Operations	228,603	246,367	251,238	252,279	252,284
Personal Service	176,173	200,264	204,766	205,439	205,439
Non-Personal Service/Indirect Costs	52,430	46,103	46,472	46,840	46,845
General State Charges	4,988	5,546	5,560	5,560	5,560
<b>Functional Total</b>	<b>545,807</b>	<b>612,408</b>	<b>611,103</b>	<b>608,785</b>	<b>611,690</b>
<b>TRANSPORTATION</b>					
<b><i>Motor Vehicles, Department of</i></b>	<b>86,124</b>	<b>90,693</b>	<b>93,193</b>	<b>93,193</b>	<b>93,654</b>
Assistance and Grants	1,250	0	0	0	0
State Operations	62,278	63,796	66,296	66,296	66,757
Personal Service	44,372	49,783	49,783	49,783	50,107

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
Non-Personal Service/Indirect Costs	17,906	14,013	16,513	16,513	16,650
General State Charges	22,596	26,897	26,897	26,897	26,897
<b>Transportation, Department of</b>	<b>5,624,522</b>	<b>5,513,560</b>	<b>5,708,820</b>	<b>5,717,244</b>	<b>5,730,322</b>
Assistance and Grants	5,236,231	5,148,821	5,333,536	5,331,113	5,332,705
State Operations	386,142	362,507	372,936	383,661	394,724
Personal Service	206,211	183,440	188,953	194,633	200,507
Non-Personal Service/Indirect Costs	179,931	179,067	183,983	189,028	194,217
General State Charges	2,149	2,232	2,348	2,470	2,893
<b>Waterfront Commission</b>	<b>2,542</b>	<b>4,715</b>	<b>4,799</b>	<b>4,836</b>	<b>4,978</b>
State Operations	2,500	4,715	4,799	4,836	4,978
Personal Service	2,300	3,890	3,959	3,979	4,104
Non-Personal Service/Indirect Costs	200	825	840	857	874
General State Charges	42	0	0	0	0
<b>Functional Total</b>	<b>5,713,188</b>	<b>5,608,968</b>	<b>5,806,812</b>	<b>5,815,273</b>	<b>5,828,954</b>
<b>HEALTH</b>					
<b>Aging, Office for the</b>	<b>178,128</b>	<b>210,980</b>	<b>192,252</b>	<b>192,762</b>	<b>203,931</b>
Assistance and Grants	173,444	206,646	187,916	188,426	199,595
State Operations	4,684	4,334	4,336	4,336	4,336
Personal Service	4,552	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	132	138	140	140	140
<b>Health, Department of</b>	<b>30,798,212</b>	<b>34,168,398</b>	<b>37,372,907</b>	<b>39,323,878</b>	<b>41,003,427</b>
<b>Medical Assistance</b>	<b>26,924,453</b>	<b>30,415,053</b>	<b>33,593,117</b>	<b>35,519,885</b>	<b>37,167,869</b>
Assistance and Grants	26,924,453	30,415,053	33,593,117	35,519,885	37,167,869
<b>Essential Plan</b>	<b>87,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
State Operations	87,193	0	0	0	0
Personal Service	3,677	0	0	0	0
Non-Personal Service/Indirect Costs	83,516	0	0	0	0
<b>Medicaid Administration</b>	<b>1,177,265</b>	<b>893,957</b>	<b>838,904</b>	<b>833,689</b>	<b>836,870</b>
Assistance and Grants	879,892	517,231	483,231	483,231	483,231
State Operations	293,440	371,725	350,672	345,457	348,638
Personal Service	54,794	55,950	56,520	56,587	56,827
Non-Personal Service/Indirect Costs	238,646	315,775	294,152	288,870	291,811
General State Charges	3,933	5,001	5,001	5,001	5,001
<b>Public Health</b>	<b>2,609,301</b>	<b>2,859,388</b>	<b>2,940,886</b>	<b>2,970,304</b>	<b>2,998,688</b>
Assistance and Grants	1,951,717	2,414,596	2,337,973	2,372,940	2,408,667
State Operations	619,504	394,143	552,179	546,567	539,120
Personal Service	259,486	294,471	303,606	303,699	303,853
Non-Personal Service/Indirect Costs	360,018	99,672	248,573	242,868	235,267
General State Charges	38,080	50,649	50,734	50,797	50,901
<b>Medicaid Inspector General, Office of the</b>	<b>19,145</b>	<b>19,222</b>	<b>19,293</b>	<b>19,293</b>	<b>19,293</b>
State Operations	19,145	19,222	19,293	19,293	19,293
Personal Service	16,667	16,673	16,673	16,673	16,673
Non-Personal Service/Indirect Costs	2,478	2,549	2,620	2,620	2,620
<b>Functional Total</b>	<b>30,995,485</b>	<b>34,398,600</b>	<b>37,584,452</b>	<b>39,535,933</b>	<b>41,226,651</b>
<b>SOCIAL WELFARE</b>					
<b>Children and Family Services, Office of</b>	<b>2,307,371</b>	<b>3,096,324</b>	<b>3,243,361</b>	<b>3,400,505</b>	<b>3,425,805</b>
<b>OCFS</b>	<b>2,248,358</b>	<b>3,036,087</b>	<b>3,183,124</b>	<b>3,340,268</b>	<b>3,365,568</b>
Assistance and Grants	2,027,324	2,727,441	2,858,204	3,000,341	3,013,000
State Operations	219,165	306,144	322,320	337,226	349,781
Personal Service	151,502	215,501	227,558	240,528	249,529
Non-Personal Service/Indirect Costs	67,663	90,643	94,762	96,698	100,252
General State Charges	1,869	2,502	2,600	2,701	2,787
<b>OCFS - Other</b>	<b>59,013</b>	<b>60,237</b>	<b>60,237</b>	<b>60,237</b>	<b>60,237</b>
Assistance and Grants	59,013	60,237	60,237	60,237	60,237
<b>Housing and Community Renewal, Division of</b>	<b>99,662</b>	<b>166,888</b>	<b>183,556</b>	<b>176,806</b>	<b>163,328</b>
Assistance and Grants	26,630	67,490	76,928	70,406	56,928
State Operations	52,704	71,505	76,447	76,447	76,447
Personal Service	41,125	48,683	53,100	53,100	53,100
Non-Personal Service/Indirect Costs	11,579	22,822	23,347	23,347	23,347
General State Charges	20,328	27,893	30,181	29,953	29,953
<b>Human Rights, Division of</b>	<b>16,289</b>	<b>20,644</b>	<b>20,653</b>	<b>20,653</b>	<b>20,653</b>
Assistance and Grants	0	500	500	500	500
State Operations	16,289	20,144	20,153	20,153	20,153
Personal Service	14,662	15,830	15,839	15,839	15,839

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
Non-Personal Service/Indirect Costs	1,627	4,314	4,314	4,314	4,314
<b>Labor, Department of</b>	<b>109,758</b>	<b>161,422</b>	<b>153,975</b>	<b>141,996</b>	<b>141,996</b>
Assistance and Grants	30,555	71,635	65,650	53,650	53,650
State Operations	55,446	61,901	61,926	61,938	61,938
Personal Service	35,826	38,251	39,621	39,633	39,633
Non-Personal Service/Indirect Costs	19,620	23,650	22,305	22,305	22,305
General State Charges	23,757	27,886	26,399	26,408	26,408
<b>National and Community Service</b>	<b>311</b>	<b>843</b>	<b>869</b>	<b>894</b>	<b>917</b>
Assistance and Grants	0	488	511	533	556
State Operations	311	355	358	361	361
Personal Service	279	346	349	352	352
Non-Personal Service/Indirect Costs	32	9	9	9	9
<b>Temporary and Disability Assistance, Office of</b>	<b>2,519,488</b>	<b>3,962,431</b>	<b>2,720,890</b>	<b>2,104,592</b>	<b>2,127,681</b>
<b>Welfare Assistance</b>	<b>1,219,967</b>	<b>1,397,287</b>	<b>1,357,447</b>	<b>1,396,732</b>	<b>1,419,821</b>
Assistance and Grants	1,219,967	1,397,287	1,357,447	1,396,732	1,419,821
<b>All Other</b>	<b>1,299,521</b>	<b>2,565,144</b>	<b>1,363,443</b>	<b>707,860</b>	<b>707,860</b>
Assistance and Grants	1,093,163	2,432,736	1,230,946	575,296	575,296
State Operations	206,344	132,280	132,369	132,436	132,436
Personal Service	66,392	70,269	70,339	70,412	70,412
Non-Personal Service/Indirect Costs	139,952	62,011	62,030	62,024	62,024
General State Charges	14	128	128	128	128
<b>Functional Total</b>	<b>5,052,879</b>	<b>7,408,552</b>	<b>6,323,304</b>	<b>5,845,446</b>	<b>5,880,380</b>
<b>MENTAL HYGIENE</b>					
<b>Addiction Services and Supports, Office of</b>	<b>642,319</b>	<b>847,134</b>	<b>740,493</b>	<b>781,119</b>	<b>760,726</b>
<b>OASAS</b>	<b>526,410</b>	<b>710,636</b>	<b>639,310</b>	<b>675,127</b>	<b>656,450</b>
Assistance and Grants	484,871	656,525	584,027	617,770	600,984
State Operations	41,507	52,717	53,866	55,915	54,011
Personal Service	24,947	31,653	32,678	34,617	32,726
Non-Personal Service/Indirect Costs	16,560	21,064	21,188	21,298	21,285
General State Charges	32	1,394	1,417	1,442	1,455
<b>OASAS - Other</b>	<b>115,909</b>	<b>136,498</b>	<b>101,183</b>	<b>105,992</b>	<b>104,276</b>
Assistance and Grants	50,858	69,416	32,637	34,186	35,773
State Operations	65,051	67,082	68,546	71,806	68,503
Personal Service	47,580	50,273	51,824	55,211	51,908
Non-Personal Service/Indirect Costs	17,471	16,809	16,722	16,595	16,595
<b>Justice Center</b>	<b>36,942</b>	<b>36,883</b>	<b>41,127</b>	<b>42,604</b>	<b>41,605</b>
Assistance and Grants	544	806	649	649	649
State Operations	36,398	36,077	40,478	41,955	40,956
Personal Service	28,246	27,695	31,874	33,125	31,881
Non-Personal Service/Indirect Costs	8,152	8,382	8,604	8,830	9,075
<b>Mental Health, Office of</b>	<b>3,623,474</b>	<b>4,276,183</b>	<b>4,685,168</b>	<b>4,962,201</b>	<b>4,952,527</b>
<b>OMH</b>	<b>1,876,866</b>	<b>2,349,224</b>	<b>2,760,807</b>	<b>2,966,817</b>	<b>2,950,325</b>
Assistance and Grants	1,368,988	1,793,971	2,227,046	2,404,993	2,396,039
State Operations	507,878	554,865	533,368	561,426	553,888
Personal Service	385,317	444,361	470,262	496,087	488,627
Non-Personal Service/Indirect Costs	122,561	110,504	63,106	65,339	65,261
General State Charges	0	388	393	398	398
<b>OMH - Other</b>	<b>1,746,608</b>	<b>1,926,959</b>	<b>1,924,361</b>	<b>1,995,384</b>	<b>2,002,202</b>
Assistance and Grants	398,064	599,429	520,424	530,528	540,885
State Operations	1,348,544	1,327,530	1,403,937	1,464,856	1,461,317
Personal Service	1,004,546	1,023,996	1,090,191	1,141,572	1,127,846
Non-Personal Service/Indirect Costs	343,998	303,534	313,746	323,284	333,471
<b>People with Developmental Disabilities, Office for</b>	<b>6,163,156</b>	<b>3,642,592</b>	<b>4,216,855</b>	<b>4,505,353</b>	<b>4,874,148</b>
<b>OPWDD</b>	<b>565,779</b>	<b>615,117</b>	<b>633,257</b>	<b>641,857</b>	<b>654,157</b>
Assistance and Grants	539,560	614,915	633,055	641,655	653,955
State Operations	26,219	202	202	202	202
Personal Service	418	0	0	0	0
Non-Personal Service/Indirect Costs	25,801	202	202	202	202
<b>OPWDD - Other</b>	<b>5,597,377</b>	<b>3,027,475</b>	<b>3,583,598</b>	<b>3,863,496</b>	<b>4,219,991</b>
Assistance and Grants	3,970,069	1,357,691	1,827,803	2,034,437	2,422,185
State Operations	1,627,308	1,669,784	1,755,795	1,829,059	1,797,806
Personal Service	1,454,132	1,421,035	1,501,205	1,567,768	1,529,638
Non-Personal Service/Indirect Costs	173,176	248,749	254,590	261,291	268,168
<b>Functional Total</b>	<b>10,465,891</b>	<b>8,802,792</b>	<b>9,683,643</b>	<b>10,291,277</b>	<b>10,629,006</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
<b>Correction, Commission of</b>	<b>3,830</b>	<b>3,567</b>	<b>3,659</b>	<b>3,751</b>	<b>3,695</b>
State Operations	3,830	3,567	3,659	3,751	3,695
Personal Service	3,649	3,298	3,384	3,470	3,416
Non-Personal Service/Indirect Costs	181	269	275	281	279
<b>Corrections and Community Supervision, Department of</b>	<b>2,687,335</b>	<b>2,825,453</b>	<b>2,752,112</b>	<b>2,753,193</b>	<b>2,807,391</b>
<b>DOCCS</b>	<b>2,685,586</b>	<b>2,817,053</b>	<b>2,743,712</b>	<b>2,744,793</b>	<b>2,798,991</b>
Assistance and Grants	6,700	11,206	11,206	11,206	11,206
State Operations	2,678,553	2,805,210	2,731,867	2,732,945	2,787,143
Personal Service	2,161,546	2,343,772	2,278,347	2,279,425	2,323,623
Non-Personal Service/Indirect Costs	517,007	461,438	453,520	453,520	463,520
General State Charges	333	637	639	642	642
<b>DOCCS - Other</b>	<b>1,749</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>
Assistance and Grants	1,749	8,400	8,400	8,400	8,400
<b>Criminal Justice Services, Division of</b>	<b>355,267</b>	<b>498,503</b>	<b>481,556</b>	<b>517,352</b>	<b>519,894</b>
Assistance and Grants	306,298	455,412	437,654	472,654	472,654
State Operations	48,969	43,091	43,902	44,698	47,240
Personal Service	35,009	32,699	33,314	33,911	35,360
Non-Personal Service/Indirect Costs	13,960	10,392	10,588	10,787	11,880
<b>Homeland Security and Emergency Services, Division of</b>	<b>107,219</b>	<b>206,603</b>	<b>183,075</b>	<b>188,834</b>	<b>190,317</b>
Assistance and Grants	60,959	134,933	107,457	110,391	110,411
State Operations	45,629	70,794	74,739	77,561	79,006
Personal Service	29,933	46,290	48,875	50,495	51,595
Non-Personal Service/Indirect Costs	15,696	24,504	25,864	27,066	27,411
General State Charges	631	876	879	882	900
<b>Indigent Legal Services, Office of</b>	<b>313,243</b>	<b>327,675</b>	<b>313,817</b>	<b>310,627</b>	<b>310,775</b>
Assistance and Grants	305,349	319,629	305,630	302,296	302,296
State Operations	5,003	5,210	5,303	5,398	5,496
Personal Service	4,397	4,310	4,386	4,463	4,543
Non-Personal Service/Indirect Costs	606	900	917	935	953
General State Charges	2,891	2,836	2,884	2,933	2,983
<b>Judicial Conduct, Commission on</b>	<b>7,561</b>	<b>8,716</b>	<b>8,716</b>	<b>8,716</b>	<b>8,716</b>
State Operations	7,561	8,716	8,716	8,716	8,716
Personal Service	5,644	6,516	6,516	6,516	6,516
Non-Personal Service/Indirect Costs	1,917	2,200	2,200	2,200	2,200
<b>Judicial Nomination, Commission on</b>	<b>10</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
State Operations	10	30	30	30	30
Non-Personal Service/Indirect Costs	10	30	30	30	30
<b>Judicial Screening Committees, New York State</b>	<b>15</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
State Operations	15	38	38	38	38
Non-Personal Service/Indirect Costs	15	38	38	38	38
<b>Military and Naval Affairs, Division of</b>	<b>239,628</b>	<b>352,215</b>	<b>90,630</b>	<b>89,310</b>	<b>91,046</b>
Assistance and Grants	2,558	1,753	1,777	1,801	1,821
State Operations	237,070	350,452	88,843	87,499	89,215
Personal Service	188,584	275,120	71,453	71,794	73,230
Non-Personal Service/Indirect Costs	48,486	75,332	17,390	15,705	15,985
General State Charges	0	10	10	10	10
<b>Prosecutorial Conduct, Commission on</b>	<b>0</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>
State Operations	0	1,750	1,750	1,750	1,750
Personal Service	0	1,350	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	400	400	400	400
<b>State Police, Division of</b>	<b>878,934</b>	<b>994,130</b>	<b>1,016,368</b>	<b>1,035,059</b>	<b>1,054,175</b>
State Operations	853,098	964,607	986,845	1,005,536	1,024,652
Personal Service	746,446	867,334	888,174	905,435	923,294
Non-Personal Service/Indirect Costs	106,652	97,273	98,671	100,101	101,358
General State Charges	25,836	29,523	29,523	29,523	29,523
<b>Statewide Financial System</b>	<b>33,581</b>	<b>32,182</b>	<b>32,919</b>	<b>33,677</b>	<b>33,677</b>
State Operations	33,581	32,182	32,919	33,677	33,677
Personal Service	13,086	12,806	13,068	13,336	13,336
Non-Personal Service/Indirect Costs	20,495	19,376	19,851	20,341	20,341
<b>Victim Services, Office of</b>	<b>30,808</b>	<b>196,720</b>	<b>162,392</b>	<b>162,392</b>	<b>162,558</b>
Assistance and Grants	23,414	181,458	147,058	147,058	147,058
State Operations	5,200	12,889	12,961	12,961	13,093
Personal Service	4,020	4,784	4,847	4,847	4,924
Non-Personal Service/Indirect Costs	1,180	8,105	8,114	8,114	8,169

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
General State Charges	2,194	2,373	2,373	2,373	2,407
<b>Functional Total</b>	<u>4,657,431</u>	<u>5,447,582</u>	<u>5,047,062</u>	<u>5,104,729</u>	<u>5,184,062</u>
<b>HIGHER EDUCATION</b>					
<b>City University of New York</b>	<u>2,005,522</u>	<u>2,121,356</u>	<u>2,165,837</u>	<u>2,199,078</u>	<u>2,233,642</u>
Assistance and Grants	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642
State Operations	215	0	0	0	0
Non-Personal Service/Indirect Costs	215	0	0	0	0
<b>Higher Education Services Corporation, New York State</b>	<u>598,437</u>	<u>730,846</u>	<u>757,082</u>	<u>756,973</u>	<u>772,595</u>
Assistance and Grants	578,640	698,748	713,690	728,570	744,333
State Operations	15,350	25,779	43,392	28,403	28,262
Personal Service	7,906	10,870	11,275	11,650	12,009
Non-Personal Service/Indirect Costs	7,444	14,909	32,117	16,753	16,253
General State Charges	4,447	6,319	0	0	0
<b>State University of New York</b>	<u>8,380,467</u>	<u>8,902,009</u>	<u>9,060,930</u>	<u>9,239,812</u>	<u>9,353,247</u>
Assistance and Grants	538,252	653,730	626,400	581,756	456,400
State Operations	7,402,063	7,654,081	7,822,387	8,027,430	8,247,183
Personal Service	4,636,156	4,820,362	4,876,105	4,998,521	5,131,457
Non-Personal Service/Indirect Costs	2,765,907	2,833,719	2,946,282	3,028,909	3,115,726
General State Charges	440,152	594,198	612,143	630,626	649,664
<b>Functional Total</b>	<u>10,984,426</u>	<u>11,754,211</u>	<u>11,983,849</u>	<u>12,195,863</u>	<u>12,359,484</u>
<b>EDUCATION</b>					
<b>Arts, Council on the</b>	<u>98,449</u>	<u>94,437</u>	<u>48,026</u>	<u>48,136</u>	<u>48,138</u>
Assistance and Grants	94,118	89,013	42,513	42,513	42,513
State Operations	4,331	5,424	5,513	5,623	5,625
Personal Service	2,848	2,995	3,046	3,107	3,108
Non-Personal Service/Indirect Costs	1,483	2,429	2,467	2,516	2,517
<b>Education, Department of</b>	<u>37,649,619</u>	<u>39,963,223</u>	<u>41,174,925</u>	<u>42,233,479</u>	<u>43,163,179</u>
<b>School Aid</b>	<u>33,232,059</u>	<u>35,206,679</u>	<u>36,397,499</u>	<u>37,337,024</u>	<u>38,189,435</u>
Assistance and Grants	33,232,059	35,206,679	36,397,499	37,337,024	38,189,435
<b>School Aid – Other</b>	<u>151,315</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
Assistance and Grants	151,315	140,000	140,000	140,000	140,000
<b>STAR Property Tax Relief</b>	<u>1,607,753</u>	<u>1,575,393</u>	<u>1,546,911</u>	<u>1,519,991</u>	<u>1,446,842</u>
Assistance and Grants	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<b>Special Education Categorical Programs</b>	<u>1,408,000</u>	<u>1,507,434</u>	<u>1,597,497</u>	<u>1,694,361</u>	<u>1,794,931</u>
Assistance and Grants	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<b>All Other</b>	<u>1,250,492</u>	<u>1,533,717</u>	<u>1,493,018</u>	<u>1,542,103</u>	<u>1,591,971</u>
Assistance and Grants	1,049,057	1,289,126	1,252,431	1,299,533	1,346,780
State Operations	158,610	197,809	192,287	193,570	196,191
Personal Service	106,803	114,343	116,067	119,057	120,568
Non-Personal Service/Indirect Costs	51,807	83,466	76,220	74,513	75,623
General State Charges	42,825	46,782	48,300	49,000	49,000
<b>Functional Total</b>	<u>37,748,068</u>	<u>40,057,660</u>	<u>41,222,951</u>	<u>42,281,615</u>	<u>43,211,317</u>
<b>GENERAL GOVERNMENT</b>					
<b>Budget, Division of the</b>	<u>63,302</u>	<u>52,323</u>	<u>38,407</u>	<u>35,607</u>	<u>35,607</u>
State Operations	62,080	51,023	37,107	34,307	34,307
Personal Service	30,382	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	31,698	19,421	5,505	2,705	2,705
General State Charges	1,222	1,300	1,300	1,300	1,300
<b>Civil Service, Department of</b>	<u>30,262</u>	<u>44,448</u>	<u>52,529</u>	<u>55,930</u>	<u>56,478</u>
Assistance and Grants	4	300	300	300	300
State Operations	30,258	43,892	51,968	55,364	55,912
Personal Service	23,086	27,487	33,307	35,216	35,220
Non-Personal Service/Indirect Costs	7,172	16,405	18,661	20,148	20,692
General State Charges	0	256	261	266	266
<b>Deferred Compensation Board</b>	<u>708</u>	<u>888</u>	<u>909</u>	<u>926</u>	<u>926</u>
State Operations	446	622	637	649	649
Personal Service	429	438	447	456	456
Non-Personal Service/Indirect Costs	17	184	190	193	193

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
General State Charges	262	266	272	277	277
<b>Elections, State Board of</b>	<b>22,254</b>	<b>95,269</b>	<b>47,624</b>	<b>68,487</b>	<b>48,382</b>
Assistance and Grants	4,306	62,700	17,700	37,700	17,700
State Operations	17,948	32,569	29,924	30,787	30,682
Personal Service	11,068	19,147	19,332	19,520	19,780
Non-Personal Service/Indirect Costs	6,880	13,422	10,592	11,267	10,902
<b>Employee Relations, Office of</b>	<b>7,052</b>	<b>12,909</b>	<b>12,894</b>	<b>13,082</b>	<b>13,082</b>
State Operations	7,052	12,909	12,894	13,082	13,082
Personal Service	6,913	12,487	12,666	12,849	12,849
Non-Personal Service/Indirect Costs	139	422	228	233	233
<b>Ethics and Lobbying, Independent Commission on</b>	<b>6,184</b>	<b>7,731</b>	<b>7,731</b>	<b>7,731</b>	<b>7,731</b>
State Operations	6,184	7,731	7,731	7,731	7,731
Personal Service	5,054	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	1,130	1,057	1,057	1,057	1,057
<b>Gaming Commission, New York State</b>	<b>190,496</b>	<b>214,102</b>	<b>210,802</b>	<b>210,702</b>	<b>210,602</b>
Assistance and Grants	126,434	132,600	129,800	129,700	129,600
State Operations	47,546	60,711	60,211	60,211	60,211
Personal Service	32,236	34,861	34,861	34,861	34,861
Non-Personal Service/Indirect Costs	15,310	25,850	25,350	25,350	25,350
General State Charges	16,516	20,791	20,791	20,791	20,791
<b>General Services, Office of</b>	<b>143,563</b>	<b>140,647</b>	<b>131,252</b>	<b>133,461</b>	<b>133,461</b>
Assistance and Grants	18,870	8,935	0	0	0
State Operations	120,969	128,932	128,416	130,568	130,568
Personal Service	49,224	45,484	46,711	47,658	47,658
Non-Personal Service/Indirect Costs	71,745	83,448	81,705	82,910	82,910
General State Charges	3,724	2,780	2,836	2,893	2,893
<b>Information Technology Services, Office of</b>	<b>650,788</b>	<b>719,608</b>	<b>703,835</b>	<b>719,419</b>	<b>719,525</b>
State Operations	650,788	719,608	703,835	719,419	719,525
Personal Service	328,965	349,671	359,335	367,249	367,355
Non-Personal Service/Indirect Costs	321,823	369,937	344,500	352,170	352,170
<b>Inspector General, Office of the</b>	<b>9,165</b>	<b>10,691</b>	<b>10,866</b>	<b>11,027</b>	<b>11,027</b>
State Operations	9,165	10,691	10,866	11,027	11,027
Personal Service	7,663	8,877	8,999	9,123	9,123
Non-Personal Service/Indirect Costs	1,502	1,814	1,867	1,904	1,904
<b>Labor Management Committees</b>	<b>40,646</b>	<b>41,300</b>	<b>42,127</b>	<b>42,972</b>	<b>42,972</b>
State Operations	32,880	35,994	36,715	37,452	37,452
Personal Service	7,257	5,823	5,939	6,058	6,058
Non-Personal Service/Indirect Costs	25,623	30,171	30,776	31,394	31,394
General State Charges	7,766	5,306	5,412	5,520	5,520
<b>Prevention of Domestic Violence, Office for</b>	<b>7,085</b>	<b>14,436</b>	<b>14,306</b>	<b>14,306</b>	<b>14,350</b>
Assistance and Grants	4,618	10,962	10,912	10,912	10,912
State Operations	2,467	3,474	3,394	3,394	3,438
Personal Service	2,169	2,695	2,733	2,733	2,773
Non-Personal Service/Indirect Costs	298	779	661	661	665
<b>Public Employment Relations Board</b>	<b>4,094</b>	<b>5,094</b>	<b>5,168</b>	<b>5,241</b>	<b>5,241</b>
State Operations	4,094	5,094	5,168	5,241	5,241
Personal Service	3,831	4,806	4,873	4,940	4,940
Non-Personal Service/Indirect Costs	263	288	295	301	301
<b>State, Department of</b>	<b>137,495</b>	<b>189,004</b>	<b>109,010</b>	<b>99,010</b>	<b>92,510</b>
Assistance and Grants	51,069	117,837	36,228	26,228	19,728
State Operations	61,788	54,876	56,346	56,346	56,346
Personal Service	44,506	38,287	40,002	40,002	40,002
Non-Personal Service/Indirect Costs	17,282	16,589	16,344	16,344	16,344
General State Charges	24,638	16,291	16,436	16,436	16,436
<b>Tax Appeals, Division of</b>	<b>3,124</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>
State Operations	3,124	3,882	3,882	3,882	3,882
Personal Service	2,909	3,442	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	215	440	440	440	440
<b>Taxation and Finance, Department of</b>	<b>356,039</b>	<b>373,639</b>	<b>376,836</b>	<b>378,887</b>	<b>378,887</b>
Assistance and Grants	5,339	6,776	6,776	6,776	6,776
State Operations	330,020	344,786	347,983	350,034	350,034
Personal Service	276,002	273,026	275,574	277,356	277,356
Non-Personal Service/Indirect Costs	54,018	71,760	72,409	72,678	72,678



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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
General State Charges	20,680	22,077	22,077	22,077	22,077
<b>Veterans' Services, Department of</b>	<b>17,703</b>	<b>22,908</b>	<b>18,647</b>	<b>18,705</b>	<b>18,364</b>
Assistance and Grants	10,443	13,415	9,895	9,895	9,554
State Operations	7,260	9,488	8,747	8,805	8,805
Personal Service	6,735	7,951	8,005	8,059	8,059
Non-Personal Service/Indirect Costs	525	1,537	742	746	746
General State Charges	0	5	5	5	5
<b>Welfare Inspector General, Office of</b>	<b>699</b>	<b>808</b>	<b>822</b>	<b>836</b>	<b>836</b>
State Operations	699	808	822	836	836
Personal Service	696	699	713	727	727
Non-Personal Service/Indirect Costs	3	109	109	109	109
<b>Workers' Compensation Board</b>	<b>210,542</b>	<b>213,793</b>	<b>219,259</b>	<b>224,880</b>	<b>224,880</b>
State Operations	148,600	153,231	156,581	160,006	160,006
Personal Service	92,754	92,026	93,828	95,666	95,666
Non-Personal Service/Indirect Costs	55,846	61,205	62,753	64,340	64,340
General State Charges	61,942	60,562	62,678	64,874	64,874
<b>Functional Total</b>	<b>1,901,201</b>	<b>2,163,480</b>	<b>2,006,906</b>	<b>2,045,091</b>	<b>2,018,743</b>
<b>ELECTED OFFICIALS</b>					
<b>Audit and Control, Department of</b>	<b>185,763</b>	<b>193,950</b>	<b>197,350</b>	<b>200,823</b>	<b>204,486</b>
State Operations	183,863	191,458	194,770	198,151	201,762
Personal Service	141,011	153,840	156,332	158,873	161,716
Non-Personal Service/Indirect Costs	42,852	37,618	38,438	39,278	40,046
General State Charges	1,900	2,492	2,580	2,672	2,724
<b>Executive Chamber</b>	<b>22,829</b>	<b>23,303</b>	<b>23,303</b>	<b>23,303</b>	<b>17,854</b>
State Operations	22,829	23,303	23,303	23,303	17,854
Personal Service	16,285	18,531	18,531	18,531	14,531
Non-Personal Service/Indirect Costs	6,544	4,772	4,772	4,772	3,323
<b>Judiciary</b>	<b>3,250,628</b>	<b>3,675,801</b>	<b>3,675,801</b>	<b>3,675,801</b>	<b>3,675,801</b>
Assistance and Grants	219,889	295,300	295,300	295,300	295,300
State Operations	2,151,351	2,408,800	2,408,800	2,408,800	2,408,800
Personal Service	1,792,136	1,992,900	1,992,900	1,992,900	1,992,900
Non-Personal Service/Indirect Costs	359,215	415,900	415,900	415,900	415,900
General State Charges	879,388	971,701	971,701	971,701	971,701
<b>Law, Department of</b>	<b>298,947</b>	<b>291,327</b>	<b>294,708</b>	<b>298,168</b>	<b>303,125</b>
Assistance and Grants	33,803	0	0	0	0
State Operations	237,571	262,515	265,412	268,371	272,828
Personal Service	173,426	188,178	190,686	193,245	196,499
Non-Personal Service/Indirect Costs	64,145	74,337	74,726	75,126	76,329
General State Charges	27,573	28,812	29,296	29,797	30,297
<b>Legislature</b>	<b>257,098</b>	<b>293,875</b>	<b>293,875</b>	<b>293,875</b>	<b>293,875</b>
State Operations	256,986	293,875	293,875	293,875	293,875
Personal Service	196,616	223,497	223,497	223,497	223,497
Non-Personal Service/Indirect Costs	60,370	70,378	70,378	70,378	70,378
General State Charges	112	0	0	0	0
<b>Lieutenant Governor, Office of the</b>	<b>637</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>
State Operations	637	1,246	1,246	1,246	1,246
Personal Service	579	1,119	1,119	1,119	1,119
Non-Personal Service/Indirect Costs	58	127	127	127	127
<b>Functional Total</b>	<b>4,015,902</b>	<b>4,479,502</b>	<b>4,486,283</b>	<b>4,493,216</b>	<b>4,496,387</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>					
<b>Aid and Incentives for Municipalities</b>	<b>722,146</b>	<b>786,852</b>	<b>788,852</b>	<b>740,852</b>	<b>740,852</b>
Assistance and Grants	722,146	786,852	788,852	740,852	740,852
<b>County-Wide Shared Services Initiative</b>	<b>3,708</b>	<b>14,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
Assistance and Grants	3,708	14,000	15,000	0	0
<b>Miscellaneous Financial Assistance</b>	<b>23,915</b>	<b>21,339</b>	<b>18,750</b>	<b>18,750</b>	<b>18,750</b>
Assistance and Grants	23,915	21,339	18,750	18,750	18,750
<b>Municipalities with VLT Facilities</b>	<b>28,885</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>
Assistance and Grants	28,885	30,119	30,119	30,119	30,119
<b>Small Government Assistance</b>	<b>217</b>	<b>218</b>	<b>218</b>	<b>218</b>	<b>218</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Assistance and Grants	217	218	218	218	218
<b>Functional Total</b>	<u>778,871</u>	<u>852,528</u>	<u>852,939</u>	<u>789,939</u>	<u>789,939</u>
<b>ALL OTHER CATEGORIES</b>					
<b>General State Charges</b>	<u>8,807,096</u>	<u>6,378,469</u>	<u>9,220,845</u>	<u>10,559,295</u>	<u>11,667,175</u>
General State Charges	8,807,096	6,378,469	9,220,845	10,559,295	11,667,175
<b>Long-Term Debt Service</b>	<u>7,045,352</u>	<u>3,061,324</u>	<u>2,937,179</u>	<u>4,782,418</u>	<u>5,701,620</u>
State Operations	48,761	39,450	41,196	41,196	41,196
Non-Personal Service/Indirect Costs	48,761	39,450	41,196	41,196	41,196
Debt Service	6,996,591	3,021,874	2,895,983	4,741,222	5,660,424
<b>Miscellaneous</b>	<u>(1,247,200)</u>	<u>(68,760)</u>	<u>291,851</u>	<u>909,913</u>	<u>954,913</u>
Assistance and Grants	(299,627)	265,010	104,861	78,861	78,861
State Operations	(948,978)	(335,221)	185,515	829,552	874,552
Personal Service	2,166	122,290	183,510	627,530	872,530
Non-Personal Service/Indirect Costs	(951,144)	(457,511)	2,005	202,022	2,022
General State Charges	1,405	1,451	1,475	1,500	1,500
<b>Functional Total</b>	<u>14,605,248</u>	<u>9,371,033</u>	<u>12,449,875</u>	<u>16,251,626</u>	<u>18,323,708</u>
<b>TOTAL STATE OPERATING FUNDS SPENDING</b>	<u>128,472,686</u>	<u>132,042,356</u>	<u>140,087,767</u>	<u>147,341,708</u>	<u>152,652,310</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	92,707	104,283	94,730	97,500	96,030
Alcoholic Beverage Control, Division of	68,681	81,151	99,578	145,811	147,136
Economic Development, Department of	67,562	70,433	64,124	64,124	64,124
Empire State Development Corporation	113,037	192,644	165,195	166,860	166,860
Financial Services, Department of	413,032	436,765	431,515	431,515	431,515
Olympic Regional Development Authority	15,644	11,554	11,554	11,554	11,554
Public Service Department	237,626	188,210	1,161,892	1,165,551	1,174,770
<b>Functional Total</b>	<b>1,008,289</b>	<b>1,085,040</b>	<b>2,028,588</b>	<b>2,082,915</b>	<b>2,091,989</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	5,454	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	299,718	345,757	341,469	338,009	340,909
Parks, Recreation and Historic Preservation, Office of	240,635	260,663	263,548	264,589	264,594
<b>Functional Total</b>	<b>545,807</b>	<b>612,408</b>	<b>611,103</b>	<b>608,785</b>	<b>611,690</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	86,124	90,693	93,193	93,193	93,654
Transportation, Department of	5,624,522	5,513,560	5,708,820	5,717,244	5,730,322
Waterfront Commission	2,542	4,715	4,799	4,836	4,978
<b>Functional Total</b>	<b>5,713,188</b>	<b>5,608,968</b>	<b>5,806,812</b>	<b>5,815,273</b>	<b>5,828,954</b>
<b>HEALTH</b>					
Aging, Office for the	178,128	210,980	192,252	192,762	203,931
Health, Department of	30,798,212	34,168,398	37,372,907	39,323,878	41,003,427
<i>Medical Assistance</i>	26,924,453	30,415,053	33,593,117	35,519,885	37,167,869
<i>Essential Plan</i>	87,193	0	0	0	0
<i>Medicaid Administration</i>	1,177,265	893,957	838,904	833,689	836,870
<i>Public Health</i>	2,609,301	2,859,388	2,940,886	2,970,304	2,998,688
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
<b>Functional Total</b>	<b>30,995,485</b>	<b>34,398,600</b>	<b>37,584,452</b>	<b>39,535,933</b>	<b>41,226,651</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	2,307,371	3,096,324	3,243,361	3,400,505	3,425,805
<i>OCFS</i>	2,248,358	3,036,087	3,183,124	3,340,268	3,365,568
<i>OCFS - Other</i>	59,013	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	99,662	166,888	183,556	176,806	163,328
Human Rights, Division of	16,289	20,644	20,653	20,653	20,653
Labor, Department of	109,758	161,422	153,975	141,996	141,996
National and Community Service	311	843	869	894	917
Temporary and Disability Assistance, Office of	2,519,488	3,962,431	2,720,890	2,104,592	2,127,681
<i>Welfare Assistance</i>	1,219,967	1,397,287	1,357,447	1,396,732	1,419,821
<i>All Other</i>	1,299,521	2,565,144	1,363,443	707,860	707,860
<b>Functional Total</b>	<b>5,052,879</b>	<b>7,408,552</b>	<b>6,323,304</b>	<b>5,845,446</b>	<b>5,880,380</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	642,319	847,134	740,493	781,119	760,726
<i>OASAS</i>	526,410	710,636	639,310	675,127	656,450
<i>OASAS - Other</i>	115,909	136,498	101,183	105,992	104,276
Justice Center	36,942	36,883	41,127	42,604	41,605
Mental Health, Office of	3,623,474	4,276,183	4,685,168	4,962,201	4,952,527
<i>OMH</i>	1,876,866	2,349,224	2,760,807	2,966,817	2,950,325
<i>OMH - Other</i>	1,746,608	1,926,959	1,924,361	1,995,384	2,002,202
People with Developmental Disabilities, Office for	6,163,156	3,642,592	4,216,855	4,505,353	4,874,148
<i>OPWDD</i>	565,779	615,117	633,257	641,857	654,157
<i>OPWDD - Other</i>	5,597,377	3,027,475	3,583,598	3,863,496	4,219,991
<b>Functional Total</b>	<b>10,465,891</b>	<b>8,802,792</b>	<b>9,683,643</b>	<b>10,291,277</b>	<b>10,629,006</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,687,335	2,825,453	2,752,112	2,753,193	2,807,391
<i>DOCCS</i>	2,685,586	2,817,053	2,743,712	2,744,793	2,798,991
<i>DOCCS - Other</i>	1,749	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	355,267	498,503	481,556	517,352	519,894
Homeland Security and Emergency Services, Division of	107,219	206,603	183,075	188,834	190,317
Indigent Legal Services, Office of	313,243	327,675	313,817	310,627	310,775
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	239,628	352,215	90,630	89,310	91,046
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	878,934	994,130	1,016,368	1,035,059	1,054,175

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	30,808	196,720	162,392	162,392	162,558
<b>Functional Total</b>	<u>4,657,431</u>	<u>5,447,582</u>	<u>5,047,062</u>	<u>5,104,729</u>	<u>5,184,062</u>
<b>HIGHER EDUCATION</b>					
City University of New York	2,005,522	2,121,356	2,165,837	2,199,078	2,233,642
Higher Education Services Corporation, New York State	598,437	730,846	757,082	756,973	772,595
State University of New York	8,380,467	8,902,009	9,060,930	9,239,812	9,353,247
<b>Functional Total</b>	<u>10,984,426</u>	<u>11,754,211</u>	<u>11,983,849</u>	<u>12,195,863</u>	<u>12,359,484</u>
<b>EDUCATION</b>					
Arts, Council on the	98,449	94,437	48,026	48,136	48,138
Education, Department of	37,649,619	39,963,223	41,174,925	42,233,479	43,163,179
<i>School Aid</i>	33,232,059	35,206,679	36,397,499	37,337,024	38,189,435
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,250,492	1,533,717	1,493,018	1,542,103	1,591,971
<b>Functional Total</b>	<u>37,748,068</u>	<u>40,057,660</u>	<u>41,222,951</u>	<u>42,281,615</u>	<u>43,211,317</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	63,302	52,323	38,407	35,607	35,607
Civil Service, Department of	30,262	44,448	52,529	55,930	56,478
Deferred Compensation Board	708	888	909	926	926
Elections, State Board of	22,254	95,269	47,624	68,487	48,382
Employee Relations, Office of	7,052	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	190,496	214,102	210,802	210,702	210,602
General Services, Office of	143,563	140,647	131,252	133,461	133,461
Information Technology Services, Office of	650,788	719,608	703,835	719,419	719,525
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	40,646	41,300	42,127	42,972	42,972
Prevention of Domestic Violence, Office for	7,085	14,436	14,306	14,306	14,350
Public Employment Relations Board	4,094	5,094	5,168	5,241	5,241
State, Department of	137,495	189,004	109,010	99,010	92,510
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	356,039	373,639	376,836	378,887	378,887
Veterans' Services, Department of	17,703	22,908	18,647	18,705	18,364
Welfare Inspector General, Office of	699	808	822	836	836
Workers' Compensation Board	210,542	213,793	219,259	224,880	224,880
<b>Functional Total</b>	<u>1,901,201</u>	<u>2,163,480</u>	<u>2,006,906</u>	<u>2,045,091</u>	<u>2,018,743</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	185,763	193,950	197,350	200,823	204,486
Executive Chamber	22,829	23,303	23,303	23,303	17,854
Judiciary	3,250,628	3,675,801	3,675,801	3,675,801	3,675,801
Law, Department of	298,947	291,327	294,708	298,168	303,125
Legislature	257,098	293,875	293,875	293,875	293,875
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<u>4,015,902</u>	<u>4,479,502</u>	<u>4,486,283</u>	<u>4,493,216</u>	<u>4,496,387</u>
<b>LOCAL GOVERNMENT ASSISTANCE</b>					
Aid and Incentives for Municipalities	722,146	786,852	788,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	14,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
<b>Functional Total</b>	<u>778,871</u>	<u>852,528</u>	<u>852,939</u>	<u>789,939</u>	<u>789,939</u>
<b>ALL OTHER CATEGORIES</b>					
General State Charges	8,807,096	6,378,469	9,220,845	10,559,295	11,667,175
Long-Term Debt Service	7,045,352	3,061,324	2,937,179	4,782,418	5,701,620
Miscellaneous	(1,247,200)	(68,760)	291,851	909,913	954,913
<b>Functional Total</b>	<u>14,605,248</u>	<u>9,371,033</u>	<u>12,449,875</u>	<u>16,251,626</u>	<u>18,323,708</u>
<b>TOTAL STATE OPERATING FUNDS SPENDING</b>	<u><u>128,472,686</u></u>	<u><u>132,042,356</u></u>	<u><u>140,087,767</u></u>	<u><u>147,341,708</u></u>	<u><u>152,652,310</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	45,808	52,769	42,250	44,750	43,250
Alcoholic Beverage Control, Division of	10,000	4,856	27,471	72,524	72,524
Economic Development, Department of	44,069	51,353	45,044	45,044	45,044
Empire State Development Corporation	112,911	192,644	165,195	166,860	166,860
Financial Services, Department of	69,416	101,522	96,272	96,272	96,272
Public Service Department	148,931	71,479	45,133	45,133	50,133
<b>Functional Total</b>	<b>431,135</b>	<b>474,623</b>	<b>421,365</b>	<b>470,583</b>	<b>474,083</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Environmental Conservation, Department of	1,226	5,568	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	7,044	8,750	6,750	6,750	6,750
<b>Functional Total</b>	<b>8,270</b>	<b>14,318</b>	<b>8,878</b>	<b>8,878</b>	<b>8,878</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	1,250	0	0	0	0
Transportation, Department of	5,236,231	5,148,821	5,333,536	5,331,113	5,332,705
<b>Functional Total</b>	<b>5,237,481</b>	<b>5,148,821</b>	<b>5,333,536</b>	<b>5,331,113</b>	<b>5,332,705</b>
<b>HEALTH</b>					
Aging, Office for the	173,444	206,646	187,916	188,426	199,595
Health, Department of	29,756,062	33,346,880	36,414,321	38,376,056	40,059,767
<i>Medical Assistance</i>	26,924,453	30,415,053	33,593,117	35,519,885	37,167,869
<i>Medicaid Administration</i>	879,892	517,231	483,231	483,231	483,231
<i>Public Health</i>	1,951,717	2,414,596	2,337,973	2,372,940	2,408,667
<b>Functional Total</b>	<b>29,929,506</b>	<b>33,553,526</b>	<b>36,602,237</b>	<b>38,564,482</b>	<b>40,259,362</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	2,086,337	2,787,678	2,918,441	3,060,578	3,073,237
<i>OCFS</i>	2,027,324	2,727,441	2,858,204	3,000,341	3,013,000
<i>OCFS - Other</i>	59,013	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	26,630	67,490	76,928	70,406	56,928
Human Rights, Division of	0	500	500	500	500
Labor, Department of	30,555	71,635	65,650	53,650	53,650
National and Community Service	0	488	511	533	556
Temporary and Disability Assistance, Office of	2,313,130	3,830,023	2,588,393	1,972,028	1,995,117
<i>Welfare Assistance</i>	1,219,967	1,397,287	1,357,447	1,396,732	1,419,821
<i>All Other</i>	1,093,163	2,432,736	1,230,946	575,296	575,296
<b>Functional Total</b>	<b>4,456,652</b>	<b>6,757,814</b>	<b>5,650,423</b>	<b>5,157,695</b>	<b>5,179,988</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	535,729	725,941	616,664	651,956	636,757
<i>OASAS</i>	484,871	656,525	584,027	617,770	600,984
<i>OASAS - Other</i>	50,858	69,416	32,637	34,186	35,773
Justice Center	544	806	649	649	649
Mental Health, Office of	1,767,052	2,393,400	2,747,470	2,935,521	2,936,924
<i>OMH</i>	1,368,988	1,793,971	2,227,046	2,404,993	2,396,039
<i>OMH - Other</i>	398,064	599,429	520,424	530,528	540,885
People with Developmental Disabilities, Office for	4,509,629	1,972,606	2,460,858	2,676,092	3,076,140
<i>OPWDD</i>	539,560	614,915	633,055	641,655	653,955
<i>OPWDD - Other</i>	3,970,069	1,357,691	1,827,803	2,034,437	2,422,185
<b>Functional Total</b>	<b>6,812,954</b>	<b>5,092,753</b>	<b>5,825,641</b>	<b>6,264,218</b>	<b>6,650,470</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	8,449	19,606	19,606	19,606	19,606
<i>DOCCS</i>	6,700	11,206	11,206	11,206	11,206
<i>DOCCS - Other</i>	1,749	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	306,298	455,412	437,654	472,654	472,654
Homeland Security and Emergency Services, Division of	60,959	134,933	107,457	110,391	110,411
Indigent Legal Services, Office of	305,349	319,629	305,630	302,296	302,296
Military and Naval Affairs, Division of	2,558	1,753	1,777	1,801	1,821
Victim Services, Office of	23,414	181,458	147,058	147,058	147,058
<b>Functional Total</b>	<b>707,027</b>	<b>1,112,791</b>	<b>1,019,182</b>	<b>1,053,806</b>	<b>1,053,846</b>
<b>HIGHER EDUCATION</b>					
City University of New York	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642
Higher Education Services Corporation, New York State	578,640	698,748	713,690	728,570	744,333
State University of New York	538,252	653,730	626,400	581,756	456,400
<b>Functional Total</b>	<b>3,122,199</b>	<b>3,473,834</b>	<b>3,505,927</b>	<b>3,509,404</b>	<b>3,434,375</b>

**EDUCATION**

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Arts, Council on the	94,118	89,013	42,513	42,513	42,513
Education, Department of	<u>37,448,184</u>	<u>39,718,632</u>	<u>40,934,338</u>	<u>41,990,909</u>	<u>42,917,988</u>
<i>School Aid</i>	33,232,059	35,206,679	36,397,499	37,337,024	38,189,435
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,049,057	1,289,126	1,252,431	1,299,533	1,346,780
<b>Functional Total</b>	<u>37,542,302</u>	<u>39,807,645</u>	<u>40,976,851</u>	<u>42,033,422</u>	<u>42,960,501</u>
<b>GENERAL GOVERNMENT</b>					
Civil Service, Department of	4	300	300	300	300
Elections, State Board of	4,306	62,700	17,700	37,700	17,700
Gaming Commission, New York State	126,434	132,600	129,800	129,700	129,600
General Services, Office of	18,870	8,935	0	0	0
Prevention of Domestic Violence, Office for	4,618	10,962	10,912	10,912	10,912
State, Department of	51,069	117,837	36,228	26,228	19,728
Taxation and Finance, Department of	5,339	6,776	6,776	6,776	6,776
Veterans' Services, Department of	10,443	13,415	9,895	9,895	9,554
<b>Functional Total</b>	<u>221,083</u>	<u>353,525</u>	<u>211,611</u>	<u>221,511</u>	<u>194,570</u>
<b>ELECTED OFFICIALS</b>					
Judiciary	219,889	295,300	295,300	295,300	295,300
Law, Department of	33,803	0	0	0	0
<b>Functional Total</b>	<u>253,692</u>	<u>295,300</u>	<u>295,300</u>	<u>295,300</u>	<u>295,300</u>
<b>LOCAL GOVERNMENT ASSISTANCE</b>					
Aid and Incentives for Municipalities	722,146	786,852	788,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	14,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
<b>Functional Total</b>	<u>778,871</u>	<u>852,528</u>	<u>852,939</u>	<u>789,939</u>	<u>789,939</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	(299,627)	265,010	104,861	78,861	78,861
<b>Functional Total</b>	<u>(299,627)</u>	<u>265,010</u>	<u>104,861</u>	<u>78,861</u>	<u>78,861</u>
<b>TOTAL ASSISTANCE AND GRANTS SPENDING</b>	<u><u>89,201,545</u></u>	<u><u>97,202,488</u></u>	<u><u>100,808,751</u></u>	<u><u>103,779,212</u></u>	<u><u>106,712,878</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	45,731	49,218	50,184	50,454	50,484
Alcoholic Beverage Control, Division of	48,997	61,660	58,230	59,410	60,519
Economic Development, Department of	23,493	19,052	19,052	19,052	19,052
Empire State Development Corporation	126	0	0	0	0
Financial Services, Department of	229,769	218,440	218,440	218,440	218,440
Olympic Regional Development Authority	14,157	10,054	10,054	10,054	10,054
Public Service Department	55,865	76,476	1,076,233	1,077,925	1,079,597
<b>Functional Total</b>	<b>418,138</b>	<b>434,900</b>	<b>1,432,193</b>	<b>1,435,335</b>	<b>1,438,146</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	5,454	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	252,852	293,217	292,369	288,909	291,809
Parks, Recreation and Historic Preservation, Office of	228,603	246,367	251,238	252,279	252,284
<b>Functional Total</b>	<b>486,909</b>	<b>545,572</b>	<b>549,693</b>	<b>547,375</b>	<b>550,280</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	62,278	63,796	66,296	66,296	66,757
Transportation, Department of	386,142	362,507	372,936	383,661	394,724
Waterfront Commission	2,500	4,715	4,799	4,836	4,978
<b>Functional Total</b>	<b>450,920</b>	<b>431,018</b>	<b>444,031</b>	<b>454,793</b>	<b>466,459</b>
<b>HEALTH</b>					
Aging, Office for the	4,684	4,334	4,336	4,336	4,336
Health, Department of	1,000,137	765,868	902,851	892,024	887,758
<i>Essential Plan</i>	87,193	0	0	0	0
<i>Medicaid Administration</i>	293,440	371,725	350,672	345,457	348,638
<i>Public Health</i>	619,504	394,143	552,179	546,567	539,120
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
<b>Functional Total</b>	<b>1,023,966</b>	<b>789,424</b>	<b>926,480</b>	<b>915,653</b>	<b>911,387</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	219,165	306,144	322,320	337,226	349,781
<i>OCFS</i>	219,165	306,144	322,320	337,226	349,781
Housing and Community Renewal, Division of	52,704	71,505	76,447	76,447	76,447
Human Rights, Division of	16,289	20,144	20,153	20,153	20,153
Labor, Department of	55,446	61,901	61,926	61,938	61,938
National and Community Service	311	355	358	361	361
Temporary and Disability Assistance, Office of	206,344	132,280	132,369	132,436	132,436
<i>All Other</i>	206,344	132,280	132,369	132,436	132,436
<b>Functional Total</b>	<b>550,259</b>	<b>592,329</b>	<b>613,573</b>	<b>628,561</b>	<b>641,116</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	106,558	119,799	122,412	127,721	122,514
<i>OASAS</i>	41,507	52,717	53,866	55,915	54,011
<i>OASAS - Other</i>	65,051	67,082	68,546	71,806	68,503
Justice Center	36,398	36,077	40,478	41,955	40,956
Mental Health, Office of	1,856,422	1,882,395	1,937,305	2,026,282	2,015,205
<i>OMH</i>	507,878	554,865	533,368	561,426	553,888
<i>OMH - Other</i>	1,348,544	1,327,530	1,403,937	1,464,856	1,461,317
People with Developmental Disabilities, Office for	1,653,527	1,669,986	1,755,997	1,829,261	1,798,008
<i>OPWDD</i>	26,219	202	202	202	202
<i>OPWDD - Other</i>	1,627,308	1,669,784	1,755,795	1,829,059	1,797,806
<b>Functional Total</b>	<b>3,652,905</b>	<b>3,708,257</b>	<b>3,856,192</b>	<b>4,025,219</b>	<b>3,976,683</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,678,553	2,805,210	2,731,867	2,732,945	2,787,143
<i>DOCCS</i>	2,678,553	2,805,210	2,731,867	2,732,945	2,787,143
Criminal Justice Services, Division of	48,969	43,091	43,902	44,698	47,240
Homeland Security and Emergency Services, Division of	45,629	70,794	74,739	77,561	79,006
Indigent Legal Services, Office of	5,003	5,210	5,303	5,398	5,496
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	237,070	350,452	88,843	87,499	89,215
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	853,098	964,607	986,845	1,005,536	1,024,652
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	5,200	12,889	12,961	12,961	13,093
<b>Functional Total</b>	<b>3,918,519</b>	<b>4,298,536</b>	<b>3,991,572</b>	<b>4,014,560</b>	<b>4,093,751</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>HIGHER EDUCATION</b>					
City University of New York	215	0	0	0	0
Higher Education Services Corporation, New York State	15,350	25,779	43,392	28,403	28,262
State University of New York	<u>7,402,063</u>	<u>7,654,081</u>	<u>7,822,387</u>	<u>8,027,430</u>	<u>8,247,183</u>
<b>Functional Total</b>	<u>7,417,628</u>	<u>7,679,860</u>	<u>7,865,779</u>	<u>8,055,833</u>	<u>8,275,445</u>
<b>EDUCATION</b>					
Arts, Council on the	4,331	5,424	5,513	5,623	5,625
Education, Department of	<u>158,610</u>	<u>197,809</u>	<u>192,287</u>	<u>193,570</u>	<u>196,191</u>
<i>All Other</i>	<u>158,610</u>	<u>197,809</u>	<u>192,287</u>	<u>193,570</u>	<u>196,191</u>
<b>Functional Total</b>	<u>162,941</u>	<u>203,233</u>	<u>197,800</u>	<u>199,193</u>	<u>201,816</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	62,080	51,023	37,107	34,307	34,307
Civil Service, Department of	30,258	43,892	51,968	55,364	55,912
Deferred Compensation Board	446	622	637	649	649
Elections, State Board of	17,948	32,569	29,924	30,787	30,682
Employee Relations, Office of	7,052	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	47,546	60,711	60,211	60,211	60,211
General Services, Office of	120,969	128,932	128,416	130,568	130,568
Information Technology Services, Office of	650,788	719,608	703,835	719,419	719,525
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	32,880	35,994	36,715	37,452	37,452
Prevention of Domestic Violence, Office for	2,467	3,474	3,394	3,394	3,438
Public Employment Relations Board	4,094	5,094	5,168	5,241	5,241
State, Department of	61,788	54,876	56,346	56,346	56,346
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	330,020	344,786	347,983	350,034	350,034
Veterans' Services, Department of	7,260	9,488	8,747	8,805	8,805
Welfare Inspector General, Office of	699	808	822	836	836
Workers' Compensation Board	<u>148,600</u>	<u>153,231</u>	<u>156,581</u>	<u>160,006</u>	<u>160,006</u>
<b>Functional Total</b>	<u>1,543,368</u>	<u>1,680,321</u>	<u>1,663,227</u>	<u>1,689,141</u>	<u>1,689,734</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	183,863	191,458	194,770	198,151	201,762
Executive Chamber	22,829	23,303	23,303	23,303	17,854
Judiciary	2,151,351	2,408,800	2,408,800	2,408,800	2,408,800
Law, Department of	237,571	262,515	265,412	268,371	272,828
Legislature	256,986	293,875	293,875	293,875	293,875
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<u>2,853,237</u>	<u>3,181,197</u>	<u>3,187,406</u>	<u>3,193,746</u>	<u>3,196,365</u>
<b>ALL OTHER CATEGORIES</b>					
Long-Term Debt Service	48,761	39,450	41,196	41,196	41,196
Miscellaneous	<u>(948,978)</u>	<u>(335,221)</u>	<u>185,515</u>	<u>829,552</u>	<u>874,552</u>
<b>Functional Total</b>	<u>(900,217)</u>	<u>(295,771)</u>	<u>226,711</u>	<u>870,748</u>	<u>915,748</u>
<b>TOTAL STATE OPERATIONS SPENDING</b>	<u>21,578,573</u>	<u>23,248,876</u>	<u>24,954,657</u>	<u>26,030,157</u>	<u>26,356,930</u>



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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	38,265	42,240	42,938	43,132	43,153
Alcoholic Beverage Control, Division of	24,343	34,663	34,529	35,132	35,748
Economic Development, Department of	14,060	14,769	14,769	14,769	14,769
Financial Services, Department of	176,282	163,054	163,054	163,054	163,054
Olympic Regional Development Authority	8,829	3,838	3,838	3,838	3,838
Public Service Department	48,365	61,174	62,127	63,098	64,601
<b>Functional Total</b>	<u>310,144</u>	<u>319,738</u>	<u>321,255</u>	<u>323,023</u>	<u>325,163</u>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	4,418	4,925	5,016	5,110	5,110
Environmental Conservation, Department of	211,407	244,606	246,926	241,966	242,366
Parks, Recreation and Historic Preservation, Office of	176,173	200,264	204,766	205,439	205,439
<b>Functional Total</b>	<u>391,998</u>	<u>449,795</u>	<u>456,708</u>	<u>452,515</u>	<u>452,915</u>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	44,372	49,783	49,783	49,783	50,107
Transportation, Department of	206,211	183,440	188,953	194,633	200,507
Waterfront Commission	2,300	3,890	3,959	3,979	4,104
<b>Functional Total</b>	<u>252,883</u>	<u>237,113</u>	<u>242,695</u>	<u>248,395</u>	<u>254,718</u>
<b>HEALTH</b>					
Aging, Office for the	4,552	4,196	4,196	4,196	4,196
Health, Department of	317,957	350,421	360,126	360,286	360,680
<i>Essential Plan</i>	3,677	0	0	0	0
<i>Medicaid Administration</i>	54,794	55,950	56,520	56,587	56,827
<i>Public Health</i>	259,486	294,471	303,606	303,699	303,853
Medicaid Inspector General, Office of the	16,667	16,673	16,673	16,673	16,673
<b>Functional Total</b>	<u>339,176</u>	<u>371,290</u>	<u>380,995</u>	<u>381,155</u>	<u>381,549</u>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	151,502	215,501	227,558	240,528	249,529
<i>OCFS</i>	151,502	215,501	227,558	240,528	249,529
Housing and Community Renewal, Division of	41,125	48,683	53,100	53,100	53,100
Human Rights, Division of	14,662	15,830	15,839	15,839	15,839
Labor, Department of	35,826	38,251	39,621	39,633	39,633
National and Community Service	279	346	349	352	352
Temporary and Disability Assistance, Office of	66,392	70,269	70,339	70,412	70,412
<i>All Other</i>	66,392	70,269	70,339	70,412	70,412
<b>Functional Total</b>	<u>309,786</u>	<u>388,880</u>	<u>406,806</u>	<u>419,864</u>	<u>428,865</u>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	72,527	81,926	84,502	89,828	84,634
<i>OASAS</i>	24,947	31,653	32,678	34,617	32,726
<i>OASAS - Other</i>	47,580	50,273	51,824	55,211	51,908
Justice Center	28,246	27,695	31,874	33,125	31,881
Mental Health, Office of	1,389,863	1,468,357	1,560,453	1,637,659	1,616,473
<i>OMH</i>	385,317	444,361	470,262	496,087	488,627
<i>OMH - Other</i>	1,004,546	1,023,996	1,090,191	1,141,572	1,127,846
People with Developmental Disabilities, Office for	1,454,550	1,421,035	1,501,205	1,567,768	1,529,638
<i>OPWDD</i>	418	0	0	0	0
<i>OPWDD - Other</i>	1,454,132	1,421,035	1,501,205	1,567,768	1,529,638
<b>Functional Total</b>	<u>2,945,186</u>	<u>2,999,013</u>	<u>3,178,034</u>	<u>3,328,380</u>	<u>3,262,626</u>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	3,649	3,298	3,384	3,470	3,416
Corrections and Community Supervision, Department of	2,161,546	2,343,772	2,278,347	2,279,425	2,323,623
<i>DOCCS</i>	2,161,546	2,343,772	2,278,347	2,279,425	2,323,623
Criminal Justice Services, Division of	35,009	32,699	33,314	33,911	35,360
Homeland Security and Emergency Services, Division of	29,933	46,290	48,875	50,495	51,595
Indigent Legal Services, Office of	4,397	4,310	4,386	4,463	4,543
Judicial Conduct, Commission on	5,644	6,516	6,516	6,516	6,516
Military and Naval Affairs, Division of	188,584	275,120	71,453	71,794	73,230
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350
State Police, Division of	746,446	867,334	888,174	905,435	923,294
Statewide Financial System	13,086	12,806	13,068	13,336	13,336
Victim Services, Office of	4,020	4,784	4,847	4,847	4,924
<b>Functional Total</b>	<u>3,192,314</u>	<u>3,598,279</u>	<u>3,353,714</u>	<u>3,375,042</u>	<u>3,441,187</u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>HIGHER EDUCATION</b>					
Higher Education Services Corporation, New York State	7,906	10,870	11,275	11,650	12,009
State University of New York	<u>4,636,156</u>	<u>4,820,362</u>	<u>4,876,105</u>	<u>4,998,521</u>	<u>5,131,457</u>
<b>Functional Total</b>	<u>4,644,062</u>	<u>4,831,232</u>	<u>4,887,380</u>	<u>5,010,171</u>	<u>5,143,466</u>
<b>EDUCATION</b>					
Arts, Council on the	2,848	2,995	3,046	3,107	3,108
Education, Department of	<u>106,803</u>	<u>114,343</u>	<u>116,067</u>	<u>119,057</u>	<u>120,568</u>
<i>All Other</i>	<u>106,803</u>	<u>114,343</u>	<u>116,067</u>	<u>119,057</u>	<u>120,568</u>
<b>Functional Total</b>	<u>109,651</u>	<u>117,338</u>	<u>119,113</u>	<u>122,164</u>	<u>123,676</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	30,382	31,602	31,602	31,602	31,602
Civil Service, Department of	23,086	27,487	33,307	35,216	35,220
Deferred Compensation Board	429	438	447	456	456
Elections, State Board of	11,068	19,147	19,332	19,520	19,780
Employee Relations, Office of	6,913	12,487	12,666	12,849	12,849
Ethics and Lobbying, Independent Commission on	5,054	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,236	34,861	34,861	34,861	34,861
General Services, Office of	49,224	45,484	46,711	47,658	47,658
Information Technology Services, Office of	328,965	349,671	359,335	367,249	367,355
Inspector General, Office of the	7,663	8,877	8,999	9,123	9,123
Labor Management Committees	7,257	5,823	5,939	6,058	6,058
Prevention of Domestic Violence, Office for	2,169	2,695	2,733	2,733	2,773
Public Employment Relations Board	3,831	4,806	4,873	4,940	4,940
State, Department of	44,506	38,287	40,002	40,002	40,002
Tax Appeals, Division of	2,909	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	276,002	273,026	275,574	277,356	277,356
Veterans' Services, Department of	6,735	7,951	8,005	8,059	8,059
Welfare Inspector General, Office of	696	699	713	727	727
Workers' Compensation Board	92,754	92,026	93,828	95,666	95,666
<b>Functional Total</b>	<u>931,879</u>	<u>965,483</u>	<u>989,043</u>	<u>1,004,191</u>	<u>1,004,601</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	141,011	153,840	156,332	158,873	161,716
Executive Chamber	16,285	18,531	18,531	18,531	14,531
Judiciary	1,792,136	1,992,900	1,992,900	1,992,900	1,992,900
Law, Department of	173,426	188,178	190,686	193,245	196,499
Legislature	196,616	223,497	223,497	223,497	223,497
Lieutenant Governor, Office of the	579	1,119	1,119	1,119	1,119
<b>Functional Total</b>	<u>2,320,053</u>	<u>2,578,065</u>	<u>2,583,065</u>	<u>2,588,165</u>	<u>2,590,262</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	2,166	122,290	183,510	627,530	872,530
<b>Functional Total</b>	<u>2,166</u>	<u>122,290</u>	<u>183,510</u>	<u>627,530</u>	<u>872,530</u>
<b>TOTAL PERSONAL SERVICE SPENDING</b>	<u>15,749,298</u>	<u>16,978,516</u>	<u>17,102,318</u>	<u>17,880,595</u>	<u>18,281,558</u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	7,466	6,978	7,246	7,322	7,331
Alcoholic Beverage Control, Division of	24,654	26,997	23,701	24,278	24,771
Economic Development, Department of	9,433	4,283	4,283	4,283	4,283
Empire State Development Corporation	126	0	0	0	0
Financial Services, Department of	53,487	55,386	55,386	55,386	55,386
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216
Public Service Department	7,500	15,302	1,014,106	1,014,827	1,014,996
<b>Functional Total</b>	<u>107,994</u>	<u>115,162</u>	<u>1,110,938</u>	<u>1,112,312</u>	<u>1,112,983</u>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	1,036	1,063	1,070	1,077	1,077
Environmental Conservation, Department of	41,445	48,611	45,443	46,943	49,443
Parks, Recreation and Historic Preservation, Office of	52,430	46,103	46,472	46,840	46,845
<b>Functional Total</b>	<u>94,911</u>	<u>95,777</u>	<u>92,985</u>	<u>94,860</u>	<u>97,365</u>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	17,906	14,013	16,513	16,513	16,650
Transportation, Department of	179,931	179,067	183,983	189,028	194,217
Waterfront Commission	200	825	840	857	874
<b>Functional Total</b>	<u>198,037</u>	<u>193,905</u>	<u>201,336</u>	<u>206,398</u>	<u>211,741</u>
<b>HEALTH</b>					
Aging, Office for the	132	138	140	140	140
Health, Department of	682,180	415,447	542,725	531,738	527,078
<i>Essential Plan</i>	83,516	0	0	0	0
<i>Medicaid Administration</i>	238,646	315,775	294,152	288,870	291,811
<i>Public Health</i>	360,018	99,672	248,573	242,868	235,267
Medicaid Inspector General, Office of the	2,478	2,549	2,620	2,620	2,620
<b>Functional Total</b>	<u>684,790</u>	<u>418,134</u>	<u>545,485</u>	<u>534,498</u>	<u>529,838</u>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	67,663	90,643	94,762	96,698	100,252
<i>OCFS</i>	67,663	90,643	94,762	96,698	100,252
Housing and Community Renewal, Division of	11,579	22,822	23,347	23,347	23,347
Human Rights, Division of	1,627	4,314	4,314	4,314	4,314
Labor, Department of	19,620	23,650	22,305	22,305	22,305
National and Community Service	32	9	9	9	9
Temporary and Disability Assistance, Office of	139,952	62,011	62,030	62,024	62,024
<i>All Other</i>	139,952	62,011	62,030	62,024	62,024
<b>Functional Total</b>	<u>240,473</u>	<u>203,449</u>	<u>206,767</u>	<u>208,697</u>	<u>212,251</u>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	34,031	37,873	37,910	37,893	37,880
<i>OASAS</i>	16,560	21,064	21,188	21,298	21,285
<i>OASAS - Other</i>	17,471	16,809	16,722	16,595	16,595
Justice Center	8,152	8,382	8,604	8,830	9,075
Mental Health, Office of	466,559	414,038	376,852	388,623	398,732
<i>OMH</i>	122,561	110,504	63,106	65,339	65,261
<i>OMH - Other</i>	343,998	303,534	313,746	323,284	333,471
People with Developmental Disabilities, Office for	198,977	248,951	254,792	261,493	268,370
<i>OPWDD</i>	25,801	202	202	202	202
<i>OPWDD - Other</i>	173,176	248,749	254,590	261,291	268,168
<b>Functional Total</b>	<u>707,719</u>	<u>709,244</u>	<u>678,158</u>	<u>696,839</u>	<u>714,057</u>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	181	269	275	281	279
Corrections and Community Supervision, Department of	517,007	461,438	453,520	453,520	463,520
<i>DOCCS</i>	517,007	461,438	453,520	453,520	463,520
Criminal Justice Services, Division of	13,960	10,392	10,588	10,787	11,880
Homeland Security and Emergency Services, Division of	15,696	24,504	25,864	27,066	27,411
Indigent Legal Services, Office of	606	900	917	935	953
Judicial Conduct, Commission on	1,917	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	48,486	75,332	17,390	15,705	15,985
Prosecutorial Conduct, Commission on	0	400	400	400	400
State Police, Division of	106,652	97,273	98,671	100,101	101,358
Statewide Financial System	20,495	19,376	19,851	20,341	20,341
Victim Services, Office of	1,180	8,105	8,114	8,114	8,169
<b>Functional Total</b>	<u>726,205</u>	<u>700,257</u>	<u>637,858</u>	<u>639,518</u>	<u>652,564</u>
<b>HIGHER EDUCATION</b>					

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
City University of New York	215	0	0	0	0
Higher Education Services Corporation, New York State	7,444	14,909	32,117	16,753	16,253
State University of New York	2,765,907	2,833,719	2,946,282	3,028,909	3,115,726
<b>Functional Total</b>	<u>2,773,566</u>	<u>2,848,628</u>	<u>2,978,399</u>	<u>3,045,662</u>	<u>3,131,979</u>
<b>EDUCATION</b>					
Arts, Council on the	1,483	2,429	2,467	2,516	2,517
Education, Department of	51,807	83,466	76,220	74,513	75,623
<i>All Other</i>	51,807	83,466	76,220	74,513	75,623
<b>Functional Total</b>	<u>53,290</u>	<u>85,895</u>	<u>78,687</u>	<u>77,029</u>	<u>78,140</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	31,698	19,421	5,505	2,705	2,705
Civil Service, Department of	7,172	16,405	18,661	20,148	20,692
Deferred Compensation Board	17	184	190	193	193
Elections, State Board of	6,880	13,422	10,592	11,267	10,902
Employee Relations, Office of	139	422	228	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,057	1,057	1,057	1,057
Gaming Commission, New York State	15,310	25,850	25,350	25,350	25,350
General Services, Office of	71,745	83,448	81,705	82,910	82,910
Information Technology Services, Office of	321,823	369,937	344,500	352,170	352,170
Inspector General, Office of the	1,502	1,814	1,867	1,904	1,904
Labor Management Committees	25,623	30,171	30,776	31,394	31,394
Prevention of Domestic Violence, Office for	298	779	661	661	665
Public Employment Relations Board	263	288	295	301	301
State, Department of	17,282	16,589	16,344	16,344	16,344
Tax Appeals, Division of	215	440	440	440	440
Taxation and Finance, Department of	54,018	71,760	72,409	72,678	72,678
Veterans' Services, Department of	525	1,537	742	746	746
Welfare Inspector General, Office of	3	109	109	109	109
Workers' Compensation Board	55,846	61,205	62,753	64,340	64,340
<b>Functional Total</b>	<u>611,489</u>	<u>714,838</u>	<u>674,184</u>	<u>684,950</u>	<u>685,133</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	42,852	37,618	38,438	39,278	40,046
Executive Chamber	6,544	4,772	4,772	4,772	3,323
Judiciary	359,215	415,900	415,900	415,900	415,900
Law, Department of	64,145	74,337	74,726	75,126	76,329
Legislature	60,370	70,378	70,378	70,378	70,378
Lieutenant Governor, Office of the	58	127	127	127	127
<b>Functional Total</b>	<u>533,184</u>	<u>603,132</u>	<u>604,341</u>	<u>605,581</u>	<u>606,103</u>
<b>ALL OTHER CATEGORIES</b>					
Long-Term Debt Service	48,761	39,450	41,196	41,196	41,196
Miscellaneous	(951,144)	(457,511)	2,005	202,022	2,022
<b>Functional Total</b>	<u>(902,383)</u>	<u>(418,061)</u>	<u>43,201</u>	<u>243,218</u>	<u>43,218</u>
<b>TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING</b>	<u>5,829,275</u>	<u>6,270,360</u>	<u>7,852,339</u>	<u>8,149,562</u>	<u>8,075,372</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	1,168	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	9,684	14,635	13,877	13,877	14,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	113,847	116,803	116,803	116,803	116,803
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Public Service Department	32,830	40,255	40,526	42,493	45,040
<b>Functional Total</b>	<b>159,016</b>	<b>175,517</b>	<b>175,030</b>	<b>176,997</b>	<b>179,760</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Environmental Conservation, Department of	45,640	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,988	5,546	5,560	5,560	5,560
<b>Functional Total</b>	<b>50,628</b>	<b>52,518</b>	<b>52,532</b>	<b>52,532</b>	<b>52,532</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	22,596	26,897	26,897	26,897	26,897
Transportation, Department of	2,149	2,232	2,348	2,470	2,893
Waterfront Commission	42	0	0	0	0
<b>Functional Total</b>	<b>24,787</b>	<b>29,129</b>	<b>29,245</b>	<b>29,367</b>	<b>29,790</b>
<b>HEALTH</b>					
Health, Department of	42,013	55,650	55,735	55,798	55,902
<i>Medicaid Administration</i>	3,933	5,001	5,001	5,001	5,001
<i>Public Health</i>	38,080	50,649	50,734	50,797	50,901
<b>Functional Total</b>	<b>42,013</b>	<b>55,650</b>	<b>55,735</b>	<b>55,798</b>	<b>55,902</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	1,869	2,502	2,600	2,701	2,787
<i>OCFS</i>	1,869	2,502	2,600	2,701	2,787
Housing and Community Renewal, Division of	20,328	27,893	30,181	29,953	29,953
Labor, Department of	23,757	27,886	26,399	26,408	26,408
Temporary and Disability Assistance, Office of	14	128	128	128	128
<i>All Other</i>	14	128	128	128	128
<b>Functional Total</b>	<b>45,968</b>	<b>58,409</b>	<b>59,308</b>	<b>59,190</b>	<b>59,276</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	32	1,394	1,417	1,442	1,455
<i>OASAS</i>	32	1,394	1,417	1,442	1,455
Mental Health, Office of	0	388	393	398	398
<i>OMH</i>	0	388	393	398	398
<b>Functional Total</b>	<b>32</b>	<b>1,782</b>	<b>1,810</b>	<b>1,840</b>	<b>1,853</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	333	637	639	642	642
<i>DOCCS</i>	333	637	639	642	642
Homeland Security and Emergency Services, Division of	631	876	879	882	900
Indigent Legal Services, Office of	2,891	2,836	2,884	2,933	2,983
Military and Naval Affairs, Division of	0	10	10	10	10
State Police, Division of	25,836	29,523	29,523	29,523	29,523
Victim Services, Office of	2,194	2,373	2,373	2,373	2,407
<b>Functional Total</b>	<b>31,885</b>	<b>36,255</b>	<b>36,308</b>	<b>36,363</b>	<b>36,465</b>
<b>HIGHER EDUCATION</b>					
Higher Education Services Corporation, New York State	4,447	6,319	0	0	0
State University of New York	440,152	594,198	612,143	630,626	649,664
<b>Functional Total</b>	<b>444,599</b>	<b>600,517</b>	<b>612,143</b>	<b>630,626</b>	<b>649,664</b>
<b>EDUCATION</b>					
Education, Department of	42,825	46,782	48,300	49,000	49,000
<i>All Other</i>	42,825	46,782	48,300	49,000	49,000
<b>Functional Total</b>	<b>42,825</b>	<b>46,782</b>	<b>48,300</b>	<b>49,000</b>	<b>49,000</b>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	1,222	1,300	1,300	1,300	1,300
Civil Service, Department of	0	256	261	266	266
Deferred Compensation Board	262	266	272	277	277
Gaming Commission, New York State	16,516	20,791	20,791	20,791	20,791
General Services, Office of	3,724	2,780	2,836	2,893	2,893
Labor Management Committees	7,766	5,306	5,412	5,520	5,520
State, Department of	24,638	16,291	16,436	16,436	16,436

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Taxation and Finance, Department of	20,680	22,077	22,077	22,077	22,077
Veterans' Services, Department of	0	5	5	5	5
Workers' Compensation Board	61,942	60,562	62,678	64,874	64,874
<b>Functional Total</b>	<u>136,750</u>	<u>129,634</u>	<u>132,068</u>	<u>134,439</u>	<u>134,439</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	1,900	2,492	2,580	2,672	2,724
Judiciary	879,388	971,701	971,701	971,701	971,701
Law, Department of	27,573	28,812	29,296	29,797	30,297
Legislature	112	0	0	0	0
<b>Functional Total</b>	<u>908,973</u>	<u>1,003,005</u>	<u>1,003,577</u>	<u>1,004,170</u>	<u>1,004,722</u>
<b>ALL OTHER CATEGORIES</b>					
General State Charges	8,807,096	6,378,469	9,220,845	10,559,295	11,667,175
Miscellaneous	1,405	1,451	1,475	1,500	1,500
<b>Functional Total</b>	<u>8,808,501</u>	<u>6,379,920</u>	<u>9,222,320</u>	<u>10,560,795</u>	<u>11,668,675</u>
<b>TOTAL GENERAL STATE CHARGES SPENDING</b>	<u><u>10,695,977</u></u>	<u><u>8,569,118</u></u>	<u><u>11,428,376</u></u>	<u><u>12,791,117</u></u>	<u><u>13,922,078</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	18,185	91,309	62,309	56,309	36,309
Economic Development Capital	5,458	8,000	8,000	8,000	8,000
Economic Development, Department of	11,481	7,900	7,900	7,900	7,900
Empire State Development Corporation	909,259	1,885,766	2,115,199	1,871,049	1,842,529
Energy Research and Development Authority, New York State	84,350	166,579	30,000	34,313	38,038
Financial Services, Department of	0	15,000	15,000	15,000	15,000
Lake Ontario Resiliency/Economic Development	8,184	10,250	10,250	370	0
Olympic Regional Development Authority	64,629	63,300	75,800	42,300	10,000
Power Authority, New York	7,282	56,700	5,200	2,200	2,200
Regional Economic Development Program	295	1,295	1,295	1,295	1,295
Strategic Investment Program	(750)	2,000	2,000	2,000	2,000
<b>Functional Total</b>	<u>1,108,373</u>	<u>2,308,099</u>	<u>2,332,953</u>	<u>2,040,736</u>	<u>1,963,271</u>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	0	11,000	10,000	0	0
Environmental Conservation, Department of	1,490,964	1,702,261	1,777,711	1,845,587	1,900,127
Hudson River Park Trust	16,050	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	246,080	401,897	314,397	288,897	281,897
Public Facilities Sustainability Program	0	5,000	10,000	15,000	20,000
<b>Functional Total</b>	<u>1,753,094</u>	<u>2,130,158</u>	<u>2,117,741</u>	<u>2,149,484</u>	<u>2,202,024</u>
<b>TRANSPORTATION</b>					
Metropolitan Transportation Authority	271,621	753,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	361,648	396,826	381,380	387,506	352,214
Transportation, Department of	5,529,753	6,387,990	7,025,832	7,283,052	7,672,318
<b>Functional Total</b>	<u>6,163,022</u>	<u>7,537,816</u>	<u>8,317,212</u>	<u>8,757,824</u>	<u>8,524,399</u>
<b>HEALTH</b>					
Health, Department of	673,733	814,052	1,184,390	1,172,902	1,194,243
<i>Public Health</i>	673,733	814,052	1,184,390	1,172,902	1,194,243
<b>Functional Total</b>	<u>673,733</u>	<u>814,052</u>	<u>1,184,390</u>	<u>1,172,902</u>	<u>1,194,243</u>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	20,212	82,695	52,254	52,317	39,817
<i>OCFS</i>	20,212	82,695	52,254	52,317	39,817
Housing and Community Renewal, Division of	983,199	1,287,599	1,736,392	1,815,229	1,733,906
Nonprofit Infrastructure Capital Investment Program	8,472	10,000	25,000	15,000	15,000
Temporary and Disability Assistance, Office of	102,050	115,341	121,641	121,641	121,641
<i>All Other</i>	102,050	115,341	121,641	121,641	121,641
<b>Functional Total</b>	<u>1,113,933</u>	<u>1,495,635</u>	<u>1,935,287</u>	<u>2,004,187</u>	<u>1,910,364</u>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	54,914	76,191	73,264	73,279	73,279
<i>OASAS</i>	54,914	76,191	73,264	73,279	73,279
Mental Health, Office of	417,051	564,692	818,419	723,577	690,095
<i>OMH</i>	417,051	564,692	818,419	723,577	690,095
People with Developmental Disabilities, Office for	141,770	167,443	135,936	139,122	140,421
<i>OPWDD</i>	141,770	167,443	135,936	139,122	140,421
<b>Functional Total</b>	<u>613,735</u>	<u>808,326</u>	<u>1,027,619</u>	<u>935,978</u>	<u>903,795</u>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	390,183	354,964	315,008	315,052	315,052
<i>DOCCS</i>	390,183	354,964	315,008	315,052	315,052
Criminal Justice Services, Division of	4,407	84,500	72,250	76,072	65,000
Homeland Security and Emergency Services, Division of	28,972	60,471	82,453	74,588	62,286
Military and Naval Affairs, Division of	142,850	50,560	132,879	69,287	65,438
State Police, Division of	93,066	113,448	68,448	71,039	71,039
Victim Services, Office of	701	4,100	1,976	0	0
<b>Functional Total</b>	<u>660,179</u>	<u>668,043</u>	<u>673,014</u>	<u>606,038</u>	<u>578,815</u>
<b>HIGHER EDUCATION</b>					
City University of New York	321,617	506,292	808,055	691,338	633,403
Higher Education Facilities Capital Matching Grants Program	18,745	33,650	43,150	34,150	20,150
State University of New York	1,156,710	1,409,344	1,565,129	1,474,207	1,440,084
<b>Functional Total</b>	<u>1,497,072</u>	<u>1,949,286</u>	<u>2,416,334</u>	<u>2,199,695</u>	<u>2,093,637</u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>EDUCATION</b>					
Arts, Council on the	140	9,837	0	0	0
Education, Department of	<u>399,868</u>	<u>625,152</u>	<u>537,578</u>	<u>250,883</u>	<u>172,601</u>
<i>School Aid</i>	309,849	340,000	270,000	130,000	95,000
<i>All Other</i>	90,019	285,152	267,578	120,883	77,601
<b>Functional Total</b>	<u>400,008</u>	<u>634,989</u>	<u>537,578</u>	<u>250,883</u>	<u>172,601</u>
<b>GENERAL GOVERNMENT</b>					
Elections, State Board of	12,794	20,500	22,347	1,700	0
General Services, Office of	213,576	266,589	221,410	224,126	226,021
Information Technology Services, Office of	110,815	188,711	194,073	94,626	139,347
Public Employment Relations Board	22	2,478	0	0	0
State, Department of	19,583	111,513	159,866	155,171	175,088
Veterans' Services, Department of	255	3,000	745	1,000	0
Workers' Compensation Board	1,396	9,000	11,000	11,000	1,918
<b>Functional Total</b>	<u>358,441</u>	<u>601,791</u>	<u>609,441</u>	<u>487,623</u>	<u>542,374</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	2,045	13,641	10,257	3,533	3,323
Judiciary	25,109	50,000	23,200	3,923	0
Law, Department of	1,638	6,726	5,224	3,684	650
<b>Functional Total</b>	<u>28,792</u>	<u>70,367</u>	<u>38,681</u>	<u>11,140</u>	<u>3,973</u>
<b>ALL OTHER CATEGORIES</b>					
Arts and Cultural Facilities Improvement	8,024	60,000	61,835	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	20,000	30,000	55,000	55,000
Local Community Assistance Program	4,333	10,000	10,000	15,000	15,000
Miscellaneous	229,062	(1,698,369)	(1,698,485)	(1,646,746)	(1,653,087)
Special Infrastructure Account	93,636	230,881	421,650	654,435	267,204
<b>Functional Total</b>	<u>338,309</u>	<u>(1,377,488)</u>	<u>(1,175,000)</u>	<u>(902,311)</u>	<u>(1,315,883)</u>
<b>TOTAL CAPITAL PROJECTS FUNDS SPENDING</b>	<u>14,708,691</u>	<u>17,641,074</u>	<u>20,015,250</u>	<u>19,714,179</u>	<u>18,773,613</u>



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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
<b>Agriculture and Markets, Department of</b>	<b>136,336</b>	<b>211,029</b>	<b>172,476</b>	<b>169,246</b>	<b>147,776</b>
Assistance and Grants	50,122	52,769	42,250	44,750	43,250
State Operations	66,982	62,439	63,405	63,675	63,705
Personal Service	43,156	45,653	46,351	46,545	46,566
Non-Personal Service/Indirect Costs	23,826	16,786	17,054	17,130	17,139
General State Charges	4,312	4,512	4,512	4,512	4,512
Capital Projects	14,920	91,309	62,309	56,309	36,309
<b>Alcoholic Beverage Control, Division of</b>	<b>68,681</b>	<b>81,151</b>	<b>99,578</b>	<b>145,811</b>	<b>147,136</b>
Assistance and Grants	10,000	4,856	27,471	72,524	72,524
State Operations	48,997	61,660	58,230	59,410	60,519
Personal Service	24,343	34,663	34,529	35,132	35,748
Non-Personal Service/Indirect Costs	24,654	26,997	23,701	24,278	24,771
General State Charges	9,684	14,635	13,877	13,877	14,093
<b>Economic Development Capital</b>	<b>5,458</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
Assistance and Grants	5,458	8,000	8,000	8,000	8,000
<b>Economic Development, Department of</b>	<b>87,395</b>	<b>125,633</b>	<b>82,324</b>	<b>82,324</b>	<b>82,324</b>
Assistance and Grants	62,748	102,808	59,499	59,499	59,499
State Operations	24,647	19,297	19,297	19,297	19,297
Personal Service	14,060	14,769	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	10,587	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
<b>Empire State Development Corporation</b>	<b>1,177,551</b>	<b>2,176,910</b>	<b>2,378,894</b>	<b>2,038,909</b>	<b>2,010,389</b>
Assistance and Grants	1,169,611	745,271	1,055,069	1,195,628	1,216,844
State Operations	126	0	0	0	0
Non-Personal Service/Indirect Costs	126	0	0	0	0
Capital Projects	7,814	1,431,639	1,323,825	843,281	793,545
<b>Energy Research and Development Authority, New York State</b>	<b>84,350</b>	<b>166,579</b>	<b>30,000</b>	<b>34,313</b>	<b>38,038</b>
Assistance and Grants	66,137	100,000	0	0	0
Capital Projects	18,213	66,579	30,000	34,313	38,038
<b>Financial Services, Department of</b>	<b>413,032</b>	<b>453,165</b>	<b>447,915</b>	<b>447,915</b>	<b>447,915</b>
Assistance and Grants	69,416	101,522	96,272	96,272	96,272
State Operations	229,769	219,840	219,840	219,840	219,840
Personal Service	176,282	163,054	163,054	163,054	163,054
Non-Personal Service/Indirect Costs	53,487	56,786	56,786	56,786	56,786
General State Charges	113,847	116,803	116,803	116,803	116,803
Capital Projects	0	15,000	15,000	15,000	15,000
<b>Lake Ontario Resiliency/Economic Development</b>	<b>8,184</b>	<b>10,250</b>	<b>10,250</b>	<b>370</b>	<b>0</b>
Assistance and Grants	8,184	0	0	0	0
Capital Projects	0	10,250	10,250	370	0
<b>Olympic Regional Development Authority</b>	<b>80,273</b>	<b>74,854</b>	<b>87,354</b>	<b>53,854</b>	<b>21,554</b>
State Operations	14,157	10,054	10,054	10,054	10,054
Personal Service	8,829	3,838	3,838	3,838	3,838
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216
General State Charges	1,487	1,500	1,500	1,500	1,500
Capital Projects	64,629	63,300	75,800	42,300	10,000
<b>Power Authority, New York</b>	<b>7,282</b>	<b>56,700</b>	<b>5,200</b>	<b>2,200</b>	<b>2,200</b>
Assistance and Grants	7,132	0	0	0	0
Capital Projects	150	56,700	5,200	2,200	2,200
<b>Public Service Department</b>	<b>244,221</b>	<b>190,286</b>	<b>1,163,968</b>	<b>1,167,627</b>	<b>1,176,846</b>
Assistance and Grants	153,579	71,479	45,133	45,133	50,133
State Operations	57,812	77,771	1,077,528	1,079,220	1,080,892
Personal Service	49,365	62,376	63,329	64,300	65,803
Non-Personal Service/Indirect Costs	8,447	15,395	1,014,199	1,014,920	1,015,089
General State Charges	32,830	41,036	41,307	43,274	45,821
<b>Regional Economic Development Program</b>	<b>295</b>	<b>1,295</b>	<b>1,295</b>	<b>1,295</b>	<b>1,295</b>
Assistance and Grants	295	0	0	0	0
Capital Projects	0	1,295	1,295	1,295	1,295
<b>Strategic Investment Program</b>	<b>(750)</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
Assistance and Grants	(750)	0	0	0	0
Capital Projects	0	2,000	2,000	2,000	2,000
<b>Functional Total</b>	<b>2,312,308</b>	<b>3,557,852</b>	<b>4,489,254</b>	<b>4,153,864</b>	<b>4,085,473</b>

**PARKS AND THE ENVIRONMENT**

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Adirondack Park Agency</b>	<b>5,454</b>	<b>17,338</b>	<b>16,436</b>	<b>6,537</b>	<b>6,537</b>
State Operations	5,454	6,338	6,436	6,537	6,537
Personal Service	4,418	4,925	5,016	5,110	5,110
Non-Personal Service/Indirect Costs	1,036	1,413	1,420	1,427	1,427
Capital Projects	0	11,000	10,000	0	0
<b>Environmental Conservation, Department of</b>	<b>1,852,405</b>	<b>2,114,223</b>	<b>2,185,385</b>	<b>2,249,801</b>	<b>2,307,241</b>
Assistance and Grants	828,618	695,573	739,133	764,133	764,133
State Operations	299,354	340,670	339,822	336,362	339,262
Personal Service	235,055	275,117	277,437	272,477	272,877
Non-Personal Service/Indirect Costs	64,299	65,553	62,385	63,885	66,385
General State Charges	60,861	65,724	65,724	65,724	65,724
Capital Projects	663,572	1,012,256	1,040,706	1,083,582	1,138,122
<b>Hudson River Park Trust</b>	<b>16,050</b>	<b>10,000</b>	<b>5,633</b>	<b>0</b>	<b>0</b>
Capital Projects	16,050	10,000	5,633	0	0
<b>Parks, Recreation and Historic Preservation, Office of</b>	<b>492,922</b>	<b>682,868</b>	<b>598,253</b>	<b>573,794</b>	<b>566,799</b>
Assistance and Grants	7,961	25,020	23,020	23,020	23,020
State Operations	233,879	250,381	255,252	256,293	256,298
Personal Service	179,238	203,131	207,633	208,306	208,306
Non-Personal Service/Indirect Costs	54,641	47,250	47,619	47,987	47,992
General State Charges	5,004	5,570	5,584	5,584	5,584
Capital Projects	246,078	401,897	314,397	288,897	281,897
<b>Public Facilities Sustainability Program</b>	<b>0</b>	<b>5,000</b>	<b>10,000</b>	<b>15,000</b>	<b>20,000</b>
Capital Projects	0	5,000	10,000	15,000	20,000
<b>Functional Total</b>	<b>2,366,831</b>	<b>2,829,429</b>	<b>2,815,707</b>	<b>2,845,132</b>	<b>2,900,577</b>
<b>TRANSPORTATION</b>					
<b>Metropolitan Transportation Authority</b>	<b>271,621</b>	<b>753,000</b>	<b>910,000</b>	<b>1,087,266</b>	<b>499,867</b>
Assistance and Grants	271,621	753,000	910,000	1,087,266	499,867
<b>Motor Vehicles, Department of</b>	<b>474,724</b>	<b>517,715</b>	<b>504,769</b>	<b>510,895</b>	<b>476,064</b>
Assistance and Grants	18,878	18,000	18,000	18,000	18,000
State Operations	68,786	72,902	75,402	75,402	75,863
Personal Service	48,490	54,578	54,578	54,578	54,902
Non-Personal Service/Indirect Costs	20,296	18,324	20,824	20,824	20,961
General State Charges	25,412	29,987	29,987	29,987	29,987
Capital Projects	361,648	396,826	381,380	387,506	352,214
<b>Transportation, Department of</b>	<b>11,219,155</b>	<b>11,974,877</b>	<b>12,809,022</b>	<b>13,075,747</b>	<b>13,480,082</b>
Assistance and Grants	6,693,719	6,817,650	7,019,749	7,032,345	7,033,468
State Operations	405,548	386,468	397,584	409,014	420,956
Personal Service	216,010	193,924	199,752	205,755	211,963
Non-Personal Service/Indirect Costs	189,538	192,544	197,832	203,259	208,993
General State Charges	8,369	9,094	9,566	10,064	11,599
Capital Projects	4,111,519	4,761,665	5,382,123	5,624,324	6,014,059
<b>Waterfront Commission</b>	<b>2,542</b>	<b>4,755</b>	<b>4,839</b>	<b>4,876</b>	<b>5,018</b>
State Operations	2,500	4,755	4,839	4,876	5,018
Personal Service	2,300	3,930	3,999	4,019	4,144
Non-Personal Service/Indirect Costs	200	825	840	857	874
General State Charges	42	0	0	0	0
<b>Functional Total</b>	<b>11,968,042</b>	<b>13,250,347</b>	<b>14,228,630</b>	<b>14,678,784</b>	<b>14,461,031</b>
<b>HEALTH</b>					
<b>Aging, Office for the</b>	<b>274,948</b>	<b>320,090</b>	<b>301,362</b>	<b>301,872</b>	<b>313,041</b>
Assistance and Grants	265,356	305,340	286,610	287,120	298,289
State Operations	9,572	14,750	14,752	14,752	14,752
Personal Service	7,829	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	1,743	4,486	4,488	4,488	4,488
General State Charges	20	0	0	0	0
<b>Health, Department of</b>	<b>100,912,825</b>	<b>105,478,662</b>	<b>107,956,486</b>	<b>112,181,415</b>	<b>114,755,569</b>
<b>Medical Assistance</b>	<b>82,744,521</b>	<b>84,873,646</b>	<b>86,969,307</b>	<b>90,589,979</b>	<b>92,444,797</b>
Assistance and Grants	82,744,521	84,873,646	86,969,307	90,589,979	92,444,797
<b>Essential Plan</b>	<b>9,832,218</b>	<b>12,271,265</b>	<b>12,263,561</b>	<b>12,769,366</b>	<b>13,415,327</b>
Assistance and Grants	9,745,025	11,575,922	12,160,296	12,665,095	13,308,549
State Operations	87,193	695,343	103,265	104,271	106,778
Personal Service	3,677	5,452	5,702	5,852	6,078
Non-Personal Service/Indirect Costs	83,516	689,891	97,563	98,419	100,700
<b>Medicaid Administration</b>	<b>2,366,313</b>	<b>1,931,215</b>	<b>1,821,919</b>	<b>1,853,796</b>	<b>1,830,009</b>

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

	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
	<b>Actuals</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Assistance and Grants	1,713,169	875,065	841,065	841,065	841,065
State Operations	644,419	1,041,667	966,695	998,572	974,785
Personal Service	104,551	101,111	102,252	102,845	103,533
Non-Personal Service/Indirect Costs	539,868	940,556	864,443	895,727	871,252
General State Charges	8,725	14,483	14,159	14,159	14,159
<b>Public Health</b>	<b>5,969,773</b>	<b>6,402,536</b>	<b>6,901,699</b>	<b>6,968,274</b>	<b>7,065,436</b>
Assistance and Grants	4,844,407	5,416,776	5,682,121	5,735,694	5,540,645
State Operations	964,865	741,920	841,983	836,684	829,642
Personal Service	319,665	354,588	363,745	363,831	364,003
Non-Personal Service/Indirect Costs	645,200	387,332	478,238	472,853	465,639
General State Charges	78,302	95,321	95,420	95,478	95,593
Capital Projects	82,199	148,519	282,175	300,418	599,556
<b>Medicaid Inspector General, Office of the</b>	<b>50,025</b>	<b>49,807</b>	<b>49,949</b>	<b>49,949</b>	<b>49,949</b>
State Operations	38,989	38,945	39,087	39,087	39,087
Personal Service	33,334	33,381	33,381	33,381	33,381
Non-Personal Service/Indirect Costs	5,655	5,564	5,706	5,706	5,706
General State Charges	11,036	10,862	10,862	10,862	10,862
<b>Functional Total</b>	<b>101,237,798</b>	<b>105,848,559</b>	<b>108,307,797</b>	<b>112,533,236</b>	<b>115,118,559</b>
<b>SOCIAL WELFARE</b>					
<b>Children and Family Services, Office of</b>	<b>4,734,330</b>	<b>4,650,218</b>	<b>4,476,129</b>	<b>4,634,522</b>	<b>4,649,162</b>
<b>OCFS</b>	<b>4,675,317</b>	<b>4,589,981</b>	<b>4,415,892</b>	<b>4,574,285</b>	<b>4,588,925</b>
Assistance and Grants	4,313,784	4,065,418	3,902,504	4,044,641	4,057,300
State Operations	321,721	416,595	434,874	450,036	463,737
Personal Service	188,628	250,292	262,956	276,540	285,773
Non-Personal Service/Indirect Costs	133,093	166,303	171,918	173,496	177,964
General State Charges	19,600	25,273	26,260	27,291	28,071
Capital Projects	20,212	82,695	52,254	52,317	39,817
<b>OCFS - Other</b>	<b>59,013</b>	<b>60,237</b>	<b>60,237</b>	<b>60,237</b>	<b>60,237</b>
Assistance and Grants	59,013	60,237	60,237	60,237	60,237
<b>Housing and Community Renewal, Division of</b>	<b>1,234,380</b>	<b>1,520,339</b>	<b>1,985,808</b>	<b>2,057,790</b>	<b>1,962,989</b>
Assistance and Grants	1,147,035	1,403,523	1,861,754	1,934,069	1,839,268
State Operations	62,611	83,319	88,267	88,267	88,267
Personal Service	47,968	57,130	61,552	61,552	61,552
Non-Personal Service/Indirect Costs	14,643	26,189	26,715	26,715	26,715
General State Charges	24,734	33,497	35,787	35,454	35,454
<b>Human Rights, Division of</b>	<b>18,622</b>	<b>25,404</b>	<b>25,413</b>	<b>25,413</b>	<b>25,413</b>
Assistance and Grants	0	500	500	500	500
State Operations	18,622	24,904	24,913	24,913	24,913
Personal Service	14,662	19,251	19,260	19,260	19,260
Non-Personal Service/Indirect Costs	3,960	5,653	5,653	5,653	5,653
<b>Labor, Department of</b>	<b>709,456</b>	<b>694,937</b>	<b>687,718</b>	<b>675,980</b>	<b>675,980</b>
Assistance and Grants	194,570	223,527	217,542	205,542	205,542
State Operations	361,898	323,333	323,497	323,652	323,652
Personal Service	237,486	218,004	219,513	219,668	219,668
Non-Personal Service/Indirect Costs	124,412	105,329	103,984	103,984	103,984
General State Charges	152,988	148,077	146,679	146,786	146,786
<b>National and Community Service</b>	<b>14,240</b>	<b>18,480</b>	<b>18,864</b>	<b>18,819</b>	<b>18,842</b>
Assistance and Grants	0	488	511	533	556
State Operations	14,240	17,747	18,105	18,034	18,034
Personal Service	924	807	819	831	831
Non-Personal Service/Indirect Costs	13,316	16,940	17,286	17,203	17,203
General State Charges	0	245	248	252	252
<b>Nonprofit Infrastructure Capital Investment Program</b>	<b>8,472</b>	<b>10,000</b>	<b>25,000</b>	<b>15,000</b>	<b>15,000</b>
Assistance and Grants	8,472	10,000	25,000	15,000	15,000
<b>Temporary and Disability Assistance, Office of</b>	<b>6,527,309</b>	<b>8,092,289</b>	<b>6,807,048</b>	<b>6,173,550</b>	<b>6,196,639</b>
<b>Welfare Assistance</b>	<b>3,546,816</b>	<b>4,091,063</b>	<b>4,001,223</b>	<b>4,023,308</b>	<b>4,046,397</b>
Assistance and Grants	3,546,816	4,091,063	4,001,223	4,023,308	4,046,397
<b>All Other</b>	<b>2,980,493</b>	<b>4,001,226</b>	<b>2,805,825</b>	<b>2,150,242</b>	<b>2,150,242</b>
Assistance and Grants	2,472,830	3,663,293	2,467,803	1,813,153	1,813,153
State Operations	432,338	285,545	285,634	285,701	285,701
Personal Service	182,003	149,580	149,650	149,723	149,723
Non-Personal Service/Indirect Costs	250,335	135,965	135,984	135,978	135,978
General State Charges	74,232	50,604	50,604	50,604	50,604
Capital Projects	1,093	1,784	1,784	784	784
<b>Functional Total</b>	<b>13,246,809</b>	<b>15,011,667</b>	<b>14,025,980</b>	<b>13,601,074</b>	<b>13,544,025</b>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>MENTAL HYGIENE</b>					
<i>Addiction Services and Supports, Office of</i>	<b>869,696</b>	<b>1,062,731</b>	<b>953,311</b>	<b>994,103</b>	<b>973,710</b>
<b>OASAS</b>	<b>753,787</b>	<b>926,233</b>	<b>852,128</b>	<b>888,111</b>	<b>869,434</b>
Assistance and Grants	681,952	852,016	776,518	810,261	793,475
State Operations	62,191	61,683	62,980	65,180	63,276
Personal Service	29,756	36,857	37,934	39,926	38,035
Non-Personal Service/Indirect Costs	32,435	24,826	25,046	25,254	25,241
General State Charges	32	1,394	1,417	1,442	1,455
Capital Projects	9,612	11,140	11,213	11,228	11,228
<b>OASAS - Other</b>	<b>115,909</b>	<b>136,498</b>	<b>101,183</b>	<b>105,992</b>	<b>104,276</b>
Assistance and Grants	50,858	69,416	32,637	34,186	35,773
State Operations	65,051	67,082	68,546	71,806	68,503
Personal Service	47,580	50,273	51,824	55,211	51,908
Non-Personal Service/Indirect Costs	17,471	16,809	16,722	16,595	16,595
<i>Developmental Disabilities, State Council on</i>	<b>5,726</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>
State Operations	4,986	3,415	3,415	3,415	3,415
Personal Service	1,154	1,266	1,266	1,266	1,266
Non-Personal Service/Indirect Costs	3,832	2,149	2,149	2,149	2,149
General State Charges	740	785	785	785	785
<i>Justice Center</i>	<b>53,254</b>	<b>52,781</b>	<b>56,518</b>	<b>58,017</b>	<b>57,045</b>
Assistance and Grants	544	806	649	649	649
State Operations	52,710	51,826	55,716	57,211	56,227
Personal Service	41,934	40,625	44,559	45,813	44,571
Non-Personal Service/Indirect Costs	10,776	11,201	11,157	11,398	11,656
General State Charges	0	149	153	157	169
<i>Mental Health, Office of</i>	<b>4,115,783</b>	<b>4,908,933</b>	<b>5,571,645</b>	<b>5,753,836</b>	<b>5,710,680</b>
<b>OMH</b>	<b>2,369,175</b>	<b>2,981,974</b>	<b>3,647,284</b>	<b>3,758,452</b>	<b>3,708,478</b>
Assistance and Grants	1,493,782	2,007,136	2,642,369	2,756,816	2,725,133
State Operations	509,998	566,346	544,849	572,907	565,369
Personal Service	386,792	445,426	471,327	497,152	489,692
Non-Personal Service/Indirect Costs	123,206	120,920	73,522	75,755	75,677
General State Charges	940	1,000	1,005	1,010	1,010
Capital Projects	364,455	407,492	459,061	427,719	416,966
<b>OMH - Other</b>	<b>1,746,608</b>	<b>1,926,959</b>	<b>1,924,361</b>	<b>1,995,384</b>	<b>2,002,202</b>
Assistance and Grants	398,064	599,429	520,424	530,528	540,885
State Operations	1,348,544	1,327,530	1,403,937	1,464,856	1,461,317
Personal Service	1,004,546	1,023,996	1,090,191	1,141,572	1,127,846
Non-Personal Service/Indirect Costs	343,998	303,534	313,746	323,284	333,471
<i>People with Developmental Disabilities, Office for</i>	<b>6,365,761</b>	<b>3,811,035</b>	<b>4,353,791</b>	<b>4,645,475</b>	<b>5,015,569</b>
<b>OPWDD</b>	<b>768,384</b>	<b>783,560</b>	<b>770,193</b>	<b>781,979</b>	<b>795,578</b>
Assistance and Grants	540,459	618,794	636,934	645,534	657,834
State Operations	86,959	1,202	1,202	1,202	1,202
Personal Service	565	0	0	0	0
Non-Personal Service/Indirect Costs	86,394	1,202	1,202	1,202	1,202
General State Charges	95	0	0	0	0
Capital Projects	140,871	163,564	132,057	135,243	136,542
<b>OPWDD - Other</b>	<b>5,597,377</b>	<b>3,027,475</b>	<b>3,583,598</b>	<b>3,863,496</b>	<b>4,219,991</b>
Assistance and Grants	3,970,069	1,357,691	1,827,803	2,034,437	2,422,185
State Operations	1,627,308	1,669,784	1,755,795	1,829,059	1,797,806
Personal Service	1,454,132	1,421,035	1,501,205	1,567,768	1,529,638
Non-Personal Service/Indirect Costs	173,176	248,749	254,590	261,291	268,168
<b>Functional Total</b>	<b>11,410,220</b>	<b>9,839,680</b>	<b>10,939,465</b>	<b>11,455,631</b>	<b>11,761,204</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
<i>Correction, Commission of</i>	<b>3,830</b>	<b>3,567</b>	<b>3,659</b>	<b>3,751</b>	<b>3,695</b>
State Operations	3,830	3,567	3,659	3,751	3,695
Personal Service	3,649	3,298	3,384	3,470	3,416
Non-Personal Service/Indirect Costs	181	269	275	281	279
<i>Corrections and Community Supervision, Department of</i>	<b>3,090,428</b>	<b>3,187,622</b>	<b>3,074,335</b>	<b>3,075,470</b>	<b>3,129,668</b>
<b>DOCCS</b>	<b>3,088,679</b>	<b>3,179,222</b>	<b>3,065,935</b>	<b>3,067,070</b>	<b>3,121,268</b>
Assistance and Grants	6,700	11,206	11,206	11,206	11,206
State Operations	2,690,817	2,810,154	2,736,811	2,737,889	2,792,087
Personal Service	2,173,046	2,347,525	2,282,100	2,283,178	2,327,376
Non-Personal Service/Indirect Costs	517,771	462,629	454,711	454,711	464,711
General State Charges	979	2,898	2,910	2,923	2,923

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Capital Projects	390,183	354,964	315,008	315,052	315,052
<b>DOCCS - Other</b>	<b>1,749</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>
Assistance and Grants	1,749	8,400	8,400	8,400	8,400
<b>Criminal Justice Services, Division of</b>	<b>380,274</b>	<b>608,739</b>	<b>579,737</b>	<b>619,554</b>	<b>611,218</b>
Assistance and Grants	323,345	471,212	453,454	488,454	488,454
State Operations	55,385	52,658	53,657	54,644	57,373
Personal Service	37,348	37,664	38,376	39,073	40,619
Non-Personal Service/Indirect Costs	18,037	14,994	15,281	15,571	16,754
General State Charges	414	369	376	384	391
Capital Projects	1,130	84,500	72,250	76,072	65,000
<b>Homeland Security and Emergency Services, Division of</b>	<b>4,447,804</b>	<b>2,822,074</b>	<b>2,420,528</b>	<b>1,318,422</b>	<b>1,307,603</b>
Assistance and Grants	4,340,013	2,678,490	2,252,685	1,158,304	1,159,022
State Operations	92,978	110,794	114,739	117,561	119,006
Personal Service	45,944	61,290	63,875	65,495	66,595
Non-Personal Service/Indirect Costs	47,034	49,504	50,864	52,066	52,411
General State Charges	7,207	7,876	7,879	7,882	7,900
Capital Projects	7,606	24,914	45,225	34,675	21,675
<b>Indigent Legal Services, Office of</b>	<b>313,243</b>	<b>327,675</b>	<b>313,817</b>	<b>310,627</b>	<b>310,775</b>
Assistance and Grants	305,349	319,629	305,630	302,296	302,296
State Operations	5,003	5,210	5,303	5,398	5,496
Personal Service	4,397	4,310	4,386	4,463	4,543
Non-Personal Service/Indirect Costs	606	900	917	935	953
General State Charges	2,891	2,836	2,884	2,933	2,983
<b>Judicial Conduct, Commission on</b>	<b>7,561</b>	<b>8,716</b>	<b>8,716</b>	<b>8,716</b>	<b>8,716</b>
State Operations	7,561	8,716	8,716	8,716	8,716
Personal Service	5,644	6,516	6,516	6,516	6,516
Non-Personal Service/Indirect Costs	1,917	2,200	2,200	2,200	2,200
<b>Judicial Nomination, Commission on</b>	<b>10</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
State Operations	10	30	30	30	30
Non-Personal Service/Indirect Costs	10	30	30	30	30
<b>Judicial Screening Committees, New York State</b>	<b>15</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
State Operations	15	38	38	38	38
Non-Personal Service/Indirect Costs	15	38	38	38	38
<b>Military and Naval Affairs, Division of</b>	<b>441,415</b>	<b>451,334</b>	<b>272,964</b>	<b>208,969</b>	<b>207,710</b>
Assistance and Grants	2,558	1,753	1,777	1,801	1,821
State Operations	285,779	391,580	130,867	130,440	133,010
Personal Service	217,754	299,222	96,037	96,870	98,808
Non-Personal Service/Indirect Costs	68,025	92,358	34,830	33,570	34,202
General State Charges	10,228	7,441	7,441	7,441	7,441
Capital Projects	142,850	50,560	132,879	69,287	65,438
<b>Prosecutorial Conduct, Commission on</b>	<b>0</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>
State Operations	0	1,750	1,750	1,750	1,750
Personal Service	0	1,350	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	400	400	400	400
<b>State Police, Division of</b>	<b>1,008,169</b>	<b>1,143,578</b>	<b>1,115,286</b>	<b>1,137,490</b>	<b>1,157,204</b>
State Operations	886,525	999,107	1,015,815	1,035,428	1,055,142
Personal Service	765,629	880,497	901,600	919,130	937,263
Non-Personal Service/Indirect Costs	120,896	118,610	114,215	116,298	117,879
General State Charges	28,578	31,023	31,023	31,023	31,023
Capital Projects	93,066	113,448	68,448	71,039	71,039
<b>Statewide Financial System</b>	<b>33,581</b>	<b>32,182</b>	<b>32,919</b>	<b>33,677</b>	<b>33,677</b>
State Operations	33,581	32,182	32,919	33,677	33,677
Personal Service	13,086	12,806	13,068	13,336	13,336
Non-Personal Service/Indirect Costs	20,495	19,376	19,851	20,341	20,341
<b>Victim Services, Office of</b>	<b>147,053</b>	<b>297,644</b>	<b>261,192</b>	<b>259,216</b>	<b>259,382</b>
Assistance and Grants	132,812	274,458	240,058	240,058	240,058
State Operations	10,939	16,263	16,335	16,335	16,467
Personal Service	8,561	7,239	7,302	7,302	7,379
Non-Personal Service/Indirect Costs	2,378	9,024	9,033	9,033	9,088
General State Charges	2,601	2,823	2,823	2,823	2,857
Capital Projects	701	4,100	1,976	0	0
<b>Functional Total</b>	<b>9,873,383</b>	<b>8,884,949</b>	<b>8,084,971</b>	<b>6,977,710</b>	<b>7,031,466</b>
<b>HIGHER EDUCATION</b>					
<b>City University of New York</b>	<b>2,327,164</b>	<b>2,629,648</b>	<b>2,975,892</b>	<b>2,892,416</b>	<b>2,869,045</b>
Assistance and Grants	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
State Operations	240	2,000	2,000	2,000	2,000
Non-Personal Service/Indirect Costs	240	2,000	2,000	2,000	2,000
Capital Projects	321,617	506,292	808,055	691,338	633,403
<b>Higher Education Facilities Capital Matching Grants Program</b>	<b>18,745</b>	<b>33,650</b>	<b>43,150</b>	<b>34,150</b>	<b>20,150</b>
Assistance and Grants	18,745	33,650	43,150	34,150	20,150
<b>Higher Education Services Corporation, New York State</b>	<b>601,233</b>	<b>737,480</b>	<b>763,716</b>	<b>763,607</b>	<b>779,229</b>
Assistance and Grants	578,640	698,748	713,690	728,570	744,333
State Operations	18,096	32,412	50,025	35,036	34,895
Personal Service	7,949	11,706	12,111	12,486	12,845
Non-Personal Service/Indirect Costs	10,147	20,706	37,914	22,550	22,050
General State Charges	4,497	6,320	1	1	1
<b>State University of New York</b>	<b>9,902,905</b>	<b>10,660,040</b>	<b>10,974,746</b>	<b>11,062,706</b>	<b>11,142,018</b>
Assistance and Grants	538,252	653,730	626,400	581,756	456,400
State Operations	7,767,756	8,002,717	8,171,023	8,376,066	8,595,819
Personal Service	4,645,396	4,828,668	4,884,411	5,006,827	5,139,763
Non-Personal Service/Indirect Costs	3,122,360	3,174,049	3,286,612	3,369,239	3,456,056
General State Charges	440,187	594,249	612,194	630,677	649,715
Capital Projects	1,156,710	1,409,344	1,565,129	1,474,207	1,440,084
<b>Functional Total</b>	<b>12,850,047</b>	<b>14,060,818</b>	<b>14,757,504</b>	<b>14,752,879</b>	<b>14,810,442</b>
<b>EDUCATION</b>					
<b>Arts, Council on the</b>	<b>98,710</b>	<b>104,974</b>	<b>48,726</b>	<b>48,836</b>	<b>48,838</b>
Assistance and Grants	94,379	99,450	43,113	43,113	43,113
State Operations	4,331	5,524	5,613	5,723	5,725
Personal Service	2,848	2,995	3,046	3,107	3,108
Non-Personal Service/Indirect Costs	1,483	2,529	2,567	2,616	2,617
<b>Education, Department of</b>	<b>46,771,705</b>	<b>49,408,758</b>	<b>46,099,266</b>	<b>46,871,125</b>	<b>47,722,543</b>
<b>School Aid</b>	<b>40,970,174</b>	<b>43,195,172</b>	<b>39,963,437</b>	<b>40,762,962</b>	<b>41,580,373</b>
Assistance and Grants	40,960,708	43,195,172	39,963,437	40,762,962	41,580,373
State Operations	7,779	0	0	0	0
Personal Service	2,788	0	0	0	0
Non-Personal Service/Indirect Costs	4,991	0	0	0	0
General State Charges	1,687	0	0	0	0
<b>School Aid – Other</b>	<b>151,315</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
Assistance and Grants	151,315	140,000	140,000	140,000	140,000
<b>STAR Property Tax Relief</b>	<b>1,607,753</b>	<b>1,575,393</b>	<b>1,546,911</b>	<b>1,519,991</b>	<b>1,446,842</b>
Assistance and Grants	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<b>Special Education Categorical Programs</b>	<b>2,381,272</b>	<b>2,378,589</b>	<b>2,397,497</b>	<b>2,494,361</b>	<b>2,594,931</b>
Assistance and Grants	2,381,272	2,378,589	2,397,497	2,494,361	2,594,931
<b>All Other</b>	<b>1,661,191</b>	<b>2,119,604</b>	<b>2,051,421</b>	<b>1,953,811</b>	<b>1,960,397</b>
Assistance and Grants	1,206,145	1,425,538	1,482,861	1,478,740	1,498,487
State Operations	336,668	360,837	345,405	346,688	349,309
Personal Service	201,087	202,080	203,804	206,794	208,305
Non-Personal Service/Indirect Costs	135,581	158,757	141,601	139,894	141,004
General State Charges	103,140	102,782	104,300	105,000	105,000
Capital Projects	15,238	230,447	118,855	23,383	7,601
<b>Functional Total</b>	<b>46,870,415</b>	<b>49,513,732</b>	<b>46,147,992</b>	<b>46,919,961</b>	<b>47,771,381</b>
<b>GENERAL GOVERNMENT</b>					
<b>Budget, Division of the</b>	<b>63,302</b>	<b>52,323</b>	<b>38,407</b>	<b>35,607</b>	<b>35,607</b>
State Operations	62,080	51,023	37,107	34,307	34,307
Personal Service	30,382	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	31,698	19,421	5,505	2,705	2,705
General State Charges	1,222	1,300	1,300	1,300	1,300
<b>Civil Service, Department of</b>	<b>30,262</b>	<b>44,448</b>	<b>52,529</b>	<b>55,930</b>	<b>56,478</b>
Assistance and Grants	4	300	300	300	300
State Operations	30,258	43,892	51,968	55,364	55,912
Personal Service	23,086	27,487	33,307	35,216	35,220
Non-Personal Service/Indirect Costs	7,172	16,405	18,661	20,148	20,692
General State Charges	0	256	261	266	266
<b>Deferred Compensation Board</b>	<b>708</b>	<b>888</b>	<b>909</b>	<b>926</b>	<b>926</b>
State Operations	446	622	637	649	649
Personal Service	429	438	447	456	456
Non-Personal Service/Indirect Costs	17	184	190	193	193
General State Charges	262	266	272	277	277

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b><i>Elections, State Board of</i></b>	<b>43,291</b>	<b>125,405</b>	<b>78,947</b>	<b>79,312</b>	<b>55,629</b>
Assistance and Grants	11,073	62,700	17,700	37,700	17,700
State Operations	25,427	41,768	38,447	39,443	37,451
Personal Service	12,049	19,837	20,036	20,238	20,512
Non-Personal Service/Indirect Costs	13,378	21,931	18,411	19,205	16,939
General State Charges	620	437	453	469	478
Capital Projects	6,171	20,500	22,347	1,700	0
<b><i>Employee Relations, Office of</i></b>	<b>7,052</b>	<b>12,909</b>	<b>12,894</b>	<b>13,082</b>	<b>13,082</b>
State Operations	7,052	12,909	12,894	13,082	13,082
Personal Service	6,913	12,487	12,666	12,849	12,849
Non-Personal Service/Indirect Costs	139	422	228	233	233
<b><i>Ethics and Lobbying, Independent Commission on</i></b>	<b>6,184</b>	<b>7,731</b>	<b>7,731</b>	<b>7,731</b>	<b>7,731</b>
State Operations	6,184	7,731	7,731	7,731	7,731
Personal Service	5,054	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	1,130	1,057	1,057	1,057	1,057
<b><i>Gaming Commission, New York State</i></b>	<b>190,496</b>	<b>214,102</b>	<b>210,802</b>	<b>210,702</b>	<b>210,602</b>
Assistance and Grants	126,434	132,600	129,800	129,700	129,600
State Operations	47,546	60,711	60,211	60,211	60,211
Personal Service	32,236	34,861	34,861	34,861	34,861
Non-Personal Service/Indirect Costs	15,310	25,850	25,350	25,350	25,350
General State Charges	16,516	20,791	20,791	20,791	20,791
<b><i>General Services, Office of</i></b>	<b>375,846</b>	<b>424,679</b>	<b>370,105</b>	<b>375,030</b>	<b>376,925</b>
Assistance and Grants	18,870	9,185	250	250	250
State Operations	139,676	146,125	145,609	147,761	147,761
Personal Service	49,224	45,484	46,711	47,658	47,658
Non-Personal Service/Indirect Costs	90,452	100,641	98,898	100,103	100,103
General State Charges	3,724	2,780	2,836	2,893	2,893
Capital Projects	213,576	266,589	221,410	224,126	226,021
<b><i>Information Technology Services, Office of</i></b>	<b>769,043</b>	<b>908,319</b>	<b>897,908</b>	<b>814,045</b>	<b>858,872</b>
State Operations	657,858	719,608	703,835	719,419	719,525
Personal Service	329,672	349,671	359,335	367,249	367,355
Non-Personal Service/Indirect Costs	328,186	369,937	344,500	352,170	352,170
General State Charges	370	0	0	0	0
Capital Projects	110,815	188,711	194,073	94,626	139,347
<b><i>Inspector General, Office of the</i></b>	<b>9,165</b>	<b>10,691</b>	<b>10,866</b>	<b>11,027</b>	<b>11,027</b>
State Operations	9,165	10,691	10,866	11,027	11,027
Personal Service	7,663	8,877	8,999	9,123	9,123
Non-Personal Service/Indirect Costs	1,502	1,814	1,867	1,904	1,904
<b><i>Labor Management Committees</i></b>	<b>40,646</b>	<b>41,300</b>	<b>42,127</b>	<b>42,972</b>	<b>42,972</b>
State Operations	32,880	35,994	36,715	37,452	37,452
Personal Service	7,257	5,823	5,939	6,058	6,058
Non-Personal Service/Indirect Costs	25,623	30,171	30,776	31,394	31,394
General State Charges	7,766	5,306	5,412	5,520	5,520
<b><i>Prevention of Domestic Violence, Office for</i></b>	<b>7,479</b>	<b>14,436</b>	<b>14,306</b>	<b>14,306</b>	<b>14,350</b>
Assistance and Grants	4,803	10,962	10,912	10,912	10,912
State Operations	2,676	3,474	3,394	3,394	3,438
Personal Service	2,349	2,695	2,733	2,733	2,773
Non-Personal Service/Indirect Costs	327	779	661	661	665
<b><i>Public Employment Relations Board</i></b>	<b>4,116</b>	<b>7,572</b>	<b>5,168</b>	<b>5,241</b>	<b>5,241</b>
State Operations	4,094	5,094	5,168	5,241	5,241
Personal Service	3,831	4,806	4,873	4,940	4,940
Non-Personal Service/Indirect Costs	263	288	295	301	301
Capital Projects	22	2,478	0	0	0
<b><i>State, Department of</i></b>	<b>229,104</b>	<b>384,090</b>	<b>352,449</b>	<b>337,754</b>	<b>351,171</b>
Assistance and Grants	133,203	265,794	184,185	187,356	171,685
State Operations	66,955	74,680	76,150	76,150	76,150
Personal Service	48,039	49,045	50,760	50,760	50,760
Non-Personal Service/Indirect Costs	18,916	25,635	25,390	25,390	25,390
General State Charges	26,963	22,103	22,248	22,248	22,248
Capital Projects	1,983	21,513	69,866	52,000	81,088
<b><i>Tax Appeals, Division of</i></b>	<b>3,124</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>
State Operations	3,124	3,882	3,882	3,882	3,882
Personal Service	2,909	3,442	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	215	440	440	440	440
<b><i>Taxation and Finance, Department of</i></b>	<b>356,157</b>	<b>374,139</b>	<b>377,336</b>	<b>379,387</b>	<b>379,387</b>
Assistance and Grants	5,339	6,776	6,776	6,776	6,776
State Operations	330,138	345,286	348,483	350,534	350,534

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
Personal Service	276,002	273,026	275,574	277,356	277,356
Non-Personal Service/Indirect Costs	54,136	72,260	72,909	73,178	73,178
General State Charges	20,680	22,077	22,077	22,077	22,077
<b>Veterans' Services, Department of</b>	<b>19,489</b>	<b>28,232</b>	<b>21,784</b>	<b>22,121</b>	<b>20,780</b>
Assistance and Grants	10,443	13,415	9,895	9,895	9,554
State Operations	8,311	11,267	10,548	10,627	10,627
Personal Service	7,481	8,845	8,908	8,971	8,971
Non-Personal Service/Indirect Costs	830	2,422	1,640	1,656	1,656
General State Charges	480	550	596	599	599
Capital Projects	255	3,000	745	1,000	0
<b>Welfare Inspector General, Office of</b>	<b>699</b>	<b>808</b>	<b>822</b>	<b>836</b>	<b>836</b>
State Operations	699	808	822	836	836
Personal Service	696	699	713	727	727
Non-Personal Service/Indirect Costs	3	109	109	109	109
<b>Workers' Compensation Board</b>	<b>211,938</b>	<b>222,793</b>	<b>230,259</b>	<b>235,880</b>	<b>226,798</b>
State Operations	148,600	153,231	156,581	160,006	160,006
Personal Service	92,754	92,026	93,828	95,666	95,666
Non-Personal Service/Indirect Costs	55,846	61,205	62,753	64,340	64,340
General State Charges	61,942	60,562	62,678	64,874	64,874
Capital Projects	1,396	9,000	11,000	11,000	1,918
<b>Functional Total</b>	<b>2,368,101</b>	<b>2,878,747</b>	<b>2,729,231</b>	<b>2,645,771</b>	<b>2,672,296</b>

**ELECTED OFFICIALS**

<b>Audit and Control, Department of</b>	<b>187,808</b>	<b>207,591</b>	<b>207,607</b>	<b>204,356</b>	<b>207,809</b>
State Operations	183,863	191,458	194,770	198,151	201,762
Personal Service	141,011	153,840	156,332	158,873	161,716
Non-Personal Service/Indirect Costs	42,852	37,618	38,438	39,278	40,046
General State Charges	1,900	2,492	2,580	2,672	2,724
Capital Projects	2,045	13,641	10,257	3,533	3,323
<b>Executive Chamber</b>	<b>22,829</b>	<b>23,303</b>	<b>23,303</b>	<b>23,303</b>	<b>17,854</b>
State Operations	22,829	23,303	23,303	23,303	17,854
Personal Service	16,285	18,531	18,531	18,531	14,531
Non-Personal Service/Indirect Costs	6,544	4,772	4,772	4,772	3,323
<b>Judiciary</b>	<b>3,287,536</b>	<b>3,737,601</b>	<b>3,710,801</b>	<b>3,691,524</b>	<b>3,687,601</b>
Assistance and Grants	219,889	295,300	295,300	295,300	295,300
State Operations	2,162,551	2,419,800	2,419,800	2,419,800	2,419,800
Personal Service	1,793,712	1,995,100	1,995,100	1,995,100	1,995,100
Non-Personal Service/Indirect Costs	368,839	424,700	424,700	424,700	424,700
General State Charges	879,987	972,501	972,501	972,501	972,501
Capital Projects	25,109	50,000	23,200	3,923	0
<b>Law, Department of</b>	<b>340,316</b>	<b>349,803</b>	<b>351,682</b>	<b>353,602</b>	<b>356,424</b>
Assistance and Grants	33,803	0	0	0	0
State Operations	263,518	298,520	301,417	304,376	309,458
Personal Service	194,173	212,178	214,686	217,245	220,942
Non-Personal Service/Indirect Costs	69,345	86,342	86,731	87,131	88,516
General State Charges	41,357	44,557	45,041	45,542	46,316
Capital Projects	1,638	6,726	5,224	3,684	650
<b>Legislature</b>	<b>257,098</b>	<b>293,875</b>	<b>293,875</b>	<b>293,875</b>	<b>293,875</b>
State Operations	256,986	293,875	293,875	293,875	293,875
Personal Service	196,616	223,497	223,497	223,497	223,497
Non-Personal Service/Indirect Costs	60,370	70,378	70,378	70,378	70,378
General State Charges	112	0	0	0	0
<b>Lieutenant Governor, Office of the</b>	<b>637</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>
State Operations	637	1,246	1,246	1,246	1,246
Personal Service	579	1,119	1,119	1,119	1,119
Non-Personal Service/Indirect Costs	58	127	127	127	127
<b>Functional Total</b>	<b>4,096,224</b>	<b>4,613,419</b>	<b>4,588,514</b>	<b>4,567,906</b>	<b>4,564,809</b>

**LOCAL GOVERNMENT ASSISTANCE**

<b>Aid and Incentives for Municipalities</b>	<b>722,146</b>	<b>786,852</b>	<b>788,852</b>	<b>740,852</b>	<b>740,852</b>
Assistance and Grants	722,146	786,852	788,852	740,852	740,852
<b>County-Wide Shared Services Initiative</b>	<b>3,708</b>	<b>14,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
Assistance and Grants	3,708	14,000	15,000	0	0
<b>Miscellaneous Financial Assistance</b>	<b>23,915</b>	<b>21,339</b>	<b>18,750</b>	<b>18,750</b>	<b>18,750</b>



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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Assistance and Grants	23,915	21,339	18,750	18,750	18,750
<b>Municipalities with VLT Facilities</b>	<b>28,885</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>
Assistance and Grants	28,885	30,119	30,119	30,119	30,119
<b>Small Government Assistance</b>	<b>217</b>	<b>218</b>	<b>218</b>	<b>218</b>	<b>218</b>
Assistance and Grants	217	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>852,528</b>	<b>852,939</b>	<b>789,939</b>	<b>789,939</b>
<b>ALL OTHER CATEGORIES</b>					
<b>Arts and Cultural Facilities Improvement</b>	<b>8,024</b>	<b>60,000</b>	<b>61,835</b>	<b>20,000</b>	<b>0</b>
Assistance and Grants	7,745	60,000	61,835	20,000	0
Capital Projects	279	0	0	0	0
<b>Community Resiliency, Economic Sustainability and Technology</b>	<b>3,254</b>	<b>20,000</b>	<b>30,000</b>	<b>55,000</b>	<b>55,000</b>
Assistance and Grants	3,254	0	0	0	0
Capital Projects	0	20,000	30,000	55,000	55,000
<b>General State Charges</b>	<b>8,807,096</b>	<b>6,378,469</b>	<b>9,220,845</b>	<b>10,559,295</b>	<b>11,667,175</b>
General State Charges	8,807,096	6,378,469	9,220,845	10,559,295	11,667,175
<b>Local Community Assistance Program</b>	<b>4,333</b>	<b>10,000</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>
Assistance and Grants	4,333	0	0	0	0
Capital Projects	0	10,000	10,000	15,000	15,000
<b>Long-Term Debt Service</b>	<b>7,045,352</b>	<b>3,061,324</b>	<b>2,937,179</b>	<b>4,782,418</b>	<b>5,701,620</b>
State Operations	48,761	39,450	41,196	41,196	41,196
Non-Personal Service/Indirect Costs	48,761	39,450	41,196	41,196	41,196
Debt Service	6,996,591	3,021,874	2,895,983	4,741,222	5,660,424
<b>Miscellaneous</b>	<b>(473,441)</b>	<b>(1,735,067)</b>	<b>(1,874,572)</b>	<b>(1,204,771)</b>	<b>(1,166,112)</b>
Assistance and Grants	(540,971)	(574,833)	(734,982)	(760,982)	(760,982)
State Operations	11,951	164,779	185,515	829,552	874,552
Personal Service	2,166	122,290	183,510	627,530	872,530
Non-Personal Service/Indirect Costs	9,785	42,489	2,005	202,022	2,022
General State Charges	1,405	1,451	1,475	1,500	1,500
Capital Projects	54,174	(1,326,464)	(1,326,580)	(1,274,841)	(1,281,182)
<b>Special Infrastructure Account</b>	<b>93,636</b>	<b>230,881</b>	<b>421,650</b>	<b>654,435</b>	<b>267,204</b>
Assistance and Grants	90,881	124,256	267,973	528,012	247,852
Capital Projects	2,755	106,625	153,677	126,423	19,352
<b>Functional Total</b>	<b>15,488,254</b>	<b>8,025,607</b>	<b>10,806,937</b>	<b>14,881,377</b>	<b>16,539,887</b>
<b>TOTAL ALL GOVERNMENTAL FUNDS SPENDING</b>	<b>234,867,303</b>	<b>239,167,334</b>	<b>242,774,921</b>	<b>250,803,264</b>	<b>256,051,089</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	136,336	211,029	172,476	169,246	147,776
Alcoholic Beverage Control, Division of	68,681	81,151	99,578	145,811	147,136
Economic Development Capital	5,458	8,000	8,000	8,000	8,000
Economic Development, Department of	87,395	125,633	82,324	82,324	82,324
Empire State Development Corporation	1,177,551	2,176,910	2,378,894	2,038,909	2,010,389
Energy Research and Development Authority, New York State	84,350	166,579	30,000	34,313	38,038
Financial Services, Department of	413,032	453,165	447,915	447,915	447,915
Lake Ontario Resiliency/Economic Development	8,184	10,250	10,250	370	0
Olympic Regional Development Authority	80,273	74,854	87,354	53,854	21,554
Power Authority, New York	7,282	56,700	5,200	2,200	2,200
Public Service Department	244,221	190,286	1,163,968	1,167,627	1,176,846
Regional Economic Development Program	295	1,295	1,295	1,295	1,295
Strategic Investment Program	(750)	2,000	2,000	2,000	2,000
<b>Functional Total</b>	<b>2,312,308</b>	<b>3,557,852</b>	<b>4,489,254</b>	<b>4,153,864</b>	<b>4,085,473</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	5,454	17,338	16,436	6,537	6,537
Environmental Conservation, Department of	1,852,405	2,114,223	2,185,385	2,249,801	2,307,241
Hudson River Park Trust	16,050	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	492,922	682,868	598,253	573,794	566,799
Public Facilities Sustainability Program	0	5,000	10,000	15,000	20,000
<b>Functional Total</b>	<b>2,366,831</b>	<b>2,829,429</b>	<b>2,815,707</b>	<b>2,845,132</b>	<b>2,900,577</b>
<b>TRANSPORTATION</b>					
Metropolitan Transportation Authority	271,621	753,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	474,724	517,715	504,769	510,895	476,064
Transportation, Department of	11,219,155	11,974,877	12,809,022	13,075,747	13,480,082
Waterfront Commission	2,542	4,755	4,839	4,876	5,018
<b>Functional Total</b>	<b>11,968,042</b>	<b>13,250,347</b>	<b>14,228,630</b>	<b>14,678,784</b>	<b>14,461,031</b>
<b>HEALTH</b>					
Aging, Office for the	274,948	320,090	301,362	301,872	313,041
Health, Department of	<u>100,912,825</u>	<u>105,478,662</u>	<u>107,956,486</u>	<u>112,181,415</u>	<u>114,755,569</u>
<i>Medical Assistance</i>	82,744,521	84,873,646	86,969,307	90,589,979	92,444,797
<i>Essential Plan</i>	9,832,218	12,271,265	12,263,561	12,769,366	13,415,327
<i>Medicaid Administration</i>	2,366,313	1,931,215	1,821,919	1,853,796	1,830,009
<i>Public Health</i>	5,969,773	6,402,536	6,901,699	6,968,274	7,065,436
Medicaid Inspector General, Office of the	50,025	49,807	49,949	49,949	49,949
<b>Functional Total</b>	<b>101,237,798</b>	<b>105,848,559</b>	<b>108,307,797</b>	<b>112,533,236</b>	<b>115,118,559</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	4,734,330	4,650,218	4,476,129	4,634,522	4,649,162
<i>OCFS</i>	4,675,317	4,589,981	4,415,892	4,574,285	4,588,925
<i>OCFS - Other</i>	59,013	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	1,234,380	1,520,339	1,985,808	2,057,790	1,962,989
Human Rights, Division of	18,622	25,404	25,413	25,413	25,413
Labor, Department of	709,456	694,937	687,718	675,980	675,980
National and Community Service	14,240	18,480	18,864	18,819	18,842
Nonprofit Infrastructure Capital Investment Program	8,472	10,000	25,000	15,000	15,000
Temporary and Disability Assistance, Office of	6,527,309	8,092,289	6,807,048	6,173,550	6,196,639
<i>Welfare Assistance</i>	3,546,816	4,091,063	4,001,223	4,023,308	4,046,397
<i>All Other</i>	2,980,493	4,001,226	2,805,825	2,150,242	2,150,242
<b>Functional Total</b>	<b>13,246,809</b>	<b>15,011,667</b>	<b>14,025,980</b>	<b>13,601,074</b>	<b>13,544,025</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	869,696	1,062,731	953,311	994,103	973,710
<i>OASAS</i>	753,787	926,233	852,128	888,111	869,434
<i>OASAS - Other</i>	115,909	136,498	101,183	105,992	104,276
Developmental Disabilities, State Council on	5,726	4,200	4,200	4,200	4,200
Justice Center	53,254	52,781	56,518	58,017	57,045
Mental Health, Office of	4,115,783	4,908,933	5,571,645	5,753,836	5,710,680
<i>OMH</i>	2,369,175	2,981,974	3,647,284	3,758,452	3,708,478
<i>OMH - Other</i>	1,746,608	1,926,959	1,924,361	1,995,384	2,002,202
People with Developmental Disabilities, Office for	6,365,761	3,811,035	4,353,791	4,645,475	5,015,569
<i>OPWDD</i>	768,384	783,560	770,193	781,979	795,578
<i>OPWDD - Other</i>	5,597,377	3,027,475	3,583,598	3,863,496	4,219,991
<b>Functional Total</b>	<b>11,410,220</b>	<b>9,839,680</b>	<b>10,939,465</b>	<b>11,455,631</b>	<b>11,761,204</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	<u>3,090,428</u>	<u>3,187,622</u>	<u>3,074,335</u>	<u>3,075,470</u>	<u>3,129,668</u>
<i>DOCCS</i>	3,088,679	3,179,222	3,065,935	3,067,070	3,121,268
<i>DOCCS - Other</i>	1,749	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	380,274	608,739	579,737	619,554	611,218

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
Homeland Security and Emergency Services, Division of	4,447,804	2,822,074	2,420,528	1,318,422	1,307,603
Indigent Legal Services, Office of	313,243	327,675	313,817	310,627	310,775
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	441,415	451,334	272,964	208,969	207,710
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	1,008,169	1,143,578	1,115,286	1,137,490	1,157,204
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	147,053	297,644	261,192	259,216	259,382
<b>Functional Total</b>	<b>9,873,383</b>	<b>8,884,949</b>	<b>8,084,971</b>	<b>6,977,710</b>	<b>7,031,466</b>
<b>HIGHER EDUCATION</b>					
City University of New York	2,327,164	2,629,648	2,975,892	2,892,416	2,869,045
Higher Education Facilities Capital Matching Grants Program	18,745	33,650	43,150	34,150	20,150
Higher Education Services Corporation, New York State	601,233	737,480	763,716	763,607	779,229
State University of New York	9,902,905	10,660,040	10,974,746	11,062,706	11,142,018
<b>Functional Total</b>	<b>12,850,047</b>	<b>14,060,818</b>	<b>14,757,504</b>	<b>14,752,879</b>	<b>14,810,442</b>
<b>EDUCATION</b>					
Arts, Council on the	98,710	104,974	48,726	48,836	48,838
Education, Department of	46,771,705	49,408,758	46,099,266	46,871,125	47,722,543
<i>School Aid</i>	40,970,174	43,195,172	39,963,437	40,762,962	41,580,373
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	2,381,272	2,378,589	2,397,497	2,494,361	2,594,931
<i>All Other</i>	1,661,191	2,119,604	2,051,421	1,953,811	1,960,397
<b>Functional Total</b>	<b>46,870,415</b>	<b>49,513,732</b>	<b>46,147,992</b>	<b>46,919,961</b>	<b>47,771,381</b>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	63,302	52,323	38,407	35,607	35,607
Civil Service, Department of	30,262	44,448	52,529	55,930	56,478
Deferred Compensation Board	708	888	909	926	926
Elections, State Board of	43,291	125,405	78,947	79,312	55,629
Employee Relations, Office of	7,052	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	190,496	214,102	210,802	210,702	210,602
General Services, Office of	375,846	424,679	370,105	375,030	376,925
Information Technology Services, Office of	769,043	908,319	897,908	814,045	858,872
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	40,646	41,300	42,127	42,972	42,972
Prevention of Domestic Violence, Office for	7,479	14,436	14,306	14,306	14,350
Public Employment Relations Board	4,116	7,572	5,168	5,241	5,241
State, Department of	229,104	384,090	352,449	337,754	351,171
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	356,157	374,139	377,336	379,387	379,387
Veterans' Services, Department of	19,489	28,232	21,784	22,121	20,780
Welfare Inspector General, Office of	699	808	822	836	836
Workers' Compensation Board	211,938	222,793	230,259	235,880	226,798
<b>Functional Total</b>	<b>2,368,101</b>	<b>2,878,747</b>	<b>2,729,231</b>	<b>2,645,771</b>	<b>2,672,296</b>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	187,808	207,591	207,607	204,356	207,809
Executive Chamber	22,829	23,303	23,303	23,303	17,854
Judiciary	3,287,536	3,737,601	3,710,801	3,691,524	3,687,601
Law, Department of	340,316	349,803	351,682	353,602	356,424
Legislature	257,098	293,875	293,875	293,875	293,875
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<b>4,096,224</b>	<b>4,613,419</b>	<b>4,588,514</b>	<b>4,567,906</b>	<b>4,564,809</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>					
Aid and Incentives for Municipalities	722,146	786,852	788,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	14,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>852,528</b>	<b>852,939</b>	<b>789,939</b>	<b>789,939</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>ALL OTHER CATEGORIES</b>					
Arts and Cultural Facilities Improvement	8,024	60,000	61,835	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	20,000	30,000	55,000	55,000
General State Charges	8,807,096	6,378,469	9,220,845	10,559,295	11,667,175
Local Community Assistance Program	4,333	10,000	10,000	15,000	15,000
Long-Term Debt Service	7,045,352	3,061,324	2,937,179	4,782,418	5,701,620
Miscellaneous	(473,441)	(1,735,067)	(1,874,572)	(1,204,771)	(1,166,112)
Special Infrastructure Account	93,636	230,881	421,650	654,435	267,204
<b>Functional Total</b>	<u>15,488,254</u>	<u>8,025,607</u>	<u>10,806,937</u>	<u>14,881,377</u>	<u>16,539,887</u>
<b>TOTAL ALL GOVERNMENTAL FUNDS SPENDING</b>	<u><u>234,867,303</u></u>	<u><u>239,167,334</u></u>	<u><u>242,774,921</u></u>	<u><u>250,803,264</u></u>	<u><u>256,051,089</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	50,122	52,769	42,250	44,750	43,250
Alcoholic Beverage Control, Division of	10,000	4,856	27,471	72,524	72,524
Economic Development Capital	5,458	8,000	8,000	8,000	8,000
Economic Development, Department of	62,748	102,808	59,499	59,499	59,499
Empire State Development Corporation	1,169,611	745,271	1,055,069	1,195,628	1,216,844
Energy Research and Development Authority, New York State	66,137	100,000	0	0	0
Financial Services, Department of	69,416	101,522	96,272	96,272	96,272
Lake Ontario Resiliency/Economic Development	8,184	0	0	0	0
Power Authority, New York	7,132	0	0	0	0
Public Service Department	153,579	71,479	45,133	45,133	50,133
Regional Economic Development Program	295	0	0	0	0
Strategic Investment Program	(750)	0	0	0	0
<b>Functional Total</b>	<b>1,601,932</b>	<b>1,186,705</b>	<b>1,333,694</b>	<b>1,521,806</b>	<b>1,546,522</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Environmental Conservation, Department of	828,618	695,573	739,133	764,133	764,133
Parks, Recreation and Historic Preservation, Office of	7,961	25,020	23,020	23,020	23,020
<b>Functional Total</b>	<b>836,579</b>	<b>720,593</b>	<b>762,153</b>	<b>787,153</b>	<b>787,153</b>
<b>TRANSPORTATION</b>					
Metropolitan Transportation Authority	271,621	753,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	18,878	18,000	18,000	18,000	18,000
Transportation, Department of	6,693,719	6,817,650	7,019,749	7,032,345	7,033,468
<b>Functional Total</b>	<b>6,984,218</b>	<b>7,588,650</b>	<b>7,947,749</b>	<b>8,137,611</b>	<b>7,551,335</b>
<b>HEALTH</b>					
Aging, Office for the	265,356	305,340	286,610	287,120	298,289
Health, Department of	99,047,122	102,741,409	105,652,789	109,831,833	112,135,056
<i>Medical Assistance</i>	82,744,521	84,873,646	86,969,307	90,589,979	92,444,797
<i>Essential Plan</i>	9,745,025	11,575,922	12,160,296	12,665,095	13,308,549
<i>Medicaid Administration</i>	1,713,169	875,065	841,065	841,065	841,065
<i>Public Health</i>	4,844,407	5,416,776	5,682,121	5,735,694	5,540,645
<b>Functional Total</b>	<b>99,312,478</b>	<b>103,046,749</b>	<b>105,939,399</b>	<b>110,118,953</b>	<b>112,433,345</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	4,372,797	4,125,655	3,962,741	4,104,878	4,117,537
<i>OCFS</i>	4,313,784	4,065,418	3,902,504	4,044,641	4,057,300
<i>OCFS - Other</i>	59,013	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	1,147,035	1,403,523	1,861,754	1,934,069	1,839,268
Human Rights, Division of	0	500	500	500	500
Labor, Department of	194,570	223,527	217,542	205,542	205,542
National and Community Service	0	488	511	533	556
Nonprofit Infrastructure Capital Investment Program	8,472	10,000	25,000	15,000	15,000
Temporary and Disability Assistance, Office of	6,019,646	7,754,356	6,469,026	5,836,461	5,859,550
<i>Welfare Assistance</i>	3,546,816	4,091,063	4,001,223	4,023,308	4,046,397
<i>All Other</i>	2,472,830	3,663,293	2,467,803	1,813,153	1,813,153
<b>Functional Total</b>	<b>11,742,520</b>	<b>13,518,049</b>	<b>12,537,074</b>	<b>12,096,983</b>	<b>12,037,953</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	732,810	921,432	809,155	844,447	829,248
<i>OASAS</i>	681,952	852,016	776,518	810,261	793,475
<i>OASAS - Other</i>	50,858	69,416	32,637	34,186	35,773
Justice Center	544	806	649	649	649
Mental Health, Office of	1,891,846	2,606,565	3,162,793	3,287,344	3,266,018
<i>OMH</i>	1,493,782	2,007,136	2,642,369	2,756,816	2,725,133
<i>OMH - Other</i>	398,064	599,429	520,424	530,528	540,885
People with Developmental Disabilities, Office for	4,510,528	1,976,485	2,464,737	2,679,971	3,080,019
<i>OPWDD</i>	540,459	618,794	636,934	645,534	657,834
<i>OPWDD - Other</i>	3,970,069	1,357,691	1,827,803	2,034,437	2,422,185
<b>Functional Total</b>	<b>7,135,728</b>	<b>5,505,288</b>	<b>6,437,334</b>	<b>6,812,411</b>	<b>7,175,934</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	8,449	19,606	19,606	19,606	19,606
<i>DOCCS</i>	6,700	11,206	11,206	11,206	11,206
<i>DOCCS - Other</i>	1,749	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	323,345	471,212	453,454	488,454	488,454
Homeland Security and Emergency Services, Division of	4,340,013	2,678,490	2,252,685	1,158,304	1,159,022
Indigent Legal Services, Office of	305,349	319,629	305,630	302,296	302,296
Military and Naval Affairs, Division of	2,558	1,753	1,777	1,801	1,821
Victim Services, Office of	132,812	274,458	240,058	240,058	240,058
<b>Functional Total</b>	<b>5,112,526</b>	<b>3,765,148</b>	<b>3,273,210</b>	<b>2,210,519</b>	<b>2,211,257</b>
<b>HIGHER EDUCATION</b>					

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
City University of New York	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642
Higher Education Facilities Capital Matching Grants Program	18,745	33,650	43,150	34,150	20,150
Higher Education Services Corporation, New York State	578,640	698,748	713,690	728,570	744,333
State University of New York	538,252	653,730	626,400	581,756	456,400
<b>Functional Total</b>	<b>3,140,944</b>	<b>3,507,484</b>	<b>3,549,077</b>	<b>3,543,554</b>	<b>3,454,525</b>
<b>EDUCATION</b>					
Arts, Council on the	94,379	99,450	43,113	43,113	43,113
Education, Department of	46,307,193	48,714,692	45,530,706	46,396,054	47,260,633
<i>School Aid</i>	40,960,708	43,195,172	39,963,437	40,762,962	41,580,373
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	2,381,272	2,378,589	2,397,497	2,494,361	2,594,931
<i>All Other</i>	1,206,145	1,425,538	1,482,861	1,478,740	1,498,487
<b>Functional Total</b>	<b>46,401,572</b>	<b>48,814,142</b>	<b>45,573,819</b>	<b>46,439,167</b>	<b>47,303,746</b>
<b>GENERAL GOVERNMENT</b>					
Civil Service, Department of	4	300	300	300	300
Elections, State Board of	11,073	62,700	17,700	37,700	17,700
Gaming Commission, New York State	126,434	132,600	129,800	129,700	129,600
General Services, Office of	18,870	9,185	250	250	250
Prevention of Domestic Violence, Office for	4,803	10,962	10,912	10,912	10,912
State, Department of	133,203	265,794	184,185	187,356	171,685
Taxation and Finance, Department of	5,339	6,776	6,776	6,776	6,776
Veterans' Services, Department of	10,443	13,415	9,895	9,895	9,554
<b>Functional Total</b>	<b>310,169</b>	<b>501,732</b>	<b>359,818</b>	<b>382,889</b>	<b>346,777</b>
<b>ELECTED OFFICIALS</b>					
Judiciary	219,889	295,300	295,300	295,300	295,300
Law, Department of	33,803	0	0	0	0
<b>Functional Total</b>	<b>253,692</b>	<b>295,300</b>	<b>295,300</b>	<b>295,300</b>	<b>295,300</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>					
Aid and Incentives for Municipalities	722,146	786,852	788,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	14,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>852,528</b>	<b>852,939</b>	<b>789,939</b>	<b>789,939</b>
<b>ALL OTHER CATEGORIES</b>					
Arts and Cultural Facilities Improvement	7,745	60,000	61,835	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	0	0	0	0
Local Community Assistance Program	4,333	0	0	0	0
Miscellaneous	(540,971)	(574,833)	(734,982)	(760,982)	(760,982)
Special Infrastructure Account	90,881	124,256	267,973	528,012	247,852
<b>Functional Total</b>	<b>(434,758)</b>	<b>(390,577)</b>	<b>(405,174)</b>	<b>(212,970)</b>	<b>(513,130)</b>
<b>TOTAL ASSISTANCE AND GRANTS SPENDING</b>	<b>183,176,471</b>	<b>188,911,791</b>	<b>188,456,392</b>	<b>192,923,315</b>	<b>195,420,656</b>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	66,982	62,439	63,405	63,675	63,705
Alcoholic Beverage Control, Division of	48,997	61,660	58,230	59,410	60,519
Economic Development, Department of	24,647	19,297	19,297	19,297	19,297
Empire State Development Corporation	126	0	0	0	0
Financial Services, Department of	229,769	219,840	219,840	219,840	219,840
Olympic Regional Development Authority	14,157	10,054	10,054	10,054	10,054
Public Service Department	57,812	77,771	1,077,528	1,079,220	1,080,892
<b>Functional Total</b>	<b>442,490</b>	<b>451,061</b>	<b>1,448,354</b>	<b>1,451,496</b>	<b>1,454,307</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	5,454	6,338	6,436	6,537	6,537
Environmental Conservation, Department of	299,354	340,670	339,822	336,362	339,262
Parks, Recreation and Historic Preservation, Office of	233,879	250,381	255,252	256,293	256,298
<b>Functional Total</b>	<b>538,687</b>	<b>597,389</b>	<b>601,510</b>	<b>599,192</b>	<b>602,097</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	68,786	72,902	75,402	75,402	75,863
Transportation, Department of	405,548	386,468	397,584	409,014	420,956
Waterfront Commission	2,500	4,755	4,839	4,876	5,018
<b>Functional Total</b>	<b>476,834</b>	<b>464,125</b>	<b>477,825</b>	<b>489,292</b>	<b>501,837</b>
<b>HEALTH</b>					
Aging, Office for the	9,572	14,750	14,752	14,752	14,752
Health, Department of	1,696,477	2,478,930	1,911,943	1,939,527	1,911,205
<i>Essential Plan</i>	87,193	695,343	103,265	104,271	106,778
<i>Medicaid Administration</i>	644,419	1,041,667	966,695	998,572	974,785
<i>Public Health</i>	964,865	741,920	841,983	836,684	829,642
Medicaid Inspector General, Office of the	38,989	38,945	39,087	39,087	39,087
<b>Functional Total</b>	<b>1,745,038</b>	<b>2,532,625</b>	<b>1,965,782</b>	<b>1,993,366</b>	<b>1,965,044</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	321,721	416,595	434,874	450,036	463,737
<i>OCFS</i>	321,721	416,595	434,874	450,036	463,737
Housing and Community Renewal, Division of	62,611	83,319	88,267	88,267	88,267
Human Rights, Division of	18,622	24,904	24,913	24,913	24,913
Labor, Department of	361,898	323,333	323,497	323,652	323,652
National and Community Service	14,240	17,747	18,105	18,034	18,034
Temporary and Disability Assistance, Office of	432,338	285,545	285,634	285,701	285,701
<i>All Other</i>	432,338	285,545	285,634	285,701	285,701
<b>Functional Total</b>	<b>1,211,430</b>	<b>1,151,443</b>	<b>1,175,290</b>	<b>1,190,603</b>	<b>1,204,304</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	127,242	128,765	131,526	136,986	131,779
<i>OASAS</i>	62,191	61,683	62,980	65,180	63,276
<i>OASAS - Other</i>	65,051	67,082	68,546	71,806	68,503
Developmental Disabilities, State Council on	4,986	3,415	3,415	3,415	3,415
Justice Center	52,710	51,826	55,716	57,211	56,227
Mental Health, Office of	1,858,542	1,893,876	1,948,786	2,037,763	2,026,686
<i>OMH</i>	509,998	566,346	544,849	572,907	565,369
<i>OMH - Other</i>	1,348,544	1,327,530	1,403,937	1,464,856	1,461,317
People with Developmental Disabilities, Office for	1,714,267	1,670,986	1,756,997	1,830,261	1,799,008
<i>OPWDD</i>	86,959	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	1,627,308	1,669,784	1,755,795	1,829,059	1,797,806
<b>Functional Total</b>	<b>3,757,747</b>	<b>3,748,868</b>	<b>3,896,440</b>	<b>4,065,636</b>	<b>4,017,115</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,690,817	2,810,154	2,736,811	2,737,889	2,792,087
<i>DOCCS</i>	2,690,817	2,810,154	2,736,811	2,737,889	2,792,087
Criminal Justice Services, Division of	55,385	52,658	53,657	54,644	57,373
Homeland Security and Emergency Services, Division of	92,978	110,794	114,739	117,561	119,006
Indigent Legal Services, Office of	5,003	5,210	5,303	5,398	5,496
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	285,779	391,580	130,867	130,440	133,010
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	886,525	999,107	1,015,815	1,035,428	1,055,142
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	10,939	16,263	16,335	16,335	16,467
<b>Functional Total</b>	<b>4,072,423</b>	<b>4,432,049</b>	<b>4,120,639</b>	<b>4,145,657</b>	<b>4,226,487</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>HIGHER EDUCATION</b>					
City University of New York	240	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	18,096	32,412	50,025	35,036	34,895
State University of New York	7,767,756	8,002,717	8,171,023	8,376,066	8,595,819
<b>Functional Total</b>	<u>7,786,092</u>	<u>8,037,129</u>	<u>8,223,048</u>	<u>8,413,102</u>	<u>8,632,714</u>
<b>EDUCATION</b>					
Arts, Council on the	4,331	5,524	5,613	5,723	5,725
Education, Department of	344,447	360,837	345,405	346,688	349,309
<i>School Aid</i>	7,779	0	0	0	0
<i>All Other</i>	336,668	360,837	345,405	346,688	349,309
<b>Functional Total</b>	<u>348,778</u>	<u>366,361</u>	<u>351,018</u>	<u>352,411</u>	<u>355,034</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	62,080	51,023	37,107	34,307	34,307
Civil Service, Department of	30,258	43,892	51,968	55,364	55,912
Deferred Compensation Board	446	622	637	649	649
Elections, State Board of	25,427	41,768	38,447	39,443	37,451
Employee Relations, Office of	7,052	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	47,546	60,711	60,211	60,211	60,211
General Services, Office of	139,676	146,125	145,609	147,761	147,761
Information Technology Services, Office of	657,858	719,608	703,835	719,419	719,525
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	32,880	35,994	36,715	37,452	37,452
Prevention of Domestic Violence, Office for	2,676	3,474	3,394	3,394	3,438
Public Employment Relations Board	4,094	5,094	5,168	5,241	5,241
State, Department of	66,955	74,680	76,150	76,150	76,150
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	330,138	345,286	348,483	350,534	350,534
Veterans' Services, Department of	8,311	11,267	10,548	10,627	10,627
Welfare Inspector General, Office of	699	808	822	836	836
Workers' Compensation Board	148,600	153,231	156,581	160,006	160,006
<b>Functional Total</b>	<u>1,583,169</u>	<u>1,728,796</u>	<u>1,711,048</u>	<u>1,737,116</u>	<u>1,735,822</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	183,863	191,458	194,770	198,151	201,762
Executive Chamber	22,829	23,303	23,303	23,303	17,854
Judiciary	2,162,551	2,419,800	2,419,800	2,419,800	2,419,800
Law, Department of	263,518	298,520	301,417	304,376	309,458
Legislature	256,986	293,875	293,875	293,875	293,875
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<u>2,890,384</u>	<u>3,228,202</u>	<u>3,234,411</u>	<u>3,240,751</u>	<u>3,243,995</u>
<b>ALL OTHER CATEGORIES</b>					
Long-Term Debt Service	48,761	39,450	41,196	41,196	41,196
Miscellaneous	11,951	164,779	185,515	829,552	874,552
<b>Functional Total</b>	<u>60,712</u>	<u>204,229</u>	<u>226,711</u>	<u>870,748</u>	<u>915,748</u>
<b>TOTAL STATE OPERATIONS SPENDING</b>	<u><u>24,913,784</u></u>	<u><u>26,942,277</u></u>	<u><u>27,432,076</u></u>	<u><u>28,549,370</u></u>	<u><u>28,854,504</u></u>



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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	43,156	45,653	46,351	46,545	46,566
Alcoholic Beverage Control, Division of	24,343	34,663	34,529	35,132	35,748
Economic Development, Department of	14,060	14,769	14,769	14,769	14,769
Financial Services, Department of	176,282	163,054	163,054	163,054	163,054
Olympic Regional Development Authority	8,829	3,838	3,838	3,838	3,838
Public Service Department	49,365	62,376	63,329	64,300	65,803
<b>Functional Total</b>	<b>316,035</b>	<b>324,353</b>	<b>325,870</b>	<b>327,638</b>	<b>329,778</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	4,418	4,925	5,016	5,110	5,110
Environmental Conservation, Department of	235,055	275,117	277,437	272,477	272,877
Parks, Recreation and Historic Preservation, Office of	179,238	203,131	207,633	208,306	208,306
<b>Functional Total</b>	<b>418,711</b>	<b>483,173</b>	<b>490,086</b>	<b>485,893</b>	<b>486,293</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	48,490	54,578	54,578	54,578	54,902
Transportation, Department of	216,010	193,924	199,752	205,755	211,963
Waterfront Commission	2,300	3,930	3,999	4,019	4,144
<b>Functional Total</b>	<b>266,800</b>	<b>252,432</b>	<b>258,329</b>	<b>264,352</b>	<b>271,009</b>
<b>HEALTH</b>					
Aging, Office for the	7,829	10,264	10,264	10,264	10,264
Health, Department of	427,893	461,151	471,699	472,528	473,614
<i>Essential Plan</i>	3,677	5,452	5,702	5,852	6,078
<i>Medicaid Administration</i>	104,551	101,111	102,252	102,845	103,533
<i>Public Health</i>	319,665	354,588	363,745	363,831	364,003
Medicaid Inspector General, Office of the	33,334	33,381	33,381	33,381	33,381
<b>Functional Total</b>	<b>469,056</b>	<b>504,796</b>	<b>515,344</b>	<b>516,173</b>	<b>517,259</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	188,628	250,292	262,956	276,540	285,773
<i>OCFS</i>	188,628	250,292	262,956	276,540	285,773
Housing and Community Renewal, Division of	47,968	57,130	61,552	61,552	61,552
Human Rights, Division of	14,662	19,251	19,260	19,260	19,260
Labor, Department of	237,486	218,004	219,513	219,668	219,668
National and Community Service	924	807	819	831	831
Temporary and Disability Assistance, Office of	182,003	149,580	149,650	149,723	149,723
<i>All Other</i>	182,003	149,580	149,650	149,723	149,723
<b>Functional Total</b>	<b>671,671</b>	<b>695,064</b>	<b>713,750</b>	<b>727,574</b>	<b>736,807</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	77,336	87,130	89,758	95,137	89,943
<i>OASAS</i>	29,756	36,857	37,934	39,926	38,035
<i>OASAS - Other</i>	47,580	50,273	51,824	55,211	51,908
Developmental Disabilities, State Council on	1,154	1,266	1,266	1,266	1,266
Justice Center	41,934	40,625	44,559	45,813	44,571
Mental Health, Office of	1,391,338	1,469,422	1,561,518	1,638,724	1,617,538
<i>OMH</i>	386,792	445,426	471,327	497,152	489,692
<i>OMH - Other</i>	1,004,546	1,023,996	1,090,191	1,141,572	1,127,846
People with Developmental Disabilities, Office for	1,454,697	1,421,035	1,501,205	1,567,768	1,529,638
<i>OPWDD</i>	565	0	0	0	0
<i>OPWDD - Other</i>	1,454,132	1,421,035	1,501,205	1,567,768	1,529,638
<b>Functional Total</b>	<b>2,966,459</b>	<b>3,019,478</b>	<b>3,198,306</b>	<b>3,348,708</b>	<b>3,282,956</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	3,649	3,298	3,384	3,470	3,416
Corrections and Community Supervision, Department of	2,173,046	2,347,525	2,282,100	2,283,178	2,327,376
<i>DOCCS</i>	2,173,046	2,347,525	2,282,100	2,283,178	2,327,376
Criminal Justice Services, Division of	37,348	37,664	38,376	39,073	40,619
Homeland Security and Emergency Services, Division of	45,944	61,290	63,875	65,495	66,595
Indigent Legal Services, Office of	4,397	4,310	4,386	4,463	4,543
Judicial Conduct, Commission on	5,644	6,516	6,516	6,516	6,516
Military and Naval Affairs, Division of	217,754	299,222	96,037	96,870	98,808
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350
State Police, Division of	765,629	880,497	901,600	919,130	937,263
Statewide Financial System	13,086	12,806	13,068	13,336	13,336
Victim Services, Office of	8,561	7,239	7,302	7,302	7,379
<b>Functional Total</b>	<b>3,275,058</b>	<b>3,661,717</b>	<b>3,417,994</b>	<b>3,440,183</b>	<b>3,507,201</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>HIGHER EDUCATION</b>					
Higher Education Services Corporation, New York State	7,949	11,706	12,111	12,486	12,845
State University of New York	4,645,396	4,828,668	4,884,411	5,006,827	5,139,763
<b>Functional Total</b>	<u>4,653,345</u>	<u>4,840,374</u>	<u>4,896,522</u>	<u>5,019,313</u>	<u>5,152,608</u>
<b>EDUCATION</b>					
Arts, Council on the	2,848	2,995	3,046	3,107	3,108
Education, Department of	203,875	202,080	203,804	206,794	208,305
<i>School Aid</i>	2,788	0	0	0	0
<i>All Other</i>	201,087	202,080	203,804	206,794	208,305
<b>Functional Total</b>	<u>206,723</u>	<u>205,075</u>	<u>206,850</u>	<u>209,901</u>	<u>211,413</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	30,382	31,602	31,602	31,602	31,602
Civil Service, Department of	23,086	27,487	33,307	35,216	35,220
Deferred Compensation Board	429	438	447	456	456
Elections, State Board of	12,049	19,837	20,036	20,238	20,512
Employee Relations, Office of	6,913	12,487	12,666	12,849	12,849
Ethics and Lobbying, Independent Commission on	5,054	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,236	34,861	34,861	34,861	34,861
General Services, Office of	49,224	45,484	46,711	47,658	47,658
Information Technology Services, Office of	329,672	349,671	359,335	367,249	367,355
Inspector General, Office of the	7,663	8,877	8,999	9,123	9,123
Labor Management Committees	7,257	5,823	5,939	6,058	6,058
Prevention of Domestic Violence, Office for	2,349	2,695	2,733	2,733	2,773
Public Employment Relations Board	3,831	4,806	4,873	4,940	4,940
State, Department of	48,039	49,045	50,760	50,760	50,760
Tax Appeals, Division of	2,909	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	276,002	273,026	275,574	277,356	277,356
Veterans' Services, Department of	7,481	8,845	8,908	8,971	8,971
Welfare Inspector General, Office of	696	699	713	727	727
Workers' Compensation Board	92,754	92,026	93,828	95,666	95,666
<b>Functional Total</b>	<u>938,026</u>	<u>977,825</u>	<u>1,001,408</u>	<u>1,016,579</u>	<u>1,017,003</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	141,011	153,840	156,332	158,873	161,716
Executive Chamber	16,285	18,531	18,531	18,531	14,531
Judiciary	1,793,712	1,995,100	1,995,100	1,995,100	1,995,100
Law, Department of	194,173	212,178	214,686	217,245	220,942
Legislature	196,616	223,497	223,497	223,497	223,497
Lieutenant Governor, Office of the	579	1,119	1,119	1,119	1,119
<b>Functional Total</b>	<u>2,342,376</u>	<u>2,604,265</u>	<u>2,609,265</u>	<u>2,614,365</u>	<u>2,616,905</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	2,166	122,290	183,510	627,530	872,530
<b>Functional Total</b>	<u>2,166</u>	<u>122,290</u>	<u>183,510</u>	<u>627,530</u>	<u>872,530</u>
<b>TOTAL PERSONAL SERVICE SPENDING</b>	<u>16,526,426</u>	<u>17,690,842</u>	<u>17,817,234</u>	<u>18,598,209</u>	<u>19,001,762</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	23,826	16,786	17,054	17,130	17,139
Alcoholic Beverage Control, Division of	24,654	26,997	23,701	24,278	24,771
Economic Development, Department of	10,587	4,528	4,528	4,528	4,528
Empire State Development Corporation	126	0	0	0	0
Financial Services, Department of	53,487	56,786	56,786	56,786	56,786
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216
Public Service Department	8,447	15,395	1,014,199	1,014,920	1,015,089
<b>Functional Total</b>	<b>126,455</b>	<b>126,708</b>	<b>1,122,484</b>	<b>1,123,858</b>	<b>1,124,529</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	1,036	1,413	1,420	1,427	1,427
Environmental Conservation, Department of	64,299	65,553	62,385	63,885	66,385
Parks, Recreation and Historic Preservation, Office of	54,641	47,250	47,619	47,987	47,992
<b>Functional Total</b>	<b>119,976</b>	<b>114,216</b>	<b>111,424</b>	<b>113,299</b>	<b>115,804</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	20,296	18,324	20,824	20,824	20,961
Transportation, Department of	189,538	192,544	197,832	203,259	208,993
Waterfront Commission	200	825	840	857	874
<b>Functional Total</b>	<b>210,034</b>	<b>211,693</b>	<b>219,496</b>	<b>224,940</b>	<b>230,828</b>
<b>HEALTH</b>					
Aging, Office for the	1,743	4,486	4,488	4,488	4,488
Health, Department of	1,268,584	2,017,779	1,440,244	1,466,999	1,437,591
<i>Essential Plan</i>	83,516	689,891	97,563	98,419	100,700
<i>Medicaid Administration</i>	539,868	940,556	864,443	895,727	871,252
<i>Public Health</i>	645,200	387,332	478,238	472,853	465,639
Medicaid Inspector General, Office of the	5,655	5,564	5,706	5,706	5,706
<b>Functional Total</b>	<b>1,275,982</b>	<b>2,027,829</b>	<b>1,450,438</b>	<b>1,477,193</b>	<b>1,447,785</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	133,093	166,303	171,918	173,496	177,964
<i>OCFS</i>	133,093	166,303	171,918	173,496	177,964
Housing and Community Renewal, Division of	14,643	26,189	26,715	26,715	26,715
Human Rights, Division of	3,960	5,653	5,653	5,653	5,653
Labor, Department of	124,412	105,329	103,984	103,984	103,984
National and Community Service	13,316	16,940	17,286	17,203	17,203
Temporary and Disability Assistance, Office of	250,335	135,965	135,984	135,978	135,978
<i>All Other</i>	250,335	135,965	135,984	135,978	135,978
<b>Functional Total</b>	<b>539,759</b>	<b>456,379</b>	<b>461,540</b>	<b>463,029</b>	<b>467,497</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	49,906	41,635	41,768	41,849	41,836
<i>OASAS</i>	32,435	24,826	25,046	25,254	25,241
<i>OASAS - Other</i>	17,471	16,809	16,722	16,595	16,595
Developmental Disabilities, State Council on	3,832	2,149	2,149	2,149	2,149
Justice Center	10,776	11,201	11,157	11,398	11,656
Mental Health, Office of	467,204	424,454	387,268	399,039	409,148
<i>OMH</i>	123,206	120,920	73,522	75,755	75,677
<i>OMH - Other</i>	343,998	303,534	313,746	323,284	333,471
People with Developmental Disabilities, Office for	259,570	249,951	255,792	262,493	269,370
<i>OPWDD</i>	86,394	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	173,176	248,749	254,590	261,291	268,168
<b>Functional Total</b>	<b>791,288</b>	<b>729,390</b>	<b>698,134</b>	<b>716,928</b>	<b>734,159</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	181	269	275	281	279
Corrections and Community Supervision, Department of	517,771	462,629	454,711	454,711	464,711
<i>DOCCS</i>	517,771	462,629	454,711	454,711	464,711
Criminal Justice Services, Division of	18,037	14,994	15,281	15,571	16,754
Homeland Security and Emergency Services, Division of	47,034	49,504	50,864	52,066	52,411
Indigent Legal Services, Office of	606	900	917	935	953
Judicial Conduct, Commission on	1,917	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	68,025	92,358	34,830	33,570	34,202
Prosecutorial Conduct, Commission on	0	400	400	400	400
State Police, Division of	120,896	118,610	114,215	116,298	117,879
Statewide Financial System	20,495	19,376	19,851	20,341	20,341
Victim Services, Office of	2,378	9,024	9,033	9,033	9,088
<b>Functional Total</b>	<b>797,365</b>	<b>770,332</b>	<b>702,645</b>	<b>705,474</b>	<b>719,286</b>
<b>HIGHER EDUCATION</b>					

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
City University of New York	240	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	10,147	20,706	37,914	22,550	22,050
State University of New York	3,122,360	3,174,049	3,286,612	3,369,239	3,456,056
<b>Functional Total</b>	<b>3,132,747</b>	<b>3,196,755</b>	<b>3,326,526</b>	<b>3,393,789</b>	<b>3,480,106</b>
<b>EDUCATION</b>					
Arts, Council on the	1,483	2,529	2,567	2,616	2,617
Education, Department of	140,572	158,757	141,601	139,894	141,004
<i>School Aid</i>	4,991	0	0	0	0
<i>All Other</i>	135,581	158,757	141,601	139,894	141,004
<b>Functional Total</b>	<b>142,055</b>	<b>161,286</b>	<b>144,168</b>	<b>142,510</b>	<b>143,621</b>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	31,698	19,421	5,505	2,705	2,705
Civil Service, Department of	7,172	16,405	18,661	20,148	20,692
Deferred Compensation Board	17	184	190	193	193
Elections, State Board of	13,378	21,931	18,411	19,205	16,939
Employee Relations, Office of	139	422	228	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,057	1,057	1,057	1,057
Gaming Commission, New York State	15,310	25,850	25,350	25,350	25,350
General Services, Office of	90,452	100,641	98,898	100,103	100,103
Information Technology Services, Office of	328,186	369,937	344,500	352,170	352,170
Inspector General, Office of the	1,502	1,814	1,867	1,904	1,904
Labor Management Committees	25,623	30,171	30,776	31,394	31,394
Prevention of Domestic Violence, Office for	327	779	661	661	665
Public Employment Relations Board	263	288	295	301	301
State, Department of	18,916	25,635	25,390	25,390	25,390
Tax Appeals, Division of	215	440	440	440	440
Taxation and Finance, Department of	54,136	72,260	72,909	73,178	73,178
Veterans' Services, Department of	830	2,422	1,640	1,656	1,656
Welfare Inspector General, Office of	3	109	109	109	109
Workers' Compensation Board	55,846	61,205	62,753	64,340	64,340
<b>Functional Total</b>	<b>645,143</b>	<b>750,971</b>	<b>709,640</b>	<b>720,537</b>	<b>718,819</b>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	42,852	37,618	38,438	39,278	40,046
Executive Chamber	6,544	4,772	4,772	4,772	3,323
Judiciary	368,839	424,700	424,700	424,700	424,700
Law, Department of	69,345	86,342	86,731	87,131	88,516
Legislature	60,370	70,378	70,378	70,378	70,378
Lieutenant Governor, Office of the	58	127	127	127	127
<b>Functional Total</b>	<b>548,008</b>	<b>623,937</b>	<b>625,146</b>	<b>626,386</b>	<b>627,090</b>
<b>ALL OTHER CATEGORIES</b>					
Long-Term Debt Service	48,761	39,450	41,196	41,196	41,196
Miscellaneous	9,785	42,489	2,005	202,022	2,022
<b>Functional Total</b>	<b>58,546</b>	<b>81,939</b>	<b>43,201</b>	<b>243,218</b>	<b>43,218</b>
<b>TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING</b>	<b>8,387,358</b>	<b>9,251,435</b>	<b>9,614,842</b>	<b>9,951,161</b>	<b>9,852,742</b>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	4,312	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	9,684	14,635	13,877	13,877	14,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	113,847	116,803	116,803	116,803	116,803
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Public Service Department	32,830	41,036	41,307	43,274	45,821
<b>Functional Total</b>	<b>162,160</b>	<b>178,514</b>	<b>178,027</b>	<b>179,994</b>	<b>182,757</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Environmental Conservation, Department of	60,861	65,724	65,724	65,724	65,724
Parks, Recreation and Historic Preservation, Office of	5,004	5,570	5,584	5,584	5,584
<b>Functional Total</b>	<b>65,865</b>	<b>71,294</b>	<b>71,308</b>	<b>71,308</b>	<b>71,308</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	25,412	29,987	29,987	29,987	29,987
Transportation, Department of	8,369	9,094	9,566	10,064	11,599
Waterfront Commission	42	0	0	0	0
<b>Functional Total</b>	<b>33,823</b>	<b>39,081</b>	<b>39,553</b>	<b>40,051</b>	<b>41,586</b>
<b>HEALTH</b>					
Aging, Office for the	20	0	0	0	0
Health, Department of	87,027	109,804	109,579	109,637	109,752
<i>Medicaid Administration</i>	8,725	14,483	14,159	14,159	14,159
<i>Public Health</i>	78,302	95,321	95,420	95,478	95,593
Medicaid Inspector General, Office of the	11,036	10,862	10,862	10,862	10,862
<b>Functional Total</b>	<b>98,083</b>	<b>120,666</b>	<b>120,441</b>	<b>120,499</b>	<b>120,614</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	19,600	25,273	26,260	27,291	28,071
<i>OCFS</i>	19,600	25,273	26,260	27,291	28,071
Housing and Community Renewal, Division of	24,734	33,497	35,787	35,454	35,454
Labor, Department of	152,988	148,077	146,679	146,786	146,786
National and Community Service	0	245	248	252	252
Temporary and Disability Assistance, Office of	74,232	50,604	50,604	50,604	50,604
<i>All Other</i>	74,232	50,604	50,604	50,604	50,604
<b>Functional Total</b>	<b>271,554</b>	<b>257,696</b>	<b>259,578</b>	<b>260,387</b>	<b>261,167</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	32	1,394	1,417	1,442	1,455
<i>OASAS</i>	32	1,394	1,417	1,442	1,455
Developmental Disabilities, State Council on	740	785	785	785	785
Justice Center	0	149	153	157	169
Mental Health, Office of	940	1,000	1,005	1,010	1,010
<i>OMH</i>	940	1,000	1,005	1,010	1,010
People with Developmental Disabilities, Office for	95	0	0	0	0
<i>OPWDD</i>	95	0	0	0	0
<b>Functional Total</b>	<b>1,807</b>	<b>3,328</b>	<b>3,360</b>	<b>3,394</b>	<b>3,419</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	979	2,898	2,910	2,923	2,923
<i>DOCCS</i>	979	2,898	2,910	2,923	2,923
Criminal Justice Services, Division of	414	369	376	384	391
Homeland Security and Emergency Services, Division of	7,207	7,876	7,879	7,882	7,900
Indigent Legal Services, Office of	2,891	2,836	2,884	2,933	2,983
Military and Naval Affairs, Division of	10,228	7,441	7,441	7,441	7,441
State Police, Division of	28,578	31,023	31,023	31,023	31,023
Victim Services, Office of	2,601	2,823	2,823	2,823	2,857
<b>Functional Total</b>	<b>52,898</b>	<b>55,266</b>	<b>55,336</b>	<b>55,409</b>	<b>55,518</b>
<b>HIGHER EDUCATION</b>					
Higher Education Services Corporation, New York State	4,497	6,320	1	1	1
State University of New York	440,187	594,249	612,194	630,677	649,715
<b>Functional Total</b>	<b>444,684</b>	<b>600,569</b>	<b>612,195</b>	<b>630,678</b>	<b>649,716</b>
<b>EDUCATION</b>					
Education, Department of	104,827	102,782	104,300	105,000	105,000
<i>School Aid</i>	1,687	0	0	0	0
<i>All Other</i>	103,140	102,782	104,300	105,000	105,000
<b>Functional Total</b>	<b>104,827</b>	<b>102,782</b>	<b>104,300</b>	<b>105,000</b>	<b>105,000</b>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	1,222	1,300	1,300	1,300	1,300

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
Civil Service, Department of	0	256	261	266	266
Deferred Compensation Board	262	266	272	277	277
Elections, State Board of	620	437	453	469	478
Gaming Commission, New York State	16,516	20,791	20,791	20,791	20,791
General Services, Office of	3,724	2,780	2,836	2,893	2,893
Information Technology Services, Office of	370	0	0	0	0
Labor Management Committees	7,766	5,306	5,412	5,520	5,520
State, Department of	26,963	22,103	22,248	22,248	22,248
Taxation and Finance, Department of	20,680	22,077	22,077	22,077	22,077
Veterans' Services, Department of	480	550	596	599	599
Workers' Compensation Board	61,942	60,562	62,678	64,874	64,874
<b>Functional Total</b>	<b>140,545</b>	<b>136,428</b>	<b>138,924</b>	<b>141,314</b>	<b>141,323</b>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	1,900	2,492	2,580	2,672	2,724
Judiciary	879,987	972,501	972,501	972,501	972,501
Law, Department of	41,357	44,557	45,041	45,542	46,316
Legislature	112	0	0	0	0
<b>Functional Total</b>	<b>923,356</b>	<b>1,019,550</b>	<b>1,020,122</b>	<b>1,020,715</b>	<b>1,021,541</b>
<b>ALL OTHER CATEGORIES</b>					
General State Charges	8,807,096	6,378,469	9,220,845	10,559,295	11,667,175
Miscellaneous	1,405	1,451	1,475	1,500	1,500
<b>Functional Total</b>	<b>8,808,501</b>	<b>6,379,920</b>	<b>9,222,320</b>	<b>10,560,795</b>	<b>11,668,675</b>
<b>TOTAL GENERAL STATE CHARGES SPENDING</b>	<b>11,108,103</b>	<b>8,965,094</b>	<b>11,825,464</b>	<b>13,189,544</b>	<b>14,322,624</b>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	14,920	91,309	62,309	56,309	36,309
Economic Development, Department of	0	3,500	3,500	3,500	3,500
Empire State Development Corporation	7,814	1,431,639	1,323,825	843,281	793,545
Energy Research and Development Authority, New York State	18,213	66,579	30,000	34,313	38,038
Financial Services, Department of	0	15,000	15,000	15,000	15,000
Lake Ontario Resiliency/Economic Development	0	10,250	10,250	370	0
Olympic Regional Development Authority	64,629	63,300	75,800	42,300	10,000
Power Authority, New York	150	56,700	5,200	2,200	2,200
Regional Economic Development Program	0	1,295	1,295	1,295	1,295
Strategic Investment Program	0	2,000	2,000	2,000	2,000
<b>Functional Total</b>	<b>105,726</b>	<b>1,741,572</b>	<b>1,529,179</b>	<b>1,000,568</b>	<b>901,887</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	0	11,000	10,000	0	0
Environmental Conservation, Department of	663,572	1,012,256	1,040,706	1,083,582	1,138,122
Hudson River Park Trust	16,050	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	246,078	401,897	314,397	288,897	281,897
Public Facilities Sustainability Program	0	5,000	10,000	15,000	20,000
<b>Functional Total</b>	<b>925,700</b>	<b>1,440,153</b>	<b>1,380,736</b>	<b>1,387,479</b>	<b>1,440,019</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	361,648	396,826	381,380	387,506	352,214
Transportation, Department of	4,111,519	4,761,665	5,382,123	5,624,324	6,014,059
<b>Functional Total</b>	<b>4,473,167</b>	<b>5,158,491</b>	<b>5,763,503</b>	<b>6,011,830</b>	<b>6,366,273</b>
<b>HEALTH</b>					
Health, Department of	82,199	148,519	282,175	300,418	599,556
<i>Public Health</i>	82,199	148,519	282,175	300,418	599,556
<b>Functional Total</b>	<b>82,199</b>	<b>148,519</b>	<b>282,175</b>	<b>300,418</b>	<b>599,556</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	20,212	82,695	52,254	52,317	39,817
<i>OCFS</i>	20,212	82,695	52,254	52,317	39,817
Temporary and Disability Assistance, Office of	1,093	1,784	1,784	784	784
<i>All Other</i>	1,093	1,784	1,784	784	784
<b>Functional Total</b>	<b>21,305</b>	<b>84,479</b>	<b>54,038</b>	<b>53,101</b>	<b>40,601</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	9,612	11,140	11,213	11,228	11,228
<i>OASAS</i>	9,612	11,140	11,213	11,228	11,228
Mental Health, Office of	364,455	407,492	459,061	427,719	416,966
<i>OMH</i>	364,455	407,492	459,061	427,719	416,966
People with Developmental Disabilities, Office for	140,871	163,564	132,057	135,243	136,542
<i>OPWDD</i>	140,871	163,564	132,057	135,243	136,542
<b>Functional Total</b>	<b>514,938</b>	<b>582,196</b>	<b>602,331</b>	<b>574,190</b>	<b>564,736</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	390,183	354,964	315,008	315,052	315,052
<i>DOCCS</i>	390,183	354,964	315,008	315,052	315,052
Criminal Justice Services, Division of	1,130	84,500	72,250	76,072	65,000
Homeland Security and Emergency Services, Division of	7,606	24,914	45,225	34,675	21,675
Military and Naval Affairs, Division of	142,850	50,560	132,879	69,287	65,438
State Police, Division of	93,066	113,448	68,448	71,039	71,039
Victim Services, Office of	701	4,100	1,976	0	0
<b>Functional Total</b>	<b>635,536</b>	<b>632,486</b>	<b>635,786</b>	<b>566,125</b>	<b>538,204</b>
<b>HIGHER EDUCATION</b>					
City University of New York	321,617	506,292	808,055	691,338	633,403
State University of New York	1,156,710	1,409,344	1,565,129	1,474,207	1,440,084
<b>Functional Total</b>	<b>1,478,327</b>	<b>1,915,636</b>	<b>2,373,184</b>	<b>2,165,545</b>	<b>2,073,487</b>
<b>EDUCATION</b>					
Education, Department of	15,238	230,447	118,855	23,383	7,601
<i>All Other</i>	15,238	230,447	118,855	23,383	7,601
<b>Functional Total</b>	<b>15,238</b>	<b>230,447</b>	<b>118,855</b>	<b>23,383</b>	<b>7,601</b>
<b>GENERAL GOVERNMENT</b>					
Elections, State Board of	6,171	20,500	22,347	1,700	0
General Services, Office of	213,576	266,589	221,410	224,126	226,021
Information Technology Services, Office of	110,815	188,711	194,073	94,626	139,347
Public Employment Relations Board	22	2,478	0	0	0

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
State, Department of	1,983	21,513	69,866	52,000	81,088
Veterans' Services, Department of	255	3,000	745	1,000	0
Workers' Compensation Board	1,396	9,000	11,000	11,000	1,918
<b>Functional Total</b>	<u>334,218</u>	<u>511,791</u>	<u>519,441</u>	<u>384,452</u>	<u>448,374</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	2,045	13,641	10,257	3,533	3,323
Judiciary	25,109	50,000	23,200	3,923	0
Law, Department of	1,638	6,726	5,224	3,684	650
<b>Functional Total</b>	<u>28,792</u>	<u>70,367</u>	<u>38,681</u>	<u>11,140</u>	<u>3,973</u>
<b>ALL OTHER CATEGORIES</b>					
Arts and Cultural Facilities Improvement	279	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	20,000	30,000	55,000	55,000
Local Community Assistance Program	0	10,000	10,000	15,000	15,000
Miscellaneous	54,174	(1,326,464)	(1,326,580)	(1,274,841)	(1,281,182)
Special Infrastructure Account	2,755	106,625	153,677	126,423	19,352
<b>Functional Total</b>	<u>57,208</u>	<u>(1,189,839)</u>	<u>(1,132,903)</u>	<u>(1,078,418)</u>	<u>(1,191,830)</u>
<b>TOTAL CAPITAL PROJECTS SPENDING</b>	<u>8,672,354</u>	<u>11,326,298</u>	<u>12,165,006</u>	<u>11,399,813</u>	<u>11,792,881</u>



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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	110,892	195,592	157,039	153,809	132,339
Alcoholic Beverage Control, Division of	68,681	81,151	99,578	145,811	147,136
Economic Development Capital	5,458	8,000	8,000	8,000	8,000
Economic Development, Department of	79,043	78,333	72,024	72,024	72,024
Empire State Development Corporation	1,014,508	1,849,410	2,051,394	1,808,909	1,780,389
Energy Research and Development Authority, New York State	84,350	166,579	30,000	34,313	38,038
Financial Services, Department of	413,032	451,765	446,515	446,515	446,515
Lake Ontario Resiliency/Economic Development	8,184	10,250	10,250	370	0
Olympic Regional Development Authority	80,273	74,854	87,354	53,854	21,554
Power Authority, New York	7,282	56,700	5,200	2,200	2,200
Public Service Department	237,626	188,210	1,161,892	1,165,551	1,174,770
Regional Economic Development Program	295	1,295	1,295	1,295	1,295
Strategic Investment Program	(750)	2,000	2,000	2,000	2,000
<b>Functional Total</b>	<u>2,108,874</u>	<u>3,164,139</u>	<u>4,132,541</u>	<u>3,894,651</u>	<u>3,826,260</u>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	5,454	16,988	16,086	6,187	6,187
Environmental Conservation, Department of	1,268,756	1,629,431	1,679,593	1,723,009	1,780,449
Hudson River Park Trust	16,050	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	473,164	654,560	569,945	545,486	538,491
Public Facilities Sustainability Program	0	5,000	10,000	15,000	20,000
<b>Functional Total</b>	<u>1,763,424</u>	<u>2,315,979</u>	<u>2,281,257</u>	<u>2,289,682</u>	<u>2,345,127</u>
<b>TRANSPORTATION</b>					
Metropolitan Transportation Authority	271,621	753,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	447,772	487,519	474,573	480,699	445,868
Transportation, Department of	9,148,204	9,485,228	9,931,191	10,219,462	10,621,806
Waterfront Commission	2,542	4,715	4,799	4,836	4,978
<b>Functional Total</b>	<u>9,870,139</u>	<u>10,730,462</u>	<u>11,320,563</u>	<u>11,792,263</u>	<u>11,572,519</u>
<b>HEALTH</b>					
Aging, Office for the	178,128	210,980	192,252	192,762	203,931
Health, Department of	31,294,256	34,809,223	38,334,751	40,269,766	41,953,940
Medical Assistance	26,924,453	30,415,053	33,593,117	35,519,885	37,167,869
Essential Plan	87,193	0	0	0	0
Medicaid Administration	1,177,265	893,957	838,904	833,689	836,870
Public Health	3,105,345	3,500,213	3,902,730	3,916,192	3,949,201
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
<b>Functional Total</b>	<u>31,491,529</u>	<u>35,039,425</u>	<u>38,546,296</u>	<u>40,481,821</u>	<u>42,177,164</u>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	2,327,583	3,179,019	3,295,615	3,452,822	3,465,622
OCFS	2,268,570	3,118,782	3,235,378	3,392,585	3,405,385
OCFS - Other	59,013	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	1,082,861	1,454,487	1,919,948	1,992,035	1,897,234
Human Rights, Division of	16,289	20,644	20,653	20,653	20,653
Labor, Department of	109,758	161,422	153,975	141,996	141,996
National and Community Service	311	843	869	894	917
Nonprofit Infrastructure Capital Investment Program	8,472	10,000	25,000	15,000	15,000
Temporary and Disability Assistance, Office of	2,621,538	4,077,772	2,842,531	2,226,233	2,249,322
Welfare Assistance	1,219,967	1,397,287	1,357,447	1,396,732	1,419,821
All Other	1,401,571	2,680,485	1,485,084	829,501	829,501
<b>Functional Total</b>	<u>6,166,812</u>	<u>8,904,187</u>	<u>8,258,591</u>	<u>7,849,633</u>	<u>7,790,744</u>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	697,233	923,325	813,757	854,398	834,005
OASAS	581,324	786,827	712,574	748,406	729,729
OASAS - Other	115,909	136,498	101,183	105,992	104,276
Justice Center	36,942	36,883	41,127	42,604	41,605
Mental Health, Office of	4,040,525	4,840,875	5,503,587	5,685,778	5,642,622
OMH	2,293,917	2,913,916	3,579,226	3,690,394	3,640,420
OMH - Other	1,746,608	1,926,959	1,924,361	1,995,384	2,002,202
People with Developmental Disabilities, Office for	6,304,926	3,810,035	4,352,791	4,644,475	5,014,569
OPWDD	707,549	782,560	769,193	780,979	794,578
OPWDD - Other	5,597,377	3,027,475	3,583,598	3,863,496	4,219,991
<b>Functional Total</b>	<u>11,079,626</u>	<u>9,611,118</u>	<u>10,711,262</u>	<u>11,227,255</u>	<u>11,532,801</u>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	3,077,518	3,180,417	3,067,120	3,068,245	3,122,443
DOCCS	3,075,769	3,172,017	3,058,720	3,059,845	3,114,043
DOCCS - Other	1,749	8,400	8,400	8,400	8,400

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
Criminal Justice Services, Division of	359,674	583,003	553,806	593,424	584,894
Homeland Security and Emergency Services, Division of	136,191	267,074	265,528	263,422	252,603
Indigent Legal Services, Office of	313,243	327,675	313,817	310,627	310,775
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	303,367	345,724	150,917	122,953	124,027
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	972,000	1,107,578	1,084,816	1,106,098	1,125,214
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	31,509	200,820	164,368	162,392	162,558
<b>Functional Total</b>	<b>5,238,499</b>	<b>6,058,574</b>	<b>5,647,484</b>	<b>5,675,123</b>	<b>5,730,420</b>
<b>HIGHER EDUCATION</b>					
City University of New York	2,327,139	2,627,648	2,973,892	2,890,416	2,867,045
Higher Education Facilities Capital Matching Grants Program	18,745	33,650	43,150	34,150	20,150
Higher Education Services Corporation, New York State	598,437	730,846	757,082	756,973	772,595
State University of New York	9,535,958	10,311,353	10,626,059	10,714,019	10,793,331
<b>Functional Total</b>	<b>12,480,279</b>	<b>13,703,497</b>	<b>14,400,183</b>	<b>14,395,558</b>	<b>14,453,121</b>
<b>EDUCATION</b>					
Arts, Council on the	98,589	104,274	48,026	48,136	48,138
Education, Department of	38,049,487	40,588,375	41,712,503	42,484,362	43,335,780
<i>School Aid</i>	33,541,908	35,546,679	36,667,499	37,467,024	38,284,435
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,340,511	1,818,869	1,760,596	1,662,986	1,669,572
<b>Functional Total</b>	<b>38,148,076</b>	<b>40,692,649</b>	<b>41,760,529</b>	<b>42,532,498</b>	<b>43,383,918</b>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	63,302	52,323	38,407	35,607	35,607
Civil Service, Department of	30,262	44,448	52,529	55,930	56,478
Deferred Compensation Board	708	888	909	926	926
Elections, State Board of	35,048	115,769	69,971	70,187	48,382
Employee Relations, Office of	7,052	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	190,496	214,102	210,802	210,702	210,602
General Services, Office of	357,139	407,236	352,662	357,587	359,482
Information Technology Services, Office of	737,615	884,722	893,482	809,619	854,446
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	40,646	41,300	42,127	42,972	42,972
Prevention of Domestic Violence, Office for	7,085	14,436	14,306	14,306	14,350
Public Employment Relations Board	4,116	7,572	5,168	5,241	5,241
State, Department of	157,078	300,517	268,876	254,181	267,598
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	356,039	373,639	376,836	378,887	378,887
Veterans' Services, Department of	17,958	25,908	19,392	19,705	18,364
Welfare Inspector General, Office of	699	808	822	836	836
Workers' Compensation Board	211,938	222,793	230,259	235,880	226,798
<b>Functional Total</b>	<b>2,235,654</b>	<b>2,741,674</b>	<b>2,611,921</b>	<b>2,528,288</b>	<b>2,556,691</b>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	187,808	207,591	207,607	204,356	207,809
Executive Chamber	22,829	23,303	23,303	23,303	17,854
Judiciary	3,275,737	3,725,801	3,699,001	3,679,724	3,675,801
Law, Department of	300,585	298,053	299,932	301,852	303,775
Legislature	257,098	293,875	293,875	293,875	293,875
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<b>4,044,694</b>	<b>4,549,869</b>	<b>4,524,964</b>	<b>4,504,356</b>	<b>4,500,360</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>					
Aid and Incentives for Municipalities	722,146	786,852	788,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	14,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>852,528</b>	<b>852,939</b>	<b>789,939</b>	<b>789,939</b>
<b>ALL OTHER CATEGORIES</b>					
Arts and Cultural Facilities Improvement	8,024	60,000	61,835	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	20,000	30,000	55,000	55,000
General State Charges	8,807,096	6,378,469	9,220,845	10,559,295	11,667,175
Local Community Assistance Program	4,333	10,000	10,000	15,000	15,000
Long-Term Debt Service	7,045,352	3,061,324	2,937,179	4,782,418	5,701,620

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Miscellaneous	(1,018,163)	(1,767,129)	(1,406,634)	(736,833)	(698,174)
Special Infrastructure Account	93,636	230,881	421,650	654,435	267,204
<b>Functional Total</b>	<u>14,943,532</u>	<u>7,993,545</u>	<u>11,274,875</u>	<u>15,349,315</u>	<u>17,007,825</u>
<b>TOTAL STATE FUNDS SPENDING</b>	<u><u>140,350,009</u></u>	<u><u>146,357,646</u></u>	<u><u>156,323,405</u></u>	<u><u>163,310,382</u></u>	<u><u>167,666,889</u></u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	49,073	52,769	42,250	44,750	43,250
Alcoholic Beverage Control, Division of	10,000	4,856	27,471	72,524	72,524
Economic Development Capital	5,458	8,000	8,000	8,000	8,000
Economic Development, Department of	55,550	55,753	49,444	49,444	49,444
Empire State Development Corporation	1,006,568	646,771	956,569	1,194,628	1,215,844
Energy Research and Development Authority, New York State	66,137	100,000	0	0	0
Financial Services, Department of	69,416	101,522	96,272	96,272	96,272
Lake Ontario Resiliency/Economic Development	8,184	0	0	0	0
Power Authority, New York	7,132	0	0	0	0
Public Service Department	148,931	71,479	45,133	45,133	50,133
Regional Economic Development Program	295	0	0	0	0
Strategic Investment Program	(750)	0	0	0	0
<b>Functional Total</b>	<u>1,425,994</u>	<u>1,041,150</u>	<u>1,225,139</u>	<u>1,510,751</u>	<u>1,535,467</u>
<b>PARKS AND THE ENVIRONMENT</b>					
Environmental Conservation, Department of	317,713	289,573	312,133	316,133	316,133
Parks, Recreation and Historic Preservation, Office of	7,046	8,750	6,750	6,750	6,750
<b>Functional Total</b>	<u>324,759</u>	<u>298,323</u>	<u>318,883</u>	<u>322,883</u>	<u>322,883</u>
<b>TRANSPORTATION</b>					
Metropolitan Transportation Authority	271,621	753,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	1,250	0	0	0	0
Transportation, Department of	6,296,579	6,214,139	6,302,042	6,279,339	6,280,462
<b>Functional Total</b>	<u>6,569,450</u>	<u>6,967,139</u>	<u>7,212,042</u>	<u>7,366,605</u>	<u>6,780,329</u>
<b>HEALTH</b>					
Aging, Office for the	173,444	206,646	187,916	188,426	199,595
Health, Department of	30,180,154	33,862,413	37,116,536	39,036,201	40,417,912
<i>Medical Assistance</i>	26,924,453	30,415,053	33,593,117	35,519,885	37,167,869
<i>Medicaid Administration</i>	879,892	517,231	483,231	483,231	483,231
<i>Public Health</i>	2,375,809	2,930,129	3,040,188	3,033,085	2,766,812
<b>Functional Total</b>	<u>30,353,598</u>	<u>34,069,059</u>	<u>37,304,452</u>	<u>39,224,627</u>	<u>40,617,507</u>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	2,086,337	2,787,678	2,918,441	3,060,578	3,073,237
<i>OCFS</i>	2,027,324	2,727,441	2,858,204	3,000,341	3,013,000
<i>OCFS - Other</i>	59,013	60,237	60,237	60,237	60,237
Housing and Community Renewal, Division of	1,009,829	1,355,089	1,813,320	1,885,635	1,790,834
Human Rights, Division of	0	500	500	500	500
Labor, Department of	30,555	71,635	65,650	53,650	53,650
National and Community Service	0	488	511	533	556
Nonprofit Infrastructure Capital Investment Program	8,472	10,000	25,000	15,000	15,000
Temporary and Disability Assistance, Office of	2,414,087	3,943,580	2,708,250	2,092,885	2,115,974
<i>Welfare Assistance</i>	1,219,967	1,397,287	1,357,447	1,396,732	1,419,821
<i>All Other</i>	1,194,120	2,546,293	1,350,803	696,153	696,153
<b>Functional Total</b>	<u>5,549,280</u>	<u>8,168,970</u>	<u>7,531,672</u>	<u>7,108,781</u>	<u>7,049,751</u>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	581,031	790,992	678,715	714,007	698,808
<i>OASAS</i>	530,173	721,576	646,078	679,821	663,035
<i>OASAS - Other</i>	50,858	69,416	32,637	34,186	35,773
Justice Center	544	806	649	649	649
Mental Health, Office of	1,819,648	2,550,600	3,106,828	3,231,379	3,210,053
<i>OMH</i>	1,421,584	1,951,171	2,586,404	2,700,851	2,669,168
<i>OMH - Other</i>	398,064	599,429	520,424	530,528	540,885
People with Developmental Disabilities, Office for	4,510,528	1,976,485	2,464,737	2,679,971	3,080,019
<i>OPWDD</i>	540,459	618,794	636,934	645,534	657,834
<i>OPWDD - Other</i>	3,970,069	1,357,691	1,827,803	2,034,437	2,422,185
<b>Functional Total</b>	<u>6,911,751</u>	<u>5,318,883</u>	<u>6,250,929</u>	<u>6,626,006</u>	<u>6,989,529</u>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	8,449	19,606	19,606	19,606	19,606
<i>DOCCS</i>	6,700	11,206	11,206	11,206	11,206
<i>DOCCS - Other</i>	1,749	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	309,575	455,412	437,654	472,654	472,654
Homeland Security and Emergency Services, Division of	82,325	170,490	144,685	150,304	151,022
Indigent Legal Services, Office of	305,349	319,629	305,630	302,296	302,296
Military and Naval Affairs, Division of	2,558	1,753	1,777	1,801	1,821
Victim Services, Office of	23,414	181,458	147,058	147,058	147,058
<b>Functional Total</b>	<u>731,670</u>	<u>1,148,348</u>	<u>1,056,410</u>	<u>1,093,719</u>	<u>1,094,457</u>
<b>HIGHER EDUCATION</b>					
City University of New York	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
Higher Education Facilities Capital Matching Grants Program	18,745	33,650	43,150	34,150	20,150
Higher Education Services Corporation, New York State	578,640	698,748	713,690	728,570	744,333
State University of New York	538,252	653,730	626,400	581,756	456,400
<b>Functional Total</b>	<u>3,140,944</u>	<u>3,507,484</u>	<u>3,549,077</u>	<u>3,543,554</u>	<u>3,454,525</u>
<b>EDUCATION</b>					
Arts, Council on the	94,258	98,850	42,513	42,513	42,513
Education, Department of	37,832,814	40,113,337	41,353,061	42,218,409	43,082,988
<i>School Aid</i>	33,541,908	35,546,679	36,667,499	37,467,024	38,284,435
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,123,838	1,343,831	1,401,154	1,397,033	1,416,780
<b>Functional Total</b>	<u>37,927,072</u>	<u>40,212,187</u>	<u>41,395,574</u>	<u>42,260,922</u>	<u>43,125,501</u>
<b>GENERAL GOVERNMENT</b>					
Civil Service, Department of	4	300	300	300	300
Elections, State Board of	10,929	62,700	17,700	37,700	17,700
Gaming Commission, New York State	126,434	132,600	129,800	129,700	129,600
General Services, Office of	18,870	8,935	0	0	0
Prevention of Domestic Violence, Office for	4,618	10,962	10,912	10,912	10,912
State, Department of	68,669	207,837	126,228	129,399	113,728
Taxation and Finance, Department of	5,339	6,776	6,776	6,776	6,776
Veterans' Services, Department of	10,443	13,415	9,895	9,895	9,554
<b>Functional Total</b>	<u>245,306</u>	<u>443,525</u>	<u>301,611</u>	<u>324,682</u>	<u>288,570</u>
<b>ELECTED OFFICIALS</b>					
Judiciary	219,889	295,300	295,300	295,300	295,300
Law, Department of	33,803	0	0	0	0
<b>Functional Total</b>	<u>253,692</u>	<u>295,300</u>	<u>295,300</u>	<u>295,300</u>	<u>295,300</u>
<b>LOCAL GOVERNMENT ASSISTANCE</b>					
Aid and Incentives for Municipalities	722,146	786,852	788,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	14,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
<b>Functional Total</b>	<u>778,871</u>	<u>852,528</u>	<u>852,939</u>	<u>789,939</u>	<u>789,939</u>
<b>ALL OTHER CATEGORIES</b>					
Arts and Cultural Facilities Improvement	7,745	60,000	61,835	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	0	0	0	0
Local Community Assistance Program	4,333	0	0	0	0
Miscellaneous	(124,739)	(106,895)	(267,044)	(293,044)	(293,044)
Special Infrastructure Account	90,881	124,256	267,973	528,012	247,852
<b>Functional Total</b>	<u>(18,526)</u>	<u>77,361</u>	<u>62,764</u>	<u>254,968</u>	<u>(45,192)</u>
<b>TOTAL ASSISTANCE AND GRANTS SPENDING</b>	<u>94,193,861</u>	<u>102,400,257</u>	<u>107,356,792</u>	<u>110,722,737</u>	<u>112,298,566</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	45,731	49,218	50,184	50,454	50,484
Alcoholic Beverage Control, Division of	48,997	61,660	58,230	59,410	60,519
Economic Development, Department of	23,493	19,052	19,052	19,052	19,052
Empire State Development Corporation	126	0	0	0	0
Financial Services, Department of	229,769	218,440	218,440	218,440	218,440
Olympic Regional Development Authority	14,157	10,054	10,054	10,054	10,054
Public Service Department	55,865	76,476	1,076,233	1,077,925	1,079,597
<b>Functional Total</b>	<b>418,138</b>	<b>434,900</b>	<b>1,432,193</b>	<b>1,435,335</b>	<b>1,438,146</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	5,454	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	252,852	293,217	292,369	288,909	291,809
Parks, Recreation and Historic Preservation, Office of	228,603	246,367	251,238	252,279	252,284
<b>Functional Total</b>	<b>486,909</b>	<b>545,572</b>	<b>549,693</b>	<b>547,375</b>	<b>550,280</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	62,278	63,796	66,296	66,296	66,757
Transportation, Department of	386,142	362,507	372,936	383,661	394,724
Waterfront Commission	2,500	4,715	4,799	4,836	4,978
<b>Functional Total</b>	<b>450,920</b>	<b>431,018</b>	<b>444,031</b>	<b>454,793</b>	<b>466,459</b>
<b>HEALTH</b>					
Aging, Office for the	4,684	4,334	4,336	4,336	4,336
Health, Department of	1,000,137	765,868	902,851	892,024	887,758
<i>Essential Plan</i>	87,193	0	0	0	0
<i>Medicaid Administration</i>	293,440	371,725	350,672	345,457	348,638
<i>Public Health</i>	619,504	394,143	552,179	546,567	539,120
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
<b>Functional Total</b>	<b>1,023,966</b>	<b>789,424</b>	<b>926,480</b>	<b>915,653</b>	<b>911,387</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	219,165	306,144	322,320	337,226	349,781
<i>OCFS</i>	219,165	306,144	322,320	337,226	349,781
Housing and Community Renewal, Division of	52,704	71,505	76,447	76,447	76,447
Human Rights, Division of	16,289	20,144	20,153	20,153	20,153
Labor, Department of	55,446	61,901	61,926	61,938	61,938
National and Community Service	311	355	358	361	361
Temporary and Disability Assistance, Office of	206,344	132,280	132,369	132,436	132,436
<i>All Other</i>	206,344	132,280	132,369	132,436	132,436
<b>Functional Total</b>	<b>550,259</b>	<b>592,329</b>	<b>613,573</b>	<b>628,561</b>	<b>641,116</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	106,558	119,799	122,412	127,721	122,514
<i>OASAS</i>	41,507	52,717	53,866	55,915	54,011
<i>OASAS - Other</i>	65,051	67,082	68,546	71,806	68,503
Justice Center	36,398	36,077	40,478	41,955	40,956
Mental Health, Office of	1,856,422	1,882,395	1,937,305	2,026,282	2,015,205
<i>OMH</i>	507,878	554,865	533,368	561,426	553,888
<i>OMH - Other</i>	1,348,544	1,327,530	1,403,937	1,464,856	1,461,317
People with Developmental Disabilities, Office for	1,653,527	1,669,986	1,755,997	1,829,261	1,798,008
<i>OPWDD</i>	26,219	202	202	202	202
<i>OPWDD - Other</i>	1,627,308	1,669,784	1,755,795	1,829,059	1,797,806
<b>Functional Total</b>	<b>3,652,905</b>	<b>3,708,257</b>	<b>3,856,192</b>	<b>4,025,219</b>	<b>3,976,683</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,678,553	2,805,210	2,731,867	2,732,945	2,787,143
<i>DOCCS</i>	2,678,553	2,805,210	2,731,867	2,732,945	2,787,143
Criminal Justice Services, Division of	48,969	43,091	43,902	44,698	47,240
Homeland Security and Emergency Services, Division of	45,629	70,794	74,739	77,561	79,006
Indigent Legal Services, Office of	5,003	5,210	5,303	5,398	5,496
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	237,070	350,452	88,843	87,499	89,215
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	853,098	964,607	986,845	1,005,536	1,024,652
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	5,200	12,889	12,961	12,961	13,093
<b>Functional Total</b>	<b>3,918,519</b>	<b>4,298,536</b>	<b>3,991,572</b>	<b>4,014,560</b>	<b>4,093,751</b>
<b>HIGHER EDUCATION</b>					
City University of New York	215	0	0	0	0

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Higher Education Services Corporation, New York State	15,350	25,779	43,392	28,403	28,262
State University of New York	<u>7,402,063</u>	<u>7,654,081</u>	<u>7,822,387</u>	<u>8,027,430</u>	<u>8,247,183</u>
<b>Functional Total</b>	<u>7,417,628</u>	<u>7,679,860</u>	<u>7,865,779</u>	<u>8,055,833</u>	<u>8,275,445</u>
<b>EDUCATION</b>					
Arts, Council on the	4,331	5,424	5,513	5,623	5,625
Education, Department of	<u>158,610</u>	<u>197,809</u>	<u>192,287</u>	<u>193,570</u>	<u>196,191</u>
<i>All Other</i>	<u>158,610</u>	<u>197,809</u>	<u>192,287</u>	<u>193,570</u>	<u>196,191</u>
<b>Functional Total</b>	<u>162,941</u>	<u>203,233</u>	<u>197,800</u>	<u>199,193</u>	<u>201,816</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	62,080	51,023	37,107	34,307	34,307
Civil Service, Department of	30,258	43,892	51,968	55,364	55,912
Deferred Compensation Board	446	622	637	649	649
Elections, State Board of	17,948	32,569	29,924	30,787	30,682
Employee Relations, Office of	7,052	12,909	12,894	13,082	13,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	47,546	60,711	60,211	60,211	60,211
General Services, Office of	120,969	128,932	128,416	130,568	130,568
Information Technology Services, Office of	650,788	719,608	703,835	719,419	719,525
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	32,880	35,994	36,715	37,452	37,452
Prevention of Domestic Violence, Office for	2,467	3,474	3,394	3,394	3,438
Public Employment Relations Board	4,094	5,094	5,168	5,241	5,241
State, Department of	61,788	54,876	56,346	56,346	56,346
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	330,020	344,786	347,983	350,034	350,034
Veterans' Services, Department of	7,260	9,488	8,747	8,805	8,805
Welfare Inspector General, Office of	699	808	822	836	836
Workers' Compensation Board	<u>148,600</u>	<u>153,231</u>	<u>156,581</u>	<u>160,006</u>	<u>160,006</u>
<b>Functional Total</b>	<u>1,543,368</u>	<u>1,680,321</u>	<u>1,663,227</u>	<u>1,689,141</u>	<u>1,689,734</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	183,863	191,458	194,770	198,151	201,762
Executive Chamber	22,829	23,303	23,303	23,303	17,854
Judiciary	2,151,351	2,408,800	2,408,800	2,408,800	2,408,800
Law, Department of	237,571	262,515	265,412	268,371	272,828
Legislature	256,986	293,875	293,875	293,875	293,875
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<u>2,853,237</u>	<u>3,181,197</u>	<u>3,187,406</u>	<u>3,193,746</u>	<u>3,196,365</u>
<b>ALL OTHER CATEGORIES</b>					
Long-Term Debt Service	48,761	39,450	41,196	41,196	41,196
Miscellaneous	<u>(948,978)</u>	<u>(335,221)</u>	<u>185,515</u>	<u>829,552</u>	<u>874,552</u>
<b>Functional Total</b>	<u>(900,217)</u>	<u>(295,771)</u>	<u>226,711</u>	<u>870,748</u>	<u>915,748</u>
<b>TOTAL STATE OPERATIONS SPENDING</b>	<u>21,578,573</u>	<u>23,248,876</u>	<u>24,954,657</u>	<u>26,030,157</u>	<u>26,356,930</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	38,265	42,240	42,938	43,132	43,153
Alcoholic Beverage Control, Division of	24,343	34,663	34,529	35,132	35,748
Economic Development, Department of	14,060	14,769	14,769	14,769	14,769
Financial Services, Department of	176,282	163,054	163,054	163,054	163,054
Olympic Regional Development Authority	8,829	3,838	3,838	3,838	3,838
Public Service Department	48,365	61,174	62,127	63,098	64,601
<b>Functional Total</b>	<b>310,144</b>	<b>319,738</b>	<b>321,255</b>	<b>323,023</b>	<b>325,163</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	4,418	4,925	5,016	5,110	5,110
Environmental Conservation, Department of	211,407	244,606	246,926	241,966	242,366
Parks, Recreation and Historic Preservation, Office of	176,173	200,264	204,766	205,439	205,439
<b>Functional Total</b>	<b>391,998</b>	<b>449,795</b>	<b>456,708</b>	<b>452,515</b>	<b>452,915</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	44,372	49,783	49,783	49,783	50,107
Transportation, Department of	206,211	183,440	188,953	194,633	200,507
Waterfront Commission	2,300	3,890	3,959	3,979	4,104
<b>Functional Total</b>	<b>252,883</b>	<b>237,113</b>	<b>242,695</b>	<b>248,395</b>	<b>254,718</b>
<b>HEALTH</b>					
Aging, Office for the	4,552	4,196	4,196	4,196	4,196
Health, Department of	317,957	350,421	360,126	360,286	360,680
<i>Essential Plan</i>	3,677	0	0	0	0
<i>Medicaid Administration</i>	54,794	55,950	56,520	56,587	56,827
<i>Public Health</i>	259,486	294,471	303,606	303,699	303,853
Medicaid Inspector General, Office of the	16,667	16,673	16,673	16,673	16,673
<b>Functional Total</b>	<b>339,176</b>	<b>371,290</b>	<b>380,995</b>	<b>381,155</b>	<b>381,549</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	151,502	215,501	227,558	240,528	249,529
<i>OCFS</i>	151,502	215,501	227,558	240,528	249,529
Housing and Community Renewal, Division of	41,125	48,683	53,100	53,100	53,100
Human Rights, Division of	14,662	15,830	15,839	15,839	15,839
Labor, Department of	35,826	38,251	39,621	39,633	39,633
National and Community Service	279	346	349	352	352
Temporary and Disability Assistance, Office of	66,392	70,269	70,339	70,412	70,412
<i>All Other</i>	66,392	70,269	70,339	70,412	70,412
<b>Functional Total</b>	<b>309,786</b>	<b>388,880</b>	<b>406,806</b>	<b>419,864</b>	<b>428,865</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	72,527	81,926	84,502	89,828	84,634
<i>OASAS</i>	24,947	31,653	32,678	34,617	32,726
<i>OASAS - Other</i>	47,580	50,273	51,824	55,211	51,908
Justice Center	28,246	27,695	31,874	33,125	31,881
Mental Health, Office of	1,389,863	1,468,357	1,560,453	1,637,659	1,616,473
<i>OMH</i>	385,317	444,361	470,262	496,087	488,627
<i>OMH - Other</i>	1,004,546	1,023,996	1,090,191	1,141,572	1,127,846
People with Developmental Disabilities, Office for	1,454,550	1,421,035	1,501,205	1,567,768	1,529,638
<i>OPWDD</i>	418	0	0	0	0
<i>OPWDD - Other</i>	1,454,132	1,421,035	1,501,205	1,567,768	1,529,638
<b>Functional Total</b>	<b>2,945,186</b>	<b>2,999,013</b>	<b>3,178,034</b>	<b>3,328,380</b>	<b>3,262,626</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	3,649	3,298	3,384	3,470	3,416
Corrections and Community Supervision, Department of	2,161,546	2,343,772	2,278,347	2,279,425	2,323,623
<i>DOCCS</i>	2,161,546	2,343,772	2,278,347	2,279,425	2,323,623
Criminal Justice Services, Division of	35,009	32,699	33,314	33,911	35,360
Homeland Security and Emergency Services, Division of	29,933	46,290	48,875	50,495	51,595
Indigent Legal Services, Office of	4,397	4,310	4,386	4,463	4,543
Judicial Conduct, Commission on	5,644	6,516	6,516	6,516	6,516
Military and Naval Affairs, Division of	188,584	275,120	71,453	71,794	73,230
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350
State Police, Division of	746,446	867,334	888,174	905,435	923,294
Statewide Financial System	13,086	12,806	13,068	13,336	13,336
Victim Services, Office of	4,020	4,784	4,847	4,847	4,924
<b>Functional Total</b>	<b>3,192,314</b>	<b>3,598,279</b>	<b>3,353,714</b>	<b>3,375,042</b>	<b>3,441,187</b>



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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>HIGHER EDUCATION</b>					
Higher Education Services Corporation, New York State	7,906	10,870	11,275	11,650	12,009
State University of New York	<u>4,636,156</u>	<u>4,820,362</u>	<u>4,876,105</u>	<u>4,998,521</u>	<u>5,131,457</u>
<b>Functional Total</b>	<u>4,644,062</u>	<u>4,831,232</u>	<u>4,887,380</u>	<u>5,010,171</u>	<u>5,143,466</u>
<b>EDUCATION</b>					
Arts, Council on the	2,848	2,995	3,046	3,107	3,108
Education, Department of	<u>106,803</u>	<u>114,343</u>	<u>116,067</u>	<u>119,057</u>	<u>120,568</u>
<i>All Other</i>	<u>106,803</u>	<u>114,343</u>	<u>116,067</u>	<u>119,057</u>	<u>120,568</u>
<b>Functional Total</b>	<u>109,651</u>	<u>117,338</u>	<u>119,113</u>	<u>122,164</u>	<u>123,676</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	30,382	31,602	31,602	31,602	31,602
Civil Service, Department of	23,086	27,487	33,307	35,216	35,220
Deferred Compensation Board	429	438	447	456	456
Elections, State Board of	11,068	19,147	19,332	19,520	19,780
Employee Relations, Office of	6,913	12,487	12,666	12,849	12,849
Ethics and Lobbying, Independent Commission on	5,054	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,236	34,861	34,861	34,861	34,861
General Services, Office of	49,224	45,484	46,711	47,658	47,658
Information Technology Services, Office of	328,965	349,671	359,335	367,249	367,355
Inspector General, Office of the	7,663	8,877	8,999	9,123	9,123
Labor Management Committees	7,257	5,823	5,939	6,058	6,058
Prevention of Domestic Violence, Office for	2,169	2,695	2,733	2,733	2,773
Public Employment Relations Board	3,831	4,806	4,873	4,940	4,940
State, Department of	44,506	38,287	40,002	40,002	40,002
Tax Appeals, Division of	2,909	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	276,002	273,026	275,574	277,356	277,356
Veterans' Services, Department of	6,735	7,951	8,005	8,059	8,059
Welfare Inspector General, Office of	696	699	713	727	727
Workers' Compensation Board	92,754	92,026	93,828	95,666	95,666
<b>Functional Total</b>	<u>931,879</u>	<u>965,483</u>	<u>989,043</u>	<u>1,004,191</u>	<u>1,004,601</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	141,011	153,840	156,332	158,873	161,716
Executive Chamber	16,285	18,531	18,531	18,531	14,531
Judiciary	1,792,136	1,992,900	1,992,900	1,992,900	1,992,900
Law, Department of	173,426	188,178	190,686	193,245	196,499
Legislature	196,616	223,497	223,497	223,497	223,497
Lieutenant Governor, Office of the	579	1,119	1,119	1,119	1,119
<b>Functional Total</b>	<u>2,320,053</u>	<u>2,578,065</u>	<u>2,583,065</u>	<u>2,588,165</u>	<u>2,590,262</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	2,166	122,290	183,510	627,530	872,530
<b>Functional Total</b>	<u>2,166</u>	<u>122,290</u>	<u>183,510</u>	<u>627,530</u>	<u>872,530</u>
<b>TOTAL PERSONAL SERVICE SPENDING</b>	<u>15,749,298</u>	<u>16,978,516</u>	<u>17,102,318</u>	<u>17,880,595</u>	<u>18,281,558</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	7,466	6,978	7,246	7,322	7,331
Alcoholic Beverage Control, Division of	24,654	26,997	23,701	24,278	24,771
Economic Development, Department of	9,433	4,283	4,283	4,283	4,283
Empire State Development Corporation	126	0	0	0	0
Financial Services, Department of	53,487	55,386	55,386	55,386	55,386
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216
Public Service Department	7,500	15,302	1,014,106	1,014,827	1,014,996
<b>Functional Total</b>	<b>107,994</b>	<b>115,162</b>	<b>1,110,938</b>	<b>1,112,312</b>	<b>1,112,983</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	1,036	1,063	1,070	1,077	1,077
Environmental Conservation, Department of	41,445	48,611	45,443	46,943	49,443
Parks, Recreation and Historic Preservation, Office of	52,430	46,103	46,472	46,840	46,845
<b>Functional Total</b>	<b>94,911</b>	<b>95,777</b>	<b>92,985</b>	<b>94,860</b>	<b>97,365</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	17,906	14,013	16,513	16,513	16,650
Transportation, Department of	179,931	179,067	183,983	189,028	194,217
Waterfront Commission	200	825	840	857	874
<b>Functional Total</b>	<b>198,037</b>	<b>193,905</b>	<b>201,336</b>	<b>206,398</b>	<b>211,741</b>
<b>HEALTH</b>					
Aging, Office for the	132	138	140	140	140
Health, Department of	682,180	415,447	542,725	531,738	527,078
<i>Essential Plan</i>	83,516	0	0	0	0
<i>Medicaid Administration</i>	238,646	315,775	294,152	288,870	291,811
<i>Public Health</i>	360,018	99,672	248,573	242,868	235,267
Medicaid Inspector General, Office of the	2,478	2,549	2,620	2,620	2,620
<b>Functional Total</b>	<b>684,790</b>	<b>418,134</b>	<b>545,485</b>	<b>534,498</b>	<b>529,838</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	67,663	90,643	94,762	96,698	100,252
<i>OCFS</i>	67,663	90,643	94,762	96,698	100,252
Housing and Community Renewal, Division of	11,579	22,822	23,347	23,347	23,347
Human Rights, Division of	1,627	4,314	4,314	4,314	4,314
Labor, Department of	19,620	23,650	22,305	22,305	22,305
National and Community Service	32	9	9	9	9
Temporary and Disability Assistance, Office of	139,952	62,011	62,030	62,024	62,024
<i>All Other</i>	139,952	62,011	62,030	62,024	62,024
<b>Functional Total</b>	<b>240,473</b>	<b>203,449</b>	<b>206,767</b>	<b>208,697</b>	<b>212,251</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	34,031	37,873	37,910	37,893	37,880
<i>OASAS</i>	16,560	21,064	21,188	21,298	21,285
<i>OASAS - Other</i>	17,471	16,809	16,722	16,595	16,595
Justice Center	8,152	8,382	8,604	8,830	9,075
Mental Health, Office of	466,559	414,038	376,852	388,623	398,732
<i>OMH</i>	122,561	110,504	63,106	65,339	65,261
<i>OMH - Other</i>	343,998	303,534	313,746	323,284	333,471
People with Developmental Disabilities, Office for	198,977	248,951	254,792	261,493	268,370
<i>OPWDD</i>	25,801	202	202	202	202
<i>OPWDD - Other</i>	173,176	248,749	254,590	261,291	268,168
<b>Functional Total</b>	<b>707,719</b>	<b>709,244</b>	<b>678,158</b>	<b>696,839</b>	<b>714,057</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Correction, Commission of	181	269	275	281	279
Corrections and Community Supervision, Department of	517,007	461,438	453,520	453,520	463,520
<i>DOCCS</i>	517,007	461,438	453,520	453,520	463,520
Criminal Justice Services, Division of	13,960	10,392	10,588	10,787	11,880
Homeland Security and Emergency Services, Division of	15,696	24,504	25,864	27,066	27,411
Indigent Legal Services, Office of	606	900	917	935	953
Judicial Conduct, Commission on	1,917	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	48,486	75,332	17,390	15,705	15,985
Prosecutorial Conduct, Commission on	0	400	400	400	400
State Police, Division of	106,652	97,273	98,671	100,101	101,358
Statewide Financial System	20,495	19,376	19,851	20,341	20,341
Victim Services, Office of	1,180	8,105	8,114	8,114	8,169
<b>Functional Total</b>	<b>726,205</b>	<b>700,257</b>	<b>637,858</b>	<b>639,518</b>	<b>652,564</b>
<b>HIGHER EDUCATION</b>					

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
City University of New York	215	0	0	0	0
Higher Education Services Corporation, New York State	7,444	14,909	32,117	16,753	16,253
State University of New York	2,765,907	2,833,719	2,946,282	3,028,909	3,115,726
<b>Functional Total</b>	<u>2,773,566</u>	<u>2,848,628</u>	<u>2,978,399</u>	<u>3,045,662</u>	<u>3,131,979</u>
<b>EDUCATION</b>					
Arts, Council on the	1,483	2,429	2,467	2,516	2,517
Education, Department of	51,807	83,466	76,220	74,513	75,623
<i>All Other</i>	51,807	83,466	76,220	74,513	75,623
<b>Functional Total</b>	<u>53,290</u>	<u>85,895</u>	<u>78,687</u>	<u>77,029</u>	<u>78,140</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	31,698	19,421	5,505	2,705	2,705
Civil Service, Department of	7,172	16,405	18,661	20,148	20,692
Deferred Compensation Board	17	184	190	193	193
Elections, State Board of	6,880	13,422	10,592	11,267	10,902
Employee Relations, Office of	139	422	228	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,057	1,057	1,057	1,057
Gaming Commission, New York State	15,310	25,850	25,350	25,350	25,350
General Services, Office of	71,745	83,448	81,705	82,910	82,910
Information Technology Services, Office of	321,823	369,937	344,500	352,170	352,170
Inspector General, Office of the	1,502	1,814	1,867	1,904	1,904
Labor Management Committees	25,623	30,171	30,776	31,394	31,394
Prevention of Domestic Violence, Office for	298	779	661	661	665
Public Employment Relations Board	263	288	295	301	301
State, Department of	17,282	16,589	16,344	16,344	16,344
Tax Appeals, Division of	215	440	440	440	440
Taxation and Finance, Department of	54,018	71,760	72,409	72,678	72,678
Veterans' Services, Department of	525	1,537	742	746	746
Welfare Inspector General, Office of	3	109	109	109	109
Workers' Compensation Board	55,846	61,205	62,753	64,340	64,340
<b>Functional Total</b>	<u>611,489</u>	<u>714,838</u>	<u>674,184</u>	<u>684,950</u>	<u>685,133</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	42,852	37,618	38,438	39,278	40,046
Executive Chamber	6,544	4,772	4,772	4,772	3,323
Judiciary	359,215	415,900	415,900	415,900	415,900
Law, Department of	64,145	74,337	74,726	75,126	76,329
Legislature	60,370	70,378	70,378	70,378	70,378
Lieutenant Governor, Office of the	58	127	127	127	127
<b>Functional Total</b>	<u>533,184</u>	<u>603,132</u>	<u>604,341</u>	<u>605,581</u>	<u>606,103</u>
<b>ALL OTHER CATEGORIES</b>					
Long-Term Debt Service	48,761	39,450	41,196	41,196	41,196
Miscellaneous	(951,144)	(457,511)	2,005	202,022	2,022
<b>Functional Total</b>	<u>(902,383)</u>	<u>(418,061)</u>	<u>43,201</u>	<u>243,218</u>	<u>43,218</u>
<b>TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING</b>	<u>5,829,275</u>	<u>6,270,360</u>	<u>7,852,339</u>	<u>8,149,562</u>	<u>8,075,372</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	1,168	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	9,684	14,635	13,877	13,877	14,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	113,847	116,803	116,803	116,803	116,803
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Public Service Department	32,830	40,255	40,526	42,493	45,040
<b>Functional Total</b>	<b>159,016</b>	<b>175,517</b>	<b>175,030</b>	<b>176,997</b>	<b>179,760</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Environmental Conservation, Department of	45,640	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,988	5,546	5,560	5,560	5,560
<b>Functional Total</b>	<b>50,628</b>	<b>52,518</b>	<b>52,532</b>	<b>52,532</b>	<b>52,532</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	22,596	26,897	26,897	26,897	26,897
Transportation, Department of	2,149	2,232	2,348	2,470	2,893
Waterfront Commission	42	0	0	0	0
<b>Functional Total</b>	<b>24,787</b>	<b>29,129</b>	<b>29,245</b>	<b>29,367</b>	<b>29,790</b>
<b>HEALTH</b>					
Health, Department of	42,013	55,650	55,735	55,798	55,902
<i>Medicaid Administration</i>	3,933	5,001	5,001	5,001	5,001
<i>Public Health</i>	38,080	50,649	50,734	50,797	50,901
<b>Functional Total</b>	<b>42,013</b>	<b>55,650</b>	<b>55,735</b>	<b>55,798</b>	<b>55,902</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	1,869	2,502	2,600	2,701	2,787
<i>OCFS</i>	1,869	2,502	2,600	2,701	2,787
Housing and Community Renewal, Division of	20,328	27,893	30,181	29,953	29,953
Labor, Department of	23,757	27,886	26,399	26,408	26,408
Temporary and Disability Assistance, Office of	14	128	128	128	128
<i>All Other</i>	14	128	128	128	128
<b>Functional Total</b>	<b>45,968</b>	<b>58,409</b>	<b>59,308</b>	<b>59,190</b>	<b>59,276</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	32	1,394	1,417	1,442	1,455
<i>OASAS</i>	32	1,394	1,417	1,442	1,455
Mental Health, Office of	0	388	393	398	398
<i>OMH</i>	0	388	393	398	398
<b>Functional Total</b>	<b>32</b>	<b>1,782</b>	<b>1,810</b>	<b>1,840</b>	<b>1,853</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	333	637	639	642	642
<i>DOCCS</i>	333	637	639	642	642
Homeland Security and Emergency Services, Division of	631	876	879	882	900
Indigent Legal Services, Office of	2,891	2,836	2,884	2,933	2,983
Military and Naval Affairs, Division of	0	10	10	10	10
State Police, Division of	25,836	29,523	29,523	29,523	29,523
Victim Services, Office of	2,194	2,373	2,373	2,373	2,407
<b>Functional Total</b>	<b>31,885</b>	<b>36,255</b>	<b>36,308</b>	<b>36,363</b>	<b>36,465</b>
<b>HIGHER EDUCATION</b>					
Higher Education Services Corporation, New York State	4,447	6,319	0	0	0
State University of New York	440,152	594,198	612,143	630,626	649,664
<b>Functional Total</b>	<b>444,599</b>	<b>600,517</b>	<b>612,143</b>	<b>630,626</b>	<b>649,664</b>
<b>EDUCATION</b>					
Education, Department of	42,825	46,782	48,300	49,000	49,000
<i>All Other</i>	42,825	46,782	48,300	49,000	49,000
<b>Functional Total</b>	<b>42,825</b>	<b>46,782</b>	<b>48,300</b>	<b>49,000</b>	<b>49,000</b>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	1,222	1,300	1,300	1,300	1,300
Civil Service, Department of	0	256	261	266	266
Deferred Compensation Board	262	266	272	277	277
Gaming Commission, New York State	16,516	20,791	20,791	20,791	20,791
General Services, Office of	3,724	2,780	2,836	2,893	2,893
Labor Management Committees	7,766	5,306	5,412	5,520	5,520
State, Department of	24,638	16,291	16,436	16,436	16,436

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Taxation and Finance, Department of	20,680	22,077	22,077	22,077	22,077
Veterans' Services, Department of	0	5	5	5	5
Workers' Compensation Board	61,942	60,562	62,678	64,874	64,874
<b>Functional Total</b>	<u>136,750</u>	<u>129,634</u>	<u>132,068</u>	<u>134,439</u>	<u>134,439</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	1,900	2,492	2,580	2,672	2,724
Judiciary	879,388	971,701	971,701	971,701	971,701
Law, Department of	27,573	28,812	29,296	29,797	30,297
Legislature	112	0	0	0	0
<b>Functional Total</b>	<u>908,973</u>	<u>1,003,005</u>	<u>1,003,577</u>	<u>1,004,170</u>	<u>1,004,722</u>
<b>ALL OTHER CATEGORIES</b>					
General State Charges	8,807,096	6,378,469	9,220,845	10,559,295	11,667,175
Miscellaneous	1,405	1,451	1,475	1,500	1,500
<b>Functional Total</b>	<u>8,808,501</u>	<u>6,379,920</u>	<u>9,222,320</u>	<u>10,560,795</u>	<u>11,668,675</u>
<b>TOTAL GENERAL STATE CHARGES SPENDING</b>	<u><u>10,695,977</u></u>	<u><u>8,569,118</u></u>	<u><u>11,428,376</u></u>	<u><u>12,791,117</u></u>	<u><u>13,922,078</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	14,920	91,309	62,309	56,309	36,309
Economic Development, Department of	0	3,500	3,500	3,500	3,500
Empire State Development Corporation	7,814	1,202,639	1,094,825	614,281	564,545
Energy Research and Development Authority, New York State	18,213	66,579	30,000	34,313	38,038
Financial Services, Department of	0	15,000	15,000	15,000	15,000
Lake Ontario Resiliency/Economic Development	0	10,250	10,250	370	0
Olympic Regional Development Authority	64,629	63,300	75,800	42,300	10,000
Power Authority, New York	150	56,700	5,200	2,200	2,200
Regional Economic Development Program	0	1,295	1,295	1,295	1,295
Strategic Investment Program	0	2,000	2,000	2,000	2,000
<b>Functional Total</b>	<b>105,726</b>	<b>1,512,572</b>	<b>1,300,179</b>	<b>771,568</b>	<b>672,887</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	0	11,000	10,000	0	0
Environmental Conservation, Department of	652,551	999,669	1,028,119	1,070,995	1,125,535
Hudson River Park Trust	16,050	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	232,527	393,897	306,397	280,897	273,897
Public Facilities Sustainability Program	0	5,000	10,000	15,000	20,000
<b>Functional Total</b>	<b>901,128</b>	<b>1,419,566</b>	<b>1,360,149</b>	<b>1,366,892</b>	<b>1,419,432</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	361,648	396,826	381,380	387,506	352,214
Transportation, Department of	2,463,334	2,906,350	3,253,865	3,553,992	3,943,727
<b>Functional Total</b>	<b>2,824,982</b>	<b>3,303,176</b>	<b>3,635,245</b>	<b>3,941,498</b>	<b>4,295,941</b>
<b>HEALTH</b>					
Health, Department of	71,952	125,292	259,629	285,743	592,368
<i>Public Health</i>	71,952	125,292	259,629	285,743	592,368
<b>Functional Total</b>	<b>71,952</b>	<b>125,292</b>	<b>259,629</b>	<b>285,743</b>	<b>592,368</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	20,212	82,695	52,254	52,317	39,817
<i>OCFS</i>	20,212	82,695	52,254	52,317	39,817
Temporary and Disability Assistance, Office of	1,093	1,784	1,784	784	784
<i>All Other</i>	1,093	1,784	1,784	784	784
<b>Functional Total</b>	<b>21,305</b>	<b>84,479</b>	<b>54,038</b>	<b>53,101</b>	<b>40,601</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	9,612	11,140	11,213	11,228	11,228
<i>OASAS</i>	9,612	11,140	11,213	11,228	11,228
Mental Health, Office of	364,455	407,492	459,061	427,719	416,966
<i>OMH</i>	364,455	407,492	459,061	427,719	416,966
People with Developmental Disabilities, Office for	140,871	163,564	132,057	135,243	136,542
<i>OPWDD</i>	140,871	163,564	132,057	135,243	136,542
<b>Functional Total</b>	<b>514,938</b>	<b>582,196</b>	<b>602,331</b>	<b>574,190</b>	<b>564,736</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	390,183	354,964	315,008	315,052	315,052
<i>DOCCS</i>	390,183	354,964	315,008	315,052	315,052
Criminal Justice Services, Division of	1,130	84,500	72,250	76,072	65,000
Homeland Security and Emergency Services, Division of	7,606	24,914	45,225	34,675	21,675
Military and Naval Affairs, Division of	63,739	(6,491)	60,287	33,643	32,981
State Police, Division of	93,066	113,448	68,448	71,039	71,039
Victim Services, Office of	701	4,100	1,976	0	0
<b>Functional Total</b>	<b>556,425</b>	<b>575,435</b>	<b>563,194</b>	<b>530,481</b>	<b>505,747</b>
<b>HIGHER EDUCATION</b>					
City University of New York	321,617	506,292	808,055	691,338	633,403
State University of New York	1,155,491	1,409,344	1,565,129	1,474,207	1,440,084
<b>Functional Total</b>	<b>1,477,108</b>	<b>1,915,636</b>	<b>2,373,184</b>	<b>2,165,545</b>	<b>2,073,487</b>
<b>EDUCATION</b>					
Education, Department of	15,238	230,447	118,855	23,383	7,601
<i>All Other</i>	15,238	230,447	118,855	23,383	7,601
<b>Functional Total</b>	<b>15,238</b>	<b>230,447</b>	<b>118,855</b>	<b>23,383</b>	<b>7,601</b>
<b>GENERAL GOVERNMENT</b>					
Elections, State Board of	6,171	20,500	22,347	1,700	0
General Services, Office of	213,576	266,589	221,410	224,126	226,021
Information Technology Services, Office of	86,827	165,114	189,647	90,200	134,921
Public Employment Relations Board	22	2,478	0	0	0

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
State, Department of	1,983	21,513	69,866	52,000	81,088
Veterans' Services, Department of	255	3,000	745	1,000	0
Workers' Compensation Board	1,396	9,000	11,000	11,000	1,918
<b>Functional Total</b>	<u>310,230</u>	<u>488,194</u>	<u>515,015</u>	<u>380,026</u>	<u>443,948</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	2,045	13,641	10,257	3,533	3,323
Judiciary	25,109	50,000	23,200	3,923	0
Law, Department of	1,638	6,726	5,224	3,684	650
<b>Functional Total</b>	<u>28,792</u>	<u>70,367</u>	<u>38,681</u>	<u>11,140</u>	<u>3,973</u>
<b>ALL OTHER CATEGORIES</b>					
Arts and Cultural Facilities Improvement	279	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	20,000	30,000	55,000	55,000
Local Community Assistance Program	0	10,000	10,000	15,000	15,000
Miscellaneous	54,149	(1,326,464)	(1,326,580)	(1,274,841)	(1,281,182)
Special Infrastructure Account	2,755	106,625	153,677	126,423	19,352
<b>Functional Total</b>	<u>57,183</u>	<u>(1,189,839)</u>	<u>(1,132,903)</u>	<u>(1,078,418)</u>	<u>(1,191,830)</u>
<b>TOTAL CAPITAL PROJECTS SPENDING</b>	<u>6,885,007</u>	<u>9,117,521</u>	<u>9,687,597</u>	<u>9,025,149</u>	<u>9,428,891</u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Alcoholic Beverage Control, Division of	10,000	4,856	27,471	72,524	72,524
Financial Services, Department of	66,784	94,272	94,272	94,272	94,272
Public Service Department	279	131	133	133	133
<b>Functional Total</b>	<b>77,063</b>	<b>99,259</b>	<b>121,876</b>	<b>166,929</b>	<b>166,929</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Parks, Recreation and Historic Preservation, Office of	5,290	6,650	6,650	6,650	6,650
<b>Functional Total</b>	<b>5,290</b>	<b>6,650</b>	<b>6,650</b>	<b>6,650</b>	<b>6,650</b>
<b>TRANSPORTATION</b>					
Transportation, Department of	4,712,736	4,891,423	5,079,888	5,081,465	5,083,057
<b>Functional Total</b>	<b>4,712,736</b>	<b>4,891,423</b>	<b>5,079,888</b>	<b>5,081,465</b>	<b>5,083,057</b>
<b>HEALTH</b>					
Health, Department of	8,427,560	8,480,656	8,093,461	8,095,882	8,073,812
<i>Medical Assistance</i>	7,205,231	6,885,563	6,518,273	6,486,127	6,428,330
<i>Public Health</i>	1,222,329	1,595,093	1,575,188	1,609,755	1,645,482
<b>Functional Total</b>	<b>8,427,560</b>	<b>8,480,656</b>	<b>8,093,461</b>	<b>8,095,882</b>	<b>8,073,812</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	819	3,582	3,582	3,582	3,582
<i>OCFS</i>	819	3,582	3,582	3,582	3,582
Housing and Community Renewal, Division of	4,673	3,102	3,102	3,102	3,102
Labor, Department of	42	150	150	150	150
<b>Functional Total</b>	<b>5,534</b>	<b>6,834</b>	<b>6,834</b>	<b>6,834</b>	<b>6,834</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	107,913	200,335	115,163	129,106	101,328
<i>OASAS</i>	107,913	200,335	115,163	129,106	101,328
Mental Health, Office of	92	1,075	1,075	1,075	1,075
<i>OMH</i>	92	1,075	1,075	1,075	1,075
<b>Functional Total</b>	<b>108,005</b>	<b>201,410</b>	<b>116,238</b>	<b>130,181</b>	<b>102,403</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Criminal Justice Services, Division of	31,648	34,390	34,390	34,390	34,390
Homeland Security and Emergency Services, Division of	55,142	76,369	84,104	84,036	83,965
Indigent Legal Services, Office of	217,488	224,296	302,296	302,296	302,296
Victim Services, Office of	22,773	61,458	47,058	47,058	47,058
<b>Functional Total</b>	<b>327,051</b>	<b>396,513</b>	<b>467,848</b>	<b>467,780</b>	<b>467,709</b>
<b>EDUCATION</b>					
Arts, Council on the	250	398	398	398	398
Education, Department of	6,152,571	6,653,276	6,378,678	6,252,958	6,213,809
<i>School Aid</i>	4,539,684	5,064,700	4,818,584	4,719,784	4,753,784
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>All Other</i>	5,134	13,183	13,183	13,183	13,183
<b>Functional Total</b>	<b>6,152,821</b>	<b>6,653,674</b>	<b>6,379,076</b>	<b>6,253,356</b>	<b>6,214,207</b>
<b>GENERAL GOVERNMENT</b>					
Elections, State Board of	0	50,000	10,000	30,000	10,000
Gaming Commission, New York State	117,930	122,500	120,200	127,300	129,600
Taxation and Finance, Department of	4,525	5,850	5,850	5,850	5,850
Veterans' Services, Department of	120	512	512	512	171
<b>Functional Total</b>	<b>122,575</b>	<b>178,862</b>	<b>136,562</b>	<b>163,662</b>	<b>145,621</b>
<b>ELECTED OFFICIALS</b>					
Judiciary	117,208	122,900	122,900	122,900	122,900
<b>Functional Total</b>	<b>117,208</b>	<b>122,900</b>	<b>122,900</b>	<b>122,900</b>	<b>122,900</b>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	26,381	(1,239,300)	(1,522,300)	(2,522,300)	(2,522,300)
<b>Functional Total</b>	<b>26,381</b>	<b>(1,239,300)</b>	<b>(1,522,300)</b>	<b>(2,522,300)</b>	<b>(2,522,300)</b>
<b>TOTAL ASSISTANCE AND GRANTS SPENDING</b>	<b>20,082,224</b>	<b>19,798,881</b>	<b>19,009,033</b>	<b>17,973,339</b>	<b>17,867,822</b>



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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	2,284	3,804	3,810	3,816	3,816
Alcoholic Beverage Control, Division of	14,703	23,414	23,055	23,429	23,811
Economic Development, Department of	0	103	103	103	103
Financial Services, Department of	176,282	163,054	163,054	163,054	163,054
Public Service Department	48,365	61,174	62,127	63,098	64,601
<b>Functional Total</b>	<b>241,634</b>	<b>251,549</b>	<b>252,149</b>	<b>253,500</b>	<b>255,385</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Environmental Conservation, Department of	80,598	88,337	88,886	83,526	83,526
Parks, Recreation and Historic Preservation, Office of	31,856	50,472	52,691	53,425	53,425
<b>Functional Total</b>	<b>112,454</b>	<b>138,809</b>	<b>141,577</b>	<b>136,951</b>	<b>136,951</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	35,141	39,803	39,803	39,803	39,803
Transportation, Department of	3,201	3,348	3,449	3,552	3,659
Waterfront Commission	0	1,554	1,554	1,554	1,554
<b>Functional Total</b>	<b>38,342</b>	<b>44,705</b>	<b>44,806</b>	<b>44,909</b>	<b>45,016</b>
<b>HEALTH</b>					
Health, Department of	140,489	162,575	164,210	164,303	164,457
<i>Medicaid Administration</i>	1,721	1	1	1	1
<i>Public Health</i>	138,768	162,574	164,209	164,302	164,456
<b>Functional Total</b>	<b>140,489</b>	<b>162,575</b>	<b>164,210</b>	<b>164,303</b>	<b>164,457</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	2,717	3,754	3,818	3,885	3,925
<i>OCFS</i>	2,717	3,754	3,818	3,885	3,925
Housing and Community Renewal, Division of	36,561	41,883	45,398	45,398	45,398
Labor, Department of	35,577	36,295	36,315	36,327	36,327
<b>Functional Total</b>	<b>74,855</b>	<b>81,932</b>	<b>85,531</b>	<b>85,610</b>	<b>85,650</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	0	2,198	2,198	2,198	2,198
<i>OASAS</i>	0	2,198	2,198	2,198	2,198
Mental Health, Office of	0	632	632	632	632
<i>OMH</i>	0	632	632	632	632
<b>Functional Total</b>	<b>0</b>	<b>2,830</b>	<b>2,830</b>	<b>2,830</b>	<b>2,830</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	191	223	223	223	223
<i>DOCCS</i>	191	223	223	223	223
Criminal Justice Services, Division of	341	411	419	427	435
Homeland Security and Emergency Services, Division of	26,549	37,546	38,174	38,827	39,483
Indigent Legal Services, Office of	4,397	4,310	4,386	4,463	4,543
Military and Naval Affairs, Division of	0	172	175	179	183
State Police, Division of	46,230	53,497	54,567	55,659	56,772
Victim Services, Office of	3,574	4,284	4,347	4,347	4,414
<b>Functional Total</b>	<b>81,282</b>	<b>100,443</b>	<b>102,291</b>	<b>104,125</b>	<b>106,053</b>
<b>HIGHER EDUCATION</b>					
Higher Education Services Corporation, New York State	7,443	9,920	0	0	0
State University of New York	4,635,397	4,800,120	4,859,063	4,984,679	5,117,615
<b>Functional Total</b>	<b>4,642,840</b>	<b>4,810,040</b>	<b>4,859,063</b>	<b>4,984,679</b>	<b>5,117,615</b>
<b>EDUCATION</b>					
Education, Department of	66,079	71,326	72,757	74,214	75,671
<i>All Other</i>	66,079	71,326	72,757	74,214	75,671
<b>Functional Total</b>	<b>66,079</b>	<b>71,326</b>	<b>72,757</b>	<b>74,214</b>	<b>75,671</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	1,080	1,560	1,560	1,560	1,560
Civil Service, Department of	0	387	395	403	403
Deferred Compensation Board	395	404	412	421	421
Gaming Commission, New York State	28,415	32,383	32,383	32,383	32,383
General Services, Office of	5,780	4,138	4,220	4,305	4,305
State, Department of	32,412	25,811	26,026	26,026	26,026
Taxation and Finance, Department of	30,919	45,523	45,523	45,523	45,523
Workers' Compensation Board	92,754	92,026	93,828	95,666	95,666
<b>Functional Total</b>	<u>191,755</u>	<u>202,232</u>	<u>204,347</u>	<u>206,287</u>	<u>206,287</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	14,702	18,351	18,663	18,981	19,332
Judiciary	105,682	111,700	111,700	111,700	111,700
Law, Department of	39,657	43,064	43,475	43,895	44,663
<b>Functional Total</b>	<u>160,041</u>	<u>173,115</u>	<u>173,838</u>	<u>174,576</u>	<u>175,695</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	2,103	(197,566)	(197,546)	(197,526)	(197,526)
<b>Functional Total</b>	<u>2,103</u>	<u>(197,566)</u>	<u>(197,546)</u>	<u>(197,526)</u>	<u>(197,526)</u>
<b>TOTAL PERSONAL SERVICE SPENDING</b>	<u>5,751,874</u>	<u>5,841,990</u>	<u>5,905,853</u>	<u>6,034,458</u>	<u>6,174,084</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	2,122	2,573	2,573	2,574	2,574
Alcoholic Beverage Control, Division of	23,127	25,082	21,739	22,267	22,720
Economic Development, Department of	640	1,847	1,847	1,847	1,847
Financial Services, Department of	53,487	55,386	55,386	55,386	55,386
Olympic Regional Development Authority	0	150	150	150	150
Public Service Department	7,500	15,302	1,014,106	1,014,827	1,014,996
<b>Functional Total</b>	<b>86,876</b>	<b>100,340</b>	<b>1,095,801</b>	<b>1,097,051</b>	<b>1,097,673</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Environmental Conservation, Department of	28,715	24,702	24,831	24,831	24,831
Parks, Recreation and Historic Preservation, Office of	38,973	37,211	37,515	37,822	37,822
<b>Functional Total</b>	<b>67,688</b>	<b>61,913</b>	<b>62,346</b>	<b>62,653</b>	<b>62,653</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	16,149	11,125	13,625	13,625	13,625
Transportation, Department of	5,313	5,563	5,720	5,875	6,034
Waterfront Commission	10	300	300	300	300
<b>Functional Total</b>	<b>21,472</b>	<b>16,988</b>	<b>19,645</b>	<b>19,800</b>	<b>19,959</b>
<b>HEALTH</b>					
Health, Department of	141,023	171,412	180,340	181,135	173,534
<i>Medicaid Administration</i>	26	1	1	1	1
<i>Public Health</i>	140,997	171,411	180,339	181,134	173,533
<b>Functional Total</b>	<b>141,023</b>	<b>171,412</b>	<b>180,340</b>	<b>181,135</b>	<b>173,534</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	11,415	16,774	17,108	17,003	17,339
<i>OCFS</i>	11,415	16,774	17,108	17,003	17,339
Housing and Community Renewal, Division of	9,883	21,935	22,154	22,154	22,154
Labor, Department of	19,090	22,034	20,538	20,538	20,538
Temporary and Disability Assistance, Office of	62	200	200	200	200
<i>All Other</i>	62	200	200	200	200
<b>Functional Total</b>	<b>40,450</b>	<b>60,943</b>	<b>60,000</b>	<b>59,895</b>	<b>60,231</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	7,952	12,923	13,090	13,261	13,248
<i>OASAS</i>	7,952	12,923	13,090	13,261	13,248
Mental Health, Office of	2,643	5,526	5,526	5,526	5,526
<i>OMH</i>	2,643	5,526	5,526	5,526	5,526
People with Developmental Disabilities, Office for	296	202	202	202	202
<i>OPWDD</i>	296	202	202	202	202
<b>Functional Total</b>	<b>10,891</b>	<b>18,651</b>	<b>18,818</b>	<b>18,989</b>	<b>18,976</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	41	2,448	2,448	2,448	2,448
<i>DOCCS</i>	41	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	9	1,953	1,991	2,030	2,069
Homeland Security and Emergency Services, Division of	12,125	17,042	17,345	17,655	17,924
Indigent Legal Services, Office of	606	900	917	935	953
Military and Naval Affairs, Division of	3,233	4,251	4,321	4,393	4,467
State Police, Division of	29,055	36,237	32,400	32,566	32,705
Victim Services, Office of	546	6,075	6,084	6,084	6,098
<b>Functional Total</b>	<b>45,615</b>	<b>68,906</b>	<b>65,506</b>	<b>66,111</b>	<b>66,664</b>
<b>HIGHER EDUCATION</b>					
Higher Education Services Corporation, New York State	7,444	14,909	17,000	0	0
State University of New York	2,762,399	2,827,977	2,941,340	3,024,767	3,111,584
<b>Functional Total</b>	<b>2,769,843</b>	<b>2,842,886</b>	<b>2,958,340</b>	<b>3,024,767</b>	<b>3,111,584</b>
<b>EDUCATION</b>					
Education, Department of	34,024	35,361	35,804	34,371	35,221
<i>All Other</i>	34,024	35,361	35,804	34,371	35,221
<b>Functional Total</b>	<b>34,024</b>	<b>35,361</b>	<b>35,804</b>	<b>34,371</b>	<b>35,221</b>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	1,209	1,905	1,905	1,905	1,905
Civil Service, Department of	0	474	485	497	497
Deferred Compensation Board	11	157	162	165	165
Elections, State Board of	1,040	875	375	875	375
Gaming Commission, New York State	13,744	21,477	21,477	21,477	21,477
General Services, Office of	5,461	8,382	8,583	8,788	8,788

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Labor Management Committees	0	329	337	346	346
Prevention of Domestic Violence, Office for	14	3	3	3	3
Public Employment Relations Board	33	48	50	51	51
State, Department of	12,111	8,993	8,748	8,748	8,748
Taxation and Finance, Department of	29,372	30,344	30,344	30,344	30,344
Veterans' Services, Department of	122	160	160	160	160
Workers' Compensation Board	55,846	61,205	62,753	64,340	64,340
<b>Functional Total</b>	<u>118,963</u>	<u>134,352</u>	<u>135,382</u>	<u>137,699</u>	<u>137,199</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	6,523	7,492	7,598	7,707	7,861
Judiciary	87,197	81,600	81,600	81,600	81,600
Law, Department of	43,872	52,982	53,070	53,162	54,076
Legislature	1,263	950	950	950	950
<b>Functional Total</b>	<u>138,855</u>	<u>143,024</u>	<u>143,218</u>	<u>143,419</u>	<u>144,487</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	1,445	(87,968)	(123,452)	(123,435)	(123,435)
<b>Functional Total</b>	<u>1,445</u>	<u>(87,968)</u>	<u>(123,452)</u>	<u>(123,435)</u>	<u>(123,435)</u>
<b>TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING</b>	<u><u>3,477,145</u></u>	<u><u>3,566,808</u></u>	<u><u>4,651,748</u></u>	<u><u>4,722,455</u></u>	<u><u>4,804,746</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	1,168	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	9,684	14,635	13,877	13,877	14,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	113,847	116,803	116,803	116,803	116,803
Public Service Department	32,830	40,255	40,526	42,493	45,040
<b>Functional Total</b>	<b>157,529</b>	<b>174,017</b>	<b>173,530</b>	<b>175,497</b>	<b>178,260</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Environmental Conservation, Department of	45,640	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,988	5,546	5,560	5,560	5,560
<b>Functional Total</b>	<b>50,628</b>	<b>52,518</b>	<b>52,532</b>	<b>52,532</b>	<b>52,532</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	22,596	26,897	26,897	26,897	26,897
Transportation, Department of	2,149	2,232	2,348	2,470	2,893
<b>Functional Total</b>	<b>24,745</b>	<b>29,129</b>	<b>29,245</b>	<b>29,367</b>	<b>29,790</b>
<b>HEALTH</b>					
Health, Department of	38,708	48,580	48,665	48,728	48,832
<i>Medicaid Administration</i>	633	1	1	1	1
<i>Public Health</i>	38,075	48,579	48,664	48,727	48,831
<b>Functional Total</b>	<b>38,708</b>	<b>48,580</b>	<b>48,665</b>	<b>48,728</b>	<b>48,832</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	1,839	2,502	2,600	2,701	2,787
<i>OCFS</i>	1,839	2,502	2,600	2,701	2,787
Housing and Community Renewal, Division of	20,328	27,893	30,181	29,953	29,953
Labor, Department of	23,757	27,886	26,399	26,408	26,408
Temporary and Disability Assistance, Office of	14	128	128	128	128
<i>All Other</i>	14	128	128	128	128
<b>Functional Total</b>	<b>45,938</b>	<b>58,409</b>	<b>59,308</b>	<b>59,190</b>	<b>59,276</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	0	1,394	1,417	1,442	1,455
<i>OASAS</i>	0	1,394	1,417	1,442	1,455
Mental Health, Office of	0	388	393	398	398
<i>OMH</i>	0	388	393	398	398
<b>Functional Total</b>	<b>0</b>	<b>1,782</b>	<b>1,810</b>	<b>1,840</b>	<b>1,853</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	127	137	139	142	142
<i>DOCCS</i>	127	137	139	142	142
Homeland Security and Emergency Services, Division of	631	876	879	882	900
Indigent Legal Services, Office of	2,891	2,836	2,884	2,933	2,983
Military and Naval Affairs, Division of	0	10	10	10	10
State Police, Division of	25,824	29,523	29,523	29,523	29,523
Victim Services, Office of	2,194	2,373	2,373	2,373	2,407
<b>Functional Total</b>	<b>31,667</b>	<b>35,755</b>	<b>35,808</b>	<b>35,863</b>	<b>35,965</b>
<b>HIGHER EDUCATION</b>					
Higher Education Services Corporation, New York State	4,447	6,319	0	0	0
State University of New York	440,088	594,153	612,098	630,581	649,619
<b>Functional Total</b>	<b>444,535</b>	<b>600,472</b>	<b>612,098</b>	<b>630,581</b>	<b>649,619</b>
<b>EDUCATION</b>					
Education, Department of	42,825	46,782	48,300	49,000	49,000
<i>All Other</i>	42,825	46,782	48,300	49,000	49,000
<b>Functional Total</b>	<b>42,825</b>	<b>46,782</b>	<b>48,300</b>	<b>49,000</b>	<b>49,000</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>GENERAL GOVERNMENT</b>					
Budget, Division of the	723	1,000	1,000	1,000	1,000
Civil Service, Department of	0	256	261	266	266
Deferred Compensation Board	262	266	272	277	277
Gaming Commission, New York State	16,516	20,791	20,791	20,791	20,791
General Services, Office of	3,724	2,780	2,836	2,893	2,893
State, Department of	24,638	16,291	16,436	16,436	16,436
Taxation and Finance, Department of	20,680	22,077	22,077	22,077	22,077
Workers' Compensation Board	61,942	60,562	62,678	64,874	64,874
<b>Functional Total</b>	<u>128,485</u>	<u>124,023</u>	<u>126,351</u>	<u>128,614</u>	<u>128,614</u>
<b>ELECTED OFFICIALS</b>					
Audit and Control, Department of	1,900	2,492	2,580	2,672	2,724
Judiciary	49,495	55,800	55,800	55,800	55,800
Law, Department of	27,573	28,812	29,296	29,797	30,297
<b>Functional Total</b>	<u>78,968</u>	<u>87,104</u>	<u>87,676</u>	<u>88,269</u>	<u>88,821</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	1,405	1,451	1,475	1,500	1,500
<b>Functional Total</b>	<u>1,405</u>	<u>1,451</u>	<u>1,475</u>	<u>1,500</u>	<u>1,500</u>
<b>TOTAL GENERAL STATE CHARGES SPENDING</b>	<u><u>1,045,433</u></u>	<u><u>1,260,022</u></u>	<u><u>1,276,798</u></u>	<u><u>1,300,981</u></u>	<u><u>1,324,062</u></u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	1,049	0	0	0	0
Economic Development, Department of	7,198	47,055	10,055	10,055	10,055
Empire State Development Corporation	155,255	98,500	98,500	1,000	1,000
Public Service Department	4,648	0	0	0	0
<b>Functional Total</b>	<u>168,150</u>	<u>145,555</u>	<u>108,555</u>	<u>11,055</u>	<u>11,055</u>
<b>PARKS AND THE ENVIRONMENT</b>					
Parks, Recreation and Historic Preservation, Office of	915	16,270	16,270	16,270	16,270
<b>Functional Total</b>	<u>915</u>	<u>16,270</u>	<u>16,270</u>	<u>16,270</u>	<u>16,270</u>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	17,628	18,000	18,000	18,000	18,000
Transportation, Department of	39,254	42,504	42,504	42,504	42,504
<b>Functional Total</b>	<u>56,882</u>	<u>60,504</u>	<u>60,504</u>	<u>60,504</u>	<u>60,504</u>
<b>HEALTH</b>					
Aging, Office for the	91,912	98,694	98,694	98,694	98,694
Health, Department of	68,699,526	68,728,996	68,336,253	70,583,293	71,480,602
<i>Medical Assistance</i>	55,820,068	54,458,593	53,376,190	55,070,094	55,276,928
<i>Essential Plan</i>	9,745,025	11,575,922	12,160,296	12,665,095	13,308,549
<i>Medicaid Administration</i>	833,277	357,834	357,834	357,834	357,834
<i>Public Health</i>	2,301,156	2,336,647	2,441,933	2,490,270	2,537,291
<b>Functional Total</b>	<u>68,791,438</u>	<u>68,827,690</u>	<u>68,434,947</u>	<u>70,681,987</u>	<u>71,579,296</u>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	2,286,460	1,337,977	1,044,300	1,044,300	1,044,300
<i>OCFS</i>	2,286,460	1,337,977	1,044,300	1,044,300	1,044,300
Housing and Community Renewal, Division of	137,206	48,434	48,434	48,434	48,434
Labor, Department of	164,015	151,892	151,892	151,892	151,892
Temporary and Disability Assistance, Office of	3,605,559	3,810,776	3,760,776	3,743,576	3,743,576
<i>Welfare Assistance</i>	2,326,849	2,693,776	2,643,776	2,626,576	2,626,576
<i>All Other</i>	1,278,710	1,117,000	1,117,000	1,117,000	1,117,000
<b>Functional Total</b>	<u>6,193,240</u>	<u>5,349,079</u>	<u>5,005,402</u>	<u>4,988,202</u>	<u>4,988,202</u>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	151,779	130,440	130,440	130,440	130,440
<i>OASAS</i>	151,779	130,440	130,440	130,440	130,440
Mental Health, Office of	72,198	55,965	55,965	55,965	55,965
<i>OMH</i>	72,198	55,965	55,965	55,965	55,965
<b>Functional Total</b>	<u>223,977</u>	<u>186,405</u>	<u>186,405</u>	<u>186,405</u>	<u>186,405</u>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Criminal Justice Services, Division of	13,770	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	4,257,688	2,508,000	2,108,000	1,008,000	1,008,000
Victim Services, Office of	109,398	93,000	93,000	93,000	93,000
<b>Functional Total</b>	<u>4,380,856</u>	<u>2,616,800</u>	<u>2,216,800</u>	<u>1,116,800</u>	<u>1,116,800</u>
<b>EDUCATION</b>					
Arts, Council on the	121	600	600	600	600
Education, Department of	8,474,379	8,601,355	4,177,645	4,177,645	4,177,645
<i>School Aid</i>	7,418,800	7,648,493	3,295,938	3,295,938	3,295,938
<i>Special Education Categorical Programs</i>	973,272	871,155	800,000	800,000	800,000
<i>All Other</i>	82,307	81,707	81,707	81,707	81,707
<b>Functional Total</b>	<u>8,474,500</u>	<u>8,601,955</u>	<u>4,178,245</u>	<u>4,178,245</u>	<u>4,178,245</u>
<b>GENERAL GOVERNMENT</b>					
Elections, State Board of	144	0	0	0	0
General Services, Office of	0	250	250	250	250
Prevention of Domestic Violence, Office for	185	0	0	0	0
State, Department of	64,534	57,957	57,957	57,957	57,957
<b>Functional Total</b>	<u>64,863</u>	<u>58,207</u>	<u>58,207</u>	<u>58,207</u>	<u>58,207</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	(416,232)	(467,938)	(467,938)	(467,938)	(467,938)
<b>Functional Total</b>	<u>(416,232)</u>	<u>(467,938)</u>	<u>(467,938)</u>	<u>(467,938)</u>	<u>(467,938)</u>
<b>TOTAL ASSISTANCE AND GRANTS SPENDING</b>	<u><u>87,938,589</u></u>	<u><u>85,394,527</u></u>	<u><u>79,797,397</u></u>	<u><u>80,829,737</u></u>	<u><u>81,727,046</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	4,891	3,413	3,413	3,413	3,413
Public Service Department	1,000	1,202	1,202	1,202	1,202
<b>Functional Total</b>	<b>5,891</b>	<b>4,615</b>	<b>4,615</b>	<b>4,615</b>	<b>4,615</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Environmental Conservation, Department of	23,648	30,511	30,511	30,511	30,511
Parks, Recreation and Historic Preservation, Office of	3,065	2,867	2,867	2,867	2,867
<b>Functional Total</b>	<b>26,713</b>	<b>33,378</b>	<b>33,378</b>	<b>33,378</b>	<b>33,378</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	4,118	4,795	4,795	4,795	4,795
Transportation, Department of	9,799	10,484	10,799	11,122	11,456
Waterfront Commission	0	40	40	40	40
<b>Functional Total</b>	<b>13,917</b>	<b>15,319</b>	<b>15,634</b>	<b>15,957</b>	<b>16,291</b>
<b>HEALTH</b>					
Aging, Office for the	3,277	6,068	6,068	6,068	6,068
Health, Department of	109,936	110,730	111,573	112,242	112,934
<i>Essential Plan</i>	0	5,452	5,702	5,852	6,078
<i>Medicaid Administration</i>	49,757	45,161	45,732	46,258	46,706
<i>Public Health</i>	60,179	60,117	60,139	60,132	60,150
Medicaid Inspector General, Office of the	16,667	16,708	16,708	16,708	16,708
<b>Functional Total</b>	<b>129,880</b>	<b>133,506</b>	<b>134,349</b>	<b>135,018</b>	<b>135,710</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	37,126	34,791	35,398	36,012	36,244
<i>OCFS</i>	37,126	34,791	35,398	36,012	36,244
Housing and Community Renewal, Division of	6,843	8,447	8,452	8,452	8,452
Human Rights, Division of	0	3,421	3,421	3,421	3,421
Labor, Department of	201,660	179,753	179,892	180,035	180,035
National and Community Service	645	461	470	479	479
Temporary and Disability Assistance, Office of	115,611	79,311	79,311	79,311	79,311
<i>All Other</i>	115,611	79,311	79,311	79,311	79,311
<b>Functional Total</b>	<b>361,885</b>	<b>306,184</b>	<b>306,944</b>	<b>307,710</b>	<b>307,942</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	4,809	5,204	5,256	5,309	5,309
<i>OASAS</i>	4,809	5,204	5,256	5,309	5,309
Developmental Disabilities, State Council on	1,154	1,266	1,266	1,266	1,266
Justice Center	13,688	12,930	12,685	12,688	12,690
Mental Health, Office of	1,475	1,065	1,065	1,065	1,065
<i>OMH</i>	1,475	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	147	0	0	0	0
<i>OPWDD</i>	147	0	0	0	0
<b>Functional Total</b>	<b>21,273</b>	<b>20,465</b>	<b>20,272</b>	<b>20,328</b>	<b>20,330</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	11,500	3,753	3,753	3,753	3,753
<i>DOCCS</i>	11,500	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	2,339	4,965	5,062	5,162	5,259
Homeland Security and Emergency Services, Division of	16,011	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	29,170	24,102	24,584	25,076	25,578
State Police, Division of	19,183	13,163	13,426	13,695	13,969
Victim Services, Office of	4,541	2,455	2,455	2,455	2,455
<b>Functional Total</b>	<b>82,744</b>	<b>63,438</b>	<b>64,280</b>	<b>65,141</b>	<b>66,014</b>
<b>HIGHER EDUCATION</b>					
Higher Education Services Corporation, New York State	43	836	836	836	836
State University of New York	9,240	8,306	8,306	8,306	8,306
<b>Functional Total</b>	<b>9,283</b>	<b>9,142</b>	<b>9,142</b>	<b>9,142</b>	<b>9,142</b>
<b>EDUCATION</b>					
Education, Department of	97,072	87,737	87,737	87,737	87,737
<i>School Aid</i>	2,788	0	0	0	0
<i>All Other</i>	94,284	87,737	87,737	87,737	87,737
<b>Functional Total</b>	<b>97,072</b>	<b>87,737</b>	<b>87,737</b>	<b>87,737</b>	<b>87,737</b>
<b>GENERAL GOVERNMENT</b>					
Elections, State Board of	981	690	704	718	732
Information Technology Services, Office of	707	0	0	0	0
Prevention of Domestic Violence, Office for	180	0	0	0	0



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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
State, Department of	3,533	10,758	10,758	10,758	10,758
Veterans' Services, Department of	746	894	903	912	912
<b>Functional Total</b>	<u>6,147</u>	<u>12,342</u>	<u>12,365</u>	<u>12,388</u>	<u>12,402</u>
 <b>ELECTED OFFICIALS</b>					
Judiciary	1,576	2,200	2,200	2,200	2,200
Law, Department of	20,747	24,000	24,000	24,000	24,443
<b>Functional Total</b>	<u>22,323</u>	<u>26,200</u>	<u>26,200</u>	<u>26,200</u>	<u>26,643</u>
 <b>TOTAL PERSONAL SERVICE SPENDING</b>	 <u>777,128</u>	 <u>712,326</u>	 <u>714,916</u>	 <u>717,614</u>	 <u>720,204</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	16,360	9,808	9,808	9,808	9,808
Economic Development, Department of	1,154	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400
Public Service Department	947	93	93	93	93
<b>Functional Total</b>	<b>18,461</b>	<b>11,546</b>	<b>11,546</b>	<b>11,546</b>	<b>11,546</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Adirondack Park Agency	0	350	350	350	350
Environmental Conservation, Department of	22,854	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	2,211	1,147	1,147	1,147	1,147
<b>Functional Total</b>	<b>25,065</b>	<b>18,439</b>	<b>18,439</b>	<b>18,439</b>	<b>18,439</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	2,390	4,311	4,311	4,311	4,311
Transportation, Department of	9,607	13,477	13,849	14,231	14,776
<b>Functional Total</b>	<b>11,997</b>	<b>17,788</b>	<b>18,160</b>	<b>18,542</b>	<b>19,087</b>
<b>HEALTH</b>					
Aging, Office for the	1,611	4,348	4,348	4,348	4,348
Health, Department of	586,404	1,602,332	897,519	935,261	910,513
<i>Essential Plan</i>	0	689,891	97,563	98,419	100,700
<i>Medicaid Administration</i>	301,222	624,781	570,291	606,857	579,441
<i>Public Health</i>	285,182	287,660	229,665	229,985	230,372
Medicaid Inspector General, Office of the	3,177	3,015	3,086	3,086	3,086
<b>Functional Total</b>	<b>591,192</b>	<b>1,609,695</b>	<b>904,953</b>	<b>942,695</b>	<b>917,947</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	65,430	75,660	77,156	76,798	77,712
<i>OCFS</i>	65,430	75,660	77,156	76,798	77,712
Housing and Community Renewal, Division of	3,064	3,367	3,368	3,368	3,368
Human Rights, Division of	2,333	1,339	1,339	1,339	1,339
Labor, Department of	104,792	81,679	81,679	81,679	81,679
National and Community Service	13,284	16,931	17,277	17,194	17,194
Temporary and Disability Assistance, Office of	110,383	73,954	73,954	73,954	73,954
<i>All Other</i>	110,383	73,954	73,954	73,954	73,954
<b>Functional Total</b>	<b>299,286</b>	<b>252,930</b>	<b>254,773</b>	<b>254,332</b>	<b>255,246</b>
<b>MENTAL HYGIENE</b>					
Addiction Services and Supports, Office of	15,875	3,762	3,858	3,956	3,956
<i>OASAS</i>	15,875	3,762	3,858	3,956	3,956
Developmental Disabilities, State Council on	3,832	2,149	2,149	2,149	2,149
Justice Center	2,624	2,819	2,553	2,568	2,581
Mental Health, Office of	645	10,416	10,416	10,416	10,416
<i>OMH</i>	645	10,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	60,593	1,000	1,000	1,000	1,000
<i>OPWDD</i>	60,593	1,000	1,000	1,000	1,000
<b>Functional Total</b>	<b>83,569</b>	<b>20,146</b>	<b>19,976</b>	<b>20,089</b>	<b>20,102</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	764	1,191	1,191	1,191	1,191
<i>DOCCS</i>	764	1,191	1,191	1,191	1,191
Criminal Justice Services, Division of	4,077	4,602	4,693	4,784	4,874
Homeland Security and Emergency Services, Division of	31,338	25,000	25,000	25,000	25,000
Military and Naval Affairs, Division of	19,539	17,026	17,440	17,865	18,217
State Police, Division of	14,244	21,337	15,544	16,197	16,521
Victim Services, Office of	1,198	919	919	919	919
<b>Functional Total</b>	<b>71,160</b>	<b>70,075</b>	<b>64,787</b>	<b>65,956</b>	<b>66,722</b>
<b>HIGHER EDUCATION</b>					
City University of New York	25	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	2,703	5,797	5,797	5,797	5,797
State University of New York	356,453	340,330	340,330	340,330	340,330
<b>Functional Total</b>	<b>359,181</b>	<b>348,127</b>	<b>348,127</b>	<b>348,127</b>	<b>348,127</b>
<b>EDUCATION</b>					
Arts, Council on the	0	100	100	100	100
Education, Department of	88,765	75,291	65,381	65,381	65,381
<i>School Aid</i>	4,991	0	0	0	0
<i>All Other</i>	83,774	75,291	65,381	65,381	65,381
<b>Functional Total</b>	<b>88,765</b>	<b>75,391</b>	<b>65,481</b>	<b>65,481</b>	<b>65,481</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<b>GENERAL GOVERNMENT</b>					
Elections, State Board of	6,498	8,509	7,819	7,938	6,037
General Services, Office of	18,707	17,193	17,193	17,193	17,193
Information Technology Services, Office of	6,363	0	0	0	0
Prevention of Domestic Violence, Office for	29	0	0	0	0
State, Department of	1,634	9,046	9,046	9,046	9,046
Taxation and Finance, Department of	118	500	500	500	500
Veterans' Services, Department of	305	885	898	910	910
<b>Functional Total</b>	<u>33,654</u>	<u>36,133</u>	<u>35,456</u>	<u>35,587</u>	<u>33,686</u>
<b>ELECTED OFFICIALS</b>					
Judiciary	9,624	8,800	8,800	8,800	8,800
Law, Department of	5,200	12,005	12,005	12,005	12,187
<b>Functional Total</b>	<u>14,824</u>	<u>20,805</u>	<u>20,805</u>	<u>20,805</u>	<u>20,987</u>
<b>ALL OTHER CATEGORIES</b>					
Miscellaneous	960,929	500,000	0	0	0
<b>Functional Total</b>	<u>960,929</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING</b>	<u>2,558,083</u>	<u>2,981,075</u>	<u>1,762,503</u>	<u>1,801,599</u>	<u>1,777,370</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>					
Agriculture and Markets, Department of	3,144	2,216	2,216	2,216	2,216
Public Service Department	0	781	781	781	781
<b>Functional Total</b>	<b>3,144</b>	<b>2,997</b>	<b>2,997</b>	<b>2,997</b>	<b>2,997</b>
<b>PARKS AND THE ENVIRONMENT</b>					
Environmental Conservation, Department of	15,221	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	16	24	24	24	24
<b>Functional Total</b>	<b>15,237</b>	<b>18,776</b>	<b>18,776</b>	<b>18,776</b>	<b>18,776</b>
<b>TRANSPORTATION</b>					
Motor Vehicles, Department of	2,816	3,090	3,090	3,090	3,090
Transportation, Department of	6,220	6,862	7,218	7,594	8,706
<b>Functional Total</b>	<b>9,036</b>	<b>9,952</b>	<b>10,308</b>	<b>10,684</b>	<b>11,796</b>
<b>HEALTH</b>					
Aging, Office for the	20	0	0	0	0
Health, Department of	45,014	54,154	53,844	53,839	53,850
<i>Medicaid Administration</i>	4,792	9,482	9,158	9,158	9,158
<i>Public Health</i>	40,222	44,672	44,686	44,681	44,692
Medicaid Inspector General, Office of the	11,036	10,862	10,862	10,862	10,862
<b>Functional Total</b>	<b>56,070</b>	<b>65,016</b>	<b>64,706</b>	<b>64,701</b>	<b>64,712</b>
<b>SOCIAL WELFARE</b>					
Children and Family Services, Office of	17,731	22,771	23,660	24,590	25,284
<i>OCFS</i>	17,731	22,771	23,660	24,590	25,284
Housing and Community Renewal, Division of	4,406	5,604	5,606	5,501	5,501
Labor, Department of	129,231	120,191	120,280	120,378	120,378
National and Community Service	0	245	248	252	252
Temporary and Disability Assistance, Office of	74,218	50,476	50,476	50,476	50,476
<i>All Other</i>	74,218	50,476	50,476	50,476	50,476
<b>Functional Total</b>	<b>225,586</b>	<b>199,287</b>	<b>200,270</b>	<b>201,197</b>	<b>201,891</b>
<b>MENTAL HYGIENE</b>					
Developmental Disabilities, State Council on	740	785	785	785	785
Justice Center	0	149	153	157	169
Mental Health, Office of	940	612	612	612	612
<i>OMH</i>	940	612	612	612	612
People with Developmental Disabilities, Office for	95	0	0	0	0
<i>OPWDD</i>	95	0	0	0	0
<b>Functional Total</b>	<b>1,775</b>	<b>1,546</b>	<b>1,550</b>	<b>1,554</b>	<b>1,566</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>					
Corrections and Community Supervision, Department of	646	2,261	2,271	2,281	2,281
<i>DOCCS</i>	646	2,261	2,271	2,281	2,281
Criminal Justice Services, Division of	414	369	376	384	391
Homeland Security and Emergency Services, Division of	6,576	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	10,228	7,431	7,431	7,431	7,431
State Police, Division of	2,742	1,500	1,500	1,500	1,500
Victim Services, Office of	407	450	450	450	450
<b>Functional Total</b>	<b>21,013</b>	<b>19,011</b>	<b>19,028</b>	<b>19,046</b>	<b>19,053</b>
<b>HIGHER EDUCATION</b>					
Higher Education Services Corporation, New York State	50	1	1	1	1
State University of New York	35	51	51	51	51
<b>Functional Total</b>	<b>85</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>
<b>EDUCATION</b>					
Education, Department of	62,002	56,000	56,000	56,000	56,000
<i>School Aid</i>	1,687	0	0	0	0
<i>All Other</i>	60,315	56,000	56,000	56,000	56,000
<b>Functional Total</b>	<b>62,002</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>
<b>GENERAL GOVERNMENT</b>					
Elections, State Board of	620	437	453	469	478
Information Technology Services, Office of	370	0	0	0	0
State, Department of	2,325	5,812	5,812	5,812	5,812
Veterans' Services, Department of	480	545	591	594	594
<b>Functional Total</b>	<b>3,795</b>	<b>6,794</b>	<b>6,856</b>	<b>6,875</b>	<b>6,884</b>
<b>ELECTED OFFICIALS</b>					

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Judiciary	599	800	800	800	800
Law, Department of	13,784	15,745	15,745	15,745	16,019
<b>Functional Total</b>	<u>14,383</u>	<u>16,545</u>	<u>16,545</u>	<u>16,545</u>	<u>16,819</u>
<b>TOTAL GENERAL STATE CHARGES SPENDING</b>	<u>412,126</u>	<u>395,976</u>	<u>397,088</u>	<u>398,427</u>	<u>400,546</u>

**General Fund Transfers From Other Funds**  
(thousands of dollars)

Fund	Account Name	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>PIT in Excess of Revenue Bond Debt Service</b>		<b>21,748,186</b>	<b>26,446,079</b>	<b>28,358,143</b>	<b>32,324,197</b>	<b>37,030,616</b>
<b>PTET in Excess of Revenue Bond Debt Service</b>		<b>6,977,717</b>	<b>7,374,000</b>	<b>6,226,000</b>	<b>(670,000)</b>	<b>0</b>
<b>ECEP in Excess of Revenue Bond Debt Service</b>		<b>0</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>	<b>0</b>
<b>Sales Tax in Excess of Revenue Bond Debt Service</b>		<b>7,838,761</b>	<b>8,972,766</b>	<b>8,964,853</b>	<b>9,063,518</b>	<b>8,860,674</b>
<b>Sales Tax in Excess of LGAC Bond Debt Service</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Real Estate Taxes in Excess of CW/CA Debt Service</b>		<b>876,700</b>	<b>857,453</b>	<b>941,614</b>	<b>1,041,047</b>	<b>1,161,696</b>
<b>Total All Other Transfers</b>		<b>3,943,246</b>	<b>1,744,211</b>	<b>1,863,603</b>	<b>1,487,319</b>	<b>1,547,636</b>
339.21982	Administration Program	292	518	518	518	518
339.22091	Adult Home Quality Enhancement Account	2,200	0	0	0	0
339.22080	Adult Shelter Sanction Account	0	30,000	0	0	0
339.22009	Asbestos Safety Training Program Account	24	0	0	0	0
339.22003	Bell Jar Collection Account	1,149	500	500	500	500
339.21977	Business and Licensing Services Account	5,269	81,828	81,828	81,828	81,828
339.21920	Certificate of Need Account	163	0	0	0	0
346.22700	Chemical Dependence Services	659	0	0	0	0
061.20810	Child Health Plus	81	85	85	85	85
025.20401	Child Performer Protection Account	51	27	27	27	27
E01.60850	City University of New York Senior College Operating Fund	3,924	0	0	0	0
334.55055	Civil Service Administration Account	1,870	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	407	894	894	894	894
S01.23702	Commercial Gaming Regulation	1	2	2	2	2
339.21945	Criminal Justice Improvement Account	870	737	737	737	737
339.22124	Cuba Lake Management Fund	0	5	5	5	5
072.30050	Dedicated Highway and Bridge Trust	838,073	503,914	818,022	648,404	984,359
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	1,014	0	0	0	0
323.55010	Design and Construction Account	0	1,866	1,866	1,866	1,866
339.22100	DHCR Housing Credit Agency Application Fees Account	0	404	404	404	404
061.20818	Elderly Pharmaceutical Insurance Coverage Premium	37	47	47	47	47
061.20809	Emergency Medical Services Training Account	182	185	185	185	185
339.22161	Empire State Stem Cell Trust Account	36	0	0	0	0
301.21080	Environmental Conservation Magazine Account	0	150	150	150	150
339.21959	Environmental Laboratory Fee Account	221	283	283	283	283
301.21081	Environmental Regulatory Account	2,614	2,835	2,835	2,835	2,835
339.22065	Examination and Miscellaneous Revenue Account	0	1,961	1,961	1,961	1,961
267.25200	Federal Education Fund	1,246	1,070	1,070	1,070	1,070
486.26000	Federal Emergency Employment Act Fund	2,139	0	0	0	0
301.21065	Federal Grant Indirect Cost Recovery Account	2,227	1,041	1,041	1,041	1,041
291.313DD	Federal Grants - Capital	231	0	0	0	0
265.25100	Federal Health and Human Services Fund	178,549	107,955	107,955	107,955	107,955
290.25300	Federal Miscellaneous Operating Grants Fund	21,578	35,460	20,460	20,460	5,460
261.25000	Federal USDA/Food and Nutrition Services Fund	18,226	33,742	33,742	33,742	33,742
339.21911	Financial Control Board Account	20	12	12	12	12
339.21950	Fingerprint Identification & Technology Account	3,128	14,543	14,543	14,543	14,543
339.21904	Fire Prevention and Code Enforcement Account	0	19,810	19,810	19,810	19,810
339.22075	Funeral Directing Program Account	18	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	22,766	25,200	25,200	25,200	25,200
061.20821	Health Care Delivery Administration Account	9	0	0	0	0
S06.24850	Health Care Transformation Fund	341,708	250,000	250,000	250,000	0
396.55300	Health Insurance Internal Services Account	2,384	3,428	3,428	3,428	3,428
S02.23755	Health Operation and Oversight Account	48	0	0	0	0
339.21960	HESC - Insurance Premium Payments	9,827	11,000	8,500	0	0
339.22090	Housing Indirect Cost Recovery Account	717	201	201	201	201
390.23551	Indigent Legal Services	37,847	234,000	122,000	122,000	122,000
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
160.20902	Lottery Administration - New	5,182	4,274	4,274	4,274	4,274
301.21066	Low Level Radioactive Waste Account	103	103	103	103	103
304.40100	Mental Health Services Fund	2,003,237	1,884,596	1,873,904	1,667,742	1,661,992
313.21402	Metropolitan Mass Transportation Operating Assistance Account	1,408	0	0	0	0
314.21452	Mobile Source Account	0	6,404	6,404	6,404	6,404
S08.24800	New York State Cannabis Revenue	0	50,000	0	0	0
339.22240	New York State Medical Indemnity	54	0	0	0	0
339.21925	Nursing Home Receivership Account	1,000	0	0	0	0
339.22177	Occupational Health Clinic Account	24	22	22	22	22
305.21252	Occupational Safety and Health Inspection Account	1,397	0	0	0	0
305.21251	Occupational Safety and Health Training and Education Account	1,468	0	0	0	0
323.5502X	Office of General Services Executive Direction Account	3,076	105	105	105	105
323.5502Y	OGS Building Administration - Internal Service	26	0	0	0	0
339.219YN	OGS Standards and Purchase - Special Revenue State	107	3,000	3,000	3,000	3,000
323.5502Z	OGS Standards and Purchase Account - Internal Service	51	0	0	0	0
339.22139	Patient Safety Center	1,506	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	18	22	22	22	22
S01.23703	Problem Gambling Services	2,000	0	0	0	0
339.22088	Professional Medical Conduct Account	781	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	0	4,161	4,161	4,161	4,161
339.22011	Public Service Account	4,984	5,671	5,671	5,671	5,671
339.21998	Public Work Enforcement	840	0	0	0	0
061.20823	Qualified Health Plan Administration	27	79	79	79	79

**General Fund Transfers From Other Funds**  
(thousands of dollars)

Fund	Account Name	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
339.21965	Radiological Health Protection	100	150	150	150	150
339.21944	Radiology Emergency Preparedness Account	1,350	1,350	1,350	1,350	1,350
301.21067	Recreation Account	200	200	200	200	200
339.21912	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
339.22028	State Central Register Account	97	97	97	97	97
354.22802	State Police Motor Vehicle Enforcement Account	82,420	112,420	112,420	112,420	112,420
339.21937	State University Dormitory Income Reimbursable Account	1,091	0	0	0	0
345.22653	State University General IFR Account	42,966	25,860	25,856	26,169	26,182
345.22656	State University Hospital IFR Operations Account	0	0	52,480	64,163	59,262
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	32	36	36	36	36
339.22162	Systems and Technology Account	3,846	4,487	4,487	4,487	4,487
339.22192	Tax Return Preparers Fee	524	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	0	974	974	974	974
339.22169	Tribal State Compact Revenue Account	230,349	168,000	149,000	149,000	149,000
339.22172	Underground Facilities Safety Training Account	1,175	2,175	1,175	175	175
480.25900	Unemployment Insurance Administration Fund	28,145	36,569	36,569	36,569	36,569
482.23601	Unemployment Insurance Special Interest and Penalty Fund	4,216	5,163	5,163	5,163	5,163
339.22103	Vital Records Management Account	295	787	787	787	787
160.20903	VLT Administration Account	208	666	666	666	666
301.21053	Waste Tire Management and Recycling Account	0	10,000	3,000	0	0
339.21995	Workers' Compensation Account	13,300	12,852	12,852	12,852	12,852
		<b>41,384,610</b>	<b>45,402,009</b>	<b>46,361,713</b>	<b>43,246,081</b>	<b>48,600,622</b>

General Fund Transfers To Other Funds  
(thousands of dollars)

Fund	Account Name	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Transfers to Debt Service Funds</b>		<b>239,054</b>	<b>286,465</b>	<b>299,389</b>	<b>327,240</b>	<b>333,482</b>
<b>Transfers to Capital Projects Funds</b>		<b>5,798,233</b>	<b>5,115,721</b>	<b>3,788,651</b>	<b>2,491,745</b>	<b>3,657,368</b>
<b>Transfers to SUNY University Operations</b>		<b>1,535,059</b>	<b>1,767,510</b>	<b>1,765,374</b>	<b>1,761,048</b>	<b>1,761,048</b>
<b>Total All Other Transfers</b>		<b>1,474,397</b>	<b>2,089,674</b>	<b>1,620,428</b>	<b>1,620,802</b>	<b>1,477,394</b>
334.55050	Agencies Internal Service	0	50,000	50,000	50,000	50,000
020.20143	Alzheimers Disease Assistance	194	214	270	270	270
339.22138	Authority Budget Office Account	0	250	0	0	0
334.55057	Banking Services	32,108	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	312	390	500	500	500
323.55022	Business Services Center	30,000	37,916	39,703	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
396.55301	Civil Service EBD Administration Reimbursement Account	613	0	0	0	0
020.20100	Combined Expendable Trust Fund	0	186,300	186,300	186,300	186,300
397.55350	Correctional Industries	46,546	23,773	23,773	23,773	23,773
340.22501	Court Facility Income Account	113,558	123,000	123,000	123,000	123,000
339.21945	Criminal Justice Improvement Account	28,800	38,938	24,538	24,538	24,538
073.20853	Dedicated Mass Transportation Non MTA	5,312	5,274	5,274	5,274	5,274
160.20901	Education - New	140,000	0	0	0	0
339.22247	Entertainment Diversity Job Training Development	3,304	1,500	1,500	1,500	1,500
339.22266	Hazard Mitigation Revolve Loan	624	2,000	0	0	0
339.HCSFO	Health Care Stability Fund	0	350,000	0	0	0
506.24850	Health Care Transformation	125,000	125,000	125,000	125,000	0
319.40300	Health Income Fund	19,045	16,079	16,079	16,079	16,079
396.55300	Health Insurance Internal Services Account	14,812	9,000	9,000	9,000	9,000
339.22140	Helen Hayes Hospital Account	7,561	19,229	15,029	7,429	7,429
316.40250	Housing Debt Fund	(505)	0	0	0	0
390.23551	Indigent Legal Services	0	28,000	74,781	74,781	74,781
345.22652	Long Island Veterans' Home Account	634	0	0	0	0
502.23755	MCF-Health Operation and Oversight Account	0	6,550	6,550	6,550	6,550
339.22128	Medication Reimbursement Account	30	0	0	0	0
313.21402	Metropolitan Mass Transportation Operating Assistance Account	18,885	21,175	21,175	21,175	21,175
225.23651	Mobility Tax Trust Account	244,250	244,250	244,250	244,250	244,250
339.22144	Montrose State Veterans Home	1,527	5,473	3,973	1,473	1,473
334.55059	Neighbor Work Project Account	11,302	1,000	1,000	1,000	1,000
225.23653	New York Central Business District Trust	154,545	156,090	157,651	159,228	160,820
368.23151	New York City County Clerk Operations Offset Fund	2,744	2,700	2,700	2,700	2,700
339.22141	New York City Veterans Home (St. Albans) Account	1,149	4,117	3,117	1,117	1,117
339.22211	New York State Campaign Finance	0	50,000	10,000	30,000	10,000
339.22142	New York State Home for Veterans and their Dependents (Oxford)	882	3,113	2,313	813	813
339.22240	NYS Medical Indemnity	0	20	20	20	20
339.22177	Occupational Health Clinic Account	0	5,020	20	20	20
323.5502Y	OGS Building Administration - Internal Service	9,500	9,500	9,500	9,500	9,500
339.22088	Professional Medical Conduct Account	0	369	369	369	369
020.20183	Prostate Cancer Research and Education	93	91	200	200	200
313.21401	Public Transportation Systems Operating Assistance Account	17,203	17,203	17,203	17,203	17,203
073.20852	Railroad Account	9,281	9,216	9,216	9,216	9,216
339.22171	Recruitment Incentive Account	2,587	2,587	2,587	2,587	2,587
339.22053	Rome School for the Deaf Account	1,042	1,020	1,020	1,020	1,020
339.21987	Spinal Cord Injury	8,500	8,500	8,500	8,500	8,500
325.50050	State Fair Receipts Fund	13,000	6,000	6,000	6,000	6,000
339.21937	State University Dormitory Income Reimbursable Account	8	0	0	0	0
345.22653	State University General IFR Account	212	0	0	0	0
345.22658	State University Hospital IFR	366	0	0	0	0
345.22656	State University Hospital IFR Operations Account	337,938	402,223	302,223	302,223	302,223
345.22659	State University of New York Tuition Reimbursement Account	3	0	0	0	0
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	0	8	8	8	8
339.22168	Tax Revenue Arrearage Account	1,500	1,500	1,500	1,500	1,500
073.20851	Transit Authorities Account	51,759	51,394	51,394	51,394	51,394
020.20128	WB Hoyt Memorial Trust Fund	622	622	622	622	622
339.22143	Western New York Veterans Home (Batavia) Account	354	1,713	1,213	313	313
		<b>9,046,743</b>	<b>9,259,370</b>	<b>7,473,842</b>	<b>6,200,835</b>	<b>7,229,292</b>



**CASH COMBINING STATEMENT**  
**GENERAL FUND**  
**FY 2024**  
(millions of dollars)

	General Fund	Stabilization Reserve Fund	Tax Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
<b>Opening Fund Balance</b>	0	1,618	21	25	4,638	37,149	0	43,451	
<b>Receipts:</b>									
Taxes	54,485	0	0	0	0	0	0	54,485	
Miscellaneous Receipts	4,878	0	0	0	0	0	0	4,878	
Federal Receipts	2,250	0	0	0	0	0	0	2,250	
<b>Total Receipts</b>	<b>61,613</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,613</b>	
<b>Disbursements:</b>									
Assistance and Grants	69,119	0	0	0	0	0	0	69,119	
State Operations	12,300	0	0	0	0	0	0	12,300	
General State Charges	9,651	0	0	0	0	0	0	9,651	
Debt Service	0	0	0	0	0	0	0	0	
Capital Projects	0	0	0	0	0	0	0	0	
<b>Total Disbursements</b>	<b>91,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,070</b>	
<b>Other financing sources (uses):</b>									
Transfers from Other Funds	151,382	0	0	0	0	40,030	(150,028)	41,384	
Transfers to Other Funds	(121,925)	0	0	0	0	(37,150)	150,028	(9,047)	
Bond and Note Proceeds	0	0	0	0	0	0	0	0	
<b>Net other financing sources (uses)</b>	<b>29,457</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,880</b>	<b>0</b>	<b>32,337</b>	
<b>Change in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,880</b>	<b>0</b>	<b>2,880</b>	
<b>Closing Fund Balance</b>	<b>0</b>	<b>1,618</b>	<b>21</b>	<b>25</b>	<b>4,638</b>	<b>40,029</b>	<b>0</b>	<b>46,331</b>	

**CASH COMBINING STATEMENT  
SPECIAL REVENUE FUNDS  
FY 2024**  
(Thousands of dollars)

	MENTAL HEALTH GIFTS AND DONATIONS (2000-2099)	COMBINED EXPENDABLE TRUST (20100-2099)	NEW YORK INTEREST ON LAWYER ACCOUNT (20902-20949)	NEW YORK STATE ARCHIVES PARTNERSHIP (20350-20939)	CHILD PERFORMERS PROTECTION (20400-20469)	TUTION REIMBURSEMENT (20500-20959)	NEW YORK STATE GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (20500-20949)	SCHOOL TAX RELIEF (20550-20959)	CHARTER SCHOOL STIMULUS (20600-20949)	HEALTH CARE REFORM ACT RESOURCES (20800-20949)	DEDICATED MASS TRANSPORTATION TRUST (20850-20959)
Opening Fund Balance	822	63,008	200,535	(7)	214	10,050	9,941	0	9,762	90,821	87,238
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	1,607,753	0	606,031	461,980
Miscellaneous Receipts	84	10,359	245,184	242	71	5,656	7,859	0	457	6,804,659	137,842
Federal Receipts	0	61	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	84	10,420	245,184	242	71	5,656	7,859	1,607,753	457	7,410,690	599,822
<b>Disbursements:</b>											
Assistance and Grants	0	5,547	30,439	0	0	0	4,943	1,607,753	0	7,260,441	666,650
State Operations	29	4,429	1,544	300	367	2,325	2,262	0	5,652	75,219	0
General State Charges	0	265	572	182	214	1,111	1,340	0	0	8,711	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
<b>Total Disbursements</b>	29	10,241	32,555	482	581	3,436	8,545	1,607,753	5,652	7,344,371	666,650
<b>Other Financing Sources (Uses):</b>											
Transfers from Other Funds	0	1,221	0	300	600	0	0	0	4,837	0	66,352
Transfers to Other Funds	0	0	0	(55)	(51)	(245)	(614)	0	0	(101,714)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	0	1,221	0	245	549	(245)	(614)	0	4,837	(101,714)	66,352
Change in Fund Balance	55	1,400	212,629	5	39	1,975	(1,300)	0	(358)	(35,395)	(476)
Closing Fund Balance	877	64,408	413,164	(2)	253	12,025	8,641	0	9,404	55,426	86,762

	STATE LOTTERY (2090-2094)	COMBINED STUDENT LOAN (20950-20959)	MTA FINANCIAL ASSISTANCE (21500-21899)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (22000-22099)	FEDERAL HEALTH AND HUMAN SERVICES (23100-23199)	FEDERAL EDUCATION (23200-23289)	MISCELLANEOUS OPERATING GRANTS (23300-23899,23953)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (21000-21009)	ENCON SPECIAL REVENUE (21600-21149)	CONSERVATION (21150-21199)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (22000-22499)
Opening Fund Balance	353,311	10,189	118,400	(40,165)	8,595,535	(48,019)	6,192,226	159	20,284	111,759	11,423
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,632,194	16,816	6,891	103,910	550,278	5	357,100	813	89,916	49,049	43,549
Federal Receipts	0	(12,417)	0	2,946,104	74,367,568	7,530,780	3,869,518	0	0	0	0
<b>Total Receipts</b>	3,632,194	4,399	6,891	3,050,014	74,917,846	7,530,785	4,226,618	813	89,916	49,049	43,549
<b>Disbursements:</b>											
Assistance and Grants	3,335,992	0	398,795	2,907,246	73,089,243	6,874,621	4,903,608	0	0	0	0
State Operations	26,658	3,875	0	1,28,304	1,043,811	592,057	1,264,752	419	67,975	25,809	11,830
General State Charges	10,591	0	0	27,645	138,579	60,104	56,632	263	25,207	12,202	7,031
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
<b>Total Disbursements</b>	3,372,241	3,875	398,795	3,063,195	74,271,633	7,526,782	6,224,992	682	93,182	38,011	18,861
<b>Other Financing Sources (Uses):</b>											
Transfers from Other Funds	147,000	0	398,795	0	0	0	0	0	22,471	0	19,462
Transfers to Other Funds	(5,390)	0	0	(19,683)	(2,238,564)	(21,328)	(32,777)	0	(16,382)	(1,835)	(52,798)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	141,610	0	398,795	(19,683)	(2,238,564)	(21,328)	(32,777)	0	6,089	(1,835)	(33,336)
Change in Fund Balance	400,563	524	6,891	(32,864)	(1,592,351)	(17,325)	(2,031,151)	131	2,823	9,203	(8,648)
Closing Fund Balance	753,874	10,713	425,291	(73,029)	7,003,184	(65,344)	4,161,075	290	23,107	120,962	2,775

CASH COMBINING STATEMENT  
SPECIAL REVENUE FUNDS  
(Thousands of dollars)

	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-2199)	LAWYERS' FUND FOR CLIENT PROTECTION (2190-2194)	EQUIPMENT LOAN FUND FOR THE DISABLED (2195-2199)	MASS TRANSPORTATION OPERATING ASSISTANCE (2140-2148)	CLEAN AIR (2145-2149)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-2194)	LEGISLATIVE COMPUTER SERVICES (2150-2199)	STATE UNIVERSITY DORMITORY INCOME (4039-4039)	COMBINED NON-EXPENDABLE TRUST (2160-2169)	WINTER SPORTS EDUCATION TRUST (2170-2179)	ARTS CAPITAL GRANTS (2185-2189)
Opening Fund Balance	3,853	12,719	529	1,022,836	(34,876)	73	12,924	425,650	477	0	640
Receipts:											
Taxes	0	0	0	3,605,010	0	0	0	0	0	0	0
Miscellaneous Receipts	53,447	9,537	39	62,660	35,025	4	2,440	291,930	25	0	47
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	<b>53,447</b>	<b>9,537</b>	<b>39</b>	<b>3,667,670</b>	<b>35,025</b>	<b>4</b>	<b>2,440</b>	<b>291,930</b>	<b>25</b>	<b>0</b>	<b>47</b>
Disbursements:											
Assistance and Grants	0	0	0	3,647,291	0	0	0	0	0	0	0
State Operations	34,903	6,961	22	3,501	24,144	0	1,263	0	1	0	0
General State Charges	15,361	271	0	2,133	12,614	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
<b>Total Disbursements</b>	<b>50,264</b>	<b>7,232</b>	<b>22</b>	<b>3,652,925</b>	<b>36,758</b>	<b>0</b>	<b>1,263</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	36,088	0	0	0	7,180	0	0	0
Transfers to Other Funds	(2,865)	0	0	(1,408)	0	0	0	(345,963)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(2,865)	0	0	34,680	0	0	0	(338,783)	0	0	0
Change in Fund Balance	318	2,305	17	49,425	(1,733)	4	1,177	(46,853)	24	0	47
Closing Fund Balance	4,171	15,024	546	1,072,261	(56,609)	77	14,101	378,797	501	0	687

	MISCELLANEOUS STATE SPECIAL REVENUE (2190-2199)	COURT FACILITIES INCENTIVE AID (2190-2194)	EMPLOYMENT TRAINING (2250-2259)	STATE UNIVERSITY INCOME (2850-2859)	CHEMICAL DEPENDENCE SERVICE (2270-2278)	LAKE GEORGE PARK TRUST (2275-2279)	LAW ENFORCEMENT MOTOR VEHICLE LAW ENFORCEMENT THEFT AND INSURANCE FRAUD PREVENTION (2280-2284)	NEW YORK GREAT LAKES PROTECTION (2285-2289)	FEDERAL LAW ENFORCEMENT MAXIMIZATION CONTRACT (2290-2294)	HOUSING DEVELOPMENT PROGRAM (2290-2299)	NYS DOT HIGHWAY SAFETY PROGRAM (2300-2304)
Opening Fund Balance	2,536,684	11,804	54	1,859,021	2,872	471	31,016	435	25	7,994	(22,218)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,276,175	1,949	3	5,503,915	4,631	1,803	163,129	225	1	616	1,874
Federal Receipts	968	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	<b>3,277,143</b>	<b>1,949</b>	<b>3</b>	<b>5,503,915</b>	<b>4,631</b>	<b>1,803</b>	<b>163,129</b>	<b>225</b>	<b>1</b>	<b>616</b>	<b>1,874</b>
Disbursements:											
Assistance and Grants	1,424,841	117,208	0	0	0	0	3,340	0	0	4,673	0
State Operations	1,545,429	1,900	0	7,157,476	4,726	1,330	7,324	166	0	0	3,280
General State Charges	450,120	951	0	440,094	0	488	0	75	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
<b>Total Disbursements</b>	<b>3,420,390</b>	<b>120,059</b>	<b>0</b>	<b>7,597,570</b>	<b>4,726</b>	<b>1,818</b>	<b>10,664</b>	<b>241</b>	<b>0</b>	<b>4,673</b>	<b>3,280</b>
Other Financing Sources (Uses):											
Transfers from Other Funds	643,166	113,558	0	2,315,445	0	0	0	0	0	0	0
Transfers to Other Funds	(462,565)	0	0	(172,877)	(659)	0	(82,420)	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	180,601	113,558	0	2,142,568	(659)	0	(82,420)	0	0	0	0
Change in Fund Balance	37,354	(4,532)	3	48,913	(754)	(15)	70,045	(16)	1	(4,057)	(1,406)
Closing Fund Balance	2,574,038	7,252	57	1,907,934	2,118	456	101,061	419	26	3,937	(23,624)

**CASH COMBINING STATEMENT  
SPECIAL FUND FUNDS  
FY 2024**  
(Thousands of dollars)

	VOCATIONAL REHABILITATION (23050-23059)	DRINKING WATER PROGRAM MANAGEMENT ADMINISTRATION (23100-23149)	NEW YORK CITY COUNTY OPERATIONS OFFSET (23150-23199)	JUDICIARY DATA PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAKERS CLUBS TRAINING (23500-23549)	INDIRECT SERVICES LEGAL (23550-23599)	UNEMPLOYMENT INSURANCE ADMINISTRATION (25900-25949)	UNEMPLOYMENT INCOME INTEREST AND PENALTY (26000-26049)	UNEMPLOYMENT OCCUPATIONAL TRAINING (25950-25952-25999)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	NEW YORK COMING REVENUE (23700-23749)
<b>Opening Fund Balance</b>	73	1	(29,771)	72,337	292	875,218	129,262	22,156	(511)	(1,925)	15,664
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	79	0	34,482	77,652	37	373,014	109,956	34,371	0	0	173,910
Federal Receipts	0	0	0	0	0	0	312,560	0	1,340	206,098	0
<b>Total Receipts</b>	79	0	34,482	77,652	37	373,014	422,516	34,371	1,340	206,098	173,910
<b>Disbursements:</b>											
Assistance and Grants	15	0	0	0	0	226,511	1,715	0	1,341	160,815	176,809
State Operations	7	0	23,885	96,512	0	40,477	265,832	67	0	40,455	2,974
General State Charges	22	0	12,866	26,891	0	2,891	118,079	27	0	11,087	1,811
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
<b>Total Disbursements</b>	44	0	36,751	123,403	0	269,879	385,626	94	1,341	212,357	181,594
<b>Other Financing Sources (Use):</b>											
Transfers from Other Funds	0	0	2,744	0	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0	(37,847)	(28,145)	(4,216)	0	(2,139)	(2,001)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Use)</b>	0	0	2,744	(45,751)	37	(37,847)	(28,145)	(4,216)	0	(2,139)	(2,001)
<b>Change in Fund Balance</b>	108	1	(29,296)	26,586	329	940,506	138,007	52,217	(512)	(10,323)	5,979
<b>Closing Fund Balance</b>	183	2	(59,067)	98,923	621	1,815,724	563,533	76,594	(1,023)	(11,360)	21,643

	MEDICAL CANNABIS TRUST (23750-23799)	DEDICATED MISCELLANEOUS STATE SPECIAL REVENUE (23800-23899)	INTERACTIVE FANTASY SPORTS (24950-24994)	HEALTH CARE TRANSFORMATION (24850-24899)	CHARITABLE GIFTS TRUST FUND (24600-24699)	NEW YORK STATE CANNABIS REVENUE (24800-24899)	MOBILE SPORTS WAGERING (24950-24999)	SPECIAL REVENUE OTHER	SUB-TOTAL	ELIMINATIONS	FINANCIAL PUN
<b>Opening Fund Balance</b>	13,362	209,291	27,669	562,916	88	(447)	374,048	0	23,940,192	0	23,940,192
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	0	6,323,619	0	6,323,619
Miscellaneous Receipts	5,126	574	0	0	0	37,145	0	0	23,430,046	0	23,430,046
Federal Receipts	5,698	185,953	21,847	28,793	38	23,968	888,839	(1,000)	89,221,580	0	89,221,580
<b>Total Receipts</b>	10,824	186,527	21,847	28,793	38	61,113	888,839	(2,000)	118,975,245	0	118,975,245
<b>Disbursements:</b>											
Assistance and Grants	4,525	90,548	0	0	0	14,856	1,061,047	1,000	108,021,813	0	108,021,813
State Operations	4,117	4,346	72	0	0	35,443	0	0	12,564,230	0	12,564,230
General State Charges	1,398	565	30	0	0	9,136	0	(1,000)	1,456,559	0	1,456,559
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
<b>Total Disbursements</b>	10,040	95,459	102	0	0	59,435	1,061,047	0	122,042,602	0	122,042,602
<b>Other Financing Sources (Use):</b>											
Transfers from Other Funds	0	0	0	125,000	0	0	0	1,000	3,984,219	(936,782)	2,968,437
Transfers to Other Funds	(874)	(81)	(7,000)	(341,708)	0	0	0	0	(3,984,204)	936,782	(3,047,422)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Use)</b>	(874)	(81)	(7,000)	(216,708)	0	0	0	1,000	(78,985)	0	(78,985)
<b>Change in Fund Balance</b>	(90)	90,987	14,745	(187,915)	38	1,678	(172,208)	(1,000)	(3,146,342)	0	(3,146,342)
<b>Closing Fund Balance</b>	13,272	300,278	42,414	375,001	126	1,231	201,840	(1,000)	20,793,850	0	20,793,850

CASH COMBINING STATEMENT BY ACCOUNT  
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)  
FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
019.20000-Ment Hyg Gifts	820	0	84	0	0	0	84	0	0	29	0	0	0	0	0	0	29	875
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	1,331	0	118	0	0	0	118	21	21	146	1	0	16	0	0	0	184	1,265
020.20103-Chambers Restor	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20105-Animal Disease	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
020.20107-DOCS Gift & Don	62	0	1	0	0	0	1	0	0	6	0	0	0	0	0	0	6	57
020.20109-Helen Hayes Hsp	65	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	69
020.20110-Oxford Donation	330	0	54	0	0	0	54	0	0	58	0	0	0	0	0	0	58	326
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	118	0	7	0	0	0	7	0	0	0	0	0	0	0	0	0	0	125
020.20113-Donations-Balav	92	0	25	0	0	0	25	0	0	14	0	0	0	0	0	0	14	103
020.20114-Montrose Donati	249	0	26	0	0	0	26	0	0	8	0	0	0	0	0	0	8	267
020.20116-IBR Genetic Cou	146	0	8	0	0	0	8	0	0	33	0	0	0	0	0	0	33	121
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	2,124	0	815	0	0	0	815	0	379	1,264	10	0	249	0	0	0	1,902	1,037
020.20123-L.M. Josephthal	48	0	3	0	0	0	3	0	0	1	0	0	0	0	0	0	1	50
020.20124-OSC Misc Grant	14	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	15
020.20126-NYSCB Ven Stand	2,509	0	2,502	0	0	0	2,502	0	0	1,025	0	0	0	0	0	0	1,025	3,776
020.20127-DMNA Military	13	0	1	0	0	0	1	0	0	2	0	0	0	0	0	0	2	12
020.20128-WB Hoyt Memoria	5,130	0	264	0	0	622	886	819	0	0	0	0	0	0	0	0	819	5,197
020.20129-NYSCB Gift& Beq	175	0	10	0	0	0	10	0	0	15	0	0	0	0	0	0	15	170
020.20130-St Transm Money	12,501	0	675	0	0	0	675	0	0	0	0	0	0	0	0	0	0	13,176
020.20142-Youth Grants &	293	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	306
020.20143-Alzheimers Dis	772	0	260	0	0	194	454	431	0	0	0	0	0	0	0	0	431	795
020.20144-Local Gov Comm	154	0	8	0	0	0	8	0	0	0	0	0	0	0	0	0	0	162
020.20147-Prostate/Testic	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20149-Autism Aware &	923	0	209	0	0	0	209	0	0	234	0	0	0	0	0	0	234	898
020.20150-Emergency Serv	20,871	0	3,331	0	0	0	3,331	1,896	0	0	0	0	0	0	0	0	1,896	22,306
020.20151-Batavia-Charlot	404	0	28	0	0	0	28	0	0	6	0	0	0	0	0	0	6	426
020.20152-Rome-Gifts And	111	0	14	0	0	0	14	0	0	1	0	0	0	0	0	0	1	124
020.20155-Br Can Res & Ed	2,612	0	510	0	0	312	822	1,639	0	0	0	0	0	0	0	0	1,639	1,795
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	3	0	0	0	3	0	0	45	0	0	0	0	0	0	45	40
020.20165-DMNA Youth Prog	82	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	30
020.20166-Erie Canal Muse	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
020.20167-Grants and Bequ	8	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	9
020.20174-Life Pass It on	969	0	191	0	0	0	191	0	0	618	0	0	0	0	0	0	618	542
020.20176-Misc. Gifts Acc	(1,051)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,051)
020.20178-Multiple Sclero	13	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	17
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	3,175	0	254	0	0	93	347	450	0	0	0	0	0	0	0	0	450	3,072
020.20185-Percy T Phillip	54	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	0	59
020.20192-Missing Children	559	0	152	0	0	0	152	0	253	9	0	0	0	0	0	0	262	449
020.20197-DCJ01 Comb Gift	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
020.20199-HESC Gifts Dona	572	0	31	0	0	0	31	0	0	0	0	0	0	0	0	0	0	603
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 Gts & Beqs	142	0	6	0	0	0	6	0	0	82	0	0	0	0	0	0	82	66
020.201HH-OMH Grant & Beq	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
020.201RW-RW Johnson Foun	(5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
020.201XK-Grants Account	1,192	0	85	0	0	0	85	0	0	0	0	0	0	0	0	0	0	1,277
020.201XX-S U Restrict Cur	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
020.201ZS-Grants	375	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	379
020.201ZZ-Donated Funds	(92)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(92)
020.20200-NY Teen Hth Ed	75	0	34	0	0	0	34	0	0	0	0	0	0	0	0	0	0	109

**CASH COMBINING STATEMENT BY ACCOUNT  
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)  
FY 2024**

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
020.20201-Veterans Rem Ce	2,572	0	137	61	0	0	198	0	0	122	0	0	0	0	0	0	122	2,648
020.20204-Homeless Vet As	444	0	205	0	0	0	205	120	0	0	0	0	0	0	0	0	120	529
020.20205-Mental Illness	227	0	75	0	0	0	75	92	0	0	0	0	0	0	0	0	92	210
020.20206-Women's Cancer	185	0	79	0	0	0	79	100	0	0	0	0	0	0	0	0	100	164
020.20208-Vets Home Assis	148	0	72	0	0	0	72	0	0	0	0	0	0	0	0	0	0	220
020.20209-Combined Gifts	2,164	0	130	0	0	0	130	0	0	76	0	0	0	0	0	0	76	2,218
023.20300-N Y Int Lawyers	200,537	0	245,184	0	0	0	245,184	30,439	856	665	23	0	572	0	0	0	32,555	413,166
024.20350-NYS Archvs Pine	(8)	242	0	0	0	300	542	0	279	182	7	0	182	0	0	55	537	(3)
025.20401-Child Performer	217	0	71	0	0	600	671	0	324	34	9	0	214	0	0	51	632	256
050.20451-Tuition Reimb	5,190	0	667	0	0	0	667	0	0	0	0	0	39	0	0	0	39	5,818
050.20452-Voc School Supe	4,863	0	4,989	0	0	0	4,989	0	1,600	681	44	0	1,072	0	0	245	6,242	6,210
052.20501-Loc Govt Record	9,937	0	7,859	0	0	0	7,859	4,943	1,995	212	55	0	1,340	0	0	614	9,159	8,637
053.20550-Sch Tax Relief	(1)	1,607,753	0	0	0	0	1,607,753	1,607,753	0	0	0	0	0	0	0	0	1,607,753	(1)
054.20601-Charter School	9,764	0	457	0	0	4,837	5,294	0	0	5,652	0	0	0	0	0	0	5,652	9,406
056.20701-Greenway Commun	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
056.20702-Greenway Herit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
059.20751-Alcohol&Subst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Cntr &	(90)	0	3,642	0	0	0	3,642	0	2,046	71	56	0	1,365	0	0	185	3,723	(171)
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 Assis.	415	0	5,449,882	0	0	0	5,449,882	5,448,875	0	0	0	0	0	0	0	0	5,448,875	1,422
061.20805-Enhanced Cum	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20807-HCRA Program	8,068	0	259,399	0	0	0	259,399	249,806	289	6,229	8	0	194	0	0	919	257,445	10,022
061.20809-EMS Training	4,307	0	16,777	0	0	0	16,777	8,829	2,375	1,027	65	0	1,586	0	0	697	14,579	6,505
061.20810-Child Health In	10,297	0	895,000	0	0	0	895,000	882,868	789	13,131	22	0	528	0	0	107	897,445	7,852
061.20811-HCRA Undistrib	47,545	606,031	(557,779)	0	0	0	48,252	0	0	0	0	0	0	0	0	94,968	94,968	829
061.20812-Hospital Based	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20813-Ad Home Res Co	35	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	37
061.20814-Primary Care In	52	0	645	0	0	0	645	0	237	0	6	0	159	0	0	18	420	277
061.20815-Prev Coll Monit	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20816-Pilot Health In	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
061.20817-Indigent Care	11,688	0	598,374	0	0	0	598,374	593,697	0	0	0	0	0	0	0	4,058	597,755	12,307
061.20818-EPIC Premium	3,321	0	88,893	0	0	0	88,893	76,366	758	10,418	21	0	508	0	0	62	88,133	4,081
061.20819-Health Occup De	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20820-Matern & Ch HIV	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20821-Health Care Del	588	0	768	0	0	0	768	0	372	0	10	0	250	0	0	32	664	692
061.20822-Cig Task Force	439	0	4,126	0	0	0	4,126	0	2,419	60	66	0	1,622	0	0	0	4,167	398
061.20823-NYSCH	4,159	0	44,930	0	0	0	44,930	0	3,746	30,896	102	0	2,499	0	0	668	37,911	11,178
073.20851-Transit Authori	65,701	360,844	107,525	0	0	51,759	520,128	519,500	0	0	0	0	0	0	0	0	519,500	66,329
073.20852-Railroad Account	11,709	63,678	18,976	0	0	9,281	91,935	91,750	0	0	0	0	0	0	0	0	91,750	11,894
073.20853-DMTF	9,830	37,458	11,341	0	0	5,312	54,111	55,400	0	0	0	0	0	0	0	0	55,400	8,541
160.20901-Education - New	58,887	0	2,630,000	0	0	147,000	2,777,000	2,302,992	0	0	0	0	0	0	0	0	2,302,992	532,895
160.20902-Lottery Adm New	230,466	0	(47,677)	0	0	0	(47,677)	0	13,842	9,721	375	0	9,230	0	0	5,182	38,350	144,439
160.20903-VLT Administrat	52,883	0	(26,129)	0	0	0	(26,129)	0	2,043	622	55	0	1,361	0	0	208	4,289	22,465
160.20904-VLT - Education	11,074	0	1,076,000	0	0	0	1,076,000	1,033,000	0	0	0	0	0	0	0	0	1,033,000	54,074
221.20950-Comb Student Ln	10,192	0	16,816	(12,417)	0	0	4,399	0	0	3,875	0	0	0	0	0	0	3,875	10,716
225.23651-Mobility Tax Tr	2,058	0	850	0	0	244,250	245,100	244,250	0	0	0	0	0	0	0	0	244,250	2,908
225.23652-MTA Aid Trust	406	0	22	0	0	0	22	0	0	0	0	0	0	0	0	0	0	428
225.23653-NY Cen Bus Dis	115,938	0	6,019	0	0	154,545	160,564	154,545	0	0	0	0	0	0	0	0	154,545	121,957
300.21002-Encon Admin Acc	158	0	813	0	0	0	813	0	419	0	0	0	263	0	0	0	682	289
301.21051-EnCon Energy Ef	101	0	16	0	0	0	16	0	0	6	0	0	0	0	0	0	6	111
301.21052-EnCon-Seized AS	83	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	0	88
301.21053-Wst Trr Mgr/Rr	43,271	0	29,529	0	0	0	29,529	0	11,452	772	300	0	7,372	0	0	3,514	23,410	49,390
301.21054-Oil & Gas Accou	84	0	20	0	0	0	20	0	0	18	0	0	0	0	0	0	18	86
301.21055-Marine/Coastal	170	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	190
301.21060-Indirect Charge	2,564	0	162	0	0	11,474	11,636	0	1,371	7,103	36	0	886	0	0	2,085	11,481	2,719

CASH COMBINING STATEMENT BY ACCOUNT  
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)  
FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
301.21061-Hazardous Sub B	2,110	0	330	0	0	0	330	0	0	16	0	0	0	0	0	0	16	2,424
301.21063-S-Area Landfill	12	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	13
301.21064-Utility Envir R	0	0	1,698	0	0	0	1,698	0	1,000	0	27	0	671	0	0	0	1,698	0
301.21065-Federal Grant I	660	0	59	0	0	10,997	11,056	0	8,212	257	0	0	0	0	0	2,227	10,696	1,020
301.21066-Low Level Radio	(542)	0	2,511	0	0	0	2,511	0	1,128	246	30	0	730	0	0	433	2,567	(598)
301.21067-Recreation Acco	24,484	0	10,686	0	0	0	10,686	0	2,604	3,124	70	0	918	0	0	455	7,171	27,999
301.21077-Public Safety R	9	0	135	0	0	0	135	0	47	0	1	0	32	0	0	0	80	64
301.21080-Encon Magazine	36	0	218	0	0	0	218	0	0	135	0	0	0	0	0	0	135	119
301.21081-Environmental R	(79,221)	0	26,956	0	0	0	26,956	0	15,382	2,741	402	0	9,882	0	0	6,268	34,675	(86,940)
301.21082-Natural Resourc	(2,439)	0	7,019	0	0	0	7,019	0	3,871	705	100	0	2,464	0	0	400	7,540	(2,960)
301.21083-UST-Trust Recov	867	0	47	0	0	0	47	0	0	0	0	0	0	0	0	0	0	914
301.21084-Mined Land Recl	6,192	0	4,299	0	0	0	4,299	0	1,645	179	43	0	1,059	0	0	0	2,926	7,565
301.21089-SEQR Review	(43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43)
301.21087-Town Of Riverhe	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
301.21022-Monitors-Aggre	21,861	0	6,205	0	0	0	6,205	0	1,855	3,048	49	0	1,193	0	0	1,000	7,145	20,921
302.21150-Conservation	28,679	0	41,175	0	0	0	41,175	0	18,506	5,725	484	0	11,898	0	0	1,835	38,448	31,406
302.21151-Marine Resource	5,848	0	2,984	0	0	0	2,984	0	471	611	12	0	304	0	0	0	1,398	7,434
302.21153-Guides License	455	0	89	0	0	0	89	0	0	0	0	0	0	0	0	0	0	544
302.21154-Fish And Game T	76,653	0	4,767	0	0	0	4,767	0	0	0	0	0	0	0	0	0	0	81,420
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	44	0	26	0	0	0	26	0	0	0	0	0	0	0	0	0	0	70
302.21158-OUTDOOR REC & T	70	0	8	0	0	0	8	0	0	0	0	0	0	0	0	0	0	78
303.21201-Oil Spill - DAC	3	0	(2)	0	0	985	983	0	572	7	16	0	388	0	0	0	983	3
303.21202-Oil Sp Relocain	3	0	(1)	0	0	263	262	0	153	3	4	0	102	0	0	0	262	3
303.21203-Oil Spill - DEC	(3)	0	(31)	0	0	15,479	15,448	0	8,861	674	231	0	5,682	0	0	41,671	15,448	(3)
303.21204-Oil Spill - DAC	11,418	0	33,024	0	0	0	33,024	0	0	0	0	0	0	0	0	0	0	2,771
303.21205-License Fee Sur	0	0	10,563	0	0	0	10,563	0	0	0	0	0	0	0	0	11,127	11,127	0
303.21206-Law Oil Spill	1	0	(4)	0	0	564	11,127	0	1,271	3	35	0	859	0	0	0	2,168	0
305.21251-OSH Trng & Educ	1,758	0	29,211	0	0	2,171	2,167	0	11,865	7,022	321	0	7,940	0	0	1,468	28,616	2,353
305.21252-OSHA Inspection	2,093	0	24,236	0	0	0	24,236	0	11,125	4,268	302	0	7,421	0	0	1,397	24,513	1,816
306.21301-CSF Regis Fee	12,721	0	9,537	0	0	0	9,537	0	677	6,284	0	0	271	0	0	0	7,232	15,026
307.21351-Equipment Loan	532	0	39	0	0	0	39	0	0	22	0	0	0	0	0	0	22	549
313.21401-Pub Tran Sysms	6,378	109,577	902	0	0	17,203	127,682	114,850	673	1	19	0	447	0	0	0	115,990	18,070
313.21402-Metropolitan Ma	1,016,342	3,495,433	61,752	0	0	18,885	3,576,070	3,532,441	2,498	241	69	0	1,686	0	0	1,408	3,538,343	1,054,069
313.21403-Urban Mass Tran	115	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	0	121
313.21404-Add Mass Trans	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
314.21451-Operating Permit	(41,451)	0	1,706	0	0	0	1,706	0	3,217	909	84	0	2,051	0	0	0	6,261	(46,006)
314.21452-Mobile Source	6,563	0	33,319	0	0	0	33,319	0	16,433	3,071	430	0	10,563	0	0	0	30,497	9,385
318.21501-Housing Reserve	72	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	76
321.21551-Legis Comp R&D	12,855	0	2,436	0	0	0	2,436	0	0	1,263	0	0	0	0	0	0	1,263	14,028
321.21552-Demographics/Re	66	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	70
330.40350-S U Dorm Income	425,648	0	291,930	0	0	7,180	299,110	0	0	0	0	0	0	0	0	345,963	345,963	378,795
332.21651-Brummer Award	44	0	12	0	0	0	12	0	0	1	0	0	0	0	0	0	1	55
332.21652-Helen Hayes Hos	249	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	262
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
338.21851-Arts Capital Re	638	0	47	0	0	0	47	0	0	0	0	0	0	0	0	0	0	685
340.22501-CFIA Undistrib	11,804	0	1,949	0	0	113,558	115,507	117,208	1,897	3	0	0	951	0	0	0	120,059	7,252
341.22552-DFY-NYC Summer	54	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	0	57
345.22652-L I Vets Home	22,779	0	61,466	0	0	634	62,100	0	36,121	22,360	0	0	5	0	0	0	58,486	26,393
345.22653-S U Genl IFR	1,055,169	0	970,352	0	0	212	970,564	0	2,650,018	643,609	0	0	13,562	0	0	84,285	1,006,474	1,019,259
345.22654-S U Inc Offset	(21,166)	0	(1,133)	0	0	0	(1,133)	0	0	0	0	0	0	0	0	0	0	(22,299)
345.22655-Gen Rev Offset	314,208	0	1,319,476	0	0	1,535,059	2,854,535	0	2,459,046	203,481	0	0	2,255	0	0	88,750	2,753,532	415,211

CASH COMBINING STATEMENT BY ACCOUNT  
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)  
FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
345.22656-S U Hosp Ops	97,442	0	2,980,009	0	0	779,171	3,759,180	0	1,635,477	1,708,031	0	0	425,357	0	0	(158)	3,768,707	87,915
345.22657-SUNY Stabilizat	167,619	0	526	0	0	0	526	0	56	1,810	0	0	0	0	0	0	1,866	166,279
345.22658-State Univ Hosp	5,762	0	91,706	0	0	366	92,072	0	53,419	38,542	0	0	0	0	0	0	91,961	5,873
345.22659-SUNY Tuition Re	217,210	0	81,513	0	0	3	81,516	0	59,294	31,212	0	0	(1,085)	0	0	0	89,421	209,305
346.22700-Chem Dep Svcs	2,869	0	4,631	0	0	0	4,631	0	0	4,726	0	0	0	0	0	659	5,385	2,115
349.22751-Lk George Park	4,76	0	1,803	0	0	0	1,803	0	944	360	26	0	488	0	0	0	1,818	461
354.22801-MVTIFA	4,595	0	5,072	0	0	0	5,072	3,340	88	0	0	0	0	0	0	0	3,428	6,239
354.22802-St Police MV En	26,423	0	158,057	0	0	0	158,057	0	4,000	3,236	0	0	0	0	0	82,420	89,656	94,824
355.22851-Great Lakes Pro	431	0	225	0	0	0	225	0	117	46	3	0	75	0	0	0	241	415
359.22901-Revenue Maximiz	1,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,577
359.22902-Local Maximizat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
359.22903-Rev Maxim Contr	(1,555)	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	(1,554)
360.22950-Housing Develop	7,992	0	616	0	0	0	616	4,673	0	0	0	0	0	0	0	0	4,673	3,935
362.23001-DOT Comm Veh Sa	(22,217)	0	1,874	0	0	0	1,874	0	3,286	(6)	0	0	0	0	0	0	3,280	(23,623)
365.23051-Vocattl Rehabil	75	0	79	0	0	0	79	15	0	7	0	0	22	0	0	0	44	110
366.23101-Drinking Water	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
368.23151-NYC County Cler	(23,770)	0	34,482	0	0	2,744	37,226	0	23,072	813	0	12,866	0	0	0	0	36,751	(29,295)
369.23201-Jud Data Proc O	72,335	0	77,652	0	0	0	77,652	0	59,334	37,178	0	0	26,891	0	0	0	123,403	26,584
385.23501-Lk Pleacid Train	292	0	37	0	0	0	37	0	0	0	0	0	0	0	0	0	0	329
390.23551-Indigent Legal	875,215	0	373,014	0	0	0	373,014	226,511	4,397	35,962	118	0	2,891	0	0	37,847	307,726	940,503
482.23601-UI Sp Int & Pen	22,153	0	34,371	0	0	0	34,371	0	35	31	1	0	27	0	0	4,216	4,310	52,214
501.23701-Commercial Gami	36,957	0	160,246	0	0	0	160,246	171,523	0	0	0	0	0	0	0	0	171,523	25,680
501.23702-Comm Game Regul	(26,291)	0	4,256	0	0	0	4,256	0	2,721	180	73	0	1,811	0	0	1	4,786	(26,821)
501.23703-Prob Gambli Svcs	4,997	0	9,408	0	0	0	9,408	5,286	0	0	0	0	0	0	0	2,000	7,286	7,119
502.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
502.23752-MCF - Crnty Dist	1,251	4,194	0	0	0	0	4,194	4,525	0	0	0	0	0	0	0	0	4,525	920
502.23753-MCF - Law Enfor	2,100	466	0	0	0	0	466	0	0	0	0	0	0	0	0	0	0	2,566
502.23754-MCF - Addictio	2,249	466	0	0	0	0	466	0	0	0	0	0	0	0	0	0	0	2,715
502.23755-MCF-Hlth Operat	7,774	0	5,698	0	0	0	5,698	0	2,081	1,979	57	0	1,398	0	0	874	6,389	7,083
503.23800-Inter Recip Pos	4,256	0	108,037	0	0	0	108,037	0	515	70	14	0	328	0	0	81	1,008	111,285
503.23801-Hwy Use Tax Adm	1,978	574	116	0	0	0	690	0	0	64	0	0	0	0	0	0	64	2,604
503.23802-Cure Childhood	61	0	8	0	0	0	8	0	0	0	0	0	0	0	0	0	0	69
503.23804-Lupus Research	242	0	67	0	0	0	67	0	0	0	0	0	0	0	0	0	0	309
503.23806-NYS Secure Choi	(374)	0	0	0	0	0	0	0	360	87	10	0	237	0	0	0	694	(1,068)
503.23807-Military Fam Re	231	0	58	0	0	0	58	0	0	0	0	0	0	0	0	0	0	289
503.23808-Gifts For Food	162	0	262	0	0	0	262	0	0	0	0	0	0	0	0	0	0	424
503.23809-NYS ALS Res&Edu	158	0	55	0	0	0	55	0	0	0	0	0	0	0	0	0	0	213
503.23810-Down's Syn Res	5	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	7
503.23811-School Bas Hlth	96	0	29	0	0	0	29	0	0	0	0	0	0	0	0	0	0	125
503.23812-WTC Mem Scholar	273	0	81	0	0	0	81	0	0	0	0	0	0	0	0	0	0	354
503.23813-Leuk Lymph Myel	184	0	99	0	0	0	99	0	0	0	0	0	0	0	0	0	0	283
503.23814-Gift to the Art	289	0	156	0	0	0	156	250	0	0	0	0	0	0	0	0	250	195
503.23815-Sr Well Nutriti	342	0	83	0	0	0	83	0	0	0	0	0	0	0	0	0	0	425
503.23817-Opioid Settle	201,266	0	76,767	0	0	0	76,767	90,298	0	3,226	0	0	0	0	0	0	93,524	184,509
503.23818-SUD Ed & Recov	69	0	45	0	0	0	45	0	0	0	0	0	0	0	0	0	0	114
503.23819-Gift Gun Vio Re	43	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	67
503.23820-Lyme&Tick Res	8	0	28	0	0	0	28	0	0	0	0	0	0	0	0	0	0	36
503.23821-Gifts State Lib	8	0	36	0	0	0	36	0	0	0	0	0	0	0	0	0	0	44
504.24950-Fan Sports Educ	27,717	0	21,847	0	0	0	21,847	0	0	0	0	0	0	0	0	7,000	7,000	42,564
504.24951-Fan Sport Admin	(51)	0	0	0	0	0	0	0	45	26	1	0	30	0	0	0	102	(153)
506.24850-Hlth Care Trans	562,915	0	28,793	0	0	125,000	153,793	0	0	0	0	0	0	0	0	341,708	341,708	375,000
507.24900-Hlth Caritable	15	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	0	20
507.24901-Elem Sec Ed Cha	73	0	33	0	0	0	33	0	0	0	0	0	0	0	0	0	0	106
508.24800-NY Cannabis Rev	(12,853)	37,145	23,417	0	0	0	60,562	10,000	13,894	21,178	371	0	9,136	0	0	0	54,579	(6,870)
508.24801-Cannabis Educat	4,962	0	152	0	0	0	152	4,856	0	0	0	0	0	0	0	0	4,856	258
508.24802-NYS Drug Tr&Ed	2,481	0	133	0	0	0	133	0	0	0	0	0	0	0	0	0	0	2,614



CASH COMBINING STATEMENT BY ACCOUNT  
 SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)

FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
508.24803-NYS Com Grants	4,962	0	266	0	0	0	266	0	0	0	0	0	0	0	0	0	0	5,228
509.24955-Mob Sports Wage	374,047	0	888,839	0	0	0	888,839	1,061,047	0	0	0	0	0	0	0	0	1,061,047	201,839

**CASH COMBINING STATEMENT BY ACCOUNT  
MISCELLANEOUS SPECIAL REVENUE FUND (339)  
FY 2024**  
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.211901-Article VII Int	9,041	0	582	0	0	0	582	279	0	0	0	0	0	0	0	0	9,344
339.211902-S P A R C S	3,265	0	8,510	0	0	0	8,510	0	466	3,614	13	0	312	0	0	297	7,073
339.211904-Fire Prev/Code	95,900	0	25,598	0	0	0	25,598	0	220	0	6	0	144	0	0	0	121,128
339.211905-NYS Twy Police (1.757)	124	0	66,750	0	0	0	66,750	0	36,084	32	0	0	23,907	0	0	0	4,970
339.211906-DMV Seiz Assets (2.134)	9	0	7	0	0	0	7	0	0	0	0	0	0	0	0	0	131
339.211907-Mental Hygiene	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.211909-M H Patient Inc	(704)	0	2,789	0	0	0	2,789	0	1,247	722	34	0	833	0	0	20	(771)
339.211911-Fin Cntrl Board (4.410)	116	0	11,726	0	0	0	11,726	0	6,301	1,939	170	0	1,760	0	0	0	(2,854)
339.211914-S U Constr Fund	1,090	0	59	0	0	0	59	0	0	0	0	0	0	0	0	0	122
339.211916-Nurses Aide Reg	174	0	9	0	0	0	9	0	0	1	0	0	0	0	0	0	1,149
339.211917-Med Frd Seized	3,156	0	435	0	0	0	435	0	0	0	0	0	0	0	0	0	182
339.211918-Child Care & Pr	1,228	0	66	0	0	0	66	0	0	0	0	0	0	0	0	0	3,591
339.211919-Cyber Sec Upgr	13,216	0	8,270	0	0	0	8,270	0	2,537	1,295	69	0	1,701	0	0	2,717	1,294
339.211920-Cert of Need	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,167
339.211921-Lobbying Enforc	1,582	0	230	0	0	0	230	0	0	3	0	0	0	0	0	0	2
339.211922-Continuing Care	27,953	0	21,982	0	0	0	21,982	0	7,981	5,664	218	0	5,351	0	0	1,614	1,809
339.211923-DOL Fee Penalty	325	0	208	0	0	0	208	0	58	23	2	0	38	0	0	10	29,107
339.211924-Educ Museum	2,057	0	110	0	0	0	110	0	0	0	0	0	0	0	1,000	1,000	402
339.211925-NS Him Receivship	491	0	26	0	0	0	26	0	0	0	0	0	0	0	0	0	1,167
339.211926-3rd Party Hlth	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	517
339.211927-Boating Noise L	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.211928-I Love NY Ves	40	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	1
339.211929-Summer Sch Arts	123	0	130	0	0	0	130	0	57	0	0	0	40	0	0	0	42
339.211930-I Lve NY W Boat	6,705	0	4,446	0	0	0	4,446	5,290	181	120	5	0	120	0	0	0	154
339.211932-Snowmobile	11,673	0	5,663	0	0	0	5,663	0	0	0	0	0	0	0	0	0	5,435
339.211933-Tr Surplus Prop	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,336
339.211934-Hosp & Nurs Mgt	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.211935-Watershed Ptrnr	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.211936-World Univ Game	(6)	0	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.211937-S U Dorm Reimb	1	0	0	0	0	237,534	237,530	0	126,966	109,479	0	0	(6)	0	0	1,091	(6)
339.211938-ODTA Train Cont	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211939-ODTA State Matc	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.211941-Methadone Regis	4,976	0	5,885	0	0	0	5,885	2,750	604	69	16	0	402	0	1,350	0	5,670
339.211943-Energy Research	24,670	0	20,425	0	0	28,800	49,225	22,773	3,298	318	89	0	2,194	0	870	0	44,353
339.211944-Radiology	215	0	985	0	0	0	985	0	472	117	0	0	62	0	0	0	549
339.211945-Crim Jus Improv	77,096	0	22,307	0	0	0	22,307	0	0	0	0	0	0	0	3,128	0	96,275
339.211948-Farm Prod Insp-	217	0	572	0	0	0	572	0	154	144	4	0	107	0	0	0	380
339.211950-FgprntID&Tech	128	0	12	0	0	0	12	0	0	14	0	0	0	0	0	0	126
339.211953-NY Fire Academy	4,047	0	3,549	0	0	0	3,549	0	1,481	522	40	0	986	0	0	1,696	2,871
339.211958-Domestic Awaren	82,838	0	27,872	0	0	0	27,872	0	7,443	7,264	180	0	4,447	0	0	9,827	81,549
339.211960-HESC Ins Prem P	(137)	0	1,193	0	0	0	1,193	0	834	3	22	0	550	0	0	0	(353)
339.211961-Train Mgmt Eval	(11,213)	0	14,342	0	0	0	14,342	0	4,988	1,992	135	0	3,312	0	0	5,162	(12,460)
339.211962-Clin Lab Refrmc	872	0	107	0	0	0	107	0	0	33	0	0	0	0	0	0	946
339.211964-Pub Emp Rel Brd	145	0	3,719	0	0	0	3,719	0	2,162	94	59	0	1,438	0	0	100	11
339.211965-Radio Hlth Prot	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.211966-Cons Food Indus	6,469	0	337	0	0	2,325	2,662	0	0	1,318	0	0	0	0	0	0	7,813
339.211967-OHRD St Match	221	0	31	0	0	0	31	0	0	14	0	0	0	0	0	0	238
339.211968-Educatn Library	14,242	0	6,786	0	0	0	6,786	0	2,991	1,099	52	0	1,272	0	0	319	15,295
339.211969-Teacher Certif																	

CASH COMBINING STATEMENT BY ACCOUNT  
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2024

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21970-Banking Deptmnt	36,650	0	131,293	0	0	0	131,293	0	57,494	14,139	1,640	0	38,160	0	0	0	56,510
339.21971-Cable TV Acct	9,875	0	3,892	0	0	0	3,892	0	1,357	7	37	0	907	0	0	0	11,459
339.21972-Econ Devel Asst	342	0	27	0	0	0	27	0	0	0	0	0	0	0	0	0	369
339.21973-Fin Svcs Seized	755	0	40	0	0	0	40	0	0	1	0	0	0	0	0	0	794
339.21975-ODD Earned Revn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21976-Motorcycle Sfty	271	0	15	0	0	0	15	0	0	0	0	0	0	0	0	0	286
339.21977-Business and Li	307,315	0	125,270	0	0	0	125,270	0	25,253	9,654	809	0	19,881	0	0	5,269	371,719
339.21978-Indir Cost Reco	3,594	0	162	0	0	23,203	23,365	0	9,413	8,623	0	0	5,422	0	0	2,198	1,303
339.21979-High School Equ	1,632	0	221	0	0	0	221	0	0	6	0	0	0	0	0	0	1,847
339.21980-OTDA Program	2,467	0	148	0	0	0	148	0	0	62	0	0	14	0	0	0	2,539
339.21981-Disas Prep Conf	25	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	26
339.21982-Administration	5,778	0	195	0	0	13,695	13,890	0	4,109	6,609	111	0	2,734	0	0	335	5,770
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21984-Fedl Admin Reim	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21985-Abandon Prop Au	3	0	18,004	0	0	0	18,004	0	11,868	6,137	0	0	0	0	0	0	2
339.21986-Seized Assets	7	0	30	0	0	0	30	0	0	0	0	0	0	0	0	0	37
339.21987-Spinal Injury	18,348	0	876	0	0	8,500	9,376	4,266	0	0	0	0	0	0	0	0	23,458
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	2,303	0	0	0	0	13,745	13,745	0	1,717	8,688	46	0	1,178	0	0	0	4,419
339.21990-OC TF Crime Forf	2,194	0	1,092	0	0	0	1,092	0	0	315	0	0	0	0	0	0	2,971
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infras	264	0	75	0	0	0	75	0	0	60	0	0	0	0	0	0	279
339.21993-Radon Detection	835	0	52	0	0	0	52	0	0	2	0	0	0	0	0	0	885
339.21994-Insurance Dept	304,841	0	160,379	0	0	0	160,379	66,784	111,637	33,507	3,057	0	71,077	0	0	0	179,158
339.21995-Workers' Compens	16,907	0	225,956	0	0	0	225,956	0	92,754	53,331	2,515	0	61,942	0	0	13,300	19,021
339.21996-Fire Protection	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21998-Public Work Enf	17,653	0	12,297	0	0	0	12,297	0	4,247	1,106	114	0	2,804	0	0	840	20,839
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 Wl	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Opens	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	1,379	0	620	0	0	0	620	0	165	2	4	0	130	0	0	0	1,698
339.219YL-OGS Bldg Admin	12,537	0	10,170	0	0	0	10,170	0	4,544	3,044	119	0	2,924	0	0	0	12,076
339.219YN-OGS Std & Purch	9,547	0	6,499	0	0	0	6,499	0	857	839	22	0	551	0	0	107	13,670
339.219Z7-Just Ct Oper	(2,114)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,114)
339.219ZV-S T A Research	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)
339.22001-VESID SS	381	0	2,185	0	0	0	2,185	0	1,579	0	43	0	1,086	0	0	242	(384)
339.22003-Bell Jar Collec	82	0	1,906	0	0	0	1,906	0	255	314	7	0	170	0	0	1,149	93
339.22004-Ind & Util Serv	4,154	0	2,595	0	0	0	2,595	0	1,649	9	45	0	1,100	0	0	0	3,946
339.22008-Courts Special	648	0	2,384	0	0	0	2,384	0	0	2,713	0	0	0	0	0	0	319
339.22009-Asbestos Trning	269	0	756	0	0	0	756	0	296	5	8	0	198	0	0	24	494
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	84,959	0	88,333	0	0	0	88,333	0	52,809	6,715	1,582	0	35,778	0	0	4,984	71,424
339.22012-Atty Licensing	31,108	0	42,036	0	0	0	42,036	0	20,702	4,732	0	0	8,516	0	0	0	39,194
339.22014-DSS Prov Recovs	205	0	11	0	0	0	11	0	0	0	0	0	0	0	0	0	216
339.22015-Crimes Against	560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	560
339.22017-Camp Smith Bill	399	0	136	0	0	0	136	0	0	9	0	0	0	0	0	0	526
339.22020-Comm Feed Lic	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22021-Regulation of M	3,879	0	563	0	0	0	563	0	0	0	0	0	0	0	0	0	4,442
339.22024-Reven Arrearage	146,737	0	34,121	0	0	0	34,121	0	642	666	17	0	428	0	0	1,826	177,279

**CASH COMBINING STATEMENT BY ACCOUNT  
MISCELLANEOUS SPECIAL REVENUE FUND (339)  
FY 2024**  
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.220205-Comm Svce Assis	8,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,475
339.220206-Cell Phone Towe	6,904	0	1,102	0	0	0	1,102	0	0	0	0	0	0	0	0	0	8,006
339.220207-Spec Conserv Ac	31	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	33
339.220208-State Central R	12,676	0	5,572	0	0	0	5,572	0	166	0	5	0	111	0	0	97	17,869
339.220209-Plant Industry	1,111	0	677	0	0	0	677	0	52	2	1	0	30	0	0	0	1,703
339.220302-Batavia School	(9,375)	0	11,775	0	0	900	12,675	0	6,345	601	172	0	4,236	0	0	1,504	(9,558)
339.220304-Investment Serv	4,922	0	5,953	0	0	0	5,953	0	1,831	838	49	0	1,214	0	0	0	6,943
339.220305-Diabetes Resear	66	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	75
339.220307-Keep Kids Drug	91	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	103
339.220308-OPWDD Day Servi	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.220309-OSDC Finan Over	(1,962)	0	4,071	0	0	0	4,071	0	2,262	301	62	0	1,512	0	0	0	(2,028)
339.220400-Senate Recyclab	697	0	44	0	0	0	44	0	0	0	0	0	0	0	0	0	741
339.220401-Medicaid Fraud	33,383	0	13,305	0	0	0	13,305	0	6,916	1,742	193	0	4,631	0	0	769	32,437
339.220402-DED Marketing A	3,532	0	1,416	0	0	0	1,416	0	0	614	0	0	0	0	0	0	4,334
339.220404-Tug Hill Admin	122	0	53	0	0	0	53	0	0	46	0	0	0	0	0	0	129
339.220405-Settlement Enf	397	0	21	0	0	0	21	0	0	0	0	0	0	0	0	0	418
339.220406-Regulation of I	(115,632)	0	2,356	0	0	0	2,356	0	6,068	364	165	0	4,071	0	0	0	(123,944)
339.220407-NYS FLEX Spend	1,134	0	780	0	0	0	780	0	0	0	0	0	0	0	0	0	1,914
339.220500-Crime Victims B	4	0	87	0	0	0	87	0	0	86	0	0	0	0	0	0	5
339.220501-Ofc of Professi	59,517	0	75,794	0	0	0	75,794	0	25,216	9,734	687	0	16,879	0	0	9,137	73,658
339.220502-Armory Rental A	2,728	0	707	0	0	0	707	0	741	741	0	0	0	0	0	0	2,694
339.220503-Rome School	(4,750)	0	8,087	0	0	1,042	9,129	0	4,845	934	132	0	3,233	0	0	1,105	(5,870)
339.220504-Seized Assets	1,338	0	985	0	0	0	985	0	0	585	0	0	0	0	0	0	1,738
339.220505-Trat Adjudicain	(58,399)	0	39,208	0	0	0	39,208	0	18,583	12,060	487	0	11,952	0	0	0	(62,273)
339.220506-Fed Salary Shar	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.220507-Cook/Chill Acco	2,252	0	274	0	0	0	274	0	0	19	0	0	0	0	0	0	2,507
339.220600-Credential Svcs	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.220601-Seized Assets	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.220602-NYC Assessment	40,087	0	79,653	0	0	0	79,653	0	23,776	27,235	649	0	15,934	0	0	0	52,146
339.220603-Cultural Educat	2,387	0	22,011	0	0	0	22,011	0	11,243	4,698	424	0	7,676	0	2,110	0	(1,753)
339.220604-Distance Learn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.220605-Exam & Misc Rev	28	0	88	0	0	0	88	0	0	0	0	0	0	0	0	0	116
339.220607-Trans Regul Acc	10,605	0	569	0	0	0	569	0	0	0	0	0	0	0	0	0	11,174
339.220608-Cons Prot Acct	2,544	0	695	0	0	0	695	0	0	0	0	0	0	0	0	0	3,239
339.220700-OER NASDER	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.220701-Fin Aid Audit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.220702-8th Air Force H	2	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	3
339.220704-FMS Account	33	0	2	0	0	0	2	0	298	4	8	0	200	0	39	0	35
339.220705-Funeral	2,420	0	648	0	0	0	648	0	0	0	0	0	0	0	0	0	2,519
339.220706-FSHRP	13	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	14
339.220707-Educ Archives	53	0	16	0	0	0	16	0	0	17	0	0	0	0	0	0	52
339.220708-Local Services	1,505	0	1,149	0	0	0	1,149	0	654	0	17	0	419	0	0	0	1,564
339.220800-Adult Shelter	34,019	0	4,570	0	0	0	4,570	0	0	0	0	0	0	0	0	0	38,589
339.220801-QAA Earned Rev	428	0	23	0	0	0	23	0	0	0	0	0	0	0	0	0	451
339.220802-Family Pres Svc	8,642	0	493	0	0	1,815	2,308	0	0	0	0	0	0	0	0	0	10,950
339.220803-Electronic Bene	48	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	51
339.220804-Federal-Seized	0	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	5
339.220805-DHCR Mortgage S	63	0	4,216	0	0	0	4,216	0	1,698	467	0	0	0	0	0	0	2,114
339.220806-OMH-Research OH	83	0	2,491	0	0	0	2,491	0	0	2,486	0	0	0	0	0	0	88
339.220807-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770
339.220808-Prof Medic Cond	12,854	0	34,432	0	0	0	34,432	85	12,441	4,721	338	0	8,299	0	0	6,749	14,653

CASH COMBINING STATEMENT BY ACCOUNT  
 MISCELLANEOUS SPECIAL REVENUE FUND (339)  
 FY 2024  
 (thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22089-Hway Const & Ma	2,071	0	169	0	0	0	169	0	0	0	0	0	0	0	0	0	2,240
339.22090-Housing Indirec	6,711	0	1,342	0	0	4,408	5,750	0	2,939	166	0	0	0	0	0	717	8,639
339.22091-Adult Home Qual	4,486	0	602	0	0	0	602	0	0	0	0	0	0	0	0	2,200	2,888
339.22092-Homeless Hsg	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22093-COCOT	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22094-Accid Prevent C	252	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	265
339.22095-IG Szd Assets	79	0	4	0	0	0	4	16,794	0	0	0	0	0	0	0	0	83
339.22096-Leg Svcs Assist	105,558	0	52,430	0	0	0	52,430	0	0	0	0	0	0	0	0	0	141,194
339.22097-Loc Pub Hlth	12,003	0	1,992	0	0	0	1,992	0	164	0	4	0	110	0	0	0	13,717
339.22099-Voing Mach Exa	128	0	1,135	0	0	0	1,135	0	0	755	0	0	0	0	0	0	508
339.22100-DHCR HCA Applic	(15,645)	0	4,670	0	0	0	4,670	0	3,488	606	72	0	1,770	0	0	0	(16,911)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	13,127	0	5,866	0	0	0	5,866	0	585	341	15	0	380	0	0	3,985	13,687
339.22104-CHCCDP Transfer	38	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	40
339.22105-Tobacco Enforce	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22108-Hwy Rev/Soc Sec	972	0	161	0	0	0	161	0	0	189	0	0	0	0	0	0	944
339.22109-Conference & Sp	160	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	169
339.22110-Assisted Living	3,331	0	656	0	0	0	656	0	0	0	0	0	0	0	0	0	3,987
339.22111-OCFS Program	399	0	21	0	0	0	21	0	0	0	0	0	0	0	0	0	420
339.22112-OTDA Income Acc	139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22115-OPWDD Jt Clin O	40	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	42
339.22116-Special Medical	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22117-Litigation Sett	20,203	0	86,022	0	0	3,524	89,546	0	31,049	39,430	894	0	21,774	0	0	0	16,602
339.22118-Animal Populati	202	0	716	0	0	0	716	0	0	872	0	0	0	0	0	0	46
339.22119-Love Your Libra	201	0	68	0	0	0	68	176	0	0	0	0	0	0	0	0	93
339.22122-Local Wireless	126	0	7	0	0	0	7	0	0	0	0	0	0	0	0	0	133
339.22123-Pub Safe Commun	229,171	0	171,344	0	0	0	171,344	50,496	25,612	36,302	0	0	0	0	0	545	287,560
339.22124-Cuba Lake Mgmt	160	0	171	0	0	0	171	0	0	163	0	0	0	0	0	0	168
339.22126-St Justice Inst	75	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	79
339.22128-Med Reimb Acct	875	0	23	0	0	98	121	0	0	0	0	0	0	0	0	0	996
339.22130-Low Inc Housing	9,083	0	5,979	0	0	0	5,979	0	1,805	342	34	0	845	0	0	0	12,036
339.22131-Medicaid Inquir	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22132-New York Alert	58	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	61
339.22133-Procure Op News	53	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	56
339.22134-OVS RESTITUTION	201	0	339	0	0	0	339	0	276	53	0	0	0	0	0	0	211
339.22136-Food Prod Ctr	2,262	0	1,647	0	0	0	1,647	0	191	30	5	0	127	0	0	0	3,556
339.22137-Pet Dealer	13	0	70	0	0	0	70	0	41	0	1	0	27	0	0	0	14
339.22138-Auth Bldg Office	1,635	0	48	0	0	1,826	1,874	0	1,451	201	39	0	968	0	0	0	850
339.22139-Patient Safety	5,989	0	704	0	0	0	704	0	0	0	0	0	0	0	1,506	0	5,187
339.22140-Helen Hayes Hos	19,005	0	623	0	0	67,582	68,205	0	37,446	23,906	22	0	2,546	0	0	6,364	16,926
339.22141-NYC Veterans	4,902	0	137	0	0	34,510	34,647	0	17,774	10,457	12	0	6,872	0	0	303	4,131
339.22142-NYS Home-Vetera	3,695	0	195	0	0	19,852	20,047	0	13,922	7,903	8	0	162	0	0	528	1,219
339.22143-WNY Vets Home	2,165	0	57	0	0	13,804	13,861	0	8,471	6,535	5	0	91	0	0	170	754
339.22144-Montrose S V H	6,362	0	0	0	0	30,785	30,785	0	18,840	7,864	11	0	212	0	0	4,823	5,397
339.22145-DOH Hospital Ho	973	0	4,520	0	0	115,731	120,251	0	0	0	0	0	0	0	115,856	0	5,368
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	16,173	0	3,991	0	0	0	3,991	0	0	0	0	0	0	0	0	0	20,164
339.22149-Motor Fuel Qual	476	0	2,681	0	0	0	2,681	0	1,120	1,051	28	0	698	0	0	0	260
339.22150-Weights Measure	40	0	312	0	0	0	312	0	179	35	2	0	50	0	0	0	86

**CASH COMBINING STATEMENT BY ACCOUNT  
MISCELLANEOUS SPECIAL REVENUE FUND (339)  
FY 2024**  
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22151-Deier Comp Adm	(354)	0	872	0	0	0	872	0	395	0	11	0	262	0	0	0	(130)
339.22152-Hazard Abatement	1,085	0	101	0	0	0	101	42	0	0	0	0	0	0	0	0	1,144
339.22153-Education Stais	1,020	0	70	864	0	0	934	0	0	0	0	0	0	0	0	0	1,954
339.22154-Real Estate Fin	(131)	0	1,130	0	0	0	1,130	0	421	27	13	0	309	0	0	0	229
339.22156-NYC Rent Rev	13,978	0	61,774	0	0	0	61,774	0	26,359	7,475	714	0	17,536	0	0	4,408	19,260
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,423
339.22158-Rent Revenue	2,332	0	1,076	0	0	0	1,076	0	272	0	7	0	177	0	0	0	2,952
339.22159-CSFP Salvage Ac	117	0	43	0	0	0	43	0	0	0	0	0	0	0	0	0	160
339.22161-ES Stem Cell Tr	346	0	23	0	0	1,472	1,495	0	211	1,095	6	0	141	0	0	211	177
339.22162-Systems & Tech	21,289	0	8,479	0	0	0	8,479	0	438	514	12	0	295	0	0	3,846	24,663
339.22163-Patron Services	19,518	0	84,650	0	0	0	84,650	0	31,539	38,697	0	0	4,773	0	0	3,992	25,167
339.22165-Trans Aviath	1,191	0	4,062	0	0	0	4,062	0	30	4,982	1	0	16	0	0	0	224
339.22166-Teacher Ed Accr	11	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	12
339.22167-Training Academ	411	0	400	0	0	0	400	0	0	445	0	0	0	0	0	0	366
339.22168-Tax Rev Arrear	2,445	0	0	0	0	1,500	1,500	0	0	237	0	0	0	0	0	0	3,708
339.22169-TSCR Account	206,292	0	222,385	0	0	0	222,385	84,196	0	0	0	0	0	0	0	230,349	114,132
339.22170-Statewide Gain	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	354	0	86	0	0	2,587	2,673	0	0	2,389	0	0	0	0	0	0	638
339.22172-Undgrnd Sfty T	4,537	0	1,110	0	0	0	1,110	0	0	0	0	0	0	0	0	1,175	4,472
339.22173-Vol Fire Rec&Re	1,394	0	258	0	0	0	258	0	0	0	0	0	0	0	0	0	1,652
339.22174-HAVA Match	1,016	0	53	0	0	0	53	0	0	269	0	0	0	0	0	0	800
339.22175-VRSS	16	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	17
339.22177-Occ Hlth Clinic	88	0	10,295	0	0	0	10,295	9,650	391	5	10	0	247	0	0	24	56
339.22178-Crim Back Check	411	0	22	0	0	0	22	0	0	0	0	0	0	0	0	0	433
339.22180-SR-Connections	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22181-NYS Water Rescu	20	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	23
339.22182-OWIG Adm Reimb	211	0	11	0	0	0	11	0	0	0	0	0	0	0	0	0	222
339.22184-Wine Industry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.22185-Assembly Recyc	788	0	47	0	0	0	47	0	0	0	0	0	0	0	0	0	835
339.22186-Yth Fac PerDiem	290	0	19	0	0	0	19	0	0	0	0	0	0	0	0	0	309
339.22187-Provider Assess	150,006	0	996,440	0	0	0	996,440	1,146,440	0	0	0	0	0	0	0	0	6
339.22188-Fed Indirect Re	85	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	90
339.22189-DOCS Asset Forf	615	0	165	0	0	0	165	0	0	0	0	0	0	0	0	0	780
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22192-Tax Ret Prep Fe	13,202	0	2,421	0	0	0	2,421	0	0	0	0	0	0	0	0	524	15,099
339.22193-Sales Tax Re Fe	12	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	13
339.22195-Equitable Shari	2,775	0	149	0	0	0	149	0	0	0	0	0	0	0	0	0	2,924
339.22196-C & F Qual Enha	14	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	15
339.22197-UL TVI Radia Dev	1,014	0	243	0	0	0	243	0	0	0	0	0	0	0	0	0	1,257
339.22198-HEP	36	0	2	0	0	0	2	0	0	1	0	0	0	0	0	0	37
339.22199-Airport Securit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22202-SBCI Account	13	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	14
339.22203-Article X Inter	109	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	115
339.22206-Wholesale Mkt	5,677	0	295	0	0	0	295	0	0	512	0	0	0	0	0	0	5,460
339.22207-Tech Financing	48	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	51
339.22211-NYS Camp Financ	816	0	19	0	0	0	19	0	0	0	0	0	0	0	0	0	835
339.22212-Lake George Inv	181	0	4	0	0	0	4	0	0	181	0	0	0	0	0	0	4
339.22213-BOE Enforcement	1,306	0	166	0	0	0	166	0	0	16	0	0	0	0	0	0	1,456
339.22214-Fireworks Reven	1,119	0	286	0	0	0	286	0	179	0	5	0	122	0	0	0	1,099
339.22215-Delivery Transf	2,488	0	139	0	0	0	139	0	0	61	0	0	0	0	0	0	2,566

CASH COMBINING STATEMENT BY ACCOUNT  
 MISCELLANEOUS SPECIAL REVENUE FUND (339)  
 FY 2024  
 (thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22217-Eq Sh DTF Just	109	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	115
339.22218-Eq Sh DTF Treas	227	0	13	68	0	0	81	0	0	0	0	0	0	0	0	0	308
339.22221-Eq Sh Law Justi	6,247	0	313	0	0	0	313	0	0	1,082	0	0	0	0	0	0	5,478
339.22222-Eq Sh Law Treas	253	0	11	0	0	0	11	0	0	137	0	0	0	0	0	0	127
339.22226-Eq Sh SIG Treas	78	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	82
339.22228-Eq Sh WIG Treas	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.22231-Eq Sh DEC Justi	144	0	8	0	0	0	8	0	0	46	0	0	0	0	0	0	152
339.22233-Eq Shar-DMN Jus	254	0	28	36	0	0	64	0	0	0	0	0	0	0	0	0	272
339.22234-Eq Shar-DMN Tre	0	0	22	0	0	0	22	0	0	0	0	0	0	0	0	0	22
339.22235-Insitt Accred	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22239-Opioid Steward	119,164	0	57,881	0	0	0	57,881	10,829	0	0	0	0	0	0	0	0	166,216
339.22240-NYS Med Indmnty	(2,545)	0	1,692	0	0	0	1,692	0	1,721	0	26	0	633	0	0	54	(3,287)
339.22243-Securing Cities	67	0	41	0	0	0	41	0	0	19	0	0	0	0	0	0	89
339.22246-Behav Hlth Par	3,466	0	937	0	0	0	937	1,500	0	0	0	0	0	0	0	0	2,903
339.22247-Ent Div Job Tr	4,607	0	267	0	0	3,304	3,571	0	0	26	0	0	0	0	0	0	8,152
339.22248-CJ Discov Comp	14,520	0	700	0	0	0	700	2,491	0	0	0	0	0	0	0	0	12,729
339.22250-Emer Elect Out	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22251-Maj Ren Ene Dev	2,943	0	1,182	0	0	0	1,182	0	0	12	0	0	0	0	0	0	4,113
339.22252-Elevator Safety	38	0	625	0	0	0	625	0	0	0	0	0	0	0	0	0	663
339.22253-Sch Bus Mot Edu	25	0	46	0	0	0	46	0	0	0	0	0	0	0	0	0	71
339.22254-Anti Disc Hous	0	0	2,114	0	0	0	2,114	0	0	0	0	0	0	0	0	0	2,114
339.22255-Pharm Ben Mgr R	(50)	0	0	0	0	0	0	0	1,529	802	40	0	981	0	0	0	(3,402)
339.22257-Background Chec	0	0	2,047	0	0	0	2,047	0	0	0	0	0	0	0	0	0	2,047
339.22259-Eq Sh NYWC-Trea	0	0	219	0	0	0	219	0	0	0	0	0	0	0	0	0	219
339.22260-Eq Sh NYWC-Just	0	0	68	0	0	0	68	0	0	10	0	0	0	0	0	0	58
339.22262-Virt Currency	0	0	0	0	0	0	0	0	0	153	148	0	3,629	0	0	0	(9,552)
339.22263-TI IVE FC Enh	0	0	13	0	0	10,000	10,013	0	0	0	0	0	0	0	0	0	10,013
339.22264-NYWC Seiz Asset	0	0	445	0	0	0	445	0	0	0	0	0	0	0	0	0	445
339.22265-Ag&Farrm Viabi	0	0	15	0	0	0	15	0	0	0	0	0	0	0	0	0	15
339.22266-Haz Mit Rev Loa	0	0	0	0	0	624	624	0	0	0	0	0	0	0	0	0	624

**CASH COMBINING STATEMENT  
CAPITAL PROJECTS FUNDS  
FY 2024**  
(thousands of dollars)

	STATE CAPITAL PROJECTS FUNDS (30000-30049)	DEDICATED HIGHWAY AND TRANSPORTATION (30050-30099)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION (30100-30249)	NEW YORK STATE CANAL SYSTEM (30300-30349)	STATE PARK INFRASTRUCTURE (30350-30399)	PASSENGER FACILITY (30400-30449)	ENVIRONMENTAL TRANSPORTATION (30450-30499)	CONSERVATION THROUGH IMPROVED TRANSPORTATION (30500-30599)	ENERGY PURVEYORS (30600-30629)	TRANSPORTATION CAPITAL FACILITIES (30630-30699)
Opening Fund Balance	0	26,953	154,802	17,670	(157,698)	16	217,251	164	0	3,328
Receipts:										
Taxes	0	1,259,705	0	0	0	0	257,350	0	0	0
Miscellaneous Receipts	2,661,829	899,137	7,353	2,966	218,504	1	87,409	0	0	0
Federal Receipts	190	4,360	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	<b>2,662,019</b>	<b>2,163,202</b>	<b>7,353</b>	<b>2,966</b>	<b>218,504</b>	<b>1</b>	<b>344,759</b>	<b>0</b>	<b>0</b>	<b>0</b>
Disbursements:										
Assistance and Grants	3,382,911	658	0	7,132	2	0	107,511	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	3,391,774	2,102,552	93,623	0	190,597	0	177,809	0	0	0
<b>Total Disbursements</b>	<b>6,774,685</b>	<b>2,103,210</b>	<b>93,623</b>	<b>7,132</b>	<b>190,599</b>	<b>0</b>	<b>285,320</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Sources (Uses):										
Transfers from Other Funds	4,114,668	2,869,426	81,072	0	0	0	397,033	0	0	0
Transfers to Other Funds	(2,000)	(2,954,673)	0	0	0	0	(294,033)	0	(3,904)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	3,904	0
<b>Net Other Financing Sources (Uses)</b>	<b>4,112,668</b>	<b>(85,247)</b>	<b>81,072</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Change in Fund Balance	2	(25,255)	(5,198)	(4,166)	27,905	1	162,439	0	0	0
Closing Fund Balance	2	1,698	149,604	13,504	(129,793)	17	379,690	164	0	3,328

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30640-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30659)	TRANSPORTATION INFRASTRUCTURE RENEWAL BOND (30660-30669)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30679)	ACCELERATED CAPACITY AND TRANSPORTATION IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31350-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIAL (31500-31549)	SUBURBAN TRANSPORTATION (31650-31699)
Opening Fund Balance	1,419	17,210	4,255	5,550	2,778	1,428	(479,822)	1,108	(184,558)	552
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	33	59	187,765	30
Federal Receipts	0	0	0	0	0	0	2,738,620	0	0	0
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,738,653</b>	<b>59</b>	<b>187,765</b>	<b>30</b>
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	1,044,021	0	1,875	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	1,787,347	0	140,045	0
<b>Total Disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,831,368</b>	<b>0</b>	<b>141,920</b>	<b>0</b>
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	0	0	77,127	0
Transfers to Other Funds	(2,374)	(282,666)	0	0	0	(4,193)	(231)	0	(22,766)	0
Bond & Note Proceeds	1,692	271,817	0	0	0	4,193	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(682)</b>	<b>(10,849)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(231)</b>	<b>0</b>	<b>54,361</b>	<b>0</b>
Change in Fund Balance	(682)	(10,849)	0	0	0	0	(92,946)	59	100,206	30
Closing Fund Balance	737	6,361	4,255	5,550	2,778	1,428	(572,768)	1,167	(84,352)	582



**CASH COMBINING STATEMENT  
CAPITAL PROJECTS FUNDS  
FY 2024**  
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE (31800-31849)	HOUSING PROGRAM (31850-31899)	NATURAL RESOURCE DAMAGES (31900-31949)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31950-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32499)	MISCELLANEOUS CAPITAL PROJECTS (32500-32549)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32550-32599)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32600-32649)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32650-32699)
<b>Opening Fund Balance</b>	(18,879)	(12,942)	(489,392)	18,452	(12,016)	86,773	146,416	83	(691,916)	(238,856)
<b>Receipts:</b>										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	11,475	0	66,078	9,099	0	5,397	25,948	15	429,783	307,438
Federal Receipts	0	0	0	0	0	0	(25)	0	0	0
<b>Total Receipts</b>	11,475	0	66,078	9,099	0	5,397	25,923	15	429,783	307,438
<b>Disbursements:</b>										
Assistance and Grants	0	0	1,047,394	0	0	0	519	0	87,749	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	13,144	0	0	998	0	27,349	56,830	0	296,143	390,183
<b>Total Disbursements</b>	13,144	0	1,047,394	998	0	27,349	57,349	0	383,892	390,183
<b>Other Financing Sources (Uses):</b>										
Transfers from Other Funds	0	0	905,000	0	0	36,546	31,765	0	46,000	160,304
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
<b>Net Other Financing Sources (Uses)</b>	(1,669)	0	(76,316)	8,101	0	14,594	339	15	91,891	77,559
<b>Change in Fund Balance</b>	(20,548)	(12,942)	(565,708)	26,553	(12,016)	101,367	146,755	98	(600,025)	(162,297)
<b>Closing Fund Balance</b>										

	SMART SCHOOLS BOND (30710-30719)	NEW YORK STATE STORM RECOVERY (30000-30049)	DEDICATED INFRASTRUCTURE INVESTMENT (30500-30599)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
<b>Opening Fund Balance</b>	0	(53,626)	38,969	0	(1,594,528)	0	(1,594,528)
<b>Receipts:</b>							
Taxes	0	0	0	0	1,517,055	0	1,517,055
Miscellaneous Receipts	0	20,862	0	0	4,941,181	0	4,941,181
Federal Receipts	0	0	0	1,000	2,744,145	0	2,744,145
<b>Total Receipts</b>	0	20,862	0	1,000	9,202,381	0	9,202,381
<b>Disbursements:</b>							
Assistance and Grants	0	0	356,560	0	6,036,332	0	6,036,332
State Operations	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0
Debt Service	0	700	3,265	0	8,672,359	0	8,672,359
Capital Projects	0	0	359,825	0	14,708,691	0	14,708,691
<b>Total Disbursements</b>	0	700	359,825	0	14,708,691	0	14,708,691
<b>Other Financing Sources (Uses):</b>							
Transfers from Other Funds	0	0	350,000	0	9,068,941	(2,883,478)	6,185,463
Transfers to Other Funds	(223,375)	0	0	0	(3,790,215)	2,883,478	(906,737)
Bond & Note Proceeds	223,375	0	0	0	504,981	0	504,981
<b>Net Other Financing Sources (Uses)</b>	0	0	350,000	0	5,783,707	0	5,783,707
<b>Change in Fund Balance</b>	0	20,162	(9,825)	1,000	277,397	0	277,397
<b>Closing Fund Balance</b>	0	(33,464)	29,144	1,000	(1,317,131)	0	(1,317,131)

CASH COMBINING STATEMENT  
DEBT SERVICE  
FY 2024

	MENTAL HEALTH SERVICES (40100-40149)	GENERAL DEBT SERVICE (40150-40199)	HOUSING DEBT (40250-40299)	DEPARTMENT OF HEALTH INCOME (40300-40349)	CLEAN WATER/ CLEAN AIR (40400-40449)	LOCAL GOVERNMENT ASSISTANCE TAX (40450-40499)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	120,175	0	0	39,282	0	0	159,457	0	159,457
<b>Receipts:</b>									
Taxes	0	43,213,437	0	0	907,836	0	44,121,273	0	44,121,273
Miscellaneous Receipts	382,425	0	505	122,472	0	0	505,402	0	505,402
Federal Receipts	0	59,935	0	0	0	0	59,935	0	59,935
<b>Total Receipts</b>	382,425	43,273,372	505	122,472	907,836	0	44,886,610	0	44,886,610
<b>Disbursements:</b>									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	47,130	0	1,631	0	0	48,761	0	48,761
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	6,975,938	0	20,653	0	0	6,996,591	0	6,996,591
Capital Projects	0	0	0	0	0	0	0	0	0
<b>Total Disbursements</b>	0	7,023,068	0	22,284	0	0	7,045,352	0	7,045,352
<b>Other Financing Sources (Use):</b>									
Transfers from Other Funds	1,558,935	374,297	(505)	51,988	31,136	0	2,015,851	(121,940)	1,893,911
Transfers to Other Funds	(2,003,237)	(56,623,104)	0	(146,663)	(938,972)	0	(39,711,976)	121,940	(39,590,036)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	(444,302)	(56,248,807)	(505)	(94,675)	(907,836)	0	(57,696,125)	0	(57,696,125)
<b>Change in Fund Balance</b>	(61,877)	1,497	0	5,513	0	0	(54,887)	0	(54,887)
<b>Closing Fund Balance</b>	58,298	1,497	0	44,795	0	0	104,590	0	104,590

**CASH COMBINING STATEMENT BY ACCOUNT  
INTERNAL SERVICE  
FY 2024**  
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centrl Services	(11)	0	(5,266)	0	0	5,266	0	0	0	(423)	0	0	0	0	0	423	0	(11)
323.55009-Admin Support	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
323.55010-Design & Constr	(18,747)	0	86,336	0	0	0	86,336	0	26,271	36,663	764	0	18,760	0	0	0	82,458	(14,869)
323.55020-OGS Ent Contr	(19,779)	0	139,011	0	0	0	139,011	0	500	138,436	13	0	316	0	0	0	139,285	(20,033)
323.55022-Business Svc Ct	(2)	0	0	0	0	30,000	30,000	0	29,787	2,659	0	0	0	0	0	0	32,446	(2,448)
323.550XX-Misc Centrl Svc	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	31,057	0	125,554	0	0	0	125,554	0	4,458	114,948	109	0	2,853	0	0	3,076	125,444	31,167
323.5502Y-OGS Bldg Admin	11,078	0	20,736	0	0	9,500	30,236	0	2,005	26,368	20	0	870	0	0	26	29,289	12,025
323.5502Z-OGS Std & Purch	1,987	0	15,068	0	0	0	15,068	0	2,205	10,120	58	0	1,415	0	0	51	13,849	3,206
334.55050-Agencies Int Sv	12	0	(5,068)	0	0	3,340	(1,728)	0	0	(6,980)	0	0	0	0	0	5,252	(1,728)	12
334.55052-Archives R	(126)	0	1,184	0	0	0	1,184	0	834	230	23	0	559	0	0	127	1,773	(715)
334.55053-Fedl Single Aud	2,191	0	105	0	0	0	105	0	0	1,526	0	0	0	0	0	0	1,526	770
334.55054-Quick Copy Cent	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
334.55055-CS Administrat	1,409	0	4,478	0	0	0	4,478	0	931	4,106	92	0	2,262	0	0	1,870	9,261	(3,374)
334.55056-EHS Occup Hlth	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
334.55057-Banking Service	(6)	0	10,184	0	0	32,108	42,292	0	0	42,291	0	0	0	0	0	0	42,291	(5)
334.55058-Cult Resources	(5,330)	0	4,511	0	0	0	4,511	0	1,708	715	47	0	1,142	0	0	300	3,912	(4,731)
334.55059-Neighbor Work P	(10,864)	0	2,804	0	0	11,302	14,106	0	0	3,239	0	0	0	0	0	0	3,239	3
334.55060-Auto/Print Chgb	(137)	0	12,557	0	0	0	12,557	0	7,013	1,218	0	0	4,022	0	0	0	12,253	167
334.55061-NYT 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	(14,546)	0	6,947	0	0	0	6,947	0	0	0	0	0	0	0	0	0	0	(7,599)
334.55063-Human Svcs Tele	21	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	22
334.55065-OPWDD Copy Cent	894	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0	944
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Cr	(294)	0	237	0	0	0	237	0	501	4	0	0	0	0	0	0	505	(562)
334.55068-Statewide Train	98	0	47	0	0	0	47	0	26	0	1	0	18	0	0	0	45	100
334.55069-Centralized Tec	7,010	0	58,205	0	0	13,579	71,784	0	0	28,341	0	0	0	0	0	0	28,341	50,453
334.55070-Learning Mgmt S	1,658	0	89	0	0	0	89	0	0	0	0	0	0	0	0	0	0	1,747
334.55071-Labor Cont Ctr	(182)	0	2,812	0	0	0	2,812	0	1,393	308	38	0	925	0	0	185	2,849	(219)
334.55072-HS Cont Ctr	(2,442)	0	18,706	0	0	0	18,706	0	9,446	2,748	256	0	6,289	0	0	0	18,739	(2,475)
334.55074-Civil Recoverie	16,051	0	17,798	0	0	0	17,798	0	7,293	5,903	173	0	4,514	0	0	0	17,883	15,966
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl Serv	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	18	0	550	0	0	0	550	0	282	0	8	0	190	0	0	0	480	88
347.55150-DFY Voc Educatn	43	0	6	0	0	0	6	0	0	1	0	0	0	0	0	0	1	48
394.55200-Joint Labor-Mgt	1,176	0	947	0	0	0	947	0	732	129	19	0	472	0	0	37	1,389	734
395.55251-Ex Dir Intl Aud	(6,398)	0	2,875	0	0	0	2,875	0	1,536	(604)	42	0	1,028	0	0	878	2,880	(6,403)
395.55252-CIO INFO TECH C	(42,986)	0	45,143	0	0	0	45,143	0	15,211	38,037	412	0	10,117	0	0	0	63,777	(61,620)
396.55300-Health Insuranc	(240)	0	9,864	0	0	14,812	24,676	0	9,044	363	221	0	5,439	0	0	4,322	19,389	5,047
396.55301-CS EBD Adm Reim	6	0	0	0	0	613	613	0	4	0	24	0	585	0	0	0	613	6
397.55350-Correctional In	36	0	31,751	0	0	46,546	78,297	0	16,283	32,692	304	0	7,480	0	0	78	56,837	21,496

CASH COMBINING STATEMENT BY ACCOUNT  
ENTERPRISE  
FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
324.50000-DFY Commissary	146	0	46	0	0	0	46	0	0	31	0	0	0	0	0	0	31	161
325.50050-State Fair Rece	4,091	0	15,124	0	0	13,000	28,124	0	5,043	15,522	0	0	0	0	0	0	20,565	11,650
326.50100-DOCS Commissary	3,274	0	44,204	0	0	0	44,204	0	0	45,039	0	0	0	0	0	0	45,039	2,439
331.50301-Mental Disab Pr	17	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	18
331.50302-DFY Products	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50304-Maps And Demogr	13	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	14
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	187	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	197
331.50311-Arts & Crafts	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
331.50313-TRAID Services	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50318-Convention Ctr	(654)	0	1,025	0	0	0	1,025	0	572	184	19	0	469	0	0	0	1,244	(873)
331.50319-Altica Emp Mess	1,281	0	1,238	0	0	0	1,238	0	232	661	6	0	156	0	0	0	1,055	1,464
331.50322-Asset Preservat	141	0	27	0	0	0	27	0	0	0	0	0	0	0	0	0	0	168
331.50323-Farm Program	1,523	0	553	0	0	0	553	0	0	205	0	0	0	0	0	0	205	1,873
331.50327-Emp Plz Gift Sh	(329)	0	281	0	0	0	281	0	97	153	2	0	60	0	0	0	312	(360)
331.50331-Retail Sales	4,910	0	4,083	0	0	0	4,083	0	36	3,150	0	0	3	0	0	0	3,189	5,804
331.50332-Golf	9,961	0	19,778	0	0	0	19,778	0	12,126	8,011	0	0	1,093	0	0	0	21,230	8,509
351.50400-OMH Shelt Wkshs	1,975	0	103	0	0	0	103	0	0	145	0	0	0	0	0	0	145	1,933
352.50450-MR Shel Wkshop	2,238	0	585	0	0	0	585	0	0	519	0	0	0	0	0	0	519	2,304
353.50500-WH & MR Communi	4,767	0	2,019	0	0	0	2,019	0	43	794	1	0	29	0	0	0	867	5,919
353.50516-MR Community St	218	0	220	0	0	0	220	0	0	74	0	0	0	0	0	0	74	364
481.50650-U   Benefit Fnd	972,271	2,747,395	0	23,375	0	0	2,770,770	0	0	0	0	2,820,901	0	0	0	0	2,820,901	922,140
481.50651-Interest Assess	27,144	0	183,066	0	0	0	183,066	0	0	129,076	0	0	0	0	0	0	129,076	81,134
481.50652-Unemp Ins-Ad Pa	0	0	0	1,758	0	0	1,758	0	0	0	0	1,758	0	0	0	0	1,758	0
481.506FS-Federal Stimulu	(860,933)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(860,933)
E01.60850-CUNY SC Operat	62,700	0	2,783,672	0	0	0	2,783,672	0	1,670,551	371,902	0	0	708,649	0	0	3,924	2,755,026	91,346
E02.23250-CUNY SC Program	274,409	0	190,841	0	0	0	190,841	0	37,116	56,457	0	0	0	0	0	0	93,573	371,677

**CASH COMBINING STATEMENT**  
**GENERAL FUND**  
**FY 2025**  
(millions of dollars)

	General Fund	Stabilization Reserve Fund	Tax Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
<b>Opening Fund Balance</b>	0	1,618	21	25	4,638	40,029	0	46,331	
<b>Receipts:</b>									
Taxes	56,448	0	0	0	0	0	0	56,448	
Miscellaneous Receipts	4,460	0	0	0	0	0	0	4,460	
Federal Receipts	3,645	0	0	0	0	0	0	3,645	
<b>Total Receipts</b>	64,553	0	0	0	0	0	0	64,553	
<b>Disbursements:</b>									
Assistance and Grants	77,405	0	0	0	0	(1)	0	77,404	
State Operations	13,800	0	0	0	0	0	0	13,800	
General State Charges	7,310	0	0	0	0	0	0	7,310	
Debt Service	0	0	0	0	0	0	0	0	
Capital Projects	0	0	0	0	0	0	0	0	
<b>Total Disbursements</b>	98,515	0	0	0	0	(1)	0	98,514	
<b>Other financing sources (uses):</b>									
Transfers from Other Funds	109,419	218	0	0	4,776	1,683	(70,693)	45,403	
Transfers to Other Funds	(75,457)	(218)	0	0	(3,276)	(1,000)	70,693	(9,258)	
Bond and Note Proceeds	0	0	0	0	0	0	0	0	
<b>Net other financing sources (uses)</b>	33,962	0	0	0	1,500	683	0	36,145	
<b>Change in Fund Balance</b>	0	0	0	0	1,500	684	0	2,184	
<b>Closing Fund Balance</b>	0	1,618	21	25	6,138	40,713	0	48,515	

**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 (20902-2099)	NEW YORK STATE ARCHIVES PARTNERSHIP TRUST (20350-2099)	CHILD PROTECTION (20400-2049)	TUTION REIMBURSEMENT (20500-2099)	GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (20500-2099)	SCHOOL TAX RELIEF (20502-2099)	CHARTER SCHOOL STIMULUS (20600-2049)	HEALTH CARE REFORM ACT RESOURCES (20802-2099)	DEDICATED MASS TRANSPORTATION TRUST (20850-2099)
Opening Fund Balance	877	64,408	413,164	(2)	253	12,025	8,641	0	9,404	55,426	86,762
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	1,575,393	0	594,000	443,769
Miscellaneous Receipts	72	(173,766)	188,000	318	120	5,098	9,396	0	0	6,679,496	141,237
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	72	(173,766)	188,000	318	120	5,098	9,396	1,575,393	0	7,273,496	585,006
<b>Disbursements:</b>											
Assistance and Grants	0	8,716	60,000	0	0	0	5,056	1,575,393	4,837	7,088,146	646,510
State Operations	72	4,920	42,178	449	233	3,297	2,392	0	0	123,975	0
General State Charges	0	191	652	196	168	1,376	1,257	0	0	11,626	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
<b>Total Disbursements</b>	72	13,827	102,830	645	401	4,673	8,705	1,575,393	4,837	7,223,747	646,510
<b>Other Financing Sources (Uses):</b>											
Transfers from Other Funds	0	187,617	0	300	600	0	0	0	4,837	0	65,884
Transfers to Other Funds	0	0	0	(8)	(27)	(242)	(601)	0	0	(105,178)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	0	187,617	0	292	573	(242)	(601)	0	4,837	(105,178)	65,884
Change in Fund Balance	0	24	85,170	(35)	292	183	90	0	0	(55,429)	4,380
Closing Fund Balance	877	64,432	498,334	(37)	545	12,208	8,731	0	9,404	(3)	91,142

	STATE LOTTERY (20900-2099)	COMBINED STUDENT LOAN (20950-2099)	MTA FINANCIAL ASSISTANCE (21500-2199)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (22900-2199)	FEDERAL HEALTH AND HUMAN SERVICES (23100-2199)	FEDERAL EDUCATION (23200-2199)	MISCELLANEOUS OPERATING GRANTS (23300-2199)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (21000-2109)	ENCON SPECIAL REVENUE (21600-2149)	CONSERVATION (21100-21199)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (22000-2149)
Opening Fund Balance	753,874	10,713	125,291	(73,029)	7,003,184	(65,344)	4,161,075	290	23,107	120,962	2,775
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,543,961	24,000	0	100,000	776,412	0	29,279	900	77,910	46,792	58,593
Federal Receipts	0	(17,000)	0	3,040,955	75,951,552	7,665,626	103,343	0	0	0	0
<b>Total Receipts</b>	3,543,961	7,000	0	3,140,955	76,727,964	7,665,626	132,622	900	77,910	46,792	58,593
<b>Disbursements:</b>											
Assistance and Grants	3,903,000	0	400,340	2,997,288	72,348,009	7,018,995	2,878,354	0	0	0	0
State Operations	35,551	7,500	0	70,975	1,997,326	570,632	793,148	432	64,387	28,275	16,136
General State Charges	14,215	0	0	15,336	136,553	63,717	60,220	266	23,790	13,387	9,287
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
<b>Total Disbursements</b>	3,952,766	7,500	400,340	3,083,599	74,481,888	7,653,344	3,731,722	698	88,177	41,662	25,423
<b>Other Financing Sources (Uses):</b>											
Transfers from Other Funds	46,000	0	400,340	0	0	0	0	0	20,957	75	19,006
Transfers to Other Funds	(4,940)	0	0	(57,356)	(2,246,076)	(12,328)	(45,900)	0	(23,751)	(1,895)	(46,493)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	41,060	0	400,340	(57,356)	(2,246,076)	(12,328)	(45,900)	0	(2,794)	(1,820)	(27,487)
Change in Fund Balance	(367,745)	(500)	0	(73,029)	7,003,184	(46)	(3,645,000)	202	(13,061)	3,310	5,683
Closing Fund Balance	386,129	10,213	125,291	(73,029)	7,003,184	(65,390)	516,075	492	10,046	124,272	8,458

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

	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-2199)	LAWYERS' FUND FOR CLIENT PROTECTION (2190-2149)	EQUIPMENT LOAN FUND FOR THE DISABLED (2195-2199)	MASS TRANSPORTATION OPERATING ASSISTANCE (2400-2449)	CLEAN AIR (2450-2499)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-2199)	LEGISLATIVE COMPUTER SERVICES (2150-2199)	STATE UNIVERSITY DORMITORY INCOME (4030-4099)	COMBINED NON- EXPENDABLE TRUST (2160-2199)	WINTER SPORTS EDUCATION TRUST (2170-2199)	ARTS CAPITAL GRANTS (2850-2899)
<b>Opening Fund Balance</b>	4,171	15,024	546	1,072,261	(36,609)	77	14,101	378,797	501	0	687
<b>Receipts:</b>											
Taxes	0	0	0	3,772,078	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	9,000	28	17,500	42,200	0	1,719	344,024	6	75	60
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	48,496	9,000	28	3,789,578	42,200	0	1,719	344,024	6	75	60
<b>Disbursements:</b>											
Assistance and Grants	0	0	0	3,844,573	0	0	0	0	0	0	98
State Operations	43,466	10,800	109	4,067	26,035	0	950	0	6	75	0
General State Charges	19,435	300	0	2,232	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
<b>Total Disbursements</b>	62,901	11,100	109	3,850,872	39,283	0	950	0	6	75	98
<b>Other Financing Sources (Uses):</b>											
Transfers from Other Funds	0	0	0	38,378	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	(6,404)	0	0	(360,458)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	(14,405)	(2,100)	(81)	38,378	(6,404)	0	769	(360,458)	0	0	(38)
<b>Change in Fund Balance</b>	(10,234)	12,924	465	1,049,345	(40,096)	77	14,870	362,363	501	0	646
<b>Closing Fund Balance</b>	2,574,038	7,252	57	1,907,934	2,118	456	101,061	419	26	3,937	(23,624)

	MISCELLANEOUS STATE SPECIAL REVENUE (2190-2249)	COURT FACILITIES INCENTIVE AID (2290-2249)	EMPLOYMENT TRAINING (2250-2299)	STATE UNIVERSITY INCOME (2850-2899)	CHEMICAL DEPENDENCE SERVICE (2270-2249)	LAKE GEORGE PARK TRUST (2270-2299)	STATE POLICE MOTOR VEHICLE LAW ENFORCEMENT THEFT AND INSURANCE FRAUD PREVENTION (2280-2249)	NEW YORK GREAT LAKES PROTECTION (2280-2299)	FEDERAL REHABILITATION CONTRACT (2290-2249)	HOUSING DEVELOPMENT PROGRAM (2290-2299)	NYSDOT HIGHWAY SAFETY PROGRAM (2300-2349)
<b>Opening Fund Balance</b>	2,574,038	7,252	57	1,907,934	2,118	456	101,061	419	26	3,937	(23,624)
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	(304,194)	150	0	5,525,031	7,070	1,208	123,625	160	0	900	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	(304,105)	150	0	5,525,031	7,070	1,208	123,625	160	0	900	3,068
<b>Disbursements:</b>											
Assistance and Grants	537,903	122,900	0	0	0	0	4,237	0	0	3,102	0
State Operations	1,382,168	1,900	0	7,362,339	7,047	972	9,850	157	0	0	3,890
General State Charges	482,442	1,000	0	593,998	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
<b>Total Disbursements</b>	2,402,513	125,800	0	7,956,337	7,047	1,472	14,087	218	0	3,102	3,890
<b>Other Financing Sources (Uses):</b>											
Transfers from Other Funds	1,058,658	123,000	0	2,668,842	0	0	0	0	0	0	0
Transfers to Other Funds	1,436,740	0	0	(236,325)	0	0	(112,420)	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	2,495,398	123,000	0	2,432,517	0	0	(112,420)	0	0	0	0
<b>Change in Fund Balance</b>	(211,220)	(2,650)	0	1,211	23	(264)	(2,882)	(58)	0	(2,202)	(822)
<b>Closing Fund Balance</b>	2,362,818	4,602	57	1,909,145	2,141	192	98,179	361	26	1,735	(24,446)

**CASH COMBINING STATEMENT  
SPECIAL FUND FUNDS  
FY 2025**  
(Thousands of dollars)

	VOCATIONAL REHABILITATION (2350-2309)	DRINKING WATER PROGRAM MANAGEMENT ADMINISTRATION (2310-2314)	NEW YORK CITY COURT OPERATIONS OFFSET (2315-2319)	JUDICIARY DATA PROCESSING OFFSET (2320-2324)	US OLYMPIC COMMITTEE/ LAKERS CLUBS TRAINING (2350-2354)	INDEMNITY SERVICES LEGAL (2350-2359)	UNEMPLOYMENT INSURANCE ADMINISTRATION (2590-2594)	UNEMPLOYMENT INDEMNITY INTEREST AND PENALTY (2560-2564)	UNEMPLOYMENT OCCUPATIONAL TRAINING (2595-2599)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (2600-2604)	NEW YORK COMING REVENUE (2700-2704)
	(2350-2309)	(2310-2314)	(2315-2319)	(2320-2324)	(2350-2354)	(2350-2359)	(2590-2594)	(2560-2564)	(2595-2599)	(2600-2604)	(2700-2704)
<b>Opening Fund Balance</b>	108	1	(29,296)	26,586	329	940,506	138,007	52,217	(512)	(10,323)	5,979
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	35,000	86,000	85	212,662	56,151	15,866	0	0	175,341
Federal Receipts	0	0	0	0	0	0	345,227	0	7,780	167,019	0
<b>Total Receipts</b>	<b>70</b>	<b>0</b>	<b>35,000</b>	<b>86,000</b>	<b>85</b>	<b>212,662</b>	<b>401,378</b>	<b>15,866</b>	<b>7,780</b>	<b>167,019</b>	<b>175,341</b>
<b>Disbursements:</b>											
Assistance and Grants	20	0	0	0	0	235,184	9,339	0	7,780	134,762	162,700
State Operations	27	0	25,400	94,800	75	30,210	237,171	1,325	0	24,149	3,138
General State Charges	0	0	14,600	30,800	0	2,836	111,892	1,173	0	8,258	2,042
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
<b>Total Disbursements</b>	<b>47</b>	<b>0</b>	<b>40,000</b>	<b>125,600</b>	<b>75</b>	<b>268,230</b>	<b>358,402</b>	<b>2,498</b>	<b>7,780</b>	<b>167,169</b>	<b>167,880</b>
<b>Other Financing Sources (Use):</b>											
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	(234,000)	(36,569)	(5,163)	0	0	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Use)</b>	<b>0</b>	<b>(1,108)</b>	<b>2,700</b>	<b>(39,600)</b>	<b>0</b>	<b>(206,000)</b>	<b>(36,569)</b>	<b>(5,163)</b>	<b>0</b>	<b>0</b>	<b>(2)</b>
<b>Change in Fund Balance</b>	<b>131</b>	<b>(1,107)</b>	<b>(31,596)</b>	<b>(13,014)</b>	<b>10</b>	<b>(261,568)</b>	<b>6,407</b>	<b>8,205</b>	<b>(512)</b>	<b>(10,473)</b>	<b>7,459</b>
<b>Closing Fund Balance</b>	<b>13,272</b>	<b>300,278</b>	<b>42,414</b>	<b>375,001</b>	<b>126</b>	<b>678,938</b>	<b>144,414</b>	<b>60,422</b>	<b>(512)</b>	<b>(10,473)</b>	<b>13,438</b>
<b>Opening Fund Balance</b>											
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	4,274	1,400	0	0	0	159,012	0	0	6,549,926	0	6,549,926
Federal Receipts	0	197,656	6,000	0	0	0	979,000	0	19,091,775	0	19,091,775
<b>Total Receipts</b>	<b>4,274</b>	<b>199,056</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>159,012</b>	<b>979,000</b>	<b>1,000</b>	<b>87,265,591</b>	<b>0</b>	<b>87,265,591</b>
<b>Disbursements:</b>											
Assistance and Grants	6,350	141,537	0	0	0	8,479	1,039,800	0	105,193,408	0	105,193,408
State Operations	5,221	5,737	367	0	0	58,870	0	0	13,102,199	0	13,102,199
General State Charges	1,614	1,486	64	0	0	15,780	0	0	1,655,998	0	1,655,998
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
<b>Total Disbursements</b>	<b>13,185</b>	<b>148,760</b>	<b>431</b>	<b>0</b>	<b>0</b>	<b>83,129</b>	<b>1,039,800</b>	<b>0</b>	<b>119,951,605</b>	<b>0</b>	<b>119,951,605</b>
<b>Other Financing Sources (Use):</b>											
Transfers from Other Funds	6,550	0	0	125,000	0	0	0	(2,000)	4,794,744	(1,001,329)	3,793,415
Transfers to Other Funds	0	(45)	(46,000)	(250,000)	0	(50,000)	0	(1,000)	(2,447,549)	1,001,329	(1,446,220)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Use)</b>	<b>6,550</b>	<b>(45)</b>	<b>(46,000)</b>	<b>(125,000)</b>	<b>0</b>	<b>(50,000)</b>	<b>0</b>	<b>(3,000)</b>	<b>2,347,195</b>	<b>0</b>	<b>2,347,195</b>
<b>Change in Fund Balance</b>	<b>(2,361)</b>	<b>50,251</b>	<b>(40,431)</b>	<b>(125,000)</b>	<b>0</b>	<b>25,883</b>	<b>(60,800)</b>	<b>(2,000)</b>	<b>(4,697,118)</b>	<b>0</b>	<b>(4,697,118)</b>
<b>Closing Fund Balance</b>	<b>10,911</b>	<b>350,529</b>	<b>1,983</b>	<b>250,001</b>	<b>126</b>	<b>27,114</b>	<b>141,040</b>	<b>(3,000)</b>	<b>16,096,732</b>	<b>0</b>	<b>16,096,732</b>



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-Went Hyg Gifts	875	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	875
020.20100-Combined Exp Tr	(35)	0	(186,300)	0	0	186,300	0	0	0	0	0	0	0	0	0	0	0	(35)
020.20101-Planting Fields	1,265	0	350	0	0	0	350	216	216	48	7	0	162	0	0	0	433	1,182
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	69	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	34
020.20110-Oxford Donation	326	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	442
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	125	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	122
020.20113-Donations-Balav	103	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	82
020.20114-Montrose Donati	267	0	12	0	0	0	12	0	0	13	0	0	0	0	0	0	13	266
020.20116-IBR Genetic Cou	121	0	108	0	0	0	108	0	0	108	0	0	0	0	0	0	108	121
020.20118-Tech Transfer	(1)	0	50	0	0	0	50	0	0	27	0	0	0	0	0	0	27	22
020.20120-Spec Events	1,037	0	1,012	0	0	0	1,012	0	30	893	1	0	20	0	0	0	944	1,105
020.20123-L.M. Josephthal	50	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	1	50
020.20124-OSC Misc Grant	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
020.20126-NYSCB Ven Stand	3,776	0	2,000	0	0	0	2,000	0	0	900	0	0	0	0	0	0	900	4,876
020.20127-DMNA Military	12	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	12
020.20128-WB Hoyt Memoria	5,197	0	0	0	0	622	622	750	0	0	0	0	0	0	0	0	750	5,069
020.20129-NYSCB Gift& Beq	170	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	17	153
020.20130-St Transm Money	13,176	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	13,436
020.20142-Youth Grants &	306	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	306
020.20143-Alzheimers Dis	795	0	270	0	0	214	484	670	0	0	0	0	0	0	0	0	670	609
020.20144-Local Gov Comm	162	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	167
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	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	1,015
020.20150-Emergency Serv	22,306	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	21,957
020.20151-Batavia-Charlot	426	0	20	0	0	0	20	0	0	25	0	0	0	0	0	0	25	421
020.20152-Rome-Gifts And	124	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	124
020.20155-Br Can Res & Ed	1,795	0	540	0	0	390	930	1,620	0	0	0	0	0	0	0	0	1,620	1,105
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	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	39
020.20166-Erie Canal Muse	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
020.20167-Grants and Bequ	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
020.20174-Life Pass It on	542	0	530	0	0	0	530	0	0	639	0	0	0	0	0	0	639	433
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
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	240	0	0	91	331	520	0	0	0	0	0	0	0	0	520	2,883
020.20185-Percy T Phillip	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59
020.20192-Missing Children	449	0	407	0	0	0	407	0	276	143	0	0	0	0	0	0	419	437
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	603
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 Gts & Beqts	66	0	60	0	0	0	60	0	14	100	1	0	9	0	0	0	124	2
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	1,277	0	1,500	0	0	0	1,500	1,000	0	71	0	0	0	0	0	0	1,071	1,706
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	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	679
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	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	109

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
020.20201-Veterans Rem Ce	2,648	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,563
020.20204-Homeless Vet As	529	0	154	0	0	0	154	512	0	0	0	0	0	0	0	0	512	171
020.20205-Mental Illness	210	0	58	0	0	0	58	75	0	0	0	0	0	0	0	0	75	193
020.20206-Women's Cancer	164	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	139
020.20208-Vets Home Assis	220	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	220
020.20209-Combined Gifts	2,218	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,215
023.20300-N Y Int Lawyers	413,166	0	188,000	0	0	0	188,000	60,000	990	41,160	28	0	652	0	0	0	102,830	498,336
024.20350-NYS Archvs Pine	(3)	0	318	0	0	300	618	0	310	129	10	0	196	0	0	8	653	(38)
025.20401-Child Performer	256	0	120	0	0	600	720	0	217	9	7	0	168	0	0	27	428	548
050.20451-Tuition Reimb	5,818	0	705	0	0	0	705	0	0	211	0	0	101	0	0	0	312	6,211
050.20452-Voc School Supe	6,210	0	4,393	0	0	0	4,393	0	1,992	1,041	53	0	1,275	0	0	242	4,603	6,000
052.20501-Loc Govt Record	8,637	0	9,396	0	0	0	9,396	5,056	1,961	379	52	0	1,257	0	0	601	9,306	8,727
053.20550-Sch Tax Relief	(1)	1,575,393	0	0	0	0	1,575,393	1,575,393	0	0	0	0	0	0	0	0	1,575,393	(1)
054.20601-Charter School	9,406	0	0	0	0	4,837	4,837	4,837	0	0	0	0	0	0	0	0	4,837	9,406
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	0	0	0	0	0	0	1,968	153	62	0	1,451	0	0	156	3,790	(3,961)
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 Assis.	1,422	0	0	0	0	0	0	4,894,463	0	0	0	0	0	0	0	0	4,894,463	(4,893,041)
061.20805-Enhanced Cum	(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	0	0	0	0	0	387,007	896	17,052	25	0	564	0	0	0	405,544	(395,522)
061.20809-EMS Training	6,505	0	0	0	0	0	0	10,570	15,407	6,735	137	0	3,051	0	0	185	36,085	(29,580)
061.20810-Child Health In	7,852	0	0	0	0	0	0	1,106,789	1,039	17,468	218	0	662	0	0	85	1,126,261	(1,118,409)
061.20811-HCRA Undistrib	829	594,000	6,633,080	0	0	0	7,227,080	0	0	0	0	0	0	0	0	100,304	100,304	7,127,605
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37
061.20814-Primary Care In	277	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(307)
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	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(618,793)
061.20818-EPIC Premium	4,081	0	46,416	0	0	0	46,416	62,517	701	9,768	24	0	543	0	0	47	73,600	(23,103)
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	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	264
061.20822-Cig Task Force	398	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(3,778)
061.20823-NYSCH	11,178	0	0	0	0	0	0	53,277	5,271	41,658	2,095	0	3,487	0	0	79	52,590	(41,412)
073.20851-Transit Authori	66,329	346,620	109,809	0	0	51,394	507,823	504,126	0	0	0	0	0	0	0	0	504,126	70,026
073.20852-Railroad Account	11,894	61,168	19,357	0	0	9,216	89,741	89,107	0	0	0	0	0	0	0	0	89,107	12,528
073.20853-DMTF	8,541	35,981	12,071	0	0	5,274	53,326	53,277	0	0	0	0	0	0	0	0	53,277	8,590
160.20901-Education - New	532,895	0	2,455,000	0	0	46,000	2,501,000	2,607,000	0	0	0	0	0	0	0	0	2,807,000	226,895
160.20902-Lottery Adm New	144,439	0	42,921	0	0	0	42,921	0	17,501	14,206	681	0	12,747	0	0	4,274	49,409	137,951
160.20903-VLT Administrat	22,465	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	666	5,297	29,208
160.20904-VLT - Education	54,074	0	1,034,000	0	0	0	1,034,000	1,096,000	0	0	0	0	0	0	0	0	1,096,000	(7,926)
221.20950-Comb Student Ln	10,716	0	24,000	(17,000)	0	0	7,000	244,250	0	7,500	0	0	0	0	0	0	244,250	10,216
225.23651-Mobility Tax Tr	2,908	0	0	0	0	244,250	244,250	244,250	0	0	0	0	0	0	0	0	244,250	2,908
225.23652-MTA Aid Trust	428	0	0	0	0	0	0	156,090	0	0	0	0	0	0	0	0	0	428
225.23653-NY Cen Bus Dis	121,957	0	0	0	0	156,090	156,090	156,090	0	0	0	0	0	0	0	0	156,090	121,957
300.21002-Encon Admin Acc	289	0	900	0	0	0	900	0	418	14	0	0	266	0	0	0	698	491
301.21051-EnCon Energy Ef	111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	111
301.21052-EnCon-Seized AS	88	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	108
301.21053-Wst Tfr Mgr/Rr	49,390	0	20,000	0	0	0	20,000	0	11,860	391	373	0	7,768	0	0	13,000	33,392	35,998
301.21054-Oil & Gas Accou	86	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	75
301.21055-Marine/Coastal	190	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	203
301.21060-Indirect Charge	2,719	0	0	0	0	10,157	10,157	0	6,782	6,904	164	0	3,289	0	0	2,085	19,224	(6,348)

CASH COMBINING STATEMENT BY ACCOUNT  
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)  
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(thousands of dollars)

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301.21061-Hazardous Sub B	2,424	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,398
301.21063-S-Area Landfill	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
301.21064-Utility Envir R	0	0	0	0	0	1,800	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(155)
301.21065-Federal Grant I	1,020	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	356
301.21066-Low Level Radio	(598)	0	2,811	0	0	0	2,811	0	1,441	214	47	0	975	0	0	433	3,110	(897)
301.21067-Recreation Acco	27,999	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	33,674
301.21077-Public Safety R	64	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	56
301.21080-Encon Magazine	119	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	510
301.21081-Environmental R	(86,940)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(85,424)
301.21082-Natural Resourc	(2,960)	0	4,811	0	0	0	4,811	0	577	397	19	0	388	0	0	400	1,781	70
301.21083-UST-Trust Recov	914	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	926
301.21084-Mined Land Recl	7,565	0	4,210	0	0	0	4,210	0	1,955	105	67	0	1,308	0	0	0	3,435	8,340
301.21089-SEQR Review	(43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43)
301.21087-Town Of Riverhe	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
301.21022-Monitors-Aggr	20,921	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	20,050
302.21150-Conservation	31,406	0	43,222	0	0	75	43,297	0	20,694	5,667	609	0	12,663	0	0	1,820	41,453	33,250
302.21151-Marine Resource	7,434	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	7,138
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	544	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	484
302.21154-Fish And Game T	81,420	0	2,000	0	0	0	2,000	0	0	0	0	0	0	0	0	75	75	83,345
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	70	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	95
302.21158-OUTDOOR REC & T	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
303.21201-Oil Spill - DAC	3	0	590	0	0	705	1,295	0	730	61	18	0	486	0	0	0	1,295	3
303.21202-Oil Sp Relocain	3	0	0	0	0	301	301	0	201	9	6	0	147	0	0	0	363	(59)
303.21203-Oil Spill - DEC	(3)	0	0	0	0	18,000	18,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	(2,879)
303.21204-Oil Spill - DAC	2,771	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	13,974
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	1,684	50	46	0	1,109	0	0	0	2,889	(2,582)
305.21251-OSH Trng & Educ	2,353	0	26,357	0	0	0	26,357	0	13,464	11,713	628	0	9,800	0	0	0	35,605	(6,895)
305.21252-OSHA Inspection	1,816	0	22,139	0	0	0	22,139	0	12,924	4,219	518	0	9,635	0	0	0	27,296	(3,341)
306.21301-CSF Regis Fee	15,026	0	9,000	0	0	0	9,000	0	700	10,100	0	0	300	0	0	0	11,100	12,926
307.21351-Equipment Loan	549	0	28	0	0	0	28	0	0	109	0	0	0	0	0	0	109	468
313.21401-Pub Tran Sysms	18,070	102,455	17,500	0	0	17,203	119,658	116,973	684	195	23	0	456	0	0	0	118,331	19,397
313.21402-Metropolitan Ma	1,054,069	3,669,623	0	0	0	21,175	3,708,298	3,727,600	2,664	410	91	0	1,776	0	0	0	3,732,541	1,029,826
313.21403-Urban Mass Tran	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
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	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(44,326)
314.21452-Mobile Source	9,385	0	33,000	0	0	0	33,000	0	17,077	2,669	532	0	11,485	0	0	6,404	38,167	4,218
318.21501-Housing Reserve	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76
321.21551-Legisl/Comp R&D	14,028	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	950	14,795
321.21552-Demographics/Re	70	0	2	0	0	2	2	0	0	0	0	0	0	0	0	0	0	72
330.40350-S U Dorm Income	378,795	0	344,024	0	0	0	344,024	0	0	0	0	0	0	0	0	360,458	360,458	362,361
332.21651-Brummer Award	55	0	6	0	0	0	6	0	0	6	0	0	0	0	0	0	6	55
332.21652-William Vorce F	262	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	262
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	685	0	60	0	0	0	60	98	0	0	0	0	0	0	0	0	98	647
340.22501-CFIA Undisrib	7,252	0	150	0	0	123,000	123,150	122,900	1,800	100	0	0	1,000	0	0	0	125,800	4,602
341.22552-DFY-NYC Summer	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
345.22652-L I Vets Home	26,393	0	50,575	0	0	0	50,575	0	31,742	19,487	0	0	0	0	0	0	51,229	25,739
345.22653-S U Genl IFR	1,013,259	0	873,545	0	0	31,487	905,032	0	245,642	623,657	0	0	11,884	0	0	51,162	932,345	991,946

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
345.22654-S U Inc Offset	(22,299)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22,299)
345.22655-Gen Rev Offset	415,211	0	1,498,241	0	0	1,767,510	3,265,751	0	2,597,316	367,695	0	0	576	0	0	121,729	3,087,316	593,646
345.22656-S U Hosp Ops	87,915	0	2,939,929	0	0	834,845	3,774,774	0	1,690,498	1,648,915	0	0	576,776	0	0	63,434	3,979,623	(116,934)
345.22657-SUNY Stabilizat	166,279	0	0	0	0	35,000	35,000	0	400	600	0	0	0	0	0	0	1,000	200,279
345.22658-State Univ Hosp	5,873	0	62,031	0	0	0	62,031	0	50,784	13,649	0	0	0	0	0	0	64,433	3,471
345.22659-SUNY Tuition Re	209,305	0	100,710	0	0	0	100,710	0	57,740	14,214	0	0	4,762	0	0	0	76,716	233,299
346.22700-Chem Dep Svcs	2,115	0	7,070	0	0	0	7,070	0	0	7,047	0	0	0	0	0	0	7,047	2,138
349.22751-Lk George Park	461	0	1,208	0	0	0	1,208	0	701	250	21	0	500	0	0	0	1,472	197
354.22801-MVTIFA	6,239	0	4,800	0	0	0	4,800	4,237	135	8	0	0	0	0	0	0	4,380	6,659
354.22802-St Police MV En	94,824	0	118,825	0	0	0	118,825	0	4,245	5,462	0	0	0	0	0	112,420	122,127	91,522
355.22851-Great Lakes Pro	415	0	160	0	0	0	160	0	84	70	3	0	61	0	0	0	218	357
359.22901-Revenue Maximiz	1,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,577
359.22902-Local Maximizat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
359.22903-Rev Maxim Contr	(1,554)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,554)
360.22950-Housing Develop	3,935	0	900	0	0	0	900	3,102	0	0	0	0	0	0	0	0	3,102	1,733
362.23001-DOT Comm Veh Sa	(23,623)	0	3,068	0	0	0	3,068	0	3,327	563	0	0	0	0	0	0	3,890	(24,445)
365.23051-Vocatl Rehabil	110	0	70	0	0	0	70	20	0	27	0	0	0	0	0	0	47	133
366.23101-Drinking Water	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
366.23102-Drink Water DOH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,108	1,108	(1,108)
368.23151-NYC County Cler	(29,295)	0	35,000	0	0	2,700	37,700	0	24,300	1,100	0	14,600	0	0	0	0	40,000	(31,595)
369.23201-Jud Data Proc O	26,584	0	86,000	0	0	0	86,000	0	63,300	31,500	0	30,800	0	0	0	0	125,600	(13,016)
385.23501-Lk Placid Train	329	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	339
390.23551-Indigent Legal	940,503	0	212,662	0	0	28,000	240,662	2,351,844	4,310	25,782	118	2,836	0	0	0	234,000	502,230	678,935
482.23601-U Sp Int & Pen	52,214	0	15,866	0	0	0	15,866	0	207	1,067	51	1,173	0	0	0	5,163	7,661	60,419
S01.23701-Commercial Gami	25,680	0	161,000	0	0	0	161,000	153,400	189	0	6	126	0	0	0	0	153,721	32,959
S01.23702-Comm Game Regul	(26,821)	0	5,041	0	0	0	5,041	0	2,570	270	103	1,916	0	0	0	2	4,861	(26,641)
S01.23703-Prob Gambli Svcs	7,119	0	9,300	0	0	0	9,300	9,300	0	0	0	0	0	0	0	0	9,300	7,119
S02.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
S02.23752-MCF - City Dist	920	4,050	0	0	0	0	4,050	5,850	0	0	0	0	0	0	0	0	5,850	(890)
S02.23753-MCF - Law Enfor	2,566	112	0	0	0	0	112	0	0	0	0	0	0	0	0	0	0	2,678
S02.23754-MCF - Addictio	2,715	112	0	0	0	0	112	500	0	0	0	0	0	0	0	0	500	2,327
S02.23755-MCF-Hlth Operat	7,083	0	0	0	0	6,550	6,550	0	2,381	2,770	70	1,614	0	0	0	0	6,835	6,798
S03.23800-Inter Recip Pos	111,285	0	1,200	0	0	0	1,200	0	466	446	13	298	0	0	0	45	1,268	111,217
S03.23801-Hwy Use Tax Adm	2,604	1,400	500	0	0	0	1,900	0	181	202	6	111	0	0	0	0	500	4,004
S03.23802-Cure Childhood	69	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	79
S03.23804-Lupus Research	309	0	60	0	0	0	60	0	0	0	0	0	0	0	0	0	0	369
S03.23806-NYS Secure Choi	(1,068)	0	0	0	0	0	0	0	700	770	30	500	0	0	0	0	2,000	(3,068)
S03.23807-Military Fam Re	289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	289
S03.23808-Gifts For Food	424	0	150	0	0	0	150	0	0	0	0	0	0	0	0	0	0	574
S03.23809-NYS ALS Res&Edu	213	0	35	0	0	0	35	0	0	0	0	0	0	0	0	0	0	248
S03.23810-Down's Syn Res	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
S03.23811-School Bas Hlth	125	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0	175
S03.23812-WTC Mem Scholar	354	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	354
S03.23813-Leuk Lymph Myel	283	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	283
S03.23814-Gift to the Art	195	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	195
S03.23815-Sr Well Nutriti	425	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	465
S03.23817-Opioid Settle	184,509	0	195,311	0	0	0	195,311	1,41,237	865	2,031	27	577	0	0	0	0	144,737	235,083
S03.23818-SUD Ed & Recov	114	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	114
S03.23819-Gift Gun Vio Re	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
S03.23820-Lyme&Tick Res	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36
S03.23821-Gifts State Lib	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
S04.24950-Fan Sports Educ	42,564	0	6,000	0	0	0	6,000	0	0	0	0	0	0	0	0	46,000	46,000	2,564
S04.24951-Fan Sport Admin	(153)	0	0	0	0	125,000	125,000	0	86	278	3	64	0	0	0	0	431	(594)
S06.24850-Hlth Care Trans	375,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	250,000	250,000	250,000
S07.24900-Hlth Charitable	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
S07.24901-Elem Sec Ed Cha	106	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	106

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
S08.24800-NY Cannabis Rev	(6,870)	159,012	0	0	0	0	159,012	0	23,459	28,580	967	0	14,575	0	0	50,000	117,581	34,561
S08.24801-Cannabis Educat	258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	258
S08.24802-NYS Drug Tr&Ed	2,614	0	0	0	0	0	0	3,623	1,965	3,843	56	0	1,205	0	0	0	10,692	(8,078)
S08.24803-NYS Com Grants	5,228	0	0	0	0	0	0	4,856	0	0	0	0	0	0	0	0	4,856	372
S09.24955-Mob Sports Wage	201,839	0	979,000	0	0	0	979,000	1,039,800	0	0	0	0	0	0	0	0	1,039,800	141,039

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
339.211901-Article VII Int	9,344	0	500	0	0	0	500	131	0	0	0	0	0	0	0	0	9,713
339.211902-S P A R C S	7,073	0	6,600	0	0	8	6,608	0	985	3,772	33	0	725	0	0	36	8,130
339.211904-Fire Prev/Code	121,128	0	14,810	0	0	0	14,810	0	1,648	731	52	0	1,055	0	0	19,810	112,642
339.211905-NYS Twp Police	4,970	0	64,213	0	0	0	64,213	0	40,461	29	0	0	26,001	0	0	0	2,692
339.211906-DMV Seiz Assets	131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	131
339.211907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.211909-M H Patient Inc	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.211911-Fin Cntrl Board	(771)	0	3,099	0	0	0	3,099	0	1,444	799	45	0	799	0	0	12	(771)
339.211912-Reg of Racing	(2,854)	0	12,647	0	0	0	12,647	0	5,911	3,684	236	0	1,378	0	0	458	(1,874)
339.211914-S U Constr Fund	122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	122
339.211916-Nurses Aide Reg	1,149	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,149
339.211917-Med Frd Seized	182	0	172	0	0	0	172	0	0	172	0	0	0	0	0	0	182
339.211918-Child Care & Pr	3,591	0	306	0	0	0	306	100	0	0	0	0	0	0	0	0	3,797
339.211919-Cyber Sec Upgr	1,294	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,294
339.211920-Cert of Need	13,167	0	10,372	0	0	0	10,372	0	2,556	1,790	91	0	1,802	0	0	4,283	13,017
339.211921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.211922-Continuing Care	1,809	0	131	0	0	0	131	0	76	5	2	0	37	0	0	0	1,820
339.211923-DOL Fee Penalty	29,107	0	20,383	0	0	800	21,183	0	6,628	2,222	239	0	4,972	0	0	600	35,629
339.211924-Educ Museum	402	0	892	0	0	0	892	0	294	353	10	0	190	0	0	62	385
339.211925-NS Him Receiptship	1,167	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	1,192
339.211926-3rd Party Hlth	517	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	517
339.211927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.211928-I Love NY Ves	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211929-Summer Sch Arts	42	0	684	0	0	0	684	0	117	572	4	0	75	0	0	0	(42)
339.211930-I Lve NY W Boat	154	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	276
339.211932-Snowmobile	5,435	0	6,650	0	0	0	6,650	6,650	111	150	9	0	81	0	0	0	5,084
339.211933-Tr Surplus Prop	17,336	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	18,562
339.211934-Hosp & Nurs Mgt	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.211935-Watershed Ptrnr	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.211936-World Univ Game	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.211937-S U Dorm Reimb	(6)	0	0	0	0	254,701	254,701	0	125,998	126,260	0	0	155	0	0	0	2,282
339.211938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211939-ODTA State Matc	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.211941-Methadone Regis	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211943-Energy Research	5,670	0	6,000	0	0	0	6,000	3,000	809	177	32	0	489	0	0	1,350	5,813
339.211944-Radiology	44,353	0	16,373	0	0	0	55,311	61,458	3,792	5,722	147	0	2,373	0	0	737	25,435
339.211945-Crim Jus Improv	549	0	1,390	0	0	0	1,390	0	721	124	22	0	436	0	0	0	636
339.211948-Farm Prod Insp-	96,275	0	15,000	0	0	0	15,000	0	0	1,802	0	0	0	0	0	14,543	94,930
339.211950-FgprntID&Tech	380	0	468	0	0	0	468	0	320	365	10	0	258	0	0	0	(105)
339.211953-NY Fire Academy	126	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	130
339.211958-Domestic Awaren	2,871	0	4,121	0	0	0	4,121	0	1,812	609	57	0	1,301	0	0	283	2,930
339.211959-Environmental L	81,549	0	0	0	0	0	0	0	9,820	14,681	228	0	6,319	0	0	11,000	39,401
339.211960-HESC Ins Prem P	(353)	0	1,200	0	0	0	1,200	0	1,711	114	53	0	1,141	0	0	0	(2,172)
339.211961-Train Mgmt Eval	(12,460)	0	18,059	0	0	0	18,059	0	5,375	2,305	184	0	4,396	0	0	5,453	(12,114)
339.211964-Pub Emp Rel Brd	946	0	86	0	0	0	86	0	0	48	0	0	0	0	0	0	984
339.211965-Radio Hlth Prot	11	0	5,132	0	0	0	5,132	0	2,281	148	72	0	1,721	0	0	730	191
339.211966-Cons Food Indus	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.211967-OHRD St Match	7,813	0	100	0	0	1,400	1,500	0	0	4,288	0	0	0	0	0	0	5,025
339.211968-Educatin Library	238	0	65	0	0	0	65	0	0	63	0	0	0	0	0	0	240
339.211969-Teacher Certif	15,295	0	8,138	0	0	0	8,138	0	4,597	3,364	102	0	2,919	0	0	450	12,001

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 Deptmt	56,510	0	110,509	0	0	0	110,509	0	50,710	14,109	1,561	0	37,622	0	0	5,600	57,417
339.21971-Cable TV Acct	11,459	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	11,387
339.21972-Econ Devel Asst	369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	369
339.21973-Fin Svcs Seized	794	0	250	0	0	0	250	0	250	0	0	0	0	0	0	0	794
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	286
339.21977-Business and Li	371,719	0	86,443	0	0	0	86,443	0	21,651	5,828	557	0	13,322	0	0	81,828	334,976
339.21978-Indir Cost Reco	1,303	0	0	0	0	18,954	18,954	0	9,837	4,720	273	0	6,236	0	0	2,757	(3,566)
339.21979-High School Equ	1,847	0	225	0	0	0	225	0	0	238	0	0	0	0	0	0	1,834
339.21980-OTDA Program	2,539	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,711
339.21981-Disas Prep Conf	26	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	26
339.21982-Administration	5,770	0	13	0	0	13,350	13,363	0	3,628	6,908	115	0	2,860	0	0	560	5,062
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21984-Fedl Admin Reim	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21985-Abandon Prop Au	2	0	23,383	0	0	0	23,383	0	14,618	6,849	334	0	0	0	0	0	1,584
339.21986-Seized Assets	37	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	39
339.21987-Spinal Injury	23,458	0	0	0	0	8,500	8,500	0	0	0	0	0	0	0	0	0	23,458
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	12,000	12,000	0	1,877	10,156	58	0	1,251	0	0	0	3,077
339.21990-OC TF Crime Forf	2,971	0	1,471	0	0	0	1,471	0	0	1,471	0	0	0	0	0	0	2,971
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infras	279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	279
339.21993-Radon Detection	885	0	20	0	0	20	20	0	0	24	0	0	0	0	0	0	881
339.21994-Insurance Dept	179,158	0	321,349	0	0	0	321,349	93,781	112,344	36,101	3,315	0	79,181	0	0	8,400	167,385
339.21995-Workers' Compen	19,021	0	240,538	0	0	0	240,538	0	92,026	58,692	2,513	0	60,562	0	0	12,852	32,914
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	3,982	0	0	0	3,982	0	2,855	1,216	145	0	2,138	0	0	0	18,467
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	1,698	0	17,000	0	0	17,000	17,000	0	473	14	15	0	286	0	0	0	17,910
339.219YL-OGS Bldg Admin	12,076	0	18,197	0	0	0	18,197	0	3,184	5,110	103	0	2,139	0	0	0	19,737
339.219YN-OGS Std & Purch	13,670	0	5,660	0	0	0	5,660	0	924	2,028	30	0	621	0	0	3,000	12,727
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	2,500	0	0	0	2,500	2,000	194	108	5	0	125	0	0	52	(368)
339.22003-Bell Jar Collec	93	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	52
339.22004-Ind & Util Serv	3,946	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,471
339.22008-Courts Special	319	0	8,100	0	0	0	8,100	0	0	8,100	0	0	0	0	0	0	319
339.22009-Asbestos Trning	494	0	867	0	0	0	867	0	236	6	7	0	176	0	0	0	936
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	98,244	0	0	0	98,244	0	61,135	12,420	1,849	0	40,220	0	0	7,471	46,573
339.22012-Atty Licensing	39,194	0	38,000	0	0	0	38,000	0	21,600	5,700	0	0	9,100	0	0	0	40,794
339.22014-DSS Prov Recovs	216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	216
339.22015-Crimes Against	560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	560
339.22017-Camp Smith Bill	526	0	197	0	0	0	197	0	172	12	4	0	10	0	0	0	525
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	20	0	0	0	20	0	0	0	0	0	0	0	0	0	4,462
339.22023-Discover Queens	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
339.22024-Reven Arrearage	177,279	0	25,000	0	0	0	25,000	0	1,000	1,400	35	0	650	0	0	21,985	177,209

**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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,006
339.22027-Spec Conserv Ac	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33
339.22028-State Central R	17,869	0	4,600	0	0	0	4,600	0	152	0	5	0	101	0	0	97	22,114
339.22029-Plant Industry	1,703	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	820
339.22032-Batavia School	(9,568)	0	9,600	0	0	900	10,500	0	5,771	1,287	161	0	3,679	0	0	522	(10,478)
339.22034-Investment Serv	6,943	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	6,943
339.22035-Diabetes Resear	75	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	81
339.22037-Keep Kids Drug	103	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	112
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)	0	5,239	0	0	0	5,239	0	3,003	134	96	0	2,006	0	0	0	(2,028)
339.22040-Senate Recyclab	741	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	761
339.22041-Medicaid Fraud	32,437	0	15,955	0	0	0	15,955	0	8,030	3,311	500	0	5,249	0	0	0	31,302
339.22042-DED Marketing A	4,334	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	4,475
339.22044-Tug Hill Admin	129	0	188	0	0	0	188	0	29	153	0	0	0	0	0	0	135
339.22045-Settlement Enf	418	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	418
339.22046-Regulation of I	(123,944)	0	13,388	0	0	0	13,388	0	9,072	726	299	0	6,205	0	0	0	(126,858)
339.22047-NYS FLEX Spend	1,914	0	300	0	0	0	300	0	0	329	0	0	0	0	0	0	1,885
339.22050-Crime Victims B	5	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	28
339.22051-Ofc of Professi	73,658	0	61,200	0	0	0	61,200	0	28,182	11,906	681	0	18,526	0	0	3,324	72,239
339.22052-Armory Rental A	2,694	0	0	0	0	0	0	0	0	459	0	0	0	0	0	0	2,235
339.22053-Rome School	(5,870)	0	9,600	0	0	1,020	10,620	0	4,322	706	121	0	2,760	0	0	436	(3,595)
339.22054-Seized Assets	1,738	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,738
339.22055-Trat Adjudicain	(62,273)	0	34,000	0	0	0	34,000	0	22,181	6,580	690	0	15,048	0	0	477	(73,249)
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	2,507	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,507
339.22060-Credential Svcs	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22061-Seized Assets	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22062-NYC Assessment	52,146	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	52,146
339.22063-Cultural Educat	(1,753)	0	31,608	0	0	0	31,608	0	12,981	7,746	348	0	8,974	0	0	2,393	(2,587)
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	116	0	125	0	0	0	125	0	387	461	13	0	256	0	0	1,961	(2,837)
339.22067-Trans Regul Acc	11,174	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	8,731
339.22068-Cons Prot Act	3,239	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	3,089
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	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22074-FMS Account	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35
339.22075-Funeral	2,519	0	470	0	0	0	470	0	240	10	8	0	178	0	0	108	2,445
339.22076-FSHRP	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
339.22077-Educ Archives	52	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	52
339.22078-Local Services	1,564	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,553
339.22080-Adult Shelter	38,589	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	30,000	11,189
339.22081-QAA Earned Rev	451	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	451
339.22082-Family Pres Svc	10,950	0	0	0	0	3,618	3,618	2,732	0	0	0	0	0	0	0	0	11,836
339.22083-Electronic Bene	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
339.22084-Federal-Seized	5	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	(33)
339.22085-DHCR Mortgage S	2,114	0	3,833	0	0	0	3,833	0	2,031	4	0	0	0	0	0	0	3,912
339.22086-OMH-Research OH	88	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	88
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	24,900	0	0	369	25,269	990	12,000	6,297	374	0	8,842	0	0	3,800	7,619



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
339.22089-Hway Const & Ma	2,240	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,365
339.22090-Housing Indirec	8,639	0	0	0	0	5,739	5,739	0	2,815	5	0	0	0	0	0	201	11,357
339.22091-Adult Home Qual	2,888	0	193	0	0	0	193	0	0	0	0	0	0	0	0	0	3,081
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	265
339.22095-IG Szd Assets	83	0	0	0	0	0	0	19,265	0	0	0	0	0	0	0	0	83
339.22096-Leg Svcs Assist	141,194	0	25,100	0	0	0	25,100	0	0	0	0	0	0	0	0	9,830	137,199
339.22097-Loc Pub Hlth	13,717	0	3,405	0	0	0	3,405	0	299	2	10	0	236	0	0	54	16,521
339.22099-Voing Mach Exa	508	0	0	0	0	0	0	0	0	750	0	0	0	0	0	0	(242)
339.22100-DHCR HCA Applic	(16,911)	0	5,000	0	0	0	5,000	0	3,646	13	92	2,204	0	0	0	893	(18,759)
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	4,840	0	0	0	4,840	0	572	463	19	0	465	0	0	5,069	11,939
339.22104-CHCCDP Transfer	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
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	125	0	0	0	125	0	0	258	0	0	0	0	0	0	811
339.22109-Conference & Sp	169	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	169
339.22110-Assisted Living	3,987	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	3,996
339.22111-OCFS Program	420	0	0	0	0	0	0	0	0	715	0	0	0	0	0	0	(295)
339.22112-OTDA Income Acc	139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22115-OPWDD Jt Clin O	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42
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	90,139	0	0	0	90,139	0	31,923	41,859	868	21,492	0	0	0	0	10,599
339.22118-Animal Populati	46	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	25
339.22119-Love Your Libra	93	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	(51)
339.22120-DISTINCTIVE PLA	0	0	0	0	0	0	0	0	15	0	1	9	0	0	0	0	(25)
339.22122-Local Wireless	133	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	133
339.22123-Pub Safe Commun	287,560	0	152,000	0	0	0	152,000	69,820	36,235	41,951	0	0	0	0	0	6,916	284,638
339.22124-Cuba Lake Mgmt	168	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	146
339.22126-St Justice Inst	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79
339.22128-Med Reimb Acct	996	0	1,500	0	0	0	1,500	1,000	0	0	0	0	0	0	0	0	1,496
339.22130-Low Inc Housing	12,036	0	3,631	0	0	0	3,631	0	2,097	6	74	1,690	0	0	0	150	11,650
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	61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61
339.22133-Procure Op News	56	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(119)
339.22134-OVS RESTITUTION	211	0	593	0	0	0	593	0	492	116	0	0	0	0	0	0	196
339.22136-Food Prod Ctr	3,556	0	1,323	0	0	0	1,323	0	223	1,073	6	137	0	0	0	0	3,440
339.22137-Pet Dealer	14	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	46
339.22138-Auth Bdg Office	850	0	2,088	0	0	3,576	5,664	0	1,465	506	47	1,045	0	0	0	0	3,451
339.22139-Patient Safety	5,187	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,187
339.22140-Helen Hayes Hos	16,926	0	3,115	0	0	63,486	66,601	0	40,524	22,316	152	5,150	0	0	1,286	0	14,099
339.22141-NYC Veterans	4,131	0	350	0	0	35,619	35,969	0	19,193	9,223	32	7,617	0	0	285	0	3,750
339.22142-NYS Home-Vetera	1,219	0	120	0	0	23,397	23,517	0	15,584	6,639	25	484	0	0	462	0	1,542
339.22143-WNY Vets Home	754	0	55	0	0	13,463	13,518	0	8,828	4,415	11	201	0	0	132	0	685
339.22144-Montrose S V H	5,397	0	30	0	0	30,360	30,390	0	20,270	8,083	36	733	0	0	228	0	6,437
339.22145-DOH Hospital Ho	5,368	0	0	0	0	115,333	115,333	0	0	0	0	0	0	0	101,178	0	19,523
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	20,164	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	20,551
339.22149-Motor Fuel Qual	260	0	2,800	0	0	0	2,800	0	1,271	1,227	39	768	0	0	0	0	(245)

**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
339.22150-Weights Measure	86	0	325	0	0	0	325	0	246	102	8	0	149	0	0	0	(94)
339.22151-Defer Comp Adm	(130)	0	820	0	0	0	820	0	404	133	24	0	266	0	0	0	(137)
339.22152-Hazard Abatement	1,144	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,194
339.22153-Education Stais	1,954	0	0	89	0	0	89	0	0	36	0	0	0	0	0	0	2,007
339.22154-Real Estate Fin	229	0	3,814	0	0	0	3,814	0	1,427	1,481	39	0	962	0	0	0	134
339.22156-NYC Rent Rev	19,260	0	80,508	0	0	0	80,508	0	30,964	20,000	1,714	0	23,715	0	0	4,115	19,260
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	550	0	0	0	550	0	330	15	12	0	284	0	0	0	2,861
339.22159-CSFP Salvage Ac	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
339.22161-ES Stem Cell Tr	177	0	0	0	0	0	0	0	0	176	0	0	0	0	0	510	(509)
339.22162-Systems & Tech	24,663	0	7,300	0	0	0	7,300	0	560	450	20	0	350	0	0	4,487	26,096
339.22163-Patron Services	25,167	0	83,416	0	0	0	83,416	0	50,015	36,916	0	0	5,200	0	0	3,992	12,460
339.22165-Trans Aviati	224	0	4,410	0	0	0	4,410	0	0	4,709	0	0	0	0	0	0	(75)
339.22166-Teacher Ed Accr	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
339.22167-Training Academ	366	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	366
339.22168-Tax Rev Arrear	3,708	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	3,208
339.22169-TSCR Account	114,132	0	266,000	0	0	0	266,000	91,000	0	0	0	0	0	0	0	168,000	121,132
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	39	0	0	2,587	2,626	0	0	3,521	0	0	0	0	0	0	(257)
339.22172-Undgrnd Sfty T	4,472	0	700	0	0	0	700	0	0	0	0	0	0	0	0	2,175	2,997
339.22173-Vol Fire Rec&Re	1,652	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	1,652
339.22174-HAVA Match	800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	800
339.22175-VRSS	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
339.22177-Occ Hlth Clinic	56	0	10,383	0	0	5,020	15,403	14,560	466	11	14	0	310	0	0	98	0
339.22178-Crim Back Check	433	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	433
339.22180-SR-Connections	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22181-NYS Water Rescu	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
339.22182-OWIG Adm Reimb	222	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	222
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	40	0	0	0	40	0	0	0	0	0	0	0	0	0	875
339.22186-Yth Fac PerDiem	309	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	309
339.22187-Provider Assess	6	0	1,010,000	0	0	0	1,010,000	1,010,000	0	0	0	0	0	0	0	0	6
339.22188-Fed Indirect Re	90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90
339.22189-DOCS Asset Forf	780	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	780
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22192-Tax Ret Prep Fe	15,099	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,099
339.22193-Sales Tax Re Fe	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22195-Equitable Shari	2,924	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,924
339.22196-C & F Qual Enha	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22197-UL-TVI Radia Dev	1,257	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,257
339.22198-HEP	37	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(263)
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
339.22203-Article X Inter	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115
339.22206-Wholesale Mkt	5,460	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	4,760
339.22207-Tech Financing	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
339.22211-NYS Camp Financ	835	0	0	0	0	50,000	50,000	50,000	0	0	0	0	0	0	0	0	835
339.22212-Lake George Inv	4	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	4
339.22213-BOE Enforcement	1,456	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	1,456
339.22214-Fireworks Reven	1,099	0	320	0	0	0	320	0	182	0	7	0	129	0	0	0	1,101

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
339.22215-Delivery Transf	2,566	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,566
339.22217-Eq Sh DTF Just	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115
339.22218-Eq Sh DTF Treas	308	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	308
339.22221-Eq Sh Law Justi	5,478	0	1,185	0	0	0	1,185	0	0	1,185	0	0	0	0	0	0	5,478
339.22222-Eq Sh Law Treas	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	127
339.22226-Eq Sh SIG Treas	82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	152
339.22233-Eq Shar-DMN Jus	272	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	282
339.22234-Eq Shar-DMN Tre	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
339.22235-Insitt Accred	(2)	0	570	0	0	0	570	0	302	59	6	0	171	0	0	47	(17)
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-Opjoid Steward	166,216	0	0	0	0	0	0	40,675	0	0	0	0	0	0	0	0	125,541
339.22240-NYS Med Indmnty	(3,287)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(3,270)
339.22243-Securing Cities	89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	89
339.22246-Behav Hlth Par	2,903	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	(997)
339.22247-Ent Div Job Tr	8,152	0	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	0	9,652
339.22248-CJ Discov Comp	12,729	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,729
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	4,113	0	2,500	0	0	0	2,500	0	0	1,250	0	0	0	0	0	0	5,363
339.22252-Elevator Safety	663	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	713
339.22253-Sch Bus Mot Edu	71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71
339.22254-Anti Disc Hous	2,114	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	2,114
339.22255-Pharm Ben Mgr R	(3,402)	0	500	0	0	0	500	0	0	4,000	0	0	0	0	0	500	(3,402)
339.22257-Background Chec	2,047	0	0	0	0	0	0	0	0	100	0	0	0	0	0	0	(1,953)
339.22259-Eq Sh NYWC-Trea	219	0	100	0	0	0	100	0	0	50	0	0	0	0	0	0	219
339.22260-Eq Sh NYWC-Just	58	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	58
339.22262-Virt Currency	(9,552)	0	500	0	0	0	500	0	0	0	0	0	0	0	0	500	(9,552)
339.22263-TI IVE FC Enh	10,013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,013
339.22264-NYWC Seiz Asset	445	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	445
339.22265-Aq&Farm Viabi	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22266-Hez Mlt Rev Loa	624	0	0	0	0	2,000	2,000	0	0	0	0	0	0	0	0	0	2,624
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.HCSFO-Hlth Care Stab	0	0	0	0	0	350,000	350,000	350,000	0	0	0	0	0	0	0	0	0

**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 (30100-30259)	NEW YORK STATE CANALS SYSTEM (30300-30349)	STATE PARK INFRASTRUCTURE (30350-30399)	PASSENGER FACILITY (30400-30449)	ENVIRONMENTAL PROJECTS (30450-30499)	CONSERVATION THROUGH IMPROVED TRANSPORTATION (30600-30699)	ENERGY	PURE WATERS CAPITAL FACILITIES (30620-30629)	TRANSPORTATION CAPITAL FACILITIES (30630-30699)
Opening Fund Balance	2	1,698	149,604	13,504	(129,793)	17	379,690	164	0	0	3,328
Receipts:											
Taxes	0	1,226,153	0	0	0	0	257,350	0	0	0	0
Miscellaneous Receipts	4,261,345	1,236,688	0	2,000	324,800	0	49,650	0	0	0	0
Federal Receipts	0	4,505	0	0	0	0	0	0	0	0	0
Total Receipts	4,261,345	2,467,346	0	2,000	324,800	0	307,000	0	0	0	0
Disbursements:											
Assistance and Grants	3,497,746	58,981	0	0	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	4,590,249	1,977,971	100,000	2,200	309,800	0	380,000	0	0	0	0
Total Disbursements	8,087,995	2,036,952	100,000	2,200	309,800	0	380,000	0	0	0	0
Other Financing Sources (Uses):											
Transfers from Other Funds	3,829,900	118,635	75,000	0	23,593	0	120,718	0	0	0	0
Transfers to Other Funds	(3,250)	(549,029)	0	0	0	0	0	(23)	(340)	(25)	
Bond & Note Proceeds	0	0	0	0	0	0	0	0	340	0	25
Net Other Financing Sources (Uses)	3,826,650	(430,394)	75,000	(200)	23,593	0	120,718	2	0	0	0
Change in Fund Balance	0	0	(25,000)	13,304	38,593	0	47,718	2	0	0	0
Closing Fund Balance	2	1,698	124,604	13,304	(91,200)	17	427,408	166	0	0	3,328

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30640-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30659)	TRANSPORTATION INFRASTRUCTURE RENEWAL BOND (30660-30669)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30679)	ACCELERATED CAPACITY AND TRAFFIC IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/ CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31390-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIAL (31500-31549)	SUBURBAN TRANSPORTATION (30630-30699)
Opening Fund Balance	737	6,361	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	0	0	0	244,000	10	135,956	0
Federal Receipts	0	0	0	0	0	0	3,233,673	0	0	0
Total Receipts	0	0	0	0	0	0	3,467,673	10	135,956	0
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	1,117,007	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	2,208,777	10	124,956	0
Total Disbursements	0	0	0	0	0	0	3,325,784	10	124,956	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	23,323	0	50,827	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	4,861	0	0	0	0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	25	1,000	23,323	0	25,627	0
Change in Fund Balance	(123)	(5,093)	0	1,000	0	1,000	165,212	0	36,627	0
Closing Fund Balance	614	1,268	4,255	6,550	2,778	2,428	(407,556)	1,167	(47,725)	582

**CASH-COMBINING STATEMENT  
CAPITAL PROJECTS FUNDS  
FY 2025**  
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (32700-31748)	HOUSING ASSISTANCE (31800-31849)	HOUSING PROGRAM (31800-31859)	NATURAL RESOURCE DAMAGES (31300-31369)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31300-31399)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32599)	MISCELLANEOUS CAPITAL PROJECTS (32200-32489)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32200-32599)	MENTAL HYGIENE FACILITIES IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32300-32399)
<b>Opening Fund Balance</b>	(20,548)	(12,942)	(565,708)	26,553	(12,016)	101,367	146,755	98	(600,025)	(161,297)
<b>Receipts:</b>										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	50,463	0	565,036	1,000	0	75,000	42,065	0	503,236	254,620
Federal Receipts	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	50,463	0	565,036	1,000	0	75,000	42,065	0	503,236	254,620
<b>Disbursements:</b>										
Assistance and Grants	0	0	1,401,156	0	0	0	0	0	201,000	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	49,942	0	0	1,017	0	75,000	249,394	0	347,057	354,964
<b>Total Disbursements</b>	49,942	0	1,401,156	1,017	0	75,000	249,394	0	548,057	354,964
<b>Other Financing Sources (Uses):</b>										
Transfers from Other Funds	0	0	835,545	0	0	20,000	33,443	0	97,132	107,489
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
<b>Net Other Financing Sources (Uses)</b>	0	0	835,545	0	0	20,000	33,443	0	97,132	107,489
<b>Change in Fund Balance</b>	521	(12,942)	(566,283)	(17)	(12,016)	121,367	(27,131)	98	(547,714)	(154,152)
<b>Closing Fund Balance</b>	(20,027)	(12,942)	(566,283)	26,536	(12,016)	121,367	(27,131)	98	(547,714)	(154,152)

	SMART SCHOOLS BOND (30710-30719)	CLEAN WATER, CLEAN AIR, AND GREEN JOBS BOND (30720-30729)	NEW YORK STATE STORM RECOVERY (33000-33059)	DEDICATED INFRASTRUCTURE INVESTMENT (30500-30599)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
<b>Opening Fund Balance</b>	0	0	(33,464)	29,144	1,000	(1,317,131)	0	(1,317,131)
<b>Receipts:</b>								
Taxes	0	0	0	0	(1,000)	1,482,503	0	1,482,503
Miscellaneous Receipts	0	0	0	0	0	7,745,869	0	7,745,869
Federal Receipts	0	0	0	0	1,000	3,229,178	0	3,229,178
<b>Total Receipts</b>	0	0	0	0	0	12,457,550	0	12,457,550
<b>Disbursements:</b>								
Assistance and Grants	0	0	0	38,886	0	6,314,776	0	6,314,776
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	554,961	1,000	11,327,298	0	11,327,298
Capital Projects	0	0	0	593,847	1,000	17,642,074	0	17,642,074
<b>Total Disbursements</b>	0	0	0	644,586	0	5,980,191	(461,097)	5,519,094
<b>Other Financing Sources (Uses):</b>								
Transfers from Other Funds	(340,000)	(100,000)	0	0	0	(1,035,326)	461,097	(574,229)
Transfers to Other Funds	244,000	100,000	0	0	0	358,633	0	358,633
Bond & Note Proceeds	(96,000)	0	0	644,586	0	5,303,498	0	5,303,498
<b>Net Other Financing Sources (Uses)</b>	(96,000)	0	0	50,739	(1,000)	118,974	0	118,974
<b>Change in Fund Balance</b>	(96,000)	0	(33,464)	79,883	0	(1,198,157)	0	(1,198,157)
<b>Closing Fund Balance</b>	(96,000)	0	(33,464)	79,883	0	(1,198,157)	0	(1,198,157)

CASH COMBINING STATEMENT  
DEBT SERVICE  
FY 2025  
(thousands of dollars)

	MENTAL HEALTH SERVICES (40100-40149)	GENERAL DEBT SERVICE (40150-40199)	HOUSING DEBT (40250-40299)	DEPARTMENT OF HEALTH INCOME (40300-40349)	CLEAN WATER/ CLEAN AIR (40400-40449)	LOCAL GOVERNMENT ASSISTANCE TAX (40450-40499)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	58,298	1,497	0	44,795	0	0	104,590	0	104,590
<b>Receipts:</b>									
Taxes	0	45,413,348	0	0	889,650	0	46,302,998	0	46,302,998
Miscellaneous Receipts	254,381	0	1,461	130,976	0	0	386,818	0	386,818
Federal Receipts	0	62,427	0	0	0	0	62,427	0	62,427
<b>Total Receipts</b>	<b>254,381</b>	<b>45,475,775</b>	<b>1,461</b>	<b>130,976</b>	<b>889,650</b>	<b>0</b>	<b>46,752,243</b>	<b>0</b>	<b>46,752,243</b>
<b>Disbursements:</b>									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	37,735	0	1,715	0	0	39,450	0	39,450
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	3,002,972	0	18,902	0	0	3,021,874	0	3,021,874
Capital Projects	0	0	0	0	0	0	0	0	0
<b>Total Disbursements</b>	<b>0</b>	<b>3,040,707</b>	<b>0</b>	<b>20,617</b>	<b>0</b>	<b>0</b>	<b>3,061,324</b>	<b>0</b>	<b>3,061,324</b>
<b>Other Financing Sources (Uses):</b>									
Transfers from Other Funds	1,625,960	363,777	0	42,069	0	0	2,031,806	(32,197)	1,999,609
Transfers to Other Funds	(1,884,596)	(42,800,345)	0	(146,835)	(889,650)	0	(45,721,426)	32,197	(45,689,229)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(258,636)</b>	<b>(42,436,568)</b>	<b>0</b>	<b>(104,766)</b>	<b>(889,650)</b>	<b>0</b>	<b>(43,689,620)</b>	<b>0</b>	<b>(43,689,620)</b>
<b>Change in Fund Balance</b>	<b>(64,255)</b>	<b>(1,500)</b>	<b>1,461</b>	<b>5,593</b>	<b>0</b>	<b>0</b>	<b>1,299</b>	<b>0</b>	<b>1,299</b>
<b>Closing Fund Balance</b>	<b>54,043</b>	<b>(1,500)</b>	<b>1,461</b>	<b>50,388</b>	<b>0</b>	<b>0</b>	<b>105,889</b>	<b>0</b>	<b>105,889</b>

**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	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	(14,869)	0	70,126	0	0	0	70,126	0	31,274	16,848	964	0	23,114	0	0	1,866	74,066	(18,809)
323.55020-OGS Ent Contr	(20,033)	0	158,000	0	0	0	158,000	0	642	162,873	21	0	400	0	0	0	163,936	(25,969)
323.55022-Business Srv Ct	(2,448)	0	0	0	0	37,916	37,916	0	30,433	2,719	0	0	0	0	0	0	33,152	2,316
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	120,000	0	0	0	120,000	0	5,576	118,051	180	0	3,747	0	0	105	127,659	23,508
323.5502Y-OGS Bldg Admin	12,025	0	24,429	0	0	9,500	33,929	0	2,400	30,094	77	0	1,601	0	0	0	34,172	11,782
323.5502Z-OGS Std & Purch	3,206	0	11,257	0	0	0	11,257	0	3,433	5,933	110	0	2,307	0	0	0	11,793	2,680
334.55050-Agencies Int Sv	12	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	50,012
334.55052-Archives R	(715)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(626)
334.55053-Fedl Single Aud	770	0	3,535	0	0	0	3,535	0	0	2,009	0	0	0	0	0	0	2,009	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	5,963	0	0	0	5,963	0	2,963	536	96	0	1,953	0	0	1,651	7,199	(4,610)
334.55056-EHS Occup Hlth	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
334.55057-Banking Service	(6)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(505)
334.55058-Cult Resources	(4,731)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(4,222)
334.55059-Neighbor Work P	3	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	3
334.55060-Auto/Print Chgb	167	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	505
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	(7,599)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(7,599)
334.55063-Human Svcs Tele	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
334.55065-OPWDD Copy Cent	944	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	944
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Cr	(562)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	(289)
334.55068-Statewide Train	100	0	8	0	0	0	8	0	93	(150)	3	0	62	0	0	0	8	100
334.55069-Centralized Tec	50,453	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	58,259
334.55070-Learning Mgmt S	1,747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,747
334.55071-Labor Cont Ctr	(219)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(329)
334.55072-HS Cont Ctr	(2,475)	0	17,971	0	0	0	17,971	0	9,353	3,235	291	0	6,235	0	0	0	19,114	(3,618)
334.55074-Civil Recoverie	15,966	0	20,976	0	0	0	20,976	0	6,192	10,583	167	0	4,274	0	0	0	21,216	15,726
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl Serv	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	88	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	118
347.55150-DFY Voc Educatn	48	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	73
394.55200-Joint Labor-Mgt	734	0	2,000	0	0	0	2,000	0	968	437	32	0	638	0	0	0	2,075	659
395.55251-Ex Dir Intl Aud	(6,403)	0	5,013	0	0	0	5,013	0	2,804	224	57	0	1,928	0	0	0	5,013	(6,403)
395.55252-CIO INFO TECH C	(61,620)	0	73,992	0	0	0	73,992	0	18,256	66,023	209	0	7,342	0	0	0	91,830	(79,458)
396.55300-Health Insuranc	5,047	0	14,121	0	0	9,000	23,121	0	10,158	1,822	329	0	6,701	0	0	3,428	22,438	5,730
396.55301-CS EBD Adm Reim	6	0	4,500	0	0	0	4,500	0	4,103	359	95	0	2,027	0	0	639	7,223	(2,717)
397.55350-Correctional In	21,496	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	9,636	0	0	0	66,419	27,850

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	120	0	0	0	120	0	0	125	0	0	0	0	0	0	125	156
325.50050-State Fair Rece	11,650	0	14,000	0	0	6,000	20,000	0	7,626	12,150	0	0	0	0	0	0	19,776	11,874
326.50100-DOCS Commissary	2,439	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	2,439
331.50301-Mental Disab Pr	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
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 Martr	197	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	221
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	1,497	0	0	0	1,497	0	652	476	21	0	438	0	0	0	1,587	(963)
331.50319-Altica Emp Mess	1,464	0	1,256	0	0	0	1,256	0	288	803	12	0	177	0	0	0	1,280	1,440
331.50322-Asset Preservat	168	0	14	0	0	0	14	0	0	25	0	0	0	0	0	0	25	157
331.50323-Farm Program	1,873	0	629	0	0	0	629	0	125	464	4	0	77	0	0	0	670	1,832
331.50327-Emp Plz Gift Sh	(360)	0	500	0	0	0	500	0	112	358	3	0	75	0	0	0	548	(408)
331.50331-Retail Sales	5,804	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	5,804
351.50400-OMH Shelt Wkshs	8,509	0	17,000	0	0	0	17,000	0	10,000	7,000	0	0	0	0	0	0	17,000	8,509
352.50450-MR Shet Wkshp	2,304	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	1,933
353.50500-WH & MR Communi	5,919	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	6,316
353.50516-MR Community St	364	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	361
481.50650-U   Benefit Fnd	922,140	2,450,000	0	50,000	0	0	2,500,000	0	0	0	0	2,500,000	0	0	0	0	2,500,000	922,140
481.50651-Interest Assess	81,134	0	159,000	0	0	0	159,000	0	0	159,000	0	0	0	0	0	0	159,000	81,134
481.50652-Unemp Ins-Ad Pa	0	0	0	2,000	0	0	2,000	0	0	0	0	2,000	0	0	0	0	2,000	0
481.506FS-Federal Stimulu	(860,933)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(860,933)
E01.60850-CUNY SC Operat	91,346	0	3,073,617	0	0	0	3,073,617	0	1,729,427	435,958	0	0	751,933	0	0	0	2,917,318	247,645
E02.23250-CUNY SC Program	371,677	0	123,112	0	0	0	123,112	0	57,816	36,740	0	0	24,660	0	0	0	119,216	375,573



**GENERAL FUND CASH TO APPROPRIATION TABLE**  
**NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS**  
**FY 2024 ACTUALS**  
(thousands of dollars)

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
<b>ECONOMIC DEVELOPMENT</b>				
Agriculture and Markets, Department of	45,783	146,897	41,325	109,752
Alcoholic Beverage Control, Division of	0	0	11,167	16,561
Economic Development, Department of	44,069	269,074	22,853	51,029
Empire State Development Corporation	112,911	1,249,407	126	0
Financial Services, Department of	2,632	17,750	0	0
Olympic Regional Development Authority	0	0	14,157	29,940
Public Service Department	148,652	200,000	0	0
<b>FUNCTIONAL TOTAL</b>	<b>354,047</b>	<b>1,883,128</b>	<b>89,628</b>	<b>207,282</b>
<b>PARKS AND THE ENVIRONMENT</b>				
Adirondack Park Agency	0	0	5,454	6,329
Environmental Conservation, Department of	1,226	11,249	143,539	225,867
Parks, Recreation and Historic Preservation, Office of	1,713	8,258	157,774	173,482
<b>FUNCTIONAL TOTAL</b>	<b>2,939</b>	<b>19,507</b>	<b>306,767</b>	<b>405,678</b>
<b>TRANSPORTATION</b>				
Motor Vehicles, Department of	1,250	1,250	10,988	14,012
Transportation, Department of	523,495	542,421	377,628	920,736
Waterfront Commission	0	2,000	2,490	0
<b>FUNCTIONAL TOTAL</b>	<b>524,745</b>	<b>545,671</b>	<b>391,106</b>	<b>934,748</b>
<b>HEALTH</b>				
Aging, Office for the	173,394	419,299	4,684	2,714
Health, Department of	21,328,502	112,647,477	718,625	1,164,795
Medicaid Inspector General, Office of the	0	0	19,145	21,758
<b>FUNCTIONAL TOTAL</b>	<b>21,501,896</b>	<b>113,066,776</b>	<b>742,454</b>	<b>1,189,267</b>
<b>SOCIAL WELFARE</b>				
Children and Family Services, Office of	2,085,398	6,109,416	205,033	414,976
Housing and Community Renewal, Division of	21,947	232,131	6,260	19,962
Human Rights, Division of	0	0	16,289	22,870
Labor, Department of	30,513	104,538	779	1,287
National and Community Service	0	2,294	311	362
Temporary and Disability Assistance, Office of	2,313,130	4,645,268	206,282	349,679
<b>FUNCTIONAL TOTAL</b>	<b>4,450,988</b>	<b>11,093,647</b>	<b>434,954</b>	<b>809,136</b>
<b>MENTAL HYGIENE</b>				
Addiction Services and Supports, Office of	427,816	653,058	98,606	143,468
Mental Health, Office of	1,766,960	2,618,537	1,853,779	2,219,379
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for	4,509,629	8,164,848	1,653,231	2,352,596
Justice Center	544	1,399	36,398	57,705
<b>FUNCTIONAL TOTAL</b>	<b>6,704,949</b>	<b>11,437,842</b>	<b>3,642,014</b>	<b>5,373,148</b>
<b>PUBLIC PROTECTION</b>				
Correction, Commission of	0	0	3,830	3,861
Corrections and Community Supervision, Department of	8,449	105,560	2,678,321	2,828,465
Criminal Justice Services, Division of	274,650	844,392	48,619	44,076
Homeland Security and Emergency Services, Division of	5,817	1,476,130	6,955	17,050
Indigent Legal Services, Office of	87,861	105,250	0	0
Judicial Conduct, Commission on	0	0	7,561	8,128
Judicial Nomination, Commission on	0	0	10	30
Judicial Screening Committees, New York State	0	0	15	38
Military and Naval Affairs, Division of	2,558	2,535	233,837	93,025
Prosecutorial Conduct, Commission on	0	0	0	1,750
State Police, Division of	0	0	777,813	886,583
Statewide Financial System	0	0	33,581	32,009
Victim Services, Office of	641	1,041	1,080	2,530
<b>FUNCTIONAL TOTAL</b>	<b>379,976</b>	<b>2,534,908</b>	<b>3,791,622</b>	<b>3,917,545</b>
<b>EDUCATION</b>				
Arts, Council on the	93,868	198,178	4,331	4,862
City University of New York	2,005,307	2,006,744	215	0
Education, Department of	31,295,598	36,293,107	58,507	104,419
Higher Education Services Corporation, New York State	578,640	1,177,661	463	900
State University of New York	538,252	456,240	4,267	2,455,457
<b>FUNCTIONAL TOTAL</b>	<b>34,511,665</b>	<b>40,131,930</b>	<b>67,783</b>	<b>2,565,638</b>
<b>GENERAL GOVERNMENT</b>				
Budget, Division of the	0	0	59,791	38,788
Civil Service, Department of	4	8,344	30,258	42,594
Deferred Compensation Board	0	0	40	111
Elections, State Board of	4,306	9,516	16,908	30,090
Employee Relations, Office of	0	0	7,052	9,972
Gaming Commission, New York State	8,504	0	5,387	6,109
General Services, Office of	18,870	0	109,728	125,503
Inspector General, Office of the	0	0	9,165	9,545
Labor Management Committees	0	0	32,880	147,113
Prevention of Domestic Violence, Office for	4,618	20,132	2,453	2,885
Public Employment Relations Board	0	0	4,061	4,579
Ethics and Lobbying, Independent Commission on	0	0	6,184	7,787
State, Department of	51,042	206,017	17,265	20,123
Tax Appeals, Division of	0	0	3,124	3,378
Taxation and Finance, Department of	814	926	269,729	296,816
Information Technology Services, Office of	0	0	650,788	686,953
Veterans' Services, Department of	10,318	37,334	7,138	9,583
Welfare Inspector General, Office of	0	0	699	1,186
<b>FUNCTIONAL TOTAL</b>	<b>98,476</b>	<b>282,269</b>	<b>1,232,650</b>	<b>1,443,115</b>
<b>ELECTED OFFICIALS</b>				
Audit and Control, Department of	0	0	162,638	160,797
Executive Chamber	0	0	22,829	23,303
Law, Department of	33,803	0	154,042	154,884
Judiciary	102,681	306,994	1,958,472	3,002,598
Legislature	0	0	255,723	575,902
Lieutenant Governor, Office of the	0	0	637	746
<b>FUNCTIONAL TOTAL</b>	<b>136,484</b>	<b>306,994</b>	<b>2,554,341</b>	<b>3,918,230</b>
<b>LOCAL GOVERNMENTS</b>				
Local Government Assistance	778,871	1,110,189	0	2,500
<b>FUNCTIONAL TOTAL</b>	<b>778,871</b>	<b>1,110,189</b>	<b>0</b>	<b>2,500</b>

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

NOTE 3: Prior to FY 2025, the State maintained two-year Medicaid appropriations along with authorization for Medicaid spending outside of DOH.

**GENERAL FUND CASH TO APPROPRIATION TABLE**  
**NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS**  
**FY 2025 PROJECTIONS**  
**(thousands of dollars)**

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
<b>ECONOMIC DEVELOPMENT</b>				
Agriculture and Markets, Department of	52,769	165,578	42,841	124,503
Alcoholic Beverage Control, Division of	0	0	13,164	16,532
Economic Development, Department of	51,353	236,259	17,102	59,972
Empire State Development Corporation	192,644	1,227,485	0	0
Financial Services, Department of	7,250	20,000	0	0
Olympic Regional Development Authority	0	0	9,904	13,940
Public Service Department	71,348	250,000	0	0
<b>FUNCTIONAL TOTAL</b>	<b>375,364</b>	<b>1,899,322</b>	<b>83,011</b>	<b>214,947</b>
<b>PARKS AND THE ENVIRONMENT</b>				
Adirondack Park Agency	0	0	5,988	6,638
Environmental Conservation, Department of	5,568	10,615	180,178	260,808
Parks, Recreation and Historic Preservation, Office of	2,100	9,137	158,684	198,818
<b>FUNCTIONAL TOTAL</b>	<b>7,668</b>	<b>19,752</b>	<b>344,850</b>	<b>466,264</b>
<b>TRANSPORTATION</b>				
Motor Vehicles, Department of	0	0	12,868	14,012
Transportation, Department of	257,398	272,388	353,596	986,620
Waterfront Commission	0	0	2,861	3,000
<b>FUNCTIONAL TOTAL</b>	<b>257,398</b>	<b>272,388</b>	<b>369,325</b>	<b>1,003,632</b>
<b>HEALTH</b>				
Aging, Office for the	206,646	462,261	4,334	2,714
Health, Department of	24,866,224	90,508,203	431,881	1,573,052
Medicaid Inspector General, Office of the	0	0	19,222	21,758
<b>FUNCTIONAL TOTAL</b>	<b>25,072,870</b>	<b>90,970,464</b>	<b>455,437</b>	<b>1,597,524</b>
<b>SOCIAL WELFARE</b>				
Children and Family Services, Office of	2,784,096	7,307,144	285,616	416,351
Housing and Community Renewal, Division of	64,388	199,468	7,687	21,256
Human Rights, Division of	500	0	20,144	22,870
Labor, Department of	71,485	115,506	3,572	5,341
National and Community Service	488	2,677	355	383
Temporary and Disability Assistance, Office of	3,830,023	6,848,256	132,080	247,192
<b>FUNCTIONAL TOTAL</b>	<b>6,750,980</b>	<b>14,473,051</b>	<b>449,454</b>	<b>713,393</b>
<b>MENTAL HYGIENE</b>				
Addiction Services and Supports, Office of	525,606	829,826	104,678	143,468
Mental Health, Office of	2,392,325	3,060,187	1,876,237	2,285,778
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for	1,972,606	8,275,165	1,669,784	2,356,696
Justice Center	806	1,569	36,077	59,085
<b>FUNCTIONAL TOTAL</b>	<b>4,891,343</b>	<b>12,166,747</b>	<b>3,686,776</b>	<b>5,445,027</b>
<b>PUBLIC PROTECTION</b>				
Correction, Commission of	0	0	3,567	4,101
Corrections and Community Supervision, Department of	19,606	130,219	2,802,539	2,791,026
Criminal Justice Services, Division of	421,022	1,134,870	40,727	46,752
Homeland Security and Emergency Services, Division of	58,564	1,635,640	16,206	25,350
Indigent Legal Services, Office of	95,333	195,016	0	0
Judicial Conduct, Commission on	0	0	8,716	8,900
Judicial Nomination, Commission on	0	0	30	30
Judicial Screening Committees, New York State	0	0	38	38
Military and Naval Affairs, Division of	1,753	11,000	346,029	89,335
Prosecutorial Conduct, Commission on	0	0	1,750	1,750
State Police, Division of	0	0	874,873	907,340
Statewide Financial System	0	0	32,182	32,009
Victim Services, Office of	120,000	121,041	2,530	2,545
<b>FUNCTIONAL TOTAL</b>	<b>716,278</b>	<b>3,227,786</b>	<b>4,129,187</b>	<b>3,909,176</b>
<b>EDUCATION</b>				
Arts, Council on the	88,615	177,979	5,424	5,555
City University of New York	2,121,356	2,120,377	0	0
Education, Department of	33,065,356	38,410,420	91,122	131,391
Higher Education Services Corporation, New York State	698,748	1,069,880	950	900
State University of New York	653,730	961,794	25,984	1,991,489
<b>FUNCTIONAL TOTAL</b>	<b>36,627,805</b>	<b>42,740,450</b>	<b>123,480</b>	<b>2,129,335</b>
<b>GENERAL GOVERNMENT</b>				
Budget, Division of the	0	0	47,558	38,853
Civil Service, Department of	300	7,002	43,031	54,208
Deferred Compensation Board	0	0	61	111
Elections, State Board of	12,700	19,200	31,694	33,181
Employee Relations, Office of	0	0	12,909	13,875
Gaming Commission, New York State	10,100	0	6,851	7,728
General Services, Office of	8,935	15,000	116,412	144,685
Inspector General, Office of the	0	0	10,691	10,838
Labor Management Committees	0	0	35,665	140,364
Prevention of Domestic Violence, Office for	10,962	25,280	3,471	3,967
Public Employment Relations Board	0	0	5,046	5,542
Ethics and Lobbying, Independent Commission on	0	0	7,731	8,066
State, Department of	117,837	284,137	20,072	24,481
Tax Appeals, Division of	0	0	3,882	4,048
Taxation and Finance, Department of	926	926	268,919	310,263
Information Technology Services, Office of	0	0	719,608	751,664
Veterans' Services, Department of	12,903	38,964	9,328	11,461
Welfare Inspector General, Office of	0	0	808	1,239
<b>FUNCTIONAL TOTAL</b>	<b>174,663</b>	<b>390,509</b>	<b>1,343,737</b>	<b>1,564,574</b>
<b>ELECTED OFFICIALS</b>				
Audit and Control, Department of	0	0	165,615	169,240
Executive Chamber	0	0	23,303	23,303
Law, Department of	0	0	166,469	168,195
Judiciary	172,400	313,432	2,215,500	3,205,430
Legislature	0	0	292,925	609,539
Lieutenant Governor, Office of the	0	0	1,246	1,246
<b>FUNCTIONAL TOTAL</b>	<b>172,400</b>	<b>313,432</b>	<b>2,865,058</b>	<b>4,176,953</b>
<b>LOCAL GOVERNMENTS</b>				
Local Government Assistance	852,528	1,161,832	0	2,500
<b>FUNCTIONAL TOTAL</b>	<b>852,528</b>	<b>1,161,832</b>	<b>0</b>	<b>2,500</b>

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 2025  
(millions of dollars)**

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	(MEMO) Total
<b>Revenues:</b>					
Taxes	55,984	6,491	1,485	46,315	110,275
Public Health/Patient Fees	0	6,679	0	385	7,064
Miscellaneous Receipts	7,446	3,680	(246)	2	10,882
Federal Receipts	3,645	100,235	3,229	62	107,171
<b>Total Receipts</b>	<b>67,075</b>	<b>117,085</b>	<b>4,468</b>	<b>46,764</b>	<b>235,392</b>
<b>Expenditures:</b>					
Assistance and Grants	76,036	117,486	6,315	0	199,837
State Operations	17,277	4,059	0	39	21,375
General State Charges	6,516	567	0	0	7,083
Debt Service	0	0	0	2,254	2,254
Capital Projects	0	0	9,390	0	9,390
<b>Total Disbursements</b>	<b>99,829</b>	<b>122,112</b>	<b>15,705</b>	<b>2,293</b>	<b>239,939</b>
<b>Other Financing Sources (Uses):</b>					
Transfers From Other Funds	47,456	3,774	5,301	2,000	58,531
Transfers To Other Funds	(13,221)	(2,866)	(574)	(46,457)	(63,118)
Proceeds Of General Obligation Bonds	0	0	359	0	359
Proceeds From Financing Arrangements/ Advance Refundings	0	0	6,435	0	6,435
<b>Net Other Financing Sources (Uses)</b>	<b>34,235</b>	<b>908</b>	<b>11,521</b>	<b>(44,457)</b>	<b>2,207</b>
<b>Operating Surplus/(Deficit)</b>	<b>1,481</b>	<b>(4,119)</b>	<b>284</b>	<b>14</b>	<b>(2,340)</b>

**STATE DEBT OUTSTANDING**  
**SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA**  
**FY 2024 THROUGH FY 2029**  
(millions of dollars)

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
<b>GENERAL OBLIGATION BONDS</b>	<u>2,128</u>	<u>2,399</u>	<u>2,613</u>	<u>2,692</u>	<u>2,790</u>	<u>2,983</u>
<b>REVENUE BONDS</b>						
Personal Income Tax	40,179	45,122	50,818	57,867	62,960	65,861
Sales Tax	11,483	13,221	15,440	17,889	19,562	20,790
Dedicated Highway	223	190	156	156	119	81
Health Income	<u>48</u>	<u>31</u>	<u>14</u>	<u>12</u>	<u>11</u>	<u>9</u>
<b>Subtotal Revenue Bonds</b>	<u>51,933</u>	<u>58,564</u>	<u>66,428</u>	<u>75,924</u>	<u>82,652</u>	<u>86,741</u>
<b>SERVICE CONTRACT</b>	<u>258</u>	<u>242</u>	<u>242</u>	<u>242</u>	<u>242</u>	<u>0</u>
<b>TOTAL STATE-SUPPORTED</b>	<u>54,319</u>	<u>61,205</u>	<u>69,283</u>	<u>78,858</u>	<u>85,684</u>	<u>89,724</u>
<b>OTHER STATE FINANCINGS</b>						
Gateway Development Corporation	<u>0</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>
<b>Subtotal Other State Financings</b>	<u>0</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>
<b>TOTAL STATE-RELATED</b>	<u>54,319</u>	<u>62,508</u>	<u>70,586</u>	<u>80,161</u>	<u>86,987</u>	<u>91,027</u>
<b>BY PROGRAM AREA</b>						
Economic Development & Housing	6,458	8,037	10,001	12,186	13,895	15,009
Education	14,795	15,838	17,001	18,520	19,412	19,700
Environment	3,411	4,036	4,819	5,701	6,355	6,840
Health & Mental Hygiene	4,437	5,211	6,160	7,246	8,061	8,628
State Facilities & Equipment	4,894	5,262	5,622	6,084	6,429	6,515
Transportation and Transit	19,602	22,099	24,958	28,399	30,810	32,460
STARC <sup>1</sup>	722	722	722	722	722	572
Secured Hospital Bonds <sup>1</sup>	0	0	0	0	0	0
Gateway Development Corporation	<u>0</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>
<b>TOTAL STATE-RELATED</b>	<u>54,319</u>	<u>62,508</u>	<u>70,586</u>	<u>80,161</u>	<u>86,987</u>	<u>91,027</u>

<sup>1</sup> In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

**STATE DEBT SERVICE**  
**SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA**  
**FY 2024 THROUGH FY 2029**  
(millions of dollars)

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>GENERAL OBLIGATION BONDS</b>	209	260	246	250	232	204
<b>REVENUE BONDS</b>						
Personal Income Tax	5,221	2,100	1,766	3,392	3,863	4,314
Sales Tax	1,470	562	800	961	1,408	1,738
Dedicated Highway	46	45	9	46	45	45
Health Income	21	19	10	2	2	2
<b>Subtotal Revenue Bonds</b>	<u>6,758</u>	<u>2,726</u>	<u>2,585</u>	<u>4,401</u>	<u>5,318</u>	<u>6,099</u>
<b>SERVICE CONTRACT</b>	30	33	60	84	106	368
<b>TOTAL STATE-SUPPORTED</b>	<u>6,997</u>	<u>3,019</u>	<u>2,891</u>	<u>4,735</u>	<u>5,656</u>	<u>6,671</u>
<b>OTHER STATE FINANCINGS</b>						
Gateway Development Corporation	0	3	5	6	4	2
<b>Subtotal Other State Financings</b>	<u>0</u>	<u>3</u>	<u>5</u>	<u>6</u>	<u>4</u>	<u>2</u>
<b>TOTAL STATE-RELATED</b>	<u>6,997</u>	<u>3,022</u>	<u>2,896</u>	<u>4,741</u>	<u>5,660</u>	<u>6,673</u>
<b>BY PROGRAM AREA</b>						
Economic Development & Housing	1,081	335	209	701	817	1,004
Education	1,569	910	921	1,152	1,357	1,764
Environment	501	251	198	393	473	447
Health & Mental Hygiene	578	235	182	404	497	542
State Facilities & Equipment	662	292	365	442	459	607
Transportation and Transit	2,575	981	1,001	1,628	2,038	2,142
STARC <sup>1</sup>	19	15	15	15	15	165
Secured Hospital Bonds <sup>1</sup>	12	0	0	0	0	0
Gateway Development Corporation	0	3	5	6	4	2
<b>TOTAL STATE-RELATED</b>	<u>6,997</u>	<u>3,022</u>	<u>2,896</u>	<u>4,741</u>	<u>5,660</u>	<u>6,673</u>

<sup>1</sup> In FY 2022, NYS issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

**STATE DEBT ISSUANCES**  
**SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA**  
**FY 2024 THROUGH FY 2029**  
(millions of dollars)

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>GENERAL OBLIGATION BONDS</b>	468	458	413	298	313	395
<b>REVENUE BONDS</b>						
Personal Income Tax	2,325	5,266	7,163	8,023	6,713	6,154
Sales Tax	2,209	1,755	2,388	2,674	2,238	2,051
<b>Subtotal Revenue Bonds</b>	<u>4,534</u>	<u>7,021</u>	<u>9,551</u>	<u>10,697</u>	<u>8,951</u>	<u>8,205</u>
<b>SERVICE CONTRACT</b>	242	0	0	0	0	0
<b>TOTAL STATE-SUPPORTED</b>	<u>5,244</u>	<u>7,479</u>	<u>9,964</u>	<u>10,995</u>	<u>9,264</u>	<u>8,600</u>
<b>BY PROGRAM AREA</b>						
Economic Development & Housing	612	1,645	2,191	2,418	2,038	1,892
Education	938	1,266	1,686	1,861	1,568	1,456
Environment	875	683	910	1,004	846	786
Health & Mental Hygiene	803	813	1,083	1,196	1,007	935
State Facilities & Equipment	551	429	571	630	531	493
Transportation and Transit	1,465	2,643	3,523	3,886	3,274	3,038
<b>SUBTOTAL STATE-SUPPORTED</b>	<u>5,244</u>	<u>7,479</u>	<u>9,964</u>	<u>10,995</u>	<u>9,264</u>	<u>8,600</u>

**STATE DEBT RETIREMENTS**  
**SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA**  
**FY 2024 THROUGH FY 2029**  
(millions of dollars)

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
<b>GENERAL OBLIGATION BONDS</b>	146	187	199	219	215	202
<b>REVENUE BONDS</b>						
Personal Income Tax	1,057	323	1,466	974	1,620	3,253
Sales Tax	106	17	169	225	565	823
Dedicated Highway	0	33	34	0	37	38
Health Income	20	18	16	2	2	2
<b>Subtotal Revenue Bonds</b>	<u>1,183</u>	<u>391</u>	<u>1,685</u>	<u>1,201</u>	<u>2,224</u>	<u>4,116</u>
<b>SERVICE CONTRACT</b>	32	16	0	0	0	242
<b>TOTAL STATE-SUPPORTED</b>	<u>1,361</u>	<u>594</u>	<u>1,884</u>	<u>1,420</u>	<u>2,439</u>	<u>4,560</u>
<b>OTHER STATE FINANCINGS</b>						
Gateway Development Corporation	0	0	0	0	0	0
<b>Subtotal Other State Financings</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL STATE-RELATED</b>	<u>1,361</u>	<u>594</u>	<u>1,884</u>	<u>1,420</u>	<u>2,439</u>	<u>4,560</u>
<b>BY PROGRAM AREA</b>						
Economic Development & Housing	134	65	228	233	329	777
Education	326	223	524	341	676	1,168
Environment	84	58	127	123	192	301
Health & Mental Hygiene	66	39	135	110	193	368
State Facilities & Equipment	254	61	211	168	186	408
Transportation and Transit	486	148	659	445	863	1,388
STARC <sup>1</sup>	0	0	0	0	0	150
Secured Hospital Bonds <sup>1</sup>	11	0	0	0	0	0
Gateway Development Corporation	0	0	0	0	0	0
<b>TOTAL STATE-RELATED</b>	<u>1,361</u>	<u>594</u>	<u>1,884</u>	<u>1,420</u>	<u>2,439</u>	<u>4,560</u>

<sup>1</sup> In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.



PROJECTED PIT REVENUE BOND COVERAGE RATIOS						
FY 2024 THROUGH 2029						
(millions of dollars)						
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Projected RBTF Receipts <sup>1</sup>	33,904	34,825	35,951	34,653	40,041	40,341
Projected New PIT Bonds Issuances	2,325	5,266	7,163	8,023	6,713	6,154
Projected Total PIT Bonds Outstanding	40,179	45,122	50,818	57,867	62,960	65,861
Projected Maximum Annual Debt Service	4,023	4,351	4,864	5,439	5,920	6,196
Projected PIT Coverage Ratio	8.4	8.0	7.4	6.4	6.8	6.5

<sup>1</sup> Reflects the timing of PTET receipts and subsequent decrease in PIT receipts, which are estimated to be revenue-neutral on a multi-year basis, but are not estimated to be revenue-neutral within each fiscal year.

PROJECTED SALES TAX REVENUE BOND COVERAGE RATIOS						
FY 2024 THROUGH 2029						
(millions of dollars)						
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Projected Sales Tax Receipts	9,309	9,535	9,765	10,024	10,268	10,521
Projected New Sales Tax Bonds Issuances	2,209	1,755	2,388	2,674	2,238	2,051
Projected Total Sales Tax Bonds Outstanding	11,483	13,221	15,440	17,889	19,562	20,790
Projected Maximum Annual Debt Service	1,085	1,195	1,366	1,557	1,717	1,794
Projected Sales Tax Coverage Ratio	8.6	8.0	7.2	6.4	6.0	5.9





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