

FISCAL YEAR

2024

**ENACTED BUDGET
FINANCIAL PLAN**

STATE OF NEW YORK



June 2023

**Governor Kathy Hochul
Budget Director Robert Megna**



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INTRODUCTION



Introduction

The Financial Plan for Fiscal Year (FY) 2024 (“Financial Plan”) summarizes the State of New York (“State”) official projections for FY 2024 through FY 2027 based on the FY 2024 Enacted Budget. The State’s FY 2024 began on April 1, 2023 and ends on March 31, 2024.

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

Significant Budgetary and Accounting Practices

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

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

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

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

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

¹ State Finance Law also requires 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 to all GAAP principles.

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



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

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

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

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



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

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

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

FINANCIAL PLAN OVERVIEW



FINANCIAL PLAN OVERVIEW

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

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES (millions of dollars)		
	FY 2023 Actuals	FY 2024 Projected
State Operating Funds Disbursements		
Size of Budget	\$123,751	\$125,331
Annual Growth	5.4%	1.3%
Other Disbursement Measures		
General Fund (Including Transfers)	\$92,799	\$104,412
Annual Growth	4.4%	12.5%
Capital Budget (Federal and State)	\$14,024	\$17,211
Annual Growth	-4.6%	22.7%
Federal Operating Aid	\$82,687	\$86,471
Annual Growth	7.1%	4.6%
All Funds	\$220,462	\$229,013
Annual Growth	5.3%	3.9%
Inflation (CPI)	7.4%	3.5%
All Funds Receipts		
Taxes ¹	\$113,729	\$104,843
Annual Growth	8.6%	-7.8%
Miscellaneous Receipts	\$31,842	\$26,837
Annual Growth	14.0%	-15.7%
Federal Receipts (Operating and Capital)	\$89,563	\$92,654
Annual Growth	-6.0%	3.5%
Total All Funds Receipts ¹	\$235,134	\$224,334
Annual Growth	3.2%	-4.6%
General Fund Cash Balance		
Economic Uncertainties	\$13,282	\$13,282
Extraordinary Monetary Settlements	\$1,570	\$1,142
Pandemic Assistance	\$245	\$0
Rainy Day Reserves	\$6,256	\$6,256
Timing of PTET/PIT Credits	\$14,358	\$12,462
All Other	\$7,740	\$6,395
Debt		
Debt Service (excluding pre-payments) as % All Funds Receipts	2.4%	3.0%
State-Related Debt Outstanding	\$55,911	\$62,621
Debt Outstanding as % Personal Income	3.6%	4.0%
¹ Excludes the impact of the Pass Through Entity Tax program, which is expected to have no net Financial Plan impact across fiscal years.		



Overview

The Governor submitted the FY 2024 Executive Budget, with amendments, to the Legislature on March 3, 2023. DOB estimated that the Executive Budget, if adopted without modification, would have provided for balanced General Fund operations in FY 2024, leaving budget gaps of \$5.1 billion in FY 2025, \$8.6 billion in FY 2026, and \$7.2 billion in FY 2027, totaling roughly \$21 billion. The gaps were principally due to the downward revisions in projected tax receipts at that time.

On March 31, 2023, the Legislature enacted the annual debt service appropriations, without amendment, in advance of the new fiscal year that began on April 1. The Governor and Legislative leaders reached agreement on the outlines of the budget for FY 2024 at the end of April, and the Legislature completed final action on the budget bills on May 2, 2023. The Governor completed her review of the budget bills on May 12, 2023.

The final budget agreement includes key elements proposed by the Governor in her Executive Budget, including fully funding existing commitments, such as the third and final year of the Foundation Aid phase-in funding; a comprehensive plan to put the Metropolitan Transportation Authority (MTA) on stable financial footing; adding substantial new operating and capital aid for health care; providing extraordinary funding for services to asylum seekers; expanding mental health inpatient, outpatient, and supportive services; providing matching funds to increase the State University centers' endowments; providing a monthly discount on electric utility bills for moderate-income customers; and increasing the minimum wage and funding the cost for State service providers. The final agreement provides additional funding for many areas of the budget including increased operating aid for university systems, expansion of free school meals, aid for legal defense and discovery for indigent and low-income individuals, rent arrears assistance, and expansion of the Empire State Child Credit to include children under four years of age.

DOB estimates that the budget enacted by the Legislature and approved by the Governor is balanced in FY 2024, as required by law. The Enacted Budget Financial Plan includes savings and resources in FY 2024 that DOB estimates will be sufficient both to fund the negotiated additions and restorations to the budget, and fully cover downward revisions to tax receipts described later. The gaps in the outyears are projected at \$9.1 billion in FY 2025, \$13.9 billion in FY 2026, and \$13.4 billion in FY 2027. The increase in the gaps over the Financial Plan period (FY 2025 through FY 2027) are principally due to additional downward revisions in projected tax receipts reflected in the Enacted Budget Financial Plan.

The Legislative session is expected to conclude on June 9, 2023. DOB does not anticipate any legislation with significant fiscal impacts will be approved.



FY 2023 Results

At the close of FY 2023, the State completed the final deposits needed to reach the administration’s goal of bringing principal reserves to a minimum of 15 percent of State Operating Funds spending. The increase in reserves was supported by the extraordinary growth in tax collections over the past two years. Principal reserves now total \$19.5 billion (16 percent of State Operating Funds spending) and are complemented by additional reserves for debt management, future operational costs³, and a transaction risk reserve.

The State ended FY 2023 in a stronger overall position in comparison to the estimates in both the initial FY 2023 Enacted Budget Plan and the FY 2024 Executive Budget Financial Plan. Results reflected both strong receipts and disbursements that fell substantially below budgeted levels. The excess resources that were available at the close of FY 2023 have been carried forward through available balances and reserves, as well as used to prepay future expenses to reduce costs in future years of the Financial Plan. (See “FY 2023 Preliminary Year End Results” herein.)

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.

FY 2024 GENERAL FUND FINANCIAL PLAN REVISIONS TO EXECUTIVE BUDGET ESTIMATES: SAVINGS/(COSTS) (millions of dollars)				
	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE	0	(5,079)	(8,597)	(7,159)
Tax Receipts¹	(5,623)	(5,291)	(5,399)	(5,818)
Negotiated Changes	0	(1,090)	(1,248)	(1,589)
Adds:	(1,842)	(1,204)	(1,270)	(1,611)
Spending	<u>(1,939)</u>	<u>(1,205)</u>	<u>(1,265)</u>	<u>(1,597)</u>
Recurring	(770)	(1,043)	(1,219)	(1,551)
Non-Recurring	(1,152)	(116)	0	0
Restorations	(17)	(46)	(46)	(46)
Revenue	97	1	(5)	(14)
Available Resources/Offsets	1,842	114	22	22
Other Forecast Revisions	5,623	2,405	1,371	1,128
Prepayments/Advances/Other Resources	3,401	1,176	251	25
All Other	2,222	1,229	1,120	1,103
ENACTED SURPLUS/(GAP) ESTIMATE	<u>0</u>	<u>(9,055)</u>	<u>(13,873)</u>	<u>(13,438)</u>

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

³ The Financial Plan includes an informal set aside of funds in the General Fund balance available for unexpected and new costs of Executive agencies inclusive of, but not limited to, future labor agreements, inflationary costs or other critical needs.



In FY 2024, the combination of available resources generated from operations in FY 2023 and downward revisions to spending based on prior year results are sufficient to offset the new initiatives and costs, as well as the downward revisions to tax receipts beginning in FY 2024.

A more detailed table of the revisions appears in the section entitled, “FY 2024 General Fund Financial Plan.”

Tax Receipts

Tax receipts, excluding Pass-Through Entity Tax (PTET), have been decreased by over \$5 billion annually in comparison to the Executive Budget forecast, based mainly on the April PIT settlement weakness. Collections for April and May 2023 are projected to be roughly \$4.6 billion below the last public forecast⁴, particularly in extension payments and higher refunds, and are consistent with the experiences of comparable PIT-dependent states, as well the Federal government. The drop in tax receipts appears to be related to a decline in tax year 2022 liability, which is most directly attributable to a sharp decrease in nonwage income, with weakness in capital gains serving as the primary driver. This decline is the basis for the substantial downward revisions to tax receipts in this Enacted Budget Financial Plan. (See “State Financial Plan Multi-Year Projections – Receipts” herein.)

Negotiated Changes

The Enacted Budget authorized a net \$1.9 billion in spending additions to the General Fund in FY 2024 compared to the Executive Budget proposal. The additions to the General Fund consist of recurring and non-recurring costs. Recurring additions carry an estimated net cost of \$770 million in FY 2024, annualizing to nearly \$1.6 billion in the outyears of the plan. The largest recurring costs include increases in the minimum wage, additional operating aid for university systems, increased rates for health care and human services providers, expansion of free school meals, and aid for legal defense and discovery for indigent and low-income individuals.

Excluding distressed hospital assistance and other Medicaid additions that are funded by resources within the Global Cap Index, non-recurring additions are estimated at roughly \$1.2 billion in FY 2024. The largest one-time spending additions include rent arrears (\$391 million) and discretionary additions (\$390 million) for individual program areas (“table adds”). In addition, the final budget agreement included the restoration (i.e., rejection) of several Executive proposals, including the ban on flavored tobacco and expansion of the Empire State Child Credit to include children under four years of age.

The negotiated changes in FY 2024 are offset by available resources and balances carried forward from FY 2023, and the use of the Indigent Legal Services Fund to offset aid for legal defense.

⁴ FY 2024 Executive Budget Updated for Governor's Amendments and Forecast Revisions Financial Plan dated March 3, 2023.



Other Forecast Revisions

The Financial Plan includes revisions to reflect the management of surplus resources generated in FY 2023 to be used in subsequent years. Actions taken consisted of the prepayment of debt service and fringe benefit expenses due in future years and capital advances to the MTA, as well as carrying forward of available balances and Federal reimbursements that have been programmed for use in FY 2024, in part to offset spending that carried over from FY 2023. In addition, discretionary deposits to the Retiree Health Benefit Trust Fund (RHBTF) in future years will be made pending fiscal conditions. Furthermore, the timing of transfers from the health care transformation fund have been revised over the multi-year plan to partially offset the cost of home care wage increases.

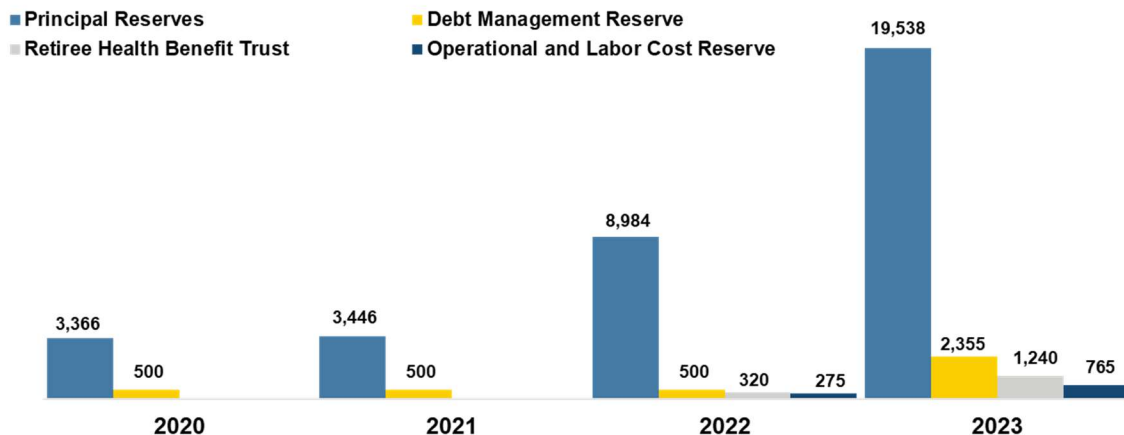
DOB has made other revisions to the Executive Budget Financial Plan projections of non-tax receipts and spending in all years based on prior year results, as well as updated forecasts and programmatic assumptions. The revisions include higher investment income and lower disbursements across numerous program areas and fringe benefit costs. In addition, the Financial Plan has been updated to reflect the full cost to the State of the bonus payments to eligible healthcare workers. The Centers for Medicare & Medicaid Services (CMS) has provided initial guidance indicating the Federal government is unlikely to provide Federal matching funds for the bonus payments executed to date. The State is continuing to negotiate with CMS to find an acceptable process for documenting and claiming a Federal share.

FY 2024 Enacted Budget Financial Plan Highlights

Reserves and Risks

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

\$20 BILLION ADDED TO RESERVES SINCE 2020



Excludes other statutory and informal reserves for dedicated purposes (e.g., PTET, pandemic assistance, and undesignated fund balances).

Principal Reserves⁵. The State completed the entire \$10.6 billion of planned deposits and set asides to principal reserves at the end of FY 2023 – two years ahead of the initial plan laid out in October 2021. The balance in principal reserves is just over \$19.5 billion, an amount equal to approximately 16 percent of projected FY 2025 State Operating Funds disbursements.

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



The FY 2024 Enacted Budget includes legislation that increases the amount the State is permitted to set aside in statutory reserves by increasing the maximum allowable balance for the Rainy Day Reserve from 15 percent to 25 percent, and the maximum annual deposit from 3 percent to 15 percent, of projected General Fund spending in the current year.

A deposit to the Rainy Day Reserve Fund will be executed at the end of FY 2024 dependent on fiscal and economic conditions, including any material decline in tax collections. The allocation of principal reserves may be adjusted in future updates dependent on fiscal conditions and consistent with the allowable balance and deposit authorization for the Rainy Day Reserve.

Debt Management Reserve Fund. To ensure the State can abide by the limits imposed by the Debt Reform Act, \$1 billion has been set aside in the debt management reserve.

RHBTF⁶. In FY 2022, the State made its first deposit to the RHBTF, which was created in FY 2018 to reserve money for the payment of health benefits of retired employees and their dependents. In FY 2023, deposits previously planned in later years (\$600 million) were accelerated for a total deposit of \$920 million, consistent with the statutory limit of 1.5 percent of the actuarial accrued liability. The balance in the reserve totals \$1.2 billion. Future deposits will be dependent on fiscal conditions.

Operational/Labor Cost Reserve. The Financial Plan includes an informal set aside of funds in the General Fund balance available for unexpected and new costs of Executive agencies inclusive of, but not limited to, future labor agreements, inflationary costs or other critical needs. These funds are included in the General Fund balance and are not included in spending estimates.

The State recently reached a tentative labor agreement with the Public Employees Federation (PEF) for the three-year period from FY 2024 through FY 2026. The agreement is subject to ratification by union membership and the votes are expected to take place in the coming months. The tentative agreement includes 3 percent salary increases for each year of the agreement and a one-time bonus of \$3,000, as well as other one-time payments that are expected to be partly offset by expected health insurance benefit savings. In the past, agencies have been required to fund general salary increases within existing budgets through efficiencies and other savings initiatives. However, certain onetime payments are expected to be covered with the General Fund reserve.

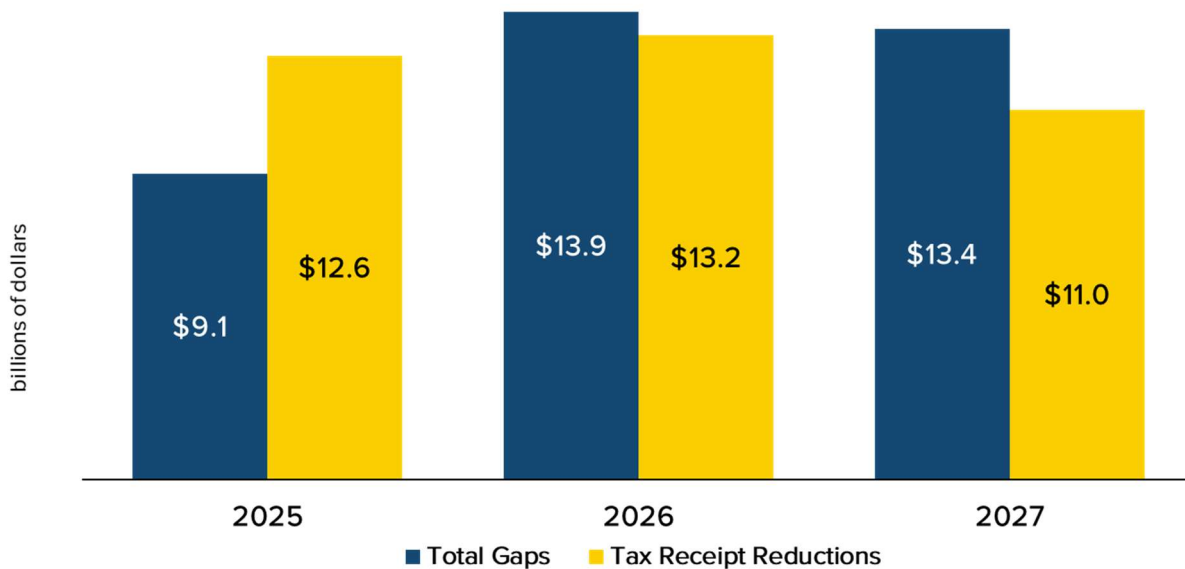
The State also reached a tentative agreement with United University Professions (UUP) representing State University of New York (SUNY) employees for the four-year period from Academic Year 2023 through Academic Year 2026, which is also subject to ratification and includes general salary increases of 2 percent in FY 2023 followed by 3 percent salary increases for each of the next three years, as well as other payments and modifications to health insurance benefits. The cost of the UUP agreement is expected to be funded by SUNY except for related fringe benefits costs currently paid by the State, and onetime payments related to negotiated labor agreements.

⁶ The RHBTF is a trust fund for the payment of health benefits of retired employees and their dependents and is not included in the General Fund balance. The reserves establish an asset against the State's post-employment health insurance liability.

Outyear Budget Gaps

The Enacted Budget Financial Plan projects outyear budget gaps of \$9.1 billion in FY 2025, \$13.9 billion in FY 2026, and \$13.4 billion in FY 2027⁷, a total of roughly \$36 billion over three years. The budget gaps that have opened in each year are due principally to the downward revisions in projected tax receipts, which have been lowered by nearly \$37 billion (FY 2025 to FY 2027) in comparison to the May 2022 forecast included in the FY 2023 Enacted Budget Financial Plan. If the FY 2025 Budget is balanced with recurring savings, the projected budget gap for FY 2026 would be \$4.8 billion. The projected budget gaps do not reflect the use of any reserves to balance operations.

OUTYEAR BUDGET GAPS AND TAX RECEIPTS REDUCTIONS



Cash Position

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

⁷ FY 2027 tax receipts projections assume the scheduled expiration of the State and Local Tax (SALT) deduction cap after 2025 under current Federal law, as well as the likelihood that NYS taxpayers will pay a greater share of liability through quarterly estimated payments in tax year 2026 to take advantage of the expiration. The impact on NYS tax receipts projections is an acceleration of tax receipts into FY 2027. If the SALT cap is extended, the projection of tax receipts for FY 2027 will be reduced and the FY 2027 budget gap calculation will increase by a comparable amount.

State Spending

The Financial Plan projects that State Operating Funds spending will total \$125.3 billion in FY 2024, an increase of \$1.6 billion, or 1.3 percent, from the current fiscal year. The decline in all other spending reflects the management of surplus resources generated in prior years, which consist of the prepayment of debt service and fringe benefit expenses due in future years.

FY 2024 ENACTED BUDGET SPENDING (millions of dollars)				
	FY 2023 Actuals	FY 2024 Projected	\$ Change	% Change
All Funds	220,462	229,013	8,551	3.9%
State Operating Funds	123,751	125,331	1,580	1.3%
School Aid (School Year Basis)	31,383	34,414	3,031	9.7%
Medicaid	25,468	27,253	1,785	7.0%
All Other	66,900	63,664	(3,236)	-4.8%

Debt Service

Debt service spending consists of the payment of principal, interest, and related expenses on State-supported debt. Prepayments executed in prior years, as well as prepayments in FY 2023, have a substantial impact on total debt service spending. The table below provides a summary of the impact of prepayments on debt service expenses.

STATE-SUPPORTED DEBT SERVICE (millions of dollars)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Base Debt Service	5,556	6,603	7,213	7,538	8,037	8,228
Total Prepayment Adjustment	4,925	(3,705)	(3,695)	(2,380)	(2,860)	(2,000)
Prior Prepayments	(1,075)	(2,255)	(2,395)	(1,630)	(2,360)	0
FY 2023 Prepayment	6,000	(1,450)	(1,300)	(750)	(500)	(2,000)
Enacted Budget State Debt Service	10,481	2,898	3,518	5,158	5,177	6,228



Summary of Actions and Revisions Compared to Base Projections

The following table and narrative provide a summary the impact of the FY 2024 Enacted Budget actions and revisions on General Fund operations, starting with the "base" estimates⁸.

FY 2024 ENACTED BUDGET FINANCIAL PLAN				
(millions of dollars)				
	FY 2024	FY 2025	FY 2026	FY 2027
	Projected	Projected	Projected	Projected
UPDATED "BASE" BUDGET SURPLUS/(GAP) ESTIMATE	214	(6,813)	(7,418)	(5,465)
Receipts	(1,584)	(4,124)	(5,579)	(9,285)
Tax Receipts	(5,236)	(4,927)	(5,392)	(8,773)
Forecast Revisions	(5,623)	(5,291)	(5,399)	(5,818)
PTET Forecast Revisions	400	(206)	(745)	(3,259)
Other Tax Receipts Changes	(13)	570	752	304
Debt Service Reestimates	10	123	157	54
Payment of Future Debt Service	1,450	550	0	0
Other Receipts/Transfers	2,192	130	(344)	(566)
Disbursements	(123)	(1,748)	(2,296)	(2,772)
Assistance and Grants	(3,123)	(1,850)	(2,372)	(2,680)
Education	56	410	28	18
Medicaid	(1,363)	(656)	(1,075)	(1,014)
eFMAP extension through Dec. 31, 2023	1,315	0	0	0
Asylum Seekers Services and Assistance	(944)	(355)	0	0
Minimum Wage/Home Care Wages	30	(314)	(605)	(964)
Bonus for Healthcare and Direct Care Workers	(823)	(256)	0	0
Mental Hygiene	(62)	(226)	(255)	(277)
Public Health/Aging	(105)	(34)	(23)	(23)
Social Services/Housing	(550)	(64)	(57)	(67)
Environment/Energy	(212)	(50)	(50)	(50)
Higher Education	(98)	(138)	(155)	(164)
Public Safety	(360)	(333)	(241)	(237)
Transportation	(381)	(78)	(78)	(74)
All Other	375	243	139	173
Agency Operations, including GSCs	1,338	(117)	284	301
Executive Agency Operations	(100)	(532)	(497)	(486)
Asylum Seekers Services and Assistance	(162)	0	0	0
Healthcare Worker Bonus	(54)	(27)	0	0
FEMA Reimbursement	800	0	0	0
State Police Recruiting Classes	(67)	(46)	(47)	(48)
SUNY Endowment Funding	(250)	(250)	0	0
Legislature/Judiciary (incl. fringe benefits)	(42)	(42)	(31)	(24)
Fringe Benefits/Fixed Costs	1,213	780	859	859
Transfers to Other Funds	1,662	219	(208)	(393)
Capital Projects	1,511	579	190	23
SUNY Operations	(203)	(226)	(260)	(274)
All Other	354	(134)	(138)	(142)
Use of/(Deposit to) Reserves	1,493	3,630	1,420	4,084
Accelerate Principal Reserve Deposits	2,448	2,926	0	0
Timing of PTET/PIT Credits	(400)	206	745	3,259
All Other Reserves	(555)	498	675	825
ENACTED BUDGET SURPLUS/(GAP) ESTIMATE	0	(9,055)	(13,873)	(13,438)

⁸ The baselevel estimates, which were completed in February 2023, represent the projected surpluses and gaps before any changes proposed by the Governor or enacted by the Legislature, as well as subsequent revisions to the forecast of receipts, disbursements, and available resources.



Receipts

Tax Receipts. The estimates for tax receipts have been reduced in each year of the Financial Plan, consistent with collections through May 2023 and DOB's updated economic forecast.

In addition, the FY 2024 Enacted Budget extends through tax year 2026 the Article 9-A tax rates on taxpayers with business income over \$5 million and the alternative capital base tax rate for certain taxpayers. Other tax changes include various extensions, enforcement initiatives and reforms including the extension of credits for historic property rehabilitation, New York City musical and theatrical productions, and farmers, as well as a new credit for child care expansion and the inclusion of children under four years of age to the Empire State Child Credit.

Debt Service. Revisions reflect savings from lower bond issuances due to increased PAYGO resources and slower than expected capital spending, as well as additional debt service prepayments made in FY 2023 that reduce debt service costs in FY 2024, FY 2025, and FY 2028.

Other Receipts/Transfers. The Financial Plan includes a \$1.4 billion increase to the estimated investment income the State expects to generate consistent with higher interest rates and liquidity. Other changes include a reduction to the Transaction Risk Reserve, which is maintained at \$2 billion annually, and revisions to certain planned transfers due to the availability of revenues and balances in other funds that are earmarked to support new investments. Other changes include restatements and adjustments between debt service transfers, resulting from the prepayment of DHBTB Bonds which increases debt service transfers from, along with a corresponding decrease in capital projects transfers. There is no resulting financial plan impact.

Disbursements

Assistance and Grants

School Aid. The Financial Plan provides \$34.4 billion in State aid to schools for school year (SY) 2024, an increase of \$3 billion (9.7 percent). Including Federal prekindergarten expansion grants, schools will receive \$34.5 billion. This growth primarily reflects a \$2.6 billion (12.3 percent) Foundation Aid increase, including a minimum 3 percent annual increase to fully funded districts that would otherwise not receive a Foundation Aid increase under current law. The growth in Foundation Aid largely reflects the full funding of the current formula for the first time in its 17-year history, marking the final year of the three-year phase-in of full funding. School Aid growth also includes a \$225 million increase in expense-based aids and a \$150 million increase in State-funded full-day prekindergarten programming for four-year-old children.

The decrease in projected General Fund disbursements for education shown in the table above primarily reflects additional resources in the State's Lottery, Mobile Sports, Video Lottery Terminals (VLTs) and Commercial Gaming Funds available to finance School Aid spending.

Medicaid Global Cap. Global Cap spending growth in FY 2024 is estimated at \$1.4 billion. The Global Cap index has been revised based on updated CMS annual projections of health care spending. The revised rates provide additional Medicaid spending of \$475 million in FY 2024 growing to \$754 million in FY 2027. Medicaid spending is currently projected to exceed the cap by \$242 million in FY 2026 and \$283 million in FY 2027. The higher cost is mainly attributable to higher-than-expected enrollment, utilization and spending trends. The Governor's healthcare commission will examine and recommend reforms to improve quality and reduce costs.

The FY 2024 Enacted Budget includes several investments in health care, including \$500 million in assistance for financially distressed hospitals, increasing and/or adding Medicaid reimbursement for hospitals, nursing homes and assisted living providers, primary care, school-based health centers, transportation services, and additional types of mental health providers in community health centers. In addition, the Financial Plan includes savings which began on April 1, 2023, due to the transition of the prescription drug program for all Medicaid members enrolled in Mainstream Managed Care to the State run Medicaid Pharmacy Program. With this transition, New York State will pay pharmacies directly for drugs and supplies on behalf of Medicaid members. Transitioning the pharmacy benefit from Managed Care to Medicaid Fee-for-Service will result in significant savings to the State, most of which will be reinvested back into healthcare. Other actions include expanding the Medicaid Buy-in program so more disabled persons can continue to work without the risk of losing health benefits and supporting critical primary and preventative care for Medicaid enrollees that will help improve population health and reduce preventable hospitalizations and emergency room visits.



To maintain spending within the Global Cap, the State will utilize a portion of the Affordable Care Act (ACA) Enhanced Federal Medical Assistance Percentage (eFMAP) savings to offset growth in Medicaid costs borne by the State rather than counties (\$219 million). Other actions include shifting pregnancy coverage to the Essential Plan (EP) (\$41 million in FY 2024 and \$165 million annually thereafter); and aligning the timing of expanded coverage for certain groups with the Federal waiver submission (\$172 million).

eFMAP Extension. The Federal FY 2023 Omnibus Appropriations bill extended eFMAP through the end of the 2023 calendar year but at declining levels. Beginning April 1, 2023, eFMAP is reduced over the next three quarters from 6.2 percent to 5 percent through June 30, 2.5 percent through September 30, and 1.5 percent through December 31.

Asylum Seekers Services and Assistance. The FY 2024 Enacted Budget provides support to asylum seekers in New York City, including shelter cost reimbursement.

Minimum Wage/Home Care Wages.

The FY 2024 Enacted Budget includes increasing the minimum wage for homecare and non-home care workers. The increases will benefit hundreds of thousands of minimum wage workers across New York State and assist them to meet the rising cost of living, which results in increased State assistance to mental hygiene, health care and social services providers supported by the State.

For non-homecare workers, the Budget authorizes increasing the minimum wage on January 1, 2024 to \$16 per hour in New York City and Nassau, Suffolk, and Westchester counties, and to \$15 in the remainder of the State, followed by an additional \$0.50 each year in 2025 and 2026, and then indexing to inflation.

For home health and personal care workers, the FY 2024 Enacted Budget authorizes increasing the minimum wage, effective January 1, 2024, by \$1.55 for Downstate and \$1.35 for Rest of State, with additional Statewide minimum wage increases of \$0.55 to come January 1, 2025 and January 1, 2026. Pending CMS approval, the increases are anticipated to be partially funded by HCBS eFMAP in FY 2024.

Bonus for Healthcare and Direct Care Workers. In FY 2023, healthcare, direct care and other critical safety workers earning less than \$125,000 began receiving a State-funded bonus payment of up to \$3,000. The amount of the bonus is based on hours worked and length of time in service. The program runs through April 1, 2024 and the timing of payments is dependent on claims submission. As such, the Financial Plan has been revised to reflect payments continuing into FY 2024 and FY 2025.



In addition, the State previously expected Federal matching funds of roughly \$1.3 billion for the bonus payments made to eligible healthcare workers.⁹ Based on initial CMS feedback, the Financial Plan has been revised to reflect the State paying the entire costs of these bonus payments between FY 2023 and FY 2025. This ensures funding has been included in the event of a final determination that these costs are ineligible for Federal matching funds, however the State is continuing to negotiate with CMS to find an acceptable process for documenting and claiming a Federal share.

Mental Hygiene. The FY 2024 Enacted Budget includes investments across the continuum of care for mental health and continued support for community-based services, including residential programs. Specifically, this includes establishing and operating 3,500 new residential units for people with mental illness, including 1,500 Supportive Housing beds, 900 transitional step-down beds, 600 licensed apartment treatment beds and 500 community residence-single room occupancy (CR-SRO) beds. Outpatient mental health services throughout the State will be significantly expanded by funding twelve new Comprehensive Psychiatric Emergency Programs; 42 new Assertive Community Treatment teams; 26 new Certified Community Behavioral Health Clinics, including an Indigent Care Program to ensure providers are reimbursed for care; eight new Safe Options Support teams; the expansion of the Critical Time Intervention (CTI) initiative started in 2022; 42 new Health Home Plus Care Managers; and start-up funding and operating costs for expanded clinic capacity at 20 sites. The FY 2024 Enacted Budget also expands mental health services for children and families, enhances suicide prevention programs, strengthens supportive housing programs, and supports the 4 percent Cost of Living Adjustment (COLA) for voluntary operated providers.

Public Health/Aging. The FY 2024 Enacted Budget adds funding for the Hunger Prevention and Nutrition Assistance Program (HPNAP), tobacco control, cancer services as well as a 4 percent COLA for SOFA consistent with the other Human Services agencies.

Social Services/Housing. The FY 2024 Enacted Budget provides funding to ensure continuity in the level of childcare subsidies; expands eligibility for child care subsidies to more families; creates an employer-supported child care pilot program to provide new financial support for child care; and continues funding for the emergency rental assistance and landlord aid programs, including legal services for tenants facing eviction. Other significant increases include investments in permanency resource centers and kinship services, consolidating afterschool program funding in the Office of Children and Family Services (OCFS), assisting foster care agencies with Federal provisions as they relate to Institutions for Mental Disease (IMD), indexing of the minimum wage, and providing a 4 percent COLA for the human services workforce. These investments are offset by the restructured financing approach for residential school placements of children with special needs outside New York City and utilization of Mortgage Insurance Fund (MIF) resources to fund housing and homelessness programs.

⁹ Beginning with the FY 2023 Mid-Year Update to the Financial Plan, dated November 2022, DOB noted considerable risk that CMS may not approve all the Federal matching funds for the healthcare bonus payments and that the General Fund would incur unbudgeted costs of up to \$1.3 billion through FY 2025 in the event the Federal matching funds are not approved.



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

Higher Education. The FY 2024 Enacted Budget adds \$93 million in recurring annual operating support for City University of New York (CUNY) campuses starting in Academic Year 2024 and a multiyear commitment to provide CUNY with general operating aid increases of \$36 million in each of the following two academic years (2025 and 2026).

Public Safety. The FY 2024 Enacted Budget includes increased support for Prosecutors and Defenders, Alternative to Incarceration (ATI), the Gun Involved Violence Elimination (GIVE) program, re-entry services, and additional funding to assist in the implementation of criminal discovery laws and pretrial services. The Budget also includes funding to combat the flow of fentanyl, including the establishment of an Anti-Fentanyl Innovation Grant, as well as support to hire additional crime and data analysts focused on fentanyl distribution and deaths.

Transportation. The FY 2024 Enacted Budget includes one-time State assistance to the MTA to address extraordinary revenue impacts caused by the pandemic (\$305 million, of which \$5 million, is dedicated to the MTA's Outer Borough Transit Account) and increases to upstate transit operating aid to match the year to year increase in on-budget, traditional MTA aid. Other initiatives include \$24 million annually for operating costs of the Gateway Development Commission and \$2 million to begin funding an Innovative Mobility Initiative for non-MTA systems.

All Other Assistance and Grants. The FY 2024 Enacted Budget includes increased funding for various other programs and initiatives including recurring assistance to the City of Albany, the Liberty Defense Project and the Office of New Americans, various programs administered by the Empire State Development Corporation, immigration legal services and combating biased based crimes. In addition, all other spending includes a reconciliation for the net impact of the Mental Hygiene Stabilization Fund and OPWDD Local Share Adjustments related to the Medicaid Global Cap.

The Enacted Budget also includes \$80 million in FY 2024 and \$134 million in annual outyear support for a new State-funded initiative to incentivize qualifying low-income public and nonpublic schools to participate in the Federal Community Eligibility Provision (CEP) program, allowing all students in those schools to eat breakfast and lunch at no charge regardless of their families' income.

Agency Operations

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

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

State Police Recruiting Classes. Increased funding will support additional State Police recruiting classes in FY 2024.

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

Legislature/Judiciary. The FY 2024 Enacted Budget reflects budget requests submitted by the Legislature and Judiciary. The Judiciary requested increases in annual operating spending to fund expected hiring, three planned Court Officer Academy classes, the addition of 34 new Judgeships, and collective bargaining increases implemented in March 2023. Additionally, there has been increases to the assigned counsel rate for attorneys providing services to indigent persons. Spending increases for the Legislature are mainly driven by personnel costs for legislative staff, as well as increases for member salaries.

Fringe Benefits/Fixed Costs. The fringe benefit projections have been lowered to account for the management of surplus resources generated in FY 2023 used to prepay fringe benefit expenses due in FY 2024; revised projections for employee health insurance and pension expenses; and future deposits to the RHBTf dependent on fiscal conditions.



Transfer to Other Funds

Capital Projects. The FY 2024 Enacted Budget reduces transfers to various capital projects funds, including: the DHBTF, due to the State's prepayment of dedicated bonds, described above; the Dedicated Infrastructure Investment Fund (DIIF), which is related to slower than anticipated program spending and an updated timeline for the construction of the stadium in Orchard Park; and the State Capital Project Fund, related to the timing of bond proceed reimbursements. The reduction in transfers is partially offset by new investments for residential energy-efficiency upgrades, health care transformation, and the development of technology systems associated with pre-trial discovery laws.

SUNY Operations. The FY 2024 Enacted Budget provides \$163 million (\$122 million in FY 2024) in new recurring general operating support for SUNY campuses and a multiyear commitment to provide SUNY with general operating aid increases of \$54 million in each of the following two academic years (2025 and 2026). Another \$75 million in State aid to SUNY in Academic Year 2024 (\$56 million in FY 2024) will fund transformational initiatives at campuses that support innovation, help meet workforce needs, and provide student support.

Other Transfers. Transfers reflect a revised schedule for funding the health care transformation fund.

Reserve Changes

The previously planned deposits to principal reserves in FY 2024 (\$2.4 billion) and FY 2025 (\$2.9 billion) were accelerated and completed in fiscal year 2023. In addition, revisions to the estimated PTET/PIT tax credit payments are offset by the reserve set aside for this purpose. Other changes include the use of available, accumulated surpluses that were carried forward to lower the projected outyear budget gaps and revisions to spending supported by the Monetary Settlements Reserve.

GENERAL FUND FINANCIAL PLAN



General Fund Financial Plan

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

First, changes in debt service on State-supported revenue bonds affect General Fund tax receipts. The State utilizes bonding programs where tax receipts are deposited into dedicated debt service funds (outside the General Fund) and used to make debt service payments. After satisfying debt service requirements for these bonding programs, the balance is transferred to the General Fund.

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

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

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

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



FY 2024 Enacted Budget Financial Plan

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

GENERAL FUND FINANCIAL PLAN (millions of dollars)				
	FY 2023 Actuals	FY 2024 Projected	Annual Change	
			Dollar	Percent
Opening Fund Balance	33,053	43,451	10,398	31.5%
Total Receipts	103,197	100,498	(2,699)	-2.6%
Receipts (Excluding PTET)	105,269	102,394	(2,875)	-2.7%
Taxes	96,018	94,405	(1,613)	-1.7%
Miscellaneous Receipts	3,609	3,801	192	5.3%
Federal Receipts	2,351	2,250	(101)	-4.3%
Non-Tax Transfers from Other Funds	3,291	1,938	(1,353)	-41.1%
PTET Receipts	(2,072)	(1,896)	176	8.5%
PIT Credits	(17,016)	(14,936)	2,080	12.2%
Business Taxes	14,944	13,040	(1,904)	-12.7%
Total Disbursements	92,799	104,412	11,613	12.5%
Assistance and Grants	62,852	75,055	12,203	19.4%
State Operations	21,622	20,965	(657)	-3.0%
Transfers to Other Funds	8,325	8,392	67	0.8%
Net Change in Operations	10,398	(3,914)	(14,312)	-137.6%
Closing Fund Balance	43,451	39,537	(3,914)	-9.0%
Statutory Reserves:				
Community Projects	25	23	(2)	
Contingency	21	21	0	
Rainy Day ¹	6,256	6,256	0	
Fund Balance Reserved for:				
Consensus Revenue	0	0	0	
Debt Management	2,355	2,436	81	
Economic Uncertainties	13,282	13,282	0	
Labor Settlements/Agency Operations	765	1,765	1,000	
Pandemic Assistance	245	0	(245)	
Undesignated Fund Balance	4,574	2,150	(2,424)	
Subtotal Excluding Settlements/PTET	27,523	25,933	(1,590)	
Fund Balance Reserved for:				
Extraordinary Monetary Settlements	1,570	1,142	(428)	
Timing of PTET/PIT Credits	14,358	12,462	(1,896)	

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



Receipts

General Fund receipts, including transfers from other funds, are estimated to total \$100.5 billion in FY 2024, a decrease of \$2.7 billion (2.6 percent) from FY 2023. Excluding the impact of the PTET program, total receipts are projected to decrease by \$2.9 billion (2.7 percent) from FY 2023.

Tax receipts, excluding the impact of PTET and debt prepayments, but including transfers after payment of debt service, are estimated to total \$90.7 billion in FY 2024, a decrease of \$10.2 billion (10.1 percent) from FY 2023. The decrease reflects the effects of a mild recession on PIT revenues, in addition to declines in Corporate Franchise Tax (CFT) receipts and estate tax receipts. The actual and planned prepayments of debt service due in future years reduce reported PIT receipts in the fiscal year in which the payments are made and increase PIT receipts in the fiscal years in which the debt service was originally scheduled to be paid. Debt prepayments reduce General Fund PIT receipts by \$4.9 billion in FY 2023 and increase PIT receipts \$13.7 billion in FY 2024. Including these prepayments, tax receipts are estimated to decrease by \$1.6 billion from FY 2023.

PIT receipts, excluding PTET and debt prepayments, but including transfers after payment of debt service, are estimated to total \$60.4 billion in FY 2024, a decrease of \$10 billion (14.2 percent) from FY 2023. The decrease reflects reduced extension payments for tax year 2022 driven by a strong decline in nonwage income, coupled with declines in final returns and delinquencies, offset by a decrease in total refunds primarily attributable to the expiration of the 2022 homeowner tax rebate credit.

Consumption/use tax receipts, including transfers after payment of debt service on Sales Tax Revenue Bonds, are estimated to total \$18.4 billion in FY 2024, an increase of \$1.6 billion (9.8 percent) from FY 2023. This increase reflects moderate growth in the sales tax base (2.7 percent).

Business tax receipts, excluding PTET, are estimated at \$9.3 billion in FY 2024, a decrease of \$1.1 billion (10.3 percent) from FY 2023. The decrease primarily reflects a decrease in CFT gross receipts, reflecting a projected decline in corporate profits, and a decrease in audit receipts to recent trend levels.

Other tax receipts, including transfers after payment of debt service on Clean Water/Clean Air (CW/CA) Bonds, are expected to total \$2.6 billion in FY 2024, a decrease of \$797 million from FY 2023. This is primarily due to the estate tax returning to typical trends following record receipt collections in FY 2023, as well as a decline in real estate transfer tax receipts as the market continues to cool off.

Miscellaneous receipts are projected to increase by \$192 million from FY 2023 due to historically high investment income receipts associated with high interest rates and large fund balances associated with the timing of PTET receipts.



Non-tax transfers are estimated to total \$1.9 billion in FY 2024, a decrease of \$1.4 billion from FY 2023. The change is mainly attributable to an increase in the Transaction Risk Reserve compared to FY 2023 which reduces transfers from, partially offset by increases in transfers from the Health Care Transformation, Mental Health Services, Tribal State Compact and Indigent Legal Services funds.

Disbursements

General Fund disbursements, including transfers to other funds, are expected to total \$104.4 billion in FY 2024, an increase of \$11.6 billion (12.5 percent) from FY 2023. The annual change in spending is in part due to the expected expiration of the eFMAP at the end of the third quarter of FY 2024. The higher Federal matching rate has temporarily lowered State-share spending and increased the Federal share of Medicaid costs.

Assistance and grants spending is estimated to total \$75.1 billion in FY 2024, an increase of \$12.2 billion from FY 2023. General Fund spending for education and health care represents most of the assistance and grants spending growth. General Fund support for these programs is affected by the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds, as well as the impact of an over \$2 billion drop in eFMAP savings. School Aid is estimated to increase by \$3.3 billion (12.8 percent) on a State fiscal year basis, primarily reflecting the final year of the phase-in of full funding of the current Foundation Aid formula, a \$150 million investment in State-funded full-day prekindergarten programming for four-year old children and assumed growth in expense-based aids.

Medicaid spending is projected to grow by \$1.7 billion due to investments in health care and provider reimbursement associated with the authorization to increase the State's minimum wage, offset by savings resulting from the transition of the pharmacy benefit from Managed Care to Medicaid Fee-for-Service, the phase down of the eFMAP extension through December 31, 2023, and actions to maintain spending within the Global Cap. Other assistance and grants growth is primarily the result of additional assistance to the MTA to address operating shortfalls, initiatives and investments to improve mental health care services, access to affordable housing, additional support for public safety initiatives, wage increases, emergency rental and rental arrears assistance and landlord aid programs including legal services for tenants facing eviction, and significant one-time funding to support asylum seekers services and assistance in New York City.

General Fund agency operations costs, including fringe benefits, are expected to total \$21 billion in FY 2024, a decrease of \$657 million from FY 2023, driven primarily by a decline in General State Charges (GSCs) spending that partially offsets the increase in State Operations spending. The growth in executive agency budgets reflects efforts to assess lead risks and support lead abatement for housing across the State, modernize health reporting systems, conduct additional State Police recruiting classes, provide State matching funds for contributions to the endowments for SUNY's four university centers, increase inpatient beds in State-operated Psychiatric Centers, and additional enforcement to curb the illegal sale of cannabis. Additionally, the cost of deploying the National Guard to assist New York City with providing care for asylum seekers and consulting costs associated with development of Section 1115 Medicaid demonstration waivers increase spending in FY 2024. Judiciary spending is projected to increase in FY 2024 driven by increases



to the assigned counsel rate for attorneys providing services to indigent persons. Fringe benefit costs are expected to decrease in FY 2024 primarily due to a \$920 million payment to the RHBTF and the advance of certain health insurance and workers compensation payments in FY 2023, partially offset by the increased costs of providing pension benefits to current and retired employees.

General Fund transfers to Other Funds are projected to total \$8.4 billion in FY 2024, an increase of \$67 million from FY 2023. The growth is mainly attributable to increased transfers for capital projects reflecting an increase in planned Pay-As-You-Go (PAYGO) capital spending and increased transfers to SUNY for transformational initiatives at campuses that support innovation, help meet workforce needs, and provide student support; partially offset by lower Health Care Transformation and Dedicated Mass Transportation Trust Fund transfers.

FY 2024 Closing Balance

Excluding the PTET¹⁰ reserve for the timing of PTET/PIT credits and the reserve for extraordinary monetary settlements to fund existing commitments and projects, DOB projects the State will end FY 2024 with a General Fund cash balance of \$25.9 billion, a decrease of \$1.6 billion from FY 2023. The reserves for debt management and labor settlements are projected to increase by just over \$1 billion. The balance available for all other purposes is expected to decline due to the planned use of prior year resources to fund certain commitments and operations in FY 2024.

¹⁰ 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 2024 Executive Budget proposal.

CHANGES TO THE EXECUTIVE BUDGET FINANCIAL PLAN				
GENERAL FUND				
(millions of dollars)				
	FY 2024	FY 2025	FY 2026	FY 2027
	Projected	Projected	Projected	Projected
EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE	0	(5,079)	(8,597)	(7,159)
TAX RECEIPTS ¹	(5,623)	(5,291)	(5,399)	(5,818)
NEGOTIATED CHANGES	0	(1,090)	(1,248)	(1,589)
Spending Restorations/Adds	(1,939)	(1,205)	(1,265)	(1,597)
<u>New Spending Adds:</u>	<u>(1,735)</u>	<u>(903)</u>	<u>(941)</u>	<u>(1,020)</u>
Rent Arrears	(391)	0	0	0
University System Operating Assistance	(197)	(230)	(308)	(330)
Additional 1.5% Human Services COLA (4% Total)	(121)	(121)	(121)	(121)
Discovery and Defense Aid Support	(120)	(120)	(120)	(120)
18-b Assigned Counsel (County Assistance)	(92)	(92)	0	0
School Lunch Expansion	(80)	(134)	(134)	(134)
Minimum Wage	(14)	(45)	(93)	(158)
Legislative Table Adds	(390)	(24)	0	0
All Other	(330)	(137)	(165)	(157)
<u>Medicaid</u>	<u>(187)</u>	<u>(256)</u>	<u>(278)</u>	<u>(531)</u>
Distressed Hospital Assistance	(500)	0	0	0
NYC/County Assistance (eFMAP)	(405)	(270)	0	0
Additional Hospital/Nursing Home Rate Increases	(232)	(232)	(232)	(232)
Minimum Wage/Home Care Wages	44	(269)	(512)	(806)
Other Adds/Resources	906	515	466	507
<u>Restorations/Modifications:</u>	<u>(17)</u>	<u>(46)</u>	<u>(46)</u>	<u>(46)</u>
Committee on Special Education	0	(29)	(29)	(29)
Market Based Interest Rate on Judgments	(3)	(3)	(3)	(3)
All Other	(14)	(14)	(14)	(14)
Tax Law/Receipts Changes	97	1	(5)	(14)
<u>Not Accepted:</u>	<u>105</u>	<u>200</u>	<u>192</u>	<u>183</u>
Flavored Tobacco Ban Rejection	116	222	214	205
Eliminate Quick Draw Restrictions	(11)	(22)	(22)	(22)
<u>Modified/New:</u>	<u>(8)</u>	<u>(199)</u>	<u>(197)</u>	<u>(197)</u>
ESCC Expansion to Children Ages 0-4	0	(179)	(179)	(179)
All Other	(8)	(20)	(18)	(18)
AVAILABLE RESOURCES/OFFSETS	1,842	114	22	22
Consensus Revenue Reserve	800	0	0	0
Prior Year Fund Balance	491	0	0	0
Transaction Risk Reserve	437	0	0	0
Indigent Legal Services Fund Offset	114	114	22	22
RESOURCES/FORECAST REVISIONS	5,623	2,405	1,371	1,128
Investment Income	1,400	550	200	0
All Other Forecast/Cost Revisions	822	679	920	1,103
FY 2023 Prepayments	1,030	550	0	0
Capital Advances	376	376	376	0
Prior Year Fund Balances	445	0	0	0
Federal Offsets	800	0	0	0
Retiree Health Reserve Deposits	375	375	0	150
Health Care Transformation Reserve	375	(125)	(125)	(125)
ENACTED BUDGET SURPLUS/(GAP) ESTIMATE	0	(9,055)	(13,873)	(13,438)

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



Cash Flow

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

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

The State continues to reserve money on a quarterly basis for debt service payments financed with General Fund resources. Money to pay debt service on bonds secured by dedicated receipts, including PIT bonds and Sales Tax Revenue bonds, continues to be set aside as required by law and bond covenants.



FY 2024 PROJECTED MONTH-END CASH BALANCES			
APRIL (ACTUALS)/MAY THROUGH MARCH (PROJECTED)			
(millions of dollars)			
	General Fund	Other Funds	All Funds
April 2023	46,939	24,949	71,888
May 2023	40,411	23,062	63,473
June 2023	42,860	24,658	67,518
July 2023	42,403	24,491	66,894
August 2023	42,214	24,157	66,371
September 2023	44,993	22,160	67,153
October 2023	42,264	21,314	63,578
November 2023	39,225	20,361	59,586
December 2023	43,131	21,539	64,670
January 2024	44,528	21,347	65,875
February 2024	42,491	21,515	64,006
March 2024	39,537	19,960	59,497



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 include Connecticut and New Jersey.

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

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

FY 2024 ENACTED BUDGET GENERAL FUND IMPACT OF THE PASS THROUGH ENTITY TAX SAVINGS/(COSTS) (millions of dollars)						
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General Fund Impact	0	0	0	0	0	0
Tax Receipts ¹	16,430	(2,072)	(1,896)	(424)	(3,023)	(9,013)
PIT Credits	0	(17,016)	(14,936)	(13,064)	(12,339)	(7,845)
PTET Collections (Business Taxes)	16,430	14,944	13,040	12,640	9,316	(1,168)
Use of/(Deposit to) Reserve for PTET Refunds	(16,430)	2,072	1,896	424	3,023	9,013

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



In December 2021, electing entities began making estimated PTET payments that were classified as business taxes and totaled \$16.4 billion in FY 2022. The entire amount was set aside for purposes of offsetting the decrease in PIT receipts in FY 2023 and beyond. The accompanying tax credits result in decreased PIT collections beginning in April 2022. In FY 2024, the State expects to continue to collect PTET and pay PIT credits connected with the program for tax years 2021 through 2023. A portion of the reserve balance will cover the difference between PTET collections and related PIT credits.

FY 2023 PIT collections were reduced by an estimated \$17.0 billion due to PTET credits and All Funds receipts were reduced by a net \$2.1 billion, due to timing. PIT credits may be claimed on the tax return in the following fiscal year, or they can be reflected sooner through reductions in estimated payments. 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. Taxpayers recognized a substantial portion of PTET PIT credits through current estimated payments beginning tax year 2022 and are expected to continue this behavior in future years. FY 2023 PIT collections were reduced by credits for most tax year 2021 PTET collections (through extensions and refunds) and a portion of tax year 2022 PTET collections (through reductions in current estimated PIT payments).

FY 2024
STATE OPERATING
FUNDS SPENDING



FY 2024 STATE OPERATING FUNDS SPENDING

STATE OPERATING FUNDS DISBURSEMENTS				
FY 2023 TO FY 2024				
(millions of dollars)				
	FY 2023 Actuals	FY 2024 Projected	Annual Change	
			\$	%
ASSISTANCE AND GRANTS	81,877	91,558	9,681	11.8%
School Aid (School Year Basis)	31,383	34,414	3,031	9.7%
DOH Medicaid	25,468	27,253	1,785	7.0%
Mental Hygiene (Gross) ¹	5,168	6,167	999	19.3%
Transportation	4,569	5,249	680	14.9%
Social Services	4,997	4,890	(107)	-2.1%
Higher Education	2,876	3,141	265	9.2%
Other Education	2,255	2,560	305	13.5%
All Other ²	5,161	7,884	2,723	52.8%
 STATE OPERATIONS/GENERAL STATE CHARGES	 31,393	 30,875	 (518)	 -1.7%
State Operations	21,190	22,071	881	4.2%
Executive Agencies	11,548	11,598	50	0.4%
University Systems	6,926	7,537	611	8.8%
Elected Officials	2,716	2,936	220	8.1%
General State Charges	10,203	8,804	(1,399)	-13.7%
Pension Contribution	2,045	2,131	86	4.2%
Health Insurance	6,003	4,845	(1,158)	-19.3%
Other Fringe Benefits/Fixed Costs	2,155	1,828	(327)	-15.2%
 DEBT SERVICE	 10,481	 2,898	 (7,583)	 -72.3%
 TOTAL STATE OPERATING FUNDS	 123,751	 125,331	 1,580	 1.3%
Capital Projects (State and Federal Funds)	14,024	17,211	3,187	22.7%
Federal Operating Aid	82,687	86,471	3,784	4.6%
 TOTAL ALL GOVERNMENTAL FUNDS	 220,462	 229,013	 8,551	 3.9%

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

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



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

Assistance and Grants

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

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

School Aid spending for SY 2024 is estimated at \$34.4 billion, excluding Federal prekindergarten grants, representing an annual increase of \$3.0 billion (9.7 percent). This annual growth is primarily driven by increased funding for Foundation Aid (\$2.6 billion), expense-based reimbursement programs (\$225 million), and the expansion of State-funded full-day prekindergarten programming for four-year-old children (\$150 million). The growth in Foundation Aid reflects the full funding of the current formula for the first time in its history, marking the final year of the three-year phase-in, and a minimum 3 percent annual increase to fully funded districts that would otherwise not receive a Foundation Aid increase under current law.

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



FY 2024 STATE OPERATING FUNDS SPENDING

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

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

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

Social Services increases include funding for services and assistance to New York City for asylum seekers in FY 2024, emergency rental assistance and landlord aid programs including legal services for tenants facing eviction, increases in child care assistance due to an expanded subsidy eligibility, increased reimbursement for child care providers and their workforce, and the creation of an employer-supported child care pilot program. Other Social Services actions include investments in permanency resource centers and kinship services, the consolidation of the Empire State and Advantage Afterschool programs under OCFS, assistance for foster care agencies adapting to Federal requirements, the indexing of the minimum wage and a 4 percent COLA for the human services workforce. There is also increased funding for Code Blue, New York's emergency weather safety plan, and increases in the Empire State Supportive Housing Initiative (ESSHI). Payments for the child welfare program will continue to support local districts' services and the year-to-year decline in such spending is attributable to the timing of such payments.



FY 2024 STATE OPERATING FUNDS SPENDING

Higher education spending is projected to grow by 9.2 percent in FY 2024, primarily reflecting estimated increases in spending for student financial aid programs, including the continued expansion of Tuition Assistance Program (TAP) for part-time students in degree-granting programs as well as students enrolled in nondegree workforce credentialing programs at public institutions, and increased operating support for CUNY senior colleges.

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

Other assistance and grants spending growth includes additional funding for energy affordability; and criminal justice programs including: Aid to Prosecution, Aid to Defense, ATI, GIVE programs, pretrial services, discovery reform funding, and anti-Fentanyl innovation grant funding. The Enacted Budget also provides additional funding for immigration legal services and combating biased based crimes. This increased spending is more than offset by time-limited pandemic recovery initiatives including small business assistance, public utility arrears assistance, and one time funding for the Office of Cannabis Management Social Equity Fund and World University Games.



State Operations/ GSCs

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

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

University systems spending growth in FY 2024 reflects expected State payments related to the establishment of a \$500 million program to match new philanthropic contributions to the endowments of SUNY's university centers. Among other purposes, the earnings on these funds will provide long-term support for campus operations, student scholarships, endowed professorships, innovative research, and the development of new academic fields. It also includes a one-time investment of \$75 million for transformational initiatives across all SUNY campuses that support innovation, help meet the workforce needs of the future, and provide needed supports to students. In addition, the Financial Plan includes \$120 million in new recurring operating aid support for SUNY State-operated campuses in FY 2024.

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

The decline in GSCs spending is primarily attributable to a payment into the State's Retiree Health Insurance Trust Fund of \$920 million in FY 2023. Additionally, at the end of FY 2023 the State made certain prepayments to the Workers' Compensation and Health insurance obligations for FY 2024. These onetime non-recurring payments in FY 2023 partially offset the cost increases for health insurance and workers' compensation claims, driven by medical cost inflation and increases in the average weekly wage.

OTHER MATTERS AFFECTING THE FINANCIAL PLAN



General

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

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

Financial Plan Projections

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

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

Litigation Risk. The Financial Plan forecast is subject to litigation risk. Litigation against the State may challenge the constitutionality of various actions with fiscal implications. Furthermore, certain adverse decisions may not meet the materiality threshold to warrant a description herein but, in the aggregate, could still negatively affect the Financial Plan.

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

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



Federal Risks

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

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

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

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

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

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



Major Operating Programs

Statutory Growth Caps for School Aid and Medicaid

In FY 2012, the State began utilizing spending growth caps intended to limit the year-to-year growth in the State's two largest assistance and grants programs, School Aid and Medicaid.

School Aid. The School Aid growth cap is intended to limit the growth in School Aid to the annual growth in State Personal Income, as calculated in the Personal Income Growth Index (PIGI). The statutory PIGI for School Aid limits School Aid increases to no more than the average annual income growth over a ten-year period. In certain years, the authorized School Aid increases exceeded the indexed levels. The SY 2024 increase of \$3.0 billion (9.7 percent) is above the indexed PIGI rate of 4.2 percent. In SY 2025 and beyond, School Aid is projected to increase in line with the rate allowed under the School Aid growth cap.

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

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

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



Public Health Insurance Programs/Public Assistance

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

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

Extraordinary Aid to Hospitals

The pandemic further stressed the financial stability of hospitals responsible for supporting medical needs in underserved communities across the State, including those with higher rates of uninsured individuals and government payor mix. Accordingly, the FY 2024 Enacted Budget commits an additional \$500 million in one-time resources in FY 2024, in addition to \$984 million in ongoing annual base support, to strengthen the financial position of certain financially distressed providers. The importance of the hospital industry to local communities for purposes of accessing critical health care services, as well as other social and economic benefits, creates the potential for increased cost pressure within the Financial Plan should the State continue to assist hospitals.

Opioid Settlement Fund

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

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



State Labor Force

Labor Negotiations and Agreements

The State negotiates multi-year collective bargaining agreements with its unionized workforce that impact personal service and fringe benefit costs. The State’s agreement with the Civil Service Employees Association (CSEA) extends through FY 2026, but all other contracts are now expired.

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

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

The State recently reached tentative agreements with PEF and UUP. Both agreements are subject to ratification by the respective membership of each union. The agreement with PEF runs from FY 2024 to FY 2026 and would provide 3 percent across the board salary increases for each year of the contract and a \$3,000 bonus in FY 2024. The agreement with UUP runs from FY 2023 to FY 2026 and would provide a 2 percent across the board salary increase in FY 2023 and 3 percent across the board salary increases from FY 2024 to FY 2026. The tentative agreement with UUP would also provide a \$1,500 bonus to employees in FY 2025 and FY 2026. If these tentative agreements are ratified, this table will be reflected accordingly in future updates.

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



Pension Contributions

Overview

The State makes annual contributions to the New York State and Local Retirement System (NYSLRS) for employees in the New York State and Local Employees' Retirement Systems (ERS) and the New York State and Local Police and Fire Retirement System (PFRS). This section discusses contributions from the State, including the Judiciary, to the NYSLRS, which account for the majority of the State's pension costs.¹¹ 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 Systems' experience and to propose assumptions and methods for the actuarial valuations. Employer contribution rates for NYSLRS are determined based on investment performance in the Common Retirement Fund and actuarial assumptions recommended by the Retirement System's Actuary and approved by the State Comptroller. Pension estimates are based on the actuarial report issued in August 2022.

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

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

¹¹ The State's aggregate pension costs also include State employees in the Teachers' Retirement System (TRS) for both the SUNY and the State Education Department (SED), the Optional Retirement Program (ORP) for both SUNY and SED, and the New York State Voluntary Defined Contribution Plan (VDC).



The Financial Plan reflects the actuarial changes approved by the Comptroller, including revised ERS/PFRS pension estimates of \$1.9 billion for FY 2024 based on the February 2023 estimate provided by the Actuary. Approximately \$77 million in pension interest savings was achieved from the payment of the State's FY 2024 ERS/PFRS bill in May 2023.

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

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

Contribution Stabilization Program

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

EMPLOYEE RETIREMENT SYSTEM AND POLICE AND FIRE RETIREMENT SYSTEM IMPACTS OF AMORTIZATION ON PENSION CONTRIBUTIONS (millions of dollars)									
Fiscal Year	Statewide Pension Payments ¹					Rates for Determining (Amortization Amount) / Excess Contributions			
	Normal Costs ²	(Amortization Amount) / Excess Contributions	Repayment of Amortization	Total Statewide Pension Payments	Interest Rate on Amortization Amount (%) ³	System Average Normal Rate ⁴		Amortization Threshold (Graded Rate)	
						ERS (%)	PFRS (%)	ERS (%)	PFRS (%)
2021 ⁵	1,827.2	0.0	1,350.3	3,177.5	1.33	14.1	24.4	14.1	24.4
2022 ⁶	2,107.8	0.0	151.3	2,259.1	1.76	15.8	28.3	15.1	25.4
2023	1,550.9	281.9	0.0	1,832.8	3.61	11.4	27.0	14.1	26.4
2024 Est.	1,844.0	35.1	0.0	1,879.1	TBD	13.1	27.8	13.1	27.4
<i>Projected by DOB⁷</i>									
2025	2,346.1	0.0	0.0	2,346.1	TBD	15.0	29.6	14.1	28.4
2026	2,921.7	0.0	0.0	2,921.7	TBD	17.4	31.3	15.1	29.4
2027	3,772.1	0.0	0.0	3,772.1	TBD	20.5	33.1	16.1	30.4

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

² Normal costs include payments from amortizations prior to FY 2011, which ended in FY 2016 as a result of early repayments.

³ Interest rates are determined by the Comptroller based on the market rate of return on comparable taxed fixed income investments (e.g., Ten-Year Treasuries). The interest rate is fixed for the duration of the ten-year repayment period.

⁴ The system average normal rate represents system-wide amortization-eligible costs (i.e. normal and administrative costs, as well as the cost of certain employer options) as a percentage of the system's total salary base. The normal rate does not include the following costs, which are not eligible for amortization: Group Life Insurance Plan (GLIP) contributions, deficiency contributions, previous amortizations, incentive costs, costs of new legislation in some cases, and prior-year adjustments. "(Amortization Amount) / Excess Contributions" are calculated for each employer in the system using employer-specific normal rates, which may differ from the system average.

⁵ Includes \$918.1 million in prior year (non-Judiciary) amortization balances under the Contribution Stabilization Program. The prepayment eliminates the State's repayment obligations through FY 2026, and results in roughly \$65 million interest savings over the financial plan period.

⁶ The Judiciary paid off their entire prior year amortization balance in FY 2022 eliminating their repayment obligation through FY 2026 resulting in approximately \$8.4 million in interest savings over the financial plan period.

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

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



Other Post-Employment Benefits (OPEB)

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



State Debt

Bond Market and Credit Ratings

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

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

Debt Reform Act Limit

The Debt Reform Act of 2000 ("Debt Reform Act") restricts the issuance of State-supported debt funding to capital purposes only and limits the maximum term of bonds to 30 years. The Act limits the amount of new State-supported debt to 4 percent of State personal income, and new State-supported debt service costs to 5 percent of All Funds receipts. The restrictions apply to State-supported debt issued after April 1, 2000. DOB, as administrator of the Debt Reform Act, determined that the State complied with the statutory caps in the most recent calculation period (FY 2022).

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Current projections anticipate that State-supported debt outstanding and State-supported debt service will continue to remain below the limits imposed by the Debt Reform Act, in part reflecting the statutory suspension of the debt caps during FY 2021 and FY 2022.

Based on the most recent personal income and debt outstanding forecasts, the available debt capacity under the debt outstanding cap is expected to decline from \$24.8 billion in FY 2023 to a low point of \$3.7 billion in FY 2028. This calculation includes the estimated impact of funding capital commitments with State bonds. The debt service on State-supported debt subject to the statutory cap is projected at \$2.6 billion in FY 2024, or roughly \$8.5 billion below the statutory debt service limit.

DEBT OUTSTANDING SUBJECT TO CAP (millions of dollars)								TOTAL STATE-SUPPORTED DEBT (millions of dollars)	
Year	Personal Income	Cap %	Cap \$	Debt Outstanding Included in Cap ¹	\$ Remaining Capacity	Debt as a % of PI	% Remaining Capacity	Debt Outstanding Excluded from Cap	Supported Debt Outstanding
FY 2023	\$1,536,577	4.00%	61,463	36,696	24,767	2.39%	1.61%	19,215	55,911
FY 2024	\$1,581,924	4.00%	63,277	44,019	19,258	2.78%	1.22%	18,602	62,621
FY 2025	\$1,645,833	4.00%	65,833	51,715	14,118	3.14%	0.86%	17,717	69,432
FY 2026	\$1,720,106	4.00%	68,804	58,985	9,819	3.43%	0.57%	16,903	75,888
FY 2027	\$1,793,913	4.00%	71,757	66,614	5,143	3.71%	0.29%	16,171	82,785
FY 2028	\$1,870,050	4.00%	74,802	71,077	3,725	3.80%	0.20%	15,411	86,488

DEBT SERVICE SUBJECT TO CAP (millions of dollars)								TOTAL STATE-SUPPORTED DEBT SERVICE (millions of dollars)	
Year	All Funds Receipts	Cap %	Cap \$	Debt Service Included in Cap ¹	\$ Remaining Capacity	DS as a % of Revenue	% Remaining Capacity	Debt Service Excluded from Cap	Total State-Debt Service ²
FY 2023	\$233,060	5.00%	11,653	2,652	9,001	1.14%	3.86%	2,904	5,556
FY 2024	\$222,437	5.00%	11,122	2,575	8,547	1.16%	3.84%	4,029	6,604
FY 2025	\$217,115	5.00%	10,856	3,106	7,750	1.43%	3.57%	4,107	7,213
FY 2026	\$217,986	5.00%	10,899	3,589	7,310	1.65%	3.35%	3,949	7,538
FY 2027	\$220,630	5.00%	11,031	6,574	4,457	2.98%	2.02%	1,463	8,037
FY 2028	\$231,056	5.00%	11,553	6,784	4,769	2.94%	2.06%	1,444	8,228

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

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Enacted Budget - Debt Cap Changes

In the FY 2024 Enacted Budget, the State added new bond-financed capital commitments that are expected to add \$1 billion in new debt over the five-year Capital Plan period, which is in addition to \$4 billion of new capital proposed in the FY 2024 Executive Budget. The capital spending increases are offset by higher underspending on capital projects than previously assumed, the assumption that the State will issue bonds on a slower schedule, and \$3 billion of new PAYGO capital spending. Debt capacity also reflects the suspension of the Debt Reform Act for FY 2021 and FY 2022 issuances in response to the COVID-19 pandemic, as discussed previously. The State may adjust capital spending priorities and debt financing practices from time to time to preserve available debt capacity and stay within the statutory limits, as events warrant. In addition, the State has set aside \$1 billion in a debt reduction reserve that can be used, as needed, for debt management actions in the future, which is not reflected in the chart below.

DEBT OUTSTANDING SUBJECT TO CAP ¹ REMAINING CAPACITY SUMMARY (millions of dollars)						
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Executive Budget as Amended	21,609	14,609	10,052	6,400	2,004	290
Personal Income Forecast Update	590	574	594	703	794	921
Capital Adds	0	(208)	(432)	(701)	(899)	(966)
Capital Re-Estimates	0	1,802	506	(855)	(848)	(421)
Bond Sale Adjustments	2,568	1,473	1,423	1,371	1,317	1,258
Capital PAYGO - Issuances Offset (\$3 Billion)	0	1,008	1,975	2,901	2,775	2,643
Enacted Budget	24,767	19,258	14,118	9,819	5,143	3,725

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



Localities and Authorities

Financial Condition of New York State Localities

The State's localities rely in part on State aid to balance their budgets and meet their cash requirements. As such, unanticipated financial needs among localities can adversely affect the State's Financial Plan projections. Localities outside New York City, including cities and counties, have also experienced financial problems, and have been allocated additional State assistance during the last several State fiscal years. In 2013, the Financial Restructuring Board for Local Governments was created to aid distressed local governments. The Restructuring Board performs comprehensive reviews and provides grants and loans on the condition of implementing recommended efficiency initiatives. For additional details on the Restructuring Board, please visit frb.ny.gov.

MTA

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

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

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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



Other Risks and Ongoing Concerns

Climate Change

Overview

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

Consequences of Climate Change

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

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

State Response to Climate Change

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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 recommends, among other actions, that the State develop a cap-and-invest program to limit greenhouse gas emissions. Pursuant to the CLCPA, by January 1, 2024 the Department of Environmental Conservation is required to draft and circulate rules and regulations that are consistent with meeting the CLCPA's statewide greenhouse gas emission limits.

New York's electricity system is already part of a regional cap-and-invest style program, the Regional Greenhouse Gas Initiative (RGGI). Since RGGI was established in 2005, the program has helped reduce greenhouse gases from power plants by more than half and raised nearly \$6 billion to support cleaner energy solutions amongst its 12 participating states.

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

- Authorizing the New York Power Authority (NYPA) 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 all 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 to help low-income families retrofit their homes by adding insulation, installing energy efficient appliances, and switching to clean energy; and
- Appropriating \$500 million to advance the offshore wind industry.

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



Cybersecurity

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

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

In February 2022, the Governor announced the creation of a JSOC that will serve as the center for joint local, state, and Federal cybersecurity efforts, including data collection, response efforts and information sharing. A partnership launched with New York City and other major cities and cybersecurity leaders across the State, the JSOC is intended to provide a statewide view of the cyber-threat landscape. The initiative is designed to increase collaboration on threat intelligence, reduce response times, and yield faster and more effective remediation in the event of a major cyber incident. The FY 2024 Enacted Budget provides funding to expand the shared services program to help local governments and other regional partners acquire and deploy high quality cybersecurity services to bolster their cyber defenses.

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



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

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

In May 2011, the real property and other assets of LICH were transferred to a New York State not-for-profit corporation ("Holdings"), the sole member of which is SUNY. Pursuant to a court-approved settlement in 2014, SUNY agreed to sell the assets acquired from LICH to the Fortis Property group and NYU Langone. The initial closing of the purchase agreement with Fortis was held in September 2015, and a second closing with NYU Langone occurred in March 2020. A final closing at which two remaining portions of the LICH properties will be conveyed to Fortis has not yet occurred. The final closing is conditioned on various contractual provisions. However, DOB has determined that the LICH transaction has been sufficiently resolved that it no longer poses a material risk to the Financial Plan and will discontinue reporting on this transaction at the end of the current Fiscal Year.

STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS



Introduction

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

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

Receipts. The detailed discussion of tax receipts covers projections for both the General Fund and State Funds (including capital projects). The State Funds perspective reflects estimated tax receipts before distribution to various funds and accounts, including tax receipts dedicated to Capital Projects Funds (which fall outside the General Fund and State Operating Funds accounting perspectives). DOB believes this presentation provides a clearer picture of projected receipts, trends, and forecast assumptions, by factoring out the distorting effects of earmarking tax receipts for specific purposes.

Disbursements. Roughly 30 percent of projected State-financed spending for operating purposes (excluding transfers) is accounted for outside the General Fund, concentrated primarily in the areas of School Aid, health care, higher education, and transportation. To provide a clear picture of spending commitments, the multi-year projections and growth rates are presented, where appropriate, on both a General Fund and State Operating Funds basis.

In evaluating the State's multi-year operating forecast, the reliability of the estimates and projections in the later years of the Financial Plan are typically subject to more substantial revision than those in the current year and first "outyear." Accordingly, in terms of outyear projections, the first "outyear," FY 2025, is the most relevant from a planning perspective. The Financial Plan assumes Federal reimbursement of previously incurred pandemic response and recovery costs. However, there can be no assurance that the Federal Emergency Management Agency (FEMA) will approve claims for the State to receive reimbursement in the amounts or State fiscal years projected in the Financial Plan.

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

General Fund Projections

GENERAL FUND PROJECTIONS (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
RECEIPTS					
Taxes (After Debt Service)	93,946	92,509	93,703	93,420	94,166
Miscellaneous Receipts	3,609	3,801	2,772	2,261	1,996
Federal Receipts	2,351	2,250	3,645	0	0
Other Transfers	3,291	1,938	1,632	1,555	1,417
Total Receipts	103,197	100,498	101,752	97,236	97,579
DISBURSEMENTS					
Assistance and Grants	62,852	75,055	78,717	82,303	86,085
School Aid (SFY)	25,645	28,937	30,623	32,311	33,694
Medicaid	19,380	21,087	24,373	26,793	28,806
All Other	17,827	25,031	23,721	23,199	23,585
State Operations	12,507	13,378	14,637	14,701	14,814
Personal Service	9,464	10,619	10,811	10,887	10,988
Non-Personal Service	3,043	2,759	3,826	3,814	3,826
General State Charges	9,115	7,587	9,319	10,569	12,010
Transfers to Other Funds	8,325	8,392	9,119	6,801	6,506
Debt Service	298	217	264	287	337
Capital Projects	4,649	4,877	5,410	3,049	2,676
SUNY Operations	1,491	1,677	1,718	1,752	1,766
All Other	1,887	1,621	1,727	1,713	1,727
Total Disbursements	92,799	104,412	111,792	114,374	119,415
Use (Reservation) of Fund Balance:	(10,398)	3,914	985	3,265	8,398
Community Projects	1	2	0	0	0
Consensus Revenue	0	0	0	0	0
Debt Management	(1,855)	(81)	576	860	0
Economic Uncertainties	(7,617)	0	0	0	0
Extraordinary Monetary Settlements ¹	267	428	516	286	290
Labor Settlements/Agency Operations	(490)	(1,000)	(1,450)	(1,450)	(1,450)
Pandemic Assistance	1,755	245	0	0	0
Rainy Day Reserve	(2,754)	0	0	0	0
Tax Stabilization Reserve	(183)	0	0	0	0
Timing of PTET/PIT Credits	2,072	1,896	424	3,023	9,013
Undesignated Fund Balance	(1,594)	2,424	919	546	545
BUDGET SURPLUS/(GAP) PROJECTIONS	0	0	(9,055)	(13,873)	(13,438)

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

State Operating Funds Projections

STATE OPERATING FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
RECEIPTS					
Taxes	110,398	101,442	103,193	104,683	105,544
Miscellaneous Receipts/Federal Receipts	27,322	21,141	20,542	17,716	17,931
Total Receipts	137,720	122,583	123,735	122,399	123,475
DISBURSEMENTS					
Assistance and Grants	81,877	91,558	94,790	98,335	102,469
School Aid (School Year Basis) ¹	31,383	34,414	35,760	37,219	38,723
DOH Medicaid	25,468	27,253	30,137	32,441	34,438
Transportation	4,569	5,249	5,141	5,142	5,140
STAR	1,781	1,717	1,610	1,562	1,535
Higher Education	2,876	3,141	3,276	3,348	3,415
Social Services	4,997	4,890	4,902	4,549	4,612
Mental Hygiene ²	4,786	7,433	6,237	6,221	6,565
All Other ³	6,017	7,461	7,727	7,853	8,041
State Operations	21,190	22,071	23,068	24,450	24,798
Personal Service	14,840	16,023	16,111	16,358	16,602
Non-Personal Service	6,350	6,048	6,957	8,092	8,196
General State Charges	10,203	8,804	10,555	11,825	13,290
Pension Contribution	2,045	2,131	2,623	3,195	4,052
Health Insurance	6,003	4,845	5,696	6,279	6,808
All Other	2,155	1,828	2,236	2,351	2,430
Debt Service	10,481	2,898	3,518	5,158	5,177
Capital Projects	0	0	0	0	0
Total Disbursements	123,751	125,331	131,931	139,768	145,734
Net Other Financing Sources/(Uses)	(2,013)	(2,223)	(3,016)	(591)	(317)
RECONCILIATION TO GENERAL FUND GAP					
Designated Fund Balances:	(11,956)	4,971	2,157	4,087	9,138
General Fund	(10,398)	3,914	985	3,265	8,398
Special Revenue Funds	(1,501)	1,070	1,182	849	774
Debt Service Funds	(57)	(13)	(10)	(27)	(34)
GENERAL FUND BUDGET SURPLUS/(GAP)	0	0	(9,055)	(13,873)	(13,438)

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

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

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



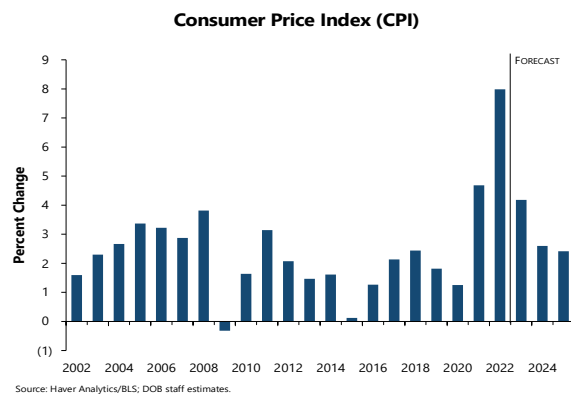
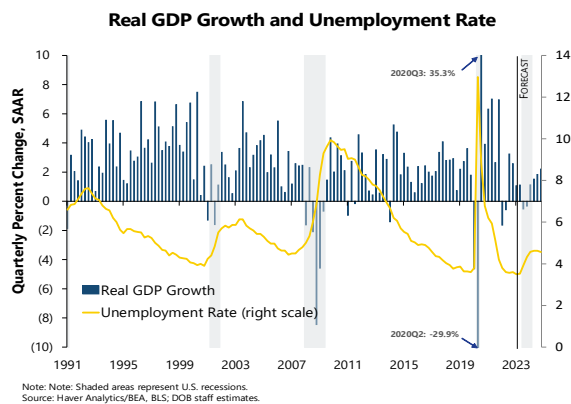
Economic Outlook

The U.S. Economy

Financial turmoil following the collapse of Silicon Valley Bank in March 2023 has triggered further tightening in credit conditions, restraining economic growth in the nation. However, a systemic crisis like the one in 2008 has been averted and equity markets are now trending broadly higher since their March lows. Recent data on the U.S. labor market and consumer spending indicate that overall economic conditions in the first half of 2023 held up better than anticipated in the Amended Executive Budget forecast. Moreover, Congress passed the Fiscal Responsibility Act that suspends the debt ceiling through January 1st, 2025, averting a government default crisis. However, a mild downturn is estimated to take place toward the second half of this year and into 2024.

According to the second estimate released by the BEA, U.S. real Gross Domestic Product (GDP) did not contract in the first quarter of 2023, contrary to the expectations of the economic consensus, but rather decelerated to an annual rate of 1.3 percent from the strong rebound of 3.2 percent in the third quarter and 2.6 percent in the fourth quarter of 2022, respectively. Meanwhile, the U.S. labor market maintained robust hiring momentum into the second quarter of 2023. Monthly payroll job gains averaged around 317,000 in April and May of 2023, slightly up from an average of 312,000 in the first three months of the year. Although job growth in some sectors is slowing, announced job cuts have yet to translate into persistent payroll employment declines. However, the unemployment rate went up to 3.7 percent in May 2023 after falling to a 53-year low of 3.4 percent in the prior month.

Consumer price inflation trended lower, albeit slowly, from its peak in mid-2022. The year-over-year change in the CPI drifted down to 4.9 percent as of April 2023, roughly consistent with our estimates in February that inflation is unlikely to see a rapid slowdown. The Federal Open Market Committee (FOMC) settled on a 25-basis-point rate hike at its May 2023 meeting, pushing the Federal funds rate target to 5 - 5.25 percent, which is 25 basis points higher than the Amended Executive Budget forecast. However, the Federal Reserve has signaled that they might pause in June. The World Health Organization (WHO) also announced in May that COVID-19 no longer constitutes a public health emergency of international concern, confirming that global inflationary pressures generated by COVID-era supply chain disruptions have subsided.





U.S. Economic Forecast

DOB’s U.S. economic forecast incorporates the advance estimate of 2023 first-quarter GDP, the April 2023 personal income and outlays estimates, the April 2023 CPI report, and the initial estimate of April 2023 employment. Compared to the Amended Executive Budget forecast, this update projects stronger real output growth for 2023 and a weaker outlook for 2024.

U.S. ECONOMIC INDICATORS (Calendar Year Growth)			
	CY 2022	CY 2023	CY 2024
	Actual	Estimated	Forecast
Real U.S. Gross Domestic Product	2.1	1.2	0.9
Consumer Price Index (CPI)	8.0	4.2	2.6
Personal Income	2.4	5.3	3.9
Nonfarm Employment	4.3	1.9	(0.1)
Civilian Unemployment Rate	3.6	3.8	4.6

Source: Haver Analytics; DOB staff estimates.

Real GDP is projected to grow 1.2 percent in 2023, 0.5 percentage point higher than the Amended Executive Budget forecast, largely due to stronger-than-expected growth of 1.3 percent in the first quarter. However, real GDP growth for 2024 is projected to be 0.9 percent, a 0.7 percentage point downward revision from the Amended Executive Budget forecast. Total nonfarm employment is estimated to grow 1.9 percent in 2023, 0.6 percentage point higher than the Amended Executive Budget forecast. Mild declines in employment are expected between the third quarter of 2023 and the first quarter of 2024, resulting in an annual decline of 0.1 percent in 2024 employment, compared to no change previously projected in the Amended Executive Budget forecast. The unemployment rate is projected to peak at 4.6 percent by mid-2024, compared to 5.0 percent in the Amended Executive Budget forecast. Accordingly, U.S. wages and personal income are showing upward revisions in 2023 and downward revisions in 2024. DOB’s projection for personal income growth is revised up by 0.6 percentage point to 5.3 percent in 2023 and down by 0.5 percentage point to 3.9 percent in 2024.

Although core CPI inflation is trending downward, recent volatility in energy prices added uncertainty to the headline price index. DOB’s estimation for 2023 headline inflation is roughly unchanged at 4.2 percent on an annual average basis, but deflationary pressures from tightening credits are expected to slow down CPI faster than projected in February’s Amended Executive Budget forecast. Headline CPI inflation for 2024 is projected to be 2.6 percent, which is 0.2 percentage point below the Amended Executive Budget forecast. As a result, DOB predicts that the FOMC will pause its rate hike and hold off on reversing its rate policy until its March 2024 meeting, when inflation cools off and the unemployment rate rises above the Non-Accelerating Inflation Rate of Unemployment (NAIRU).



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Since financial markets held up better than expected under the recent banking turmoil and debt ceiling battle, DOB revised up the S&P 500 stock price index to a smaller decline of 1.0 percent on average in 2023, compared to a 2.8 percent decline in the Amended Executive Budget forecast. Stock prices are expected to have bottomed out in the first quarter of this year and will display moderate growth going forward, providing modest support for household spending through the wealth effect.

DOB continues to expect the national economy to enter a mild downturn, but there are many risks that could potentially deepen a recession in this forecast. If the ongoing stress in the regional banking sector were to spread to other financial institutions, more tightening in lending standards could further undermine the growth of GDP. Moreover, if inflation proves more persistent than expected, threatening a de-anchoring of inflation expectations, the Federal Reserve could continue tightening beyond DOB's forecast, pushing the economy into a deeper recession.

Conversely, if inflation turns out to be more responsive to monetary tightening than previously anticipated or if rate-sensitive sectors prove resilient to rate hikes and tighter financial conditions, the anticipated economic downturn may be shorter and less severe than originally projected or avoided altogether. Moreover, ending the war in Ukraine or faster recovery from the COVID outbreaks in China could help ease lingering supply chain pressures. If the recovery of supply chains translates into lower inflation than anticipated and allows for a quicker easing of monetary conditions, real GDP could show stronger growth than projected in this forecast.



The New York State Economy

New York State has continued to recover from the pandemic-related job losses through March 2023; however, the job gains reversed in April. According to Current Employment Statistics (CES) data, the State lost 25,000 jobs in April 2023, with the number of jobs remaining 1.7 percent below its pre-pandemic level, whereas the nation as a whole had regained all of its job losses by June 2022. The State's job recovery has been hampered by labor shortages, the highest inflation in 40 years, rising interest rates leading to a bear market in equities, and slowing global growth. As of April 2023, only four major sectors posted net job gains relative to February 2020: transportation, warehousing and utilities, finance and insurance, professional and business services, and healthcare and social assistance. The State posted an unemployment rate of 4 percent in April 2023 compared to the U.S. unemployment rate of 3.4 percent for the same month. The statewide unemployment rate for April was pulled up by New York City, which posted a rate of 5.4 percent, compared to the rest of the State's rate of 2.9 percent.

The banking system turmoil and a likely national recession later in 2023 are expected to slow down the State's labor market recovery significantly. Following growth of 5.0 percent in 2022, the State's total employment is projected to grow by 0.9 percent in 2023, which is 0.2 percentage point higher than estimated in the Amended Executive Budget forecast, as the CES data for the first quarter of 2023 suggested a slightly stronger momentum of employment growth. State employment is projected to grow by only 0.1 percent in 2024, 0.1 percentage point lower than the Amended Executive Budget forecast due to the uncertainties in this year and a projected slowdown of the national economy starting in the second half of 2023.

During the last quarter of 2022, State wages grew by 1.2 percentage points higher than expected in the Amended Executive Budget forecast. Revisions to 2022 quarterly bonuses led to 2.8 percentage points of upward revisions to the growth rates of both finance and insurance bonuses and total bonuses for FY 2023. As a result, State total wages are estimated to grow by 3.1 percent for FY 2023, 0.3 percentage point higher than the Amended Executive Budget forecast. New York Stock Exchange (NYSE) member firms' total revenues increased by 12.0 percent in 2022. However, the Federal Reserve's aggressive rate hikes to combat inflation significantly eroded NYSE member firms' revenues net of interest expense, which saw a decline of 14.8 percent. Six major Wall Street investment banks enjoyed revenue growth of 12.6 percent in the first quarter of 2023; however, the banking system crisis, debt ceiling worries, and a likely U.S. economic recession have prompted banks to tighten lending standards and set aside more money to cover possible defaults. Debt underwriting declined by 42.0 percent, and IPOs experienced a severe contraction of 94.4 percent in 2022. This negative growth trend extended into the first quarter of 2023, which posted another 22.9 percent drop in debt underwriting and a 6.6 percent decline in IPOs. Therefore, following a decline of 22.3 percent in SFY 2023, finance and insurance sector bonuses are projected to experience another year of decline, but with a smaller magnitude of 5.3 percent in FY 2024, revised down slightly from a 5.1 percent decline in the Amended Executive Budget forecast. The modest upward revision to State employment and minor downward revision to total bonuses led to a 0.1 percentage point upward revision to State total wages for FY 2024, which are projected to grow by 2.4 percent in this forecast.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

State personal income growth for FY 2023 is revised up by 0.2 percentage point to a growth of 1.3 percent from the Amended Executive Budget forecast, mainly due to the revisions to wages. As the slight upward revision to total wages canceled out the impact of the downward revision to non-wage income, the State personal income projection for FY 2024 remains unchanged at 3.5 percent.

NEW YORK STATE ECONOMIC INDICATORS (State Fiscal Year Growth)			
	FY 2022	FY 2023	FY 2024
	Actual	Estimated	Forecast
Personal Income*	1.5	1.3	3.5
Wages	12.4	3.1	2.4
Nonfarm Employment	7.1	4.0	0.4

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

As the national economy heads toward a downturn in 2023, there are many risks to the forecast for New York personal income and wages for the current fiscal year. Continued high inflation could lead to additional unanticipated monetary tightening by the Federal Reserve. The recent bank failures may trigger stricter regulations in the banking system. Deeper than expected national and global recessions in the upcoming fiscal year could put more downward pressure on both national and global demand for New York professional and business services, and result in greater layoffs, and lower personal income and wage growth. Continued outmigration could also result in employment and wage declines. Ongoing stress in the New York City commercial real estate market may create stronger economic headwinds and put more strains on the City and the State economies. The potential rise of geopolitical tensions poses significant risks to the global economy. On the positive side, if inflation continues to fall without much need for the Federal Reserve's tightening, the banking system crisis is contained, and the global and national economic slowdown is milder, State personal income growth could be stronger than anticipated.



Receipts

Financial Plan receipts results and projections include a variety of taxes, fees and assessments, charges for State-provided services, Federal receipts, and other miscellaneous receipts. Multi-year receipts estimates are prepared by DOB with the assistance of 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.

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

Overview of the Receipts Forecast

All Funds receipts in FY 2024 are projected to total \$222.4 billion, a 4.6 percent (\$10.6 billion) decrease from FY 2023 results as the Statewide slowdown takes shape. FY 2024 State tax receipts are projected to decrease \$8.7 billion (7.8 percent) from FY 2023 results. A summary of the annual changes of each tax category is provided below.

ALL FUNDS RECEIPTS (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
Personal Income Tax	58,776	52,819	-10.1%	55,341	4.8%	59,206	7.0%	69,688	17.7%
Consumption/Use Taxes	20,585	21,715	5.5%	21,975	1.2%	22,477	2.3%	23,006	2.4%
Business Taxes	28,617	25,533	-10.8%	24,771	-3.0%	21,745	-12.2%	11,453	-47.3%
Other Taxes	3,679	2,880	-21.7%	2,609	-9.4%	2,750	5.4%	2,887	5.0%
Total State Taxes	111,657	102,947	-7.8%	104,696	1.7%	106,178	1.4%	107,034	0.8%
Miscellaneous Receipts	31,842	26,837	-15.7%	27,942	4.1%	29,234	4.6%	29,449	0.7%
Federal Receipts	89,563	92,654	3.5%	84,477	-8.8%	82,578	-2.2%	84,148	1.9%
Total All Funds Receipts	233,062	222,438	-4.6%	217,115	-2.4%	217,990	0.4%	220,631	1.2%



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Personal Income Tax

FY 2024 All Funds PIT receipts are estimated to decrease from FY 2023 reflecting declines in extension payments for tax year 2022, current estimated payments for tax year 2023, final returns, and delinquencies. Total refunds are expected to decline, with underlying growth overshadowed by the influence of PTET, 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 influence on PIT collections for as long as the Federal limit on SALT deductions remains in effect. Net PIT collections over this period will be suppressed by reduced estimated payments and elevated refunds, with cumulative impacts equal to total PTET liability.

PERSONAL INCOME TAX (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
STATE/ALL FUNDS	58,776	52,819	-10.1%	55,341	4.8%	59,206	7.0%	69,688	17.7%
Gross Collections	78,151	70,461	-9.8%	72,541	3.0%	76,938	6.1%	88,173	14.6%
Refunds (Incl. State/City Offset)	(19,375)	(17,642)	8.9%	(17,200)	2.5%	(17,732)	-3.1%	(18,485)	-4.2%
GENERAL FUND¹	27,607	24,693	-10.6%	26,060	5.5%	28,041	7.6%	33,309	18.8%
Gross Collections	78,151	70,461	-9.8%	72,541	3.0%	76,938	6.1%	88,173	14.6%
Refunds (Incl. State/City Offset)	(19,375)	(17,642)	8.9%	(17,200)	2.5%	(17,732)	-3.1%	(18,485)	-4.2%
STAR	(1,781)	(1,717)	3.6%	(1,610)	6.2%	(1,562)	3.0%	(1,535)	1.7%
RBTf	(29,388)	(26,409)	10.1%	(27,671)	-4.8%	(29,603)	-7.0%	(34,844)	-17.7%

¹Excludes Transfers.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS					
(millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Receipts					
Withholding	52,477	53,108	55,686	58,582	61,638
Estimated Payments	18,428	12,464	12,010	13,266	21,196
Current Year	8,158	8,007	8,589	9,045	17,363
Prior Year ¹	10,270	4,457	3,421	4,221	3,833
Final Returns	5,367	3,280	3,181	3,371	3,567
Current Year	406	367	385	404	424
Prior Year ¹	4,961	2,913	2,796	2,967	3,143
Delinquent	1,879	1,609	1,664	1,719	1,772
Gross Receipts	78,151	70,461	72,541	76,938	88,173
Refunds					
Prior Year ¹	9,767	9,754	10,110	10,344	10,748
Previous Year	1,893	2,277	1,276	1,315	1,350
Current Year ¹	3,000	3,000	3,000	3,000	3,000
Advanced Credit Payment	2,707	908	1,082	1,242	1,418
State/City Offset ¹	2,008	1,703	1,732	1,831	1,969
Total Refunds	19,375	17,642	17,200	17,732	18,485
Net Receipts	58,776	52,819	55,341	59,206	69,688

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

FY 2024 withholding is estimated to increase compared to the prior year, reflecting moderate growth in non-bonus wages offset by projected declines in bonus wages. Current estimated payments for tax year 2023 and extension payments (i.e., prior year estimated) for tax year 2022 are both expected to decrease. The decline in extensions is particularly dramatic, representing the steepest year-over-year decline for this component since tax year 2008 (FY 2010), and is attributed to a sharp decline in capital gains income. Delinquent collections and final return payments are projected to decrease as well, the latter in response to an extraordinary decline in overall nonwage income, in part due to the reversion of unemployment insurance income to a pre-pandemic level. The resulting decline in gross PIT receipts is expected to be partly offset by a decline in total refunds.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

General Fund PIT receipts are net of deposits to the STAR Fund, which provides property tax relief, and RBTF, which supports debt service payments on State PIT revenue bonds. The FY 2024 STAR transfer is expected to decline slightly. PIT RBTF receipts are statutorily set to 50 percent of net PIT receipts, and FY 2024 RBTF receipts therefore reflect the decrease in All Funds receipts noted above. FY 2024 General Fund PIT receipts are expected to decrease due to these changes.

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

The FY 2025 STAR transfer is expected to decline. The FY 2025 RBTF is projected to increase based on the increase in FY 2025 All Funds receipts. General Fund PIT receipts for FY 2025 are also expected to increase, driven by changes to All Funds receipts, the STAR transfer, and RBTF receipts.

All Funds PIT receipts for FY 2026 are projected to increase from FY 2025 projections. Gross PIT receipts are projected to increase as well, offset by a projected increase in total refunds.

General Fund PIT receipts for FY 2026 are expected to increase, reflecting an increase in All Funds PIT receipts coupled with a further decrease in the STAR transfer, partially offset by an increase in RBTF receipts.

The FY 2027 All Funds and General Fund PIT receipts estimates are both expected to register double-digit growth due to the scheduled expiration of the Federal SALT deduction cap at the end of 2025. This expiration will eliminate the incentive to participate in the PTET program and, without the associated credits, quarterly estimated payments are projected to return to pre-PTET levels. Furthermore, the forecast assumes that taxpayers will adjust the timing of payments to benefit from unrestricted SALT deductions in tax year 2026, resulting in an increased share of liability paid through current estimated payments (FY 2027) and a reduced share paid through extension payments (FY 2028). Excluding PTET, PIT receipts are estimated to increase by 8.4 percent.



Consumption/Use Taxes

CONSUMPTION/USE TAXES									
(millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE/ALL FUNDS	20,585	21,715	5.5%	21,975	1.2%	22,477	2.3%	23,006	2.4%
Sales Tax	18,934	19,724	4.2%	19,931	1.0%	20,380	2.3%	20,841	2.3%
Cigarette and Tobacco Taxes	858	823	-4.1%	784	-4.7%	751	-4.2%	720	-4.1%
Vapor Excise Tax	25	25	0.0%	25	0.0%	25	0.0%	25	0.0%
Motor Fuel Tax	179	490	173.7%	491	0.2%	486	-1.0%	482	-0.8%
Highway Use Tax	143	141	-1.4%	143	1.4%	143	0.0%	144	0.7%
Alcoholic Beverage Taxes	282	284	0.7%	287	1.1%	289	0.7%	293	1.4%
Opioid Excise Tax	27	25	-7.4%	25	0.0%	25	0.0%	25	0.0%
Medical Cannabis Excise Tax	13	12	-7.7%	12	0.0%	12	0.0%	12	0.0%
Adult Use Cannabis Tax	0	70	0.0%	158	125.7%	245	55.1%	339	38.4%
Auto Rental Tax ¹	122	119	-2.5%	115	-3.4%	116	0.9%	119	2.6%
Peer to Peer Car Sharing Tax	2	2	0.0%	4	100.0%	5	25.0%	6	20.0%
GENERAL FUND²	7,239	9,797	35.3%	9,895	1.0%	10,100	2.1%	10,312	2.1%
Sales Tax	6,663	9,222	38.4%	9,321	1.1%	9,531	2.3%	9,746	2.3%
Cigarette and Tobacco Taxes	265	265	0.0%	259	-2.3%	251	-3.1%	243	-3.2%
Alcoholic Beverage Taxes	282	284	0.7%	287	1.1%	289	0.7%	293	1.4%
Opioid Excise Tax	27	25	-7.4%	25	0.0%	25	0.0%	25	0.0%
Peer to Peer Car Sharing Tax	2	1	-50.0%	3	200.0%	4	33.3%	5	25.0%

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

All Funds consumption/use tax receipts for FY 2024 are estimated to increase from FY 2023 results. Sales tax receipts are estimated to increase due to a moderate increase in taxable consumption (i.e., estimated sales tax base increase of 2.7 percent). Cigarette and tobacco tax receipts are estimated to decrease reflecting a continuing trend of declining consumption as well as a \$1 increase to the State cigarette excise tax. Highway use tax (HUT) collections are estimated to moderately decline. Motor fuel tax receipts are estimated to significantly increase largely due to the expiration of the temporary fuel taxes suspension on gasoline and diesel motor fuel on December 31, 2022. Opioid excise tax receipts are expected to moderately decline, reflecting the continued trend towards lower priced opioids. In addition to \$38 million in estimated license and application fees, the State’s THC-based and retail excise taxes on the sale of adult-use cannabis products are estimated to generate \$32 million during the first full year of receipts.



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

FY 2024 General Fund consumption/use tax receipts are projected to significantly increase, mainly due to the statutory elimination of the Local Government Assistance Tax Fund distribution for the entire fiscal year.

All Funds consumption/use tax receipts for FY 2025 are projected to moderately increase primarily due to a projected increase in sales tax receipts (projected sales tax base growth close to 1 percent). The peer-to-peer car sharing tax is estimated to moderately increase, reflecting the continued slow growth and expansion of an emerging new industry. Auto rental tax receipts are estimated to decrease from FY 2024, mainly due to the increasing impact of a gradual shift towards the less expensive peer-to-peer car sharing program. The State's THC-based and retail excise taxes on the sale of adult-use cannabis products are estimated to generate \$158 million during the second full year of receipts. These increases are partially offset by a continued decline in taxable cigarette consumption.

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

General Fund consumption/use tax receipts are projected to increase in fiscal years 2025 through 2027 primarily due to the All Funds trends noted above.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Business Taxes

BUSINESS TAXES (millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE/ALL FUNDS	28,617	25,533	-10.8%	24,771	-3.0%	21,745	-12.2%	11,453	-47.3%
Corporate Franchise Tax	9,017	7,945	-11.9%	7,631	-4.0%	7,915	3.7%	7,981	0.8%
Corporation and Utilities Tax	525	431	-17.9%	535	24.1%	518	-3.2%	523	1.0%
Insurance Tax	2,681	2,775	3.5%	2,858	3.0%	2,899	1.4%	3,030	4.5%
Bank Tax	355	236	-33.5%	0	-100.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	14,944	13,040	-12.7%	12,640	-3.1%	9,316	-26.3%	(1,168)	-112.5%
Petroleum Business Tax	1,095	1,106	1.0%	1,107	0.1%	1,097	-0.9%	1,087	-0.9%
GENERAL FUND¹	17,856	15,836	-11.3%	15,257	-3.7%	13,833	-9.3%	8,692	-37.2%
Corporate Franchise Tax	7,291	6,316	-13.4%	5,961	-5.6%	6,176	3.6%	6,159	-0.3%
Corporation and Utilities Tax	408	326	-20.1%	413	26.7%	399	-3.4%	402	0.8%
Insurance Tax	2,381	2,474	3.9%	2,563	3.6%	2,600	1.4%	2,715	4.4%
Bank Tax	304	200	-34.2%	0	-100.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	7,472	6,520	-12.7%	6,320	-3.1%	4,658	-26.3%	(584)	-112.5%
Petroleum Business Tax	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%

¹Excludes Transfers.

All Funds CFT receipts are estimated to decrease in FY 2024, reflecting a reduction in gross receipts due to softening economic conditions. Audit receipts are estimated to decrease sharply because FY 2023 results were exceptionally high with many large cases having materialized within FY 2023. Refunds are estimated to increase as compared to FY 2023 results.

All Funds Corporation and Utilities Tax (CUT) receipts for FY 2024 are estimated to decrease over the prior fiscal year, driven primarily by a further weakening of collections from the telecommunications sector and some weakness in the utility sector, both of which result in lower gross receipts. Audit receipts are estimated to decrease moderately from FY 2023 levels while refunds are estimated to increase significantly reflecting utilization of the Covid-19 Utility Debt Relief tax credit.

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Receipts from the repealed bank tax (all from prior liability periods) in FY 2024 are estimated to decrease due to an expectation of lower audit receipts. Petroleum Business Tax (PBT) receipts are estimated to moderately increase from FY 2023 results, primarily due to the impact of a 5 percent increase in the PBT rate index effective January 1, 2023, paired with an estimated 1.3 percent decline in the PBT rate index effective January 1, 2024.

General Fund business tax receipts for FY 2024 are estimated to increase due to the trends in CFT, PTET, CUT, bank, and insurance tax receipts described above.

General Fund and All Funds business tax receipts for FY 2025 are projected to decrease, primarily reflecting a decrease in audit collections and an increase in refunds attributed to the New York City Musical and Theatrical Production credit and the COVID-19 Capital Costs credit. This is partially offset by an overall increase in gross receipts.

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

General Fund and All Funds business tax receipts for FY 2027 are projected to increase in CUT and insurance tax, while PBT, CFT, and PTET decline. Insurance tax is projected to have the strongest growth due to increases in premiums and overall base growth.



Other Taxes

OTHER TAXES (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
STATE/ALL FUNDS	3,679	2,880	-21.7%	2,609	-9.4%	2,750	5.4%	2,887	5.0%
Estate Tax	2,185	1,597	-26.9%	1,285	-19.5%	1,345	4.7%	1,407	4.6%
Real Estate Transfer Tax	1,472	1,258	-14.5%	1,299	3.3%	1,380	6.2%	1,465	6.2%
Employer Compensation Expense Program	7	10	42.9%	10	0.0%	10	0.0%	0	-100.0%
Pari-Mutuel Taxes	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other Taxes	2	2	0.0%	2	0.0%	2	0.0%	2	0.0%
GENERAL FUND¹	2,204	1,617	-26.6%	1,305	-19.3%	1,365	4.6%	1,422	4.2%
Estate Tax	2,185	1,597	-26.9%	1,285	-19.5%	1,345	4.7%	1,407	4.6%
Employer Compensation Expense Program	4	5	25.0%	5	0.0%	5	0.0%	0	-100.0%
Pari-Mutuel Taxes	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other Taxes	2	2	0.0%	2	0.0%	2	0.0%	2	0.0%

¹Excludes Transfers.

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

General Fund other tax receipts for FY 2024 are estimated to decrease, mainly due to an estimated decrease in estate tax receipts due to the reason noted above.

All Funds other tax receipts for FY 2025 are projected to decrease, primarily due to an expected return to a more typical amount of super-large payments and collections, which is slightly offset by a projected increase in real estate transfer tax receipts as bonuses and housing prices are expected to increase. All Funds other tax receipts in the outyears are projected to increase, largely due to increases in both estate tax and real estate transfer tax receipts, reflecting projected growth in household net worth, housing starts, housing prices and bonuses.

General Fund other tax receipts for FY 2025 are projected to decline due to the reasons noted above. Other tax receipts in the outyears are projected to increase, resulting from projected increases in estate tax receipts, which reflect projected growth in household net worth.



Miscellaneous Receipts

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

MISCELLANEOUS RECEIPTS									
(millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
ALL FUNDS	31,842	26,837	-15.7%	27,942	4.1%	29,234	4.6%	29,449	0.7%
General Fund	3,609	3,801	5.3%	2,772	-27.1%	2,261	-18.4%	1,996	-11.7%
Special Revenue Funds	21,414	15,029	-29.8%	14,033	-6.6%	15,316	9.1%	15,778	3.0%
Capital Projects Funds	6,363	7,629	19.9%	10,752	40.9%	11,262	4.7%	11,265	0.0%
Debt Service Funds	456	378	-17.1%	385	1.9%	395	2.6%	410	3.8%

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

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

All Funds miscellaneous receipts in FY 2025 are projected to increase from FY 2024 estimates, driven by growth in bond proceeds driven by higher bond-eligible capital spending and the timing of reimbursements, partially offset by the conservative estimation of investment income and non-General Fund revenues. In the later years of the Financial Plan, All Funds miscellaneous receipts reflect the timing of capital reimbursements and continued conservative estimation of investment income.

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



Federal Receipts

FEDERAL RECEIPTS (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
ALL FUNDS	89,563	92,654	3.5%	84,477	-8.8%	82,578	-2.2%	84,148	1.9%
General Fund	2,351	2,250	-4.3%	3,645	62.0%	0	-100.0%	0	0.0%
Special Revenue Funds	84,618	87,040	2.9%	77,230	-11.3%	78,911	2.2%	80,621	2.2%
Capital Projects Funds	2,523	3,297	30.7%	3,540	7.4%	3,609	1.9%	3,474	-3.7%
Debt Service Funds	71	67	-5.6%	62	-7.5%	58	-6.5%	53	-8.6%

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

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

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



Disbursements

The multi-year disbursements projections consider various factors, including statutorily indexed rates 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. The impact of COVID-19 on unemployment and family income triggered an increase to the public assistance caseload, particularly in New York City.

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES					
(millions of dollars)					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals ¹	Projected	Projected	Projected	Projected
HEALTH CARE					
Medicaid - Individuals Covered	7,789,300	6,901,410	6,565,333	6,605,101	6,646,008
Essential Plan - Individuals Covered	1,163,584	1,163,500	1,179,993	1,211,267	1,237,391
Child Health Plus - Individuals Covered	405,265	457,936	462,549	471,799	481,235
State Takeover of County/NYC Costs ²	\$5,540	\$6,370	\$7,253	\$8,176	\$9,013
CY 2005 Local Medicaid Cap	\$3,892	\$4,539	\$5,239	\$5,980	\$6,634
FY 2013 Local Takeover Costs	\$1,648	\$1,831	\$2,014	\$2,196	\$2,379
EDUCATION					
School Aid (School Year-Basis Funding) ³	\$31,383	\$34,414	\$35,760	\$37,219	\$38,723
HIGHER EDUCATION					
Public Higher Education Enrollment (FTEs)	458,167	458,167	TBD	TBD	TBD
Tuition Assistance Program (FTEs)	216,000	235,000	TBD	TBD	TBD
PUBLIC ASSISTANCE					
Family Assistance Program (Families)	180,418	209,148	198,646	188,276	211,025
Safety Net Program (Families)	120,957	138,784	130,571	122,396	137,679
Safety Net Program (Singles)	229,043	210,068	207,482	208,728	225,876
MENTAL HYGIENE					
OMH Community Beds	48,088	51,081	54,679	55,449	56,079
OPWDD Community Beds	41,479	42,401	42,535	42,670	42,806
OASAS Community Beds	13,400	13,804	13,854	13,954	14,004
Total	102,967	107,286	111,068	112,073	112,889
¹ Reflects preliminary unaudited actuals. ² Reflects the total State cost of taking over the local share of Medicaid growth, which was initially capped at approximately 3 percent annually, then fully transferred to the State as of calendar year 2015. A portion of the State takeover costs are funded from Master Settlement Agreement resources. ³ Does not reflect a significant amount of federal CRRSA and ARP Act funding for school districts to be distributed over multiple years, such as prekindergarten expansion grants supported by ARP Act funding that appear on the School Aid run.					



Education

School Aid

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

School Year (July 1 — June 30)

The Financial Plan includes \$34.4 billion for School Aid in SY 2024, exclusive of Federal prekindergarten expansion grants, representing an annual increase of approximately \$3 billion (9.7 percent). This annual increase includes a \$2.6 billion (12.3 percent) increase in Foundation Aid. The growth in Foundation Aid reflects the full funding of the current formula for the first time in its history, marking the final year of the three-year phase-in, and a minimum 3 percent annual increase to fully funded districts that would otherwise not receive a Foundation Aid increase under current law. School Aid growth also includes a \$225 million increase in expense-based reimbursement programs such as Transportation Aid and Boards of Cooperative Educational Services (BOCES) Aid and a \$150 million increase in State-funded full-day prekindergarten programming for four-year-old children, comprised of a \$100 million formula-based allocation and a \$50 million grant to be competitively awarded. The FY 2024 Enacted Budget also provides \$21 million for new competitive grants, including \$20 million to support the establishment of new Early College High School and Pathways in Technology Early College High School (P-TECH) programs.

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

SCHOOL AID - SCHOOL YEAR BASIS (JULY 1 - JUNE 30) ¹									
(millions of dollars)									
	<u>SY 2023</u>	<u>SY 2024</u>	<u>Change</u>	<u>SY 2025</u>	<u>Change</u>	<u>SY 2026</u>	<u>Change</u>	<u>SY 2027</u>	<u>Change</u>
Total	31,383	34,414	3,031	35,760	1,346	37,219	1,459	38,723	1,504
			9.7%		3.9%		4.1%		4.0%

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

State Fiscal Year School Aid

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

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

SCHOOL AID - STATE FISCAL YEAR BASIS ^{1,2}									
(millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	30,290	33,477	10.5%	35,262	5.3%	36,695	4.1%	38,150	4.0%
General Fund Local Assistance	25,519	28,797	12.8%	30,484	5.9%	32,170	5.5%	33,555	4.3%
Medicaid	125	140	12.0%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid	2,653	2,303	-13.2%	2,629	14.2%	2,407	-8.4%	2,407	0.0%
VLT Lottery Aid	1,237	1,033	-16.5%	1,030	-0.3%	1,014	-1.6%	1,013	-0.1%
Commercial Gaming	141	138	-2.1%	147	6.5%	142	-3.4%	175	23.2%
Mobile Sports Wagering	615	1,061	72.5%	832	-21.6%	775	-6.9%	779	0.5%
Cannabis Revenue	0	5	0.0%	0	-100.0%	47	0.0%	81	72.3%

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

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



Other Education Funding

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

OTHER EDUCATION FUNDING (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL STATE OPERATING FUNDS	2,255	2,560	13.5%	2,751	7.5%	2,905	5.6%	3,052	5.1%
Special Education	1,274	1,426	11.9%	1,520	6.6%	1,612	6.1%	1,708	6.0%
All Other Education	981	1,134	15.6%	1,231	8.6%	1,293	5.0%	1,344	3.9%

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

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

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



School Tax Relief Program

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

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

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

SCHOOL TAX RELIEF (STAR)									
(millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STAR PROGRAM	1,781	1,717	-3.6%	1,610	-6.2%	1,562	-3.0%	1,535	-1.7%
Gross Program Costs	3,289	3,393	3.2%	3,460	2.0%	3,582	3.5%	3,727	4.0%
Personal Income Tax Credit	(1,508)	(1,676)	-11.1%	(1,850)	-10.4%	(2,020)	-9.2%	(2,192)	-8.5%
Basic Exemption	952	891	-6.4%	787	-11.7%	740	-6.0%	718	-3.0%
Gross Program Costs	1,555	1,617	4.0%	1,636	1.2%	1,727	5.6%	1,840	6.5%
Personal Income Tax Credit	(603)	(726)	-20.4%	(849)	-16.9%	(987)	-16.3%	(1,122)	-13.7%
Enhanced (Senior) Exemption	829	826	-0.4%	823	-0.4%	822	-0.1%	817	-0.6%
Gross Program Costs	979	1,008	3.0%	1,038	3.0%	1,059	2.0%	1,077	1.7%
Personal Income Tax Credit	(150)	(182)	-21.3%	(215)	-18.1%	(237)	-10.2%	(260)	-9.7%
New York City PIT	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Gross Program Costs	755	768	1.7%	786	2.3%	796	1.3%	810	1.8%
Personal Income Tax Credit	(755)	(768)	-1.7%	(786)	-2.3%	(796)	-1.3%	(810)	-1.8%



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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



Higher Education

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

HIGHER EDUCATION (millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	2,876	3,141	9.2%	3,276	4.3%	3,348	2.2%	3,415	2.0%
City University	1,783	2,041	14.5%	2,058	0.8%	2,121	3.1%	2,168	2.2%
Senior Colleges	1,539	1,800	17.0%	1,817	0.9%	1,880	3.5%	1,927	2.5%
Community College	244	241	-1.2%	241	0.0%	241	0.0%	241	0.0%
Higher Education Services	596	642	7.7%	770	19.9%	779	1.2%	799	2.6%
Tuition Assistance Program	534	543	1.7%	684	26.0%	701	2.5%	721	2.9%
Scholarships/Awards	55	87	58.2%	74	-14.9%	66	-10.8%	66	0.0%
Aid for Part-Time Study	7	12	71.4%	12	0.0%	12	0.0%	12	0.0%
State University	497	458	-7.8%	448	-2.2%	448	0.0%	448	0.0%
Community College	491	452	-7.9%	444	-1.8%	444	0.0%	444	0.0%
Other/Cornell	6	6	0.0%	4	-33.3%	4	0.0%	4	0.0%

SUNY and CUNY operate 47 four-year colleges and graduate schools with a total enrollment of nearly 371,000 full- and part-time students. SUNY and CUNY also operate 37 community colleges, serving approximately 234,000 students. State funds support a significant portion of SUNY and CUNY operations. In addition to the spending reflected in the above table, the State provides annual subsidies of approximately \$1.3 billion for SUNY campus operations through a General Fund transfer and \$2 billion to fully support fringe benefit costs of SUNY employees at State-operated campuses. The State is also projected to pay \$964 million in FY 2024 for debt service on bond financed capital projects at SUNY and CUNY. In FY 2024, an estimated \$330 million in student financial aid support will be transferred from HESC to SUNY. This is the result of an accounting change first implemented in FY 2020 to reflect certain financial aid payments from HESC to SUNY as transfers instead of disbursements.

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

Higher education assistance and grants spending is projected to increase by \$265 million, or 9.2 percent, from FY 2023 to FY 2024. This spending provides an increase in General Fund operating assistance to CUNY senior colleges. From FY 2023 to FY 2024, assistance and grants spending for the State University decreased because of nonrecurring investments and timing of payments related to workforce development programs. Increased HESC spending is driven by the continued implementation of the expansion of the TAP for part-time students in degree-granting programs, as well as students enrolled in nondegree workforce credentialing programs at public institutions.



Health Care

DOH works with local health departments and social services departments, including New York City, to coordinate and administer statewide health insurance programs and activities, including operating the Medicaid program which provides health care coverage to 7.8 million low-income individuals and long-term care services for the elderly and disabled. Most government-financed health care programs are included under DOH, however, several programs are also supported through multi-agency efforts. In addition to Medicaid and statewide public health programs, assistance and grants spending for health care includes a variety of mental hygiene programs.

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

Medicaid

Medicaid is a means-tested program that finances health care services for low-income individuals and long-term care services for the elderly and disabled, primarily through monthly premium payments to managed care plans that enroll Medicaid eligible individuals and direct payments to health care providers for services rendered to Medicaid enrollees. Medicaid services include inpatient hospital care, outpatient hospital services, clinics, nursing homes, managed care, prescription drugs, home care, and services provided in a variety of community-based settings (including personal care, mental health, substance abuse treatment, developmental disabilities services, school-based services, and foster care services). The Medicaid program is financed by the Federal government, the State, and counties, including New York City. DOB estimates that spending from all sources, including spending by local governments that is not part of the State's All Funds activity, will total \$109 billion in FY 2024. The following table shows the estimated disbursements by level of government.

FY 2024 PROJECTED MEDICAID SPENDING ¹		
(millions of dollars)		
	<u>Spending</u>	<u>Share</u>
Federal	64,603	59.5%
State	35,564	32.7%
Local	8,505	7.8%
Total	108,672	100.0%

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

STATE-SHARE MEDICAID FINANCING SOURCES ¹					
(millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General Fund	19,703	21,581	24,894	27,282	29,290
HCRA	4,551	4,486	4,203	4,058	4,041
All Other	1,537	1,680	1,561	1,590	1,591
Total	25,791	27,747	30,658	32,930	34,922

¹ Includes operational costs and the Essential Plan.

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

¹ Includes operational costs and the Essential Plan.

See "Factors Affecting Medicaid Funding" and "HCRA Financial Plan" below for more information. Medicaid eligibility and enrollment fluctuate with economic cycles. Enrollment has increased by nearly 1.6 million since March 2020. This enrollment increase has been driven by the steep rise in unemployment triggered by the COVID-19 pandemic, as well as Federal limitations on Medicaid disenrollment activities during the public health emergency period. The Financial Plan forecast assumes that enrollment levels will peak at nearly 7.9 million in June of FY 2024 and decline thereafter in the later part of FY 2025.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Total Medicaid costs are expected to grow annually due in large part to an increase in high utilization populations. Other factors that continue to place upward pressure on State-share Medicaid costs, include but are not limited to, provider reimbursements to cover minimum wage increases; the phase-out of enhanced Federal funding; increased costs and enrollment growth in managed long-term care; and payments to financially distressed hospitals¹².

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

TOTAL DOH MEDICAID SPENDING (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Medicaid Global Cap¹	21,762	23,124	24,569	26,092	27,478
Annual \$ Change	1,190	1,362	1,445	1,523	1,386
Annual % Change	5.8%	6.3%	6.2%	6.2%	5.3%
FY 2024 Enacted Budget Forecast²	0	0	0	242	283
Other Medicaid Not Subject to Global Cap	4,029	4,623	6,089	6,596	7,161
Minimum Wage	2,223	2,413	2,430	2,440	2,451
Home Care Wages	363	214	1,480	1,795	2,165
Local Takeover Cost ³	1,648	1,830	2,013	2,195	2,378
MSA Payments (Share of Local Growth) ⁴	(362)	(362)	(362)	(362)	(362)
All Other	157	528	528	528	529
Total DOH Medicaid	25,791	27,747	30,658	32,930	34,922
Annual \$ Change	3,501	1,956	2,911	2,272	1,992
Annual % Change	15.7%	7.6%	10.5%	7.4%	6.0%
¹ Effective FY 2023, growth is indexed to the 5-year rolling average of Medicaid spending projections within the National Health Expenditure Accounts produced by Office of the Actuary in the Centers for Medicare & Medicaid Services. ² The Medicaid forecast is projected to spend within the allowable index through FY 2025. Gap-closing savings will be necessary in FY 2026 and FY 2027 to ensure Medicaid spending in future years adheres to the Global Cap indexed rate. ³ Reflects a portion of the State's costs related to paying the full share of Medicaid program growth on behalf of local governments that is outside of the Global Cap. ⁴ MSA payments are deposited directly to a Medicaid Escrow Fund to cover a portion of the State's share of local Medicaid growth.					

¹² There is a great deal of uncertainty regarding Medicaid enrollment levels and the timing of levels returning to pre-pandemic trends. The State continues to work with Urban Institute and other independent experts and will continue to test and refine the Medicaid enrollment projections utilizing available data.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

FY 2024 Enacted State Operating Funds Budget Actions

FY 2024 ENACTED BUDGET				
STATE OPERATING FUNDS -- SAVINGS/(COSTS)				
DEPARTMENT OF HEALTH - MEDICAID GLOBAL CAP				
(millions of dollars)				
	FY 2024	FY 2025	FY 2026	FY 2027
	Projected	Projected	Projected	Projected
FY 2024 Base Surplus/(Gap)	(1,226)	(1,390)	(2,096)	(2,091)
Forecasted Enrollment Projections	(547)	(140)	(396)	(412)
Financial Plan Adjustment for COVID Enrollment	547	(87)	0	0
Newly Signed Legislation	(6)	(7)	(7)	(7)
Updated New Statutory Global Cap Index	475	694	854	754
FY 2024 Revised Surplus/(Gap)	(757)	(930)	(1,645)	(1,756)
Enacted Budget Actions	938	1,345	1,818	1,888
SUNY Disproportionate Share Hospital (DSH)	(72)	(106)	(53)	(53)
Voluntary Hospital Indigent Care Reduction	43	43	43	43
Removal of Nursing Home Staffing Pool	94	94	94	94
Increase Nursing Home Reimbursement by 6.5% (up to 7.5% total, subject to FFP)	(205)	(205)	(205)	(205)
Increase Assisted Living Program (ALPs) reimbursement by 6.5%	(12)	(12)	(12)	(12)
DOH Veterans Home Investment	2	2	2	2
FY 2024 Medical Loss Ratio (MLR) Increase for MLTC & MMC	0	67	0	0
Managed Long-Term Care Plans (MLTCP) Reforms	0	52	52	52
Discontinue MLTC Distressed Plan Pool	15	15	15	15
Delay Implementation of Undocumented Coverage Expansion for 65+	172	0	0	0
Keep Pregnancy Coverage in Essential Plan	41	165	165	165
NYRx Transition	410	548	557	562
Support for Ryan White Centers (NYRx)	(30)	(30)	(30)	(30)
FQHC/DTC Supplemental Payments (NYRx)	(135)	(135)	(135)	(135)
Increase Hospital Inpatient Reimbursement by 7.5% (NYRx)	(319)	(319)	(319)	(319)
Additional NYRx Reinvestment	(35)	(35)	(35)	(35)
Utilize Available Federal Funding	219	439	774	808
Recalibrate Health Home Program	30	70	70	70
Financially Distressed Hospital Support	(500)	0	0	0
Increase Hospital Outpatient Reimbursement by 6.5%	(77)	(77)	(77)	(77)
Wage Parity Savings	115	469	500	534
Additional QIVAP Support	(71)	(87)	0	0
Prior Year State Funding Advance Recoveries	178	0	0	0
Available HCBS eFMAP to Offset Home Care Minimum Wage	214	0	0	0
Additional 1.5% OSA COLA	(30)	(30)	(30)	(30)
FP Support of OSA COLA	30	30	30	30
Timing of Payments and Other Revisions	860	386	411	408
State of the State Investments	(181)	(415)	(415)	(415)
Expand Medicaid Buy-In for those with Disabilities	0	(60)	(60)	(60)
Benchmarking Primary Care Reimbursement to 80% of Medicare	(18)	(35)	(35)	(35)
Establish Adverse Childhood Screening Rates	(5)	(19)	(19)	(19)
Establish Reimbursement for Community Health Workers	(9)	(35)	(35)	(35)
Expand Nutritionist Coverage to All	(14)	(18)	(18)	(18)
Increase Supportive Housing Funding	(15)	(30)	(30)	(30)
Integrated Licensure Standards	(16)	(33)	(33)	(33)
Ensure Adequate Transportation Rates	(14)	(18)	(18)	(18)
Mental Hygiene Medicaid	(59)	(114)	(114)	(114)
All Other SOTS	(31)	(53)	(53)	(53)
FY 2024 Enacted Budget Surplus/(Gap)	0	0	(242)	(283)
Non-Global Cap Medicaid Revisions (Excluded from Above)	1,220	(269)	(512)	(806)
Asylum Seekers Services and Assistance	(125)	0	0	0
Home Health Aides Minimum Wage Increase	(53)	(269)	(512)	(806)
Delay \$1 Home Care Wage to 1/1/24	97	0	0	0
COVID eFMAP	1,301	0	0	0



Factors Affecting Medicaid Funding

Global Cap

The Medicaid Global Cap is a statutory spending cap that applies to a subset of State-share funded Medicaid spending. It is intended to limit the growth of Medicaid costs financed by the General Fund. From FY 2013, when the Global Cap was put in place, through FY 2022, the subset of Medicaid spending to which it applied was limited to no greater than the ten-year rolling average of medical price inflation. The FY 2023 Enacted Budget implemented a new Global Cap index based on the five-year rolling average of CMS annual projections of health care spending to better account for enrollment, including specific populations, such as the aging and disabled populations. The new index also accounts for enrollment and population changes, which are significant drivers of costs.

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

The Global Cap is balanced through FY 2025; however, Medicaid spending is projected to exceed the cap beginning in FY 2026 due mainly to projected utilization and costs trends. The deficits are projected at \$242 million in FY 2026 and \$283 million in FY 2027. The State will monitor Medicaid spending on an ongoing basis. Additionally, the Governor's healthcare commission will examine and recommend reforms to improve quality and reduce costs.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

MEDICAID GLOBAL CAP INDEX (millions of dollars)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five-Year Total
FY 2022 Enacted Budget	21,172	21,749	22,333	22,957	23,612	111,823
Annual \$ Change	600	577	584	624	655	
Annual % Change	2.9%	2.7%	2.7%	2.8%	2.9%	
 New Statutory Index ¹	 366	 900	 1,542	 2,280	 3,112	 8,200
Updated New Statutory Index ²	<u>224</u>	<u>475</u>	<u>694</u>	<u>854</u>	<u>754</u>	<u>3,001</u>
Increased Spending Allowance	590	1,375	2,236	3,134	3,866	11,201
 Index Pursuant to Statue	 21,762	 23,124	 24,569	 26,091	 27,478	 123,024
FY 2024 Enacted Budget	21,762	23,124	24,569	26,333	27,761	123,549
Enacted Budget Over/(Under) Index³	0	0	0	242	283	525
 FY 2024 Enacted Budget	 21,762	 23,124	 24,569	 26,333	 27,761	 123,549
Annual \$ Change	1,190	1,362	1,445	1,764	1,428	
Annual % Change	5.8%	6.3%	6.2%	7.2%	5.4%	

¹ Effective FY 2023, growth is indexed to the 5-year rolling average of Medicaid spending projections within the National Health Expenditure Accounts produced by Office of the Actuary in the Centers for Medicare & Medicaid Services (CMS) as of March 2020.

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

TOTAL STATE-SHARE MEDICAID DISBURSEMENTS (millions of dollars)					
	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Department of Health Medicaid	25,791	27,747	30,658	32,930	34,922
Assistance and Grants	29,120	28,820	30,137	32,441	34,438
State Operations	323	494	521	489	484
eFMAP ¹	(3,652)	(1,567)	0	0	0
Other State Agency Medicaid Spending	5,504	7,455	6,234	6,110	6,325
Mental Hygiene ²	5,323	7,243	6,022	5,898	6,113
Foster Care	56	64	64	64	64
Education	125	140	140	140	140
Corrections	0	8	8	8	8
Total State-Share Medicaid (All Agencies)	31,295	35,202	36,892	39,040	41,247
Annual \$ Change		3,907	1,690	2,148	2,207
Annual % Change		12.5%	4.8%	5.8%	5.7%

¹ Includes a portion of the benefit of enhanced Federal share (eFMAP).
² Excludes a portion of spending reported under the DOH Medicaid Global Cap that has no impact on mental hygiene service delivery or operations.



Temporary eFMAP

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

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

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

Minimum Wage and Home Care Wages

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

The State costs of minimum wage increases in the health care sector are projected to grow by \$190 million to roughly \$2.4 billion in FY 2024. Home health care workers in New York City and certain counties receive supplemental benefits in addition to their base wage. These benefits include paid leave, differential wages, premiums for certain shifts, education, and fringe benefits. The required supplemental benefits typically can be satisfied by increasing the base cash wage for home health care workers by a corresponding amount. As a result, wages for home health care workers in these regions exceed minimum wage levels by \$2.54 for New York City and \$1.67 for Westchester, Nassau, and Suffolk counties. However, State statute exempts the supplemental wages portion of total compensation from the minimum wage calculation to ensure home health care workers in these counties receive incremental growth in wage compensation commensurate with the new minimum wage schedule.

The FY 2024 Enacted Budget authorized wage increases for home health and personal care workers of \$1.55 for Downstate and \$1.35 for Rest of State, effective January 1, 2024, with additional Statewide wage increases of \$0.55 to come January 1, 2025 and January 1, 2026. Pending CMS approval, the increases are anticipated to be partially funded by HCBS eFMAP in FY 2024.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

Local Medicaid Cap

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

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

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

Master Settlement Agreement (MSA)

DOB expects to receive annual payments from tobacco manufacturers under the MSA totaling roughly \$362 million annually. State law directs these payments be used to help defray costs of the State’s takeover of Medicaid costs for counties and New York City. Consistent with State law, the MSA payments are deposited directly to the Medicaid Payment Escrow Fund to offset the non-Federal share of annual Medicaid growth, formerly borne by local governments, which the State now pays on behalf of local governments. The deposit mechanism has no impact on overall Medicaid spending funded with State resources but reduces reported State-supported Medicaid spending accounted for in State Operating Funds.



Health Care Transformation Fund (HCTF)

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

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

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

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



Essential Plan

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

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

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

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

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



Public Health/Aging Programs

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

PUBLIC HEALTH AND AGING (millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	2,180	2,312	6.1%	2,365	2.3%	2,379	0.6%	2,401	0.9%
Public Health	2,011	2,120	5.4%	2,185	3.1%	2,193	0.4%	2,214	1.0%
Child Health Plus ¹	753	933	23.9%	970	4.0%	988	1.9%	1,009	2.1%
General Public Health Work	196	225	14.8%	211	-6.2%	211	0.0%	211	0.0%
EPIC	93	63	-32.3%	63	0.0%	63	0.0%	63	0.0%
<u>Early Intervention</u>	<u>113</u>	<u>81</u>	<u>-28.3%</u>	<u>81</u>	<u>0.0%</u>	<u>81</u>	<u>0.0%</u>	<u>81</u>	<u>0.0%</u>
Unadjusted	210	178	-15.2%	178	0.0%	178	0.0%	178	0.0%
Health Services Initiatives Offset	(97)	(97)	0.0%	(97)	0.0%	(97)	0.0%	(97)	0.0%
<u>Workforce Initiatives²</u>	<u>51</u>	<u>110</u>	<u>115.7%</u>	<u>110</u>	<u>0.0%</u>	<u>110</u>	<u>0.0%</u>	<u>110</u>	<u>0.0%</u>
General Fund Assistance and Gr	51	92	80.4%	92	0.0%	92	0.0%	92	0.0%
HCRA Program	0	18	0.0%	18	0.0%	18	0.0%	18	0.0%
HCRA Program	436	228	-47.7%	321	40.8%	321	0.0%	321	0.0%
Nourish NY	58	50	-13.8%	50	0.0%	50	0.0%	50	0.0%
All Other	311	430	38.3%	379	-11.9%	369	-2.6%	369	0.0%
Aging	169	192	13.6%	180	-6.3%	186	3.3%	187	0.5%

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

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

HCRA Financial Plan

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

HCRA FINANCIAL PLAN (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
OPENING BALANCE	88	91		0		0		0	
TOTAL RECEIPTS	6,676	6,492	-2.8%	6,477	-0.2%	6,326	-2.3%	6,325	0.0%
Surcharges	4,251	4,037	-5.0%	4,058	0.5%	4,078	0.5%	4,098	0.5%
Covered Lives Assessment ¹	1,052	1,150	9.3%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette Tax Revenue	595	558	-6.2%	525	-5.9%	500	-4.8%	477	-4.6%
Hospital Assessments	525	505	-3.8%	507	0.4%	510	0.6%	512	0.4%
Excise Tax on Vapor Products	25	25	0.0%	25	0.0%	25	0.0%	25	0.0%
NYC Cigarette Tax Transfer	16	17	6.3%	13	-23.5%	13	0.0%	13	0.0%
EPIC Receipts/ICR Audit Fees	62	50	-19.4%	49	-2.0%	50	2.0%	50	0.0%
Distressed Provider Assistance ²	150	150	0.0%	150	0.0%	0	-100.0%	0	0.0%
TOTAL DISBURSEMENTS AND TRANSFERS	6,673	6,583	(0)	6,477	(0)	6,326	(0)	6,325	(0)
<u>Medicaid Assistance Account</u>	<u>4,551</u>	<u>4,486</u>	<u>(0)</u>	<u>4,203</u>	<u>(0)</u>	<u>4,058</u>	<u>(0)</u>	<u>4,041</u>	<u>(0)</u>
Medicaid Costs	4,226	4,161	-1.5%	3,878	-6.8%	3,883	0.1%	3,866	-0.4%
Distressed Provider Assistance ²	150	150	0.0%	150	0.0%	0	-100.0%	0	0.0%
Workforce Recruitment & Retention	175	175	0.0%	175	0.0%	175	0.0%	175	0.0%
Hospital Indigent Care	656	631	-3.8%	631	0.0%	631	0.0%	631	0.0%
HCRA Program Account	442	265	-40.0%	358	35.1%	358	0.0%	359	0.3%
Child Health Plus	764	950	24.3%	990	4.2%	1,009	1.9%	1,030	2.1%
Elderly Pharmaceutical Insurance Coverage	104	74	-28.8%	74	0.0%	74	0.0%	74	0.0%
Qualified Health Plan Administration	36	45	25.0%	46	2.2%	48	4.3%	49	2.1%
Roswell Park Cancer Institute	57	51	-10.5%	51	0.0%	51	0.0%	51	0.0%
SHIN-NY/APCD/Modernization	39	43	10.3%	75	74.4%	45	-40.0%	40	-11.1%
All Other	24	38	58.3%	49	28.9%	52	6.1%	50	-3.8%
ANNUAL OPERATING SURPLUS/(DEFICIT)	3	(91)		0		0		0	
CLOSING BALANCE	91	0		0		0		0	

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Mental Hygiene

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

MENTAL HYGIENE (millions of dollars)									
	FY 2023	FY 2024	FY 2025		FY 2026		FY 2027		Change
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	
TOTAL STATE OPERATING FUNDS	4,786	7,433	55.3%	6,237	-16.1%	6,221	-0.3%	6,565	5.5%
People with Developmental Disabilities	2,917	3,122	7.0%	3,260	4.4%	3,431	5.2%	3,624	5.6%
Residential Services	1,471	1,584	7.7%	1,652	4.3%	1,737	5.1%	1,833	5.5%
Day Programs	698	751	7.6%	784	4.4%	824	5.1%	869	5.5%
Clinic	17	18	5.9%	19	5.6%	20	5.3%	21	5.0%
All Other Services (Net of Offsets)	731	769	5.2%	805	4.7%	850	5.6%	901	6.0%
Mental Health	1,757	2,309	31.4%	2,397	3.8%	2,522	5.2%	2,630	4.3%
Adult Local Services	1,441	1,837	27.5%	2,002	9.0%	2,111	5.4%	2,202	4.3%
Children Local Services	316	367	16.1%	395	7.6%	411	4.1%	428	4.1%
MLR/BHET Reinvestment ¹	0	105	0.0%	0	-100.0%	0	0.0%	0	0.0%
Addiction Services and Supports	493	735	49.1%	633	-13.9%	620	-2.1%	658	6.1%
Residential	117	130	11.1%	136	4.6%	143	5.1%	155	8.4%
Other Treatment	216	239	10.6%	248	3.8%	266	7.3%	286	7.5%
Prevention	62	70	12.9%	74	5.7%	77	4.1%	82	6.5%
Recovery	42	49	16.7%	53	8.2%	54	1.9%	55	1.9%
Opioid Settlement Fund ²	49	167	240.8%	81	-51.5%	33	-59.3%	33	0.0%
Opioid Stewardship Fund ³	7	27	285.7%	41	51.9%	47	14.6%	47	0.0%
MLR/BHET Reinvestment ¹	0	53	0.0%	0	-100.0%	0	0.0%	0	0.0%
Justice Center	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%
Total DOH Medicaid Global Cap Adjustments⁴	(382)	1,266	431.4%	(54)	-104.3%	(353)	-553.7%	(348)	1.4%
OPWDD Local Share	15	1,349	8893.3%	308	-77.2%	0	-100.0%	0	0.0%
OPWDD Spending Funded by Global Cap	(397)	(83)	79.1%	(362)	-336.1%	(353)	2.5%	(348)	1.4%
TOTAL MENTAL HYGIENE SPENDING	5,168	6,167	19.3%	6,291	2.0%	6,574	4.5%	6,913	5.2%

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

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

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

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

The FY 2024 Enacted Budget includes 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 CTI teams and specialized programs for children. The FY 2024 Enacted Budget also supports a 4 percent COLA for voluntary operated providers.

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



Social Services

OTDA

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

TEMPORARY AND DISABILITY ASSISTANCE (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL STATE OPERATING FUNDS	2,071	2,929	41.4%	2,179	-25.6%	1,813	-16.8%	1,862	2.7%
SSI	555	622	12.1%	632	1.6%	632	0.0%	632	0.0%
Public Assistance Benefits	612	560	-8.5%	632	12.9%	578	-8.5%	578	0.0%
Public Assistance Initiatives	10	20	100.0%	12	-40.0%	12	0.0%	12	0.0%
Homeless Housing and Services	121	205	69.4%	404	97.1%	447	10.6%	495	10.7%
Rental Assistance	767	716	-6.6%	135	-81.1%	135	0.0%	135	0.0%
Asylum Seekers Services and Assistance	0	792	0.0%	355	-55.2%	0	-100.0%	0	0.0%
All Other	6	14	133.3%	9	-35.7%	9	0.0%	10	11.1%

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

OCFS

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

CHILDREN AND FAMILY SERVICES (millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	2,926	1,961	-33.0%	2,723	38.9%	2,736	0.5%	2,750	0.5%
Child Welfare Service	1,903	461	-75.8%	461	0.0%	461	0.0%	461	0.0%
Foster Care Block Grant	391	399	2.0%	399	0.0%	399	0.0%	399	0.0%
Child Care	151	419	177.5%	1,205	187.6%	1,204	-0.1%	1,204	0.0%
Adoption	132	175	32.6%	175	0.0%	175	0.0%	175	0.0%
Youth Programs	154	102	-33.8%	99	-2.9%	99	0.0%	99	0.0%
Medicaid	56	64	14.3%	64	0.0%	64	0.0%	64	0.0%
Adult Protective/Domestic Violence	54	54	0.0%	54	0.0%	54	0.0%	54	0.0%
All Other	85	287	237.6%	237	-17.4%	251	5.9%	265	5.6%

The FY 2024 Enacted Budget continues funding to maintain the child care market rate to include 80 percent of providers and expand eligibility for child care subsidies to more families. In addition, the budget 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 2023 Enacted Budget, thereby aligning the fiscal responsibility with the school district responsible for the placement.

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



Transportation

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

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

TRANSPORTATION (millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE OPERATING FUNDS SUPPORT	4,569	5,249	14.9%	5,141	-2.1%	5,142	0.0%	5,140	0.0%
Mass Transit Operating Aid:	3,434	3,697	7.7%	3,887	5.1%	3,887	0.0%	3,887	0.0%
Metro Mass Transit Aid	3,273	3,538	8.1%	3,728	5.4%	3,728	0.0%	3,728	0.0%
Public Transit Aid	117	115	-1.7%	115	0.0%	115	0.0%	115	0.0%
18-b General Fund Aid	19	19	0.0%	19	0.0%	19	0.0%	19	0.0%
School Fare	25	25	0.0%	25	0.0%	25	0.0%	25	0.0%
Mobility Tax	244	244	0.0%	244	0.0%	244	0.0%	244	0.0%
NY Central Business District Trust	153	155	1.3%	156	0.6%	158	1.3%	159	0.6%
Dedicated Mass Transit	632	667	5.5%	671	0.6%	671	0.0%	671	0.0%
MTA Fiscal Relief	0	305	100.0%	0	-100.0%	0	0.0%	0	0.0%
AMTAP	106	155	46.2%	155	0.0%	155	0.0%	155	0.0%
Innovative Mobility	0	2	100.0%	4	100.0%	4	0.0%	0	-100.0%
All Other	0	24	100.0%	24	0.0%	23	-4.2%	24	4.3%

Projected operating aid to the MTA and other transit systems mainly reflects the current receipts forecast. A substantial amount of new funding to the MTA was authorized in the FY 2020 Enacted Budget as part of a comprehensive reform plan expected to generate an estimated \$25 billion in financing for the MTA’s 2020-2024 Capital Plan. This includes a portion of sales tax receipts collected by online marketplace providers on all sales facilitated through their platforms, and implementation and enforcement of regulations associated with the Supreme Court's Wayfair decision that permits a state to require vendors with no physical presence in such state to collect and remit sales tax on sales to instate consumers.

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



Agency Operations

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

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

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

FORECAST OF SELECTED PROGRAM MEASURES AFFECTING PERSONAL SERVICE AND FRINGE BENEFITS					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
State Workforce ¹	108,080	120,684	TBD	TBD	TBD
ERS Contribution Rate ²	14.3%	13.3%	15.2%	17.6%	20.7%
PFRS Contribution Rate ²	27.0%	27.8%	29.6%	31.3%	33.1%
Employee/Retiree Health Insurance Growth Rates	5.3%	-19.3%	17.5%	10.2%	8.4%
PS/Fringe as % of Receipts (All Funds Basis)	11.0%	11.4%	12.6%	13.2%	13.8%

¹ Reflects workforce that is subject to direct Executive control.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

STATE OPERATING FUNDS - PERSONAL SERVICE/NON-PERSONAL SERVICE COSTS (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
SUBJECT TO DIRECT EXECUTIVE CONTROL¹	11,548	11,598	12,391	13,712	13,831
Corrections and Community Supervision	2,672	2,662	2,652	2,651	2,652
Office of Mental Health	1,726	1,678	1,683	1,695	1,749
Office for People with Developmental Disabilities	1,599	1,581	1,591	1,619	1,639
Environmental Conservation	238	269	285	289	284
Department of Health	920	1,072	1,069	1,051	1,041
State Police	805	955	950	968	987
Information Technology Services	599	668	677	691	706
Transportation	356	362	362	373	384
Children and Family Services	196	326	332	337	340
Tax and Finance	328	342	342	343	343
Office of Parks, Recreation and Historic Preservation	199	223	231	235	233
Department of Financial Services	213	217	217	217	217
Education	150	183	186	188	188
Office of Temporary and Disability Assistance	182	119	119	119	119
Labor	61	62	61	61	61
All Other	1,304	879	1,634	2,875	2,888
UNIVERSITY SYSTEMS	6,926	7,537	7,737	7,792	8,015
State University	6,926	7,537	7,737	7,792	8,015
INDEPENDENT AGENCIES	391	421	425	431	437
Law	219	242	242	246	248
Audit & Control (OSC)	172	179	183	185	189
TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE	18,865	19,556	20,553	21,935	22,283
Judiciary	2,089	2,231	2,231	2,231	2,231
Legislature	236	284	284	284	284
Statewide Total	21,190	22,071	23,068	24,450	24,798
Personal Service	14,840	16,023	16,111	16,358	16,602
Non-Personal Service	6,350	6,048	6,957	8,092	8,196

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

- **DOCCS.** The Enacted Budget includes additional funding to expand the State’s response to gun violence among the parolee population.
- **OMH.** The FY 2024 Enacted Budget reflects efforts to increase access to mental health care through the expansion of State operated services, including inpatient psychiatric care. These investments are offset by reductions in COVID-related spending and the time-limited pilot program extending two and a half times overtime to certain employees with critical titles.
- **DOH.** The growth in projected spending from FY 2023 reflects increased funding for consulting costs associated with the implementation of Section 1115 Medicaid demonstration waivers, assessment of lead risks and support for lead abatement, modernization of health reporting systems, takeover of the Non-Modified Adjusted Growth Income (MAGI) population, and additional support to counties for Emergency Medical Services; partially offset by the reduced costs associated with the COVID pandemic including home testing kits.
- **State Police.** Funding is increased to support additional State Police recruiting classes in FY 2024. Funding is also increased to expand the Community Stabilization Units and to increase State Police participation on Federal task forces to combat violent crime.
- **ITS.** Spending growth in FY 2024 and beyond reflects investments in cyber security, including the JSOC created for the coordination of local, state and Federal cyber security efforts, including data collection, response efforts and information sharing.
- **Children and Family Services.** Spending in FY 2024 and beyond reflects Statewide costs associated with the Raise the Age initiative, which will be shifted to other agencies where costs are incurred in a later financial plan update.
- **Office of Temporary and Disability Assistance.** The spending decline from FY 2023 reflects the time limited spending associated with the ERAP and LRAP.
- **All Other Executive Agencies.** Other spending changes include support for asylum seekers response efforts in New York City, including the deployment of National Guard servicemembers to various hotels, homeless shelters, and emergency sites as well as the Port Authority to implement, administer, and effectuate the provision of services at each location. In addition, spending is affected by the timing of Federal reimbursement of State incurred pandemic response and recovery efforts, by Certain pandemic response expenses incurred in FY 2021 and FY 2022, 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 are expected to be reimbursed by FEMA. The Financial Plan assumes reimbursement of \$1.2 billion in FY 2024 and \$225 million



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

in FY 2025. However, there can be no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years as projected in the Financial Plan.

- **State University.** The FY 2024 Enacted Budget includes one-time funding for state matching contributions to endowments of the four university centers, additional operating aid support for strategic investments at campuses, and other SUNY transformation initiatives.
- **Judiciary.** Growth is mainly driven by planned increases in staff hiring and recently implemented collective bargaining agreements. Additionally, there has been increases to assigned counsel rate for attorneys providing services to indigent persons.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Workforce

In FY 2024, \$16.0 billion of the State Operating Funds budget is dedicated to supporting Full-Time Equivalent (FTE) employees under direct Executive control; individuals employed by SUNY and Independent Agencies; employees paid on a nonannual salaried basis; and overtime pay. Roughly 60 percent of the Executive agency workforce is in the mental hygiene agencies and DOCCS.

STATE OPERATING FUNDS		
FY 2024 FTEs ¹ AND PERSONAL SERVICE SPENDING BY AGENCY		
(millions of dollars)		
	Dollars	FTEs
SUBJECT TO DIRECT EXECUTIVE CONTROL	9,112	97,988
Corrections and Community Supervision	2,185	24,548
Office for People with Developmental Disabilities	1,339	18,557
Office of Mental Health	1,309	13,307
State Police	842	6,335
Department of Health	354	4,350
Information Technology Services	339	3,558
Tax and Finance	268	3,785
Children and Family Services	234	2,327
Environmental Conservation	214	2,430
Transportation	183	2,590
Office of Parks, Recreation and Historic Preservation	177	1,795
Department of Financial Services	161	1,391
Education	112	1,443
Office of Temporary and Disability Assistance	70	1,002
Workers' Compensation Board	88	1,081
All Other	1,237	9,489
UNIVERSITY SYSTEMS	4,527	45,880
State University	4,527	45,880
INDEPENDENT AGENCIES	2,384	18,518
Law	172	1,611
Audit & Control (OSC)	144	1,631
Judiciary	1,847	15,273
Legislature ²	221	3
Statewide Total	16,023	162,386

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

General State Charges

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

GSCs spending is projected to increase over the Financial Plan period mostly due to increases in the health insurance program which reflects medical inflation and the potential for increased utilization in non-essential procedures that were postponed during the pandemic. Similarly, the pension program reflects associated costs increases in the employer contribution rates due to the State Comptroller's actuarial adjustments within the NYSLRS, higher salaries, and the annual COLA.

GENERAL STATE CHARGES (millions of dollars)									
	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	10,203	8,804	-13.7%	10,555	19.9%	11,825	12.0%	13,290	12.4%
Fringe Benefits	9,786	8,330	-14.9%	10,070	20.9%	11,327	12.5%	12,783	12.9%
Health Insurance	5,083	4,845	-4.7%	5,696	17.6%	6,279	10.2%	6,808	8.4%
Retiree Health Benefit Trust Fund	920	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Pensions	2,045	2,131	4.2%	2,623	23.1%	3,195	21.8%	4,052	26.8%
Social Security	1,120	1,177	5.1%	1,190	1.1%	1,203	1.1%	1,226	1.9%
Workers' Compensation	830	301	-63.7%	650	115.9%	702	8.0%	723	3.0%
Employee Benefits	94	106	12.8%	115	8.5%	123	7.0%	123	0.0%
Dental Insurance	44	57	29.5%	62	8.8%	66	6.5%	66	0.0%
Unemployment Insurance	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other/Non-State Escrow	(363)	(300)	17.4%	(279)	7.0%	(254)	9.0%	(228)	10.2%
Fixed Costs	417	474	13.7%	485	2.3%	498	2.7%	507	1.8%
Public Land Taxes/PILOTS	295	309	4.7%	318	2.9%	326	2.5%	335	2.8%
Litigation	122	165	35.2%	167	1.2%	172	3.0%	172	0.0%



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

Higher pension costs are reflective of the increase in the employer contribution rates due to the State Comptroller's actuarial adjustments within the NYSLRS, higher salaries, and the annual COLA. The FY 2024 Enacted Budget changed certain eligibility requirements for awarding accidental disability benefits when the disability is related to diseases of the heart while enhancing the benefit paid to certain impacted members. Costs associated with these changes are \$14.6 million in FY 2024 and \$2.1 million annually thereafter.

Workers' compensation reflects current utilization and an increase in the average weekly wage. In FY 2023, the State made a prepayment (\$300 million) towards its FY 2024 Workers' Compensation billings. Similarly, the State made a partial advancement (\$180 million) in March 2023 which was applied to the April 2023 Health Insurance payment.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Transfers to Other Funds (General Fund Basis)

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

GENERAL FUND TRANSFERS TO OTHER FUNDS (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
TOTAL TRANSFERS TO OTHER FUNDS	8,325	8,392	9,119	6,801	6,506
Debt Service	298	217	264	287	337
SUNY University Operations	1,491	1,677	1,718	1,752	1,766
Capital Projects	4,649	4,877	5,410	3,049	2,676
Extraordinary Monetary Settlements:	267	428	417	286	290
Dedicated Infrastructure Investment Fund	260	350	345	216	220
Clean Water Grants	0	60	60	60	60
Mass Transit Capital	0	2	2	1	0
Health Care	7	16	10	9	10
Dedicated Highway and Bridge Trust Fund	691	65	114	189	123
Environmental Protection Fund	100	100	100	100	100
Other DIIF	0	50	250	118	0
All Other Capital	3,591	4,234	4,529	2,356	2,163
ALL OTHER TRANSFERS	1,887	1,621	1,727	1,713	1,727
Mobility Tax Trust Account	244	244	244	244	244
State University Hospital IFR Operations Account	314	302	302	302	302
NY Central Business District Trust	153	155	156	158	159
Court Facility Income Account	115	104	104	104	104
Dedicated Mass Transportation Trust Fund	129	65	65	65	65
Health Care Transformation	500	125	125	125	125
All Other	432	626	731	715	728

General Fund transfers to Other Funds are projected to total \$8.4 billion in FY 2024, an increase of \$67 million from FY 2023 mainly due to higher capital projects funding, offset by lower Health Care Transformation and Dedicated Mass Transportation Trust Fund transfers.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Debt Service

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

DEBT SERVICE SPENDING PROJECTIONS (millions of dollars)									
	FY 2023 Actuals	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
General Fund	298	217	-27.2%	264	21.7%	287	8.7%	337	17.4%
Other State Support	10,183	2,681	-73.7%	3,254	21.4%	4,871	49.7%	4,840	-0.6%
Total State Operating Funds	10,481	2,898	-72.3%	3,518	21.4%	5,158	46.6%	5,177	0.4%

State Operating Funds debt service is projected to be \$2.9 billion in FY 2024, of which \$217 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. 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.

STATE-SUPPORTED DEBT SERVICE (millions of dollars)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Base Debt Service	5,556	6,603	7,213	7,538	8,037	8,228
Total Prepayment Adjustment	4,925	(3,705)	(3,695)	(2,380)	(2,860)	(2,000)
Prior Prepayments	(1,075)	(2,255)	(2,395)	(1,630)	(2,360)	0
FY 2023 Prepayment	6,000	(1,450)	(1,300)	(750)	(500)	(2,000)
Enacted Budget State Debt Service	10,481	2,898	3,518	5,158	5,177	6,228

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The FY 2024 Enacted Budget authorized liquidity financing in the form of up to \$3.0 billion of PIT notes and \$1.0 billion of line of credit facilities in FY 2024 as a tool to manage unanticipated financial disruptions. The Financial Plan does not assume any PIT note issuances or use of the line of credit. DOB evaluates cash results regularly and may adjust the use of notes and/or the line of credit based on liquidity needs, market considerations, and other factors.

The Financial Plan estimates for debt service spending reflect bond sale results, including refundings, projections of future refunding savings, and the adjustment of debt issuances to align with projected bond-financed capital spending. Debt service projections were reduced to reflect the contribution of an additional \$3 billion in PAYGO capital spending in lieu of bond issuances. In combination with \$6 billion of cash resources added in the FY 2023 Enacted Budget, \$9 billion of cash resources have been added since the start of FY 2023. The additional resources will be used to avoid debt issuances for capital expenditures with shorter economic useful lives.

FEDERAL AID



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

Federal funding is a significant component of New York's budget representing more than one-third of All Funds spending. Routine Federal aid supports programs for vulnerable populations and those living at or near the poverty level. Such programs include Medicaid, Temporary Assistance for Needy Families (TANF), Elementary and Secondary Education Act (ESEA) Title I grants, and Individuals with Disabilities Education Act (IDEA) grants. Other Federal resources are directed at infrastructure and public protection.

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



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

FEDERAL FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
DISBURSEMENTS					
Medicaid	48,136	53,333	50,416	52,795	54,394
Health	8,960	10,385	12,379	13,100	13,451
Social Welfare	4,228	4,645	4,799	4,802	4,803
Education	4,621	3,928	3,928	3,857	3,857
Public Protection	1,285	1,301	1,305	1,337	1,303
Transportation	1,801	2,495	2,696	2,825	2,888
All Other ¹	1,172	1,613	1,605	1,609	1,633
Pandemic Assistance ²	14,706	12,208	5,011	134	69
Child Care Funds	966	445	0	0	0
Education ARP Funds	2,159	2,922	3,730	0	0
FFCRA/COVID eFMAP, including local passthrough	4,441	1,908	0	0	0
ARP HCBS eFMAP	589	1,848	0	0	0
Coronavirus Relief Fund (CRF)	0	0	0	0	0
Education Supplemental Appropriations Act	1,813	1,741	0	0	0
Lost Wages Assistance	0	0	0	0	0
Emergency Rental Assistance Program (ERAP)	726	325	0	0	0
Education CARES Act Funds	243	14	0	0	0
SUNY State-Operated Campuses Federal Stimulus	278	0	0	0	0
FEMA Reimbursement of Eligible Pandemic Expenses	0	1,225	225	0	0
FEMA Local Pass-Through Funding	2,052	1,250	750	0	0
Coronavirus Local Fiscal Recovery Fund Non-Entitlement Pass-Through	387	0	0	0	0
Homeowner Assistance Program	424	0	0	0	0
Home Energy Assistance Program	335	0	0	0	0
Coronavirus Capital Projects Fund	69	69	69	69	69
State Small Business Credit Initiative	174	310	87	0	0
FHWA Surface Transportation Block Grant	50	150	150	65	0
Total Disbursements	84,908	89,907	82,141	80,460	82,398

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

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

- **Medicaid/Health.** Funding shared by the Federal government helps support health care costs for over nine million New Yorkers, including more than two million children. Medicaid is the single largest category of Federal funding. The Federal government also provides support for several health programs administered by DOH, including the EP, which provides health care coverage for low-income individuals who do not qualify for Medicaid or Child Health Plus (CHP).
- **Social Services.** Federal funding helps with several programs managed by the OTDA, including TANF-funded public assistance benefits and the Flexible Fund for Family Services, Home Energy Assistance Program (HEAP), Supplemental Nutrition Assistance Program (SNAP), and Child Support. Funding from the Federal government also supports programs managed by OCFS, including Child Care, Child Welfare Services, Adult Protective & Domestic Violence Services, Foster Care, and Adoption Subsidies.
- **Education.** Federal funding supports K-12 education, special education and Higher Education. Like Medicaid and the social services programs, significant portions of Federal education funding are directed toward vulnerable New Yorkers, such as students in schools with high poverty levels, students with disabilities, and higher education students who qualify for programs such as Pell grants and Work-Study.
- **Public Protection.** Federal funding supports various programs and operations of the State Police, the Department of Corrections and Community Supervision (DOCCS), the Office of Victim Services, the Division of Homeland Security and Emergency Services (DHSES), and DMNA. Federal funds are also 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 recently enacted Infrastructure Investment and Jobs Act (P.L. 117-58) increases the amount of Federal resources available to the State to fund capital costs associated with transportation projects.
- **All Other.** Other programs supported by Federal resources include housing, economic development, mental hygiene, parks and environmental conservation, and general government uses.

Pandemic Assistance

- **Child Care Funds.** CARES, CRRSA, and ARP Acts granted additional funding to aid in stabilizing the childcare sector.
- **Education ARP Funds.** The ARP granted additional education funding for Elementary and Secondary School Emergency Relief (ESSER) and Emergency Assistance for Nonpublic Schools (EANS) programs, as well as funding for homeless education, IDEA, library services and the arts.
- **Families First Coronavirus Response Act (FFCRA)/COVID eFMAP.** In response to the COVID-19 pandemic, the Federal government increased its share of Medicaid funding (eFMAP) by 6.2 percent for each calendar quarter occurring during the PHE. The enhanced funding began on January 1, 2020, and pursuant to the 2023 Consolidated Appropriations Act signed into law on December 29, 2022, will be phased out by the end of December 2023: eFMAP will be reduced to 5 percent from April 1, 2023 through June 30, 2023, to 2.5 percent from July 1, 2023 through September 30, 2023, and to 1.5 percent from October 1, 2023 through December 31, 2023.
- **ARP HCBS eFMAP.** The ARP also provided a temporary 10 percentage point increase to the FMAP for certain Medicaid HCBS through March 31, 2022. In accordance with Maintenance of Effort requirements on ARP HCBS eFMAP eligibility, the State has delayed the implementation of certain MRT II savings actions so that the State can receive an estimated \$2.4 billion in eFMAP for HCBS expenditures across health and mental hygiene programs (\$589 million in FY 2023 and \$1.8 billion in FY 2024). CMS guidelines require the use of additional funding to supplement existing State funding, not supplant existing resources, and the State has until March 31, 2024 to expend its earned eFMAP in accordance with the submitted spending plan.

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

- **Education Supplemental Appropriations Act.** As part of CRRSA, additional funding for education was provided through the ESSER Fund and the Governor’s Emergency Education Relief (GEER) Fund, including dedicated GEER funds to support pandemic-related services and assistance to nonpublic schools through the EANS program.
- **ERAP.** The CRRSA Act established the ERAP to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. The ARP provided additional funding for the program.
- **Education CARES Act Funds.** Additional education support provided through the CARES Act included funding to school districts and charter schools.

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



Federal Coronavirus Response Legislation and Action

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

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

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

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

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

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

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

ESTIMATED STATE EXPENSES ELIGIBLE FOR SLFRF FUNDING (millions of dollars)	
	<u>FY 2023</u>
Public Health and Safety Payroll	800
Emergency Rental Assistance	20
Small Business Grants	174
Landlord Rental Assistance	142
Tourism Recovery/Restaurant Resiliency	16
Government Services ¹	<u>1,198</u>
	2,350

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

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

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

**FY 2023
PRELIMINARY
YEAR END RESULTS**



FY 2023 PRELIMINARY YEAR END RESULTS

This discussion provides a summary of operating results for April 2022 through March 2023 compared to: (1) the projections set forth in the FY 2023 Enacted Budget Financial Plan ("initial estimates"), (2) the projections set forth in the FY 2024 Executive Budget with Amendments ("revised estimates") and (3) prior fiscal year results for the same period (April 2021 through March 2022).

Summary of General Fund Operating Results

The General Fund ended March 2023 with a balance of \$43.5 billion, \$18.2 billion above the initial estimate and \$4.5 billion above the revised estimate. The variances from both plans are mainly attributable to stronger tax collections, delayed claiming of PTET credits, and lower spending due to the timing of payments and conservative estimation of spending.

Since the initial estimate, DOB has increased its tax receipts estimates for FY 2023 in subsequent quarterly updates. Actual collections through March 2023 were \$11.4 billion over the initial estimate.

GENERAL FUND OPERATING RESULTS							
FY 2023 April to March							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	33,053	33,053	33,053	0	0.0%	0	0.0%
Total Receipts	88,306	100,362	103,197	14,891	16.9%	2,835	2.8%
Taxes:	82,542	93,136	93,946	11,404	13.8%	810	0.9%
Personal Income Tax ¹	39,269	49,460	48,506	9,237	23.5%	(954)	-1.9%
Consumption / Use Taxes ¹	15,989	17,237	16,728	739	4.6%	(509)	-3.0%
Business Taxes	9,751	10,248	10,384	633	6.5%	136	1.3%
Pass Through Entity Tax	14,997	12,948	14,944	(53)	100.0%	1,996	100.0%
Other Taxes ¹	2,536	3,243	3,384	848	33.4%	141	4.3%
Miscellaneous and Federal Receipts	4,118	5,382	5,960	1,842	44.7%	578	10.7%
Transfers From Other Funds	1,646	1,844	3,291	1,645	99.9%	1,447	78.5%
Total Spending	96,103	94,491	92,799	(3,304)	-3.4%	(1,692)	-1.8%
Local Assistance	66,309	64,472	62,852	(3,457)	-5.2%	(1,620)	-2.5%
Agency Operations (including GSCs)	21,654	21,853	21,622	(32)	-0.1%	(231)	-1.1%
Transfers to Other Funds	8,140	8,166	8,325	185	2.3%	159	1.9%
Debt Service Transfer	290	290	298	8	2.8%	8	2.8%
Capital Projects Transfer	4,348	4,443	4,649	301	6.9%	206	4.6%
SUNY Operations Transfer	1,508	1,507	1,491	(17)	-1.1%	(16)	-1.1%
All Other Transfers	1,994	1,926	1,887	(107)	-5.4%	(39)	-2.0%
Change in Operations	(7,797)	5,871	10,398	18,195	233.4%	4,527	77.1%
CLOSING BALANCE	25,256	38,924	43,451	18,195	72.0%	4,527	11.6%

¹ Includes transfers from other funds after debt service.



General Fund Receipts

Through March 2023, General Fund Receipts, including transfers from other funds, totaled \$103.2 billion, \$11.4 billion (13.8 percent) above the initial estimate.

PIT receipts exceeded projections by \$9.2 billion across current estimated payments, final returns, delinquencies, and withholding, as well as lower current year refunds and advanced credit payments. A larger than expected state/city offset reconciliation and prior year refunds slightly offset the higher PIT receipts. Higher PIT receipts are also attributable to tax year 2021 PTET credits, which were expected to materialize as current year refunds but appear to have been recognized through reduced extension payments as well. PIT receipts, excluding debt prepayments and PTET, were \$11.2 billion higher than projected. 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.

Strong sales tax collections were the main driver of higher consumption/use tax receipts. Higher than projected business taxes were attributable to increased audits, partially offset by lower gross taxes. Other taxes exceeded initial projections due to the receipt of super-large estate tax payments.

Miscellaneous receipts exceeded initial estimates due mainly to higher investment income due to rising interest rates (\$1.1 billion), Abandoned Property (\$264 million), reimbursements (\$218 million), and Extraordinary Settlements (\$127 million).

Transfers from other funds exceeded initial estimates due to the 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 spending, including transfers to other funds, was \$3.3 billion below the initial estimate due primarily to payment timing and conservative estimation of assistance and grants spending.

Assistance and grants spending was \$3.5 billion below initial estimates and included the following:

- Mental Hygiene (\$1.8 billion lower) due primarily to a large shift in OPWDD's Local Share Adjustment (LSA) that moves this spending under the Global Cap in recognition of the extensions to the eFMAP savings after the initial plan (\$1.4 billion), lower than projected OPWDD Medicaid program spending (\$200 million), and the shift of OMH and OASAS Minimum Medical Loss Ratio/Behavioral Health Expenditure Target reinvestments (\$111 million) from FY 2023 to FY 2024, partially offset by increased spending in OPWDD for one-time bonuses to Title Series 100 and 300 support and clinical staff and Individualized Residential Alternatives (IRA) payments (\$145 million).
- Temporary & Disability Assistance (\$540 million lower) driven by Emergency Rental Assistance (\$210 million), Social Security Income (\$102 million), the Empire State Supportive Housing Initiative (\$97 million), Rent Supplements (\$92 million), Homeless Services (\$27 million), and Landlord Rent Supplements (\$24 million), partially offset by higher spending for Public Assistance benefits (\$16 million).
- All Other Education (\$276 million lower) due to aggregate underspending on multiple education programs, including Preschool Special Education (\$120 million), Vocational & Economic Services for Individuals with Disabilities (\$30 million), and Charter School Supplemental Tuition reimbursement (\$14 million).
- Higher Education (\$188 million lower) mainly attributable to lower spending on the Tuition Assistance Program (\$128 million) and Scholarships (\$23 million) due to lower than projected university enrollments.
- School Aid (\$146 million lower) due primarily to lower than projected spending on Excess Cost Aid (\$269 million), School Aid Categorical Programs (\$218 million), BOCES Aid (\$66 million), Universal Prekindergarten (\$65 million) and Employment Preparation Education (\$34 million), partially offset by higher than projected spending on General Aid (\$516 million).
- Public Health (\$135 million lower) due to the CHP Health Services Initiative transfer from the General Fund to the CHP SRO (\$69 million), unforeseen delays in program implementation and contract execution (\$60 million), and the timing of GPHW claims made by counties (\$8 million).



- Medicaid (\$439 million higher) primarily due to the acceleration of Directed Payment Template payments to distressed providers (\$1 billion), the advancement of Federal share payments for Healthcare Worker Bonuses (\$351 million), increased Fee-For-Service claims (\$79 million), and the year-end acceleration of payments for Medicare Part A/B (\$33 million). This higher spending was partially offset by lower than anticipated spending for Mainstream and Long-Term Managed Care claims (\$1.2 billion), primarily attributable to delays in anticipated rate adjustment implementation, and higher than anticipated Federal credits for Community First Choice Option services (\$157 million).
- Children and Families (\$1.2 billion higher) attributable to higher spending in Child Welfare Services (\$1.4 billion) due to payment of settled and advanced claims and Youth Programs (\$46 million), partially offset by lower spending for Day Care (\$184 million), and Adoption Subsidies (\$40 million).
- All other assistance and grants underspending includes the reclassification of SUNY's Disproportionate Share Hospital payment to a transfer, slower spending for housing programs and public protection, and conservative estimation of spending.

Agency operations spending, including fringe benefits, was \$32 million below the initial estimate due primarily to lower than anticipated personnel spending as agencies continue to face challenges with staff recruitment and retention, which was mostly offset by higher NPS spending driven by a delay in Federal FEMA reimbursement, Healthcare Worker Bonuses, and GSCs spending related to the partial acceleration of FY 2024 Health Insurance and Workers Compensation payments.

Transfers to other funds were \$185 million higher than initial projections due to increased spending and delayed reimbursements in the DHBTF, partially offset by lower than anticipated transfers to the Indigent Legal Services and Internal Services Funds.



Summary of All Governmental Funds Operating Results

All Governmental Funds ended March 2023 with a balance of \$66 billion, \$22.2 billion above the initial estimate driven primarily by higher receipts collections (\$20.8 billion).

ALL GOVERNMENTAL FUNDS COMPARED TO PLANS							
FY 2023 April to March							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	53,549	53,549	53,549	0	0.0%	0	0.0%
ALL FUNDS RECEIPTS:	212,261	227,037	233,060	20,799	9.8%	6,023	2.7%
Total Taxes	97,368	108,791	111,656	14,288	14.7%	2,865	2.6%
Personal Income Tax	46,975	58,321	58,776	11,801	25.1%	455	0.8%
Consumption / Use Tax	19,585	20,535	20,585	1,000	5.1%	50	0.2%
Business Taxes	12,983	13,449	13,672	689	5.3%	223	1.7%
Pass Through Entity Tax	14,997	12,948	14,944	(53)	100.0%	1,996	100.0%
Other Taxes	2,828	3,538	3,679	851	30.1%	141	4.0%
Miscellaneous Receipts	27,107	28,704	31,841	4,734	17.5%	3,137	10.9%
Federal Receipts	87,786	89,542	89,563	1,777	2.0%	21	0.0%
ALL FUNDS DISBURSEMENTS:	222,189	221,564	220,460	(1,729)	-0.8%	(1,104)	-0.5%
STATE OPERATING FUNDS	122,741	122,703	123,750	1,009	0.8%	1,047	0.9%
Local Assistance	84,658	83,271	81,877	(2,781)	-3.3%	(1,394)	-1.7%
School Aid	30,436	30,388	30,290	(146)	-0.5%	(98)	-0.3%
DOH Medicaid	25,200	25,423	25,467	267	1.1%	44	0.2%
Higher Education	3,064	2,947	2,876	(188)	-6.1%	(71)	-2.4%
Transportation	4,599	4,572	4,569	(30)	-0.7%	(3)	-0.1%
Social Services	4,356	5,122	4,998	642	14.7%	(124)	-2.4%
Mental Hygiene	6,752	4,984	4,784	(1,968)	-29.1%	(200)	-4.0%
All Other	10,251	9,835	8,893	(1,358)	-13.2%	(942)	-9.6%
State Operations	30,471	30,941	31,392	921	3.0%	451	1.5%
Agency Operations	20,521	20,913	21,189	668	3.3%	276	1.3%
Executive Agencies	11,144	11,514	11,547	403	3.6%	33	0.3%
University Systems	6,628	6,611	6,926	298	4.5%	315	4.8%
Elected Officials	2,749	2,788	2,716	(33)	-1.2%	(72)	-2.6%
Fringe Benefits/Fixed Costs	9,950	10,028	10,203	253	2.5%	175	1.7%
Pension Contribution	2,398	2,087	2,045	(353)	-14.7%	(42)	-2.0%
Health Insurance	5,475	5,922	6,003	528	9.6%	81	1.4%
Other Fringe Benefits/Fixed Costs	2,077	2,019	2,155	78	3.8%	136	6.7%
Debt Service	7,612	8,491	10,481	2,869	37.7%	1,990	23.4%
CAPITAL PROJECTS (State and Federal Funds)	17,360	15,937	14,024	(3,336)	-19.2%	(1,913)	-12.0%
FEDERAL OPERATING AID	82,088	82,924	82,686	598	0.7%	(238)	-0.3%
NET OTHER FINANCING SOURCES	184	20	(193)	(377)	-204.9%	(213)	-1065.0%
CHANGE IN OPERATIONS	(9,744)	5,493	12,407	22,151	227.3%	6,914	125.9%
CLOSING BALANCE	43,805	59,042	65,956	22,151	50.6%	6,914	11.7%



Receipts

All Funds receipts totaled \$233.1 billion, exceeding initial estimates by \$20.4 billion, due to higher than initially projected tax collections (\$14.3 billion) consistent with the General Fund summary of variances described earlier. Miscellaneous receipts were \$4.7 billion higher than initial projections driven by the General fund variance described above augmented by a downward receipts adjustment consistent with the downward adjustments to spending based upon trends and patterns, which suppressed the initial estimates. Federal receipts through March were higher than planned due to the timing of Federal operating aid spending and reimbursements.

Spending

State Operating Funds spending was \$1 billion above initial estimates. Higher spending attributable to debt service prepayments and fringe benefits advances totaled \$4.5 billion. Variances in assistance and grants and agency operations spending are consistent with the General Fund operating results described earlier.

Capital projects spending was \$3.3 billion below initial projections due to routine timing delays of various construction projects including: Economic Development (\$1.8 billion) related to labor shortages for ESD projects; Education (\$744 million) due to labor and supply shortages for projects at SUNY and CUNY, delays in the submission and processing of Smart Schools Bond Act claims, and implementation delays in other SED programs; Housing & Community Renewal (\$725 million) due to variable market conditions impacting the closedown of projects; the DOH (\$489 million) due to lower than expected grantee reimbursement submissions for Capital Restructuring Financing and Statewide Healthcare Facility transformation programs; Parks & Environment (\$296 million) related to the timing of water infrastructure projects; and Mental Hygiene (\$200 million) driven by delays in projects and vehicle purchases due to supply chain disruptions and market conditions, and slower than anticipated housing development. Underspending is partially offset by higher than projected capital spending on transportation due to advances for FY 2024 payments.



FY 2023 PRELIMINARY YEAR END RESULTS

Federal operating aid spending was \$598 million above initial projections. The largest variances occurred in the following areas:

- Medicaid (\$1.6 billion higher) primarily driven by higher eFMAP collections (\$1.9 billion) due to the Federal PHE being extended an additional six months relative to Enacted assumptions. Higher Federal spending was partially offset by additional ACA Reconciliation payments to CMS (\$194 million), the timing of upper payment limit payments due to a delay in CMS approvals (\$77 million), and higher than anticipated Audit collections (\$76 million).
- Temporary & Disability Assistance (\$571 million higher) due to the ERAP (\$218 million), Pandemic Emergency Assistance (\$127 million), Flexible Fund for Family Services (\$89 million), Child Care (\$53 million), and the Water Assistance Program (\$29 million); partially offset by lower-than projected spending on public assistance benefit payments (\$178 million).
- EP (\$248 million higher) attributable to higher than projected enrollment.
- Public Health (\$65 million lower) primarily driven by lower-than-expected CHP utilization (\$93 million) and timing of Federal payments, partially offset by all other Public Health spending.
- All Other Education (\$112 million lower) primarily driven by lower than anticipated spending on Individuals with Disabilities Education Act grants.
- Medicaid Admin (\$202 million lower) due to the timing of payments to certain districts.
- School Aid (\$320 million lower) primarily due to the timing of COVID-19-related grants (\$1.1 billion), largely offset by higher spending on U.S. Department of Agriculture School Lunch Act Grants (\$714 million) and Elementary and Secondary Education Act Title grants (\$63 million).
- Children and Families (\$510 million lower) attributable to lower than projected spending on Child Care (\$449 million) and Child Welfare (\$50 million) programs.



FY 2023 PRELIMINARY YEAR END RESULTS

All Governmental Funds Results Compared to Prior Year

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR				
FY 2023 April to March				
(millions of dollars)				
	Actuals		Increase/(Decrease)	
	FY 2022	FY 2023	\$	%
OPENING BALANCE	18,751	53,549	34,798	185.6%
ALL FUNDS RECEIPTS:	244,375	233,060	(11,315)	-4.6%
Total Taxes	121,136	111,656	(9,480)	-7.8%
Personal Income Tax	70,737	58,776	(11,961)	-16.9%
Pass Through Entity Tax	16,430	14,944	(1,486)	100.0%
All Other Taxes	33,969	37,936	3,967	11.7%
Miscellaneous Receipts	27,932	31,841	3,909	14.0%
Federal Receipts	95,307	89,563	(5,744)	-6.0%
Bond & Note Proceeds	0	0	0	0.0%
ALL FUNDS DISBURSEMENTS:	209,339	220,460	11,121	5.3%
STATE OPERATING FUNDS	117,404	123,750	6,346	5.4%
Local Assistance	74,998	81,877	6,879	9.2%
School Aid	28,274	30,290	2,016	7.1%
DOH Medicaid (incl. admin and EP)	21,972	25,467	3,495	15.9%
All Other	24,752	26,120	1,368	5.5%
State Operations	29,861	31,392	1,531	5.1%
Agency Operations	19,836	21,189	1,353	6.8%
Executive Agencies	10,773	11,547	774	7.2%
University Systems	6,515	6,926	411	6.3%
Elected Officials	2,548	2,716	168	6.6%
Fringe Benefits/Fixed Costs	10,025	10,203	178	1.8%
Pension Contribution	2,492	2,045	(447)	-17.9%
Health Insurance	5,699	6,003	304	5.3%
Other Fringe Benefits/Fixed Costs	1,834	2,155	321	17.5%
Debt Service	12,545	10,481	(2,064)	-16.5%
CAPITAL PROJECTS (State and Federal Funds)	14,704	14,024	(680)	-4.6%
FEDERAL OPERATING AID	77,231	82,686	5,455	7.1%
NET OTHER FINANCING SOURCES	(238)	(193)	45	18.9%
CHANGE IN OPERATIONS	34,798	12,407	(22,391)	-64.3%
CLOSING BALANCE	53,549	65,956	12,407	23.2%



All Funds Receipts

Tax collections through March were \$9.5 billion lower than through the same period in FY 2022. The annual decline in taxes was primarily driven by PIT and PTET receipts, partially offset by increases in all other major tax categories.

PIT receipts declined by \$12 billion due to lower current estimated tax payments and withholding and higher refunds, partially offset by increased delinquencies, extension payments and final returns. PTET credits are a large contributor to both the decline in current estimated payments and the increase in current refunds, which reflect the second and first year of PTET credits, respectively. Taxpayers were statutorily prohibited from adjusting tax year 2021 current estimated payments based on anticipated PTET credits. This restriction does not apply for tax year 2022, resulting in a high concentration of PTET credit realization from both tax years 2021 and 2022 within FY 2023.

Higher Business tax collections (\$2.4 billion) were driven by increased Corporate Franchise Tax receipts, insurance gross receipts, and audits. Decreased PTET collections (\$1.5 billion) were driven by five quarters of PTET collections being reflected in FY 2022, with FY 2023 being the first year in which refunds were issued. Consumption/use tax collections grew by \$964 million mostly due to stronger-than-expected sales tax collections, partially offset by the temporary suspension of the sales and motor fuel excise taxes (on gasoline and diesel motor fuel) from June 2022 through December 2022. The year-to-year increase in other taxes (\$626 million) was primarily due to greater-than-expected super-large estate tax collections, partially offset by a decline in real estate transfer collections.

The year-to-year increase in miscellaneous receipts (\$3.9 billion) is due primarily to the timing of reimbursements for various capital programs (\$1.4 billion) and higher annual receipts collections for investment income (\$1.1 billion), HCRA (\$243 million), Mobile Sports Wagering (\$372 million), and SUNY Hospital Operations (\$274 million).

Federal receipts through March 2023 were \$5.7 billion lower than through the same period last year largely due to the receipt of \$12.75 billion in ARP aid in May of 2021.



All Funds Spending

State Operating Funds spending totaled \$123.8 billion through March of FY 2023, an increase of \$6.3 billion (5.4 percent) as compared to the same period in FY 2022.

Assistance and grants spending through March was \$6.9 billion higher than the prior year. The largest spending changes include the following:

- Medicaid (\$3.5 billion higher) primarily attributable to enrollment growth in Managed Care associated with the continuation of the Public Health Emergency and the Federal requirement prohibiting the disenrollment of recipients (\$1.8 billion), as well as increased Fee for Service Spending related to higher utilization and prices (\$689 million), as well as increased spending in the Vital Access Provider Assurance Program related to advancement of the Federal share of directed payment template payments for distressed hospitals (\$2 billion). The higher spending is partially offset by increased COVID eFMAP collections in FY 2023 (\$812 million) and Federal Family Planning credits (\$108 million) that were not claimed in FY 2022.
- School Aid (\$2 billion higher) due to planned General Aid payment increases (\$675 million) related to the second year of the three-year phase-in of full funding of Foundation Aid as reflected in a higher level of appropriated spending in the Enacted Budget, education payments supported by higher Mobile Sports Wagering receipts (\$517 million), increased disbursements supported by Lottery and VLT receipts (\$630 million), and higher Teacher Retirement System payments (\$141 million).
- Office of Children and Family Services (\$1.1 billion higher) primarily attributable to higher Child Welfare Services payments (\$1.2 billion) related to settled and advanced child welfare claims and Day Care (\$49 million), partially offset by reduced spending in Foster Care Block Grant payments (\$55 million) and Adult Protective Services (\$52 million).
- Transportation (\$783 million higher) primarily due to increased support for MTA and other downstate public transit operations from the Metropolitan Mass Transportation Operating Assistance Account, partially offset by decreased spending from the Dedicated Mass Transportation Trust Fund.
- Temporary & Disability Assistance (\$725 million higher) due to increased spending on the ERAP (\$475 million), LRAP (\$101 million), Adult Shelter/Public Homes (\$67 million), public assistance benefit payments (\$40 million), and Homeless Services (\$20 million).
- Public Health (\$209 million higher) due to the continued payment of outstanding COVID-19 related GPHW claims made by counties (\$48 million), legislative and Executive spending additions made in FY 2023 (\$75 million), and higher CHP spending attributed to growth in undocumented (100 percent State share) enrollment and greater M-CHIP/Aliessa Journal Vouchers in FY 2023 (\$28 million).



FY 2023 PRELIMINARY YEAR END RESULTS

- Higher Education (\$152 million higher) attributable to increased spending on CUNY Senior Colleges (\$128 million) and higher spending for SUNY's community college portion of nonrecurring strategic investments (\$35 million).
- Mental Hygiene (\$125 million higher) due to new OMH initiatives implemented in FY 2023 including a 5.4 percent COLA, Residential Investments and Children's Mental Health programs (\$281 million), new Opioid Settlement Fund and Opioid Stewardship Fund spending and a return to pre-covid spending levels under OASAS (\$122 million), partially offset by lower OPWDD spending (\$278 million) driven primarily by the Mental Hygiene Stabilization Fund.
- All Other Education (\$71 million higher) primarily due to the timing of nonpublic school payments (\$63 million) and increased reimbursement to school districts for Charter School Supplemental Tuition payments (\$35 million), partially offset by the discontinuation of Fiscal Stabilization Grant payments (\$26 million) in FY 2023.
- STAR (\$123 million lower) primarily due to the continued shift of homeowners away from the STAR property tax exemption program and to the STAR PIT credit.
- All Other assistance and grants (\$1.7 billion lower) primarily due to one-time payments for the Excluded Workers program in FY 2022 (\$2 billion) and the ESD Small Business Pandemic Relief program (\$235 million), partially offset by increased public service COVID utility arrears relief payments in FY 2023 (\$250 million), and the disbursement of tribal state casino retro payments received in April of 2022 that were owed to casino host localities (\$163 million).

State Operating Funds agency operations spending increased by \$1.4 billion over the prior year due largely to the offset of eligible State costs to the CRF in FY 2022. Annual fringe benefits spending increased (\$178 million) primarily due to higher annualized Health Insurance costs (\$304 million) and the loss of the Federal CRF funding for payroll expenses for State Police, first responders, and public safety officers that reduced General Fund spending by \$650 million in FY 2022. These increases are offset by the year over year benefit of the FY 2022 prepayment of pension amortization for \$918 million.

Debt Service spending was \$2.1 billion lower reflecting benefits from the prepayment of debt in FY 2022 of FY 2023 debt service.



FY 2023 PRELIMINARY YEAR END RESULTS

Federal operating spending increased by \$5.5 billion over the prior year due predominantly to the following:

- Medicaid (\$5.1 billion higher) primarily attributable to significantly higher claims-based spending (\$3.4 billion) caused by Federal MOE restrictions on disenrollment during the Public Health Emergency and increased rates (\$1.3 billion), higher Fee-for-Service expenditures resulting from increased utilization and price increases (\$1.2 billion) and increased Managed Long-Term Care spending (\$879 million). Additional increased year-to-year spending is attributable to higher COVID eFMAP collections (\$860 million), the claiming of Federal Community First Choice Option credits (\$761 million), and Family Planning credits (\$108 million) that were not claimed by the State in FY 2022.
- School Aid (\$2.3 billion higher) primarily due to increased spending on COVID-19 related grants (\$2.1 billion) and U.S. Department of Agriculture School Lunch Act grants (\$130 million) and ESEA Title grants (\$103 million).
- EP (\$787 million higher) attributable to growth in per member per month costs.
- Mental Hygiene (\$93 million higher) attributable to increased supplemental Federal funds provided through the Community Mental Health Services and Substance Abuse Prevention and Treatment Block Grants.
- Office of Children and Family Services (\$909 million lower) driven by decreased spending on Child Care (\$608 million) and Child Welfare Services (\$295 million).
- Temporary & Disability Assistance (\$657 million lower) due to decreased spending on the ERAP (\$1.1 billion) and Child Care (\$83 million), offset in part by higher spending on the Flexible Fund for Family Services (\$144 million), Pandemic Emergency Assistance (\$126 million), public assistance benefits (\$80 million), Home Energy Assistance (\$72 million) and Supplemental Nutrition Assistance Program (SNAP) administration (\$50 million).
- Public Health (\$226 million lower) due to significant CRF spending activity in FY 2022 (\$149 million), the timing of Federal NPS payments (\$66 million) and a decrease in PS related to Federal credits received last April that resulted in lower-than-normal personal service expenses in the first few months of FY 2022 (\$57 million).
- All Other Education (\$194 million lower) primarily related to the timing of Individuals with Disabilities Education Act grant claims and payments.
- All Other Federal spending (\$741 million lower) due to non-recurring funding of eligible costs through the CRF in FY 2022; partially offset by increased spending on local FEMA pass-through claims for DHSES Disaster Assistance (\$1.4 billion) and Housing and Community Renewal's Homeownership Assistance Fund (HAF) Program (\$340 million).

FISCAL IMPACT ON LOCAL GOVERNMENTS



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

Local Fiscal Year 2024 Fiscal Summary

The overall impact of the FY 2024 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 2024 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 \$53.7 billion in FY 2024 under the Enacted Budget. This represents an increase of \$5.1 billion over the prior year, predominantly due to increases in School Aid.

The second way of measuring the impact of the FY 2024 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 included in this Enacted Budget are considered.

Under these narrower criteria, actions taken in the Enacted Budget result in a year-to-year net positive local impact of over \$3.3 billion for municipalities and school districts for their fiscal years ending in 2024.

- **Support for New York City.** Total State spending on behalf of New York City through major local aid programs is expected to total \$21.8 billion in FY 2024 under the Enacted Budget. This includes \$3.4 billion attributable to the State takeover of local Medicaid growth and \$13.0 billion in School Aid. Total support for New York City is higher than FY 2023 by \$2.06 billion, in large measure due to a year-to-year Foundation Aid increase of \$493 million as well as a \$32 million increase in School Aid expense-based aids and categorical grant programs.

Traditional local impacts presented in the Enacted Budget reflect a net positive impact of \$779 million for the 2024 City Fiscal Year, including \$612 million in negative impacts - \$348 million from retaining ACA and COVID eFMAP local cap reconciliations to offset growth financed by the State, and \$164 million in additional support to the MTA for paratransit costs from New York City. These are offset by almost \$1.39 billion in positive impacts including \$696 million in State support for migrant shelter and Humanitarian Emergency Response and Relief Centers costs, \$40 million in increased funding for discovery reforms for prosecutors, \$37.5 million in increased aid for discovery reform information technology needs, and \$36 million in aid to offset increase assigned counsel 18-b rates.



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 \$6.5 billion in FY 2024 under the Enacted Budget. This includes \$2.98 billion attributable to the State takeover of local Medicaid growth. Total support for counties is higher than FY 2023 by \$617.7 million.

Traditional local impacts result in a net negative impact of \$21.9 million, most of which is due to State retention of benefits associated with the ACA to offset health care spending growth financed by the State, resulting in a negative local impact of over \$200 million. There is a positive impact of \$10 million for increased funding for Code Blue combined, \$37 million for expanded year-round Summer Youth Employment Programs in GIVE communities, as well as \$243 million in investments in various public protection programs, including aid to prosecution for district attorneys, anti-fentanyl grants, GIVE, pre-trial services, aid for parental representation, aid to defense, and aid for discovery reform for defense. This increased funding is partially offset by increased assigned counsel (18-b) rates (-\$112 million), of which the State is paying for half.

- **Support for Other Cities, Towns and Villages.** The Enacted Budget provides over \$1.3 billion in support for towns, villages, and cities other than the City of New York. Traditional local impacts result in a net positive impact of \$53.1 million, due to the City of Albany being provided \$15 million in Miscellaneous Financial Assistance and increased Consolidated Local Street and Highway Improvement and State Touring Routes Aid (\$39.7 million).
- **Support for School Districts.** The Enacted Budget provides \$21.3 billion in aid to school districts outside New York City. Traditional local impacts result in a net positive impact of \$2.4 billion, resulting primarily from a \$2.1 billion Foundation Aid increase, a \$197 million expense-based and categorical aid increase, and \$100 million to expand universal prekindergarten. These are partially offset by a \$29 million negative impact from maintaining the school districts current share of the residential cost for Committees on Special Education (CSE) placements.

**FINANCIAL PLAN
ACCOMPANYING
NOTES**



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

Note 1 — Basis of Accounting

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

Note 2 — Fund Types and Perspectives

The State records its transactions in the following fund types:

Governmental Funds

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

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

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



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

State Operating Funds

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

Proprietary Funds

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

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

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

Fiduciary Funds

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

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

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



Note 3 – Disbursement Descriptions

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

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

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

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

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

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

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

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

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

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

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



Note 4 — Reservations of General Fund Balance

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

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

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

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

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

The following funds of the General Fund are reserved for specified or undesignated purposes:

Debt Management - Reserved for a) payment of principal, interest, or related expenses;

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

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

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



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

Note 5 – Off-Budget Transactions

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

Note 6 – Statewide Cash Flow Administration

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

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

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



Note 7 – Transfer Eliminations

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

Note 8 – FY 2023 Special Revenue Fund Balance Transfer

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

Note 9 - Extraordinary Monetary Settlements Received and Uses

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

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

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



FINANCIAL PLAN ACCOMPANYING NOTES

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



FINANCIAL PLAN ACCOMPANYING NOTES

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

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



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

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



Note 10 – Gaming Receipts

GAMING RECEIPTS (millions of dollars)					
	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
TOTAL RECEIPTS	4,635	4,738	4,617	4,591	4,636
Education	4,388	4,494	4,329	4,338	4,374
Traditional Lottery	2,513	2,554	2,401	2,401	2,401
VLT Gaming	1,000	1,040	1,013	1,014	1,013
Mobile Sports Wagering	729	752	767	775	779
Commercial Gaming (School Aid)	140	142	142	142	175
Interactive Fantasy Sports	6	6	6	6	6
All Other	247	244	288	253	262
Tribal State Compact	201	198	242	207	207
Commercial Gaming (Local)	35	35	35	35	44
Mobile Sports Wagering (Youth Sports)	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	6	6	6	6	6

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

FY 2024 education gaming receipts are projected to increase from FY 2023, due to estimated growth in mobile sports wagering receipts, as well as additional lottery and VLT administrative surplus revenues being available. Rivers, Resorts World Catskills, and del Lago casinos successfully petitioned for a lower slot tax rate of 30 percent for FY 2022 through FY 2026, whereas Tioga was granted a lower slot tax rate of 34.5 percent for FY 2022 only, which was paid out retroactively during FY 2023.

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

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

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

GLOSSARY OF ACRONYMS



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



DOH	Department of Health
DOT	Department of Transportation
DS	Debt Service
DSH	Disproportionate Share Hospital
DSHP	Designated State Healthcare Programs
DTF	Department of Taxation and Finance
EANS	Emergency Assistance for Nonpublic Schools
ECEP	Employer Compensation Expense Program
eFMAP	Enhanced Federal Medical Assistance Percentage
EI	Early Intervention
EP	Essential Plan
EPF	Environmental Protection Fund
EPIC	Elderly Pharmaceutical Insurance Coverage
ERAP	Emergency Rental Assistance Program
ERS	Employees' Retirement System
ESEA	Elementary and Secondary Education Act
ESD	Empire State Development
ESG	Environmental, Social and Governance
ESSER	Elementary and Secondary School Emergency Relief Fund
ESSHI	Empire State Supportive Housing Initiative
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
FFP	Federal Financial Participation
FFY	Federal Fiscal Year (October 1 Through September 30)
FHWA	Federal Highway Administration
FMAP	Federal Medical Assistance Percentage
FOMC	Federal Open Market Committee
FPG	Fortis Property Group
FRB	Financial Restructuring Board
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GASBS	Governmental Accounting Standards Board Statement
GDP	Gross Domestic Product
GEER	Governor's Emergency Education Relief
GIVE	Gun Involved Violence Elimination
GLIP	Group Life Insurance Plan
GPHW	General Public Health Work
GSCs	General State Charges
GSEU	Graduate Student Employees Union
GSI	General Salary Increases
HAF	Homeownership Assistance Fund
HCBS	Home and Community-Based Services
HCRA	Health Care Reform Act
HCTF	Health Care Transformation Fund
HEAP	Home Energy Assistance Program
HESC	Higher Education Services Corporation
HFNY	Healthy Families New York
HMO	Health Maintenance Organization
HPNAP	Hunger Prevention and Nutrition Assistance Program
HUT	Highway Use Tax
ICR	Institutional Cost Reports
IDEA	Individuals with Disabilities Education Act
IGT	Intergovernmental Transfers
IJA	Infrastructure Investment and Jobs Act
IMD	Institutions for Mental Disease



IPCC	Intergovernmental Panel on Climate Change of the United Nations
IRA	Inflation Reduction Act
IRS	Internal Revenue Service
IT	Information Technology
ITS	Information Technology Services
JOLTS	Job Openings and Labor Turnover Survey
JSOC	Joint Security Operations Center
LFY	Local Fiscal Year
LICH	Long Island College Hospital
LLC	Limited Liability Company
LRAP	Landlord Rental Assistance Program
LSA	Local Share Adjustment
LTSS	Long Term Service and Support
LWA	Lost Wages Assistance
M/C	Management Confidential
MCTD	Metropolitan Commuter Transportation District
MCTMT	Metropolitan Commuter Transportation Mobility Tax
MHSF	Mental Hygiene Stabilization Fund
MIF	Mortgage Insurance Fund
MLF	Municipal Liquidity Facility
MOE	Maintenance of Effort
MRT	Medicaid Redesign Team
MRT II	Medicaid Redesign Team II
MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
MTOAF	Mass Transportation Operating Assistance Fund
NAIRU	Non-Accelerating Inflation Rate of Unemployment
NANY	Nurses Across New York
NIPAs	National Income and Product Accounts
NMS	New Medical Site
NPS	Non-Personal Service
NYC	New York City
NYHER	New York Health Equity Reform
NYPA	New York Power Authority
NYS	New York State
NYSCOPBA	New York State Correctional Officers and Police Benevolent Association
NYSE	New York Stock Exchange
NYSHIP	New York State Health Insurance Program
NYSLRS	New York State and Local Retirement System
NYSOH	New York State of Health
NYSPIA	New York State Police Investigators Association
NYSTA	New York State Thruway Authority
NYSTPBA	Police Benevolent Association of the New York State Troopers
NYU	New York University
OAG	Office of the Attorney General
OASAS	Office of Addiction Services and Supports
OCFS	Office of Children and Family Services
OMH	Office of Mental Health
OPEB	Other Post-Employment Benefits
OPWDD	Office for People with Developmental Disabilities
ORP	Optional Retirement Program
OSC	Office of the State Comptroller
OTDA	Office of Temporary and Disability Assistance
PAYGO	Pay-As-You-Go
PBANYS	Police Benevolent Association of New York State
PBT	Petroleum Business Tax
PEF	Public Employees Federation



PFRS	Police and Fire Retirement System
PHE	Public Health Emergency
PIGI	Personal Income Growth Index
PILOT	Payments in Lieu of Taxes
PIT	Personal Income Tax
PMT	Payroll Mobility Tax
PPE	Personal Protective Equipment
PPO	Preferred Provider Organization
PRUCOL	Permanently Residing Under Color of Law
PS	Personal Service
P-TECH	Pathways in Technology Early College High School
PTET	Pass-Through Entity Tax
QCEW	Quarterly Census of Employment and Wages
RBS	RBS Financial Products Inc. (formerly Greenwich Capital Financial Products, Inc.)
RBTF	Revenue Bond Tax Fund
RFP	Request for Proposals
RGGI	Regional Greenhouse Gas Initiative
RHBTF	Retiree Health Benefit Trust Fund
RHC	Robinhood Crypto, LLC
RHY	Runaway Homeless Youth
RSSL	Retirement and Social Security Law
SALT	State and Local Tax
SED	State Education Department
SFE	State Funds Equivalent
SNA	Safety Net Assistance
SFY	State Fiscal Year (April 1 Through March 31)
SHIN-NY	Statewide Health Information Network for New York
SNAP	Supplemental Nutrition Assistance Program
SOFA	State Office for the Aging
SSI	Supplemental Security Income
STAR	School Tax Relief
STCs	Special Terms and Conditions
STEM	Science, Technology, Engineering, and Math
STIP	Short-Term Investment Pool
SUNY	State University of New York
SY	School Year (July 1 through June 30)
TANF	Temporary Assistance for Needy Families
TAP	Tuition Assistance Program
TCJA	Tax Cuts and Jobs Act of 2017
TRS	Teachers' Retirement System
TY	Tax Year (January 1 Through December 31)
UBS	UBS Securities LLC and UBS Real Estate Securities Inc.
UI	Unemployment Insurance
U.S.	United States
UUP	United University Professions
VDC	Voluntary Defined Contribution
VLTs	Video Lottery Terminals
WHO	World Health Organization

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

	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Receipts:				
Taxes:				
Personal Income Tax	24,693	26,060	28,041	33,309
Consumption/Use Taxes	9,797	9,895	10,100	10,312
Business Taxes	15,836	15,257	13,833	8,692
Other Taxes	1,617	1,305	1,365	1,422
Miscellaneous Receipts	3,801	2,772	2,261	1,996
Federal Receipts	2,250	3,645	0	0
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	24,496	25,396	25,858	31,338
PTET in Excess of Revenue Bond Debt Service	6,520	6,320	4,658	(584)
ECEP in Excess of Revenue Bond Debt Service	5	5	5	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,575	8,456	8,469	8,502
Real Estate Taxes in Excess of CW/CA Debt Service	970	1,009	1,091	1,175
All Other	1,938	1,632	1,555	1,417
Total Receipts	100,498	101,752	97,236	97,579
Disbursements:				
Assistance and Grants	75,055	78,717	82,303	86,085
State Operations:				
Personal Service	10,619	10,811	10,887	10,988
Non-Personal Service	2,759	3,826	3,814	3,826
General State Charges	7,587	9,319	10,569	12,010
Transfers to Other Funds:				
Debt Service	217	264	287	337
Capital Projects	4,877	5,410	3,049	2,676
SUNY Operations	1,677	1,718	1,752	1,766
Other Purposes	1,621	1,727	1,713	1,727
Total Disbursements	104,412	111,792	114,374	119,415
Use (Reservation) of Fund Balance:				
Community Projects	2	0	0	0
Consensus Revenue	0	0	0	0
Debt Management	(81)	576	860	0
Economic Uncertainties	0	0	0	0
Extraordinary Monetary Settlements	428	516	286	290
Labor Settlements/Agency Operations	(1,000)	(1,450)	(1,450)	(1,450)
Pandemic Assistance	245	0	0	0
Rainy Day Reserve	0	0	0	0
Tax Stabilization Reserve	0	0	0	0
Timing of PTET/PIT Credits	1,896	424	3,023	9,013
Undesignated Fund Balance	2,424	919	546	545
Total Use (Reservation) of Fund Balance	3,914	985	3,265	8,398
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	0	(9,055)	(13,873)	(13,438)

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Actuals</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	9,161	33,053	23,892	260.8%
Receipts:				
Taxes:				
Personal Income Tax	33,464	27,607	(5,857)	-17.5%
Consumption/Use Taxes	4,721	7,239	2,518	53.3%
Business Taxes	16,697	17,856	1,159	6.9%
Other Taxes	1,407	2,204	797	56.6%
Miscellaneous Receipts	2,325	3,609	1,284	55.2%
Federal Receipts	4,500	2,351	(2,149)	-47.8%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	26,055	20,899	(5,156)	-19.8%
PTET in Excess of Revenue Bond Debt Service	8,215	7,472	(743)	-9.0%
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0.0%
Sales Tax in Excess of LGAC Bond Debt Service	4,121	2,198	(1,923)	-46.7%
Sales Tax in Excess of Revenue Bond Debt Service	5,572	7,291	1,719	30.9%
Real Estate Taxes in Excess of CW/CA Debt Service	1,479	1,180	(299)	-20.2%
All Other	4,254	3,291	(963)	-22.6%
Total Receipts	112,810	103,197	(9,613)	-8.5%
Disbursements:				
Assistance and Grants	58,384	62,852	4,468	7.7%
State Operations:				
Personal Service	8,063	9,464	1,401	17.4%
Non-Personal Service	3,675	3,043	(632)	-17.2%
General State Charges	8,983	9,115	132	1.5%
Transfers to Other Funds:				
Debt Service	340	298	(42)	-12.4%
Capital Projects	6,818	4,649	(2,169)	-31.8%
SUNY Operations	1,385	1,491	106	7.7%
Other Purposes	1,270	1,887	617	48.6%
Total Disbursements	88,918	92,799	3,881	4.4%
Excess (Deficiency) of Receipts Over Disbursements	23,892	10,398	(13,494)	-56.5%
Closing Fund Balance	33,053	43,451	10,398	31.5%
Statutory Reserves				
Community Projects	26	25	(1)	
Contingency Reserve	21	21	0	
Rainy Day Reserve	1,884	4,638	2,754	
Tax Stabilization Reserve	1,435	1,618	183	
Reserved For				
Debt Management	500	2,355	1,855	
Economic Uncertainties	5,665	13,282	7,617	
Extraordinary Monetary Settlements	1,837	1,570	(267)	
Labor Settlements/Agency Operations	275	765	490	
Pandemic Assistance	2,000	245	(1,755)	
Timing of PTET/PIT Credits	16,430	14,358	(2,072)	
Undesignated Fund Balance	2,980	4,574	1,594	

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	33,053	43,451	10,398	31.5%
Receipts:				
Taxes:				
Personal Income Tax	27,607	24,693	(2,914)	-10.6%
Consumption/Use Taxes	7,239	9,797	2,558	35.3%
Business Taxes	17,856	15,836	(2,020)	-11.3%
Other Taxes	2,204	1,617	(587)	-26.6%
Miscellaneous Receipts	3,609	3,801	192	5.3%
Federal Receipts	2,351	2,250	(101)	-4.3%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	20,899	24,496	3,597	17.2%
PTET in Excess of Revenue Bond Debt Service	7,472	6,520	(952)	-12.7%
ECEP in Excess of Revenue Bond Debt Service	0	5	5	0.0%
Sales Tax in Excess of LGAC Bond Debt Service	2,198	0	(2,198)	-100.0%
Sales Tax in Excess of Revenue Bond Debt Service	7,291	8,575	1,284	17.6%
Real Estate Taxes in Excess of CW/CA Debt Service	1,180	970	(210)	-17.8%
All Other	3,291	1,938	(1,353)	-41.1%
Total Receipts	103,197	100,498	(2,699)	-2.6%
Disbursements:				
Assistance and Grants	62,852	75,055	12,203	19.4%
State Operations:				
Personal Service	9,464	10,619	1,155	12.2%
Non-Personal Service	3,043	2,759	(284)	-9.3%
General State Charges	9,115	7,587	(1,528)	-16.8%
Transfers to Other Funds:				
Debt Service	298	217	(81)	-27.2%
Capital Projects	4,649	4,877	228	4.9%
SUNY Operations	1,491	1,677	186	12.5%
Other Purposes	1,887	1,621	(266)	-14.1%
Total Disbursements	92,799	104,412	11,613	12.5%
Excess (Deficiency) of Receipts Over Disbursements	10,398	(3,914)	(14,312)	-137.6%
Closing Fund Balance	43,451	39,537	(3,914)	-9.0%
Statutory Reserves				
Community Projects	25	23	(2)	
Contingency Reserve	21	21	0	
Rainy Day Reserve	4,638	4,638	0	
Tax Stabilization Reserve	1,618	1,618	0	
Reserved For				
Consensus Revenue	0	0	0	
Debt Management	2,355	2,436	81	
Economic Uncertainties	13,282	13,282	0	
Extraordinary Monetary Settlements	1,570	1,142	(428)	
Labor Settlements/Agency Operations	765	1,765	1,000	
Pandemic Assistance	245	0	(245)	
Timing of PTET/PIT Credits	14,358	12,462	(1,896)	
Undesignated Fund Balance	4,574	2,150	(2,424)	

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	FY 2023 Executive	Change	FY 2023 Actuals
Receipts:			
Taxes:			
Personal Income Tax	27,381	226	27,607
Consumption/Use Taxes	7,214	25	7,239
Business Taxes	16,722	1,134	17,856
Other Taxes	2,044	160	2,204
Miscellaneous Receipts	3,032	577	3,609
Federal Receipts	2,350	1	2,351
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	22,079	(1,180)	20,899
PTET in Excess of Revenue Bond Debt Service	6,474	998	7,472
ECEP in Excess of Revenue Bond Debt Service	4	(4)	0
Sales Tax in Excess of LGAC Bond Debt Service	2,198	0	2,198
Sales Tax in Excess of Revenue Bond Debt Service	7,821	(530)	7,291
Real Estate Taxes in Excess of CW/CA Debt Service	1,199	(19)	1,180
All Other	1,844	1,447	3,291
Total Receipts	100,362	2,835	103,197
Disbursements:			
Assistance and Grants	64,472	(1,620)	62,852
State Operations:			
Personal Service	10,421	(957)	9,464
Non-Personal Service	2,593	450	3,043
General State Charges	8,839	276	9,115
Transfers to Other Funds:			
Debt Service	290	8	298
Capital Projects	4,443	206	4,649
SUNY Operations	1,507	(16)	1,491
Other Purposes	1,926	(39)	1,887
Total Disbursements	94,491	(1,692)	92,799
Use (Reservation) of Fund Balance:			
Community Projects	5	(4)	1
Debt Management	(1,855)	0	(1,855)
Economic Uncertainties	(7,405)	(212)	(7,617)
Extraordinary Monetary Settlements	285	(18)	267
Labor Settlements/Agency Operations	(490)	0	(490)
Pandemic Assistance	2,000	(245)	1,755
Rainy Day Reserve	(2,952)	198	(2,754)
Tax Stabilization Reserve	(197)	14	(183)
Timing of PTET/PIT Credits	5,881	(3,809)	2,072
Undesignated Fund Balance	(1,143)	(451)	(1,594)
Total Use (Reservation) of Fund Balance	(5,871)	(4,527)	(10,398)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	0	0	0

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	<u>FY 2023 Enacted</u>	<u>Change</u>	<u>FY 2023 Actuals</u>
Receipts:			
Taxes:			
Personal Income Tax	21,658	5,949	27,607
Consumption/Use Taxes	6,815	424	7,239
Business Taxes	17,249	607	17,856
Other Taxes	1,372	832	2,204
Miscellaneous Receipts	1,768	1,841	3,609
Federal Receipts	2,350	1	2,351
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	17,611	3,288	20,899
PTET in Excess of Revenue Bond Debt Service	7,499	(27)	7,472
ECEP in Excess of Revenue Bond Debt Service	7	(7)	0
Sales Tax in Excess of LGAC Bond Debt Service	2,119	79	2,198
Sales Tax in Excess of Revenue Bond Debt Service	7,055	236	7,291
Real Estate Taxes in Excess of CW/CA Debt Service	1,157	23	1,180
All Other	1,646	1,645	3,291
Total Receipts	<u>88,306</u>	<u>14,891</u>	<u>103,197</u>
Disbursements:			
Assistance and Grants	66,309	(3,457)	62,852
State Operations:			
Personal Service	10,155	(691)	9,464
Non-Personal Service	2,712	331	3,043
General State Charges	8,787	328	9,115
Transfers to Other Funds:			
Debt Service	290	8	298
Capital Projects	4,348	301	4,649
SUNY Operations	1,508	(17)	1,491
Other Purposes	1,994	(107)	1,887
Total Disbursements	<u>96,103</u>	<u>(3,304)</u>	<u>92,799</u>
Use (Reservation) of Fund Balance:			
Community Projects	5	(4)	1
Debt Management	(855)	(1,000)	(1,855)
Economic Uncertainties	(1,905)	(5,712)	(7,617)
Extraordinary Monetary Settlements	293	(26)	267
Labor Settlements/Agency Operations	(600)	110	(490)
Pandemic Assistance	2,000	(245)	1,755
Rainy Day Reserve	(2,952)	198	(2,754)
Tax Stabilization Reserve	(197)	14	(183)
Timing of PTET/PIT Credits	10,088	(8,016)	2,072
Undesignated Fund Balance	1,920	(3,514)	(1,594)
Total Use (Reservation) of Fund Balance	<u>7,797</u>	<u>(18,195)</u>	<u>(10,398)</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>0</u>	<u>0</u>

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

	FY 2024 Executive	Change	FY 2024 Enacted
Receipts:			
Taxes:			
Personal Income Tax	28,417	(3,724)	24,693
Consumption/Use Taxes	9,803	(6)	9,797
Business Taxes	14,546	1,290	15,836
Other Taxes	1,276	341	1,617
Miscellaneous Receipts	2,401	1,400	3,801
Federal Receipts	2,250	0	2,250
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	27,663	(3,167)	24,496
PTET in Excess of Revenue Bond Debt Service	5,730	790	6,520
ECEP in Excess of Revenue Bond Debt Service	4	1	5
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,604	(29)	8,575
Real Estate Taxes in Excess of CW/CA Debt Service	1,078	(108)	970
All Other	1,943	(5)	1,938
Total Receipts	103,715	(3,217)	100,498
Disbursements:			
Assistance and Grants	73,262	1,793	75,055
State Operations:			
Personal Service	10,718	(99)	10,619
Non-Personal Service	3,799	(1,040)	2,759
General State Charges	8,800	(1,213)	7,587
Transfers to Other Funds:			
Debt Service	251	(34)	217
Capital Projects	6,580	(1,703)	4,877
SUNY Operations	1,587	90	1,677
Other Purposes	1,936	(315)	1,621
Total Disbursements	106,933	(2,521)	104,412
Use (Reservation) of Fund Balance:			
Community Projects	3	(1)	2
Consensus Revenue	(800)	800	0
Debt Management	(81)	0	(81)
Extraordinary Monetary Settlements	827	(399)	428
Labor Settlements/Agency Operations	(1,000)	0	(1,000)
Pandemic Assistance	0	245	245
Timing of PTET/PIT Credits	2,296	(400)	1,896
Undesignated Fund Balance	1,973	451	2,424
Total Use (Reservation) of Fund Balance	3,218	696	3,914
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	0	0	0

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

	<u>FY 2025 Executive</u>	<u>Change</u>	<u>FY 2025 Enacted</u>
Receipts:			
Taxes:			
Personal Income Tax	29,566	(3,506)	26,060
Consumption/Use Taxes	9,952	(57)	9,895
Business Taxes	14,227	1,030	15,257
Other Taxes	1,305	0	1,305
Miscellaneous Receipts	2,221	551	2,772
Federal Receipts	3,645	0	3,645
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	28,216	(2,820)	25,396
PTET in Excess of Revenue Bond Debt Service	5,605	715	6,320
ECEP in Excess of Revenue Bond Debt Service	4	1	5
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,559	(103)	8,456
Real Estate Taxes in Excess of CW/CA Debt Service	1,159	(150)	1,009
All Other	2,044	(412)	1,632
Total Receipts	<u>106,503</u>	<u>(4,751)</u>	<u>101,752</u>
Disbursements:			
Assistance and Grants	78,311	406	78,717
State Operations:			
Personal Service	10,759	52	10,811
Non-Personal Service	3,646	180	3,826
General State Charges	10,101	(782)	9,319
Transfers to Other Funds:			
Debt Service	309	(45)	264
Capital Projects	6,143	(733)	5,410
SUNY Operations	1,595	123	1,718
Other Purposes	1,543	184	1,727
Total Disbursements	<u>112,407</u>	<u>(615)</u>	<u>111,792</u>
Use (Reservation) of Fund Balance:			
Debt Management	576	0	576
Extraordinary Monetary Settlements	561	(45)	516
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Timing of PTET/PIT Credits	219	205	424
Undesignated Fund Balance	919	0	919
Total Use (Reservation) of Fund Balance	<u>825</u>	<u>160</u>	<u>985</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(5,079)</u>	<u>(3,976)</u>	<u>(9,055)</u>

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

	FY 2026 Executive	Change	FY 2026 Enacted
Receipts:			
Taxes:			
Personal Income Tax	31,339	(3,298)	28,041
Consumption/Use Taxes	10,203	(103)	10,100
Business Taxes	13,448	385	13,833
Other Taxes	1,365	0	1,365
Miscellaneous Receipts	2,060	201	2,261
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	28,937	(3,079)	25,858
PTET in Excess of Revenue Bond Debt Service	4,263	395	4,658
ECEP in Excess of Revenue Bond Debt Service	4	1	5
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,627	(158)	8,469
Real Estate Taxes in Excess of CW/CA Debt Service	1,243	(152)	1,091
All Other	2,089	(534)	1,555
Total Receipts	103,578	(6,342)	97,236
Disbursements:			
Assistance and Grants	81,832	471	82,303
State Operations:			
Personal Service	10,860	27	10,887
Non-Personal Service	3,763	51	3,814
General State Charges	11,054	(485)	10,569
Transfers to Other Funds:			
Debt Service	330	(43)	287
Capital Projects	3,607	(558)	3,049
SUNY Operations	1,591	161	1,752
Other Purposes	1,527	186	1,713
Total Disbursements	114,564	(190)	114,374
Use (Reservation) of Fund Balance:			
Debt Management	860	0	860
Economic Uncertainties	3,514	(3,514)	0
Extraordinary Monetary Settlements	155	131	286
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Rainy Day Reserve	(3,344)	3,344	0
Tax Stabilization Reserve	(170)	170	0
Timing of PTET/PIT Credits	2,280	743	3,023
Undesignated Fund Balance	544	2	546
Total Use (Reservation) of Fund Balance	2,389	876	3,265
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(8,597)	(5,276)	(13,873)

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

	<u>FY 2027 Executive</u>	<u>Change</u>	<u>FY 2027 Enacted</u>
Receipts:			
Taxes:			
Personal Income Tax	37,681	(4,372)	33,309
Consumption/Use Taxes	10,418	(106)	10,312
Business Taxes	8,708	(16)	8,692
Other Taxes	1,422	0	1,422
Miscellaneous Receipts	1,995	1	1,996
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	35,519	(4,181)	31,338
PTET in Excess of Revenue Bond Debt Service	(602)	18	(584)
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	8,668	(166)	8,502
Real Estate Taxes in Excess of CW/CA Debt Service	1,333	(158)	1,175
All Other	1,974	(557)	1,417
Total Receipts	<u>107,116</u>	<u>(9,537)</u>	<u>97,579</u>
Disbursements:			
Assistance and Grants	85,365	720	86,085
State Operations:			
Personal Service	10,963	25	10,988
Non-Personal Service	3,777	49	3,826
General State Charges	12,645	(635)	12,010
Transfers to Other Funds:			
Debt Service	375	(38)	337
Capital Projects	2,860	(184)	2,676
SUNY Operations	1,606	160	1,766
Other Purposes	1,542	185	1,727
Total Disbursements	<u>119,133</u>	<u>282</u>	<u>119,415</u>
Use (Reservation) of Fund Balance:			
Economic Uncertainties	2,627	(2,627)	0
Extraordinary Monetary Settlements	10	280	290
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Rainy Day Reserve	(2,547)	2,547	0
Tax Stabilization Reserve	(80)	80	0
Timing of PTET/PIT Credits	5,754	3,259	9,013
Undesignated Fund Balance	544	1	545
Total Use (Reservation) of Fund Balance	<u>4,858</u>	<u>3,540</u>	<u>8,398</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(7,159)</u>	<u>(6,279)</u>	<u>(13,438)</u>

CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	52,477	53,108	631	1.2%
Estimated Payments	18,428	12,464	(5,964)	-32.4%
Final Payments	5,367	3,280	(2,087)	-38.9%
Other Payments	1,879	1,611	(268)	-14.3%
Gross Collections	78,151	70,463	(7,688)	-9.8%
State/City Offset	(2,008)	(1,703)	305	15.2%
Refunds	(17,367)	(15,939)	1,428	8.2%
Reported Tax Collections	58,776	52,821	(5,955)	-10.1%
STAR (Dedicated Deposits)	(1,781)	(1,717)	64	3.6%
RBTF (Dedicated Transfers)	(29,388)	(26,411)	2,977	10.1%
Personal Income Tax	27,607	24,693	(2,914)	-10.6%
Sales and Use Tax	17,716	18,444	728	4.1%
Cigarette and Tobacco Taxes	265	265	0	0.0%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	282	284	2	0.7%
Opioid Excise Tax	27	25	(2)	-7.4%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	2	1	(1)	-50.0%
Gross Consumption/Use Taxes	18,292	19,019	727	4.0%
LGAC/STBF (Dedicated Transfers)	(11,053)	(9,222)	1,831	16.6%
Consumption/Use Taxes	7,239	9,797	2,558	35.3%
Corporation Franchise Tax	7,291	6,316	(975)	-13.4%
Corporation and Utilities Tax	408	326	(82)	-20.1%
Insurance Taxes	2,381	2,474	93	3.9%
Bank Tax	304	200	(104)	-34.2%
Pass Through Entity Tax	14,944	13,040	(1,904)	-12.7%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	25,328	22,356	(2,972)	-11.7%
RBTF (Dedicated Transfers)	(7,472)	(6,520)	952	12.7%
Business Taxes	17,856	15,836	(2,020)	-11.3%
Estate Tax	2,185	1,597	(588)	-26.9%
Real Estate Transfer Tax	1,472	1,258	(214)	-14.5%
Employer Compensation Expense Program	7	10	3	42.9%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	13	13	0	0.0%
Other Taxes	2	2	0	0.0%
Gross Other Taxes	3,679	2,880	(799)	-21.7%
Real Estate Transfer Tax (Dedicated)	(1,472)	(1,258)	214	14.5%
RBTF (Dedicated Transfers)	(3)	(5)	(2)	-66.7%
Other Taxes	2,204	1,617	(587)	-26.6%
Payroll Tax	0	0	0	0.0%
Total Taxes	54,906	51,943	(2,963)	-5.4%
Licenses, Fees, Etc.	574	580	6	1.0%
Abandoned Property	714	450	(264)	-37.0%
Motor Vehicle Fees	280	225	(55)	-19.6%
ABC License Fee	70	71	1	1.4%
Reimbursements	323	66	(257)	-79.6%
Investment Income	1,085	2,000	915	84.3%
Extraordinary Settlements	160	33	(127)	-79.4%
Other Transactions	403	376	(27)	-6.7%
Miscellaneous Receipts	3,609	3,801	192	5.3%
Federal Receipts	2,351	2,250	(101)	-4.3%
Total	60,866	57,994	(2,872)	-4.7%

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

	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Taxes:				
Withholdings	53,108	55,686	58,582	61,638
Estimated Payments	12,464	12,010	13,266	21,196
Final Payments	3,280	3,181	3,371	3,567
Other Payments	1,609	1,664	1,719	1,772
Gross Collections	70,461	72,541	76,938	88,173
State/City Offset	(1,703)	(1,732)	(1,831)	(1,969)
Refunds	(15,939)	(15,468)	(15,901)	(16,516)
Reported Tax Collections	52,819	55,341	59,206	69,688
STAR (Dedicated Deposits)	(1,717)	(1,610)	(1,562)	(1,535)
RBTF (Dedicated Transfers)	(26,409)	(27,671)	(29,603)	(34,844)
Personal Income Tax	24,693	26,060	28,041	33,309
Sales and Use Tax	18,444	18,643	19,063	19,493
Cigarette and Tobacco Taxes	265	259	251	243
Vapor Excise Tax	0	0	0	0
Motor Fuel Tax	0	0	0	0
Alcoholic Beverage Taxes	284	287	289	293
Opioid Excise Tax	25	25	25	25
Medical Cannabis Excise Tax	0	0	0	0
Adult Use Cannabis Tax	0	0	0	0
Highway Use Tax	0	0	0	0
Auto Rental Tax	0	0	0	0
Peer to Peer Car Sharing Tax	1	3	4	5
Gross Consumption/Use Taxes	19,019	19,217	19,632	20,059
LGAC/STBF (Dedicated Transfers)	(9,222)	(9,322)	(9,532)	(9,747)
Consumption/Use Taxes	9,797	9,895	10,100	10,312
Corporation Franchise Tax	6,316	5,961	6,176	6,159
Corporation and Utilities Tax	326	413	399	402
Insurance Taxes	2,474	2,563	2,600	2,715
Bank Tax	200	0	0	0
Pass Through Entity Tax	13,040	12,640	9,316	(1,168)
Petroleum Business Tax	0	0	0	0
Gross Business Taxes	22,356	21,577	18,491	8,108
RBTF (Dedicated Transfers)	(6,520)	(6,320)	(4,658)	584
Business Taxes	15,836	15,257	13,833	8,692
Estate Tax	1,597	1,285	1,345	1,407
Real Estate Transfer Tax	1,258	1,299	1,380	1,465
Employer Compensation Expense Program	10	10	10	0
Gift Tax	0	0	0	0
Real Property Gains Tax	0	0	0	0
Pari-Mutuel Taxes	13	13	13	13
Other Taxes	2	2	2	2
Gross Other Taxes	2,880	2,609	2,750	2,887
Real Estate Transfer Tax (Dedicated)	(1,258)	(1,299)	(1,380)	(1,465)
RBTF (Dedicated Transfers)	(5)	(5)	(5)	0
Other Taxes	1,617	1,305	1,365	1,422
Payroll Tax	0	0	0	0
Total Taxes	51,943	52,517	53,339	53,735
Licenses, Fees, Etc.	580	631	631	629
Abandoned Property	450	450	450	450
Motor Vehicle Fees	225	237	279	318
ABC License Fee	71	72	72	70
Reimbursements	66	66	66	66
Investment Income	2,000	950	400	100
Extraordinary Settlements	33	0	0	0
Other Transactions	376	366	363	363
Miscellaneous Receipts	3,801	2,772	2,261	1,996
Federal Receipts	2,250	3,645	0	0
Total	57,994	58,934	55,600	55,731

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

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

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

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

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Opening Fund Balance	43,451	9,113	159	52,723
Receipts:				
Taxes	51,943	6,342	43,157	101,442
Miscellaneous Receipts	3,801	14,662	378	18,841
Federal Receipts	2,250	(17)	67	2,300
Total Receipts	57,994	20,987	43,602	122,583
Disbursements:				
Assistance and Grants	75,055	16,503	0	91,558
State Operations:				
Personal Service	10,619	5,404	0	16,023
Non-Personal Service	2,759	3,242	47	6,048
General State Charges	7,587	1,217	0	8,804
Debt Service	0	0	2,898	2,898
Capital Projects	0	0	0	0
Total Disbursements	96,020	26,366	2,945	125,331
Other Financing Sources (Uses):				
Transfers from Other Funds	42,504	3,233	1,929	47,666
Transfers to Other Funds	(8,392)	1,076	(42,573)	(49,889)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	34,112	4,309	(40,644)	(2,223)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(3,914)	(1,070)	13	(4,971)
Closing Fund Balance	39,537	8,043	172	47,752

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	52,517	6,316	44,360	103,193
Miscellaneous Receipts	2,772	13,695	385	16,852
Federal Receipts	3,645	(17)	62	3,690
Total Receipts	58,934	19,994	44,807	123,735
Disbursements:				
Assistance and Grants	78,717	16,073	0	94,790
State Operations:				
Personal Service	10,811	5,300	0	16,111
Non-Personal Service	3,826	3,082	49	6,957
General State Charges	9,319	1,236	0	10,555
Debt Service	0	0	3,518	3,518
Capital Projects	0	0	0	0
Total Disbursements	102,673	25,691	3,567	131,931
Other Financing Sources (Uses):				
Transfers from Other Funds	42,818	3,389	1,654	47,861
Transfers to Other Funds	(9,119)	1,126	(42,884)	(50,877)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	33,699	4,515	(41,230)	(3,016)
Use (Reservation) of Fund Balance:				
Debt Management	576	0	0	576
Extraordinary Monetary Settlements	516	0	0	516
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Timing of PTET/PIT Credits	424	0	0	424
Undesignated Fund Balance	919	0	0	919
Total Use (Reservation) of Fund Balance	985	0	0	985
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(9,055)	(1,182)	10	(10,227)

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	53,339	6,423	44,921	104,683
Miscellaneous Receipts	2,261	15,019	395	17,675
Federal Receipts	0	(17)	58	41
Total Receipts	55,600	21,425	45,374	122,399
Disbursements:				
Assistance and Grants	82,303	16,032	0	98,335
State Operations:				
Personal Service	10,887	5,471	0	16,358
Non-Personal Service	3,814	4,229	49	8,092
General State Charges	10,569	1,256	0	11,825
Debt Service	0	0	5,158	5,158
Capital Projects	0	0	0	0
Total Disbursements	107,573	26,988	5,207	139,768
Other Financing Sources (Uses):				
Transfers from Other Funds	41,636	3,408	1,615	46,659
Transfers to Other Funds	(6,801)	1,306	(41,755)	(47,250)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	34,835	4,714	(40,140)	(591)
Use (Reservation) of Fund Balance:				
Debt Management	860	0	0	860
Extraordinary Monetary Settlements	286	0	0	286
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Timing of PTET/PIT Credits	3,023	0	0	3,023
Undesignated Fund Balance	546	0	0	546
Total Use (Reservation) of Fund Balance	3,265	0	0	3,265
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(13,873)	(849)	27	(14,695)

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	53,735	6,594	45,215	105,544
Miscellaneous Receipts	1,996	15,489	410	17,895
Federal Receipts	0	(17)	53	36
Total Receipts	55,731	22,066	45,678	123,475
Disbursements:				
Assistance and Grants	86,085	16,384	0	102,469
State Operations:				
Personal Service	10,988	5,614	0	16,602
Non-Personal Service	3,826	4,321	49	8,196
General State Charges	12,010	1,280	0	13,290
Debt Service	0	0	5,177	5,177
Capital Projects	0	0	0	0
Total Disbursements	112,909	27,599	5,226	145,734
Other Financing Sources (Uses):				
Transfers from Other Funds	41,848	3,458	1,706	47,012
Transfers to Other Funds	(6,506)	1,301	(42,124)	(47,329)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	35,342	4,759	(40,418)	(317)
Use (Reservation) of Fund Balance:				
Extraordinary Monetary Settlements	290	0	0	290
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Timing of PTET/PIT Credits	9,013	0	0	9,013
Undesignated Fund Balance	545	0	0	545
Total Use (Reservation) of Fund Balance	8,398	0	0	8,398
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(13,438)	(774)	34	(14,178)

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	40,767	52,723	11,956	29.3%
Receipts:				
Taxes	110,398	101,442	(8,956)	-8.1%
Miscellaneous Receipts	24,902	18,841	(6,061)	-24.3%
Federal Receipts	2,420	2,300	(120)	-5.0%
Total Receipts	137,720	122,583	(15,137)	-11.0%
Disbursements:				
Assistance and Grants	81,877	91,558	9,681	11.8%
State Operations:				
Personal Service	14,840	16,023	1,183	8.0%
Non-Personal Service	6,350	6,048	(302)	-4.8%
General State Charges	10,203	8,804	(1,399)	-13.7%
Debt Service	10,481	2,898	(7,583)	-72.3%
Capital Projects	0	0	0	0.0%
Total Disbursements	123,751	125,331	1,580	1.3%
Other Financing Sources (Uses):				
Transfers from Other Funds	47,261	47,666	405	0.9%
Transfers to Other Funds	(49,274)	(49,889)	(615)	-1.2%
Bond and Note Proceeds	0	0	0	0.0%
Net Other Financing Sources (Uses)	(2,013)	(2,223)	(210)	-10.4%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	11,956	(4,971)	(16,927)	-141.6%
Closing Fund Balance	52,723	47,752	(4,971)	-9.4%

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

	FY 2023 Executive	Change	FY 2023 Actuals
Opening Fund Balance	40,767	0	40,767
Receipts:			
Taxes	107,545	2,853	110,398
Miscellaneous Receipts	20,418	4,484	24,902
Federal Receipts	2,402	18	2,420
Total Receipts	130,365	7,355	137,720
Disbursements:			
Assistance and Grants	83,271	(1,394)	81,877
State Operations:			
Personal Service	15,581	(741)	14,840
Non-Personal Service	5,332	1,018	6,350
General State Charges	10,028	175	10,203
Debt Service	8,491	1,990	10,481
Capital Projects	0	0	0
Total Disbursements	122,703	1,048	123,751
Other Financing Sources (Uses):			
Transfers from Other Funds	46,622	639	47,261
Transfers to Other Funds	(48,415)	(859)	(49,274)
Bond and Note Proceeds	0	0	0
Net Other Financing Sources (Uses)	(1,793)	(220)	(2,013)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	5,869	6,087	11,956
Closing Fund Balance	46,636	6,087	52,723

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

	<u>FY 2023 Enacted</u>	<u>Change</u>	<u>FY 2023 Actuals</u>
Opening Fund Balance	40,767	0	40,767
Receipts:			
Taxes	96,094	14,304	110,398
Miscellaneous Receipts	17,541	7,361	24,902
Federal Receipts	2,402	18	2,420
Total Receipts	116,037	21,683	137,720
Disbursements:			
Assistance and Grants	84,658	(2,781)	81,877
State Operations:			
Personal Service	15,182	(342)	14,840
Non-Personal Service	5,339	1,011	6,350
General State Charges	9,950	253	10,203
Debt Service	7,612	2,869	10,481
Capital Projects	0	0	0
Total Disbursements	122,741	1,010	123,751
Other Financing Sources (Uses):			
Transfers from Other Funds	42,229	5,032	47,261
Transfers to Other Funds	(43,900)	(5,374)	(49,274)
Bond and Note Proceeds	0	0	0
Net Other Financing Sources (Uses)	(1,671)	(342)	(2,013)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(8,375)	20,331	11,956
Closing Fund Balance	32,392	20,331	52,723

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

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

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2023
(millions of dollars)

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

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Opening Fund Balance	43,451	23,939	(1,594)	159	65,955
Receipts:					
Taxes	51,943	6,342	1,505	43,157	102,947
Miscellaneous Receipts	3,801	15,029	7,629	378	26,837
Federal Receipts	2,250	87,040	3,297	67	92,654
Total Receipts	57,994	108,411	12,431	43,602	222,438
Disbursements:					
Assistance and Grants	75,055	98,988	5,329	0	179,372
State Operations:					
Personal Service	10,619	6,100	0	0	16,719
Non-Personal Service	2,759	6,141	0	47	8,947
General State Charges	7,587	1,608	0	0	9,195
Debt Service	0	0	0	2,898	2,898
Capital Projects	0	0	11,882	0	11,882
Total Disbursements	96,020	112,837	17,211	2,945	229,013
Other Financing Sources (Uses):					
Transfers from Other Funds	42,504	3,233	5,260	1,929	52,926
Transfers to Other Funds	(8,392)	(1,305)	(907)	(42,573)	(53,177)
Bond and Note Proceeds	0	0	368	0	368
Net Other Financing Sources (Uses)	34,112	1,928	4,721	(40,644)	117
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(3,914)	(2,498)	(59)	13	(6,458)
Closing Fund Balance	39,537	21,441	(1,653)	172	59,497

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	52,517	6,316	1,503	44,360	104,696
Miscellaneous Receipts	2,772	14,033	10,752	385	27,942
Federal Receipts	3,645	77,230	3,540	62	84,477
Total Receipts	58,934	97,579	15,795	44,807	217,115
Disbursements:					
Assistance and Grants	78,717	91,330	7,420	0	177,467
State Operations:					
Personal Service	10,811	5,999	0	0	16,810
Non-Personal Service	3,826	5,004	0	49	8,879
General State Charges	9,319	1,628	0	0	10,947
Debt Service	0	0	0	3,518	3,518
Capital Projects	0	0	13,997	0	13,997
Total Disbursements	102,673	103,961	21,417	3,567	231,618
Other Financing Sources (Uses):					
Transfers from Other Funds	42,818	3,389	5,806	1,654	53,667
Transfers to Other Funds	(9,119)	(919)	(996)	(42,884)	(53,918)
Bond and Note Proceeds	0	0	505	0	505
Net Other Financing Sources (Uses)	33,699	2,470	5,315	(41,230)	254
Use (Reservation) of Fund Balance:					
Debt Management	576	0	0	0	576
Extraordinary Monetary Settlements	516	0	0	0	516
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Timing of PTET/PIT Credits	424	0	0	0	424
Undesignated Fund Balance	919	0	0	0	919
Total Use (Reservation) of Fund Balance	985	0	0	0	985
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(9,055)	(3,912)	(307)	10	(13,264)

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	53,339	6,423	1,495	44,921	106,178
Miscellaneous Receipts	2,261	15,316	11,262	395	29,234
Federal Receipts	0	78,911	3,609	58	82,578
Total Receipts	55,600	100,650	16,366	45,374	217,990
Disbursements:					
Assistance and Grants	82,303	89,758	7,870	0	179,931
State Operations:					
Personal Service	10,887	6,172	0	0	17,059
Non-Personal Service	3,814	5,920	0	49	9,783
General State Charges	10,569	1,650	0	0	12,219
Debt Service	0	0	0	5,158	5,158
Capital Projects	0	0	11,587	0	11,587
Total Disbursements	107,573	103,500	19,457	5,207	235,737
Other Financing Sources (Uses):					
Transfers from Other Funds	41,636	3,408	3,412	1,615	50,071
Transfers to Other Funds	(6,801)	(712)	(1,057)	(41,755)	(50,325)
Bond and Note Proceeds	0	0	498	0	498
Net Other Financing Sources (Uses)	34,835	2,696	2,853	(40,140)	244
Use (Reservation) of Fund Balance:					
Debt Management	860	0	0	0	860
Extraordinary Monetary Settlements	286	0	0	0	286
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Timing of PTET/PIT Credits	3,023	0	0	0	3,023
Undesignated Fund Balance	546	0	0	0	546
Total Use (Reservation) of Fund Balance	3,265	0	0	0	3,265
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(13,873)	(154)	(238)	27	(14,238)

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	53,735	6,594	1,490	45,215	107,034
Miscellaneous Receipts	1,996	15,778	11,265	410	29,449
Federal Receipts	0	80,621	3,474	53	84,148
Total Receipts	55,731	102,993	16,229	45,678	220,631
Disbursements:					
Assistance and Grants	86,085	92,205	7,893	0	186,183
State Operations:					
Personal Service	10,988	6,318	0	0	17,306
Non-Personal Service	3,826	6,050	0	49	9,925
General State Charges	12,010	1,675	0	0	13,685
Debt Service	0	0	0	5,177	5,177
Capital Projects	0	0	10,879	0	10,879
Total Disbursements	112,909	106,248	18,772	5,226	243,155
Other Financing Sources (Uses):					
Transfers from Other Funds	41,848	3,458	3,034	1,706	50,046
Transfers to Other Funds	(6,506)	(723)	(941)	(42,124)	(50,294)
Bond and Note Proceeds	0	0	408	0	408
Net Other Financing Sources (Uses)	35,342	2,735	2,501	(40,418)	160
Use (Reservation) of Fund Balance:					
Extraordinary Monetary Settlements	290	0	0	0	290
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Timing of PTET/PIT Credits	9,013	0	0	0	9,013
Undesignated Fund Balance	545	0	0	0	545
Total Use (Reservation) of Fund Balance	8,398	0	0	0	8,398
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(13,438)	(520)	(42)	34	(13,966)

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	53,549	65,955	12,406	23.2%
Receipts:				
Taxes	111,657	102,947	(8,710)	-7.8%
Miscellaneous Receipts	31,842	26,837	(5,005)	-15.7%
Federal Receipts	89,563	92,654	3,091	3.5%
Total Receipts	233,062	222,438	(10,624)	-4.6%
Disbursements:				
Assistance and Grants	167,656	179,372	11,716	7.0%
State Operations:				
Personal Service	15,544	16,719	1,175	7.6%
Non-Personal Service	7,981	8,947	966	12.1%
General State Charges	10,588	9,195	(1,393)	-13.2%
Debt Service	10,481	2,898	(7,583)	-72.3%
Capital Projects	8,212	11,882	3,670	44.7%
Total Disbursements	220,462	229,013	8,551	3.9%
Other Financing Sources (Uses):				
Transfers from Other Funds	52,323	52,926	603	1.2%
Transfers to Other Funds	(52,517)	(53,177)	(660)	-1.3%
Bond and Note Proceeds	0	368	368	0.0%
Net Other Financing Sources (Uses)	(194)	117	311	160.3%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	12,406	(6,458)	(18,864)	-152.1%
Closing Fund Balance	65,955	59,497	(6,458)	-9.8%

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	<u>FY 2023</u> <u>Executive</u>	<u>Change</u>	<u>FY 2023</u> <u>Actuals</u>
Opening Fund Balance	53,549	0	53,549
Receipts:			
Taxes	108,791	2,866	111,657
Miscellaneous Receipts	28,704	3,138	31,842
Federal Receipts	89,542	21	89,563
Total Receipts	227,037	6,025	233,062
Disbursements:			
Assistance and Grants	167,133	523	167,656
State Operations:			
Personal Service	16,293	(749)	15,544
Non-Personal Service	8,076	(95)	7,981
General State Charges	10,414	174	10,588
Debt Service	8,491	1,990	10,481
Capital Projects	11,157	(2,945)	8,212
Total Disbursements	221,564	(1,102)	220,462
Other Financing Sources (Uses):			
Transfers from Other Funds	51,467	856	52,323
Transfers to Other Funds	(51,665)	(852)	(52,517)
Bond and Note Proceeds	218	(218)	0
Net Other Financing Sources (Uses)	20	(214)	(194)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	5,493	6,913	12,406
Closing Fund Balance	59,042	6,913	65,955

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	<u>FY 2023</u> <u>Enacted</u>	<u>Change</u>	<u>FY 2023</u> <u>Actuals</u>
Opening Fund Balance	53,549	0	53,549
Receipts:			
Taxes	97,368	14,289	111,657
Miscellaneous Receipts	27,107	4,735	31,842
Federal Receipts	87,786	1,777	89,563
Total Receipts	212,261	20,801	233,062
Disbursements:			
Assistance and Grants	168,467	(811)	167,656
State Operations:			
Personal Service	15,871	(327)	15,544
Non-Personal Service	8,071	(90)	7,981
General State Charges	10,336	252	10,588
Debt Service	7,612	2,869	10,481
Capital Projects	11,832	(3,620)	8,212
Total Disbursements	222,189	(1,727)	220,462
Other Financing Sources (Uses):			
Transfers from Other Funds	46,969	5,354	52,323
Transfers to Other Funds	(47,218)	(5,299)	(52,517)
Bond and Note Proceeds	433	(433)	0
Net Other Financing Sources (Uses)	184	(378)	(194)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(9,744)	22,150	12,406
Closing Fund Balance	43,805	22,150	65,955

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	52,477	0	0	0	52,477
Estimated Payments	18,428	0	0	0	18,428
Final Payments	5,367	0	0	0	5,367
Other Payments	1,879	0	0	0	1,879
Gross Collections	78,151	0	0	0	78,151
State/City Offset	(2,008)	0	0	0	(2,008)
Refunds	(17,367)	0	0	0	(17,367)
Reported Tax Collections	58,776	0	0	0	58,776
STAR (Dedicated Deposits)	(1,781)	1,781	0	0	0
RBTF (Dedicated Transfers)	(29,388)	0	0	29,388	0
Personal Income Tax	27,607	1,781	0	29,388	58,776
Sales and Use Tax	17,716	1,217	0	0	18,933
Cigarette and Tobacco Taxes	264	594	0	0	858
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	38	141	0	179
Alcoholic Beverage Taxes	282	0	0	0	282
Opioid Excise Tax	27	0	0	0	27
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	0	0	0	0
Highway Use Tax	0	1	142	0	143
Auto Rental Tax	0	28	94	0	122
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	18,291	1,916	377	0	20,584
LGAC/STBF (Dedicated Transfers)	(11,052)	0	0	11,053	1
Consumption/Use Taxes	7,239	1,916	377	11,053	20,585
Corporation Franchise Tax	7,291	1,726	0	0	9,017
Corporation and Utilities Tax	408	107	10	0	525
Insurance Taxes	2,381	300	0	0	2,681
Bank Tax	304	51	0	0	355
Pass Through Entity Tax	14,944	0	0	0	14,944
Petroleum Business Tax	0	480	615	0	1,095
Gross Business Taxes	25,328	2,664	625	0	28,617
RBTF (Dedicated Transfers)	(7,472)	0	0	7,472	0
Business Taxes	17,856	2,664	625	7,472	28,617
Estate Tax	2,185	0	0	0	2,185
Real Estate Transfer Tax	1,472	0	0	0	1,472
Employer Compensation Expense Program	7	0	0	0	7
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	3,679	0	0	0	3,679
Real Estate Transfer Tax (Dedicated)	(1,472)	0	257	1,215	0
RBTF (Dedicated Transfers)	(3)	0	0	3	0
Other Taxes	2,204	0	257	1,218	3,679
Payroll Tax	0	0	0	0	0
Total Taxes	54,906	6,361	1,259	49,131	111,657
Licenses, Fees, Etc.	574	0	0	0	574
Abandoned Property	714	0	0	0	714
Motor Vehicle Fees	280	204	703	0	1,187
ABC License Fee	70	0	0	0	70
Reimbursements	323	0	0	0	323
Investment Income	1,085	0	0	0	1,085
Extraordinary Settlements	160	0	0	0	160
Other Transactions	403	21,210	5,660	456	27,729
Miscellaneous Receipts	3,609	21,414	6,363	456	31,842
Federal Receipts	2,351	84,618	2,523	71	89,563
Total	60,866	112,393	10,145	49,658	233,062

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	53,108	0	0	0	53,108
Estimated Payments	12,464	0	0	0	12,464
Final Payments	3,280	0	0	0	3,280
Other Payments	1,609	0	0	0	1,609
Gross Collections	70,461	0	0	0	70,461
State/City Offset	(1,703)	0	0	0	(1,703)
Refunds	(15,939)	0	0	0	(15,939)
Reported Tax Collections	52,819	0	0	0	52,819
STAR (Dedicated Deposits)	(1,717)	1,717	0	0	0
RBTF (Dedicated Transfers)	(26,409)	0	0	26,409	0
Personal Income Tax	24,693	1,717	0	26,409	52,819
Sales and Use Tax	18,444	1,280	0	0	19,724
Cigarette and Tobacco Taxes	265	558	0	0	823
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	105	385	0	490
Alcoholic Beverage Taxes	284	0	0	0	284
Opioid Excise Tax	25	0	0	0	25
Medical Cannabis Excise Tax	0	12	0	0	12
Adult Use Cannabis Tax	0	70	0	0	70
Highway Use Tax	0	0	141	0	141
Auto Rental Tax	0	27	92	0	119
Peer to Peer Car Sharing Tax	1	1	0	0	2
Gross Consumption/Use Taxes	19,019	2,078	618	0	21,715
LGAC/STBF (Dedicated Transfers)	(9,222)	0	0	9,222	0
Consumption/Use Taxes	9,797	2,078	618	9,222	21,715
Corporation Franchise Tax	6,316	1,629	0	0	7,945
Corporation and Utilities Tax	326	95	10	0	431
Insurance Taxes	2,474	301	0	0	2,775
Bank Tax	200	36	0	0	236
Pass Through Entity Tax	13,040	0	0	0	13,040
Petroleum Business Tax	0	486	620	0	1,106
Gross Business Taxes	22,356	2,547	630	0	25,533
RBTF (Dedicated Transfers)	(6,520)	0	0	6,520	0
Business Taxes	15,836	2,547	630	6,520	25,533
Estate Tax	1,597	0	0	0	1,597
Real Estate Transfer Tax	1,258	0	0	0	1,258
Employer Compensation Expense Program	10	0	0	0	10
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,880	0	0	0	2,880
Real Estate Transfer Tax (Dedicated)	(1,258)	0	257	1,001	0
RBTF (Dedicated Transfers)	(5)	0	0	5	0
Other Taxes	1,617	0	257	1,006	2,880
Payroll Tax	0	0	0	0	0
Total Taxes	51,943	6,342	1,505	43,157	102,947
Licenses, Fees, Etc.	580	0	0	0	580
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	225	192	719	0	1,136
ABC License Fee	71	0	0	0	71
Reimbursements	66	0	0	0	66
Investment Income	2,000	0	0	0	2,000
Extraordinary Settlements	33	0	0	0	33
Other Transactions	376	14,837	6,910	378	22,501
Miscellaneous Receipts	3,801	15,029	7,629	378	26,837
Federal Receipts	2,250	87,040	3,297	67	92,654
Total	57,994	108,411	12,431	43,602	222,438

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	55,686	0	0	0	55,686
Estimated Payments	12,010	0	0	0	12,010
Final Payments	3,181	0	0	0	3,181
Other Payments	1,664	0	0	0	1,664
Gross Collections	72,541	0	0	0	72,541
State/City Offset	(1,732)	0	0	0	(1,732)
Refunds	(15,468)	0	0	0	(15,468)
Reported Tax Collections	55,341	0	0	0	55,341
STAR (Dedicated Deposits)	(1,610)	1,610	0	0	0
RBTF (Dedicated Transfers)	(27,671)	0	0	27,671	0
Personal Income Tax	26,060	1,610	0	27,671	55,341
Sales and Use Tax	18,643	1,288	0	0	19,931
Cigarette and Tobacco Taxes	259	525	0	0	784
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	105	386	0	491
Alcoholic Beverage Taxes	287	0	0	0	287
Opioid Excise Tax	25	0	0	0	25
Medical Cannabis Excise Tax	0	12	0	0	12
Adult Use Cannabis Tax	0	158	0	0	158
Highway Use Tax	0	1	142	0	143
Auto Rental Tax	0	27	88	0	115
Peer to Peer Car Sharing Tax	3	1	0	0	4
Gross Consumption/Use Taxes	19,217	2,142	616	0	21,975
LGAC/STBF (Dedicated Transfers)	(9,322)	0	0	9,322	0
Consumption/Use Taxes	9,895	2,142	616	9,322	21,975
Corporation Franchise Tax	5,961	1,670	0	0	7,631
Corporation and Utilities Tax	413	112	10	0	535
Insurance Taxes	2,563	295	0	0	2,858
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	12,640	0	0	0	12,640
Petroleum Business Tax	0	487	620	0	1,107
Gross Business Taxes	21,577	2,564	630	0	24,771
RBTF (Dedicated Transfers)	(6,320)	0	0	6,320	0
Business Taxes	15,257	2,564	630	6,320	24,771
Estate Tax	1,285	0	0	0	1,285
Real Estate Transfer Tax	1,299	0	0	0	1,299
Employer Compensation Expense Program	10	0	0	0	10
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,609	0	0	0	2,609
Real Estate Transfer Tax (Dedicated)	(1,299)	0	257	1,042	0
RBTF (Dedicated Transfers)	(5)	0	0	5	0
Other Taxes	1,305	0	257	1,047	2,609
Payroll Tax	0	0	0	0	0
Total Taxes	52,517	6,316	1,503	44,360	104,696
Licenses, Fees, Etc.	631	0	0	0	631
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	237	201	782	0	1,220
ABC License Fee	72	0	0	0	72
Reimbursements	66	0	0	0	66
Investment Income	950	0	0	0	950
Extraordinary Settlements	0	0	0	0	0
Other Transactions	366	13,832	9,970	385	24,553
Miscellaneous Receipts	2,772	14,033	10,752	385	27,942
Federal Receipts	3,645	77,230	3,540	62	84,477
Total	58,934	97,579	15,795	44,807	217,115

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	58,582	0	0	0	58,582
Estimated Payments	13,266	0	0	0	13,266
Final Payments	3,371	0	0	0	3,371
Other Payments	1,719	0	0	0	1,719
Gross Collections	76,938	0	0	0	76,938
State/City Offset	(1,831)	0	0	0	(1,831)
Refunds	(15,901)	0	0	0	(15,901)
Reported Tax Collections	59,206	0	0	0	59,206
STAR (Dedicated Deposits)	(1,562)	1,562	0	0	0
RBTF (Dedicated Transfers)	(29,603)	0	0	29,603	0
Personal Income Tax	28,041	1,562	0	29,603	59,206
Sales and Use Tax	19,063	1,317	0	0	20,380
Cigarette and Tobacco Taxes	251	500	0	0	751
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	104	382	0	486
Alcoholic Beverage Taxes	289	0	0	0	289
Opioid Excise Tax	25	0	0	0	25
Medical Cannabis Excise Tax	0	12	0	0	12
Adult Use Cannabis Tax	0	245	0	0	245
Highway Use Tax	0	0	143	0	143
Auto Rental Tax	0	27	89	0	116
Peer to Peer Car Sharing Tax	4	1	0	0	5
Gross Consumption/Use Taxes	19,632	2,231	614	0	22,477
LGAC/STBF (Dedicated Transfers)	(9,532)	0	0	9,532	0
Consumption/Use Taxes	10,100	2,231	614	9,532	22,477
Corporation Franchise Tax	6,176	1,739	0	0	7,915
Corporation and Utilities Tax	399	109	10	0	518
Insurance Taxes	2,600	299	0	0	2,899
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	9,316	0	0	0	9,316
Petroleum Business Tax	0	483	614	0	1,097
Gross Business Taxes	18,491	2,630	624	0	21,745
RBTF (Dedicated Transfers)	(4,658)	0	0	4,658	0
Business Taxes	13,833	2,630	624	4,658	21,745
Estate Tax	1,345	0	0	0	1,345
Real Estate Transfer Tax	1,380	0	0	0	1,380
Employer Compensation Expense Program	10	0	0	0	10
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,750	0	0	0	2,750
Real Estate Transfer Tax (Dedicated)	(1,380)	0	257	1,123	0
RBTF (Dedicated Transfers)	(5)	0	0	5	0
Other Taxes	1,365	0	257	1,128	2,750
Payroll Tax	0	0	0	0	0
Total Taxes	53,339	6,423	1,495	44,921	106,178
Licenses, Fees, Etc.	631	0	0	0	631
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	279	200	779	0	1,258
ABC License Fee	72	0	0	0	72
Reimbursements	66	0	0	0	66
Investment Income	400	0	0	0	400
Extraordinary Settlements	0	0	0	0	0
Other Transactions	363	15,116	10,483	395	26,357
Miscellaneous Receipts	2,261	15,316	11,262	395	29,234
Federal Receipts	0	78,911	3,609	58	82,578
Total	55,600	100,650	16,366	45,374	217,990

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	61,638	0	0	0	61,638
Estimated Payments	21,196	0	0	0	21,196
Final Payments	3,567	0	0	0	3,567
Other Payments	1,772	0	0	0	1,772
Gross Collections	88,173	0	0	0	88,173
State/City Offset	(1,969)	0	0	0	(1,969)
Refunds	(16,516)	0	0	0	(16,516)
Reported Tax Collections	69,688	0	0	0	69,688
STAR (Dedicated Deposits)	(1,535)	1,535	0	0	0
RBTF (Dedicated Transfers)	(34,844)	0	0	34,844	0
Personal Income Tax	33,309	1,535	0	34,844	69,688
Sales and Use Tax	19,493	1,348	0	0	20,841
Cigarette and Tobacco Taxes	243	477	0	0	720
Vapor Excise Tax	0	25	0	0	25
Motor Fuel Tax	0	103	379	0	482
Alcoholic Beverage Taxes	293	0	0	0	293
Opioid Excise Tax	25	0	0	0	25
Medical Cannabis Excise Tax	0	12	0	0	12
Adult Use Cannabis Tax	0	339	0	0	339
Highway Use Tax	0	0	144	0	144
Auto Rental Tax	0	28	91	0	119
Peer to Peer Car Sharing Tax	5	1	0	0	6
Gross Consumption/Use Taxes	20,059	2,333	614	0	23,006
LGAC/STBF (Dedicated Transfers)	(9,747)	0	0	9,747	0
Consumption/Use Taxes	10,312	2,333	614	9,747	23,006
Corporation Franchise Tax	6,159	1,822	0	0	7,981
Corporation and Utilities Tax	402	111	10	0	523
Insurance Taxes	2,715	315	0	0	3,030
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	(1,168)	0	0	0	(1,168)
Petroleum Business Tax	0	478	609	0	1,087
Gross Business Taxes	8,108	2,726	619	0	11,453
RBTF (Dedicated Transfers)	584	0	0	(584)	0
Business Taxes	8,692	2,726	619	(584)	11,453
Estate Tax	1,407	0	0	0	1,407
Real Estate Transfer Tax	1,465	0	0	0	1,465
Employer Compensation Expense Program	0	0	0	0	0
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,887	0	0	0	2,887
Real Estate Transfer Tax (Dedicated)	(1,465)	0	257	1,208	0
RBTF (Dedicated Transfers)	0	0	0	0	0
Other Taxes	1,422	0	257	1,208	2,887
Payroll Tax	0	0	0	0	0
Total Taxes	53,735	6,594	1,490	45,215	107,034
Licenses, Fees, Etc.	629	0	0	0	629
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	318	201	778	0	1,297
ABC License Fee	70	0	0	0	70
Reimbursements	66	0	0	0	66
Investment Income	100	0	0	0	100
Extraordinary Settlements	0	0	0	0	0
Other Transactions	363	15,577	10,487	410	26,837
Miscellaneous Receipts	1,996	15,778	11,265	410	29,449
Federal Receipts	0	80,621	3,474	53	84,148
Total	55,731	102,993	16,229	45,678	220,631

STATE RECEIPTS
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	52,477	53,108	631	1.2%
Estimated Payments	18,428	12,464	(5,964)	-32.4%
Final Payments	5,367	3,280	(2,087)	-38.9%
Other Payments	1,879	1,609	(270)	-14.4%
Gross Collections	78,151	70,461	(7,690)	-9.8%
State/City Offset	(2,008)	(1,703)	305	15.2%
Refunds	(17,367)	(15,939)	1,428	8.2%
Reported Tax Collections	58,776	52,819	(5,957)	-10.1%
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Personal Income Tax	58,776	52,819	(5,957)	-10.1%
Sales and Use Tax	18,933	19,724	791	4.2%
Cigarette and Tobacco Taxes	858	823	(35)	-4.1%
Vapor Excise Tax	25	25	0	0.0%
Motor Fuel Tax	179	490	311	173.7%
Alcoholic Beverage Taxes	282	284	2	0.7%
Opioid Excise Tax	27	25	(2)	-7.4%
Medical Cannabis Excise Tax	13	12	(1)	-7.7%
Adult Use Cannabis Tax	0	70	70	0.0%
Highway Use Tax	143	141	(2)	-1.4%
Auto Rental Tax	122	119	(3)	-2.5%
Peer to Peer Car Sharing Tax	2	2	0	0.0%
Gross Consumption/Use Taxes	20,584	21,715	1,131	5.5%
LGAC/STBF (Dedicated Transfers)	1	0	(1)	-100.0%
Consumption/Use Taxes	20,585	21,715	1,130	5.5%
Corporation Franchise Tax	9,017	7,945	(1,072)	-11.9%
Corporation and Utilities Tax	525	431	(94)	-17.9%
Insurance Taxes	2,681	2,775	94	3.5%
Bank Tax	355	236	(119)	-33.5%
Pass Through Entity Tax	14,944	13,040	(1,904)	-12.7%
Petroleum Business Tax	1,095	1,106	11	1.0%
Gross Business Taxes	28,617	25,533	(3,084)	-10.8%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Business Taxes	28,617	25,533	(3,084)	-10.8%
Estate Tax	2,185	1,597	(588)	-26.9%
Real Estate Transfer Tax	1,472	1,258	(214)	-14.5%
Employer Compensation Expense Program	7	10	3	42.9%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	13	13	0	0.0%
Other Taxes	2	2	0	0.0%
Gross Other Taxes	3,679	2,880	(799)	-21.7%
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Other Taxes	3,679	2,880	(799)	-21.7%
Payroll Tax	0	0	0	0.0%
Total Taxes	111,657	102,947	(8,710)	-7.8%
Licenses, Fees, Etc.	574	580	6	1.0%
Abandoned Property	714	450	(264)	-37.0%
Motor Vehicle Fees	1,187	1,136	(51)	-4.3%
ABC License Fee	70	71	1	1.4%
Reimbursements	323	66	(257)	-79.6%
Investment Income	1,085	2,000	915	84.3%
Extraordinary Settlements	160	33	(127)	-79.4%
Other Transactions	27,729	22,501	(5,228)	-18.9%
Miscellaneous Receipts	31,842	26,837	(5,005)	-15.7%
Federal Receipts	89,563	92,654	3,091	3.5%
Total	233,062	222,438	(10,624)	-4.6%

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

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

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

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

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	9,113	14,826	23,939
Receipts:			
Taxes	6,342	0	6,342
Miscellaneous Receipts	14,662	367	15,029
Federal Receipts	(17)	87,057	87,040
Total Receipts	20,987	87,424	108,411
Disbursements:			
Assistance and Grants	16,503	82,485	98,988
State Operations:			
Personal Service	5,404	696	6,100
Non-Personal Service	3,242	2,899	6,141
General State Charges	1,217	391	1,608
Capital Projects	0	0	0
Total Disbursements	26,366	86,471	112,837
Other Financing Sources (Uses):			
Transfers from Other Funds	3,233	0	3,233
Transfers to Other Funds	1,076	(2,381)	(1,305)
Net Other Financing Sources (Uses)	4,309	(2,381)	1,928
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(1,070)	(1,428)	(2,498)
Closing Fund Balance	8,043	13,398	21,441

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	8,043	13,398	21,441
Receipts:			
Taxes	6,316	0	6,316
Miscellaneous Receipts	13,695	338	14,033
Federal Receipts	(17)	77,247	77,230
Total Receipts	19,994	77,585	97,579
Disbursements:			
Assistance and Grants	16,073	75,257	91,330
State Operations:			
Personal Service	5,300	699	5,999
Non-Personal Service	3,082	1,922	5,004
General State Charges	1,236	392	1,628
Capital Projects	0	0	0
Total Disbursements	25,691	78,270	103,961
Other Financing Sources (Uses):			
Transfers from Other Funds	3,389	0	3,389
Transfers to Other Funds	1,126	(2,045)	(919)
Net Other Financing Sources (Uses)	4,515	(2,045)	2,470
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(1,182)	(2,730)	(3,912)
Closing Fund Balance	6,861	10,668	17,529

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	6,861	10,668	17,529
Receipts:			
Taxes	6,423	0	6,423
Miscellaneous Receipts	15,019	297	15,316
Federal Receipts	(17)	78,928	78,911
Total Receipts	21,425	79,225	100,650
Disbursements:			
Assistance and Grants	16,032	73,726	89,758
State Operations:			
Personal Service	5,471	701	6,172
Non-Personal Service	4,229	1,691	5,920
General State Charges	1,256	394	1,650
Capital Projects	0	0	0
Total Disbursements	26,988	76,512	103,500
Other Financing Sources (Uses):			
Transfers from Other Funds	3,408	0	3,408
Transfers to Other Funds	1,306	(2,018)	(712)
Net Other Financing Sources (Uses)	4,714	(2,018)	2,696
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(849)	695	(154)
Closing Fund Balance	6,012	11,363	17,375

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	6,012	11,363	17,375
Receipts:			
Taxes	6,594	0	6,594
Miscellaneous Receipts	15,489	289	15,778
Federal Receipts	(17)	80,638	80,621
Total Receipts	22,066	80,927	102,993
Disbursements:			
Assistance and Grants	16,384	75,821	92,205
State Operations:			
Personal Service	5,614	704	6,318
Non-Personal Service	4,321	1,729	6,050
General State Charges	1,280	395	1,675
Capital Projects	0	0	0
Total Disbursements	27,599	78,649	106,248
Other Financing Sources (Uses):			
Transfers from Other Funds	3,458	0	3,458
Transfers to Other Funds	1,301	(2,024)	(723)
Net Other Financing Sources (Uses)	4,759	(2,024)	2,735
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(774)	254	(520)
Closing Fund Balance	5,238	11,617	16,855

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

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	21,938	23,939	2,001	9.1%
Receipts:				
Taxes	6,361	6,342	(19)	-0.3%
Miscellaneous Receipts	21,414	15,029	(6,385)	-29.8%
Federal Receipts	84,618	87,040	2,422	2.9%
Total Receipts	112,393	108,411	(3,982)	-3.5%
Disbursements:				
Assistance and Grants	98,992	98,988	(4)	0.0%
State Operations:				
Personal Service	6,080	6,100	20	0.3%
Non-Personal Service	4,890	6,141	1,251	25.6%
General State Charges	1,473	1,608	135	9.2%
Debt Service	0	0	0	0.0%
Capital Projects	0	0	0	0.0%
Total Disbursements	111,435	112,837	1,402	1.3%
Other Financing Sources (Uses):				
Transfers from Other Funds	3,288	3,233	(55)	-1.7%
Transfers to Other Funds	(2,245)	(1,305)	940	41.9%
Net Other Financing Sources (Uses)	1,043	1,928	885	84.9%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	2,001	(2,498)	(4,499)	-224.8%
Closing Fund Balance	23,939	21,441	(2,498)	-10.4%

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Personal Income Tax	1,717	1,610	1,562	1,535
Consumption/Use Taxes	2,078	2,142	2,231	2,333
Sales and Use Tax	1,280	1,288	1,317	1,348
Cigarette and Tobacco Taxes	558	525	500	477
Vapor Excise Tax	25	25	25	25
Motor Fuel Tax	105	105	104	103
Highway Use Tax	0	1	0	0
Medical Cannabis Excise Tax	12	12	12	12
Adult Use Cannabis Tax	70	158	245	339
Auto Rental Tax	27	27	27	28
Peer to Peer Car Sharing Tax	1	1	1	1
Business Taxes	2,547	2,564	2,630	2,726
Corporation Franchise Tax	1,629	1,670	1,739	1,822
Corporation and Utilities Tax	95	112	109	111
Insurance Taxes	301	295	299	315
Bank Tax	36	0	0	0
Petroleum Business Tax	486	487	483	478
Payroll Tax	0	0	0	0
Total Taxes	6,342	6,316	6,423	6,594
Miscellaneous Receipts	15,029	14,033	15,316	15,778
HCRA	5,909	5,927	5,800	5,823
State University Income	5,364	5,525	5,694	5,866
Lottery	3,649	3,469	3,470	3,469
Medicaid	900	930	960	960
Industry Assessments	731	738	746	755
Motor Vehicle Fees	192	201	200	201
All Other	(1,716)	(2,757)	(1,554)	(1,296)
Federal Receipts	87,040	77,230	78,911	80,621
Total	108,411	97,579	100,650	102,993

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	1,781	1,717	(64)	-3.6%
Consumption/Use Taxes	1,916	2,078	162	8.5%
Sales and Use Tax	1,217	1,280	63	5.2%
Cigarette and Tobacco Taxes	594	558	(36)	-6.1%
Vapor Excise Tax	25	25	0	0.0%
Motor Fuel Tax	38	105	67	176.3%
Highway Use Tax	1	0	(1)	-100.0%
Medical Cannabis Excise Tax	13	12	(1)	-7.7%
Adult Use Cannabis Tax	0	70	70	0.0%
Auto Rental Tax	28	27	(1)	-3.6%
Peer to Peer Car Sharing Tax	0	1	1	0.0%
Business Taxes	2,664	2,547	(117)	-4.4%
Corporation Franchise Tax	1,726	1,629	(97)	-5.6%
Corporation and Utilities Tax	107	95	(12)	-11.2%
Insurance Taxes	300	301	1	0.3%
Bank Tax	51	36	(15)	-29.4%
Petroleum Business Tax	480	486	6	1.3%
Payroll Tax	0	0	0	0.0%
Total Taxes	6,361	6,342	(19)	-0.3%
Miscellaneous Receipts	21,414	15,029	(6,385)	-29.8%
HCRA	6,057	5,909	(148)	-2.4%
State University Income	5,100	5,364	264	5.2%
Lottery	3,712	3,649	(63)	-1.7%
Medicaid	898	900	2	0.2%
Industry Assessments	838	731	(107)	-12.8%
Motor Vehicle Fees	204	192	(12)	-5.9%
All Other	4,605	(1,716)	(6,321)	-137.3%
Federal Receipts	84,618	87,040	2,422	2.9%
Total	112,393	108,411	(3,982)	-3.5%

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

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

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

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

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,114)	(480)	(1,594)
Receipts:			
Taxes	1,505	0	1,505
Miscellaneous Receipts	7,396	233	7,629
Federal Receipts	5	3,292	3,297
Total Receipts	8,906	3,525	12,431
Disbursements:			
Assistance and Grants	4,241	1,088	5,329
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	9,534	2,348	11,882
Total Disbursements	13,775	3,436	17,211
Other Financing Sources (Uses):			
Transfers from Other Funds	5,222	38	5,260
Transfers to Other Funds	(907)	0	(907)
Bond and Note Proceeds	368	0	368
Net Other Financing Sources (Uses)	4,683	38	4,721
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(186)	127	(59)
Closing Fund Balance	(1,300)	(353)	(1,653)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,300)	(353)	(1,653)
Receipts:			
Taxes	1,503	0	1,503
Miscellaneous Receipts	10,508	244	10,752
Federal Receipts	5	3,535	3,540
Total Receipts	12,016	3,779	15,795
Disbursements:			
Assistance and Grants	5,994	1,426	7,420
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	11,552	2,445	13,997
Total Disbursements	17,546	3,871	21,417
Other Financing Sources (Uses):			
Transfers from Other Funds	5,782	24	5,806
Transfers to Other Funds	(996)	0	(996)
Bond and Note Proceeds	505	0	505
Net Other Financing Sources (Uses)	5,291	24	5,315
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(239)	(68)	(307)
Closing Fund Balance	(1,539)	(421)	(1,960)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,539)	(421)	(1,960)
Receipts:			
Taxes	1,495	0	1,495
Miscellaneous Receipts	10,988	274	11,262
Federal Receipts	5	3,604	3,609
Total Receipts	12,488	3,878	16,366
Disbursements:			
Assistance and Grants	6,381	1,489	7,870
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	9,128	2,459	11,587
Total Disbursements	15,509	3,948	19,457
Other Financing Sources (Uses):			
Transfers from Other Funds	3,389	23	3,412
Transfers to Other Funds	(1,057)	0	(1,057)
Bond and Note Proceeds	498	0	498
Net Other Financing Sources (Uses)	2,830	23	2,853
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(191)	(47)	(238)
Closing Fund Balance	(1,730)	(468)	(2,198)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,730)	(468)	(2,198)
Receipts:			
Taxes	1,490	0	1,490
Miscellaneous Receipts	11,028	237	11,265
Federal Receipts	5	3,469	3,474
Total Receipts	12,523	3,706	16,229
Disbursements:			
Assistance and Grants	6,528	1,365	7,893
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	8,496	2,383	10,879
Total Disbursements	15,024	3,748	18,772
Other Financing Sources (Uses):			
Transfers from Other Funds	3,011	23	3,034
Transfers to Other Funds	(941)	0	(941)
Bond and Note Proceeds	408	0	408
Net Other Financing Sources (Uses)	2,478	23	2,501
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(23)	(19)	(42)
Closing Fund Balance	(1,753)	(487)	(2,240)

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

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	(1,544)	(1,594)	(50)	-3.2%
Receipts:				
Taxes	1,259	1,505	246	19.5%
Miscellaneous Receipts	6,363	7,629	1,266	19.9%
Federal Receipts	2,523	3,297	774	30.7%
Total Receipts	10,145	12,431	2,286	22.5%
Disbursements:				
Assistance and Grants	5,812	5,329	(483)	-8.3%
State Operations:				
Personal Service	0	0	0	0.0%
Non-Personal Service	0	0	0	0.0%
General State Charges	0	0	0	0.0%
Debt Service	0	0	0	0.0%
Capital Projects	8,212	11,882	3,670	44.7%
Total Disbursements	14,024	17,211	3,187	22.7%
Other Financing Sources (Uses):				
Transfers From Other Funds	5,062	5,260	198	3.9%
Transfers to Other Funds	(1,233)	(907)	326	26.4%
Bond and Note Proceeds	0	368	368	0.0%
Net Other Financing Sources (Uses)	3,829	4,721	892	23.3%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(50)	(59)	(9)	-18.0%
Closing Fund Balance	(1,594)	(1,653)	(59)	-3.7%

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

	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Consumption/Use Taxes	618	616	614	614
Motor Fuel Tax	385	386	382	379
Highway Use Tax	141	142	143	144
Auto Rental Tax	92	88	89	91
Business Taxes	630	630	624	619
Corporation and Utilities Tax	10	10	10	10
Petroleum Business Tax	620	620	614	609
Other Taxes	257	257	257	257
Real Estate Transfer Tax	257	257	257	257
Total Taxes	1,505	1,503	1,495	1,490
Miscellaneous Receipts	7,629	10,752	11,262	11,265
Authority Bond Proceeds	6,369	9,269	9,741	9,829
State Park Fees	212	205	205	195
Environmental Revenues	92	92	92	92
Motor Vehicle Fees	719	782	779	778
All Other	237	404	445	371
Federal Receipts	3,297	3,540	3,609	3,474
Total	12,431	15,795	16,366	16,229

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

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Consumption/Use Taxes	377	618	241	63.9%
Motor Fuel Tax	141	385	244	173.0%
Highway Use Tax	142	141	(1)	-0.7%
Auto Rental Tax	94	92	(2)	-2.1%
Business Taxes	625	630	5	0.8%
Corporation and Utilities Tax	10	10	0	0.0%
Petroleum Business Tax	615	620	5	0.8%
Other Taxes	257	257	0	0.0%
Real Estate Transfer Tax	257	257	0	0.0%
Total Taxes	1,259	1,505	246	19.5%
Miscellaneous Receipts	6,363	7,629	1,266	19.9%
Authority Bond Proceeds	5,297	6,369	1,072	20.2%
State Park Fees	30	212	182	606.7%
Environmental Revenues	94	92	(2)	-2.1%
Motor Vehicle Fees	703	719	16	2.3%
All Other	239	237	(2)	-0.8%
Federal Receipts	2,523	3,297	774	30.7%
Total	10,145	12,431	2,286	22.5%

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

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Economic Development	1	0	0	0	0
Functional Total	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EDUCATION					
Education School Aid	1	7	13	0	0
Functional Total	<u>1</u>	<u>7</u>	<u>13</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OFF-BUDGET SPENDING	<u><u>2</u></u>	<u><u>7</u></u>	<u><u>13</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

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

	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Income Tax	26,409	27,671	29,603	34,844
Consumption/Use Taxes	9,222	9,322	9,532	9,747
Sales and Use Tax	9,222	9,322	9,532	9,747
Business Taxes	6,520	6,320	4,658	(584)
Pass Through Entity Tax	6,520	6,320	4,658	(584)
Other Taxes	1,006	1,047	1,128	1,208
Real Estate Transfer Tax	1,001	1,042	1,123	1,208
Employer Compensation Expense Program	5	5	5	0
Total Taxes	43,157	44,360	44,921	45,215
Miscellaneous Receipts	378	385	395	410
Mental Hygiene Patient Receipts	241	239	239	239
SUNY Dormitory Fees	0	0	0	0
Health Patient Receipts	136	145	155	170
All Other	1	1	1	1
Federal Receipts	67	62	58	53
Total	43,602	44,807	45,374	45,678

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

	FY 2023 Actuals	FY 2024 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	29,388	26,409	(2,979)	-10.1%
Consumption/Use Taxes	11,053	9,222	(1,831)	-16.6%
Sales and Use Tax	11,053	9,222	(1,831)	-16.6%
Business Taxes	7,472	6,520	(952)	-12.7%
Pass Through Entity Tax	7,472	6,520	(952)	-12.7%
Other Taxes	1,218	1,006	(212)	-17.4%
Real Estate Transfer Tax	1,215	1,001	(214)	-17.6%
Employer Compensation Expense Program	3	5	2	66.7%
Total Taxes	49,131	43,157	(5,974)	-12.2%
Miscellaneous Receipts	456	378	(78)	-17.1%
Mental Hygiene Patient Receipts	342	241	(101)	-29.5%
SUNY Dormitory Fees	0	0	0	0.0%
Health Patient Receipts	109	136	27	24.8%
All Other	5	1	(4)	-80.0%
Federal Receipts	71	67	(4)	-5.6%
Total	49,658	43,602	(6,056)	-12.2%

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

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

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

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

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Opening Fund Balance	43,451	9,113	(1,114)	159	51,609
Receipts:					
Taxes	51,943	6,342	1,505	43,157	102,947
Miscellaneous Receipts	3,801	14,662	7,396	378	26,237
Federal Receipts	2,250	(17)	5	67	2,305
Total Receipts	57,994	20,987	8,906	43,602	131,489
Disbursements:					
Assistance and Grants	75,055	16,503	4,241	0	95,799
State Operations:					
Personal Service	10,619	5,404	0	0	16,023
Non-Personal Service	2,759	3,242	0	47	6,048
General State Charges	7,587	1,217	0	0	8,804
Debt Service	0	0	0	2,898	2,898
Capital Projects	0	0	9,534	0	9,534
Total Disbursements	96,020	26,366	13,775	2,945	139,106
Other Financing Sources (Uses):					
Transfers from Other Funds	42,504	3,233	5,222	1,929	52,888
Transfers to Other Funds	(8,392)	1,076	(907)	(42,573)	(50,796)
Bond and Note Proceeds	0	0	368	0	368
Net Other Financing Sources (Uses)	34,112	4,309	4,683	(40,644)	2,460
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(3,914)	(1,070)	(186)	13	(5,157)
Closing Fund Balance	39,537	8,043	(1,300)	172	46,452

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	52,517	6,316	1,503	44,360	104,696
Miscellaneous Receipts	2,772	13,695	10,508	385	27,360
Federal Receipts	3,645	(17)	5	62	3,695
Total Receipts	58,934	19,994	12,016	44,807	135,751
Disbursements:					
Assistance and Grants	78,717	16,073	5,994	0	100,784
State Operations:					
Personal Service	10,811	5,300	0	0	16,111
Non-Personal Service	3,826	3,082	0	49	6,957
General State Charges	9,319	1,236	0	0	10,555
Debt Service	0	0	0	3,518	3,518
Capital Projects	0	0	11,552	0	11,552
Total Disbursements	102,673	25,691	17,546	3,567	149,477
Other Financing Sources (Uses):					
Transfers from Other Funds	42,818	3,389	5,782	1,654	53,643
Transfers to Other Funds	(9,119)	1,126	(996)	(42,884)	(51,873)
Bond and Note Proceeds	0	0	505	0	505
Net Other Financing Sources (Uses)	33,699	4,515	5,291	(41,230)	2,275
Use (Reservation) of Fund Balance:					
Debt Management	576				
Extraordinary Monetary Settlements	516				
Labor Settlements/Agency Operations	(1,450)				
Timing of PTET/PIT Credits	424				
Undesignated Fund Balance	919				
Total Use (Reservation) of Fund Balance	985				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(9,055)				

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	53,339	6,423	1,495	44,921	106,178
Miscellaneous Receipts	2,261	15,019	10,988	395	28,663
Federal Receipts	0	(17)	5	58	46
Total Receipts	55,600	21,425	12,488	45,374	134,887
Disbursements:					
Assistance and Grants	82,303	16,032	6,381	0	104,716
State Operations:					
Personal Service	10,887	5,471	0	0	16,358
Non-Personal Service	3,814	4,229	0	49	8,092
General State Charges	10,569	1,256	0	0	11,825
Debt Service	0	0	0	5,158	5,158
Capital Projects	0	0	9,128	0	9,128
Total Disbursements	107,573	26,988	15,509	5,207	155,277
Other Financing Sources (Uses):					
Transfers from Other Funds	41,636	3,408	3,389	1,615	50,048
Transfers to Other Funds	(6,801)	1,306	(1,057)	(41,755)	(48,307)
Bond and Note Proceeds	0	0	498	0	498
Net Other Financing Sources (Uses)	34,835	4,714	2,830	(40,140)	2,239
Use (Reservation) of Fund Balance:					
Debt Management	860				
Extraordinary Monetary Settlements	286				
Labor Settlements/Agency Operations	(1,450)				
Timing of PTET/PIT Credits	3,023				
Undesignated Fund Balance	546				
Total Use (Reservation) of Fund Balance	3,265				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements		(13,873)			

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	53,735	6,594	1,490	45,215	107,034
Miscellaneous Receipts	1,996	15,489	11,028	410	28,923
Federal Receipts	0	(17)	5	53	41
Total Receipts	55,731	22,066	12,523	45,678	135,998
Disbursements:					
Assistance and Grants	86,085	16,384	6,528	0	108,997
State Operations:					
Personal Service	10,988	5,614	0	0	16,602
Non-Personal Service	3,826	4,321	0	49	8,196
General State Charges	12,010	1,280	0	0	13,290
Debt Service	0	0	0	5,177	5,177
Capital Projects	0	0	8,496	0	8,496
Total Disbursements	112,909	27,599	15,024	5,226	160,758
Other Financing Sources (Uses):					
Transfers from Other Funds	41,848	3,458	3,011	1,706	50,023
Transfers to Other Funds	(6,506)	1,301	(941)	(42,124)	(48,270)
Bond and Note Proceeds	0	0	408	0	408
Net Other Financing Sources (Uses)	35,342	4,759	2,478	(40,418)	2,161
Use (Reservation) of Fund Balance:					
Extraordinary Monetary Settlements	290				
Labor Settlements/Agency Operations	(1,450)				
Timing of PTET/PIT Credits	9,013				
Undesignated Fund Balance	545				
Total Use (Reservation) of Fund Balance	8,398				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(13,438)				

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

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Opening Fund Balance	40,010	51,609	11,599	29.0%
Receipts:				
Taxes	111,657	102,947	(8,710)	-7.8%
Miscellaneous Receipts	31,265	26,237	(5,028)	-16.1%
Federal Receipts	2,427	2,305	(122)	-5.0%
Total Receipts	145,349	131,489	(13,860)	-9.5%
Disbursements:				
Assistance and Grants	86,894	95,799	8,905	10.2%
State Operations:				
Personal Service	14,840	16,023	1,183	8.0%
Non-Personal Service	6,350	6,048	(302)	-4.8%
General State Charges	10,203	8,804	(1,399)	-13.7%
Debt Service	10,481	2,898	(7,583)	-72.3%
Capital Projects	6,786	9,534	2,748	40.5%
Total Disbursements	135,554	139,106	3,552	2.6%
Other Financing Sources (Uses):				
Transfers from Other Funds	52,310	52,888	578	1.1%
Transfers to Other Funds	(50,506)	(50,796)	(290)	-0.6%
Bond and Note Proceeds	0	368	368	0.0%
Net Other Financing Sources (Uses)	1,804	2,460	656	36.4%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	11,599	(5,157)	(16,756)	-144.5%
Closing Fund Balance	51,609	46,452	(5,157)	-10.0%

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

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

CASHFLOW
STATE OPERATING FUNDS
FY 2022
(dollars in millions)

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	14,934	18,753	20,955	23,096	24,197	24,879	26,636	25,242	24,176	37,628	45,067	48,583	0	14,934
RECEIPTS:														
Personal Income Tax	6,526	9,832	5,822	3,364	3,802	6,449	3,375	3,580	6,288	10,432	6,094	5,173	0	70,737
Consumption/Use Taxes	1,434	1,370	1,515	1,515	1,457	1,875	1,470	1,492	1,888	1,600	1,318	1,748	0	19,014
Business Taxes	929	184	1,959	326	122	2,067	163	28	12,049	1,180	296	7,835	0	27,138
Other Taxes	218	229	225	237	243	244	316	214	252	297	267	192	0	2,934
Total Taxes	9,107	11,615	9,853	5,442	5,624	10,635	5,324	5,314	20,477	13,509	7,975	14,948	0	119,823
Abandoned Property	0	0	0	0	10	100	0	225	0	0	35	198	0	568
ABC License Fee	5	6	7	6	6	5	6	4	4	10	5	6	0	70
HCRA	421	459	490	466	462	471	451	462	488	428	530	686	0	5,814
Investment Income	2	1	1	0	1	1	1	1	1	1	3	1	0	14
Licenses, Fees, etc.	77	97	41	33	34	49	82	35	34	79	31	72	0	640
Lottery	275	291	341	264	268	340	270	280	313	264	254	410	0	3,570
Medicaid	68	73	63	68	72	66	74	64	70	84	64	72	0	838
Motor Vehicle Fees	41	38	73	41	55	48	40	12	47	31	48	56	0	530
Reimbursements	64	14	(9)	70	57	14	(23)	35	27	(47)	115	(76)	0	241
State University Income	227	297	345	337	501	576	407	334	289	487	683	335	0	4,818
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	35	0	68
Other Transactions	355	156	392	307	211	503	385	452	763	514	250	1,284	0	5,572
Total Miscellaneous Receipts	1,535	1,432	1,744	1,592	1,648	2,173	1,693	1,912	2,066	1,851	2,018	3,079	0	22,743
Federal Receipts	0	0	0	1	29	0	35	0	10	(13)	35	4,509	0	4,606
TOTAL RECEIPTS	10,642	13,047	11,597	7,035	7,301	12,808	7,052	7,226	22,553	15,347	10,028	22,536	0	147,172
DISBURSEMENTS:														
School Aid	450	3,782	2,423	275	566	3,924	1,191	1,693	2,429	1,100	910	9,531	0	28,274
Higher Education	27	23	513	697	305	28	305	35	109	25	44	834	0	2,725
All Other Education	33	89	268	514	66	89	53	49	417	97	87	423	0	2,185
STAR	0	0	0	0	0	0	1	1	14	1,850	0	38	0	1,904
Medicaid - DOH	3,132	1,968	1,595	1,619	1,909	1,202	2,293	2,198	1,403	1,735	1,357	1,561	0	21,972
Public Health	49	83	288	104	196	159	145	139	191	96	53	299	0	1,802
Mental Hygiene	32	62	879	106	47	830	116	86	1,107	49	527	818	0	4,659
Children and Families	(4)	35	239	155	39	100	362	45	289	180	42	311	0	1,793
Temporary & Disability Assistance	48	65	64	168	87	128	127	69	160	105	88	237	0	1,346
Transportation	208	430	298	300	435	272	283	538	775	70	99	78	0	3,786
Unrestricted Aid	0	44	388	1	0	52	8	0	187	1	21	62	0	764
All Other	57	76	312	(140)	318	861	1,328	316	176	131	124	229	0	3,788
Total Local Assistance	4,032	6,657	7,267	3,799	3,748	7,645	6,212	5,169	7,257	5,439	3,352	14,421	0	74,998
Personal Service	1,108	1,131	710	1,272	1,061	1,415	1,044	1,343	635	1,051	1,125	1,348	0	13,243
Non-Personal Service	362	470	374	365	513	483	461	461	493	650	786	1,198	0	6,593
Total State Operations	1,470	1,601	1,084	1,637	1,574	1,898	1,482	1,804	1,128	1,701	1,911	2,546	0	19,836
General State Charges	870	2,339	470	536	469	701	593	779	238	550	549	1,931	0	10,025
Debt Service	122	41	(22)	7	308	742	(22)	26	210	8	773	10,321	0	12,545
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	6,494	10,638	8,799	5,979	6,099	10,986	8,296	7,778	8,833	7,698	6,585	29,219	0	117,404
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	4,888	5,968	5,639	3,453	2,476	5,351	3,155	3,045	10,084	1,860	3,477	5,286	(555)	54,127
Transfers to other funds	(5,217)	(6,175)	(6,296)	(3,408)	(2,996)	(5,416)	(3,305)	(3,559)	(10,352)	(2,070)	(3,404)	(6,419)	555	(58,062)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(329)	(207)	(657)	45	(520)	(65)	(150)	(514)	(268)	(210)	73	(1,133)	0	(3,935)
Excess/(Deficiency) of Receipts over Disbursements	3,819	2,202	2,141	1,101	682	1,757	(1,394)	(1,066)	13,452	7,439	3,516	(7,816)	0	25,833
CLOSING BALANCE	18,753	20,955	23,096	24,197	24,879	26,636	25,242	24,176	37,628	45,067	48,583	40,767	0	40,767

CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2022
(dollars in millions)

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	18,751	24,932	39,816	41,257	41,721	41,673	43,571	43,028	41,966	56,543	63,283	66,371		18,751
RECEIPTS:														
Personal Income Tax	6,526	9,832	5,822	3,364	3,802	6,449	3,375	3,580	6,288	10,432	6,094	5,173	0	70,737
Consumption/Use Taxes	1,477	1,412	1,913	1,562	1,507	1,950	1,517	1,528	1,960	1,635	1,367	1,793	0	19,621
Business Taxes	970	234	2,013	380	175	2,112	215	79	12,095	1,229	340	7,883	0	27,725
Other Taxes	218	229	236	250	255	256	328	226	263	309	279	204	0	3,053
Total Taxes	9,191	11,707	9,984	5,556	5,739	10,767	5,435	5,413	20,606	13,605	8,080	15,053	0	121,136
Abandoned Property	0	0	0	0	10	100	0	225	0	0	35	198	0	568
ABC License Fee	5	6	7	6	6	5	6	4	4	10	5	6	0	70
HCRA	421	459	490	466	462	471	451	462	488	428	530	686	0	5,814
Investment Income	2	1	1	0	1	1	1	1	1	1	3	1	0	14
Licenses, Fees, etc.	77	97	41	33	35	49	82	10	34	79	31	72	0	640
Lottery	275	291	341	264	268	340	270	280	313	264	254	410	0	3,570
Medical	68	73	63	68	70	66	74	64	70	84	64	72	0	838
Motor Vehicle Fees	41	38	41	41	55	48	40	12	47	31	48	56	0	530
Reimbursements	64	14	(9)	70	14	(23)	(23)	35	57	(47)	115	(76)	0	241
State University Income	227	297	345	337	501	576	407	334	289	487	683	335	0	4,818
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	35	0	68
Other Transactions	549	292	518	640	347	948	1,469	563	1,443	718	855	2,419	0	10,761
Total Miscellaneous Receipts	1,729	1,568	1,870	1,925	1,784	2,618	2,777	2,023	2,746	2,055	2,623	4,214	0	27,932
Federal Receipts	7,164	18,246	7,485	5,880	5,986	7,538	7,204	6,009	10,406	5,736	5,559	8,094	0	95,307
TOTAL RECEIPTS	18,084	31,521	19,339	13,361	13,509	20,923	15,416	13,445	33,758	21,396	16,262	27,361	0	244,375
DISBURSEMENTS:														
School Aid	698	4,195	3,223	628	1,098	4,224	1,709	2,036	3,186	1,304	1,471	10,080	0	33,852
Higher Education	27	23	513	697	85	28	305	35	109	25	44	834	0	2,725
All Other Education	70	181	377	558	226	141	194	109	460	221	127	600	0	3,264
STAR	0	0	0	0	0	0	0	1	14	1,850	0	38	0	1,904
Medical - DOH	6,899	6,117	6,399	5,576	6,390	5,407	7,003	6,250	6,606	6,030	5,146	7,415	0	75,238
Public Health	211	202	605	311	353	435	304	332	518	369	369	604	0	4,544
Mental Hygiene	44	78	896	118	843	134	134	106	1,129	66	547	857	0	4,877
Children and Families	70	63	468	249	285	466	533	272	509	348	129	439	0	3,851
Temporary & Disability Assistance	116	227	324	708	504	1,081	660	397	663	628	596	773	0	6,677
Transportation	392	473	590	570	656	657	484	756	1,344	126	333	1,654	0	8,035
Unrestricted Aid	0	44	388	380	8	52	8	0	187	1	21	62	0	1,151
All Other	280	352	794	35	518	1,326	1,619	491	845	664	312	604	0	7,840
Total Local Assistance	8,807	11,955	14,577	9,830	10,182	14,660	12,954	10,785	15,570	11,563	9,095	23,960	0	153,938
Personal Service	1,159	1,182	1,168	1,335	1,114	1,486	1,099	1,432	1,341	1,115	1,178	1,485	0	15,094
Non-Personal Service	519	576	838	518	688	674	674	688	731	820	965	1,536	0	9,280
Total State Operations	1,678	1,758	2,006	1,853	1,841	2,174	1,773	2,120	2,072	1,935	2,143	3,021	0	24,374
General State Charges	895	2,366	627	644	510	732	620	830	674	587	582	1,993	0	11,060
Debt Service	122	41	20	7	308	742	9	26	210	8	773	10,321	0	12,587
Capital Projects	397	513	633	555	700	710	602	743	648	561	577	741	0	7,380
TOTAL DISBURSEMENTS	11,899	16,633	17,863	12,889	13,541	19,018	15,958	14,504	19,174	14,654	13,170	40,036	0	209,339
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,377	6,312	6,470	3,752	3,063	5,785	3,475	3,653	10,599	2,214	3,493	7,661	(555)	61,299
Transfers to other funds	(5,381)	(6,316)	(6,505)	(3,760)	(3,079)	(5,792)	(3,476)	(3,656)	(10,606)	(2,216)	(3,497)	(7,808)	555	(61,537)
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)	(35)	(8)	(16)	(7)	(1)	(3)	(7)	(2)	(4)	(147)	0	(238)
Excess/(Deficiency) of Receipts over Disbursements	6,181	14,884	1,441	464	(48)	1,898	(543)	(1,062)	14,577	6,740	3,088	(12,822)	0	34,798
CLOSING BALANCE	24,932	39,816	41,257	41,721	41,673	43,571	43,028	41,966	56,543	63,283	66,371	53,549	0	53,549

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

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

CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2023
(millions of dollars)

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

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

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

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

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

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

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

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

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

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

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

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

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2023 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	40,010	53,651	48,529	53,044	53,534	53,143	57,288	54,913	53,080	57,460	61,385	62,950	0	40,010
RECEIPTS:														
Personal Income Tax	14,721	2,726	4,192	3,091	3,588	4,860	1,944	2,715	4,281	8,273	4,147	4,238	0	58,776
Consumption/Use Taxes	1,547	1,543	2,052	1,598	1,546	2,052	1,617	1,572	1,980	1,777	1,515	1,786	0	20,585
Business Taxes	1,590	224	5,021	385	307	5,564	(298)	335	6,321	1,050	370	7,918	0	28,617
Other Taxes	282	257	268	306	131	358	386	365	241	163	343	229	0	3,679
Total Taxes	18,140	4,750	11,533	5,380	5,572	13,014	3,649	4,987	12,823	11,263	6,375	14,171	0	111,657
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	403	0	714
ABC License Fee	5	6	6	5	6	6	6	7	5	7	6	5	0	70
HCRA	465	459	505	512	541	505	467	460	533	485	588	537	0	6,057
Investment Income	7	12	27	37	53	69	92	120	132	158	191	187	0	1,085
Licenses, Fees, etc.	41	72	74	(13)	88	53	78	81	100	30	30	9	0	574
Lottery	260	261	324	271	348	254	262	381	249	312	286	504	0	3,712
Medicaid	75	74	70	73	71	77	78	75	74	84	77	70	0	898
Motor Vehicle Fees	36	43	49	34	53	31	22	44	34	31	34	73	0	484
Reimbursements	114	(12)	66	(39)	(47)	131	1	(52)	136	(48)	43	323	0	5,100
State University Income	267	275	368	294	379	809	404	380	341	582	658	343	0	5,160
Extraordinary Settlements	0	0	0	0	30	0	0	0	0	50	47	33	0	100
Other Transactions	1,421	1,314	994	634	742	1,278	1,068	867	1,242	637	475	1,416	0	12,088
Total Miscellaneous Receipts	2,692	2,504	2,483	1,808	2,274	3,313	2,454	2,490	2,846	2,346	2,445	3,610	0	31,265
Federal Receipts	0	0	12	3	39	0	0	1	0	8	13	2,351	0	2,427
TOTAL RECEIPTS	20,832	7,254	14,028	7,191	7,885	16,327	6,103	7,478	15,669	13,617	8,833	20,132	0	145,349
DISBURSEMENTS:														
School Aid	1,347	4,091	1,996	307	589	4,753	873	1,943	2,375	1,231	1,308	9,670	0	30,483
Higher Education	60	13	545	112	52	167	500	44	116	34	556	677	0	2,876
All Other Education	49	248	135	539	114	47	44	398	209	36	89	409	0	2,317
STAR	0	0	0	0	0	0	0	0	6	1,722	0	53	0	1,781
Medicaid - DOH	2,491	2,486	1,573	2,040	2,399	1,316	2,850	2,637	2,471	2,889	745	1,570	0	25,467
Public Health	151	145	275	128	216	200	220	154	124	132	149	517	0	2,411
Mental Hygiene	23	77	1,240	50	41	1,036	145	92	797	122	278	963	0	4,864
Children and Families	8	44	177	197	180	201	63	158	158	32	280	1,514	0	2,927
Temporary & Disability Assistance	90	178	139	215	236	138	178	125	188	211	147	302	0	2,147
Transportation	62	613	428	366	547	519	397	702	1,389	86	149	1,395	0	6,653
Unrestricted Aid	0	12	388	0	0	119	8	0	187	0	0	67	0	781
All Other	264	189	102	398	551	182	340	338	358	300	481	684	0	4,187
Total Assistance and Grants	4,545	8,096	6,998	4,352	4,925	8,678	5,618	6,506	8,378	6,795	4,182	17,821	0	86,894
Personal Service	1,155	1,098	1,759	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	484	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	375	768	603	407	565	535	586	609	528	504	483	823	0	6,786
TOTAL DISBURSEMENTS	7,428	12,510	9,845	6,816	8,303	12,387	8,602	9,431	11,464	9,754	7,404	31,610	0	135,554
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	8,836	2,777	6,081	3,324	2,617	6,158	2,501	2,756	5,291	3,480	2,204	6,778	(493)	52,310
Transfers to other funds	(8,599)	(2,643)	(5,749)	(3,209)	(2,590)	(5,953)	(2,377)	(2,636)	(5,116)	(3,418)	(2,068)	(6,641)	493	(50,506)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	237	134	332	115	27	205	124	120	175	62	136	137	0	1,804
Excess/(Deficiency) of Receipts over Disbursements	13,641	(5,122)	4,515	490	(391)	4,145	(2,375)	(1,833)	4,380	3,925	1,565	(11,341)	0	11,599
CLOSING BALANCE	53,651	48,529	53,044	53,534	53,143	57,288	54,913	53,080	57,460	61,385	62,950	51,609	0	51,609

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

	2023	2024										Intra-Fund Transfer Eliminations	Total
	April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected		
OPENING BALANCE	52,723	57,351	51,143	54,179	54,222	54,359	54,000	51,269	48,160	51,514	53,680	52,769	52,723
RECEIPTS:													
Personal Income Tax	7,454	2,118	5,094	3,080	3,700	4,584	2,174	2,894	4,648	8,718	4,392	3,963	0
Consumption/Use Taxes	1,627	1,583	2,084	1,680	1,629	2,003	1,698	1,683	2,142	1,774	1,479	1,715	0
Business Taxes	1,471	283	4,173	1,62	235	4,567	(591)	174	5,283	765	333	8,048	0
Other Taxes	254	499	195	197	205	196	180	187	185	186	156	156	0
Total Taxes	10,806	4,483	11,546	5,119	5,769	11,350	3,461	4,938	12,258	11,443	6,383	13,882	0
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0
ABC License Fee	6	7	6	5	6	7	7	5	6	6	5	5	0
HCRA	553	550	481	482	555	480	480	479	479	480	552	338	0
Investment Income	204	176	162	162	162	162	162	162	162	162	162	162	0
Licenses, Fees, etc.	72	101	20	20	70	50	35	40	50	30	40	52	0
Lottery	263	317	258	267	330	255	260	348	248	349	269	485	0
Medicaid	84	74	75	75	75	75	75	75	75	75	75	67	0
Motor Vehicle Fees	34	65	47	28	51	29	32	27	33	24	27	20	0
Reimbursements	39	(66)	(40)	(40)	(40)	(40)	(40)	35	298	15	1	30	0
State University Income	308	343	498	346	450	738	461	383	298	526	742	271	0
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0
Other Transactions	412	228	543	408	306	526	470	408	451	(739)	(813)	(2,798)	0
Total Miscellaneous Receipts	1,976	1,795	2,162	1,753	1,967	2,483	1,972	2,125	1,809	958	1,070	(1,225)	0
Federal Receipts	3	1	0	0	1	32	0	0	0	(7)	(9)	2,279	0
TOTAL RECEIPTS	12,785	6,279	13,708	6,872	7,737	13,865	5,433	7,063	14,067	12,394	7,448	14,932	0
DISBURSEMENTS:													
School Aid	1,391	4,485	2,305	407	794	5,101	1,201	2,130	2,868	1,586	1,281	9,928	0
Higher Education	29	24	675	34	46	170	549	42	151	37	557	827	0
All Other Education	17	39	277	358	64	454	156	44	297	69	94	691	0
STAR	0	0	0	0	0	0	0	1	60	1,646	0	10	0
Medicaid - DOH	3,900	3,546	1,908	2,900	2,989	1,707	2,313	3,209	1,315	2,291	1,421	(245)	0
Public Health	89	119	223	235	137	206	143	163	248	171	170	216	0
Mental Hygiene	43	102	1,499	183	87	1,491	218	123	1,569	164	893	1,061	0
Children and Families	39	77	18	143	143	321	143	143	143	143	143	328	0
Temporary & Disability Assistance	154	126	364	219	219	278	199	204	235	296	300	335	0
Transportation	84	620	371	367	589	364	400	746	1,282	89	106	230	0
Unrestricted Aid	0	13	390	1	1	118	8	1	185	1	3	74	0
All Other	60	(106)	175	177	194	193	420	189	180	193	177	1,070	0
Total Assistance and Grants	5,806	9,045	8,205	5,024	5,263	10,403	5,750	6,995	8,711	6,686	5,145	14,525	0
Personal Service	1,250	1,231	1,443	1,202	1,556	1,203	1,287	1,382	1,212	1,519	1,207	1,531	0
Non-Personal Service	376	490	(115)	476	334	583	559	539	441	648	607	1,110	0
Total State Operations	1,626	1,721	1,328	1,678	1,890	1,786	1,846	1,921	1,653	2,167	1,814	2,641	0
General State Charges	687	1,944	670	511	630	582	606	600	640	698	654	582	0
Debt Service	35	28	5	5	164	850	6	15	5	5	323	1,457	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	8,154	12,738	10,208	7,218	7,947	13,621	8,208	9,531	11,009	9,556	7,936	19,205	0
OTHER FINANCING SOURCES (USES):													
Transfers from other funds	5,085	2,755	5,498	2,723	2,443	5,128	1,781	2,849	5,538	5,890	2,587	5,893	(504)
Transfers to other funds	(5,088)	(2,504)	(5,962)	(2,334)	(2,096)	(5,731)	(1,737)	(3,490)	(5,242)	(6,562)	(3,010)	(6,637)	504
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(3)	251	(464)	389	347	(603)	44	(641)	296	(672)	(423)	(744)	0
Excess/(Deficiency) of Receipts over Disbursements	4,628	(6,208)	3,036	43	137	(359)	(2,731)	(3,109)	3,354	2,166	(911)	(5,017)	0
CLOSING BALANCE	57,351	51,143	54,179	54,222	54,359	54,000	51,269	48,160	51,514	53,680	52,769	47,752	47,752

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

	2023 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	65,955	71,888	63,473	67,518	66,894	66,371	67,153	63,578	59,586	64,670	65,875	64,006		65,955
RECEIPTS:														
Personal Income Tax	7,454	2,118	5,094	3,080	3,700	4,584	2,174	2,894	4,648	8,718	4,392	3,963	0	52,819
Consumption/Use Taxes	1,677	1,629	2,148	1,726	1,676	2,076	1,745	1,717	2,210	1,816	1,529	1,766	0	21,715
Business Taxes	1,522	335	4,228	212	4,627	(541)	(541)	288	5,338	813	386	8,100	0	25,533
Other Taxes	254	499	221	223	231	222	206	213	211	212	209	179	0	2,880
Total Taxes	10,907	4,581	11,691	5,241	5,895	11,509	3,584	5,049	12,407	11,559	6,516	14,008	0	102,947
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450
ABC License Fee	6	7	6	5	6	7	7	5	6	6	5	5	0	71
HCRA	553	550	481	482	555	480	480	479	479	480	552	338	0	5,909
Investment Income	204	176	162	162	162	162	162	162	162	162	162	162	0	2,000
Licenses, Fees, etc.	72	101	20	20	70	50	35	40	50	30	40	52	0	580
Lottery	263	317	258	267	330	255	260	348	248	349	269	485	0	3,649
Medicaid	84	74	75	75	75	75	75	75	75	75	75	67	0	900
Motor Vehicle Fees	34	65	47	28	51	32	27	33	33	24	27	20	0	417
Reimbursements	39	(66)	72	(40)	(48)	61	(40)	35	7	15	1	30	0	66
State University Income	308	343	498	346	450	738	461	383	298	526	742	271	0	5,364
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33
Other Transactions	780	1,001	870	1,664	1,459	713	1,369	522	2,407	(621)	(559)	(2,207)	0	7,398
Total Miscellaneous Receipts	2,344	2,568	2,489	3,009	3,120	2,670	2,871	2,239	3,765	1,076	1,324	(638)	0	26,837
Federal Receipts	8,939	7,841	9,108	6,487	7,194	8,233	6,962	7,199	8,829	7,277	6,102	8,483	0	92,654
TOTAL RECEIPTS	22,190	14,990	23,288	14,737	16,209	22,412	13,417	14,487	25,001	19,912	13,942	21,853	0	222,438
DISBURSEMENTS:														
School Aid	2,019	4,877	3,094	1,066	1,453	5,760	1,860	2,789	3,527	2,250	1,945	10,615	0	41,255
Higher Education	29	24	675	34	46	170	549	42	151	37	557	827	0	3,141
All Other Education	82	129	362	448	152	384	264	147	384	157	184	794	0	3,648
STAR	0	0	0	0	0	0	0	1	60	1,646	0	10	0	1,717
Medicaid - DOH	8,690	11,869	6,656	7,910	8,390	6,226	7,774	9,076	6,440	8,135	5,961	4,100	0	91,227
Public Health	218	374	521	404	304	499	339	340	589	425	520	635	0	5,168
Mental Hygiene	78	126	1,538	216	124	1,537	273	184	1,641	241	974	1,156	0	8,088
Children and Families	378	244	19	229	229	407	229	229	407	229	229	417	0	3,246
Temporary & Disability Assistance	407	350	875	812	455	451	665	411	375	602	619	805	0	6,827
Transportation	126	654	497	436	660	497	471	817	1,673	158	169	669	0	6,974
Unrestricted Aid	0	13	390	1	1	118	8	1	185	1	3	74	0	795
All Other	1,371	58	602	464	566	608	749	503	683	546	580	556	0	7,286
Total Assistance and Grants	13,398	18,718	15,229	12,020	12,380	16,965	13,181	14,540	16,115	14,427	11,741	20,658	0	179,372
Personal Service	1,313	1,285	1,498	1,252	1,632	1,256	1,339	1,435	1,264	1,592	1,258	1,595	0	16,719
Non-Personal Service	413	620	701	555	714	771	697	687	732	779	766	1,512	0	8,947
Total State Operations	1,726	1,905	2,199	1,807	2,346	2,027	2,036	2,122	1,996	2,371	2,024	3,107	0	25,666
General State Charges	687	2,002	708	537	663	613	635	635	673	740	683	619	0	9,195
Debt Service	35	28	5	5	164	850	6	15	5	5	323	1,457	0	2,898
Capital Projects	410	746	1,068	989	1,158	1,169	1,127	1,162	1,126	1,159	1,038	730	0	11,882
TOTAL DISBURSEMENTS	16,256	23,999	19,209	15,358	16,711	21,624	16,985	18,474	19,915	18,702	15,809	26,571	0	229,013
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,192	2,716	6,230	2,465	2,290	6,086	1,870	3,627	5,526	6,764	3,256	7,408	(504)	52,926
Transfers to other funds	(5,193)	(2,722)	(6,264)	(2,468)	(2,311)	(6,092)	(1,877)	(3,632)	(5,528)	(6,769)	(3,258)	(7,567)	504	(53,177)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	368	0	368
NET OTHER FINANCING SOURCES/(USES)	(1)	(6)	(34)	(3)	(21)	(6)	(7)	(5)	(2)	(5)	(2)	209	0	117
Excess/(Deficiency) of Receipts over Disbursements	5,933	(8,415)	4,045	(624)	(523)	782	(3,575)	(3,992)	5,084	1,205	(1,869)	(4,509)	0	(6,458)
CLOSING BALANCE	71,888	63,473	67,518	66,894	66,371	67,153	63,578	59,586	64,670	65,875	64,006	59,497	0	59,497

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

	2023 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	9,113	10,202	10,461	10,963	11,202	11,015	8,672	8,596	8,465	7,840	8,097	8,528		9,113
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	60	1,646	0	10	0	1,717
Consumption/Use Taxes	219	156	212	156	158	207	163	191	208	154	138	116	0	2,078
Business Taxes	306	65	365	88	79	385	90	77	391	84	59	558	0	2,547
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	525	221	577	244	237	592	253	269	659	1,884	197	684	0	6,342
HGRA	553	550	481	482	555	480	480	479	479	480	552	338	0	5,909
State University Income	308	343	498	346	450	738	461	383	298	526	742	271	0	5,364
Lottery	263	317	258	267	330	255	260	348	248	349	269	485	0	3,649
Medicaid	84	74	75	75	75	75	75	75	75	75	75	67	0	900
Motor Vehicle Fees	21	20	15	16	17	18	18	14	12	12	13	10	0	192
Other Transactions	356	199	451	351	267	406	422	365	359	(788)	(850)	(2,890)	0	(1,352)
Total Miscellaneous Receipts	1,585	1,503	1,778	1,537	1,694	1,972	1,716	1,664	1,477	654	801	(1,719)	0	14,662
Federal Receipts	0	1	0	0	0	0	0	0	0	(7)	(10)	(1)	0	(17)
TOTAL RECEIPTS	2,110	1,725	2,355	1,781	1,931	2,564	1,969	1,933	2,136	2,531	988	(1,036)	0	20,987
DISBURSEMENTS:														
School Aid	0	0	328	0	0	3,144	155	155	155	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	2	1	1	1	3	0	1	0	0	3	0	13
STAR	0	0	0	0	0	0	0	1	60	1,646	0	10	0	1,717
Medicaid - DOH	423	473	575	525	575	525	525	561	475	475	600	435	0	6,167
Public Health	52	58	139	168	67	145	84	71	143	99	73	177	0	1,276
Mental Hygiene	9	8	25	9	10	29	8	9	28	10	11	55	0	211
Children and Families	0	0	0	0	0	0	0	0	0	0	0	4	0	4
Temporary & Disability Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	84	580	343	365	544	362	398	701	1,110	87	76	68	0	4,718
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	12	72	56	67	62	51	54	63	56	(942)	(976)	(718)	0	(2,143)
Total Assistance and Grants	581	1,191	1,468	1,135	1,259	4,257	1,227	1,561	2,028	1,530	(61)	327	0	16,503
Personal Service	465	442	474	427	608	434	521	439	452	484	342	316	0	5,404
Non-Personal Service	255	276	341	242	309	270	308	311	289	235	216	190	0	3,242
Total State Operations	720	718	815	669	917	704	829	750	741	719	558	506	0	8,646
General State Charges	30	112	79	72	109	88	93	156	138	94	72	174	0	1,217
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,331	2,021	2,362	1,876	2,285	5,049	2,149	2,467	2,907	2,343	569	1,007	0	26,366
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	310	588	545	337	178	151	114	408	159	120	52	775	(504)	3,233
Transfers to Other Funds	0	(33)	(36)	(3)	(11)	(9)	(10)	(5)	(13)	(51)	(40)	783	504	1,076
NET OTHER FINANCING SOURCES/(USES)	310	555	509	334	167	142	104	403	146	69	12	1,558	0	4,309
Excess/(Deficiency) of Receipts over Disbursements	1,089	259	502	239	(187)	(2,343)	(76)	(131)	(625)	257	431	(485)	0	(1,070)
CLOSING BALANCE	10,202	10,461	10,963	11,202	11,015	8,672	8,596	8,465	7,840	8,097	8,528	8,043	0	8,043

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

	2023 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	14,826	16,113	13,958	15,156	14,487	13,812	15,382	14,725	14,120	15,543	14,938	14,344	14,826
RECEIPTS:													
Miscellaneous Receipts	86	114	21	21	22	21	21	22	22	22	22	(27)	367
Federal Receipts	8,716	7,581	8,882	6,236	6,744	7,908	6,661	6,918	8,568	7,040	5,895	5,908	87,057
TOTAL RECEIPTS	8,802	7,695	8,903	6,257	6,766	7,929	6,682	6,940	8,590	7,062	5,917	5,881	87,424
DISBURSEMENTS:													
School Aid	628	368	759	629	629	629	629	629	629	634	634	631	7,428
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	63	88	80	80	77	79	81	81	81	81	80	82	953
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	4,790	8,323	4,748	5,010	5,401	4,519	5,461	5,867	5,125	5,844	4,540	4,345	63,973
Public Health	125	146	254	114	123	247	135	119	269	139	248	296	2,215
Mental Hygiene	30	19	17	12	10	10	12	16	13	17	12	18	186
Children and Families	339	167	1	86	86	86	86	86	86	86	86	89	1,284
Temporary & Disability Assistance	253	224	511	578	236	173	451	207	140	285	319	420	3,797
Transportation	4	3	4	4	4	4	4	4	4	4	4	4	43
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	1,084	58	143	137	184	169	128	183	181	131	141	67	2,606
Total Assistance and Grants	7,316	9,396	6,517	6,650	6,750	5,916	6,987	7,192	6,528	7,221	6,064	5,948	82,485
Personal Service	63	54	55	50	76	53	52	53	52	73	51	64	696
Non-Personal Service	37	130	816	79	380	188	138	148	291	131	159	402	2,899
Total State Operations	100	184	871	129	456	241	190	201	343	204	210	466	3,595
General State Charges	0	58	38	26	33	31	29	35	33	42	29	37	391
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	7,416	9,638	7,426	6,805	7,239	6,188	7,206	7,428	6,904	7,467	6,303	6,451	86,471
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	(99)	(212)	(279)	(121)	(202)	(171)	(133)	(117)	(263)	(200)	(208)	(376)	(2,381)
NET OTHER FINANCING SOURCES/(USES)	(99)	(212)	(279)	(121)	(202)	(171)	(133)	(117)	(263)	(200)	(208)	(376)	(2,381)
Excess/(Deficiency) of Receipts over Disbursements	1,287	(2,155)	1,198	(669)	(675)	1,570	(657)	(605)	1,423	(605)	(594)	(946)	(1,428)
CLOSING BALANCE	16,113	13,958	15,156	14,487	13,812	15,382	14,725	14,120	15,543	14,938	14,344	13,398	13,398

CASHFLOW
DEBT SERVICE FUNDS
FY 2024
(millions of dollars)

	2023 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	159	210	271	356	617	1,130	335	409	470	543	1,055	1,750	159
RECEIPTS:													
Personal Income Tax	3,727	1,059	2,547	1,540	1,850	2,292	1,087	1,447	2,324	4,359	2,196	1,981	26,409
Consumption/Use Taxes	678	692	911	733	712	872	740	772	944	780	655	783	9,222
Business Taxes	49	61	1,123	(28)	32	1,280	(408)	7	1,616	282	146	2,360	6,520
Other Taxes	84	86	92	93	101	92	76	83	81	83	81	54	1,006
Total Taxes	4,538	1,898	4,673	2,338	2,695	4,536	1,495	2,259	4,965	5,504	3,078	5,178	43,157
Miscellaneous Receipts	60	27	39	38	21	41	29	25	27	30	19	22	378
Federal Receipts	3	0	0	0	1	32	0	0	0	0	1	30	67
TOTAL RECEIPTS	4,601	1,925	4,712	2,376	2,717	4,609	1,524	2,284	4,992	5,534	3,098	5,230	43,602
DISBURSEMENTS:													
State Operations	0	1	0	1	5	1	0	1	0	0	5	33	47
Debt Service	35	28	5	5	164	850	6	15	5	5	323	1,457	2,898
TOTAL DISBURSEMENTS	35	29	5	6	169	851	6	16	5	5	328	1,490	2,945
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	136	169	127	133	104	103	107	106	206	359	192	187	1,929
Transfers to Other Funds	(4,651)	(2,004)	(4,749)	(2,242)	(2,139)	(4,656)	(1,551)	(2,313)	(5,120)	(5,376)	(2,267)	(5,505)	(42,573)
NET OTHER FINANCING SOURCES/(USES)	(4,515)	(1,835)	(4,622)	(2,109)	(2,035)	(4,553)	(1,444)	(2,207)	(4,914)	(5,017)	(2,075)	(5,318)	(40,644)
Excess/(Deficiency) of Receipts over Disbursements	51	61	85	261	513	(795)	74	61	73	512	695	(1,578)	13
CLOSING BALANCE	210	271	356	617	1,130	335	409	470	543	1,055	1,750	172	172

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

	2023 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,594)	(1,576)	(1,628)	(1,817)	(1,815)	(1,800)	(2,229)	(2,416)	(2,694)	(2,387)	(2,743)	(3,107)	(1,594)
RECEIPTS:													
Consumption/Use Taxes	50	46	64	46	47	73	47	34	68	42	50	51	618
Business Taxes	51	52	55	50	53	60	50	51	55	48	53	52	630
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	101	98	145	122	126	159	123	111	149	116	129	126	1,505
Miscellaneous Receipts	282	659	306	1,235	1,131	166	878	92	1,934	96	232	618	7,629
Federal Receipts	220	259	226	251	449	293	301	281	261	244	216	296	3,297
TOTAL RECEIPTS	603	1,016	677	1,608	1,706	618	1,302	484	2,344	456	577	1,040	12,431
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	2	5	10	11	12	27	22	6	7	10	21	135
Public Health	4	109	44	55	44	46	61	58	72	115	102	123	833
Mental Hygiene	5	5	22	21	27	36	43	45	59	60	69	77	469
School Aid	0	24	30	30	30	30	30	30	30	30	30	56	350
Temporary & Disability Assistance	0	0	0	15	0	0	15	0	0	21	0	50	101
Transportation	38	31	122	65	67	276	67	67	387	65	59	439	1,683
All Other Local	227	106	284	150	188	246	201	131	322	222	262	(581)	1,758
Total Assistance and Grants	276	277	507	346	367	646	444	353	876	520	532	185	5,329
Economic Development	1	19	200	159	164	182	185	156	201	153	154	218	1,792
Parks & the Environment	25	82	94	89	84	121	76	74	87	117	110	237	1,196
Transportation	244	412	368	414	474	477	488	474	433	414	362	1,229	5,789
Health & Social Welfare	3	5	12	10	12	10	35	36	37	35	35	31	261
Mental Hygiene	21	36	58	47	38	46	47	52	49	39	38	66	537
Public Protection	33	56	42	50	52	51	62	49	53	68	44	(8)	552
Education	64	108	209	127	247	205	147	228	175	237	197	166	2,110
All Other	19	28	85	93	87	77	87	93	91	96	98	(1,209)	(355)
Total Capital Projects	410	746	1,068	989	1,158	1,169	1,127	1,162	1,126	1,159	1,038	730	11,882
TOTAL DISBURSEMENTS	686	1,023	1,575	1,335	1,525	1,815	1,571	1,515	2,002	1,679	1,570	915	17,211
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	107	(39)	732	(258)	(153)	958	89	778	(12)	874	669	1,515	5,260
Transfers to Other Funds	(6)	(6)	(23)	(13)	(13)	(190)	(7)	(25)	(23)	(7)	(40)	(554)	(907)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	368	368
NET OTHER FINANCING SOURCES/(USES)	101	(45)	709	(271)	(166)	768	82	753	(35)	867	629	1,329	4,721
Excess/(Deficiency) of Receipts over Disbursements	18	(52)	(189)	2	15	(429)	(187)	(278)	307	(356)	(364)	1,454	(59)
CLOSING BALANCE	(1,576)	(1,628)	(1,817)	(1,815)	(1,800)	(2,229)	(2,416)	(2,694)	(2,387)	(2,743)	(3,107)	(1,653)	(1,653)

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

	2023 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,114)	(1,111)	(1,161)	(1,303)	(1,259)	(1,526)	(1,914)	(2,057)	(2,293)	(1,944)	(2,260)	(2,680)	(1,114)
RECEIPTS:													
Consumption/Use Taxes	50	46	64	46	47	73	47	34	68	42	50	51	618
Business Taxes	51	52	55	50	53	60	50	51	55	48	53	52	630
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	101	98	145	122	126	159	123	111	149	116	129	126	1,505
Miscellaneous Receipts	282	659	306	1,234	1,001	165	877	91	1,933	95	132	621	7,396
Federal Receipts	0	0	0	0	0	2	0	0	0	0	0	3	5
TOTAL RECEIPTS	383	757	451	1,356	1,127	326	1,000	202	2,082	211	261	750	8,906
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	2	5	10	11	12	27	22	6	7	10	21	135
Public Health	4	45	35	46	35	37	52	49	63	106	93	118	683
Mental Hygiene	5	5	22	21	27	36	43	45	59	60	69	77	469
School Aid	0	24	30	30	30	30	30	30	30	30	30	30	350
Temporary & Disability Assistance	0	0	0	15	0	0	15	0	0	21	0	50	101
Transportation	4	4	77	15	17	226	17	17	337	15	14	364	1,107
All Other Local	161	101	255	121	159	217	172	102	293	193	233	(611)	1,396
Total Assistance and Grants	176	181	424	258	279	558	356	265	788	432	449	75	4,241
Economic Development	1	19	177	136	141	159	162	133	178	130	131	196	1,563
Parks & the Environment	24	81	91	87	82	119	74	72	85	115	108	237	1,175
Transportation	141	257	218	244	284	267	268	274	253	254	222	1,141	3,823
Health & Social Welfare	3	4	9	8	9	8	31	34	35	32	32	30	235
Mental Hygiene	21	36	58	47	38	46	47	52	49	39	38	66	537
Public Protection	33	49	39	47	49	49	59	46	50	65	41	(15)	512
Education	64	108	209	127	247	205	147	228	175	237	197	166	2,110
All Other	18	27	77	87	81	71	81	87	85	90	92	(1,217)	(421)
Total Capital Projects	305	581	878	783	931	924	869	926	910	962	861	604	9,534
TOTAL DISBURSEMENTS	481	762	1,302	1,041	1,210	1,482	1,225	1,191	1,698	1,394	1,310	679	13,775
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	107	(39)	732	(258)	(171)	958	89	778	(12)	874	669	1,495	5,222
Transfers to Other Funds	(6)	(6)	(23)	(13)	(13)	(190)	(7)	(25)	(40)	(7)	(40)	(554)	(907)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	368	368
NET OTHER FINANCING SOURCES/(USES)	101	(45)	709	(271)	(184)	768	82	753	(35)	867	629	1,309	4,683
Excess/(Deficiency) of Receipts over Disbursements	3	(50)	(142)	44	(267)	(388)	(143)	(236)	349	(316)	(420)	1,380	(186)
CLOSING BALANCE	(1,111)	(1,161)	(1,303)	(1,259)	(1,526)	(1,914)	(2,057)	(2,293)	(1,944)	(2,260)	(2,680)	(1,300)	(1,300)

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

	2023 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(480)	(465)	(467)	(514)	(556)	(274)	(315)	(359)	(401)	(443)	(483)	(427)	(480)
RECEIPTS:													
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	1	130	1	1	1	1	1	100	(3)	233
Federal Receipts	220	259	226	251	449	291	301	281	261	244	216	293	3,292
TOTAL RECEIPTS	220	259	226	252	579	292	302	282	262	245	316	290	3,525
DISBURSEMENTS:													
Public Health	0	64	9	9	9	9	9	9	9	9	9	5	150
Transportation	34	27	45	50	50	50	50	50	50	50	45	75	576
All Other Local	66	5	29	29	29	29	29	29	29	29	29	30	362
Total Assistance and Grants	100	96	83	88	88	88	88	88	88	88	83	110	1,088
Economic Development	0	0	23	23	23	23	23	23	23	23	23	22	229
Parks & the Environment	1	1	3	2	2	2	2	2	2	2	2	0	21
Transportation	103	155	150	170	190	210	220	200	180	160	140	88	1,966
Health & Social Welfare	0	1	3	2	3	2	4	2	2	3	3	1	26
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	0	7	3	3	3	2	3	3	3	3	3	7	40
Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	1	1	8	6	6	6	6	6	6	6	6	8	66
Total Capital Projects	105	165	190	206	227	245	258	236	216	197	177	126	2,348
TOTAL DISBURSEMENTS	205	261	273	294	315	333	346	324	304	285	260	236	3,436
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	18	0	0	0	0	0	0	20	38
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	18	0	0	0	0	0	0	20	38
Excess/(Deficiency) of Receipts over Disbursements	15	(2)	(47)	(42)	282	(41)	(44)	(42)	(42)	(40)	56	74	127
CLOSING BALANCE	(465)	(467)	(514)	(556)	(274)	(315)	(359)	(401)	(443)	(483)	(427)	(353)	(353)

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

	2023 April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	51,609	56,240	49,982	52,876	52,963	52,833	52,086	49,212	45,867	49,570	51,420	50,089	0	51,609
RECEIPTS:														
Personal Income Tax	7,454	2,118	5,094	3,080	3,700	4,584	2,174	2,894	4,648	8,718	4,392	3,963	0	52,819
Consumption/Use Taxes	1,677	1,629	2,148	1,726	1,676	2,076	1,745	1,717	2,210	1,816	1,529	1,766	0	21,715
Business Taxes	1,522	335	4,228	212	288	4,627	386	225	5,338	813	8,100	8,100	0	25,533
Other Taxes	254	499	221	223	231	222	206	213	209	212	209	179	0	2,880
Total Taxes	10,907	4,581	11,691	5,241	5,895	11,509	3,584	5,049	12,407	11,559	6,516	14,008	0	102,947
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450
ABC License Fee	6	7	6	5	6	7	7	5	6	6	5	5	0	71
HCRA	553	550	481	482	555	480	480	479	479	480	552	338	0	5,909
Investment Income	204	176	162	162	162	162	162	162	162	162	162	162	0	2,000
Licenses, Fees, etc.	72	101	20	20	70	30	35	40	50	50	40	52	0	580
Lottery	263	317	258	267	330	255	260	348	248	349	269	485	0	3,649
Medicaid	84	74	75	75	75	75	75	75	75	75	75	67	0	900
Motor Vehicle Fees	34	65	47	28	51	29	32	27	33	24	27	20	0	417
Reimbursements	39	(66)	72	(40)	(48)	61	(40)	35	7	15	1	30	0	66
State University Income	308	343	498	346	450	738	461	383	298	526	742	271	0	5,364
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	0	33
Other Transactions	694	887	849	1,642	1,307	691	1,347	499	2,384	(644)	(681)	(608)	0	6,798
Total Miscellaneous Receipts	2,258	2,454	2,468	2,987	2,968	2,648	2,849	2,216	3,742	1,053	1,202	(608)	0	26,237
Federal Receipts	3	1	0	0	1	34	0	0	0	(7)	(9)	2,282	0	2,305
TOTAL RECEIPTS	13,168	7,036	14,159	8,228	8,864	14,191	6,433	7,265	16,149	12,605	7,709	15,682	0	131,489
DISBURSEMENTS:														
School Aid	1,391	4,509	2,335	437	824	5,131	1,231	2,160	2,898	1,616	1,311	9,984	0	33,827
Higher Education	29	24	675	34	46	170	549	42	151	37	557	827	0	3,141
All Other Education	19	41	282	368	75	466	183	66	303	76	104	712	0	2,695
STAR	0	0	0	0	0	0	0	1	60	1,646	0	10	0	1,717
Medicaid - DOH	3,900	3,546	1,908	2,900	2,989	1,707	2,313	3,209	1,315	2,291	1,421	2,291	0	27,254
Public Health	93	164	258	281	172	243	195	212	311	277	263	334	0	2,803
Mental Hygiene	48	107	1,521	204	114	1,527	261	168	1,628	224	962	1,138	0	7,902
Children and Families	39	77	18	143	143	321	143	143	321	143	143	328	0	1,962
Temporary & Disability Assistance	154	126	364	234	219	278	214	204	235	317	300	385	0	3,030
Transportation	88	624	448	382	606	590	417	763	1,619	104	120	594	0	6,355
Unrestricted Aid	0	13	390	1	1	118	8	1	185	1	3	74	0	795
All Other	221	(5)	430	298	353	410	592	291	473	386	410	459	0	4,318
Total Assistance and Grants	5,982	9,226	8,629	5,282	5,542	10,961	6,106	7,260	9,499	7,118	5,594	14,600	0	95,799
Personal Service	1,250	1,231	1,443	1,202	1,556	1,203	1,287	1,382	1,212	1,519	1,207	1,531	0	16,023
Non-Personal Service	376	490	(115)	476	334	583	559	539	441	648	607	1,110	0	6,048
Total State Operations	1,626	1,721	1,328	1,678	1,890	1,786	1,846	1,921	1,653	2,167	1,814	2,641	0	22,071
General State Charges	687	1,944	670	511	630	582	606	600	640	698	654	582	0	8,804
Debt Service	35	28	5	5	164	850	6	15	5	5	323	1,457	0	2,898
Capital Projects	305	581	878	783	931	924	869	926	910	962	861	604	0	9,534
TOTAL DISBURSEMENTS	8,635	13,500	11,510	8,259	9,157	15,103	9,433	10,722	12,707	10,950	9,246	19,884	0	139,106
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,192	2,716	6,230	2,465	2,272	6,086	1,870	3,627	5,526	6,764	3,256	7,388	(504)	52,888
Transfers to other funds	(5,094)	(2,510)	(5,985)	(2,347)	(2,109)	(5,921)	(1,744)	(3,515)	(5,265)	(6,569)	(3,050)	(7,191)	504	(50,796)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	368	0	368
NET OTHER FINANCING SOURCES/(USES)	98	206	245	118	163	165	126	112	261	195	206	565	0	2,460
Excess/(Deficiency) of Receipts over Disbursements	4,631	(6,258)	2,894	87	(130)	(747)	(2,874)	(3,345)	3,703	1,850	(1,331)	(3,637)	0	(5,157)
CLOSING BALANCE	56,240	49,982	52,876	52,963	52,833	52,086	49,212	45,867	49,570	51,420	50,089	46,452	0	46,452

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

	<u>Executive</u>	<u>Change</u>	<u>Enacted</u>
Opening Fund Balance	<u>0</u>	<u>91</u>	<u>91</u>
Receipts:			
Taxes	530	53	583
Miscellaneous Receipts	<u>5,909</u>	<u>0</u>	<u>5,909</u>
Total Receipts	<u>6,439</u>	<u>53</u>	<u>6,492</u>
Disbursements and Transfers:			
Medical Assistance Account	4,272	214	4,486
Hospital Indigent Care	631	0	631
HCRA Program Account	333	(68)	265
Child Health Plus	950	0	950
Elderly Pharmaceutical Insurance Coverage	74	0	74
Qualified Health Plan Administration	45	0	45
All Other	<u>134</u>	<u>(2)</u>	<u>132</u>
Total Disbursements and Transfers	<u>6,439</u>	<u>144</u>	<u>6,583</u>
Change in Fund Balance	<u>0</u>	<u>(91)</u>	<u>(91)</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>

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

	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Opening Fund Balance	<u>91</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts:				
Taxes	583	550	525	502
Miscellaneous Receipts	<u>5,909</u>	<u>5,927</u>	<u>5,801</u>	<u>5,823</u>
Total Receipts	<u>6,492</u>	<u>6,477</u>	<u>6,326</u>	<u>6,325</u>
Disbursements and Transfers:				
Medical Assistance Account	4,486	4,203	4,058	4,041
Hospital Indigent Care	631	631	631	631
HCRA Program Account	265	358	358	359
Child Health Plus	950	990	1,009	1,030
Elderly Pharmaceutical Insurance Coverage	74	74	74	74
Qualified Health Plan Administration	45	46	48	49
All Other	<u>132</u>	<u>175</u>	<u>148</u>	<u>141</u>
Total Disbursements and Transfers	<u>6,583</u>	<u>6,477</u>	<u>6,326</u>	<u>6,325</u>
Change in Fund Balance	<u>(91)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>Annual</u> <u>Change</u>
Opening Fund Balance	<u>88</u>	<u>91</u>	<u>3</u>
Receipts:			
Taxes	620	583	(37)
Miscellaneous Receipts	<u>6,056</u>	<u>5,909</u>	<u>(147)</u>
Total Receipts	<u>6,676</u>	<u>6,492</u>	<u>(184)</u>
Disbursements and Transfers:			
Medical Assistance Account	4,551	4,486	(65)
Hospital Indigent Care	656	631	(25)
HCRA Program Account	442	265	(177)
Child Health Plus	764	950	186
Elderly Pharmaceutical Insurance Coverage	104	74	(30)
Qualified Health Plan Administration	36	45	9
All Other	<u>120</u>	<u>132</u>	<u>12</u>
Total Disbursements and Transfers	<u>6,673</u>	<u>6,583</u>	<u>(90)</u>
Change in Fund Balance	<u>3</u>	<u>(91)</u>	<u>(94)</u>
Closing Fund Balance	<u>91</u>	<u>0</u>	<u>(91)</u>

CASH FLOW
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2023
(millions of dollars)

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

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

	April Actuals	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	Total
Opening Fund Balance	91	295	436	329	236	271	202	196	155	137	150	129	91
Receipts:													
Taxes	52	52	58	48	52	52	52	47	54	39	37	40	583
Miscellaneous Receipts	553	550	481	482	555	480	481	479	479	480	552	337	5,909
Total Receipts	605	602	539	530	607	532	533	526	533	519	589	377	6,492
Disbursements and Transfers:													
Medical Assistance Account	300	350	450	400	450	400	400	400	350	350	475	161	4,486
Hospital Indigent Care	48	48	49	50	50	50	50	86	50	50	50	50	631
HCRA Program Account	0	16	10	108	3	12	20	5	11	35	12	33	265
Child Health Plus	48	36	124	53	57	127	57	59	128	58	58	145	950
Elderly Pharmaceutical Insurance Coverage	3	7	7	7	7	7	7	7	7	7	6	2	74
Qualified Health Plan Administration	1	2	2	3	3	2	3	3	4	4	6	12	45
All Other	1	2	2	2	2	3	2	7	3	2	3	103	132
Total	401	461	646	623	572	601	539	567	551	506	610	506	6,583
Change in Fund Balance	204	141	(107)	(93)	35	(69)	(6)	(41)	(18)	13	(21)	(129)	(91)
Closing Fund Balance	295	436	329	236	271	202	196	155	137	150	129	91	88

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

	FY 2023 Projected			FY 2024 Projected			FY 2025 Projected			FY 2026 Projected			FY 2027 Projected		
	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary
Opening Fund Balance	(137)	357	48	(42)	509	55	0	666	57	31	828	59	52	994	61
Receipts:															
Unemployment Taxes	0	1,861	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0
Miscellaneous Receipts	604	3,149	8	654	3,341	2	655	3,394	2	656	3,462	2	657	3,484	2
Federal Receipts	0	74	0	0	50	0	0	50	0	0	50	0	0	50	0
Total Receipts	604	5,084	8	654	5,841	2	655	5,894	2	656	5,962	2	657	5,984	2
Disbursements:															
Assistance and Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Operations:															
Personal Service	132	1,704	1	155	1,755	0	157	1,807	0	159	1,861	0	161	1,916	0
Non-Personal Service	502	673	0	562	681	0	571	654	0	580	641	0	589	578	0
Unemployment Benefits	0	1,834	0	0	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0
General State Charges	62	725	0	76	755	0	78	778	0	80	801	0	81	825	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	696	4,936	1	793	5,691	0	806	5,739	0	819	5,803	0	831	5,819	0
Other Financing Sources (Uses):															
Transfers from Other Funds	193	7	0	189	7	0	190	7	0	192	7	0	186	7	0
Transfers to Other Funds	(6)	(3)	0	(8)	0	0	(8)	0	0	(8)	0	0	(8)	0	0
	187	4	0	181	7	0	182	7	0	184	7	0	178	7	0
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	95	152	7	42	157	2	31	162	2	21	166	2	4	172	2
Closing Fund Balance	(42)	509	55	0	666	57	31	828	59	52	994	61	56	1,166	63

Workforce Impact Summary

General Fund
2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	1,925	2,090	2,283
Corrections and Community Supervision, Department of	24,664	23,409	24,544
Education Department, State	325	342	400
Environmental Conservation, Department of	1,215	1,362	1,370
General Services, Office of	385	377	398
Health, Department of	1,476	1,549	2,192
Information Technology Services, Office of	2,930	3,058	3,558
Labor, Department of	0	0	1
Mental Health, Office of	12,296	12,910	13,307
Motor Vehicles, Department of	161	153	167
Parks, Recreation and Historic Preservation, Office of	1,348	1,339	1,506
People with Developmental Disabilities, Office for	15,845	16,290	18,557
State Police, Division of	5,022	5,161	6,015
Taxation and Finance, Department of	3,364	3,408	3,086
Temporary and Disability Assistance, Office of	913	941	1,002
Transportation, Department of	2,471	2,567	2,545
Subtotal - Major Agencies	74,340	74,956	80,931
Minor Agencies	4,125	4,480	5,144
Subtotal - Subject to Direct Executive Control	78,465	79,436	86,075
University Systems			
State University of New York	3	2	3
Subtotal - University Systems	3	2	3
Independently Elected Agencies			
Audit and Control, Department of	1,353	1,304	1,460
Law, Department of	1,047	1,062	1,157
Subtotal - Independently Elected Agencies	2,400	2,366	2,617
Grand Total	80,868	81,804	88,695

Workforce Impact Summary

General Fund 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Minor Agencies			
Addiction Services and Supports, Office of	674	705	750
Adirondack Park Agency	48	45	54
Aging, Office for the	20	35	49
Agriculture and Markets, Department of	384	417	430
Alcoholic Beverage Control, Division of	106	110	153
Arts, Council on the	25	24	29
Budget, Division of the	260	276	276
Civil Service, Department of	185	206	332
Correction, Commission of	36	41	44
Criminal Justice Services, Division of	350	377	396
Economic Development, Department of	118	123	158
Elections, State Board of	87	105	199
Employee Relations, Office of	55	58	87
Ethics and Lobbying, Independent Commission on	46	41	68
Executive Chamber	122	143	168
Gaming Commission, New York State	51	48	52
Higher Education Services Corporation, New York State	3	2	3
Homeland Security and Emergency Services, Division of	0	21	82
Housing and Community Renewal, Division of	31	43	36
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	138	148	137
Inspector General, Office of the	74	98	80
Judicial Conduct, Commission on	43	44	52
Justice Center for the Protection of People with Special Needs	419	459	470
Labor Management Committees	59	63	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	203	221	258
Military and Naval Affairs, Division of	80	87	103
Prevention of Domestic Violence, Office for	19	22	28
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	29	27	37
State, Department of	216	240	228
Statewide Financial System	134	131	146
Tax Appeals, Division of	22	24	26
Veterans' Services, Department	77	81	102
Victim Services, Office of	0	4	7
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	4,125	4,480	5,144

Workforce Impact Summary

State Operating Funds 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	1,964	2,120	2,327
Corrections and Community Supervision, Department of	24,668	23,412	24,548
Education Department, State	1,203	1,243	1,443
Environmental Conservation, Department of	2,118	2,212	2,430
Financial Services, Department of	1,224	1,265	1,391
General Services, Office of	443	434	457
Health, Department of	3,231	3,272	4,350
Information Technology Services, Office of	2,930	3,058	3,558
Labor, Department of	310	338	480
Mental Health, Office of	12,296	12,910	13,307
Motor Vehicles, Department of	644	611	682
Parks, Recreation and Historic Preservation, Office of	1,416	1,421	1,795
People with Developmental Disabilities, Office for	15,845	16,290	18,557
State Police, Division of	5,310	5,459	6,335
Taxation and Finance, Department of	3,413	3,450	3,785
Temporary and Disability Assistance, Office of	913	941	1,002
Transportation, Department of	2,506	2,606	2,590
Workers' Compensation Board	943	946	1,081
Subtotal - Major Agencies	81,377	81,988	90,118
Minor Agencies	6,369	6,763	7,870
Subtotal - Subject to Direct Executive Control	87,746	88,751	97,988
University Systems			
State University of New York	44,876	45,622	45,880
Subtotal - University Systems	44,876	45,622	45,880
Independently Elected Agencies			
Audit and Control, Department of	1,511	1,468	1,631
Law, Department of	1,491	1,493	1,611
Subtotal - Independently Elected Agencies	3,002	2,961	3,242
Grand Total	135,624	137,334	147,110

Workforce Impact Summary

State Operating Funds 2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Minor Agencies			
Addiction Services and Supports, Office of	674	705	760
Adirondack Park Agency	48	45	54
Aging, Office for the	20	35	49
Agriculture and Markets, Department of	431	449	477
Alcoholic Beverage Control, Division of	174	254	398
Arts, Council on the	25	24	29
Budget, Division of the	273	287	292
Civil Service, Department of	185	206	334
Correction, Commission of	36	41	44
Criminal Justice Services, Division of	352	378	398
Deferred Compensation Board	4	3	4
Economic Development, Department of	119	124	165
Elections, State Board of	87	105	199
Employee Relations, Office of	55	58	87
Ethics and Lobbying, Independent Commission on	46	41	68
Executive Chamber	122	143	168
Financial Control Board, New York State	10	12	12
Gaming Commission, New York State	323	300	391
Higher Education Services Corporation, New York State	98	77	103
Homeland Security and Emergency Services, Division of	448	470	527
Housing and Community Renewal, Division of	471	471	558
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	138	148	137
Indigent Legal Services, Office of	31	37	32
Inspector General, Office of the	74	98	80
Interest on Lawyer Account	7	8	9
Judicial Conduct, Commission on	43	44	52
Justice Center for the Protection of People with Special Needs	419	459	470
Labor Management Committees	59	63	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	203	221	258
Military and Naval Affairs, Division of	80	87	103
Prevention of Domestic Violence, Office for	19	22	28
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	29	27	37
Public Service Department	463	462	506
State, Department of	517	561	608
Statewide Financial System	134	131	146
Tax Appeals, Division of	22	24	26
Veterans' Services, Department	77	81	102
Victim Services, Office of	42	51	55
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	6,369	6,763	7,870

Workforce Impact Summary

State Funds
2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	2,015	2,172	2,396
Corrections and Community Supervision, Department of	24,694	23,439	25,557
Education Department, State	1,252	1,289	1,497
Environmental Conservation, Department of	2,592	2,676	3,040
Financial Services, Department of	1,224	1,265	1,391
General Services, Office of	805	798	848
Health, Department of	3,355	3,387	4,482
Information Technology Services, Office of	2,967	3,096	3,608
Labor, Department of	310	338	480
Mental Health, Office of	12,826	13,502	14,034
Motor Vehicles, Department of	2,895	2,870	3,157
Parks, Recreation and Historic Preservation, Office of	1,987	1,997	2,290
People with Developmental Disabilities, Office for	16,168	16,676	18,942
State Police, Division of	5,390	5,543	6,420
Taxation and Finance, Department of	3,413	3,450	3,785
Temporary and Disability Assistance, Office of	921	949	1,010
Transportation, Department of	7,782	8,049	8,369
Workers' Compensation Board	943	946	1,081
Subtotal - Major Agencies	91,539	92,442	102,387
Minor Agencies	6,442	6,832	7,950
Subtotal - Subject to Direct Executive Control	97,981	99,274	110,337
University Systems			
State University Construction Fund	136	133	145
State University of New York	44,876	45,622	45,880
Subtotal - University Systems	45,012	45,755	46,025
Independently Elected Agencies			
Audit and Control, Department of	1,511	1,468	1,631
Law, Department of	1,500	1,493	1,614
Subtotal - Independently Elected Agencies	3,011	2,961	3,245
Grand Total	146,004	147,990	159,607

Workforce Impact Summary

State Funds
2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Minor Agencies			
Addiction Services and Supports, Office of	686	718	778
Adirondack Park Agency	48	45	54
Aging, Office for the	20	35	49
Agriculture and Markets, Department of	449	463	495
Alcoholic Beverage Control, Division of	174	254	398
Arts, Council on the	26	25	29
Budget, Division of the	273	287	292
Civil Service, Department of	185	206	334
Correction, Commission of	36	41	44
Criminal Justice Services, Division of	352	378	398
Deferred Compensation Board	4	3	4
Economic Development, Department of	119	124	165
Elections, State Board of	87	105	199
Employee Relations, Office of	55	58	87
Ethics and Lobbying, Independent Commission on	46	41	68
Executive Chamber	122	143	168
Financial Control Board, New York State	10	12	12
Gaming Commission, New York State	323	300	391
Higher Education Services Corporation, New York State	98	77	103
Homeland Security and Emergency Services, Division of	448	470	527
Housing and Community Renewal, Division of	471	471	558
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	138	148	137
Indigent Legal Services, Office of	31	37	32
Inspector General, Office of the	74	98	80
Interest on Lawyer Account	7	8	9
Judicial Conduct, Commission on	43	44	52
Justice Center for the Protection of People with Special Needs	419	459	470
Labor Management Committees	59	63	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	203	221	258
Military and Naval Affairs, Division of	122	128	147
Prevention of Domestic Violence, Office for	19	22	28
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	29	27	37
Public Service Department	463	462	506
State, Department of	517	561	608
Statewide Financial System	134	131	146
Tax Appeals, Division of	22	24	26
Veterans' Services, Department	77	81	102
Victim Services, Office of	42	51	55
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	6,442	6,832	7,950

Workforce Impact Summary

All Funds

2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	2,542	2,746	2,886
Corrections and Community Supervision, Department of	24,950	23,694	26,493
Education Department, State	2,534	2,541	2,876
Environmental Conservation, Department of	2,815	2,885	3,313
Financial Services, Department of	1,224	1,265	1,391
General Services, Office of	1,685	1,679	1,845
Health, Department of	4,438	4,539	6,057
Information Technology Services, Office of	2,967	3,096	3,608
Labor, Department of	2,744	2,705	2,817
Mental Health, Office of	12,834	13,507	14,055
Motor Vehicles, Department of	2,942	2,923	3,228
Parks, Recreation and Historic Preservation, Office of	2,095	2,099	2,374
People with Developmental Disabilities, Office for	16,178	16,686	18,960
State Police, Division of	5,390	5,543	6,420
Taxation and Finance, Department of	3,413	3,450	3,785
Temporary and Disability Assistance, Office of	1,781	1,855	1,922
Transportation, Department of	7,883	8,150	8,495
Workers' Compensation Board	943	946	1,081
Subtotal - Major Agencies	99,358	100,309	111,606
Minor Agencies	7,332	7,771	9,078
Subtotal - Subject to Direct Executive Control	106,690	108,080	120,684
University Systems			
City University of New York	13,243	13,267	13,511
State University Construction Fund	136	133	145
State University of New York	44,877	45,623	45,880
Subtotal - University Systems	58,256	59,023	59,536
Independently Elected Agencies			
Audit and Control, Department of	2,614	2,528	2,887
Law, Department of	1,780	1,791	1,903
Subtotal - Independently Elected Agencies	4,394	4,319	4,790
Grand Total	169,340	171,422	185,010

Workforce Impact Summary

All Funds
2021-22 Through 2023-24

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Minor Agencies			
Addiction Services and Supports, Office of	686	718	778
Adirondack Park Agency	48	45	54
Aging, Office for the	79	84	126
Agriculture and Markets, Department of	466	484	543
Alcoholic Beverage Control, Division of	174	254	398
Arts, Council on the	26	25	29
Budget, Division of the	273	287	292
Civil Service, Department of	287	320	465
Correction, Commission of	36	41	44
Criminal Justice Services, Division of	372	401	418
Deferred Compensation Board	4	3	4
Economic Development, Department of	119	124	165
Elections, State Board of	95	115	210
Employee Relations, Office of	61	65	93
Ethics and Lobbying, Independent Commission on	46	41	68
Executive Chamber	122	143	168
Financial Control Board, New York State	10	12	12
Gaming Commission, New York State	323	300	391
Higher Education Services Corporation, New York State	98	77	103
Homeland Security and Emergency Services, Division of	561	587	658
Housing and Community Renewal, Division of	540	545	631
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	138	148	174
Indigent Legal Services, Office of	31	37	32
Inspector General, Office of the	74	98	80
Interest on Lawyer Account	7	8	9
Judicial Conduct, Commission on	43	44	52
Justice Center for the Protection of People with Special Needs	419	459	470
Labor Management Committees	59	63	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	405	442	515
Military and Naval Affairs, Division of	346	359	394
Prevention of Domestic Violence, Office for	24	29	33
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	29	27	37
Public Service Department	463	462	528
State, Department of	535	577	622
Statewide Financial System	134	131	146
Tax Appeals, Division of	22	24	26
Veterans' Services, Department	85	89	110
Victim Services, Office of	81	92	96
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	7,332	7,771	9,078

Workforce Impact Summary

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

	2021-22 Actuals (03/31/22)	2022-23 Actuals (03/31/23)	2023-24 Estimates (03/31/24)
Major Agencies			
Children and Family Services, Office of	39	30	44
Corrections and Community Supervision, Department of	4	3	4
Education Department, State	878	901	1,043
Environmental Conservation, Department of	903	850	1,060
Financial Services, Department of	1,224	1,265	1,391
General Services, Office of	58	57	59
Health, Department of	1,755	1,723	2,158
Labor, Department of	310	338	479
Motor Vehicles, Department of	483	458	515
Parks, Recreation and Historic Preservation, Office of	68	82	289
State Police, Division of	288	298	320
Taxation and Finance, Department of	49	42	699
Transportation, Department of	35	39	45
Workers' Compensation Board	943	946	1,081
Subtotal - Major Agencies	7,037	7,032	9,187
Minor Agencies	2,244	2,283	2,726
Subtotal - Subject to Direct Executive Control	9,281	9,315	11,913
University Systems			
State University of New York	44,873	45,620	45,877
Subtotal - University Systems	44,873	45,620	45,877
Independently Elected Agencies			
Audit and Control, Department of	158	164	171
Law, Department of	444	431	454
Subtotal - Independently Elected Agencies	602	595	625
Grand Total	54,756	55,530	58,415

Workforce Impact Summary

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

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

Workforce Impact Summary

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

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

Workforce Impact Summary

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

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

Workforce Impact Summary

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

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

Workforce Impact Summary

Enterprise Funds 2021-22 Through 2023-24

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

Workforce Impact Summary

Internal Service Funds 2021-22 Through 2023-24

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

Workforce Impact Summary

Pension Trust Funds 2021-22 Through 2023-24

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

Workforce Impact Summary

Private Purpose Trust Funds 2021-22 Through 2023-24

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

Impact of SFY 2024 Enacted Budget on Local Governments, LFY Ending in 2023 Includes SFY 2023 Major Local Aid Programs for Local Governments (\$ in Millions)						
	Total	NYC	School Districts	Counties	Other Cities	Towns & Villages
School Aid						
School Aid - Total SFY 2024 Enacted Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
School Aid - Total SFY 2023 Major Local Aid Programs	31,310.2	12,473.0	18,837.2	0.0	0.0	0.0
Other Education						
Other Education - Total SFY 2024 Enacted Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
Other Education - Total SFY 2023 Major Local Aid Programs	176.4	TBD	TBD	0.0	0.0	0.0
Special Education						
Special Education - Total SFY 2024 Enacted Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
Special Education - Total SFY 2023 Major Local Aid Programs	1,274.4	565.1	257.9	451.4	0.0	0.0
STAR - Total SFY 2023 Major Local Aid Programs	1,781.0	135.0	1,646.0	0.0	0.0	0.0
Medicaid						
- Retain COVID eFMAP to Offset Growth Financed by State	(404.2)	(192.9)	0.0	(211.3)	0	0
Medicaid - Total SFY 2024 Enacted Budget Impact on LFY 2023	(404.2)	(192.9)	0.0	(211.3)	0.0	0.0
Medicaid - Total SFY 2023 Major Local Aid Programs	5,540.4	2,874.1	0.0	2,666.3	0.0	0.0
Human Services						
- Provide Additional State Support for Migrant Shelter and HERRC Costs	377.0	377.0	0.0	0.0	0.0	0.0
- Expand Summer Youth Employment Program Year-Round	10.3	0.0	0.0	10.3	0.0	0.0
- Reimburse Stolen Public Assistant Benefits	(0.1)	0.0	0.0	0.0	0.0	0.0
- Redirect Title XX Funding to Child Welfare	(6.5)	(2.7)	0.0	(3.8)	0.0	0.0
- Maintain ROS CSE Costs with School Districts	(8.6)	0.0	(8.6)	0.0	0.0	0.0
Human Services - Total SFY 2024 Enacted Budget Impact on LFY 2023	372.1	374.3	(8.6)	6.5	0.0	0.0
Human Services - Total SFY 2023 Major Local Aid Programs	4,332.6	2,857.6	0.0	1,475.0	0.0	0.0
Health						
- Upgrade Saratoga County to a Full-Service County for General Public Health Work	0.9	0.0	0.0	0.9	0.0	0.0
Health - Total SFY 2024 Enacted Budget Impact on LFY 2023	0.9	0.0	0.0	0.9	0.0	0.0
Health - Total SFY 2023 Major Local Aid Programs	551.3	281.7	0.0	269.7	0.0	0.0
Mental Hygiene						
Mental Hygiene - Total SFY 2024 Enacted Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
Mental Hygiene - Total SFY 2023 Major Local Aid Programs	143.0	30.0	4.1	108.6	0.3	0.0
Transportation						
- Increase CHIPs and State Touring Routes Aid	31.1	3.6	0.0	8.8	14.6	4.1
- Increase County DMV Revenue Retention	9.8	0.0	0.0	9.8	0.0	0.0
- Increase Aid for STOP-DWI	0.4	0.0	0.0	0.4	0.0	0.0
- Increase Transit Operating Aid to Suffolk County for South Fork Service	0.2	0.0	0.0	0.2	0.0	0.0
Transportation - Total SFY 2024 Enacted Budget Impact on LFY 2023	41.5	3.6	0.0	19.2	14.6	4.1
Transportation - Total SFY 2023 Major Local Aid Programs	1,410.1	365.6	0.0	529.4	160.2	354.9
Municipal Aid						
- Provide Aid to the City of Albany	15.0	0.0	0.0	0.0	15.0	0.0
- Provide Miscellaneous Financial Assistance to Various Local Governments	3.2	0.0	0.0	2.0	0.0	1.2
Municipal Aid - Total SFY 2024 Enacted Budget Impact on LFY 2023	18.2	0.0	0.0	2.0	15.0	1.2
Municipal Aid - Total SFY 2023 Major Local Aid Programs	774.6	0.0	0.0	2.4	669.5	71.8
Public Protection						
- Offset Local Costs from Increased Assigned Counsel Rates (18-b)	51.0	9.0	0.0	42.0	0.0	0.0
- Increase Aid for Discovery Reform for Defense	30.0	0.0	0.0	30.0	0.0	0.0
- Increase Aid for Defense	30.0	0.0	0.0	30.0	0.0	0.0
- Increase Aid to Prosecution for County DA Offices	30.0	0.0	0.0	30.0	0.0	0.0
- Increase Funding for Next Generation 911 Upgrades	15.0	0.0	0.0	15.0	0.0	0.0
- Increase Support for Gun Involved Violence Elimination (GIVE) Initiative	13.7	0.0	0.0	13.7	0.0	0.0
- Increase Aid for Discovery Reform Information Technology	12.5	12.5	0.0	0.0	0.0	0.0
- Increase Funding for Discovery Reforms for NYC Prosecution	10.0	10.0	0.0	0.0	0.0	0.0
- Increase Funding for Pre-Trial Services	7.5	0.0	0.0	7.5	0.0	0.0
- Fund Threat Assessment Management Teams	7.5	0.1	0.0	7.4	0.0	0.0
- Increase Funding for Re-Entry Programs	5.6	0.3	0.0	5.3	0.0	0.0
- Increase Anti-Fentanyl Innovation Grants	5.3	0.0	0.0	5.3	0.0	0.0
- Provide Aid for Parental Representation	2.5	0.0	0.0	2.5	0.0	0.0
- Increase Assigned Counsel Rates (18-b)	(84.0)	0.0	0.0	(84.0)	0.0	0.0
Public Protection - Total SFY 2024 Enacted Budget Impact on LFY 2023	136.6	31.9	0.0	104.7	0.0	0.0
Public Protection - Total SFY 2023 Major Local Aid Programs	540.5	175.5	1.4	346.4	8.2	9.0
Environment						
Environment - Total SFY 2024 Enacted Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
Environment - Total SFY 2023 Major Local Aid Programs	430.0	0.0	0.0	0.0	0.0	0.0
Economic Development						
Economic Development - Total SFY 2024 Enacted Budget Impact on LFY 2023	0.0	0.0	0.0	0.0	0.0	0.0
Economic Development - Total SFY 2023 Major Local Aid Programs	0.0	0.0	0.0	0.0	0.0	0.0
All Other Impacts						
- Provide Increased Reimbursement for Municipal Special Accidental Death Benefits	1.5	0.0	0.0	1.5	0.0	0.0
- Provide PILOT Payments to City of Kingston and Town of Ulster for Sojourner Truth State Park	0.3	0.0	0.0	0.0	0.3	0.0
All Other - Total SFY 2024 Enacted Budget Impact on LFY 2023	1.8	0.0	0.0	1.5	0.3	0.0
All Other - Total SFY 2023 Major Local Aid Programs	318.2	55.6	170.2	92.4	0.0	0.0
Revenue Actions						
- Amend Motor Fuel Reporting Designation	0.1	0.0	0.0	0.1	0.0	0.0
- Increase the State Excise Tax on Cigarettes (Sales and Use Tax)	(1.4)	0.0	0.0	(1.2)	(0.2)	(0.1)
- Extend the Vending Machine Sales Tax Exemption for One Year	(2.6)	(0.3)	0.0	(2.0)	(0.2)	(0.1)
Revenue Actions - Total SFY 2024 Enacted Budget Impact on LFY 2023	(3.9)	(0.3)	0.0	(3.1)	(0.4)	(0.2)
Total SFY 2024 Enacted Budget Impact on LFY 2023	163.0	216.6	(8.6)	(79.6)	29.5	5.1
Grand Total - Total SFY 2023 Major Local Aid Programs	48,582.8	19,813.3	20,916.8	5,941.5	838.2	435.7

Impact of SFY 2024 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
School Aid						
- Increase Foundation Aid	2,629.5	493.0	2,136.5	0.0	0.0	0.0
- Increase Expense-Based and Categorical Aid	229.7	32.3	197.4	0.0	0.0	0.0
- Expand Universal Pre-K	100.0	0.0	100.0	0.0	0.0	0.0
- Expand Statewide Universal Full-Day Pre-K (FY 2024)	50.0	TBD	TBD	0.0	0.0	0.0
- Expand Statewide Universal Full-Day Pre-K (FY 2023 - Round 2)	13.3	TBD	TBD	0.0	0.0	0.0
School Aid - Total SFY 2024 Enacted Budget Impact on LFY 2024	3,022.5	525.3	2,433.9	0.0	0.0	0.0
School Aid - Total SFY 2024 Major Local Aid Programs	34,332.7	12,998.4	21,271.0	0.0	0.0	0.0
Other Education						
- Increase Competitive Grants	20.8	TBD	TBD	0.0	0.0	0.0
Other Education - Total SFY 2024 Enacted Budget Impact on LFY 2024	20.8	TBD	TBD	0.0	0.0	0.0
Other Education - Total SFY 2024 Major Local Aid Programs	197.1	TBD	TBD	0.0	0.0	0.0
Special Education						
Special Education - Total SFY 2024 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	1,426.5	670.8	284.9	470.8	0.0	0.0
STAR - Total SFY 2024 Major Local Aid Programs	1,716.9	130.0	1,586.9	0.0	0.0	0.0
Medicaid						
- Increase NYC Federal Revenue by Reducing State Share of Indigent Care Pool	42.7	42.7	0.0	0.0	0.0	0.0
- Reduce NYC Federal Revenue by Increasing State Share of SUNY Indigent Care Pool	(71.6)	(71.6)	0.0	0.0	0.0	0.0
- Retain COVID eFMAP to Offset Growth Financed by State	(130.8)	(130.8)	0.0	0.0	0.0	0.0
- Retain ACA eFMAP to Offset Growth Financed by State	(421.6)	(217.4)	0.0	(204.2)	0.0	0.0
Medicaid - Total SFY 2024 Enacted Budget Impact on LFY 2024	(581.3)	(377.1)	0.0	(204.2)	0.0	0.0
Medicaid - Total SFY 2024 Major Local Aid Programs	6,370.4	3,394.0	0.0	2,976.3	0.0	0.0
Human Services						
- Redirect Title XX Funding to Child Welfare	(15.9)	(10.9)	0.0	(5.0)	0.0	0.0
- Maintain ROS CSE Costs with School Districts	(28.6)	0.0	(28.6)	0.0	0.0	0.0
- Increase Funding for Code Blue	10.1	0.1	0.0	10.0	0.0	0.0
- Increase Access to Opportunity for Public Assistance Recipients	(5.40)	(2.40)	0.00	(2.90)	0.0	0.0
- Provide Additional State Support for Migrant Shelter and HERRC Costs	696.0	696.0	0.0	0.0	0.0	0.0
- Expand Summer Youth Employment Program Year-Round	37.0	0.0	0.0	37.0	0.0	0.0
- Reimburse Stolen Public Assistant Benefits	(0.2)	(0.1)	0.0	0.0	0.0	0.0
Human Services - Total SFY 2024 Enacted Budget Impact on LFY 2024	693.0	682.7	(28.6)	39.1	0.0	0.0
Human Services - Total SFY 2024 Major Local Aid Programs	5,114.9	3,617.0	0.0	1,497.9	0.0	0.0
Health						
- Upgrade Saratoga County to a Full-Service County for General Public Health Work	0.7	0.0	0.0	0.7	0.0	0.0
Health - Total SFY 2024 Enacted Budget Impact on LFY 2024	0.7	0.0	0.0	0.7	0.0	0.0
Health - Total SFY 2024 Major Local Aid Programs	575.8	289.1	0.0	286.7	0.0	0.0
Mental Hygiene						
Mental Hygiene - Total SFY 2024 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	152.0	31.3	6.6	107.5	6.3	0.3
Transportation						
- Increase County DMV Revenue Retention	13.0	0.0	0.0	13.0	0.0	0.0
- Increase Transit Operating Aid to Suffolk County for South Fork Service	0.1	0.0	0.0	0.1	0.0	0.0
- Increase CHIPs and State Touring Routes Aid	56.6	11.8	0.0	5.1	18.2	21.5
- Increase Aid for STOP-DWI	0.1	0.0	0.0	0.1	0.0	0.0
- Increase NYC Share of MTA Paratransit Costs	(164.0)	(164.0)	0.0	0.0	0.0	0.0
Transportation - Total SFY 2024 Enacted Budget Impact on LFY 2024	(94.2)	(152.2)	0.0	18.3	18.2	21.5
Transportation - Total SFY 2024 Major Local Aid Programs	1,526.1	393.4	0.0	564.0	189.3	379.5
Municipal Aid						
- Provide Aid to the City of Albany	15.0	0.0	0.0	0.0	15.0	0.0
Municipal Aid - Total SFY 2024 Enacted Budget Impact on LFY 2024	15.0	0.0	0.0	0.0	15.0	0.0
Municipal Aid - Total SFY 2024 Major Local Aid Programs	750.6	0.0	0.0	2.4	669.5	71.7
Public Protection						
- Offset Local Costs from Increased Assigned Counsel Rates (18-b)	92.0	36.0	0.0	56.0	0.0	0.0
- Increase Aid to Prosecution for County DA Offices	40.0	0.0	0.0	40.0	0.0	0.0
- Increase Funding for Discovery Reforms for NYC Prosecution	40.0	40.0	0.0	0.0	0.0	0.0
- Increase Aid for Discovery Reform for Defense	40.0	0.0	0.0	40.0	0.0	0.0
- Increase Aid for Defense	40.0	0.0	0.0	40.0	0.0	0.0
- Increase Aid for Discovery Reform Information Technology	37.5	37.5	0.0	0.0	0.0	0.0
- Increase Support for Gun Involved Violence Elimination (GIVE) Initiative	18.2	0.0	0.0	18.2	0.0	0.0
- Increase Funding for Next Generation 911 Upgrades	12.5	0.0	0.0	12.5	0.0	0.0
- Increase Funding for Pre-Trial Services	10.0	0.0	0.0	10.0	0.0	0.0
- Fund Threat Assessment Management Teams	10.0	0.2	0.0	9.8	0.0	0.0
- Increase Funding for Re-Entry Programs	8.0	1.0	0.0	7.0	0.0	0.0
- Increase Anti-Fentanyl Innovation Grants	7.0	0.0	0.0	7.0	0.0	0.0
- Provide Aid for Parental Representation	3.3	0.0	0.0	3.3	0.0	0.0
- Increase Assigned Counsel Rates (18-b)	(112.0)	0.0	0.0	(112.0)	0.0	0.0
Public Protection - Total SFY 2024 Enacted Budget Impact on LFY 2024	246.5	114.7	0.0	131.8	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
Environment						
Environment - Total SFY 2024 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	0.0	0.0	0.0	0.0	0.0
Economic Development						
Economic Development - Total SFY 2024 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
All Other Impacts						
- Provide Increased Reimbursement for Municipal Special Accidental Death Benefits	2.0	0.0	0.0	2.0	0.0	0.0
All Other - Total SFY 2024 Enacted Budget Impact on LFY 2024	2.0	0.0	0.0	2.0	0.0	0.0
All Other - Total SFY 2024 Major Local Aid Programs	323.6	56.1	172.4	95.1	0.0	0.0
Revenue Actions						
- Amend Motor Fuel Reporting Designation	1.0	0.1	0.0	0.7	0.1	0.0
- Extend Various Commercial Property and Sales Tax Incentives in New York City	(2.8)	(2.8)	0.0	0.0	0.0	0.0
- Create a NYC Biotech Tax Credit	(3.0)	(3.0)	0.0	0.0	0.0	0.0
- Increase the State Excise Tax on Cigarettes (NYC Cigarette Tax)	(3.5)	(3.5)	0.0	0.0	0.0	0.0
- Extend the Vending Machine Sales Tax Exemption for One Year	(7.0)	(3.4)	(0.1)	(2.7)	(0.3)	(0.4)
- Increase the State Excise Tax on Cigarettes (Sales and Use Tax)	(10.2)	(1.4)	(0.2)	(7.6)	(0.6)	(0.4)
Revenue Actions - Total SFY 2024 Enacted Budget Impact on LFY 2024	(25.5)	(14.0)	(0.3)	(9.6)	(0.8)	(0.8)
Total SFY 2024 Enacted Budget Impact on LFY 2024	3,299.5	779.4	2,405.0	(21.9)	32.4	20.7
Grand Total - Total SFY 2024 Major Local Aid Programs	53,718.1	21,838.2	23,323.2	6,519.7	873.8	460.8

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
<i>Agriculture and Markets, Department of</i>	65,705	77,818	73,115	81,299	84,062
Assistance and Grants	29,427	36,848	30,276	37,500	40,000
State Operations	36,278	40,970	42,839	43,799	44,062
Personal Service	31,388	36,879	38,434	39,126	39,314
Non-Personal Service	4,890	4,091	4,405	4,673	4,748
<i>Alcoholic Beverage Control, Division of</i>	10,558	13,747	13,164	13,436	13,714
State Operations	10,516	13,747	13,164	13,436	13,714
Personal Service	9,146	11,028	11,249	11,474	11,703
Non-Personal Service	1,370	2,719	1,915	1,962	2,011
General State Charges	42	0	0	0	0
<i>Economic Development, Department of</i>	60,391	72,672	63,146	63,146	63,146
Assistance and Grants	44,530	50,490	46,044	46,044	46,044
State Operations	15,861	22,182	17,102	17,102	17,102
Personal Service	12,940	15,226	14,666	14,666	14,666
Non-Personal Service	2,921	6,956	2,436	2,436	2,436
<i>Empire State Development Corporation</i>	469,568	184,119	173,101	144,372	139,100
Assistance and Grants	469,379	184,119	173,101	144,372	139,100
State Operations	189	0	0	0	0
Non-Personal Service	189	0	0	0	0
<i>Financial Services, Department of</i>	0	250	0	0	0
Assistance and Grants	0	250	0	0	0
<i>Olympic Regional Development Authority</i>	15,557	12,904	12,904	12,904	12,904
State Operations	14,070	11,404	11,404	11,404	11,404
Personal Service	8,742	5,338	5,338	5,338	5,338
Non-Personal Service	5,328	6,066	6,066	6,066	6,066
General State Charges	1,487	1,500	1,500	1,500	1,500
<i>Public Service Department</i>	250,000	200,000	50,000	50,000	50,000
Assistance and Grants	250,000	200,000	50,000	50,000	50,000
Functional Total	871,779	561,510	385,430	365,157	362,926
PARKS AND THE ENVIRONMENT					
<i>Adirondack Park Agency</i>	4,789	5,516	5,613	5,711	5,812
State Operations	4,789	5,516	5,613	5,711	5,812
Personal Service	4,019	4,835	4,925	5,016	5,110
Non-Personal Service	770	681	688	695	702
<i>Environmental Conservation, Department of</i>	132,305	159,698	173,951	176,925	177,325
Assistance and Grants	1,001	2,738	1,878	1,878	1,878
State Operations	131,304	156,960	172,073	175,047	175,447
Personal Service	121,085	126,365	144,269	147,040	147,440
Non-Personal Service	10,219	30,595	27,804	28,007	28,007
<i>Parks, Recreation and Historic Preservation, Office of</i>	136,001	141,421	148,219	150,562	147,953
Assistance and Grants	1,303	100	100	100	100
State Operations	134,698	141,321	148,119	150,462	147,853
Personal Service	124,707	132,588	139,427	141,710	139,040
Non-Personal Service	9,991	8,733	8,692	8,752	8,813
Functional Total	273,095	306,635	327,783	333,198	331,090
TRANSPORTATION					
<i>Motor Vehicles, Department of</i>	10,814	15,766	15,163	15,163	15,163
Assistance and Grants	0	500	0	0	0
State Operations	10,814	15,266	15,163	15,163	15,163
Personal Service	9,371	10,083	9,980	9,980	9,980
Non-Personal Service	1,443	5,183	5,183	5,183	5,183
<i>Transportation, Department of</i>	499,631	883,062	580,617	590,788	597,255
Assistance and Grants	150,253	530,341	227,091	227,091	223,091
State Operations	349,378	352,721	353,526	363,697	374,164
Personal Service	168,346	179,287	180,092	185,504	191,081
Non-Personal Service	181,032	173,434	173,434	178,193	183,083
Functional Total	510,445	898,828	595,780	605,951	612,418
HEALTH					

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Aging, Office for the	174,284	196,435	184,724	190,326	190,836
Assistance and Grants	169,470	192,103	180,390	185,990	186,500
State Operations	4,814	4,332	4,334	4,336	4,336
Personal Service	4,681	4,196	4,196	4,196	4,196
Non-Personal Service	133	136	138	140	140
Health, Department of	20,740,803	22,690,829	25,893,805	28,271,224	30,273,561
Medical Assistance	18,847,452	20,526,543	23,856,126	26,309,575	28,322,621
Assistance and Grants	18,847,452	20,526,543	23,856,126	26,309,575	28,322,621
Essential Plan	64,954	91,378	95,343	103,265	104,271
State Operations	64,954	91,378	95,343	103,265	104,271
Personal Service	3,106	5,324	5,452	5,702	5,852
Non-Personal Service	61,848	86,054	89,891	97,563	98,419
Medicaid Administration	791,347	963,216	943,108	868,901	863,686
Assistance and Grants	532,749	560,231	517,231	483,231	483,231
State Operations	258,598	402,985	425,877	385,670	380,455
Personal Service	45,344	58,995	59,096	59,019	59,086
Non-Personal Service	213,254	343,990	366,781	326,651	321,369
Public Health	1,037,050	1,109,692	999,228	989,483	982,983
Assistance and Grants	704,058	843,796	779,884	769,566	769,566
State Operations	332,872	263,826	217,274	217,847	211,347
Personal Service	103,070	139,526	138,697	138,697	138,697
Non-Personal Service	229,802	124,300	78,577	79,150	72,650
General State Charges	120	2,070	2,070	2,070	2,070
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
State Operations	18,737	19,155	19,222	19,293	19,293
Personal Service	16,316	16,673	16,673	16,673	16,673
Non-Personal Service	2,421	2,482	2,549	2,620	2,620
Functional Total	20,933,824	22,906,419	26,097,751	28,480,843	30,483,690
SOCIAL WELFARE					
Children and Family Services, Office of	3,110,761	2,263,123	3,031,362	3,048,758	3,065,626
OCFS	3,054,310	2,198,886	2,967,125	2,984,521	3,001,389
Assistance and Grants	2,869,658	1,893,429	2,655,774	2,668,392	2,682,416
State Operations	184,628	305,457	311,351	316,129	318,973
Personal Service	136,861	229,966	233,657	236,850	240,073
Non-Personal Service	47,767	75,491	77,694	79,279	78,900
General State Charges	24	0	0	0	0
OCFS - Other	56,451	64,237	64,237	64,237	64,237
Assistance and Grants	56,451	64,237	64,237	64,237	64,237
Housing and Community Renewal, Division of	46,604	107,186	75,763	52,771	52,771
Assistance and Grants	41,166	101,505	69,276	45,076	45,076
State Operations	5,438	5,681	6,487	7,695	7,695
Personal Service	4,304	5,138	5,740	6,642	6,642
Non-Personal Service	1,134	543	747	1,053	1,053
Human Rights, Division of	13,380	20,635	20,644	20,653	20,653
Assistance and Grants	0	1,000	1,000	1,000	1,000
State Operations	13,380	19,635	19,644	19,653	19,653
Personal Service	11,921	17,256	17,265	17,274	17,274
Non-Personal Service	1,459	2,379	2,379	2,379	2,379
Labor, Department of	79,053	70,022	47,572	32,573	32,573
Assistance and Grants	68,836	66,450	45,000	30,000	30,000
State Operations	10,217	3,572	2,572	2,573	2,573
Personal Service	554	1,056	1,056	1,056	1,056
Non-Personal Service	9,663	2,516	1,516	1,517	1,517
National and Community Service	281	809	843	869	894
Assistance and Grants	0	457	488	511	533
State Operations	281	352	355	358	361
Personal Service	281	343	346	349	352
Non-Personal Service	0	9	9	9	9
Temporary and Disability Assistance, Office of	2,251,809	3,047,698	2,298,344	1,932,633	1,980,585
Welfare Assistance	1,176,307	1,968,112	1,631,048	1,222,430	1,222,515
Assistance and Grants	1,176,307	1,968,112	1,631,048	1,222,430	1,222,515
All Other	1,075,502	1,079,586	667,296	710,203	758,070
Assistance and Grants	894,907	960,610	548,178	590,996	638,796
State Operations	180,595	118,976	119,118	119,207	119,274

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	62,912	69,711	69,780	69,850	69,923
Non-Personal Service	117,683	49,265	49,338	49,357	49,351
Functional Total	5,501,888	5,509,473	5,474,528	5,088,257	5,153,102
MENTAL HYGIENE					
Addiction Services and Supports, Office of	520,487	626,324	591,636	611,159	636,757
OASAS	402,273	490,247	506,569	522,931	544,067
Assistance and Grants	374,000	443,225	461,910	480,074	499,004
State Operations	28,273	47,022	44,659	42,857	45,063
Personal Service	22,111	35,086	34,852	32,940	35,273
Non-Personal Service	6,162	11,936	9,807	9,917	9,790
OASAS - Other	118,214	136,077	85,067	88,228	92,690
Assistance and Grants	55,827	82,126	30,900	32,411	33,960
State Operations	62,387	53,951	54,167	55,817	58,730
Personal Service	45,347	40,201	39,945	41,857	44,824
Non-Personal Service	17,040	13,750	14,222	13,960	13,906
Justice Center	39,932	37,965	38,485	39,020	39,565
Assistance and Grants	649	649	649	649	649
State Operations	39,283	37,316	37,836	38,371	38,916
Personal Service	31,119	29,146	29,450	29,757	30,067
Non-Personal Service	8,164	8,170	8,386	8,614	8,849
Mental Health, Office of	3,479,643	3,980,168	4,073,044	4,209,125	4,371,051
OMH	1,819,378	2,245,028	2,405,584	2,522,279	2,634,476
Assistance and Grants	1,336,363	1,789,052	1,962,340	2,076,634	2,174,762
State Operations	483,015	455,976	443,244	445,645	459,714
Personal Service	385,983	388,097	394,176	396,002	409,590
Non-Personal Service	97,032	67,879	49,068	49,643	50,124
OMH - Other	1,660,265	1,735,140	1,667,460	1,686,846	1,736,575
Assistance and Grants	419,767	519,265	433,715	443,573	453,677
State Operations	1,240,398	1,215,875	1,233,745	1,243,273	1,282,898
Personal Service	927,549	921,453	936,016	940,249	974,721
Non-Personal Service	312,849	294,422	297,729	303,024	308,177
General State Charges	100	0	0	0	0
People with Developmental Disabilities, Office for	4,133,106	5,969,312	4,797,578	4,696,529	4,915,471
OPWDD	588,150	597,345	527,941	573,104	632,074
Assistance and Grants	569,611	597,345	527,941	573,104	632,074
State Operations	18,539	0	0	0	0
Personal Service	284	0	0	0	0
Non-Personal Service	18,255	0	0	0	0
OPWDD - Other	3,544,956	5,371,967	4,269,637	4,123,425	4,283,397
Assistance and Grants	1,964,880	3,790,866	2,678,443	2,504,837	2,644,368
State Operations	1,580,076	1,581,101	1,591,194	1,618,588	1,639,029
Personal Service	1,398,809	1,338,881	1,342,534	1,363,618	1,377,035
Non-Personal Service	181,267	242,220	248,660	254,970	261,994
Functional Total	8,173,168	10,613,769	9,500,743	9,555,833	9,962,844
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
State Operations	3,532	3,405	3,567	3,659	3,751
Personal Service	3,334	3,146	3,298	3,384	3,470
Non-Personal Service	198	259	269	275	281
Corrections and Community Supervision, Department of	2,680,895	2,677,114	2,667,510	2,665,748	2,666,826
DOCCS	2,680,895	2,668,714	2,659,110	2,657,348	2,658,426
Assistance and Grants	8,684	8,956	8,956	8,956	8,956
State Operations	2,672,125	2,659,258	2,649,654	2,647,892	2,648,970
Personal Service	2,193,689	2,184,678	2,185,714	2,186,770	2,187,848
Non-Personal Service	478,436	474,580	463,940	461,122	461,122
General State Charges	86	500	500	500	500
DOCCS - Other	0	8,400	8,400	8,400	8,400
Assistance and Grants	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	237,768	472,504	512,488	528,253	529,002
Assistance and Grants	196,460	432,403	472,594	487,594	487,594
State Operations	41,308	40,101	39,894	40,659	41,408
Personal Service	30,770	30,670	31,455	32,062	32,651
Non-Personal Service	10,538	9,431	8,439	8,597	8,757

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Homeland Security and Emergency Services, Division of	68,290	38,010	33,870	33,973	34,834
Assistance and Grants	66,653	22,914	20,964	21,053	21,055
State Operations	1,637	15,096	12,906	12,920	13,779
Personal Service	942	6,915	7,364	7,821	8,288
Non-Personal Service	695	8,181	5,542	5,099	5,491
Indigent Legal Services, Office of	0	135,333	95,333	3,334	0
Assistance and Grants	0	135,333	95,333	3,334	0
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
State Operations	7,028	8,128	8,128	8,128	8,128
Personal Service	5,208	6,132	6,132	6,132	6,132
Non-Personal Service	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
State Operations	5	30	30	30	30
Non-Personal Service	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
State Operations	9	38	38	38	38
Non-Personal Service	9	38	38	38	38
Military and Naval Affairs, Division of	67,863	252,286	84,782	85,124	83,728
Assistance and Grants	1,276	1,430	1,453	1,477	1,501
State Operations	66,587	250,856	83,329	83,647	82,227
Personal Service	59,759	146,624	70,948	71,278	71,615
Non-Personal Service	6,828	104,232	12,381	12,369	10,612
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
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
State Police, Division of	728,914	870,517	863,997	881,002	898,435
State Operations	728,913	870,517	863,997	881,002	898,435
Personal Service	672,576	789,513	804,993	820,763	836,932
Non-Personal Service	56,337	81,004	59,004	60,239	61,503
General State Charges	1	0	0	0	0
Statewide Financial System	33,360	31,970	37,997	38,734	39,492
State Operations	33,360	31,970	37,997	38,734	39,492
Personal Service	12,307	12,594	15,621	15,883	16,151
Non-Personal Service	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	1,340	2,530	2,530	2,530	2,530
Assistance and Grants	21	0	0	0	0
State Operations	1,319	2,530	2,530	2,530	2,530
Personal Service	217	500	500	500	500
Non-Personal Service	1,102	2,030	2,030	2,030	2,030
Functional Total	3,829,004	4,493,615	4,312,020	4,252,303	4,268,544
HIGHER EDUCATION					
City University of New York	1,783,451	2,040,926	2,058,475	2,120,730	2,168,495
Assistance and Grants	1,783,451	2,040,926	2,058,475	2,120,730	2,168,495
Higher Education Services Corporation, New York State	596,001	642,669	778,910	807,339	822,290
Assistance and Grants	595,584	642,157	770,060	778,522	798,653
State Operations	417	512	8,850	28,817	23,637
Personal Service	417	512	5,100	9,700	9,884
Non-Personal Service	0	0	3,750	19,117	13,753
State University of New York	502,865	715,746	707,396	453,396	449,396
Assistance and Grants	497,179	457,750	448,400	448,400	448,400
State Operations	5,642	257,951	258,951	4,951	951
Personal Service	2,285	5,809	6,609	3,409	209
Non-Personal Service	3,357	252,142	252,342	1,542	742
General State Charges	44	45	45	45	45
Functional Total	2,882,317	3,399,341	3,544,781	3,381,465	3,440,181
EDUCATION					
Arts, Council on the	98,337	103,338	45,759	45,848	45,958
Assistance and Grants	93,921	98,500	40,835	40,835	40,835
State Operations	4,416	4,838	4,924	5,013	5,123
Personal Service	2,698	2,945	2,995	3,046	3,107
Non-Personal Service	1,718	1,893	1,929	1,967	2,016

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Education, Department of	27,952,940	31,558,771	33,435,960	35,276,611	36,807,612
School Aid	25,519,809	28,796,901	30,483,462	32,170,762	33,554,090
Assistance and Grants	25,519,809	28,796,901	30,483,462	32,170,762	33,554,090
School Aid – Other	124,803	140,000	140,000	140,000	140,000
Assistance and Grants	124,803	140,000	140,000	140,000	140,000
Special Education Categorical Programs	1,274,375	1,426,425	1,519,937	1,611,500	1,708,364
Assistance and Grants	1,274,375	1,426,425	1,519,937	1,611,500	1,708,364
All Other	1,033,953	1,195,445	1,292,561	1,354,349	1,405,158
Assistance and Grants	972,799	1,121,044	1,218,155	1,279,564	1,330,484
State Operations	61,154	74,401	74,406	74,785	74,674
Personal Service	35,608	38,922	39,670	39,963	40,756
Non-Personal Service	25,546	35,479	34,736	34,822	33,918
Functional Total	28,051,277	31,662,109	33,481,719	35,322,459	36,853,570
GENERAL GOVERNMENT					
Budget, Division of the	61,044	61,554	33,256	31,142	31,142
State Operations	60,886	61,254	32,956	30,842	30,842
Personal Service	27,175	30,042	30,042	30,042	30,042
Non-Personal Service	33,711	31,212	2,914	800	800
General State Charges	158	300	300	300	300
Civil Service, Department of	20,266	35,473	46,340	50,797	54,173
Assistance and Grants	3,347	300	300	300	300
State Operations	16,919	35,173	46,040	50,497	53,873
Personal Service	16,918	25,200	30,109	32,321	34,222
Non-Personal Service	1	9,973	15,931	18,176	19,651
Deferred Compensation Board	41	59	61	63	63
State Operations	41	59	61	63	63
Personal Service	40	33	34	35	35
Non-Personal Service	1	26	27	28	28
Elections, State Board of	15,439	30,920	29,266	30,621	29,984
Assistance and Grants	1,310	3,500	1,500	2,500	1,500
State Operations	14,129	27,420	27,766	28,121	28,484
Personal Service	9,054	17,971	18,153	18,338	18,526
Non-Personal Service	5,075	9,449	9,613	9,783	9,958
Employee Relations, Office of	6,235	9,250	9,431	9,616	9,804
State Operations	6,234	9,250	9,431	9,616	9,804
Personal Service	5,956	9,033	9,209	9,388	9,571
Non-Personal Service	278	217	222	228	233
General State Charges	1	0	0	0	0
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
State Operations	5,339	7,731	7,731	7,731	7,731
Personal Service	4,057	6,674	6,674	6,674	6,674
Non-Personal Service	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	19,941	13,551	13,551	11,551	7,451
Assistance and Grants	14,869	8,200	8,200	6,200	2,100
State Operations	5,072	5,351	5,351	5,351	5,351
Personal Service	3,830	2,478	2,478	2,478	2,478
Non-Personal Service	1,242	2,873	2,873	2,873	2,873
General Services, Office of	99,368	100,660	94,787	96,608	98,470
State Operations	99,368	100,660	94,787	96,608	98,470
Personal Service	37,764	39,891	40,720	41,565	42,427
Non-Personal Service	61,604	60,769	54,067	55,043	56,043
Information Technology Services, Office of	599,290	667,663	676,795	691,306	706,190
State Operations	599,290	667,663	676,795	691,306	706,190
Personal Service	282,207	338,750	339,782	346,846	354,060
Non-Personal Service	317,083	328,913	337,013	344,460	352,130
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
State Operations	7,625	9,938	10,091	10,249	10,410
Personal Service	6,346	8,333	8,452	8,574	8,698
Non-Personal Service	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	27,400	40,034	40,971	41,790	42,626

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
State Operations	22,169	34,832	35,665	36,378	37,106
Personal Service	6,574	5,709	5,823	5,939	6,058
Non-Personal Service	15,595	29,123	29,842	30,439	31,048
General State Charges	5,231	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	7,254	13,471	8,421	8,463	8,463
Assistance and Grants	5,142	10,962	5,912	5,912	5,912
State Operations	2,112	2,509	2,509	2,551	2,551
Personal Service	1,713	2,255	2,255	2,293	2,293
Non-Personal Service	399	254	254	258	258
Public Employment Relations Board	3,749	4,321	4,389	4,461	4,533
State Operations	3,749	4,321	4,389	4,461	4,533
Personal Service	3,540	4,112	4,176	4,243	4,310
Non-Personal Service	209	209	213	218	223
State, Department of	31,435	116,367	35,218	35,218	35,218
Assistance and Grants	20,041	98,677	17,528	17,528	17,528
State Operations	11,394	17,690	17,690	17,690	17,690
Personal Service	11,095	10,854	10,854	10,854	10,854
Non-Personal Service	299	6,836	6,836	6,836	6,836
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
State Operations	2,913	3,306	3,306	3,306	3,306
Personal Service	2,687	3,066	3,066	3,066	3,066
Non-Personal Service	226	240	240	240	240
Taxation and Finance, Department of	265,351	267,584	266,645	267,734	267,734
Assistance and Grants	861	926	926	926	926
State Operations	264,490	266,658	265,719	266,808	266,808
Personal Service	219,673	223,162	225,072	225,072	225,072
Non-Personal Service	44,817	43,496	40,647	41,736	41,736
Veterans' Services, Department of	14,947	19,904	16,416	16,475	16,533
Assistance and Grants	8,567	12,248	9,383	9,383	9,383
State Operations	6,376	7,651	7,028	7,087	7,145
Personal Service	6,015	6,613	6,701	6,755	6,809
Non-Personal Service	361	1,038	327	332	336
General State Charges	4	5	5	5	5
Welfare Inspector General, Office of	749	794	808	822	836
State Operations	749	794	808	822	836
Personal Service	742	685	699	713	727
Non-Personal Service	7	109	109	109	109
Functional Total	1,188,386	1,402,580	1,297,483	1,317,953	1,334,667
ELECTED OFFICIALS					
Audit and Control, Department of	185,139	154,350	157,172	160,066	163,020
Assistance and Grants	32,025	0	0	0	0
State Operations	153,114	154,350	157,172	160,066	163,020
Personal Service	121,428	127,030	129,166	131,346	133,569
Non-Personal Service	31,686	27,320	28,006	28,720	29,451
Executive Chamber	17,962	23,303	23,303	23,303	23,303
State Operations	17,962	23,303	23,303	23,303	23,303
Personal Service	14,676	18,531	18,531	18,531	18,531
Non-Personal Service	3,286	4,772	4,772	4,772	4,772
Judiciary	2,787,586	3,009,448	3,009,448	3,009,448	3,009,448
Assistance and Grants	103,890	166,000	166,000	166,000	166,000
State Operations	1,914,289	2,054,300	2,054,300	2,054,300	2,054,300
Personal Service	1,669,917	1,744,700	1,744,700	1,744,700	1,744,700
Non-Personal Service	244,372	309,600	309,600	309,600	309,600
General State Charges	769,407	789,148	789,148	789,148	789,148
Law, Department of	168,341	152,813	153,158	155,556	158,003
Assistance and Grants	30,526	0	0	0	0
State Operations	137,815	152,813	153,158	155,556	158,003
Personal Service	117,269	132,222	133,278	135,375	137,514
Non-Personal Service	20,546	20,591	19,880	20,181	20,489
Legislature	234,721	283,735	283,735	283,735	283,735
State Operations	234,721	283,735	283,735	283,735	283,735

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	184,312	221,355	221,355	221,355	221,355
Non-Personal Service	50,409	62,380	62,380	62,380	62,380
Lieutenant Governor, Office of the	612	746	746	746	746
State Operations	612	746	746	746	746
Personal Service	553	679	679	679	679
Non-Personal Service	59	67	67	67	67
Functional Total	3,394,361	3,624,395	3,627,562	3,632,854	3,638,255
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	734,923	763,352	763,352	763,352
Assistance and Grants	723,244	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	2,839	7,000	59,000	59,000	59,000
Assistance and Grants	2,839	7,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Assistance and Grants	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885
Assistance and Grants	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218
Assistance and Grants	217	218	218	218	218
Functional Total	780,650	794,941	870,205	870,205	870,205
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
Miscellaneous	(254,694)	3,057,192	4,637,028	4,595,497	4,386,641
Assistance and Grants	(312,111)	3,219,794	3,377,129	3,113,307	2,909,438
State Operations	57,417	(162,602)	1,259,899	1,482,190	1,477,203
Personal Service	68	586,998	759,458	756,749	751,762
Non-Personal Service	57,349	(749,600)	500,441	725,441	725,441
Functional Total	8,083,925	9,845,448	13,157,092	14,365,923	15,597,625
TOTAL GENERAL FUND SPENDING	84,474,119	96,019,063	102,672,877	107,572,401	112,909,117

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	65,705	77,818	73,115	81,299	84,062
Alcoholic Beverage Control, Division of	10,558	13,747	13,164	13,436	13,714
Economic Development, Department of	60,391	72,672	63,146	63,146	63,146
Empire State Development Corporation	469,568	184,119	173,101	144,372	139,100
Financial Services, Department of	0	250	0	0	0
Olympic Regional Development Authority	15,557	12,904	12,904	12,904	12,904
Public Service Department	250,000	200,000	50,000	50,000	50,000
Functional Total	871,779	561,510	385,430	365,157	362,926
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	132,305	159,698	173,951	176,925	177,325
Parks, Recreation and Historic Preservation, Office of	136,001	141,421	148,219	150,562	147,953
Functional Total	273,095	306,635	327,783	333,198	331,090
TRANSPORTATION					
Motor Vehicles, Department of	10,814	15,766	15,163	15,163	15,163
Transportation, Department of	499,631	883,062	580,617	590,788	597,255
Functional Total	510,445	898,828	595,780	605,951	612,418
HEALTH					
Aging, Office for the	174,284	196,435	184,724	190,326	190,836
Health, Department of	20,740,803	22,690,829	25,893,805	28,271,224	30,273,561
<i>Medical Assistance</i>	18,847,452	20,526,543	23,856,126	26,309,575	28,322,621
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	791,347	963,216	943,108	868,901	863,686
<i>Public Health</i>	1,037,050	1,109,692	999,228	989,483	982,983
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
Functional Total	20,933,824	22,906,419	26,097,751	28,480,843	30,483,690
SOCIAL WELFARE					
Children and Family Services, Office of	3,110,761	2,263,123	3,031,362	3,048,758	3,065,626
<i>OCFS</i>	3,054,310	2,198,886	2,967,125	2,984,521	3,001,389
<i>OCFS - Other</i>	56,451	64,237	64,237	64,237	64,237
Housing and Community Renewal, Division of	46,604	107,186	75,763	52,771	52,771
Human Rights, Division of	13,380	20,635	20,644	20,653	20,653
Labor, Department of	79,053	70,022	47,572	32,573	32,573
National and Community Service	281	809	843	869	894
Temporary and Disability Assistance, Office of	2,251,809	3,047,698	2,298,344	1,932,633	1,980,585
<i>Welfare Assistance</i>	1,176,307	1,968,112	1,631,048	1,222,430	1,222,515
<i>All Other</i>	1,075,502	1,079,586	667,296	710,203	758,070
Functional Total	5,501,888	5,509,473	5,474,528	5,088,257	5,153,102
MENTAL HYGIENE					
Addiction Services and Supports, Office of	520,487	626,324	591,636	611,159	636,757
<i>OASAS</i>	402,273	490,247	506,569	522,931	544,067
<i>OASAS - Other</i>	118,214	136,077	85,067	88,228	92,690
Justice Center	39,932	37,965	38,485	39,020	39,565
Mental Health, Office of	3,479,643	3,980,168	4,073,044	4,209,125	4,371,051
<i>OMH</i>	1,819,378	2,245,028	2,405,584	2,522,279	2,634,476
<i>OMH - Other</i>	1,660,265	1,735,140	1,667,460	1,686,846	1,736,575
People with Developmental Disabilities, Office for	4,133,106	5,969,312	4,797,578	4,696,529	4,915,471
<i>OPWDD</i>	588,150	597,345	527,941	573,104	632,074
<i>OPWDD - Other</i>	3,544,956	5,371,967	4,269,637	4,123,425	4,283,397
Functional Total	8,173,168	10,613,769	9,500,743	9,555,833	9,962,844
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,680,895	2,677,114	2,667,510	2,665,748	2,666,826
<i>DOCCS</i>	2,680,895	2,668,714	2,659,110	2,657,348	2,658,426
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Criminal Justice Services, Division of	237,768	472,504	512,488	528,253	529,002
Homeland Security and Emergency Services, Division of	68,290	38,010	33,870	33,973	34,834
Indigent Legal Services, Office of	0	135,333	95,333	3,334	0
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	67,863	252,286	84,782	85,124	83,728
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	728,914	870,517	863,997	881,002	898,435
Statewide Financial System	33,360	31,970	37,997	38,734	39,492
Victim Services, Office of	1,340	2,530	2,530	2,530	2,530
Functional Total	3,829,004	4,493,615	4,312,020	4,252,303	4,268,544
HIGHER EDUCATION					
City University of New York	1,783,451	2,040,926	2,058,475	2,120,730	2,168,495
Higher Education Services Corporation, New York State	596,001	642,669	778,910	807,339	822,290
State University of New York	502,865	715,746	707,396	453,396	449,396
Functional Total	2,882,317	3,399,341	3,544,781	3,381,465	3,440,181
EDUCATION					
Arts, Council on the	98,337	103,338	45,759	45,848	45,958
Education, Department of	27,952,940	31,558,771	33,435,960	35,276,611	36,807,612
<i>School Aid</i>	25,519,809	28,796,901	30,483,462	32,170,762	33,554,090
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,274,375	1,426,425	1,519,937	1,611,500	1,708,364
<i>All Other</i>	1,033,953	1,195,445	1,292,561	1,354,349	1,405,158
Functional Total	28,051,277	31,662,109	33,481,719	35,322,459	36,853,570
GENERAL GOVERNMENT					
Budget, Division of the	61,044	61,554	33,256	31,142	31,142
Civil Service, Department of	20,266	35,473	46,340	50,797	54,173
Deferred Compensation Board	41	59	61	63	63
Elections, State Board of	15,439	30,920	29,266	30,621	29,984
Employee Relations, Office of	6,235	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	19,941	13,551	13,551	11,551	7,451
General Services, Office of	99,368	100,660	94,787	96,608	98,470
Information Technology Services, Office of	599,290	667,663	676,795	691,306	706,190
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	27,400	40,034	40,971	41,790	42,626
Prevention of Domestic Violence, Office for	7,254	13,471	8,421	8,463	8,463
Public Employment Relations Board	3,749	4,321	4,389	4,461	4,533
State, Department of	31,435	116,367	35,218	35,218	35,218
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	265,351	267,584	266,645	267,734	267,734
Veterans' Services, Department of	14,947	19,904	16,416	16,475	16,533
Welfare Inspector General, Office of	749	794	808	822	836
Functional Total	1,188,386	1,402,580	1,297,483	1,317,953	1,334,667
ELECTED OFFICIALS					
Audit and Control, Department of	185,139	154,350	157,172	160,066	163,020
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	2,787,586	3,009,448	3,009,448	3,009,448	3,009,448
Law, Department of	168,341	152,813	153,158	155,556	158,003
Legislature	234,721	283,735	283,735	283,735	283,735
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	3,394,361	3,624,395	3,627,562	3,632,854	3,638,255
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	2,839	7,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218
Functional Total	780,650	794,941	870,205	870,205	870,205
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
Miscellaneous	(254,694)	3,057,192	4,637,028	4,595,497	4,386,641
Functional Total	8,083,925	9,845,448	13,157,092	14,365,923	15,597,625
TOTAL GENERAL FUND SPENDING	84,474,119	96,019,063	102,672,877	107,572,401	112,909,117

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	29,427	36,848	30,276	37,500	40,000
Economic Development, Department of	44,530	50,490	46,044	46,044	46,044
Empire State Development Corporation	469,379	184,119	173,101	144,372	139,100
Financial Services, Department of	0	250	0	0	0
Public Service Department	250,000	200,000	50,000	50,000	50,000
Functional Total	793,336	471,707	299,421	277,916	275,144
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	1,001	2,738	1,878	1,878	1,878
Parks, Recreation and Historic Preservation, Office of	1,303	100	100	100	100
Functional Total	2,304	2,838	1,978	1,978	1,978
TRANSPORTATION					
Motor Vehicles, Department of	0	500	0	0	0
Transportation, Department of	150,253	530,341	227,091	227,091	223,091
Functional Total	150,253	530,841	227,091	227,091	223,091
HEALTH					
Aging, Office for the	169,470	192,103	180,390	185,990	186,500
Health, Department of	20,084,259	21,930,570	25,153,241	27,562,372	29,575,418
<i>Medical Assistance</i>	18,847,452	20,526,543	23,856,126	26,309,575	28,322,621
<i>Medicaid Administration</i>	532,749	560,231	517,231	483,231	483,231
<i>Public Health</i>	704,058	843,796	779,884	769,566	769,566
Functional Total	20,253,729	22,122,673	25,333,631	27,748,362	29,761,918
SOCIAL WELFARE					
Children and Family Services, Office of	2,926,109	1,957,666	2,720,011	2,732,629	2,746,653
<i>OCFS</i>	2,869,658	1,893,429	2,655,774	2,668,392	2,682,416
<i>OCFS - Other</i>	56,451	64,237	64,237	64,237	64,237
Housing and Community Renewal, Division of	41,166	101,505	69,276	45,076	45,076
Human Rights, Division of	0	1,000	1,000	1,000	1,000
Labor, Department of	68,836	66,450	45,000	30,000	30,000
National and Community Service	0	457	488	511	533
Temporary and Disability Assistance, Office of	2,071,214	2,928,722	2,179,226	1,813,426	1,861,311
<i>Welfare Assistance</i>	1,176,307	1,968,112	1,631,048	1,222,430	1,222,515
<i>All Other</i>	894,907	960,610	548,178	590,996	638,796
Functional Total	5,107,325	5,055,800	5,015,001	4,622,642	4,684,573
MENTAL HYGIENE					
Addiction Services and Supports, Office of	429,827	525,351	492,810	512,485	532,964
<i>OASAS</i>	374,000	443,225	461,910	480,074	499,004
<i>OASAS - Other</i>	55,827	82,126	30,900	32,411	33,960
Justice Center	649	649	649	649	649
Mental Health, Office of	1,756,130	2,308,317	2,396,055	2,520,207	2,628,439
<i>OMH</i>	1,336,363	1,789,052	1,962,340	2,076,634	2,174,762
<i>OMH - Other</i>	419,767	519,265	433,715	443,573	453,677
People with Developmental Disabilities, Office for	2,534,491	4,388,211	3,206,384	3,077,941	3,276,442
<i>OPWDD</i>	569,611	597,345	527,941	573,104	632,074
<i>OPWDD - Other</i>	1,964,880	3,790,866	2,678,443	2,504,837	2,644,368
Functional Total	4,721,097	7,222,528	6,095,898	6,111,282	6,438,494
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	8,684	17,356	17,356	17,356	17,356
<i>DOCCS</i>	8,684	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	196,460	432,403	472,594	487,594	487,594
Homeland Security and Emergency Services, Division of	66,653	22,914	20,964	21,053	21,055
Indigent Legal Services, Office of	0	135,333	95,333	3,334	0
Military and Naval Affairs, Division of	1,276	1,430	1,453	1,477	1,501
Victim Services, Office of	21	0	0	0	0
Functional Total	273,094	609,436	607,700	530,814	527,506
HIGHER EDUCATION					
City University of New York	1,783,451	2,040,926	2,058,475	2,120,730	2,168,495
Higher Education Services Corporation, New York State	595,584	642,157	770,060	778,522	798,653
State University of New York	497,179	457,750	448,400	448,400	448,400
Functional Total	2,876,214	3,140,833	3,276,935	3,347,652	3,415,548
EDUCATION					
Arts, Council on the	93,921	98,500	40,835	40,835	40,835
Education, Department of	27,891,786	31,484,370	33,361,554	35,201,826	36,732,938

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
<i>School Aid</i>	25,519,809	28,796,901	30,483,462	32,170,762	33,554,090
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,274,375	1,426,425	1,519,937	1,611,500	1,708,364
<i>All Other</i>	972,799	1,121,044	1,218,155	1,279,564	1,330,484
Functional Total	<u>27,985,707</u>	<u>31,582,870</u>	<u>33,402,389</u>	<u>35,242,661</u>	<u>36,773,773</u>
GENERAL GOVERNMENT					
Civil Service, Department of	3,347	300	300	300	300
Elections, State Board of	1,310	3,500	1,500	2,500	1,500
Gaming Commission, New York State	14,869	8,200	8,200	6,200	2,100
Prevention of Domestic Violence, Office for State, Department of	5,142	10,962	5,912	5,912	5,912
Taxation and Finance, Department of	20,041	98,677	17,528	17,528	17,528
Veterans' Services, Department of	861	926	926	926	926
Functional Total	<u>54,137</u>	<u>134,813</u>	<u>43,749</u>	<u>42,749</u>	<u>37,649</u>
ELECTED OFFICIALS					
Audit and Control, Department of	32,025	0	0	0	0
Judiciary	103,890	166,000	166,000	166,000	166,000
Law, Department of	30,526	0	0	0	0
Functional Total	<u>166,441</u>	<u>166,000</u>	<u>166,000</u>	<u>166,000</u>	<u>166,000</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	2,839	7,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218
Functional Total	<u>780,650</u>	<u>794,941</u>	<u>870,205</u>	<u>870,205</u>	<u>870,205</u>
ALL OTHER CATEGORIES					
Miscellaneous	(312,111)	3,219,794	3,377,129	3,113,307	2,909,438
Functional Total	<u>(312,111)</u>	<u>3,219,794</u>	<u>3,377,129</u>	<u>3,113,307</u>	<u>2,909,438</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>62,852,176</u>	<u>75,055,074</u>	<u>78,717,127</u>	<u>82,302,659</u>	<u>86,085,317</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	36,278	40,970	42,839	43,799	44,062
Alcoholic Beverage Control, Division of	10,516	13,747	13,164	13,436	13,714
Economic Development, Department of	15,861	22,182	17,102	17,102	17,102
Empire State Development Corporation	189	0	0	0	0
Olympic Regional Development Authority	14,070	11,404	11,404	11,404	11,404
Functional Total	76,914	88,303	84,509	85,741	86,282
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	131,304	156,960	172,073	175,047	175,447
Parks, Recreation and Historic Preservation, Office of	134,698	141,321	148,119	150,462	147,853
Functional Total	270,791	303,797	325,805	331,220	329,112
TRANSPORTATION					
Motor Vehicles, Department of	10,814	15,266	15,163	15,163	15,163
Transportation, Department of	349,378	352,721	353,526	363,697	374,164
Functional Total	360,192	367,987	368,689	378,860	389,327
HEALTH					
Aging, Office for the	4,814	4,332	4,334	4,336	4,336
Health, Department of	656,424	758,189	738,494	706,782	696,073
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	258,598	402,985	425,877	385,670	380,455
<i>Public Health</i>	332,872	263,826	217,274	217,847	211,347
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
Functional Total	679,975	781,676	762,050	730,411	719,702
SOCIAL WELFARE					
Children and Family Services, Office of	184,628	305,457	311,351	316,129	318,973
<i>OCFS</i>	184,628	305,457	311,351	316,129	318,973
Housing and Community Renewal, Division of	5,438	5,681	6,487	7,695	7,695
Human Rights, Division of	13,380	19,635	19,644	19,653	19,653
Labor, Department of	10,217	3,572	2,572	2,573	2,573
National and Community Service	281	352	355	358	361
Temporary and Disability Assistance, Office of	180,595	118,976	119,118	119,207	119,274
<i>All Other</i>	180,595	118,976	119,118	119,207	119,274
Functional Total	394,539	453,673	459,527	465,615	468,529
MENTAL HYGIENE					
Addiction Services and Supports, Office of	90,660	100,973	98,826	98,674	103,793
<i>OASAS</i>	28,273	47,022	44,659	42,857	45,063
<i>OASAS - Other</i>	62,387	53,951	54,167	55,817	58,730
Justice Center	39,283	37,316	37,836	38,371	38,916
Mental Health, Office of	1,723,413	1,671,851	1,676,989	1,688,918	1,742,612
<i>OMH</i>	483,015	455,976	443,244	445,645	459,714
<i>OMH - Other</i>	1,240,398	1,215,875	1,233,745	1,243,273	1,282,898
People with Developmental Disabilities, Office for	1,598,615	1,581,101	1,591,194	1,618,588	1,639,029
<i>OPWDD</i>	18,539	0	0	0	0
<i>OPWDD - Other</i>	1,580,076	1,581,101	1,591,194	1,618,588	1,639,029
Functional Total	3,451,971	3,391,241	3,404,845	3,444,551	3,524,350
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,672,125	2,659,258	2,649,654	2,647,892	2,648,970
<i>DOCCS</i>	2,672,125	2,659,258	2,649,654	2,647,892	2,648,970
Criminal Justice Services, Division of	41,308	40,101	39,894	40,659	41,408
Homeland Security and Emergency Services, Division of	1,637	15,096	12,906	12,920	13,779
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	66,587	250,856	83,329	83,647	82,227
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	728,913	870,517	863,997	881,002	898,435
Statewide Financial System	33,360	31,970	37,997	38,734	39,492
Victim Services, Office of	1,319	2,530	2,530	2,530	2,530
Functional Total	3,555,823	3,883,679	3,703,820	3,720,989	3,740,538

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	417	512	8,850	28,817	23,637
State University of New York	<u>5,642</u>	<u>257,951</u>	<u>258,951</u>	<u>4,951</u>	<u>951</u>
Functional Total	<u>6,059</u>	<u>258,463</u>	<u>267,801</u>	<u>33,768</u>	<u>24,588</u>
EDUCATION					
Arts, Council on the	4,416	4,838	4,924	5,013	5,123
Education, Department of	<u>61,154</u>	<u>74,401</u>	<u>74,406</u>	<u>74,785</u>	<u>74,674</u>
<i>All Other</i>	<u>61,154</u>	<u>74,401</u>	<u>74,406</u>	<u>74,785</u>	<u>74,674</u>
Functional Total	<u>65,570</u>	<u>79,239</u>	<u>79,330</u>	<u>79,798</u>	<u>79,797</u>
GENERAL GOVERNMENT					
Budget, Division of the	60,886	61,254	32,956	30,842	30,842
Civil Service, Department of	16,919	35,173	46,040	50,497	53,873
Deferred Compensation Board	41	59	61	63	63
Elections, State Board of	14,129	27,420	27,766	28,121	28,484
Employee Relations, Office of	6,234	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	5,072	5,351	5,351	5,351	5,351
General Services, Office of	99,368	100,660	94,787	96,608	98,470
Information Technology Services, Office of	599,290	667,663	676,795	691,306	706,190
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	22,169	34,832	35,665	36,378	37,106
Prevention of Domestic Violence, Office for	2,112	2,509	2,509	2,551	2,551
Public Employment Relations Board	3,749	4,321	4,389	4,461	4,533
State, Department of	11,394	17,690	17,690	17,690	17,690
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	264,490	266,658	265,719	266,808	266,808
Veterans' Services, Department of	6,376	7,651	7,028	7,087	7,145
Welfare Inspector General, Office of	749	794	808	822	836
Functional Total	<u>1,128,855</u>	<u>1,262,260</u>	<u>1,248,123</u>	<u>1,269,487</u>	<u>1,291,193</u>
ELECTED OFFICIALS					
Audit and Control, Department of	153,114	154,350	157,172	160,066	163,020
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	1,914,289	2,054,300	2,054,300	2,054,300	2,054,300
Law, Department of	137,815	152,813	153,158	155,556	158,003
Legislature	234,721	283,735	283,735	283,735	283,735
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	<u>2,458,513</u>	<u>2,669,247</u>	<u>2,672,414</u>	<u>2,677,706</u>	<u>2,683,107</u>
ALL OTHER CATEGORIES					
Miscellaneous	57,417	(162,602)	1,259,899	1,482,190	1,477,203
Functional Total	<u>57,417</u>	<u>(162,602)</u>	<u>1,259,899</u>	<u>1,482,190</u>	<u>1,477,203</u>
TOTAL STATE OPERATIONS SPENDING	<u>12,506,619</u>	<u>13,376,963</u>	<u>14,636,812</u>	<u>14,700,336</u>	<u>14,813,728</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	31,388	36,879	38,434	39,126	39,314
Alcoholic Beverage Control, Division of	9,146	11,028	11,249	11,474	11,703
Economic Development, Department of	12,940	15,226	14,666	14,666	14,666
Olympic Regional Development Authority	8,742	5,338	5,338	5,338	5,338
Functional Total	62,216	68,471	69,687	70,604	71,021
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,019	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	121,085	126,365	144,269	147,040	147,440
Parks, Recreation and Historic Preservation, Office of	124,707	132,588	139,427	141,710	139,040
Functional Total	249,811	263,788	288,621	293,766	291,590
TRANSPORTATION					
Motor Vehicles, Department of	9,371	10,083	9,980	9,980	9,980
Transportation, Department of	168,346	179,287	180,092	185,504	191,081
Functional Total	177,717	189,370	190,072	195,484	201,061
HEALTH					
Aging, Office for the	4,681	4,196	4,196	4,196	4,196
Health, Department of	151,520	203,845	203,245	203,418	203,635
<i>Essential Plan</i>	3,106	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	45,344	58,995	59,096	59,019	59,086
<i>Public Health</i>	103,070	139,526	138,697	138,697	138,697
Medicaid Inspector General, Office of the	16,316	16,673	16,673	16,673	16,673
Functional Total	172,517	224,714	224,114	224,287	224,504
SOCIAL WELFARE					
Children and Family Services, Office of	136,861	229,966	233,657	236,850	240,073
<i>OCFS</i>	136,861	229,966	233,657	236,850	240,073
Housing and Community Renewal, Division of	4,304	5,138	5,740	6,642	6,642
Human Rights, Division of	11,921	17,256	17,265	17,274	17,274
Labor, Department of	554	1,056	1,056	1,056	1,056
National and Community Service	281	343	346	349	352
Temporary and Disability Assistance, Office of	62,912	69,711	69,780	69,850	69,923
<i>All Other</i>	62,912	69,711	69,780	69,850	69,923
Functional Total	216,833	323,470	327,844	332,021	335,320
MENTAL HYGIENE					
Addiction Services and Supports, Office of	67,458	75,287	74,797	74,797	80,097
<i>OASAS</i>	22,111	35,086	34,852	32,940	35,273
<i>OASAS - Other</i>	45,347	40,201	39,945	41,857	44,824
Justice Center	31,119	29,146	29,450	29,757	30,067
Mental Health, Office of	1,313,532	1,309,550	1,330,192	1,336,251	1,384,311
<i>OMH</i>	385,983	388,097	394,176	396,002	409,590
<i>OMH - Other</i>	927,549	921,453	936,016	940,249	974,721
People with Developmental Disabilities, Office for	1,399,093	1,338,881	1,342,534	1,363,618	1,377,035
<i>OPWDD</i>	284	0	0	0	0
<i>OPWDD - Other</i>	1,398,809	1,338,881	1,342,534	1,363,618	1,377,035
Functional Total	2,811,202	2,752,864	2,776,973	2,804,423	2,871,510
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,334	3,146	3,298	3,384	3,470
Corrections and Community Supervision, Department of	2,193,689	2,184,678	2,185,714	2,186,770	2,187,848
<i>DOCCS</i>	2,193,689	2,184,678	2,185,714	2,186,770	2,187,848
Criminal Justice Services, Division of	30,770	30,670	31,455	32,062	32,651
Homeland Security and Emergency Services, Division of	942	6,915	7,364	7,821	8,288
Judicial Conduct, Commission on	5,208	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	59,759	146,624	70,948	71,278	71,615
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350
State Police, Division of	672,576	789,513	804,993	820,763	836,932
Statewide Financial System	12,307	12,594	15,621	15,883	16,151
Victim Services, Office of	217	500	500	500	500
Functional Total	2,978,802	3,182,122	3,127,375	3,145,943	3,164,937
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	417	512	5,100	9,700	9,884
State University of New York	2,285	5,809	6,609	3,409	209
Functional Total	2,702	6,321	11,709	13,109	10,093
EDUCATION					
Arts, Council on the	2,698	2,945	2,995	3,046	3,107

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Education, Department of	35,608	38,922	39,670	39,963	40,756
<i>All Other</i>	35,608	38,922	39,670	39,963	40,756
Functional Total	<u>38,306</u>	<u>41,867</u>	<u>42,665</u>	<u>43,009</u>	<u>43,863</u>
GENERAL GOVERNMENT					
Budget, Division of the	27,175	30,042	30,042	30,042	30,042
Civil Service, Department of	16,918	25,200	30,109	32,321	34,222
Deferred Compensation Board	40	33	34	35	35
Elections, State Board of	9,054	17,971	18,153	18,338	18,526
Employee Relations, Office of	5,956	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,057	6,674	6,674	6,674	6,674
Gaming Commission, New York State	3,830	2,478	2,478	2,478	2,478
General Services, Office of	37,764	39,891	40,720	41,565	42,427
Information Technology Services, Office of	282,207	338,750	339,782	346,846	354,060
Inspector General, Office of the	6,346	8,333	8,452	8,574	8,698
Labor Management Committees	6,574	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	1,713	2,255	2,255	2,293	2,293
Public Employment Relations Board	3,540	4,112	4,176	4,243	4,310
State, Department of	11,095	10,854	10,854	10,854	10,854
Tax Appeals, Division of	2,687	3,066	3,066	3,066	3,066
Taxation and Finance, Department of	219,673	223,162	225,072	225,072	225,072
Veterans' Services, Department of	6,015	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	742	685	699	713	727
Functional Total	<u>645,386</u>	<u>734,861</u>	<u>744,299</u>	<u>755,196</u>	<u>765,922</u>
ELECTED OFFICIALS					
Audit and Control, Department of	121,428	127,030	129,166	131,346	133,569
Executive Chamber	14,676	18,531	18,531	18,531	18,531
Judiciary	1,669,917	1,744,700	1,744,700	1,744,700	1,744,700
Law, Department of	117,269	132,222	133,278	135,375	137,514
Legislature	184,312	221,355	221,355	221,355	221,355
Lieutenant Governor, Office of the	553	679	679	679	679
Functional Total	<u>2,108,155</u>	<u>2,244,517</u>	<u>2,247,709</u>	<u>2,251,986</u>	<u>2,256,348</u>
ALL OTHER CATEGORIES					
Miscellaneous	68	586,998	759,458	756,749	751,762
Functional Total	<u>68</u>	<u>586,998</u>	<u>759,458</u>	<u>756,749</u>	<u>751,762</u>
TOTAL PERSONAL SERVICE SPENDING	<u><u>9,463,715</u></u>	<u><u>10,619,363</u></u>	<u><u>10,810,526</u></u>	<u><u>10,886,577</u></u>	<u><u>10,987,931</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	4,890	4,091	4,405	4,673	4,748
Alcoholic Beverage Control, Division of	1,370	2,719	1,915	1,962	2,011
Economic Development, Department of	2,921	6,956	2,436	2,436	2,436
Empire State Development Corporation	189	0	0	0	0
Olympic Regional Development Authority	5,328	6,066	6,066	6,066	6,066
Functional Total	14,698	19,832	14,822	15,137	15,261
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	770	681	688	695	702
Environmental Conservation, Department of	10,219	30,595	27,804	28,007	28,007
Parks, Recreation and Historic Preservation, Office of	9,991	8,733	8,692	8,752	8,813
Functional Total	20,980	40,009	37,184	37,454	37,522
TRANSPORTATION					
Motor Vehicles, Department of	1,443	5,183	5,183	5,183	5,183
Transportation, Department of	181,032	173,434	173,434	178,193	183,083
Functional Total	182,475	178,617	178,617	183,376	188,266
HEALTH					
Aging, Office for the	133	136	138	140	140
Health, Department of	504,904	554,344	535,249	503,364	492,438
<i>Essential Plan</i>	61,848	86,054	89,891	97,563	98,419
<i>Medicaid Administration</i>	213,254	343,990	366,781	326,651	321,369
<i>Public Health</i>	229,802	124,300	78,577	79,150	72,650
Medicaid Inspector General, Office of the	2,421	2,482	2,549	2,620	2,620
Functional Total	507,458	556,962	537,936	506,124	495,198
SOCIAL WELFARE					
Children and Family Services, Office of	47,767	75,491	77,694	79,279	78,900
<i>OCFS</i>	47,767	75,491	77,694	79,279	78,900
Housing and Community Renewal, Division of	1,134	543	747	1,053	1,053
Human Rights, Division of	1,459	2,379	2,379	2,379	2,379
Labor, Department of	9,663	2,516	1,516	1,517	1,517
National and Community Service	0	9	9	9	9
Temporary and Disability Assistance, Office of	117,683	49,265	49,338	49,357	49,351
<i>All Other</i>	117,683	49,265	49,338	49,357	49,351
Functional Total	177,706	130,203	131,683	133,594	133,209
MENTAL HYGIENE					
Addiction Services and Supports, Office of	23,202	25,686	24,029	23,877	23,696
<i>OASAS</i>	6,162	11,936	9,807	9,917	9,790
<i>OASAS - Other</i>	17,040	13,750	14,222	13,960	13,906
Justice Center	8,164	8,170	8,386	8,614	8,849
Mental Health, Office of	409,881	362,301	346,797	352,667	358,301
<i>OMH</i>	97,032	67,879	49,068	49,643	50,124
<i>OMH - Other</i>	312,849	294,422	297,729	303,024	308,177
People with Developmental Disabilities, Office for	199,522	242,220	248,660	254,970	261,994
<i>OPWDD</i>	18,255	0	0	0	0
<i>OPWDD - Other</i>	181,267	242,220	248,660	254,970	261,994
Functional Total	640,769	638,377	627,872	640,128	652,840
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	198	259	269	275	281
Corrections and Community Supervision, Department of	478,436	474,580	463,940	461,122	461,122
<i>DOCCS</i>	478,436	474,580	463,940	461,122	461,122
Criminal Justice Services, Division of	10,538	9,431	8,439	8,597	8,757
Homeland Security and Emergency Services, Division of	695	8,181	5,542	5,099	5,491
Judicial Conduct, Commission on	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	6,828	104,232	12,381	12,369	10,612
Prosecutorial Conduct, Commission on	0	400	400	400	400
State Police, Division of	56,337	81,004	59,004	60,239	61,503
Statewide Financial System	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	1,102	2,030	2,030	2,030	2,030
Functional Total	577,021	701,557	576,445	575,046	575,601
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	0	0	3,750	19,117	13,753
State University of New York	3,357	252,142	252,342	1,542	742
Functional Total	3,357	252,142	256,092	20,659	14,495

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
EDUCATION					
Arts, Council on the	1,718	1,893	1,929	1,967	2,016
Education, Department of	<u>25,546</u>	<u>35,479</u>	<u>34,736</u>	<u>34,822</u>	<u>33,918</u>
<i>All Other</i>	<u>25,546</u>	<u>35,479</u>	<u>34,736</u>	<u>34,822</u>	<u>33,918</u>
Functional Total	<u>27,264</u>	<u>37,372</u>	<u>36,665</u>	<u>36,789</u>	<u>35,934</u>
GENERAL GOVERNMENT					
Budget, Division of the	33,711	31,212	2,914	800	800
Civil Service, Department of	1	9,973	15,931	18,176	19,651
Deferred Compensation Board	1	26	27	28	28
Elections, State Board of	5,075	9,449	9,613	9,783	9,958
Employee Relations, Office of	278	217	222	228	233
Ethics and Lobbying, Independent Commission on	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	1,242	2,873	2,873	2,873	2,873
General Services, Office of	61,604	60,769	54,067	55,043	56,043
Information Technology Services, Office of	317,083	328,913	337,013	344,460	352,130
Inspector General, Office of the	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	15,595	29,123	29,842	30,439	31,048
Prevention of Domestic Violence, Office for	399	254	254	258	258
Public Employment Relations Board	209	209	213	218	223
State, Department of	299	6,836	6,836	6,836	6,836
Tax Appeals, Division of	226	240	240	240	240
Taxation and Finance, Department of	44,817	43,496	40,647	41,736	41,736
Veterans' Services, Department of	361	1,038	327	332	336
Welfare Inspector General, Office of	7	109	109	109	109
Functional Total	<u>483,469</u>	<u>527,399</u>	<u>503,824</u>	<u>514,291</u>	<u>525,271</u>
ELECTED OFFICIALS					
Audit and Control, Department of	31,686	27,320	28,006	28,720	29,451
Executive Chamber	3,286	4,772	4,772	4,772	4,772
Judiciary	244,372	309,600	309,600	309,600	309,600
Law, Department of	20,546	20,591	19,880	20,181	20,489
Legislature	50,409	62,380	62,380	62,380	62,380
Lieutenant Governor, Office of the	59	67	67	67	67
Functional Total	<u>350,358</u>	<u>424,730</u>	<u>424,705</u>	<u>425,720</u>	<u>426,759</u>
ALL OTHER CATEGORIES					
Miscellaneous	<u>57,349</u>	<u>(749,600)</u>	<u>500,441</u>	<u>725,441</u>	<u>725,441</u>
Functional Total	<u>57,349</u>	<u>(749,600)</u>	<u>500,441</u>	<u>725,441</u>	<u>725,441</u>
TOTAL NON-PERSONAL SERVICE SPENDING	<u>3,042,904</u>	<u>2,757,600</u>	<u>3,826,286</u>	<u>3,813,759</u>	<u>3,825,797</u>

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Alcoholic Beverage Control, Division of	42	0	0	0	0
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Functional Total	<u>1,529</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
HEALTH					
Health, Department of	120	2,070	2,070	2,070	2,070
<i>Public Health</i>	120	2,070	2,070	2,070	2,070
Functional Total	<u>120</u>	<u>2,070</u>	<u>2,070</u>	<u>2,070</u>	<u>2,070</u>
SOCIAL WELFARE					
Children and Family Services, Office of	24	0	0	0	0
<i>OCFS</i>	24	0	0	0	0
Functional Total	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
MENTAL HYGIENE					
Mental Health, Office of	100	0	0	0	0
<i>OMH - Other</i>	100	0	0	0	0
Functional Total	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	86	500	500	500	500
<i>DOCCS</i>	86	500	500	500	500
State Police, Division of	1	0	0	0	0
Functional Total	<u>87</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
HIGHER EDUCATION					
State University of New York	44	45	45	45	45
Functional Total	<u>44</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
GENERAL GOVERNMENT					
Budget, Division of the	158	300	300	300	300
Employee Relations, Office of	1	0	0	0	0
Labor Management Committees	5,231	5,202	5,306	5,412	5,520
Veterans' Services, Department of	4	5	5	5	5
Functional Total	<u>5,394</u>	<u>5,507</u>	<u>5,611</u>	<u>5,717</u>	<u>5,825</u>
ELECTED OFFICIALS					
Judiciary	769,407	789,148	789,148	789,148	789,148
Functional Total	<u>769,407</u>	<u>789,148</u>	<u>789,148</u>	<u>789,148</u>	<u>789,148</u>
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
Functional Total	<u>8,338,619</u>	<u>6,788,256</u>	<u>8,520,064</u>	<u>9,770,426</u>	<u>11,210,984</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>9,115,324</u></u>	<u><u>7,587,026</u></u>	<u><u>9,318,938</u></u>	<u><u>10,569,406</u></u>	<u><u>12,010,072</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
<i>Agriculture and Markets, Department of</i>	71,470	86,596	81,788	89,978	92,748
Assistance and Grants	29,427	36,848	30,276	37,500	40,000
State Operations	40,719	47,452	49,216	50,182	50,452
Personal Service	33,951	40,677	42,238	42,936	43,130
Non-Personal Service/Indirect Costs	6,768	6,775	6,978	7,246	7,322
General State Charges	1,324	2,296	2,296	2,296	2,296
<i>Alcoholic Beverage Control, Division of</i>	84,252	88,531	81,954	100,578	146,811
Assistance and Grants	40,000	4,856	10,000	27,471	72,524
State Operations	37,417	69,798	58,077	59,230	60,410
Personal Service	20,049	33,357	33,937	34,529	35,132
Non-Personal Service/Indirect Costs	17,368	36,441	24,140	24,701	25,278
General State Charges	6,835	13,877	13,877	13,877	13,877
<i>Economic Development, Department of</i>	60,824	74,650	65,124	65,124	65,124
Assistance and Grants	44,530	50,490	46,044	46,044	46,044
State Operations	16,294	24,132	19,052	19,052	19,052
Personal Service	12,940	15,329	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	3,354	8,803	4,283	4,283	4,283
General State Charges	0	28	28	28	28
<i>Empire State Development Corporation</i>	469,568	184,119	173,101	144,372	139,100
Assistance and Grants	469,379	184,119	173,101	144,372	139,100
State Operations	189	0	0	0	0
Non-Personal Service/Indirect Costs	189	0	0	0	0
<i>Financial Services, Department of</i>	381,163	407,365	407,115	407,115	407,115
Assistance and Grants	66,562	75,122	74,872	74,872	74,872
State Operations	212,712	216,520	216,520	216,520	216,520
Personal Service	162,679	161,204	161,204	161,204	161,204
Non-Personal Service/Indirect Costs	50,033	55,316	55,316	55,316	55,316
General State Charges	101,889	115,723	115,723	115,723	115,723
<i>Olympic Regional Development Authority</i>	15,557	13,054	13,054	13,054	13,054
State Operations	14,070	11,554	11,554	11,554	11,554
Personal Service	8,742	5,338	5,338	5,338	5,338
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216
General State Charges	1,487	1,500	1,500	1,500	1,500
<i>Public Service Department</i>	327,352	291,973	143,409	1,145,784	1,148,884
Assistance and Grants	250,316	200,134	50,131	50,133	50,133
State Operations	50,441	58,483	59,488	1,060,512	1,062,204
Personal Service	42,027	49,740	50,674	51,627	52,598
Non-Personal Service/Indirect Costs	8,414	8,743	8,814	1,008,885	1,009,606
General State Charges	26,595	33,356	33,790	35,139	36,547
Functional Total	1,410,186	1,146,288	965,545	1,966,005	2,012,836
PARKS AND THE ENVIRONMENT					
<i>Adirondack Park Agency</i>	4,789	5,516	5,613	5,711	5,812
State Operations	4,789	5,516	5,613	5,711	5,812
Personal Service	4,019	4,835	4,925	5,016	5,110
Non-Personal Service/Indirect Costs	770	681	688	695	702
<i>Environmental Conservation, Department of</i>	286,175	319,048	333,962	337,614	332,654
Assistance and Grants	1,001	2,738	1,878	1,878	1,878
State Operations	238,239	269,338	285,112	288,764	283,804
Personal Service	200,934	214,163	232,606	235,926	230,966
Non-Personal Service/Indirect Costs	37,305	55,175	52,506	52,838	52,838
General State Charges	46,935	46,972	46,972	46,972	46,972
<i>Parks, Recreation and Historic Preservation, Office of</i>	210,158	234,465	243,479	246,845	245,277
Assistance and Grants	6,514	6,750	6,750	6,750	6,750
State Operations	198,978	222,638	231,452	234,818	233,250
Personal Service	152,911	176,605	185,549	188,551	186,615
Non-Personal Service/Indirect Costs	46,067	46,033	45,903	46,267	46,635
General State Charges	4,666	5,077	5,277	5,277	5,277
Functional Total	501,122	559,029	583,054	590,170	583,743
TRANSPORTATION					
<i>Motor Vehicles, Department of</i>	83,958	97,483	96,488	96,488	96,488
Assistance and Grants	0	500	0	0	0
State Operations	60,939	70,059	69,591	69,591	69,591
Personal Service	44,640	50,241	49,783	49,783	49,783

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service/Indirect Costs	16,299	19,818	19,808	19,808	19,808
General State Charges	23,019	26,924	26,897	26,897	26,897
Transportation, Department of	4,926,727	5,612,113	5,505,200	5,517,306	5,525,730
Assistance and Grants	4,569,246	5,248,236	5,140,531	5,142,092	5,139,669
State Operations	355,946	361,632	362,437	372,866	383,591
Personal Service	170,779	182,635	183,440	188,953	194,633
Non-Personal Service/Indirect Costs	185,167	178,997	178,997	183,913	188,958
General State Charges	1,535	2,245	2,232	2,348	2,470
Functional Total	5,010,685	5,709,596	5,601,688	5,613,794	5,622,218
HEALTH					
Aging, Office for the	174,284	196,435	184,724	190,326	190,836
Assistance and Grants	169,470	192,103	180,390	185,990	186,500
State Operations	4,814	4,332	4,334	4,336	4,336
Personal Service	4,681	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	133	136	138	140	140
Health, Department of	28,435,494	30,495,045	33,441,443	35,734,075	37,742,484
Medical Assistance	24,934,484	26,693,174	29,620,426	31,958,401	33,954,315
Assistance and Grants	24,934,484	26,693,174	29,620,426	31,958,401	33,954,315
Essential Plan	64,954	91,378	95,343	103,265	104,271
State Operations	64,954	91,378	95,343	103,265	104,271
Personal Service	3,106	5,324	5,452	5,702	5,852
Non-Personal Service/Indirect Costs	61,848	86,054	89,891	97,563	98,419
Medicaid Administration	791,868	963,219	943,111	868,904	863,689
Assistance and Grants	532,749	560,231	517,231	483,231	483,231
State Operations	258,625	402,987	425,879	385,672	380,457
Personal Service	45,347	58,996	59,097	59,020	59,087
Non-Personal Service/Indirect Costs	213,278	343,991	366,782	326,652	321,370
General State Charges	494	1	1	1	1
Public Health	2,644,188	2,747,274	2,782,563	2,803,505	2,820,209
Assistance and Grants	2,011,143	2,119,996	2,185,230	2,192,612	2,213,957
State Operations	596,498	578,112	548,281	561,740	557,032
Personal Service	237,397	290,376	289,428	289,587	289,692
Non-Personal Service/Indirect Costs	359,101	287,736	258,853	272,153	267,340
General State Charges	36,547	49,166	49,052	49,153	49,220
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
State Operations	18,737	19,155	19,222	19,293	19,293
Personal Service	16,316	16,673	16,673	16,673	16,673
Non-Personal Service/Indirect Costs	2,421	2,482	2,549	2,620	2,620
Functional Total	28,628,515	30,710,635	33,645,389	35,943,694	37,952,613
SOCIAL WELFARE					
Children and Family Services, Office of	3,124,786	2,290,147	3,057,974	3,075,866	3,092,797
OCFS	3,068,335	2,225,910	2,993,737	3,011,629	3,028,560
Assistance and Grants	2,870,498	1,897,011	2,659,356	2,671,974	2,685,998
State Operations	196,089	326,426	331,879	337,055	339,861
Personal Service	139,602	233,655	237,411	240,668	243,958
Non-Personal Service/Indirect Costs	56,487	92,771	94,468	96,387	95,903
General State Charges	1,748	2,473	2,502	2,600	2,701
OCFS - Other	56,451	64,237	64,237	64,237	64,237
Assistance and Grants	56,451	64,237	64,237	64,237	64,237
Housing and Community Renewal, Division of	115,672	201,976	170,576	147,606	147,378
Assistance and Grants	43,825	104,607	72,378	48,178	48,178
State Operations	52,925	69,486	70,305	71,528	71,528
Personal Service	40,130	47,008	47,623	48,540	48,540
Non-Personal Service/Indirect Costs	12,795	22,478	22,682	22,988	22,988
General State Charges	18,922	27,883	27,893	27,900	27,672
Human Rights, Division of	13,380	20,635	20,644	20,653	20,653
Assistance and Grants	0	1,000	1,000	1,000	1,000
State Operations	13,380	19,635	19,644	19,653	19,653
Personal Service	11,921	17,256	17,265	17,274	17,274
Non-Personal Service/Indirect Costs	1,459	2,379	2,379	2,379	2,379
Labor, Department of	150,232	156,325	133,932	118,970	118,991
Assistance and Grants	68,836	66,600	45,150	30,150	30,150
State Operations	60,510	61,861	60,899	60,924	60,936
Personal Service	33,899	37,330	37,349	37,369	37,381

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service/Indirect Costs	26,611	24,531	23,550	23,555	23,555
General State Charges	20,886	27,864	27,883	27,896	27,905
National and Community Service	281	809	843	869	894
Assistance and Grants	0	457	488	511	533
State Operations	281	352	355	358	361
Personal Service	281	343	346	349	352
Non-Personal Service/Indirect Costs	0	9	9	9	9
Temporary and Disability Assistance, Office of	2,252,827	3,048,026	2,298,672	1,932,961	1,980,913
Welfare Assistance	1,176,307	1,968,112	1,631,048	1,222,430	1,222,515
Assistance and Grants	1,176,307	1,968,112	1,631,048	1,222,430	1,222,515
All Other	1,076,520	1,079,914	667,624	710,531	758,398
Assistance and Grants	894,907	960,610	548,178	590,996	638,796
State Operations	181,605	119,176	119,318	119,407	119,474
Personal Service	62,912	69,711	69,780	69,850	69,923
Non-Personal Service/Indirect Costs	118,693	49,465	49,538	49,557	49,551
General State Charges	8	128	128	128	128
Functional Total	5,657,178	5,717,918	5,682,641	5,296,925	5,361,626
MENTAL HYGIENE					
Addiction Services and Supports, Office of	589,277	848,723	748,486	735,405	778,642
OASAS	471,063	712,646	663,419	647,177	685,952
Assistance and Grants	437,073	652,887	602,245	587,615	623,988
State Operations	33,990	58,670	59,780	58,145	60,522
Personal Service	22,111	36,792	37,050	35,138	37,471
Non-Personal Service/Indirect Costs	11,879	21,878	22,730	23,007	23,051
General State Charges	0	1,089	1,394	1,417	1,442
OASAS - Other	118,214	136,077	85,067	88,228	92,690
Assistance and Grants	55,827	82,126	30,900	32,411	33,960
State Operations	62,387	53,951	54,167	55,817	58,730
Personal Service	45,347	40,201	39,945	41,857	44,824
Non-Personal Service/Indirect Costs	17,040	13,750	14,222	13,960	13,906
Justice Center	39,932	37,965	38,485	39,020	39,565
Assistance and Grants	649	649	649	649	649
State Operations	39,283	37,316	37,836	38,371	38,916
Personal Service	31,119	29,146	29,450	29,757	30,067
Non-Personal Service/Indirect Costs	8,164	8,170	8,386	8,614	8,849
Mental Health, Office of	3,482,535	3,987,355	4,080,665	4,216,751	4,378,682
OMH	1,822,270	2,252,215	2,413,205	2,529,905	2,642,107
Assistance and Grants	1,336,588	1,790,127	1,963,415	2,077,709	2,175,837
State Operations	485,682	461,855	449,402	451,803	465,872
Personal Service	385,983	388,482	394,808	396,634	410,222
Non-Personal Service/Indirect Costs	99,699	73,373	54,594	55,169	55,650
General State Charges	0	233	388	393	398
OMH - Other	1,660,265	1,735,140	1,667,460	1,686,846	1,736,575
Assistance and Grants	419,767	519,265	433,715	443,573	453,677
State Operations	1,240,398	1,215,875	1,233,745	1,243,273	1,282,898
Personal Service	927,549	921,453	936,016	940,249	974,721
Non-Personal Service/Indirect Costs	312,849	294,422	297,729	303,024	308,177
General State Charges	100	0	0	0	0
People with Developmental Disabilities, Office for	4,133,115	5,969,514	4,797,780	4,696,731	4,915,673
OPWDD	588,159	597,547	528,143	573,306	632,276
Assistance and Grants	569,611	597,345	527,941	573,104	632,074
State Operations	18,548	202	202	202	202
Personal Service	284	0	0	0	0
Non-Personal Service/Indirect Costs	18,264	202	202	202	202
OPWDD - Other	3,544,956	5,371,967	4,269,637	4,123,425	4,283,397
Assistance and Grants	1,964,880	3,790,866	2,678,443	2,504,837	2,644,368
State Operations	1,580,076	1,581,101	1,591,194	1,618,588	1,639,029
Personal Service	1,398,809	1,338,881	1,342,534	1,363,618	1,377,035
Non-Personal Service/Indirect Costs	181,267	242,220	248,660	254,970	261,994
Functional Total	8,244,859	10,843,557	9,665,416	9,687,907	10,112,562
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
State Operations	3,532	3,405	3,567	3,659	3,751

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	3,334	3,146	3,298	3,384	3,470
Non-Personal Service/Indirect Costs	198	259	269	275	281
Corrections and Community Supervision, Department of	2,681,240	2,679,920	2,670,318	2,668,558	2,669,639
DOCCS	2,681,240	2,671,520	2,661,918	2,660,158	2,661,239
Assistance and Grants	8,684	8,956	8,956	8,956	8,956
State Operations	2,672,345	2,661,929	2,652,325	2,650,563	2,651,641
Personal Service	2,193,891	2,184,901	2,185,937	2,186,993	2,188,071
Non-Personal Service/Indirect Costs	478,454	477,028	466,388	463,570	463,570
General State Charges	211	635	637	639	642
DOCCS - Other	0	8,400	8,400	8,400	8,400
Assistance and Grants	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	292,990	509,192	549,242	565,053	565,849
Assistance and Grants	251,537	466,793	506,984	521,984	521,984
State Operations	41,444	42,399	42,258	43,069	43,865
Personal Service	30,903	31,073	31,866	32,481	33,078
Non-Personal Service/Indirect Costs	10,541	11,326	10,392	10,588	10,787
General State Charges	9	0	0	0	0
Homeland Security and Emergency Services, Division of	136,146	179,596	176,303	185,075	186,834
Assistance and Grants	94,542	120,352	118,333	126,157	126,091
State Operations	41,041	58,371	57,094	58,039	59,861
Personal Service	29,551	37,744	38,810	39,895	41,015
Non-Personal Service/Indirect Costs	11,490	20,627	18,284	18,144	18,846
General State Charges	563	873	876	879	882
Indigent Legal Services, Office of	130,772	303,906	314,067	348,209	345,019
Assistance and Grants	125,145	296,629	306,629	340,630	337,296
State Operations	3,614	4,844	4,932	5,025	5,120
Personal Service	3,226	3,969	4,040	4,116	4,193
Non-Personal Service/Indirect Costs	388	875	892	909	927
General State Charges	2,013	2,433	2,506	2,554	2,603
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
State Operations	7,028	8,128	8,128	8,128	8,128
Personal Service	5,208	6,132	6,132	6,132	6,132
Non-Personal Service/Indirect Costs	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
State Operations	5	30	30	30	30
Non-Personal Service/Indirect Costs	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
State Operations	9	38	38	38	38
Non-Personal Service/Indirect Costs	9	38	38	38	38
Military and Naval Affairs, Division of	71,485	257,647	90,215	90,630	89,310
Assistance and Grants	1,276	1,430	1,453	1,477	1,501
State Operations	70,209	256,141	88,686	89,077	87,733
Personal Service	59,759	147,477	71,804	72,137	72,478
Non-Personal Service/Indirect Costs	10,450	108,664	16,882	16,940	15,255
General State Charges	0	76	76	76	76
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
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
State Police, Division of	831,162	984,567	979,254	997,492	1,016,183
State Operations	805,333	955,044	949,731	967,969	986,660
Personal Service	720,219	841,962	858,490	875,330	892,591
Non-Personal Service/Indirect Costs	85,114	113,082	91,241	92,639	94,069
General State Charges	25,829	29,523	29,523	29,523	29,523
Statewide Financial System	33,360	31,970	37,997	38,734	39,492
State Operations	33,360	31,970	37,997	38,734	39,492
Personal Service	12,307	12,594	15,621	15,883	16,151
Non-Personal Service/Indirect Costs	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	20,676	46,493	51,493	37,165	37,165
Assistance and Grants	13,929	38,358	43,358	28,958	28,958
State Operations	4,920	6,452	6,452	6,524	6,524
Personal Service	3,428	3,736	3,736	3,799	3,799
Non-Personal Service/Indirect Costs	1,492	2,716	2,716	2,725	2,725
General State Charges	1,827	1,683	1,683	1,683	1,683
Functional Total	4,208,405	5,006,642	4,882,402	4,944,521	4,963,188

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
HIGHER EDUCATION					
City University of New York	1,783,451	2,040,926	2,058,475	2,120,730	2,168,495
Assistance and Grants	1,783,451	2,040,926	2,058,475	2,120,730	2,168,495
Higher Education Services Corporation, New York State	614,733	679,463	797,305	807,339	822,290
Assistance and Grants	595,584	642,157	770,060	778,522	798,653
State Operations	14,531	30,487	23,836	28,817	23,637
Personal Service	8,086	11,365	10,526	9,700	9,884
Non-Personal Service/Indirect Costs	6,445	19,122	13,310	19,117	13,753
General State Charges	4,618	6,819	3,409	0	0
State University of New York	7,965,131	8,571,503	8,780,483	8,852,628	9,093,939
Assistance and Grants	497,179	457,750	448,400	448,400	448,400
State Operations	6,926,639	7,536,977	7,737,885	7,792,085	8,014,913
Personal Service	4,313,378	4,527,334	4,687,401	4,851,857	4,988,501
Non-Personal Service/Indirect Costs	2,613,261	3,009,643	3,050,484	2,940,228	3,026,412
General State Charges	541,313	576,776	594,198	612,143	630,626
Functional Total	10,363,315	11,291,892	11,636,263	11,780,697	12,084,724
EDUCATION					
Arts, Council on the	98,400	103,736	46,157	46,246	46,356
Assistance and Grants	93,984	98,898	41,233	41,233	41,233
State Operations	4,416	4,838	4,924	5,013	5,123
Personal Service	2,698	2,945	2,995	3,046	3,107
Non-Personal Service/Indirect Costs	1,718	1,893	1,929	1,967	2,016
Education, Department of	34,510,335	37,977,271	39,851,205	41,392,750	42,968,955
School Aid	30,165,182	33,336,593	35,121,662	36,554,946	38,009,674
Assistance and Grants	30,165,182	33,336,593	35,121,662	36,554,946	38,009,674
School Aid – Other	124,803	140,000	140,000	140,000	140,000
Assistance and Grants	124,803	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,781,232	1,716,913	1,610,393	1,561,911	1,534,991
Assistance and Grants	1,781,232	1,716,913	1,610,393	1,561,911	1,534,991
Special Education Categorical Programs	1,274,375	1,426,425	1,519,937	1,611,500	1,708,364
Assistance and Grants	1,274,375	1,426,425	1,519,937	1,611,500	1,708,364
All Other	1,164,743	1,357,340	1,459,213	1,524,393	1,575,926
Assistance and Grants	981,403	1,134,227	1,231,338	1,292,747	1,343,667
State Operations	145,583	177,981	181,093	183,346	183,259
Personal Service	97,298	108,848	110,996	112,720	114,970
Non-Personal Service/Indirect Costs	48,285	69,133	70,097	70,626	68,289
General State Charges	37,757	45,132	46,782	48,300	49,000
Functional Total	34,608,735	38,081,007	39,897,362	41,438,996	43,015,311
GENERAL GOVERNMENT					
Budget, Division of the	65,106	66,019	37,721	35,607	35,607
State Operations	64,083	64,719	36,421	34,307	34,307
Personal Service	28,527	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	35,556	33,117	4,819	2,705	2,705
General State Charges	1,023	1,300	1,300	1,300	1,300
Civil Service, Department of	20,266	36,566	47,457	51,938	55,339
Assistance and Grants	3,347	300	300	300	300
State Operations	16,919	36,015	46,901	51,377	54,773
Personal Service	16,918	25,580	30,496	32,716	34,625
Non-Personal Service/Indirect Costs	1	10,435	16,405	18,661	20,148
General State Charges	0	251	256	261	266
Deferred Compensation Board	804	870	888	909	926
State Operations	518	609	622	637	649
Personal Service	503	429	438	447	456
Non-Personal Service/Indirect Costs	15	180	184	190	193
General State Charges	286	261	266	272	277
Elections, State Board of	16,578	41,045	44,391	40,746	60,109
Assistance and Grants	1,310	13,500	16,500	12,500	31,500
State Operations	15,268	27,545	27,891	28,246	28,609

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	9,054	17,971	18,153	18,338	18,526
Non-Personal Service/Indirect Costs	6,214	9,574	9,738	9,908	10,083
Employee Relations, Office of	6,235	9,250	9,431	9,616	9,804
State Operations	6,234	9,250	9,431	9,616	9,804
Personal Service	5,956	9,033	9,209	9,388	9,571
Non-Personal Service/Indirect Costs	278	217	222	228	233
General State Charges	1	0	0	0	0
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
State Operations	5,339	7,731	7,731	7,731	7,731
Personal Service	4,057	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	319,289	196,638	205,641	198,641	198,641
Assistance and Grants	259,884	117,000	127,000	120,000	120,000
State Operations	44,520	59,382	58,385	58,385	58,385
Personal Service	31,001	34,059	34,061	34,061	34,061
Non-Personal Service/Indirect Costs	13,519	25,323	24,324	24,324	24,324
General State Charges	14,885	20,256	20,256	20,256	20,256
General Services, Office of	114,234	115,627	110,087	112,247	114,456
State Operations	110,780	112,901	107,307	109,411	111,563
Personal Service	43,035	43,947	44,858	45,785	46,732
Non-Personal Service/Indirect Costs	67,745	68,954	62,449	63,626	64,831
General State Charges	3,454	2,726	2,780	2,836	2,893
Information Technology Services, Office of	599,290	667,663	676,795	691,306	706,190
State Operations	599,290	667,663	676,795	691,306	706,190
Personal Service	282,207	338,750	339,782	346,846	354,060
Non-Personal Service/Indirect Costs	317,083	328,913	337,013	344,460	352,130
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
State Operations	7,625	9,938	10,091	10,249	10,410
Personal Service	6,346	8,333	8,452	8,574	8,698
Non-Personal Service/Indirect Costs	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	27,400	40,355	41,300	42,127	42,972
State Operations	22,169	35,153	35,994	36,715	37,452
Personal Service	6,574	5,709	5,823	5,939	6,058
Non-Personal Service/Indirect Costs	15,595	29,444	30,171	30,776	31,394
General State Charges	5,231	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	7,254	13,474	8,424	8,466	8,466
Assistance and Grants	5,142	10,962	5,912	5,912	5,912
State Operations	2,112	2,512	2,512	2,554	2,554
Personal Service	1,713	2,255	2,255	2,293	2,293
Non-Personal Service/Indirect Costs	399	257	257	261	261
Public Employment Relations Board	3,790	4,368	4,437	4,511	4,584
State Operations	3,790	4,368	4,437	4,511	4,584
Personal Service	3,540	4,112	4,176	4,243	4,310
Non-Personal Service/Indirect Costs	250	256	261	268	274
State, Department of	87,728	183,660	99,781	98,531	98,239
Assistance and Grants	20,041	98,677	17,528	17,528	17,528
State Operations	51,533	65,519	63,289	62,039	61,747
Personal Service	37,577	41,016	41,016	41,016	41,016
Non-Personal Service/Indirect Costs	13,956	24,503	22,273	21,023	20,731
General State Charges	16,154	19,464	18,964	18,964	18,964
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
State Operations	2,913	3,306	3,306	3,306	3,306
Personal Service	2,687	3,066	3,066	3,066	3,066
Non-Personal Service/Indirect Costs	226	240	240	240	240
Taxation and Finance, Department of	362,287	370,878	370,439	371,528	371,528
Assistance and Grants	6,159	6,776	6,776	6,776	6,776
State Operations	327,850	342,225	341,586	342,675	342,675
Personal Service	263,917	268,385	270,595	270,595	270,595
Non-Personal Service/Indirect Costs	63,933	73,840	70,991	72,080	72,080
General State Charges	28,278	21,877	22,077	22,077	22,077
Veterans' Services, Department of	14,947	21,164	16,747	16,806	16,864
Assistance and Grants	8,567	13,348	9,554	9,554	9,554
State Operations	6,376	7,811	7,188	7,247	7,305

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	6,015	6,613	6,701	6,755	6,809
Non-Personal Service/Indirect Costs	361	1,198	487	492	496
General State Charges	4	5	5	5	5
Welfare Inspector General, Office of	749	794	808	822	836
State Operations	749	794	808	822	836
Personal Service	742	685	699	713	727
Non-Personal Service/Indirect Costs	7	109	109	109	109
Workers' Compensation Board	199,739	205,492	210,775	216,241	221,862
State Operations	145,390	149,505	152,758	156,108	159,533
Personal Service	85,209	88,322	90,088	91,890	93,728
Non-Personal Service/Indirect Costs	60,181	61,183	62,670	64,218	65,805
General State Charges	54,349	55,987	58,017	60,133	62,329
Functional Total	1,861,573	1,994,838	1,906,250	1,921,328	1,967,870
ELECTED OFFICIALS					
Audit and Control, Department of	205,901	181,417	184,730	188,130	191,603
Assistance and Grants	32,025	0	0	0	0
State Operations	172,223	178,799	182,027	185,339	188,720
Personal Service	135,443	144,076	146,518	149,010	151,551
Non-Personal Service/Indirect Costs	36,780	34,723	35,509	36,329	37,169
General State Charges	1,653	2,618	2,703	2,791	2,883
Executive Chamber	17,962	23,303	23,303	23,303	23,303
State Operations	17,962	23,303	23,303	23,303	23,303
Personal Service	14,676	18,531	18,531	18,531	18,531
Non-Personal Service/Indirect Costs	3,286	4,772	4,772	4,772	4,772
Judiciary	3,110,931	3,350,648	3,350,648	3,350,648	3,350,648
Assistance and Grants	214,188	283,400	283,400	283,400	283,400
State Operations	2,088,521	2,230,700	2,230,700	2,230,700	2,230,700
Personal Service	1,767,898	1,846,700	1,846,700	1,846,700	1,846,700
Non-Personal Service/Indirect Costs	320,623	384,000	384,000	384,000	384,000
General State Charges	808,222	836,548	836,548	836,548	836,548
Law, Department of	271,682	268,663	269,963	273,344	276,804
Assistance and Grants	30,526	0	0	0	0
State Operations	218,706	241,945	242,781	245,678	248,637
Personal Service	155,935	171,970	173,430	175,938	178,497
Non-Personal Service/Indirect Costs	62,771	69,975	69,351	69,740	70,140
General State Charges	22,450	26,718	27,182	27,666	28,167
Legislature	236,067	284,685	284,685	284,685	284,685
State Operations	236,067	284,685	284,685	284,685	284,685
Personal Service	184,312	221,355	221,355	221,355	221,355
Non-Personal Service/Indirect Costs	51,755	63,330	63,330	63,330	63,330
Lieutenant Governor, Office of the	612	746	746	746	746
State Operations	612	746	746	746	746
Personal Service	553	679	679	679	679
Non-Personal Service/Indirect Costs	59	67	67	67	67
Functional Total	3,843,155	4,109,462	4,114,075	4,120,856	4,127,789
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	734,923	763,352	763,352	763,352
Assistance and Grants	723,244	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	2,839	7,000	59,000	59,000	59,000
Assistance and Grants	2,839	7,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Assistance and Grants	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885
Assistance and Grants	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218
Assistance and Grants	217	218	218	218	218
Functional Total	780,650	794,941	870,205	870,205	870,205
ALL OTHER CATEGORIES					

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
Long-Term Debt Service	10,528,463	2,945,591	3,567,070	5,207,665	5,226,241
State Operations	47,564	47,230	49,196	49,196	49,196
Non-Personal Service/Indirect Costs	47,564	47,230	49,196	49,196	49,196
Debt Service	10,480,899	2,898,361	3,517,874	5,158,469	5,177,045
Miscellaneous	(235,524)	(369,312)	392,755	615,089	621,144
Assistance and Grants	(297,194)	412,966	221,475	221,458	232,438
State Operations	60,521	(783,685)	169,851	392,178	387,228
Personal Service	1,907	289,402	192,881	190,192	185,225
Non-Personal Service/Indirect Costs	58,614	(1,073,087)	(23,030)	201,986	202,003
General State Charges	1,149	1,407	1,429	1,453	1,478
Functional Total	18,631,558	9,364,535	12,479,889	15,593,180	17,058,369
TOTAL STATE OPERATING FUNDS SPENDING	123,749,936	125,330,340	131,930,179	139,768,278	145,733,054

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	71,470	86,596	81,788	89,978	92,748
Alcoholic Beverage Control, Division of	84,252	88,531	81,954	100,578	146,811
Economic Development, Department of	60,824	74,650	65,124	65,124	65,124
Empire State Development Corporation	469,568	184,119	173,101	144,372	139,100
Financial Services, Department of	381,163	407,365	407,115	407,115	407,115
Olympic Regional Development Authority	15,557	13,054	13,054	13,054	13,054
Public Service Department	327,352	291,973	143,409	1,145,784	1,148,884
Functional Total	1,410,186	1,146,288	965,545	1,966,005	2,012,836
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	286,175	319,048	333,962	337,614	332,654
Parks, Recreation and Historic Preservation, Office of	210,158	234,465	243,479	246,845	245,277
Functional Total	501,122	559,029	583,054	590,170	583,743
TRANSPORTATION					
Motor Vehicles, Department of	83,958	97,483	96,488	96,488	96,488
Transportation, Department of	4,926,727	5,612,113	5,505,200	5,517,306	5,525,730
Functional Total	5,010,685	5,709,596	5,601,688	5,613,794	5,622,218
HEALTH					
Aging, Office for the	174,284	196,435	184,724	190,326	190,836
Health, Department of	28,435,494	30,495,045	33,441,443	35,734,075	37,742,484
<i>Medical Assistance</i>	24,934,484	26,693,174	29,620,426	31,958,401	33,954,315
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	791,868	963,219	943,111	868,904	863,689
<i>Public Health</i>	2,644,188	2,747,274	2,782,563	2,803,505	2,820,209
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
Functional Total	28,628,515	30,710,635	33,645,389	35,943,694	37,952,613
SOCIAL WELFARE					
Children and Family Services, Office of	3,124,786	2,290,147	3,057,974	3,075,866	3,092,797
<i>OCFS</i>	3,068,335	2,225,910	2,993,737	3,011,629	3,028,560
<i>OCFS - Other</i>	56,451	64,237	64,237	64,237	64,237
Housing and Community Renewal, Division of	115,672	201,976	170,576	147,606	147,378
Human Rights, Division of	13,380	20,635	20,644	20,653	20,653
Labor, Department of	150,232	156,325	133,932	118,970	118,991
National and Community Service	281	809	843	869	894
Temporary and Disability Assistance, Office of	2,252,827	3,048,026	2,298,672	1,932,961	1,980,913
<i>Welfare Assistance</i>	1,176,307	1,968,112	1,631,048	1,222,430	1,222,515
<i>All Other</i>	1,076,520	1,079,914	667,624	710,531	758,398
Functional Total	5,657,178	5,717,918	5,682,641	5,296,925	5,361,626
MENTAL HYGIENE					
Addiction Services and Supports, Office of	589,277	848,723	748,486	735,405	778,642
<i>OASAS</i>	471,063	712,646	663,419	647,177	685,952
<i>OASAS - Other</i>	118,214	136,077	85,067	88,228	92,690
Justice Center	39,932	37,965	38,485	39,020	39,565
Mental Health, Office of	3,482,535	3,987,355	4,080,665	4,216,751	4,378,682
<i>OMH</i>	1,822,270	2,252,215	2,413,205	2,529,905	2,642,107
<i>OMH - Other</i>	1,660,265	1,735,140	1,667,460	1,686,846	1,736,575
People with Developmental Disabilities, Office for	4,133,115	5,969,514	4,797,780	4,696,731	4,915,673
<i>OPWDD</i>	588,159	597,547	528,143	573,306	632,276
<i>OPWDD - Other</i>	3,544,956	5,371,967	4,269,637	4,123,425	4,283,397
Functional Total	8,244,859	10,843,557	9,665,416	9,687,907	10,112,562
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,681,240	2,679,920	2,670,318	2,668,558	2,669,639
<i>DOCCS</i>	2,681,240	2,671,520	2,661,918	2,660,158	2,661,239
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	292,990	509,192	549,242	565,053	565,849
Homeland Security and Emergency Services, Division of	136,146	179,596	176,303	185,075	186,834
Indigent Legal Services, Office of	130,772	303,906	314,067	348,209	345,019
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	71,485	257,647	90,215	90,630	89,310
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	831,162	984,567	979,254	997,492	1,016,183
Statewide Financial System	33,360	31,970	37,997	38,734	39,492

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Victim Services, Office of	20,676	46,493	51,493	37,165	37,165
Functional Total	<u>4,208,405</u>	<u>5,006,642</u>	<u>4,882,402</u>	<u>4,944,521</u>	<u>4,963,188</u>
HIGHER EDUCATION					
City University of New York	1,783,451	2,040,926	2,058,475	2,120,730	2,168,495
Higher Education Services Corporation, New York State	614,733	679,463	797,305	807,339	822,290
State University of New York	7,965,131	8,571,503	8,780,483	8,852,628	9,093,939
Functional Total	<u>10,363,315</u>	<u>11,291,892</u>	<u>11,636,263</u>	<u>11,780,697</u>	<u>12,084,724</u>
EDUCATION					
Arts, Council on the	98,400	103,736	46,157	46,246	46,356
Education, Department of	<u>34,510,335</u>	<u>37,977,271</u>	<u>39,851,205</u>	<u>41,392,750</u>	<u>42,968,955</u>
<i>School Aid</i>	30,165,182	33,336,593	35,121,662	36,554,946	38,009,674
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,716,913	1,610,393	1,561,911	1,534,991
<i>Special Education Categorical Programs</i>	1,274,375	1,426,425	1,519,937	1,611,500	1,708,364
<i>All Other</i>	1,164,743	1,357,340	1,459,213	1,524,393	1,575,926
Functional Total	<u>34,608,735</u>	<u>38,081,007</u>	<u>39,897,362</u>	<u>41,438,996</u>	<u>43,015,311</u>
GENERAL GOVERNMENT					
Budget, Division of the	65,106	66,019	37,721	35,607	35,607
Civil Service, Department of	20,266	36,566	47,457	51,938	55,339
Deferred Compensation Board	804	870	888	909	926
Elections, State Board of	16,578	41,045	44,391	40,746	60,109
Employee Relations, Office of	6,235	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	319,289	196,638	205,641	198,641	198,641
General Services, Office of	114,234	115,627	110,087	112,247	114,456
Information Technology Services, Office of	599,290	667,663	676,795	691,306	706,190
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	27,400	40,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	7,254	13,474	8,424	8,466	8,466
Public Employment Relations Board	3,790	4,368	4,437	4,511	4,584
State, Department of	87,728	183,660	99,781	98,531	98,239
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	362,287	370,878	370,439	371,528	371,528
Veterans' Services, Department of	14,947	21,164	16,747	16,806	16,864
Welfare Inspector General, Office of	749	794	808	822	836
Workers' Compensation Board	199,739	205,492	210,775	216,241	221,862
Functional Total	<u>1,861,573</u>	<u>1,994,838</u>	<u>1,906,250</u>	<u>1,921,328</u>	<u>1,967,870</u>
ELECTED OFFICIALS					
Audit and Control, Department of	205,901	181,417	184,730	188,130	191,603
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	3,110,931	3,350,648	3,350,648	3,350,648	3,350,648
Law, Department of	271,682	268,663	269,963	273,344	276,804
Legislature	236,067	284,685	284,685	284,685	284,685
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	<u>3,843,155</u>	<u>4,109,462</u>	<u>4,114,075</u>	<u>4,120,856</u>	<u>4,127,789</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	2,839	7,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218
Functional Total	<u>780,650</u>	<u>794,941</u>	<u>870,205</u>	<u>870,205</u>	<u>870,205</u>
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
Long-Term Debt Service	10,528,463	2,945,591	3,567,070	5,207,665	5,226,241
Miscellaneous	(235,524)	(369,312)	392,755	615,089	621,144
Functional Total	<u>18,631,558</u>	<u>9,364,535</u>	<u>12,479,889</u>	<u>15,593,180</u>	<u>17,058,369</u>
TOTAL STATE OPERATING FUNDS SPENDING	<u>123,749,936</u>	<u>125,330,340</u>	<u>131,930,179</u>	<u>139,768,278</u>	<u>145,733,054</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	29,427	36,848	30,276	37,500	40,000
Alcoholic Beverage Control, Division of	40,000	4,856	10,000	27,471	72,524
Economic Development, Department of	44,530	50,490	46,044	46,044	46,044
Empire State Development Corporation	469,379	184,119	173,101	144,372	139,100
Financial Services, Department of	66,562	75,122	74,872	74,872	74,872
Public Service Department	250,316	200,134	50,131	50,133	50,133
Functional Total	900,214	551,569	384,424	380,392	422,673
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	1,001	2,738	1,878	1,878	1,878
Parks, Recreation and Historic Preservation, Office of	6,514	6,750	6,750	6,750	6,750
Functional Total	7,515	9,488	8,628	8,628	8,628
TRANSPORTATION					
Motor Vehicles, Department of	0	500	0	0	0
Transportation, Department of	4,569,246	5,248,236	5,140,531	5,142,092	5,139,669
Functional Total	4,569,246	5,248,736	5,140,531	5,142,092	5,139,669
HEALTH					
Aging, Office for the	169,470	192,103	180,390	185,990	186,500
Health, Department of	27,478,376	29,373,401	32,322,887	34,634,244	36,651,503
<i>Medical Assistance</i>	24,934,484	26,693,174	29,620,426	31,958,401	33,954,315
<i>Medicaid Administration</i>	532,749	560,231	517,231	483,231	483,231
<i>Public Health</i>	2,011,143	2,119,996	2,185,230	2,192,612	2,213,957
Functional Total	27,647,846	29,565,504	32,503,277	34,820,234	36,838,003
SOCIAL WELFARE					
Children and Family Services, Office of	2,926,949	1,961,248	2,723,593	2,736,211	2,750,235
<i>OCFS</i>	2,870,498	1,897,011	2,659,356	2,671,974	2,685,998
<i>OCFS - Other</i>	56,451	64,237	64,237	64,237	64,237
Housing and Community Renewal, Division of	43,825	104,607	72,378	48,178	48,178
Human Rights, Division of	0	1,000	1,000	1,000	1,000
Labor, Department of	68,836	66,600	45,150	30,150	30,150
National and Community Service	0	457	488	511	533
Temporary and Disability Assistance, Office of	2,071,214	2,928,722	2,179,226	1,813,426	1,861,311
<i>Welfare Assistance</i>	1,176,307	1,968,112	1,631,048	1,222,430	1,222,515
<i>All Other</i>	894,907	960,610	548,178	590,996	638,796
Functional Total	5,110,824	5,062,634	5,021,835	4,629,476	4,691,407
MENTAL HYGIENE					
Addiction Services and Supports, Office of	492,900	735,013	633,145	620,026	657,948
<i>OASAS</i>	437,073	652,887	602,245	587,615	623,988
<i>OASAS - Other</i>	55,827	82,126	30,900	32,411	33,960
Justice Center	649	649	649	649	649
Mental Health, Office of	1,756,355	2,309,392	2,397,130	2,521,282	2,629,514
<i>OMH</i>	1,336,588	1,790,127	1,963,415	2,077,709	2,175,837
<i>OMH - Other</i>	419,767	519,265	433,715	443,573	453,677
People with Developmental Disabilities, Office for	2,534,491	4,388,211	3,206,384	3,077,941	3,276,442
<i>OPWDD</i>	569,611	597,345	527,941	573,104	632,074
<i>OPWDD - Other</i>	1,964,880	3,790,866	2,678,443	2,504,837	2,644,368
Functional Total	4,784,395	7,433,265	6,237,308	6,219,898	6,564,553
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	8,684	17,356	17,356	17,356	17,356
<i>DOCCS</i>	8,684	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	251,537	466,793	506,984	521,984	521,984
Homeland Security and Emergency Services, Division of	94,542	120,352	118,333	126,157	126,091
Indigent Legal Services, Office of	125,145	296,629	306,629	340,630	337,296
Military and Naval Affairs, Division of	1,276	1,430	1,453	1,477	1,501
Victim Services, Office of	13,929	38,358	43,358	28,958	28,958
Functional Total	495,113	940,918	994,113	1,036,562	1,033,186
HIGHER EDUCATION					
City University of New York	1,783,451	2,040,926	2,058,475	2,120,730	2,168,495
Higher Education Services Corporation, New York State	595,584	642,157	770,060	778,522	798,653
State University of New York	497,179	457,750	448,400	448,400	448,400
Functional Total	2,876,214	3,140,833	3,276,935	3,347,652	3,415,548

EDUCATION

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Arts, Council on the	93,984	98,898	41,233	41,233	41,233
Education, Department of	<u>34,326,995</u>	<u>37,754,158</u>	<u>39,623,330</u>	<u>41,161,104</u>	<u>42,736,696</u>
<i>School Aid</i>	30,165,182	33,336,593	35,121,662	36,554,946	38,009,674
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,716,913	1,610,393	1,561,911	1,534,991
<i>Special Education Categorical Programs</i>	1,274,375	1,426,425	1,519,937	1,611,500	1,708,364
<i>All Other</i>	981,403	1,134,227	1,231,338	1,292,747	1,343,667
Functional Total	<u>34,420,979</u>	<u>37,853,056</u>	<u>39,664,563</u>	<u>41,202,337</u>	<u>42,777,929</u>
GENERAL GOVERNMENT					
Civil Service, Department of	3,347	300	300	300	300
Elections, State Board of	1,310	13,500	16,500	12,500	31,500
Gaming Commission, New York State	259,884	117,000	127,000	120,000	120,000
Prevention of Domestic Violence, Office for	5,142	10,962	5,912	5,912	5,912
State, Department of	20,041	98,677	17,528	17,528	17,528
Taxation and Finance, Department of	6,159	6,776	6,776	6,776	6,776
Veterans' Services, Department of	8,567	13,348	9,554	9,554	9,554
Functional Total	<u>304,450</u>	<u>260,563</u>	<u>183,570</u>	<u>172,570</u>	<u>191,570</u>
ELECTED OFFICIALS					
Audit and Control, Department of	32,025	0	0	0	0
Judiciary	214,188	283,400	283,400	283,400	283,400
Law, Department of	30,526	0	0	0	0
Functional Total	<u>276,739</u>	<u>283,400</u>	<u>283,400</u>	<u>283,400</u>	<u>283,400</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	2,839	7,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218
Functional Total	<u>780,650</u>	<u>794,941</u>	<u>870,205</u>	<u>870,205</u>	<u>870,205</u>
ALL OTHER CATEGORIES					
Miscellaneous	(297,194)	412,966	221,475	221,458	232,438
Functional Total	<u>(297,194)</u>	<u>412,966</u>	<u>221,475</u>	<u>221,458</u>	<u>232,438</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u><u>81,876,991</u></u>	<u><u>91,557,873</u></u>	<u><u>94,790,264</u></u>	<u><u>98,334,904</u></u>	<u><u>102,469,209</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	40,719	47,452	49,216	50,182	50,452
Alcoholic Beverage Control, Division of	37,417	69,798	58,077	59,230	60,410
Economic Development, Department of	16,294	24,132	19,052	19,052	19,052
Empire State Development Corporation	189	0	0	0	0
Financial Services, Department of	212,712	216,520	216,520	216,520	216,520
Olympic Regional Development Authority	14,070	11,554	11,554	11,554	11,554
Public Service Department	50,441	58,483	59,488	1,060,512	1,062,204
Functional Total	371,842	427,939	413,907	1,417,050	1,420,192
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	238,239	269,338	285,112	288,764	283,804
Parks, Recreation and Historic Preservation, Office of	198,978	222,638	231,452	234,818	233,250
Functional Total	442,006	497,492	522,177	529,293	522,866
TRANSPORTATION					
Motor Vehicles, Department of	60,939	70,059	69,591	69,591	69,591
Transportation, Department of	355,946	361,632	362,437	372,866	383,591
Functional Total	416,885	431,691	432,028	442,457	453,182
HEALTH					
Aging, Office for the	4,814	4,332	4,334	4,336	4,336
Health, Department of	920,077	1,072,477	1,069,503	1,050,677	1,041,760
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	258,625	402,987	425,879	385,672	380,457
<i>Public Health</i>	596,498	578,112	548,281	561,740	557,032
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
Functional Total	943,628	1,095,964	1,093,059	1,074,306	1,065,389
SOCIAL WELFARE					
Children and Family Services, Office of	196,089	326,426	331,879	337,055	339,861
<i>OCFS</i>	196,089	326,426	331,879	337,055	339,861
Housing and Community Renewal, Division of	52,925	69,486	70,305	71,528	71,528
Human Rights, Division of	13,380	19,635	19,644	19,653	19,653
Labor, Department of	60,510	61,861	60,899	60,924	60,936
National and Community Service	281	352	355	358	361
Temporary and Disability Assistance, Office of	181,605	119,176	119,318	119,407	119,474
<i>All Other</i>	181,605	119,176	119,318	119,407	119,474
Functional Total	504,790	596,936	602,400	608,925	611,813
MENTAL HYGIENE					
Addiction Services and Supports, Office of	96,377	112,621	113,947	113,962	119,252
<i>OASAS</i>	33,990	58,670	59,780	58,145	60,522
<i>OASAS - Other</i>	62,387	53,951	54,167	55,817	58,730
Justice Center	39,283	37,316	37,836	38,371	38,916
Mental Health, Office of	1,726,080	1,677,730	1,683,147	1,695,076	1,748,770
<i>OMH</i>	485,682	461,855	449,402	451,803	465,872
<i>OMH - Other</i>	1,240,398	1,215,875	1,233,745	1,243,273	1,282,898
People with Developmental Disabilities, Office for	1,598,624	1,581,303	1,591,396	1,618,790	1,639,231
<i>OPWDD</i>	18,548	202	202	202	202
<i>OPWDD - Other</i>	1,580,076	1,581,101	1,591,194	1,618,588	1,639,029
Functional Total	3,460,364	3,408,970	3,426,326	3,466,199	3,546,169
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,672,345	2,661,929	2,652,325	2,650,563	2,651,641
<i>DOCCS</i>	2,672,345	2,661,929	2,652,325	2,650,563	2,651,641
Criminal Justice Services, Division of	41,444	42,399	42,258	43,069	43,865
Homeland Security and Emergency Services, Division of	41,041	58,371	57,094	58,039	59,861
Indigent Legal Services, Office of	3,614	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	70,209	256,141	88,686	89,077	87,733
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	805,333	955,044	949,731	967,969	986,660
Statewide Financial System	33,360	31,970	37,997	38,734	39,492
Victim Services, Office of	4,920	6,452	6,452	6,524	6,524
Functional Total	3,682,840	4,030,501	3,852,988	3,872,605	3,894,593

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	14,531	30,487	23,836	28,817	23,637
State University of New York	<u>6,926,639</u>	<u>7,536,977</u>	<u>7,737,885</u>	<u>7,792,085</u>	<u>8,014,913</u>
Functional Total	<u>6,941,170</u>	<u>7,567,464</u>	<u>7,761,721</u>	<u>7,820,902</u>	<u>8,038,550</u>
EDUCATION					
Arts, Council on the	4,416	4,838	4,924	5,013	5,123
Education, Department of	<u>145,583</u>	<u>177,981</u>	<u>181,093</u>	<u>183,346</u>	<u>183,259</u>
<i>All Other</i>	<u>145,583</u>	<u>177,981</u>	<u>181,093</u>	<u>183,346</u>	<u>183,259</u>
Functional Total	<u>149,999</u>	<u>182,819</u>	<u>186,017</u>	<u>188,359</u>	<u>188,382</u>
GENERAL GOVERNMENT					
Budget, Division of the	64,083	64,719	36,421	34,307	34,307
Civil Service, Department of	16,919	36,015	46,901	51,377	54,773
Deferred Compensation Board	518	609	622	637	649
Elections, State Board of	15,268	27,545	27,891	28,246	28,609
Employee Relations, Office of	6,234	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	44,520	59,382	58,385	58,385	58,385
General Services, Office of	110,780	112,901	107,307	109,411	111,563
Information Technology Services, Office of	599,290	667,663	676,795	691,306	706,190
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	22,169	35,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	2,112	2,512	2,512	2,554	2,554
Public Employment Relations Board	3,790	4,368	4,437	4,511	4,584
State, Department of	51,533	65,519	63,289	62,039	61,747
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	327,850	342,225	341,586	342,675	342,675
Veterans' Services, Department of	6,376	7,811	7,188	7,247	7,305
Welfare Inspector General, Office of	749	794	808	822	836
Workers' Compensation Board	<u>145,390</u>	<u>149,505</u>	<u>152,758</u>	<u>156,108</u>	<u>159,533</u>
Functional Total	<u>1,433,458</u>	<u>1,606,946</u>	<u>1,593,453</u>	<u>1,617,242</u>	<u>1,642,413</u>
ELECTED OFFICIALS					
Audit and Control, Department of	172,223	178,799	182,027	185,339	188,720
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	2,088,521	2,230,700	2,230,700	2,230,700	2,230,700
Law, Department of	218,706	241,945	242,781	245,678	248,637
Legislature	236,067	284,685	284,685	284,685	284,685
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	<u>2,734,091</u>	<u>2,960,178</u>	<u>2,964,242</u>	<u>2,970,451</u>	<u>2,976,791</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196
Miscellaneous	<u>60,521</u>	<u>(783,685)</u>	<u>169,851</u>	<u>392,178</u>	<u>387,228</u>
Functional Total	<u>108,085</u>	<u>(736,455)</u>	<u>219,047</u>	<u>441,374</u>	<u>436,424</u>
TOTAL STATE OPERATIONS SPENDING	<u>21,189,158</u>	<u>22,070,445</u>	<u>23,067,365</u>	<u>24,449,163</u>	<u>24,796,764</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	33,951	40,677	42,238	42,936	43,130
Alcoholic Beverage Control, Division of	20,049	33,357	33,937	34,529	35,132
Economic Development, Department of	12,940	15,329	14,769	14,769	14,769
Financial Services, Department of	162,679	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	8,742	5,338	5,338	5,338	5,338
Public Service Department	42,027	49,740	50,674	51,627	52,598
Functional Total	280,388	305,645	308,160	310,403	312,171
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,019	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	200,934	214,163	232,606	235,926	230,966
Parks, Recreation and Historic Preservation, Office of	152,911	176,605	185,549	188,551	186,615
Functional Total	357,864	395,603	423,080	429,493	422,691
TRANSPORTATION					
Motor Vehicles, Department of	44,640	50,241	49,783	49,783	49,783
Transportation, Department of	170,779	182,635	183,440	188,953	194,633
Functional Total	215,419	232,876	233,223	238,736	244,416
HEALTH					
Aging, Office for the	4,681	4,196	4,196	4,196	4,196
Health, Department of	285,850	354,696	353,977	354,309	354,631
<i>Essential Plan</i>	3,106	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	45,347	58,996	59,097	59,020	59,087
<i>Public Health</i>	237,397	290,376	289,428	289,587	289,692
Medicaid Inspector General, Office of the	16,316	16,673	16,673	16,673	16,673
Functional Total	306,847	375,565	374,846	375,178	375,500
SOCIAL WELFARE					
Children and Family Services, Office of	139,602	233,655	237,411	240,668	243,958
<i>OCFS</i>	139,602	233,655	237,411	240,668	243,958
Housing and Community Renewal, Division of	40,130	47,008	47,623	48,540	48,540
Human Rights, Division of	11,921	17,256	17,265	17,274	17,274
Labor, Department of	33,899	37,330	37,349	37,369	37,381
National and Community Service	281	343	346	349	352
Temporary and Disability Assistance, Office of	62,912	69,711	69,780	69,850	69,923
<i>All Other</i>	62,912	69,711	69,780	69,850	69,923
Functional Total	288,745	405,303	409,774	414,050	417,428
MENTAL HYGIENE					
Addiction Services and Supports, Office of	67,458	76,993	76,995	76,995	82,295
<i>OASAS</i>	22,111	36,792	37,050	35,138	37,471
<i>OASAS - Other</i>	45,347	40,201	39,945	41,857	44,824
Justice Center	31,119	29,146	29,450	29,757	30,067
Mental Health, Office of	1,313,532	1,309,935	1,330,824	1,336,883	1,384,943
<i>OMH</i>	385,983	388,482	394,808	396,634	410,222
<i>OMH - Other</i>	927,549	921,453	936,016	940,249	974,721
People with Developmental Disabilities, Office for	1,399,093	1,338,881	1,342,534	1,363,618	1,377,035
<i>OPWDD</i>	284	0	0	0	0
<i>OPWDD - Other</i>	1,398,809	1,338,881	1,342,534	1,363,618	1,377,035
Functional Total	2,811,202	2,754,955	2,779,803	2,807,253	2,874,340
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,334	3,146	3,298	3,384	3,470
Corrections and Community Supervision, Department of	2,193,891	2,184,901	2,185,937	2,186,993	2,188,071
<i>DOCCS</i>	2,193,891	2,184,901	2,185,937	2,186,993	2,188,071
Criminal Justice Services, Division of	30,903	31,073	31,866	32,481	33,078
Homeland Security and Emergency Services, Division of	29,551	37,744	38,810	39,895	41,015
Indigent Legal Services, Office of	3,226	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	5,208	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	59,759	147,477	71,804	72,137	72,478
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350
State Police, Division of	720,219	841,962	858,490	875,330	892,591
Statewide Financial System	12,307	12,594	15,621	15,883	16,151
Victim Services, Office of	3,428	3,736	3,736	3,799	3,799
Functional Total	3,061,826	3,274,084	3,221,084	3,241,500	3,262,328
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,086	11,365	10,526	9,700	9,884
State University of New York	4,313,378	4,527,334	4,687,401	4,851,857	4,988,501
Functional Total	4,321,464	4,538,699	4,697,927	4,861,557	4,998,385

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
EDUCATION					
Arts, Council on the	2,698	2,945	2,995	3,046	3,107
Education, Department of	<u>97,298</u>	<u>108,848</u>	<u>110,996</u>	<u>112,720</u>	<u>114,970</u>
<i>All Other</i>	<u>97,298</u>	<u>108,848</u>	<u>110,996</u>	<u>112,720</u>	<u>114,970</u>
Functional Total	<u>99,996</u>	<u>111,793</u>	<u>113,991</u>	<u>115,766</u>	<u>118,077</u>
GENERAL GOVERNMENT					
Budget, Division of the	28,527	31,602	31,602	31,602	31,602
Civil Service, Department of	16,918	25,580	30,496	32,716	34,625
Deferred Compensation Board	503	429	438	447	456
Elections, State Board of	9,054	17,971	18,153	18,338	18,526
Employee Relations, Office of	5,956	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,057	6,674	6,674	6,674	6,674
Gaming Commission, New York State	31,001	34,059	34,061	34,061	34,061
General Services, Office of	43,035	43,947	44,858	45,785	46,732
Information Technology Services, Office of	282,207	338,750	339,782	346,846	354,060
Inspector General, Office of the	6,346	8,333	8,452	8,574	8,698
Labor Management Committees	6,574	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	1,713	2,255	2,255	2,293	2,293
Public Employment Relations Board	3,540	4,112	4,176	4,243	4,310
State, Department of	37,577	41,016	41,016	41,016	41,016
Tax Appeals, Division of	2,687	3,066	3,066	3,066	3,066
Taxation and Finance, Department of	263,917	268,385	270,595	270,595	270,595
Veterans' Services, Department of	6,015	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	742	685	699	713	727
Workers' Compensation Board	<u>85,209</u>	<u>88,322</u>	<u>90,088</u>	<u>91,890</u>	<u>93,728</u>
Functional Total	<u>835,578</u>	<u>936,541</u>	<u>948,144</u>	<u>960,941</u>	<u>973,607</u>
ELECTED OFFICIALS					
Audit and Control, Department of	135,443	144,076	146,518	149,010	151,551
Executive Chamber	14,676	18,531	18,531	18,531	18,531
Judiciary	1,767,898	1,846,700	1,846,700	1,846,700	1,846,700
Law, Department of	155,935	171,970	173,430	175,938	178,497
Legislature	184,312	221,355	221,355	221,355	221,355
Lieutenant Governor, Office of the	553	679	679	679	679
Functional Total	<u>2,258,817</u>	<u>2,403,311</u>	<u>2,407,213</u>	<u>2,412,213</u>	<u>2,417,313</u>
ALL OTHER CATEGORIES					
Miscellaneous	<u>1,907</u>	<u>289,402</u>	<u>192,881</u>	<u>190,192</u>	<u>185,225</u>
Functional Total	<u>1,907</u>	<u>289,402</u>	<u>192,881</u>	<u>190,192</u>	<u>185,225</u>
TOTAL PERSONAL SERVICE SPENDING	<u>14,840,053</u>	<u>16,023,777</u>	<u>16,110,126</u>	<u>16,357,282</u>	<u>16,601,481</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	6,768	6,775	6,978	7,246	7,322
Alcoholic Beverage Control, Division of	17,368	36,441	24,140	24,701	25,278
Economic Development, Department of	3,354	8,803	4,283	4,283	4,283
Empire State Development Corporation	189	0	0	0	0
Financial Services, Department of	50,033	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216
Public Service Department	8,414	8,743	8,814	1,008,885	1,009,606
Functional Total	91,454	122,294	105,747	1,106,647	1,108,021
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	770	681	688	695	702
Environmental Conservation, Department of	37,305	55,175	52,506	52,838	52,838
Parks, Recreation and Historic Preservation, Office of	46,067	46,033	45,903	46,267	46,635
Functional Total	84,142	101,889	99,097	99,800	100,175
TRANSPORTATION					
Motor Vehicles, Department of	16,299	19,818	19,808	19,808	19,808
Transportation, Department of	185,167	178,997	178,997	183,913	188,958
Functional Total	201,466	198,815	198,805	203,721	208,766
HEALTH					
Aging, Office for the	133	136	138	140	140
Health, Department of	634,227	717,781	715,526	696,368	687,129
<i>Essential Plan</i>	61,848	86,054	89,891	97,563	98,419
<i>Medicaid Administration</i>	213,278	343,991	366,782	326,652	321,370
<i>Public Health</i>	359,101	287,736	258,853	272,153	267,340
Medicaid Inspector General, Office of the	2,421	2,482	2,549	2,620	2,620
Functional Total	636,781	720,399	718,213	699,128	689,889
SOCIAL WELFARE					
Children and Family Services, Office of	56,487	92,771	94,468	96,387	95,903
<i>OCFS</i>	56,487	92,771	94,468	96,387	95,903
Housing and Community Renewal, Division of	12,795	22,478	22,682	22,988	22,988
Human Rights, Division of	1,459	2,379	2,379	2,379	2,379
Labor, Department of	26,611	24,531	23,550	23,555	23,555
National and Community Service	0	9	9	9	9
Temporary and Disability Assistance, Office of	118,693	49,465	49,538	49,557	49,551
<i>All Other</i>	118,693	49,465	49,538	49,557	49,551
Functional Total	216,045	191,633	192,626	194,875	194,385
MENTAL HYGIENE					
Addiction Services and Supports, Office of	28,919	35,628	36,952	36,967	36,957
<i>OASAS</i>	11,879	21,878	22,730	23,007	23,051
<i>OASAS - Other</i>	17,040	13,750	14,222	13,960	13,906
Justice Center	8,164	8,170	8,386	8,614	8,849
Mental Health, Office of	412,548	367,795	352,323	358,193	363,827
<i>OMH</i>	99,699	73,373	54,594	55,169	55,650
<i>OMH - Other</i>	312,849	294,422	297,729	303,024	308,177
People with Developmental Disabilities, Office for	199,531	242,422	248,862	255,172	262,196
<i>OPWDD</i>	18,264	202	202	202	202
<i>OPWDD - Other</i>	181,267	242,220	248,660	254,970	261,994
Functional Total	649,162	654,015	646,523	658,946	671,829
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	198	259	269	275	281
Corrections and Community Supervision, Department of	478,454	477,028	466,388	463,570	463,570
<i>DOCCS</i>	478,454	477,028	466,388	463,570	463,570
Criminal Justice Services, Division of	10,541	11,326	10,392	10,588	10,787
Homeland Security and Emergency Services, Division of	11,490	20,627	18,284	18,144	18,846
Indigent Legal Services, Office of	388	875	892	909	927
Judicial Conduct, Commission on	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	10,450	108,664	16,882	16,940	15,255
Prosecutorial Conduct, Commission on	0	400	400	400	400
State Police, Division of	85,114	113,082	91,241	92,639	94,069
Statewide Financial System	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	1,492	2,716	2,716	2,725	2,725
Functional Total	621,014	756,417	631,904	631,105	632,265
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	6,445	19,122	13,310	19,117	13,753

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
State University of New York	2,613,261	3,009,643	3,050,484	2,940,228	3,026,412
Functional Total	<u>2,619,706</u>	<u>3,028,765</u>	<u>3,063,794</u>	<u>2,959,345</u>	<u>3,040,165</u>
EDUCATION					
Arts, Council on the	1,718	1,893	1,929	1,967	2,016
Education, Department of	48,285	69,133	70,097	70,626	68,289
<i>All Other</i>	48,285	69,133	70,097	70,626	68,289
Functional Total	<u>50,003</u>	<u>71,026</u>	<u>72,026</u>	<u>72,593</u>	<u>70,305</u>
GENERAL GOVERNMENT					
Budget, Division of the	35,556	33,117	4,819	2,705	2,705
Civil Service, Department of	1	10,435	16,405	18,661	20,148
Deferred Compensation Board	15	180	184	190	193
Elections, State Board of	6,214	9,574	9,738	9,908	10,083
Employee Relations, Office of	278	217	222	228	233
Ethics and Lobbying, Independent Commission on	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,519	25,323	24,324	24,324	24,324
General Services, Office of	67,745	68,954	62,449	63,626	64,831
Information Technology Services, Office of	317,083	328,913	337,013	344,460	352,130
Inspector General, Office of the	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	15,595	29,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	399	257	257	261	261
Public Employment Relations Board	250	256	261	268	274
State, Department of	13,956	24,503	22,273	21,023	20,731
Tax Appeals, Division of	226	240	240	240	240
Taxation and Finance, Department of	63,933	73,840	70,991	72,080	72,080
Veterans' Services, Department of	361	1,198	487	492	496
Welfare Inspector General, Office of	7	109	109	109	109
Workers' Compensation Board	60,181	61,183	62,670	64,218	65,805
Functional Total	<u>597,880</u>	<u>670,405</u>	<u>645,309</u>	<u>656,301</u>	<u>668,806</u>
ELECTED OFFICIALS					
Audit and Control, Department of	36,780	34,723	35,509	36,329	37,169
Executive Chamber	3,286	4,772	4,772	4,772	4,772
Judiciary	320,623	384,000	384,000	384,000	384,000
Law, Department of	62,771	69,975	69,351	69,740	70,140
Legislature	51,755	63,330	63,330	63,330	63,330
Lieutenant Governor, Office of the	59	67	67	67	67
Functional Total	<u>475,274</u>	<u>556,867</u>	<u>557,029</u>	<u>558,238</u>	<u>559,478</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196
Miscellaneous	58,614	(1,073,087)	(23,030)	201,986	202,003
Functional Total	<u>106,178</u>	<u>(1,025,857)</u>	<u>26,166</u>	<u>251,182</u>	<u>251,199</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>6,349,105</u>	<u>6,046,668</u>	<u>6,957,239</u>	<u>8,091,881</u>	<u>8,195,283</u>

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

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

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Labor Management Committees	5,231	5,202	5,306	5,412	5,520
State, Department of	16,154	19,464	18,964	18,964	18,964
Taxation and Finance, Department of	28,278	21,877	22,077	22,077	22,077
Veterans' Services, Department of	4	5	5	5	5
Workers' Compensation Board	54,349	55,987	58,017	60,133	62,329
Functional Total	<u>123,665</u>	<u>127,329</u>	<u>129,227</u>	<u>131,516</u>	<u>133,887</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,653	2,618	2,703	2,791	2,883
Judiciary	808,222	836,548	836,548	836,548	836,548
Law, Department of	22,450	26,718	27,182	27,666	28,167
Functional Total	<u>832,325</u>	<u>865,884</u>	<u>866,433</u>	<u>867,005</u>	<u>867,598</u>
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
Miscellaneous	1,149	1,407	1,429	1,453	1,478
Functional Total	<u>8,339,768</u>	<u>6,789,663</u>	<u>8,521,493</u>	<u>9,771,879</u>	<u>11,212,462</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>10,202,888</u></u>	<u><u>8,803,661</u></u>	<u><u>10,554,676</u></u>	<u><u>11,825,742</u></u>	<u><u>13,290,036</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	10,364	69,784	34,309	34,309	34,309
Economic Development Capital	3,432	8,000	8,000	8,000	8,000
Economic Development, Department of	10,716	7,700	7,900	7,900	7,900
Empire State Development Corporation	715,504	1,316,659	2,845,381	1,658,419	1,578,189
Energy Research and Development Authority, New York State	12,908	234,131	31,954	31,063	34,313
Lake Ontario Resiliency/Economic Development	26,049	0	0	0	0
Olympic Regional Development Authority	82,953	53,300	53,300	53,300	17,300
Power Authority, New York	3,465	10,500	5,200	5,200	2,200
Regional Economic Development Program	489	0	0	0	0
Strategic Investment Program	1,278	2,000	2,000	2,000	2,000
Functional Total	867,158	1,702,074	2,988,044	1,800,191	1,684,211
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	21,000	0	0	0
Environmental Conservation, Department of	1,137,572	1,595,204	1,881,651	1,916,651	1,970,527
Hudson River Park Trust	15,367	21,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	188,707	261,397	243,897	243,897	233,897
Functional Total	1,341,646	1,898,601	2,135,548	2,166,181	2,204,424
TRANSPORTATION					
Metropolitan Transportation Authority	1,129,000	100,000	761,464	1,006,464	1,183,730
Motor Vehicles, Department of	321,233	366,344	327,036	328,900	330,816
Transportation, Department of	5,478,308	7,005,735	7,671,195	7,116,902	7,215,267
Functional Total	6,928,541	7,472,079	8,759,695	8,452,266	8,729,813
HEALTH					
Health, Department of	524,932	1,039,996	1,700,837	1,785,382	1,627,316
<i>Public Health</i>	524,932	1,039,996	1,700,837	1,785,382	1,627,316
Functional Total	524,932	1,039,996	1,700,837	1,785,382	1,627,316
SOCIAL WELFARE					
Children and Family Services, Office of	17,697	51,775	52,195	52,254	52,317
<i>OCFS</i>	17,697	51,775	52,195	52,254	52,317
Housing and Community Renewal, Division of	653,803	1,428,342	1,606,599	1,310,651	1,104,488
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	76,857	102,741	115,341	121,641	121,641
<i>All Other</i>	76,857	102,741	115,341	121,641	121,641
Functional Total	755,005	1,615,518	1,784,135	1,484,546	1,278,446
MENTAL HYGIENE					
Addiction Services and Supports, Office of	51,973	121,454	136,397	125,270	114,285
<i>OASAS</i>	51,973	121,454	136,397	125,270	114,285
Mental Health, Office of	332,058	718,133	764,756	696,375	626,733
<i>OMH</i>	332,058	718,133	764,756	696,375	626,733
People with Developmental Disabilities, Office for	114,186	166,822	142,698	126,960	139,122
<i>OPWDD</i>	114,186	166,822	142,698	126,960	139,122
Functional Total	498,217	1,006,409	1,043,851	948,605	880,140
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	360,291	354,921	354,964	315,008	315,052
<i>DOCCS</i>	360,291	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	285	94,750	89,500	72,250	34,000
Homeland Security and Emergency Services, Division of	55,529	32,680	75,657	79,908	75,093
Military and Naval Affairs, Division of	167,786	1,627	96,990	117,879	66,287
State Police, Division of	70,646	99,548	86,048	61,048	63,639
Victim Services, Office of	2,491	2,660	0	0	0
Functional Total	657,028	586,186	703,159	646,093	554,071
HIGHER EDUCATION					
City University of New York	311,885	650,392	821,731	800,357	642,364
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150
State University Construction Fund	6	0	0	0	0
State University of New York	1,019,195	1,372,224	1,566,911	1,509,475	1,367,622
Functional Total	1,351,242	2,053,766	2,422,292	2,338,982	2,028,136

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
EDUCATION					
Arts, Council on the	0	10,000	0	0	0
Education, Department of	269,994	572,489	590,076	391,668	202,783
<i>School Aid</i>	193,195	350,000	340,000	270,000	130,000
<i>All Other</i>	76,799	222,489	250,076	121,668	72,783
Functional Total	<u>269,994</u>	<u>582,489</u>	<u>590,076</u>	<u>391,668</u>	<u>202,783</u>
GENERAL GOVERNMENT					
Elections, State Board of	13,268	15,045	17,500	10,097	0
General Services, Office of	251,291	220,254	207,262	186,232	196,021
Information Technology Services, Office of	106,476	250,547	156,897	157,126	104,626
Public Employment Relations Board	0	2,500	0	0	0
State, Department of	47,180	113,709	181,513	199,866	195,171
Veterans' Services, Department of	0	4,000	1,000	1,000	1,000
Workers' Compensation Board	15,407	11,300	11,300	11,250	0
Functional Total	<u>433,622</u>	<u>617,355</u>	<u>575,472</u>	<u>565,571</u>	<u>496,818</u>
ELECTED OFFICIALS					
Audit and Control, Department of	6,354	13,039	10,451	4,448	4,345
Judiciary	17,459	29,400	23,225	0	0
Law, Department of	3,204	6,428	2,892	688	0
Functional Total	<u>27,017</u>	<u>48,867</u>	<u>36,568</u>	<u>5,136</u>	<u>4,345</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	3,065	66,935	10,000	5,000	0
Community Resiliency, Economic Sustainability and Technology	0	25,000	25,000	35,000	60,000
Local Community Assistance Program	0	5,000	10,000	10,000	15,000
Miscellaneous	167,705	(1,697,544)	(1,598,369)	(1,598,485)	(1,598,497)
Special Infrastructure Account	198,842	188,404	230,881	421,650	604,435
Functional Total	<u>369,612</u>	<u>(1,412,205)</u>	<u>(1,322,488)</u>	<u>(1,126,835)</u>	<u>(919,062)</u>
TOTAL CAPITAL PROJECTS FUNDS SPENDING	<u><u>14,024,014</u></u>	<u><u>17,211,135</u></u>	<u><u>21,417,189</u></u>	<u><u>19,457,786</u></u>	<u><u>18,771,441</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	99,936	171,817	131,534	139,724	142,494
Assistance and Grants	30,594	36,848	30,276	37,500	40,000
State Operations	54,685	60,673	62,437	63,403	63,673
Personal Service	38,544	44,090	45,651	46,349	46,543
Non-Personal Service/Indirect Costs	16,141	16,583	16,786	17,054	17,130
General State Charges	4,539	4,512	4,512	4,512	4,512
Capital Projects	10,118	69,784	34,309	34,309	34,309
Alcoholic Beverage Control, Division of	84,252	88,531	81,954	100,578	146,811
Assistance and Grants	40,000	4,856	10,000	27,471	72,524
State Operations	37,417	69,798	58,077	59,230	60,410
Personal Service	20,049	33,357	33,937	34,529	35,132
Non-Personal Service/Indirect Costs	17,368	36,441	24,140	24,701	25,278
General State Charges	6,835	13,877	13,877	13,877	13,877
Economic Development Capital	3,432	8,000	8,000	8,000	8,000
Assistance and Grants	3,432	8,000	8,000	8,000	8,000
Economic Development, Department of	79,007	402,650	170,324	83,324	83,324
Assistance and Grants	62,091	374,445	147,499	60,499	60,499
State Operations	16,916	24,377	19,297	19,297	19,297
Personal Service	12,940	15,329	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	3,976	9,048	4,528	4,528	4,528
General State Charges	0	28	28	28	28
Capital Projects	0	3,800	3,500	3,500	3,500
Empire State Development Corporation	1,185,490	1,509,778	3,019,482	1,803,791	1,718,289
Assistance and Grants	1,175,902	(58,906)	612,228	936,746	1,183,868
State Operations	189	0	0	0	0
Non-Personal Service/Indirect Costs	189	0	0	0	0
Capital Projects	9,399	1,568,684	2,407,254	867,045	534,421
Energy Research and Development Authority, New York State	12,908	234,131	31,954	31,063	34,313
Assistance and Grants	0	150,000	0	0	0
Capital Projects	12,908	84,131	31,954	31,063	34,313
Financial Services, Department of	381,163	408,765	408,515	408,515	408,515
Assistance and Grants	66,562	75,122	74,872	74,872	74,872
State Operations	212,712	217,920	217,920	217,920	217,920
Personal Service	162,679	161,204	161,204	161,204	161,204
Non-Personal Service/Indirect Costs	50,033	56,716	56,716	56,716	56,716
General State Charges	101,889	115,723	115,723	115,723	115,723
Lake Ontario Resiliency/Economic Development	26,049	0	0	0	0
Assistance and Grants	24,874	0	0	0	0
Capital Projects	1,175	0	0	0	0
Olympic Regional Development Authority	98,510	66,354	66,354	66,354	30,354
State Operations	14,070	11,554	11,554	11,554	11,554
Personal Service	8,742	5,338	5,338	5,338	5,338
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216
General State Charges	1,487	1,500	1,500	1,500	1,500
Capital Projects	82,953	53,300	53,300	53,300	17,300
Power Authority, New York	3,465	10,500	5,200	5,200	2,200
Assistance and Grants	2,235	0	0	0	0
Capital Projects	1,230	10,500	5,200	5,200	2,200
Public Service Department	334,558	294,049	145,485	1,147,860	1,150,960
Assistance and Grants	250,316	200,134	50,131	50,133	50,133
State Operations	55,030	59,778	60,783	1,061,807	1,063,499
Personal Service	46,154	50,942	51,876	52,829	53,800
Non-Personal Service/Indirect Costs	8,876	8,836	8,907	1,008,978	1,009,699
General State Charges	29,212	34,137	34,571	35,920	37,328
Regional Economic Development Program	489	0	0	0	0
Assistance and Grants	489	0	0	0	0
Strategic Investment Program	1,278	2,000	2,000	2,000	2,000
Assistance and Grants	1,278	0	0	0	0
Capital Projects	0	2,000	2,000	2,000	2,000
Functional Total	2,310,537	3,196,575	4,070,802	3,796,409	3,727,260
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	26,866	5,963	6,061	6,162
State Operations	4,789	5,866	5,963	6,061	6,162

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	4,019	4,835	4,925	5,016	5,110
Non-Personal Service/Indirect Costs	770	1,031	1,038	1,045	1,052
Capital Projects	0	21,000	0	0	0
Environmental Conservation, Department of	1,477,887	1,979,685	2,281,818	2,320,470	2,369,386
Assistance and Grants	604,229	705,743	751,883	798,883	823,883
State Operations	278,522	316,019	332,565	336,217	331,257
Personal Service	223,916	243,902	263,117	266,437	261,477
Non-Personal Service/Indirect Costs	54,606	72,117	69,448	69,780	69,780
General State Charges	60,792	65,724	65,724	65,724	65,724
Capital Projects	534,344	892,199	1,131,646	1,119,646	1,148,522
Hudson River Park Trust	15,367	21,000	10,000	5,633	0
Capital Projects	15,367	21,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	405,059	499,670	491,184	494,550	482,982
Assistance and Grants	8,714	8,020	8,020	8,020	8,020
State Operations	203,634	225,152	233,966	237,332	235,764
Personal Service	155,893	177,972	186,916	189,918	187,982
Non-Personal Service/Indirect Costs	47,741	47,180	47,050	47,414	47,782
General State Charges	4,666	5,101	5,301	5,301	5,301
Capital Projects	188,045	261,397	243,897	243,897	233,897
Functional Total	1,903,102	2,527,221	2,788,965	2,826,714	2,858,530
TRANSPORTATION					
Metropolitan Transportation Authority	1,129,000	100,000	761,464	1,006,464	1,183,730
Assistance and Grants	1,129,000	100,000	761,464	1,006,464	1,183,730
Motor Vehicles, Department of	430,242	494,023	453,720	455,584	457,500
Assistance and Grants	17,467	18,500	18,000	18,000	18,000
State Operations	66,462	79,165	78,697	78,697	78,697
Personal Service	48,220	55,036	54,578	54,578	54,578
Non-Personal Service/Indirect Costs	18,242	24,129	24,119	24,119	24,119
General State Charges	25,080	30,014	29,987	29,987	29,987
Capital Projects	321,233	366,344	327,036	328,900	330,816
Transportation, Department of	10,473,110	12,691,070	13,249,722	12,708,578	12,816,448
Assistance and Grants	5,986,526	6,874,018	6,776,945	6,808,305	6,834,651
State Operations	375,317	385,593	386,398	397,514	408,944
Personal Service	180,624	193,119	193,924	199,752	205,755
Non-Personal Service/Indirect Costs	194,693	192,474	192,474	197,762	203,189
General State Charges	7,775	9,002	9,094	9,566	10,064
Capital Projects	4,103,492	5,422,457	6,077,285	5,493,193	5,562,789
Functional Total	12,032,352	13,285,093	14,464,906	14,170,626	14,457,678
HEALTH					
Aging, Office for the	296,003	305,545	293,834	299,436	299,946
Assistance and Grants	286,641	290,797	279,084	284,684	285,194
State Operations	9,278	14,748	14,750	14,752	14,752
Personal Service	7,210	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	2,068	4,484	4,486	4,488	4,488
General State Charges	84	0	0	0	0
Health, Department of	90,891,091	98,693,652	97,390,790	102,864,922	106,847,750
Medical Assistance	77,418,453	82,794,135	79,006,802	83,735,446	87,293,255
Assistance and Grants	77,418,453	82,794,135	79,006,802	83,735,446	87,293,255
Essential Plan	6,340,536	7,605,584	9,369,726	10,068,246	10,572,302
Assistance and Grants	6,275,582	7,514,206	9,274,383	9,964,981	10,468,031
State Operations	64,954	91,378	95,343	103,265	104,271
Personal Service	3,106	5,324	5,452	5,702	5,852
Non-Personal Service/Indirect Costs	61,848	86,054	89,891	97,563	98,419
Medicaid Administration	1,473,805	1,951,401	1,972,864	1,886,919	1,918,796
Assistance and Grants	916,409	917,819	875,065	841,065	841,065
State Operations	555,668	1,024,699	1,088,640	1,036,695	1,068,572
Personal Service	82,552	109,330	109,437	109,752	110,345
Non-Personal Service/Indirect Costs	473,116	915,369	979,203	926,943	958,227
General State Charges	1,728	8,883	9,159	9,159	9,159
Public Health	5,658,297	6,342,532	7,041,398	7,174,311	7,063,397
Assistance and Grants	4,568,604	5,168,437	5,686,028	5,872,295	5,613,934
State Operations	925,188	873,482	836,058	851,544	847,149
Personal Service	297,830	350,344	349,545	349,726	349,824
Non-Personal Service/Indirect Costs	627,358	523,138	486,513	501,818	497,325

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General State Charges	74,548	93,754	93,724	93,839	93,901
Capital Projects	89,957	206,859	425,588	356,633	508,413
Medicaid Inspector General, Office of the	47,760	49,673	49,807	49,949	49,949
State Operations	37,702	38,811	38,945	39,087	39,087
Personal Service	32,635	33,381	33,381	33,381	33,381
Non-Personal Service/Indirect Costs	5,067	5,430	5,564	5,706	5,706
General State Charges	10,058	10,862	10,862	10,862	10,862
Functional Total	91,234,854	99,048,870	97,734,431	103,214,307	107,197,645
SOCIAL WELFARE					
Children and Family Services, Office of	4,399,965	3,756,563	4,261,691	4,282,634	4,300,814
OCFS	4,343,514	3,692,326	4,197,454	4,218,397	4,236,577
Assistance and Grants	4,009,053	3,181,311	3,677,656	3,690,274	3,704,298
State Operations	299,277	434,732	442,330	449,609	452,671
Personal Service	173,117	267,844	272,202	276,066	279,970
Non-Personal Service/Indirect Costs	126,160	166,888	170,128	173,543	172,701
General State Charges	17,487	24,508	25,273	26,260	27,291
Capital Projects	17,697	51,775	52,195	52,254	52,317
OCFS - Other	56,451	64,237	64,237	64,237	64,237
Assistance and Grants	56,451	64,237	64,237	64,237	64,237
Housing and Community Renewal, Division of	1,274,957	1,696,156	1,843,027	1,524,117	1,317,621
Assistance and Grants	1,188,285	1,581,383	1,727,411	1,407,263	1,201,100
State Operations	63,011	81,291	82,119	83,348	83,348
Personal Service	47,364	55,450	56,070	56,992	56,992
Non-Personal Service/Indirect Costs	15,647	25,841	26,049	26,356	26,356
General State Charges	23,661	33,482	33,497	33,506	33,173
Human Rights, Division of	15,394	25,395	25,404	25,413	25,413
Assistance and Grants	0	1,000	1,000	1,000	1,000
State Operations	15,394	24,395	24,404	24,413	24,413
Personal Service	12,223	20,677	20,686	20,695	20,695
Non-Personal Service/Indirect Costs	3,171	3,718	3,718	3,718	3,718
Labor, Department of	745,144	689,574	667,447	652,713	652,975
Assistance and Grants	222,278	218,492	197,042	182,042	182,042
State Operations	378,901	323,159	322,331	322,495	322,650
Personal Service	228,248	216,949	217,102	217,261	217,416
Non-Personal Service/Indirect Costs	150,653	106,210	105,229	105,234	105,234
General State Charges	143,965	147,923	148,074	148,176	148,283
National and Community Service	11,126	18,077	18,480	18,864	18,819
Assistance and Grants	0	457	488	511	533
State Operations	11,126	17,379	17,747	18,105	18,034
Personal Service	852	795	807	819	831
Non-Personal Service/Indirect Costs	10,274	16,584	16,940	17,286	17,203
General State Charges	0	241	245	248	252
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0
Assistance and Grants	6,648	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	7,326,845	7,151,443	6,061,330	5,701,919	5,749,871
Welfare Assistance	3,894,665	4,594,688	4,257,624	3,849,006	3,849,091
Assistance and Grants	3,894,665	4,594,688	4,257,624	3,849,006	3,849,091
All Other	3,432,180	2,556,755	1,803,706	1,852,913	1,900,780
Assistance and Grants	2,912,097	2,231,926	1,478,735	1,527,853	1,576,653
State Operations	452,597	272,441	272,583	272,672	272,739
Personal Service	167,736	149,022	149,091	149,161	149,234
Non-Personal Service/Indirect Costs	284,861	123,419	123,492	123,511	123,505
General State Charges	66,505	50,604	50,604	50,604	50,604
Capital Projects	981	1,784	1,784	1,784	784
Functional Total	13,780,079	13,369,868	12,887,379	12,205,660	12,065,513
MENTAL HYGIENE					
Addiction Services and Supports, Office of	794,743	1,109,468	1,024,289	1,000,229	1,032,632
OASAS	676,529	973,391	939,222	912,001	939,942
Assistance and Grants	622,375	882,290	848,181	824,551	852,924
State Operations	44,492	67,521	68,746	67,259	69,787
Personal Service	27,111	41,944	42,254	40,394	42,780
Non-Personal Service/Indirect Costs	17,381	25,577	26,492	26,865	27,007
General State Charges	0	1,089	1,394	1,417	1,442

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Capital Projects	9,662	22,491	20,901	18,774	15,789
OASAS - Other	118,214	136,077	85,067	88,228	92,690
Assistance and Grants	55,827	82,126	30,900	32,411	33,960
State Operations	62,387	53,951	54,167	55,817	58,730
Personal Service	45,347	40,201	39,945	41,857	44,824
Non-Personal Service/Indirect Costs	17,040	13,750	14,222	13,960	13,906
Developmental Disabilities Planning Council	5,036	4,200	4,200	4,200	4,200
State Operations	4,392	3,415	3,415	3,415	3,415
Personal Service	996	1,266	1,266	1,266	1,266
Non-Personal Service/Indirect Costs	3,396	2,149	2,149	2,149	2,149
General State Charges	644	785	785	785	785
Justice Center	48,504	49,013	49,554	50,111	50,678
Assistance and Grants	649	649	649	649	649
State Operations	47,855	48,219	48,756	49,309	49,872
Personal Service	37,779	37,527	37,833	38,142	38,455
Non-Personal Service/Indirect Costs	10,076	10,692	10,923	11,167	11,417
General State Charges	0	145	149	153	157
Mental Health, Office of	3,919,264	4,773,546	4,913,479	4,981,184	5,073,473
OMH	2,258,999	3,038,406	3,246,019	3,294,338	3,336,898
Assistance and Grants	1,476,618	2,212,506	2,362,994	2,410,088	2,457,216
State Operations	487,222	473,336	460,883	463,284	477,353
Personal Service	387,025	389,547	395,873	397,699	411,287
Non-Personal Service/Indirect Costs	100,197	83,789	65,010	65,585	66,066
General State Charges	645	845	1,000	1,005	1,010
Capital Projects	294,514	351,719	421,142	419,961	401,319
OMH - Other	1,660,265	1,735,140	1,667,460	1,686,846	1,736,575
Assistance and Grants	419,767	519,265	433,715	443,573	453,677
State Operations	1,240,398	1,215,875	1,233,745	1,243,273	1,282,898
Personal Service	927,549	921,453	936,016	940,249	974,721
Non-Personal Service/Indirect Costs	312,849	294,422	297,729	303,024	308,177
General State Charges	100	0	0	0	0
People with Developmental Disabilities, Office for	4,259,301	6,137,336	4,941,478	4,824,691	5,055,795
OPWDD	714,345	765,369	671,841	701,266	772,398
Assistance and Grants	570,566	601,224	531,820	576,983	635,953
State Operations	30,386	1,202	1,202	1,202	1,202
Personal Service	539	0	0	0	0
Non-Personal Service/Indirect Costs	29,847	1,202	1,202	1,202	1,202
General State Charges	162	0	0	0	0
Capital Projects	113,231	162,943	138,819	123,081	135,243
OPWDD - Other	3,544,956	5,371,967	4,269,637	4,123,425	4,283,397
Assistance and Grants	1,964,880	3,790,866	2,678,443	2,504,837	2,644,368
State Operations	1,580,076	1,581,101	1,591,194	1,618,588	1,639,029
Personal Service	1,398,809	1,338,881	1,342,534	1,363,618	1,377,035
Non-Personal Service/Indirect Costs	181,267	242,220	248,660	254,970	261,994
Functional Total	9,026,848	12,073,563	10,933,000	10,860,415	11,216,778
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
State Operations	3,532	3,405	3,567	3,659	3,751
Personal Service	3,334	3,146	3,298	3,384	3,470
Non-Personal Service/Indirect Costs	198	259	269	275	281
Corrections and Community Supervision, Department of	3,046,843	3,042,037	3,032,487	2,990,781	2,991,916
DOCCS	3,046,843	3,033,637	3,024,087	2,982,381	2,983,516
Assistance and Grants	8,684	8,956	8,956	8,956	8,956
State Operations	2,676,883	2,666,873	2,657,269	2,655,507	2,656,585
Personal Service	2,195,527	2,188,654	2,189,690	2,190,746	2,191,824
Non-Personal Service/Indirect Costs	481,356	478,219	467,579	464,761	464,761
General State Charges	985	2,887	2,898	2,910	2,923
Capital Projects	360,291	354,921	354,964	315,008	315,052
DOCCS - Other	0	8,400	8,400	8,400	8,400
Assistance and Grants	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	313,229	629,487	664,478	663,234	625,979
Assistance and Grants	265,056	482,593	522,784	537,784	537,784
State Operations	47,473	51,782	51,825	52,824	53,811
Personal Service	33,453	35,942	36,831	37,543	38,240
Non-Personal Service/Indirect Costs	14,020	15,840	14,994	15,281	15,571

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General State Charges	700	362	369	376	384
Capital Projects	0	94,750	89,500	72,250	34,000
Homeland Security and Emergency Services, Division of	3,265,987	2,517,276	2,056,960	1,319,983	1,316,927
Assistance and Grants	3,160,647	2,412,623	1,909,890	1,168,385	1,169,004
State Operations	78,114	98,371	97,094	98,039	99,861
Personal Service	42,239	52,744	53,810	54,895	56,015
Non-Personal Service/Indirect Costs	35,875	45,627	43,284	43,144	43,846
General State Charges	7,492	7,873	7,876	7,879	7,882
Capital Projects	19,734	(1,591)	42,100	45,680	40,180
Indigent Legal Services, Office of	130,772	303,906	314,067	348,209	345,019
Assistance and Grants	125,145	296,629	306,629	340,630	337,296
State Operations	3,614	4,844	4,932	5,025	5,120
Personal Service	3,226	3,969	4,040	4,116	4,193
Non-Personal Service/Indirect Costs	388	875	892	909	927
General State Charges	2,013	2,433	2,506	2,554	2,603
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
State Operations	7,028	8,128	8,128	8,128	8,128
Personal Service	5,208	6,132	6,132	6,132	6,132
Non-Personal Service/Indirect Costs	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
State Operations	5	30	30	30	30
Non-Personal Service/Indirect Costs	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
State Operations	9	38	38	38	38
Non-Personal Service/Indirect Costs	9	38	38	38	38
Military and Naval Affairs, Division of	286,302	306,955	235,764	257,964	205,969
Assistance and Grants	1,276	1,430	1,453	1,477	1,501
State Operations	108,455	296,391	129,814	131,101	130,674
Personal Service	81,694	171,106	95,906	96,721	97,554
Non-Personal Service/Indirect Costs	26,761	125,285	33,908	34,380	33,120
General State Charges	8,785	7,507	7,507	7,507	7,507
Capital Projects	167,786	1,627	96,990	117,879	66,287
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
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
State Police, Division of	930,248	1,112,799	1,094,869	1,089,010	1,111,214
State Operations	831,445	982,228	977,798	996,939	1,016,552
Personal Service	734,029	854,867	871,653	888,756	906,286
Non-Personal Service/Indirect Costs	97,416	127,361	106,145	108,183	110,266
General State Charges	28,157	31,023	31,023	31,023	31,023
Capital Projects	70,646	99,548	86,048	61,048	63,639
Statewide Financial System	33,360	31,970	37,997	38,734	39,492
State Operations	33,360	31,970	37,997	38,734	39,492
Personal Service	12,307	12,594	15,621	15,883	16,151
Non-Personal Service/Indirect Costs	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	139,652	145,977	148,317	133,989	133,989
Assistance and Grants	123,991	131,358	136,358	121,958	121,958
State Operations	10,792	9,826	9,826	9,898	9,898
Personal Service	7,903	6,191	6,191	6,254	6,254
Non-Personal Service/Indirect Costs	2,889	3,635	3,635	3,644	3,644
General State Charges	2,378	2,133	2,133	2,133	2,133
Capital Projects	2,491	2,660	0	0	0
Functional Total	8,156,967	8,103,758	7,598,452	6,855,509	6,784,202
HIGHER EDUCATION					
City University of New York	2,095,810	2,693,318	2,882,206	2,923,087	2,812,859
Assistance and Grants	1,783,451	2,040,926	2,058,475	2,120,730	2,168,495
State Operations	474	2,000	2,000	2,000	2,000
Non-Personal Service/Indirect Costs	474	2,000	2,000	2,000	2,000
Capital Projects	311,885	650,392	821,731	800,357	642,364
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150
Assistance and Grants	20,156	31,150	33,650	29,150	18,150
Higher Education Services Corporation, New York State	615,125	686,097	803,939	813,973	828,924
Assistance and Grants	595,584	642,157	770,060	778,522	798,653
State Operations	14,923	37,120	30,469	35,450	30,270

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	8,121	12,201	11,362	10,536	10,720
Non-Personal Service/Indirect Costs	6,802	24,919	19,107	24,914	19,550
General State Charges	4,618	6,820	3,410	1	1
State University Construction Fund	6	0	0	0	0
Capital Projects	6	0	0	0	0
State University of New York	9,453,820	10,292,414	10,696,081	10,710,790	10,810,248
Assistance and Grants	497,179	457,750	448,400	448,400	448,400
State Operations	7,396,096	7,885,613	8,086,521	8,140,721	8,363,549
Personal Service	4,321,330	4,535,640	4,695,707	4,860,163	4,996,807
Non-Personal Service/Indirect Costs	3,074,766	3,349,973	3,390,814	3,280,558	3,366,742
General State Charges	541,350	576,827	594,249	612,194	630,677
Capital Projects	1,019,195	1,372,224	1,566,911	1,509,475	1,367,622
Functional Total	12,184,917	13,702,979	14,415,876	14,477,000	14,470,181
EDUCATION					
Arts, Council on the	99,832	114,436	46,857	46,946	47,056
Assistance and Grants	95,416	109,498	41,833	41,833	41,833
State Operations	4,416	4,938	5,024	5,113	5,223
Personal Service	2,698	2,945	2,995	3,046	3,107
Non-Personal Service/Indirect Costs	1,718	1,993	2,029	2,067	2,116
Education, Department of	43,615,699	47,154,197	48,098,928	45,641,181	47,028,501
School Aid	38,098,675	41,115,024	41,957,329	39,590,884	40,905,612
Assistance and Grants	38,097,724	41,115,024	41,957,329	39,590,884	40,905,612
State Operations	687	0	0	0	0
Personal Service	339	0	0	0	0
Non-Personal Service/Indirect Costs	348	0	0	0	0
General State Charges	264	0	0	0	0
School Aid – Other	124,803	140,000	140,000	140,000	140,000
Assistance and Grants	124,803	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,781,232	1,716,913	1,610,393	1,561,911	1,534,991
Assistance and Grants	1,781,232	1,716,913	1,610,393	1,561,911	1,534,991
Special Education Categorical Programs	2,060,893	2,297,580	2,391,092	2,411,500	2,508,364
Assistance and Grants	2,060,893	2,297,580	2,391,092	2,411,500	2,508,364
All Other	1,550,096	1,884,680	2,000,114	1,936,886	1,939,534
Assistance and Grants	1,117,347	1,351,214	1,449,045	1,443,454	1,489,374
State Operations	319,448	345,125	334,211	336,464	336,377
Personal Service	190,528	196,585	198,733	200,457	202,707
Non-Personal Service/Indirect Costs	128,920	148,540	135,478	136,007	133,670
General State Charges	97,174	101,132	102,782	104,300	105,000
Capital Projects	16,127	87,209	114,076	52,668	8,783
Functional Total	43,715,531	47,268,633	48,145,785	45,688,127	47,075,557
GENERAL GOVERNMENT					
Budget, Division of the	65,106	66,019	37,721	35,607	35,607
State Operations	64,083	64,719	36,421	34,307	34,307
Personal Service	28,527	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	35,556	33,117	4,819	2,705	2,705
General State Charges	1,023	1,300	1,300	1,300	1,300
Civil Service, Department of	20,266	36,566	47,457	51,938	55,339
Assistance and Grants	3,347	300	300	300	300
State Operations	16,919	36,015	46,901	51,377	54,773
Personal Service	16,918	25,580	30,496	32,716	34,625
Non-Personal Service/Indirect Costs	1	10,435	16,405	18,661	20,148
General State Charges	0	251	256	261	266
Deferred Compensation Board	804	870	888	909	926
State Operations	518	609	622	637	649
Personal Service	503	429	438	447	456
Non-Personal Service/Indirect Costs	15	180	184	190	193
General State Charges	286	261	266	272	277
Elections, State Board of	36,660	63,779	70,721	59,819	69,234
Assistance and Grants	1,516	13,500	16,500	12,500	31,500
State Operations	21,500	34,812	36,284	36,769	37,265
Personal Service	9,803	18,647	18,843	19,042	19,244
Non-Personal Service/Indirect Costs	11,697	16,165	17,441	17,727	18,021
General State Charges	458	422	437	453	469
Capital Projects	13,186	15,045	17,500	10,097	0

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Employee Relations, Office of	6,235	9,250	9,431	9,616	9,804
State Operations	6,234	9,250	9,431	9,616	9,804
Personal Service	5,956	9,033	9,209	9,388	9,571
Non-Personal Service/Indirect Costs	278	217	222	228	233
General State Charges	1	0	0	0	0
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
State Operations	5,339	7,731	7,731	7,731	7,731
Personal Service	4,057	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	319,289	196,638	205,641	198,641	198,641
Assistance and Grants	259,884	117,000	127,000	120,000	120,000
State Operations	44,520	59,382	58,385	58,385	58,385
Personal Service	31,001	34,059	34,061	34,061	34,061
Non-Personal Service/Indirect Costs	13,519	25,323	24,324	24,324	24,324
General State Charges	14,885	20,256	20,256	20,256	20,256
General Services, Office of	381,262	353,324	334,792	315,922	327,920
Assistance and Grants	0	250	250	250	250
State Operations	126,517	130,094	124,500	126,604	128,756
Personal Service	43,035	43,947	44,858	45,785	46,732
Non-Personal Service/Indirect Costs	83,482	86,147	79,642	80,819	82,024
General State Charges	3,454	2,726	2,780	2,836	2,893
Capital Projects	251,291	220,254	207,262	186,232	196,021
Information Technology Services, Office of	725,196	918,210	833,692	848,432	810,816
State Operations	618,569	667,663	676,795	691,306	706,190
Personal Service	282,448	338,750	339,782	346,846	354,060
Non-Personal Service/Indirect Costs	336,121	328,913	337,013	344,460	352,130
General State Charges	151	0	0	0	0
Capital Projects	106,476	250,547	156,897	157,126	104,626
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
State Operations	7,625	9,938	10,091	10,249	10,410
Personal Service	6,346	8,333	8,452	8,574	8,698
Non-Personal Service/Indirect Costs	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	27,400	40,355	41,300	42,127	42,972
State Operations	22,169	35,153	35,994	36,715	37,452
Personal Service	6,574	5,709	5,823	5,939	6,058
Non-Personal Service/Indirect Costs	15,595	29,444	30,171	30,776	31,394
General State Charges	5,231	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	7,664	13,474	8,424	8,466	8,466
Assistance and Grants	5,352	10,962	5,912	5,912	5,912
State Operations	2,312	2,512	2,512	2,554	2,554
Personal Service	1,913	2,255	2,255	2,293	2,293
Non-Personal Service/Indirect Costs	399	257	257	261	261
Public Employment Relations Board	3,790	6,868	4,437	4,511	4,584
State Operations	3,790	4,368	4,437	4,511	4,584
Personal Service	3,540	4,112	4,176	4,243	4,310
Non-Personal Service/Indirect Costs	250	256	261	268	274
Capital Projects	0	2,500	0	0	0
State, Department of	246,771	365,942	349,867	366,970	361,983
Assistance and Grants	171,937	219,315	165,485	165,485	178,656
State Operations	55,605	73,323	71,093	69,843	69,551
Personal Service	40,105	44,774	44,774	44,774	44,774
Non-Personal Service/Indirect Costs	15,500	28,549	26,319	25,069	24,777
General State Charges	17,747	22,276	21,776	21,776	21,776
Capital Projects	1,482	51,028	91,513	109,866	92,000
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
State Operations	2,913	3,306	3,306	3,306	3,306
Personal Service	2,687	3,066	3,066	3,066	3,066
Non-Personal Service/Indirect Costs	226	240	240	240	240
Taxation and Finance, Department of	362,360	371,378	370,939	372,028	372,028
Assistance and Grants	6,159	6,776	6,776	6,776	6,776
State Operations	327,923	342,725	342,086	343,175	343,175
Personal Service	263,917	268,385	270,595	270,595	270,595
Non-Personal Service/Indirect Costs	64,006	74,340	71,491	72,580	72,580
General State Charges	28,278	21,877	22,077	22,077	22,077
Veterans' Services, Department of	16,355	27,448	20,071	20,198	20,280
Assistance and Grants	8,567	13,348	9,554	9,554	9,554
State Operations	7,275	9,564	8,967	9,048	9,127

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	6,709	7,494	7,595	7,658	7,721
Non-Personal Service/Indirect Costs	566	2,070	1,372	1,390	1,406
General State Charges	513	536	550	596	599
Capital Projects	0	4,000	1,000	1,000	1,000
Welfare Inspector General, Office of	749	794	808	822	836
State Operations	749	794	808	822	836
Personal Service	742	685	699	713	727
Non-Personal Service/Indirect Costs	7	109	109	109	109
Workers' Compensation Board	215,146	216,792	222,075	227,491	221,862
State Operations	145,390	149,505	152,758	156,108	159,533
Personal Service	85,209	88,322	90,088	91,890	93,728
Non-Personal Service/Indirect Costs	60,181	61,183	62,670	64,218	65,805
General State Charges	54,349	55,987	58,017	60,133	62,329
Capital Projects	15,407	11,300	11,300	11,250	0
Functional Total	2,450,930	2,708,682	2,579,392	2,584,783	2,562,745
ELECTED OFFICIALS					
Audit and Control, Department of	212,255	194,456	195,181	192,578	195,948
Assistance and Grants	32,025	0	0	0	0
State Operations	172,223	178,799	182,027	185,339	188,720
Personal Service	135,443	144,076	146,518	149,010	151,551
Non-Personal Service/Indirect Costs	36,780	34,723	35,509	36,329	37,169
General State Charges	1,653	2,618	2,703	2,791	2,883
Capital Projects	6,354	13,039	10,451	4,448	4,345
Executive Chamber	17,962	23,303	23,303	23,303	23,303
State Operations	17,962	23,303	23,303	23,303	23,303
Personal Service	14,676	18,531	18,531	18,531	18,531
Non-Personal Service/Indirect Costs	3,286	4,772	4,772	4,772	4,772
Judiciary	3,139,084	3,393,948	3,387,773	3,364,548	3,364,548
Assistance and Grants	214,188	283,400	283,400	283,400	283,400
State Operations	2,098,222	2,243,300	2,243,300	2,243,300	2,243,300
Personal Service	1,769,771	1,849,300	1,849,300	1,849,300	1,849,300
Non-Personal Service/Indirect Costs	328,451	394,000	394,000	394,000	394,000
General State Charges	809,215	837,848	837,848	837,848	837,848
Capital Projects	17,459	29,400	23,225	0	0
Law, Department of	313,451	325,277	323,041	324,218	326,990
Assistance and Grants	30,526	0	0	0	0
State Operations	244,502	277,221	278,057	280,954	283,913
Personal Service	176,134	195,571	197,031	199,539	202,098
Non-Personal Service/Indirect Costs	68,368	81,650	81,026	81,415	81,815
General State Charges	35,219	41,628	42,092	42,576	43,077
Capital Projects	3,204	6,428	2,892	688	0
Legislature	236,067	284,685	284,685	284,685	284,685
State Operations	236,067	284,685	284,685	284,685	284,685
Personal Service	184,312	221,355	221,355	221,355	221,355
Non-Personal Service/Indirect Costs	51,755	63,330	63,330	63,330	63,330
Lieutenant Governor, Office of the	612	746	746	746	746
State Operations	612	746	746	746	746
Personal Service	553	679	679	679	679
Non-Personal Service/Indirect Costs	59	67	67	67	67
Functional Total	3,919,431	4,222,415	4,214,729	4,190,078	4,196,220

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
LOCAL GOVERNMENT ASSISTANCE					
<i>Aid and Incentives for Municipalities</i>	1,110,334	734,923	763,352	763,352	763,352
Assistance and Grants	1,110,334	734,923	763,352	763,352	763,352
<i>County-Wide Shared Services Initiative</i>	2,839	7,000	59,000	59,000	59,000
Assistance and Grants	2,839	7,000	59,000	59,000	59,000
<i>Miscellaneous Financial Assistance</i>	25,465	23,915	18,750	18,750	18,750
Assistance and Grants	25,465	23,915	18,750	18,750	18,750
<i>Municipalities with VLT Facilities</i>	28,885	28,885	28,885	28,885	28,885
Assistance and Grants	28,885	28,885	28,885	28,885	28,885
<i>Small Government Assistance</i>	217	218	218	218	218
Assistance and Grants	217	218	218	218	218
Functional Total	1,167,740	794,941	870,205	870,205	870,205
ALL OTHER CATEGORIES					
<i>Arts and Cultural Facilities Improvement</i>	3,065	66,935	10,000	5,000	0
Assistance and Grants	2,883	66,935	10,000	5,000	0
Capital Projects	182	0	0	0	0
<i>Community Resiliency, Economic Sustainability and Technology</i>	0	25,000	25,000	35,000	60,000
Capital Projects	0	25,000	25,000	35,000	60,000
<i>General State Charges</i>	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
<i>Local Community Assistance Program</i>	0	5,000	10,000	10,000	15,000
Capital Projects	0	5,000	10,000	10,000	15,000
<i>Long-Term Debt Service</i>	10,528,463	2,945,591	3,567,070	5,207,665	5,226,241
State Operations	47,564	47,230	49,196	49,196	49,196
Non-Personal Service/Indirect Costs	47,564	47,230	49,196	49,196	49,196
Debt Service	10,480,899	2,898,361	3,517,874	5,158,469	5,177,045
<i>Miscellaneous</i>	(491,223)	(1,309,794)	(1,448,552)	(1,451,334)	(1,445,291)
Assistance and Grants	(574,221)	(626,715)	(618,368)	(618,385)	(607,405)
State Operations	60,495	441,315	394,851	392,178	387,228
Personal Service	1,907	289,402	192,881	190,192	185,225
Non-Personal Service/Indirect Costs	58,588	151,913	201,970	201,986	202,003
General State Charges	1,149	1,407	1,429	1,453	1,478
Capital Projects	21,354	(1,125,801)	(1,226,464)	(1,226,580)	(1,226,592)
<i>Special Infrastructure Account</i>	198,842	188,404	230,881	421,650	604,435
Assistance and Grants	197,462	50,255	124,256	267,973	528,012
Capital Projects	1,380	138,149	106,625	153,677	76,423
Functional Total	18,577,766	8,709,392	10,914,463	13,998,407	15,671,369
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	220,461,054	229,011,990	231,618,385	235,738,240	243,153,883

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	99,936	171,817	131,534	139,724	142,494
Alcoholic Beverage Control, Division of	84,252	88,531	81,954	100,578	146,811
Economic Development Capital	3,432	8,000	8,000	8,000	8,000
Economic Development, Department of	79,007	402,650	170,324	83,324	83,324
Empire State Development Corporation	1,185,490	1,509,778	3,019,482	1,803,791	1,718,289
Energy Research and Development Authority, New York State	12,908	234,131	31,954	31,063	34,313
Financial Services, Department of	381,163	408,765	408,515	408,515	408,515
Lake Ontario Resiliency/Economic Development	26,049	0	0	0	0
Olympic Regional Development Authority	98,510	66,354	66,354	66,354	30,354
Power Authority, New York	3,465	10,500	5,200	5,200	2,200
Public Service Department	334,558	294,049	145,485	1,147,860	1,150,960
Regional Economic Development Program	489	0	0	0	0
Strategic Investment Program	1,278	2,000	2,000	2,000	2,000
Functional Total	2,310,537	3,196,575	4,070,802	3,796,409	3,727,260
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	26,866	5,963	6,061	6,162
Environmental Conservation, Department of	1,477,887	1,979,685	2,281,818	2,320,470	2,369,386
Hudson River Park Trust	15,367	21,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	405,059	499,670	491,184	494,550	482,982
Functional Total	1,903,102	2,527,221	2,788,965	2,826,714	2,858,530
TRANSPORTATION					
Metropolitan Transportation Authority	1,129,000	100,000	761,464	1,006,464	1,183,730
Motor Vehicles, Department of	430,242	494,023	453,720	455,584	457,500
Transportation, Department of	10,473,110	12,691,070	13,249,722	12,708,578	12,816,448
Functional Total	12,032,352	13,285,093	14,464,906	14,170,626	14,457,678
HEALTH					
Aging, Office for the	296,003	305,545	293,834	299,436	299,946
Health, Department of	90,891,091	98,693,652	97,390,790	102,864,922	106,847,750
<i>Medical Assistance</i>	77,418,453	82,794,135	79,006,802	83,735,446	87,293,255
<i>Essential Plan</i>	6,340,536	7,605,584	9,369,726	10,068,246	10,572,302
<i>Medicaid Administration</i>	1,473,805	1,951,401	1,972,864	1,886,919	1,918,796
<i>Public Health</i>	5,658,297	6,342,532	7,041,398	7,174,311	7,063,397
Medicaid Inspector General, Office of the	47,760	49,673	49,807	49,949	49,949
Functional Total	91,234,854	99,048,870	97,734,431	103,214,307	107,197,645
SOCIAL WELFARE					
Children and Family Services, Office of	4,399,965	3,756,563	4,261,691	4,282,634	4,300,814
<i>OCFS</i>	4,343,514	3,692,326	4,197,454	4,218,397	4,236,577
<i>OCFS - Other</i>	56,451	64,237	64,237	64,237	64,237
Housing and Community Renewal, Division of	1,274,957	1,696,156	1,843,027	1,524,117	1,317,621
Human Rights, Division of	15,394	25,395	25,404	25,413	25,413
Labor, Department of	745,144	689,574	667,447	652,713	652,975
National and Community Service	11,126	18,077	18,480	18,864	18,819
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	7,326,845	7,151,443	6,061,330	5,701,919	5,749,871
<i>Welfare Assistance</i>	3,894,665	4,594,688	4,257,624	3,849,006	3,849,091
<i>All Other</i>	3,432,180	2,556,755	1,803,706	1,852,913	1,900,780
Functional Total	13,780,079	13,369,868	12,887,379	12,205,660	12,065,513
MENTAL HYGIENE					
Addiction Services and Supports, Office of	794,743	1,109,468	1,024,289	1,000,229	1,032,632
<i>OASAS</i>	676,529	973,391	939,222	912,001	939,942
<i>OASAS - Other</i>	118,214	136,077	85,067	88,228	92,690
Developmental Disabilities Planning Council	5,036	4,200	4,200	4,200	4,200
Justice Center	48,504	49,013	49,554	50,111	50,678
Mental Health, Office of	3,919,264	4,773,546	4,913,479	4,981,184	5,073,473
<i>OMH</i>	2,258,999	3,038,406	3,246,019	3,294,338	3,336,898
<i>OMH - Other</i>	1,660,265	1,735,140	1,667,460	1,686,846	1,736,575
People with Developmental Disabilities, Office for	4,259,301	6,137,336	4,941,478	4,824,691	5,055,795
<i>OPWDD</i>	714,345	765,369	671,841	701,266	772,398
<i>OPWDD - Other</i>	3,544,956	5,371,967	4,269,637	4,123,425	4,283,397
Functional Total	9,026,848	12,073,563	10,933,000	10,860,415	11,216,778
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	3,046,843	3,042,037	3,032,487	2,990,781	2,991,916
<i>DOCCS</i>	3,046,843	3,033,637	3,024,087	2,982,381	2,983,516
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	313,229	629,487	664,478	663,234	625,979
Homeland Security and Emergency Services, Division of	3,265,987	2,517,276	2,056,960	1,319,983	1,316,927
Indigent Legal Services, Office of	130,772	303,906	314,067	348,209	345,019

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	286,302	306,955	235,764	257,964	205,969
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	930,248	1,112,799	1,094,869	1,089,010	1,111,214
Statewide Financial System	33,360	31,970	37,997	38,734	39,492
Victim Services, Office of	139,652	145,977	148,317	133,989	133,989
Functional Total	8,156,967	8,103,758	7,598,452	6,855,509	6,784,202
HIGHER EDUCATION					
City University of New York	2,095,810	2,693,318	2,882,206	2,923,087	2,812,859
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150
Higher Education Services Corporation, New York State	615,125	686,097	803,939	813,973	828,924
State University Construction Fund	6	0	0	0	0
State University of New York	9,453,820	10,292,414	10,696,081	10,710,790	10,810,248
Functional Total	12,184,917	13,702,979	14,415,876	14,477,000	14,470,181
EDUCATION					
Arts, Council on the	99,832	114,436	46,857	46,946	47,056
Education, Department of	43,615,699	47,154,197	48,098,928	45,641,181	47,028,501
<i>School Aid</i>	38,098,675	41,115,024	41,957,329	39,590,884	40,905,612
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,716,913	1,610,393	1,561,911	1,534,991
<i>Special Education Categorical Programs</i>	2,060,893	2,297,580	2,391,092	2,411,500	2,508,364
<i>All Other</i>	1,550,096	1,884,680	2,000,114	1,936,886	1,939,534
Functional Total	43,715,531	47,268,633	48,145,785	45,688,127	47,075,557
GENERAL GOVERNMENT					
Budget, Division of the	65,106	66,019	37,721	35,607	35,607
Civil Service, Department of	20,266	36,566	47,457	51,938	55,339
Deferred Compensation Board	804	870	888	909	926
Elections, State Board of	36,660	63,779	70,721	59,819	69,234
Employee Relations, Office of	6,235	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	319,289	196,638	205,641	198,641	198,641
General Services, Office of	381,262	353,324	334,792	315,922	327,920
Information Technology Services, Office of	725,196	918,210	833,692	848,432	810,816
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	27,400	40,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	7,664	13,474	8,424	8,466	8,466
Public Employment Relations Board	3,790	6,868	4,437	4,511	4,584
State, Department of	246,771	365,942	349,867	366,970	361,983
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	362,360	371,378	370,939	372,028	372,028
Veterans' Services, Department of	16,355	27,448	20,071	20,198	20,280
Welfare Inspector General, Office of	749	794	808	822	836
Workers' Compensation Board	215,146	216,792	222,075	227,491	221,862
Functional Total	2,450,930	2,708,682	2,579,392	2,584,783	2,562,745
ELECTED OFFICIALS					
Audit and Control, Department of	212,255	194,456	195,181	192,578	195,948
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	3,139,084	3,393,948	3,387,773	3,364,548	3,364,548
Law, Department of	313,451	325,277	323,041	324,218	326,990
Legislature	236,067	284,685	284,685	284,685	284,685
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	3,919,431	4,222,415	4,214,729	4,190,078	4,196,220
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	1,110,334	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	2,839	7,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218
Functional Total	1,167,740	794,941	870,205	870,205	870,205

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	3,065	66,935	10,000	5,000	0
Community Resiliency, Economic Sustainability and Technology	0	25,000	25,000	35,000	60,000
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
Local Community Assistance Program	0	5,000	10,000	10,000	15,000
Long-Term Debt Service	10,528,463	2,945,591	3,567,070	5,207,665	5,226,241
Miscellaneous	(491,223)	(1,309,794)	(1,448,552)	(1,451,334)	(1,445,291)
Special Infrastructure Account	198,842	188,404	230,881	421,650	604,435
Functional Total	<u>18,577,766</u>	<u>8,709,392</u>	<u>10,914,463</u>	<u>13,998,407</u>	<u>15,671,369</u>
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	<u><u>220,461,054</u></u>	<u><u>229,011,990</u></u>	<u><u>231,618,385</u></u>	<u><u>235,738,240</u></u>	<u><u>243,153,883</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	30,594	36,848	30,276	37,500	40,000
Alcoholic Beverage Control, Division of	40,000	4,856	10,000	27,471	72,524
Economic Development Capital	3,432	8,000	8,000	8,000	8,000
Economic Development, Department of	62,091	374,445	147,499	60,499	60,499
Empire State Development Corporation	1,175,902	(58,906)	612,228	936,746	1,183,868
Energy Research and Development Authority, New York State	0	150,000	0	0	0
Financial Services, Department of	66,562	75,122	74,872	74,872	74,872
Lake Ontario Resiliency/Economic Development	24,874	0	0	0	0
Power Authority, New York	2,235	0	0	0	0
Public Service Department	250,316	200,134	50,131	50,133	50,133
Regional Economic Development Program	489	0	0	0	0
Strategic Investment Program	1,278	0	0	0	0
Functional Total	1,657,773	790,499	933,006	1,195,221	1,489,896
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	604,229	705,743	751,883	798,883	823,883
Parks, Recreation and Historic Preservation, Office of	8,714	8,020	8,020	8,020	8,020
Functional Total	612,943	713,763	759,903	806,903	831,903
TRANSPORTATION					
Metropolitan Transportation Authority	1,129,000	100,000	761,464	1,006,464	1,183,730
Motor Vehicles, Department of	17,467	18,500	18,000	18,000	18,000
Transportation, Department of	5,986,526	6,874,018	6,776,945	6,808,305	6,834,651
Functional Total	7,132,993	6,992,518	7,556,409	7,832,769	8,036,381
HEALTH					
Aging, Office for the	286,641	290,797	279,084	284,684	285,194
Health, Department of	89,179,048	96,394,597	94,842,278	100,413,787	104,216,285
<i>Medical Assistance</i>	77,418,453	82,794,135	79,006,802	83,735,446	87,293,255
<i>Essential Plan</i>	6,275,582	7,514,206	9,274,383	9,964,981	10,468,031
<i>Medicaid Administration</i>	916,409	917,819	875,065	841,065	841,065
<i>Public Health</i>	4,568,604	5,168,437	5,686,028	5,872,295	5,613,934
Functional Total	89,465,689	96,685,394	95,121,362	100,698,471	104,501,479
SOCIAL WELFARE					
Children and Family Services, Office of	4,065,504	3,245,548	3,741,893	3,754,511	3,768,535
<i>OCFS</i>	4,009,053	3,181,311	3,677,656	3,690,274	3,704,298
<i>OCFS - Other</i>	56,451	64,237	64,237	64,237	64,237
Housing and Community Renewal, Division of	1,188,285	1,581,383	1,727,411	1,407,263	1,201,100
Human Rights, Division of	0	1,000	1,000	1,000	1,000
Labor, Department of	222,278	218,492	197,042	182,042	182,042
National and Community Service	0	457	488	511	533
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	6,806,762	6,826,614	5,736,359	5,376,859	5,425,744
<i>Welfare Assistance</i>	3,894,665	4,594,688	4,257,624	3,849,006	3,849,091
<i>All Other</i>	2,912,097	2,231,926	1,478,735	1,527,853	1,576,653
Functional Total	12,289,477	11,906,154	11,414,193	10,722,186	10,578,954
MENTAL HYGIENE					
Addiction Services and Supports, Office of	678,202	964,416	879,081	856,962	886,884
<i>OASAS</i>	622,375	882,290	848,181	824,551	852,924
<i>OASAS - Other</i>	55,827	82,126	30,900	32,411	33,960
Justice Center	649	649	649	649	649
Mental Health, Office of	1,896,385	2,731,771	2,796,709	2,853,661	2,910,893
<i>OMH</i>	1,476,618	2,212,506	2,362,994	2,410,088	2,457,216
<i>OMH - Other</i>	419,767	519,265	433,715	443,573	453,677
People with Developmental Disabilities, Office for	2,535,446	4,392,090	3,210,263	3,081,820	3,280,321
<i>OPWDD</i>	570,566	601,224	531,820	576,983	635,953
<i>OPWDD - Other</i>	1,964,880	3,790,866	2,678,443	2,504,837	2,644,368
Functional Total	5,110,682	8,088,926	6,886,702	6,793,092	7,078,747
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	8,684	17,356	17,356	17,356	17,356
<i>DOCCS</i>	8,684	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	265,056	482,593	522,784	537,784	537,784
Homeland Security and Emergency Services, Division of	3,160,647	2,412,623	1,909,890	1,168,385	1,169,004
Indigent Legal Services, Office of	125,145	296,629	306,629	340,630	337,296
Military and Naval Affairs, Division of	1,276	1,430	1,453	1,477	1,501
Victim Services, Office of	123,991	131,358	136,358	121,958	121,958
Functional Total	3,684,799	3,341,989	2,894,470	2,187,590	2,184,899
HIGHER EDUCATION					

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
City University of New York	1,783,451	2,040,926	2,058,475	2,120,730	2,168,495
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150
Higher Education Services Corporation, New York State	595,584	642,157	770,060	778,522	798,653
State University of New York	497,179	457,750	448,400	448,400	448,400
Functional Total	2,896,370	3,171,983	3,310,585	3,376,802	3,433,698
EDUCATION					
Arts, Council on the	95,416	109,498	41,833	41,833	41,833
Education, Department of	43,181,999	46,620,731	47,547,859	45,147,749	46,578,341
<i>School Aid</i>	38,097,724	41,115,024	41,957,329	39,590,884	40,905,612
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,716,913	1,610,393	1,561,911	1,534,991
<i>Special Education Categorical Programs</i>	2,060,893	2,297,580	2,391,092	2,411,500	2,508,364
<i>All Other</i>	1,117,347	1,351,214	1,449,045	1,443,454	1,489,374
Functional Total	43,277,415	46,730,229	47,589,692	45,189,582	46,620,174
GENERAL GOVERNMENT					
Civil Service, Department of	3,347	300	300	300	300
Elections, State Board of	1,516	13,500	16,500	12,500	31,500
Gaming Commission, New York State	259,884	117,000	127,000	120,000	120,000
General Services, Office of	0	250	250	250	250
Prevention of Domestic Violence, Office for	5,352	10,962	5,912	5,912	5,912
State, Department of	171,937	219,315	165,485	165,485	178,656
Taxation and Finance, Department of	6,159	6,776	6,776	6,776	6,776
Veterans' Services, Department of	8,567	13,348	9,554	9,554	9,554
Functional Total	456,762	381,451	331,777	320,777	352,948
ELECTED OFFICIALS					
Audit and Control, Department of	32,025	0	0	0	0
Judiciary	214,188	283,400	283,400	283,400	283,400
Law, Department of	30,526	0	0	0	0
Functional Total	276,739	283,400	283,400	283,400	283,400
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	1,110,334	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	2,839	7,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218
Functional Total	1,167,740	794,941	870,205	870,205	870,205
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	2,883	66,935	10,000	5,000	0
Miscellaneous	(574,221)	(626,715)	(618,368)	(618,385)	(607,405)
Special Infrastructure Account	197,462	50,255	124,256	267,973	528,012
Functional Total	(373,876)	(509,525)	(484,112)	(345,412)	(79,393)
TOTAL ASSISTANCE AND GRANTS SPENDING	167,655,506	179,371,722	177,467,592	179,931,586	186,183,291

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	54,685	60,673	62,437	63,403	63,673
Alcoholic Beverage Control, Division of	37,417	69,798	58,077	59,230	60,410
Economic Development, Department of	16,916	24,377	19,297	19,297	19,297
Empire State Development Corporation	189	0	0	0	0
Financial Services, Department of	212,712	217,920	217,920	217,920	217,920
Olympic Regional Development Authority	14,070	11,554	11,554	11,554	11,554
Public Service Department	55,030	59,778	60,783	1,061,807	1,063,499
Functional Total	391,019	444,100	430,068	1,433,211	1,436,353
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	5,866	5,963	6,061	6,162
Environmental Conservation, Department of	278,522	316,019	332,565	336,217	331,257
Parks, Recreation and Historic Preservation, Office of	203,634	225,152	233,966	237,332	235,764
Functional Total	486,945	547,037	572,494	579,610	573,183
TRANSPORTATION					
Motor Vehicles, Department of	66,462	79,165	78,697	78,697	78,697
Transportation, Department of	375,317	385,593	386,398	397,514	408,944
Functional Total	441,779	464,758	465,095	476,211	487,641
HEALTH					
Aging, Office for the	9,278	14,748	14,750	14,752	14,752
Health, Department of	1,545,810	1,989,559	2,020,041	1,991,504	2,019,992
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	555,668	1,024,699	1,088,640	1,036,695	1,068,572
<i>Public Health</i>	925,188	873,482	836,058	851,544	847,149
Medicaid Inspector General, Office of the	37,702	38,811	38,945	39,087	39,087
Functional Total	1,592,790	2,043,118	2,073,736	2,045,343	2,073,831
SOCIAL WELFARE					
Children and Family Services, Office of	299,277	434,732	442,330	449,609	452,671
<i>OCFS</i>	299,277	434,732	442,330	449,609	452,671
Housing and Community Renewal, Division of	63,011	81,291	82,119	83,348	83,348
Human Rights, Division of	15,394	24,395	24,404	24,413	24,413
Labor, Department of	378,901	323,159	322,331	322,495	322,650
National and Community Service	11,126	17,379	17,747	18,105	18,034
Temporary and Disability Assistance, Office of	452,597	272,441	272,583	272,672	272,739
<i>All Other</i>	452,597	272,441	272,583	272,672	272,739
Functional Total	1,220,306	1,153,397	1,161,514	1,170,642	1,173,855
MENTAL HYGIENE					
Addiction Services and Supports, Office of	106,879	121,472	122,913	123,076	128,517
<i>OASAS</i>	44,492	67,521	68,746	67,259	69,787
<i>OASAS - Other</i>	62,387	53,951	54,167	55,817	58,730
Developmental Disabilities Planning Council	4,392	3,415	3,415	3,415	3,415
Justice Center	47,855	48,219	48,756	49,309	49,872
Mental Health, Office of	1,727,620	1,689,211	1,694,628	1,706,557	1,760,251
<i>OMH</i>	487,222	473,336	460,883	463,284	477,353
<i>OMH - Other</i>	1,240,398	1,215,875	1,233,745	1,243,273	1,282,898
People with Developmental Disabilities, Office for	1,610,462	1,582,303	1,592,396	1,619,790	1,640,231
<i>OPWDD</i>	30,386	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	1,580,076	1,581,101	1,591,194	1,618,588	1,639,029
Functional Total	3,497,208	3,444,620	3,462,108	3,502,147	3,582,286
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,676,883	2,666,873	2,657,269	2,655,507	2,656,585
<i>DOCCS</i>	2,676,883	2,666,873	2,657,269	2,655,507	2,656,585
Criminal Justice Services, Division of	47,473	51,782	51,825	52,824	53,811
Homeland Security and Emergency Services, Division of	78,114	98,371	97,094	98,039	99,861
Indigent Legal Services, Office of	3,614	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	108,455	296,391	129,814	131,101	130,674
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	831,445	982,228	977,798	996,939	1,016,552
Statewide Financial System	33,360	31,970	37,997	38,734	39,492
Victim Services, Office of	10,792	9,826	9,826	9,898	9,898
Functional Total	3,800,710	4,155,636	3,980,068	4,001,672	4,025,690
HIGHER EDUCATION					

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
City University of New York	474	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	14,923	37,120	30,469	35,450	30,270
State University of New York	7,396,096	7,885,613	8,086,521	8,140,721	8,363,549
Functional Total	<u>7,411,493</u>	<u>7,924,733</u>	<u>8,118,990</u>	<u>8,178,171</u>	<u>8,395,819</u>
EDUCATION					
Arts, Council on the	4,416	4,938	5,024	5,113	5,223
Education, Department of	320,135	345,125	334,211	336,464	336,377
<i>School Aid</i>	687	0	0	0	0
<i>All Other</i>	319,448	345,125	334,211	336,464	336,377
Functional Total	<u>324,551</u>	<u>350,063</u>	<u>339,235</u>	<u>341,577</u>	<u>341,600</u>
GENERAL GOVERNMENT					
Budget, Division of the	64,083	64,719	36,421	34,307	34,307
Civil Service, Department of	16,919	36,015	46,901	51,377	54,773
Deferred Compensation Board	518	609	622	637	649
Elections, State Board of	21,500	34,812	36,284	36,769	37,265
Employee Relations, Office of	6,234	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	44,520	59,382	58,385	58,385	58,385
General Services, Office of	126,517	130,094	124,500	126,604	128,756
Information Technology Services, Office of	618,569	667,663	676,795	691,306	706,190
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	22,169	35,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	2,312	2,512	2,512	2,554	2,554
Public Employment Relations Board	3,790	4,368	4,437	4,511	4,584
State, Department of	55,605	73,323	71,093	69,843	69,551
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	327,923	342,725	342,086	343,175	343,175
Veterans' Services, Department of	7,275	9,564	8,967	9,048	9,127
Welfare Inspector General, Office of	749	794	808	822	836
Workers' Compensation Board	145,390	149,505	152,758	156,108	159,533
Functional Total	<u>1,479,950</u>	<u>1,641,463</u>	<u>1,629,122</u>	<u>1,653,063</u>	<u>1,678,388</u>
ELECTED OFFICIALS					
Audit and Control, Department of	172,223	178,799	182,027	185,339	188,720
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	2,098,222	2,243,300	2,243,300	2,243,300	2,243,300
Law, Department of	244,502	277,221	278,057	280,954	283,913
Legislature	236,067	284,685	284,685	284,685	284,685
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	<u>2,769,588</u>	<u>3,008,054</u>	<u>3,012,118</u>	<u>3,018,327</u>	<u>3,024,667</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196
Miscellaneous	60,495	441,315	394,851	392,178	387,228
Functional Total	<u>108,059</u>	<u>488,545</u>	<u>444,047</u>	<u>441,374</u>	<u>436,424</u>
TOTAL STATE OPERATIONS SPENDING	<u><u>23,524,398</u></u>	<u><u>25,665,524</u></u>	<u><u>25,688,595</u></u>	<u><u>26,841,348</u></u>	<u><u>27,229,737</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	38,544	44,090	45,651	46,349	46,543
Alcoholic Beverage Control, Division of	20,049	33,357	33,937	34,529	35,132
Economic Development, Department of	12,940	15,329	14,769	14,769	14,769
Financial Services, Department of	162,679	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	8,742	5,338	5,338	5,338	5,338
Public Service Department	46,154	50,942	51,876	52,829	53,800
Functional Total	289,108	310,260	312,775	315,018	316,786
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,019	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	223,916	243,902	263,117	266,437	261,477
Parks, Recreation and Historic Preservation, Office of	155,893	177,972	186,916	189,918	187,982
Functional Total	383,828	426,709	454,958	461,371	454,569
TRANSPORTATION					
Motor Vehicles, Department of	48,220	55,036	54,578	54,578	54,578
Transportation, Department of	180,624	193,119	193,924	199,752	205,755
Functional Total	228,844	248,155	248,502	254,330	260,333
HEALTH					
Aging, Office for the	7,210	10,264	10,264	10,264	10,264
Health, Department of	383,488	464,998	464,434	465,180	466,021
<i>Essential Plan</i>	3,106	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	82,552	109,330	109,437	109,752	110,345
<i>Public Health</i>	297,830	350,344	349,545	349,726	349,824
Medicaid Inspector General, Office of the	32,635	33,381	33,381	33,381	33,381
Functional Total	423,333	508,643	508,079	508,825	509,666
SOCIAL WELFARE					
Children and Family Services, Office of	173,117	267,844	272,202	276,066	279,970
<i>OCFS</i>	173,117	267,844	272,202	276,066	279,970
Housing and Community Renewal, Division of	47,364	55,450	56,070	56,992	56,992
Human Rights, Division of	12,223	20,677	20,686	20,695	20,695
Labor, Department of	228,248	216,949	217,102	217,261	217,416
National and Community Service	852	795	807	819	831
Temporary and Disability Assistance, Office of	167,736	149,022	149,091	149,161	149,234
<i>All Other</i>	167,736	149,022	149,091	149,161	149,234
Functional Total	629,540	710,737	715,958	720,994	725,138
MENTAL HYGIENE					
Addiction Services and Supports, Office of	72,458	82,145	82,199	82,251	87,604
<i>OASAS</i>	27,111	41,944	42,254	40,394	42,780
<i>OASAS - Other</i>	45,347	40,201	39,945	41,857	44,824
Developmental Disabilities Planning Council	996	1,266	1,266	1,266	1,266
Justice Center	37,779	37,527	37,833	38,142	38,455
Mental Health, Office of	1,314,574	1,311,000	1,331,889	1,337,948	1,386,008
<i>OMH</i>	387,025	389,547	395,873	397,699	411,287
<i>OMH - Other</i>	927,549	921,453	936,016	940,249	974,721
People with Developmental Disabilities, Office for	1,399,348	1,338,881	1,342,534	1,363,618	1,377,035
<i>OPWDD</i>	539	0	0	0	0
<i>OPWDD - Other</i>	1,398,809	1,338,881	1,342,534	1,363,618	1,377,035
Functional Total	2,825,155	2,770,819	2,795,721	2,823,225	2,890,368
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,334	3,146	3,298	3,384	3,470
Corrections and Community Supervision, Department of	2,195,527	2,188,654	2,189,690	2,190,746	2,191,824
<i>DOCCS</i>	2,195,527	2,188,654	2,189,690	2,190,746	2,191,824
Criminal Justice Services, Division of	33,453	35,942	36,831	37,543	38,240
Homeland Security and Emergency Services, Division of	42,239	52,744	53,810	54,895	56,015
Indigent Legal Services, Office of	3,226	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	5,208	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	81,694	171,106	95,906	96,721	97,554
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350
State Police, Division of	734,029	854,867	871,653	888,756	906,286
Statewide Financial System	12,307	12,594	15,621	15,883	16,151
Victim Services, Office of	7,903	6,191	6,191	6,254	6,254
Functional Total	3,118,920	3,336,695	3,284,522	3,305,780	3,327,469
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,121	12,201	11,362	10,536	10,720
State University of New York	4,321,330	4,535,640	4,695,707	4,860,163	4,996,807
Functional Total	4,329,451	4,547,841	4,707,069	4,870,699	5,007,527

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
EDUCATION					
Arts, Council on the	2,698	2,945	2,995	3,046	3,107
Education, Department of	<u>190,867</u>	<u>196,585</u>	<u>198,733</u>	<u>200,457</u>	<u>202,707</u>
<i>School Aid</i>	339	0	0	0	0
<i>All Other</i>	<u>190,528</u>	<u>196,585</u>	<u>198,733</u>	<u>200,457</u>	<u>202,707</u>
Functional Total	<u>193,565</u>	<u>199,530</u>	<u>201,728</u>	<u>203,503</u>	<u>205,814</u>
GENERAL GOVERNMENT					
Budget, Division of the	28,527	31,602	31,602	31,602	31,602
Civil Service, Department of	16,918	25,580	30,496	32,716	34,625
Deferred Compensation Board	503	429	438	447	456
Elections, State Board of	9,803	18,647	18,843	19,042	19,244
Employee Relations, Office of	5,956	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,057	6,674	6,674	6,674	6,674
Gaming Commission, New York State	31,001	34,059	34,061	34,061	34,061
General Services, Office of	43,035	43,947	44,858	45,785	46,732
Information Technology Services, Office of	282,448	338,750	339,782	346,846	354,060
Inspector General, Office of the	6,346	8,333	8,452	8,574	8,698
Labor Management Committees	6,574	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	1,913	2,255	2,255	2,293	2,293
Public Employment Relations Board	3,540	4,112	4,176	4,243	4,310
State, Department of	40,105	44,774	44,774	44,774	44,774
Tax Appeals, Division of	2,687	3,066	3,066	3,066	3,066
Taxation and Finance, Department of	263,917	268,385	270,595	270,595	270,595
Veterans' Services, Department of	6,709	7,494	7,595	7,658	7,721
Welfare Inspector General, Office of	742	685	699	713	727
Workers' Compensation Board	<u>85,209</u>	<u>88,322</u>	<u>90,088</u>	<u>91,890</u>	<u>93,728</u>
Functional Total	<u>839,990</u>	<u>941,856</u>	<u>953,486</u>	<u>966,306</u>	<u>978,995</u>
ELECTED OFFICIALS					
Audit and Control, Department of	135,443	144,076	146,518	149,010	151,551
Executive Chamber	14,676	18,531	18,531	18,531	18,531
Judiciary	1,769,771	1,849,300	1,849,300	1,849,300	1,849,300
Law, Department of	176,134	195,571	197,031	199,539	202,098
Legislature	184,312	221,355	221,355	221,355	221,355
Lieutenant Governor, Office of the	553	679	679	679	679
Functional Total	<u>2,280,889</u>	<u>2,429,512</u>	<u>2,433,414</u>	<u>2,438,414</u>	<u>2,443,514</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,907	289,402	192,881	190,192	185,225
Functional Total	<u>1,907</u>	<u>289,402</u>	<u>192,881</u>	<u>190,192</u>	<u>185,225</u>
TOTAL PERSONAL SERVICE SPENDING	<u>15,544,530</u>	<u>16,720,159</u>	<u>16,809,093</u>	<u>17,058,657</u>	<u>17,305,404</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	16,141	16,583	16,786	17,054	17,130
Alcoholic Beverage Control, Division of	17,368	36,441	24,140	24,701	25,278
Economic Development, Department of	3,976	9,048	4,528	4,528	4,528
Empire State Development Corporation	189	0	0	0	0
Financial Services, Department of	50,033	56,716	56,716	56,716	56,716
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216
Public Service Department	8,876	8,836	8,907	1,008,978	1,009,699
Functional Total	101,911	133,840	117,293	1,118,193	1,119,567
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	770	1,031	1,038	1,045	1,052
Environmental Conservation, Department of	54,606	72,117	69,448	69,780	69,780
Parks, Recreation and Historic Preservation, Office of	47,741	47,180	47,050	47,414	47,782
Functional Total	103,117	120,328	117,536	118,239	118,614
TRANSPORTATION					
Motor Vehicles, Department of	18,242	24,129	24,119	24,119	24,119
Transportation, Department of	194,693	192,474	192,474	197,762	203,189
Functional Total	212,935	216,603	216,593	221,881	227,308
HEALTH					
Aging, Office for the	2,068	4,484	4,486	4,488	4,488
Health, Department of	1,162,322	1,524,561	1,555,607	1,526,324	1,553,971
<i>Essential Plan</i>	61,848	86,054	89,891	97,563	98,419
<i>Medicaid Administration</i>	473,116	915,369	979,203	926,943	958,227
<i>Public Health</i>	627,358	523,138	486,513	501,818	497,325
Medicaid Inspector General, Office of the	5,067	5,430	5,564	5,706	5,706
Functional Total	1,169,457	1,534,475	1,565,657	1,536,518	1,564,165
SOCIAL WELFARE					
Children and Family Services, Office of	126,160	166,888	170,128	173,543	172,701
<i>OCFS</i>	126,160	166,888	170,128	173,543	172,701
Housing and Community Renewal, Division of	15,647	25,841	26,049	26,356	26,356
Human Rights, Division of	3,171	3,718	3,718	3,718	3,718
Labor, Department of	150,653	106,210	105,229	105,234	105,234
National and Community Service	10,274	16,584	16,940	17,286	17,203
Temporary and Disability Assistance, Office of	284,861	123,419	123,492	123,511	123,505
<i>All Other</i>	284,861	123,419	123,492	123,511	123,505
Functional Total	590,766	442,660	445,556	449,648	448,717
MENTAL HYGIENE					
Addiction Services and Supports, Office of	34,421	39,327	40,714	40,825	40,913
<i>OASAS</i>	17,381	25,577	26,492	26,865	27,007
<i>OASAS - Other</i>	17,040	13,750	14,222	13,960	13,906
Developmental Disabilities Planning Council	3,396	2,149	2,149	2,149	2,149
Justice Center	10,076	10,692	10,923	11,167	11,417
Mental Health, Office of	413,046	378,211	362,739	368,609	374,243
<i>OMH</i>	100,197	83,789	65,010	65,585	66,066
<i>OMH - Other</i>	312,849	294,422	297,729	303,024	308,177
People with Developmental Disabilities, Office for	211,114	243,422	249,862	256,172	263,196
<i>OPWDD</i>	29,847	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	181,267	242,220	248,660	254,970	261,994
Functional Total	672,053	673,801	666,387	678,922	691,918
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	198	259	269	275	281
Corrections and Community Supervision, Department of	481,356	478,219	467,579	464,761	464,761
<i>DOCCS</i>	481,356	478,219	467,579	464,761	464,761
Criminal Justice Services, Division of	14,020	15,840	14,994	15,281	15,571
Homeland Security and Emergency Services, Division of	35,875	45,627	43,284	43,144	43,846
Indigent Legal Services, Office of	388	875	892	909	927
Judicial Conduct, Commission on	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	26,761	125,285	33,908	34,380	33,120
Prosecutorial Conduct, Commission on	0	400	400	400	400
State Police, Division of	97,416	127,361	106,145	108,183	110,266
Statewide Financial System	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	2,889	3,635	3,635	3,644	3,644
Functional Total	681,790	818,941	695,546	695,892	698,221
HIGHER EDUCATION					
City University of New York	474	2,000	2,000	2,000	2,000

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Higher Education Services Corporation, New York State	6,802	24,919	19,107	24,914	19,550
State University of New York	3,074,766	3,349,973	3,390,814	3,280,558	3,366,742
Functional Total	3,082,042	3,376,892	3,411,921	3,307,472	3,388,292
EDUCATION					
Arts, Council on the	1,718	1,993	2,029	2,067	2,116
Education, Department of	129,268	148,540	135,478	136,007	133,670
<i>School Aid</i>	348	0	0	0	0
<i>All Other</i>	128,920	148,540	135,478	136,007	133,670
Functional Total	130,986	150,533	137,507	138,074	135,786
GENERAL GOVERNMENT					
Budget, Division of the	35,556	33,117	4,819	2,705	2,705
Civil Service, Department of	1	10,435	16,405	18,661	20,148
Deferred Compensation Board	15	180	184	190	193
Elections, State Board of	11,697	16,165	17,441	17,727	18,021
Employee Relations, Office of	278	217	222	228	233
Ethics and Lobbying, Independent Commission on	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,519	25,323	24,324	24,324	24,324
General Services, Office of	83,482	86,147	79,642	80,819	82,024
Information Technology Services, Office of	336,121	328,913	337,013	344,460	352,130
Inspector General, Office of the	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	15,595	29,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	399	257	257	261	261
Public Employment Relations Board	250	256	261	268	274
State, Department of	15,500	28,549	26,319	25,069	24,777
Tax Appeals, Division of	226	240	240	240	240
Taxation and Finance, Department of	64,006	74,340	71,491	72,580	72,580
Veterans' Services, Department of	566	2,070	1,372	1,390	1,406
Welfare Inspector General, Office of	7	109	109	109	109
Workers' Compensation Board	60,181	61,183	62,670	64,218	65,805
Functional Total	639,960	699,607	675,636	686,757	699,393
ELECTED OFFICIALS					
Audit and Control, Department of	36,780	34,723	35,509	36,329	37,169
Executive Chamber	3,286	4,772	4,772	4,772	4,772
Judiciary	328,451	394,000	394,000	394,000	394,000
Law, Department of	68,368	81,650	81,026	81,415	81,815
Legislature	51,755	63,330	63,330	63,330	63,330
Lieutenant Governor, Office of the	59	67	67	67	67
Functional Total	488,699	578,542	578,704	579,913	581,153
ALL OTHER CATEGORIES					
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196
Miscellaneous	58,588	151,913	201,970	201,986	202,003
Functional Total	106,152	199,143	251,166	251,182	251,199
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	7,979,868	8,945,365	8,879,502	9,782,691	9,924,333

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	4,539	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	6,835	13,877	13,877	13,877	13,877
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	101,889	115,723	115,723	115,723	115,723
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Public Service Department	29,212	34,137	34,571	35,920	37,328
Functional Total	143,962	169,777	170,211	171,560	172,968
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	60,792	65,724	65,724	65,724	65,724
Parks, Recreation and Historic Preservation, Office of	4,666	5,101	5,301	5,301	5,301
Functional Total	65,458	70,825	71,025	71,025	71,025
TRANSPORTATION					
Motor Vehicles, Department of	25,080	30,014	29,987	29,987	29,987
Transportation, Department of	7,775	9,002	9,094	9,566	10,064
Functional Total	32,855	39,016	39,081	39,553	40,051
HEALTH					
Aging, Office for the	84	0	0	0	0
Health, Department of	76,276	102,637	102,883	102,998	103,060
<i>Medicaid Administration</i>	1,728	8,883	9,159	9,159	9,159
<i>Public Health</i>	74,548	93,754	93,724	93,839	93,901
Medicaid Inspector General, Office of the	10,058	10,862	10,862	10,862	10,862
Functional Total	86,418	113,499	113,745	113,860	113,922
SOCIAL WELFARE					
Children and Family Services, Office of	17,487	24,508	25,273	26,260	27,291
<i>OCFS</i>	17,487	24,508	25,273	26,260	27,291
Housing and Community Renewal, Division of	23,661	33,482	33,497	33,506	33,173
Labor, Department of	143,965	147,923	148,074	148,176	148,283
National and Community Service	0	241	245	248	252
Temporary and Disability Assistance, Office of	66,505	50,604	50,604	50,604	50,604
<i>All Other</i>	66,505	50,604	50,604	50,604	50,604
Functional Total	251,618	256,758	257,693	258,794	259,603
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	1,089	1,394	1,417	1,442
<i>OASAS</i>	0	1,089	1,394	1,417	1,442
Developmental Disabilities Planning Council	644	785	785	785	785
Justice Center	0	145	149	153	157
Mental Health, Office of	745	845	1,000	1,005	1,010
<i>OMH</i>	645	845	1,000	1,005	1,010
<i>OMH - Other</i>	100	0	0	0	0
People with Developmental Disabilities, Office for	162	0	0	0	0
<i>OPWDD</i>	162	0	0	0	0
Functional Total	1,551	2,864	3,328	3,360	3,394
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	985	2,887	2,898	2,910	2,923
<i>DOCCS</i>	985	2,887	2,898	2,910	2,923
Criminal Justice Services, Division of	700	362	369	376	384
Homeland Security and Emergency Services, Division of	7,492	7,873	7,876	7,879	7,882
Indigent Legal Services, Office of	2,013	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	8,785	7,507	7,507	7,507	7,507
State Police, Division of	28,157	31,023	31,023	31,023	31,023
Victim Services, Office of	2,378	2,133	2,133	2,133	2,133
Functional Total	50,510	54,218	54,312	54,382	54,455
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	4,618	6,820	3,410	1	1
State University of New York	541,350	576,827	594,249	612,194	630,677
Functional Total	545,968	583,647	597,659	612,195	630,678
EDUCATION					
Education, Department of	97,438	101,132	102,782	104,300	105,000
<i>School Aid</i>	264	0	0	0	0
<i>All Other</i>	97,174	101,132	102,782	104,300	105,000
Functional Total	97,438	101,132	102,782	104,300	105,000
GENERAL GOVERNMENT					
Budget, Division of the	1,023	1,300	1,300	1,300	1,300

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Civil Service, Department of	0	251	256	261	266
Deferred Compensation Board	286	261	266	272	277
Elections, State Board of	458	422	437	453	469
Employee Relations, Office of	1	0	0	0	0
Gaming Commission, New York State	14,885	20,256	20,256	20,256	20,256
General Services, Office of	3,454	2,726	2,780	2,836	2,893
Information Technology Services, Office of	151	0	0	0	0
Labor Management Committees	5,231	5,202	5,306	5,412	5,520
State, Department of	17,747	22,276	21,776	21,776	21,776
Taxation and Finance, Department of	28,278	21,877	22,077	22,077	22,077
Veterans' Services, Department of	513	536	550	596	599
Workers' Compensation Board	54,349	55,987	58,017	60,133	62,329
Functional Total	<u>126,376</u>	<u>131,094</u>	<u>133,021</u>	<u>135,372</u>	<u>137,762</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,653	2,618	2,703	2,791	2,883
Judiciary	809,215	837,848	837,848	837,848	837,848
Law, Department of	35,219	41,628	42,092	42,576	43,077
Functional Total	<u>846,087</u>	<u>882,094</u>	<u>882,643</u>	<u>883,215</u>	<u>883,808</u>
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
Miscellaneous	1,149	1,407	1,429	1,453	1,478
Functional Total	<u>8,339,768</u>	<u>6,789,663</u>	<u>8,521,493</u>	<u>9,771,879</u>	<u>11,212,462</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>10,588,009</u></u>	<u><u>9,194,587</u></u>	<u><u>10,946,993</u></u>	<u><u>12,219,495</u></u>	<u><u>13,685,128</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	10,118	69,784	34,309	34,309	34,309
Economic Development, Department of	0	3,800	3,500	3,500	3,500
Empire State Development Corporation	9,399	1,568,684	2,407,254	867,045	534,421
Energy Research and Development Authority, New York State	12,908	84,131	31,954	31,063	34,313
Lake Ontario Resiliency/Economic Development	1,175	0	0	0	0
Olympic Regional Development Authority	82,953	53,300	53,300	53,300	17,300
Power Authority, New York	1,230	10,500	5,200	5,200	2,200
Strategic Investment Program	0	2,000	2,000	2,000	2,000
Functional Total	117,783	1,792,199	2,537,517	996,417	628,043
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	21,000	0	0	0
Environmental Conservation, Department of	534,344	892,199	1,131,646	1,119,646	1,148,522
Hudson River Park Trust	15,367	21,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	188,045	261,397	243,897	243,897	233,897
Functional Total	737,756	1,195,596	1,385,543	1,369,176	1,382,419
TRANSPORTATION					
Motor Vehicles, Department of	321,233	366,344	327,036	328,900	330,816
Transportation, Department of	4,103,492	5,422,457	6,077,285	5,493,193	5,562,789
Functional Total	4,424,725	5,788,801	6,404,321	5,822,093	5,893,605
HEALTH					
Health, Department of	89,957	206,859	425,588	356,633	508,413
<i>Public Health</i>	89,957	206,859	425,588	356,633	508,413
Functional Total	89,957	206,859	425,588	356,633	508,413
SOCIAL WELFARE					
Children and Family Services, Office of	17,697	51,775	52,195	52,254	52,317
<i>OCFS</i>	17,697	51,775	52,195	52,254	52,317
Temporary and Disability Assistance, Office of	981	1,784	1,784	1,784	784
<i>All Other</i>	981	1,784	1,784	1,784	784
Functional Total	18,678	53,559	53,979	54,038	53,101
MENTAL HYGIENE					
Addiction Services and Supports, Office of	9,662	22,491	20,901	18,774	15,789
<i>OASAS</i>	9,662	22,491	20,901	18,774	15,789
Mental Health, Office of	294,514	351,719	421,142	419,961	401,319
<i>OMH</i>	294,514	351,719	421,142	419,961	401,319
People with Developmental Disabilities, Office for	113,231	162,943	138,819	123,081	135,243
<i>OPWDD</i>	113,231	162,943	138,819	123,081	135,243
Functional Total	417,407	537,153	580,862	561,816	552,351
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	360,291	354,921	354,964	315,008	315,052
<i>DOCCS</i>	360,291	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	94,750	89,500	72,250	34,000
Homeland Security and Emergency Services, Division of	19,734	(1,591)	42,100	45,680	40,180
Military and Naval Affairs, Division of	167,786	1,627	96,990	117,879	66,287
State Police, Division of	70,646	99,548	86,048	61,048	63,639
Victim Services, Office of	2,491	2,660	0	0	0
Functional Total	620,948	551,915	669,602	611,865	519,158
HIGHER EDUCATION					
City University of New York	311,885	650,392	821,731	800,357	642,364
State University Construction Fund	6	0	0	0	0
State University of New York	1,019,195	1,372,224	1,566,911	1,509,475	1,367,622
Functional Total	1,331,086	2,022,616	2,388,642	2,309,832	2,009,986
EDUCATION					
Education, Department of	16,127	87,209	114,076	52,668	8,783
<i>All Other</i>	16,127	87,209	114,076	52,668	8,783
Functional Total	16,127	87,209	114,076	52,668	8,783
GENERAL GOVERNMENT					
Elections, State Board of	13,186	15,045	17,500	10,097	0
General Services, Office of	251,291	220,254	207,262	186,232	196,021
Information Technology Services, Office of	106,476	250,547	156,897	157,126	104,626
Public Employment Relations Board	0	2,500	0	0	0
State, Department of	1,482	51,028	91,513	109,866	92,000
Veterans' Services, Department of	0	4,000	1,000	1,000	1,000

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Workers' Compensation Board	15,407	11,300	11,300	11,250	0
Functional Total	<u>387,842</u>	<u>554,674</u>	<u>485,472</u>	<u>475,571</u>	<u>393,647</u>
ELECTED OFFICIALS					
Audit and Control, Department of	6,354	13,039	10,451	4,448	4,345
Judiciary	17,459	29,400	23,225	0	0
Law, Department of	3,204	6,428	2,892	688	0
Functional Total	<u>27,017</u>	<u>48,867</u>	<u>36,568</u>	<u>5,136</u>	<u>4,345</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	182	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	25,000	25,000	35,000	60,000
Local Community Assistance Program	0	5,000	10,000	10,000	15,000
Miscellaneous	21,354	(1,125,801)	(1,226,464)	(1,226,580)	(1,226,592)
Special Infrastructure Account	1,380	138,149	106,625	153,677	76,423
Functional Total	<u>22,916</u>	<u>(957,652)</u>	<u>(1,084,839)</u>	<u>(1,027,903)</u>	<u>(1,075,169)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u><u>8,212,242</u></u>	<u><u>11,881,796</u></u>	<u><u>13,997,331</u></u>	<u><u>11,587,342</u></u>	<u><u>10,878,682</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	81,834	156,380	116,097	124,287	127,057
Alcoholic Beverage Control, Division of	84,252	88,531	81,954	100,578	146,811
Economic Development Capital	3,432	8,000	8,000	8,000	8,000
Economic Development, Department of	71,540	82,350	73,024	73,024	73,024
Empire State Development Corporation	1,185,072	1,271,778	2,789,482	1,573,791	1,488,289
Energy Research and Development Authority, New York State	12,908	234,131	31,954	31,063	34,313
Financial Services, Department of	381,163	407,365	407,115	407,115	407,115
Lake Ontario Resiliency/Economic Development	26,049	0	0	0	0
Olympic Regional Development Authority	98,510	66,354	66,354	66,354	30,354
Power Authority, New York	3,465	10,500	5,200	5,200	2,200
Public Service Department	327,352	291,973	143,409	1,145,784	1,148,884
Regional Economic Development Program	489	0	0	0	0
Strategic Investment Program	1,278	2,000	2,000	2,000	2,000
Functional Total	2,277,344	2,619,362	3,724,589	3,537,196	3,468,047
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	26,516	5,613	5,711	5,812
Environmental Conservation, Department of	1,078,250	1,539,665	1,797,026	1,814,678	1,842,594
Hudson River Park Trust	15,367	21,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	387,686	487,862	479,376	482,742	471,174
Functional Total	1,486,092	2,075,043	2,292,015	2,308,764	2,319,580
TRANSPORTATION					
Metropolitan Transportation Authority	1,129,000	100,000	761,464	1,006,464	1,183,730
Motor Vehicles, Department of	405,191	463,827	423,524	425,388	427,304
Transportation, Department of	8,647,112	10,075,882	10,433,451	9,848,675	9,958,541
Functional Total	10,181,303	10,639,709	11,618,439	11,280,527	11,569,575
HEALTH					
Aging, Office for the	174,284	196,435	184,724	190,326	190,836
Health, Department of	28,915,818	31,359,299	34,735,521	37,109,970	39,142,786
<i>Medical Assistance</i>	24,934,484	26,693,174	29,620,426	31,958,401	33,954,315
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	791,868	963,219	943,111	868,904	863,689
<i>Public Health</i>	3,124,512	3,611,528	4,076,641	4,179,400	4,220,511
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
Functional Total	29,108,839	31,574,889	34,939,467	37,319,589	39,352,915
SOCIAL WELFARE					
Children and Family Services, Office of	3,142,483	2,341,922	3,110,169	3,128,120	3,145,114
<i>OCFS</i>	3,086,032	2,277,685	3,045,932	3,063,883	3,080,877
<i>OCFS - Other</i>	56,451	64,237	64,237	64,237	64,237
Housing and Community Renewal, Division of	769,475	1,630,318	1,777,175	1,458,257	1,251,866
Human Rights, Division of	13,380	20,635	20,644	20,653	20,653
Labor, Department of	150,232	156,325	133,932	118,970	118,991
National and Community Service	281	809	843	869	894
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	2,329,684	3,150,767	2,414,013	2,054,602	2,102,554
<i>Welfare Assistance</i>	1,176,307	1,968,112	1,631,048	1,222,430	1,222,515
<i>All Other</i>	1,153,377	1,182,655	782,965	832,172	880,039
Functional Total	6,412,183	7,333,436	7,466,776	6,781,471	6,640,072
MENTAL HYGIENE					
Addiction Services and Supports, Office of	641,250	970,177	884,883	860,675	892,927
<i>OASAS</i>	523,036	834,100	799,816	772,447	800,237
<i>OASAS - Other</i>	118,214	136,077	85,067	88,228	92,690
Justice Center	39,932	37,965	38,485	39,020	39,565
Mental Health, Office of	3,814,593	4,705,488	4,845,421	4,913,126	5,005,415
<i>OMH</i>	2,154,328	2,970,348	3,177,961	3,226,280	3,268,840
<i>OMH - Other</i>	1,660,265	1,735,140	1,667,460	1,686,846	1,736,575
People with Developmental Disabilities, Office for	4,247,301	6,136,336	4,940,478	4,823,691	5,054,795
<i>OPWDD</i>	702,345	764,369	670,841	700,266	771,398
<i>OPWDD - Other</i>	3,544,956	5,371,967	4,269,637	4,123,425	4,283,397
Functional Total	8,743,076	11,849,966	10,709,267	10,636,512	10,992,702
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	3,041,531	3,034,841	3,025,282	2,983,566	2,984,691
<i>DOCCS</i>	3,041,531	3,026,441	3,016,882	2,975,166	2,976,291
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	293,275	603,942	638,742	637,303	599,849
Homeland Security and Emergency Services, Division of	191,675	212,276	251,960	264,983	261,927

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Indigent Legal Services, Office of	130,772	303,906	314,067	348,209	345,019
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	193,834	219,612	145,154	135,917	119,953
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	901,808	1,084,115	1,065,302	1,058,540	1,079,822
Statewide Financial System	33,360	31,970	37,997	38,734	39,492
Victim Services, Office of	23,167	49,153	51,493	37,165	37,165
Functional Total	4,819,996	5,553,166	5,543,510	5,518,022	5,481,615
HIGHER EDUCATION					
City University of New York	2,095,336	2,691,318	2,880,206	2,921,087	2,810,859
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150
Higher Education Services Corporation, New York State	614,733	679,463	797,305	807,339	822,290
State University Construction Fund	6	0	0	0	0
State University of New York	8,984,326	9,943,727	10,347,394	10,362,103	10,461,561
Functional Total	11,714,557	13,345,658	14,058,555	14,119,679	14,112,860
EDUCATION					
Arts, Council on the	98,400	113,736	46,157	46,246	46,356
Education, Department of	34,780,329	38,549,760	40,441,281	41,784,418	43,171,738
<i>School Aid</i>	30,358,377	33,686,593	35,461,662	36,824,946	38,139,674
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,716,913	1,610,393	1,561,911	1,534,991
<i>Special Education Categorical Programs</i>	1,274,375	1,426,425	1,519,937	1,611,500	1,708,364
<i>All Other</i>	1,241,542	1,579,829	1,709,289	1,646,061	1,648,709
Functional Total	34,878,729	38,663,496	40,487,438	41,830,664	43,218,094
GENERAL GOVERNMENT					
Budget, Division of the	65,106	66,019	37,721	35,607	35,607
Civil Service, Department of	20,266	36,566	47,457	51,938	55,339
Deferred Compensation Board	804	870	888	909	926
Elections, State Board of	29,846	56,090	61,891	50,843	60,109
Employee Relations, Office of	6,235	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	319,289	196,638	205,641	198,641	198,641
General Services, Office of	365,525	335,881	317,349	298,479	310,477
Information Technology Services, Office of	689,452	853,251	810,095	844,006	806,390
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	27,400	40,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	7,254	13,474	8,424	8,466	8,466
Public Employment Relations Board	3,790	6,868	4,437	4,511	4,584
State, Department of	134,908	297,369	281,294	298,397	293,410
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	362,287	370,878	370,439	371,528	371,528
Veterans' Services, Department of	14,947	23,164	17,747	17,806	17,864
Welfare Inspector General, Office of	749	794	808	822	836
Workers' Compensation Board	215,146	216,792	222,075	227,491	221,862
Functional Total	2,278,881	2,545,234	2,458,125	2,482,473	2,460,262
ELECTED OFFICIALS					
Audit and Control, Department of	212,255	194,456	195,181	192,578	195,948
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	3,128,390	3,380,048	3,373,873	3,350,648	3,350,648
Law, Department of	274,886	275,091	272,855	274,032	276,804
Legislature	236,067	284,685	284,685	284,685	284,685
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	3,870,172	4,158,329	4,150,643	4,125,992	4,132,134
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	2,839	7,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218
Functional Total	780,650	794,941	870,205	870,205	870,205
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	3,065	66,935	10,000	5,000	0
Community Resiliency, Economic Sustainability and Technology	0	25,000	25,000	35,000	60,000
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
Local Community Assistance Program	0	5,000	10,000	10,000	15,000
Long-Term Debt Service	10,528,463	2,945,591	3,567,070	5,207,665	5,226,241
Miscellaneous	(68,208)	(2,066,856)	(1,205,614)	(983,396)	(977,353)

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Special Infrastructure Account	198,842	188,404	230,881	421,650	604,435
Functional Total	<u>19,000,781</u>	<u>7,952,330</u>	<u>11,157,401</u>	<u>14,466,345</u>	<u>16,139,307</u>
TOTAL STATE FUNDS SPENDING	<u>135,552,603</u>	<u>139,105,559</u>	<u>149,476,430</u>	<u>155,277,439</u>	<u>160,757,368</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	29,673	36,848	30,276	37,500	40,000
Alcoholic Beverage Control, Division of	40,000	4,856	10,000	27,471	72,524
Economic Development Capital	3,432	8,000	8,000	8,000	8,000
Economic Development, Department of	55,246	54,390	50,444	50,444	50,444
Empire State Development Corporation	1,175,484	(67,906)	611,228	935,746	1,182,868
Energy Research and Development Authority, New York State	0	150,000	0	0	0
Financial Services, Department of	66,562	75,122	74,872	74,872	74,872
Lake Ontario Resiliency/Economic Development	24,874	0	0	0	0
Power Authority, New York	2,235	0	0	0	0
Public Service Department	250,316	200,134	50,131	50,133	50,133
Regional Economic Development Program	489	0	0	0	0
Strategic Investment Program	1,278	0	0	0	0
Functional Total	1,649,589	461,444	834,951	1,184,166	1,478,841
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	264,670	343,743	345,883	371,883	375,883
Parks, Recreation and Historic Preservation, Office of	7,176	6,750	6,750	6,750	6,750
Functional Total	271,846	350,493	352,633	378,633	382,633
TRANSPORTATION					
Metropolitan Transportation Authority	1,129,000	100,000	761,464	1,006,464	1,183,730
Motor Vehicles, Department of	0	500	0	0	0
Transportation, Department of	5,523,920	6,255,606	6,098,434	6,090,598	6,087,895
Functional Total	6,652,920	6,356,106	6,859,898	7,097,062	7,271,625
HEALTH					
Aging, Office for the	169,470	192,103	180,390	185,990	186,500
Health, Department of	27,877,894	30,056,538	33,214,604	35,676,052	37,558,067
<i>Medical Assistance</i>	24,934,484	26,693,174	29,620,426	31,958,401	33,954,315
<i>Medicaid Administration</i>	532,749	560,231	517,231	483,231	483,231
<i>Public Health</i>	2,410,661	2,803,133	3,076,947	3,234,420	3,120,521
Functional Total	28,047,364	30,248,641	33,394,994	35,862,042	37,744,567
SOCIAL WELFARE					
Children and Family Services, Office of	2,926,949	1,961,248	2,723,593	2,736,211	2,750,235
<i>OCFS</i>	2,870,498	1,897,011	2,659,356	2,671,974	2,685,998
<i>OCFS - Other</i>	56,451	64,237	64,237	64,237	64,237
Housing and Community Renewal, Division of	697,628	1,532,949	1,678,977	1,358,829	1,152,666
Human Rights, Division of	0	1,000	1,000	1,000	1,000
Labor, Department of	68,836	66,600	45,150	30,150	30,150
National and Community Service	0	457	488	511	533
Nonprofit Infrastructure Capital Investment Program	6,648	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	2,147,090	3,029,679	2,292,783	1,933,283	1,982,168
<i>Welfare Assistance</i>	1,176,307	1,968,112	1,631,048	1,222,430	1,222,515
<i>All Other</i>	970,783	1,061,567	661,735	710,853	759,653
Functional Total	5,847,151	6,624,593	6,751,991	6,059,984	5,916,752
MENTAL HYGIENE					
Addiction Services and Supports, Office of	535,211	833,976	748,641	726,522	756,444
<i>OASAS</i>	479,384	751,850	717,741	694,111	722,484
<i>OASAS - Other</i>	55,827	82,126	30,900	32,411	33,960
Justice Center	649	649	649	649	649
Mental Health, Office of	1,793,899	2,675,806	2,740,744	2,797,696	2,854,928
<i>OMH</i>	1,374,132	2,156,541	2,307,029	2,354,123	2,401,251
<i>OMH - Other</i>	419,767	519,265	433,715	443,573	453,677
People with Developmental Disabilities, Office for	2,535,446	4,392,090	3,210,263	3,081,820	3,280,321
<i>OPWDD</i>	570,566	601,224	531,820	576,983	635,953
<i>OPWDD - Other</i>	1,964,880	3,790,866	2,678,443	2,504,837	2,644,368
Functional Total	4,865,205	7,902,521	6,700,297	6,606,687	6,892,342
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	8,684	17,356	17,356	17,356	17,356
<i>DOCCS</i>	8,684	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	0	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	251,822	466,793	506,984	521,984	521,984
Homeland Security and Emergency Services, Division of	130,337	154,623	151,890	160,385	161,004
Indigent Legal Services, Office of	125,145	296,629	306,629	340,630	337,296
Military and Naval Affairs, Division of	1,276	1,430	1,453	1,477	1,501
Victim Services, Office of	13,929	38,358	43,358	28,958	28,958
Functional Total	531,193	975,189	1,027,670	1,070,790	1,068,099
HIGHER EDUCATION					
City University of New York	1,783,451	2,040,926	2,058,475	2,120,730	2,168,495

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Higher Education Facilities Capital Matching Grants Program	20,156	31,150	33,650	29,150	18,150
Higher Education Services Corporation, New York State	595,584	642,157	770,060	778,522	798,653
State University of New York	497,179	457,750	448,400	448,400	448,400
Functional Total	<u>2,896,370</u>	<u>3,171,983</u>	<u>3,310,585</u>	<u>3,376,802</u>	<u>3,433,698</u>
EDUCATION					
Arts, Council on the	93,984	108,898	41,233	41,233	41,233
Education, Department of	34,580,862	38,239,438	40,099,330	41,500,104	42,930,696
<i>School Aid</i>	30,358,377	33,686,593	35,461,662	36,824,946	38,139,674
<i>School Aid – Other</i>	124,803	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,781,232	1,716,913	1,610,393	1,561,911	1,534,991
<i>Special Education Categorical Programs</i>	1,274,375	1,426,425	1,519,937	1,611,500	1,708,364
<i>All Other</i>	1,042,075	1,269,507	1,367,338	1,361,747	1,407,667
Functional Total	<u>34,674,846</u>	<u>38,348,336</u>	<u>40,140,563</u>	<u>41,541,337</u>	<u>42,971,929</u>
GENERAL GOVERNMENT					
Civil Service, Department of	3,347	300	300	300	300
Elections, State Board of	1,392	13,500	16,500	12,500	31,500
Gaming Commission, New York State	259,884	117,000	127,000	120,000	120,000
Prevention of Domestic Violence, Office for	5,142	10,962	5,912	5,912	5,912
State, Department of	65,739	161,358	107,528	107,528	120,699
Taxation and Finance, Department of	6,159	6,776	6,776	6,776	6,776
Veterans' Services, Department of	8,567	13,348	9,554	9,554	9,554
Functional Total	<u>350,230</u>	<u>323,244</u>	<u>273,570</u>	<u>262,570</u>	<u>294,741</u>
ELECTED OFFICIALS					
Audit and Control, Department of	32,025	0	0	0	0
Judiciary	214,188	283,400	283,400	283,400	283,400
Law, Department of	30,526	0	0	0	0
Functional Total	<u>276,739</u>	<u>283,400</u>	<u>283,400</u>	<u>283,400</u>	<u>283,400</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	723,244	734,923	763,352	763,352	763,352
County-Wide Shared Services Initiative	2,839	7,000	59,000	59,000	59,000
Miscellaneous Financial Assistance	25,465	23,915	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218
Functional Total	<u>780,650</u>	<u>794,941</u>	<u>870,205</u>	<u>870,205</u>	<u>870,205</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	2,883	66,935	10,000	5,000	0
Miscellaneous	(150,843)	(158,777)	(150,430)	(150,447)	(139,467)
Special Infrastructure Account	197,462	50,255	124,256	267,973	528,012
Functional Total	<u>49,502</u>	<u>(41,587)</u>	<u>(16,174)</u>	<u>122,526</u>	<u>388,545</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>86,893,605</u>	<u>95,799,304</u>	<u>100,784,583</u>	<u>104,716,204</u>	<u>108,997,377</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	40,719	47,452	49,216	50,182	50,452
Alcoholic Beverage Control, Division of	37,417	69,798	58,077	59,230	60,410
Economic Development, Department of	16,294	24,132	19,052	19,052	19,052
Empire State Development Corporation	189	0	0	0	0
Financial Services, Department of	212,712	216,520	216,520	216,520	216,520
Olympic Regional Development Authority	14,070	11,554	11,554	11,554	11,554
Public Service Department	50,441	58,483	59,488	1,060,512	1,062,204
Functional Total	371,842	427,939	413,907	1,417,050	1,420,192
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,789	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	238,239	269,338	285,112	288,764	283,804
Parks, Recreation and Historic Preservation, Office of	198,978	222,638	231,452	234,818	233,250
Functional Total	442,006	497,492	522,177	529,293	522,866
TRANSPORTATION					
Motor Vehicles, Department of	60,939	70,059	69,591	69,591	69,591
Transportation, Department of	355,946	361,632	362,437	372,866	383,591
Functional Total	416,885	431,691	432,028	442,457	453,182
HEALTH					
Aging, Office for the	4,814	4,332	4,334	4,336	4,336
Health, Department of	920,077	1,072,477	1,069,503	1,050,677	1,041,760
<i>Essential Plan</i>	64,954	91,378	95,343	103,265	104,271
<i>Medicaid Administration</i>	258,625	402,987	425,879	385,672	380,457
<i>Public Health</i>	596,498	578,112	548,281	561,740	557,032
Medicaid Inspector General, Office of the	18,737	19,155	19,222	19,293	19,293
Functional Total	943,628	1,095,964	1,093,059	1,074,306	1,065,389
SOCIAL WELFARE					
Children and Family Services, Office of	196,089	326,426	331,879	337,055	339,861
<i>OCFS</i>	196,089	326,426	331,879	337,055	339,861
Housing and Community Renewal, Division of	52,925	69,486	70,305	71,528	71,528
Human Rights, Division of	13,380	19,635	19,644	19,653	19,653
Labor, Department of	60,510	61,861	60,899	60,924	60,936
National and Community Service	281	352	355	358	361
Temporary and Disability Assistance, Office of	181,605	119,176	119,318	119,407	119,474
<i>All Other</i>	181,605	119,176	119,318	119,407	119,474
Functional Total	504,790	596,936	602,400	608,925	611,813
MENTAL HYGIENE					
Addiction Services and Supports, Office of	96,377	112,621	113,947	113,962	119,252
<i>OASAS</i>	33,990	58,670	59,780	58,145	60,522
<i>OASAS - Other</i>	62,387	53,951	54,167	55,817	58,730
Justice Center	39,283	37,316	37,836	38,371	38,916
Mental Health, Office of	1,726,080	1,677,730	1,683,147	1,695,076	1,748,770
<i>OMH</i>	485,682	461,855	449,402	451,803	465,872
<i>OMH - Other</i>	1,240,398	1,215,875	1,233,745	1,243,273	1,282,898
People with Developmental Disabilities, Office for	1,598,624	1,581,303	1,591,396	1,618,790	1,639,231
<i>OPWDD</i>	18,548	202	202	202	202
<i>OPWDD - Other</i>	1,580,076	1,581,101	1,591,194	1,618,588	1,639,029
Functional Total	3,460,364	3,408,970	3,426,326	3,466,199	3,546,169
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,532	3,405	3,567	3,659	3,751
Corrections and Community Supervision, Department of	2,672,345	2,661,929	2,652,325	2,650,563	2,651,641
<i>DOCCS</i>	2,672,345	2,661,929	2,652,325	2,650,563	2,651,641
Criminal Justice Services, Division of	41,444	42,399	42,258	43,069	43,865
Homeland Security and Emergency Services, Division of	41,041	58,371	57,094	58,039	59,861
Indigent Legal Services, Office of	3,614	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	7,028	8,128	8,128	8,128	8,128
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	70,209	256,141	88,686	89,077	87,733
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750
State Police, Division of	805,333	955,044	949,731	967,969	986,660
Statewide Financial System	33,360	31,970	37,997	38,734	39,492
Victim Services, Office of	4,920	6,452	6,452	6,524	6,524
Functional Total	3,682,840	4,030,501	3,852,988	3,872,605	3,894,593

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	14,531	30,487	23,836	28,817	23,637
State University of New York	6,926,639	7,536,977	7,737,885	7,792,085	8,014,913
Functional Total	<u>6,941,170</u>	<u>7,567,464</u>	<u>7,761,721</u>	<u>7,820,902</u>	<u>8,038,550</u>
EDUCATION					
Arts, Council on the	4,416	4,838	4,924	5,013	5,123
Education, Department of	145,583	177,981	181,093	183,346	183,259
<i>All Other</i>	145,583	177,981	181,093	183,346	183,259
Functional Total	<u>149,999</u>	<u>182,819</u>	<u>186,017</u>	<u>188,359</u>	<u>188,382</u>
GENERAL GOVERNMENT					
Budget, Division of the	64,083	64,719	36,421	34,307	34,307
Civil Service, Department of	16,919	36,015	46,901	51,377	54,773
Deferred Compensation Board	518	609	622	637	649
Elections, State Board of	15,268	27,545	27,891	28,246	28,609
Employee Relations, Office of	6,234	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,339	7,731	7,731	7,731	7,731
Gaming Commission, New York State	44,520	59,382	58,385	58,385	58,385
General Services, Office of	110,780	112,901	107,307	109,411	111,563
Information Technology Services, Office of	599,290	667,663	676,795	691,306	706,190
Inspector General, Office of the	7,625	9,938	10,091	10,249	10,410
Labor Management Committees	22,169	35,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	2,112	2,512	2,512	2,554	2,554
Public Employment Relations Board	3,790	4,368	4,437	4,511	4,584
State, Department of	51,533	65,519	63,289	62,039	61,747
Tax Appeals, Division of	2,913	3,306	3,306	3,306	3,306
Taxation and Finance, Department of	327,850	342,225	341,586	342,675	342,675
Veterans' Services, Department of	6,376	7,811	7,188	7,247	7,305
Welfare Inspector General, Office of	749	794	808	822	836
Workers' Compensation Board	145,390	149,505	152,758	156,108	159,533
Functional Total	<u>1,433,458</u>	<u>1,606,946</u>	<u>1,593,453</u>	<u>1,617,242</u>	<u>1,642,413</u>
ELECTED OFFICIALS					
Audit and Control, Department of	172,223	178,799	182,027	185,339	188,720
Executive Chamber	17,962	23,303	23,303	23,303	23,303
Judiciary	2,088,521	2,230,700	2,230,700	2,230,700	2,230,700
Law, Department of	218,706	241,945	242,781	245,678	248,637
Legislature	236,067	284,685	284,685	284,685	284,685
Lieutenant Governor, Office of the	612	746	746	746	746
Functional Total	<u>2,734,091</u>	<u>2,960,178</u>	<u>2,964,242</u>	<u>2,970,451</u>	<u>2,976,791</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196
Miscellaneous	60,521	(783,685)	169,851	392,178	387,228
Functional Total	<u>108,085</u>	<u>(736,455)</u>	<u>219,047</u>	<u>441,374</u>	<u>436,424</u>
TOTAL STATE OPERATIONS SPENDING	<u>21,189,158</u>	<u>22,070,445</u>	<u>23,067,365</u>	<u>24,449,163</u>	<u>24,796,764</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	33,951	40,677	42,238	42,936	43,130
Alcoholic Beverage Control, Division of	20,049	33,357	33,937	34,529	35,132
Economic Development, Department of	12,940	15,329	14,769	14,769	14,769
Financial Services, Department of	162,679	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	8,742	5,338	5,338	5,338	5,338
Public Service Department	42,027	49,740	50,674	51,627	52,598
Functional Total	280,388	305,645	308,160	310,403	312,171
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,019	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	200,934	214,163	232,606	235,926	230,966
Parks, Recreation and Historic Preservation, Office of	152,911	176,605	185,549	188,551	186,615
Functional Total	357,864	395,603	423,080	429,493	422,691
TRANSPORTATION					
Motor Vehicles, Department of	44,640	50,241	49,783	49,783	49,783
Transportation, Department of	170,779	182,635	183,440	188,953	194,633
Functional Total	215,419	232,876	233,223	238,736	244,416
HEALTH					
Aging, Office for the	4,681	4,196	4,196	4,196	4,196
Health, Department of	285,850	354,696	353,977	354,309	354,631
<i>Essential Plan</i>	3,106	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	45,347	58,996	59,097	59,020	59,087
<i>Public Health</i>	237,397	290,376	289,428	289,587	289,692
Medicaid Inspector General, Office of the	16,316	16,673	16,673	16,673	16,673
Functional Total	306,847	375,565	374,846	375,178	375,500
SOCIAL WELFARE					
Children and Family Services, Office of	139,602	233,655	237,411	240,668	243,958
<i>OCFS</i>	139,602	233,655	237,411	240,668	243,958
Housing and Community Renewal, Division of	40,130	47,008	47,623	48,540	48,540
Human Rights, Division of	11,921	17,256	17,265	17,274	17,274
Labor, Department of	33,899	37,330	37,349	37,369	37,381
National and Community Service	281	343	346	349	352
Temporary and Disability Assistance, Office of	62,912	69,711	69,780	69,850	69,923
<i>All Other</i>	62,912	69,711	69,780	69,850	69,923
Functional Total	288,745	405,303	409,774	414,050	417,428
MENTAL HYGIENE					
Addiction Services and Supports, Office of	67,458	76,993	76,995	76,995	82,295
<i>OASAS</i>	22,111	36,792	37,050	35,138	37,471
<i>OASAS - Other</i>	45,347	40,201	39,945	41,857	44,824
Justice Center	31,119	29,146	29,450	29,757	30,067
Mental Health, Office of	1,313,532	1,309,935	1,330,824	1,336,883	1,384,943
<i>OMH</i>	385,983	388,482	394,808	396,634	410,222
<i>OMH - Other</i>	927,549	921,453	936,016	940,249	974,721
People with Developmental Disabilities, Office for	1,399,093	1,338,881	1,342,534	1,363,618	1,377,035
<i>OPWDD</i>	284	0	0	0	0
<i>OPWDD - Other</i>	1,398,809	1,338,881	1,342,534	1,363,618	1,377,035
Functional Total	2,811,202	2,754,955	2,779,803	2,807,253	2,874,340
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,334	3,146	3,298	3,384	3,470
Corrections and Community Supervision, Department of	2,193,891	2,184,901	2,185,937	2,186,993	2,188,071
<i>DOCCS</i>	2,193,891	2,184,901	2,185,937	2,186,993	2,188,071
Criminal Justice Services, Division of	30,903	31,073	31,866	32,481	33,078
Homeland Security and Emergency Services, Division of	29,551	37,744	38,810	39,895	41,015
Indigent Legal Services, Office of	3,226	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	5,208	6,132	6,132	6,132	6,132
Military and Naval Affairs, Division of	59,759	147,477	71,804	72,137	72,478
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350
State Police, Division of	720,219	841,962	858,490	875,330	892,591
Statewide Financial System	12,307	12,594	15,621	15,883	16,151
Victim Services, Office of	3,428	3,736	3,736	3,799	3,799
Functional Total	3,061,826	3,274,084	3,221,084	3,241,500	3,262,328
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,086	11,365	10,526	9,700	9,884
State University of New York	4,313,378	4,527,334	4,687,401	4,851,857	4,988,501
Functional Total	4,321,464	4,538,699	4,697,927	4,861,557	4,998,385

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
EDUCATION					
Arts, Council on the	2,698	2,945	2,995	3,046	3,107
Education, Department of	<u>97,298</u>	<u>108,848</u>	<u>110,996</u>	<u>112,720</u>	<u>114,970</u>
<i>All Other</i>	<u>97,298</u>	<u>108,848</u>	<u>110,996</u>	<u>112,720</u>	<u>114,970</u>
Functional Total	<u>99,996</u>	<u>111,793</u>	<u>113,991</u>	<u>115,766</u>	<u>118,077</u>
GENERAL GOVERNMENT					
Budget, Division of the	28,527	31,602	31,602	31,602	31,602
Civil Service, Department of	16,918	25,580	30,496	32,716	34,625
Deferred Compensation Board	503	429	438	447	456
Elections, State Board of	9,054	17,971	18,153	18,338	18,526
Employee Relations, Office of	5,956	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,057	6,674	6,674	6,674	6,674
Gaming Commission, New York State	31,001	34,059	34,061	34,061	34,061
General Services, Office of	43,035	43,947	44,858	45,785	46,732
Information Technology Services, Office of	282,207	338,750	339,782	346,846	354,060
Inspector General, Office of the	6,346	8,333	8,452	8,574	8,698
Labor Management Committees	6,574	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	1,713	2,255	2,255	2,293	2,293
Public Employment Relations Board	3,540	4,112	4,176	4,243	4,310
State, Department of	37,577	41,016	41,016	41,016	41,016
Tax Appeals, Division of	2,687	3,066	3,066	3,066	3,066
Taxation and Finance, Department of	263,917	268,385	270,595	270,595	270,595
Veterans' Services, Department of	6,015	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	742	685	699	713	727
Workers' Compensation Board	<u>85,209</u>	<u>88,322</u>	<u>90,088</u>	<u>91,890</u>	<u>93,728</u>
Functional Total	<u>835,578</u>	<u>936,541</u>	<u>948,144</u>	<u>960,941</u>	<u>973,607</u>
ELECTED OFFICIALS					
Audit and Control, Department of	135,443	144,076	146,518	149,010	151,551
Executive Chamber	14,676	18,531	18,531	18,531	18,531
Judiciary	1,767,898	1,846,700	1,846,700	1,846,700	1,846,700
Law, Department of	155,935	171,970	173,430	175,938	178,497
Legislature	184,312	221,355	221,355	221,355	221,355
Lieutenant Governor, Office of the	553	679	679	679	679
Functional Total	<u>2,258,817</u>	<u>2,403,311</u>	<u>2,407,213</u>	<u>2,412,213</u>	<u>2,417,313</u>
ALL OTHER CATEGORIES					
Miscellaneous	<u>1,907</u>	<u>289,402</u>	<u>192,881</u>	<u>190,192</u>	<u>185,225</u>
Functional Total	<u>1,907</u>	<u>289,402</u>	<u>192,881</u>	<u>190,192</u>	<u>185,225</u>
TOTAL PERSONAL SERVICE SPENDING	<u>14,840,053</u>	<u>16,023,777</u>	<u>16,110,126</u>	<u>16,357,282</u>	<u>16,601,481</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	6,768	6,775	6,978	7,246	7,322
Alcoholic Beverage Control, Division of	17,368	36,441	24,140	24,701	25,278
Economic Development, Department of	3,354	8,803	4,283	4,283	4,283
Empire State Development Corporation	189	0	0	0	0
Financial Services, Department of	50,033	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216
Public Service Department	8,414	8,743	8,814	1,008,885	1,009,606
Functional Total	91,454	122,294	105,747	1,106,647	1,108,021
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	770	681	688	695	702
Environmental Conservation, Department of	37,305	55,175	52,506	52,838	52,838
Parks, Recreation and Historic Preservation, Office of	46,067	46,033	45,903	46,267	46,635
Functional Total	84,142	101,889	99,097	99,800	100,175
TRANSPORTATION					
Motor Vehicles, Department of	16,299	19,818	19,808	19,808	19,808
Transportation, Department of	185,167	178,997	178,997	183,913	188,958
Functional Total	201,466	198,815	198,805	203,721	208,766
HEALTH					
Aging, Office for the	133	136	138	140	140
Health, Department of	634,227	717,781	715,526	696,368	687,129
<i>Essential Plan</i>	61,848	86,054	89,891	97,563	98,419
<i>Medicaid Administration</i>	213,278	343,991	366,782	326,652	321,370
<i>Public Health</i>	359,101	287,736	258,853	272,153	267,340
Medicaid Inspector General, Office of the	2,421	2,482	2,549	2,620	2,620
Functional Total	636,781	720,399	718,213	699,128	689,889
SOCIAL WELFARE					
Children and Family Services, Office of	56,487	92,771	94,468	96,387	95,903
<i>OCFS</i>	56,487	92,771	94,468	96,387	95,903
Housing and Community Renewal, Division of	12,795	22,478	22,682	22,988	22,988
Human Rights, Division of	1,459	2,379	2,379	2,379	2,379
Labor, Department of	26,611	24,531	23,550	23,555	23,555
National and Community Service	0	9	9	9	9
Temporary and Disability Assistance, Office of	118,693	49,465	49,538	49,557	49,551
<i>All Other</i>	118,693	49,465	49,538	49,557	49,551
Functional Total	216,045	191,633	192,626	194,875	194,385
MENTAL HYGIENE					
Addiction Services and Supports, Office of	28,919	35,628	36,952	36,967	36,957
<i>OASAS</i>	11,879	21,878	22,730	23,007	23,051
<i>OASAS - Other</i>	17,040	13,750	14,222	13,960	13,906
Justice Center	8,164	8,170	8,386	8,614	8,849
Mental Health, Office of	412,548	367,795	352,323	358,193	363,827
<i>OMH</i>	99,699	73,373	54,594	55,169	55,650
<i>OMH - Other</i>	312,849	294,422	297,729	303,024	308,177
People with Developmental Disabilities, Office for	199,531	242,422	248,862	255,172	262,196
<i>OPWDD</i>	18,264	202	202	202	202
<i>OPWDD - Other</i>	181,267	242,220	248,660	254,970	261,994
Functional Total	649,162	654,015	646,523	658,946	671,829
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	198	259	269	275	281
Corrections and Community Supervision, Department of	478,454	477,028	466,388	463,570	463,570
<i>DOCCS</i>	478,454	477,028	466,388	463,570	463,570
Criminal Justice Services, Division of	10,541	11,326	10,392	10,588	10,787
Homeland Security and Emergency Services, Division of	11,490	20,627	18,284	18,144	18,846
Indigent Legal Services, Office of	388	875	892	909	927
Judicial Conduct, Commission on	1,820	1,996	1,996	1,996	1,996
Judicial Nomination, Commission on	5	30	30	30	30
Judicial Screening Committees, New York State	9	38	38	38	38
Military and Naval Affairs, Division of	10,450	108,664	16,882	16,940	15,255
Prosecutorial Conduct, Commission on	0	400	400	400	400
State Police, Division of	85,114	113,082	91,241	92,639	94,069
Statewide Financial System	21,053	19,376	22,376	22,851	23,341
Victim Services, Office of	1,492	2,716	2,716	2,725	2,725
Functional Total	621,014	756,417	631,904	631,105	632,265
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	6,445	19,122	13,310	19,117	13,753

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
State University of New York	2,613,261	3,009,643	3,050,484	2,940,228	3,026,412
Functional Total	<u>2,619,706</u>	<u>3,028,765</u>	<u>3,063,794</u>	<u>2,959,345</u>	<u>3,040,165</u>
EDUCATION					
Arts, Council on the	1,718	1,893	1,929	1,967	2,016
Education, Department of	48,285	69,133	70,097	70,626	68,289
<i>All Other</i>	48,285	69,133	70,097	70,626	68,289
Functional Total	<u>50,003</u>	<u>71,026</u>	<u>72,026</u>	<u>72,593</u>	<u>70,305</u>
GENERAL GOVERNMENT					
Budget, Division of the	35,556	33,117	4,819	2,705	2,705
Civil Service, Department of	1	10,435	16,405	18,661	20,148
Deferred Compensation Board	15	180	184	190	193
Elections, State Board of	6,214	9,574	9,738	9,908	10,083
Employee Relations, Office of	278	217	222	228	233
Ethics and Lobbying, Independent Commission on	1,282	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,519	25,323	24,324	24,324	24,324
General Services, Office of	67,745	68,954	62,449	63,626	64,831
Information Technology Services, Office of	317,083	328,913	337,013	344,460	352,130
Inspector General, Office of the	1,279	1,605	1,639	1,675	1,712
Labor Management Committees	15,595	29,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	399	257	257	261	261
Public Employment Relations Board	250	256	261	268	274
State, Department of	13,956	24,503	22,273	21,023	20,731
Tax Appeals, Division of	226	240	240	240	240
Taxation and Finance, Department of	63,933	73,840	70,991	72,080	72,080
Veterans' Services, Department of	361	1,198	487	492	496
Welfare Inspector General, Office of	7	109	109	109	109
Workers' Compensation Board	60,181	61,183	62,670	64,218	65,805
Functional Total	<u>597,880</u>	<u>670,405</u>	<u>645,309</u>	<u>656,301</u>	<u>668,806</u>
ELECTED OFFICIALS					
Audit and Control, Department of	36,780	34,723	35,509	36,329	37,169
Executive Chamber	3,286	4,772	4,772	4,772	4,772
Judiciary	320,623	384,000	384,000	384,000	384,000
Law, Department of	62,771	69,975	69,351	69,740	70,140
Legislature	51,755	63,330	63,330	63,330	63,330
Lieutenant Governor, Office of the	59	67	67	67	67
Functional Total	<u>475,274</u>	<u>556,867</u>	<u>557,029</u>	<u>558,238</u>	<u>559,478</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	47,564	47,230	49,196	49,196	49,196
Miscellaneous	58,614	(1,073,087)	(23,030)	201,986	202,003
Functional Total	<u>106,178</u>	<u>(1,025,857)</u>	<u>26,166</u>	<u>251,182</u>	<u>251,199</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>6,349,105</u>	<u>6,046,668</u>	<u>6,957,239</u>	<u>8,091,881</u>	<u>8,195,283</u>

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

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

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Labor Management Committees	5,231	5,202	5,306	5,412	5,520
State, Department of	16,154	19,464	18,964	18,964	18,964
Taxation and Finance, Department of	28,278	21,877	22,077	22,077	22,077
Veterans' Services, Department of	4	5	5	5	5
Workers' Compensation Board	54,349	55,987	58,017	60,133	62,329
Functional Total	<u>123,665</u>	<u>127,329</u>	<u>129,227</u>	<u>131,516</u>	<u>133,887</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,653	2,618	2,703	2,791	2,883
Judiciary	808,222	836,548	836,548	836,548	836,548
Law, Department of	22,450	26,718	27,182	27,666	28,167
Functional Total	<u>832,325</u>	<u>865,884</u>	<u>866,433</u>	<u>867,005</u>	<u>867,598</u>
ALL OTHER CATEGORIES					
General State Charges	8,338,619	6,788,256	8,520,064	9,770,426	11,210,984
Miscellaneous	1,149	1,407	1,429	1,453	1,478
Functional Total	<u>8,339,768</u>	<u>6,789,663</u>	<u>8,521,493</u>	<u>9,771,879</u>	<u>11,212,462</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>10,202,888</u></u>	<u><u>8,803,661</u></u>	<u><u>10,554,676</u></u>	<u><u>11,825,742</u></u>	<u><u>13,290,036</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	10,118	69,784	34,309	34,309	34,309
Economic Development, Department of	0	3,800	3,500	3,500	3,500
Empire State Development Corporation	9,399	1,339,684	2,178,254	638,045	305,421
Energy Research and Development Authority, New York State	12,908	84,131	31,954	31,063	34,313
Lake Ontario Resiliency/Economic Development	1,175	0	0	0	0
Olympic Regional Development Authority	82,953	53,300	53,300	53,300	17,300
Power Authority, New York	1,230	10,500	5,200	5,200	2,200
Strategic Investment Program	0	2,000	2,000	2,000	2,000
Functional Total	117,783	1,563,199	2,308,517	767,417	399,043
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	21,000	0	0	0
Environmental Conservation, Department of	528,406	879,612	1,119,059	1,107,059	1,135,935
Hudson River Park Trust	15,367	21,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	176,866	253,397	235,897	235,897	225,897
Functional Total	720,639	1,175,009	1,364,956	1,348,589	1,361,832
TRANSPORTATION					
Motor Vehicles, Department of	321,233	366,344	327,036	328,900	330,816
Transportation, Department of	2,765,711	3,456,399	3,970,348	3,382,863	3,484,585
Functional Total	3,086,944	3,822,743	4,297,384	3,711,763	3,815,401
HEALTH					
Health, Department of	80,806	181,117	402,361	334,087	493,738
<i>Public Health</i>	80,806	181,117	402,361	334,087	493,738
Functional Total	80,806	181,117	402,361	334,087	493,738
SOCIAL WELFARE					
Children and Family Services, Office of	17,697	51,775	52,195	52,254	52,317
<i>OCFS</i>	17,697	51,775	52,195	52,254	52,317
Temporary and Disability Assistance, Office of	981	1,784	1,784	1,784	784
<i>All Other</i>	981	1,784	1,784	1,784	784
Functional Total	18,678	53,559	53,979	54,038	53,101
MENTAL HYGIENE					
Addiction Services and Supports, Office of	9,662	22,491	20,901	18,774	15,789
<i>OASAS</i>	9,662	22,491	20,901	18,774	15,789
Mental Health, Office of	294,514	351,719	421,142	419,961	401,319
<i>OMH</i>	294,514	351,719	421,142	419,961	401,319
People with Developmental Disabilities, Office for	113,231	162,943	138,819	123,081	135,243
<i>OPWDD</i>	113,231	162,943	138,819	123,081	135,243
Functional Total	417,407	537,153	580,862	561,816	552,351
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	360,291	354,921	354,964	315,008	315,052
<i>DOCCS</i>	360,291	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	94,750	89,500	72,250	34,000
Homeland Security and Emergency Services, Division of	19,734	(1,591)	42,100	45,680	40,180
Military and Naval Affairs, Division of	122,349	(38,035)	54,939	45,287	30,643
State Police, Division of	70,646	99,548	86,048	61,048	63,639
Victim Services, Office of	2,491	2,660	0	0	0
Functional Total	575,511	512,253	627,551	539,273	483,514
HIGHER EDUCATION					
City University of New York	311,885	650,392	821,731	800,357	642,364
State University Construction Fund	6	0	0	0	0
State University of New York	1,019,195	1,372,224	1,566,911	1,509,475	1,367,622
Functional Total	1,331,086	2,022,616	2,388,642	2,309,832	2,009,986
EDUCATION					
Education, Department of	16,127	87,209	114,076	52,668	8,783
<i>All Other</i>	16,127	87,209	114,076	52,668	8,783
Functional Total	16,127	87,209	114,076	52,668	8,783
GENERAL GOVERNMENT					
Elections, State Board of	13,186	15,045	17,500	10,097	0
General Services, Office of	251,291	220,254	207,262	186,232	196,021
Information Technology Services, Office of	90,162	185,588	133,300	152,700	100,200
Public Employment Relations Board	0	2,500	0	0	0
State, Department of	1,482	51,028	91,513	109,866	92,000
Veterans' Services, Department of	0	2,000	1,000	1,000	1,000

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Workers' Compensation Board	15,407	11,300	11,300	11,250	0
Functional Total	<u>371,528</u>	<u>487,715</u>	<u>461,875</u>	<u>471,145</u>	<u>389,221</u>
ELECTED OFFICIALS					
Audit and Control, Department of	6,354	13,039	10,451	4,448	4,345
Judiciary	17,459	29,400	23,225	0	0
Law, Department of	3,204	6,428	2,892	688	0
Functional Total	<u>27,017</u>	<u>48,867</u>	<u>36,568</u>	<u>5,136</u>	<u>4,345</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	182	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	25,000	25,000	35,000	60,000
Local Community Assistance Program	0	5,000	10,000	10,000	15,000
Miscellaneous	20,965	(1,125,801)	(1,226,464)	(1,226,580)	(1,226,592)
Special Infrastructure Account	1,380	138,149	106,625	153,677	76,423
Functional Total	<u>22,527</u>	<u>(957,652)</u>	<u>(1,084,839)</u>	<u>(1,027,903)</u>	<u>(1,075,169)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u><u>6,786,053</u></u>	<u><u>9,533,788</u></u>	<u><u>11,551,932</u></u>	<u><u>9,127,861</u></u>	<u><u>8,496,146</u></u>

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Alcoholic Beverage Control, Division of	40,000	4,856	10,000	27,471	72,524
Financial Services, Department of	66,562	74,872	74,872	74,872	74,872
Public Service Department	316	134	131	133	133
Functional Total	<u>106,878</u>	<u>79,862</u>	<u>85,003</u>	<u>102,476</u>	<u>147,529</u>
PARKS AND THE ENVIRONMENT					
Parks, Recreation and Historic Preservation, Office of	5,211	6,650	6,650	6,650	6,650
Functional Total	<u>5,211</u>	<u>6,650</u>	<u>6,650</u>	<u>6,650</u>	<u>6,650</u>
TRANSPORTATION					
Transportation, Department of	4,418,993	4,717,895	4,913,440	4,915,001	4,916,578
Functional Total	<u>4,418,993</u>	<u>4,717,895</u>	<u>4,913,440</u>	<u>4,915,001</u>	<u>4,916,578</u>
HEALTH					
Health, Department of	7,394,117	7,442,831	7,169,646	7,071,872	7,076,085
<i>Medical Assistance</i>	6,087,032	6,166,631	5,764,300	5,648,826	5,631,694
<i>Public Health</i>	1,307,085	1,276,200	1,405,346	1,423,046	1,444,391
Functional Total	<u>7,394,117</u>	<u>7,442,831</u>	<u>7,169,646</u>	<u>7,071,872</u>	<u>7,076,085</u>
SOCIAL WELFARE					
Children and Family Services, Office of	840	3,582	3,582	3,582	3,582
<i>OCFS</i>	840	3,582	3,582	3,582	3,582
Housing and Community Renewal, Division of	2,659	3,102	3,102	3,102	3,102
Labor, Department of	0	150	150	150	150
Functional Total	<u>3,499</u>	<u>6,834</u>	<u>6,834</u>	<u>6,834</u>	<u>6,834</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	63,073	209,662	140,335	107,541	124,984
<i>OASAS</i>	63,073	209,662	140,335	107,541	124,984
Mental Health, Office of	225	1,075	1,075	1,075	1,075
<i>OMH</i>	225	1,075	1,075	1,075	1,075
Functional Total	<u>63,298</u>	<u>210,737</u>	<u>141,410</u>	<u>108,616</u>	<u>126,059</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Criminal Justice Services, Division of	55,077	34,390	34,390	34,390	34,390
Homeland Security and Emergency Services, Division of	27,889	97,438	97,369	105,104	105,036
Indigent Legal Services, Office of	125,145	161,296	211,296	337,296	337,296
Victim Services, Office of	13,908	38,358	43,358	28,958	28,958
Functional Total	<u>222,019</u>	<u>331,482</u>	<u>386,413</u>	<u>505,748</u>	<u>505,680</u>
EDUCATION					
Arts, Council on the	63	398	398	398	398
Education, Department of	6,435,209	6,269,788	6,261,776	5,959,278	6,003,758
<i>School Aid</i>	4,645,373	4,539,692	4,638,200	4,384,184	4,455,584
<i>STAR Property Tax Relief</i>	1,781,232	1,716,913	1,610,393	1,561,911	1,534,991
<i>All Other</i>	8,604	13,183	13,183	13,183	13,183
Functional Total	<u>6,435,272</u>	<u>6,270,186</u>	<u>6,262,174</u>	<u>5,959,676</u>	<u>6,004,156</u>
GENERAL GOVERNMENT					
Elections, State Board of	0	10,000	15,000	10,000	30,000
Gaming Commission, New York State	245,015	108,800	118,800	113,800	117,900
Taxation and Finance, Department of	5,298	5,850	5,850	5,850	5,850
Veterans' Services, Department of	0	1,100	171	171	171
Functional Total	<u>250,313</u>	<u>125,750</u>	<u>139,821</u>	<u>129,821</u>	<u>153,921</u>
ELECTED OFFICIALS					
Judiciary	110,298	117,400	117,400	117,400	117,400
Functional Total	<u>110,298</u>	<u>117,400</u>	<u>117,400</u>	<u>117,400</u>	<u>117,400</u>
ALL OTHER CATEGORIES					
Miscellaneous	14,917	(2,806,828)	(3,155,654)	(2,891,849)	(2,677,000)
Functional Total	<u>14,917</u>	<u>(2,806,828)</u>	<u>(3,155,654)</u>	<u>(2,891,849)</u>	<u>(2,677,000)</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>19,024,815</u>	<u>16,502,799</u>	<u>16,073,137</u>	<u>16,032,245</u>	<u>16,383,892</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,563	3,798	3,804	3,810	3,816
Alcoholic Beverage Control, Division of	10,903	22,329	22,688	23,055	23,429
Economic Development, Department of	0	103	103	103	103
Financial Services, Department of	162,679	161,204	161,204	161,204	161,204
Public Service Department	42,027	49,740	50,674	51,627	52,598
Functional Total	<u>218,172</u>	<u>237,174</u>	<u>238,473</u>	<u>239,799</u>	<u>241,150</u>
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	79,849	87,798	88,337	88,886	83,526
Parks, Recreation and Historic Preservation, Office of	28,204	44,017	46,122	46,841	47,575
Functional Total	<u>108,053</u>	<u>131,815</u>	<u>134,459</u>	<u>135,727</u>	<u>131,101</u>
TRANSPORTATION					
Motor Vehicles, Department of	35,269	40,158	39,803	39,803	39,803
Transportation, Department of	2,433	3,348	3,348	3,449	3,552
Functional Total	<u>37,702</u>	<u>43,506</u>	<u>43,151</u>	<u>43,252</u>	<u>43,355</u>
HEALTH					
Health, Department of	134,330	150,851	150,732	150,891	150,996
<i>Medicaid Administration</i>	3	1	1	1	1
<i>Public Health</i>	134,327	150,850	150,731	150,890	150,995
Functional Total	<u>134,330</u>	<u>150,851</u>	<u>150,732</u>	<u>150,891</u>	<u>150,996</u>
SOCIAL WELFARE					
Children and Family Services, Office of	2,741	3,689	3,754	3,818	3,885
<i>OCFS</i>	2,741	3,689	3,754	3,818	3,885
Housing and Community Renewal, Division of	35,826	41,870	41,883	41,898	41,898
Labor, Department of	33,345	36,274	36,293	36,313	36,325
Functional Total	<u>71,912</u>	<u>81,833</u>	<u>81,930</u>	<u>82,029</u>	<u>82,108</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	1,706	2,198	2,198	2,198
<i>OASAS</i>	0	1,706	2,198	2,198	2,198
Mental Health, Office of	0	385	632	632	632
<i>OMH</i>	0	385	632	632	632
Functional Total	<u>0</u>	<u>2,091</u>	<u>2,830</u>	<u>2,830</u>	<u>2,830</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	202	223	223	223	223
<i>DOCCS</i>	202	223	223	223	223
Criminal Justice Services, Division of	133	403	411	419	427
Homeland Security and Emergency Services, Division of	28,609	30,829	31,446	32,074	32,727
Indigent Legal Services, Office of	3,226	3,969	4,040	4,116	4,193
Military and Naval Affairs, Division of	0	853	856	859	863
State Police, Division of	47,643	52,449	53,497	54,567	55,659
Victim Services, Office of	3,211	3,236	3,236	3,299	3,299
Functional Total	<u>83,024</u>	<u>91,962</u>	<u>93,709</u>	<u>95,557</u>	<u>97,391</u>
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	7,669	10,853	5,426	0	0
State University of New York	4,311,093	4,521,525	4,680,792	4,848,448	4,988,292
Functional Total	<u>4,318,762</u>	<u>4,532,378</u>	<u>4,686,218</u>	<u>4,848,448</u>	<u>4,988,292</u>
EDUCATION					
Education, Department of	61,690	69,926	71,326	72,757	74,214
<i>All Other</i>	61,690	69,926	71,326	72,757	74,214
Functional Total	<u>61,690</u>	<u>69,926</u>	<u>71,326</u>	<u>72,757</u>	<u>74,214</u>
GENERAL GOVERNMENT					
Budget, Division of the	1,352	1,560	1,560	1,560	1,560
Civil Service, Department of	0	380	387	395	403
Deferred Compensation Board	463	396	404	412	421
Gaming Commission, New York State	27,171	31,581	31,583	31,583	31,583
General Services, Office of	5,271	4,056	4,138	4,220	4,305
State, Department of	26,482	30,162	30,162	30,162	30,162
Taxation and Finance, Department of	44,244	45,223	45,523	45,523	45,523
Workers' Compensation Board	85,209	88,322	90,088	91,890	93,728
Functional Total	<u>190,192</u>	<u>201,680</u>	<u>203,845</u>	<u>205,745</u>	<u>207,685</u>

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ELECTED OFFICIALS					
Audit and Control, Department of	14,015	17,046	17,352	17,664	17,982
Judiciary	97,981	102,000	102,000	102,000	102,000
Law, Department of	38,666	39,748	40,152	40,563	40,983
Functional Total	<u>150,662</u>	<u>158,794</u>	<u>159,504</u>	<u>160,227</u>	<u>160,965</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,839	(297,596)	(566,577)	(566,557)	(566,537)
Functional Total	<u>1,839</u>	<u>(297,596)</u>	<u>(566,577)</u>	<u>(566,557)</u>	<u>(566,537)</u>
TOTAL PERSONAL SERVICE SPENDING	<u><u>5,376,338</u></u>	<u><u>5,404,414</u></u>	<u><u>5,299,600</u></u>	<u><u>5,470,705</u></u>	<u><u>5,613,550</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,878	2,684	2,573	2,573	2,574
Alcoholic Beverage Control, Division of	15,998	33,722	22,225	22,739	23,267
Economic Development, Department of	433	1,847	1,847	1,847	1,847
Financial Services, Department of	50,033	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	0	150	150	150	150
Public Service Department	8,414	8,743	8,814	1,008,885	1,009,606
Functional Total	76,756	102,462	90,925	1,091,510	1,092,760
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	27,086	24,580	24,702	24,831	24,831
Parks, Recreation and Historic Preservation, Office of	36,076	37,300	37,211	37,515	37,822
Functional Total	63,162	61,880	61,913	62,346	62,653
TRANSPORTATION					
Motor Vehicles, Department of	14,856	14,635	14,625	14,625	14,625
Transportation, Department of	4,135	5,563	5,563	5,720	5,875
Functional Total	18,991	20,198	20,188	20,345	20,500
HEALTH					
Health, Department of	129,323	163,437	180,277	193,004	194,691
<i>Medicaid Administration</i>	24	1	1	1	1
<i>Public Health</i>	129,299	163,436	180,276	193,003	194,690
Functional Total	129,323	163,437	180,277	193,004	194,691
SOCIAL WELFARE					
Children and Family Services, Office of	8,720	17,280	16,774	17,108	17,003
<i>OCFS</i>	8,720	17,280	16,774	17,108	17,003
Housing and Community Renewal, Division of	11,661	21,935	21,935	21,935	21,935
Labor, Department of	16,948	22,015	22,034	22,038	22,038
Temporary and Disability Assistance, Office of	1,010	200	200	200	200
<i>All Other</i>	1,010	200	200	200	200
Functional Total	38,339	61,430	60,943	61,281	61,176
MENTAL HYGIENE					
Addiction Services and Supports, Office of	5,717	9,942	12,923	13,090	13,261
<i>OASAS</i>	5,717	9,942	12,923	13,090	13,261
Mental Health, Office of	2,667	5,494	5,526	5,526	5,526
<i>OMH</i>	2,667	5,494	5,526	5,526	5,526
People with Developmental Disabilities, Office for	9	202	202	202	202
<i>OPWDD</i>	9	202	202	202	202
Functional Total	8,393	15,638	18,651	18,818	18,989
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	18	2,448	2,448	2,448	2,448
<i>DOCCS</i>	18	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	3	1,895	1,953	1,991	2,030
Homeland Security and Emergency Services, Division of	10,795	12,446	12,742	13,045	13,355
Indigent Legal Services, Office of	388	875	892	909	927
Military and Naval Affairs, Division of	3,622	4,432	4,501	4,571	4,643
State Police, Division of	28,777	32,078	32,237	32,400	32,566
Victim Services, Office of	390	686	686	695	695
Functional Total	43,993	54,860	55,459	56,059	56,664
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	6,445	19,122	9,560	0	0
State University of New York	2,609,904	2,757,501	2,798,142	2,938,686	3,025,670
Functional Total	2,616,349	2,776,623	2,807,702	2,938,686	3,025,670
EDUCATION					
Education, Department of	22,739	33,654	35,361	35,804	34,371
<i>All Other</i>	22,739	33,654	35,361	35,804	34,371
Functional Total	22,739	33,654	35,361	35,804	34,371
GENERAL GOVERNMENT					
Budget, Division of the	1,845	1,905	1,905	1,905	1,905
Civil Service, Department of	0	462	474	485	497
Deferred Compensation Board	14	154	157	162	165
Elections, State Board of	1,139	125	125	125	125
Gaming Commission, New York State	12,277	22,450	21,451	21,451	21,451
General Services, Office of	6,141	8,185	8,382	8,583	8,788
Labor Management Committees	0	321	329	337	346

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Prevention of Domestic Violence, Office for	0	3	3	3	3
Public Employment Relations Board	41	47	48	50	51
State, Department of	13,657	17,667	15,437	14,187	13,895
Taxation and Finance, Department of	19,116	30,344	30,344	30,344	30,344
Veterans' Services, Department of	0	160	160	160	160
Workers' Compensation Board	60,181	61,183	62,670	64,218	65,805
Functional Total	<u>114,411</u>	<u>143,006</u>	<u>141,485</u>	<u>142,010</u>	<u>143,535</u>
ELECTED OFFICIALS					
Audit and Control, Department of	5,094	7,403	7,503	7,609	7,718
Judiciary	76,251	74,400	74,400	74,400	74,400
Law, Department of	42,225	49,384	49,471	49,559	49,651
Legislature	1,346	950	950	950	950
Functional Total	<u>124,916</u>	<u>132,137</u>	<u>132,324</u>	<u>132,518</u>	<u>132,719</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,265	(323,487)	(523,471)	(523,455)	(523,438)
Functional Total	<u>1,265</u>	<u>(323,487)</u>	<u>(523,471)</u>	<u>(523,455)</u>	<u>(523,438)</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>3,258,637</u>	<u>3,241,838</u>	<u>3,081,757</u>	<u>4,228,926</u>	<u>4,320,290</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,324	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	6,793	13,877	13,877	13,877	13,877
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	101,889	115,723	115,723	115,723	115,723
Public Service Department	26,595	33,356	33,790	35,139	36,547
Functional Total	136,601	165,280	165,714	167,063	168,471
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	46,935	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,666	5,077	5,277	5,277	5,277
Functional Total	51,601	52,049	52,249	52,249	52,249
TRANSPORTATION					
Motor Vehicles, Department of	23,019	26,924	26,897	26,897	26,897
Transportation, Department of	1,535	2,245	2,232	2,348	2,470
Functional Total	24,554	29,169	29,129	29,245	29,367
HEALTH					
Health, Department of	36,921	47,097	46,983	47,084	47,151
<i>Medicaid Administration</i>	494	1	1	1	1
<i>Public Health</i>	36,427	47,096	46,982	47,083	47,150
Functional Total	36,921	47,097	46,983	47,084	47,151
SOCIAL WELFARE					
Children and Family Services, Office of	1,724	2,473	2,502	2,600	2,701
<i>OCFS</i>	1,724	2,473	2,502	2,600	2,701
Housing and Community Renewal, Division of	18,922	27,883	27,893	27,900	27,672
Labor, Department of	20,886	27,864	27,883	27,896	27,905
Temporary and Disability Assistance, Office of	8	128	128	128	128
<i>All Other</i>	8	128	128	128	128
Functional Total	41,540	58,348	58,406	58,524	58,406
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	1,089	1,394	1,417	1,442
<i>OASAS</i>	0	1,089	1,394	1,417	1,442
Mental Health, Office of	0	233	388	393	398
<i>OMH</i>	0	233	388	393	398
Functional Total	0	1,322	1,782	1,810	1,840
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	125	135	137	139	142
<i>DOCCS</i>	125	135	137	139	142
Criminal Justice Services, Division of	9	0	0	0	0
Homeland Security and Emergency Services, Division of	563	873	876	879	882
Indigent Legal Services, Office of	2,013	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	76	76	76	76
State Police, Division of	25,828	29,523	29,523	29,523	29,523
Victim Services, Office of	1,827	1,683	1,683	1,683	1,683
Functional Total	30,365	34,723	34,801	34,854	34,909
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	4,618	6,819	3,409	0	0
State University of New York	541,269	576,731	594,153	612,098	630,581
Functional Total	545,887	583,550	597,562	612,098	630,581
EDUCATION					
Education, Department of	37,757	45,132	46,782	48,300	49,000
<i>All Other</i>	37,757	45,132	46,782	48,300	49,000
Functional Total	37,757	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT					
Budget, Division of the	865	1,000	1,000	1,000	1,000
Civil Service, Department of	0	251	256	261	266
Deferred Compensation Board	286	261	266	272	277
Gaming Commission, New York State	14,885	20,256	20,256	20,256	20,256
General Services, Office of	3,454	2,726	2,780	2,836	2,893
State, Department of	16,154	19,464	18,964	18,964	18,964
Taxation and Finance, Department of	28,278	21,877	22,077	22,077	22,077

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Workers' Compensation Board	54,349	55,987	58,017	60,133	62,329
Functional Total	<u>118,271</u>	<u>121,822</u>	<u>123,616</u>	<u>125,799</u>	<u>128,062</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,653	2,618	2,703	2,791	2,883
Judiciary	38,815	47,400	47,400	47,400	47,400
Law, Department of	22,450	26,718	27,182	27,666	28,167
Functional Total	<u>62,918</u>	<u>76,736</u>	<u>77,285</u>	<u>77,857</u>	<u>78,450</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,149	1,407	1,429	1,453	1,478
Functional Total	<u>1,149</u>	<u>1,407</u>	<u>1,429</u>	<u>1,453</u>	<u>1,478</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>1,087,564</u></u>	<u><u>1,216,635</u></u>	<u><u>1,235,738</u></u>	<u><u>1,256,336</u></u>	<u><u>1,279,964</u></u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	921	0	0	0	0
Economic Development, Department of	6,845	320,055	97,055	10,055	10,055
Empire State Development Corporation	418	9,000	1,000	1,000	1,000
Functional Total	<u>8,184</u>	<u>329,055</u>	<u>98,055</u>	<u>11,055</u>	<u>11,055</u>
PARKS AND THE ENVIRONMENT					
Parks, Recreation and Historic Preservation, Office of	1,538	1,270	1,270	1,270	1,270
Functional Total	<u>1,538</u>	<u>1,270</u>	<u>1,270</u>	<u>1,270</u>	<u>1,270</u>
TRANSPORTATION					
Motor Vehicles, Department of	17,467	18,000	18,000	18,000	18,000
Transportation, Department of	42,464	42,504	42,504	42,504	42,504
Functional Total	<u>59,931</u>	<u>60,504</u>	<u>60,504</u>	<u>60,504</u>	<u>60,504</u>
HEALTH					
Aging, Office for the	117,171	98,694	98,694	98,694	98,694
Health, Department of	61,265,697	66,188,059	61,244,142	64,350,794	66,445,879
<i>Medical Assistance</i>	52,483,969	56,100,961	49,386,376	51,777,045	53,338,940
<i>Essential Plan</i>	6,275,582	7,514,206	9,274,383	9,964,981	10,468,031
<i>Medicaid Administration</i>	383,660	357,588	357,834	357,834	357,834
<i>Public Health</i>	2,122,486	2,215,304	2,225,549	2,250,934	2,281,074
Functional Total	<u>61,382,868</u>	<u>66,286,753</u>	<u>61,342,836</u>	<u>64,449,488</u>	<u>66,544,573</u>
SOCIAL WELFARE					
Children and Family Services, Office of	1,138,555	1,284,300	1,018,300	1,018,300	1,018,300
<i>OCFS</i>	1,138,555	1,284,300	1,018,300	1,018,300	1,018,300
Housing and Community Renewal, Division of	490,657	48,434	48,434	48,434	48,434
Labor, Department of	153,442	151,892	151,892	151,892	151,892
Temporary and Disability Assistance, Office of	4,659,672	3,796,935	3,443,576	3,443,576	3,443,576
<i>Welfare Assistance</i>	2,718,358	2,626,576	2,626,576	2,626,576	2,626,576
<i>All Other</i>	1,941,314	1,170,359	817,000	817,000	817,000
Functional Total	<u>6,442,326</u>	<u>5,281,561</u>	<u>4,662,202</u>	<u>4,662,202</u>	<u>4,662,202</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	142,991	130,440	130,440	130,440	130,440
<i>OASAS</i>	142,991	130,440	130,440	130,440	130,440
Mental Health, Office of	102,486	55,965	55,965	55,965	55,965
<i>OMH</i>	102,486	55,965	55,965	55,965	55,965
Functional Total	<u>245,477</u>	<u>186,405</u>	<u>186,405</u>	<u>186,405</u>	<u>186,405</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Criminal Justice Services, Division of	13,234	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	3,030,310	2,258,000	1,758,000	1,008,000	1,008,000
Victim Services, Office of	110,062	93,000	93,000	93,000	93,000
Functional Total	<u>3,153,606</u>	<u>2,366,800</u>	<u>1,866,800</u>	<u>1,116,800</u>	<u>1,116,800</u>
EDUCATION					
Arts, Council on the	1,432	600	600	600	600
Education, Department of	8,601,137	8,381,293	7,448,529	3,647,645	3,647,645
<i>School Aid</i>	7,739,347	7,428,431	6,495,667	2,765,938	2,765,938
<i>Special Education Categorical Programs</i>	786,518	871,155	871,155	800,000	800,000
<i>All Other</i>	75,272	81,707	81,707	81,707	81,707
Functional Total	<u>8,602,569</u>	<u>8,381,893</u>	<u>7,449,129</u>	<u>3,648,245</u>	<u>3,648,245</u>
GENERAL GOVERNMENT					
Elections, State Board of	124	0	0	0	0
General Services, Office of	0	250	250	250	250
Prevention of Domestic Violence, Office for	210	0	0	0	0
State, Department of	106,198	57,957	57,957	57,957	57,957
Functional Total	<u>106,532</u>	<u>58,207</u>	<u>58,207</u>	<u>58,207</u>	<u>58,207</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	387,090	0	0	0	0
Functional Total	<u>387,090</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES					
Miscellaneous	(423,378)	(467,938)	(467,938)	(467,938)	(467,938)
Functional Total	<u>(423,378)</u>	<u>(467,938)</u>	<u>(467,938)</u>	<u>(467,938)</u>	<u>(467,938)</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>79,966,743</u>	<u>82,484,510</u>	<u>75,257,470</u>	<u>73,726,238</u>	<u>75,821,323</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	4,593	3,413	3,413	3,413	3,413
Public Service Department	4,127	1,202	1,202	1,202	1,202
Functional Total	8,720	4,615	4,615	4,615	4,615
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	22,982	29,739	30,511	30,511	30,511
Parks, Recreation and Historic Preservation, Office of	2,982	1,367	1,367	1,367	1,367
Functional Total	25,964	31,106	31,878	31,878	31,878
TRANSPORTATION					
Motor Vehicles, Department of	3,580	4,795	4,795	4,795	4,795
Transportation, Department of	9,845	10,484	10,484	10,799	11,122
Functional Total	13,425	15,279	15,279	15,594	15,917
HEALTH					
Aging, Office for the	2,529	6,068	6,068	6,068	6,068
Health, Department of	97,638	110,302	110,457	110,871	111,390
<i>Medicaid Administration</i>	37,205	50,334	50,340	50,732	51,258
<i>Public Health</i>	60,433	59,968	60,117	60,139	60,132
Medicaid Inspector General, Office of the	16,319	16,708	16,708	16,708	16,708
Functional Total	116,486	133,078	133,233	133,647	134,166
SOCIAL WELFARE					
Children and Family Services, Office of	33,515	34,189	34,791	35,398	36,012
<i>OCFS</i>	33,515	34,189	34,791	35,398	36,012
Housing and Community Renewal, Division of	7,234	8,442	8,447	8,452	8,452
Human Rights, Division of	302	3,421	3,421	3,421	3,421
Labor, Department of	194,349	179,619	179,753	179,892	180,035
National and Community Service	571	452	461	470	479
Temporary and Disability Assistance, Office of	104,824	79,311	79,311	79,311	79,311
<i>All Other</i>	104,824	79,311	79,311	79,311	79,311
Functional Total	340,795	305,434	306,184	306,944	307,710
MENTAL HYGIENE					
Addiction Services and Supports, Office of	5,000	5,152	5,204	5,256	5,309
<i>OASAS</i>	5,000	5,152	5,204	5,256	5,309
Developmental Disabilities Planning Council	996	1,266	1,266	1,266	1,266
Justice Center	6,660	8,381	8,383	8,385	8,388
Mental Health, Office of	1,042	1,065	1,065	1,065	1,065
<i>OMH</i>	1,042	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	255	0	0	0	0
<i>OPWDD</i>	255	0	0	0	0
Functional Total	13,953	15,864	15,918	15,972	16,028
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	1,636	3,753	3,753	3,753	3,753
<i>DOCCS</i>	1,636	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	2,550	4,869	4,965	5,062	5,162
Homeland Security and Emergency Services, Division of	12,688	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	21,935	23,629	24,102	24,584	25,076
State Police, Division of	13,810	12,905	13,163	13,426	13,695
Victim Services, Office of	4,475	2,455	2,455	2,455	2,455
Functional Total	57,094	62,611	63,438	64,280	65,141
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	35	836	836	836	836
State University of New York	7,952	8,306	8,306	8,306	8,306
Functional Total	7,987	9,142	9,142	9,142	9,142
EDUCATION					
Education, Department of	93,569	87,737	87,737	87,737	87,737
<i>School Aid</i>	339	0	0	0	0
<i>All Other</i>	93,230	87,737	87,737	87,737	87,737
Functional Total	93,569	87,737	87,737	87,737	87,737

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
GENERAL GOVERNMENT					
Elections, State Board of	749	676	690	704	718
Information Technology Services, Office of	241	0	0	0	0
Prevention of Domestic Violence, Office for	200	0	0	0	0
State, Department of	2,528	3,758	3,758	3,758	3,758
Veterans' Services, Department of	694	881	894	903	912
Functional Total	<u>4,412</u>	<u>5,315</u>	<u>5,342</u>	<u>5,365</u>	<u>5,388</u>
ELECTED OFFICIALS					
Judiciary	1,873	2,600	2,600	2,600	2,600
Law, Department of	20,199	23,601	23,601	23,601	23,601
Functional Total	<u>22,072</u>	<u>26,201</u>	<u>26,201</u>	<u>26,201</u>	<u>26,201</u>
TOTAL PERSONAL SERVICE SPENDING	<u>704,477</u>	<u>696,382</u>	<u>698,967</u>	<u>701,375</u>	<u>703,923</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	9,373	9,808	9,808	9,808	9,808
Economic Development, Department of	622	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400
Public Service Department	462	93	93	93	93
Functional Total	10,457	11,546	11,546	11,546	11,546
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	350	350	350	350
Environmental Conservation, Department of	17,301	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	1,674	1,147	1,147	1,147	1,147
Functional Total	18,975	18,439	18,439	18,439	18,439
TRANSPORTATION					
Motor Vehicles, Department of	1,943	4,311	4,311	4,311	4,311
Transportation, Department of	9,526	13,477	13,477	13,849	14,231
Functional Total	11,469	17,788	17,788	18,160	18,542
HEALTH					
Aging, Office for the	1,935	4,348	4,348	4,348	4,348
Health, Department of	528,095	806,780	840,081	829,956	866,842
<i>Medicaid Administration</i>	259,838	571,378	612,421	600,291	636,857
<i>Public Health</i>	268,257	235,402	227,660	229,665	229,985
Medicaid Inspector General, Office of the	2,646	2,948	3,015	3,086	3,086
Functional Total	532,676	814,076	847,444	837,390	874,276
SOCIAL WELFARE					
Children and Family Services, Office of	69,673	74,117	75,660	77,156	76,798
<i>OCFS</i>	69,673	74,117	75,660	77,156	76,798
Housing and Community Renewal, Division of	2,852	3,363	3,367	3,368	3,368
Human Rights, Division of	1,712	1,339	1,339	1,339	1,339
Labor, Department of	124,042	81,679	81,679	81,679	81,679
National and Community Service	10,274	16,575	16,931	17,277	17,194
Temporary and Disability Assistance, Office of	166,168	73,954	73,954	73,954	73,954
<i>All Other</i>	166,168	73,954	73,954	73,954	73,954
Functional Total	374,721	251,027	252,930	254,773	254,332
MENTAL HYGIENE					
Addiction Services and Supports, Office of	5,502	3,699	3,762	3,858	3,956
<i>OASAS</i>	5,502	3,699	3,762	3,858	3,956
Developmental Disabilities Planning Council	3,396	2,149	2,149	2,149	2,149
Justice Center	1,912	2,522	2,537	2,553	2,568
Mental Health, Office of	498	10,416	10,416	10,416	10,416
<i>OMH</i>	498	10,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	11,583	1,000	1,000	1,000	1,000
<i>OPWDD</i>	11,583	1,000	1,000	1,000	1,000
Functional Total	22,891	19,786	19,864	19,976	20,089
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	2,902	1,191	1,191	1,191	1,191
<i>DOCCS</i>	2,902	1,191	1,191	1,191	1,191
Criminal Justice Services, Division of	3,479	4,514	4,602	4,693	4,784
Homeland Security and Emergency Services, Division of	24,385	25,000	25,000	25,000	25,000
Military and Naval Affairs, Division of	16,311	16,621	17,026	17,440	17,865
State Police, Division of	12,302	14,279	14,904	15,544	16,197
Victim Services, Office of	1,397	919	919	919	919
Functional Total	60,776	62,524	63,642	64,787	65,956
HIGHER EDUCATION					
City University of New York	474	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	357	5,797	5,797	5,797	5,797
State University of New York	461,505	340,330	340,330	340,330	340,330
Functional Total	462,336	348,127	348,127	348,127	348,127
EDUCATION					
Arts, Council on the	0	100	100	100	100
Education, Department of	80,983	79,407	65,381	65,381	65,381
<i>School Aid</i>	348	0	0	0	0
<i>All Other</i>	80,635	79,407	65,381	65,381	65,381
Functional Total	80,983	79,507	65,481	65,481	65,481
GENERAL GOVERNMENT					

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

	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Elections, State Board of	5,483	6,591	7,703	7,819	7,938
General Services, Office of	15,737	17,193	17,193	17,193	17,193
Information Technology Services, Office of	19,038	0	0	0	0
State, Department of	1,544	4,046	4,046	4,046	4,046
Taxation and Finance, Department of	73	500	500	500	500
Veterans' Services, Department of	205	872	885	898	910
Functional Total	<u>42,080</u>	<u>29,202</u>	<u>30,327</u>	<u>30,456</u>	<u>30,587</u>
ELECTED OFFICIALS					
Judiciary	7,828	10,000	10,000	10,000	10,000
Law, Department of	5,597	11,675	11,675	11,675	11,675
Functional Total	<u>13,425</u>	<u>21,675</u>	<u>21,675</u>	<u>21,675</u>	<u>21,675</u>
ALL OTHER CATEGORIES					
Miscellaneous	(26)	1,225,000	225,000	0	0
Functional Total	<u>(26)</u>	<u>1,225,000</u>	<u>225,000</u>	<u>0</u>	<u>0</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>1,630,763</u>	<u>2,898,697</u>	<u>1,922,263</u>	<u>1,690,810</u>	<u>1,729,050</u>

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	3,215	2,216	2,216	2,216	2,216
Public Service Department	2,617	781	781	781	781
Functional Total	5,832	2,997	2,997	2,997	2,997
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	13,857	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	0	24	24	24	24
Functional Total	13,857	18,776	18,776	18,776	18,776
TRANSPORTATION					
Motor Vehicles, Department of	2,061	3,090	3,090	3,090	3,090
Transportation, Department of	6,240	6,757	6,862	7,218	7,594
Functional Total	8,301	9,847	9,952	10,308	10,684
HEALTH					
Aging, Office for the	84	0	0	0	0
Health, Department of	39,235	53,470	53,830	53,844	53,839
<i>Medicaid Administration</i>	1,234	8,882	9,158	9,158	9,158
<i>Public Health</i>	38,001	44,588	44,672	44,686	44,681
Medicaid Inspector General, Office of the	10,058	10,862	10,862	10,862	10,862
Functional Total	49,377	64,332	64,692	64,706	64,701
SOCIAL WELFARE					
Children and Family Services, Office of	15,739	22,035	22,771	23,660	24,590
<i>OCFS</i>	15,739	22,035	22,771	23,660	24,590
Housing and Community Renewal, Division of	4,739	5,599	5,604	5,606	5,501
Labor, Department of	123,079	120,059	120,191	120,280	120,378
National and Community Service	0	241	245	248	252
Temporary and Disability Assistance, Office of	66,497	50,476	50,476	50,476	50,476
<i>All Other</i>	66,497	50,476	50,476	50,476	50,476
Functional Total	210,054	198,410	199,287	200,270	201,197
MENTAL HYGIENE					
Developmental Disabilities Planning Council	644	785	785	785	785
Justice Center	0	145	149	153	157
Mental Health, Office of	645	612	612	612	612
<i>OMH</i>	645	612	612	612	612
People with Developmental Disabilities, Office for	162	0	0	0	0
<i>OPWDD</i>	162	0	0	0	0
Functional Total	1,451	1,542	1,546	1,550	1,554
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	774	2,252	2,261	2,271	2,281
<i>DOCCS</i>	774	2,252	2,261	2,271	2,281
Criminal Justice Services, Division of	691	362	369	376	384
Homeland Security and Emergency Services, Division of	6,929	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	8,785	7,431	7,431	7,431	7,431
State Police, Division of	2,328	1,500	1,500	1,500	1,500
Victim Services, Office of	551	450	450	450	450
Functional Total	20,058	18,995	19,011	19,028	19,046
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	0	1	1	1	1
State University of New York	37	51	51	51	51
Functional Total	37	52	52	52	52
EDUCATION					
Education, Department of	59,681	56,000	56,000	56,000	56,000
<i>School Aid</i>	264	0	0	0	0
<i>All Other</i>	59,417	56,000	56,000	56,000	56,000
Functional Total	59,681	56,000	56,000	56,000	56,000
GENERAL GOVERNMENT					
Elections, State Board of	458	422	437	453	469
Information Technology Services, Office of	151	0	0	0	0
State, Department of	1,593	2,812	2,812	2,812	2,812
Veterans' Services, Department of	509	531	545	591	594
Functional Total	2,711	3,765	3,794	3,856	3,875
ELECTED OFFICIALS					

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

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Judiciary	993	1,300	1,300	1,300	1,300
Law, Department of	12,769	14,910	14,910	14,910	14,910
Functional Total	13,762	16,210	16,210	16,210	16,210
TOTAL GENERAL STATE CHARGES SPENDING	385,121	390,926	392,317	393,753	395,092

**General Fund Transfers From Other Funds
(thousands of dollars)**

Fund	Account Name	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
PIT in Excess of Revenue Bond Debt Service		20,898,687	24,495,595	25,396,329	25,858,299	31,337,596
PTET in Excess of Revenue Bond Debt Service		7,472,146	6,520,000	6,320,000	4,658,000	(584,000)
ECEP in Excess of Revenue Bond Debt Service		0	4,500	5,000	5,000	0
Sales Tax in Excess of Revenue Bond Debt Service		7,291,197	8,574,733	8,455,974	8,469,282	8,501,854
Sales Tax in Excess of LGAC Bond Debt Service		2,198,247	0	0	0	0
Real Estate Taxes in Excess of CW/CA Debt Service		1,180,019	969,797	1,008,920	1,091,084	1,174,520
Total All Other Transfers		3,291,439	1,939,374	1,632,002	1,554,884	1,417,304
339.21982	Administration Program	308	518	518	518	518
339.22091	Adult Home Quality Enhancement Account	0	2,200	0	0	0
339.22009	Asbestos Safety Training Program Account	8	0	0	0	0
339.22003	Bell Jar Collection Account	854	500	500	500	500
339.21977	Business and Licensing Services Account	3,671	66,828	66,828	66,828	66,828
339.21920	Certificate of Need Account	199	0	0	0	0
346.22700	Chemical Dependence Services	0	1,000	0	0	0
061.20810	Child Health Plus	75	85	85	85	85
025.20401	Child Performer Protection Account	67	27	27	27	27
E01.60850	City University of New York Senior College Operating Fund	2,943	0	0	0	0
334.55055	Civil Service Administration Account	1,804	1,651	1,651	1,651	1,651
396.55301	Civil Service Employee Benefit Administration Reimbursement	0	639	639	639	639
339.21962	Clinical Laboratory Reference Fee Account	459	894	894	894	894
S01.23702	Commercial Gaming Regulation	4	2	2	2	2
339.21945	Criminal Justice Improvement Account	773	737	737	737	737
339.22124	Cuba Lake Management Fund	0	5	5	5	5
072.30050	Dedicated Highway and Bridge Trust	1,172,089	836,236	925,223	1,022,871	869,610
366.23102	Department of Health - Drinking Water Program	0	1,108	1,108	1,108	1,108
339.21923	Department of Labor Fee and Penalty Account	708	0	0	0	0
323.55010	Design and Construction Account	0	1,866	1,866	1,866	1,866
339.22100	DHCR Housing Credit Agency Application Fees Account	0	404	404	404	404
061.20818	Elderly Pharmaceutical Insurance Coverage Premium	23	47	47	47	47
061.20809	Emergency Medical Services Training Account	180	185	185	185	185
339.22161	Empire State Stem Cell Trust Account	12	0	0	0	0
301.21080	Environmental Conservation Magazine Account	150	150	150	150	150
339.21959	Environmental Laboratory Fee Account	180	283	283	283	283
301.21081	Environmental Regulatory Account	2,746	2,835	2,835	2,835	2,835
339.22065	Examination and Miscellaneous Revenue Account	0	1,961	1,961	1,961	1,961
267.25200	Federal Education Fund	669	1,070	1,070	1,070	1,070
486.26000	Federal Emergency Employment Act Fund	1,651	0	0	0	0
301.21065	Federal Grant Indirect Cost Recovery Account	1,634	1,041	1,041	1,041	1,041
291.313DD	Federal Grants - Capital	242	0	0	0	0
265.25100	Federal Health and Human Services Fund	145,384	107,955	107,955	107,955	107,955
290.25300	Federal Miscellaneous Operating Grants Fund	17,194	5,460	5,460	5,460	5,460
261.25000	Federal USDA/Food and Nutrition Services Fund	17,275	33,742	33,742	33,742	33,742
339.21911	Financial Control Board Account	4	12	12	12	12
339.21950	Fingerprint Identification & Technology Account	3,455	14,543	14,543	14,543	14,543
339.21904	Fire Prevention and Code Enforcement Account	0	19,810	19,810	19,810	19,810
339.22075	Funeral Directing Program Account	18	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	20,651	25,200	25,200	25,200	25,200
061.20811	HCRA Undistributed Revenue	5	0	0	0	0
061.20821	Health Care Delivery Administration Account	19	0	0	0	0
S06.24850	Health Care Transformation Fund	162,000	312,915	250,000	250,000	250,000
396.55300	Health Insurance Internal Services Account	950	3,428	3,428	3,428	3,428
S02.23755	Health Operation and Oversight Account	343	0	0	0	0
339.21960	HESC - Insurance Premium Payments	9,364	12,327	6,163	0	0
339.22090	Housing Indirect Cost Recovery Account	359	201	201	201	201
390.23551	Indigent Legal Services	0	114,000	114,000	22,000	22,000
301.21060	Indirect Charges Account	2,085	2,085	2,085	2,085	2,085
334.55071	Labor Contact Center	205	0	0	0	0
339.22096	Legal Services Assistance Fund	0	9,830	9,830	9,830	9,830
339.22097	Local Public Health Services Account	4	0	0	0	0
160.20902	Lottery Administration - New	3,122	4,274	4,274	4,274	4,274
339.22130	Low Income Housing Monitor	358	0	0	0	0
301.21066	Low Level Radioactive Waste Account	808	103	103	103	103
304.40100	Mental Health Services Fund	1,552,556	1,865,645	1,546,090	1,519,091	1,524,591
313.21402	Metropolitan Mass Transportation Operating Assistance Account	817	0	0	0	0
314.21452	Mobile Source Account	0	6,404	6,404	6,404	6,404
S08.24800	New York State Cannabis Revenue	0	50,000	0	0	0
339.22240	New York State Medical Indemnity	84	0	0	0	0
339.21925	Nursing Home Receivership Account	0	1,000	0	0	0
339.22177	Occupational Health Clinic Account	24	22	22	22	22
305.21252	Occupational Safety and Health Inspection Account	1,416	0	0	0	0
305.21251	Occupational Safety and Health Training and Education Account	984	0	0	0	0
323.5502X	Office of General Services Executive Direction Account	2,300	105	105	105	105
323.5502Y	OGS Building Administration - Internal Service	27	0	0	0	0
339.219YN	OGS Standards and Purchase - Special Revenue State	3,000	3,000	3,000	3,000	3,000
323.5502Z	OGS Standards and Purchase Account - Internal Service	38	0	0	0	0
339.22139	Patient Safety Center	0	2,590	0	0	0
339.22163	Patron Services Account	1,632	1,568	1,568	1,568	1,568
061.20814	Primary Care Initiatives Account	10	22	22	22	22
S01.23703	Problem Gambling Services	0	2,000	0	0	0
339.22088	Professional Medical Conduct Account	790	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	161	4,161	4,161	4,161	4,161
339.22011	Public Service Account	4,742	5,671	5,671	5,671	5,671

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
339.21998	Public Work Enforcement	975	0	0	0	0
061.20823	Qualified Health Plan Administration	61	79	79	79	79
339.21915	Quality of Care Account	0	130	0	0	0
339.21965	Radiological Health Protection	100	150	150	150	150
339.21944	Radiology Emergency Preparedness Account	1,350	1,350	1,350	1,350	1,350
301.21067	Recreation Account	200	200	200	200	200
339.22046	Regulation of Indian Gaming Account	555	0	0	0	0
339.21912	Regulation of Racing Account	773	458	458	458	458
339.22156	Rent Revenue Other - New York City	0	115	115	115	115
339.21900	Reserve for Transaction Risks	0	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
339.22024	Revenue Arrearage Account	0	18,659	18,659	18,659	18,659
339.22028	State Central Register Account	97	97	97	97	97
354.22802	State Police Motor Vehicle Enforcement Account	83,420	112,420	112,420	112,420	112,420
339.21937	State University Dormitory Income Reimbursable Account	636	0	0	0	0
345.22653	State University General IFR Account	8,173	32,000	32,000	32,000	32,000
345.22656	State University Hospital IFR Operations Account	0	52,490	75,685	49,081	59,262
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	59	36	36	36	36
339.22162	Systems and Technology Account	3,998	4,487	4,487	4,487	4,487
339.22192	Tax Return Preparers Fee	650	0	0	0	0
061.20801	Tobacco Control and Cancer Services Account	112	156	156	156	156
339.22055	Traffic Adjudication Account	0	477	477	477	477
339.22067	Transportation Regulation Account	0	2,443	2,443	2,443	2,443
339.21933	Transportation Surplus Property Account	0	974	974	974	974
339.22169	Tribal State Compact Revenue Account	0	124,000	152,000	130,000	130,000
339.22172	Underground Facilities Safety Training Account	1,175	1,175	1,175	175	175
480.25900	Unemployment Insurance Administration Fund	27,302	36,569	36,569	36,569	36,569
482.23601	Unemployment Insurance Special Interest and Penalty Fund	5,163	5,163	5,163	5,163	5,163
339.22103	Vital Records Management Account	381	787	787	787	787
160.20903	VLT Administration Account	1,124	666	666	666	666
339.21995	Workers' Compensation Account	11,502	12,852	12,852	12,852	12,852
		42,331,735	42,503,999	42,818,225	41,636,549	41,847,274

General Fund Transfers To Other Funds
(thousands of dollars)

<u>Fund</u>	<u>Account Name</u>	<u>FY 2023 Actuals</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Transfers to Debt Service Funds		298,058	217,152	263,851	287,430	336,771
Transfers to Capital Projects Funds		4,649,226	4,877,243	5,410,212	3,048,944	2,676,235
Transfers to SUNY University Operations		1,491,394	1,676,718	1,718,223	1,752,064	1,765,564
Total All Other Transfers		1,886,470	1,621,271	1,728,603	1,712,551	1,727,425
334.55050	Agencies Internal Service	0	50,000	50,000	50,000	50,000
020.20143	Alzheimers Disease Assistance	197	270	270	270	270
334.55057	Banking Services	39,707	44,160	44,160	44,160	44,160
339.22032	Batavia School For the Blind Account	900	900	900	900	900
020.20155	Breast Cancer Research and Education Account	266	500	500	500	500
323.55022	Business Services Center	59,058	33,129	34,916	36,703	30,000
334.55069	Centralized Technology Services	11,460	11,460	11,460	11,460	11,460
054.20601	Charter School Stimulus Account	4,837	4,837	4,837	4,837	4,837
396.55301	Civil Service EBD Administration Reimbursement Account	9,041	0	0	0	0
020.20100	Combined Expendable Trust Fund	0	237,300	336,300	336,300	336,300
397.55350	Correctional Industries	38,089	23,773	23,773	23,773	23,773
340.22501	Court Facility Income Account	115,208	103,600	103,600	103,600	103,600
339.21945	Criminal Justice Improvement Account	14,400	14,400	14,400	0	0
073.20853	Dedicated Mass Transportation Non MTA	10,421	5,274	5,274	5,274	5,274
339.22247	Entertainment Diversity Job Training Development	1,230	1,500	1,500	1,500	1,500
S06.24850	Health Care Transformation	500,000	125,000	125,000	125,000	125,000
319.40300	Health Income Fund	14,385	16,079	16,079	16,079	16,079
396.55300	Health Insurance Internal Services Account	12,000	12,000	12,000	12,000	12,000
339.22140	Helen Hayes Hospital Account	3,959	7,429	7,429	7,429	7,429
316.40250	Housing Debt Fund	(1,238)	0	0	0	0
390.23551	Indigent Legal Services	0	74,781	74,781	74,781	74,781
334.55070	Learning Management System	(181)	0	0	0	0
345.22652	Long Island Veterans' Home Account	394	0	0	0	0
S02.23755	MCF-Health Operation and Oversight Account	6,550	6,550	6,550	6,550	6,550
339.22128	Medication Reimbursement Account	15	0	0	0	0
313.21402	Metropolitan Mass Transportation Operating Assistance Account	64,218	21,175	21,175	21,175	21,175
225.23651	Mobility Tax Trust Account	244,250	244,250	244,250	244,250	244,250
339.22144	Montrose State Veterans Home	2,789	1,473	1,473	1,473	1,473
334.55059	Neighbor Work Project Account	1,000	1,000	1,000	1,000	1,000
225.23653	New York Central Business District Trust	153,015	154,545	156,090	157,651	159,228
368.23151	New York City County Clerk Operations Offset Fund	2,381	2,400	2,400	2,400	2,400
339.22141	New York City Veterans Home (St. Albans) Account	4,288	1,117	1,117	1,117	1,117
339.22211	New York State Campaign Finance	0	10,000	15,000	10,000	30,000
S08.24800	New York State Cannabis Revenue	50,000	0	0	0	0
339.22142	New York State Home for Veterans and their Dependents (Oxford)	2,008	813	813	813	813
339.22240	NYS Medical Indemnity	0	20	20	20	20
339.22177	Occupational Health Clinic Account	0	20	20	20	20
323.5502Y	OGS Building Administration - Internal Service	9,500	9,500	9,500	9,500	9,500
339.22088	Professional Medical Conduct Account	0	369	369	369	369
020.20183	Prostate Cancer Research and Education	93	200	200	200	200
313.21401	Public Transportation Systems Operating Assistance Account	16,855	17,064	17,064	17,064	17,064
073.20852	Railroad Account	17,967	9,216	9,216	9,216	9,216
339.22171	Recruitment Incentive Account	2,587	2,587	2,587	2,587	2,587
339.22053	Rome School for the Deaf Account	1,042	1,020	1,020	1,020	1,020
130.60050	School Capital Facilities Financing Reserve Fund	832	0	0	0	0
339.21987	Spinal Cord Injury	8,500	8,500	8,500	8,500	8,500
334.55062	State Data Center Account	10,000	0	0	0	0
325.50050	State Fair Receipts Fund	7,000	7,000	7,000	7,000	7,000
339.21937	State University Dormitory Income Reimbursable Account	26	0	0	0	0
345.22653	State University General IFR Account	1,500	0	0	0	0
345.22658	State University Hospital IFR	859	0	0	0	0
345.22656	State University Hospital IFR Operations Account	339,969	302,223	302,223	302,223	302,223
345.22659	State University of New York Tuition Reimbursement Account	2	0	0	0	0
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	0	8	8	8	8
339.22168	Tax Revenue Arrearage Account	1,500	1,500	1,500	1,500	1,500
073.20851	Transit Authorities Account	100,975	51,394	51,394	51,394	51,394
020.20201	Veterans Remembrance and Cemetery Maintenance	900	0	0	0	0
020.20128	WB Hoyt Memorial Trust Fund	622	622	622	622	622
339.22143	Western New York Veterans Home (Batavia) Account	1,094	313	313	313	313
		8,325,148	8,392,384	9,120,889	6,800,989	6,505,995

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

	General Fund	Tax Stabilization Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,435	21	26	1,884	29,687	0	33,053
Receipts:								
Taxes	54,906	0	0	0	0	0	0	54,906
Miscellaneous Receipts	3,609	0	0	0	0	0	0	3,609
Federal Receipts	2,351	0	0	0	0	0	0	2,351
Total Receipts	60,866	0	0	0	0	0	0	60,866
Disbursements:								
Assistance and Grants	62,851	0	0	1	0	0	0	62,852
State Operations	12,507	0	0	0	0	0	0	12,507
General State Charges	9,115	0	0	0	0	0	0	9,115
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	84,473	0	0	1	0	0	0	84,474
Other financing sources (uses):								
Transfers from Other Funds	138,000	183	0	0	2,754	37,148	(135,754)	42,331
Transfers to Other Funds	(114,393)	0	0	0	0	(29,686)	135,754	(8,325)
Bond and Note Proceeds	0	0	0	0	0	0	0	0
Net other financing sources (uses)	23,607	183	0	0	2,754	7,462	0	34,006
Change in Fund Balance	0	183	0	(1)	2,754	7,462	0	10,398
Closing Fund Balance	0	1,618	21	25	4,638	37,149	0	43,451

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

	MENTAL HEALTH AND DONATIONS (20000-20099)	COMMONS EXPENDABLE TRUST (20100-20259)	NEW YORK INTEREST ON MTA ACCOUNT (20300-20349)	NEW YORK STATE PARTNERSHIP TRUST (20350-20399)	CHILD PROTECTION (20400-20449)	TUTION REIMBURSEMENT (20450-20499)	NEW YORK STATE LOCAL GOVERNMENT MANAGERIAL IMPROVEMENT (20500-20549)	SCHOOL TAX RELIEF (20550-20599)	CHARTER SCHOOL STIMULUS (20600-20649)	HEALTH CARE REFORM ACT (20800-20849)	DEDICATED TRANSPORTATION TRUST (20850-20899)
Opening Fund Balance	807	61,837	122,804	25	100	8,628	9,341	0	6,049	87,932	63,926
Receipts:											
Taxes	0	0	0	0	0	0	0	1,781,232	0	619,300	392,271
Miscellaneous Receipts	21	8,354	98,645	191	83	5,025	8,821	0	117	6,056,876	133,679
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	21	8,354	98,645	191	83	5,025	8,821	1,781,232	117	6,676,176	525,950
Disbursements:											
Assistance and Grants	0	5,624	19,061	0	0	0	4,047	1,781,232	495	6,492,239	632,000
State Operations	6	3,556	1,336	301	325	2,215	2,277	0	745	65,481	0
General State Charges	0	181	516	188	177	1,122	1,286	0	0	8,187	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	6	9,361	20,913	489	502	3,337	7,610	1,781,232	1,240	6,555,907	632,000
Other Financing Sources (Uses):											
Transfers from Other Funds	0	2,078	0	300	600	0	0	0	4,837	0	129,363
Transfers to Other Funds	0	0	0	(34)	(67)	(263)	(612)	0	0	(107,377)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	15	2,078	77,732	266	533	(263)	(612)	0	4,837	(107,377)	129,363
Change in Fund Balance	822	63,008	200,536	(7)	214	10,053	9,940	0	9,763	90,824	87,239
Closing Fund Balance	568,760	9,405	115,413	(41,786)	5,277,262	(40,590)	9,016,479	(18)	20,479	106,892	14,801
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,711,960	16,598	2,987	91,130	194,126	(58)	201,707	827	86,480	44,862	46,136
Federal Receipts	0	(13,223)	0	3,012,523	71,362,631	7,578,759	2,120,381	0	9	0	0
Total Receipts	3,711,960	3,375	2,987	3,103,653	71,556,757	7,578,701	2,322,088	827	86,489	44,862	46,136
Disbursements:											
Assistance and Grants	3,889,993	0	397,265	2,939,833	65,310,828	6,836,340	4,726,258	0	0	0	0
State Operations	23,612	2,591	0	102,475	896,669	677,014	340,803	394	64,988	25,771	12,207
General State Charges	9,558	0	0	26,291	126,343	57,301	52,145	256	25,816	12,571	7,264
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	3,923,163	2,591	397,265	3,068,599	66,333,840	7,570,655	5,119,206	650	90,804	38,342	19,471
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	397,265	0	0	0	0	0	22,386	182	20,223
Transfers to Other Funds	(4,246)	0	0	(33,432)	(1,904,631)	(15,473)	(27,137)	0	(18,269)	(1,835)	(50,268)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(4,246)	0	397,265	(33,432)	(1,904,631)	(15,473)	(27,137)	0	4,117	(1,653)	(30,045)
Change in Fund Balance	(215,449)	784	2,987	1,622	3,318,286	(7,427)	(2,824,255)	177	(198)	4,867	(3,380)
Closing Fund Balance	353,311	10,189	118,400	(40,164)	8,595,548	(48,017)	6,192,224	159	20,281	111,759	11,421

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

	TRAINING AND EDUCATION PROGRAMS AND SAFETY AND HEALTH (21250-21299)	LAWYERS' FUND FOR PROTECTION (21300-21349)	EQUIPMENT LOANS/FUND FOR DISABLED (21350-21399)	MASS TRANSPORTATION OPERATIONS AND ASSISTANCE (21400-21449)	CLEAN AIR (21450-21499)	NEW YORK STATE INFRASTRUCTURE TRUST (21500-21549)	LEGISLATIVE SERVICES (21550-21599)	STATE UNIVERSITY DONOR INCOME (21600-21699)	COMBINED NON- EXPENSE (21650-21699)	WINTER SPORTS EDUCATION TRUST (21700-21749)	ARTS CAPITAL GRANTS (21850-21899)
Opening Fund Balance	4,931	14,382	511	753,641	(38,518)	71	12,662	465,509	467	0	619
Receipts:											
Taxes	0	0	0	3,554,519	0	0	0	0	0	0	0
Miscellaneous Receipts	51,229	9,262	33	28,316	40,505	2	1,608	317,623	11	0	23
Federal Receipts	(8)	0	0	18	0	0	0	0	0	0	0
Total Receipts	51,221	9,262	33	3,582,853	40,505	2	1,608	317,623	11	0	23
Disbursements:											
Assistance and Grants	0	0	0	3,389,728	0	0	0	0	0	0	3
State Operations	36,012	10,675	14	2,651	24,146	0	1,346	0	1	0	0
General State Charges	13,886	250	0	1,535	12,719	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	49,898	10,925	14	3,393,914	36,865	0	1,346	0	1	0	3
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	81,073	0	0	0	2,137	0	0	0
Transfers to Other Funds	(2,400)	0	0	(817)	0	0	0	(359,618)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(2,400)	0	0	80,256	0	0	0	(357,481)	0	0	0
Change in Fund Balance	(1,077)	(1,663)	19	269,195	3,640	2	262	(39,858)	10	0	20
Closing Fund Balance	3,854	12,719	530	1,022,836	(34,878)	73	12,924	425,651	477	0	639
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	MISCELLANEOUS STATE SPECIAL REVENUE (21900-22499)	COURT FACILITIES INCENTIVE AID (22500-22549)	EMPLOYMENT TRAINING (22550-22599)	STATE UNIVERSITY INCOME (22600-22699)	CHEMICAL DEPENDENCE SERVICE (22700-22749)	LAKE GEORGE PARK TRUST (22750-22799)	STATE POLICE MOTOR VEHICLE AND MOTOR VEHICLE THEFT AND INSURANCE FRAUD PREVENTION (22800-22849)	NEW YORK GREAT LAKES PROTECTION (22850-22899)	FEDERAL REVENUE MAINTENANCE CONTRACT (22900-22949)	HOUSING DEVELOPMENT PROGRAM (22950-22999)	NYS DOT HIGHWAY SAFETY PROGRAM (23000-23049)
Opening Fund Balance	2,035,089	9,149	53	1,831,036	4,380	456	33,168	429	24	10,469	(19,325)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,285,830	890	1	5,099,822	3,639	1,710	99,827	248	0	184	344
Federal Receipts	11,473	0	0	0	0	0	0	0	0	0	0
Total Receipts	3,297,303	890	1	5,099,822	3,639	1,710	99,827	248	0	184	344
Disbursements:											
Assistance and Grants	1,274,029	110,298	0	0	0	0	3,368	0	0	2,659	0
State Operations	1,480,014	2,166	0	6,680,549	5,147	1,267	9,190	172	0	0	3,236
General State Charges	407,734	979	0	541,214	0	427	0	70	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	3,161,777	113,443	0	7,221,763	5,147	1,694	12,558	242	0	2,659	3,236
Other Financing Sources (Uses):											
Transfers from Other Funds	581,329	115,208	0	2,286,421	0	0	0	0	0	0	0
Transfers to Other Funds	(215,284)	0	0	(136,496)	0	0	(83,420)	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	366,045	115,208	0	2,149,925	0	0	(83,420)	0	0	0	0
Change in Fund Balance	501,571	2,655	1	27,984	(1,508)	16	(2,151)	6	0	(2,475)	(2,892)
Closing Fund Balance	2,536,660	11,804	54	1,859,020	2,872	472	31,017	435	24	7,994	(22,217)

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

	VOCATIONAL REHABILITATION (23950-23999)	DRINKING WATER PROGRAM MANAGEMENT AND ADMINISTRATION (23100-23199)	NEW YORK CITY COUNTY CLERKS' OPERATIONS OFFSET (23190-23199)	JUDICIARY DATA PROCESSING OFFSET (23200-23299)	US OLYMPIC COMMITTEE/ LAKE PLACID OLYMPIC TRAINING (23900-23999)	INDIDENT SERVICES LEGAL (23900-23999)	UNEMPLOYMENT INSURANCE ADMINISTRATION (23900-23999)	UNEMPLOYMENT INSURANCE INTEREST AND PENALTY (26000-26049)	UNEMPLOYMENT INSURANCE OCCUPATIONAL TRAINING (23950-23999)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	NEW YORK COMMERCIAL GAMING REVENUE (23700-23799)
Opening Fund Balance	49	1	(29,789)	95,265	265	697,839	116,547	14,721	(635)	(1,543)	11,658
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	59	0	34,863	78,411	28	345,075	90,019	12,632	0	3	184,549
Federal Receipts	0	0	0	0	0	0	340,271	0	3,830	202,092	0
Total Receipts	59	0	34,863	78,411	28	345,075	430,290	12,632	3,830	202,095	184,549
Disbursements:											
Assistance and Grants	34	0	0	0	0	137,730	2,421	0	3,704	147,359	175,534
State Operations	1	0	25,200	83,997	0	28,554	275,033	49	0	43,246	3,377
General State Charges	0	0	12,026	17,343	0	2,013	112,820	6	0	10,221	1,626
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	35	0	37,226	101,340	0	168,297	390,274	55	3,704	200,826	180,537
Other Financing Sources (Use):											
Transfers from Other Funds	0	0	2,381	0	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0	0	(27,302)	(5,163)	0	(1,651)	(4)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	2,381	0	0	0	(27,302)	(5,163)	0	(1,651)	(4)
Change in Fund Balance	24	0	18	(22,929)	28	177,578	12,714	7,434	126	(382)	4,008
Closing Fund Balance	73	1	(29,771)	72,336	293	875,217	129,261	22,155	(509)	(1,925)	15,666

	MEDICAL GRANTS (23750-23799)	DEDICATED MISCELLANEOUS STATE FISCAL OPERATIONS (23800-23899)	INTERACTIVE PROSODY SERVICES (23950-23954)	HEALTH CARE TRANSFORMATION (24800-24899)	CHARITABLE GIFTS TRUST SERVICES (26000-26049)	NEW YORK STATE CANNABIS REVENUE (24800-24848)	MOBILE SPORTS MARKETING (24950-24959)	SPECIAL REVENUE OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	12,363	53,918	21,841	146,211	58	12,140	259,477	0	21,938,235	0	21,938,235
Receipts:											
Taxes	6,395	637	0	0	0	6,195	0	0	6,360,549	0	6,360,549
Miscellaneous Receipts	958	206,218	5,890	78,704	31	2,702	729,150	0	21,413,586	0	21,413,586
Federal Receipts	0	0	0	0	0	0	0	(1,000)	84,617,756	0	84,617,756
Total Receipts	7,353	206,855	5,890	78,704	31	8,897	729,150	(1,000)	112,391,891	0	112,391,891
Disbursements:											
Assistance and Grants	5,298	49,598	0	0	0	40,000	614,580	0	98,991,558	0	98,991,558
State Operations	5,260	1,273	49	0	0	24,824	0	0	10,970,215	0	10,970,215
General State Charges	1,397	542	14	0	0	6,061	0	0	1,472,685	0	1,472,685
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	11,955	51,413	63	0	0	71,485	614,580	0	111,434,458	0	111,434,458
Other Financing Sources (Use):											
Transfers from Other Funds	6,550	0	0	500,000	0	62,140	0	0	4,214,473	(926,097)	3,288,376
Transfers to Other Funds	(952)	(65)	0	(162,000)	0	(12,140)	0	0	(3,170,956)	926,097	(2,244,859)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	5,598	(65)	0	338,000	0	50,000	0	0	1,043,517	0	1,043,517
Change in Fund Balance	996	155,377	5,827	416,704	31	(12,588)	114,570	(1,000)	2,000,950	0	2,000,950
Closing Fund Balance	13,359	209,295	27,668	562,915	89	(448)	374,047	(1,000)	23,939,185	0	23,939,185

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
019.20000-Ment Hyg Gifts	805	0	21	0	0	0	21	0	0	6	0	0	0	0	0	0	6	820
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	1,319	0	259	0	0	0	259	35	35	190	1	0	21	0	0	0	247	1,331
020.20103-Chambers Restor	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20105-Animal Disease	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
020.20107-DOCS Gift & Don	69	0	0	0	0	0	0	0	0	7	0	0	0	0	0	0	7	62
020.20109-Helen Hayes Hsp	63	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	65
020.20110-Oxford Donation	309	0	34	0	0	0	34	0	0	13	0	0	0	0	0	0	13	330
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	113	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	0	118
020.20113-Donations-Balav	55	0	44	0	0	0	44	0	0	7	0	0	0	0	0	0	7	92
020.20114-Montrose Donati	230	0	20	0	0	0	20	0	0	1	0	0	0	0	0	0	1	249
020.20116-IBR Genetic Cou	146	0	3	0	0	0	3	0	0	3	0	0	0	0	0	0	3	146
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	3,079	0	720	0	0	0	720	0	250	1,267	7	0	151	0	0	0	1,675	2,124
020.20123-L.M. Josephthal	48	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	1	48
020.20124-OSC Misc Grant	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
020.20126-NYSCB Ven Stand	1,580	0	1,711	0	0	0	1,711	0	0	992	0	0	0	0	0	0	992	2,299
020.20127-DMNA Military	12	0	2	0	0	0	2	0	0	1	0	0	0	0	0	0	1	13
020.20128-WB Hoyt Memoria	5,234	0	114	0	0	622	736	840	0	0	0	0	0	0	0	0	840	5,130
020.20129-NYSCB Gift& Beq	171	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	175
020.20130-St Transm Money	12,221	0	280	0	0	0	280	0	0	0	0	0	0	0	0	0	0	12,501
020.20142-Youth Grants &	287	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	0	293
020.20143-Alzheimers Dis	927	0	214	0	0	197	411	566	0	0	0	0	0	0	0	0	566	772
020.20144-Local Gov Comm	151	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	0	154
020.20147-Prostate/Testic	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20149-Autism Aware &	797	0	126	0	0	0	126	0	0	0	0	0	0	0	0	0	0	923
020.20150-Emergency Serv	19,621	0	3,189	0	0	0	3,189	1,939	0	0	0	0	0	0	0	0	1,939	20,871
020.20151-Batavia-Charlot	397	0	12	0	0	0	12	0	0	5	0	0	0	0	0	0	5	404
020.20152-Rome-Gifts And	99	0	14	0	0	0	14	0	0	2	0	0	0	0	0	0	2	111
020.20155-Br Can Res & Ed	3,586	0	380	0	0	266	646	1,620	0	0	0	0	0	0	0	0	1,620	2,612
020.20159-Community Relat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20162-Disab Tech Asst	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
020.20165-DMNA Youth Prog	80	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	82
020.20166-Erie Canal Muse	23	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	0	26
020.20167-Grants and Bequ	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
020.20174-Life Pass It on	1,378	0	187	0	0	0	187	0	0	596	0	0	0	0	0	0	596	969
020.20176-Misc. Gifts Acc	(1,051)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,051)
020.20178-Multiple Sclero	10	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	0	13
020.20182-Parole Ofcr Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	3,286	0	168	0	0	93	261	372	0	0	0	0	0	0	0	0	372	3,175
020.20185-Percy T Phillip	50	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	54
020.20192-Missing Children	419	0	140	0	0	0	140	0	0	0	0	0	0	0	0	0	0	559
020.20197-DCJ01 Comb Gift	24	0	0	0	0	0	0	0	14	3	0	0	9	0	0	0	26	(2)
020.20199-HESC Gifts Dona	559	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	572
020.201B4-DFY Rec & Welfr	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201DR-Human Rights Dis	(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	63	0	167	0	0	0	167	0	0	88	0	0	0	0	0	0	88	142
020.201HH-OMH Grant & Beq	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
020.201RW-RW Johnson Foun	(5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
020.201XK-Grants Account	1,157	0	35	0	0	0	35	0	0	0	0	0	0	0	0	0	0	1,192
020.201XX-S U Restrict Cur	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
020.201ZS-Grants	373	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	375
020.201ZZ-Donated Funds	(92)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(92)
020.20200-NY Teen Hth Ed	48	0	27	0	0	0	27	0	0	0	0	0	0	0	0	0	0	75

**CASH COMBINING STATEMENT BY ACCOUNT
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FY 2023**

(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	1,620	0	52	0	0	900	952	0	0	0	0	0	0	0	0	0	0	2,572
020.20204-Homeless Vet As	289	0	155	0	0	0	155	0	0	0	0	0	0	0	0	0	0	444
020.20205-Mental Illness	360	0	80	0	0	0	80	213	0	0	0	0	0	0	0	0	213	227
020.20206-Women's Cancer	197	0	62	0	0	0	62	74	0	0	0	0	0	0	0	0	74	185
020.20208-Vets Home Assis	93	0	55	0	0	0	55	0	0	0	0	0	0	0	0	0	0	148
020.20209-Combined Gifts	2,181	0	56	0	0	0	56	0	0	73	0	0	0	0	0	0	73	2,164
023.20300-N Y Int Lawyers	122,805	0	98,645	0	0	0	98,645	19,061	811	500	25	0	516	0	0	0	20,913	200,537
024.20350-NYS Archvs Pine	24	0	191	0	0	300	491	0	283	9	9	0	188	0	0	34	523	(8)
025.20401-Child Performer	103	0	83	0	0	600	683	0	287	29	9	0	177	0	0	67	569	217
050.20451-Tuition Reimb	4,858	0	511	0	0	0	511	0	0	93	0	0	86	0	0	0	179	5,190
050.20452-Voc School Supe	3,770	0	4,514	0	0	0	4,514	0	1,629	443	50	0	1,036	0	0	263	3,421	4,863
052.20501-Loc Govt Record	9,338	0	8,821	0	0	0	8,821	4,047	2,012	202	63	0	1,286	0	0	612	8,222	9,937
053.20550-Sch Tax Relief	(1)	1,781,232	0	0	0	0	1,781,232	1,781,232	0	0	0	0	0	0	0	0	1,781,232	(1)
054.20601-Charter School	6,050	0	117	0	0	4,837	4,954	495	0	745	0	0	0	0	0	0	1,240	9,764
056.20701-Greenway Commun	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
056.20702-Greenway Herit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
059.20751-Alcohol&Subst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Cntr &	127	0	3,634	0	0	0	3,634	0	1,972	121	64	0	1,306	0	0	388	3,851	(90)
061.20802-Health Care Srv	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20803-Medicaid Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	88	0	4,550,872	0	0	0	4,550,872	4,550,545	0	0	0	0	0	0	0	0	4,550,545	415
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	1,379	0	448,268	0	0	0	448,268	436,214	0	4,159	0	0	0	0	0	1,206	441,579	8,068
061.20809-EMS Training	568	0	16,511	0	0	0	16,511	7,485	2,273	726	72	0	1,485	0	0	731	12,772	4,307
061.20810-Child Health In	4,235	0	770,000	0	0	0	770,000	753,223	722	9,282	22	0	462	0	0	227	763,938	10,297
061.20811-HCRA Undistrib	62,694	619,300	(534,692)	0	0	0	84,608	0	0	0	0	0	0	0	0	99,757	99,757	47,545
061.20812-Hospital Based	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20813-Ad Home Res Co	34	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	35
061.20814-Primary Care In	4	0	643	0	0	0	643	0	311	0	10	0	205	0	0	69	595	52
061.20815-Prov Coll Monit	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20816-Pilot Health In	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
061.20817-Indigent Care	13,222	0	654,762	0	0	0	654,762	652,152	0	0	0	0	0	0	0	4,144	656,296	11,688
061.20818-EPIC Premium	3,708	0	103,166	0	0	0	103,166	92,620	581	9,867	19	0	391	0	0	75	103,553	3,321
061.20819-Health Occup De	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20820-Matern & Ch HIV	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20821-Health Care Del	306	0	742	0	0	0	742	0	241	0	8	0	160	0	0	51	460	588
061.20822-Cig Task Force	457	0	4,121	0	0	0	4,121	0	2,419	98	75	0	1,547	0	0	0	4,139	439
061.20823-NYSOCH	1,110	0	38,848	0	0	0	38,848	0	3,906	28,405	128	0	2,631	0	0	729	35,799	4,159
073.20851-Transit Authori	43,003	306,395	104,328	0	0	100,975	511,698	489,000	0	0	0	0	0	0	0	0	489,000	65,701
073.20852-Railroad Account	7,460	54,070	18,412	0	0	17,967	90,449	86,200	0	0	0	0	0	0	0	0	86,200	11,709
073.20855-DMTF	13,464	31,806	10,939	0	0	10,421	53,166	56,800	0	0	0	0	0	0	0	0	56,800	9,830
160.20901-Education - New	198,880	0	2,513,000	0	0	0	2,513,000	2,652,993	0	0	0	0	0	0	0	0	2,652,993	58,887
160.20902-Lottery Adm New	78,222	0	184,621	0	0	0	184,621	0	13,096	7,405	404	0	8,350	0	0	3,122	32,377	230,466
160.20903-VLT Administrat	43,583	0	14,339	0	0	0	14,339	0	1,910	738	59	0	1,208	0	0	1,124	5,039	52,883
160.20904-VLT - Education	248,074	0	1,000,000	0	0	0	1,000,000	1,237,000	0	0	0	0	0	0	0	0	1,237,000	11,074
221.20950-Comb Student Ln	9,408	0	16,598	(13,223)	0	0	3,375	0	0	2,591	0	0	0	0	0	0	2,591	10,192
225.23651-Mobility Tax Tr	1,579	0	479	0	0	244,250	244,729	244,250	0	0	0	0	0	0	0	0	244,250	2,058
225.23652-MTA Aid Trust	397	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	0	406
225.23653-NY Cen Bus Dis	113,439	0	2,499	0	0	153,015	155,514	153,015	0	0	0	0	0	0	0	0	153,015	115,938
300.21002-Encon Admin Acc	(19)	0	827	0	0	0	827	0	387	7	0	0	256	0	0	0	650	158
301.21051-EnCon Energy Ef	100	0	3	0	0	0	3	0	0	2	0	0	0	0	0	0	2	101
301.21052-EnCon-Seized AS	81	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	83
301.21053-Wst Trr Mgr/Rr	40,717	0	25,665	0	0	0	25,665	0	11,183	449	359	0	7,385	0	0	3,735	23,111	43,271
301.21054-Oil & Gas Accou	62	0	23	0	0	0	23	0	0	1	0	0	0	0	0	0	1	84
301.21055-Marine/Coastal	174	0	15	0	0	0	15	0	0	19	0	0	0	0	0	0	19	170
301.21060-Indirect Charge	1,076	0	53	0	0	12,746	12,799	0	1,505	6,687	48	0	986	0	0	2,085	11,311	2,564

CASH COMBINING STATEMENT BY ACCOUNT
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(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
301.21061-Hazardous Sub B	1,951	0	173	0	0	0	173	0	0	14	0	0	0	0	0	0	14	2,110
301.21063-S-Area Landfill	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
301.21064-Utility Envir R	1	1,650	0	0	0	0	1,650	0	988	0	31	0	632	0	0	0	1,651	0
301.21065-Federal Grant I	576	0	0	9	0	9,640	9,649	0	7,691	240	0	0	0	0	0	1,634	9,565	660
301.21066-Low Level Radio	(177)	0	2,798	0	0	0	2,798	0	1,078	205	34	0	708	0	0	1,138	3,163	(542)
301.21067-Recreation Acco	19,774	0	10,860	0	0	0	10,860	0	2,438	2,280	77	0	900	0	0	455	6,150	24,484
301.21077-Public Safety R	7	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	9
301.21080-Encon Magazine	316	0	286	0	0	0	286	0	0	416	0	0	0	0	0	150	566	36
301.21081-Environmental R	(70,074)	0	26,673	0	0	0	26,673	0	15,891	2,564	509	0	10,456	0	0	6,400	35,820	(79,221)
301.21082-Natural Resourc	(2,047)	0	6,773	0	0	0	6,773	0	3,630	607	117	0	2,411	0	0	400	7,165	(2,439)
301.21083-UST-Trust Recov	830	0	37	0	0	0	37	0	0	0	0	0	0	0	0	0	0	867
301.21084-Mined Land Recl	5,100	0	4,233	0	0	0	4,233	0	1,770	162	56	0	1,153	0	0	0	3,141	6,192
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	22,021	0	7,234	0	0	0	7,234	0	1,807	2,072	58	0	1,185	0	0	2,272	7,394	21,861
302.21150-Conservation	26,027	0	41,140	0	0	172	41,312	0	18,093	5,882	596	0	12,254	0	0	1,835	38,660	28,679
302.21151-Marine Resource	5,693	0	1,642	0	0	10	1,652	0	482	683	15	0	317	0	0	0	1,497	5,848
302.21153-Guides License	385	0	70	0	0	0	70	0	0	0	0	0	0	0	0	0	0	455
302.21154-Fish And Game T	74,683	0	1,970	0	0	0	1,970	0	0	0	0	0	0	0	0	0	0	76,653
302.21155-Surf Clam/Quah	(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	38	0	26	0	0	0	26	0	0	20	0	0	0	0	0	0	20	44
302.21158-OUTDOOR REC & T	56	0	14	0	0	0	14	0	0	0	0	0	0	0	0	0	0	70
303.21201-Oil Spill - DAC	4	0	(1)	0	0	860	859	0	515	6	16	0	323	0	0	0	860	3
303.21202-Oil Sp Relocam	3	0	0	0	0	216	216	0	127	1	4	0	84	0	0	0	216	3
303.21203-Oil Spill - DEC	(2)	0	10	0	0	16,060	16,070	0	9,108	739	289	0	5,935	0	0	0	16,071	(3)
303.21204-Oil Spill - DAC	14,797	0	36,152	0	0	0	36,152	0	0	0	0	0	0	0	0	39,531	39,531	11,418
303.21205-License Fee Sur	0	0	9,977	0	0	760	10,737	0	0	0	0	0	0	0	0	10,737	10,737	0
303.21206-Law Oil Spill	0	0	(2)	0	0	2,327	2,325	0	1,357	0	45	0	922	0	0	0	2,324	1
305.21251-OSH Trng & Educ	2,743	0	26,823	0	0	0	26,823	0	10,395	9,669	313	0	6,447	0	0	984	27,808	1,758
305.21252-OSHA Inspection	2,185	0	24,406	(8)	0	0	24,398	0	11,928	3,345	362	0	7,439	0	0	1,416	24,490	2,093
306.21301-CSF Regis Fee	14,384	0	9,262	0	0	0	9,262	0	679	9,996	0	0	250	0	0	0	10,925	12,721
307.21351-Equipment Loan	513	0	33	0	0	0	33	0	0	14	0	0	0	0	0	0	14	532
313.21401-Pub Tran Sysms	8,736	97,935	274	18	0	16,855	114,982	116,900	264	1	9	0	166	0	0	0	117,340	6,378
313.21402-Metropolitan Ma	744,792	3,456,684	28,039	0	0	64,218	3,548,941	3,272,828	2,169	141	67	0	1,369	0	0	817	3,277,391	1,016,342
313.21403-Urban Mass Tran	112	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	0	115
313.21404-Add Mass Trans	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
314.21451-Operating Permit	(37,764)	0	3,057	0	0	0	3,057	0	3,365	1,077	107	0	2,195	0	0	0	6,744	(41,451)
314.21452-Mobile Source	(764)	0	37,448	0	0	0	37,448	0	15,964	3,121	512	0	10,524	0	0	0	30,121	6,563
318.21501-Housing Reserve	70	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	72
321.21551-Legisi Comp R&D	12,595	0	1,606	0	0	0	1,606	0	0	1,346	0	0	0	0	0	0	1,346	12,855
321.21552-Demographics/Re	64	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	66
330.40350-S U Dorm Income	465,506	0	317,623	0	0	2,137	319,760	0	0	0	0	0	0	0	0	359,618	359,618	425,648
332.21651-Brunner Award	40	0	5	0	0	0	5	0	0	1	0	0	0	0	0	0	1	44
332.21652-William Vorce F	243	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	0	249
332.21653-Rocky Pocantico	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
332.21654-OPWIDD Nonexp Tr	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74
332.21656-Helen Hayes Hos	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
332.21657-Cunningham Fund	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100
338.21851-Arts Capital Re	618	0	23	0	0	0	23	3	0	0	0	0	0	0	0	0	3	638
340.22501-CFIA Undistrib	9,149	0	890	0	0	115,208	116,098	110,298	2,159	7	0	0	979	0	0	0	113,443	11,804
341.22552-DFY-NYC Summer	53	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	54
345.22652-L I Vets Home	24,995	0	51,908	0	0	394	52,302	0	32,823	21,695	0	0	0	0	0	0	54,518	22,779
345.22653-S U Genl IFR	1,159,792	0	779,783	0	0	1,500	781,283	0	238,171	581,019	0	0	11,813	0	0	54,903	885,906	1,055,169
345.22654-S U Inc Offset	(20,695)	0	(471)	0	0	0	(471)	0	0	0	0	0	0	0	0	0	0	(21,166)
345.22655-Gen Rev Offset	78,860	0	1,417,847	0	0	1,491,394	2,909,241	0	2,311,980	282,172	0	0	(2,408)	0	0	82,149	2,673,893	314,208

**CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2023**

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
345.22656-S U Hosp Ops	236,629	0	2,676,463	0	0	792,272	3,468,735	0	1,502,474	1,574,154	0	0	531,850	0	0	(556)	3,607,922	97,442
345.22657-SUNY Stabilizat	148,171	0	19,986	0	0	0	19,986	0	85	453	0	0	0	0	0	0	538	167,619
345.22658-State Univ Hosp	5,962	0	52,769	0	0	859	53,628	0	50,680	3,148	0	0	0	0	0	0	53,828	5,762
345.22659-SUNY Tuition Re	197,325	0	101,537	0	0	2	101,539	0	55,380	26,315	0	0	(41)	0	0	0	81,654	217,210
346.22700-Chem Dep Svcs	4,377	0	3,639	0	0	0	3,639	0	0	5,147	0	0	0	0	0	0	5,147	2,869
349.22751-Lk George Park	460	0	1,710	0	0	0	1,710	0	832	409	26	0	427	0	0	0	1,694	476
354.22801-MVTIFA	3,252	0	4,830	0	0	0	4,830	3,368	119	0	0	0	0	0	0	0	3,487	4,595
354.22802-St Police MV En	29,917	0	88,997	0	0	0	88,997	0	4,080	4,991	0	0	0	0	0	83,420	92,491	26,423
355.22851-Great Lakes Pro	425	0	248	0	0	0	248	0	106	63	3	0	70	0	0	0	242	431
359.22901-Revenue Maximiz	1,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,577
359.22902-Local Maximizat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
359.22903-Rev Maxim Contr	(1,555)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,555)
360.22950-Housing Develop	10,467	0	184	0	0	0	184	2,659	0	0	0	0	0	0	0	0	2,659	7,992
362.23001-DOT Comm Veh Sa	(19,325)	0	344	0	0	0	344	0	3,019	217	0	0	0	0	0	0	3,236	(22,217)
365.23051-Vocatl Rehabil	51	0	59	0	0	0	59	34	0	1	0	0	0	0	0	0	35	75
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	(28,788)	0	34,863	0	0	2,381	37,244	0	23,452	1,748	0	0	12,026	0	0	0	37,226	(29,770)
369.23201-Jud Data Proc O	95,264	0	78,411	0	0	0	78,411	0	52,532	31,465	0	0	17,343	0	0	0	101,340	72,335
385.23501-Lk Pleacid Train	264	0	28	0	0	0	28	0	0	0	0	0	0	0	0	0	0	292
390.23551-Indigent Legal	697,837	0	345,675	0	0	0	345,675	137,730	3,226	25,230	98	0	2,013	0	0	0	168,297	875,215
482.23601-UI Sp Int & Pen	14,719	0	12,652	0	0	0	12,652	16	0	33	0	0	6	0	0	0	5,163	22,153
501.23701-Commercial Gami	31,238	0	175,553	0	0	0	175,553	169,834	0	0	0	0	0	0	0	0	169,834	36,957
501.23702-Comm Game Regul	(21,784)	0	0	0	0	0	0	0	2,577	221	79	0	1,626	0	0	4	4,507	(26,291)
501.23703-Prob Gambli Svcs	2,201	0	8,996	0	0	0	8,996	5,700	0	500	0	0	0	0	0	0	6,200	4,997
502.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
502.23752-MCF - Crnty Dist	1,316	5,233	0	0	0	0	5,233	5,298	0	0	0	0	0	0	0	0	5,298	1,251
502.23753-MCF - Law Enfor	1,519	581	0	0	0	0	581	0	0	0	0	0	0	0	0	0	0	2,100
502.23754-MCF - Addictio	1,668	581	0	0	0	0	581	0	0	0	0	0	0	0	0	0	0	2,249
502.23755-MCF-Hlth Operat	7,875	0	958	0	0	6,550	7,508	0	1,945	3,247	68	0	1,397	0	0	952	7,609	7,774
503.23800-Inter Recip Pos	3,632	0	1,561	0	0	0	1,561	0	476	75	15	0	306	0	0	65	937	4,256
503.23801-Hwy Use Tax Adm	1,792	637	48	0	0	0	685	0	299	0	9	0	191	0	0	0	499	1,978
503.23802-Cure Childhood	54	0	7	0	0	0	7	0	0	0	0	0	0	0	0	0	0	61
503.23804-Lupus Research	178	0	64	0	0	0	64	0	0	0	0	0	0	0	0	0	0	242
503.23806-NYS Secure Choi	0	0	0	0	0	0	0	0	74	253	2	0	45	0	0	0	374	(374)
503.23807-Military Fam Re	179	0	52	0	0	0	52	0	0	0	0	0	0	0	0	0	0	231
503.23808-Gifts For Food	400	0	262	0	0	0	262	500	0	0	0	0	0	0	0	0	500	162
503.23809-NYS ALS Res&Edu	110	0	48	0	0	0	48	0	0	0	0	0	0	0	0	0	0	158
503.23810-Down's Syn Res	3	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	5
503.23811-School Bas Hlth	72	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	96
503.23812-WTC Mem Scholar	204	0	69	0	0	0	69	0	0	0	0	0	0	0	0	0	0	273
503.23813-Leuk Lymph Myel	98	0	86	0	0	0	86	0	0	0	0	0	0	0	0	0	0	184
503.23814-Gift to the Art	286	0	63	0	0	0	63	60	0	0	0	0	0	0	0	0	60	289
503.23815-Sr Well Nutriti	272	0	70	0	0	0	70	0	0	0	0	0	0	0	0	0	0	342
503.23817-Opioid Settle	46,610	0	203,764	0	0	0	203,764	49,038	0	70	0	0	0	0	0	0	49,108	201,266
503.23818-SUD Ed & Recov	19	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0	69
503.23819-Gift Gun Vio Re	11	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	0	43
503.23820-Lyme&Tick Res	0	0	8	0	0	0	8	0	0	0	0	0	0	0	0	0	0	8
503.23821-Gifts State Lib	0	0	8	0	0	0	8	0	0	0	0	0	0	0	0	0	0	8
504.24950-Fan Sports Educ	21,901	0	5,816	0	0	0	5,816	0	0	0	0	0	0	0	0	0	0	27,717
504.24951-Fan Sport Admin	(62)	0	74	0	0	0	74	0	22	26	1	0	14	0	0	0	63	(51)
506.24850-Hlth Care Trans	146,211	0	78,704	0	0	500,000	578,704	0	0	0	0	0	0	0	0	162,000	162,000	562,915
507.24900-Hlth Caritable	4	0	11	0	0	0	11	0	0	0	0	0	0	0	0	0	0	15
507.24901-Elem Sec Ed Cha	53	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	73
508.24800-NY Cannabis Rev	12,140	6,195	2,437	0	0	50,000	58,632	40,000	10,675	13,825	324	0	6,661	0	0	12,140	83,625	(12,853)
508.24801-Cannabis Educat	0	0	106	0	0	4,856	4,962	0	0	0	0	0	0	0	0	0	0	4,962
508.24802-NYS Drug Tr&Ed	0	0	53	0	0	2,428	2,481	0	0	0	0	0	0	0	0	0	0	2,481

CASH COMBINING STATEMENT BY ACCOUNT
 SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)

FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
508.24803-NYS Com Grants	0	0	106	0	0	4,856	4,962	0	0	0	0	0	0	0	0	0	0	4,962
509.24955-Mob Sports Wage	259,477	0	729,150	0	0	0	729,150	614,580	0	0	0	0	0	0	0	0	614,580	374,047

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2023**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21901-Article VII Int	7,885	0	1,472	0	0	0	1,472	316	0	0	0	0	0	0	0	0	9,041
339.21902-S P A R C S	2,103	0	6,050	0	0	0	6,050	0	737	3,373	24	0	486	0	0	268	3,265
339.21904-Fire Prev/Code	81,931	0	15,411	0	0	0	15,411	0	856	12	27	0	547	0	0	0	95,900
339.21905-NYS Twy Police	(1,892)	0	61,076	0	0	0	61,076	0	37,223	34	0	0	23,684	0	0	0	(1,757)
339.21906-DMV Seiz Assets	121	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	124
339.21907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.21909-M H Patient Inc	8	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	9
339.21911-Fin Cntrl Board	(602)	0	2,306	0	0	0	2,306	0	1,028	712	31	0	633	0	0	4	(704)
339.21912-Reg of Racing	(5,336)	0	11,423	0	0	0	11,423	0	5,927	2,428	179	0	1,290	0	0	773	(4,410)
339.21914-S U Constr Fund	113	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	116
339.21916-Nurses Aide Reg	1,066	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	1,090
339.21917-Med Frd Seized	183	0	4	0	0	0	4	0	0	13	0	0	0	0	0	0	174
339.21918-Child Care & Pr	2,731	0	425	0	0	0	425	0	0	0	0	0	0	0	0	0	3,156
339.21919-Cyber Sec Upgr	1,201	0	27	0	0	0	27	0	0	0	0	0	0	0	0	0	1,228
339.21920-Cert of Need	10,462	0	10,282	0	0	0	10,282	0	2,192	1,115	70	0	1,438	0	0	2,713	13,216
339.21921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21922-Continuing Care	1,473	0	169	0	0	0	169	0	13	0	2	0	45	0	0	0	1,582
339.21923-DOL Fee Penalty	21,486	0	20,631	0	0	800	21,431	0	6,649	2,414	213	0	4,380	0	0	1,308	27,953
339.21924-Educ Museum	202	0	216	0	0	0	216	0	43	17	1	0	27	0	0	5	325
339.21925-Ns Hm Receiptshp	2,011	0	46	0	0	0	46	0	0	0	0	0	0	0	0	0	2,057
339.21926-3rd Party Hlth	480	0	11	0	0	0	11	0	0	0	0	0	0	0	0	0	491
339.21927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21928-I Love NY Yes	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21929-Summer Sch Arts	39	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	40
339.21930-I Lve NY W Boat	81	0	133	0	0	0	133	0	54	0	2	0	35	0	0	0	123
339.21932-Snowmobile	7,576	0	4,684	0	0	0	4,684	5,211	150	91	5	0	98	0	0	0	6,705
339.21933-Tr Surplus Prop	9,086	0	2,587	0	0	0	2,587	0	0	0	0	0	0	0	0	0	11,673
339.21934-Hosp & Nurs Mgt	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21935-Watershed Ptnr	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.21936-World Univ Game	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21937-S U Dorn Reimb	(6)	0	7	0	0	0	7	0	119,500	118,357	0	0	55	0	0	636	(6)
339.21938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21939-ODTA State Matc	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21941-Methadone Regis	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21943-Energy Research	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21944-Radiology	4,093	0	6,191	0	0	0	6,191	3,000	516	98	16	0	328	0	0	1,350	4,976
339.21945-Crim Jus Improv	9,599	0	20,368	0	0	14,400	34,768	13,908	2,879	221	89	0	1,827	0	0	773	24,670
339.21948-Farm Prod Insp	103	0	887	0	0	0	887	0	600	119	0	0	56	0	0	0	215
339.21950-FcjrprintD&Tech	61,941	0	18,610	0	0	0	18,610	0	0	0	0	0	0	0	0	3,455	77,096
339.21953-NY Fire Academy	140	0	562	0	0	0	562	0	187	167	6	0	125	0	0	0	217
339.21958-Domestic Awaren	120	0	8	0	0	0	8	0	0	0	0	0	0	0	0	0	128
339.21959-Environmental L	2,777	0	5,396	0	0	0	5,396	0	1,262	411	40	0	832	0	0	1,581	4,047
339.21960-HESC Ins Prem P	80,822	0	19,366	10,746	0	0	30,112	0	7,669	6,220	225	0	4,618	0	0	9,364	82,838
339.21961-Train Mgmt Eval	(506)	0	1,579	0	0	0	1,579	0	711	25	25	0	449	0	0	0	(137)
339.21962-Clin Lab Refrnc	(11,736)	0	15,223	0	0	0	15,223	0	4,478	2,012	142	0	2,918	0	0	5,150	(11,213)
339.21964-Pub Emp Rel Brid	828	0	85	0	0	0	85	0	0	41	0	0	0	0	0	0	872
339.21965-Radio Hlth Prot	531	0	3,195	0	0	0	3,195	0	2,025	78	64	0	1,314	0	0	100	1,45
339.21966-Cons Food Indus	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.21967-OHRD St Match	3,320	0	97	0	0	4,724	4,821	0	0	1,672	0	0	0	0	0	0	6,469
339.21968-Educatn Library	210	0	27	0	0	0	27	0	0	16	0	0	0	0	0	0	221
339.21969-Teacher Certif	11,268	0	6,408	0	0	0	6,408	0	1,948	400	41	0	846	0	0	199	14,242

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21970-Banking Deplmt	36,489	0	107,626	0	0	0	107,626	0	57,476	12,058	1,676	0	36,255	0	0	0	36,650
339.21971-Cable TV Acct	8,006	0	3,616	0	0	0	3,616	0	1,024	47	31	0	645	0	0	0	9,875
339.21972-Econ Devel Asst	331	0	11	0	0	0	11	0	0	0	0	0	0	0	0	0	342
339.21973-Fin Svcs Seized	747	0	17	0	0	0	17	0	0	9	0	0	0	0	0	0	755
339.21975-ODD Earned Revn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21976-Motorcycle Sfty	265	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	271
339.21977-Business and Li	245,102	0	111,057	0	0	0	111,057	0	20,683	11,320	611	0	12,559	0	0	3,671	307,315
339.21978-Indir Cost Reco	543	0	231	0	0	22,869	23,100	0	9,368	3,919	0	0	4,624	0	0	2,138	3,594
339.21979-High School Equ	1,485	0	150	0	0	0	150	0	0	3	0	0	0	0	0	0	1,632
339.21980-OTDA Program	929	0	56	0	0	2,500	2,556	0	0	1,010	0	0	8	0	0	0	2,467
339.21981-Disas Prep Conf	24	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	25
339.21982-Administration	4,401	0	45	0	0	13,694	13,739	0	3,811	5,577	122	0	2,502	0	0	350	5,778
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	16,104	0	0	0	16,104	0	11,408	4,695	0	0	0	0	0	0	3
339.21986-Seized Assets	6	0	1	0	0	8,500	8,745	3,262	0	0	0	0	0	0	0	0	7
339.21987-Spinal Injury	12,865	0	245	0	0	0	8,745	0	0	0	0	0	0	0	0	0	18,348
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	1,706	0	0	0	0	9,389	9,389	0	1,877	5,682	56	0	1,177	0	0	0	2,303
339.21990-OCTF Crime Forf	2,165	0	573	0	0	0	573	0	0	544	0	0	0	0	0	0	2,194
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infras	262	0	70	0	0	0	70	0	0	68	0	0	0	0	0	0	264
339.21993-Radon Detection	815	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	835
339.21994-Insurance Dept	183,564	0	394,917	0	0	0	394,917	66,562	105,203	33,120	3,169	0	65,586	0	0	0	304,841
339.21995-Workers' Compn	17,080	0	211,068	0	0	0	211,068	0	85,209	57,552	2,629	0	54,349	0	0	11,502	16,907
339.21996-Fire Protection	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21998-Public Work Enf	14,176	0	11,520	0	0	0	11,520	0	4,070	442	119	0	2,437	0	0	975	17,653
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 Wf	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Opems	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	1,139	0	639	0	0	0	639	0	225	4	9	0	161	0	0	0	1,379
339.219YL-OGS Bldg Admin	11,777	0	11,152	0	0	0	11,152	0	4,081	3,491	131	0	2,689	0	0	0	12,537
339.219YN-OGS Std & Purch	10,303	0	4,880	0	0	0	4,880	0	940	1,052	30	0	614	0	0	3,000	9,547
339.219Z7-Just Ct Oper	(2,114)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,114)
339.219ZV-S T A Research	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)
339.22001-VESID SS	10	0	7,090	0	0	0	7,090	3,878	1,640	0	51	0	1,049	0	0	101	381
339.22003-Bell Jar Collec	1	0	1,951	0	0	0	1,951	0	353	424	11	0	228	0	0	854	82
339.22004-Ind & Util Serv	4,368	0	2,684	0	0	0	2,684	0	1,739	4	54	0	1,101	0	0	0	4,154
339.22008-Courts Special	781	0	2,138	0	0	0	2,138	0	268	2,271	0	0	177	0	0	0	648
339.22009-Asbestos Trning	(22)	0	755	0	0	0	755	0	0	2	9	0	0	0	0	8	269
339.22010-IMP R P Tax Adm	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22011-Public Service	48,871	0	123,933	0	0	0	123,933	0	45,162	8,051	1,387	0	28,503	0	0	4,742	84,959
339.22012-Aty Licensing	22,816	0	41,492	0	0	0	41,492	0	19,159	5,824	0	0	8,217	0	0	0	31,108
339.22014-DSS Prov Recovs	200	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	205
339.22015-Crimes Against	560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	560
339.22017-Camp Smith Bill	311	0	122	0	0	0	122	0	0	34	0	0	0	0	0	0	399
339.22020-Comm Feed Lic	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22021-Regulation of M	3,258	0	621	0	0	0	621	0	0	0	0	0	0	0	0	0	3,879
339.22023-Discover Queens	31	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	34
339.22024-Reven Arrearage	121,116	0	29,930	0	0	0	29,930	0	817	1,115	26	0	525	0	0	1,826	146,737

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	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	6,034	0	870	0	0	0	870	0	0	0	0	0	0	0	0	0	6,904
339.22027-Spec Conserv Ac	30	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	31
339.22028-State Central R	7,987	0	5,042	0	0	0	5,042	0	153	0	5	0	98	0	0	97	12,676
339.22029-Plant Industry	748	0	446	0	0	0	446	0	48	4	1	0	30	0	0	0	1,111
339.22032-Batavia School	(6,716)	0	8,282	0	0	900	9,182	0	5,886	763	183	0	3,758	0	0	1,251	(9,375)
339.22034-Investment Serv	4,290	0	4,621	0	0	0	4,621	0	1,728	1,115	53	0	1,093	0	0	0	4,922
339.22035-Diabetes Resear	59	0	7	0	0	0	7	0	0	0	0	0	0	0	0	0	66
339.22037-Keep Kids Drug	83	0	8	0	0	0	8	0	0	0	0	0	0	0	0	0	91
339.22038-OPWDD Day Servi	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22039-OSDC Finan Over	(1,894)	0	3,731	0	0	0	3,731	0	2,092	312	65	0	1,330	0	0	0	(1,962)
339.22040-Senate Recyclab	668	0	29	0	0	0	29	0	0	0	0	0	0	0	0	0	697
339.22041-Medicaid Fraud	26,989	0	20,208	0	0	0	20,208	0	6,733	1,617	407	0	4,259	0	0	798	33,383
339.22042-DED Marketing A	2,796	0	1,169	0	0	0	1,169	0	0	433	0	0	0	0	0	0	3,532
339.22044-Tug Hill Admin	143	0	3	0	0	0	3	0	0	24	0	0	0	0	0	0	122
339.22045-Settlement Enf	388	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	397
339.22046-Regulation of I	(107,331)	0	3,853	0	0	0	3,853	0	6,707	370	209	0	4,313	0	0	555	(115,632)
339.22047-NYS FLEX Spend	835	0	299	0	0	0	299	0	0	0	0	0	0	0	0	0	1,134
339.22050-Crime Victims B	33	0	15	0	0	0	15	0	0	44	0	0	0	0	0	0	4
339.22051-Ofc of Professi	44,104	0	74,660	0	0	0	74,660	0	23,051	9,264	715	0	14,703	0	0	11,514	59,517
339.22052-Armory Rental A	2,558	0	896	0	0	0	896	0	0	726	0	0	0	0	0	0	2,728
339.22053-Rome School	(2,869)	0	6,274	0	0	1,042	7,316	0	4,362	866	135	0	2,786	0	0	1,048	(4,750)
339.22054-Seized Assets	522	0	1,439	0	0	0	1,439	0	0	623	0	0	0	0	0	0	1,338
339.22055-Traf Adjudicatin	(45,765)	0	29,253	0	0	0	29,253	0	19,225	9,603	615	0	12,444	0	0	0	(58,399)
339.22056-Fed Salary Shar	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22057-Cook/Chill Acco	2,006	0	270	0	0	0	270	0	0	24	0	0	0	0	0	0	2,252
339.22060-Credential SVS	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22061-Seized Assets	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22062-NYC Assessment	36,454	0	79,653	0	0	0	79,653	0	36,500	15,043	1,135	0	23,342	0	0	0	40,087
339.22063-Cultural Educat	2,404	0	25,725	0	0	0	25,725	0	10,992	4,210	424	0	7,062	0	0	3,054	2,387
339.22064-Distance Learn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22065-Exam & Misc Rev	10	0	18	0	0	0	18	0	0	0	0	0	0	0	0	0	28
339.22067-Trans Regul Acc	10,369	0	236	0	0	0	236	0	0	0	0	0	0	0	0	0	10,605
339.22068-Cons Prot Acct	2,234	0	312	0	0	0	312	0	1	0	0	0	1	0	0	0	2,544
339.22070-OER NASDER	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22071-Fin Aid Audit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22072-8th Air Force H	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22074-FMS Account	32	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	33
339.22075-Funeral	2,409	0	554	0	0	0	554	0	271	7	9	0	179	0	0	77	2,420
339.22076-FSHRP	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22077-Educ Archives	42	0	17	0	0	0	17	0	0	6	0	0	0	0	0	0	53
339.22078-Local Services	1,182	0	1,424	0	0	0	1,424	0	652	1	21	0	427	0	0	0	1,505
339.22080-Adult Shelter	28,144	0	5,875	0	0	0	5,875	0	0	0	0	0	0	0	0	0	34,019
339.22081-QAA Earned Rev	418	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	428
339.22082-Family Pres Svc	7,597	0	187	0	0	858	1,045	0	0	0	0	0	0	0	0	0	8,642
339.22083-Electronic Bene	47	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	48
339.22085-DHCR Mortgage S	(4,077)	0	6,229	0	0	0	6,229	0	1,561	528	0	0	0	0	0	0	63
339.22086-OMH-Research OH	81	0	2,488	0	0	0	2,488	0	0	2,486	0	0	0	0	0	0	83
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770
339.22088-Prof Medic Cond	11,725	0	29,362	0	0	0	29,362	972	10,583	3,610	340	0	6,981	0	0	5,747	12,854
339.22089-Hwy Const & Ma	1,978	0	93	0	0	0	93	0	0	0	0	0	0	0	0	0	2,071

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2023**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22090-Housing Indirec	4,181	0	1,675	0	0	4,209	5,884	0	2,857	138	0	0	0	0	0	359	6,711
339.22091-Adult Home Qual	4,322	0	164	0	0	0	164	0	0	0	0	0	0	0	0	0	4,486
339.22092-Homeless Hsg	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22093-COCOT	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22094-Accid Prevent C	246	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	252
339.22095-IG Szrd Assets	77	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	79
339.22096-Leg Svcs Assist	83,410	0	48,740	0	0	0	48,740	26,592	0	0	0	0	0	0	0	0	105,558
339.22097-Loc Pub Hlth	10,702	0	1,579	0	0	1,579	1,579	0	169	0	5	0	100	0	0	4	12,003
339.22099-Voting Mach Exa	28	0	1,193	0	0	0	1,193	0	1,093	0	0	0	0	0	0	0	128
339.22100-DHCR HCA Applic	(15,122)	0	4,746	0	0	0	4,746	0	3,370	666	57	0	1,176	0	0	0	(15,645)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	11,216	0	6,173	0	0	0	6,173	0	426	321	14	0	284	0	0	3,217	13,127
339.22104-CHCCDP Transfer	37	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	38
339.22105-Tobacco Enforce	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22108-Hwy Rev/Soc Sec	1,026	0	107	0	0	0	107	0	0	161	0	0	0	0	0	0	972
339.22109-Conference & Sp	156	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	160
339.22110-Assisted Living	2,652	0	929	0	0	0	929	250	0	0	0	0	0	0	0	0	3,331
339.22111-OCFS Program	390	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	399
339.22112-OTDA Income Acc	139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22115-OPWDD Jt Clin O	39	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	40
339.22116-Special Medical	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22117-Litigation Sett	15,058	0	85,612	0	0	3,432	89,044	0	29,117	37,641	795	0	16,346	0	0	0	20,203
339.22118-Animal Populati	571	0	723	0	0	0	723	0	0	1,092	0	0	0	0	0	0	202
339.22119-Love Your Libra	297	0	54	0	0	0	54	150	0	0	0	0	0	0	0	0	201
339.22122-Local Wireless	123	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	126
339.22123-Pub Safe Commun	155,536	0	157,335	0	0	0	157,335	22,950	27,733	32,856	0	0	0	0	0	161	229,171
339.22124-Cuba Lake Mgmt	160	0	163	0	0	0	163	0	0	163	0	0	0	0	0	0	160
339.22126-St Justice Inst	73	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	75
339.22128-Med Reimb Acct	847	0	10	0	0	30	40	12	0	0	0	0	0	0	0	0	875
339.22130-Low Inc Housing	6,494	0	6,035	0	0	0	6,035	0	1,642	358	50	0	1,038	0	0	358	9,083
339.22131-Medicaid Inquir	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22132-New York Alert	57	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	58
339.22133-Procure Op News	52	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	53
339.22134-OVS RESTITUTION	258	0	311	0	0	0	311	0	332	36	0	0	0	0	0	0	201
339.22136-Food Prod Ctr	1,211	0	1,384	0	0	0	1,384	0	202	0	6	0	125	0	0	0	2,262
339.22137-Pet Dealer	32	0	65	0	0	0	65	0	50	0	2	0	32	0	0	0	13
339.22138-Auth Bdggt Office	1,621	0	26	0	0	1,826	1,852	0	1,085	33	33	0	687	0	0	0	1,635
339.22139-Patient Safety	4,601	0	1,388	0	0	0	1,388	0	0	0	0	0	0	0	0	0	5,989
339.22140-Helen Hayes Hos	32,318	0	576	0	0	55,673	56,249	0	35,865	23,996	22	0	2,524	0	0	7,155	19,005
339.22141-NYC Veterans	14,322	0	121	0	0	30,010	30,131	0	19,237	10,619	14	0	7,826	0	0	1,855	4,902
339.22142-NYS Home-Vetera	2,869	0	65	0	0	23,763	23,828	0	14,110	8,142	9	0	171	0	0	570	3,695
339.22143-WNY Veis Home	2,474	0	55	0	0	13,202	13,257	0	8,157	5,147	5	0	90	0	0	167	2,165
339.22144-Montrose S V H	8,653	0	0	0	0	27,379	27,379	0	18,373	8,448	11	0	214	0	0	2,624	6,362
339.22145-DOH Hospital Ho	4,007	0	1,912	514	0	95,287	97,713	0	0	0	0	0	0	0	100,747	0	973
339.22146-HEAP Eamed Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	12,666	0	3,911	0	0	0	3,911	404	0	0	0	0	0	0	0	0	16,173
339.22149-Motor Fuel Qual	392	0	2,651	0	0	0	2,651	0	1,212	545	38	0	772	0	0	0	476
339.22150-Weights Measure	38	0	359	0	0	0	359	0	184	50	6	0	117	0	0	0	40
339.22151-Defer Comp Adm	(154)	0	583	0	0	0	583	0	463	0	14	0	286	0	0	0	(354)

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22152-Hazard Abatement	984	0	101	0	0	0	101	0	0	0	0	0	0	0	0	0	1,085
339.22153-Education Stats	999	0	23	0	0	0	23	0	0	2	0	0	0	0	0	0	1,020
339.22154-Real Estate Fin	124	0	2,390	0	0	0	2,390	0	1,459	218	45	0	923	0	0	0	(131)
339.22156-NYC Rent Rev	13,005	0	59,255	0	0	0	59,255	0	26,188	9,051	806	0	16,573	0	0	5,664	13,978
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,423
339.22158-Rent Revenue	1,627	0	1,055	0	0	0	1,055	0	208	0	7	0	135	0	0	0	2,332
339.22159-CSFP Salvage Ac	103	0	14	0	0	0	14	0	0	0	0	0	0	0	0	0	117
339.22161-ES Stem Cell Tr	289	0	9	0	0	2,984	2,993	0	468	1,522	15	0	314	0	0	617	346
339.22162-Systems & Tech	19,151	0	7,715	0	0	0	7,715	0	535	687	17	0	340	0	0	3,998	21,289
339.22163-Patron Services	15,439	0	76,296	0	0	0	76,296	0	27,907	35,779	0	0	4,475	0	0	4,056	19,518
339.22165-Trans Aviatn	759	0	4,349	0	0	0	4,349	0	0	3,917	0	0	0	0	0	0	1,191
339.22166-Teacher Ed Accr	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
339.22167-Training Academ	516	0	67	0	0	0	67	0	0	172	0	0	0	0	0	0	411
339.22168-Tax Rev Arrear	2,172	0	0	0	0	1,500	1,500	0	0	1,227	0	0	0	0	0	0	2,445
339.22169-TSCR Account	221,720	0	200,553	0	0	0	200,553	215,981	0	0	0	0	0	0	0	0	206,292
339.22170-Statewide Gamini	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	551	0	37	0	0	2,587	2,624	0	0	2,821	0	0	0	0	0	0	354
339.22172-Undgrnd Sfty T	4,934	0	778	0	0	0	778	0	0	0	0	0	0	0	0	1,175	4,537
339.22173-Vol Fire Rec&Re	1,223	0	171	0	0	0	171	0	0	0	0	0	0	0	0	0	1,394
339.22174-HAVA Match	1,039	0	23	0	0	0	23	0	0	46	0	0	0	0	0	0	1,016
339.22175-VRSS	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
339.22177-Occ Hlth Clinic	455	0	9,927	0	0	0	9,927	9,523	440	2	14	0	291	0	0	24	88
339.22178-Crim Back Check	402	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	411
339.22180-SR-Connections	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22181-NYS Water Rescu	18	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	20
339.22182-OWIG Adm Reimb	206	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	211
339.22184-Wine Industry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.22185-Assembly Recyc	756	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	788
339.22186-Yth Fac PerDiem	271	0	19	0	0	0	19	0	0	0	0	0	0	0	0	0	290
339.22187-Provider Assess	131,975	0	898,222	0	0	0	898,222	880,191	0	0	0	0	0	0	0	0	150,006
339.22188-Fed Indirect Re	83	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	85
339.22189-DOCS Asset Forf	536	0	84	0	0	0	84	0	0	5	0	0	0	0	0	0	615
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22192-Tax Ret Prep Fe	11,879	0	1,973	0	0	0	1,973	0	0	0	0	0	0	0	0	650	13,202
339.22193-Sales Tax Re Fe	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
339.22195-Equitable Shari	2,713	0	62	0	0	0	62	0	0	0	0	0	0	0	0	0	2,775
339.22196-C & F Qual Enhn	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
339.22197-ULTVI Radia Dev	850	0	164	0	0	0	164	0	0	0	0	0	0	0	0	0	1,014
339.22198-HEP	39	0	1	0	0	0	1	0	0	4	0	0	0	0	0	0	36
339.22199-Airport Securit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22202-SBCI Account	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22203-Article X Inter	107	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	109
339.22206-Wholesale Mkt	6,051	0	131	0	0	0	131	0	0	505	0	0	0	0	0	0	5,677
339.22207-Tech Financing	47	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	48
339.22211-NYS Camp Financ	27	0	789	0	0	0	789	0	0	0	0	0	0	0	0	0	816
339.22212-Lake George Inv	4	0	383	0	0	0	383	0	0	206	0	0	0	0	0	0	181
339.22213-BOE Enforcement	959	0	347	0	0	0	347	0	0	0	0	0	0	0	0	0	1,306
339.22214-Fireworks Reven	1,131	0	276	0	0	0	276	0	173	0	5	0	110	0	0	0	1,119
339.22215-Delivery Transf	2,482	0	86	0	0	0	86	0	0	80	0	0	0	0	0	0	2,488
339.22217-Eq Sh DTF Just	107	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	109

CASH COMBINING STATEMENT BY ACCOUNT
 MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22218-Eq Sh DTF Treas	154	0	4	69	0	0	73	0	0	0	0	0	0	0	0	0	227
339.22221-Eq Sh Law Justi	338	0	6,310	0	0	0	6,310	0	0	401	0	0	0	0	0	0	6,247
339.22222-Eq Sh Law Treas	742	0	10	0	0	0	10	0	0	499	0	0	0	0	0	0	253
339.22226-Eq Sh SIG Treas	76	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	78
339.22228-Eq Sh WIG Treas	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.22231-Eq Sh DEC Justi	141	0	3	0	0	0	3	0	0	0	0	0	0	0	0	0	144
339.22233-Eq Shar-DMN Jus	144	0	5	144	0	0	149	0	0	39	0	0	0	0	0	0	254
339.22235-Insitt Accred	21	0	0	0	0	0	0	0	0	11	0	0	0	0	0	12	(2)
339.22238-Eq Sh PRK Treas	6	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0
339.22239-Opioid Steward	78,472	0	47,527	0	0	0	47,527	6,835	0	0	0	0	0	0	0	0	119,164
339.22240-NYS Med Indmnty	(1,940)	0	0	0	0	0	0	0	3	0	24	0	494	0	0	84	(2,545)
339.22243-Securing Cities	48	0	60	0	0	0	60	0	0	41	0	0	0	0	0	0	67
339.22246-Behav Hlth Par	2,299	0	2,667	0	0	0	2,667	1,500	0	0	0	0	0	0	0	0	3,466
339.22247-Ent Div Job Tr	3,298	0	79	0	0	1,230	1,309	0	0	0	0	0	0	0	0	0	4,607
339.22248-CJ Discov Comp	26,635	0	417	0	0	0	417	12,532	0	0	0	0	0	0	0	0	14,520
339.22250-Emer Elect Out	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22251-Maj Ren Ene Dev	2,382	0	561	0	0	0	561	0	0	0	0	0	0	0	0	0	2,943
339.22252-Elevator Safety	0	0	838	0	0	0	838	0	0	0	0	0	0	0	0	800	38
339.22253-Sch Bus Mot Edu	0	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	25
339.22255-Pharm Ben Mgr R	0	0	(1)	0	0	0	(1)	0	0	(1)	2	0	48	0	0	0	(50)

**CASH COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2023**
(thousands of dollars)

	STATE CAPITAL PROJECTS (30060-30649)	DEDICATED HIGHWAY AND BRIDGE TRUSTS (30650-30699)	STATE UNIVERSITY RESIDENCE HALLS AND REPAIRS (30660-30699)	NEW WORK STATE CANAL SYSTEM DESTRUCTION (30670-30699)	STATE PARK INFRASTRUCTURE (30680-30699)	PASSENGER FACILITY (30690-30699)	ENVIRONMENTAL PROTECTION (30690-30699)	ENERGY CONSERVATION THROUGH IMPROVED TRANSPORTATION (30690-30699)	PURE WATERS REMEDIAL (30620-30629)	TRANSPORTATION CAPITAL FACILITIES (30650-30699)
Opening Fund Balance	0	32,318	138,253	16,227	(52,463)	15	49,691	164	668	3,328
Receipts:										
Taxes	0	1,001,326	0	0	0	0	257,350	0	0	0
Miscellaneous Receipts	4,406,070	1,384,598	3,086	3,597	29,525	0	53,862	0	0	0
Federal Receipts	35	6,622	0	0	0	0	0	0	0	0
Total Receipts	4,406,105	2,392,546	3,086	3,597	29,525	0	311,212	0	0	0
Disbursements:										
Assistance and Grants	3,888,446	4,209	0	2,155	662	0	94,176	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	3,719,399	1,872,523	81,229	0	134,098	0	152,475	0	0	0
Total Disbursements	7,607,845	1,876,732	81,229	2,155	134,760	0	246,651	0	0	0
Other Financing Sources (Uses):										
Transfers from Other Funds	3,203,743	2,685,630	94,693	0	0	0	387,449	0	0	0
Transfers to Other Funds	(2,000)	(3,206,809)	0	0	0	0	(284,449)	0	(668)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	3,201,743	(521,179)	94,693	0	0	0	103,000	0	(668)	0
Change in Fund Balance	3	(5,365)	16,550	1,442	(105,235)	0	167,561	0	(668)	0
Closing Fund Balance	3	26,953	154,803	17,669	(157,698)	15	217,252	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 QUANTITY 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 TRANSPORTATION (31500-31549)	SUBURBAN TRANSPORTATION CAPITAL FACILITIES (31650-31699)
Opening Fund Balance	1,419	17,210	4,255	5,550	2,778	1,428	(787,087)	1,083	(93,496)	540
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	(13)	25	27,170	12
Federal Receipts	0	0	0	0	0	0	2,516,059	0	0	0
Total Receipts	0	0	0	0	0	0	2,516,046	25	27,170	12
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	795,158	0	1,707	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	1,426,189	0	111,409	0
Total Disbursements	0	0	0	0	0	0	2,221,347	0	113,116	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	12,806	0	15,537	0
Transfers to Other Funds	0	0	0	0	0	0	(242)	0	(20,651)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0	0	12,564	0	(5,114)	0
Change in Fund Balance	1,419	17,210	4,255	5,550	2,778	1,428	307,263	25	(91,060)	12
Closing Fund Balance	1,419	17,210	4,255	5,550	2,778	1,428	(479,824)	1,108	(184,556)	552

**CASH COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2023**
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE (31800-31849)	HOUSING PROGRAM (31850-31899)	NATURAL RESOURCE DAMAGES (31900-31949)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31950-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32000-32099)	MISCELLANEOUS CAPITAL PROJECTS (32100-32149)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32150-32199)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32350-32399)
Opening Fund Balance	(16,351)	(12,942)	(418,757)	17,893	(12,016)	68,000	154,003	64	(425,166)	(239,538)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	9,107	0	112,390	1,247	0	3,868	28,914	18	34,899	255,669
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	9,107	0	112,390	1,247	0	3,868	28,914	18	34,899	255,669
Disbursements:										
Assistance and Grants	0	0	687,326	65	0	0	3	0	72,106	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	11,634	0	623	623	0	26,780	67,589	0	231,543	360,291
Total Disbursements	11,634	0	687,326	688	0	26,780	67,592	0	303,649	360,291
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	504,300	0	0	41,685	31,089	0	2,000	105,304
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Change in Fund Balance	(2,527)	0	(70,636)	559	0	41,685	(7,589)	18	(266,750)	682
Closing Fund Balance	(18,878)	(12,942)	(489,393)	18,452	(12,016)	86,773	146,414	82	(691,916)	(238,856)

	SMART SCHOOLS BOND (30710-30719)	CLEAN WATER, CLEAN AIR, AND GREEN JOBS BOND (30720-30729)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	0	0	(65,824)	64,843	0	(1,543,910)	0	(1,543,910)
Receipts:								
Taxes	0	0	0	0	0	1,258,676	0	1,258,676
Miscellaneous Receipts	0	0	8,542	0	0	6,362,586	0	6,362,586
Federal Receipts	0	0	0	0	0	2,522,716	0	2,522,716
Total Receipts	0	0	8,542	0	0	10,143,978	0	10,143,978
Disbursements:								
Assistance and Grants	0	0	(15,066)	280,825	0	5,811,772	0	5,811,772
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	11,410	5,050	0	8,212,242	0	8,212,242
Capital Projects	0	0	(3,656)	285,875	0	14,024,014	0	14,024,014
Total Disbursements	0	0	(3,656)	285,875	0	14,024,014	0	14,024,014
Other Financing Sources (Uses):								
Transfers from Other Funds	0	0	0	260,000	0	7,344,236	(2,282,096)	5,062,140
Transfers to Other Funds	0	0	0	0	0	(3,514,819)	2,282,096	(1,232,723)
Bond & Note Proceeds	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	260,000	0	3,829,417	0	3,829,417
Change in Fund Balance	0	0	12,198	(25,875)	0	(50,619)	0	(50,619)
Closing Fund Balance	0	0	(53,626)	36,968	0	(1,594,529)	0	(1,594,529)

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2023

	MENTAL HEALTH SERVICES (40100-40149)	GENERAL DEBT SERVICE (40150-40199)	HOUSING DEBT (40250-40299)	DEPARTMENT OF HEALTH INCOME (40300-40349)	CLEAN WATER/ CLEAN AIR (40400-40449)	LOCAL GOVERNMENT ASSISTANCE TAX (40450-40499)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	65,223	0	0	36,723	0	0	101,946	0	101,946
Receipts:									
Taxes	0	45,716,496	0	0	1,214,649	2,198,247	49,131,392	0	49,131,392
Miscellaneous Receipts	341,581	0	4,787	109,204	0	0	455,572	0	455,572
Federal Receipts	0	71,078	0	0	0	0	71,078	0	71,078
Total Receipts	341,581	45,789,574	4,787	109,204	1,214,649	2,198,247	49,658,042	0	49,658,042
Disbursements:									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	45,837	0	1,727	0	0	47,564	0	47,564
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	10,454,137	3,549	23,213	0	0	10,480,899	0	10,480,899
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	10,499,974	3,549	24,940	0	0	10,528,463	0	10,528,463
Other Financing Sources (Uses):									
Transfers from Other Funds	1,265,927	443,508	(1,238)	40,425	34,918	0	1,783,540	(141,914)	1,641,626
Transfers to Other Funds	(1,552,556)	(95,733,108)	0	(122,129)	(1,249,568)	(2,198,247)	(40,855,608)	141,914	(40,713,694)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(286,629)	(95,289,600)	(1,238)	(81,704)	(1,214,650)	(2,198,247)	(97,727,069)	0	(97,727,069)
Change in Fund Balance	54,952	0	0	2,580	(1)	0	57,511	0	57,511
Closing Fund Balance	120,175	0	0	39,283	(1)	0	159,457	0	159,457

**CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2023**
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centrl Services	(10)	0	(5,445)	0	0	5,444	(1)	0	0	(443)	0	0	0	0	0	443	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	(11,908)	0	68,108	0	0	0	68,108	0	26,583	29,963	853	0	17,548	0	0	0	74,947	(18,747)
323.55020-OGS Ent Contr	(16,535)	0	116,736	0	0	0	116,736	0	38	119,905	2	0	35	0	0	0	119,980	(19,779)
323.55022-Business Srv Ct	(30,120)	0	1	0	0	59,058	59,059	0	27,226	1,715	0	0	0	0	0	0	28,941	(2)
323.550XX-Misc Centrl Srv	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	13,819	0	190,333	0	0	0	190,333	0	4,065	164,980	88	0	1,662	0	0	2,300	173,095	31,057
323.5502Y-OGS Bldg Admin	14,185	0	21,385	0	0	9,500	30,885	0	1,931	31,281	13	0	740	0	0	27	33,992	11,078
323.5502Z-OGS Std & Purch	254	0	12,094	0	0	0	12,094	0	2,026	7,181	52	0	1,064	0	0	38	10,361	1,987
334.55050-Agencies Int Sv	11	0	(2,677)	0	0	1,471	(1,206)	0	0	(6,385)	0	0	0	0	0	5,178	(1,207)	12
334.55052-Archives R	(250)	0	1,505	0	0	0	1,505	0	698	114	22	0	443	0	0	104	1,381	(126)
334.55053-Fedl Single Aud	962	0	2,858	0	0	0	2,858	0	0	1,629	0	0	0	0	0	0	1,629	2,191
334.55054-Quick Copy Cent	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
334.55055-CS Administrat	1,412	0	9,546	0	0	0	9,546	0	2,676	3,300	82	0	1,687	0	0	1,804	9,549	1,409
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	4,168	0	0	39,707	43,875	0	0	43,875	0	0	0	0	0	0	43,875	(6)
334.55058-Cult Resources	(1,941)	0	0	0	0	0	0	0	1,609	504	49	0	1,008	0	0	219	3,389	(5,330)
334.55059-Neighbor Work P	(10,854)	0	5,036	0	0	1,000	6,036	0	0	6,046	0	0	0	0	0	0	6,046	(10,864)
334.55060-Auto/Print Chgb	(44)	0	14,380	0	0	0	14,380	0	7,110	2,221	0	0	5,142	0	0	0	14,473	(137)
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	(32,170)	0	7,624	0	0	10,000	17,624	0	0	0	0	0	0	0	0	0	0	(14,546)
334.55063-Human Svcs Tele	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21
334.55065-OPWDD Copy Cent	868	0	26	0	0	0	26	0	0	0	0	0	0	0	0	0	0	894
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Cr	(245)	0	382	0	0	0	382	0	431	0	0	0	0	0	0	0	431	(294)
334.55068-Statewide Train	92	0	46	0	0	0	46	0	24	0	1	0	15	0	0	0	40	98
334.55069-Centralized Tec	(12,442)	0	39,938	0	0	15,091	55,029	0	0	35,577	0	0	0	0	0	0	35,577	7,010
334.55070-Learning Mgmt S	1,802	0	37	0	0	(181)	(144)	0	0	0	0	0	0	0	0	0	0	1,658
334.55071-Labor Cont Ctr	(1,105)	0	4,070	0	0	0	4,070	0	1,538	409	46	0	949	0	0	205	3,147	(182)
334.55072-HS Cont Ctr	(930)	0	14,437	0	0	0	14,437	0	8,405	2,056	259	0	5,329	0	0	0	16,049	(2,442)
334.55074-Civil Recoverie	18,006	0	15,511	0	0	0	15,511	0	7,386	5,359	219	0	4,502	0	0	0	17,466	16,051
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl Serv	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	(225)	0	369	0	0	0	369	0	71	3	2	0	50	0	0	0	126	18
347.55150-DFY Voc Educatn	45	0	3	0	0	0	3	0	0	5	0	0	0	0	0	0	5	43
394.55200-Joint Labor-Mgt	1,081	0	974	0	0	0	974	0	476	72	14	0	295	0	0	22	879	1,176
395.55251-Ex Dir Intl Aud	(7,341)	0	3,673	0	0	0	3,673	0	1,565	(964)	48	0	979	0	0	1,102	2,730	(6,388)
395.55252-CIO INFO TECH C	(42,468)	0	45,400	0	0	0	45,400	0	15,015	20,913	463	0	9,527	0	0	0	45,918	(42,986)
396.55300-Health Insuranc	(1,409)	0	2,922	0	0	12,000	14,922	0	6,993	1,059	215	0	4,422	0	0	1,064	13,753	(240)
396.55301-CS EBD Adm Reim	(8,105)	0	0	0	0	9,041	9,041	0	556	0	17	0	357	0	0	0	930	6
397.55350-Correctional In	(16,978)	0	30,280	0	0	38,089	68,369	0	15,852	29,068	270	0	6,109	0	0	56	51,355	36

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
324.50000-DFY Commissary	100	0	85	0	0	0	85	0	0	39	0	0	0	0	0	0	39	146
325.50050-State Fair Rece	555	0	12,468	0	0	7,000	19,468	0	3,921	12,011	0	0	0	0	0	0	15,932	4,091
326.50100-DOCS Commissary	2,569	0	41,173	0	0	0	41,173	0	0	40,468	0	0	0	0	0	0	40,468	3,274
331.50301-Mental Disab Pr	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
331.50302-DFY Products	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50304-Maps And Demogr	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
331.50305-Empire St Games	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
331.50306-DSS Trng Maris	183	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	187
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	(755)	0	1,196	0	0	0	1,196	0	627	440	1	0	27	0	0	0	1,095	(654)
331.50319-Artica Emp Mess	1,335	0	1,219	0	0	0	1,219	0	289	802	8	0	174	0	0	0	1,273	1,281
331.50322-Asset Preservat	131	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	141
331.50323-Farm Program	1,184	0	528	0	0	0	528	0	0	187	0	0	0	0	0	0	187	1,525
331.50327-Emp Plz Gift Sh	(361)	0	250	0	0	0	250	0	6	206	0	0	6	0	0	0	218	(329)
331.50331-Retail Sales	4,420	0	3,689	0	0	0	3,689	0	0	3,199	0	0	0	0	0	0	3,199	4,910
331.50332-Golf	9,416	0	18,341	0	0	0	18,341	0	10,864	5,971	0	0	961	0	0	0	17,796	9,961
351.50400-OMH Shelt Wkshs	2,100	0	46	0	0	0	46	0	0	171	0	0	0	0	0	0	171	1,975
352.50450-MR Shel Wkshop	2,182	0	405	0	0	0	405	0	0	349	0	0	0	0	0	0	349	2,238
353.50500-WH & MR Communi	4,555	0	974	0	0	0	974	0	41	695	1	0	25	0	0	0	762	4,767
353.50516-MR Community St	180	0	132	0	0	0	132	0	0	94	0	0	0	0	0	0	94	218
481.50650-U Benefit Fnd	871,087	1,860,800	0	74,000	0	0	1,934,800	0	0	0	0	1,833,616	0	0	0	0	1,833,616	972,271
481.50651-Interest Assess	2,695	0	183,598	0	0	0	183,598	0	0	159,149	0	0	0	0	0	0	159,149	27,144
481.506FS-Federal Stimulu	(860,933)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(860,933)
E01.60850-CUNY SC Operat	69,431	0	2,776,943	0	0	0	2,776,943	0	1,649,647	407,436	0	0	723,648	0	0	2,943	2,783,674	62,700
E02.23250-CUNY SC Program	246,564	0	108,161	0	0	0	108,161	0	38,536	41,780	0	0	0	0	0	0	80,316	274,409

CASH COMBINING STATEMENT
GENERAL FUND
FY 2024
(millions of dollars)

	General Fund	Tax Stabilization Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,618	21	25	4,638	37,149	0	43,451
Receipts:								
Taxes	51,943	0	0	0	0	0	0	51,943
Miscellaneous Receipts	3,801	0	0	0	0	0	0	3,801
Federal Receipts	2,250	0	0	0	0	0	0	2,250
Total Receipts	57,994	0	0	0	0	0	0	57,994
Disbursements:								
Assistance and Grants	75,052	0	0	2	0	1	0	75,055
State Operations	13,378	0	0	0	0	0	0	13,378
General State Charges	7,587	0	0	0	0	0	0	7,587
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	96,017	0	0	2	0	1	0	96,020
Other financing sources (uses):								
Transfers from Other Funds	75,911	207	0	0	3,101	31,103	(67,818)	42,504
Transfers to Other Funds	(37,888)	(207)	0	0	(3,101)	(35,014)	67,818	(8,392)
Bond and Note Proceeds	0	0	0	0	0	0	0	0
Net other financing sources (uses)	38,023	0	0	0	0	(3,911)	0	34,112
Change in Fund Balance	0	0	0	(2)	0	(3,912)	0	(3,914)
Closing Fund Balance	0	1,618	21	23	4,638	33,237	0	39,537

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS**
Fiscal Year 2024
(Thousands of dollars)

	MENTAL HEALTH SERVICES AND DONATIONS (20000-20099)	COMBINED EXPENDITURE TRUST ACCOUNTS (20100-20259)	NEW YORK STATE INDIAN LAWYER ACCOUNT (20300-20349)	NEW YORK STATE PARTNERSHIP TRUST (20350-20399)	CHILD PROTECTION PERFORMERS (20400-20449)	TUTION REIMBURSEMENT (20450-20499)	NEW YORK STATE LOCAL GOVERNMENT MANAGEMENT IMPROVEMENT (20500-20549)	SCHOOL TAX RELIEF (20550-20599)	CHARTER SCHOOL STIMULUS (20600-20649)	HEALTH CARE REFORM ACT RESOURCES (20800-20849)	DEDICATED TRANSPORTATION TRUST (20850-20899)
Opening Fund Balance	822	63,008	200,536	(7)	214	10,053	9,940	0	9,763	90,824	87,239
Receipts:											
Taxes	0	0	0	0	0	0	0	1,716,913	0	582,900	462,803
Miscellaneous Receipts	72	(228,851)	36,000	318	120	5,098	9,396	0	0	5,908,784	132,724
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	72	(228,851)	36,000	318	120	5,098	9,396	1,716,913	0	6,491,684	595,527
Disbursements:											
Assistance and Grants	0	9,449	35,000	0	0	0	5,056	1,716,913	4,837	6,364,295	666,650
State Operations	72	5,702	1,629	440	231	3,225	2,342	0	0	103,355	0
General State Charges	0	191	608	196	165	1,334	1,215	0	0	9,795	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	72	15,342	37,237	636	396	4,559	8,613	1,716,913	4,837	6,477,445	666,650
Other Financing Sources (Uses):											
Transfers from Other Funds	0	238,892	0	300	600	0	0	0	4,837	0	65,884
Transfers to Other Funds	0	0	0	(8)	(27)	(242)	(601)	0	0	(105,063)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	238,892	(1,237)	292	573	(242)	(601)	0	4,837	(105,063)	65,884
Change in Fund Balance	0	(5,301)	0	(26)	297	297	182	(5,239)	0	(90,824)	(5,239)
Closing Fund Balance	822	57,707	199,299	(33)	511	10,350	10,122	0	9,763	0	82,000

	STATE LOTTERY (20900-20949)	COMBINED STUDENT LOAN (20950-20999)	MTA FINANCIAL ASSISTANCE (23600-23699)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (25000-25099)	FEDERAL HEALTH AND HUMAN SERVICES (25100-25199)	FEDERAL EDUCATION (25200-25249)	MISCELLANEOUS OPERATING GRANTS (25300-25399)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (21600-21649)	ENCON SPECIAL REVENUE (21060-21069)	CONSERVATION (21150-21199)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (21200-21249)
Opening Fund Balance	353,311	10,189	118,400	(40,164)	8,595,548	(48,017)	6,192,224	159	20,281	111,759	11,421
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,648,961	24,000	0	100,000	204,972	0	6,000	900	77,910	46,792	58,324
Federal Receipts	0	(17,000)	0	2,254,187	74,194,473	7,978,616	2,109,225	0	0	0	0
Total Receipts	3,648,961	7,000	0	2,354,187	74,399,445	7,978,616	2,115,225	900	77,910	46,792	58,324
Disbursements:											
Assistance and Grants	3,336,000	0	398,795	2,196,108	69,686,195	7,328,933	3,121,393	0	0	0	0
State Operations	35,006	7,500	0	70,975	1,193,573	573,941	1,495,404	432	64,175	27,813	15,974
General State Charges	13,861	0	0	15,336	135,045	63,460	57,067	266	23,790	13,387	9,180
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	3,384,867	7,500	398,795	2,282,419	71,014,813	7,966,334	4,673,864	698	87,965	41,200	25,154
Other Financing Sources (Uses):											
Transfers from Other Funds	7,000	0	398,795	0	0	0	0	0	20,957	75	19,006
Transfers to Other Funds	(4,940)	0	0	(71,768)	(2,244,695)	(12,328)	(15,900)	0	(13,751)	(1,895)	(46,493)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	2,060	0	398,795	(71,768)	(2,244,695)	(12,328)	(15,900)	0	7,206	(1,820)	(27,487)
Change in Fund Balance	266,154	(500)	0	(40,164)	1,139,937	(46)	(2,574,539)	202	(2,849)	3,772	5,683
Closing Fund Balance	619,465	9,689	118,400	(40,164)	9,735,485	(48,063)	3,617,685	361	17,432	115,531	17,104

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2024**
(thousands of dollars)

	TRAINING AND EDUCATION PROGRAMS OF SAFETY AND HEALTH (21250-21299)	LAWYERS' FUND FOR PROTECTION (21300-21349)	EQUIPMENT LOANS FOR DISABLED (21350-21399)	MASS TRANSPORTATION ASSISTANCE (21400-21449)	CLEAN AIR (21450-21499)	NEW YORK STATE INFRASTRUCTURE TRUST (21500-21549)	LEGISLATIVE SERVICES (21550-21599)	STATE UNIVERSITY DONOR INCOME (21600-21699)	COMBINED NON- EXPENSE (21650-21699)	WINTER SPORTS EDUCATION TRUST (21700-21749)	ARTS CAPITAL GRANTS (21850-21899)
Opening Fund Balance	3,854	12,719	530	1,022,836	(34,878)	73	12,924	425,651	477	0	639
Receipts:											
Taxes	0	0	0	3,497,049	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	9,000	28	17,500	43,770	0	1,719	344,024	6	75	60
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	48,496	9,000	28	3,514,549	43,770	0	1,719	344,024	6	75	60
Disbursements:											
Assistance and Grants	0	0	0	3,652,450	0	0	0	0	0	0	98
State Operations	43,435	12,600	106	4,067	26,095	0	950	0	6	75	0
General State Charges	19,418	300	0	2,245	13,252	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	62,853	12,900	106	3,658,762	39,347	0	950	0	6	75	98
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	38,239	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	(6,404)	(6,404)	0	0	(357,762)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(14,357)	(3,900)	(78)	38,239	(6,404)	0	769	(357,762)	0	0	(38)
Change in Fund Balance	(10,503)	8,819	452	916,862	(6,859)	73	13,693	411,913	477	0	603
Closing Fund Balance	2,536,660	11,804	54	1,859,020	2,872	472	31,017	435	24	7,994	1,242
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	(2,500,226)	150	0	5,363,846	6,886	1,208	123,625	160	0	900	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0
Total Receipts	(2,500,137)	150	0	5,363,846	6,886	1,208	123,625	160	0	900	3,068
Disbursements:											
Assistance and Grants	(1,458,172)	117,400	0	0	0	0	4,237	0	0	3,102	0
State Operations	1,027,154	2,300	0	7,013,268	6,863	972	9,631	157	0	0	3,811
General State Charges	467,758	1,000	0	576,576	0	500	0	61	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	36,740	120,700	0	7,589,844	6,863	1,472	13,868	218	0	3,102	3,811
Other Financing Sources (Uses):											
Transfers from Other Funds	620,097	103,600	0	2,478,050	0	0	0	0	0	0	0
Transfers to Other Funds	1,520,969	0	0	(273,770)	(1,000)	0	(112,420)	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	2,141,066	103,600	0	2,204,280	(1,000)	0	(112,420)	0	0	0	0
Change in Fund Balance	(395,811)	(16,950)	54	1,837,302	(877)	(264)	28,354	(58)	24	(2,202)	(743)
Closing Fund Balance	2,140,849	(5,146)	54	1,837,302	1,895	208	28,354	377	24	5,792	(22,960)

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2024**
(Thousands of dollars)

	VOCATIONAL REHABILITATION (23950-23959)	DRINKING WATER PROGRAM MANAGEMENT AND ADMINISTRATION (23100-23159)	NEW YORK CITY COUNTY CLERKS' OPERATIONS OFFSET (23150-23159)	JUDICIARY DATA PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAKE PLACID OLYMPIC TRAINING (23950-23959)	INDIGENT SERVICES LEGAL (23950-23959)	UNEMPLOYMENT INSURANCE ADMINISTRATION (23950-23959)	UNEMPLOYMENT INSURANCE INTEREST AND PENALTY (26600-26649)	UNEMPLOYMENT INSURANCE OCCUPATIONAL TRAINING (23950-23959-23959)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26600-26649)	NEW YORK COMMERCIAL GAMING REVENUE (23700-23749)
Opening Fund Balance	73	1	(29,771)	72,336	293	875,217	129,261	22,155	(509)	(1,925)	15,666
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	34,800	81,200	85	212,662	56,151	15,866	0	0	191,341
Federal Receipts	0	0	0	0	0	0	345,227	0	7,780	167,019	0
Total Receipts	70	0	34,800	81,200	85	212,662	401,378	15,866	7,780	167,019	191,341
Disbursements:											
Assistance and Grants	20	0	0	0	0	172,184	9,339	0	7,780	134,762	181,889
State Operations	26	0	24,800	84,500	75	29,844	237,037	1,323	0	24,149	2,943
General State Charges	0	0	12,600	25,900	0	2,433	111,760	1,173	0	8,258	1,916
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	46	0	37,400	110,400	75	204,461	358,136	2,496	7,780	167,169	186,748
Other Financing Sources (Use):											
Transfers from Other Funds	0	0	2,400	0	0	74,781	0	0	0	0	0
Transfers to Other Funds	0	(1,108)	0	0	0	(114,000)	(36,569)	(5,163)	0	0	(2,002)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	(1,108)	2,400	0	0	(39,219)	(36,569)	(5,163)	0	0	(2,002)
Change in Fund Balance	24	(1,108)	(200)	(29,200)	10	(31,018)	6,673	8,207	0	(150)	2,591
Closing Fund Balance	97	(1,107)	(29,971)	43,136	303	844,199	135,934	30,362	(509)	(2,075)	18,257

	MEDICAL GRANTS (23750-23799)	DEDICATED MISCELLANEOUS STATE FISCAL SERVICES (23800-23899)	INTERACTIVE INDUSTRY SERVICES (23950-23954)	HEALTHCARE TRANSFORMATION (24800-24899)	CHARITABLE GIFTS TRUST SERVICES (26900-26949)	NEW YORK STATE CANNABIS REVENUE (24800-24848)	MOBILE SPORTS MARKETING (24950-24959)	SPECIAL REVENUE OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	13,359	209,295	27,668	5,62,915	89	(448)	374,047	(1,000)	23,939,185	0	23,939,185
Receipts:											
Taxes	6,600	400	0	0	0	75,400	0	0	6,342,065	0	6,342,065
Miscellaneous Receipts	0	176,877	6,000	0	0	0	752,000	6,000	15,028,867	0	15,028,867
Federal Receipts	0	0	0	0	0	0	0	0	87,039,616	0	87,039,616
Total Receipts	6,600	177,277	6,000	0	0	75,400	752,000	6,000	108,410,548	0	108,410,548
Disbursements:											
Assistance and Grants	6,350	167,083	0	0	0	11,116	1,061,047	48,000	98,988,309	0	98,988,309
State Operations	5,135	5,414	367	0	0	66,439	0	6,000	12,241,331	0	12,241,331
General State Charges	1,614	1,278	64	0	0	14,559	0	0	1,607,561	0	1,607,561
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	13,099	173,775	431	0	0	92,114	1,061,047	54,000	112,837,201	0	112,837,201
Other Financing Sources (Use):											
Transfers from Other Funds	6,550	0	0	125,000	0	0	0	0	4,205,063	(972,324)	3,232,739
Transfers to Other Funds	0	(45)	(7,000)	(312,915)	0	(50,000)	0	0	(2,276,900)	972,324	(1,304,576)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	6,550	(45)	(7,000)	(187,915)	0	(50,000)	0	0	1,928,163	0	1,928,163
Change in Fund Balance	51	3,457	(1,431)	(187,915)	0	(66,714)	(309,047)	(48,000)	(2,498,490)	0	(2,498,490)
Closing Fund Balance	13,410	212,752	26,237	375,000	89	(67,162)	65,000	(45,000)	21,440,695	0	21,440,695

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-Went Hyg Gifts	820	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	820
020.20100-Combined Exp Tr	(35)	0	(241,300)	0	0	237,300	(4,000)	0	0	0	0	0	0	0	0	0	0	(4,035)
020.20101-Planting Fields	1,331	0	350	0	0	0	350	216	216	48	7	0	162	0	0	0	433	1,248
020.20103-Chambers Restor	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20105-Animal Disease	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
020.20107-DOCS Gift & Don	62	0	805	0	0	0	805	0	0	805	0	0	0	0	0	0	805	62
020.20109-Helen Hayes Hsp	65	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	30
020.20110-Oxford Donation	330	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	446
020.20111-Donat-St.Albans	5	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	13	(8)
020.20112-CVB Gifts & Beq	118	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	115
020.20113-Donations-Balav	92	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	71
020.20114-Montrose Donati	249	0	12	0	0	0	12	0	0	13	0	0	0	0	0	0	13	248
020.20116-IBR Genetic Cou	146	0	108	0	0	0	108	0	0	108	0	0	0	0	0	0	108	146
020.20118-Tech Transfer	(1)	0	50	0	0	0	50	0	0	26	0	0	0	0	0	0	26	23
020.20120-Spec Events	2,124	0	1,012	0	0	0	1,012	0	29	871	1	0	20	0	0	0	921	2,215
020.20123-L.M. Josephthal	48	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	1	48
020.20124-OSC Misc Grant	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
020.20126-NYSCB Ven Stand	2,299	0	1,800	0	0	0	1,800	0	0	1,738	0	0	0	0	0	0	1,738	2,361
020.20127-DMNA Military	13	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	13
020.20128-WB Hoyt Memoria	5,130	0	0	0	0	622	622	895	0	0	0	0	0	0	0	0	895	4,857
020.20129-NYSCB Gift& Beq	175	0	100	0	0	0	100	0	0	17	0	0	0	0	0	0	17	258
020.20130-St Transm Money	12,501	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	12,761
020.20142-Youth Grants &	293	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	293
020.20143-Alzheimers Dis	772	0	270	0	0	270	540	670	0	0	0	0	0	0	0	0	670	642
020.20144-Local Gov Comm	154	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	159
020.20147-Prostate/Testic	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20149-Autism Aware &	923	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	1,040
020.20150-Emergency Serv	20,871	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	20,522
020.20151-Batavia-Charlot	404	0	20	0	0	0	20	0	0	24	0	0	0	0	0	0	24	400
020.20152-Rome-Gifts And	111	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	111
020.20155-Br Can Res & Ed	2,612	0	540	0	0	500	1,040	1,620	0	0	0	0	0	0	0	0	1,620	2,032
020.20159-Community Relat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20162-Disab Tech Asst	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
020.20165-DMNA Youth Prog	82	0	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	81
020.20166-Erie Canal Muse	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
020.20167-Grants and Bequ	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
020.20174-Life Pass It on	969	0	530	0	0	0	530	0	0	620	0	0	0	0	0	0	620	879
020.20176-Misc. Gifts Acc	(1,051)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,051)
020.20178-Multiple Sclero	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
020.20182-Parole 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	240	0	0	200	440	520	0	0	0	0	0	0	0	0	520	3,095
020.20185-Percy T Phillip	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
020.20192-Missing Children	559	0	407	0	0	0	407	0	271	140	0	0	0	0	0	0	411	555
020.20197-DCJ01 Comb Gift	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
020.20199-HESC Gifts Dona	572	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	572
020.201B4-DFY Rec & Welfr	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201DR-Human Rights Dis	(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	142	0	75	0	0	0	75	0	14	98	1	0	9	0	0	0	122	95
020.201HH-OWH 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)
020.201XX-KK-Grants Account	1,192	0	1,500	0	0	0	1,500	1,000	0	69	0	0	0	0	0	0	1,069	1,623
020.201XX-S U Restrict Cur	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
020.201ZZ-Grants	375	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	675
020.20200-NY Teen Hth Ed	(92)	0	0	0	0	0	0	120	0	0	0	0	0	0	0	0	0	(92)
	75	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	75

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
020.20201-Veterans Rem Ce	2,572	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,487
020.20204-Homeless Vet As	444	0	154	0	0	0	154	1,100	0	0	0	0	0	0	0	0	1,100	(502)
020.20205-Mental Illness	227	0	58	0	0	0	58	75	0	0	0	0	0	0	0	0	75	210
020.20206-Women's Cancer	185	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	160
020.20208-Vets Home Assis	148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	148
020.20209-Combined Gifts	2,164	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,161
023.20300-N Y Int Lawyers	200,537	0	36,000	0	0	0	36,000	35,000	960	639	30	0	608	0	0	0	37,237	199,300
024.20350-NYS Archvs Pine	(8)	0	318	0	0	300	618	0	304	126	10	0	196	0	0	8	644	(34)
025.20401-Child Performer	217	0	120	0	0	600	720	0	215	9	7	0	165	0	0	27	423	514
050.20451-Tuition Reimb	5,190	0	705	0	0	0	705	0	0	206	0	0	101	0	0	0	307	5,588
050.20452-Voc School Supe	4,863	0	4,393	0	0	0	4,393	0	1,953	1,015	51	0	1,233	0	0	242	4,494	4,762
052.20501-Loc Govt Record	9,937	0	9,396	0	0	0	9,396	5,056	1,922	369	51	0	1,215	0	0	601	9,214	10,119
053.20550-Sch Tax Relief	(1)	1,716,913	0	0	0	0	1,716,913	1,716,913	0	0	0	0	0	0	0	0	1,716,913	(1)
054.20601-Charter School	9,764	0	0	0	0	4,837	4,837	0	0	0	0	0	0	0	0	0	4,837	9,764
056.20701-Greenway Commun	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
056.20702-Greenway Herit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
059.20751-Alcohol&Subst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Cntr &	(90)	0	0	0	0	0	0	0	1,968	147	62	0	1,451	0	0	156	3,784	(3,874)
061.20802-Health Care Srv	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20803-Medicaid Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	415	0	0	0	0	0	0	4,485,525	0	0	0	0	0	0	0	0	4,485,525	(4,485,110)
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	0	0	0	0	0	246,064	896	17,072	25	0	564	0	0	0	264,621	(256,553)
061.20809-EMS Training	4,307	0	0	0	0	0	0	10,570	2,123	8,947	69	0	1,651	0	0	185	23,545	(19,238)
061.20810-Child Health In	10,297	0	0	0	0	0	0	932,819	886	15,781	187	0	565	0	0	85	950,323	(940,026)
061.20811-HCRA Undistrib	47,545	562,900	5,862,368	0	0	0	6,445,268	0	0	0	0	0	0	0	0	100,189	100,189	6,392,624
061.20812-Hospital Based	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20813-Ad Home Res Co	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35
061.20814-Primary Care In	52	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(532)
061.20815-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	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(619,412)
061.20818-EPIC Premium	3,321	0	46,416	0	0	0	46,416	62,517	701	9,768	24	0	543	0	0	47	73,600	(23,863)
061.20819-Health Occup De	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20820-Matern & Ch HIV	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20821-Health Care Del	588	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	160
061.20822-Cig Task Force	439	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(3,737)
061.20823-NYSCH	4,159	0	0	0	0	0	0	0	4,992	35,408	1,001	0	3,153	0	0	79	44,633	(40,474)
073.20851-Transit Authori	65,701	361,486	103,519	0	0	51,394	516,399	519,500	0	0	0	0	0	0	0	0	519,500	62,600
073.20852-Railroad Account	11,709	63,791	18,183	0	0	9,216	91,190	91,750	0	0	0	0	0	0	0	0	91,750	11,149
073.20853-DMTF	9,830	37,526	11,022	0	0	5,274	53,822	55,400	0	0	0	0	0	0	0	0	55,400	8,252
160.20901-Education - New	58,887	0	2,554,000	0	0	7,000	2,561,000	2,303,000	0	0	0	0	0	0	0	0	2,303,000	316,887
160.20902-Lottery Adm New	230,466	0	42,921	0	0	0	42,921	0	16,973	14,206	664	0	12,393	0	0	4,274	48,510	224,877
160.20903-VLT Administrat	52,883	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	666	5,297	59,626
160.20904-VLT - Education	11,074	0	1,040,000	0	0	0	1,040,000	1,033,000	0	0	0	0	0	0	0	0	1,033,000	18,074
221.20950-Comb Student Ln	10,192	0	24,000	(17,000)	0	0	7,000	0	0	7,500	0	0	0	0	0	0	7,500	9,692
225.23651-Mobility Tax Tr	2,058	0	0	0	0	244,250	244,250	244,250	0	0	0	0	0	0	0	0	244,250	2,058
225.23652-MTA Aid Trust	406	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	406
225.23653-NY Cen Bus Dis	115,938	0	0	0	0	154,545	154,545	154,545	0	0	0	0	0	0	0	0	154,545	115,938
300.21002-Encon Admin Acc	158	0	900	0	0	0	900	0	418	14	0	0	266	0	0	0	698	360
301.21051-EnCon Energy Ef	101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	101
301.21052-EnCon-Seized AS	83	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	103
301.21053-Wst Trr Mgr/Re	43,271	0	20,000	0	0	0	20,000	0	11,860	391	373	0	7,768	0	0	3,000	23,392	39,879
301.21054-Oil & Gas Accou	84	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	73
301.21055-Marine/Coastal	170	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	183
301.21060-Indirect Charge	2,564	0	0	0	0	10,157	10,157	0	6,649	6,838	164	0	3,289	0	0	2,085	19,025	(6,304)

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
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(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
301.21061-Hazardous Sub B	2,110	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,084
301.21063-S-Area Landfill	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
301.21064-Utility Envir R	0	0	0	0	0	1,800	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(155)
301.21065-Federal Grant I	660	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	(4)
301.21066-Low Level Radio	(542)	0	2,811	0	0	0	2,811	0	1,441	201	47	0	975	0	0	433	3,097	(828)
301.21067-Recreation Acco	24,484	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	30,159
301.21077-Public Safety R	9	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	1
301.21080-Encon Magazine	36	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	427
301.21081-Environmental R	(79,221)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(77,705)
301.21082-Natural Resourc	(2,439)	0	4,811	0	0	0	4,811	0	577	397	19	0	388	0	0	400	1,781	591
301.21083-UST-Trust Recov	867	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	879
301.21084-Mined Land Recl	6,192	0	4,210	0	0	0	4,210	0	1,955	105	67	0	1,308	0	0	0	3,435	6,967
301.21089-SEQR Review	(43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43)
301.21087-Town Of Riverhe	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
301.21022-Monitors-Aggre	21,861	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	20,990
302.21150-Conservation	28,679	0	43,222	0	0	75	43,297	0	20,288	5,611	609	0	12,663	0	0	1,820	40,991	30,985
302.21151-Marine Resource	5,848	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	5,582
302.21152-Migratory Bird	0	0	10	0	0	0	10	0	45	0	0	0	0	0	0	0	45	(35)
302.21153-Guides License	455	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	395
302.21154-Fish And Game T	76,653	0	2,000	0	0	0	2,000	0	34	38	1	0	20	0	0	75	75	78,578
302.21155-Surf Clam/Quaho	(3)	0	0	0	0	0	0	0	0	0	0	0	0	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	44	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	69
302.21158-OUTDOOR REC & T	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70
303.21201-Oil Spill - DAC	3	0	509	0	0	705	1,214	0	696	60	18	0	440	0	0	0	1,214	3
303.21202-Oil Sp 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	11,418	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	22,621
303.21205-License Fee Sur	0	0	13,700	0	0	0	13,700	0	0	0	0	0	0	0	0	13,700	13,700	0
303.21206-Law Oil Spill	1	0	119	0	0	0	119	0	1,564	50	39	0	1,048	0	0	0	2,701	(2,581)
305.21251-OSH Trng & Educ	1,758	0	26,357	0	0	0	26,357	0	13,453	11,704	628	0	9,789	0	0	0	35,574	(7,459)
305.21252-OSHA Inspection	2,093	0	22,139	0	0	0	22,139	0	12,918	4,214	518	0	9,629	0	0	0	27,279	(3,047)
306.21301-CSF Regis Fee	12,721	0	9,000	0	0	0	9,000	0	600	12,000	0	0	300	0	0	0	12,900	8,821
307.21351-Equipment Loan	532	0	28	0	0	0	28	0	0	106	0	0	0	0	0	0	106	454
313.21401-Pub Tran Sysms	6,378	98,622	17,500	0	0	17,064	115,686	114,850	684	195	23	0	459	0	0	0	116,211	5,853
313.21402-Metropolitan Ma	1,016,342	3,998,427	17,500	0	0	21,175	3,437,102	3,537,600	2,664	410	91	0	1,786	0	0	0	3,542,551	910,893
313.21403-Urban Mass Tran	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115
313.21404-Add Mass Trans	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
314.21451-Operating Permit	(41,451)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(39,771)
314.21452-Mobile Source	6,563	0	34,570	0	0	0	34,570	0	17,136	2,669	533	0	11,489	0	0	6,404	38,231	2,902
318.21501-Housing Reserve	72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72
321.21551-Legisl/Comp R&D	12,855	0	1,717	0	0	0	1,717	0	950	0	0	0	0	0	0	0	950	13,622
321.21552-Demographics/Re	66	0	2	0	0	2	2	0	0	0	0	0	0	0	0	0	0	68
330.40350-S U Dorm Income	425,648	0	344,024	0	0	0	344,024	0	0	6	0	0	0	0	0	357,762	357,762	411,910
332.21651-Brummer Award	44	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	6	44
332.21652-William Vorce F	249	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	249
332.21653-Rocky 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	638	0	60	0	0	103,600	103,750	98	2,200	100	0	0	1,000	0	0	0	120,700	600
340.22501-CFIA Undisrib	11,804	0	150	0	0	0	150	117,400	0	0	0	0	0	0	0	0	0	(5,146)
341.22552-DFY-NYC Summer	54	0	0	0	0	0	0	0	31,808	19,504	0	0	0	0	0	0	0	54
345.22652-L I Vets Home	22,779	0	50,575	0	0	0	50,575	0	0	0	0	0	0	0	0	0	0	22,042
345.22653-S U Genl IFR	1,055,169	0	870,791	0	0	31,487	902,278	0	239,625	616,783	0	0	11,784	0	0	37,240	905,432	1,052,015

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
345.22654-S U Inc Offset	(21,166)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(21,166)
345.22655-Gen Rev Offset	314,208	0	1,483,486	0	0	1,676,718	3,160,204	0	2,480,441	363,981	0	0	572	0	0	120,606	2,965,600	508,812
345.22656-S U Hosp Ops	97,442	0	2,796,253	0	0	734,845	3,531,098	0	1,534,729	1,589,010	0	0	559,458	0	0	115,924	3,799,121	(170,581)
345.22657-SUNY Stabilizat	167,619	0	0	0	0	35,000	35,000	0	400	600	0	0	0	0	0	0	1,000	201,619
345.22658-State Univ Hosp	5,762	0	62,031	0	0	0	62,031	0	50,784	13,649	0	0	0	0	0	0	64,433	3,360
345.22659-SUNY Tuition Re	217,210	0	100,710	0	0	0	100,710	0	57,740	14,214	0	0	4,762	0	0	0	76,716	241,204
346.22700-Chem Dep Svcs	2,869	0	6,886	0	0	0	6,886	0	0	6,863	0	0	0	0	0	1,000	7,863	1,892
349.22751-Lk George Park	476	0	1,208	0	0	0	1,208	0	701	250	21	0	500	0	0	0	1,472	212
354.22801-MVTIFA	4,595	0	4,800	0	0	0	4,800	4,237	132	7	0	0	0	0	0	0	4,376	5,019
354.22802-St Police MV En	26,423	0	118,825	0	0	0	118,825	0	4,162	5,330	0	0	0	0	0	112,420	121,912	23,336
355.22851-Great Lakes Pro	431	0	160	0	0	0	160	0	84	70	3	0	61	0	0	0	218	373
359.22901-Revenue Maximiz	1,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,577
359.22902-Local Maximizat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
359.22903-Rev Maxim Contr	(1,555)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,555)
360.22950-Housing Develop	7,992	0	900	0	0	0	900	3,102	0	0	0	0	0	0	0	0	3,102	5,790
362.23001-DOT Comm Veh Sa	(22,217)	0	3,068	0	0	0	3,068	0	3,262	549	0	0	0	0	0	0	3,811	(22,960)
365.23051-Vocatl Rehabil	75	0	70	0	0	0	70	20	0	26	0	0	0	0	0	0	46	99
366.23101-Drinking Water	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
366.23102-Drink Water DOH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,108	1,108	(1,108)
368.23151-NYC County Cler	(29,770)	0	34,800	0	0	2,400	37,200	0	23,500	1,300	0	12,600	0	0	0	0	37,400	(29,970)
369.23201-Jud Data Proc O	72,335	0	81,200	0	0	0	81,200	0	58,000	26,500	0	25,900	0	0	0	0	110,400	43,135
385.23501-Lk Placid Train	292	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	302
390.23551-Indigent Legal	875,215	0	212,662	0	0	74,781	287,443	1,72,184	3,969	25,767	108	2,433	0	0	0	114,000	318,461	844,197
482.23601-Uj Sp Int & Pen	22,153	0	15,866	0	0	0	15,866	0	207	1,065	51	0	1,173	0	0	5,163	7,659	30,360
S01.23701-Commercial Gami	36,957	0	177,000	0	0	0	177,000	1,72,589	0	0	0	0	0	0	0	0	172,589	41,368
S01.23702-Comm Game Regul	(26,291)	0	5,041	0	0	0	5,041	0	2,570	270	103	1,916	0	0	0	2,000	4,861	(26,111)
S01.23703-Prob Gambli Svcs	4,997	0	9,300	0	0	0	9,300	9,300	0	0	0	0	0	0	0	0	11,300	2,997
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	1,251	5,400	0	0	0	0	5,400	5,850	0	0	0	0	0	0	0	0	5,850	801
S02.23753-MCF - Law Enfor	2,100	600	0	0	0	0	600	0	0	0	0	0	0	0	0	0	0	2,700
S02.23754-MCF - Addictio	2,249	600	0	0	0	0	600	500	0	0	0	0	0	0	0	0	500	2,349
S02.23755-MCF-Hlth Operat	7,774	0	0	0	0	6,550	6,550	0	2,356	2,709	70	1,614	0	0	0	0	6,749	7,575
S03.23800-Inter Recip Pos	4,256	0	1,200	0	0	0	1,200	0	457	435	13	287	0	0	0	45	1,237	4,219
S03.23801-Hwy Use Trax Adm	1,978	400	500	0	0	0	900	0	181	202	6	111	0	0	0	0	500	2,378
S03.23802-Cure Childhood	61	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	71
S03.23804-Lupus Research	242	0	60	0	0	0	60	0	0	0	0	0	0	0	0	0	0	302
S03.23806-NYS Secure Choi	(374)	0	0	0	0	0	0	0	400	780	20	300	0	0	0	0	1,500	(1,874)
S03.23807-Military Fam Re	231	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	231
S03.23808-Gifts For Food	162	0	150	0	0	0	150	0	0	0	0	0	0	0	0	0	0	312
S03.23809-NYS ALS Res&Edu	158	0	35	0	0	0	35	0	0	0	0	0	0	0	0	0	0	193
S03.23810-Down's Syn Res	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
S03.23811-School Bas Hlth	96	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0	146
S03.23812-WTC Mem Scholar	273	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	273
S03.23813-Leuk Lymph Myel	184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	184
S03.23814-Gift to the Art	289	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	289
S03.23815-Sr Well Nutriti	342	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	382
S03.23817-Opioid Settle	201,266	0	174,532	0	0	0	174,532	166,783	865	2,028	27	580	0	0	0	0	170,283	205,515
S03.23818-SUD Ed & Recov	69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69
S03.23819-Gift Gun Vio Re	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
S03.23820-Lyme&Tick Res	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
S03.23821-Gifts State Lib	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
S04.24950-Fan Sports Educ	27,717	0	6,000	0	0	0	6,000	0	0	0	0	0	0	0	0	7,000	7,000	26,717
S04.24951-Fan Sport Admin	(51)	0	0	0	0	0	0	0	86	278	3	64	0	0	0	0	431	(482)
S06.24850-Hlth Care Trans	562,915	0	0	0	0	125,000	125,000	0	0	0	0	0	0	0	0	312,915	312,915	375,000
S07.24900-Hlth Charitable	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
S07.24901-Elem Sec Ed Cha	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)

FY 2024

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
S08.24800-NY Cannabis Rev	(12,853)	75,400	0	0	0	0	75,400	0	22,399	40,774	967	0	13,817	0	0	50,000	127,957	(65,410)
S08.24801-Cannabis Educat	4,962	0	0	0	0	0	0	4,856	0	0	0	0	0	0	0	0	4,856	106
S08.24802-NYS Drug Tr&Ed	2,481	0	0	0	0	0	0	1,404	1,226	1,038	35	0	742	0	0	0	4,445	(1,964)
S08.24803-NYS Com Grants	4,962	0	0	0	0	0	0	4,856	0	0	0	0	0	0	0	0	4,856	106
S09.24955-Mob Sports Wage	374,047	0	752,000	0	0	0	752,000	1,061,047	0	0	0	0	0	0	0	0	1,061,047	65,000

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2024**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21901-Article VII Int	9,041	0	500	0	0	0	500	134	0	0	0	0	0	0	0	0	9,407
339.21902-S P A R C S	3,265	0	6,600	0	0	8	6,608	0	985	3,649	33	0	725	0	0	36	4,445
339.21904-Fire Prev/Code	95,900	0	14,810	0	0	0	14,810	0	1,004	500	34	0	627	0	0	19,810	88,735
339.21905-NYS Twy Police	(1,757)	0	64,213	0	0	0	64,213	0	39,668	28	0	0	26,001	0	0	0	(3,241)
339.21906-DMV Seiz Assets	124	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	124
339.21907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.21909-M H Patient Inc	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.21911-Fin Cntrl Board	(704)	0	3,099	0	0	0	3,099	0	1,444	799	45	0	799	0	0	12	(704)
339.21912-Reg of Racing	(4,410)	0	12,647	0	0	0	12,647	0	5,909	4,683	236	0	1,378	0	0	458	(4,427)
339.21914-S U Constr Fund	116	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	116
339.21915-Quality Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	130	(130)
339.21916-Nurses Aide Reg	1,090	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,090
339.21917-Med Frd Seized	174	0	168	0	0	0	168	0	0	168	0	0	0	0	0	0	174
339.21918-Child Care & Pr	3,156	0	332	0	0	0	332	0	0	0	0	0	0	0	0	0	3,488
339.21919-Cyber Sec Upgr	1,228	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,228
339.21920-Cert of Need	13,216	0	1,959	0	0	0	1,959	0	2,556	1,502	91	0	1,802	0	0	2,683	6,541
339.21921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21922-Continuing Care	1,582	0	131	0	0	0	131	0	76	5	2	0	37	0	0	0	1,593
339.21923-DOL Fee Penalty	27,953	0	20,383	0	0	800	21,183	0	6,628	2,220	239	0	4,972	0	0	600	34,477
339.21924-Educ Museum	325	0	892	0	0	0	892	0	288	344	10	0	190	0	0	62	323
339.21925-Ns Him Receiptship	2,057	0	25	0	0	0	25	0	0	0	0	0	0	0	0	1,000	1,082
339.21926-3rd Party Hlth	491	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	491
339.21927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21928-I Love NY Ves	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21929-Summer Sch Arts	40	0	684	0	0	0	684	0	115	557	4	0	73	0	0	0	(25)
339.21930-I Lve NY W Boat	123	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	245
339.21932-Snowmobile	6,705	0	8,150	0	0	0	8,150	6,650	111	150	9	0	81	0	0	0	7,854
339.21933-Tr Surplus Prop	11,673	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	12,899
339.21934-Hosp & Nurs Mgt	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21935-Watershed Pitrn	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.21936-World Univ Game	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21937-S U Dorm Reimb	(6)	0	0	0	0	252,413	252,413	0	125,998	126,260	0	0	155	0	0	0	(6)
339.21938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21939-ODTA State Matc	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21941-Methadone Regis	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21943-Energy Research	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21944-Radiology	4,976	0	6,000	0	0	0	6,000	3,000	793	173	32	0	489	0	0	1,350	5,139
339.21945-Crim Jus Improv	24,670	0	16,373	0	0	14,400	30,773	38,358	2,744	362	118	0	1,683	0	0	737	11,441
339.21948-Farm Prod Insp	215	0	1,390	0	0	0	1,390	0	720	124	22	0	436	0	0	0	303
339.21950-FgprntID&Tech	77,096	0	15,000	0	0	0	15,000	0	0	1,748	0	0	0	0	0	14,543	75,805
339.21953-NY Fire Academy	217	0	468	0	0	0	468	0	314	356	10	0	258	0	0	0	(253)
339.21958-Domestic Awaren	128	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	132
339.21959-Environmental L	4,047	0	4,121	0	0	0	4,121	0	1,812	584	57	0	1,301	0	0	283	4,131
339.21960-HESC Ins Prem P	82,838	0	0	0	0	0	0	0	10,853	18,755	367	0	6,819	0	0	12,327	33,717
339.21961-Train Mgmt Eval	(137)	0	1,200	0	0	0	1,200	0	1,689	112	53	0	1,132	0	0	0	(1,923)
339.21962-Clin Lab Refrcn	(11,213)	0	18,059	0	0	0	18,059	0	5,825	2,169	184	0	4,396	0	0	5,453	(11,181)
339.21964-Pub Emp Rel Brd	872	0	86	0	0	0	86	0	0	47	0	0	0	0	0	0	911
339.21965-Radio Hlth Prot	145	0	5,132	0	0	0	5,132	0	2,281	140	72	0	1,721	0	0	730	333
339.21966-Cons Food Indus	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.21967-OHRD St Match	6,469	0	0	0	0	1,400	1,400	0	0	4,197	0	0	0	0	0	0	3,672
339.21968-Educatin Library	221	0	65	0	0	0	65	0	0	62	0	0	0	0	0	0	224

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2024
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21969-Teacher Certif	14,242	0	8,138	0	0	0	8,138	0	4,506	2,446	100	0	2,837	0	0	450	12,041
339.21970-Banking Deptmnt	36,650	0	104,909	0	0	0	104,909	0	50,110	14,109	1,541	0	37,242	0	0	0	38,557
339.21971-Cable TV Acct	9,875	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	9,803
339.21972-Econ Devel Asst	342	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	342
339.21973-Fin Svcs Seized	755	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	755
339.21975-ODD Earned Revn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21976-Motorcycle Sfty	271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	271
339.21977-Business and Li	307,315	0	86,443	0	0	0	86,443	0	20,646	7,611	529	0	12,661	0	0	66,828	285,483
339.21978-Indir Cost Reco	3,594	0	0	0	0	18,954	18,954	0	9,643	4,600	268	0	6,018	0	0	2,157	(738)
339.21979-High School Equ	1,632	0	225	0	0	0	225	0	0	232	0	0	0	0	0	0	1,625
339.21980-OTDA Program	2,467	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,639
339.21981-Disas Prep Conf	25	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	25
339.21982-Administration	5,778	0	13	0	0	13,350	13,363	0	3,628	6,680	115	0	2,860	0	0	560	5,298
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21984-Fedl Admin Reim	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21985-Abandon Prop Au	3	0	22,330	0	0	0	22,330	0	13,407	6,761	339	0	241	0	0	0	1,585
339.21986-Seized Assets	7	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	9
339.21987-Spinal Injury	18,348	0	0	0	0	8,500	8,500	8,500	0	0	0	0	0	0	0	0	18,348
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	2,303	0	0	0	0	12,000	12,000	0	1,837	9,943	57	0	1,232	0	0	0	1,234
339.21990-OCTF Crime Forf	2,194	0	1,435	0	0	0	1,435	0	0	1,435	0	0	0	0	0	0	2,194
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infracs	264	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	264
339.21993-Radon Detection	835	0	20	0	0	0	20	0	0	17	0	0	0	0	0	0	838
339.21994-Insurance Dept	304,841	0	293,549	0	0	0	293,549	74,381	111,094	36,101	3,265	0	78,481	0	0	0	295,068
339.21995-Workers' Compn	16,907	0	235,255	0	0	0	235,255	0	88,322	58,692	2,491	0	55,987	0	0	12,852	33,818
339.21996-Fire Protection	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21998-Public Work Enf	17,653	0	3,982	0	0	0	3,982	0	2,853	1,215	145	0	2,136	0	0	0	15,286
339.21999-Asset Forfeitur	(3)	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	(3)
339.219AC-Non-Ivd Wage Wl	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Opens	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	1,379	0	17,000	0	0	0	17,000	0	472	14	15	0	286	0	0	0	17,592
339.219YL-OGS Bldg Admin	12,537	0	18,197	0	0	0	18,197	0	3,121	4,987	101	0	2,097	0	0	0	20,428
339.219YN-OGS Sid & Purch	9,547	0	5,660	0	0	0	5,660	0	906	1,979	29	0	609	0	0	3,000	8,684
339.219Z7-Just Ct Oper	(2,114)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,114)
339.219ZV-S T A Research	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)
339.22001-VESID SS	381	0	2,500	0	0	0	2,500	2,000	190	105	5	0	120	0	0	52	409
339.22003-Bell Jar Collec	82	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	41
339.22004-Ind & Util Serv	4,154	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,679
339.22008-Courts Special	648	0	4,100	0	0	0	4,100	0	0	4,100	0	0	0	0	0	0	648
339.22009-Asbestos Trning	269	0	867	0	0	0	867	0	236	4	7	0	176	0	0	0	713
339.22010-HMP R P Tax Adm	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22011-Public Service	84,959	0	96,805	0	0	0	96,805	0	55,700	11,849	1,849	0	37,083	0	0	7,471	67,812
339.22012-Atty Licensing	31,108	0	40,100	0	0	0	40,100	0	17,700	5,400	0	0	7,600	0	0	0	40,508
339.22014-DSS Prov Recovs	205	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	205
339.22015-Crimes Against	560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	560
339.22017-Camp Smith Bill	399	0	197	0	0	0	197	0	169	12	4	0	10	0	0	0	401
339.22020-Comm Feed Lic	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22021-Regulation of M	3,879	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	3,899
339.22023-Discover Queens	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2024**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22024-Reven Arrearage	146,737	0	25,000	0	0	0	25,000	0	1,000	1,400	35	0	650	0	0	20,485	148,167
339.22025-Comm Svce Assis	8,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,475
339.22026-Cell Phone Towe	6,904	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,904
339.22027-Spec Conserv Ac	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.22028-State Central R	12,676	0	4,600	0	0	0	4,600	0	149	0	5	0	100	0	0	97	16,925
339.22029-Plant Industry	1,111	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	228
339.22032-Batavia School	(9,375)	0	9,600	0	0	900	10,500	0	5,657	1,255	158	0	3,550	0	0	522	(10,017)
339.22034-Investment Serv	4,922	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	4,922
339.22035-Diabetes Resear	66	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	72
339.22037-Keep Kids Drug	91	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	100
339.22038-OPWDD Day Servi	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22039-OSDC Finan Over	(1,962)	0	5,105	0	0	0	5,105	0	2,943	131	94	0	1,937	0	0	0	(1,962)
339.22040-Senate Recyclab	697	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	717
339.22041-Medicaid Fraud	33,383	0	15,433	0	0	0	15,433	0	7,867	2,268	1,463	0	4,970	0	0	0	32,248
339.22042-DED Marketing A	3,532	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	3,673
339.22044-Tug Hill Admin	122	0	38	0	0	0	38	0	29	33	0	0	0	0	0	0	98
339.22045-Settlement Entf	397	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	397
339.22046-Regulation of I	(115,632)	0	13,388	0	0	0	13,388	0	8,882	714	296	0	6,150	0	0	0	(118,286)
339.22047-NYS FLEX Spend	1,134	0	300	0	0	0	300	0	0	321	0	0	0	0	0	0	1,113
339.22050-Crime Victims B	4	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	27
339.22051-Ofc of Professi	59,517	0	61,200	0	0	0	61,200	0	27,627	11,614	668	0	17,981	0	0	8,484	54,343
339.22052-Armory Rental A	2,728	0	0	0	0	0	0	0	684	691	18	0	66	0	0	0	1,269
339.22053-Rome School	(4,750)	0	9,600	0	0	1,020	10,620	0	4,237	688	118	0	2,663	0	0	436	(2,272)
339.22054-Seized Assets	1,338	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,338
339.22055-Traf Adjudicatin	(58,399)	0	19,500	0	0	0	19,500	0	22,477	6,580	699	0	15,071	0	0	477	(84,203)
339.22056-Fed Salary Shar	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22057-Cook/Chill Acco	2,252	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,252
339.22060-Credential Svcs	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22061-Seized Assets	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22062-NYC Assessment	40,087	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	40,087
339.22063-Cultural Educat	2,387	0	31,099	0	0	0	31,099	0	12,731	7,550	341	0	8,497	0	0	2,393	1,974
339.22064-Distance Learn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22065-Exam & Misc Rev	28	0	125	0	0	0	125	0	380	450	12	0	251	0	0	1,961	(2,901)
339.22067-Trans Regul Acc	10,605	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	8,162
339.22068-Cons Prot Acct	2,544	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	2,394
339.22070-OER NASDER	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22071-Fin Aid Audit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22072-8th Air Force H	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22074-FMS Account	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33
339.22075-Funeral	2,420	0	470	0	0	0	470	0	240	9	8	0	178	0	0	108	2,347
339.22076-FSHRP	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22077-Educ Archives	53	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	53
339.22078-Local Services	1,505	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,494
339.22080-Adult Shelter	34,019	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	0	36,619
339.22081-QA-A Earned Rev	428	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	428
339.22082-Family Pres Svc	8,642	0	0	0	0	3,618	3,618	2,687	0	0	0	0	0	0	0	0	9,573
339.22083-Electronic Bene	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
339.22084-Federal-Seized	0	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	(38)
339.22085-DHCR Mortgage S	63	0	3,833	0	0	0	3,833	0	2,030	4	0	0	0	0	0	0	1,862
339.22086-OMH-Research OH	83	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	83
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2024**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22088-Prof Medic Cond	12,854	0	24,900	0	0	369	25,269	990	12,000	6,078	374	0	8,842	0	0	8,744	1,095
339.22089-Hwy Const & Ma	2,071	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,196
339.22090-Housing Indirec	6,711	0	0	0	0	5,739	5,739	0	2,813	5	0	0	0	0	0	201	9,431
339.22091-Adult Home Qual	4,486	0	193	0	0	0	193	0	0	0	0	0	0	0	0	2,200	2,479
339.22092-Homeless Hsg	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22093-COCOT	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22094-Accid Prevent C	252	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252
339.22095-IG Szd Assets	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79
339.22096-Leg Svcs Assist	105,558	0	25,100	0	0	0	25,100	19,265	0	0	0	0	0	0	0	9,630	101,563
339.22097-Loc Pub Hlth	12,003	0	3,405	0	0	0	3,405	1,020	299	2	10	0	236	0	0	54	13,787
339.22099-Voting Mach Exa	128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	128
339.22100-DHCR HCA Applic	(15,645)	0	5,000	0	0	0	5,000	0	3,642	13	92	0	2,200	0	0	893	(17,485)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	13,127	0	4,840	0	0	0	4,840	0	572	448	19	0	465	0	0	3,069	13,394
339.22104-CHCCDP Transfer	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38
339.22105-Tobacco Enforce	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22108-Hwy Rev/Soc Sec	972	0	140	0	0	0	140	0	0	253	0	0	0	0	0	0	859
339.22109-Conference & Sp	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
339.22110-Assisted Living	3,331	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	3,340
339.22111-OCFS Program	399	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	(301)
339.22112-OTDA Income Acc	139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22115-OPWDD Jt-Clin O	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
339.22116-Special Medical	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22117-Litigation Sett	20,203	0	83,145	0	0	0	83,145	0	28,916	39,772	709	0	19,751	0	0	0	14,200
339.22118-Animal Populati	202	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	181
339.22119-Love Your Libra	201	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	57
339.22120-DISTINCTIVE PLA	0	0	0	0	0	0	0	0	15	0	1	0	9	0	0	0	(25)
339.22122-Local Wireless	126	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	126
339.22123-Pub Safe Commun	229,171	0	137,000	0	0	0	137,000	90,889	29,544	37,369	0	0	0	0	0	7,961	200,408
339.22124-Cuba Lake Mgmt	160	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	138
339.22126-St Justice Inst	75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75
339.22128-Med Reimb Acct	875	0	1,500	0	0	0	1,500	1,000	0	0	0	0	0	0	0	0	1,375
339.22130-Low Inc Housing	9,083	0	3,631	0	0	0	3,631	0	2,095	6	74	0	1,688	0	0	150	8,701
339.22131-Medicaid Inquir	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22132-New York Alert	58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	58
339.22133-Procure Op News	53	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(122)
339.22134-OVS RESTITUTION	201	0	593	0	0	0	593	0	492	116	0	0	0	0	0	0	186
339.22136-Food Prod Ctr	2,262	0	1,323	0	0	0	1,323	0	223	1,073	6	0	135	0	0	0	2,148
339.22137-Pet Dealer	13	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	45
339.22138-Auth Bldg Office	1,635	0	2,088	0	0	1,826	3,914	0	1,465	256	47	0	1,545	0	0	0	2,236
339.22139-Patient Safety	5,989	0	0	0	0	0	0	0	0	0	0	0	0	0	2,590	3,399	
339.22140-Helen Hayes Hos	19,005	0	3,115	0	0	59,915	63,030	0	40,824	21,647	152	0	5,150	0	1,292	12,970	
339.22141-NYC Veterans	4,902	0	350	0	0	17,473	17,823	0	19,293	8,920	32	0	7,617	0	366	(13,503)	
339.22142-NYS Home-Vetera	3,695	0	120	0	0	32,878	32,998	0	16,084	6,432	25	0	484	0	456	13,212	
339.22143-WNY Veis Home	2,165	0	55	0	0	8,393	8,448	0	8,978	4,280	11	0	201	0	159	(3,016)	
339.22144-Montrose S V H	6,362	0	30	0	0	35,053	35,083	0	20,270	7,867	36	0	733	0	197	12,342	
339.22145-DOH Hospital Ho	973	0	0	0	0	108,576	108,576	0	0	0	0	0	0	0	108,576	973	
339.22146-HEAP Eamed Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	16,173	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	16,560

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2024**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22149-Motor Fuel Qual	476	0	2,800	0	0	0	2,800	0	1,269	1,338	39	0	768	0	0	0	(138)
339.22150-Weights Measure	40	0	325	0	0	0	325	0	245	102	8	0	149	0	0	0	(139)
339.22151-Defers Comp Adm	(334)	0	820	0	0	0	820	0	396	130	24	0	261	0	0	0	(325)
339.22152-Hazard Abatement	1,085	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,135
339.22153-Education Stais	1,020	0	0	89	0	0	89	0	0	35	0	0	0	0	0	0	1,074
339.22154-Real Estate Fin	(131)	0	3,735	0	0	0	3,735	0	1,401	1,445	35	0	949	0	0	0	(226)
339.22156-NYC Rent Rev	13,978	0	0	0	0	0	0	0	30,960	20,000	1,714	0	23,711	0	0	4,115	(66,522)
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	2,423
339.22158-Rent Revenue	2,332	0	550	0	0	0	550	0	330	15	0	0	284	0	0	0	2,241
339.22159-CSFP Salvage Ac	117	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	117
339.22161-ES Slem Cell Tr	346	0	0	0	0	6,385	6,385	0	492	1,712	15	0	348	0	0	510	3,654
339.22162-Systems & Tech	21,289	0	7,300	0	0	0	7,300	0	560	450	20	0	350	0	0	4,487	22,722
339.22163-Patron Services	19,518	0	83,416	0	0	0	83,416	0	43,560	37,005	0	0	4,731	0	0	3,992	13,646
339.22165-Trans Aviatn	1,191	0	4,410	0	0	0	4,410	0	0	4,709	0	0	0	0	0	0	892
339.22166-Teacher Ed Accr	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
339.22167-Training Academ	411	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	411
339.22168-Tax Rev Arrear	2,445	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	1,945
339.22169-TSCR Account	206,292	0	198,000	0	0	0	198,000	74,000	0	0	0	0	0	0	0	124,000	206,292
339.22170-Statewide Gamin	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	354	0	39	0	0	2,587	2,626	0	0	3,452	0	0	0	0	0	0	(472)
339.22172-Undrgrnd Sfty T	4,537	0	700	0	0	0	700	0	0	0	0	0	0	0	0	1,175	4,062
339.22173-Vol Fire Rec&Re	1,394	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	1,394
339.22174-HAVA Match	1,016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,016
339.22175-VRSS	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
339.22177-Occ Hlth Clinic	88	0	9,000	0	0	20	9,020	9,560	466	11	14	0	310	0	0	98	(1,351)
339.22178-Crim Back Check	411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	411
339.22180-SR-Connections	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22181-NYS Water Rescu	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
339.22182-OWIG Adm Reimb	211	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211
339.22184-Wine Industry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.22185-Assembly Recyc	788	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	828
339.22186-Yth Fac PerDiem	290	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	290
339.22187-Provider Assess	150,006	0	900,000	0	0	0	900,000	1,050,006	0	0	0	0	0	0	0	0	0
339.22188-Fed Indirect Re	85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	85
339.22189-DOCS Asset Forf	615	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	615
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22192-Tax Ret Prep Fe	13,202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,202
339.22193-Sales Tax Re Fe	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
339.22195-Equitable Shari	2,775	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,775
339.22196-C & F Qual Enha	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
339.22197-ULTVI Radia Dev	1,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,014
339.22198-HEP	36	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(264)
339.22199-Airport Securit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22202-SBCI Account	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22203-Article X Inter	109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	109
339.22206-Wholesale Mkt	5,677	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	4,977
339.22207-Tech Financing	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
339.22211-NYS Camp Financ	816	0	0	0	0	10,000	10,000	10,000	0	0	0	0	0	0	0	0	816
339.22212-Lake George Inv	181	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	181
339.22213-BOE Enforcement	1,306	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	1,306

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2024
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22214-Fireworks Reven	1,119	0	320	0	0	0	320	0	178	0	6	0	126	0	0	0	1,129
339.22215-Delivery Transf	2,488	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,488
339.22217-Eq Sh DTF Just	109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	109
339.22218-Eq Sh DTF Treas	227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227
339.22221-Eq Sh Law Justi	6,247	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,247
339.22222-Eq Sh Law Treas	253	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	253
339.22226-Eq Sh SIG Treas	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.22228-Eq Sh WIG Treas	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.22231-Eq Sh DEC Justi	144	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	144
339.22233-Eq Shar-DMN Jus	254	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	264
339.22235-Insitt. Accredit	(2)	0	570	0	0	0	570	0	296	58	6	0	171	0	0	47	(10)
339.22238-Eq Sh PRK Treas	0	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	0
339.22239-Opioid Steward	119,164	0	44,601	0	0	0	44,601	26,675	0	0	0	0	0	0	0	0	137,090
339.22240-NYS Med Indmnty	(2,545)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(2,528)
339.22243-Securing Cities	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
339.22246-Behav Hlth Par	3,466	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	(34)
339.22247-Erit Div Job Tr	4,607	0	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	0	6,107
339.22248-CJ Discov Comp	14,520	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,520
339.22250-Emer Elect Out	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22251-Maj Ren Ene Dev	2,943	0	4,300	0	0	0	4,300	0	0	2,800	0	0	0	0	0	0	4,443
339.22252-Elevator Safety	38	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	88
339.22253-Sch Bus Mot Edu	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
339.22254-Anti Disc Hous	0	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	0
339.22255-Pharm Ben Migr R	(50)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(50)

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2024**
(Thousands of dollars)

	STATE CAPITAL PROJECTS (30650-30649)	DEDICATED HIGHWAY AND BRIDGE TRUST (30650-30659)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION AND IMPROVEMENT (30650-30629)	NEW SYSTEM CANAL SYSTEM DEVELOPMENT (30650-30629)	STATE PARK INFRASTRUCTURE (30650-30695)	PASSENGER FACILITY DEVELOPMENT (30650-30629)	ENVIRONMENTAL PROTECTION (30650-30629)	CONSERVATION THROUGH IMPROVED TRANSPORTATION (30650-30699)	PURE WATERS BOND (30650-30652)	TRANSPORTATION CAPITAL FACILITIES BOND (30650-30692)
Opening Fund Balance	3	26,953	154,803	17,669	(157,698)	15	217,252	164	0	3,328
Receipts:										
Taxes	0	1,247,748	0	0	0	0	257,350	0	0	0
Miscellaneous Receipts	3,716,631	1,568,792	0	2,000	212,300	0	49,650	0	0	0
Federal Receipts	0	4,505	0	0	0	0	0	0	0	0
Total Receipts	3,716,631	2,821,045	0	2,000	212,300	0	307,000	0	0	0
Disbursements:										
Assistance and Grants	2,311,447	58,981	0	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	5,397,437	1,944,846	100,000	7,500	212,300	0	375,000	0	0	0
Total Disbursements	7,708,884	2,003,827	100,000	7,500	212,300	0	375,000	0	0	0
Other Financing Sources (Uses):										
Transfers from Other Funds	3,998,553	64,676	75,000	0	0	0	103,000	0	0	0
Transfers to Other Funds	(6,300)	(881,894)	0	0	0	0	0	(25)	(340)	(25)
Bond & Note Proceeds	0	0	0	0	0	0	0	25	340	25
Net Other Financing Sources (Uses)	3,992,253	(817,218)	75,000	0	0	0	103,000	0	0	0
Change in Fund Balance	0	0	(25,000)	(5,500)	0	0	35,000	0	0	0
Closing Fund Balance	3	26,953	129,803	12,169	(157,698)	15	252,252	164	0	3,328

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30650-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30659)	TRANSFORMATION INFRASTRUCTURE RENEWAL BOND (30650-30669)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30650-30679)	ACCELERATED CAPACITY AND TRAIL IMPROVEMENTS BOND (30650-30689)	CLEAN WATER/CLEAN AIR BOND (30650-30699)	FEDERAL CAPITAL PROJECTS (31350-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIAL (31500-31549)	SUBURBAN TRANSPORTATION (31650-31699)
Opening Fund Balance	1,419	17,210	4,255	5,550	2,778	1,428	(479,824)	1,108	(184,556)	552
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	232,750	10	129,956	0
Federal Receipts	0	0	0	0	0	0	3,292,484	0	0	0
Total Receipts	0	0	0	0	0	0	3,525,234	10	129,956	0
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	1,087,908	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	2,348,008	14	125,956	0
Total Disbursements	0	0	0	0	0	0	3,435,916	14	125,956	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	37,735	0	18,500	0
Transfers to Other Funds	(740)	(9,001)	(25)	(3,807)	(25)	(3,861)	0	0	(25,200)	0
Bond & Note Proceeds	617	3,908	25	4,807	25	4,861	0	0	(6,700)	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	0	1,000	37,735	0	(6,700)	0
Change in Fund Balance	(123)	(5,093)	0	1,000	0	1,000	127,063	(4)	(2,700)	0
Closing Fund Balance	1,296	12,117	4,255	6,550	2,778	2,428	(852,771)	1,104	(187,256)	552

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2024**
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-3149)	HOUSING ASSISTANCE PROGRAM (31800-31849)	HOUSING PROGRAM (31850-31899)	NATURAL RESOURCE DAMAGES (31900-31949)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31950-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32000-32499)	MISCELLANEOUS CAPITAL PROJECTS (32020-32499)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32290-32399)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32030-32499)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32390-32399)
Opening Fund Balance	(1,887)	(12,942)	(489,393)	18,452	(12,016)	86,773	146,414	82	(691,916)	(238,856)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	32,463	0	568,181	1,000	0	75,000	16,265	20,000	749,189	254,577
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	32,463	0	568,181	1,000	0	75,000	16,265	20,000	749,189	254,577
Disbursements:										
Assistance and Grants	0	0	1,473,056	0	0	0	0	0	444,039	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	31,629	0	1,473,056	1,017	0	75,000	146,914	20,000	306,900	354,921
Total Disbursements	31,629	0	1,473,056	1,017	0	75,000	146,914	20,000	750,939	354,921
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	904,300	0	0	0	24,947	0	2,000	105,304
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	834	0	(575)	(17)	0	0	24,947	0	2,000	105,304
Change in Fund Balance	(1,804)	(12,942)	(489,968)	18,435	(12,016)	86,773	(105,702)	0	250	4,960
Closing Fund Balance	(1,887)	(12,942)	(489,968)	18,435	(12,016)	86,773	40,712	82	(691,666)	(233,896)

	SMART SCHOOLS BOND (30710-30719)	CLEAN WATER, CLEAN AIR, AND GREEN JOBS BOND (30720-30729)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB-TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	0	0	(53,626)	38,968	0	(1,594,529)	0	(1,594,529)
Receipts:								
Taxes	0	0	0	0	0	1,505,098	0	1,505,098
Miscellaneous Receipts	0	0	0	0	0	7,628,764	0	7,628,764
Federal Receipts	0	0	0	0	0	3,296,989	0	3,296,989
Total Receipts	0	0	0	0	0	12,430,851	0	12,430,851
Disbursements:								
Assistance and Grants	0	0	0	(46,092)	0	5,329,339	0	5,329,339
State Operations	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	434,354	0	11,881,796	0	11,881,796
Total Disbursements	0	0	0	388,262	0	17,211,135	0	17,211,135
Other Financing Sources (Uses):								
Transfers from Other Funds	0	0	0	399,695	0	5,735,710	(474,149)	5,259,561
Transfers to Other Funds	(350,000)	(100,000)	0	0	0	(1,381,243)	474,149	(907,094)
Bond & Note Proceeds	253,000	100,000	0	0	0	367,633	0	367,633
Net Other Financing Sources (Uses)	(97,000)	0	0	399,695	0	4,720,100	0	4,720,100
Change in Fund Balance	(97,000)	0	0	11,433	0	(60,184)	0	(60,184)
Closing Fund Balance	(97,000)	0	(53,626)	50,401	0	(1,654,713)	0	(1,654,713)

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	39,283	(1)	0	159,457	0	159,457
Receipts:									
Taxes	0	42,156,649	0	0	1,000,650	0	43,157,299	0	43,157,299
Miscellaneous Receipts	240,961	0	1,461	135,632	0	0	378,054	0	378,054
Federal Receipts	0	66,561	0	0	0	0	66,561	0	66,561
Total Receipts	240,961	42,223,210	1,461	135,632	1,000,650	0	43,601,914	0	43,601,914
Disbursements:									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	45,345	0	1,885	0	0	47,230	0	47,230
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	2,876,652	0	21,709	0	0	2,898,361	0	2,898,361
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	2,921,997	0	23,594	0	0	2,945,591	0	2,945,591
Other Financing Sources (Uses):									
Transfers from Other Funds	1,624,579	293,663	0	42,069	0	0	1,960,311	(30,853)	1,929,458
Transfers to Other Funds	(1,865,645)	(9,594,838)	0	(142,567)	(1,000,650)	0	(42,603,690)	30,853	(42,572,837)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(241,066)	(9,301,175)	0	(100,498)	(1,000,650)	0	(40,644,379)	0	(40,644,379)
Change in Fund Balance	(105)	48	1,461	11,540	0	0	12,944	0	12,944
Closing Fund Balance	120,070	48	1,461	50,823	(1)	0	172,401	0	172,401

**CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2024**
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centrl Services	(11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
323.55009-Admin Support	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
323.55010-Design & Constr	(18,747)	0	70,126	0	0	0	70,126	0	30,661	16,442	945	0	22,661	0	0	1,866	72,575	(21,196)
323.55020-OGS Ent Contr	(19,779)	0	158,000	0	0	0	158,000	0	629	158,947	21	0	392	0	0	0	159,989	(21,768)
323.55022-Business Svc Ct	(2)	0	0	0	0	33,129	33,129	0	29,836	2,653	0	0	0	0	0	0	32,489	638
323.550XX-Misc Centrl Svc	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	31,057	0	120,000	0	0	0	120,000	0	5,483	115,205	177	0	3,685	0	0	105	124,655	26,402
323.5502Y-OGS Bldg Admin	11,078	0	24,429	0	0	9,500	33,929	0	2,354	29,369	76	0	1,570	0	0	0	33,369	11,638
323.5502Z-OGS Std & Purch	1,987	0	11,257	0	0	0	11,257	0	3,366	5,790	108	0	2,262	0	0	0	11,526	1,718
334.55050-Agencies Int Sv	12	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	50,012
334.55052-Archives R	(126)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(37)
334.55053-Fedl Single Aud	2,191	0	1,500	0	0	0	1,500	0	0	1,500	0	0	0	0	0	0	1,500	2,191
334.55054-Quick Copy Cent	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
334.55055-CS Administrat	1,409	0	5,963	0	0	0	5,963	0	2,905	523	94	0	1,915	0	0	1,651	7,088	284
334.55056-EHS Occup Hlth	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
334.55057-Banking Service	(6)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(506)
334.55058-Cult Resources	(5,330)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(4,821)
334.55059-Neighbor Work P	(10,864)	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	(10,864)
334.55060-Auto/Print Chgb	(137)	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	201
334.55061-NYT Account	6,932	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	2,000	6,932
334.55062-State Data Ctr	(14,546)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(14,546)
334.55063-Human Svcs Tele	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21
334.55065-OPWDD Copy Cent	894	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	894
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Cr	(294)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	(21)
334.55068-Statewide Train	98	0	0	0	0	0	0	0	90	(150)	3	0	57	0	0	0	0	98
334.55069-Centralized Tec	7,010	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	14,816
334.55070-Learning Mgmt S	1,658	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,658
334.55071-Labor Cont Ctr	(182)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(292)
334.55072-HS Cont Ctr	(2,442)	0	17,971	0	0	0	17,971	0	9,325	3,231	290	0	6,252	0	0	0	19,098	(3,569)
334.55074-Civil Recoverie	16,051	0	17,881	0	0	0	17,881	0	4,424	10,482	104	0	3,111	0	0	0	18,121	15,811
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl 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	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	48
347.55150-DFY Voc Educatn	43	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	68
394.55200-Joint Labor-Mgt	1,176	0	2,000	0	0	0	2,000	0	949	426	31	0	625	0	0	0	2,031	1,145
395.55251-Ex Dir Intl Aud	(6,398)	0	4,616	0	0	0	4,616	0	2,652	219	70	0	1,675	0	0	0	4,616	(6,398)
395.55252-CIO INFO TECH C	(42,986)	0	73,152	0	0	0	73,152	0	17,502	66,023	298	0	7,167	0	0	0	90,990	(60,824)
396.55300-Health Insuranc	(240)	0	14,121	0	0	12,000	26,121	0	9,520	1,777	308	0	6,289	0	0	3,428	21,322	4,559
396.55301-CS EBD Adm Reim	6	0	4,500	0	0	0	4,500	0	2,965	350	62	0	1,268	0	0	639	5,284	(778)
397.55350-Correctional In	36	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	9,428	0	0	0	66,211	6,598

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2024

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	(thousands of dollars)				NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
							Total Receipts	Assistance and Grants	PS	PS									
324.50000-DFY Commissary	146	0	120	0	0	0	120	0	0	123	0	0	0	0	0	0	123	143	
325.50050-State Fair Rece	4,091	0	14,000	0	0	7,000	21,000	7,108	0	12,150	0	0	0	0	0	0	19,268	5,833	
326.50100-DOCS Commissary	3,274	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	3,274	
331.50301-Mental Disab Pr	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	
331.50302-DFY Products	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)	
331.50304-Maps And Demogr	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	
331.50305-Empire St Games	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)	
331.50306-DSS Trng Matris	187	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	211	
331.50311-Arts & Crafts	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	
331.50313-TRAID Services	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)	
331.50318-Convention Ctr	(654)	0	1,497	0	0	0	1,497	639	0	464	21	0	430	0	0	0	1,564	(711)	
331.50319-Altica Emp Mess	1,281	0	1,256	0	0	0	1,256	288	0	803	12	0	174	0	0	0	1,277	1,260	
331.50322-Asset Preservat	141	0	14	0	0	0	14	0	0	24	0	0	0	0	0	0	24	131	
331.50323-Farm Program	1,525	0	629	0	0	0	629	125	0	464	4	0	76	0	0	0	669	1,485	
331.50327-Emp Plz Gift Sh	(329)	0	500	0	0	0	500	110	0	349	3	0	74	0	0	0	536	(365)	
331.50331-Retail Sales	4,910	0	1,250	0	0	0	1,250	750	0	500	0	0	0	0	0	0	1,250	4,910	
331.50332-Golf	9,961	0	17,000	0	0	0	17,000	10,000	0	7,000	0	0	0	0	0	0	17,000	9,961	
351.50400-OMH Shelt Wkshs	1,975	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	1,975	
352.50450-MR Shel Wkshop	2,238	0	950	0	0	0	950	0	0	1,050	0	0	0	0	0	0	1,050	2,138	
353.50500-WH & MR Communi	4,767	0	2,200	0	0	0	2,200	383	0	1,172	10	0	238	0	0	0	1,803	5,164	
353.50516-MR Community St	218	0	551	0	0	0	551	219	0	326	9	0	0	0	0	0	554	215	
481.50650-U J Benefit Fnd	972,271	2,450,000	0	50,000	0	0	2,500,000	0	0	0	0	2,500,000	0	0	0	0	2,500,000	972,271	
481.50651-Interest Assess	27,144	0	150,000	0	0	0	150,000	0	0	150,000	0	0	0	0	0	0	150,000	27,144	
481.506FS-Federal Stimulu	(860,933)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(860,933)	
E01.60850-CUNY SC Operat	62,700	0	2,986,752	0	0	0	2,986,752	1,678,358	0	422,537	0	0	729,313	0	0	0	2,830,208	219,244	
E02.23250-CUNY SC Program	274,409	0	116,869	0	0	0	116,869	56,829	0	36,393	0	0	24,660	0	0	0	117,882	273,396	

**GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2023 ACTUALS
(thousands of dollars)**

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	29,427	114,197	36,278	94,827
Alcoholic Beverage Control, Division of	0	0	10,516	16,461
Economic Development, Department of	44,428	256,079	15,861	43,120
Empire State Development Corporation	469,379	1,483,957	189	0
Financial Services, Department of	0	15,250	0	0
Olympic Regional Development Authority	0	0	14,070	29,940
Public Service Department	250,000	250,000	0	0
FUNCTIONAL TOTAL	793,234	2,119,483	76,914	184,348
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	4,789	6,189
Environmental Conservation, Department of	987	9,980	131,304	160,906
Parks, Recreation and Historic Preservation, Office of	1,158	8,491	134,698	140,275
FUNCTIONAL TOTAL	2,145	18,471	270,791	307,370
TRANSPORTATION				
Motor Vehicles, Department of	0	750	10,814	14,012
Transportation, Department of	150,253	154,228	349,378	821,713
FUNCTIONAL TOTAL	150,253	154,978	360,192	835,725
HEALTH				
Aging, Office for the	169,464	381,774	4,814	2,714
Health, Department of	20,084,259	102,904,912	656,424	880,069
Medicaid Inspector General, Office of the	0	0	18,737	21,758
FUNCTIONAL TOTAL	20,253,723	103,286,686	679,975	904,541
SOCIAL WELFARE				
Children and Family Services, Office of	2,925,933	4,161,038	184,628	380,681
Housing and Community Renewal, Division of	41,166	143,659	5,438	18,468
Human Rights, Division of	0	0	13,380	14,715
Labor, Department of	68,836	166,106	10,217	24,617
National and Community Service	0	1,843	281	359
Temporary and Disability Assistance, Office of	2,071,186	3,150,913	180,595	240,766
FUNCTIONAL TOTAL	5,107,121	7,623,559	394,539	679,606
MENTAL HYGIENE				
Addiction Services and Supports, Office of	429,827	626,286	90,660	141,442
Mental Health, Office of	1,756,130	2,334,033	1,723,413	2,147,103
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for Justice Center	2,534,478	10,944,933	1,598,615	2,295,404
FUNCTIONAL TOTAL	4,721,084	13,906,241	3,451,971	5,240,867
PUBLIC PROTECTION				
Correction, Commission of	0	0	3,532	3,329
Corrections and Community Supervision, Department of	8,684	83,436	2,672,125	2,763,254
Criminal Justice Services, Division of	196,460	543,023	41,308	40,760
Homeland Security and Emergency Services, Division of	66,643	1,359,762	1,637	5,500
Indigent Legal Services, Office of	0	3,250	0	0
Judicial Conduct, Commission on	0	0	7,028	7,189
Judicial Nomination, Commission on	0	0	5	30
Judicial Screening Committees, New York State	0	0	9	38
Military and Naval Affairs, Division of	1,276	2,158	66,587	82,856
Prosecutorial Conduct, Commission on	0	0	0	1,750
State Police, Division of	0	0	728,913	769,605
Statewide Financial System	0	0	33,360	31,944
Victim Services, Office of	21	1,041	1,319	2,530
FUNCTIONAL TOTAL	273,084	1,992,670	3,555,823	3,708,785
EDUCATION				
Arts, Council on the	93,921	168,377	4,416	4,780
City University of New York	1,783,451	1,862,592	0	0
Education, Department of	27,891,685	32,510,649	61,154	111,558
Higher Education Services Corporation, New York State	595,584	1,168,874	417	500
State University of New York	497,179	470,830	5,642	1,871,324
FUNCTIONAL TOTAL	30,861,820	36,181,322	71,629	1,988,162
GENERAL GOVERNMENT				
Budget, Division of the	0	0	60,886	33,788
Civil Service, Department of	3,347	6,349	16,919	25,786
Deferred Compensation Board	0	0	41	111
Elections, State Board of	1,310	7,303	14,129	24,692
Employee Relations, Office of	0	0	6,234	9,743
Gaming Commission, New York State	14,869	0	5,072	6,109
General Services, Office of	0	0	99,368	110,539
Inspector General, Office of the	0	0	7,625	8,189
Labor Management Committees	0	0	22,169	148,613
Prevention of Domestic Violence, Office for	5,142	13,422	2,112	2,488
Public Employment Relations Board	0	0	3,749	3,943
Ethics and Lobbying, Independent Commission on State, Department of	19,799	120,722	11,394	12,087
Tax Appeals, Division of	0	0	2,913	3,306
Taxation and Finance, Department of	861	926	264,490	296,816
Information Technology Services, Office of	0	0	599,290	641,118
Veterans' Services, Department of	8,553	32,283	6,376	8,636
Welfare Inspector General, Office of	0	0	749	1,162
FUNCTIONAL TOTAL	53,881	181,005	1,128,855	1,344,720
ELECTED OFFICIALS				
Audit and Control, Department of	32,025	32,025	153,114	153,081
Executive Chamber	0	0	17,962	17,854
Law, Department of	30,526	0	137,815	134,512
Judiciary	103,890	257,616	1,914,289	2,849,631
Legislature	0	0	234,721	526,412
Lieutenant Governor, Office of the	0	0	612	746
FUNCTIONAL TOTAL	166,441	289,641	2,458,513	3,682,236
LOCAL GOVERNMENTS				
Local Government Assistance	780,650	1,130,627	0	2,500
FUNCTIONAL TOTAL	780,650	1,130,627	0	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

NOTE 3: The State maintains two-year Medicaid appropriations along with authorization for Medicaid spending outside of DOH.

GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2024 PROJECTED
(thousands of dollars)

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	36,848	146,897	40,970	109,752
Alcoholic Beverage Control, Division of	0	0	13,747	16,561
Economic Development, Department of	50,490	269,074	22,182	51,029
Empire State Development Corporation	184,119	1,249,407	0	0
Financial Services, Department of	0	17,750	0	0
Olympic Regional Development Authority	0	0	11,404	29,940
Public Service Department	200,000	200,000	0	0
FUNCTIONAL TOTAL	471,457	1,883,128	88,303	207,282
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	5,516	6,329
Environmental Conservation, Department of	2,738	11,249	156,960	225,867
Parks, Recreation and Historic Preservation, Office of	100	8,258	141,321	173,482
FUNCTIONAL TOTAL	2,838	19,507	303,797	405,678
TRANSPORTATION				
Motor Vehicles, Department of	500	1,250	15,266	14,012
Transportation, Department of	530,341	542,421	352,721	920,736
FUNCTIONAL TOTAL	530,841	543,671	367,987	934,748
HEALTH				
Aging, Office for the	192,103	419,299	4,332	2,714
Health, Department of	21,930,570	112,647,477	758,189	1,164,795
Medicaid Inspector General, Office of the	0	0	19,155	21,758
FUNCTIONAL TOTAL	22,122,673	113,066,776	781,676	1,189,267
SOCIAL WELFARE				
Children and Family Services, Office of	1,957,666	6,109,416	305,457	414,976
Housing and Community Renewal, Division of	101,505	232,131	5,681	19,962
Human Rights, Division of	1,000	0	19,635	22,870
Labor, Department of	66,450	104,538	3,572	1,287
National and Community Service	457	2,294	352	362
Temporary and Disability Assistance, Office of	2,928,722	4,645,268	118,976	349,679
FUNCTIONAL TOTAL	5,055,800	11,093,647	453,673	809,136
MENTAL HYGIENE				
Addiction Services and Supports, Office of	525,351	653,058	100,973	143,468
Mental Health, Office of	2,308,317	2,618,537	1,671,851	2,219,379
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for Justice Center	4,388,211	8,164,848	1,581,101	2,352,596
	649	1,399	37,316	57,705
FUNCTIONAL TOTAL	7,222,528	11,437,842	3,391,241	5,373,148
PUBLIC PROTECTION				
Correction, Commission of	0	0	3,405	3,861
Corrections and Community Supervision, Department of	17,356	105,560	2,659,258	2,828,465
Criminal Justice Services, Division of	432,403	844,392	40,101	44,076
Homeland Security and Emergency Services, Division of	22,914	1,476,130	15,096	17,050
Indigent Legal Services, Office of	135,333	105,250	0	0
Judicial Conduct, Commission on	0	0	8,128	8,128
Judicial Nomination, Commission on	0	0	30	30
Judicial Screening Committees, New York State	0	0	38	38
Military and Naval Affairs, Division of	1,430	2,535	250,856	93,025
Prosecutorial Conduct, Commission on	0	0	1,750	1,750
State Police, Division of	0	0	870,517	886,583
Statewide Financial System	0	0	31,970	32,009
Victim Services, Office of	0	1,041	2,530	2,530
FUNCTIONAL TOTAL	609,436	2,534,908	3,883,679	3,917,545
EDUCATION				
Arts, Council on the	98,500	190,178	4,838	4,862
City University of New York	2,040,926	2,006,744	0	0
Education, Department of	31,484,370	36,293,107	74,401	104,419
Higher Education Services Corporation, New York State	642,157	1,177,661	512	900
State University of New York	457,750	456,240	257,951	2,455,457
FUNCTIONAL TOTAL	34,723,703	40,123,930	337,702	2,565,638
GENERAL GOVERNMENT				
Budget, Division of the	0	0	61,254	38,788
Civil Service, Department of	300	8,344	35,173	42,594
Deferred Compensation Board	0	0	59	111
Elections, State Board of	3,500	9,516	27,420	30,090
Employee Relations, Office of	0	0	9,250	9,972
Gaming Commission, New York State	8,200	0	5,351	6,109
General Services, Office of	0	0	100,660	125,503
Inspector General, Office of the	0	0	9,938	9,545
Labor Management Committees	0	0	34,832	147,113
Prevention of Domestic Violence, Office for	10,962	20,132	2,509	2,885
Public Employment Relations Board	0	0	4,321	4,579
Ethics and Lobbying, Independent Commission on State, Department of	0	0	7,731	7,787
	98,677	206,017	17,690	20,123
Tax Appeals, Division of	0	0	3,306	3,378
Taxation and Finance, Department of	926	926	266,658	296,816
Information Technology Services, Office of	0	0	667,663	686,953
Veterans' Services, Department of	12,248	37,334	7,651	9,583
Welfare Inspector General, Office of	0	0	794	1,186
FUNCTIONAL TOTAL	134,813	282,269	1,262,260	1,443,115
ELECTED OFFICIALS				
Audit and Control, Department of	0	0	154,350	160,797
Executive Chamber	0	0	23,303	23,303
Law, Department of	0	0	152,813	154,884
Judiciary	166,000	306,994	2,054,300	3,002,598
Legislature	0	0	283,735	575,902
Lieutenant Governor, Office of the	0	0	746	746
FUNCTIONAL TOTAL	166,000	306,994	2,669,247	3,918,230
LOCAL GOVERNMENTS				
Local Government Assistance	794,941	1,110,189	0	2,500
FUNCTIONAL TOTAL	794,941	1,110,189	0	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

NOTE 3: The State maintains two-year Medicaid appropriations along with authorization for Medicaid spending outside of DOH.

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	(MEMO) Total
Revenues:					
Taxes	50,300	6,321	1,513	43,062	101,196
Public Health/Patient Fees	0	5,909	0	377	6,286
Miscellaneous Receipts	4,520	2,639	(409)	1	6,751
Federal Receipts	2,250	100,009	3,297	67	105,623
Total Receipts	<u>57,070</u>	<u>114,878</u>	<u>4,401</u>	<u>43,507</u>	<u>219,856</u>
Expenditures:					
Assistance and Grants	72,366	113,948	5,329	0	191,643
State Operations	16,237	3,903	0	47	20,187
General State Charges	7,179	550	0	0	7,729
Debt Service	0	0	0	2,006	2,006
Capital Projects	0	0	9,864	0	9,864
Total Disbursements	<u>95,782</u>	<u>118,401</u>	<u>15,193</u>	<u>2,053</u>	<u>231,429</u>
Other Financing Sources (Uses):					
Transfers From Other Funds	44,601	4,513	5,085	1,929	56,128
Transfers To Other Funds	(12,155)	(3,336)	(928)	(43,465)	(59,884)
Proceeds Of General Obligation Bonds	0	0	368	0	368
Proceeds From Financing Arrangements/ Advance Refundings	0	0	6,361	0	6,361
Net Other Financing Sources (Uses)	<u>32,446</u>	<u>1,177</u>	<u>10,886</u>	<u>(41,536)</u>	<u>2,973</u>
Operating Surplus/(Deficit)	<u>(6,266)</u>	<u>(2,346)</u>	<u>94</u>	<u>(82)</u>	<u>(8,600)</u>

STATE DEBT OUTSTANDING
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2023 THROUGH FY 2028
(millions of dollars)

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
GENERAL OBLIGATION BONDS	1,836	2,157	2,571	2,898	3,101	3,299
REVENUE BONDS						
Personal Income Tax	43,635	47,845	52,086	56,437	61,464	63,838
Sales Tax	10,101	12,332	14,554	16,383	18,052	19,221
Dedicated Highway	223	223	190	156	156	119
Health Income	68	48	31	14	12	11
Subtotal Revenue Bonds	<u>54,027</u>	<u>60,448</u>	<u>66,861</u>	<u>72,990</u>	<u>79,684</u>	<u>83,189</u>
SERVICE CONTRACT	48	16	0	0	0	0
TOTAL STATE-SUPPORTED	<u>55,911</u>	<u>62,621</u>	<u>69,432</u>	<u>75,888</u>	<u>82,785</u>	<u>86,488</u>
OTHER STATE FINANCINGS						
MBBA Prior Year School Aid Claims	0	0	0	0	0	0
Subtotal Other State Financings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>55,911</u>	<u>62,621</u>	<u>69,432</u>	<u>75,888</u>	<u>82,785</u>	<u>86,488</u>
BY PROGRAM AREA						
Economic Development & Housing	7,065	8,745	10,409	12,009	13,692	14,624
Education	15,606	16,643	17,687	18,482	19,542	19,820
Environment	2,776	3,414	4,063	4,724	5,379	5,820
Health & Mental Hygiene	4,050	5,017	6,008	6,988	7,986	8,708
State Facilities & Equipment	5,088	5,312	5,621	5,854	6,128	6,343
Transportation and Transit	20,208	22,383	24,540	26,727	28,954	30,226
STARC ¹	1,094	1,094	1,094	1,094	1,094	947
Secured Hospital Bonds ¹	24	13	10	10	10	0
MBBA Prior Year School Aid Claims	0	0	0	0	0	0
TOTAL STATE-RELATED	<u>55,911</u>	<u>62,621</u>	<u>69,432</u>	<u>75,888</u>	<u>82,785</u>	<u>86,488</u>

¹ In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

STATE DEBT SERVICE
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2023 THROUGH FY 2028
(millions of dollars)

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
GENERAL OBLIGATION BONDS	221	201	223	210	215	195
REVENUE BONDS						
Personal Income Tax	8,532	1,955	2,311	3,777	3,534	4,138
Sales Tax	1,564	647	865	1,062	1,245	1,675
Dedicated Highway	40	45	45	9	46	45
Health Income	23	22	19	10	2	2
Subtotal Revenue Bonds	<u>10,159</u>	<u>2,669</u>	<u>3,240</u>	<u>4,859</u>	<u>4,827</u>	<u>5,860</u>
SERVICE CONTRACT	101	28	55	90	135	173
TOTAL STATE-SUPPORTED	<u>10,481</u>	<u>2,898</u>	<u>3,518</u>	<u>5,158</u>	<u>5,177</u>	<u>6,228</u>
OTHER STATE FINANCINGS						
MBBA Prior Year School Aid Claims	31	0	0	0	0	0
Subtotal Other State Financings	<u>31</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>10,512</u>	<u>2,898</u>	<u>3,518</u>	<u>5,158</u>	<u>5,177</u>	<u>6,228</u>
BY PROGRAM AREA						
Economic Development & Housing	2,188	318	456	764	760	1,028
Education	2,045	928	1,010	1,410	1,335	1,480
Environment	682	62	84	204	307	394
Health & Mental Hygiene	736	137	139	350	281	365
State Facilities & Equipment	883	420	406	489	628	676
Transportation and Transit	3,743	872	1,236	1,760	1,685	2,104
STARC ¹	182	139	174	170	170	170
Secured Hospital Bonds ¹	22	22	13	11	11	11
MBBA Prior Year School Aid Claims	31	0	0	0	0	0
TOTAL STATE-RELATED	<u>10,512</u>	<u>2,898</u>	<u>3,518</u>	<u>5,158</u>	<u>5,177</u>	<u>6,228</u>

¹ In FY 2022, NYS issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

STATE DEBT ISSUANCES
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2023 THROUGH FY 2028
(millions of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
GENERAL OBLIGATION BONDS	0	468	604	534	444	428
REVENUE BONDS						
Personal Income Tax	3,461	5,311	5,425	6,385	6,406	5,961
Sales Tax	0	2,382	2,488	2,196	2,135	1,987
Subtotal Revenue Bonds	3,461	7,693	7,913	8,581	8,541	7,948
TOTAL STATE-SUPPORTED	3,461	8,161	8,517	9,115	8,985	8,376
BY PROGRAM AREA						
Economic Development & Housing	242	1,831	1,911	2,046	2,017	1,880
Education	38	1,376	1,436	1,537	1,515	1,412
Environment	115	729	761	814	803	748
Health & Mental Hygiene	0	1,043	1,088	1,165	1,148	1,070
State Facilities & Equipment	601	482	503	538	531	495
Transportation and Transit	2,465	2,700	2,818	3,015	2,971	2,771
SUBTOTAL STATE-SUPPORTED	3,461	8,161	8,517	9,115	8,985	8,376

STATE DEBT RETIREMENTS
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2023 THROUGH FY 2028
(millions of dollars)

	FY 2023 Actuals	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
GENERAL OBLIGATION BONDS	160	147	190	207	241	230
REVENUE BONDS						
Personal Income Tax	1,870	1,101	1,183	2,034	1,379	3,588
Sales Tax	601	152	266	367	466	818
Dedicated Highway	45	0	33	34	0	37
Health Income	20	20	18	16	2	2
Subtotal Revenue Bonds	<u>2,536</u>	<u>1,273</u>	<u>1,500</u>	<u>2,451</u>	<u>1,847</u>	<u>4,445</u>
SERVICE CONTRACT	93	32	16	0	0	0
TOTAL STATE-SUPPORTED	<u>2,789</u>	<u>1,452</u>	<u>1,706</u>	<u>2,658</u>	<u>2,088</u>	<u>4,675</u>
OTHER STATE FINANCINGS						
MBBA Prior Year School Aid Claims	30	0	0	0	0	0
Subtotal Other State Financings	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>2,819</u>	<u>1,452</u>	<u>1,706</u>	<u>2,658</u>	<u>2,088</u>	<u>4,675</u>
BY PROGRAM AREA						
Economic Development & Housing	621	151	247	446	334	948
Education	519	339	391	741	455	1,134
Environment	122	91	112	153	148	307
Health & Mental Hygiene	142	76	97	185	150	348
State Facilities & Equipment	397	259	194	305	257	280
Transportation and Transit	894	525	662	828	744	1,501
STARC ¹	74	0	0	0	0	147
Liquidity Financings	0	0	0	0	0	0
Secured Hospital Bonds ¹	20	11	3	0	0	10
MBBA Prior Year School Aid Claims	30	0	0	0	0	0
TOTAL STATE-RELATED	<u>2,819</u>	<u>1,452</u>	<u>1,706</u>	<u>2,658</u>	<u>2,088</u>	<u>4,675</u>

¹ In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

PROJECTED PIT REVENUE BOND COVERAGE RATIOS						
FY 2023 THROUGH 2028						
(millions of dollars)						
	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
Projected RBTF Receipts ¹	36,863	32,935	33,996	34,266	34,260	39,191
Projected New PIT Bonds Issuances	3,461	5,311	5,425	6,385	6,406	5,961
Projected Total PIT Bonds Outstanding	43,635	47,845	52,086	56,437	61,464	63,838
Projected Maximum Annual Debt Service	4,446	4,810	5,175	5,704	6,244	6,392
Projected PIT Coverage Ratio	8.3	6.8	6.6	6.0	5.5	6.1

¹ Reflects the timing of PTET receipts and subsequent decrease in PIT receipts, which are estimated to be revenue-neutral on a multi-year basis, but are not estimated to be revenue-neutral within each fiscal year.

PROJECTED SALES TAX REVENUE BOND COVERAGE RATIOS						
FY 2023 THROUGH 2028						
(millions of dollars)						
	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
Projected Sales Tax Receipts	8,855	9,222	9,322	9,532	9,747	9,941
Projected New Sales Tax Bonds Issuances	0	2,382	2,488	2,196	2,135	1,987
Projected Total Sales Tax Bonds Outstanding	10,101	12,332	14,554	16,383	18,052	19,221
Projected Maximum Annual Debt Service	996	1,105	1,315	1,500	1,680	1,763
Projected Sales Tax Coverage Ratio	8.9	8.3	7.1	6.4	5.8	5.6