

THOMAS P. DiNAPOLI
STATE COMPTROLLER



110 STATE STREET
ALBANY, NEW YORK 12236

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

January 13, 2017

Honorable Andrew M. Cuomo
Governor, State of New York
Executive Offices
State Capitol
Albany, NY 12224-0341

Dear Governor Cuomo:

In accordance with Chapter 204 of the Laws of 1984, I submit to you the 2017 annual accounting for judgments, fees, settlements, taxes, assessments and other claims, paid or estimated to be paid as fixed costs from appropriations for General State Charges for the 2016-17 fiscal year (Exhibit A). Total expenditures for fiscal year 2015-16 (Exhibit B) and the 2017-18 projected funding requirements (Exhibit C) are also attached.

Sincerely,

A handwritten signature in black ink, appearing to read "Tom DiNapoli".

Thomas P. DiNapoli
State Comptroller

Attachments

OFFICE OF THE STATE COMPTROLLER

Summary and Accounting for Judgments, Fees, Claims, Taxes, etc.

April 1, 2016 - March 31, 2017

Notes to Exhibit A

- Note 1:** Public Land Law and Environmental Conservation Law total estimated payments are based on payments already made and payments to be billed or processed, but not yet paid as of December 31, 2016. The 2016/2017 appropriation was increased to \$34,016,000 in order to accommodate an accelerated payment to the City of Albany under Public Lands Law §19-a.
- Note 2:** Court of Claims estimated expenditures are based on a monthly average times 3 months left in the fiscal year. The 2016/2017 appropriation was \$127m leaving a potential shortfall of in excess of \$3m.
- Note 3:** Taxes on State Owned Land estimates are based on a combination of estimated taxes to be billed and payments that have not yet been processed. The 2016/2017 appropriation was \$239m leaving a potential shortfall of approximately \$38m.
- Note 4:** Public Officers Law estimates are based on a monthly average, times 3 months left in the fiscal year. The 2016/2017 appropriation was \$34 leaving a potential shortfall of approximately \$2m.

OFFICE OF THE STATE COMPTROLLER

Summary and Accounting for Judgments, Fees, Claims, Taxes, etc.

April 1, 2015 - March 31, 2016

Exhibit B

<u>Appropriation</u>	<u>No. of Claims</u>	<u>Actual Expenditures</u>
<u>Public Land Laws</u>		
§ 19	43	\$ 3,064,034
§ 19-a	2	\$ 15,466,000
§ 19-b	3	\$ 501,000
§ 3 Chapter 774, Laws of 1989	3	\$ 319,000
<u>Environmental Conservation Law</u>		
§ 15-2121 Hudson River/Black River	1	\$ 1,000,000
Sub total	48	\$ 19,031,034
<u>Court of Claims</u>		
§ 20	54	\$ 15,887,332
§ 20-a	287	\$ 86,533,708
Sub total	341	\$ 102,421,040
<u>Taxes on State-Owned Lands (Real Property Tax Laws)</u>		
School Taxes	68	\$ 145,815,469
Consolidated Taxes	79	\$ 95,628,350
Sub total	147	\$ 241,443,819
<u>Public Officers Law</u>		
§ 17	980	\$ 50,943,458
§ 19	5	\$ 2,214,262
Sub total	985	\$ 53,157,720
Grand Total		\$ 416,053,613

OFFICE OF THE STATE COMPTROLLER

2017 - 2018 Fiscal Year

PROJECTED FUNDING REQUIREMENTS

Exhibit C

<u>Appropriation</u>	<u>2017 - 2018 Requested Amount</u>
Public Lands Law	
§ 19	\$ 3,500,000
§ 19-a	15,466,000
§ 19-b	500,000
§ 3 Chapter 774, Laws of 1989	332,000
Environmental Conservation Law	
§15-2121 Hudson River/Black River	1,000,000
Court of Claims	140,000,000
Taxes on State-Owned Land (Real Property Tax Law)	
School Taxes 2017	149,734,980
Consolidated Taxes 2018	125,665,020
Public Officers Law	<u>35,000,000</u>
TOTAL	<u>\$ 471,198,000</u>

OFFICE OF THE STATE COMPTROLLER
SUMMARY AND ACCOUNTING FOR JUDGEMENTS, FEES, CLAIMS, TAXES, ETC.
APRIL 1, 2016 - MARCH 31, 2017
EXHIBIT A

Appropriation	4/1/2016 - 12/31/2016 No. of Claims	Actual Expenditures	1/1/2017- 3/31/2017 Estimated Expenditures	4/1/2016-3/31/2017 Total Actual and Estimated Expenditures	(As of 12/31/16) 2016-17 Allocation	Difference Between Allocation and Total Act. and Est. Expend.	2016 - 2017 APPROPRIATION
Public Land Laws:							
§ 19	3	\$ 21,785	\$ 3,223,441	\$ 3,245,226	\$ 4,000,000	\$ 754,774	\$ 4,000,000
§ 19-a	2	27,965,809	-	27,965,809	27,966,000	191	15,466,000
§ 19-b	3	340,580	104,625	445,205	500,000	54,795	500,000
§3 Chapter 774 Laws of 1989	3	328,313	-	328,313	300,000	(28,313)	300,000
ECL §15-2121 Hudson River / Black River	1	1,250,000	-	1,250,000	1,250,000	-	1,250,000
Sub total	12	\$ 29,906,487	\$ 3,328,066	\$ 33,234,553	\$ 34,016,000	\$ 781,447	\$ 21,516,000
Court of Claims:							
§ 20	37	\$ 34,232,117	\$ 11,410,705.67	\$ 45,642,823			
§ 20-a	194	63,674,628	21,224,876	84,899,504			
Sub total	231	\$ 97,906,745	\$ 32,635,582	\$ 130,542,327	\$ 127,400,000	\$ (3,142,327)	\$ 102,400,000
Taxes on State Owned Land (Real Property Tax Law):							
School Taxes	58	\$ 145,728,942	\$ 28,000,000	\$ 173,728,942			
Consolidated	13	19,242,805	83,700,000	102,942,805			
Sub total	71	\$ 164,971,747	\$ 111,700,000	\$ 276,671,747	\$ 238,796,000	\$ (37,875,747)	\$ 238,796,000
Public Officers Law:							
§ 17	591	\$ 26,981,108	\$ 8,993,703	\$ 35,974,811			
§ 19	1	2,005	-	2,005			
Sub total	592	\$ 26,983,113	\$ 8,993,703	\$ 35,976,816	\$ 34,100,000	\$ (1,876,816)	\$ 29,100,000
Grand Total		\$ 319,768,092	\$ 156,657,350	\$ 476,425,442	\$ 434,312,000	\$ (42,113,442)	\$ 391,812,000

THOMAS P. DiNAPOLI
STATE COMPTROLLER



110 STATE STREET
ALBANY, NEW YORK 12236

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

January 12, 2018

Honorable Andrew M. Cuomo
Governor, State of New York
Executive Offices
State Capitol
Albany, NY 12224-0341

Dear Governor Cuomo:

In accordance with Chapter 204 of the Laws of 1984, I submit to you the 2018 annual accounting for judgments, fees, settlements, taxes, assessments and other claims, paid or estimated to be paid as fixed costs from appropriations for General State Charges for the 2017-18 fiscal year (Exhibit A). Total expenditures for fiscal year 2016-17 (Exhibit B) and the 2018-19 projected funding requirements (Exhibit C) are also attached.

Sincerely,

A handwritten signature in black ink, appearing to read "Tom DiNapoli".

Thomas P. DiNapoli
State Comptroller

Attachments

OFFICE OF THE STATE COMPTROLLER
SUMMARY AND ACCOUNTING FOR JUDGEMENTS, FEES, CLAIMS, TAXES, ETC.
APRIL 1, 2017 - MARCH 31, 2018
EXHIBIT A

Appropriation	4/1/2017 - 12/31/2017 No. of Claims	Actual Expenditures	1/1/2018- 3/31/2018 Estimated Expenditures	4/1/2017-3/31/2018 Total Actual and Estimated Expenditures	(As of 12/31/17) 2017-18 Allocation(Seg)	Difference Between Allocation and Total Act. and Est. Expend.	2017 - 2018 APPROPRIATION
Public Land Laws:							
\$ 19	12	\$ 77,231	\$ 2,922,769	\$ 3,000,000	\$ 4,000,000	\$ 1,000,000	\$ 4,000,000
\$ 19-a	2	15,465,810	-	15,465,810	15,466,000	190	15,466,000
\$ 19-b	2	340,580	159,407	499,987	500,000	13	500,000
\$3 Chapter 774 Laws of 1989	2	231,700	106,000	337,700	300,000	(37,700)	300,000
ECL \$15-2121 Hudson River / Black River	1	1,250,000	-	1,250,000	1,250,000	-	1,250,000
Sub total	19	\$ 17,365,321	\$ 3,188,176	\$ 20,553,497	\$ 21,516,000	\$ 962,503	\$ 21,516,000
Court of Claims:							
\$ 20	71	\$ 3,536,217	\$ 1,178,739.13	\$ 4,714,957			
\$ 20-a	233	115,528,464	38,509,488	154,037,952			
Sub total	304	\$ 119,064,682	\$ 39,688,227	\$ 158,752,909	\$ 148,340,000	\$ (10,412,909)	\$ 148,340,000
Taxes on State Owned Land (Real Property Tax Law):							
School Taxes Consolidated	60	\$ 119,724,641	\$ 28,400,000	\$ 148,124,641			
	17	20,010,356	81,100,000	101,110,356			
Sub total	77	\$ 139,734,996	\$ 109,500,000	\$ 249,234,996	\$ 242,005,000	\$ (7,229,996)	\$ 242,005,000
Public Officers Law:							
\$ 17	709	\$ 14,771,036	\$ 4,923,679	\$ 19,694,715			
\$ 19	17	476,831	-	476,831			
Sub total	726	\$ 15,247,867	\$ 4,923,679	\$ 20,171,546	\$ 35,185,000	\$ 15,013,454	\$ 35,185,000
Grand Total		\$ 291,412,866	\$ 157,300,082	\$ 448,712,948	\$ 447,046,000	\$ (1,666,948)	\$ 447,046,000

OFFICE OF THE STATE COMPTROLLER

Summary and Accounting for Judgments, Fees, Claims, Taxes, etc.

April 1, 2017 - March 31, 2018

Notes to Exhibit A

- Note 1:** Public Land Law and Environmental Conservation Law total estimated payments are based on payments already made and payments to be billed or processed, but not yet paid as of December 31, 2017. The 2017/2018 appropriation was \$21.5m leaving a potential surplus of in excess of \$900k.
- Note 2:** Court of Claims estimated expenditures are based on a monthly average times 3 months left in the fiscal year. The 2017/2018 appropriation was \$148m leaving a potential shortfall in excess of \$10m.
- Note 3:** Taxes on State Owned Land estimates are based on a combination of estimated taxes to be billed and payments that have not yet been processed. The 2017/2018 appropriation was \$242m leaving a potential shortfall in excess of \$7m.
- Note 4:** Public Officers Law estimates are based on a monthly average, times 3 months left in the fiscal year. The 2017/2018 appropriation was \$35m leaving a potential surplus of approximately \$15m.

OFFICE OF THE STATE COMPTROLLER

Summary and Accounting for Judgments, Fees, Claims, Taxes, etc.

April 1, 2016 - March 31, 2017

Exhibit B

<u>Appropriation</u>	<u>No. of Claims</u>	<u>Actual Expenditures</u>
<u>Public Land Laws</u>		
§ 19	48	\$ 2,594,268
§ 19-a	2	\$ 27,965,809
§ 19-b	3	\$ 499,987
§ 3 Chapter 774, Laws of 1989	5	\$ 494,192
<u>Environmental Conservation Law</u>		
§ 15-2121 Hudson River/Black River	1	\$ 1,250,000
Sub total	59	\$ 32,804,256
<u>Court of Claims</u>		
§ 20	55	\$ 34,526,262
§ 20-a	274	\$ 94,322,120
Sub total	329	\$ 128,848,382
<u>Taxes on State-Owned Lands (Real Property Tax Laws)</u>		
School Taxes	57	\$ 146,759,530
Consolidated Taxes	72	\$ 98,861,157
Sub total	129	\$ 245,620,687
<u>Public Officers Law</u>		
§ 17	790	\$ 28,744,646
§ 19	18	\$ 287,850
Sub total	808	\$ 29,032,496
Grand Total		\$ 436,305,820

OFFICE OF THE STATE COMPTROLLER

2018 - 2019 Fiscal Year

PROJECTED FUNDING REQUIREMENTS

Exhibit C

<u>Appropriation</u>	<u>2018 - 2019 Requested Amount</u>
Public Lands Law	
§ 19	\$ 3,000,000
§ 19-a	15,466,000
§ 19-b	500,000
§ 3 Chapter 774, Laws of 1989	350,000
Environmental Conservation Law	
§15-2121 Hudson River/Black River	1,250,000
Court of Claims	150,000,000
Taxes on State-Owned Land (Real Property Tax Law)	
School Taxes 2017	137,500,000
Consolidated Taxes 2018	112,500,000
Public Officers Law	<u>35,000,000</u>
TOTAL	<u>\$ 455,566,000</u>

THOMAS P. DiNAPOLI
STATE COMPTROLLER



STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

110 STATE STREET
ALBANY, NEW YORK 12236

January 14, 2019

Honorable Andrew M. Cuomo
Governor, State of New York
Executive Offices
State Capitol
Albany, NY 12224-0341

Dear Governor Cuomo:

In accordance with Chapter 204 of the Laws of 1984, I submit to you the 2019 annual accounting for judgments, fees, settlements, taxes, assessments and other claims, paid or estimated to be paid as fixed costs from appropriations for General State Charges for the 2018-19 fiscal year (Exhibit A). Total expenditures for fiscal year 2017-18 (Exhibit B) and the 2019-20 projected funding requirements (Exhibit C) are also attached.

Sincerely,

A handwritten signature in black ink, appearing to read "Tom DiNapoli", with a long horizontal stroke extending to the left.

Thomas P. DiNapoli
State Comptroller

Attachments

OFFICE OF THE STATE COMPTROLLER
SUMMARY AND ACCOUNTING FOR JUDGEMENTS, FEES, CLAIMS, TAXES, ETC.
APRIL 1, 2018 - MARCH 31, 2019
EXHIBIT A

Appropriation	4/1/2018 - 12/31/2018 No. of Claims	Actual Expenditures	1/1/2019 - 3/31/2019 Estimated Expenditures	4/1/2018-3/31/2019 Total Actual and Estimated Expenditures	(As of 12/31/18) 2018-19 Allocation(Seq)	Difference Between Allocation and Total Act. and Est. Expend.	2018 - 2019 APPROPRIATION
Public Land Laws:							
§ 19	18	\$ 6,100	\$ 2,993,900	\$ 3,000,000	\$ 4,000,000	\$ 1,000,000	\$ 4,000,000
§ 19-a	2	15,465,810	-	15,465,810	15,466,000	190	15,466,000
§ 19-b	2	340,580	159,407	499,987	500,000	13	500,000
§3 Chapter 774 Laws of 1989	1	171,915	169,500	341,415	337,000	(4,415)	337,000
ECL §15-2121 Hudson River / Black River	1	1,250,000	-	1,250,000	1,250,000	-	1,250,000
Sub total	24	\$ 17,234,405	\$ 3,322,807	\$ 20,557,212	\$ 21,553,000	\$ 995,788	\$ 21,553,000
Court of Claims:							
§ 20	85	\$ 6,654,412	\$ 2,218,137	\$ 8,872,549			
§ 20-a	179	84,419,220	28,139,740	112,558,960			
Sub total	264	\$ 91,073,632	\$ 30,357,877	\$ 121,431,509	\$ 154,340,000	\$ 32,908,491	\$ 154,340,000
Taxes on State Owned Land (Real Property Tax Law):							
School Taxes	63	\$ 121,676,020	\$ 29,300,000	\$ 150,976,020			
Consolidated	19	20,858,190	82,000,000	102,858,190			
Sub total	82	\$ 142,534,210	\$ 111,300,000	\$ 253,834,210	\$ 247,489,000	\$ (6,345,210)	\$ 247,489,000
Public Officers Law:							
§ 17	626	\$ 12,054,891	\$ 4,018,297	\$ 16,073,188			
§ 19	3	26,854	-	26,854			
Sub total	629	\$ 12,081,745	\$ 4,018,297	\$ 16,100,042	\$ 40,185,000	\$ 24,084,958	\$ 40,185,000
Grand Total		\$ 262,923,991	\$ 148,998,981	\$ 411,922,972	\$ 463,567,000	\$ 51,644,028	\$ 463,567,000

OFFICE OF THE STATE COMPTROLLER

Summary and Accounting for Judgments, Fees, Claims, Taxes, etc.

April 1, 2018 - March 31, 2019

Notes to Exhibit A

Note 1: Public Land Law and Environmental Conservation Law total estimated payments are based on payments already made and payments to be billed or processed, but not yet paid as of December 31, 2018. The 2018/2019 appropriation was \$21.5m leaving a potential surplus of in excess of \$900k.

Note 2: Court of Claims estimated expenditures are based on a monthly average times 3 months left in the fiscal year. The 2018/2019 appropriation was \$154m leaving a potential surplus of in excess of \$32m.

Note 3: Taxes on State Owned Land estimates are based on a combination of estimated taxes to be billed and payments that have not yet been processed. The 2018/2019 appropriation was \$247m leaving a potential shortfall in excess of \$6m.

Note 4: Public Officers Law estimates are based on a monthly average, times 3 months left in the fiscal year. The 2018/2019 appropriation was \$40m leaving a potential surplus of approximately \$24m.

OFFICE OF THE STATE COMPTROLLER

Summary and Accounting for Judgments, Fees, Claims, Taxes, etc.

April 1, 2017 - March 31, 2018

Exhibit B

<u>Appropriation</u>	<u>No. of Claims</u>	<u>Actual Expenditures</u>
<u>Public Land Laws</u>		
§ 19	70	\$ 2,280,859
§ 19-a	2	\$ 15,465,810
§ 19-b	3	\$ 499,987
§ 3 Chapter 774, Laws of 1989	3	\$ 337,371
<u>Environmental Conservation Law</u>		
§ 15-2121 Hudson River/Black River	<u>1</u>	<u>\$ 1,250,000</u>
Sub total	<u>75</u>	<u>\$ 19,834,027</u>
<u>Court of Claims</u>		
§ 20	91	\$ 3,602,575
§ 20-a	<u>281</u>	<u>\$ 127,610,161</u>
Sub total	<u>372</u>	<u>\$ 131,212,736</u>
<u>Taxes on State-Owned Lands (Real Property Tax Laws)</u>		
School Taxes	63	\$ 148,466,891
Consolidated Taxes	<u>72</u>	<u>\$ 99,992,700</u>
Sub total	<u>135</u>	<u>\$ 248,459,592</u>
<u>Public Officers Law</u>		
§ 17	937	\$ 22,600,371
§ 19	<u>18</u>	<u>\$ 477,836</u>
Sub total	<u>955</u>	<u>\$ 23,078,207</u>
Grand Total		\$ 422,584,562

OFFICE OF THE STATE COMPTROLLER

2019 - 2020 Fiscal Year

PROJECTED FUNDING REQUIREMENTS

Exhibit C

<u>Appropriation</u>	<u>2019 - 2020 Requested Amount</u>
Public Lands Law	
§ 19	\$ 3,000,000
§ 19-a	15,466,000
§ 19-b	500,000
§ 3 Chapter 774, Laws of 1989	350,000
Environmental Conservation Law	
§15-2121 Hudson River/Black River	1,250,000
Court of Claims	142,300,000
Taxes on State-Owned Land (Real Property Tax Law)	
School Taxes	154,100,000
Consolidated Taxes	104,600,000
Public Officers Law	<u>25,000,000</u>
TOTAL	<u>\$ 446,566,000</u>