

**Citizens Budget Commission • Citizens Union • Common Cause New York  
Empire Center for Public Policy • New York Public Interest Research Group  
• Reinvent Albany**

March 27, 2024

The Honorable Kathy Hochul  
Governor of the State of New York  
New York State Capitol Building  
Albany, NY 12224

The Honorable Andrea Stewart-Cousins  
Temporary President and Majority Leader  
New York State Senate  
Legislative Office Building  
188 State Street, Room 907 Albany, NY 12247

The Honorable Carl Heastie  
Speaker  
New York State Assembly  
Legislative Office Building  
188 State Street, Room 932  
Albany, NY 12248

Re: Please publish basic financial tables when you reach agreement on the budget

Dear Governor Hochul, Senate Majority Leader Stewart-Cousins, and Assembly Speaker Heastie:

We urge you to publish basic, multi-year financial plan tables when you agree on the Fiscal Year 2025 Enacted Budget.

We applaud the efforts of your budget staffs in publishing materials with your individual budget proposals. The Division of the Budget's five-year financial plan and supporting documents provide outstanding insight into the State's fiscal condition and the impacts of the Executive Budget. The Assembly's one-house budget summary has provided useful information for years, while the financial plan materials published by the Senate beginning this year represent a major improvement in budget transparency.

When the budget agreement is reached this year, we urge you to publish basic, multi-year financial plan tables along with the budget bills. Specifically, we recommend that you:

- Publish at least one financial plan table each for All Funds, State Operating Funds, and the General Fund with the enacted budget;
- Publish reasonably disaggregated and totaled lists of receipts, disbursements, transfers, annual bottom-line results, and allocations of fund balances for the budget year and three out-years; and
- Codify in State law the requirement to publish these tables.

New Yorkers are initially provided little information about the State’s budget agreement. Typically, the announced agreement is only accompanied by press releases with scant details on basic topline and program spending, year-to-year growth rates, and major fiscal actions. The first detailed, public information does not clarify the fiscal impacts of the budget—appropriations bills that do not actually reflect what the State plans to spend. New Yorkers are left to wonder whether the budget was passed without legislators knowing its size, balance, and multi-year impacts and why this simple, straightforward information has been withheld from public view.

Detailed information is provided when the Division of the Budget releases a “financial plan,” which comes a full four weeks after the Enacted Budget. This “financial plan” is approximately 400-pages and includes extensive data and narrative description of the State’s fiscal condition—vital public information.

To be clear, we are not suggesting that a full financial plan report be produced at the time of budget agreement. We recognize that it is not feasible immediately. However, the basic financial plan tables we are requesting are essential to ensure legislators and the public have a timely, basic understanding of the budget and its implications.

Finally, we recommend that this requirement be codified in State law for both the one-house budget bills and the enacted budget.

While the State Legislature has made improvements in recent years, the one-house budget tables still have shortcomings. For example, both lack multi-year data; the Senate’s financial plan lacks revenue detail (not disaggregating tax revenues by type, for example); and the Assembly’s lacks some spending detail (not disaggregating spending by subject area). The absence of multi-year data is particularly concerning. The fiscal decisions made this year impact the State’s fiscal conditions for years to come.

We urge you to fix these critical transparency deficiencies with enacted budget tables that are released when an agreement is reached. We have created a sample basic financial plan table for the General Fund (available [here](#)) to illustrate the level of information recommended.

Thank you for considering our recommendations.

Sincerely,

Andrew S. Rein  
President  
Citizens Budget Commission

Betsy Gotbaum  
Executive Director  
Citizens Union of the City of New York

Susan Lerner  
Executive Director  
Common Cause New York

Tim Hoefler  
President & CEO  
Empire Center for Public Policy

Blair Horner  
Executive Director  
New York Public Interest Research Group

John Kaehny  
Executive Director  
Reinvent Albany

cc:

Blake Washington, Director of the New York State Division of the Budget  
Senator Liz Krueger, Chair of the Senate Finance Committee  
Assemblymember Helene Weinstein, Chair of the Assembly Ways and Means Committee