

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

March 04, 2025

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 plan tables with one-house budget proposals and the enacted budget agreement

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

We urge you to publish basic, multi-year financial plan tables with the Legislature's one-house budgets and the enacted budget to provide New Yorkers the information they deserve and to ensure a transparent budget process.

The Assembly's one-house budget summary has provided useful information for years, while the Senate's financial plan materials published last year represented a major improvement. However, both still fall short of providing appropriately detailed multi-year financial plans, instead only providing data for one year at a high level of aggregation, which does not demonstrate the long-run fiscal impact of the proposals.

The Division of the Budget's five-year financial plan and supporting documents continue to provide outstanding insight into the State's fiscal condition; however, the Enacted Budget Financial Plan is released up to 30 days after enactment. This means legislators and the public have zero published data on the enacted budget deal while the bills are being voted on.

Whenever new budget bills are introduced—with both the one-house and enacted budgets—we recommend that you:

- Publish at least one financial plan table each for All Funds, State Operating Funds, and the General Fund;
 - Each of these three tables should provide 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.

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.

The lack of transparency is most evident with the enacted budget. 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. Since the appropriations bills 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.

To be clear, we are not suggesting that a full 400-page financial plan report be produced at the time of budget agreement. We recognize that it is not feasible. However, the three basic financial plan tables we are requesting are essential to ensure legislators and the public have a timely, basic understanding of the budget bills and their implications. That is why good government groups have urged both branches of government to publish these tables for years.

A sample basic financial plan table for the General Fund, available [here](#), illustrates the level of information we recommend.

Thank you for considering our recommendations.

Sincerely,

Andrew S. Rein
President
Citizens Budget Commission

John Kaehny
Executive Director
Reinvent Albany

Betsy Gotbaum
Executive Director
Citizens Union

Zilvinas Silenas
President
Empire Center for Public Policy

Susan Lerner
Executive Director
Common Cause New York

cc: Blake Washington, Director of the New York State Division of the Budget
Senator Liz Krueger, Chair of the Senate Finance Committee
Assemblymember Gary Pretlow, Chair of the Assembly Ways and Means Committee