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January 28, 2026

TO: Temporary Senate President Stewart-Cousins
Assembly Speaker Carl Heastie

FROM: Elena Sassower, Director
Center for Judicial Accountability, Inc. (CJA)

RE: Questions about the Legislature's FY2026-27 Budget & the Legislative Portions of the Governor's Legislative/Judiciary Budget Bill #S.9001/A.10001

Below are questions for you to answer about the [Legislature's FY2026-27 budget that you transmitted to Governor Hochul with a December 1, 2025 coverletter](#) and about the legislative portions of the [Governor's January 20, 2026 Legislative/Judiciary Budget Bill #S.9001/A.10001](#).

The last question, #40, asks:

“Would you be willing to publicly give your answers to the above questions pertaining to the Legislature's FY2026-27 budget and Legislative/Judiciary Budget Bill #S.9001/A.10001 at a legislative hearing on the Legislature's own budget and, if not, why?” (underlining in the original).

None of these questions should come as any surprise to you, as I have, for years, presented you with comparable, if not identical, questions.¹

So that your 211 fellow state legislators can also discharge the duties of their offices, this memorandum will also be furnished to them – and to the [Legislative Correspondents Association's roster of reporters](#), whose duty it is to truthfully report to the People of New York how their public officers at the Capitol have been, and are now, operating.

Thank you.

¹ See, *inter alia*, [Questions pertaining to the FY2016-17 legislative budget](#); [Questions pertaining to the FY2019-20 legislative budget](#); [Questions pertaining to the FY2020-21 legislative budget](#); [Questions pertaining to the FY2024-25 legislative budget](#); [Questions pertaining to the FY2025-26 legislative budget](#).

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- (1) [Article VII, §1 of the New York State Constitution](#) requires that “Itemized estimates of the financial needs of the legislature, certified by the presiding officer of each house” be transmitted to the Governor before December 1st of each year, is that correct?
- (2) By a [one-sentence December 1, 2025 coverletter to Governor Hochul](#), on a letterhead of the “New York State Legislature” and bearing your printed names, titles, and signatures, you stated:

“Attached hereto is a copy of the Legislature’s Budget for the 2026-2027 fiscal year, pursuant to Article VII, Section 1 of the New York State Constitution.”

In so doing, you did not purport that your “[a]ttached...Legislature’s Budget” was “Itemized estimates of the financial needs of the legislature”, or that you were certifying it, right?

- (3) Your [attached budget consisted of 16 pages](#): a four-page budget narrative, with a fifth page of “Budget Highlights – Joint Entities”, plus a sixth page chart entitled “ALL FUNDS REQUIREMENTS FOR THE LEGISLATURE”, followed by 10 pages bearing no title, but which, until the [FY2020-21 legislative budget](#), had been titled “Schedule of Appropriations”. Was that title inadvertently dropped from your FY2026-27 legislative budget – and from your legislative budgets for [FY2025-26](#), [FY2024-25](#), [FY2023-24](#), and [FY2022-23](#), [FY2021-22](#)? Or was there some other reason?
- (4) Would you agree that the 16 pages of your FY2026-27 legislative budget do not include a certification, make no reference to “itemized estimates” of the Legislature’s “financial needs”, and do not refer to Article VII, §1?
- (5) Isn’t the reason you did not certify the Legislature’s budget to be “Itemized estimates of the financial needs of the legislature” is because it is not?
- (6) Where are the Legislature’s FY2026-27 “general state charges”, *to wit*, the “fringe benefits” that are pension contributions, social security, health, dental, vision and life insurance, etc. for legislators and legislative branch employees? How much are they – and did you certify them to be “itemized estimates” of the Legislature’s “financial needs” with respect thereto?
- (7) Shouldn’t the Legislature’s “general state charges” be part of its budget – just as the Judiciary’s “general state charges” are part of the [Judiciary’s budget](#), “approved by the court of appeals and certified by the chief judge of the court of appeals”, as Article VII, §1 requires.

- (8) Can you explain why neither the [Senate](#) nor [Assembly](#) websites post the Legislature’s budgets that you and your predecessors have transmitted to the Governor, pursuant to Article VII, §1 – unlike the Judiciary which has a [webpage](#) for the “approved...and certified” “itemized estimates of [its] financial needs” transmitted to the Governor pursuant to Article VII, §1?
- (9) Also, can you explain why the Governor’s [Division of the Budget’s webpage](#) for the Legislature’s budget is so different from [its webpage for the Judiciary’s budget](#) – and consists solely of a [pdf of the 16 pages you transmitted by your December 1, 2025 coverletter, minus the coverletter](#). Why would the coverletter be removed, other than to conceal that the constitutionally-mandated certification is absent?
- (10) Do you agree that Article VII, §1 does not vest you with the power to determine the “Itemized estimates of the financial needs of the legislature”, but only to certify same?
- (11) Do you agree that the logical reason why Article VII, §1 requires that the Judiciary’s “certified” “itemized estimates” of its “financial needs” be transmitted to “the appropriate committees of the legislature” – in addition to the Governor – but does not require that the Legislature’s “certified” “itemized estimates” of its “financial needs” be transmitted to “the appropriate committees of the legislature” is because “the appropriate committees of the legislature are presumed to have formulated and/or approved the “itemized estimates” that the “presiding officer of each house” certify?
- (12) Do you agree that the Senate Committee on Investigations and Government Operations and Assembly Committee on Governmental Operations would be the “appropriate committees” of the Legislature to formulate or approve the Legislature’s budget – or are there other “appropriate committees”, as, for instance, the Senate Rules Committee, the Assembly Rules Committee, the Senate Committee on Ethics and Internal Governance, the Assembly Committee on Ethics and Guidance, the Assembly Committee on Oversight, Analysis, and Investigation?
- (13) Describe the “process”, if any, by which the Legislature’s budget for fiscal year 2026-27 was compiled.
- (14) Wouldn’t the process of compiling “Itemized estimates of the financial needs of the legislature” require soliciting the Legislature’s 213 members – and its committees, commissions, and task forces through which your budget narrative (at p. 2) purports the Senate and Assembly operate, stating:

“The Senate conducts its legislative business by operating 46 Standing Committees, Commissions, and Task Forces.”;

“The Assembly conducts its legislative business through the operation of 37 standing committees.”

- (15) Is 37 the correct number of Assembly standing committees? [Assembly Rule IV, §1\(a\)](#) lists 39, with 39 also reflected on the [Assembly webpage of “Committees & More”](#).
- (16) Also, why does the [Senate webpage for “Committees And Other Legislative Groups”](#) post only two commissions, in addition to the 41 standing committees reflected by [Senate Rule VII, §1](#)?
- (17) Were legislators and legislative committees, commissions, and task forces solicited as to their “itemized estimates” of their “financial needs”?
- (18) Can you explain why the Assembly Ways and Means Committee is the only legislative committee for which appropriations are included in the Legislature’s budget (at pp. 3, 6, 9-10). Why aren’t appropriations for the Senate Finance Committee comparably included – and are they the same amount: \$7,719,724? What about all the other Senate and Assembly committees? Don’t they require adequate funding and staffing to operate professionally, discharging their lawmaking and oversight functions?
- (19) Why does the Legislature’s budget not include as “joint entities” the commissions listed by [Legislative Law Article 5-A](#), whose memberships consist exclusively of Senate and Assembly members who you appoint. And what about the single commission established by [Legislative Law Article 5-B: the administrative regulations review commission](#), whose membership, exclusively of Senate and Assembly members, is also appointed by you? What is your definition of “joint entities”?
- (20) Other “joint entities” that you have included in the Legislature’s budget are the [Legislative Task Force on Demographic Research and Reapportionment](#) (at pp. 4, 5, 6, 13-15), codified by [Legislative Law Article 5-A, §83-m](#), and the [Legislative Ethics Commission](#) (at pp. 3, 5, 6, 10-11), codified by [Legislative Law Article 5 \(§80\)](#). Both have memberships NOT exclusively of Senate and Assembly members, although all appointed by you, correct?
- (21) What is the reason you did not include as a “joint entity” the [Law Revision Commission](#), codified by [Legislative Law Article 4-A](#)? Is it because, although the four chairs of the Senate and Assembly Judiciary and Codes Committees are *ex officio* members, five members are appointed by the Governor? If so, why does the Legislature’s budget not reflect a split in costs with the Governor, just as is done with the Office of Lieutenant Governor, so-identified by your budget narrative (at p. 1).

- (22) Can you explain why, considering the omission from the Legislature’s budget of most “joint entities”— indeed, of most of the components of the Legislature – you include the Legislative Health Service, the Legislative Library, and the Legislative Messenger Service, as if these are significant, as, likewise, the dues for the National Conference of State Legislatures.
- (23) As for the Legislative Ethics Commission, one of your included “joint entities”, can you explain why your budget narrative (at p. 3) makes it appear that it is operating with “four legislators and five non-legislative members” when it has not been operating with [a non-legislative ninth member](#) since its inception.
- (24) Why, in the same budget narrative pertaining to the Legislative Ethics Commission (at p. 3), do you refer to the “Joint Commission on Public Ethics”, when you eliminated it, *via* the budget, in 2022, by your behind-closed-doors, “three-men-in-the-room” insertion of [Part QQ to Education, Labor, Housing and Family Assistance Budget Bill #S.8006-C/A.9006-C – the “ethics commission reform act of 2022”](#) (at pp. 151-201), replacing it with the Commission on Ethics and Lobbying in Government. Is there nobody on your staff who proofed the Legislature’s budget for such inaccuracies?
- (25) Do you agree that more than half of the Legislature’s 16-page budget is devoted to the handful of “joint entities” it features as if they were all “joint entities” and whose cumulative appropriations, listed on the page 6 chart, is \$26,399,605 – in other words, less than 10% of the \$311,673,951 “GENERAL FUND TOTAL”, also listed on that chart.
- (26) Do you agree that most of the over 90% balance of legislative appropriations are under the headings “The Senate” and “The Assembly” – and that with the exception of “salaries” and “allowances” for Senate and Assembly members, they lack sufficient itemization for intelligent, meaningful review?
- (27) Can you explain why the second item of “Personal Service” for the Senate (at p. 7) reads:

“For payment of allowances to members designated by the temporary president, pursuant to the schedule of such allowances set forth in section 5-a of the legislative law....\$1,289,500”

and the second item of “Personal Service” for the Assembly (at p. 8) reads:

“For payment of allowances to members designated by the speaker pursuant to the provisions of section 5-a of the legislative law.....\$1,592,500”

when the [December 10, 2018 Report of the Committee on Legislative and Executive Compensation](#) superseded [Legislative Law §5-a](#) and eliminated all but 15 of the Legislative Law §5-a allowances.² Shouldn't the listed figures have been \$185,000 for the Senate and \$239,500 for the Assembly – an overage of \$1,104,500 and \$1,352,500, respectively?

(28) The first sentence of “Legislative Budget Highlights”, at page 1, states

“The recommended General Fund appropriation of \$311,673,951 for FY 2026-27 for the Legislature, represents an increase of 3% or \$9,077,882 from the amount appropriated in FY 2025-26. ...”

Isn't this deceptive? Shouldn't you have revealed that the \$311,673,951 appropriation sought by the Legislature's [FY2026-27 budget](#) is an increase of \$13,032,199 from the \$298,641,752 sought by the Legislature's [FY2025-26 budget](#)?

(29) In any event, why do you not identify that the Legislature's FY2025-26 budget, which Governor Hochul embodied in her [FY2025-26 Legislative/Judiciary Budget Bill #S.3001/A.3001](#), was amended – with such amended bill, [#S.3001-A/A.3001-A](#), increasing appropriations for the Legislature by \$3,964,317, from \$298,641,752 to \$302,596,069?

(30) [As to this amending](#), wasn't it accomplished, behind-closed-doors, by the two of you and Governor Hochul, on May 7, 2025 – with the Legislature then passing the amended bill the next day, May 8, 2025, on a “message of necessity”?

(31) What was the basis for the amended bill's \$3,954,317 increase, not indicated by italics, brackets, or by any other marker on the face of the amended bill:³

² These are the six allowances in the Senate, whose total cost is \$185,000: (1) for the Temporary Senate President (\$41,500); (2) for the Deputy Majority Leader (\$34,000); (3) for the Minority Leader (\$34,500); (4) for the Deputy Minority Leader (\$20,500); (5) for the Finance Committee Chair (\$34,000); and (6) for the Finance Committee Ranking Member (\$20,500). And the nine allowances in the Assembly, whose total cost is \$239,500: (1) for the Assembly Speaker (\$41,500); (2) for the Assembly Majority Leader (\$34,500); (3) for the Speaker *Pro Tempore* (\$25,000); (4) for the Minority Leader (\$34,500); (5) for the Minority Leader *Pro Tempore* (\$20,500); (6) for the Ways & Means Committee Chair (\$34,000); (7) for the Ways & Means Committee Ranking Member (\$20,500); (8) for the Codes Committee Chair (\$18,000); (9) for the Codes Committee Ranking Member (\$11,000).

³ No basis for the increase is furnished by the Assembly's May 2025 “[Summary of Recommended Changes to the Executive Budget](#)”, whose 73:1 disingenuously states with respect to the amended bill: “The Legislature provides an All Funds appropriation of \$304.7 million, an increase of \$4 million increase over the Executive proposal.” (underlining added).

- for the Senate, a \$1,779,488 increase (pp. 2-3) to \$123,970,946 from \$122,191,458;
- for the Assembly, a \$2,067,247 increase (pp. 3-4) to \$144,018,232 from \$141,950,985;
- for the Assembly Ways & Means Committee, a \$107,582 increase (p. 4) to \$7,494,878 from \$7,387,296 –

and did you certify these to be “itemized estimates of the financial needs of the legislature”?

- (32) No legislative reappropriations were part of the [Legislature’s FY2026-27 budget](#) that you transmitted to Governor Hochul by your December 1, 2025 coverletter, correct?
- (33) Do you agree that when Governor Hochul combined the Legislature’s FY2026-27 budget with the Judiciary’s FY2026-27 budget in her [January 20, 2026 Legislative/Judiciary Budget Bill #S.9001/A.10001](#), she was able to conceal 43 pages of legislative reappropriations (pp. 35-77) that were not part of your December 1, 2025 transmittal to her?
- (34) Do you agree that these 43 pages of legislative reappropriations are – as reflected by the [table of contents for Legislative/Judiciary Budget Bill #S.9001/A.10001 \(p. 78\)](#) – in an out-of-sequence section at the back of the bill – and that the first page of these 43 pages (p. 35) is not properly titled because it should have been marked “Reappropriations”, just as the first page of the Judiciary’s “Reappropriations” is (p. 25)?
- (35) Can you explain where the 43 pages of legislative reappropriations (pp. 35-77) came from?
- (a) When and in what fashion were they transmitted to the Governor?;
- (b) Did you certify the dollar amounts of these legislative reappropriations and, additionally, that they were suitable for designation as reappropriations?;
- (c) Are the purported “reappropriations” in fact suitable for reappropriation considering the definition of “reappropriation” posted on the [Division of the Budget’s website](#): “a legislative enactment that continues all or part of the undisbursed balance of an [appropriation](#) that would otherwise lapse (see [lapsed appropriation](#)). Reappropriations are commonly used in the case of federally funded programs and capital projects, where the funding amount is intended to support activities that may span several fiscal years.”
- (d) What is the cumulative total of these 43 pages of legislative reappropriations?

- (e) What is the tally of each section of legislative reappropriations – and why was this amount not deducted from the corresponding appropriations for each entity and/or why did the availability of reappropriations not obviate the need for any of the mostly ...% increases from FY2025-26:
- (i) Senate: pp. 35-38;
 - (ii) Assembly: pp. 38-41;
 - (iii) Ways & Means (pp. 41-43);
 - (iv) Senate & Assembly Joint Entities (pp. 43-72):
 - Legislative Ethics Commission (pp. 43-48);
 - Legislative Health Service (pp. 47-51);
 - Legislative Library (pp. 51-55);
 - Legislative Messenger Service (pp. 55-59);
 - Legislative Bill Drafting Commission (pp. 59-61);
 - Legislative Task Force on Demographic Research and Reapportionment (pp. 61-74);
 - Independent Redistricting Commission (pp. 74-75);
 - [OUT - Commission on LI Power Authority (p. 73-74)]
 - (v) Special Revenue Funds-Other (pp. 74-75);
 - Legislative Computer Services Fund (pp. 75-77);
 - Senate Recyclable Materials; Info Services & Conference (p. 77).
- (36) Can you explain why [Legislative/Judiciary Budget Bill #S.9001/A.10001](#) (pp. 43-48) has reappropriations for the Legislative Ethics Commission, but, for example, Governor Hochul's [State Operations Budget Bill #S.9000/A.10000](#) has NO reappropriations for:
- (i) the Commission on Ethics and Lobbying in Government (pp. 212);
 - (ii) the State Inspector General (pp. 478-480);
 - (iii) the Commission on Judicial Conduct (p. 482);
 - (iv) the Commission on Prosecutorial Conduct (p. 609).
- (37) Governor Hochul's [Legislative/Judiciary Budget Bill #S.9001/A.10001](#) contains no cumulative tally for its monetary allocations for the Legislature, is that correct? What is the dollar amount? Is it the addition of appropriations in its §1 (pp. 1-10) and reappropriations in its §4 (pp. 35-77)?

- (38) Is it concerning to you that none of the glaring deficiencies, inconsistencies, deceptions, and inaccuracies of the Legislature’s FY2026-27 budget, such as hereinabove summarized, were made the subject of “recommendations” by Governor Hochul, pursuant to [Article VII, §1 of the New York State Constitution](#), requiring that the “Itemized estimates of the financial needs of the legislature, certified by the presiding officer of each house” be included in the state budget “without revision but with such recommendations as the governor may deem appropriate”.
- (39) Can you explain why your Senate Majority “[Blue Book](#)” and your Assembly Majority “[Yellow Book](#)”, each purporting to analyze the FY2026-27 budget, do not include the Legislature’s budget in their table of contents – or elsewhere.
- (40) Would you be willing to publicly give your answers to the above questions pertaining to the Legislature’s FY2026-27 budget and Legislative/Judiciary Budget Bill #S.9001/A.10001 at a legislative hearing on the Legislature’s own budget and, if not, why?