

# Executive 2025-26 State Budget

## Joint Legislative Budget Testimony



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Hon. Benjamin Boykin II, President

Hon. Jason T. Garnar, Broome County Executive

Stephen J. Acquario, Executive Director

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## **Introduction**

Good afternoon Chairs Kreuger, Pretlow, Martinez, Jones and other members of the State Legislature.

Thank you for the opportunity to speak to the Joint Budget Committee on Local Government. My name is Stephen Acquario, and I am the Executive Director of the NYS Association of Counties. NYSAC President Benjamin Boykin and President of the NYS County Executives Association Jason Garnar, who could not be with us today, send their unwavering support of the testimony that I am about to present today.

## **The SFY 2026 Proposed Budget Highlights**

In terms of the budget highlights, let's start with the positive.

### **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 over \$8.2 billion in FY 2026 under the Executive Budget. This includes nearly \$3.7 billion attributable to the State takeover of local Medicaid growth. The Medicaid local cost cap is essential for controlling tax increases at the local level.

Traditional local impacts result in a net positive impact of \$91 million in County Fiscal Year 2026, including:

- \$56 million continued 18-b reimbursement rate for assigned counsel,
  - \$15.0 million in recurring parental representation aid,
  - \$11.3 million in various youth services investments,
  - \$9.6 million to streamline assisted outpatient treatment oversight and enhance funding,
  - \$6.4 million increase in CHIPS, and
  - \$6.3 million in capital grants for childcare centers (\$25 million split across 2025 and 2026).
- These positive impacts are partially offset by various changes within the Early Intervention program area (\$12.4 million).

We are also pleased there are no new major cost shifts from the state, or new spending mandates for the expansion of existing or newly created state programs. While a “do no harm strategy is important to county officials and local taxpayers, the state must make extensive strides in lowering costs for local governments if we want to get to a root of the affordability problem in New York.

### **County Infrastructure Grant Program**

While the SFY26 Executive Budget did not include \$50 million in funding for the County Infrastructure Grant Program established last year by Governor Hochul, we have been assured by the Budget Director that the \$50 million will be restored in coming amendments to the Executive Budget.

On this note, we want to highlight to the Legislature that a top priority for NYSAC is to double funding for this important initiative to \$100 million, including raising the maximum award from \$1 million in the current year to \$2 million per grant. Funds under this program are targeted to critical local infrastructure needs with priority placed on housing development. Projects that create at least 10 units of housing are awarded the maximum grant award of \$1 million in the current year. We hope to double this maximum award to \$2 million in SFY 2026.

Finally, NYSAC urges the Legislature to reduce local match requirement from 50% to 25% to ensure all counties can take advantage of available funding.

## Counties Primary Concern

The concerns of higher costs to counties and local taxpayers stem from a few big issues.

- The primary county concerns continue to be the unprecedented share of county taxes raised locally that are used to support the State Budget. As we have noted in the past, counties and New York City will contribute over \$14 billion in local taxes this year in support of a handful of state programs that local governments across the nation do not generally finance with local dollars. This puts us at a significant disadvantage as we all, collectively, try to make New York state a more affordable place to live, raise a family and run a business.
- We must not fight among each other, but rather we must all rise to the challenge to unite behind common sense, strong and thoughtful policy to strengthen and unite our state. Strengthen our state to be more economically competitive. Strengthen our state to ensure every family has access to affordable, quality childcare. Strengthen our state to drive down property taxes to make New York homeownership more attainable and to keep our current residents here. Strengthen our state so small businesses can access the resources they need to create thriving downtowns so our residents and tourists can have some fun in their free time. And we must strengthen our state so all our residents feel that we are making progress to make them feel that New York State is the best place to live in this country and on this planet.
- We can do this together, and what we have outlined in our written testimony are just some ideas of how together, the state legislature and partner with local governments to achieve these goals.

We call for the State Legislature's support in making this year's budget more affordable for counties so we can make things more affordable for local taxpayers.

<b>County &amp; NYC Payments to Support the State Budget*</b>	
<b>Program</b>	<b>2024</b>
Medicaid <sup>1</sup>	\$7,402,076,169
Safety Net (w/ Migrant costs)	\$3,700,000,000
Pre-K Special Ed. <sup>2</sup>	\$745,000,000
Child Welfare	\$550,000,000
Early Intervention	\$213,000,000
PH Art. 6	\$130,000,000
Indigent Defense	\$490,000,000
Probation	\$229,000,000
<b>Subtotal</b>	<b>\$13,459,076,169</b>
<b>SFY 24 Costs from Prior Budget Actions</b>	
18-b Attorney Raise	\$100,000,000
Safety Net 2023 Shift	\$45,000,000
Preschool 11% rate	\$42,000,000
LAF Elimination	\$300,000,000
Youth Detention BG	\$51,000,000
Foster Care rates	\$200,000,000
<b>Subtotal</b>	<b>\$738,000,000</b>
<b>Minimum Annual County/NYC Taxes Paid to Support the State Budget</b>	<b>\$14,197,076,169</b>

<sup>1</sup> Net of eFMAP Savings. Medicaid costs will rise by \$230 million in 2025.

<sup>2</sup> 2025 Pre-k incl. \$45M in unreimbursed transp. costs

\* Pension costs are not included here

*NYC pension costs = \$9.2B in 2024*

*57 Counties = \$1B in 2024*

## State Spending by Functional Areas

Below is an interim analysis of how the SFY 2026 Executive Budget impacts county programs, services, and operations. NYSAC will continue to review the specifics of the proposals.

### Aging Services

#### Executive Budget Investments in Aging Services<sup>i</sup>

The Executive Budget includes \$45 million in new state funding to relieve the unmet needs and waitlists for aging services across the state.

In addition, the budget continues \$18 million in baseline aid and \$15 million in increased EISEP funding for a total of \$68 million for county aging services.

***Counties strongly advocated for this increase in aging services and we fully support the SFY 26 Enacted Budget include the additional \$45 million for aging service waitlists.***

## Agriculture

### **Agriculture and Markets Local Assistance Funding<sup>ii</sup>**

The Executive Budget proposes \$53.4 million for local agriculture assistance, compared to \$60.3 million in the FY 2025 State Budget. The Budget also includes \$20 million for non-point source pollution control, farmland preservation, and other agricultural programs.

***Counties would encourage the legislature to restore the agriculture funding cuts to include the appropriation from SFY 25 Enacted Budget of \$60.3 million.***

### **Fund County Agricultural District Reviews to Support Farmland Protection**

The Executive Budget proposes to update and improve the Agricultural and Farmland Protection Program, authorizing additional financial assistance for the creation and implementation of county and municipal farmland protection plans.

***While counties support the Governor's proposal to enhance funding for agricultural and farmland protection planning, we urge the Legislature to amend TED Part OO to also fund state-mandated Agricultural District reviews under Agriculture & Markets Law Article 25-AA Section 303-a.***

Since 1971, Section 303-a has required counties to conduct comprehensive reviews of Agricultural Districts every eight years. These reviews, which require significant county staff time and resources, are currently an unfunded state mandate. Counties must complete detailed parcel-level analyses, conduct public hearings, provide statutorily required notifications, and prepare comprehensive reports. These reviews are the primary mechanism by which New York State tracks farmland changes at the parcel level and evaluates the effectiveness of Agricultural Districts in protecting viable farmland. NYSAC strongly supports funding these Agricultural District reviews to directly support the state's goal of improved farmland tracking.

## Civil Service

***The State must update and improve the NYS Civil Service System to help county governments compete with the private sector for employees. We recommend the following state law changes be included in the SFY 26 Enacted Budget to allow for greater local government flexibility and quicker response times for hiring needed employees:***

- Raise the public sector retiree earnings cap from \$35,000 to \$50,000 by enacting S.3144-D (Mannion) / A.6419 (Stirpe).
- Amend Public Officers Law § 3 to allow for home rule authority to set employee residency rules.

- Expand the acceptable zone of “band scoring” of civil service examinations, thereby accessing a larger pool of candidates.
- Disqualify applicants from civil services eligible lists who are inappropriate for a role in law enforcement or corrections as evidenced by a failed background check or psychological examination by enacting S.946 (Jackson) / A.3295 (Pheffer-Amato).
- Eliminate the need for applicants to cross-file in adjacent municipalities to have their test scores counted for the same title in multiple jurisdictions.
- Allow all, or as many as may be practicable, tests to be administered locally.
- Change all or certain subsets of exams to pass/fail. Limiting the ‘reachable’ applicants to the top three based on numeric score continues to be a major issue in certain titles, especially those in public safety where additional background and psychological testing is required.
- Establish a new exempt class of employees for airport positions.

## Community Colleges & Higher Education Tuition Assistance

### **Maintaining the Community College Funding Floor<sup>iii</sup>**

The Executive Budget maintains a funding floor for community colleges at 100 percent of prior year funding. Without a funding floor, community colleges would face a \$124 million (19 percent) loss in formula aid due to enrollment declines.

***Counties support the funding included in the Executive Budget proposal.***

### **Funding to Implement the New York Opportunity Partnership Program**

The executive budget includes \$28.2 million for the New York Opportunity Promise Scholarship, a program that provides for the cost of tuition, fees and books for students ages 25-55 attending SUNY Community Colleges for high-demand fields.

***Counties support the funding included in the Executive Budget proposal and appreciate that this does not shift any new financial burden on counties.***

## Early Childhood Development and Children with Special Needs

***Counties would urge the legislature to include the following programmatic changes to the pre-K program and early intervention program.***

- Allow speech-language pathologists assistants and aides to practice via license, registration, or certification in New York’s Early Intervention Program. New York State is experiencing dire shortages of qualified professionals to provide speech-language pathology and audiology services to children with developmental delays and disabilities in the EIP. According to a survey of 48 county health departments, over 2,000 children were waiting for speech services in the summer of 2022. Furthermore, at least 40 other states allow SLPAs to practice via license, registration, or certification.
- Extend the June 30, 2026, extension that allows school psychologists to provide services to the 3-5 population of children served by the PreK 4410 program to Early Intervention (EI) programs. We are concerned about the impact on provider capacity and recommend that this extension be provided.

- Amend the EI appropriation to strike the language: “may, at the discretion of the director of budget, be transferred.” This will ensure that release of the local share of the covered lives funds is provided as intended by the original statute.

## Economic Development

### **Funding to Communities Impacted by DOCCS & Juvenile Justice Facility Closures<sup>iv</sup>**

A portion of the \$200 million allocated to the Downtown Revitalization Program may be appropriated to communities impacted by the closure of New York State correctional and juvenile justice facilities. All or a portion of the funds may be suballocated or transferred to any department, agency, or public authority, according to the following:

- For payments related to a downtown revitalization program designed and executed by the department of state and the division of housing and community renewal for transformative housing, economic development, transportation, and community projects, including those designed to increase the property tax base.
- An amount up to \$100,000,000 is hereby appropriated for services and expenses related to the economic development, transportation, and community projects administered through the NY Forward program.

***Counties support this funding proposals included in the Executive Budget proposal.***

### **Extend the Brownfield Cleanup Program**

The Executive Budget allows Generation 1 of DEC’s Brownfield Cleanup Program to sunset on December 31, 2027, jeopardizing the completion of projects like Renaissance Commerce Park (RCP) in Erie County.

***NYSAC encourages the Legislature to extend Generation 1 of the Brownfield Cleanup program until December 31, 2036, as outlined in S.858 (Ryan).***

### **Restore NY Communities Initiative**

Dozens of communities across the state have benefitted from grant funding from the Restore NY program as it has helped revitalized commercial and residential areas and enhanced key corridors of many communities among other positives.

***NYSAC strongly supports extending this program.***

## Elections

***The SFY 26 executive budget proposal did not include any additional funding for the administration of elections. Counties respectfully request the following appropriations be included in the SFY 26 Enacted Budget.***

- Provide \$15 million in operating aid to counties for the administration of elections, implementation of automatic voter registration, voter outreach and other election initiatives.
- Provide \$55 million in capital aid to counties for the upgrade of election infrastructure, including cybersecurity and voting equipment.



## Environment

### **Fund Clean Water Infrastructure**

The Executive Budget includes \$500 million for clean water infrastructure projects, consistent with last year's appropriation.

***NYSAC strongly supports this appropriation. However, we urge the Legislature to amend the legislation to earmark a portion of funding for the Septic System Replacement Program for local administrative costs, as many counties will be forced to end their voluntary participation in this program without reimbursement for staff time and other administrative expenses.***

### **Environmental Protection Fund (EPF)**

The Executive Budget includes \$400 million for the Environmental Protection Fund to support projects that mitigate the effects of climate change, improve agricultural resources, protect water sources, advance conservation efforts, and provide recreational opportunities.

***NYSAC strongly supports this appropriation.***

### **Fund Municipal Recycling and Organics Diversion**

The Executive Budget includes \$19 million for the Municipal Waste Reduction and Recycling Program (MWR&R), including \$2.5 million for food donation and food scraps recycling.

***NYSAC urges the Legislature to increase Capital Projects funding for municipal waste reduction and recycling projects to at least \$40 million. The Food Donation and Food Scraps Recycling Law, which was expanded during the 2024 Legislative Session, requires significant investment in organics recycling infrastructure to meet increased demand for organics recycling. Additionally, more resources are needed to invest in waste diversion, infrastructure upgrades, and recycling education across New York State.***

### **Sustainable Future Program**

The Budget includes \$1 billion in new Capital Projects funding for climate mitigation and adaptation projects, including reducing greenhouse gas emissions and pollution, decarbonizing and retrofitting buildings, creating and utilizing renewable energy, and advancing clean transportation initiatives, among other purposes.

***NYASC urges the Legislature to earmark a portion of this funding specifically for enhancing local government capacity and engagement in achieving the state's climate goals. Counties and municipalities are on the frontlines of climate adaptation and mitigation, maintaining critical infrastructure, implementing clean energy initiatives, and engaging directly with vulnerable populations. However, we lack sufficient resources to fully support these efforts.***

***To maximize the effectiveness of state climate investments, we recommend using a portion of this funding for:***

- ***Dedicated grant funding for local climate initiatives, including expanded support for successful programs like Climate Smart Communities, Clean Energy Communities, and the Municipal Zero-Emission Vehicle (ZEV) Rebate;***

- ***Enhanced technical assistance and training programs to build local government expertise in clean energy deployment and climate resilience;***
- ***Support for regional sustainability coordinators and clean energy hubs to facilitate coordination between state and local climate efforts; and***
- ***Ensuring local governments have a formal seat at the table in state energy planning and investment decisions.***

***Local governments are essential partners in achieving New York’s ambitious climate goals, bringing valuable on-the-ground experience, strong community connections, and proven track records of innovation. Strategic investment in local government capacity will accelerate progress while ensuring climate initiatives reflect community needs and priorities.***

## Gaming

### **Commercial Gaming Payment Reduction Offsets (CGPR)**

The Executive Budget proposal maintains the CGPR at \$17 million, the same appropriation as the SFY 25 Enacted Budget.

***Counties strongly support \$17 million in appropriation for the commercial gaming revenue facility offset fund.***

## General Government

### **Authorize DASNY to Provide Services to Municipalities<sup>v</sup>**

The FY 2026 Budget authorizes municipalities to use DASNY’s renowned planning, design, procurement, and construction management services to help local governments streamline project completion.

The bill would amend the definition of the terms “dormitory” and “educational institution” contained in Public Authorities Law (“PAL”) §§ 1676(2)(b) and 1680(1), respectively, to include any county, city, town and village regarding planning, design, procurement, and construction management services. The inclusion of such entities within the definitions of “dormitory” and “educational institutions” would authorize DASNY to provide its services to such entities.

### **Provide a Market Rate of Interest on Court Judgments<sup>vi</sup>**

The Executive Budget proposes a variable market-based interest rate on court judgments paid by public and private entities, which will provide relief for local governments and lower state taxpayer costs. The market-based interest would be the weekly average one-year constant maturity treasury yield, which is the same rate used by the Federal court system. Currently, the interest rate on judgments is established at a fixed rate of as much as 9 percent annually. A prevailing market rate will help ensure that neither side in a lawsuit will be disadvantaged by an interest rate that is above or below what otherwise could be earned while cases are being adjudicated. This change would result in estimated savings of \$2.5 million in FY 2026 and FY 2027.

***Counties support both Article VII bills be included in the SFY 26 Enacted Budget.***

### **Miscellaneous Municipal Assistance**

Monroe County received \$15 million in municipal assistance to support local initiatives.

Suffolk County received \$50 million in capital appropriations to support a variety of infrastructure needs including, but not limited to, intermodal transportation projects.

***Counties strongly support the assistance provided to Monroe and Suffolk counties in the SFY 26 Enacted Budget.***

## Judiciary, Indigent Defense and Court Related Matters

### **Indigent Legal Services**

The Executive budget proposal includes authorization for the State to transfer \$234 million from the Indigent Legal Services Fund (ILS Fund), established via State Finance Law § 98-b, to the General Fund. Of this proposed transfer, \$114 million is for increased assigned counsel costs, which is directly related to the purpose of the ILS Fund. But there is no discernible public defense-related purpose for the additional \$120 million the State seeks to sweep from the ILS Fund. We urge the Legislature to work with the Executive to reduce the proposed sweep to the \$114 million that is directly related to the purpose of the ILS Fund.

***Counties stand with the Office of Indigent Legal Services in opposition to this proposed sweep and call on the Legislature to oppose this proposal as well. Under the Hurrell-Harring Settlement and intended statutory purposes these funds are supposed to provide enhanced and quality improvements in both criminal and Family Court representation – not to be used to balance the state budget.***

***Furthermore, the SFY 26 Enacted Budget must increase the allocation for 18-B Assigned Counsel Program from \$92 million to \$184 million. Two years ago, the SFY 24 Enacted Budget doubled the hourly rates for the 18-B Assigned Counsel Program. The SFY 26 Executive Budget continues to appropriate \$92 million for counties to cover 50% of the cost of this increase.***

***Counties provide counsel to those in need in both the Criminal Court and Family Court. The meaningful investment the State has made in improving the quality of public criminal defense has had positive results across the State. But there has been no comparable investment in improving the quality of public defense for Family Court matters. As a result, the quality of legal representation provided to parents in Family Court matters is in crisis. There is a dire need for a meaningful State investment in improved quality Family Court defense, which is just as constitutionally and statutorily mandated as criminal defense. We support ILS's request for \$50 million for improved quality Family Court defense, with the goal of a full State investment of \$150 million by FY 2027-28.***

***NYSAC believes the state should meet its federal and state constitutional requirements and pay 100 percent of the proposed increases.***

## Public Health & Nursing Homes

### Fund Local Public Health

The Executive Budget includes a \$230 million appropriation for local health departments to provide public health services pursuant to Article 6 of the Public Health Law.

***Counties urge the Legislature to maintain or increase this appropriation in the enacted budget to support core public health services like chronic disease prevention and communicable disease control.***

### **Enhance Tobacco Use Prevention and Control**

The Executive Budget includes \$33.1 million for tobacco use prevention and control, a \$7.5 million decrease from the SFY 2025 enacted budget.

***NYSAC urges the Legislature to restore funding to \$40.6 million to support public health education and efforts to enforce tobacco control laws.***

### **Fully Fund Lead Poisoning Prevention Initiatives**

The Executive Budget proposal includes \$16.8 million for the lead rental registry (a decrease of \$1.7 million from SFY 2025) and \$14.6 million for lead poisoning prevention.

***Counties support increasing funding for expanded lead prevention mandates and respectfully request that this funding be appropriated under NYSDOH's Lead Poisoning Prevention Program within the Aid to Localities legislation. An estimated \$35.2 million is needed to implement the statutory lowering of the elevated blood lead level to 5 ug/dL, restore administrative cuts, and fully fund the lead rental registry program.***

### **Bolster Involuntary Commitment and Assisted Outpatient Treatment (AOT)<sup>vii</sup>**

The FY 2026 Executive Budget designates \$16.5 million (\$6.9M NYC/\$9.6 million ROS) to counties to enhance county-level implementation of Assisted Outpatient Treatment (AOT) programs across the State and \$2 million for additional OMH staff to increase reporting and monitoring, enhance statewide training, and provide additional support for counties and providers. This will improve statewide consistency and effectiveness of AOT services while also offering enhanced voluntary service packages for individuals who wish to access enhanced intensive services. The Budget also includes amendments to Mental Hygiene Law to expand standards for involuntary commitment and to strengthen the AOT statute.

***Counties support the funding included in the Executive Budget proposal.***

## **Public Safety**

***The SFY 25 Enacted Budget included an appropriation of \$85 million to assist counties with implementing next generation 9-1-1 programs. The remaining funds from that allocation were reappropriated, however, no new funding was included in this year's executive budget. We urge the state to appropriate another \$85 million in funding to help counties deploy next generation 9-1-1 technologies.***

### **Strengthening local Emergency Medical Services (EMS)**

- We encourage state lawmakers to support and adopt the following legislation to:

- Create a methodology for ambulance reimbursement under Medicaid that more closely approximates the true cost of delivering EMS services, S.3223 (Sanders)/A.9237 (Hevesi).
- Provide our EMS partners with the ability to establish joint, inter-municipal taxing districts to properly fund EMS services (without a county mandate), S.4020-C (Mayer)/A.3392-C (Otis).
- Exempt EMS funding from the tax cap calculation, S.5000 (May)/A.4077 (Lupardo).
- Allow volunteer firefighters and ambulance workers to claim both state income and local property tax credits, S.6630 (Mannion)/A.6274 (Barrett).
- Increase the volunteer firefighters’ and ambulance workers’ personal income tax credit to \$800 for eligible individuals and \$1,600 for married joint filers, S.7286 (Martinez)/A.7524 (Thiele).
- Require the Thruway Authority to issue emergency services permits to EMS vehicles as is already done for fire vehicles, which would exempt EMS from Thruway tolls, S.6645 (Comrie)/A.6136 (Eachus).
- Extend the community paramedicine demonstration project (Public Health Law Sec. 3018) to sunset June 22, 2027, a two-year extension.

**Counties are strongly opposed to being forced into a new mandate to provide emergency services. Counties do not support the “shall ensure that” vs. “may provide” included in section 5, lines 34 and 35 of Part R, HMM. Counties do support the authority to work with, and in certain circumstances, provide for emergency services in the event that the city, town and village come to an agreement with the county to administer this service.**

## Transportation

**Counties respectfully request increases in state aid for CHIPS of \$250 million for a total of \$848.1 million in SFY 2026. Additionally, to simplify the transportation funding for the state and local governments, we strongly urge the legislature and Governor to combine CHIPS, Extreme Winter Recovery, and State Touring Routes together and to combine PAVE-NY and Pave our Potholes together.**

## 2025-26 Funding Request

NYS DOT Local Transportation Funding (in Million \$s)	SFY Enacted 2024-25	SFY Executive Budget 2025-26	SFY Request 2025-26
CHIPS	\$598.1	\$598.1	Combined CHIPS \$1,088.1 (+\$250M)
Extreme Winter Recovery	\$100	\$100	
State Touring Routes	\$140	\$140	
Local PAVE-NY	\$150	\$150	Combined POP \$250
Local Pave our Potholes	\$100	\$100	
Local BRIDGE -NY	\$200	\$200	\$200
Marchiselli	\$39.7	\$39.7	\$39.7
<b>Total</b>	<b>\$1,327.8</b>	<b>\$1,327.8</b>	<b>\$1,577.8 (+\$250M)</b>

***We support adding to the Budget language to amend the Highway Law to increase the CHIPS competitive bid threshold from \$350,000 to \$1,000,000. Increasing the CHIPS bidding threshold, or eliminating the threshold altogether, will give municipalities more flexibility to pursue the most cost-effective option on behalf of taxpayers – bid projects or perform them in-house – while still being eligible for state reimbursement, regardless of project size. Considering the significant increases in construction inflation over the past three years, the current \$350,000 threshold is functionally obsolete.***

## Veterans

***The SFY 26 Executive Budget does not include any new funding for county veterans' services agencies. NYSAC strongly recommends the following:***

- **Increase state funding to county veterans' service agencies to a minimum of \$50,000.** This small increase will help counties hire a part-time veteran service officer to assist in processing benefit claims, link veterans to peer support services, and develop sustainable and robust Dwyer programs. This would result in \$1.5 million in additional state resources for county veterans' service agencies.
- **Increase the base aid for Joseph P. Dwyer grants to \$185,000 per county.** Right now, Dwyer funds are not allocated equally across the state. Increasing the grant to \$185,000 per county would level that playing field. This would result in \$3.5 million in additional resources for the Dwyer program.

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<sup>i</sup> Pg. 9, Aid to Localities

<sup>ii</sup> Aid to Localities, Ag & Markets (11498)

<sup>iii</sup> Pg. 81, SFY 26 Briefing Book

<sup>iv</sup> Pg. 572, Aid to Localities

<sup>v</sup> TED, Part JJ

<sup>vi</sup> Pg. 120, SFY 26 Briefing Book

<sup>vii</sup> Pg. 106, SFY 26 Briefing Book