

Interim

SFY 2026 Enacted Budget County Impact Report



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**SFY 26 Enacted Budget
County Impact Summary**

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Introduction

On May 8, 2025, more than a month after it was due and following 12 emergency budget extenders, the executive and legislature agreed upon a final SFY 26 Enacted Budget.

This report details areas of the enacted budget that could have a direct or indirect impact on county operations, including various departments, services, and programs. It is considered an interim report as it will be updated as more details become available with continued analysis of the SFY 26 Enacted Budget—particularly once the state financial plan is made available.

Direct Local Government Assistance Grants

Most direct aid programs to local governments were continued at prior year levels.

Direct Local Government Assistance Programs			
Program	SFY 2025	SFY 2026	\$ Change
AIM	\$715,172,213	\$715,172,213	\$0
County Partnership Program ¹	\$50,000,000	\$50,000,000	\$0
Temporary AIM	\$50,000,000	\$50,000,000	\$0
Citizen's Empowerment Grants	\$35,000,000	\$35,000,000	\$0
Local Govt. Efficiency Grants	\$8,000,000	\$8,000,000	\$0
VLT Aid	\$10,519,594	\$10,519,594	\$0
Commercial Gaming Offset Revenue	\$17,000,000	\$17,000,000	\$0
Madison County Gaming	\$3,750,000	\$3,750,000	\$0
County of Broome	\$115,000	\$0	(\$115,000)
Onondaga County-School Project	\$1,200,000	\$0	(\$1,200,000)
<i>Small Government Assistance Program</i>			
Essex	\$124,000	\$124,000	\$0
Franklin	\$72,000	\$72,000	\$0
Hamilton	\$21,300	\$21,300	\$0
TOTAL	\$890,974,107	\$889,659,107	(\$1,315,000)

Authorization to Make Mid-Year Budget Cuts

The Budget authorizes the State Budget Director to withhold some or all appropriations with the exception of (a) public assistance payments, (b) any reductions that would violate federal law, (c) debt service payments, and (d) payments the state is obligated to make pursuant to court orders or judgements. Following notification from the Budget Director, the Legislature will have 10 business days to prepare and adopt its own withhold plan. However, if the Legislature fails to adopt its own plan within this timeframe, the Budget Director's plan will take effect immediately.

Taxation

One-Time Inflation Refundⁱ

The Budget creates a one-time inflation refund tax credit as a personal income tax credit for certain taxpayers for the 2025 tax year. Specifically, taxpayers who filed 2023 resident tax returns as married filing jointly or qualifying surviving spouse, and whose 2023 New York adjusted gross income was between \$150,000 and \$300,000 will receive a \$300 credit in 2025, and those with incomes of \$150,000 or less will receive \$400. Taxpayers who filed 2023 resident tax returns as single, married filing separately, or head of household, and whose 2023 New York adjusted gross income was between \$75,000 and \$150,000 will receive a \$150 credit in 2025, and those with incomes less than \$75,000 will receive \$200.

The Tax Department will issue advanced payments of this credit without requiring an application from taxpayers, and it will not be subject to state or local personal income tax.

Middle-Class Tax Cutⁱⁱ

The Budget reduces the tax rates paid by married couples with incomes up to \$323,200 who file jointly, for heads of households with incomes up to \$269,300, and for single taxpayers and married taxpayers who file separately with incomes up to \$215,400. The tax rates would be reduced in two phases: an initial rate cut applicable for tax year 2025 and a second rate cut beginning in tax year 2026. All funds revenue would be reduced by \$458 million in FY 2026, \$1.115 billion in FY 2027, \$35 million in FY 2028, and increased by \$2.56 billion in FY 2029 and \$3.972 billion in FY 2030.

The chart below highlights the change in tax rates by year and income range. The chart only shows the tax rate for the income range in order to provide a comparison of year-to-year changes in the rate. Like the federal income tax code, the overall effective tax rate rises as income rises, all other things being equal.

For incomes below \$323,200, tax rates decrease. Incomes between \$323,200 and \$2,155,350 will benefit from the lower tax rates on income categories below that amount, but the rate in this income range do not change. All income above \$2,155,350 was scheduled to return to a lower tax rate of 8.82 percent in SFY27. The enacted budget extends the “temporary” higher income tax rates for five years through SFY 2032, thereafter they will return to 8.82 percent. These higher rates are projected to increase state revenues beginning in SFY27 (compared to the SFY25 baseline), with a full annual revenue increase of about \$5 billion per year.

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Married Filing Jointly*				
Income Range	Taxable Year			
	2025 Rate	2026 Rate	2026 - 2031 Rate	2032 & Beyond
\$1 to \$17,150	4%	3.9%	3.8%	3.8%
\$17,151 to \$23,600	4.5%	4.4%	4.3%	4.3%
\$23,601 to \$27,900	5.25%	5.15%	5.05%	5.05%
\$27,901 to \$161,550	5.5%	5.4%	5.3%	5.3%
\$161,551 to \$323,200	6%	5.9%	5.8%	5.8%
\$323,201 to \$2,155,350	6.85%	6.85%	6.85%	6.85%
\$2,155,351 to \$5 million	9.65%	9.65%	9.65%	8.82%
\$5,000,001 to \$25 million	10.3%	10.3%	10.3%	
Over \$25 million	10.9%	10.9%	10.9%	

* Tax rates correspond to the amount of income earned in each range. The overall effective tax rate becomes higher as earned income rises. The red shaded area represents a tax increase over the SFY2025 tax baseline.

State Financial Plan

As soon as the financial plan for the Enacted Budget becomes available, we will be in a position to analyze that document and share a more global perspective of the SFY 26 budget.

State Spending by Functional Areas

Below is an interim analysis of how the SFY 2026 Budget impacts county programs, services, and operations.

Aging Services

Investments in Aging Servicesⁱⁱⁱ

The Budget includes \$45 million in new state funding to meet 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.

Agriculture

Agriculture and Markets Local Assistance Funding^{iv}

The Budget provides \$61.6 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.

Farm Employer Overtime Credit Program^v

The Budget includes language to ensure certain farm operations that use a third-party entity to handle payroll are eligible for the Farm Worker Overtime Credit.

Community Colleges & Higher Education Tuition Assistance

New York Opportunity Promise Scholarship for Community College^{vi}

The Budget creates the New York Opportunity Promise Scholarship at SUNY and CUNY community colleges, which will provide grants to cover the full cost of tuition, fees, books, and supplies for students between the ages of 25 and 55 pursuing an associate's degree in certain high-demand fields. These fields include but are not limited to advanced manufacturing, technology, cybersecurity, engineering, artificial intelligence, nursing and allied health professions, green and renewable energy, and pathways to teaching in shortage areas. To be eligible, students must complete at least six credits per semester, for a total of at least 12 credits per academic year, in an approved program of study.

Economic Development

Extend and Amend the Excelsior Jobs Program^{vii}

The Budget extends the existing excelsior jobs program for ten years, from 2029 to 2039. Additionally, it enhances excelsior benefits for semiconductor supply chain businesses; creates two new programs known as the semiconductor research and development project program and the semiconductor manufacturing workforce training incentive program; and sunsets the employee training incentive program.

Regional Economic Development Councils (REDCs)^{viii}

The Budget includes \$150 million in core funding for REDCs. Municipalities may have to be certified as a Pro-Housing Community to qualify for funding.

Downtown Revitalization^{ix}

The Budget provides \$100 million for the Downtown Revitalization Initiative (DRI) and \$100 million for New York Forward, which is focused on the revitalization of downtowns in rural and smaller communities. This funding is specifically for transformative housing, economic development, transportation, and community projects, including those designed to increase the property tax base. Municipalities may have to be certified as a Pro-Housing Community to qualify for funding.

Funding to Communities Impacted by DOCCS & Juvenile Justice Facility Closures^x

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.

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Tourism Promotion Matching Grants^{xi}

The budget includes a \$3.45 million appropriation for local tourism promotion matching grants.

Elects

Appropriations for Pre-Paid Return Postage^{xii}

The Budget includes \$5 million for the reimbursement of costs related to providing pre-paid return postage and outgoing postage on absentee ballots and applications, and early mail voting ballots.

Appropriations for Operating Assistance of Local BOEs^{xiii}

The Budget includes a new appropriation of \$1 million to assist county and NYC boards of elections with the ongoing operational costs of administering elections. The State BOE will develop a disbursement plan for each county BOE.

Environment

Clean Water Infrastructure^{xiv}

The Budget includes \$500 million for clean water infrastructure projects, consistent with last year's appropriation. This includes funding for a new program to provide state assistance for the testing and remediation of emerging contaminants in private drinking water wells.

Environmental Protection Fund (EPF)^{xv}

The Budget includes \$425 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. This includes \$203 million for the Open Space Account, \$118 million for the Parks and Recreation Account, \$57.7 million for the Solid Waste Account, and \$45 million for the Climate Change Mitigation and Adaptation Account.

Sustainable Future Program^{xvi}

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. This includes \$50 million for NYSERDA's EmPower Plus program; \$40 million for municipal thermal energy network projects; \$100 million for zero-emission school buses; \$50 million for electric vehicle fast charging stations; and \$200 million for renewable energy projects, including municipal projects.

Extend the Waste Tire Management and Recycling Fee^{xvii}

The Budget extends the Waste Tire Management and Recycling Fee—set to expire on December 31, 2025—through December 31, 2027 and adds provisions related to out-of-state sellers.

Extend the Youth Hunting Program^{xviii}

The Budget extends the deer hunting program for mentored youth for an additional three years, through December 31, 2028. Established in 2021, this program allows youth ages 12 and

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13 to learn safe, responsible, and ethical hunting from an experienced adult hunter. Fifty-two of 54 eligible counties have passed a local law to participate in the program.

Hazardous Waste Superfund Reauthorization^{xix}

The Budget makes several significant changes to the Inactive Hazardous Waste Disposal Site Program, known as the State Superfund. It requires DEC to prioritize remedial programs at sites classified as 1 or 2 that are located in disadvantaged communities; provide opportunities for community involvement; consult with representatives of Indian nations; and develop PFAS soil and groundwater testing guidance and cleanup objectives.

The legislation also updates the ongoing survey and reporting requirement for counties, adds a step for consultation with local municipalities before reporting, and makes cooperation with other entities mandatory rather than optional. Any municipality or public corporation that takes possession of, owns, or operates a site must notify DEC of any release of hazardous waste within ten days of obtaining actual knowledge. Municipalities and public corporations are exempt from state statutory liability as an owner, operator, or responsible person for inactive hazardous waste disposal sites unless they knowingly, recklessly, or through gross negligence caused or contributed to the release or threatened release of hazardous waste or PFAS at a landfill they own or operate. The exemption applies to liability related to the use of firefighting foam containing PFAS chemicals at an airport or fire training site.

A person who complies with an order from DEC may petition the Commissioner for reimbursement of reasonable costs plus interest from the Hazardous Waste Remedial Fund. Moneys from the Hazardous Waste Cleanup Account are generally not available unless the Commissioner finds that all reasonable efforts to secure voluntary agreement from responsible parties have been made, with certain exceptions. The maximum amount of bonds that can be issued for hazardous waste site remediation and environmental restoration projects is increased from \$2.2 billion to \$3.45 billion.

Bans PFAS in Firefighting Personal Protective Equipment (PPE)^{xx}

The Budget prohibits the sale or distribution of firefighting personal protective equipment that contains intentionally added PFAS, effective January 1, 2028. To protect the health and safety of firefighters, the law directs DEC to provide a recommendation to the Legislature by January 31, 2027 regarding the effective date for PPE components that lack commercially available options.

Extends the Municipal ZEV Rebate Program^{xxi}

The Budget extends the Municipal Zero-Emission Vehicle (ZEV) Rebate Program and Infrastructure Grant Program, which were set to expire on April 1, 2025, until April 1, 2029. These programs provide funding to counties and municipalities for the purchase and installation of electric vehicles and charging equipment.

Extend the Clean Heating Fuel Credit for Three Years^{xxii}

The Budget extends the sunset date for the clean heating fuel credit to January 1, 2029. The credit is equal to \$.01 per percent of the biodiesel fuel, not to exceed 20 cents per gallon, purchased by the taxpayer for residential purposes.

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Extend the Alternative Fuels and Electric Vehicle Recharging Property Credit for Three Years^{xxiii}

The Budget extends the alternative fuels and electric vehicle recharging property credit for three years through tax years beginning before January 1, 2028.

Amends the Geothermal Tax Credit^{xxiv}

The Budget amends the geothermal energy system credit available to individual taxpayers. For systems placed in service on or before June 30, 2025, the credit is 25% of qualified expenditures, not to exceed five thousand dollars. For systems placed in service on or after July 1, 2025, the credit is 25% of qualified expenditures, not to exceed ten thousand dollars.

Gaming

Commercial Gaming Offset Fund^{xxv}

The Budget maintains the gaming offset of \$17 million to compensate localities for lower reimbursements due to the state lowering tax rates for commercial gaming facilities, the same as last year.

VLT & Other Host Community Aid^{xxvi}

Aid to localities with video lottery terminals is funded at \$10.5 million. State aid to Madison County for hosting a Native American gaming facility is level funded.

Commercial and Tribal Compacts^{xxvii}

Total commercial gaming revenues for local aid are level funded at \$62 million. Projected tribal compact gaming revenues have increased slightly from \$200 million to \$251 million. The increase in appropriation does not guarantee an increased distribution. These funding levels often include additional room if funds become available. Currently the Seneca compact is up for renewal and renegotiation.

General Government

County Partnerships Program^{xxviii}

The Budget also includes an additional \$50 million for the County Partnerships Program for SFY 2026. Additionally, it reappropriates \$50 million from SFY 2025 for site development preparation grants to counties for collaboration with the State to support county infrastructure projects that have public benefit, such as for housing, healthcare, or treatment facilities.

Miscellaneous Municipal Assistance^{xxix}

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.

Cellphone Ban in Public Schools^{xxx}

The Budget imposes restrictions on smartphone use in public schools for the entire school day (from “bell to bell”). This will take effect for the 2025-2026 school year and applies to all

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schools in public school districts, charter schools, and Boards of Cooperative Educational Services (BOCES).

Housing

Waiting Period Restriction and Limit Deductions on Institutional Real Estate Investors^{xxxii}

The Budget prohibits certain institutional investors from seeking to buy a single- or two-family home unless it has been on the market for at least 75 days. The Budget also prohibits institutional investors from claiming interest and depreciation deductions for one- and two-family homes. These prohibitions apply to investors who own 10 or more single- or two-family homes and have \$50 million or more in assets.

Office of Indigent Legal Services & Legal Defense

The Budget includes \$481.87 million in Local Aid appropriations for ILS Distributions and Grants, implementation of the *Hurrell-Harring* settlement, extension of *Hurrell-Harring* reforms statewide, improved quality 18-B Family Court representation, and reimbursement to counties for increased statutory assigned counsel rates that would be allocated as follows:

- **ILS Distributions and Grants:**^{xxxiii} \$81 million to finance ILS distributions and grants. This funding amount will continue current funding levels for ILS programs.
- **Implementation of Hurrell-Harring Settlement:**^{xxxiv} \$19.5 million to finance implementation of the *Hurrell-Harring* settlement programs (counsel at arraignment, caseload relief, and quality improvement).
- **Extension of Hurrell-Harring Reforms Statewide:**^{xxxv} \$274 million to fully fund statewide implementation of *Hurrell-Harring* settlement reforms pursuant to plans filed by ILS on December 1, 2017. The appropriation language includes the same annual reporting requirement that was in previous years' final budgets, as well as the same authorization to transfer a portion of these funds to support ILS' State Operations budget and/or suballocate funding to other state agencies.
- **Article 18-B Family Court Representation – Parental Defense:**^{xxxvi} \$9.9 million is allocated to improve the quality of representation to persons who, under County Law Article 18-B, are entitled to assigned counsel in Family Court matters.
- **ACP Rate Increase:**^{xxxvii} \$92 million is allocated to reimburse 50 percent of eligible expenditures that counties and NYC incur as a result of the increased statutory rate for County Law Article 18-B assigned counsel. This funding will continue FY 2024-25 levels and is to be disbursed upon submission of a certification submitted to ILS on a quarterly basis.

Medicaid & Health Care

Preserves Local Medicaid Cap

The Budget assumes the continuation of the local cap on Medicaid costs through the Financial Plan period. Beginning in January 2006, counties' Medicaid cost contributions were capped based on 2005 expenditures and indexed to a growth rate of 3.5 percent in 2006, 3.25 percent in 2007, and 3 percent per year thereafter. In FY 2013, the State committed to phasing out all growth in the local share of Medicaid costs over a three-year period.

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The State takeover, which capped local districts' Medicaid costs at calendar year 2015 levels, is projected to save local districts a total of \$8.3 billion in FY 2026 -- roughly \$3.7 billion for counties outside the City of New York and \$4.6 billion for the City of New York. These savings grow as follows:

- SFY 2027 = \$9 billion (NYC - \$5B, Counties \$4B)
- SFY 2028 = \$9.7 billion (NYC - \$5.5B, Counties \$4.2B)
- SFY 2029 = \$10.9 billion (NYC - \$6.2B, Counties \$4.7B)

It is still unknown whether the federal government will make any changes to the Federal Medicaid Assistance Program (FMAP). Should our partners in Congress change FMAP contributions, there may be impacts to this program to counties.

Health Care Stability Fund^{xxxvii}

The Budget includes \$3.7 billion in new federal funding to help stabilize Medicaid provider finances. The funding was approved in December 2024 and will be generated by a temporary health care provider tax assessed on Medicaid managed care organizations (MCO). The tax was approved for two years, and any renewal will be subject to approval by the Trump administration.

The new funding will be spread across three state fiscal years and be used to fund \$1 billion in existing commitments supported by the Medicaid Global Cap and the remaining \$2.7 billion will support new health care delivery investments. If the MCO provider tax is not approved other state resources would need to be found to continue any of these programs.

Public Health & Mental Health

Core Public Health Funding^{xxxviii}

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.

Universal Free School Meals^{xxxix}

The Budget appropriates \$340 million to establish a Universal Free School Meals program, enabling all New York State students to eat school breakfast and lunch at no charge regardless of income or the school they attend beginning in the 2025-26 school year.

Establish the Birth Allowance for Beginning Year (BABY) Benefit^{xli}

The Budget authorizes the Office of Temporary and Disability Assistance (OTDA) to provide a one-time benefit to public assistance recipients upon the birth of a new child.

Opioid Settlement Fund Reporting Requirement^{xli}

The Budget creates a new requirement for any New York subdivision that directly received funds pursuant to the Statewide Opioid Settlement Agreement to publicly post information on their website regarding how such funding was utilized. This information must also be submitted to OASAS and posted to their website annually.

Public Safety

Closure of Additional State Prisons^{xlii}

The Budget includes a provision to allow the Governor to close an additional three prisons by March 31, 2026 so long as the Governor provides a 90-day notice to the State Legislature.

Ensure Access to Emergency Medical Services^{xliii}

The Budget does not include any reforms to the EMS system.

Supporting Local Public Safety Efforts^{xliv}

- \$80 million in DCJS resources for prosecutorial and defense expenses,^{xlv}
- \$36.4 million in new funding for the GIVE antigun violence initiative,^{xvi}
- \$20 million for pre-trial services,^{xvii}
- \$10 million for threat assessment management teams,^{xviii}
- \$6 million new funding for re-entry programs,^{xix} and

Raise the Age Funding^l

The Executive Budget includes another \$250 million appropriation for Raise the Age funding. There is also \$985,146,000 in reappropriated Raise the Age funds from prior years dating back to SFY 2018 for a total of \$1,235,146,000 available to counties.

Evading Arrest by Concealment of Identity^{li}

The Budget creates a new crime for “evading arrest by concealment of identity” and classifies it as a class B misdemeanor. A person is guilty of this crime if they, in the course of committing a felony or class A misdemeanor or in immediate flight from such a crime scene, wear a mask or facial covering or otherwise obscure their face with intent to prevent their identification, apprehension, or arrest for the crime being committed or fled from.

Transportation

Local Highways and Bridges^{lii}

The Budget continues the state’s record funding for local highway and bridge projects. Funding for the Consolidated Highway Improvement Program (CHIPS) and the Marchiselli program is increased by \$50 million from last year’s Enacted Budget for a total appropriation of \$648,097,000 in FY 26. The budget provides the fourth year of an annual \$100 million for the local Pave Our Potholes program, \$150 million in highway aid through the PAVE NY program, and \$200 million to fund local projects from the BRIDGE NY program. The \$100 million Extreme Winter Recovery and \$140 million State Touring Route programs are further improving conditions on State and local roads and bridges.

These appropriations are all consistent with the SFY 26 Executive Budget proposal. There was no new transportation funding added from the January release of the initial budget.

Veterans

Joseph P. Dwyer Funds^{liii}

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The executive budget includes \$8.023 million for Joseph P. Dwyer funds, which is flat funding from the SFY 25 Enacted Budget.

Joseph P. Dwyer Grant Allocations (SFY 24)		
County Name	SFY 25 Enacted	SFY 26 Enacted Budget
Albany County	\$109,200	\$109,200
Allegany County	\$104,000	\$104,000
Broome County	\$192,400	\$192,400
Cattaraugus County	\$192,400	\$192,400
Cayuga County	\$104,000	\$104,000
Chautauqua County	\$192,400	\$192,400
Chemung County	\$104,000	\$104,000
Chenango County	\$104,000	\$104,000
Clinton County	\$54,600	\$54,600
Columbia County	\$104,000	\$104,000
Cortland County	\$104,000	\$104,000
Delaware County	\$104,000	\$104,000
Dutchess County	\$192,400	\$192,400
Erie County	\$192,400	\$192,400
Essex County	\$104,000	\$104,000
Fulton County	\$104,000	\$104,000
Genesee County	\$83,200	\$83,200
Greene County	\$104,000	\$104,000
Hamilton County	\$104,000	\$104,000
Herkimer County	\$104,000	\$104,000
Jefferson County	\$192,400	\$192,400
Lewis County	\$104,000	\$104,000
Livingston County	\$104,000	\$104,000
Madison County	\$104,000	\$104,000
Monroe County	\$192,400	\$192,400
Montgomery County	\$104,000	\$104,000
Nassau County	\$192,400	\$192,400
Niagara County	\$192,400	\$192,400
Oneida County	\$109,200	\$109,200
Onondaga County	\$192,400	\$192,400
Ontario County	\$104,000	\$104,000
Orange County	\$192,400	\$192,400
Orleans County	\$54,600	\$54,600
Oswego County	\$104,000	\$104,000
Otsego County	\$104,000	\$104,000
Putnam County	\$192,400	\$192,400

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Rensselaer County	\$192,400	\$192,400
Rockland County	\$192,400	\$192,400
Saratoga County	\$192,400	\$192,400
Schenectady County	\$109,200	\$109,200
Schoharie County	\$104,000	\$104,000
Schuyler County	\$104,000	\$104,000
Seneca County	\$104,000	\$104,000
St. Lawrence County	\$104,000	\$104,000
Steuben County	\$104,000	\$104,000
Suffolk County	\$192,400	\$192,400
Sullivan County	\$192,400	\$192,400
Tioga County	\$104,000	\$104,000
Tompkins County	\$104,000	\$104,000
Ulster County	\$192,400	\$192,400
Warren and Washington Counties	\$192,400	\$192,400
Wayne County	\$104,000	\$104,000
Westchester County	\$192,400	\$192,400
Wyoming County	\$54,600	\$54,600
Yates County	\$104,000	\$104,000
University at Albany School of Social Welfare	\$218,400	\$218,400
NYC	\$416,000	\$416,000

Extend the Hire a Vet Credit for Three Years^{liv}

The Budget extends the Hire a Vet Tax Credit for an additional three years. The credit would be available through tax years beginning before January 1, 2029, for veterans who begin employment before January 1, 2028.

Budget References

ⁱ REV, Part A

ⁱⁱ REV, Part B

ⁱⁱⁱ Pg. 9, Aid to Localities

^{iv} Aid to Localities, Ag & Markets (11498)

^v REV, Part KK

^{vi} ELFA, Part F

^{vii} REV, Part H

^{viii} Capital Projects (47009)

^{ix} Capital Projects (51275)

^x Capital Projects (51275, 19 CP2509), pg. 687

^{xi} Aid to Localities (21417)

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- ^{xii} Aid to Localities (23504)
- ^{xiii} Aid to Localities (pg. 452)
- ^{xiv} Capital Projects (25722)
- ^{xv} Capital Projects (30455)
- ^{xvi} Capital Projects, Miscellaneous (SFEC25SD)
- ^{xvii} TED, Part PP
- ^{xviii} TED, Part QQ
- ^{xix} TED, Part RR
- ^{xx} TEDE, Part SS
- ^{xxi} TEDE, Part CCC
- ^{xxii} REV, Part Y
- ^{xxiii} REV, Part Z
- ^{xxiv} REV, Part UU
- ^{xxv} Aid to Localities (80309)
- ^{xxvi} Aid to Localities (80472)
- ^{xxvii} Pg. 857, Aid to Localities
- ^{xxviii} Capital Projects (58046)
- ^{xxix} Aid to Localities (85095)
- ^{xxx} ELFA, Part C
- ^{xxxi} REV, Part F
- ^{xxxii} Aid to Localities (55502)
- ^{xxxiii} Aid to Localities (55518)
- ^{xxxiv} Aid to Localities (55515)
- ^{xxxv} Aid to Localities (pg. 1148)
- ^{xxxvi} Aid to Localities (55520)
- ^{xxxvii} HMH, Part F
- ^{xxxviii} Aid to Localities (26815)
- ^{xxxix} ELFA, Part B and Aid to Localities (21702)
- ^{xl} ELFA, Part Q
- ^{xli} HMH, Part II
- ^{xlii} PPGG, Part BBB
- ^{xliii} Pg. 74, SFY 26 Briefing Book + Part R, HMH
- ^{xliv} Pg. 98, SFY 26 Briefing Book
- ^{xlv} Aid to Localities (60176 and 60189)
- ^{xlii} Aid to Localities (20942)
- ^{xlvii} Aid to Localities (60174)
- ^{xlviii} Aid to Localities (60176)
- ^{xlix} Aid to Localities (pg. 144)
- ^l Aid to Localities (80604)
- ^{li} ELFA, Part DD
- ^{lii} Pg. 126, SFY 26 Briefing Book
- ^{liii} Page 874, Aid to Localities
- ^{liv} REV, Part CC