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COMMISSIONER OF HEALTH

M E M O R A N D U M

TO: MARK PATTISON, Department of State
STEPHANIE GILMAN, Department of Health
JILL FABER, Office of Attorney General

FROM: LEWIS A. POLISHOOK, Director, Division of Cemeteries
ALICIA YOUNG, Assistant Director

RE: VANDALISM, ABANDONMENT AND MONUMENT REPAIR OR REMOVAL FUND: APPROPRIATION AND ANTICIPATED PAYMENTS IN FY 2025-26

DATE: January 13, 2026

The following is a brief summary of collected fees and payments of funds granted from the Vandalism, Abandonment and Monument Repair or Removal Fund. The vast majority of monies are collected concurrent with the submission of annual reports, generally filed within the first three months of the calendar year.

For calendar year 2025, the vandalism collections are $490,724 and the assessment collections are $266,695. Fiscal year collections from April 1, 2025, are $32,547 for vandalism and $11,593 for assessments.

The appropriation for the 2025-2026 fiscal year is $2,000,000.

Summary of Applications Granted FYE 3/31/2026:

• 2	Vandalism applications	-	$ 58,750.00
• 35	Restoration Applications	-	$ 1,85,4946.85
• 0	Abandonment applications	-	$ 0.00
			$ 1,913,696.85

There are applications that the Cemetery Board approved in previous years that we have not paid in full yet, either because the cemeteries have not completed the work or for other reasons. There remains $17,930.39 of funds committed for 2019/20 applications, and $47,613.60 committed for applications approved in the 2020/21 fiscal year. There are no outstanding payments for the 2021/22 fiscal year. Outstanding payments for the 2022/23 fiscal year totals $24,463.44. Outstanding payments for applications approved in the 2023/24 fiscal year total $80,662.50. $119,670.09 is still

owed on applications for fiscal year 2024/25. $927,773.89 is still owed on the 37 applications approved so far, this fiscal year (2025/26).

Currently there are 11 applications in the pipeline for approval seeking a total of $418,001.61. There are four applications on the agenda for this meeting totaling $140,126.67.

Allocation of Vandalism Funds FYE March 31, 2026

2025/26 Appropriation	**$2,000,000.00**
Cash Paid Out	($1,846,345.81)
Owed FYE 2020	($17,930.39)
Owed FYE2021	($47,613.60)
Owed FYE 2022	$0.00
Owed FYE 2023	($24,459.52)
Owed FYE 2024	($80,662.75)
Owed FYE 2025	($119,670.09)
Owed FYE 2026	($927,773.89)
Available Funds from 2025/2026 Appropriation	**($1,064,456.05)**
Pending applications	
Applications on January 2026 Agenda (4)	$140,126.67
Applications in the Pipeline (11)	$418,001.61
Total	**$558,128.28**
Available Funds for Future Applications (assuming all received applications are approved)	**($1,622,584.33)**