DIVISION OF CEMETERIES
STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
TELEPHONE: (518) 474-6226
FAX: (518) 473-0876
HTTPS://DOS.NY.GOV

KATHY HOCHUL
GOVERNOR

CEMETERY BOARD
WALTER T. MOSLEY
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL
JAMES V. MCDONALD, M.D., M.P.H.
COMMISSIONER OF HEALTH

M E M O R A N D U M

TO: MICHAEL MORRIS, Department of State
STEPHANIE GILMAN, Department of Health
JILL FABER, Office of Attorney General

FROM: LEWIS A. POLISHOOK, Director, Division of Cemeteries
KERRY FOREZZI, Auditor 3

RE: VANDALISM, ABANDONMENT AND MONUMENT REPAIR OR REMOVAL FUND: APPROPRIATION AND ANTICIPATED PAYMENTS IN FY 2026-27

DATE: October 14, 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 2026, the vandalism collections are $506,824 and the assessment collections are $268,010. Collections for the current fiscal year (2026/2027) are $117,902 for vandalism and $60,000 for assessments.

The appropriation for the 2026-2027 fiscal year is $2,000,000.

Summary of Applications Granted FYE 3/31/2027:

• 0	Vandalism applications	-	$ 0.00
• 24	Restoration Applications	-	$ 1,161,905.93
• 1	Abandonment applications	-	$ 38,882.66
			$ 1,200,788.59

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 $4,875.00. Outstanding payments for applications approved in the 2023/24 fiscal year total $28,479.29.

$71,249.57 is still owed on applications for fiscal year 2024/25. $481,838.15 is still owed on the 48 applications approved in fiscal year end March 31, 2026.

In the current fiscal year 2026/27, there are 22 applications in the pipeline for approval seeking a total of $771,725.39. There is 1 application on the agenda for this meeting totaling $57,165.28.

Allocation of Vandalism Funds FYE March 31, 2027

2026/27 Appropriation	**$2,000,000.00**
Cash Paid Out	($1,056,086.84)
Owed FYE 2020	($17,930.39)
Owed FYE2021	($47,613.60)
Owed FYE 2022	$0.00
Owed FYE 2023	($4,875.00)
Owed FYE 2024	($28,479.29)
Owed FYE 2025	($71,249.57)
Owed FYE 2026	($481,838.15)
Owed FYE 2027	($838,108.41)
Available Funds from 2026/2027 Appropriation	**($546,181.25)**
Pending applications	
Applications on October 2026 Agenda (1)	$57,165.28
Applications in the Pipeline (22)	$771,725.39
Total	**$828,890.67**
Available Funds for Future Applications (assuming all received applications are approved)	**($1,375,071.92)**