

CENTER *for* JUDICIAL ACCOUNTABILITY, INC.

Post Office Box 8101
White Plains, New York 10602

Tel. (914)421-1200

E-Mail: mail@judgewatch.org
Website: www.judgewatch.org

Elena Ruth Sassower, Director

Written Testimony for the New York State Legislature's February 11, 2026 Budget Hearing on "Local Government Officials/ General Government"

After years of oral and written testimony at the Legislature's budget hearings on "public protection" and "local government officials/general government", furnishing facts and law establishing that the state budget is a "grand larceny of the public fisc", flagrantly "OFF THE CONSTITUTIONAL RAILS", and rife with constitutional, statutory, and legislative rule violations, I rest on all my prior testimony, as the situation there described is unchanged.

The only difference this year, from last year, is, as my [already submitted written testimony for tomorrow's "public protection" budget hearing](#), identifies:

"in CJA's two lawsuits highlighted by my last year's testimony as establishing the unconstitutionality, unlawfulness, and larceny of the state budget, of the salary increases for judicial, legislative, and executive officers it embeds, and the corruption of 'public protection'/oversight entities, which were then both at the Court of Appeals on appeals of right, [CJA v. JCOPE, et al.](#) and [CJA v. Commission on Legislative, Judicial and Executive Compensation...Wilson, Zayas, et al.](#) – lawsuits suing the Senate and Temporary Senate President Stewart-Cousins, the Assembly and Assembly Speaker Heastie, Governor Hochul, Attorney General James, and Comptroller DiNapoli – the Court of Appeals' six associate judges, with Chief Judge Wilson allegedly taking 'no part', dismissed/denied the appeals of right by a fraudulent [March 18, 2025](#) order, so-demonstrated by CJA's '[legal autopsy](#)'/[analysis](#) in support of an [April 17, 2025 motion for reargument/transfer-certification](#), which they denied, by a fraudulent [September 18, 2025 order](#), concealing, *in toto*, the facts, law, and argument presented by the motion."

Identically to past years, the Legislature has posted on its [Senate](#) and [Assembly](#) websites a January 20, 2026 announcement of a "Joint Legislative Budget Hearing Schedule" that is both materially deceitful and false.

Its material deceit is by its statement:

"These hearings, each of which focuses on a programmatic area of the Executive Budget Proposal, are intended to provide the appropriate legislative committees with public input."

“[P]ublic input” is NOT the purpose of the hearings provided for by [Article VII, §3 of the New York State Constitution](#) entitled “Budget bills; appearances before legislature”, which gives the “governor and heads of departments” the right to testify about the budget before the Legislature and gives “either house of the legislature or an appropriate committee” the right to call “the heads of departments” to “answer inquiries relevant thereto”, expanded to include “divisions and offices” and “accredited representatives” by [Legislative Law Article 2, §31](#) entitled “Appearances and inquiries in respect to the budget; procedure regulated”. Rather, “public input” is the purpose of the statutorily-separate [Legislative Law Article 2, §32-a](#) entitled “Budget; public hearings” – and this is conceded by the final two sentences of the announcement.¹

The ONLY reason the Legislature combines these two distinctly-different hearing types is to thwart exposure of the flagrant unconstitutionality, unlawfulness, fraud, and larceny of the Executive Budget Proposal that would otherwise be revealed by legislators actually interrogating the “governor and department heads”, etc. about the budget, in discharge of their duties under the Constitution and on behalf of the public – and, specifically, its numbers, reappropriations, transfer provisions, and the Governor’s so-called “Article VII bills”, posted on her Division of the Budget website only as proposed bills, requiring Senate and Assembly sponsors, which then morph into actual bills, without Senate and Assembly sponsors and purport to be “submitted by the Governor pursuant to article seven of the Constitution”.

The announcement then falsely states:

“Due to time constraints related to provisions of the New York State Constitution concerning the approval of the state budget by April 1, only a limited number of witnesses can be accommodated at any given hearing.”

In fact, the Constitution does NOT impose “time constraints” on the Legislature for approving the budget and does not mention April 1, at all. To the contrary, as [Article VII, §4](#) makes evident, New York has a financially-constrained, rolling budget, with the Governor’s appropriation bills – excepting those for the Legislature and the Judiciary – becoming law “immediately without further action by the governor”, once the Senate and Assembly reconcile their separate emendations of those bills, limited to strike-outs or reductions of items of appropriations therein.

As in past years, there is no testimony at today’s “programmatic” budget hearing on “general government” about the Legislature’s own budget – although “general government” is the “programmatic area” in which its budget might reasonably be placed, absent dedicated hearings for the Legislature’s and Judiciary’s budgets, consistent with the Legislature and Judiciary being separate from the Executive and, pursuant to [Article VII, §1](#), each compiling and certifying their own “Itemized estimates of [] financial needs” for transmittal to the Governor by December 1st “for inclusion in the budget without revision but with such recommendations as the governor may deem proper”.

¹ The announcement miscites [Legislative Law Article 2, §32-a](#) as “Article 2, Section 31-a of the Legislative Law”.

On December 1, 2025, in violation of Article VII, §1, Legislative Leaders Stewart-Cousins and Heastie identically repeated what they have done previously: they transmitted “[the Legislature’s Budget for 2026-2027 fiscal year](#)” to the Governor, not purporting it to be “itemized estimates” of the Legislature’s “financial needs”, which, clearly, it was not and which they did not certify it to be. Nevertheless, Governor Hochul, repeating identically what she has done previously, made no recommendation to the Legislature with respect thereto and [loaded the Legislature’s budget onto the same appropriation bill as the Judiciary’s budget](#), adding to its discernible larcenies, scores of millions of dollars of so-called legislative reappropriations in an out-of-sequence, mistitled section at the back of the bill (pp. 35-77).

Two weeks ago, I [e-mailed a January 28th letter to Legislative Leaders Stewart-Cousins and Heastie](#), asking 40 questions about the Legislature’s FY2026-27 budget and the legislative portions of the Governor’s Legislative/Judiciary Budget Bill #S.9001/A.1001 – questions largely replicating the 39 questions presented by [my written testimony for last year’s “public protection” budget hearing](#). This year’s culminating 40th question, paralleling last year’s 39th, asked:

“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).

I received no response from Leaders Stewart-Cousins and Heastie – and none from the Legislature’s then entire delegation of [60 other Senators](#) and [148 other Assembly members](#)² (& [here](#)) to whom I also e-mailed the letter, expressly so that they could “also discharge the duties of their offices”.

Suffice to say that the Legislature seems on track to enact, for FY2026-27, not only its own larcenous budget, but the larcenous and policy-filled Executive Budget Proposal, repeating all the flagrant constitutional, statutory, and legislative rule violations that, since 2013, I have objected to in written and oral testimony for the Legislature’s budget hearings, in ethics and criminal complaints, and in lawsuits.

The latest round of the Legislature’s violations with respect to the FY2026-27 budget are reflected by my FOIL/records requests thereto – and these are, to date:

[my December 1, 2025 FOIL/records request](#) entitled “The Legislature’s Certified Itemized Estimates of its Financial Need for FY2026-27, as Required by Article VII, §1 of the NYS Constitution”;

² These numbers reflect the vacancies created by the November 2025 elections of then Assemblyman Zohran Mamdani to be New York City mayor and of then Senator Sean Ryan to be Buffalo mayor. They are now, respectively, the first and second witnesses at today’s budget hearing – fully familiar with, complicit in, and culpable for the corruption of the budget and the Legislature, of which they now seek to be further beneficiaries.

[my January 23rd FOIL/records request](#) entitled “Governor Hochul’s ‘recommendations’ pertaining to the Legislative & Judiciary budgets for fiscal year 2026-27”;

[my January 23rd FOIL/records request](#), attaching [my January 23rd letter](#) for “records reflecting: (1) how Governor Hochul’s five **proposed** ‘Article VII Bills’ each became **actual** bills, allegedly submitted by her ‘pursuant to article seven of the Constitution’; (2) why these actual bills are not posted on her Division of the Budget’s website; and (3) findings of fact and conclusions of law made with respect to CJA’s March 18, 2020 letter to Governor Cuomo”;

[my February 5th FOIL/records request](#) entitled “‘Joint Budget Conference Committee’ required by Joint Rule III, §2 of the Permanent Joint Rules of the Senate and Assembly”.³

Perhaps at tomorrow’s “public protection” budget hearing, at which, year after year, the Judiciary, by its Chief Administrative Judge, testifies first about its budget, Legislative Leaders Stewart-Cousins and Heastie will also testify about the Legislature’s budget. Plainly, if the Judiciary is deemed within that “programmatically area”, why not the Legislature, with its duty of oversight and investigation by its committees and legislation based thereon.

As for the [Judiciary’s budget for FY2026-27](#), I furnished a generous sampling of its deceit, fraud, and larcenies by a [January 26th FOIL/records request to Chief Administrative Judge Zayas](#), which I simultaneously [e-mailed](#) to the chairs and ranking members of the Senate Finance Committee, the Assembly Ways and Means Committee, and the Senate and Assembly Judiciary Committees – replicating a comparable sampling by my [March 11, 2025 FOIL/records request to Chief Administrative Judge Zayas](#) pertaining to the Judiciary’s FY2025-26 budget, also simultaneously e-mailed to the chairs and ranking members.

On February 6th, I sent Chief Administrative Judge Zayas a supplement to the January 26th FOIL/records request, [simultaneously e-mailing it](#) to the chairs and ranking members – and, shortly thereafter, sent the chairs and ranking members my written testimony for tomorrow’s “public protection” budget hearing, so as to update them on the Judiciary’s corruption at its highest levels, judicially, administratively, and by its budget, over the past year since my last year’s testimony at the Legislature’s “local government officials/general government” and “public protection” budget hearings.

As for “local government officials” to which, in addition to “general government”, your today’s “programmatically” budget hearing is addressed, the 62 district attorneys of New York’s 62 counties are among them. Because their salaries, though paid by the counties, are, for most of them, statutorily-linked to judicial salaries, the D.A.s will be getting the same 2% increase arising from the December 4, 2023 Report of the Commission on Legislative, Judicial and Executive Compensation as judges will get, absent the Legislature striking this 2% increase from the Judiciary budget, which it cannot

³ The responses to these FOIL requests are posted on [CJA’s webpage for its 2026 FOIL requests](#).

do because the Judiciary’s budget fraudulently furnishes no line-item for that to happen, consistent with its fraud that this 2% increase is “required by law”.

[CJA’s January 18, 2024 Opposition Report to the Commission’s December 4, 2023 Report](#), which Legislative Leaders Stewart-Cousins and Heastie, the Senate and Assembly, Governor Hochul, Lieutenant Governor Delgado, Chief Judge Wilson, Chief Administrative Judge Zayas, Attorney General James, and Comptroller DiNapoli have had for more than two years – and which, throughout 2024, I furnished as criminal and ethics complaints to the 62 D.A.s and the panoply of New York’s other “public protection”/oversight entities, funded in the budget,⁴ is dispositive of the situation – and not only with respect to the judicial and D.A. salary increases, but the whole mass of larceny, unconstitutionality, and unlawfulness of the state budget, state governance, and prior judicial, D.A., legislative, and executive salary increases, embodied by CJA’s succession of lawsuits arising therefrom – all “thrown” by fraudulent judicial decisions.

The simple, two causes of action of the [March 18, 2024 verified petition/complaint](#) in *CJA v. Commission on Legislative, Judicial and Executive Compensation...Wilson, Zayas, et al.*, with its “other and further relief mandated by the record” of:

“referral of all respondents herein to criminal authorities for the corruption and collusion established by petitioners’ January 18, 2024 Opposition Report and their correspondence, complaints, and testimony relating thereto”,

[now at the Appellate Division, Third Department](#), following transfer by the Court of Appeals, is the culminating lawsuit.

I attest to the truth of this written testimony under penalties of perjury – and am available to answer questions and give oral testimony under oath.

Thank you.

s/Elena Ruth Sassower

⁴ My [written testimony for last year’s “public protection” budget hearing](#) furnished (at p. 3) a [link](#) for a “menu webpage” of CJA’s complaints to “public protection” entities, all ignored or dismissed without investigation. CJA’s subsequently filed complaints, including based on [CJA’s February 3, 2025 Opposition Report to the Commission on Legislative, Judicial and Executive Compensation’s November 14, 2024 Report](#), likewise, either ignored or dismissed without investigation, are also accessible therefrom.