

5221--C

2009-2010 Regular Sessions

I N S E N A T E

April 27, 2009

Introduced by Sens. KRUEGER, SERRANO -- read twice and ordered printed, and when printed to be committed to the Committee on Finance -- recommitted to the Committee on Finance in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the state finance law, in relation to changing the state fiscal year from the first of April to the first of June and requiring revisions of the consensus forecast of the economy, estimates of receipts for the current and the ensuing state fiscal year and the joint report of the director of the budget and the secretary of the senate finance committee and the secretary of the assembly ways and means committee, and directing the state comptroller to provide estimates for receipts for the current and ensuing state fiscal year; and to amend the education law, in relation to the timing and notice of annual elections in school districts and the submission of a property tax report card and the calculation of the fiscal year for certain school districts

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Section 3 of the state finance law, as added by chapter 1
2 of the laws of 1943 and as separately renumbered by chapters 405 and 957
3 of the laws of 1981, is amended to read as follows:

4 S 3. Fiscal year. 1. The current fiscal year of the state which
5 commenced with the first day of [July, nineteen hundred forty-two]
6 APRIL, TWO THOUSAND TEN, is hereby [abridged] EXTENDED and shall end
7 with the thirty-first day of [March, nineteen hundred forty-three] MAY,
8 TWO THOUSAND ELEVEN. For all purposes of determining annual increments
9 of state employees pursuant to the education law, the civil service law

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[] is old law to be omitted.

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1 or other state law, and for all purposes whenever by law some act is to
2 be performed or time is to be measured by the fiscal year of the state,
3 the current fiscal year, as so [abridged] EXTENDED, shall be deemed to
4 be a full year unless the context clearly requires a contrary
5 construction.

6 On and after the first day of [April, nineteen hundred forty-three]
7 JUNE, TWO THOUSAND ELEVEN, the fiscal year of the state, for the purpose
8 of budget, appropriations, receipts and disbursements of state moneys
9 and all other state affairs which are regulated in accordance with or
10 based on fiscal years, including the fiscal affairs of all state depart-
11 ments, commissions, boards, agencies, offices and institutions, shall
12 begin with the first day of [April] JUNE and end with the next following
13 thirty-first day of [March] MAY.

14 2. All books and accounts in the offices of the comptroller and the
15 department of taxation and finance shall be kept by fiscal years. All
16 annual accounts required to be rendered to the comptroller or to such
17 department by any person shall be closed on the thirty-first day of
18 [March] MAY in each year, and be rendered as soon thereafter as practi-
19 cable, if no time is specially prescribed by law.

20 3. Where any statute provides, in terms or effect, that any inventory
21 or account, or a report relating in whole or in part to receipts and
22 disbursements of money, be made to the legislature or any state officer
23 annually, or for a year, by a department, commission, board, or officer
24 under the state government, such inventory or account, and such report
25 so far as it relates to such receipts and disbursements, shall be for
26 the preceding fiscal year, unless the calendar year be expressly
27 mentioned.

28 4. Existing provisions of other laws describing or referring to a
29 fiscal year of the state as beginning [July] APRIL first and ending
30 [June thirtieth] MARCH THIRTY-FIRST, or making any requirement with
31 respect to such fiscal year, or referring to any year so beginning and
32 ending which applies to inventories or accounts in state matters, or to
33 reports relating to state money or property, shall be deemed modified by
34 and be construed in connection with this section, and be deemed to refer
35 to a fiscal or to another year or period beginning and ending as [here-
36 in] prescribed IN THIS SECTION for a fiscal year.

37 S 2. Subdivision 6 of section 23 of the state finance law, as amended
38 by chapter 1 of the laws of 2007, is amended to read as follows:

39 6. Consensus economic and revenue forecasting conference; report. (a)
40 (1) By the end of February in each year, prior to the report required by
41 paragraph (b) of this subdivision, the chairperson and ranking minority
42 member of the senate finance committee, the chairperson and ranking
43 minority member of the assembly ways and means committee and the direc-
44 tor of the budget shall jointly convene a consensus economic and revenue
45 forecasting conference in the form of a joint legislative-executive
46 hearing, for the purpose of assisting the governor and the legislature
47 in reaching the consensus revenue forecast required by paragraph (b) of
48 this subdivision. The conveners of the conference shall invite the state
49 comptroller and such other participants to the conference as shall, in
50 their judgment, provide guidance on the current conditions in, and prob-
51 able outlook for the performance of, the economy of the state, as well
52 as the effect of such conditions and such performance on state receipts.

53 (2) ON OR AFTER APRIL FIFTEENTH, THE CHAIRPERSON AND RANKING MINORITY
54 MEMBER OF THE SENATE FINANCE COMMITTEE, THE CHAIRPERSON AND RANKING
55 MINORITY MEMBER OF THE ASSEMBLY WAYS AND MEANS COMMITTEE AND THE DIREC-
56 TOR OF THE BUDGET SHALL JOINTLY RECONVENE TO REVISE THE CONSENSUS FORE-

1 CAST OF THE ECONOMY AND ESTIMATES OF RECEIPTS FOR THE CURRENT AND THE
2 ENSUING STATE FISCAL YEAR. THE REVISED CONSENSUS FORECAST OF THE ECONOMY
3 AND ESTIMATES OF RECEIPTS SHALL INCORPORATE THE MOST CURRENT TAX REVENUE
4 AND ANY OTHER PERTINENT FISCAL INFORMATION.

5 (b) (1) On or before March first in each year, the director of the
6 budget and the secretary of the senate finance committee and the secre-
7 tary of the assembly ways and means committee shall issue a joint report
8 containing a consensus forecast of the economy and estimates of receipts
9 for the current and the ensuing state fiscal year. Such estimates of
10 receipts shall include, but not be limited to: expected tax receipts on
11 an all-funds basis, projected lottery receipts, and anticipated miscel-
12 laneous receipts to be received in the general fund. The estimate of
13 receipts for the ensuing fiscal year contained in the report, shall be
14 all receipts from such sources described in this subdivision available
15 to make disbursements authorized by the appropriation bills submitted by
16 the governor pursuant to section three of article seven of the constitu-
17 tion for the ensuing fiscal year.

18 (2) ON OR BEFORE MAY FIRST IN EACH YEAR, THE DIRECTOR OF THE BUDGET
19 AND THE SECRETARY OF THE SENATE FINANCE COMMITTEE AND THE SECRETARY OF
20 THE ASSEMBLY WAYS AND MEANS COMMITTEE SHALL ISSUE A REVISED VERSION OF
21 THE JOINT REPORT THAT WAS INITIALLY DUE BY MARCH FIRST AND THAT CONTAINS
22 A CONSENSUS FORECAST OF THE ECONOMY AND ESTIMATES OF RECEIPTS.

23 (c) (1) On a failure of the director of the budget, the secretary of
24 the senate finance committee and the secretary of the assembly ways and
25 means committee to issue a joint report containing a consensus forecast
26 as provided in paragraph (b) of this subdivision, the state comptroller
27 shall, on or before March fifth, provide estimates of receipts for the
28 current and the ensuing state fiscal year. Such estimates shall include,
29 but not be limited to, expected tax receipts on an all-funds basis,
30 projected lottery receipts, and miscellaneous receipts to be received in
31 the general fund. In rendering his or her estimate, as required in this
32 paragraph, the comptroller shall give due consideration to the inherent
33 risks in economic and revenue forecasting and the interest of the state
34 to maintain budget balance throughout the fiscal year. The estimate of
35 receipts for the ensuing fiscal year provided by the state comptroller,
36 shall be all receipts from such sources available to make disbursements
37 authorized by the appropriation bills submitted by the governor pursuant
38 to section three of article seven of the constitution for the ensuing
39 fiscal year.

40 (2) ON A FAILURE OF THE DIRECTOR OF THE BUDGET AND THE SECRETARY OF
41 THE SENATE FINANCE COMMITTEE AND THE SECRETARY OF THE ASSEMBLY WAYS AND
42 MEANS COMMITTEE TO ISSUE A JOINT REPORT REVISING THE MARCH FIRST CONSEN-
43 SUS FORECAST THE STATE COMPTROLLER SHALL, ON OR BEFORE MAY FIFTH,
44 PROVIDE ESTIMATES FOR RECEIPTS FOR THE CURRENT AND ENSUING STATE FISCAL
45 YEAR. SUCH ESTIMATES SHALL INCORPORATE THE MOST CURRENT TAX REVENUE AND
46 ANY OTHER PERTINENT FISCAL INFORMATION.

47 S 3. Subdivision 1 of section 2022 of the education law, as amended by
48 section 8 of part C of chapter 58 of the laws of 1998, is amended to
49 read as follows:

50 1. Notwithstanding any law, rule or regulation to the contrary, PRIOR
51 TO TWO THOUSAND ELEVEN, the election of trustees or members of the board
52 of education, and the vote upon the appropriation of the necessary funds
53 to meet the estimated expenditures, in any common school district, union
54 free school district, central school district or central high school
55 district shall be held at the annual meeting and election on the third
56 Tuesday in May, provided, however, that such election shall be held on

1 the second Tuesday in May if the commissioner at the request of a local
2 school board certifies no later than March first that such election
3 would conflict with religious observances. COMMENCING IN TWO THOUSAND
4 ELEVEN, THE ELECTION OF TRUSTEES OR MEMBERS OF THE BOARD OF EDUCATION,
5 AND THE VOTE UPON THE APPROPRIATION OF THE NECESSARY FUNDS TO MEET THE
6 ESTIMATED EXPENDITURES, IN ANY COMMON SCHOOL DISTRICT, UNION FREE SCHOOL
7 DISTRICT, CENTRAL SCHOOL DISTRICT OR CENTRAL HIGH SCHOOL DISTRICT SHALL
8 BE HELD AT THE ANNUAL MEETING AND ELECTION ON THE FOURTH TUESDAY IN
9 JUNE. When such election or vote is taken by recording the ayes and noes
10 of the qualified voters attending, a majority of the qualified voters
11 present and voting, by a hand or voice vote, may determine to take up
12 the question of voting the necessary funds to meet the estimated expend-
13 itures for a specific item separately, and the qualified voters present
14 and voting may increase the amount of any estimated expenditures or
15 reduce the same, except for teachers' salaries, and the ordinary contin-
16 gent expenses of the schools. The sole trustee, board of trustees or
17 board of education of every common, union free, central or central high
18 school district and every city school district to which this article
19 applies shall hold a budget hearing not less than seven nor more than
20 fourteen days prior to the annual meeting and election or special
21 district meeting at which a school budget vote will occur, and shall
22 prepare and present to the voters at such budget hearing a proposed
23 school district budget for the ensuing school year.

24 S 4. Subdivision 2 of section 2601-a of the education law, as amended
25 by section 6 of part M of chapter 57 of the laws of 2005, is amended to
26 read as follows:

27 2. The board of education shall conduct all annual and special school
28 district meetings for the purpose of adopting a school district budget
29 in the same manner as a union free school district in accordance with
30 the provisions of article forty-one of this title, except as otherwise
31 provided by this section. [The] PRIOR TO TWO THOUSAND ELEVEN, THE annual
32 meeting and election of each such city school district shall be held on
33 the third Tuesday of May in each year, provided, however that such annu-
34 al meeting and election shall be held on the second Tuesday in May if
35 the commissioner at the request of a local school board certifies no
36 later than March first that such election would conflict with religious
37 observances, and any school budget revote shall be held on the date and
38 in the same manner specified in subdivision three of section two thou-
39 sand seven of this title. PRIOR TO TWO THOUSAND ELEVEN, THE ANNUAL MEET-
40 ING AND ELECTION OF EACH SUCH CITY SCHOOL DISTRICT SHALL BE HELD ON THE
41 THIRD TUESDAY OF MAY IN EACH YEAR, PROVIDED, HOWEVER THAT SUCH ANNUAL
42 MEETING AND ELECTION SHALL BE HELD ON THE SECOND TUESDAY IN MAY IF THE
43 COMMISSIONER AT THE REQUEST OF A LOCAL SCHOOL BOARD CERTIFIES NO LATER
44 THAN MARCH FIRST THAT SUCH ELECTION WOULD CONFLICT WITH RELIGIOUS OBSER-
45 VANCES, AND ANY SCHOOL BUDGET REVOTE SHALL BE HELD ON THE DATE AND IN
46 THE SAME MANNER SPECIFIED IN SUBDIVISION THREE OF SECTION TWO THOUSAND
47 SEVEN OF THIS TITLE. The provisions of this article, and where applica-
48 ble subdivisions nine and nine-a of section twenty-five hundred two of
49 this title, governing the qualification and registration of voters, and
50 procedures for the nomination and election of members of the board of
51 education shall continue to apply, and shall govern the qualification
52 and registration of voters and voting procedures with respect to the
53 adoption of a school district budget.

54 S 5. Subdivision 1 of section 2003 of the education law, as amended by
55 chapter 64 of the laws of 1993, is amended to read as follows:

1 1. The district clerk of each common school district shall give notice
2 of the availability of the statement of expenditures pursuant to the
3 provisions of section sixteen hundred eight of this chapter and shall
4 also give notice of the time and place of the annual meeting by publish-
5 ing a notice [four] TWO times within the [seven] THREE weeks next
6 preceding such annual meeting, the first publication to be at least
7 [forty-five] EIGHTEEN days before said meeting, in two newspapers if
8 there shall be two, or in one newspaper if there shall be but one,
9 having general circulation within such district. But if no newspaper
10 shall then have general circulation therein, the said notice shall be
11 posted in at least twenty of the most public places in said district
12 forty-five days before the time of such meeting. THE CLERK OF EACH
13 COMMON SCHOOL DISTRICT SHALL POST PREDOMINATELY ON THE SCHOOL DISTRICT'S
14 OFFICIAL WEBSITE THE NOTICE OF THE AVAILABILITY OF THE STATEMENT OF
15 EXPENDITURES PURSUANT TO THE PROVISIONS OF SECTION SIXTEEN HUNDRED EIGHT
16 OF THIS CHAPTER, AND SHALL ALSO POST PREDOMINATELY ON THE SCHOOL
17 DISTRICT'S OFFICIAL WEBSITE THE TIME AND PLACE OF THE ANNUAL MEETING
18 THROUGHOUT THE THREE WEEKS NEXT PRECEDING SUCH DISTRICT MEETING, THE
19 FIRST PUBLICATION TO BE AT LEAST EIGHTEEN DAYS BEFORE SAID MEETING.

20 S 6. Subdivision 1 of section 2004 of the education law, as amended by
21 chapter 68 of the laws of 1994, is amended to read as follows:

22 1. The clerk of each union free school district shall give notice of
23 the availability of the statement of expenditures pursuant to the
24 provisions of section seventeen hundred sixteen of this chapter and
25 shall also give notice of the time and place of the annual meeting and
26 the notice required by section seventeen hundred sixteen of this chapter
27 by publishing a notice [four] TWO times within the [seven] THREE weeks
28 next preceding such district meeting, the first publication to be at
29 least [forty-five] EIGHTEEN days before said meeting, in two newspapers
30 if there shall be two, or in one newspaper if there shall be but one,
31 having general circulation within such district. But if no newspaper
32 shall then have general circulation therein, the said notice shall be
33 posted in at least twenty of the most public places in said district
34 forty-five days before the time of such meeting. THE CLERK OF EACH
35 UNION FREE SCHOOL DISTRICT SHALL POST PREDOMINATELY ON THE SCHOOL
36 DISTRICT'S OFFICIAL WEBSITE THE NOTICE OF THE AVAILABILITY OF THE STATE-
37 MENT OF EXPENDITURES PURSUANT TO THE PROVISIONS OF SECTION SEVENTEEN
38 HUNDRED SIXTEEN OF THIS CHAPTER AND SHALL ALSO POST PREDOMINATELY ON THE
39 SCHOOL DISTRICT'S OFFICIAL WEBSITE THE TIME AND PLACE OF THE ANNUAL
40 MEETING THROUGHOUT THE THREE WEEKS NEXT PRECEDING SUCH DISTRICT MEETING,
41 THE FIRST PUBLICATION TO BE AT LEAST EIGHTEEN DAYS BEFORE SAID MEETING.

42 S 7. Paragraph b of subdivision 7 of section 1608 of the education
43 law, as amended by section 4 of part H of chapter 83 of the laws of
44 2002, is amended to read as follows:

45 b. A copy of the property tax report card prepared for the annual
46 district meeting shall be submitted to the department in the manner
47 prescribed by the department by the end of the business day next follow-
48 ing approval of the report card by the trustee or board of trustees, but
49 no later than [twenty-four] EIGHTEEN days prior to the statewide uniform
50 voting day. The department shall compile such data for all school
51 districts whose budgets are subject to a vote of the qualified voters
52 and shall make such compilation available electronically at least ten
53 days prior to the statewide uniform voting day.

54 S 8. Section 2515 of the education law, as added by chapter 171 of the
55 laws of 1996, is amended to read as follows:

1 S 2515. Fiscal year. The fiscal year for city school districts of
2 cities with less than one hundred twenty-five thousand inhabitants shall
3 be the period commencing with [July] AUGUST first and ending with [June
4 thirtieth] JULY THIRTY-FIRST next following.

5 S 9. Subdivision 3 of section 2006 of the education law, as added by
6 section 4 of part M of chapter 57 of the laws of 2005, is amended to
7 read as follows:

8 3. Whenever the voters shall have defeated the budget of the school
9 district at the annual meeting and election, the trustees may call a
10 special district meeting for a school budget revote to be held on the
11 [third] FOURTH Tuesday of [June] JULY, provided, however that such budg-
12 et revote shall be held on the [second] THIRD Tuesday in [June] JULY if
13 the commissioner at the request of a local school board certifies no
14 later than March first that such vote would conflict with religious
15 observances. The trustees shall give the notices required by subdivision
16 one of section two thousand three of this part and this section by
17 publishing such notices once in each week within the two weeks next
18 preceding such special meeting, the first publication to be at least
19 fourteen days before such meeting, with any required posting to be four-
20 teen days before the time of such meeting.

21 S 10. Paragraph b of subdivision 3 of section 2007 of the education
22 law, as amended by section 5 of part M of chapter 57 of the laws of
23 2005, is amended to read as follows:

24 b. A school budget revote called pursuant to paragraph a of this
25 subdivision shall be held on the [third] FOURTH Tuesday of [June] JULY,
26 provided, however that such budget revote shall be held on the [second]
27 THIRD Tuesday in [June] JULY if the commissioner at the request of a
28 local school board certifies no later than March first that such vote
29 would conflict with religious observances.

30 S 11. This act shall take effect January 1, 2011.