STATE OF NEW YORK

4283

2017-2018 Regular Sessions

IN SENATE

February 8, 2017

Introduced by Sens. MURPHY, CARLUCCI, FUNKE, GALLIVAN, RITCHIE, VALESKY -- read twice and ordered printed, and when printed to be committed to the Committee on Education

AN ACT to amend the education law, in relation to exempting BOCES capital expenditures from limitations upon local school district tax levies; and providing for the repeal of such provisions upon expiration thereof

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Paragraph c of subdivision 2 of section 2023-a of the education law, as amended by section 1 of subpart C of part C of chapter 20 of the laws of 2015, is amended to read as follows:

c. "Capital local expenditures" means **(i)** the taxes associated with budgeted expenditures resulting from the financing, refinancing, acquisition, design, construction, reconstruction, rehabilitation, improvement, furnishing and equipping of, or otherwise providing for school district capital facilities or school district capital equipment, including debt service and lease expenditures, and transportation capital debt service, **and (ii) the school district's share of capital local expenditures, as defined in subparagraph (i) of this paragraph, for boards of cooperative educational services as authorized pursuant to section nineteen hundred fifty of this title and approved by the commissioner,** subject to the approval of the qualified voters where required by law. [~~The commissioner of taxation and finance shall, as appropriate, promulgate rules and regulations which may provide for adjustment of capital local expenditures to reflect a school district's share of additional budgeted capital expenditures made by a board of cooperative educational services.~~]

§ 2. Subparagraph 1 of paragraph b of subdivision 4 of section 1950 of the education law, as amended by chapter 474 of the laws of 1996, is amended to read as follows:

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

LBD02335-03-7

(1) Prepare, prior to the annual meeting of members of the boards of education and school trustees, held as provided in paragraph o of this subdivision, a tentative budget of expenditures for the program costs, a tentative budget for capital costs, and a tentative budget for the administration costs of the board of cooperative educational services. Such budgets shall include the proposed budget for the upcoming school year, the previous school year's actual costs and the current school year's projected costs for each object of expenditure. Such program, capital and administrative budgets shall be separately delineated in accordance with the definition of program, capital and administrative costs which shall be promulgated by the commissioner after consultation with school district officials and the director of the budget. Personal service costs for each budget shall include the number of full-time equivalent positions funded and total salary and, except as noted herein, fringe benefit costs for such positions by program. Each program budget shall also include the local and statewide unit costs of such programs and services proposed for the upcoming school year, such actual unit costs for the previous school year, and the current school year's projected unit costs, all established in accordance with paragraph d of this subdivision. The capital budget shall include facility construction and lease expenditures authorized pursuant to paragraphs p, t and u of this subdivision, payments for the repayment of indebtedness related to capital projects, payments for the acquisition or construction of facilities, sites or additions, provided that such budget shall contain a rental, operations and maintenance section that will include base rent costs, total rent costs, operations and maintenance charges, cost per square foot for each facility rented or leased by such board of cooperative educational services, and any and all expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, maintenance and repairs for such facilities, and that such budget shall include the annual debt service and total debt for all facilities financed by bonds or notes of the component districts, annual rental and lease payments and total rental and lease costs for all facilities rented by such board; such capital budget shall also include expenditures resulting from court judgments and orders from administrative bodies or officers, and, to the extent a board's administrative budget has been adopted, one-time costs incurred in the first year in which an employee retires. The administrative budget shall include, but need not be limited to, office and central administrative expenses, traveling expenses and salaries and benefits of supervisors and administrative personnel necessary to carry out the central administrative duties of the supervisory district, any and all expenditures associated with the board, the office of district superintendent, general administration, central support services, planning, and all other administrative activities. Such administrative budget shall also specify the amount of supplementary salary and benefits, if any, which the board determines should be paid to the district superintendent of schools and the board shall append to such budget a detailed statement of the total compensation to be paid the district superintendent of schools by the board, including a delineation of the salary, annualized cost of benefits and any in-kind or other form of remuneration to be paid, plus, commencing with the presentation of the budget for the nineteen hundred ninety-seven--ninety-eight school year, a list of items of expense eligible for reimbursement on expense accounts in the ensuing school year and a statement of the amount of expenses paid to the district superintendent of schools in the prior year for purposes of carrying out his or her official duties;

provided, however, any school district's share of capital local expenditures of a board of cooperative educational services, as defined in subparagraph (ii) of paragraph c of subdivision two of section two thousand twenty-three-a of this title, and approved by the commissioner shall not be included in a school district's tax levy pursuant to such section.

§ 3. This act shall take effect immediately; provided that the amendments to paragraph c of subdivision 2 of section 2023-a of the education law made by section one of this act shall be subject to the repeal of such section and shall be deemed repealed therewith; provided, further, that the amendments to subparagraph 1 of paragraph b of subdivision 4 of section 1950 of the education law made by section two of this act shall expire on the same date and manner as section 13 of part A of chapter 97 of the laws of 2011, as amended.