STATE OF NEW YORK

9823

IN SENATE

June 2, 2024

Introduced by Sen. STEWART-COUSINS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT in relation to apportioning funds to the Yonkers city school district for services and expenses

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

Section 1. The Yonkers city school district shall be paid on an accelerated schedule as follows:

(a) (1) Notwithstanding any other provisions of law, for aid payable in the school years 2024-2025 through 2053-2054 upon application to the commissioner of education submitted not sooner than the second Monday in May of the school year in which such aid is payable and not later than the Friday following the third Monday in May of the school year in which such aid is payable, or ten days after the effective date of this act, whichever shall be later, the Yonkers city school district shall be eligible to receive an apportionment pursuant to this act in an amount equal to the product of five million dollars ($5,000,000) and the quotient of the positive difference of thirty minus the number of school years elapsed since the 2024-2025 school year divided by thirty.

(2) Funds apportioned pursuant to this subdivision shall be used for services and expenses of the Yonkers city school district and shall be applied to support of its educational programs and any liability incurred by such city school district in carrying out its functions and responsibilities under the education law.

(b) The claim for an apportionment to be paid to the Yonkers city school district pursuant to subdivision (a) of this section shall be submitted to the commissioner of education on a form prescribed for such purpose and shall be payable upon determination by such commissioner that the form has been submitted as prescribed and that the school district has complied with the reporting requirements of this act. For each school year in which application is made pursuant to subdivision (a) of this section, such approved amount shall be payable on or before May thirty-first of such school year upon the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner

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

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of education in the manner prescribed by law from moneys in the state lottery fund appropriated for general support of public schools and from the general fund to the extent that the amount paid to the Yonkers city school district pursuant to this subdivision and subdivision (a) of this section exceeds the amount of the moneys apportioned, if any, for general support for public schools due such school district pursuant to section 3609-a of the education law on or before September first of such school year.

(c) Notwithstanding the provisions of section 3609-a of the education law, an amount equal to the amount paid to the Yonkers city school district during the base year pursuant to subdivisions (a) and (b) of this section shall first be deducted from payments due during the current school year pursuant to subparagraphs (1), (2), (3), (4) and (5) of paragraph a of subdivision 1 of section 3609-a of the education law in the following order: the lottery apportionment payable pursuant to subparagraph (2) of paragraph a of subdivision 1 of section 3609-a of the education law followed by the fixed fall payments payable pursuant to subparagraph (4) of paragraph a of subdivision 1 of section 3609-a of the education law, and any remainder to be deducted from the individualized payments due to the district pursuant to paragraph b of subdivision 1 of section 3609-a of the education law shall be deducted on a chronological basis starting with the earliest payment due the district.

(d) Notwithstanding any other provisions of law, the sum of payments made to the Yonkers city school district during the base year pursuant to subdivisions (a) and (b) of this section plus payments made to such school district during the current year pursuant to section 3609-a of the education law shall be deemed to truly represent all aids paid to such school district during the current school year pursuant to section 3609-a of the education law for the purposes of computing any adjustments to such aids that may occur in a subsequent school year.

(e) (1) On or before the first day of each month beginning in July 2025 and ending in June 2055, the chief fiscal officer and the superintendent of schools of the Yonkers city school district shall prepare and submit to the board of education a report of the fiscal condition of the school district, including but not limited to the most current available data on fund balances on funds maintained by the school district and the district's use of the apportionments provided pursuant to subdivisions (a) and (b) of this section.

(2) Such monthly report shall be in a format prescribed by the commissioner of education. The board of education shall either reject and return the report to the chief fiscal officer and the superintendent of schools for appropriate revisions and resubmittal or shall approve the report and submit copies to the commissioner of education and the state comptroller of such approved report as submitted or resubmitted.

(3) In the 2024-2025 through 2053-2054 school years, the chief fiscal officer of the Yonkers city school district shall monitor all budgets and for each budget, shall prepare a quarterly report of summarized budget data depicting overall trends of actual revenues and budget expenditures for the entire budget as well as individual line items. Such report shall compare revenue estimates and appropriations as set forth in such budget with the actual revenues and expenditures made to date. All quarterly reports shall be accompanied by a recommendation from the superintendent of schools or chief fiscal officer to the board of education setting forth any remedial actions necessary to resolve any unfavorable budget variance including the overestimation of revenue and underestimation of appropriations. The chief fiscal officer shall also

prepare, as part of such report, a quarterly trial balance of general ledger accounts in accordance with generally accepted accounting principles as prescribed by the state comptroller. All reports shall be completed within sixty days after the end of each quarter and shall be submitted to the chief fiscal officer and the board of education of the Yonkers city school district, the state division of budget, the office of the state comptroller, the commissioner of education, the chair of the assembly ways and means committee and the chair of the senate finance committee.

§ 2. This act shall take effect immediately.