STATE OF NEW YORK

10407--A

IN ASSEMBLY

May 23, 2024

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Zebrowski) -- read once and referred to the Committee on Education -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the education law, in relation to building aid ratios for certain school districts; to establish a fiscal control board for the East Ramapo central school district and continue the powers and duties of the monitors appointed to the East Ramapo central school district, and to provide for accelerated payments to the East Ramapo central school district; to repeal chapter 89 of the laws of 2016 relating to supplementary funding for dedicated programs for public school students in the East Ramapo central school district; 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. Chapter 89 of the laws of 2016, relating to supplementary funding for dedicated programs for public school students in the East Ramapo central school district, is REPEALED.

§ 2. Definitions. As used in this act:

1. "commissioner" shall mean commissioner of education;

2. "department" shall mean the state education department;

3. "board of education" shall mean the board of education of the East Ramapo central school district;

4. "school district" or "district" shall mean the East Ramapo central school district; and

5. "superintendent" shall mean the superintendent of the East Ramapo central school district.

§ 3. Establishment of a fiscal control board. 1. There is hereby established a fiscal control board, that is an independent entity for the district. The board shall consist of seven members, of the seven members, one such member shall be appointed by the governor, one such member shall be appointed by the speaker of the assembly, one such member shall be appointed by the temporary president of the senate, one such member shall be appointed by the minority leader of the assembly,

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

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one such member shall be appointed by the minority leader of the senate, and two such members shall be monitors appointed to the district by the commissioner pursuant to section eight of this act; provided, however, that in the event that no such monitor or monitors are currently appointed, such member or members shall be appointed by the commissioner. Provided further, however, that the president of the board of education shall be a non-voting ex-officio member of the fiscal control board. The president of the board of education shall be entitled to attend all meetings of the fiscal control board, including executive sessions; provided however, that the board president shall not be considered for purposes of establishing a quorum of the fiscal control board, provided further that the board president may be excused from executive session when proposed, pending or current litigation involving the board of education, and any of its individual members, are being discussed.

2. Members of the fiscal control board shall be appointed, and may be reappointed, to various terms of up to one to four years, so that one term expires on June 30 of the first year, beginning June 30, 2025, and so that two terms expire on June 30 of the second, third, and fourth years. Notwithstanding any other provision of law to the contrary, appointed members of the fiscal control board shall serve at the pleasure of the appointing officer. The commissioner may remove a member of the board for inefficiency, neglect of duty, or misconduct in office after a public hearing on not less than 10 days' written notice and an opportunity to be heard in person or by counsel. Upon removal by the commissioner or upon any other vacancy occurring in the fiscal control board, such vacancy shall be filled by the appointment of a new board member by the appointee of such vacant board seat.

3. Notwithstanding any other provision of law to the contrary, to be eligible for appointment to the fiscal control board a person shall:

(a) meet the requirements of section 2102 of the education law, except that such appointed positions may be filled by persons who are not qualified voters or residents of the school district;

(b) not be employees of the school district;

(c) not be disqualified from serving under section 2103 of the education law; and

(d) to the extent practicable, have experience in school district finances and one or more of the following areas: elementary and secondary education, the operation of school districts in New York, educating students with disabilities, and/or educating English language learners.

4. The commissioner shall designate a chair and vice-chair from among the members. The chair shall preside over all meetings of the members and shall have such other duties as the members may prescribe. The vice-chair shall preside over all meetings of the members in the absence of the chair and shall have such other duties as the members may prescribe.

5. The members of the board shall serve without salary, but each member shall be reimbursed by the district for actual and necessary expenses incurred in the performance of such member's official duties as a member of the fiscal control board. Provided, however, that the monitors shall be paid by the district as prescribed in section eight of this act.

6. Four members shall constitute a quorum for the transaction of any business or the exercise of any power of the fiscal control board.

7. The fiscal control board shall have regular meetings at least once quarterly. Such meetings may be held in tandem with the board of education meetings. The meetings of the fiscal control board shall be open to

the public, but such board may hold executive sessions, at which sessions only the members of such board or the persons invited shall be present. Such meetings shall be held in conformity with the provisions of article 7 of the public officers law. The district shall assist in the logistics of holding such board meetings and incur the costs in conducting such meetings to the same extent as meetings held by the board of education.

8. The fiscal control board shall be deemed members of the board of education of the district for purposes of defense and indemnification by the school district pursuant to section 3811 of the education law or section 18 of the public officers law, if applicable, and shall also be eligible for defense and indemnification by the state pursuant to section 17 of the public officers law, provided that such defense and indemnification by the state shall supplement and not supplant the protection provided under the education law.

9. The district shall fully cooperate with the fiscal control board including, but not limited to, providing the fiscal control board with access, within 48 hours of such request from the fiscal control board, to any necessary documents and records of the district including access to electronic information systems, databases and planning documents, consistent with all applicable state and federal statutes including, but not limited to: Family Educational Rights and Privacy Act (FERPA)(20 U.S.C. § 1232g) and section 2-d of the education law. The fiscal control board may notify the commissioner and board of education in writing when the district has failed to provide the fiscal control board with requested documents or records within such timeframe. Within 7 days, the commissioner shall determine if the district failed to comply and shall order the district to immediately provide the fiscal control board with the requested documents or records.

§ 4. General powers and duties of the fiscal control board. 1. The fiscal control board shall act in addition to the board of education. Provided, however, that the fiscal control board shall have fiscal control over the district in accordance with the provisions of this act. The fiscal control board shall have all the powers and duties of a board of education of a central school district under the education law, as such powers and duties relate to fiscal policies and decisions. The fiscal control board's authority over the fiscal policies and decisions of the district shall ensure the district maintains or improves current educational programs and facilities. In carrying out their powers and duties, the fiscal control board shall, to the greatest extent practicable, account for the unique needs of any racial, ethnic, linguistic, or religious minority groups within the district.

2. The fiscal control board shall have the following additional powers and duties:

(a) to exercise fiscal control over the district in accordance with section six of this act;

(b) to act as the finance board of the district for purposes of the local finance law including, but not limited to, the power to authorize the issuance of bonds and notes;

(c) to establish fiscal benchmarks for the district in relation to district revenues and expenditures to stabilize the district's fiscal condition by eliminating the district's fiscal deficit and enabling the maintenance of a balanced budget while maintaining or improving current educational programs and addressing facility needs;

(d) to review and revise all current fiscal policies and practices of the district including, but not limited to, policies and practices

related to pupil transportation services, use of the district's fund balance, and incurrence of debt;

(e) to review, authorize, and approve all contracts of the district. Prior to entering into any contract, the district shall submit a copy of such contract to the fiscal control board, accompanied by an analysis of the projected costs of such agreement. Such submission shall be in such form and shall include such additional information as the control board may prescribe. The fiscal control board shall promptly review the terms of such contract and the supporting information and shall disapprove any contract which, in its judgment, would have a significant negative impact on the fiscal health of the district;

(f) to conduct, or contract with an entity to conduct forensic audits of the district and report any in which there is reason to believe a violation of a law, abuse or waste has occurred to the state inspector general. The cost of any such contract shall be paid by the district;

(g) to direct the board of education, superintendent, and/or other school district staff to undergo any training as deemed necessary and pursuant to timelines established by the fiscal control board. In no event shall the total number of training hours exceed 15 hours in a single calendar year. Provided, however, the fiscal control board may recommend additional training as deemed necessary;

(h) to obtain independent counsel to serve as counsel to the fiscal control board. The cost of such counsel shall be borne by the district;

(i) to utilize district staff to the same extent the board of education utilizes such staff to aid in the performance of their duties;

(j) to approve or disapprove all fiscal reports including, but not limited to, treasure's reports, payroll reports, claims audits reports, internal and external audit reports, fund transfer reports; and

(k) to do all things necessary to carry out its purposes and exercise powers expressly given and granted in this act.

§ 5. Board of education meetings. 1. The fiscal control board shall be entitled to attend all meetings of the board of education, including executive sessions; provided however, that the fiscal control board shall not be considered for purposes of establishing a quorum of the board of education, provided further that the fiscal control board may be excused from executive session when proposed, pending or current litigation involving the fiscal control board and any of its individual members, or the department, are being discussed.

2. (a) The board of education clerk shall provide the fiscal control board with copies of the board of education agenda and all resolutions and motions on such agenda for each board meeting no later than 72 hours prior to such board meeting. If a proposed resolution or motion is for the purpose of approving a contract or to comply with state law or regulation and the date to comply with such law or regulation is within 21 days of the board meeting, the board clerk shall provide the fiscal control board with copies of the proposed resolution and proposed contract language at least 7 days prior to such meeting.

(b) In the event the fiscal control board is not provided with copies of proposed resolutions or motions 72 hours or 7 days prior to a board meeting, as applicable, the fiscal control board may, at their discretion, remove an item including board resolutions or motions from consideration by the board at such meeting. Upon the failure of the board clerk to provide proposed resolutions or motions as required by this section, the fiscal control board shall provide notice of such failure to the board of education. An item removed from consideration by the fiscal control board may not be reconsidered by the board of educa-

tion for a period of 10 days or the next board of education meeting, whichever is later, unless the fiscal control board expressly authorizes consideration at an earlier date.

3. In the event that the fiscal control board finds that an adopted resolution or motion, a proposed resolution or motion, or the board of education's failure to act: violates state law, rule, or regulation; is inconsistent with the terms of the long term strategic academic and fiscal improvement plan adopted pursuant to section nine of this act; or is fiscal matter that is under the jurisdiction of the fiscal control board, the fiscal control board may:

(a) Override adopted or proposed resolutions or motions by the board of education through the issuance of a directive which shall contain the specific findings as to the necessity of such override and any potential corrective action by the board of education that would address the deficiency in such adopted or proposed resolution or motion. The fiscal control board shall provide written notice to the board of education, superintendent and commissioner of their intention to override the adopted or proposed resolution or motion at any time but in no event later than 48 hours after such resolution or motion was adopted by the board of education unless the commissioner has extended the period to override due to extenuating circumstances that necessitate additional time. The override notice shall stay the proceedings of the board of education on such adopted resolution or motion or, if the notice is provided prior to action by the board of education, it shall remove such proposed resolution or motion from consideration by the board of education pending the issuance of a directive by the fiscal control board. The fiscal control board must submit the directive to the board of education, superintendent and the commissioner no later than 10 days following notice of such override. Upon the issuance of a directive, the override of the board of education's adopted or proposed resolution or motion shall be final and conclusive unless the fiscal control board fails to issue such directive within 10 days or within such period established by the fiscal control board if the period was extended, withdraws such override, or the commissioner overrules the fiscal control boards override within 10 days of the issuance of the directive. The fiscal control board may extend the period to submit such directive, at intervals of 10 additional days for each extension, if the board of education, superintendent or school district employees fail to provide all relevant information requested by the fiscal control board related to the adopted or proposed resolution or motion subject to such override within 48 hours of such request.

(b) Submit a resolution for adoption by the board of education. The resolution shall be submitted to the district clerk no later than 48 hours prior to the next scheduled board of education meeting who shall cause the resolution to be placed on the next board meeting agenda and a copy to be issued to the board of education, superintendent and commissioner accompanied by specific findings as to the necessity of such resolution. The monitor or monitors may direct the board to meet at a date prior to their next scheduled board meeting to take up such resolution. The fiscal control board may withdraw the resolution prior to, or during, the next board meeting, if the board of education takes sufficient action to resolve the issues contained in the resolution. If the resolution is not withdrawn, it shall be deemed to be adopted at the next board meeting through its submission and shall have the full force and effect as any other resolution adopted by the board of education.

§ 6. Fiscal control. Notwithstanding any other provision of law to the contrary, the fiscal control board shall have the following powers and duties:

1. District's budget and propositions. Notwithstanding sections 2022 or 2023-a of the education law, or any other law to the contrary, if the voters fail to approve the district's proposed budget as developed and approved pursuant to section ten of this act, including any propositions submitted therewith involving the expenditure of money or authorizing the levy of a tax, including propositions relating to reserve funds pursuant to section 3651 of the education law, the fiscal control board is hereby authorized and directed to override the voters of the district and deem the budget and/or proposition approved where the passage of such budget and/or proposition is necessary for the fiscal stability of the district or necessary to maintain or improve current educational programs or facilities, as determined by the fiscal control board.

2. District transportation. Notwithstanding subdivision 1 of section 3635 or subdivision 2 of section 2023 of the education law, or any other law to the contrary, the fiscal control board is hereby authorized and directed to override voter approval of expanded transportation provided to students in the district as prescribed in subdivision 1 of section 3635 of the education law where:

(a) the district's percentage of transportation expenditures out of the district's total expenditures is significantly above the statewide school district average percentage of transportation expenditures, as determined by the fiscal control board; or

(b) the fiscal control board determines that such override is necessary for the fiscal stability of the district or necessary to maintain or improve current educational programs or facilities, as determined by the fiscal control board.

3. School taxes and school bonds. Notwithstanding section 416 of the education law, section 37.00 of the local finance law, or any other law to the contrary, the fiscal control board may resolve to introduce a proposition involving the expenditure of money, or authorizing the levy of a tax, at any annual or special district meeting for any purpose prescribed in subdivision 1 of section 416 of the education law. Provided, however, that if the voters of the district do not approve such proposition, the fiscal control board is hereby authorized and directed to override the voters of the district and deem the proposition approved where the passage of such proposition is necessary for any purposes prescribed in subdivision 1 of section 416 of the education law including, but not limited to, addressing the facilities needs of the district consistent with the districts five year capital facilities plan, as required pursuant to clause (i) of subparagraph 2 of paragraph b of subdivision 6 of section 3602 of the education law, or for such other purpose relating to the support and welfare of the district, as determined by the fiscal control board. The fiscal control board may convene a special district meeting for the purpose of considering such proposition if the board of education fails to do so.

4. Collective bargaining agreements. Notwithstanding any law to the contrary, the fiscal control board shall review and approve or disapprove any collective bargaining agreements to be entered into, modified, altered, or amended by the district on and after the effective date of this act. Prior to entering into any such collective bargaining agreement, the district shall submit a copy of such collective bargaining agreement to the fiscal control board, accompanied by an analysis of the projected costs of such agreement. Such submission shall be in such form

and shall include such additional information as the fiscal control board may prescribe. The fiscal control board shall promptly review the terms of such collective bargaining agreement and the supporting information and shall disapprove any collective bargaining agreement which, in its judgment, would have a significant negative impact on the fiscal health of the district.

§ 7. Additional authority of commissioner of education. Notwithstanding any provision of law to the contrary, the commissioner shall have the authority during the effectiveness of this act to:

1. appoint and supervise the superintendent and remove the superintendent in accordance with the terms and procedures in the superintendent's contract, as if such removal were by the board of education. Notwithstanding any provision of law to the contrary, the board of education shall not be authorized to remove the superintendent appointed by the commissioner; and

2. approve or disapprove appointments of assistant or associate superintendents, school principals, and other school administrators and supervisors, including tenure appointments.

§ 8. Appointment of monitor team. 1. In accordance with the powers and duties of the board of regents and the commissioner pursuant to subdivision 2 of section 305 of the education law, section 308 of the education law, and section 215 of the education law, up to 2 monitors shall be appointed by and serve at the pleasure of the commissioner to carry out the provisions of this act including but not limited to providing oversight, guidance and technical assistance related to the educational and fiscal policies, practices, programs and decisions of the district, the board of education and the superintendent. Provided, however, that the monitors appointment pursuant to former chapter 89 of the laws of 2016, as amended, may continue their appointment under this act.

2. The reasonable and necessary expenses incurred by the monitors while performing such monitors official duties shall be paid by the school district.

3. The monitors shall provide support and assistance as deemed necessary to the additional members of the fiscal control board appointed pursuant to section three of this act in fulfilling their duties under the provisions of this act.

4. The board of education, in consultation with the monitors, shall adopt a conflict of interest policy that complies with all existing applicable laws, rules, and regulations, that ensures its board members and administration act in the school district's best interest and comply with applicable legal requirements. The conflict of interest policy shall include, but not be limited to:

(a) a definition of the circumstances that constitute a conflict of interest;

(b) procedures for disclosing a conflict of interest to the board;

(c) a requirement that the person with the conflict of interest not be present at or participate in board deliberations or votes on the matter giving rise to such conflict, provided that nothing in this subdivision shall prohibit the board of education from requesting that the person with the conflict of interest present information as background or answer questions at a board of education meeting prior to the commencement of deliberations or voting relating thereto;

(d) a prohibition against any attempt by the person with the conflict to influence improperly the deliberation or voting on the matter giving rise to such conflict; and

(e) a requirement that the existence and resolution of the conflict be documented in the board's records, including in the minutes of any meeting at which the conflict was discussed or voted upon.

§ 9. Long term strategic academic and fiscal improvement plan. 1. The board of education and the monitors shall continue to annually revise the long term strategic academic and fiscal improvement plan developed pursuant to former section 5 of chapter 89 of the laws of 2016, as amended, and shall annually revise such plan by September first of each year.

2. Such plan, including such annual revisions thereto, shall be submitted to the fiscal control board for approval. After approval from the fiscal control board, the plan shall then be submitted to the commissioner.

3. Such plan shall include a set of goals with appropriate benchmarks and measurable objectives and identify strategies to address areas where improvements are needed in the district, including but not limited to its financial stability, academic opportunities and outcomes, education of students with disabilities, education of English language learners, the educational, social and emotional welfare of public school students and shall ensure compliance with all applicable state and federal laws and regulations.

4. The strategic academic and fiscal improvement plan shall, to the maximum extent possible, consider the demographic makeup of the district and the unique needs of minority racial, ethnic, religious and undocumented communities of interest.

5. The improvement plan shall also include a comprehensive expenditure plan that will describe how any funds appropriated to the district in addition to those appropriated pursuant to sections 3602 and 3602-e of the education law will be spent in the applicable school year. The comprehensive expenditure plan shall ensure that funds supplement, not supplant, expenditures from local, state and federal funds for services provided to public school students.

6. The board of education and the monitors must annually conduct a public hearing on the long term strategic academic and fiscal improvement plan and shall consider the input of the community before adopting or revising such plan. Such long term strategic academic and fiscal improvement plan shall also be made publicly available and shall be annually submitted along with comments made by the community to the fiscal control board and then the commissioner for approval once the plan is finalized. Upon review of the long term strategic academic and fiscal improvement plan, the fiscal control board and commissioner shall approve or deny such plan in writing and, if denied, shall include the reasons therefor. The board of education and monitors may resubmit such plan or plans with any needed modifications thereto.

7. The monitors may notify the commissioner, the fiscal control board, and the board of education in writing when they deem the district is violating an element of the long term strategic academic and fiscal improvement plan. Within 20 days, the commissioner shall determine whether the district is in violation of any of the elements of the plan highlighted by the monitors and shall order the district to comply immediately with the plan and remedy any such violation. The school district shall suspend all actions related to the potential violations of the plan until the commissioner issues a determination.

§ 10. District budget development and approval. 1. The fiscal control board shall, in consultation with the board of education, annually develop and submit the school district's proposed budget for the next

succeeding school year to the commissioner no later than March first prior to the school district's annual budget vote.

2. The fiscal control board shall review the budget to ensure that it, to the greatest extent possible:

(a) is consistent with the long term strategic academic and fiscal improvement plan developed and adopted pursuant to this act;

(b) expands educational programming for students including, but not limited to, extracurricular activities, course offerings, non-mandated support services, non-mandated art and music classes, programs and services for English language learners and students with disabilities, and maintaining class size; and

(c) is balanced within the context of revenue and expenditure estimates and mandated programs.

3. The fiscal control board shall present its findings to the commissioner no later than 45 days prior to the date scheduled for the school district's annual budget vote. The commissioner shall require that the fiscal control board make any additional adjustments to the proposed budget if the commissioner determines such adjustments are necessary to ensure that the proposed budget meets the requirements of subdivision 2 of this section.

4. The school district shall make available on the district's website: the initial proposed budget, the commissioner's adjustments, if any, and the final proposed budget, at least 7 days prior to the date of the school district's budget hearing. The fiscal control board shall provide the commissioner with any information the commissioner requests in order to make a determination pursuant to this section within 3 business days of such request.

§ 11. Reporting. The district shall provide quarterly reports to the fiscal control board and annual reports to the commissioner and board of regents on the academic, fiscal, and operational status of the school district. In addition, the fiscal control board shall provide semi-annual reports to the commissioner, board of regents, the governor, the temporary president of the senate, the speaker of the assembly, and the state comptroller on the academic, fiscal, and operational status of the school district. Such semi-annual report shall include all the contracts that the district entered into throughout the year.

§ 12. Community advisory board. 1. The community advisory board appointed pursuant to former section 11 of chapter 89 of the laws of 2016, as amended, is hereby continued. Such board shall be jointly appointed by the board of education and the superintendent and shall be comprised of 10 persons who either reside in or are employed by the district.

2. The community advisory board, to the greatest extent possible, shall include:

(a) at least one member who resides within the district and is the parent of a student with special needs whose education is provided for by the district;

(b) at least one member for each of the three most common non-English languages spoken by individuals in the district based on the most recent decennial federal census;

(c) at least one member who is a member of a civic league or organization not organized for profit but operated exclusively for the promotion of social welfare whose mission includes advocating for the civil rights of racial and ethnic minority groups;

(d) at least one member who is the parent of a public school student; and

(e) at least one member who is the parent of a non-public school student.

3. Each appointment made to the community advisory board may be used to satisfy more than one of the requirements specified in subdivision 2 of this section.

4. The community advisory board shall meet with the fiscal control board at least four times each year and shall provide a range of community perspectives on the important issues affecting the public and non-public schools in the district. Such meetings shall be held in conformity with the provisions of article 7 of the public officers law. The district shall assist in the logistics of holding such meetings and incur the costs in conducting such meetings to the same extent as meetings held by the board of education.

5. The members of the community advisory board shall receive no compensation for their services.

6. Each member of the community advisory board shall serve for a term of one year. The superintendent and board shall jointly appoint or reappoint members when a term expires. The superintendent and board shall have the power to fill a vacancy.

§ 13. Fiscal control period. The fiscal control period of the fiscal control board shall begin as of the effective date of this act. Provided, however, that the fiscal control board shall no longer have fiscal control as prescribed in this act upon such date that the fiscal control board determines that the district has met the fiscal benchmarks established by such board and the goals set in the long term strategic academic and fiscal improvement plan and has maintained such benchmarks and goals for a period of three school years. The fiscal control board shall submit a report to the governor, the temporary president of the senate, the speaker of the assembly, and the commissioner with documentation and analyses demonstrating the basis for such determination. Provided further that if at any time the district fails to meet the fiscal benchmarks established by the fiscal control board, or the goals set forth in the long term strategic academic and fiscal improvement plan, as determined by the fiscal control board, the fiscal control board's control period shall be reinstated. Provided further that in no event shall the fiscal control board's control period continue beyond the period when all bonds and notes authorized to be issued by the fiscal control board expire, or June 30, 2050, whichever is later.

§ 14. Payment. The East Ramapo central school district shall be paid on an accelerated schedule as follows:

1. (a) 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 July of the school year in which such aid is payable and not later than the Friday following the third Monday in July of the school year in which such aid is payable, or 10 days after the effective date of this act, whichever shall be later, the East Ramapo central school district shall be eligible to receive an apportionment pursuant to this act in an amount equal to the product of $20,000,000 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.

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

2. The claim for an apportionment to be paid to the East Ramapo central school district pursuant to subdivision 1 of this section shall be submitted to the commissioner 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 1 of this section, such approved amount shall be payable on or before July thirty-first of such school year upon the audit and warrant of the state comptroller on vouchers certified or approved by the commissioner in the manner prescribed by law from moneys appropriated from the general fund for general support for public schools due such school district pursuant to section 3609-a of the education law.

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

4. Notwithstanding any other provisions of law, the sum of payments made to the East Ramapo central school district during the base year pursuant to subdivisions 1 and 2 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 such section for the purposes of computing any adjustments to such aids that may occur in a subsequent school year.

(a) On or before the first day of each month beginning in July 2024 and ending in June 2054, the chief fiscal officer and the superintendent of the district shall prepare and submit to the board of education and monitors, so long as these roles are filled, 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 1 and 2 of this section.

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

(c) In the 2024-2025 through 2053-2054 school years, the chief fiscal officer of the 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 or chief fiscal officer to the board of education setting forth any remedial actions necessary to resolve any unfavorable budget variance includ-

ing 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, the state division of budget, the office of the state comptroller, the commissioner, the chair of the assembly ways and means committee, and the chair of the senate finance committee.

§ 15. Subparagraph 1 of paragraph e of subdivision 3 of section 3602 of the education law, as added by section 13 of part B of chapter 57 of the laws of 2007, is amended to read as follows:

(1) The actual valuation of such district shall be divided by its resident weighted average daily attendance as computed pursuant to this section to determine its actual valuation per resident pupil**, provided however that for the two thousand twenty-four--two thousand twenty-five school year and thereafter, for any school district where resident nonpublic school district enrollment shall exceed resident public school district enrollment, the actual valuation per resident pupil shall be equal to its actual valuation divided by the sum of (i) its resident weighted average daily attendance plus (ii) one half of the resident nonpublic school district enrollment for the base year**.

§ 16. Severability. If any provision of this act, or any application of any provision of this act, is held to be invalid, that shall not affect the validity or effectiveness of any other provision of this act, or of any other application of any provision of this act, which can be given effect without that provision or application; and to that end, the provisions and applications of this act are severable.

§ 17. This act shall take effect on the sixtieth day after it shall have become a law; provided however, that the governor, the temporary president of the senate, and the speaker of the assembly are hereby authorized to appoint the members of the fiscal control board on or before such effective date. Provided, further that this act shall expire and be deemed repealed upon expiration of the fiscal control period pursuant to section fourteen of this act. The governor shall notify the legislative bill drafting commission upon expiration of the fiscal control period pursuant to section fourteen of this act in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effectuating the provisions of section 44 of the legislative law and section 70-b of the public officers law.