

PROGRAM BILL # 99

S.

Senate

IN SENATE--Introduced by Sen

--read twice and ordered printed,
and when printed to be committed
to the Committee on

----- A.
Assembly

IN ASSEMBLY--Introduced by M. of A.

with M. of A. as co-sponsors

--read once and referred to the
Committee on

STATFILA

(Enacts the "Budget Reform Act of
2006" to change the state fiscal
year to July 1 through June 30)

St Fin. Budget Reform Act 2006

AN ACT.

to amend the state finance law, the
legislative law, the state technolo-
gy law, the tax law, the parks,
recreation and historic preservation
law, the labor law, and the retire-
ment and social security law, in
relation to enacting the budget
reform act of 2006 and making vari-
ous amendments to the budget process

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

IN SENATE

Senate introducer's signature

The senators whose names are circled below wish to join me in the sponsorship
of this proposal

s55 Alessi	s08 Puschillo	s52 Libbous	s21 Parker	s14 Smith M.
s20 Andrews	s22 Golden	s45 Little	s30 Paterson	s35 Spaso
s07 Balboni	s33 Gonzalez	s15 Maltese	s61 Rath	s58 Stechowski
s42 Bopadic	s06 Hannon	s05 Marcellino	s56 Robach	s16 Stavisky
s46 Breslin	s36 Hespell-	s24 Marchi	s13 Sabini	s03 Trunzo
s43 Bruno	Thompson	s62 Mariarz	s41 Saland	s49 Valesky
s25 Connor	s04 Johnson	s47 Meier	s19 Sampson	s59 Volker
s50 DeFrancisco	s34 Klein	s18 Montgomery	s23 Savino	s53 Winner
s32 Diaz	s26 Krueger	s38 Morahan	s31 Schneiderman	s48 Wright
s17 Dilan	s27 Kruger	s54 Nozzolio	s28 Serrano	s57 Young
s29 Duane	s39 Laskin	s12 Onoreto	s51 Seward	s60
s44 Farley	s01 LaValle	s37 Oppenheimer	s09 Skelos	
s02 Flanagan	s40 Leibell	s11 Padavan	s10 Smith, A.	

IN ASSEMBLY

Assembly introducer's signature

The Members of the Assembly whose names are circled below wish to join me in the
multi-sponsorship of this proposal:

a049 Abbate	a032 Cook	a083 Heastie	a022 Meng	a012 Saladino
a001 Alessi	a107 Crouch	a028 Haveni	a182 Miller	a113 Seward
a021 Alfano	a063 Curick	a048 Hiking	a052 Hillman	a029 Scarborough
a004 Arroyo	a045 Cymbrowitz	a127 Hooker	a060 Miramon	a140 Schiminger
a118 Aubertine	a138 DelMonte	a018 Hooper	a132 Morelle	a145 Schroeder
a035 Aubry	a116 Destito	a144 Hoyt	a093 Mordello	a122 Scorsafava
a136 Bacceller	a086 Diaz, L.	a062 Ignazio	a037 Nolan	a038 Semierio
a124 Barclay	a085 Diaz, R.	a042 Jacobs	a128 Oaka	a064 Silver
a014 Barra	a016 DiNapoli	a131 John	a069 O'Donnell	a099 Stephens
a062 Benedetto	a081 Dinowitz	a095 Karben	a137 O'Hara	a011 Sweeney
a079 Benjamin	a003 Eddington	a180 Kirwan	a051 Ortis	a110 Tedisco
a073 Bing	a004 Englebright	a129 Kolb	a114 Ortloff	a002 Thiele
a055 Boyland	a130 Errigo	a135 Koon	a150 Parment	a031 Titus
a089 Bradley	a072 Brpailat	a034 Lafayette	a088 Paulin	a143 Tokarz
a044 Brennan	a071 Farrell	a091 Latimer	a141 Peoples	a105 Tomko
a092 Brodsky	a005 Fields	a061 Lavelle	a039 Peralta	a054 Towns
a121 Brown	a123 Finch	a013 Levine	a058 Perry	a115 Townsend
a147 Burling	a007 Fitzpatrick	a050 Lentol	a023 Pheffer	a015 Walker
a117 Butler	a090 Galef	a125 Lifton	a068 Powell	a041 Weinstein
a101 Cahill	a133 Gantt	a053 Ioper	a087 Pretlow	a020 Weisenberg
a096 Calhoun	a036 Giannaris	a126 Lupardo	a146 Quinn	a024 Weprin
a043 Camara	a149 Giglio	a111 Magee	a097 Rabbitt	a142 Wirth
a106 Canestrari	a066 Glick	a120 Magnarelli	a009 Rais	a070 Wright
a026 Carozza	a040 Gordon	a103 Manning	a006 Ramos	a094 Zebrowski
a188 Casale	a075 Gottfried	a030 Markey	a134 Reilich	a008
a119 Christensen	a065 Grannis	a027 Mayerbohm	a109 Reilly	a017
a033 Clark	a057 Green	a112 McDonald	a078 Rivera, J.	a059
a046 Cohen, A.	a077 Greene	a019 McDonough	a080 Rivera, N.	a067
a047 Colton	a098 Gunther	a104 McEnany	a076 Rivera, P.	a074
a010 Conte	a148 Hayes	a025 McLaughlin	a056 Robinson	a139

1) Single House Bill (introduced and printed separately in either or both
houses). Uni-Bill (introduced simultaneously in both houses and printed as one
bill. Senate and Assembly introducer sign the same copy of the bill).

2) Circle names of co-sponsors and return to introduction clerk with 2 signed
copies of bill and 4 copies of memorandum in support (single house); or 4 signed
copies of bill and 8 copies of memorandum in support (uni-bill).

1 Section 1. Short title. This act shall be known and may be cited as
2 the "Budget Reform Act of 2006".

3 § 2. Subdivision 6 of section 23 of the state finance law, as added by
4 chapter 309 of the laws of 1996, is amended to read as follows:

5 6. Consensus economic and revenue forecasting conference; report. (a)
6 In the month of [March] February in each year, prior to the report
7 required by paragraph (b) of this subdivision, the chairperson and rank-
8 ing minority member of the senate finance committee, the chairperson and
9 ranking minority member of the assembly ways and means committee and the
10 director of the budget shall jointly convene a consensus economic and
11 revenue forecasting conference in the form of a joint legislative-execu-
12 tive hearing, for the purpose of assisting the governor and the legisla-
13 ture in reaching the consensus revenue forecast required by paragraph
14 (b) of this subdivision. The conveners of the conference shall invite
15 the state comptroller and such other participants to the conference as
16 shall, in their judgment, provide guidance on the current conditions in,
17 and probable outlook for the performance of, the economy of the state,
18 as well as the effect of such conditions and such performance on state
19 receipts.

20 (b) On or before March [tenth] first in each year, the director of the
21 budget and the secretary of the senate finance committee and the secre-
22 tary of the assembly ways and means committee shall issue a joint report
23 containing a consensus forecast of the economy and of receipts for the
24 current and the ensuing state fiscal year. The report shall include, but
25 shall not be limited to, the following information, presented on the
26 cash basis of accounting: expected tax receipts on an all-funds basis,
27 projected lottery receipts, and anticipated miscellaneous receipts to be
28 received in the general fund.

1 (c) On a failure of the director of the budget, the secretary of the
2 senate finance committee and the secretary of the assembly ways and
3 means committee to issue a joint report containing a consensus forecast
4 as provided in paragraph (b) of this subdivision, the state comptroller
5 shall, on or before March fifth, provide estimates of receipts for the
6 current and the ensuing state fiscal year. Such estimates shall include,
7 but not be limited to, expected tax receipts on an all-funds basis,
8 projected lottery receipts, and miscellaneous receipts to be received in
9 the general fund. The estimate of receipts for the ensuing fiscal year
10 provided by the state comptroller, shall be all receipts from such
11 sources available to make disbursements authorized by the appropriation
12 bills submitted by the governor pursuant to section three of article
13 seven of the constitution for the ensuing fiscal year.

14 § 3. The legislative law is amended by adding a new section 54-a to
15 read as follows:

16 § 54-a. Conference committees on the budget. On or before March first
17 in each year, the temporary president of the senate and the speaker of
18 the assembly shall jointly appoint and charge one or more joint confer-
19 ence committees on the budget in accordance with procedures set forth in
20 permanent joint rules of the senate and assembly. Each committee shall
21 issue its report on the budget no later than two weeks prior to the
22 budget enactment date. Each report shall include the estimated impact of
23 any proposed modifications or revisions to the executive budget or any
24 law that affect receipts or disbursements for the ensuing and next three
25 succeeding fiscal years.

26 § 4. The opening paragraph of section 54 of the legislative law is
27 designated subdivision 1 and a new subdivision 2 is added to read as
28 follows:

1 2. (a) On or before the first of May in each year, the legislature
2 shall take final action on all of the appropriation bills submitted by
3 the governor and enact a budget for the upcoming fiscal year that is
4 balanced in the general fund.

5 (b) When both houses are in agreement and prepared to finally act on
6 the appropriation bills submitted by the governor in accordance with
7 article seven of the constitution, each house shall place on the desks
8 of its members appropriation bills and related legislation as amended, a
9 jointly prepared legislative summary report, and a summary report
10 prepared by the division of the budget preceding final action on such
11 bills.

12 (c) The jointly prepared legislative summary report to be placed on
13 the desks of its members shall also be furnished to the division of the
14 budget no later than seven days prior to enactment of the budget and
15 shall include for the general fund a complete itemization of proposed
16 legislative changes for the ensuing fiscal year and the three subsequent
17 fiscal years. Such report shall clearly and separately identify and
18 present all legislative additions, reestimates and other revisions that
19 increase or decrease disbursements, and shall clearly and separately
20 identify and present all legislative reestimates and other revisions
21 that increase or decrease available resources. Such report shall further
22 display and separately identify and present all legislative additions,
23 reestimates, and other revisions that increase or decrease all funds
24 spending.

25 (d) The summary report prepared by the division of the budget shall be
26 submitted to each house not later than four days after receipt of the
27 jointly prepared legislative summary report as required by this subdivi-
28 sion. The summary report prepared by the division of the budget shall be

1 in such a form as to indicate that the budget as amended provides that,
2 for the general fund, the total of anticipated disbursements, including
3 transfers to other funds, is not greater than the total of anticipated
4 receipts, including transfers from other funds, plus any balance avail-
5 able in such fund. The summary report shall further describe the impact
6 of proposed legislative amendments on the receipt and disbursement esti-
7 mates contained in the executive budget for such fiscal year and for the
8 succeeding three fiscal years. The summary report shall include, at a
9 level of detail sufficient to facilitate comparison, a summary and
10 explanation of the significant differences with the projections
11 contained in the legislative summary report.

12 (e) Pursuant to section twenty-two of the state finance law the divi-
13 sion of the budget shall prepare an enacted budget financial plan on a
14 cash basis of accounting. If the enacted budget financial plan is not in
15 balance on a cash basis of accounting in the general fund for the upcom-
16 ing fiscal year, the division of the budget shall identify and describe
17 the differences in the valuation of significant items and actions that
18 have resulted in the imbalance, and, not later than five days after the
19 issuance of the enacted budget financial plan, the comptroller shall
20 review and evaluate those items and actions identified in such plan as
21 causing the budget to be out of balance in the general fund, and shall
22 issue an opinion thereon. In rendering an opinion on the differences in
23 the valuation of the enacted budget financial plan, the comptroller
24 shall give due consideration to the inherent risks in financial plan
25 projections and the compelling interest of the state to maintain budget
26 balance throughout the fiscal year.

27 (f) In the event the comptroller finds that there are reasonable
28 grounds for concluding that the valuation of the items and actions iden-

1 tified by the division of the budget will contribute to an imbalance in
2 the general fund during the fiscal year, the legislature shall have ten
3 days to pass amendments to the budget to bring such into balance. If the
4 legislature has not acted by that time, or if such amendments are not
5 sufficient to balance the budget, as determined by the division of the
6 budget and the comptroller, the governor shall be authorized to act to
7 ensure that anticipated aggregate general fund disbursements for the
8 fiscal year shall not exceed anticipated aggregate general fund receipts
9 for the fiscal year. To fulfill the requirements of this section, the
10 governor, in addition to all other powers conferred on him by the state
11 constitution and state law, shall have the power to (i) transfer, in
12 excess of any limitation otherwise provided by law, any appropriation,
13 or portion thereof, for any object or purpose to another object or
14 purpose to meet contractual requirements for which appropriations
15 contained in the budget enacted by the legislature are not sufficient to
16 meet such requirements; (ii) reduce by a uniform percentage all appro-
17 priations and spending from the general fund, or portions thereof, not
18 necessary to meet contractual requirements or other requirements estab-
19 lished by state or federal law; and (iii) modify the operation of any
20 law governing the apportionment and the allocation of appropriations, or
21 part thereof, if the operation of such law, or part thereof, is required
22 to be amended to ensure a uniform percentage reduction in spending.

23 § 5. Subdivisions 2, 3 and 4 of section 92 of the state finance law,
24 as separately amended by chapters 405 and 957 of the laws of 1981, are
25 amended and two new subdivisions 6 and 7 are added to read as follows:

26 2. The aggregate amount disbursed from the general fund during the
27 fiscal year shall constitute the norm for such fiscal year of the amount
28 of revenues from such taxes, fees and other sources, and the term

1 "norm," as used in this section, shall mean such aggregate amount,
2 provided, however, that for the purposes of subdivision seven of this
3 section, the aggregate amount projected to be disbursed from the general
4 fund during the fiscal year immediately following the then-current
5 fiscal year shall constitute the norm for such fiscal year of the
6 projected amount of revenues from taxes, fees, and other sources
7 expected to be available during the fiscal year immediately following
8 the then-current fiscal year.

9 3. At the close of each fiscal year any cash surplus remaining in the
10 general fund over and above the norm for such fiscal year shall be
11 transferred from or retained in such fund as hereinafter in this subdi-
12 vision provided. There shall be transferred to the tax stabilization
13 reserve fund all of such surplus moneys, [up to and including an amount
14 equivalent to two-tenths of one per centum of such norm,] unless such
15 transfer would increase such reserve fund to an amount in excess of
16 [two] five per centum of the amount of the norm for such fiscal year, in
17 which event such transfer shall be limited to such amount as will
18 increase such reserve fund to such [two] five per centum limitation. Any
19 balance of such surplus moneys, thereafter remaining in the general
20 fund, shall be retained in such fund and be available for the reduction
21 of state taxes.

22 4. In the event that at the close of any fiscal year the receipts
23 derived from the taxes, fees and other sources, required to be paid
24 during such fiscal year into the general fund of the state shall fall
25 below the norm for such fiscal year, there shall be transferred from the
26 tax stabilization reserve fund to the general fund to the extent that
27 there are sufficient moneys in the tax stabilization reserve fund, an
28 amount equal to the difference between the norm and the amount of such

1 receipts. If such transfer reduces the tax stabilization reserve fund to
2 an amount less than [two] five per centum of the norm for such fiscal
3 year, the amount so transferred shall be repaid in cash prior to the
4 computation and payment of any transfer to the fund pursuant to subdivi-
5 sion three of this section in not less than three equal annual install-
6 ments within the period of six years or less next succeeding the date of
7 such transfer; provided, however, that if any such annual installment
8 shall increase such reserve fund to an amount in excess of [two] five
9 per centum of the amount of the norm for the then current fiscal year,
10 such installment shall be limited to such amount as will increase such
11 reserve fund to such [two] five per centum limitation and no further
12 repayment of the whole or any part of such transfer shall be required in
13 any subsequent fiscal year. Repayments to the tax stabilization reserve
14 fund shall be stipulated in annual budget bills.

15 6. The commissioner of labor shall calculate and publish, on or before
16 the fifteenth day of each month, a composite index of business cycle
17 indicators. Such index shall be calculated using monthly data on New
18 York state employment, total manufacturing hours worked, and unemploy-
19 ment prepared by the department of labor or its successor agency, and
20 total retail sales prepared by the department of taxation and finance or
21 its successor agency. Such index shall be constructed in accordance with
22 the procedures for calculating composite indexes issued by the confer-
23 ence board or its successor organization, and adjusted for seasonal
24 variations in accordance with the procedures issued by the census bureau
25 of the United States department of commerce or its successor agency.

26 7. If the composite index described in subdivision six of this section
27 declines for five consecutive months, the commissioner of labor shall
28 notify the governor, the speaker of the assembly, the temporary presi-

1 dent of the senate, and the minority leaders of both houses of the
2 legislature. Upon such notification, the director of the budget may
3 authorize and direct the comptroller to transfer from the tax stabiliza-
4 tion reserve fund to the general fund such amounts as the director of
5 the budget deems necessary to meet the requirements of the state finan-
6 cial plan, provided, however, that the amounts transferred pursuant to
7 this subdivision shall not (a) exceed the difference between the norm
8 and the projected level of revenues from taxes, fees, and other sources
9 as defined for the purposes of this subdivision and (b) reduce the
10 balance in the tax stabilization reserve fund to an amount less than two
11 percent of the norm as defined for the purposes of this subdivision.
12 Prior to authorizing any transfer from the tax stabilization reserve
13 fund pursuant to the provisions of this section, the director of the
14 budget shall notify the governor, the speaker of the assembly, the
15 temporary president of the senate, and the minority leaders of both
16 houses of the legislature. Such letter shall specify the reasons for the
17 transfer and the amount thereof. Any amounts transferred from the tax
18 stabilization reserve fund to the general fund shall be subject to all
19 the repayment provisions of this section. The authority to transfer
20 funds under the provisions of this subdivision shall lapse when the
21 composite index shall have increased for five consecutive months or
22 twelve months from the original notification of the commissioner of
23 labor, whichever occurs earlier. Provided, however, that for every
24 additional and consecutive monthly decline succeeding the five month
25 decline so noted by the commissioner of labor, the twelve month lapse
26 date shall be extended by one additional month.

27 § 6. Section 22 of the state finance law is amended by adding a new
28 subdivision 14 to read as follows:

1 14. The division of the budget shall prepare the reports, schedules,
2 and other information described in this subdivision. To the extent prac-
3 ticable, such reports, schedules, and information shall be in a form,
4 and presented at a level of detail, that facilitates comparison on an
5 annual basis and against actual results, as appropriate, and in a manner
6 consistent with the other reporting requirements enumerated in this
7 section. The reports, schedules, and other information required by this
8 subdivision shall be submitted to the chair of the senate finance
9 committee, the chair of the assembly ways and means committee, the
10 minority leaders of both houses of the legislature, and the comptroller
11 according to the schedules set forth in this section. All information
12 described in this subdivision shall be made available to the public.

13 a. The summary financial plan submitted by the governor to the legis-
14 lature, in addition to the information described in subdivision one of
15 this section, shall include:

16 (1) A schedule of receipts for the prior, current, and next three
17 fiscal years. Such schedule shall present the major revenue sources for
18 each fund, including detail for each major tax and major components of
19 miscellaneous receipts.

20 (2) A description of employment levels for each state department,
21 division or office for the prior, current, and next ensuing fiscal year
22 containing (a) separate schedules for each fund type and (b) an all
23 funds summary. Such information shall be presented in a form that facil-
24 itates comparisons among agencies and across fiscal years, and shall
25 include (i) actual and projected full-time equivalents and (ii) proposed
26 changes to the workforce in the executive budget, including new posi-
27 tions, layoffs, attritions, and changes in funding sources.

1 b. The executive budget, the enacted budget report and each quarterly
2 update to the financial plan shall include the following information, in
3 addition to the information required elsewhere in this section.

4 (1) An updated general fund forecast of receipts and disbursements for
5 the current and three succeeding fiscal years. Such updated forecast
6 shall clearly identify and explain the revisions to the receipts and
7 disbursements projections from the most recent prior update to the
8 financial plan, and any significant revisions to the underlying factors
9 affecting receipts and disbursements by major function, and may include,
10 but not be limited to: caseload, service, and utilization rates; demo-
11 graphic trends; economic variables; pension fund performance; carcera-
12 tion rates; prescription drug prices; health insurance premiums;
13 inflation; contractual obligations; litigation; and state employment
14 trends.

15 (2) A revised monthly general fund cash flow projection of receipts
16 and disbursements for the current fiscal year that (a) compares actual
17 results to (i) actual results through the same period for the prior year
18 and (ii) the most recent prior update to the financial plan and to the
19 enacted budget financial plan, (b) summarizes the reasons for any vari-
20 ances, and (c) describes the revisions to the cash flow projections. The
21 monthly general fund cash flow projection shall be stated by major cate-
22 gory of local assistance, personal service, nonpersonal service, general
23 state charges, and debt service, and by major category of revenue.

24 c. The capital program and financing plan submitted pursuant to
25 section twenty-two-c of this article, and the update thereto required
26 pursuant to section twenty-three of this article, shall include a report
27 on the management of state-supported debt. Such report may include, but
28 is not limited to: (1) an assessment of the affordability of state debt,

1 including debt as a percent of personal income, debt per capita, and
2 debt service costs as a percent of the budget, and (2) a summary and
3 analysis of the interest rate exchange agreements and variable rate
4 exposure.

5 § 7. Subdivision 4 of section 103 of the state technology law, as
6 added by chapter 430 of the laws of 1997 and such section as renumbered
7 by chapter 437 of the laws of 2004, is amended to read as follows:

8 4. (a) To review and coordinate the purchase of technology by state
9 agencies. Where applicable, such review shall include but not be limited
10 to: assessing consistency with the statewide strategic technology plan
11 and agency technology plan; statewide technology standards; the safe-
12 guarding of information privacy; security of confidential records; and
13 proper dissemination of public information;

14 (b) The chief information officer shall, on or before September first
15 of each year, submit to the governor, director of the budget, the chair
16 of the senate finance committee, the chair of the assembly ways and
17 means committee, the minority leaders of both houses of the legislature,
18 and the comptroller a report that shall include, but not be limited to,
19 the following information in relation to any information technology
20 project included in an agency technology plan that involves expenditures
21 in excess of twenty-five million dollars:

22 (i) a description of the project and its purpose;

23 (ii) anticipated lifetime costs relating to the project, broken down
24 by fiscal year; and

25 (iii) the estimated date of completion for the project, including an
26 annual timetable for any multi-year project.

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

4 § 3. Fiscal year. 1. The [current] fiscal year of the state which
5 [commenced] commences with the first day of [July] April, [nineteen
6 hundred forty-two] two thousand eight, is hereby [abridged] extended and
7 shall end with the [thirty-first] thirtieth day of [March] June, [nine-
8 teen hundred forty-three] two thousand nine. For [all purposes of
9 determining annual increments of state employees pursuant to the educa-
10 tion law, the civil service law or other state law, and for] all
11 purposes whenever by law some act is to be performed or time is to be
12 measured by the fiscal year of the state, [the current] such fiscal
13 year, as so [abridged] extended, shall be deemed to be [a full] only one
14 year unless the context clearly requires a contrary construction.

15 On and after the first day of [April] July, [nineteen hundred forty-
16 three] two thousand nine, the fiscal year of the state, for the purpose
17 of budget, appropriations, receipts and disbursements of state moneys
18 and all other state affairs which are regulated in accordance with or
19 based on fiscal years, including the fiscal affairs of all state depart-
20 ments, commissions, boards, agencies, offices and institutions, shall
21 begin with the first day of [April] July and end with the next following
22 [thirty-first] thirtieth day of [March] June.

23 2. All books and accounts in the offices of the comptroller and the
24 department of taxation and finance shall be kept by fiscal years. All
25 annual accounts required to be rendered to the comptroller or to such
26 department by any person shall be closed on the [thirty-first] thirtieth
27 day of [March] June in each year, and be rendered as soon thereafter as
28 practicable, if no time is specially prescribed by law.

1 3. Where any statute provides, in terms or effect, that any inventory
2 or account, or a report relating in whole or in part to receipts and
3 disbursements of money, be made to the legislature or any state officer
4 annually, or for a year, by a department, commission, board, or officer
5 under the state government, such inventory or account, and such report
6 so far as it relates to such receipts and disbursements, shall be for
7 the preceding fiscal year, unless the calendar year be expressly
8 mentioned.

9 4. Existing provisions of other laws describing or referring to a
10 fiscal year of the state as beginning [July] April first and ending
11 [June thirtieth] March thirty-first, or making any requirement with
12 respect to such fiscal year, or referring to any year so beginning and
13 ending which applies to [inventories or accounts in] state matters, or
14 to [reports relating to] state money or property, shall be deemed modi-
15 fied by and be construed in connection with this section, and be deemed
16 to refer to a fiscal [or to another] year [or period] beginning July
17 first, and ending [as herein prescribed for a fiscal year] June thirti-
18 eth. Nothing contained in this subdivision shall be deemed to alter any
19 statutory requirement with respect to an obligation of the state to
20 disburse moneys on or before a specific date or with respect to an obli-
21 gation of any person to make required payments in the form of taxes,
22 fees or other charges or other obligations to the state on or before a
23 specific date.

24 § 9. The opening paragraph of subdivision 17 of section 8 of the state
25 finance law, as added by chapter 992 of the laws of 1983, is amended to
26 read as follows:

27 Report annually to the legislature on or before [May] August first on
28 the contracts issued by state agencies during the previous fiscal year

1 for consulting services. The report shall include the following informa-
2 tion for each agency:

3 § 10. The opening paragraph of paragraph j of subdivision 1 of section
4 54 of the state finance law, as added by chapter 430 of the laws of
5 1997, is amended to read as follows:

6 The comptroller and the commissioner of taxation and finance shall
7 jointly prepare and furnish to the state board of real property services
8 by [June] September fifteenth of each year, a certified report setting
9 forth total state tax collections during the prior state fiscal year.

10 § 11. The opening paragraph of subdivision 5 of section 55 of the
11 state finance law, as added by chapter 59 of the laws of 1982, is
12 amended to read as follows:

13 The comptroller shall annually submit a report to the director of the
14 budget, the [chairman] chairs of the senate finance committee and the
15 [chairman of the] assembly ways and means committee. Such report shall
16 be submitted no later than the last business day of [June] September and
17 shall provide a comprehensive analysis of any flexible notes and/or
18 short-term series notes issued or outstanding in the previous fiscal
19 year. Such report shall include, but not be limited to:

20 § 12. Subparagraph (ii) of paragraph 4 of subdivision (a) of section
21 83 of the state finance law, as amended by chapter 512 of the laws of
22 1994, is amended to read as follows:

23 (ii) The state comptroller shall provide an annual report of the trust
24 account which lists the amount of the principal, the earned income, the
25 earned income accrued to the principal, and the earned income trans-
26 ferred to the conservation fund pursuant to subparagraph (iii) of this
27 paragraph not later than [April] July tenth of each year for the state
28 fiscal year ending the immediately preceding [March thirty-first] June

1 thirtieth. A copy of such report shall be transmitted, forthwith, to the
2 director of the division of the budget, the [chairman] chair of the
3 senate finance committee, the [chairman] chair of the assembly ways and
4 means committee, the commissioner of the department of environmental
5 conservation and each of the eleven members of the conservation fund
6 advisory [council] board, created pursuant to section [seven hundred of
7 the executive law] 11-0327 of the environmental conservation law.

8 § 13. Subdivision 6 of section 85 of the state finance law, as added
9 by chapter 63 of the laws of 1988, is amended to read as follows:

10 6. Commencing [April] July first, [nineteen hundred ninety] two thou-
11 sand nine and at the beginning of each fiscal year thereafter, if the
12 state comptroller finds that the total amount to the credit of the fund
13 as of the first day of the previous month is in excess of the sum of one
14 million dollars, he shall advise the [chairman] chair of the senate
15 finance committee, the [chairman] chair of the assembly ways and means
16 committee and the director of the budget of such findings, and shall
17 within thirty days thereafter transfer to the general fund of the state
18 a sum equal to the amount of such excess.

19 § 14. Subdivision 4 of section 92-a of the state finance law, as added
20 by chapter 53 of the laws of 1985, is amended to read as follows:

21 4. In the budget bills accompanying the budget for each state fiscal
22 year beginning on or after April first, nineteen hundred eighty-six but
23 prior to [April] July first, two thousand seven, the governor shall
24 recommend an appropriation to be made to the account established by this
25 section during the ensuing fiscal year from any moneys in the general
26 fund to the credit of the local assistance account. The amount of such
27 recommended appropriation shall be an amount that the governor deter-
28 mines to be appropriate based on the economic condition of the state at

1 such time, his prognosis as to the condition of the state economy during
2 the ensuing fiscal year, [his] estimates of all the state expenditures
3 that are necessary to be made for other purposes during the ensuing
4 fiscal year, and [his] projections of all the revenues and moneys that
5 are likely to be available therefor. No moneys shall be paid into such
6 fund until a certificate of approval by the director of the budget has
7 been filed with the [chairmen] chairs of the senate finance committee
8 and the assembly ways and means committee.

9 § 15. Subdivision 4 of section 94 of the state finance law, as amended
10 by chapter 190 of the laws of 1990, is amended to read as follows:

11 4. On or before [April] July twentieth in each year[, commencing with
12 April twentieth, nineteen hundred ninety-one], the chief administrator
13 shall determine and certify to the comptroller the difference between:
14 (a) the aggregate receipts derived by the state from the fees specified
15 in paragraph (e) of subdivision two of section thirty-nine of the judi-
16 ciary law during the fiscal year ending the preceding [March thirty-
17 first] June thirtieth plus all interest paid to the commissioner of
18 taxation and finance during such fiscal year pursuant to section one
19 hundred eighty-two of this chapter, and (b) the aggregate receipts
20 derived by the state from the fees specified in paragraph (e) of subdivi-
21 sion two of section thirty-nine of the judiciary law during the state
22 fiscal year commencing April first, nineteen hundred eighty-six. One-
23 half of the amount of such difference shall thereupon be transferred by
24 the comptroller from the general fund to the court facilities incentive
25 aid fund.

26 § 16. Subdivision 4 of section 99-d of the state finance law, as added
27 by chapter 474 of the laws of 1996, is amended to read as follows:

1 4. Notwithstanding section forty of this chapter or any other
2 provision of law, appropriations of this fund shall be available for
3 liabilities incurred during and after the close of the fiscal year for
4 which such appropriations are enacted, provided however that such approp-
5 riations shall lapse on the fifteenth day of [September] December
6 following the close of the fiscal year, and no monies shall thereafter
7 be paid out of the state treasury or any of its funds or the funds under
8 its management pursuant to such appropriations.

9 § 17. Subdivision 2 of section 99-e of the state finance law, as added
10 by chapter 309 of the laws of 1996, is amended to read as follows:

11 2. Such account shall consist (a) of any and all unexpended and unen-
12 cumbered moneys received by the state university of New York from
13 tuition, fees, user charges, or other sources and deposited into the
14 income offset account, and (b) any other undisbursed balance of the
15 general fund appropriation as of the last day of the state university
16 fiscal year as reduced pursuant to subparagraph six of paragraph c of
17 subdivision four of section three hundred fifty-five of the education
18 law to reflect any aggregate amount established by the director of the
19 budget less than the amount appropriated. Such moneys shall be trans-
20 ferred by the state comptroller into the stabilization account on or
21 before [September] December fifteenth within thirty days of such date.
22 In addition, all or a portion of the account balances in other state
23 university income accounts, except the dormitory income reimbursable
24 account, shall be transferred by the state comptroller, at the request
25 of the state university, to the stabilization account.

26 § 18. Subdivision a of section 1615 of the tax law, as amended by
27 chapter 170 of the laws of 1994, is amended to read as follows:

1 a. All books, accounts and records of the division, relating to the
2 state lottery, shall be kept by fiscal years beginning on the first day
3 of [April] July and ending on the [thirty-first] thirtieth day of
4 [March] June next following. The division shall separately identify the
5 actual sales receipts, prizes, appropriations and expenditures for
6 advertising and promotions, reserves and the interest thereon by type by
7 game, and the source and use of unclaimed prize funds by type by game on
8 an accrual and cash basis where both are available and on an accrual or
9 cash basis where both are not available.

10 § 19. Section 17.03 of the parks, recreation and historic preservation
11 law is amended to read as follows:

12 § 17.03 Allocation of monies. The monies received by the state from
13 the sale of bonds sold pursuant to the outdoor recreation development
14 bond act shall be expended pursuant to appropriations for (1) marine,
15 (2) park, (3) historic site and (4) forest recreation projects, and for
16 (5) municipal park projects in New York city and (6) municipal park
17 projects outside New York City. The director of the budget shall certify
18 to the state comptroller on the first day of [April] July of each year
19 that portion of the outdoor recreation development bond act authori-
20 zation estimated to be expended in the ensuing fiscal year for each of
21 the above purposes in fulfillment of capital construction development
22 appropriations, and proceeds of the sale of outdoor recreation develop-
23 ment bonds shall be so allocated. Such certification may be amended from
24 time to time by the director of the budget. The director of the budget
25 shall file a copy of such certificate and each amendment thereof with
26 the [chairman] chair of the senate finance committee, and the [chairman]
27 chair of the assembly ways and means committee.

1 § 20. Subdivision 1 of section 27.15 of the parks, recreation and
2 historic preservation law, as amended by chapter 400 of the laws of
3 1973, is amended to read as follows:

4 1. Every county, city, town or village enforcing the provisions of
5 this chapter relating to snowmobiles shall be entitled to receive state
6 aid as hereinafter provided. A county, city, town or village seeking
7 reimbursement for expenditures incurred in enforcement of this article,
8 including expenditures incurred for signs and markers therefor, shall
9 submit to the commissioner by January first of each year an estimate of
10 such expenditures for the current fiscal year, in such form and contain-
11 ing such information as the commissioner may require. Within one month
12 after the close of the fiscal year, each such county, city, town or
13 village shall submit to the commissioner a statement of authorized
14 expenditures actually incurred, in such form and containing such infor-
15 mation as he may require. For the purpose of this section, "fiscal year"
16 shall mean the period from [April] July first through [March thirty-
17 first] June thirtieth.

18 § 21. Subdivision 3 of section 27.17 of the parks, recreation and
19 historic preservation law, as amended by section 2 of part G of chapter
20 82 of the laws of 2002, is amended to read as follows:

21 3. Every county or, where applicable, any city, town or village within
22 such county, shall be eligible for a grant for the development and main-
23 tenance of a system of snowmobile trails and a program with relation
24 thereto within its boundaries. Such grants shall be made by the commis-
25 sioner and may constitute up to one hundred percent of the cost of such
26 program including expenditures incurred for signs and markers of snowmo-
27 bile trails. Any county or, where applicable, any city, town or village
28 within such county, applying for such grant shall submit to the commis-

1 sioner by September first of each year an estimate of such expenditures
2 for the current fiscal year, in such form and containing such informa-
3 tion as the commissioner may require. No city, town or village may apply
4 for such grant where the county within which it is contained has submit-
5 ted an application for the same fiscal year. For the purpose of this
6 section, "fiscal year" shall mean the period from [April] July first
7 through [~~March thirty-first~~] June thirtieth. The commissioner shall
8 review all such applications and shall determine the amount of state aid
9 to be allocated to each county or, where applicable, any city, town or
10 village within such county in accordance with the provisions of subdivi-
11 sion five of this section. Of the amount the commissioner determines
12 each county or, where applicable, any city, town or village within such
13 county is eligible to receive, seventy percent shall be made available
14 for distribution by November first and thirty percent for distribution
15 upon demonstration of completion, submitted by June first, of the
16 program.

17 § 22. Subdivision 3 of section 551 of the labor law, as added by chap-
18 ter 705 of the laws of 1944, is amended to read as follows:

19 3. Payment of administrative expenses. The total amount of expenses
20 incurred by the commissioner in connection with the administration of
21 this article and such proportion of the total expenses of maintaining
22 the public employment offices as established under this chapter and for
23 the purposes of this article, as shall be determined to be necessary and
24 required by the provisions of this article and so certified by the
25 commissioner, shall, upon audit by the comptroller, be disbursed from
26 the unemployment administration fund. Annually, as soon as practicable
27 after [April] July first, the commissioner and the comptroller shall
28 ascertain the total amount of such expenses incurred during the preced-

1 ing fiscal year. An itemized statement of the total expenses so ascer-
2 tained shall be open to public inspection in the office of the commis-
3 sioner after notice in an official publication of the department. All
4 disbursements from such fund shall be made by the commissioner of taxa-
5 tion and finance on the warrant of the comptroller.

6 § 23. Subdivision d of section 16-a of the retirement and social secu-
7 rity law, as added by chapter 33 of the laws of 1986, is amended to read
8 as follows:

9 d. On or before October fifteenth of nineteen hundred eighty-six and
10 each succeeding year during the amortization period, the comptroller
11 shall file with the director of the budget an estimate of the amount of
12 the annual payment required to be made pursuant to this section in the
13 state fiscal year beginning the first day of [April] July next succeed-
14 ing such October fifteenth.

15 § 24. Subdivision a of section 316 of the retirement and social secu-
16 rity law, as amended by chapter 33 of the laws of 1986, is amended to
17 read as follows:

18 a. Upon the basis of each annual actuarial valuation and appraisal
19 provided for in this article, the comptroller, on or before the
20 fifteenth day of October of each year, shall prepare and file with the
21 director of the budget an itemized estimate of the amounts necessary to
22 be appropriated by the state to the pension accumulation fund and the
23 New York state public employees group life insurance plan, as appropri-
24 ate. Such itemized estimate may be revised on or before December thirti-
25 eth of each such year. Such amounts shall be sufficient to provide for
26 payment in full for (i) the succeeding fiscal year of all estimated
27 obligations of the state to the [policemen's and firemen's] New York
28 state and local police and fire retirement system; and (ii) any actual

1 obligations of the state to such retirement system, remaining unpaid,
2 plus interest on such amount, for the fiscal year ending on the [March
3 thirty-first] June thirtieth preceding such date; provided, however,
4 that such estimate of actual obligations shall be made commencing with
5 the filings due on October fifteenth, [nineteen hundred eighty-seven]
6 two thousand eight and thereafter. If, as a result of the estimate
7 required to be made pursuant to clause (i) of the preceding sentence,
8 the state overpaid its actual obligation to the retirement system in any
9 year, the amount estimated in the filing required by this subdivision
10 next succeeding such overpayment shall reflect the amount of such over-
11 payment, plus interest on such amount, as a reduction in amounts that
12 would otherwise be estimated to be due the retirement system from the
13 state. An item of appropriation which shall be sufficient to provide for
14 such obligations shall be included in the next annual appropriation bill
15 when it is presented to the legislature for passage. The amounts so
16 appropriated or so much thereof as may be required shall be paid from
17 the state treasury on warrant of the comptroller into the pension accu-
18 mulation fund and the New York state public employees group life insur-
19 ance plan, as appropriate, on March first of each state fiscal year. For
20 the purposes of this section, interest shall mean the rate or rates of
21 interest used in the actuarial valuations covering the period of time
22 over which such interest is computed.

23 § 25. Subdivision d of section 316-a of the retirement and social
24 security law, as added by chapter 33 of the laws of 1986, is amended to
25 read as follows:

26 d. On or before October fifteenth of [nineteen hundred eighty-six] two
27 thousand eight and each succeeding year during the amortization period,
28 the comptroller shall file with the director of the budget an estimate

1 of the amount of the annual payment required to be made pursuant to this
2 section in the state fiscal year beginning the first day of [April] July
3 next succeeding such October fifteenth.

4 § 26. Paragraph (d) of subdivision 3 of section 22-c of the state
5 finance law, as amended by section 3 of part F of chapter 389 of the
6 laws of 1997, is amended to read as follows:

7 (d) The capital program and financing plan, which is current, accurate
8 and reflective of all previous legislative enactments and of the gover-
9 nor's plan, shall also include the following: A detailed schedule, by
10 state agency and for each state agency by [fund] comprehensive
11 construction program, of all capital projects which the governor recom-
12 mends or anticipates be undertaken or continued by any state agency
13 in the next five fiscal years, which shall provide the following infor-
14 mation for each such capital projects:

15 (i) a capital plan project reference number which shall be
16 consistently assigned each year solely to such project,

17 (ii) a description of the project in less than thirty words,

18 (iii) an indication of the category into which the project has
19 been classified in the capital plan,

20 (iv) the estimated total cost of the project,

21 (v) [the total of all disbursements for the project made prior to the
22 then current fiscal year,

23 (vi)] the total amount of disbursements for the project estimated
24 to be made during the current fiscal year and during each of the next
25 ensuing five fiscal years, provided however, that (A) the information
26 required by this subparagraph may be provided for groupings of projects
27 in those cases where the governor determines it cannot be provided on a
28 project by project basis, and (B) the total of all disbursements esti-

1 mated in accordance with the requirements of this subparagraph to be
2 made for all capital projects during the current fiscal year and during
3 each of the next ensuing five fiscal years, excluding those
4 disbursements which are estimated in accordance with the require-
5 ments of this subparagraph to be made by public benefit corporations and
6 which are not subject to appropriations, shall be equal, respectively,
7 to the total of all disbursements estimated, in the financial projec-
8 tions required by subdivisions one and four of section twenty-two of
9 this article, to be made for all capital projects during the then
10 current fiscal year and during each of the next ensuing five fiscal
11 years,

12 [(vii) the estimated date of project completion,

13 (viii) the amount of the project cost for which the state or state
14 agency will be contractually obligated as of the close of the then
15 current fiscal year, and

16 (ix)] (vi) subtotals of the information required by subparagraphs
17 four[,] and five[, six and eight] of this paragraph by agency and within
18 each agency for each of the categories into which the individual capital
19 projects appropriations are classified in the appropriations bill
20 involved.

21 For the purposes of this subdivision, capital projects of less than
22 fifty thousand dollars may be grouped into appropriate categories.

23 § 27. This act shall take effect immediately, provided, however, that
24 section five of this act shall take effect three years after this act
25 shall have become law.

