

Division of the Budget
Transparency Plan
October 2021

The Division of the Budget (DOB) supports the Governor's strong transparency objectives and endeavors to provide policy makers and the public with extensive budget and fiscal information at every step of the process. DOB's efforts have been recognized by the National Association of State Budget Officers (NASBO) for outstanding and exceptional contributions to public budgeting and management in state government. Throughout the year, DOB publishes updates on the status of state finances, the economy, and revenue; provides robust investor guides, and meets the U.S. Securities and Exchange Commission (SEC) reporting demands; and budget development and implementation guidance. DOB populates the searchable OpenBudget database with extensive fiscal data for public use, holds and supports public hearings on budget and fiscal issues and press events on the submitted and enacted budgets. The following plan presents the efforts already undertaken and provides options for enhanced transparency.

PART 1 Existing Transparency

1) Reports, Publications, and Postings:

DOB publishes and posts on its website numerous statutorily required reports and others through the course of the year that provide the public with updates on spending and revenue collections, the sale of debt, and other aspects of the state's fiscal picture. The reports and their timing are as follows:

- Financial Plan: The State's [Financial Plan](#) shows spending and revenue trends over four years, including the current year and the number and thoroughness of the financial plan updates has been lauded by national good government groups. It is updated quarterly based on this statutorily defined schedule:
 - Enacted Budget Financial Plan: 30 days after the Governor's review of legislative changes is complete
 - First Quarterly Update to the Financial Plan: 30 days after the end of the first quarter (July 30)
 - Mid-Year Update to the Financial Plan: 30 days after the end of the second quarter (October 30)
 - Executive Budget Financial Plan: Released the same day as the Governor's Budget (Executive Budget) in January
- Annual Information Statement and updates: The State's [Annual Information Statement](#) (AIS) constitutes the State's official disclosure to investors in New York

Division of the Budget
Transparency Plan

State-supported bonds. The AIS, which is updated quarterly and supplemented as needed, must comply with Federal securities law (i.e., it must be complete, accurate, and contain no material misstatements). The budget director attests to the accuracy of the AIS, as updated and supplemented, with each State bond offering. The AIS is prepared jointly by DOB, Office of the State Comptroller, and the Attorney General. The State's Financial Plan is the basis for the key financial disclosures in the AIS.

- Economic & Revenue Outlook: This [report](#) shows the current economic status and estimates used to determine revenue projections. Per statute it is published once annually and coincides with the submission of the Executive Budget in January.
- Economic, Revenue and Spending Methodologies: This [report](#) describes the methodologies used in making economic, revenue and spending projections. It is required by statute to be published once annually and is typically published to coincide with the release of the mid-year update the Financial Plan or the Executive Budget. The report won an award from NASBO for being an exceptional contribution to state budgeting and management.
- Minimum Wage Report: DOB is required by the minimum wage statute to review the state of the economy and determine whether increases move forward as scheduled or should be delayed. This [report](#) is published in September ahead of the Oct. 1 deadline for the DOL commissioner to determine if the wage should rise.
- Executive Budget Briefing Book: DOB publishes and posts with the Executive Budget a publicly available [review](#) of the spending and policy decisions contained within. Publication of the Briefing Book coincides with the introduction of the Executive Budget.
 - The briefing book includes a “Delivering High Performance Government” section that reviews initiatives undertaken through the course of the year and measures their success.
- Citizens Guide: DOB publishes and posts a [Citizens Guide](#) that describes the budget process, the terminology to help understand it, and the state government structure.
- Investor's Guide: DOB publishes and posts an [Investor's Guide](#) providing information on the state's credit rating, debt, and how bonds are used to raise money for state projects.

Division of the Budget
 Transparency Plan

2) Boards & committees:

The Budget Director has more than 30 appointments to boards, commissions and councils.

Position / Entity	Role in Entity (i.e.)	Statutory Authority for Entity	Purpose
City University of New York (CUNY) Board of Trustees	Member	Education Law §6204	The purpose of this board is to oversee the administrative, financial and academic standards of the university.
New York State Design and Construction Corp.	Member	Public Authorities Law §1678a	Design and construction support.
New York State Higher Education Capital Matching Grant Program (HECap)	Chair	Public Authorities Law §1680-j	Oversee administration of the Higher Education capital Matching Grant Program funds for private college capital projects.
Public Authorities Control Board (PACB)	Chair Designee	Public Authorities Law §50 Reappointment Pending	The Public Authorities Control Board (PACB) was created and empowered pursuant to Sections 50 and 51 of the Public Authorities Law. These sections of law direct that eleven statewide public authorities must receive a resolution of approval from PACB prior to entering into any project-related financings.

Division of the Budget
Transparency Plan

Metropolitan Transportation Authority	Member	Public Authorities Law § 1263	The board shall oversee the development and improvement of commuter transportation within the metropolitan commuter transportation district.
Public Subsidy Board	Member	Labor Law § 224-C	The board has the power to delay implementation of the expansion of prevailing wage scheduled for January 1, 2022, and to determine which projects are covered, including by increase thresholds for public funds and project size.
Franchise Oversight Board	None	PML § 212	The Franchise Oversight Board monitors and enforces compliance with agreements between New York State and franchises that operate thoroughbred racing and pari-mutuel wagering at racetracks in New York State, among other roles.
New York State Financial Control Board	Designee of the Governor, who is the Chair	Ch. 868 of the Laws of 1975 (Financial Emergency Act for the City of New York)	The Control Board has oversight of the financial management of the New York City government and certain related public authorities. While the City has not been in a control period since 1986, the Board still reviews the City's financial plan quarterly and ensure it conforms to the Act.
Advisory Council for Licensed Private Career Schools	Ex Officio Member	Education Law §5010	The council shall advise the commissioner on such matters as the council deems appropriate.
Advisory Council on Procurement Lobbying	member	Legislative Law §1-t	The council shall provide advice to the commission on public integrity pertaining to procurement lobbying.

Division of the Budget
Transparency Plan

Affordable Housing Corporation	Member	Private Housing Finance Law §45-b	The New York State Affordable Housing Corporation (AHC) creates homeownership opportunities for low- and moderate-income families by providing grants to governmental, not-for-profit and charitable organizations to help subsidize the cost of newly constructed houses and the renovation of existing housing.
Broadband Development and Deployment Council	Member	Exec Order No. 22 and 22.1 (Paterson - 2009); Cuomo continued 22.1 in Executive Order No. 2 (Cuomo - 2011)	The Council promotes the long term growth and enhancement of the delivery of broadband services to residential, business, educational, medical, commercial, nonprofit, and governmental entities that includes unserved, underserved and distressed areas within the State, at rates that are affordable. The Council advises the Governor concerning proposed legislation, the development and application of strategies to increase the deployment of broadband infrastructure and broadband service, identify and advise on state, federal and private sector funding opportunities, and, develop broadband policy within the State.
City University Construction Fund (CUCF)	Ex Officio Member	Education Law §6274	Administration of the City University Construction Fund and oversight of construction projects.
Committee on Open Government	Ex Officio Member	Public Officers Law §89	Responsible for overseeing and advising with regard to the Freedom of Information Law, the Open Meetings Law and the Personal Privacy Protection Law.
Council of Contracting Agencies	member	Executive Order No. 125 (Cuomo - 1989); Pataki EO NO. 3; Spitzer EO No. 5; Patterson EO No. 9; Cuomo EO No. 2.	The council shall establish procedures to ensure the collection and timely exchange of information relevant to agency determinations of responsibility and reliability of bidders, contractors, and proposed contractors.

Division of the Budget
Transparency Plan

Council on Employee Health Insurance	Member	161-a of the Civil Service Law	To supervise the administration of changes to the health benefit plan (NYSHIP) negotiated in collective negotiations and to provide continuing policy direction to insurance plans administered by the State (e.g. dental / vision).
Dormitory Authority	Member	Public Authorities Law §1677	Responsible for establishing operating policies and monitoring adherence to those DASNY guidelines.
Empire Zones Designation Board (EZDB) (same as the Economic Development Zones Designation Board)	Member	General Municipal Law §960	The empire zones designation board may consider designating empire zone acreage for categories of regionally significant projects.
Executive Mansion Trust	member	Arts and Cultural Affairs Law Article 54.05	Preserve, improve, and promote the executive mansion as a historical and cultural resource of the State of New York.
Financial Restructuring Board for Local Governments	Chair	Local Finance Law §160.05	The Board conducts comprehensive reviews of fiscally stressed municipalities, upon application by those municipalities, and offers recommendations in the areas of efficiencies, shared services, and workforce. Each municipality can receive up to \$5 million in grant awards for actions taken if the Board deems those actions worthy of funding.

Division of the Budget
Transparency Plan

<p>Governor's Executive Committee for Diversity, Inclusion, and Equal Opportunity</p> <p>*replaces the Governor's Executive Committee for Affirmative Action</p>	<p>Member</p>	<p>Executive Order 187 (Cuomo 2018)</p> <p>Executive Order No. 6 (Cuomo - 1983); Pataki EO No. 3; Spitzer EO No. 5; Paterson EO No. 9; Cuomo EO No. 2</p>	<p>Advise the Governor, the Chief Diversity Officer and the Commissioner of Civil Service in the formulation and coordination of plans, policies, and programs relating to diversity and inclusion in all affected State Entities, as defined in EO 187, and in assuring effective implementation of such policies, plans, and programs by such entities related to the employment of minorities, women, lesbian, gay, bisexual, and transgender (LGBT) individuals, disabled persons, and veterans.</p>
<p>Green Procurement & Agency Sustainability Program</p>	<p>Member</p>	<p>Executive Order No. 4 (Paterson - 2008); Cuomo EO No. 2</p>	<p>Minimize the environmental and health impacts of their activities through the use of green procurement and sustainable management practices.</p>
<p>Municipal Bond Bank Agency (MBBA)</p>	<p>Member</p>	<p>Public Authorities Law §2433</p>	<p>State of New York Municipal Bond Bank Agency. MBBA was created in 1972 to help municipalities gain access to the capital markets. The Agency has the authority to issue bonds and use the proceeds to purchase bonds and notes issued by local governments to finance public improvements.</p>
<p>New York Local Government Assistance Corporation (LGAC)</p>	<p>Chair Person</p>	<p>Public Authorities Law §3234</p>	<p>LGAC was created issue long term obligations to fund certain payments to local governments, eliminating the cycle of seasonal borrowing; LGAC no longer issues new debt and the bonds were fully paid off on 4/1/21. One final meeting is required in May or June of 2022 to approve the final audited financial statements.</p>

Division of the Budget
Transparency Plan

The Housing Trust Fund Corporation	Member	Private Housing Finance Law §45-a	The Housing Trust Fund Corporation (HTFC) was established under Section 45-a of the Private Housing Finance Law as a subsidiary public benefit corporation of HFA. HTFC's mission is to further community development through the construction, development, revitalization and preservation of low-income housing, the development and preservation of businesses, the creation of job opportunities, and the development of public infrastructures and facilities.
New York State Housing Finance Agency	Member	Private Housing Finance Law §43	The New York State Housing Finance Agency is a public benefit corporation created in 1960 to finance low- and moderate-income rental housing. HFA issues taxable and tax-exempt bonds to provide mortgage loans to developers of affordable multifamily rental housing.
New York State Securities Coordinating Committee	Secretary	Executive Order No. 11 (Cuomo -1983); Pataki EO No. 3; Spitzer EO No. 5; Paterson EO No. 9; Cuomo EO No. 2	To prepare a forward debt issuance calendar that is released near the beginning of each calendar quarter and updated frequently.
New York State Interagency Task Force on HIV/AIDS	Member	Executive Order No. 54 (Pataki - 1997);	The Interagency Task Force on HIV/AIDS (IATF) is a multi-state agency task force dedicated to the prevention of HIV and to the care of persons with HIV/AIDS in New York State. The IATF provides an effective platform for networking and for sharing information to ensure that necessary services for persons affected and living with HIV/AIDS are available within state agencies' service areas and regulatory jurisdictions.

Division of the Budget
Transparency Plan

New York State Sports Commission	Member	Executive Order No. 185 (Coumo - 2018)	To develop and implement a plan to support the successful implementation of the 2023 World University Games; to provide oversight and coordination of all efforts of State government with respect to both to bringing the 2023 World University Games to the Village of Lake Placid and working with the Organizing Committee in the planning and implementation of the 2023 World University Games
Roosevelt Island Operating Corporation (RIOC)	Member	Unconsolidated Laws §6385	The Roosevelt Island Operating Corporation (RIOC) was created in 1984 by the State of New York as a public benefit corporation with a mission to plan, design, develop, operate, and maintain Roosevelt Island.
September 11th Workers Protection Task Force	Member	Laws of 2005, Chapter 104, Part B, as amended Laws of 2005, Chapter 93, section 14. Chapter 169 of the Laws of 2020.	The purpose of the World Trade Center Disability Law was to establish presumptive eligibility for accidental disability for the "public employees, including police, fire, correction, sanitation and civilians" who "rendered rescue, recovery, and clean up at the former World Trade Center site and other designated locations" so that they can "be protected when a disability ensues."
Smart Schools Review Board	Temporary Chair of the Board	Education Law §3641	The Smart Schools Review Board meets to approve expenditure plans submitted by school districts and special education schools for funds allocated to them by the FY2015 Budget, which provided \$2.005B to improve classroom technology, high-speed internet access, and school security; build additional prekindergarten classroom space; and replace classroom "trailers."

Division of the Budget
Transparency Plan

State Accident Review Board	member	OGS Memorandum dated July 25, 2013 (Destito) - State Accident Review Board	Review accidents meeting certain criteria at agencies (excluding State Police) and make recommendations about future state policies, accident procedures, and/or safety practices.
State Commission on the Restoration of the Capitol	member	Chapter 303 of the Laws of 1988; Chapter 207 of the Laws of 2013; Last renewed Chapter 55 Part T of the Laws of 2018	Undertake studies and reports to recommend and advise with respect to the restoration, preservation, improvement, and utilization of the Capitol and its grounds.
State of New York Mortgage Agency (SONYMA)	Member	Public Authorities Law §2403	State of New York Mortgage Agency (SONYMA) offers low-interest mortgage loans and programs to help qualified buyers purchase their first home.
State Procurement Council	Member	State Finance Law §161	Study, analysis, and development of recommendations to improve state procurement policy and practices; and for development and issuance of guidelines governing state agency procurement.
Tobacco Settlement Financing Corporation (TSFC)	Member	Chapter 62 of the Laws of 2003, Part D3	The Tobacco Settlement Financing Corporation (TSFC) is a subsidiary of the MBBA created to monetize the State's Tobacco Settlement Revenues.
Opioid Settlement Board	Member	SUBJECT TO CHAPTER AMENDMENT TO S.7194 Mental Hygiene Law §25.18, as added by Chapter 190 of the Laws of 2021	Provide recommendations on how funding received by the Opioid Settlement Fund shall be allocated, utilizing experiences through other initiatives and activities that have proven to be effective in preventing and treating substance use disorders, and taking into account current gaps in services.

The Division of the Budget provides support to the boards the Director chairs, including all of the following:

- Public Authorities Control Board: The [Public Authorities Control Board](#) (PACB) was created and empowered pursuant to Sections 50 and 51 of the Public Authorities Law. These sections of law direct that eleven statewide public authorities must

receive a resolution of approval from PACB prior to entering into any project-related financings.

- Smart Schools Review Board: In November 2014, New York voters approved the \$2 billion Smart Schools Bond Act to finance educational technology and infrastructure, providing students access to the latest technology and connectivity needed to succeed and compete in the global economy. The [Smart Schools Review Board](#) reviews and approves applications for this funding from school districts.
- Not-For-Profit Contracting Advisory Committee: Provides guidance and review of the state's contracting practices with its not-for-profit partners.
- Financial Restructuring Board: The [Financial Restructuring Board for Local Governments](#) offers assistance to eligible municipalities to improve fiscal stability, management, and the delivery of public services.

3) Records Access, Records Retention, and the Open Meetings Law:

- DOB adheres to the provisions of the Freedom of Information Law and the Open Meetings Law established in Articles 6 and 7 of the Public Officer Law, respectively.

DOB's records retention policy adheres to the *General Retention and Disposition Schedule for New York State Government Records* published by the State Archives. Additionally, the Division makes publicly available on its website Operations Manual Item E-015, Appendix A: Records Series Titles and Retention and Disposition Guidelines ("Appendix A"). Appendix A defines separate retention and disposition schedules established by the State Archives for records unique to DOB as a result of its control agency responsibilities. Making Appendix A publicly available is consistent with the requirements of the Freedom of Information Law and serves as a guide to the public concerning records potentially within the Division's possession to help facilitate Freedom of Information Law requests.

4) OpenBudget and other transparency tools:

The State has undertaken initiatives to provide the public with digital tools that access information on State budget appropriations and revenue projections, and information on funding by school building for certain districts.

Specifically:

- **OpenBudget**: This web-based [portal](#) provides citizens, researchers, business owners and the media with direct access to high-value budget-related information including, appropriations, budgeted and actual spending charts, revenue, school aid,

and historic budget publications. The data is updated quarterly following the publication of updates to the State Financial Plan.

- **School Funding Transparency:** Beginning in the 2018-19 school year, school districts were required to submit each year to DOB and the State Education Department funding allocations for each school in the district for the upcoming budget year. DOB makes this information available through a web [portal](#) hosted by OpenBudget so that parents and other stakeholders can see how these funds are distributed and hold their districts accountable. This data and the mechanism for providing it to the public won an award from NASBO.

5) Public participation in decision making:

The Division of the Budget supports a robust public engagement process through the budget-making process, including opportunities for agencies to share their budget proposals publicly as part of the annual Executive Budget process and after the Executive Budget is introduced when the Legislature holds public hearings.

- **Formal and Capital Budget Hearings:** In November, the Budget Director conducts constitutionally authorized “formal” budget hearings, giving agency heads an opportunity to publicly present and discuss their budget requests and giving the staff of the Division of the Budget and Legislature an opportunity to raise critical questions on program, policy and priorities. As provided in the Constitution, representatives of the Legislature also participate in the hearings. This is consistent with the State constitution.
- **Legislative Budget Hearings:** Following the Governor’s submission of the Executive Budget, the Legislature holds public hearings covering the full scope of the Budget and its proposals and giving members of the public the opportunity to have their voices heard. These are recorded and made public by the Legislature.
- **Revenue Consensus:** By March 1 of every year the Executive and Legislature must reach a consensus on the economic and revenue forecast for the upcoming fiscal year. This includes a public hearing where the Budget Director and members of the Legislature hear from and question a selection of economists to inform the forecast.

6) State Agency Guide and Budget Bulletins:

DOB publicly releases [bulletins](#) to state agencies (including State departments and public authorities) that encompasses two broad categories:

- policies that DOB has identified as necessary for the proper budgetary management and continued operations of the agency (e.g., Budget Bulletin updates and the Budget Request Manual); and
- specific directives which identify more detailed courses of action that agencies must follow in response to certain events or procedures (e.g., a natural disaster response).

Division of the Budget
Transparency Plan

This guidance is uniformly communicated to agency heads, fiscal officers, and other agency officials who have been designated by agency heads – and this standardization creates a framework that enables consistency across individual agency management – as well as transparency for interested stakeholders to examine the same policies sent to State Agency leadership.

Budget Bulletins are topically organized by sections. Section L, High Performance Government, for example, provides agencies with best practices for strategic planning and program management, as well as guidance that prepares agencies for consistent and transparent audit response.

PART 2 Enhanced Transparency:

DOB will work to build on its existing, abundant, award-winning level of transparency with the following enhancements.

1) Public reporting:

As noted, DOB publishes and posts on its website a number of statutorily required and other reports through the course of the year and supports certain boards and committees. The following initiatives would be undertaken to further enhance this robust reporting:

- At times these deadlines have been missed due to natural disasters, significant uncertainty in the economy, and other causes. Under the leadership of Governor Hochul, DOB is redoubling its efforts to commit to release updates on time and ahead of schedule when feasible.
 - By delivering quarterly updates to the Financial Plan are released to the public on time, the data on OpenBudget will also be updated in a timely fashion.
- The Division will create a landing page for the more than 30 boards and committees on which the Director serves that will provide links directly to where each board will be posting their materials 24 hours before the meeting, in line with the Governor’s direction. This will provide New Yorkers with a single location to find this information.
- DOB will continue to work with the Executive Chamber to explore opportunities for creating additional digital tools to enhance transparency, building on the success of OpenBudget and the School Funding Transparency portal.
- Quick Start: For this first time since 2010, under the Quick Start budget process -- by no later than November 15 -- the Executive and the legislature will jointly prepare and make public a review of their respective estimates on state receipts and disbursements for the prior, current and future fiscal years. DOB’s Mid-Year Update

Division of the Budget
Transparency Plan

constitutes the Executive's required submission under the Quick Start process. Each house of the Legislature and the State Legislature use the Mid-Year Update as the basis for preparing their required Quick Start reports.

- The Division will continue to assess the level of public reporting required for the state use of COVID federal funds when the US Treasury provides final guidance.
- The Division will make public all plans approved by the Budget Director that allocate legislative and executive discretionary lump sum appropriations and capital appropriations contained in the Enacted Budget.

2) FOIL and Records Retention:

As noted, DOB adheres to the Freedom of Information Law and follows a consistent and uniform approach to records retention, both of which could be enhanced by the following:

- DOB will post on its website a listing of recently completed FOIL requests.
- DOB will evaluate the feasibility of posting on its website frequently requested FOIL inquiries.
- DOB will explore the feasibility of developing a more user friendly, but equally as rigorous Appendix A to better support the public in making Freedom of Information Law requests.
- DOB will work to ensure all staff understand and follow its rigorous records retention policy, including any changes thereto.

3) Agency Oversight:

DOB also plays an important role as a control agency and is working with state agencies on the following improvements:

DOB manages the collection and review of several assignments (e.g., L-1220 Agency Strategic Plans, L-1221 Program Inventories) that are deliberative and pre-decisional in nature, presenting the Division with the opportunity to use the standardized strategic plans, program inventories, State and Federal audit documentation, and other important deliverables to develop a public facing performance website. The proposed website could provide the public with a one-stop source for enterprise-wide view of the State's progress toward providing services to meet New Yorker's needs. With information collected by the Division of Budget and organized into consumable visual data, the website will provide an additional opportunity for transparency using infographics, charts, dashboards and other important statistics.

In an effort to aid this important opportunity, DOB is also leading the development of a public-data strategy initiative. The objectives of this effort are to drive compliance with Executive Order 95: Using Technology to Promote Transparency, Improve Government Performance and Enhance Citizen Engagement; to define the inventory of data at each agency, including to data required to be shared with the public and data for internal use; to use the inventory of data to determine usefulness of data sets, including the potential benefit of sharing of data by and

Division of the Budget
Transparency Plan

between agencies; and to develop mechanisms by which data determined to be useful can be accessed by and between agencies.

In order to meet these important goals, the data strategy will establish a uniform approach for data governance and management across state agencies and include a plan for the improved management and use of the state's data assets. While still in its early stages, the development of the data strategy proposes that a draft will be made available for public comment. The proposed plan for public comment relies on the use of a survey tool to incorporate stakeholder feedback.

Together with DOB efforts to drive performance, the implementation of the data strategy will foster a data informed culture and increase data literacy of both the State workforce and the public, as well as to expand the use of evidence-based policymaking.

APPENDIX A: Examples of DOB State and Federal Reporting Requirements

Law	Section	Requirements
State Finance	22	Budget and Financial Plan Reporting (available below)
State Finance	22-a	Synopsis of Requests for Appropriations (available below)
State Finance	22-c	Capital Program and Financing Plan (available below)
Securities Exchange Act of 1934	Rules 15c2-12 and 10b-5	Investment disclosure requirements (information available at https://www.sec.gov/)

§ 22. The budget; contents. The budget submitted annually by the governor to the legislature, in accordance with article seven of the constitution, in addition to the information required by the constitution to be set forth therein, shall:

1. include a summary financial plan showing for each of the governmental fund types: (a) the disbursements estimated to be made before the close of the current fiscal year and the moneys estimated to be available from receipts and other sources therefor; and (b) the disbursements proposed to be made during the ensuing fiscal year, and the moneys estimated to be available from receipts and other sources therefor inclusive of any receipts which are expected to result from proposed legislation which he deems necessary to provide receipts sufficient to meet such proposed disbursements. For the purposes of this summary financial plan, disbursements shall be presented by the following purposes: state purposes, local assistance, capital projects, debt service, and general state charges; receipts shall be presented for each fund type by each revenue source which accounts for at least one per centum of all such receipts and otherwise by categories of revenue sources; receipts and disbursements for special revenue funds shall be presented separately for federal funds and all other special revenue funds. Whenever receipts or disbursements are proposed to be moved to a different fund type, each significant amount so moved shall be identified.

1-a. within ten days following the submission of the financial plans presented in accordance with subdivision one of this section, the director of the budget shall submit to the chairs of the senate finance and the assembly ways and means committees and the comptroller summary financial plans of receipts and disbursements for the internal service, enterprise, and fiduciary fund types.

1-b. within ten days of the submission of the financial plan for the special revenue fund type, the director of the budget shall submit to the chairs of the senate finance and assembly ways and means committees a schedule of receipts and disbursements by account within each special revenue fund, excluding those which are financed primarily by federal grants.

1-c. within ten days following the submission of the financial plans presented in accordance with subdivision one of this section, the director of the budget shall submit to the chairs of the senate finance and the assembly ways and means committees and the comptroller an estimate of the fiscal impact of the executive budget general fund changes on local governments and, where practicable, the fiscal impact on local governments of the executive budget all fund changes concerning the medicaid program, homeland security program, and workforce investment programs. Such estimate shall be presented by class of local government and shall measure all of the impacts of the executive budget, including aid program changes, reimbursement changes, statutory changes in authorizations for local taxation, mandates on local governments and other requirements. Such estimate shall show the impact on local governments by local fiscal years affected and shall cover the first local fiscal year affected as well as the ensuing local fiscal year. Where such estimate depends on any local option or action, the estimate shall explicitly describe the assumptions used to calculate the estimate. When under existing law a local tax option or program would end and the executive budget proposes the continuation thereof, the impact shall be identified as a "deferral of sunset" and shall be calculated as a separate component of such estimate.

2. include a summary financial plan showing for each of the governmental fund types: (a) all of the expenditures estimated to be made, in accordance with generally accepted accounting principles, before the close of the current fiscal year and all of the expenditures proposed to be made, in accordance with generally accepted accounting principles, during the ensuing fiscal year; and (b) all of the revenues estimated to accrue, in accordance with generally accepted accounting principles, before the close of the current fiscal year and during the ensuing fiscal year inclusive of any revenues which are expected to result from the proposed legislation which he deems necessary to provide receipts sufficient to meet proposed disbursements. For the purposes of this summary financial plan, expenditures shall be presented by the following purposes: state purposes, local assistance, capital projects, debt service, and general state charges; and revenues shall be presented by each revenue source which accounts for at least one per centum of all such revenues and otherwise by categories of revenue sources.

Division of the Budget
Transparency Plan

3. show for each fund type (unless otherwise specified) in a form suitable for comparison:

a. The appropriations, including reappropriations, made for the current fiscal year, the appropriations and reappropriations recommended for the ensuing fiscal year, the disbursements estimated to be made before the close of the current fiscal year and proposed to be made during the ensuing fiscal year based upon available and recommended appropriations and reappropriations. Disbursements proposed to be made shall be shown in separate parts as follows: those disbursements proposed to be made for state purposes shall be set forth in one part, those disbursements proposed to be made for local assistance shall be set forth in another separate and distinct part, those disbursements proposed to be made for capital projects shall be set forth in a third separate and distinct part and those disbursements proposed to be made for debt service shall be set forth in a fourth separate and distinct part. The effect of any proposed changes in the payment dates of particular disbursements on the financial plan presented in accordance with subdivision one of this section shall be set forth separately.

a-1. For each state agency, the appropriations, including reappropriations, made for the current fiscal year and recommended for the ensuing fiscal year for contracts for services made for state purposes.

a-2. For each state agency, the disbursements estimated to be made before the close of the current fiscal year and proposed to be made during the ensuing fiscal year for contracts for services made for state purposes.

a-3. For each state agency, the estimated number of employees hired for the current fiscal year and anticipated to be hired during the ensuing fiscal year pursuant to contracts for services made for state purposes based upon annual employment reports submitted by contractors pursuant to section one hundred sixty-three of this chapter.

b. In separate sections for each fund type, the receipts actually had and received during the preceding fiscal year, the receipts estimated to be available and received during the current and ensuing fiscal years respectively listed by each major source, including statistical and summary tables and a narrative which includes a discussion of the assumptions used in estimating such receipts. The effect of any proposed changes in the rates, bases, payment dates or other aspects of particular sources of receipts on the financial plan presented in accordance with subdivision one of this section shall be set forth separately and the assumptions used in calculating such effect. Whenever a new fee or a new financing mechanism is proposed, a schedule of the new fee or financing mechanism shall be included for purposes of showing the effect of the new fee or financing mechanism on the financial plan.

c. The expenditures estimated to be made in accordance with generally accepted accounting principles before the close of the current fiscal year and proposed to be made in accordance with generally accepted accounting principles during the ensuing fiscal year. Expenditures estimated and proposed to be made shall be shown in separate parts as follows: those expenditures for state purposes shall be set forth in one part, those expenditures for local assistance shall be set forth in another separate and distinct part, those expenditures for capital projects shall be set forth in a third separate and distinct part, and those expenditures for debt service shall be set forth in a fourth separate and distinct part.

d. The revenues actually accrued in the preceding fiscal year, the revenues estimated to accrue during current and ensuing fiscal years respectively. Revenues from each tax shall be shown both in total and net of refunds.

d-1. A schedule for the general fund showing the differences between projected operating results on a cash basis and those on the basis of generally accepted accounting principles.

d-2. Within ten days following the submission of the financial plans presented in accordance with subdivisions one and two of this section, the director of the budget shall submit to the comptroller and the chairs of the senate finance committee and the assembly ways and means committee:

(i) a detailed schedule by fund of the receipts and disbursements comprising such summary financial plan;

(ii) a schedule for each governmental fund type other than the general fund showing the differences between projected operating results on a cash basis and those on the basis of generally accepted accounting principles;

(iii) a detailed schedule by fund of revenues and expenditures within the general fund;

(iv) a detailed schedule by fund of receipts for the prior, current and next three fiscal years. Such schedule shall present the major revenue sources for each fund, including detail for each major tax, and major components of miscellaneous receipts; and

(v) an itemized list of transfers to and from the general fund.

e. The anticipated general fund quarterly schedule and fiscal year total for the prior, current and next ensuing fiscal years of: disbursements; receipts; repayments of advances; total tax refunds; and refunds for the tax imposed under article twenty-two of the tax law. Such information shall be presented in the same form as the summary financial plans presented in accordance with subdivisions one and two of this section. A separate, detailed, report of such schedule shall be provided with receipts shown by each major revenue category, including detail for each major tax and major components of miscellaneous receipts, and with disbursements shown by major function or program. The director of the division of the budget shall submit concurrent with the submission of the financial plan to the legislature pursuant

Division of the Budget Transparency Plan

to subdivision two of this section and with each update thereafter a revised monthly general fund cash flow projection of receipts and disbursements for the current fiscal year that: (1) compares actual results to (i) actual results through the same period for the prior year and (ii) the most recent prior update to the financial plan and to the enacted budget financial plan; (2) summarizes the reasons for any variances; and (3) describes the revisions to the cash flow projections. The monthly general fund cash flow projection shall be stated by major category of local assistance, personal service, nonpersonal service, general state charges, and debt service, and by major category of revenue. Such reports shall utilize a format that shall facilitate comparison and analysis with those reports submitted to the legislature by the office of audit and control pursuant to subdivision nine of section eight of this chapter.

e-1. Within ten days following the submission of the financial plans presented in accordance with subdivisions one and two of this section, the anticipated general fund monthly and governmental fund types quarterly schedule and fiscal year total for the ensuing fiscal year of: disbursements; receipts; repayments of advances; total tax refunds; and refunds for the tax imposed under article twenty-two of the tax law. Such information shall be presented in the same form as the summary financial plans presented in accordance with subdivisions one and two of this section.

e-2. A description of employment levels for each state department, division or office, for the prior, current and next ensuing fiscal year containing:

- (1) separate schedules for each fund type; and
- (2) an all funds summary. Such information shall be presented in a form that facilitates comparisons among agencies and across fiscal years, and shall include:
 - (i) actual and projected full-time equivalents; and
 - (ii) proposed changes to the work force in the executive budget, including but not limited to: new positions, layoffs, attrition, and changes in funding sources. To the extent practicable, the division of the budget shall facilitate the provision of other relevant information on employment to the legislature in a timely manner during the state fiscal year.

f. A statement explaining any differences between the significant accounting policies used in the preparation of the documents required to be submitted pursuant to this section and those used by the comptroller in the preparation of the financial statements contained in the annual report to the legislature for the preceding fiscal year issued pursuant to subdivision nine of section eight of this chapter.

g. The estimated borrowings in anticipation of the receipt of taxes and revenues and the amount of interest estimated to be paid thereon during the current and ensuing fiscal years respectively, and the amounts actually so borrowed and the interest actually paid thereon during the preceding fiscal year.

h. In connection with each statement of receipts from taxes imposed pursuant to state law, the total amounts collected or estimated to be collected therefrom.

i. A statement setting forth state involvement in the fiscal operations of those public authorities and public benefit corporations which may be part of the development of a comprehensive state budget system and provided therefor in the state financial plan. Such statement shall include those public authorities and public benefit corporations with disbursements which are not currently reflected in the state central accounting system from proceeds of any notes or bonds issued by any public authority, and which bonds or notes would be considered as state-supported debt as defined in section sixty-seven-a of this chapter. Such statement shall set forth the amount of all of the bonds, notes and other obligations of each public authority, public benefit corporation and all other agencies and instrumentalities of the state for which the full faith and credit of the state has been pledged or on account of which the state has by law given its pledge or assurance for the continued operation and solvency of the authority, public corporation, or other agency or instrumentality of the state, as the case may be. Such statement shall also set forth all proposed appropriations to be made to any public authority, public benefit corporation, and any other agency or instrumentality of the state which has been created or continued by law and which is separate and distinct from the state itself.

j. Include a summary financial plan for the funds of the state receiving tax check-off monies which shall include estimates of all receipts and all disbursements for the current and succeeding fiscal years, along with the actual results from the prior fiscal year.

4. a. Include a three year financial projection showing the anticipated disbursements and receipts for each of the governmental fund types of the state. For the purposes of this three year financial projection, disbursements shall be presented by the following purposes: state purposes, local assistance, capital projects, debt service, transfers and general state charges with each major function or major program identified separately within each purpose; and receipts shall be presented by each major revenue category, including detail for each major tax, and major components of miscellaneous receipts and with disbursements shown by major function or program for the prior year, current year and next three fiscal years, and otherwise by each major source which is separately estimated and presented pursuant to paragraph b of subdivision three of this section. Receipts and disbursements for special revenue funds shall be

Division of the Budget Transparency Plan

presented separately for federal funds and all other special revenue funds. Whenever receipts and disbursements are proposed to be moved to a different fund type, each significant amount so moved shall be explained. This three year financial projection shall include an explanation of any changes to the financial plans submitted in accordance with subdivision one of this section and include explanations of the economic, statutory and other assumptions used to estimate the disbursements and receipts which are presented. Whenever the projections for receipts and disbursements are based on assumptions other than the current levels of service, such assumptions shall be separately identified and explained. The three year financial projections shall include a description of any projected deficits or surpluses.

5. Include a summary statement of operations for the proprietary and fiduciary fund types. Such summary statement of operations shall include the estimated and projected receipts of and disbursements from appropriations and reappropriations available or recommended from such fund types in the budget bills submitted by the governor pursuant to section twenty-four of this chapter. Such summary statement of operations shall be revised as soon as is practical after the legislature has completed action on such budget bills.

6. Include a list of proposed legislation submitted pursuant to section three of article seven of the constitution.

7. Notwithstanding any provision of law to the contrary, budgets submitted pursuant to this section shall not recommend first instance expenditures. Any anticipated reimbursement of proposed expenditures shall be shown as receipts or revenues to the appropriate fund.

8. Within ten days following the submission of the budget by the governor, the director of the budget shall transmit to the chairs of the senate finance committee and the assembly ways and means committee a report, by agency, program, and fund, including but not limited to, the following information pertaining to financed equipment acquisitions for state departments, agencies and units of the state university and the city university of New York including those financed equipment acquisitions financed by the issuance of certificates of participation or similar instruments for state departments, agencies and units of the state and city universities of New York:

1. For new financed equipment acquisitions to be financed in the ensuing fiscal year:

(a) An identification of the purposes of such financings, including:

(1) The nature of the equipment to be financed.

(2) Whether the purposes are new financings or refinancings of outstanding lease purchase and installment purchase agreements.

(3) The recommended method of financing.

(b) The estimated purchase cost of the equipment if purchased outright.

(c) The estimated interest rate and term of such financings.

(d) The estimated expenses for the issuances of such certificates or similar instruments as such expenses are defined in section sixty-six-b of this chapter.

(e) A schedule of estimated lease purchase payments by state fiscal year for such financings, and estimated total financing costs.

2. For outstanding financed equipment acquisitions as of April first of the ensuing fiscal year the total estimated amount for lease or installment purchase payments for the ensuing fiscal year.

3. For outstanding financed equipment acquisitions financed by certificates of participation the financing costs of outstanding certificates of participation and similar instruments issued pursuant to section sixty-six-b of this chapter with estimated payment schedules of all such outstanding obligations.

9. Include a summary of disbursements by function of state government for the preceding fiscal year and the estimated disbursements for the current and ensuing fiscal years in a form suitable for comparison. Such summary shall present such disbursements by purpose as set forth in subdivision one of this section and also including special revenue funds-federal and special revenue funds-other. Such summary shall also describe the state entities, as defined by subdivisions five, six, seven and eight of section two-a of this chapter, within each function. For the fiscal year beginning in nineteen hundred ninety-three, such summary shall be presented within ten days of the budget submission for the general fund, special revenue funds-other, capital projects funds and debt service funds. For the fiscal year beginning in nineteen hundred ninety-four, such summary shall be presented with the budget for the general fund and within ten days of the budget submission for special revenue funds-other, capital projects funds and debt service funds. For fiscal years beginning in nineteen hundred ninety-five and thereafter, such summary shall be presented with the budget.

10. Include a statement showing projected disbursement for the current fiscal year and proposed disbursements for the ensuing fiscal year by agency and bill and fund type. For the fiscal year beginning in nineteen hundred ninety-three, such statement shall be presented within ten days of the budget submission for the general fund, special revenue funds-other, capital projects funds and debt service funds. For the fiscal year beginning in nineteen hundred ninety-four, such summary shall be presented with the budget for the general fund and within ten days of the budget

Division of the Budget Transparency Plan

submission for special revenue funds-other, capital projects funds and debt service funds. For fiscal years beginning in nineteen hundred ninety-five and thereafter, such summary shall be presented with the budget.

11. Within ten days following the submission of the financial plans presented in accordance with subdivisions one and two of this section, the director of the budget shall submit to the chairs of the senate finance committee and the assembly ways and means committee for the prior, the current and next ensuing fiscal years detailed schedules by agency for the general fund showing proposed appropriations in the state operations and aid to localities budget bills with disbursements to be made against such appropriations, as well as disbursements to be made against any existing appropriations.

12. a. With respect to any proposed appropriations for the purpose of remedying state agency violations or past problems of the environmental conservation law or regulations adopted thereunder within the proposed budget submitted annually by the governor to the legislature shall, set forth the amount recommended to remedy each functional category of violation. A priority criterion to be considered in determining such recommended appropriations shall be the ranking of such violations and past problems as determined by the agency pursuant to paragraph b of subdivision one of section 3-0311 of the environmental conservation law, with any reordering of rankings as determined by the department of environmental conservation. Amounts appropriated shall be disbursed for remediation of the violation or problem only after review and determination by the department of environmental conservation of the adequacy of the remedial plan pursuant to paragraph g of subdivision three of section 3-0311 of the environmental conservation law.

b. Within thirty days following the submission of the budget by the governor for each fiscal year, beginning with the nineteen hundred ninety-three--ninety-four fiscal year, the director of the budget shall transmit to the chairs of the senate finance committee and the assembly ways and means committee a report which includes project specific information for proposed appropriations for the purposes of remedying state agency environmental violations or problems, as identified pursuant to section 3-0311 of the environmental conservation law, contained within such submitted budget.

13. Include a summary financial plan for all research institutes which shall set forth:

a. estimates of all revenues and all expenses for the current and succeeding fiscal years, along with the actual results from the prior fiscal year; and

b. any agreement whereby any state agency will provide financial support or any other assistance to cover any operating loss for such research institute.

14. a. With respect to information technology projects, dependent on funding in the executive budget, involving one or more contracts projected to total ten million dollars or more, within thirty days following the submission of the budget by the governor for each fiscal year, beginning with the two thousand eight--two thousand nine fiscal year, the director of the budget shall transmit to the chairs of the senate finance committee and the assembly ways and means committee a report which shall set forth the following:

(1) project summary describing the project purpose, proposed approach, key milestones, current status and timetable;

(2) the proposed method of procurement, including whether the project will, in whole or in part, utilize a centralized contract or a sole-source contract; and

(3) the proposed funding source, financing method and estimated costs by fiscal year.

b. Information provided pursuant to paragraph a of this subdivision may not be disclosed to any party other than a governmental entity as defined in section one hundred thirty-nine-j of this chapter, if such disclosure would impair the fairness or competitiveness of a pending or potential procurement process.

Estimated costs by fiscal year shall not be disclosed.

15. The division of the budget shall prepare the reports, schedules, and other information described in this subdivision. To the extent practicable, such reports, schedules, and information shall be in a form, and presented at a level of detail, that facilitates comparison on an annual basis and against actual results, as appropriate, and in a manner consistent with the other reporting requirements enumerated in this section. The reports, schedules, and other information required by this subdivision shall be submitted to the chair of the senate finance committee, the chair of the assembly ways and means committee, the minority leaders of both houses, and the comptroller according to the schedules set forth in this section. In determining the final content and format of the information required by this section, the division of the budget shall consult annually with the designees of the temporary president of the senate, the speaker of the assembly, the minority leaders of both houses, and the comptroller. All information described in this subdivision shall be made available to the public.

a. The executive budget, the enacted budget report and each quarterly update to the financial plan shall include an updated general fund forecast of receipts and disbursements for the current and two succeeding fiscal years. Such

Division of the Budget
Transparency Plan

updated forecast shall clearly identify and explain the revisions to the receipts and disbursements projections from the most recent prior update to the financial plan, and any significant revisions to the underlying factors affecting receipts and disbursements by major function, and may include, but not be limited to: caseload, service, and utilization rates; demographic trends; economic variables; pension fund performance; incarceration rates; prescription drug prices; health insurance premiums; inflation; contractual obligations; litigation; and state employment trends.

b. The capital program and financing plan submitted pursuant to section twenty-two-c of this article, and the update thereto required pursuant to section twenty-three of this article, shall include a report on the management of state-supported debt. Such report may include, but is not limited to: (1) an assessment of the affordability of state debt, including debt as a percent of personal income, debt per capita, and debt service costs as a percent of the budget; (2) a summary and analysis of the interest rate exchange agreements and variable rate exposure; and (3) an assessment of financing opportunities related to the state's debt portfolio.

16. The governor shall make all practicable efforts to amend or supplement the budget and submit supplemental bills or amendments to any bills pursuant to article seven of the constitution within twenty-one days after the budget is submitted to the legislature.

§ 22-a. Synopsis of requests for appropriations; submittal by budget director. The director of the budget shall, within thirty days following receipt of the requested appropriations pursuant to the first paragraph of section one of article seven of the constitution, submit to the chairs of the assembly ways and means committee and the senate finance committee a synopsis of such requests, including but not limited to: (a) a schedule of appropriations requested as compared to the prior year, (b) a brief description of the department's, division's or office's priorities for receiving funding, and (c) a discussion of major changes or initiatives recommended for the ensuing fiscal year.

