IN SENATE--Introduced by Sen

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

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A.
Assembly
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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)

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St Fin. Budget Reform Act 2006

AN ACT,
to amend the state finance law, the legislative law, the state technology law, the tax law, the parks, recreation and historic preservation law, the labor law, and the retirement and social security law, in relation to enacting the budget reform act of 2006 and making various amendments to the budget process.

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

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).

END 03/03/06
Section 1. Short title. This act shall be known and may be cited as the "Budget Reform Act of 2006".

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

6. Consensus economic and revenue forecasting conference; report. (a) In the month of [March] February in each year, prior to the report required by paragraph (b) of this subdivision, the chairperson and ranking minority member of the senate finance committee, the chairperson and ranking minority member of the assembly ways and means committee and the director of the budget shall jointly convene a consensus economic and revenue forecasting conference in the form of a joint legislative-executive hearing, for the purpose of assisting the governor and the legislature in reaching the consensus revenue forecast required by paragraph (b) of this subdivision. The conveners of the conference shall invite the state comptroller and such other participants to the conference as shall, in their judgment, provide guidance on the current conditions in, and probable outlook for the performance of, the economy of the state, as well as the effect of such conditions and such performance on state receipts.

(b) On or before March [tenth] first in each year, the director of the budget and the secretary of the senate finance committee and the secretary of the assembly ways and means committee shall issue a joint report containing a consensus forecast of the economy and of receipts for the current and the ensuing state fiscal year. The report shall include, but shall not be limited to, the following information, presented on the cash basis of accounting: expected tax receipts on an all-funds basis, projected lottery receipts, and anticipated miscellaneous receipts to be received in the general fund.
(c) On a failure of the director of the budget, the secretary of the senate finance committee and the secretary of the assembly ways and means committee to issue a joint report containing a consensus forecast as provided in paragraph (b) of this subdivision, the state comptroller shall, on or before March fifth, provide estimates of receipts for the current and the ensuing state fiscal year. Such estimates shall include, but not be limited to, expected tax receipts on an all-funds basis, projected lottery receipts, and miscellaneous receipts to be received in the general fund. The estimate of receipts for the ensuing fiscal year provided by the state comptroller, shall be all receipts from such sources available to make disbursements authorized by the appropriation bills submitted by the governor pursuant to section three of article seven of the constitution for the ensuing fiscal year.

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

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

§ 4. The opening paragraph of section 54 of the legislative law is designated subdivision 1 and a new subdivision 2 is added to read as follows:
2. (a) On or before the first of May in each year, the legislature shall take final action on all of the appropriation bills submitted by the governor and enact a budget for the upcoming fiscal year that is balanced in the general fund.

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

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

(d) The summary report prepared by the division of the budget shall be submitted to each house not later than four days after receipt of the jointly prepared legislative summary report as required by this subdivision. The summary report prepared by the division of the budget shall be
in such a form as to indicate that the budget as amended provides that,
for the general fund, the total of anticipated disbursements, including
transfers to other funds, is not greater than the total of anticipated
receipts, including transfers from other funds, plus any balance available in such fund. The summary report shall further describe the impact
of proposed legislative amendments on the receipt and disbursement estimates contained in the executive budget for such fiscal year and for the
succeeding three fiscal years. The summary report shall include, at a
level of detail sufficient to facilitate comparison, a summary and
explanation of the significant differences with the projections
contained in the legislative summary report.

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

(f) In the event the comptroller finds that there are reasonable
grounds for concluding that the valuation of the items and actions iden-
tified by the division of the budget will contribute to an imbalance in
the general fund during the fiscal year, the legislature shall have ten
days to pass amendments to the budget to bring such into balance. If the
legislature has not acted by that time, or if such amendments are not
sufficient to balance the budget, as determined by the division of the
budget and the comptroller, the governor shall be authorized to act to
ensure that anticipated aggregate general fund disbursements for the
fiscal year shall not exceed anticipated aggregate general fund receipts
for the fiscal year. To fulfill the requirements of this section, the
governor, in addition to all other powers conferred on him by the state
constitution and state law, shall have the power to (i) transfer, in
excess of any limitation otherwise provided by law, any appropriation,
or portion thereof, for any object or purpose to another object or
purpose to meet contractual requirements for which appropriations
contained in the budget enacted by the legislature are not sufficient to
meet such requirements; (ii) reduce by a uniform percentage all appro-
priations and spending from the general fund, or portions thereof, not
necessary to meet contractual requirements or other requirements estab-
lished by state or federal law; and (iii) modify the operation of any
law governing the apportionment and the allocation of appropriations, or
part thereof, if the operation of such law, or part thereof, is required
to be amended to ensure a uniform percentage reduction in spending.
§ 5. Subdivisions 2, 3 and 4 of section 92 of the state finance law,
as separately amended by chapters 405 and 957 of the laws of 1981, are
amended and two new subdivisions 6 and 7 are added to read as follows:
2. The aggregate amount disbursed from the general fund during the
fiscal year shall constitute the norm for such fiscal year of the amount
of revenues from such taxes, fees and other sources, and the term
"norm," as used in this section, shall mean such aggregate amount,
provided, however, that for the purposes of subdivision seven of this
section, the aggregate amount projected to be disbursed from the general
fund during the fiscal year immediately following the then-current
fiscal year shall constitute the norm for such fiscal year of the
projected amount of revenues from taxes, fees, and other sources
expected to be available during the fiscal year immediately following
the then-current fiscal year.

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

4. In the event that at the close of any fiscal year the receipts
derived from the taxes, fees and other sources, required to be paid
during such fiscal year into the general fund of the state shall fall
below the norm for such fiscal year, there shall be transferred from the
tax stabilization reserve fund to the general fund to the extent that
there are sufficient moneys in the tax stabilization reserve fund, an
amount equal to the difference between the norm and the amount of such
receipts. If such transfer reduces the tax stabilization reserve fund to an amount less than [two] five per centum of the norm for such fiscal year, the amount so transferred shall be repaid in cash prior to the computation and payment of any transfer to the fund pursuant to subdivision three of this section in not less than three equal annual installments within the period of six years or less next succeeding the date of such transfer; provided, however, that if any such annual installment shall increase such reserve fund to an amount in excess of [two] five per centum of the amount of the norm for the then current fiscal year, such installment shall be limited to such amount as will increase such reserve fund to such [two] five per centum limitation and no further repayment of the whole or any part of such transfer shall be required in any subsequent fiscal year. Repayments to the tax stabilization reserve fund shall be stipulated in annual budget bills.

6. The commissioner of labor shall calculate and publish, on or before the fifteenth day of each month, a composite index of business cycle indicators. Such index shall be calculated using monthly data on New York state employment, total manufacturing hours worked, and unemployment prepared by the department of labor or its successor agency, and total retail sales prepared by the department of taxation and finance or its successor agency. Such index shall be constructed in accordance with the procedures for calculating composite indexes issued by the conference board or its successor organization, and adjusted for seasonal variations in accordance with the procedures issued by the census bureau of the United States department of commerce or its successor agency.

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

§ 6. Section 22 of the state finance law is amended by adding a new
subdivision 14 to read as follows:
14. 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 of the legislature, and the comptroller according to the schedules set forth in this section. All information described in this subdivision shall be made available to the public.

a. The summary financial plan submitted by the governor to the legislature, in addition to the information described in subdivision one of this section, shall include:

(1) A schedule 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.

(2) A description of employment levels for each state department, division or office for the prior, current, and next ensuing fiscal year containing (a) separate schedules for each fund type and (b) 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 workforce in the executive budget, including new positions, layoffs, attritions, and changes in funding sources.
b. The executive budget, the enacted budget report and each quarterly update to the financial plan shall include the following information, in addition to the information required elsewhere in this section.

(1) An updated general fund forecast of receipts and disbursements for the current and three succeeding fiscal years. Such 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.

(2) A revised monthly general fund cash flow projection of receipts and disbursements for the current fiscal year that (a) 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, (b) summarizes the reasons for any variances, and (c) 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.

c. 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, and (2) a summary and
analysis of the interest rate exchange agreements and variable rate
exposure.
§ 7. Subdivision 4 of section 103 of the state technology law, as
added by chapter 430 of the laws of 1997 and such section as renumbered
by chapter 437 of the laws of 2004, is amended to read as follows:
4. (a) To review and coordinate the purchase of technology by state
agencies. Where applicable, such review shall include but not be limited
to: assessing consistency with the statewide strategic technology plan
and agency technology plan; statewide technology standards; the safe-
guarding of information privacy; security of confidential records; and
proper dissemination of public information;
(b) The chief information officer shall, on or before September first
of each year, submit to the governor, director of the budget, the chair
of the senate finance committee, the chair of the assembly ways and
means committee, the minority leaders of both houses of the legislature,
and the comptroller a report that shall include, but not be limited to,
the following information in relation to any information technology
project included in an agency technology plan that involves expenditures
in excess of twenty-five million dollars:
(i) a description of the project and its purpose;
(ii) anticipated lifetime costs relating to the project, broken down
by fiscal year; and
(iii) the estimated date of completion for the project, including an
annual timetable for any multi-year project.
§ 8. Section 3 of the state finance law, as added by chapter 1 of the
laws of 1943 and as separately renumbered by chapters 405 and 957 of the
laws of 1981, is amended to read as follows:

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

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

2. All books and accounts in the offices of the comptroller and the
department of taxation and finance shall be kept by fiscal years. All
annual accounts required to be rendered to the comptroller or to such
department by any person shall be closed on the [thirty-first] thirtieth
day of [March] June in each year, and be rendered as soon thereafter as
practicable, if no time is specially prescribed by law.
3. Where any statute provides, in terms or effect, that any inventory
or account, or a report relating in whole or in part to receipts and
disbursements of money, be made to the legislature or any state officer
annually, or for a year, by a department, commission, board, or officer
under the state government, such inventory or account, and such report
so far as it relates to such receipts and disbursements, shall be for
the preceding fiscal year, unless the calendar year be expressly
mentioned.

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

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

Report annually to the legislature on or before [May] August first on
the contracts issued by state agencies during the previous fiscal year
for consulting services. The report shall include the following informa-

tion for each agency:

§ 10. The opening paragraph of paragraph j of subdivision 1 of section

54 of the state finance law, as added by chapter 430 of the laws of

1997, is amended to read as follows:

The comptroller and the commissioner of taxation and finance shall

jointly prepare and furnish to the state board of real property services

by [June] September fifteenth of each year, a certified report setting

forth total state tax collections during the prior state fiscal year.

§ 11. The opening paragraph of subdivision 5 of section 55 of the

state finance law, as added by chapter 59 of the laws of 1982, is

amended to read as follows:

The comptroller shall annually submit a report to the director of the

budget, the [chairman] chairs of the senate finance committee and the

[chairman of the] assembly ways and means committee. Such report shall

be submitted no later than the last business day of [June] September and

shall provide a comprehensive analysis of any flexible notes and/or

short-term series notes issued or outstanding in the previous fiscal

year. Such report shall include, but not be limited to:

§ 12. Subparagraph (ii) of paragraph 4 of subdivision (a) of section

83 of the state finance law, as amended by chapter 512 of the laws of

1994, is amended to read as follows:

(ii) The state comptroller shall provide an annual report of the trust

account which lists the amount of the principal, the earned income, the

earned income accrued to the principal, and the earned income trans-

ferred to the conservation fund pursuant to subparagraph (iii) of this

paragraph not later than [April] July tenth of each year for the state

fiscal year ending the immediately preceding [March thirty-first] June
thirtieth. A copy of such report shall be transmitted, forthwith, to the
director of the division of the budget, the [chairman] chair of the
senate finance committee, the [chairman] chair of the assembly ways and
means committee, the commissioner of the department of environmental
conservation and each of the eleven members of the conservation fund
advisory [council] board, created pursuant to section [seven hundred of
the executive law] 11-0327 of the environmental conservation law.
§ 13. Subdivision 6 of section 85 of the state finance law, as added
by chapter 63 of the laws of 1988, is amended to read as follows:
6. Commencing [April] July first, [nineteen hundred ninety] two thou-
sand nine and at the beginning of each fiscal year thereafter, if the
state comptroller finds that the total amount to the credit of the fund
as of the first day of the previous month is in excess of the sum of one
million dollars, he shall advise the [chairman] chair of the senate
finance committee, the [chairman] chair of the assembly ways and means
committee and the director of the budget of such findings, and shall
within thirty days thereafter transfer to the general fund of the state
a sum equal to the amount of such excess.
§ 14. Subdivision 4 of section 92-a of the state finance law, as added
by chapter 53 of the laws of 1985, is amended to read as follows:
4. In the budget bills accompanying the budget for each state fiscal
year beginning on or after April first, nineteen hundred eighty-six but
prior to [April] July first, two thousand seven, the governor shall
recommend an appropriation to be made to the account established by this
section during the ensuing fiscal year from any moneys in the general
fund to the credit of the local assistance account. The amount of such
recommended appropriation shall be an amount that the governor deter-
mines to be appropriate based on the economic condition of the state at
such time, his prognosis as to the condition of the state economy during
the ensuing fiscal year, [his] estimates of all the state expenditures
that are necessary to be made for other purposes during the ensuing
fiscal year, and [his] projections of all the revenues and moneys that
are likely to be available therefor. No moneys shall be paid into such
fund until a certificate of approval by the director of the budget has
been filed with the [chairmen] chairs of the senate finance committee
and the assembly ways and means committee.

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

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

§ 16. Subdivision 4 of section 99-d of the state finance law, as added
by chapter 474 of the laws of 1996, is amended to read as follows:
4. Notwithstanding section forty of this chapter or any other provision of law, appropriations of this fund shall be available for liabilities incurred during and after the close of the fiscal year for which such appropriations are enacted, provided however that such appropriations shall lapse on the fifteenth day of December following the close of the fiscal year, and no monies shall thereafter be paid out of the state treasury or any of its funds or the funds under its management pursuant to such appropriations.

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

2. Such account shall consist (a) of any and all unexpended and unencumbered moneys received by the state university of New York from tuition, fees, user charges, or other sources and deposited into the income offset account, and (b) any other undisbursed balance of the general fund appropriation as of the last day of the state university fiscal year as reduced pursuant to subparagraph six of paragraph c of subdivision four of section three hundred fifty-five of the education law to reflect any aggregate amount established by the director of the budget less than the amount appropriated. Such moneys shall be transferred by the state comptroller into the stabilization account on or before December fifteenth within thirty days of such date.

In addition, all or a portion of the account balances in other state university income accounts, except the dormitory income reimbursable account, shall be transferred by the state comptroller, at the request of the state university, to the stabilization account.

§ 18. Subdivision a of section 1615 of the tax law, as amended by chapter 170 of the laws of 1994, is amended to read as follows:
a. All books, accounts and records of the division, relating to the
state lottery, shall be kept by fiscal years beginning on the first day
of [April] July and ending on the [thirty-first] thirtieth day of
March] June next following. The division shall separately identify the
actual sales receipts, prizes, appropriations and expenditures for
advertising and promotions, reserves and the interest thereon by type by
game, and the source and use of unclaimed prize funds by type by game on
an accrual and cash basis where both are available and on an accrual or
cash basis where both are not available.

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

§ 17.03 Allocation of monies. The monies received by the state from
the sale of bonds sold pursuant to the outdoor recreation development
bond act shall be expended pursuant to appropriations for (1) marine,
(2) park, (3) historic site and (4) forest recreation projects, and for
(5) municipal park projects in New York city and (6) municipal park
projects outside New York City. The director of the budget shall certify
to the state comptroller on the first day of [April] July of each year
that portion of the outdoor recreation development bond act authori-
ization estimated to be expended in the ensuing fiscal year for each of
the above purposes in fulfillment of capital construction development
appropriations, and proceeds of the sale of outdoor recreation develop-
ment bonds shall be so allocated. Such certification may be amended from
time to time by the director of the budget. The director of the budget
shall file a copy of such certificate and each amendment thereof with
the [chairman] chair of the senate finance committee, and the [chairman]
chair of the assembly ways and means committee.
§ 20. Subdivision 1 of section 27.15 of the parks, recreation and
historic preservation law, as amended by chapter 400 of the laws of
1973, is amended to read as follows:

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

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

3. Every county or, where applicable, any city, town or village within
such county, shall be eligible for a grant for the development and main-
tenance of a system of snowmobile trails and a program with relation
thereto within its boundaries. Such grants shall be made by the commis-
sioner and may constitute up to one hundred percent of the cost of such
program including expenditures incurred for signs and markers of snowmo-
 bile trails. Any county or, where applicable, any city, town or village
within such county, applying for such grant shall submit to the commis-
sioner by September first of each year an estimate of such expenditures
for the current fiscal year, in such form and containing such informa-
tion as the commissioner may require. No city, town or village may apply
for such grant where the county within which it is contained has submit-
ted an application for the same fiscal year. For the purpose of this
section, "fiscal year" shall mean the period from [April] July first
through [March thirty-first] June thirtieth. The commissioner shall
review all such applications and shall determine the amount of state aid
to be allocated to each county or, where applicable, any city, town or
village within such county in accordance with the provisions of subdi-
vision five of this section. Of the amount the commissioner determines
each county or, where applicable, any city, town or village within such
county is eligible to receive, seventy percent shall be made available
for distribution by November first and thirty percent for distribution
upon demonstration of completion, submitted by June first, of the
program.

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

3. Payment of administrative expenses. The total amount of expenses
incurred by the commissioner in connection with the administration of
this article and such proportion of the total expenses of maintaining
the public employment offices as established under this chapter and for
the purposes of this article, as shall be determined to be necessary and
required by the provisions of this article and so certified by the
commissioner, shall, upon audit by the comptroller, be disbursed from
the unemployment administration fund. Annually, as soon as practicable
after [April] July first, the commissioner and the comptroller shall
ascertain the total amount of such expenses incurred during the preced-
ing fiscal year. An itemized statement of the total expenses so ascer-
tained shall be open to public inspection in the office of the commis-
sioner after notice in an official publication of the department. All
disbursements from such fund shall be made by the commissioner of taxa-
tion and finance on the warrant of the comptroller.

§ 23. Subdivision d of section 16-a of the retirement and social secu-

rity law, as added by chapter 33 of the laws of 1986, is amended to read
as follows:

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

§ 24. Subdivision a of section 316 of the retirement and social secu-

rity law, as amended by chapter 33 of the laws of 1986, is amended to
read as follows:

a. Upon the basis of each annual actuarial valuation and appraisal
provided for in this article, the comptroller, on or before the
fifteenth day of October of each year, shall prepare and file with the
director of the budget an itemized estimate of the amounts necessary to
be appropriated by the state to the pension accumulation fund and the
New York state public employees group life insurance plan, as appropri-
ate. Such itemized estimate may be revised on or before December thirti-
eth of each such year. Such amounts shall be sufficient to provide for
payment in full for (i) the succeeding fiscal year of all estimated
obligations of the state to the [policemen's and firemen's] New York
state and local police and fire retirement system; and (ii) any actual
obligations of the state to such retirement system, remaining unpaid, plus interest on such amount, for the fiscal year ending on the [March thirty-first] June thirtieth preceding such date; provided, however, that such estimate of actual obligations shall be made commencing with the filings due on October fifteenth, [nineteen hundred eighty-seven] two thousand eight and thereafter. If, as a result of the estimate required to be made pursuant to clause (i) of the preceding sentence, the state overpaid its actual obligation to the retirement system in any year, the amount estimated in the filing required by this subdivision next succeeding such overpayment shall reflect the amount of such overpayment, plus interest on such amount, as a reduction in amounts that would otherwise be estimated to be due the retirement system from the state. An item of appropriation which shall be sufficient to provide for such obligations shall be included in the next annual appropriation bill when it is presented to the legislature for passage. The amounts so appropriated or so much thereof as may be required shall be paid from the state treasury on warrant of the comptroller into the pension accumulation fund and the New York state public employees group life insurance plan, as appropriate, on March first of each state fiscal year. For the purposes of this section, interest shall mean the rate or rates of interest used in the actuarial valuations covering the period of time over which such interest is computed.

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

d. On or before October fifteenth of [nineteen hundred eighty-six] two thousand eight and each succeeding year during the amortization period, the comptroller shall file with the director of the budget an estimate
of the amount of the annual payment required to be made pursuant to this
section in the state fiscal year beginning the first day of [April] July
next succeeding such October fifteenth.
§ 26. Paragraph (d) of subdivision 3 of section 22-c of the state
finance law, as amended by section 3 of part F of chapter 389 of the
laws of 1997, is amended to read as follows:
 (d) The capital program and financing plan, which is current, accurate
and reflective of all previous legislative enactments and of the gover-
nor's plan, shall also include the following: A detailed schedule, by
state agency and for each state agency by [fund] comprehensive
construction program, of all capital projects which the governor recom-
mends or anticipates be undertaken or continued by any state agency
in the next five fiscal years, which shall provide the following infor-
mation for each such capital projects:
 (i) a capital plan project reference number which shall be
consistently assigned each year solely to such project,
 (ii) a description of the project in less than thirty words,
 (iii) an indication of the category into which the project has
been classified in the capital plan,
 (iv) the estimated total cost of the project,
 (v) [the total of all disbursements for the project made prior to the
then current fiscal year,
 (vi)] the total amount of disbursements for the project estimated
to be made during the current fiscal year and during each of the next
ensuing five fiscal years, provided however, that (A) the information
required by this subparagraph may be provided for groupings of projects
in those cases where the governor determines it cannot be provided on a
project by project basis, and (B) the total of all disbursements esti-
mated in accordance with the requirements of this subparagraph to be made for all capital projects during the current fiscal year and during each of the next ensuing five fiscal years, excluding those disbursements which are estimated in accordance with the requirements of this subparagraph to be made by public benefit corporations and which are not subject to appropriations, shall be equal, respectively, to the total of all disbursements estimated, in the financial projections required by subdivisions one and four of section twenty-two of this article, to be made for all capital projects during the then current fiscal year and during each of the next ensuing five fiscal years,

(vii) the estimated date of project completion,

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

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

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

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