

RURAL AREA FLEXIBILITY ANALYSIS  
DEPARTMENT OF TAXATION AND FINANCE

1. TYPES AND ESTIMATED NUMBER OF RURAL AREAS:

The proposed amendments apply to all school districts in the State, including those located in the 44 rural counties with fewer than 200,000 inhabitants and the 71 towns and urban counties with a population density of 150 square miles or less.

2. REPORTING, RECORDKEEPING AND OTHER COMPLIANCE REQUIREMENTS; AND  
PROFESSIONAL SERVICES:

The proposed amendments are necessary to allow school districts to include in their capital local expenditures their allowable share of additional budgeted capital expenditures made by a board of cooperative educational services (BOCES).

3. COMPLIANCE COSTS:

The proposed amendments do not impose any additional costs on the State, regulated parties, or the Department of Taxation and Finance, beyond those inherent in the implementation of Education Law section 2023-a.

4. MINIMIZING ADVERSE IMPACT:

Since the proposed amendments provide school districts with flexibility to include in their capital local expenditures their allowable share of additional budgeted capital expenditures made by a BOCES, the proposed amendments minimize adverse impacts on rural areas.

5. RURAL AREA PARTICIPATION:

Comments on the proposed amendments will be solicited from the State Education Department's Rural Advisory Committee, whose membership includes school districts located in rural areas.