



**Charles S. Dedrick**  
*Executive Director*  
[charles@nyscoss.org](mailto:charles@nyscoss.org)

**Robert N. Lowry, Jr.**  
*Deputy Director for  
Advocacy, Research and  
Communications*  
[boblowry@nyscoss.org](mailto:boblowry@nyscoss.org)

**Kelly O. Masline**  
*Senior Associate Director*  
[kelly@nyscoss.org](mailto:kelly@nyscoss.org)

**Jacinda H. Conboy, Esq.**  
*General Counsel*  
[jacinda@nyscoss.org](mailto:jacinda@nyscoss.org)

**Theresa W. Moore**  
*Associate Director*  
[theresa@nyscoss.org](mailto:theresa@nyscoss.org)

**Deborah N. Orsini**  
*Associate Director*  
[deborah@nyscoss.org](mailto:deborah@nyscoss.org)

#### 2016 - 2017 OFFICERS

**Patricia Sullivan-Kriss**  
*President*  
West Hempstead  
252 Chestnut Street  
West Hempstead, NY 11552

**Laura Feijoo**  
*President-Elect*  
NYC Dept of Education

**Lorna R. Lewis**  
*Vice President*  
Plainview-Old Bethpage

**Kevin C. McGowan**  
*Treasurer*  
Brighton

**Maureen E. Donahue**  
*Past President*  
Southwestern

#### EXECUTIVE COMMITTEE

**Jason A. Andrews**  
Windsor (2018)

**Luvell C. Brown**  
Ithaca City (2018)

**Thomas R. Burns**  
St. Lawrence-Lewis  
BOCES (2018)

**Martha Group**  
Sherrill City (2017)

**Phyllis S. Harrington**  
Oceanside (2017)

**Robert R. Ike**  
Palmyra-Macedon (2017)

**Randall W. Squier**  
Coxsackie-Athens (2017)

**Michael B. Wetherbee**  
Wayland-Cohocton (2018)

**Marie Wiles**  
Guilderland (2017)

July 6, 2016

Honorable Alphonso B. David, Esq.  
Counsel to the Governor  
Executive Chamber  
State Capitol  
Albany, NY 12224

**RE: S.5795-A/A.7675-A – VETO**

**AN ACT to amend the education law, in relation to requiring notice of reserve funds and reserves funded by resolution and to require that each school district post on its website, if any, a final annual budget and any multi-year financial plan adopted by the board of education or trustees**

Dear Mr. David:

On behalf of the New York State Council of School Superintendents, I write to recommend that the Governor veto the above referenced legislation.

The legislation would require each school district to include with its proposed budget and property tax report card the following items: a schedule of all reserve funds, including a description of the purpose of each; the balance of each as of the third quarter of the school fiscal year and a brief statement explaining any planned use in the coming year. It would also require that school boards approve by resolution any payment or transfer of funds into a reserve. The bill would also require each district to post on its website, if any, its annual external audit report, as well as any corrective action plan prepared in response to an external audit, management letter, or State Comptroller's audit. Finally, the bill would require each district to post on its website, if any, a final budget and any multi-year financial plan approved by the school board.

This proposal would add to the already extensive reporting requirements imposed upon school districts, probably doing little to clarify for taxpayers the true fiscal condition of their schools, while neglecting to give districts tools to improve long-term financial stability similar to those allowed to municipalities.

Few institutions – if any – are as transparent and accountable to voters as New York State's public school districts. New York school districts operate with property tax report cards, school report cards, violent and disruptive incident reports, state assessment and graduation rate reporting, administrative compensation disclosure, budget notices mailed to all residents, and other disclosure requirements. In all but two communities they are led by elected school boards, and in all but the five large cities, their annual operating budgets and all bonded capital projects are subject to voter approval. No other entity in New York State is subject to all these disclosure

NEW YORK STATE COUNCIL OF SCHOOL SUPERINTENDENTS

Seven Elk Street, Third Floor • Albany, New York 12207-1002 • 518.449.1063 FAX 518.426.2229 • [www.nyscoss.org](http://www.nyscoss.org)

and accountability requirements. Yet school districts are denied use of pension contribution and general purpose reserves to the extent allowed to municipalities.

State Comptroller Thomas DiNapoli's 2010 report on five years of school district audits recommended measures included in this legislation, *but also recommended* permitting districts to create tax stabilization reserve funds, to set aside money to fund future retiree healthcare costs by establishing other post-employment benefits (OPEB) trusts, and to establish reserve funds to pay for Teachers' Retirement System employer costs.

Accordingly, the Council of School Superintendents opposes S.5795-A/A.7675-A in its current form and requests that it be vetoed by the Governor.

Sincerely,

A handwritten signature in cursive script that reads "Robert Lowry".

Robert Lowry

Deputy Director for Advocacy, Research and Communications