

Repeal Duplicative School Financial Transparency Reporting

Starting by the end of the 2019-20 school year, the federal Every Student Succeeds Act required the nation's school districts to report *actual* per pupil expenditures for each school building, broken down by personnel and non-personnel spending and by funding source.

The 2018-19 state budget enacted a proposal by then Governor Andrew Cuomo to mandate that districts report similar school-level data for *planned* expenditures. The then Governor's initiative was an attempt to divert attention from the state's own performance in funding public schools.

The miniscule value of perhaps enabling someone to identify variances between planned and actual expenditures is vastly outweighed by the duplicative demands that the Cuomo requirement imposes on school district finance officers. There are many circumstances which would result in justifiable variances between planned and actual school building expenditures—arrivals and departures of students, needs to replace equipment, students found to need additional help, for example.

To reduce pointless demands on school officials for information that does not add to greater public understanding of school management, the Council urges repeal of state school-level funding transparency reporting requirement.