

AMENDMENT OF THE REGULATIONS OF THE COMMISSIONER OF EDUCATION

Pursuant to Education Law sections 101, 207, 305, 3614, and the Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act of 2015, 20 U.S.C. sections 6301 et seq. (Public Law 114-95, 129 STAT. 1802).

A new section 170.14 shall be added to the Regulations of the Commissioner, as follows:

§170.14 Every Students Succeeds Act (ESSA) Financial Transparency Reporting Requirements.

(a) Commencing on March 1, 2020 (using 2018-2019 school year data), and each March 1 thereafter (using the preceding school year's data), each school district shall be required to submit expenditure data for each school in the district to the Department in a form and manner prescribed by the Commissioner consistent with this section.

(b) For the 2018-2019 school year, charter schools will have fulfilled their ESSA reporting requirements pursuant to their reporting obligations under section 119.3 of this Title. Commencing on November 1, 2020 (using 2019-2020 school year data), and each November 1 thereafter (using the preceding school year's data), each charter school shall be required to submit school-level expenditure data to the Department in a manner and in a form prescribed by the Commissioner consistent with this section.

(c) The data provided in subdivisions (a) and (b) of this section will be used by the Department to develop an ESSA Financial Transparency Report, which shall display expenditures reported pursuant to subdivision (d) of this section on a per-pupil basis, and shall include other data already collected by the Department through other means,

for each school district and charter school, to be included in the New York State report card as prescribed in subdivision (m) of section 100.2 of this Chapter.

(d) Such data shall be based, to the greatest extent possible, on actual expenditures as they occurred in each school in the previous school year and shall include, but not be limited to:

(1) total expenditures (except those described in paragraphs (4) and (5) of this subdivision), disaggregated by federal funds and combined State and local funds;

(2) total expenditures (except those described in paragraphs (4) and (5) of this subdivision), disaggregated by the following categories of expenditures: instruction, administration, and all other expenditures;

(3) total expenditures (except those described in paragraphs (4) and (5) of this subdivision) in specific program areas, including but not limited to special education, English language learner/multi-lingual learner services, pupil services, BOCES services, community schools programs, and prekindergarten programs;

(4) expenditures excluded from the per-pupil calculation, including transportation expenditures; tuition payments made to charter schools and other entities; debt service expenditures; expenditures in the school food service fund, the public library fund, the debt service fund, the capital fund, the permanent fund, miscellaneous special revenue funds; expenditures for services provided to charter schools and nonpublic schools; and payments to community-based organizations for prekindergarten programs.

(5) Provided, however, that all amounts for all interfund transfers to and from each fund, and the private purpose trust fund shall not be included in this reporting.

(e) After the school-level data required in this section has been submitted to the Commissioner, the Department shall generate an ESSA Financial Transparency report for each school, school district, and charter school using the data submitted pursuant to paragraph (b) of this subdivision with other public school and district-level data submitted to the Department. The Department shall also include on the report, if requested by the school district or charter school, a link to the school district's or charter school's website to further explain the data available on the ESSA Financial Transparency report.

(f) The 2018-2019 school year reports shall be publicly available no earlier than June 1, 2020, and for the 2019-2020 school year and each school year thereafter, such reports shall be available no earlier than April 1 of the subsequent school year.

(g) The expenditure data provided in paragraph (b) of this subdivision must align, where applicable and to the extent possible, with the data school districts provide in their ST-3 annual financial reports required pursuant to General Municipal Law §30. Charter schools shall submit financial data in accordance with guidance developed by the Commissioner in consultation with the field.