

## Comparison of Executive Proposal and ESSA Requirements for School level Expenditure Reporting

<b>Factor</b>	<b>Governor's Proposal</b>	<b>ESSA Requirement</b>
<b>Effective date</b>	The building level reporting would apply to the Big Five in 2018-19, and would apply in 2019-20 to any school districts with at least 9 schools in the 2015-16 school report card database that receive at least half of their revenue from State Aid in the 2015-16 fiscal profiles.	Applies to all school districts for expenditures beginning with the 2018-19 school year
<b>Applicable to</b>	Big Five and any school districts with at least 9 schools in the 2015-16 school report card database that receive at least half of their revenue from State Aid in the 2015-16 fiscal profiles.	All school districts
<b>What is reported</b>	Districts would be required to submit and publish on the district website a breakdown of total funding allocation for each school in that school year prior to the 1st day of the new school year.	Districts would publish on their website instructional expenditure/pupil information for each school
<b>NYSED role</b>	The Commissioner will create the forms that districts would be required to submit.	The Commissioner will create the forms that districts would be required to submit.
<b>Additional Reporting</b>	School districts will have to explain their methods for allocating funds to different schools and include school-level details including demographic data, per pupil funding level, funding sources, how centralized state and federal funds are allocated between schools.	Not applicable
<b>Required Approval</b>	The Commissioner & director of budget will review and approve submissions. If disapproved, districts can submit a revision. Without an approved report, districts are ineligible for any aid increases over previous aid year. This is being proposed to better understand resource allocations among schools.	Not applicable