

# RCSD FINANCIAL PLAN UPDATES

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New York State Monitor  
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# Statutory Authority of the Rochester State Monitor

Chapter 56 of the Laws of 2020 requires the Commissioner to appoint a Monitor to the Rochester City School District to provide oversight, guidance and technical assistance related to the academic and fiscal policies, practices, programs and decisions of the District, the Board of Education, and the Superintendent.

On August 6, 2021, Commissioner Betty Rosa informed the RCSD of additional conditions for spending CRSSA and ARP funding. Those conditions included authorizing the State Monitor to approve CRSSA and ARP spending plans prior to submission to NYSED for final approval.

On May 26, 2020, I was appointed by Interim Commissioner Tahoe to be the monitor of the Rochester City School District.

# Responsibilities of The Monitor

- Serve as a non-voting ex-officio member of the Board.
- Assist the Board in adopting a conflict of interest policy that ensures board members and administrators act in the District's best interest.
- Work with the Board to develop a proposed academic improvement plan and proposed financial plan for the District no later than November 1, 2020 for the 2020-2021 school year and the four subsequent school years.
- Beginning with the 2021-22 school year budget, ensure that the budget is balanced and consistent with the District's long-term financial plan.

# Responsibilities of The Monitor

- Provide semi-annual reports on the academic, fiscal, and operational status of the District.
- Assist in resolving any disputes and conflicts between the Superintendent and the Board and among members of the Board.
- Authority to disapprove travel outside the State paid for by the District;
- Recommend cost saving measures including, but not limited to, shared service agreements; and;
- Notify the Board in writing regarding violations of the academic and/or financial plan.
- Beginning with the 2021-22 school year budget, ensure that the budget is balanced and consistent with the District's long-term financial plan.

# RCSD Financial Plan

## Table 4

General Fiscal Practices

## Table 5

Governance and Programmatic Decision Making

## Table 6

Legal and Financial Audits

## Table 7

Budget Development

## Table 8

Organizational Structures and Internal Efficiencies

## Table 9

Transportation

# RCSD Financial Plan Update

Total Recommendations

69

Current

35

Modified

12

Removed

15

New

7

# Table 4, General Fiscal Practices

Current

12

Modified

3

Removed

3

New

3

Effective immediately include transparent explanations for activities listed on resolutions for extra pay

Effective December 2022, shorten, while maintaining integrity and increasing accountability, the resolution development process.

Leverage state and federal funding to create a comprehensive investment strategy based on equity and need, to support schools beginning with the 23/24 school year.

# Table 5, Governance and Programmatic Decision Making

Current

8

Modified

3

Removed

5

New

0

1. Effective immediately, for the 2019-20, 2020-21, **and 2022-23** fiscal year, identify the various revenue components and amounts included in the following sources of revenue:
    - a) Local Revenue
    - b) State Revenue (received directly or as a flow-through from other sources)
    - c) Federal Revenue (received directly or as a flow-through from other sources)
    - d) Flow through Revenue (received to flow through to others)
    - e) Any other revenue source not included above
  2. Compare the revenue sources identified in 1 above to the expected revenues anticipated in 2021-22. For any revenues received in 2019-20 or 2020-21, 2021-22, but not anticipated in 2022-23 please verify and document the reason for the change.
  3. Identify any new revenue sources for the 2021-22 and the 2022-23 school year. (N)
- For each of the revenue sources identified, develop a database or other repository which documents the following:
- a) criteria for the receipt of funding by the district. For example, enrollment, graduation rate, SWD classification, etc.
  - b) specific requirements for each revenue source, including hearings or reporting
  - c) the reporting deadlines
  - d) the means of receipt and from whom
  - e) the projected timing of receipt for the revenue (N)
- Designate a specific individual responsible for each revenue source, including obtaining the required data, ensuring that the data is accurate, providing the data is available and reported within the designated timeframes. (N)



# Table 6, Legal and Financial Audits

Current

2

Modified

1

Removed

2

New

0

A team including the Chief of HR, the Chief of Finance, Chief of Information, Management & Technology (IMT), or their designees should negotiate all MOAs and MOUs for collective bargaining units. Afterward, the negotiated agreement or contract should be forwarded to legal counsel for a final review.

RCSD Negotiating Team should be established by February 2021.

All MOAs and MOUs for collective bargaining units should be negotiated by a team including the Chief of HR, the Chief of Finance, Chief of Information, Management & Technology (IMT), or their designees. A team including the Chief of HR, the Chief of Finance, Chief of Information, Management & Technology (IMT), or their designees should negotiate all MOAs and MOUs for collective bargaining units. The negotiated agreement or contract should be forwarded to legal counsel for a final review.

# Table 7, Legal and Financial Audits

Current

2

Modified

2

Removed

2

New

0

Budget codes must reflect intended expenditures. They are not intended to hold funds for future transfers to cover accounts that have not been budgeted. Therefore, all accounts must be reconciled to have a zero or positive balance at year-end.

The District will transition all budget codes to the Uniform Code System by **June 1, 2021. July 2023.**

Pilot participatory, equity-based budget practices beginning with the **2022-23** 2023-24 school year budget development.

Adopt a model for budget development that ensures equitable access to resources for the 2022-23 school year budget. (N)

# Table 8, Organizational Structures and Internal Efficiencies

Current

6

Modified

1

Removed

2

New

4

To facilitate student centered, efficient and timely master schedules, create a timeline/workplan for the development of secondary and elementary master schedules that incorporates input from all impacted stakeholders and delineates deadlines, duties and responsibilities of all relevant stakeholders for completion. The workplan will be shared with all parties and all parties will be held accountable by the superintendent or superintendent designee. The plan will be shared with state monitor and progress executing the plan will be shared by the department of accountability with the superintendent, deputy superintendent and state monitor. The first draft of the plan should be available December 1, 2022. The plan should be ready for initial implementation Fall 2023 and complete transition to the new protocol by Fall 2024.

Provide semiannual updates on the strategies and resulting outcomes for the KPIs in the following departments:

- Finance
- Human Capital
- Operations
- Safety and Security
- Student Placement
- Transportation

# Table 9, Transportation

Current

5

Modified

2

Removed

1

New

0

Review the Managed Choice Policy for modification, restoration, or elimination.

Determine the approval status of the Managed Choice Policy by **March 1, 2022.** (M)**March 1, 2023.**

Effective immediately, the District should initiate the following:  
1- A review of the services and accommodations written on IEPs, particularly the need for transportation.  
2- Consider renegotiating all contracts with transportation vendors.