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THE UNIVERSITY OF THE STATE OF NEW YORK
THE STATE EDUCATION BUILDING
ALBANY, NEW YORK 12234

December 9, 2019

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Dear President White and Board Members:

Given that the Rochester City School District faces a \$60 million budget deficit, we write on behalf of the Board of Regents to specifically remind you of your fiscal responsibilities under the Education Law and encourage you to faithfully execute such duties despite the difficulty of the current situation.

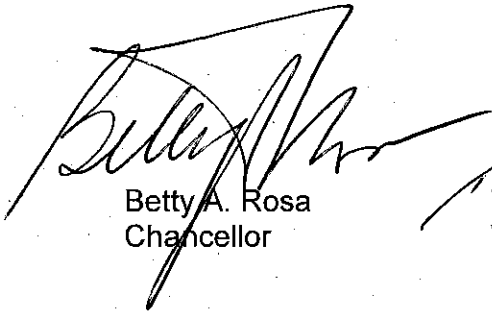
Under Education Law, the board of education of a large city school district is responsible for managing the district's expenses within the confines of its appropriated funding. In particular, the board has a duty to "prepare annually an itemized estimate for the current or ensuing fiscal year," setting forth the sum of money that the board deems necessary for the district's operational costs, "after crediting thereto the amount anticipated in the next apportionment of school funds from the state and the estimated amount to be received from all other sources" (Education Law §2576[1]).

Once appropriated, the expenditure of that funding rests with the board. In addition, a board of education of a large city school district "shall not incur a liability or an expense chargeable against the funds under its control or the city for any purpose in excess of the amount appropriated or available therefor or otherwise authorized by law" (Education Law §2576[7]). The board thus has a duty to keep itself intimately informed of the district's finances and to manage such finances so as not to run afoul of this prohibition by spending more money than is appropriated to the district. If the board of education of a large city school district determines that the district's expenditures may exceed the funds appropriated or otherwise available to the board, the board is compelled to adjust its expenditures so its budget remains in balance (see Education Law §2576[7]).

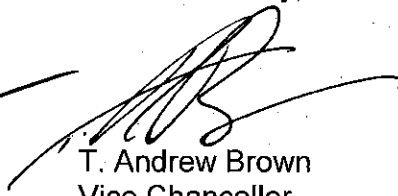
Accordingly, we respectfully request that each of you work collaboratively with the Superintendent to make the difficult decisions necessary to close the over \$60 million budget deficit in the City School District; while ensuring that the students of Rochester receive the educational services to which they are entitled. In addition, as indicated in Acting Commissioner Tahoe's recent email dated December 5, 2019, the Department is directing that each of you receive fiscal management training by February 15, 2020.

As you know, we all share the common goal of ensuring every child in Rochester receives a high-quality education. To that end, the State Education Department is working closely with Superintendent Dade to implement the district's action plan to improve academic and fiscal programs in the district. We ask that, in addition to fulfilling your fiduciary responsibilities, you work collaboratively with Superintendent to implement the governance items in the action the plan. The children of Rochester deserve and require your timely attention to these very important matters.

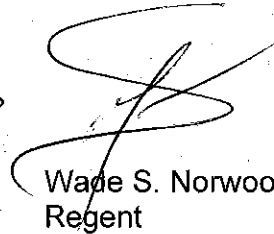
Sincerely,



Betty A. Rosa
Chancellor



T. Andrew Brown
Vice Chancellor



Wade S. Norwood
Regent

c: Superintendent Dade