



ROCHESTER CITY SCHOOL DISTRICT 2026-27 BUDGET REVIEW

Jaime Alicea, State Monitor

March 26, 2026





CHAPTER 56 OF THE LAWS OF 2020

The Board of Education to annually submit the District's proposed budget for the following year to the State Monitor by March 1

The Monitor must review the proposed budget to ensure:

- It is balanced within the context of revenue and expenditure estimates and mandated programs
- To ensure that is consistent with the approved district academic improvement and financial plan





BUDGET PROCESS



- BOE Presentations (Nov., Dec. and Jan.)
- Executive Cabinet Retreat – Dec. 2025
- Various meetings were held with the Executive Cabinet to identify possible reduction areas to balance the budget
- Community Feedback
 - 2 Community Forums
 - Bilingual Education Council
 - Children's Agenda VIP Congress
 - Student Leadership Congress
 - Ibero
- Conversations with Board Commissioners
- Individual Departments meetings with the Superintendent, Deputy Superintendent, Chief of Staff, Chief Financial Officer and Executive Director of Budget



BUDGET DEVELOPMENT

Considerations:

- Board of Education priorities
- Stakeholder feedback
- Strategic plan
- State Monitor Academic and Financial Plan
- Consent Decree
- Special Education – Corrective Action Plan
- Bilingual Education – Corrective Action Plan



BUDGET INITIATIVES INCLUDE

- Increasing ELA and math proficiency
- Continued investment in Special Education
- Increased instructional support for English Language Learners
- Increasing extended learning opportunities for students and staff
- Expansion of the Community Schools Program
- Reduction in vacancies
- Transformation of the District's Financial Management System
- Reduction in Central Office staffing and operational budget
- Reduction in contracted services
- Improving school leadership capacity through professional development
- Continued SEL supports

Revenue	Adopted Budget 2025-26	Draft Budget 2026-27	Dollar Variance	% Variance
City of Rochester	\$119,100,000	\$119,100,000	\$0	0.0%
Local Sources & Uses	\$29,517,000	\$26,065,000	(\$3,452,000)	-11.69%
State Sources	\$810,875,250	\$827,256,838	\$16,381,588	2.02%
Federal Sources	\$4,030,477	\$4,530,477	\$500,000	12.41%
Interfund Transfers & Proceeds of Obligations	\$2,359,417	\$2,400,000	\$40,583	1.72%
Fund Balance	\$0	\$23,884,892	\$23,884,892	-100.00%
Total	\$965,882,144	\$1,003,237,207	\$37,355,063	3.87%



General Fund Revenue Comparison, March 2nd

State Object	Adopted Budget 2025-26	Draft Budget 2026-27	Dollar Variance	% Change in Appropriations
Compensation	\$345,633,696	\$342,563,667	(\$3,070,029)	-0.89%
Benefits	\$193,490,977	\$205,442,488	\$11,951,511	6.18%
Equipment	\$791,119	\$955,354	\$164,235	20.76%
Contractual	\$281,676,886	\$312,572,721	\$30,895,835	10.97%
Supplies	\$16,173,312	\$14,630,789	(\$1,542,523)	-9.54%
BOCES	\$24,844,267	\$25,333,424	\$489,157	1.97%
Debt Service/Transfers	\$103,271,887	\$101,738,764	(\$ 1,533,123)	-1.48%%
Grand Total	\$965,882,144	\$1,003,237,207	\$37,355,063	3.87%



Draft 2026-27 General Fund Expenditures (Appropriations)



BUDGET COMMITMENTS

- Continued Investment in Early Literacy
- Continued Investment in Special Education
- Increased Support of English Language Learners
- Professional learning and development
- Increase in school-based student allocations
- Reduction in Central Office Staffing
- Safety and security enhancements



STRATEGIC & ACADEMIC ALIGNMENT

- Maintain Reading Teachers, Intervention Prevention Teacher & Instructional Coaches
- Expansion of Career and Technical Education Pathways
- Strengthened multilingual instruction and language supports
- Expansion of Community Schools Model
- Expanded restorative and behavioral support model

	2025-26	2026-27	FTE Change	% Change
General Fund	4,626.0	4,608.2	(17.8)	-0.4%
Special Aid Fund	778.8	803.6	24.7	3.2%
School Food Service Fund	248.2	223.2	(25.0)	-10.1%
Capital Projects	13.8	13.8	0	
Total	5,666.8	5,648.8	(18)	0.32%



Summary Full-Time Positions

	2026	2027	2028	2029	2030	2031
Revenue	\$965,882,144	\$979,352,315	\$998,939,245	\$1,031,927,797	\$1,052,959,384	\$1,076,859,923
Expenditure	\$965,882,144	\$1,003,237,207	\$1,059,949,806	\$1,116,537,798	\$1,162,022,398	\$1,205,627,167
Gap		(\$23,884,892)	(\$61,010,561)	(\$84,610,001)	(\$109,063,014)	(\$128,767,244)

Fund Balance as of June 30, 2025: \$312.8 m

	Current	Proposed Use	Balance
Assigned:	\$186.7 M	(\$12.4) M	\$174.3 M
Unassigned:	\$126.1 M	(\$11.4) M	\$114.7 M
Balance:			\$289 M



Five-Year Plan: 2027-2031



RECOMMENDATIONS

- Continue to right size the district. Align resources according to student enrollment and needs. (F-4, F-5)
- Develop and implement a plan to recruit and retain students back to the district. (A-39)
- Continue to evaluate contracts for effectiveness, especially transportation and contracts that are not producing positive outcomes for the students. (F-2, F-33)
- Provide adequate funding for the schools in receivership and support the new school in receivership. (A-8)
- Develop a report for the board and the public with new additions and reductions to the budget



RECOMMENDATIONS

- Review and adjust the amount of funding budgeted for compensation
- Monitor the fund balance and develop a plan for the use of fund balance during the next three years (F-27)
- Continue to explore other funding sources for revenues (F-17)
- In collaboration with the state monitor and the fiscal consultant, develop a plan for restorations if state funds exceeds proposed executive budget. Priority shall be given to the schools. If the state funds are higher than the executive budget, some of the funds will be used to reduce the amount of money proposed to be used from the fund balance (F-28)



NEXT STEPS

- Review the new changes to the budget
- Submit a written report to:
 - Commissioner of Education
 - Board of Education
 - Superintendent of Schools





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