Rochester Community School Corporation

2027 Budget Hearing

September 21, 2026

BUDGET ADOPTION CALENDAR

- **September 08, 2026** Budget Advertised on Gateway

  Available online at: https://www.zebras.net/board/public-notices

- **September 21, 2026** Budget Hearing

  Bus Replacement Plan Hearing

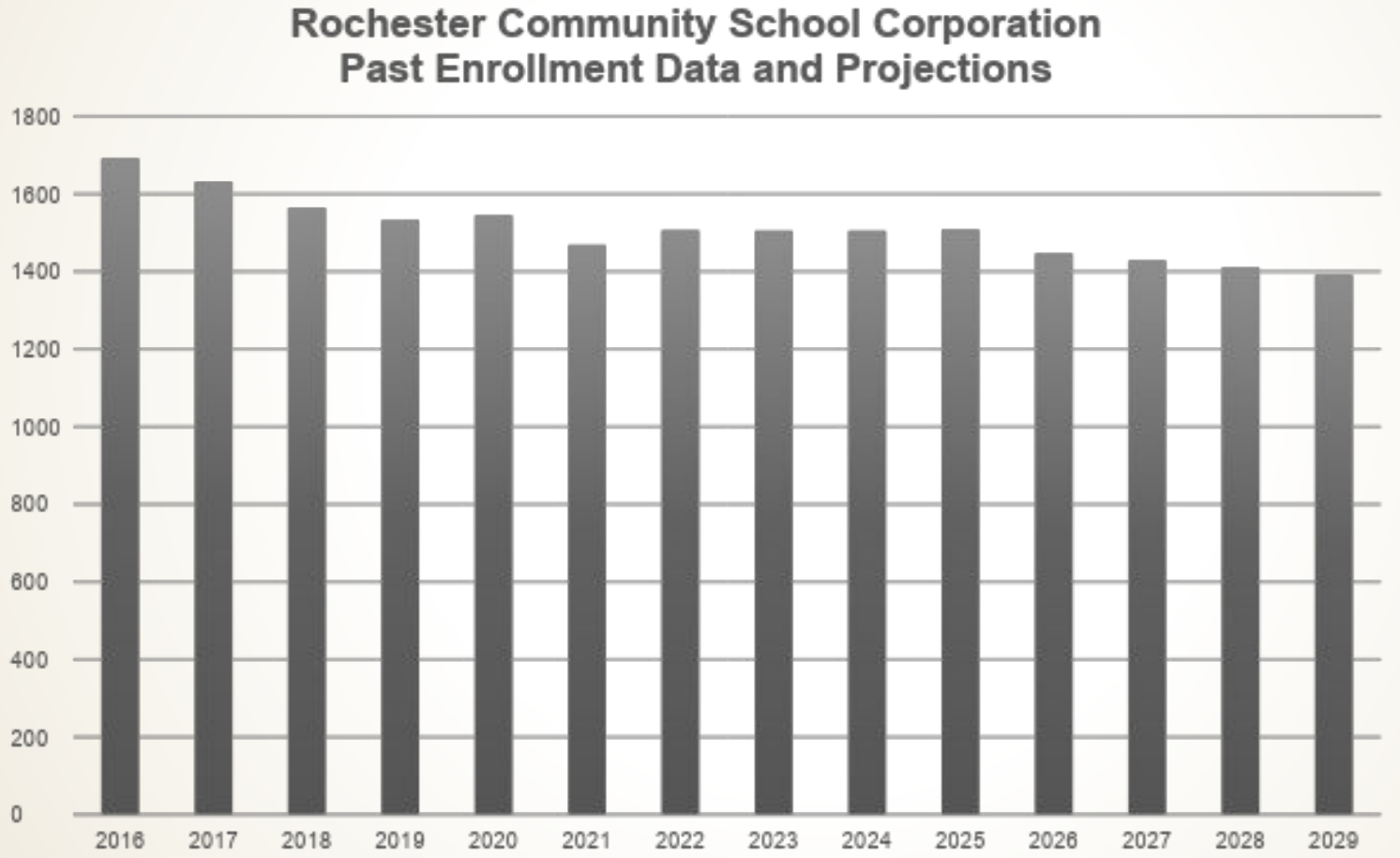
  Capital Projects Plan Hearing

- **October 19, 2026** Budget Adoption by the Board

  Bus Replacement Plan Adoption

  Capital Projects Plan Adoption

Enrollment – Past, Present, Future



Year	K - 12
2016	1691
2017	1632
2018	1564
2019	1533
2020	1544
2021	1468
2022	1506
2023	1505
2024	1505
2025	1508
2026	1446
2027	1428
2028	1410
2029	1392

County Concerns



State	County	July 1, 2023	July 1, 2024
Mississippi	Yazoo County	24.603,00	23,024.00
Mississippi	Sunflower County	23.940,00	23,029.00
Georgia	Mitchell County	20.778,00	20,329.00
Oregon	Curry County	23.273,00	22,774.00
Alabama	Dallas County	36.294,00	35,545.00
California	Lassen County	28.838,00	28,340.00
Mississippi	Washington County	41.902,00	41,181.00
Mississippi	Leflore County	26.595,00	26,157.00
Mississippi	Bolivar County	28.850,00	28,395.00
Indiana	Fulton County	20.319,00	20,004.00

http://www.newsweek.com/map-shows-us-counties-suffering-biggest-population-decline-2050603

2027 CAPITAL PROJECTS PLAN

CAPITAL ASSET PLAN				AMOUNT
* The district does not have specific plans to purchase assets greater than $10,000 in value in the Operations Fund.				

CAPITAL PROJECTS PLAN		Estimated Start Date	Estimated End Date	Estimated Project Cost
* The district does not have specific plans for projects that are capital in nature that exceed $10,000 in the Operations Fund.				

BUS REPLACEMENT PLAN

Year	No. of Buses Owned	No. of Buses to be Replaced	Estimated Replacement Cost
2027	24	1	$170,000
2028	24	2	$175,000
2029	24	1	$180,000
2030	24	4	$720,000
2031	24	2	$360,000

2026 TO 2027 BUDGET COMPARISON

FUND	2026 BUDGET	2027 BUDGET	DIFFERENCE
EDUCATION	$12,723,977	$12,950,000	+$226,023
OPERATIONS	$4,088,180	$4,670,000	+$581,820
DEBT SERVICE	$3,440,297	$3,500,000	+59,703
TOTAL	**$20,252,454**	**$21,120,000**	**+867,546**

REVENUE/EXPENDITURE COMPARISON

FUND	2027 REVENUE BUDGET	2027 EXPENDITURE BUDGET	DIFFERENCE
EDUCATION	$13,000,000	$12,950,000	Slight cash balance increase
OPERATIONS	$4,670,000	$4,670,000	Balanced budget
DEBT SERVICE	$3,710,000	$3,500,000	Building up cash balance
TOTAL	**$21,380,000**	**$21,120,000**	

SUMMARY:

❻ Total Tax Rates

	2026 RATE	2027 RATE*	CHANGE	"Advertised" Rate
EDUCATION FUND	$0.0000	$0.0000	$0.0000	$0.0000
OPERATIONS FUND	$0.3621	$0.3708	+$0.0087	$0.4536
DEBT SERVICE	$0.3588	$0.3868	+$0.0280	$0.4731
Total	**$0.7209**	**$0.7576**	**+$0.0367**	**$0.9267**

** Rates for 2027 are only estimates.*

Tax Rate History

Year	Tax Rate	Debt Service
2012	0.7013	0.3056
2013	0.6261	0.3056
2014	0.6728	0.2701
2015	0.7468	0.3591
2016	0.9108	0.5101
2017	0.9364	0.5301
2018	0.7376	0.4210
2019	0.8743	0.4372
2020	0.8229	0.3824
2021	0.9145	0.4660
2022	0.8917	0.4472
2023	0.8466	0.4364
2024	0.8140	0.4064
2025	0.6038	0.2161
2026	0.7209	0.3588
2027	0.7576	0.3868

Estimated

SUMMARY:
Budget Summary-Key Facts

- The Education Fund and Operations Fund are balanced budgets.
- Many projects have been taken out of bonds
- 2027 estimated tax rate is potentially higher than 2026 by about 3.5 cents

MORE DETAILED INFORMATION
Available on Our Website

Go to https://www.zebras.net/board/public-notices

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See school budget info for all Indiana schools here:

Gateway.ifionline.org