

UNDERSTANDING OUR **FINANCIAL OUTLOOK**

2027–2028 Community Budget Forum – Session 1

November 18, 2026

Our Community Budget Forum Series

Four conversations that build on one another as we develop the 2027–2028 budget.

01

UNDERSTAND

NOVEMBER 18, 2026

Loretta Johnson Middle School

Learn how the budget works and understand our financial outlook.

02

LISTEN

DECEMBER 9, 2026

East High School

Hear community priorities and what we are learning.

03

EVALUATE

FEBRUARY 4, 2027

Virtual

Review possible options and their impact on students and schools.

04

RESPOND

MARCH 11, 2027

Virtual

Discuss the proposed direction and share feedback.

Your voice helps inform budget priorities throughout the process.

Why We Are Here

A shared understanding is the starting point for meaningful community input.

Understand

Where the District stands financially and what is driving the projected gap.

Connect

How responsible budget planning supports academic priorities and student success.

Participate

How students, families, staff, and community members can inform budget priorities.

Tonight is a conversation about the process and the challenges ahead.

First, what do we mean by “the budget”?

The General Fund supports the District's day-to-day operations, including the educational programs and services provided to students.

2026–2027 Adopted General Fund

$999.2M

$999,198,304*

*Does not represent grant and philanthropic funding.

Revenue

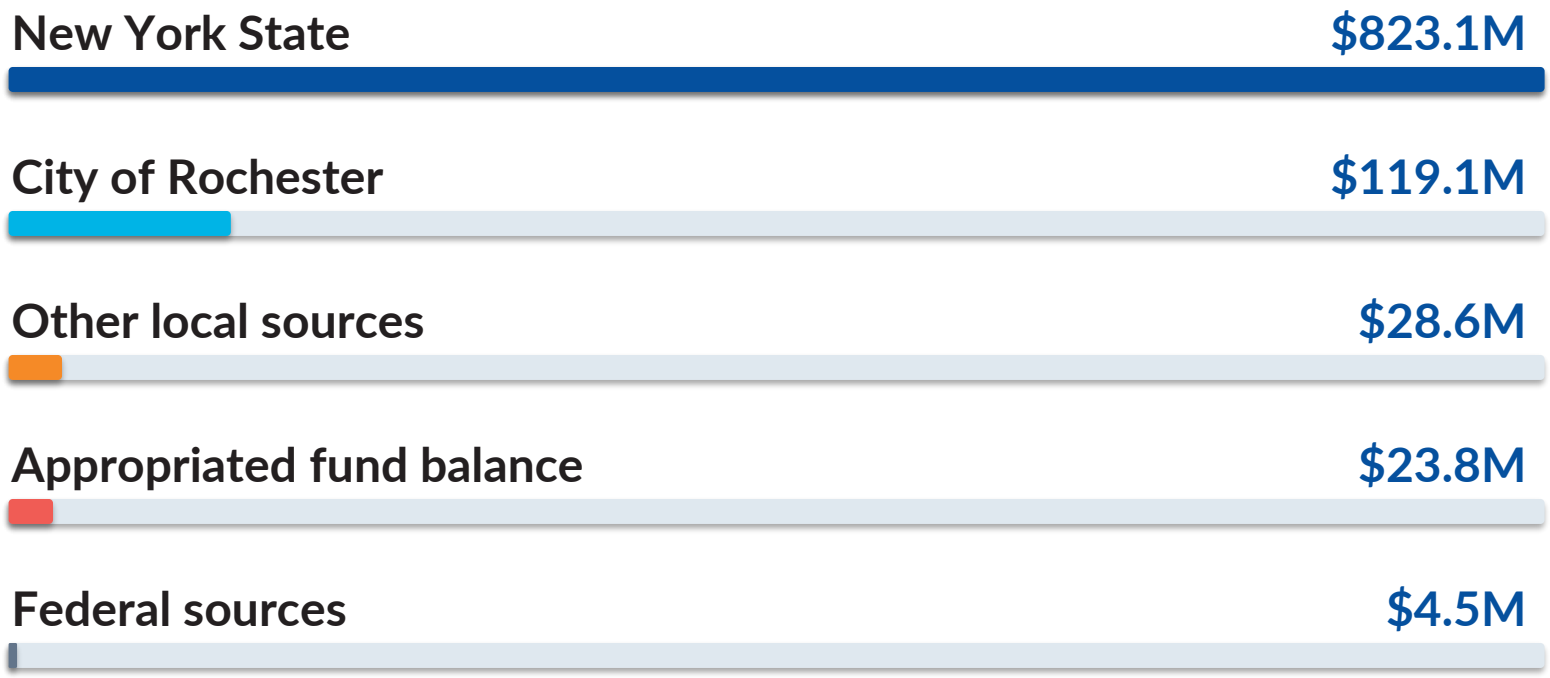
Funding received from state, city, local, and federal sources.

Expenditures

Resources used for instruction, transportation, benefits, operations, and obligations.

Where does General Fund funding come from?

2026–2027 adopted General Fund, approximately $999.2 million

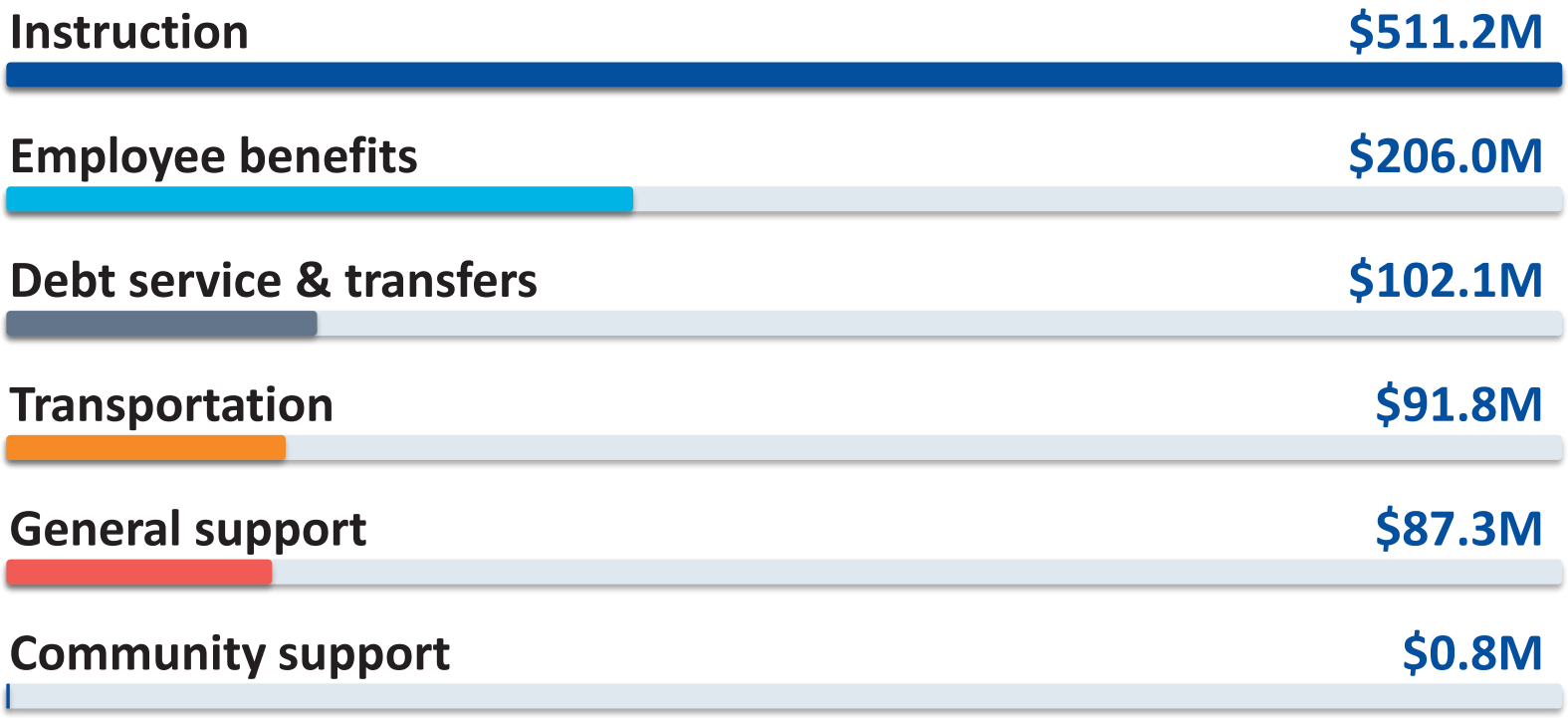


82%

of adopted General Fund resources come from State Aid.

Where does the General Fund money go?

2026–2027 adopted expenditures, approximately $999.2 million.



51%

of General Fund expenditures are assigned to instruction.

How does a projected gap develop?

Forecast for the 2027–2028 General Fund, as presented in October 2026.

PROJECTED RECURRING REVENUE

$995.2M

PROJECTED EXPENDITURES

$1.050B

Difference

PROJECTED OPERATING GAP

$54.7 MILLION

What is putting pressure on the budget?

Costs and revenue assumptions change from year to year.

Rising Costs

Health benefits and contractual obligations continue to increase.

Charter School Costs

Increasing tuition and transportation costs.

Transportation

Contract costs and transportation aid affect planning.

Enrollment and State Aid

Student enrollment affects funding projections.

Why can’t fund balance solve the problem?

A one-time resource cannot permanently close an ongoing operating gap.

What it is

Financial resources accumulated from prior years that may be subject to restrictions.

What it can do

Provide temporary support when its use is permitted and approved.

What it cannot do

Replace a sustainable plan for recurring revenue and expenditures.

Responsible planning requires addressing the structural gap.

How does RCSD develop a balanced budget?

Forecast

Estimate revenue and expenses.

›

Evaluate

Review needs, obligations, and options.

›

Recommend

Develop priorities and a proposed budget.

›

Decide

The Board considers and adopts a budget.

Community feedback helps inform priorities throughout this process.

Student Success Guides Budget Planning

Budget development must remain connected to the District's academic priorities.

Literacy and Learning

Strengthen foundational instruction and support academic growth.

Attendance and Belonging

Help students show up, stay connected, and succeed.

Readiness for the Future

Expand College, Career, and Civic Readiness opportunities.

Equitable Support

Align available resources to student needs and sustainable services.

Our budget is a reflection of what we prioritize for students.

Academic and Financial Sustainability Task Force

Advising the District as it plans for long-term sustainability.

Review

Examine staffing, student programming, school facilities, and operational efficiencies.

Evaluate

Consider academic and financial effects, feasibility, and tradeoffs.

Recommend

Develop prioritized recommendations for District leadership to consider.

The Task Force makes recommendations. It does not adopt the District budget.

What the Task Force Has Done So Far

Meetings have focused on understanding the budget and evaluating possible opportunities.

OCT 15	Budget orientation and financial outlook
OCT 28	District goals, academic plans, and organizational structure
NOV 4	Identification of areas for further consideration
NOV 12	Review of evidence, impacts, risks, and tradeoffs

The work is ongoing. No final recommendations are being presented tonight.

Budget Development Timeline

Key opportunities for community input and Board action.

NOV 18

Understand

Community Budget Forum

Loretta Johnson MS

DEC 4

Survey closes

Community priorities

www.rcsdk12.org/budget

DEC 9

Listen

Community Budget Forum

East High School

FEB 4

Evaluate

Community Budget Forum

Virtual

FEB 25

Board update

Budget priorities + Task Force recommendations

Superintendent

MAR 11

Respond

Community Budget Forum

Virtual

APRIL

Board deliberations

Review of proposed budget

Public process

MAY 4

Adoption vote

Board action on budget

2027–2028

Full budget calendar and materials: www.rcsdk12.org/budget

How You Can Participate

Your perspectives help inform budget priorities.

Community Budget Survey

Open through December 4

Community Budget Forums

December 9 • East High School

February 4 • Virtual

March 11 • Virtual

www.rcsdk12.org/budget

Fill out the survey NOW!

COMMUNITY QUESTIONS AND DISCUSSION

What priorities should guide the District as it addresses its financial challenges?

We are here to listen to your questions and perspectives.