ROCHESTER CITY SCHOOL DISTRICT • COMMUNITY BUDGET FORUM

Understanding Our Budget

A community guide to the 2027–2028 budget process | November 18, 2026

Why this guide matters

Our budget is more than a set of numbers. It pays for learning, school operations, and services that help students succeed. This guide explains where the money comes from, why the District faces a projected gap next year, and how you can take part in the conversation.

THE BIG PICTURE

CURRENT GENERAL FUND	NEXT YEAR'S PROJECTED GAP
$999.2M	**$54.7M**
Adopted for the current 2026–2027 school year	Forecast for the 2027–2028 school year

What is the General Fund?

It is RCSD's main operating fund. It pays for classroom instruction and many of the services needed to run our schools. The District also has other funds for activities with different rules and purposes.

What is a budget gap?

A gap happens when the amount we expect to spend is more than the money we expect to receive. The gap we are discussing is for the next school year, not a missing amount from this year's adopted budget.

Are decisions already made?

No. RCSD is reviewing financial information and student needs before proposing a budget. The Board of Education ultimately adopts the budget.

Our approach

Understand the finances. Listen to community priorities. Evaluate options and their effects on students. Explain the proposed budget and what happens next.

HOW THE BUDGET WORKS

Where the money comes from

2026–2027 adopted General Fund, approximately $999.2 million

New York State	$823.1 million
City of Rochester	$119.1 million
Other local sources	$28.6 million
Appropriated fund balance	$23.8 million
Federal sources	$4.5 million

Why State Aid matters

About 82% of RCSD's adopted General Fund resources come from New York State. State funding decisions can have a major effect on the District's budget.

HOW THE BUDGET WORKS

Where the money goes

2026–2027 adopted General Fund spending

Instruction: Teaching, learning, and academic services	$511.2M
Employee Benefits: Health insurance, retirement, and related employee costs	$206.0M
Debt Service and Transfers: Debt payments and money moved to other District funds	$102.1M
Transportation: Student transportation, including required services	$91.8M
General Support: Buildings, utilities, administration, and other operations	$87.3M
Community Support: Certain civic activities and related costs	$0.8M

OUR FINANCIAL OUTLOOK

Why are we projecting a gap?

Forecast for 2027–2028, as presented to the Academic and Financial Sustainability Task Force in October 2026

PROJECTED RECURRING REVENUE	PROJECTED EXPENSES
$995.2M	**$1.050B**

Difference: $54.7M

The forecast shows that costs may be higher than regular funding next year. These numbers may change as the District receives new financial information.

What is putting pressure on the budget?

Employee health benefits, charter school tuition, transportation, and other costs are increasing. Student enrollment and State Aid also affect the amount of money RCSD expects to receive.

Why not use fund balance to pay for everything?

Fund balance is money saved from prior years. Some of it has limits on how it can be used. It may help with short-term needs, but it does not provide new money every year to cover ongoing costs.

Will schools close next school year?

No. RCSD is not closing schools during the 2027–2028 school year. The District is reviewing long-term needs, but studying an option is not the same as making a decision.

PLANNING FOR STUDENTS

Who helps develop the budget?

Developing the District's budget involves many people.

- The Superintendent and District leadership review funding, spending, and student needs to develop a proposed budget.
- The Academic and Financial Sustainability Task Force studies options and makes recommendations to District leadership.
- Students, families, staff, and community members share their priorities through surveys and community forums.
- The Board of Education reviews the Superintendent's proposed budget, considers public input, and makes the final decision on adoption.

STAY INFORMED AND INVOLVED

Your voice matters

The first two forums help our community learn how the budget works and share priorities for the year ahead.

NOV 18, 2026	**Understand** Loretta Johnson Middle School Auditorium, 6:00 p.m.
DEC 9, 2026	**Listen** East High School, 6:00 p.m.
FEB 4, 2027	**Evaluate** Virtual, 6:00 p.m.
MAR 11, 2027	**Respond** Virtual, 6:00 p.m.

Community Budget Survey

Share the priorities that matter most to you. The survey closes December 4, 2026. Visit www.rcsdk12.org/budget.

IMPORTANT MILESTONES

