

# Old Rochester Regional School District

Fiscal Year June 30, 2024  
General Operating Budget

Public Hearing  
March 15, 2023 at 5:30 p.m.

# Old Rochester Regional School District



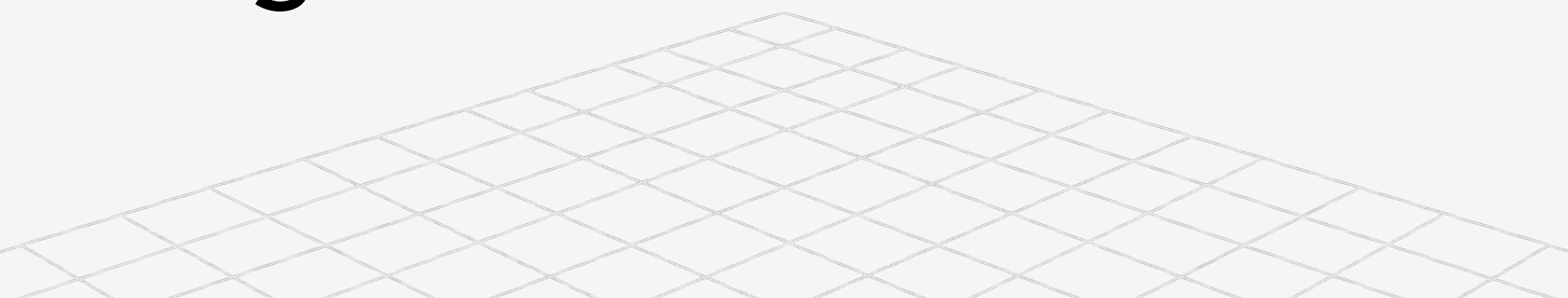
# How to Strive for Achievement

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- Listen to Stakeholders for School and Department Goals
- Provide a Zero-Based Budgetary Method
- Review and Recognize Budgetary Shortfalls
- Identify Academic Initiatives
- Utilizing an All-Funds Budget Approach

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**What is the Total Cost to  
Operate the Old Rochester  
Regional School District?**

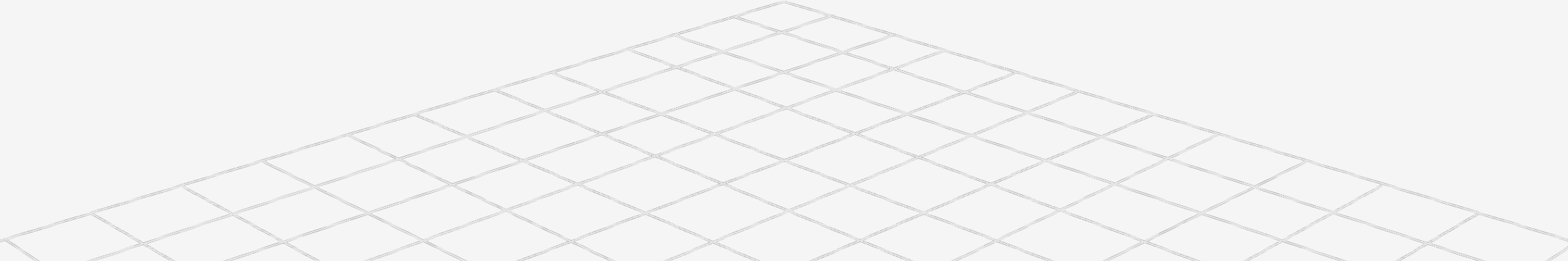


# Old Rochester Regional School District Proposed FY24 Superintendent's Budget As of March 15, 2023

Department	District Budget	Capital Stabilization	Financial Offsets	Total Operations Budget
Old Rochester Junior High	\$ 4,789,098	\$ -	\$ 170,339	\$ 4,959,437
Old Rochester High School	\$ 7,247,418	\$ -	\$ 307,171	\$ 7,554,589
Athletic Department	\$ 310,143	\$ -	\$ -	\$ 310,143
Central Office	\$ 5,253,035	\$ -	\$ 575,000	\$ 5,828,035
Facilities	\$ 1,834,626	\$ -	\$ 10,000	\$ 1,844,626
Regional - Capital Stabilization	\$ -	\$ 100,000	\$ -	\$ 100,000
Student Services	\$ 364,086	\$ -	\$ 56,422	\$ 420,508
Technology	\$ 303,888	\$ -	\$ -	\$ 303,888
Transportation	\$ 768,000	\$ -	\$ -	\$ 768,000
<b>Total FY24 Budget</b>	<b>\$ 20,870,296</b>	<b>\$ 100,000</b>	<b>\$ 1,118,932</b>	<b>\$ 22,089,227</b>
<b>Total FY23 Budget</b>	<b>\$ 20,424,272</b>	<b>\$ 421,000</b>	<b>\$ 1,274,723</b>	<b>\$ 22,119,995</b>
	<b>\$ 446,024</b>	<b>\$ (321,000)</b>	<b>\$ (155,791)</b>	<b>\$ (30,767)</b>
	<b>2.18%</b>	<b>-76.25%</b>	<b>-12.22%</b>	<b>-0.146%</b>

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# What Gets Excluded from the Operating Budget Assessment?



# Offset Funding

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- Federal Entitlement Grants
  - Title I
  - Individuals with Disabilities Education Act
- Special Education Circuit Breaker
- School Choice

# Offset Funding (Cont.)

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- Revolving Funds
  - Building Rental Funds
  - Preschool Program Tuition
  - Student Service Chargeback Program



# Offset Amounts

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Funding Source	Amount
Title I	\$ 30,000
IDEA	\$ 298,572
Other Grants (CFCE)	\$ 31,597
School Choice	\$ 575,000
Circuit Breaker	\$ 59,065
Building Rental	\$ 10,000
Early Child Revolving	\$ 96,699
Miscellaneous Activity	<u>\$ 18,000</u>
	<u><u>\$ 1,118,932</u></u>

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# How is the Budget Built?

# Superintendent's Priorities & Strategies

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- Continuous Stakeholder Discussions
- Zero Based Budgeting Process
- Evaluation of Instruction & Management Departments

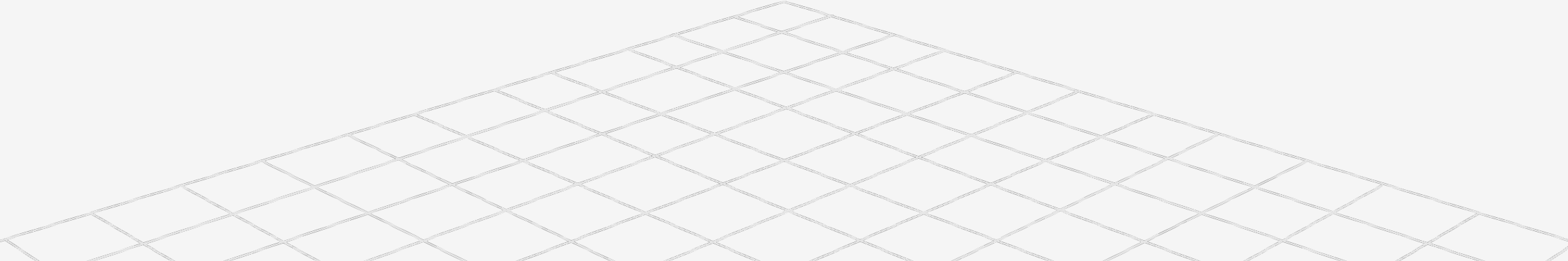
# Superintendent's Priorities & Strategies

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- Recognizing Mandated Costs
- Department Based Projections / Changes
- Benefits and Human Resources Costs

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# What Changes are Included in the Proposed Budget?



# Key Stakeholders & Reasoning

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- Staffing
  - Union Based Positions
  - Independent Staff Positions

# Changes to Other Than Personnel Services

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- Departments
  - Student Services
  - Benefits and Fixed Costs
  - Debt and Obligations
  - Capital Project - Capital Stabilization
  - Facilities and Operations
  - Transportation

# Details of the Changes

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## ➤ Staffing

### ➤ Union Positions

- 3.6 of FTE Values - Est. \$309,000 Reduction

### ➤ Non-Union Positions

- .5 of FTE Values - Est. \$31,500 Reduction

## ➤ Student Services

### ➤ Contracted Student Support Services

- Projections - \$25,000 Reduction

### ➤ Circuit Breaker Offset

- State Determination - \$10,000 Reduction



# Details of the Changes

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## ➤ **Benefits and Fixed Costs**

- **Employer Payroll Taxes**
  - Projections - \$35,000 Increase
- **General Insurance Agreements**
  - Indicated Costs - \$117,000 Reduction
- **Plymouth County Retirement**
  - Indicated Costs - \$168,000 Increase

## ➤ **Debt and Obligations**

- **Long Term Debt Principal & Interest**
  - Agreement Costs - \$15,000 Reduction

# Details of the Changes (Cont.)

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- **Capital and Building Maintenance Projects (Separately Recognized)**
  - Capital Stabilization Funding - \$100,000 Value ( \$321,000 Reduction from FY2023)
- **Facilities and Operations**
  - **Utility Cost**
    - Projections - \$54,000 Increase (New Contract)
  - **Contracted Services and Maintenance**
    - Projections - \$60,200 Increase

# Details of the Changes (Cont.)

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## ➤ Technology Costs

- Equipment Replacement - \$13,000 Reduction
  - (Excludes Reduction from FY2023 \$50,000 ESSER Funding)

## ➤ Transportation

- Regular Education Contracted Costs
  - Contract Agreement - Est. \$43,000 Reduction

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# What is the Assessment Based Budget?

# Superintendent's Fiscal Year 2024 Assessment Based Budget

FY2024 Anticipated Budget:	\$ 20,970,296
FY2023 Approved Budget:	\$ 20,845,272
Total Budget Increase:	\$ 125,024
Net Percentage of Change:	.60 %

**Old Rochester Regional School District  
Proposed FY24 Superintendent's Budget**

As of March 15, 2023

Department	District Budget	Capital Stabilization	Assessment Based Budget
Old Rochester Junior High	\$ 4,789,098	\$ -	\$ 4,789,098
Old Rochester High School	\$ 7,247,418	\$ -	\$ 7,247,418
Athletic Department	\$ 310,143	\$ -	\$ 310,143
Central Office	\$ 5,253,035	\$ -	\$ 5,253,035
Facilities	\$ 1,834,626	\$ -	\$ 1,834,626
Regional - Capital Stabilization	\$ -	\$ 100,000	\$ 100,000
Student Services	\$ 364,086	\$ -	\$ 364,086
Technology	\$ 303,888	\$ -	\$ 303,888
Transportation	\$ 768,000	\$ -	\$ 768,000
<b>Total Proposed FY24 Budget</b>	<b>\$ 20,870,296</b>	<b>\$ 100,000</b>	<b>\$ 20,970,296</b>
<b>Total Approved FY23 Budget</b>	<b>\$ 20,424,272</b>	<b>\$ 421,000</b>	<b>\$ 20,845,272</b>
	<b>\$ 446,024</b>	<b>\$ (321,000)</b>	<b>\$ 125,024</b>
	<b>2.18%</b>	<b>-76.25%</b>	<b>0.60%</b>

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# What is the Impact of State Aid from the New Governor's Budget?



# Governor's Budget - Proposed Chapter 70

## State Budgetary Assessment

- FY2024 Projects \$3,468,325 Base Amount
  - Including Minimum \$30 per Student
  - Net \$83,885 Increase Over FY2023

### Comparison to FY23

	FY23	FY24	Change	Pct Chg
Enrollment	1,009	973	-36	-3.57%
Foundation budget	12,541,084	13,019,998	478,914	3.82%
<b>Required district contribution *</b>	9,156,644	9,551,673	395,029	4.31%
<b>Chapter 70 aid</b>	<b>3,384,440</b>	<b>3,468,325</b>	<b>83,885</b>	<b>2.48%</b>
Required net school spending (NSS)	12,541,084	13,019,998	478,914	3.82%
Target aid share	22.88%	21.60%		
C70 % of foundation	26.99%	26.64%		
Required NSS % of foundation	100.00%	100.00%		



# Governor's Budget (Cont.)

## FY2024 Preliminary Cherry Sheet Estimates Old Rochester

PROGRAM	FY2024 Governor's Local Aid Proposal
Education Receipts :	
Chapter 70	\$ 3,468,325
Charter Tuition Reimbursement	\$ 62,762
<b>Total Estimated Receipts :</b>	<b>\$ 3,531,087</b>
Estimated Charges :	
Special Education	\$ 6,225
School Choice Sending Tuition	\$ 106,250
Charter School Sending Tuition	\$ 197,718
<b>Total Estimated Charges :</b>	<b>\$ 310,193</b>
<b>Net Receipts :</b>	<b>\$ 3,220,894</b>

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# What are the Assessments Determined to Our Towns?



# Calculations per New Regional Agreement Effective for FY2024 ORRSB Operation Budget

## Enrollment

## Percentage

	Marion	Mattapoissett	Rochester	Total	Marion	Mattapoissett	Rochester	Total
<b>Operating Budget - 3 Year Average</b>								
10/1/2022	310	332	336	978	0.3170	0.3395	0.3436	100%
10/1/2021	305	352	331	988	0.3087	0.3563	0.3350	100%
10/1/2020	313	382	340	1035	0.3024	0.3691	0.3285	100%
	928	1066	1007	3001	0.9281	1.0648	1.0071	300%
					<b>0.3092</b>	<b>0.3552</b>	<b>0.3356</b>	<b>100%</b>

## Capitalization - 5 Year Average

10/1/2022	310	332	336	978	0.3170	0.3395	0.3436	100%
10/1/2021	305	352	331	988	0.3087	0.3563	0.3350	100%
10/1/2020	313	382	340	1035	0.3024	0.3691	0.3285	100%
10/1/2019	318	394	365	1077	0.2953	0.3658	0.3389	100%
10/1/2018	318	397	380	1095	0.2904	0.3626	0.3470	100%
	1254	1525	1416	4195	1.5138	1.7932	1.6930	500%

**0.2989      0.3635      0.3375      100%**

Elementary School % of District Wide			
Marion	Mattapoissett	Rochester	Total
0.1584867	0.169734151	0.1717791	50.000%

30.194%      36.387%      33.419%      FY23 %'s  
0.729%      -0.866%      0.136%      Change

# Total Budget and Allocations

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Description	Amounts
Proposed FY2024 Budget	\$ 20,970,296
Capital Building Maintenance	\$ (100,000)
Regional Debt	\$ (688,126)
Regional Transportation	\$ (768,000)
Proposed Net FY2024 Budget	<u>\$ 19,414,170</u>
Chapter 70 & Other Revenues *	\$ (3,270,894)
Minimum Local Contribution **	<u>\$ (9,551,673)</u>
Above Minimum Local Contribution	<u><u>\$ 6,591,603</u></u>

# Total Budget and Allocations

## 740 Old Rochester

LEA	Member	Foundation Enrollment in Regional District			Required Minimum Contribution to Regional District		
		FY23	FY24	Change	FY23	FY24	Change
	<b>Total</b>	<b>1,009</b>	<b>973</b>	<b>-36</b>	<b>9,156,644</b>	<b>9,551,673</b>	<b>395,029</b>
169	Marion	315	305	-10	3,068,379	3,151,406	83,027
173	Mattapoisett	354	330	-24	3,522,109	3,582,174	60,065
250	Rochester	340	338	-2	2,566,156	2,818,093	251,937

### Factors Used by State to Determine MLC

- ❖ Enrollment
- ❖ Wage Adjustment Factor
- ❖ Inflation
- ❖ Property Value
- ❖ Income
- ❖ Municipal Revenue Growth Factor

# Above Minimum Local Shared Assessment

Proposed FY 24 Budget (Net School Spending Categories no transportation)	\$	19,414,170	
Chapter 70/Other Revenue* (no transportation)	\$	<u>3,270,894</u>	
	\$	16,143,276	
Minimum Local Contribution (as determined by state )	\$	3,151,406	Marion
	\$	3,582,174	Mattapoisett
	\$	<u>2,818,093</u>	Rochester
	\$	9,551,673	
	\$	<u>6,591,603</u>	Above Minimum Share
Per Agreement (Enrollment) - 3 Year Avg			
	30.9230%	\$ 2,038,321	Marion
	35.5215%	\$ 2,341,436	Mattapoisett
	33.5555%	\$ <u>2,211,845</u>	Rochester
Total		\$ 6,591,603	
		\$ 5,189,727	Marion
		\$ 5,923,610	Mattapoisett
		\$ <u>5,029,938</u>	Rochester
		\$ 16,143,276	

# Calculated Regional Transportation Assessment

## REGIONAL TRANSPORTATION

FY 24 projected \$ 768,000

Projected Regional Transportation Reimbursement  
(estimate from DESE) \$ 492,596

\$ 275,404

Per Agreement (Enrollment) - 3 Year Avg	TRANSPORTATION	
30.9230%	\$ 85,163	Marion
35.5215%	\$ 97,828	Mattapoissett
33.5555%	\$ 92,413	Rochester
	<u>\$ 275,404</u>	

# Allocation of Debt Obligations & Capital Stabilization

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## Capital & Debt Authorization (Percentage Locked & Per 3 Year Enrollment Avg.)

27.43% & 30.9230% - \$178,970 + \$11,029 = \$189,999 Marion's

38.17% & 35.1521% - \$249,044 + \$12,669 = \$261,713 Mattapoisett's

34.40% & 33.5555% - \$224,446 + \$11,968 = \$236,414 Rochester's

## Capital Stabilization (Per 5 Year Enrollment's)

29.893% = \$ 29,893 Marion's

36.353% = \$ 36,353 Mattapoisett's

33.754% = \$ 33,754 Rochester's



# Town(s) Detailed Assessment Summary

FY 2024 Assessment Summary		Operating	Capital Stabilization	Capital Debt	New Debt Authorization	Total
Marion	\$	5,274,891	\$ 29,893	\$ 178,970	\$ 11,029	\$ 5,494,782
Mattapoissett	\$	6,021,438	\$ 36,353	\$ 249,044	\$ 12,669	\$ 6,319,504
Rochester	\$	5,122,352	\$ 33,754	\$ 224,446	\$ 11,968	\$ 5,392,520
<b>Total</b>	<b>\$</b>	<b>16,418,680</b>	<b>\$ 100,000</b>	<b>\$ 652,460</b>	<b>\$ 35,666</b>	<b>\$ 17,206,806</b>

FY 2023 Assessment Summary		Operating	Capital Stabilization	Capital Debt	New Debt Authorization	Total
Marion	\$	5,069,288	\$ 124,943	\$ 180,199	\$ 14,033	\$ 5,388,463
Mattapoissett	\$	5,933,462	\$ 152,567	\$ 250,755	\$ 16,911	\$ 6,353,695
Rochester	\$	4,780,838	\$ 143,490	\$ 225,988	\$ 15,532	\$ 5,165,848
<b>Total</b>	<b>\$</b>	<b>15,783,588</b>	<b>\$ 421,000</b>	<b>\$ 656,942</b>	<b>\$ 46,476</b>	<b>\$ 16,908,006</b>

Changes	Operating	Capital Stabilization	Capital Debt	New Debt Authorization	Total
Marion	\$ 205,603	\$ (95,050)	\$ (1,229)	\$ (3,004)	\$ 106,319
Mattapoissett	\$ 87,976	\$ (116,214)	\$ (1,711)	\$ (4,242)	\$ (34,192)
Rochester	\$ 341,514	\$ (109,736)	\$ (1,542)	\$ (3,564)	\$ 226,672
<b>Total</b>	<b>\$ 635,092</b>	<b>\$ (321,000)</b>	<b>\$ (4,482)</b>	<b>\$ (10,810)</b>	<b>\$ 298,800</b>

Operating	Capital	Capital	New Debt	
4.056%	-76.075%	-0.682%	-21.405%	1.973%
1.483%	-76.173%	-0.682%	-25.085%	-0.538%
7.143%	-76.476%	-0.682%	-22.947%	4.388%

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Thank you

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