

OLD ROCHESTER REGIONAL SCHOOL COMMITTEE

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

Marion – Mattapoisett – Rochester, Massachusetts

FY24 Budget Public Hearing

Meeting Minutes

Members Present: Michelle Smith, Acting Chairperson (in-person), Jason Chisholm (in-person), Margaret McSweeney (in-person), Frances-Feliz Kearns (in-person), Joe Pires (in-person), Rosemary Bowman (remote), April Nye (in-person), Matthew Monteiro (in-person) and James Muse (remote).

Members Absent: None.

Others Present: Michael S. Nelson, Superintendent of Schools; Howard Barber, Asst. Supt. of Finance & Operations; Sharlene Fedorowicz, Asst. Supt. of Teaching and Learning; Craig Davidson, Director of Student Services; Melissa Wilcox, Executive Assistant to Supt.; Michael Devoll, Principal, ORR High School; Silas Coellner, Principal, ORR Jr. High School; Vanessa Harvey, Asst. Principal, ORR High School; Kelly Chouinard, Asst. Principal, ORR Jr. High School; Lauren Millette, Director of Guidance; teachers, parents, students and members of the press.

Meeting was called to order at 5:31 p.m. by Chairperson Smith. Ms. Smith informed everyone attending the meeting that the meeting was being recorded. Chairperson Smith made the following statement: *This meeting will be conducted in a hybrid format. School Committee, Administrators and public will have the option of meeting in person in the Media Room located at the Jr. High School at 133 Marion Road, Mattapoisett, MA 02739 or via zoom.*

FY24 BUDGET PUBLIC HEARING:

Chairperson Smith called the public hearing to order at 5:33 p.m.

Superintendent Nelson made the following statement:

Good evening, everyone. Tonight, our first order of business is the FY24 budget public hearing for the Old Rochester Regional School District. The budget development process started in late fall and required numerous meetings to strategize the financial direction of the Old Rochester Regional School District encompassing our Junior and Senior High Schools. Our school committee representatives (thank you for your participation Member Chisholm, Member Muse, Chairperson Smith and alternate Matthew Monteiro) listened to our building administration share their vision for our schools moving into next year and collaborated with central office administrators and considered town officials' feedback. During the budget development process, we assessed and considered the current financial climate, our immediate school programming needs, discussed what needs we may have in future years and prioritized what we know about the educational needs of our students, families and staff members heading into the 2023-2024 school year. This budget development season has proven to be a difficult one, especially for the regional school district. The budget subcommittee and administration was faced with accounting for rising costs of goods and services needed to operate the schools, contractual obligations, fixed costs and employee benefits (including retirement obligations). As a result, tonight Mr. Barber, our Assistant Superintendent of Finance and Operations will present our FY24 budget proposal. Although this proposed budget does call for a decrease in particular departments and in staffing, the budget subcommittee does feel confident that the proposed FY24 budget will allow for our students and families to continue to

receive the educational experience they deserve-while working within the current financial landscape. I want to thank all those who have contributed in this process and Mr. Barber for his financial leadership during this process. Mr. Barber...the floor is yours”

Mr. Barber presented the FY24 Budget beginning with the overall goals reviewed when focusing on the budget including:

- 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

Mr. Barber reviewed the total cost to operate the district and presented the following information.

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
Total FY24 Budget	\$ 20,870,296	\$ 100,000	\$ 1,118,932	\$ 22,089,227
Total FY23 Budget	\$ 20,424,272	\$ 421,000	\$ 1,274,723	\$ 22,119,995
	\$ 446,024	\$ (321,000)	\$ (155,791)	\$ (30,767)
	2.18%	-76.25%	-12.22%	-0.146%

Next, Mr. Barber explained the offset funding which is excluded from the operating budget assessment.

- Federal Entitlement Grants
 - Title I
 - Individuals with Disabilities Education Act
 - Special Education Circuit Breaker
- School Choice
- Revolving Funds
 - Building Rental Funds
 - Preschool Program Tuition
 - Student Service Chargeback Program

Offset Amounts for each category were discussed as shown:

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	\$	18,000
	\$	<u>1,118,932</u>

Mr. Barber noted the Superintendent's Priorities and Strategies:

- Continuous Stakeholder Discussions
- Zero Based Budgeting Process
- Evaluation of Instruction & Management Departments
- Recognizing Mandated Costs
- Department Based Projections / Changes
- Benefits and Human Resources Costs

Next, Mr. Barber discussed the changes in the FY24 budget. First, he reviewed staff changes in union based and independent staff positions then changes in each department.

- **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
- **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
- **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

- **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

Mr. Barber explained the 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 %

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
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Total Proposed FY24 Budget	\$ 20,870,296	\$ 100,000	\$ 20,970,296
Total Approved FY23 Budget	\$ 20,424,272	\$ 421,000	\$ 20,845,272
	\$ 446,024	\$ (321,000)	\$ 125,024
	2.18%	-76.25%	0.60%

Mr. Barber discussed the Governor's Budget – Proposed Chapter 70 aid.

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

Comparison to FY23

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

Required NSS % of foundation 100.00% 100.00%

Mr. Barber also discussed the FY 2024 preliminary cherry sheet estimates from the Governor's Budget.

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
Total Estimated Receipts :	\$	3,531,087

Estimated Charges :

Special Education	\$	6,225
School Choice Sending Tuition	\$	106,250
Charter School Sending Tuition	\$	197,718
Total Estimated Charges :	\$	310,193

Net Receipts :	\$	3,220,894
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Next in the presentation, Mr. Barber reviewed the assessments determined to each town with calculations per the new regional agreement which is effective for the FY24 ORRSd operation budget:

	Enrollment				Percentage			
	Marion	Matt.	Roch.		Marion	Matt.	Roch.	
Operating Budget								
- 3 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%
	928	1066	1007	3001	0.9281	1.0648	1.0071	300%
					0.3092	0.3552	0.3356	100%
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					30.194%	36.387%	33.419%	FY23 %'s
Marion Mattapoissett Rochester Total					0.729%	-0.866%	0.136%	Change
0.1584867 0.169734151 0.1717791 50.000%								

Mr. Barber continued his presentation with an explanation of the total budget and allocations:

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	\$ 19,414,170
Chapter 70 & Other Revenues *	\$ (3,270,894)
Minimum Local Contribution **	\$ (9,551,673)
Above Minimum Local Contribution	<u><u>\$ 6,591,603</u></u>

740 Old Rochester

LEA Member	Foundation Enrollment in Regional District			Required Minimum Contribution to Regional District		
	FY23	FY24	Change	FY23	FY24	Change
Total	1,009	973	-36	9,156,644	9,551,673	395,029
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

PUBLIC COMMENT:

Good evening. My name is Colin Everett. I live on Fairhaven Road in Mattapoisett and I would like to express concern over the elimination of teaching positions at the high school. The reduction in force of classroom teaching sections will lead to higher class sizes and reduce the quality of our course offerings.

It is frustrating to consider these budget cuts because the towns have the capacity to provide a fully funded budget and even to expand our program. Some members of financial committees and town select boards are just not willing to support that funding which is disappointing. I do not believe that these decisions reflect the will of the majority of Tri- Town residents. At town meeting last May in Mattapoisett we saw overwhelming support for fully funded public schools.

The schools need more positions in several areas. For example, the junior high school needs another school adjustment counselor to service all of the social and emotional needs that confront our students.

I understand that the school committee has to balance competing priorities in the budget. If cuts are to come, I would encourage the Committee to make every effort to minimize the impacts of staff reductions on students by first reducing non-teaching positions, such as the departmental coordinator or the new director of guidance positions. Do these positions have value? Yes. Are the individuals appointed to them hard working and professional? Yes, but we must prioritize the student learning experience, if cuts are to come.

Thank you for taking these comments into consideration in the budget process.

The FY 24 Budget Hearing was closed at 6:19 p.m.

V. General
A. Approval of FY24 Budget

To approve the Superintendent's Proposed Fiscal Year June 30, 2024 in the total amount of \$20,970,296 for the Old Rochester Regional School District.

The total amount of \$20,970,296 recognizes the three (3) segments of its funding:

1. General Operating in the amount of \$20,182,170,
2. Capital and Debt Service in the amount of \$688,126, and
3. Capital Stabilization in the amount of \$100,000.

SCHOOL COMMITTEE FEEDBACK:

Ms. McSweeney expressed gratitude to Mr. Barber for his explanation. She wanted to voice concern about the reduction of staff and state that the staff are valued. She urges the towns to consider prioritizing education. The job of school committee members is to speak up for the importance of education. She continued to request that the district is transparent and very clear with the staff that will be let go to allow them time to find new positions. It is crushing as a teacher to lose a job and not have control over it and she understands that budget issues are real. She wants to stress to the towns that if they are going to invest in something it should be education because it is the future of our towns and the people who run the towns. She understands that they are voting on a budget today that eliminates teaching positions and she wishes that wasn't so, and she asks that the administration team can be clear with the staff that are going to have to leave. She urges the towns to consider when they argue about budget to consider what matters; another fire truck or the education of our children. Superintendent Nelson stated he appreciates Ms. McSweeney's comments and the administration is going to continue its work as diligently as it can after the vote here tonight. From his perspective, there has been on-going conversations with leadership regarding the status of the developing budget making sure there has been open lines of communication. Ms. McSweeney continued to thank how clear the presentation was and how hard it has been during the process this year. She asked that the administration be as generous and gracious as possible.

Mr. Monteiro stated he agreed with Ms. McSweeney's comments. He noticed that Rochester is taking the brunt of the increase and he wondered if there was any insight as to why that is the case. He wondered is it because of new development and more land to be taxed, or is it because Rochester has more revenue overall or another factor that could be explained. Mr. Barber explained that the figures are determined by multiple factors including student enrollment, property assessment value increase over the last few years. There are six to seven components that the state uses to determine the value.

Mr. Pires thanked Mr. Barber for his work on the budget this year. He commented that there has been an increase in all businesses, and he considers this a business, over the last few years. He appreciates where the administration was able to reduce. His only recommendation is that they continue to look at different departments, different areas where they can pull back from without eliminating staff first.

MOTION by Ms. Nye

MOTION Seconded by Mr. Chisholm

ROLL CALL VOTE:

9:0 (Bowman; yes, Nye: yes, Chisholm; yes, Monteiro; yes, Pires; yes, Kearns; yes, Muse; yes, Smith; yes, McSweeney; yes)

Chairperson Smith thanked all the members who served on the Budget Subcommittee. She stated it does sadden the committee to potentially cut teachers and hopefully the towns hear their concerns.

Motion to adjourn at 6:27 p.m.

MOTION by Mr. Chisholm

MOTION Seconded by Mr. Monteiro

ROLL CALL VOTE:

9:0 (Bowman; yes, Nye: yes, Chisholm; yes, Monteiro; yes, Pires; yes, Kearns; yes, Muse; yes, Smith; yes, McSweeny; yes)

Submitted by Melissa Wilcox

OLD ROCHESTER REGIONAL DISTRICT SCHOOL COMMITTEE MEETING
Marion – Mattapoisett - Rochester, Massachusetts

March 15, 2023

Hybrid Format

Join Zoom Meeting

<https://oldrochester-org.zoom.us/j/98590183741?pwd=OWpreXhrZk5EZWt6U0R2YldQUd4Zz09>

Meeting ID: 985 9018 3741

Passcode: 258183

This meeting will be conducted in a hybrid format. School Committee, Administrators and public will have the option of meeting in person in the Media Room located at the Jr. High School at 133 Marion Road, Mattapoisett, MA 02739 or via zoom.

TIME: 5:30 p.m.

MEETING TO ORDER

FY24 BUDGET PUBLIC HEARING

RECOGNITION PRESENTATION

I. Approval of Minutes

II. Consent Agenda

III. Agenda Items Pending

IV. Special Topic Report

V. General

A. Approval of FY24 Budget

VI. New Business

A. Policy Review

B. Curriculum

C. Business

1. Financial Report

2. Food Service Report

3. Facilities Report

4. Budget Transfers

D. Personnel

VI. Unfinished Business

CHAIRPERSON'S REPORT

CENTRAL OFFICE ADMINISTRATORS REPORT

PRINCIPALS' REPORTS

STUDENT ADVISORY COUNCIL REPORT

VII. School Committee

A. Reorganization

B. Committee Reports

1. Budget Subcommittee

2. Communication Committee

3. District Agreement Committee

4. Equity Subcommittee

5. Facilities Committee

6. Local School Committee

7. Policy Subcommittee

8. SMEC

9. Tri-Town Foundation

VIII. Future Business

A. Timeline

B. Future Agenda Items

IX. Open Comments

X. Information Items

XI. Executive Session

ADJOURNMENT

OLD ROCHESTER REGIONAL SCHOOL DISTRICT
Marion – Mattapoisett – Rochester, Massachusetts

TO: Old Rochester Regional District School Committee
FROM: Michael S. Nelson, Superintendent of Schools
DATE: March 13, 2023
SUBJECT: Agenda Items

PUBLIC HEARING – FY24 BUDGET

The following items are on the agenda of March 15, 2023.

V. General

A. Approval of FY24 Budget

Recommendation

That the School Committee review and approve the FY23 Budget.

Please refer to the following documents:

- ORRSC 03152023 FY23 Public Budget Hearing Presentation
- ORRSC 03152023 FY23 Budget Summary Report
- ORRSC 03152023 FY23 Total Funding Offsets
- ORRSC 03152023 FY23 Budget by Detailed Accounts
- ORRSC 03152023 FY23 Projected 10-Year Capital Projects
- ORRSC 03152023 FY23 Assessment
- ORRSC 03152023 FY23 Budget Motion

If you have any questions regarding any of these recommendations, please feel free to call me.

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

- 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

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
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	\$ 446,024	\$ (321,000)	\$ (155,791)	\$ (30,767)
	2.18%	-76.25%	-12.22%	-0.146%

**What Gets Excluded from the
Operating Budget
Assessment?**

Offset Funding

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

Offset Funding (Cont.)

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

Offset Amounts

Funding Source	Amount
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	<u>\$ 1,118,932</u>

How is the Budget Built?

Superintendent's Priorities & Strategies

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

Superintendent's Priorities & Strategies

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

What Changes are Included in the Proposed Budget?

Key Stakeholders & Reasoning

- Staffing
 - Union Based Positions
 - Independent Staff Positions

Changes to Other Than Personnel Services

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

Details of the Changes

- **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

- **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.)

- **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.)

- **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

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

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	2.18%	-76.25%	0.60%

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%
Required district contribution *	9,156,644	9,551,673	395,029	4.31%
Chapter 70 aid	3,384,440	3,468,325	83,885	2.48%
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
Total Estimated Receipts :	\$ 3,531,087
Estimated Charges :	
Special Education	\$ 6,225
School Choice Sending Tuition	\$ 106,250
Charter School Sending Tuition	\$ 197,718
Total Estimated Charges :	\$ 310,193
Net Receipts :	\$ 3,220,894

What are the Assessments
Determined to Our Towns?

Calculations per New Regional Agreement Effective for FY2024 ORRSB Operation Budget

Enrollment					Percentage			
	Marion	Mattapoisett	Rochester	Total	Marion	Mattapoisett	Rochester	Total
Operating Budget - 3 Year Average								
10/1/2022	310	332	336	978	0.3170	0.3395	0.3436	100%
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	928	1066	1007	3001	0.9281	1.0648	1.0071	300%
					0.3092	0.3552	0.3356	100%
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%
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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					30.194%	36.387%	33.419%	FY23 %'s
Marion	Mattapoisett	Rochester	Total		0.729%	-0.866%	0.136%	Change
0.1584867	0.169734151	0.1717791	50.000%					

Total Budget and Allocations

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>\$ 6,591,603</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
	Total	1,009	973	-36	9,156,644	9,551,673	395,029
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	Mattapoisett
33.5555%	\$ 92,413	Rochester
	\$ 275,404	

Allocation of Debt Obligations & Capital Stabilization

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
Mattapoisett \$	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
Total \$	16,418,680	\$ 100,000	\$ 652,460	\$ 35,666	\$ 17,206,806

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
Mattapoisett \$	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
Total \$	15,783,588	\$ 421,000	\$ 656,942	\$ 46,476	\$ 16,908,006

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

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%

Thank you

Howard Barber, CPA, MCPPO

Assistant Superintendent of Finance & Operations

howiebarber@oldrochester.org

Ph: 508-758-2772

Old Rochester Regional School District

Proposed FY24 Superintendent's Budget

As of March 15, 2023

Department	District Budget	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
Total FY24 Budget	\$ 20,870,296	\$ 100,000	\$ 20,970,296
Total FY23 Budget	\$ 20,424,272	\$ 421,000	\$ 20,845,272
	\$ 446,024	\$ (321,000)	\$ 125,024
	2.18%	-76.25%	0.60%

Old Rochester Regional School District

Proposed FY24 Superintendent's Budget

As of March 15, 2023

Department	District Budget	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
Total FY24 Budget	\$ 20,870,296	\$ 100,000	\$ 1,118,932	\$ 22,089,227
Total FY23 Budget	\$ 20,424,272	\$ 421,000	\$ 1,274,723	\$ 22,119,995
	\$ 446,024	\$ (321,000)	\$ (155,791)	\$ (30,767)
	2.18%	-76.25%	-12.22%	-0.139%

Old Rochester Regional School District
FY2024 - All Funds Offset Schedule

Account	Function	FY24 FTE	FY24 Amount	FY24 Offset	FY24 GF Total	Comments	Total Offsets	Title I	IDEA	School Choice	Elem Chargeback	Project Grow	CFCE Grant	Circuit Breaker - 2023 Receipts	Building Rental	Early Childhood Revolving
Junior High																
	Instructional Assistant	1.0	\$ 34,830	\$ 34,830	\$ -	Offset - IDEA Grant	\$34,830		\$34,830							
	Instructional Assistant	1.0	\$ 46,444	\$ 46,444	\$ -	Offset - IDEA Grant	\$46,444		\$46,444							
	Teacher Math	1.0	\$ 76,125	\$ 30,000	\$ 46,125	Offset - Title I	\$30,000	\$30,000								
	Instructional Assistant	1.0	\$ 46,094	\$ 46,094	\$ -	Offset - Circuit Breaker	\$46,094							\$46,094		
	Instructional Assistant	1.0	\$ 45,994	\$ 12,971	\$ 33,023	Offset - Circuit Breaker	\$12,971							\$12,971		
			<u>\$ 249,486</u>	<u>\$ 170,339</u>	<u>\$ 79,148</u>											
High School																
	Instructional Assistant	1.0	\$ 46,444	\$ 46,444	\$ -	Offset - IDEA Grant	\$46,444		\$46,444							
	Instructional Assistant	1.0	\$ 32,223	\$ 32,223	\$ -	Offset - IDEA Grant	\$32,223		\$32,223							
	Instructional Assistant	1.0	\$ 46,444	\$ 46,444	\$ -	Offset - IDEA Grant	\$46,444		\$46,444							
	Instructional Assistant	1.0	\$ 45,794	\$ 45,794	\$ -	Offset - IDEA Grant	\$45,794		\$45,794							
	Instructional Assistant	1.0	\$ 46,394	\$ 46,394	\$ -	Offset - IDEA Grant	\$46,394		\$46,394							
	Teacher SPED - Vision Impaired	1.0	\$ 95,313	\$ 18,000	\$ 77,313	Offset - \$6,000 Chargeback Service at each E.S.	\$18,000				\$18,000					
	Instructional Assistant	1.0	\$ 31,873	\$ 31,873	\$ -	Offset - Preschool Revolving Account	\$31,873									\$31,873
	Teacher	1.0	\$ 86,580	\$ 40,000	\$ 46,580	Offset - Preschool Revolving Account	\$40,000									\$40,000
			<u>\$ 431,064</u>	<u>\$ 307,171</u>	<u>\$ 123,893</u>											
Central Office / District Wide																
	B/C,B/S,Medex,Pilg Hlth Active		\$ 2,584,842	\$ 575,000	\$ 2,009,842	Offset - School Choice	\$575,000			\$575,000						
			<u>\$ 2,584,842</u>	<u>\$ 575,000</u>	<u>\$ 2,009,842</u>											
Student Services																
	Pre-School Programmer	1.0	\$ 56,422	\$ 56,422	\$ -	Offset - Project Grow 44% / CFCE Grant 56%	\$56,422					\$24,826	\$31,597			
			<u>\$ 56,422</u>	<u>\$ 56,422</u>	<u>\$ -</u>											
	Maintenance Of Grounds HS		\$ 76,000	\$ 5,000	\$ 71,000	Offset - Building Rental	\$5,000								\$5,000	
	Maintenance Of Grounds JH		\$ 28,000	\$ 5,000	\$ 23,000	Offset - Building Rental	\$5,000								\$5,000	
			<u>\$ 104,000</u>	<u>\$ 10,000</u>	<u>\$ 94,000</u>											
Total Funding Offsets				<u>\$ 1,118,932</u>			<u>\$1,118,932</u>	<u>\$30,000</u>	<u>\$298,572</u>	<u>\$575,000</u>	<u>\$18,000</u>	<u>\$24,826</u>	<u>\$31,597</u>	<u>\$59,065</u>	<u>\$10,000</u>	<u>\$71,873</u>
				Verified			\$1,118,932	Verified								

Old Rochester Regional School District

FY23-24 PROPOSED BUDGET

Fiscal Year: 2022-2023

☐ Print accounts with zero balance
 ☒ Round to whole dollars
 ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2022

To Date: 6/30/2023

Definition: FY23-24 PROPOSED BUDGET

Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.300.001.1105.05.36	SUPPLIES	\$1,000	\$1,000	\$0	0.00
01.300.001.1110.01.01	TREASURER	\$14,000	\$15,000	\$1,000	7.14
01.300.001.1110.04.36	MASC/MARS	\$10,200	\$10,200	\$0	0.00
01.300.001.1110.05.36	MISCELLANEOUS	\$2,000	\$1,000	(\$1,000)	(50.00)
01.300.001.1110.06.36	ADVERTISING	\$6,000	\$7,000	\$1,000	16.67
01.300.001.1111.04.36	SINGLE AUDIT	\$32,000	\$32,000	\$0	0.00
01.300.001.1112.02.01	CLERICAL,SECTY TO COMM	\$2,600	\$2,600	\$0	0.00
01.300.001.1120.04.36	BOND-TREASURER	\$400	\$400	\$0	0.00
01.300.001.1430.04.36	GENERAL COUNSEL	\$30,000	\$30,000	\$0	0.00
Dept: SCHOOL COMMITTEE - 001		\$98,200	\$99,200	\$1,000	1.02
01.300.004.1201.01.02	SUPERINTENDENT	\$95,916	\$106,878	\$10,962	11.43
01.300.004.1201.02.02	Exec Asst to Super	\$37,777	\$37,080	(\$697)	(1.84)
01.300.004.1205.04.21	PUBLIC RELATIONS	\$15,000	\$15,000	\$0	0.00
01.300.004.1205.05.21	SUPPLIES	\$6,000	\$6,000	\$0	0.00
01.300.004.1207.06.37	TRAVEL & CONFERENCES	\$8,000	\$8,000	\$0	0.00
01.300.004.1208.05.21	POSTAGE	\$5,000	\$5,000	\$0	0.00
01.300.004.1209.04.33	PROF ASSOC & DUES	\$13,000	\$13,000	\$0	0.00
01.300.004.1210.01.02	TUITION REIMB - SUPT	\$4,000	\$4,000	\$0	0.00
01.300.004.1210.06.36	ADVERTISING	\$8,000	\$12,000	\$4,000	50.00
01.300.004.1210.06.37	MISCELLANEOUS	\$1,500	\$1,500	\$0	0.00
01.300.004.1220.01.02	Asst Super of Academics	\$67,866	\$65,460	(\$2,406)	(3.54)
01.300.004.1220.02.02	Admin Asst of Asst Supers	\$24,377	\$24,924	\$547	2.24
01.300.004.1220.04.35	Academic Consulting Services	\$15,000	\$15,000	\$0	0.00

Old Rochester Regional School District

FY23-24 PROPOSED BUDGET

Fiscal Year: 2022-2023

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From Date: 7/1/2022

To Date: 6/30/2023

Definition: FY23-24 PROPOSED BUDGET

Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.300.004.1220.05.23	Academic Textbooks & Ebook	\$20,000	\$20,000	\$0	0.00
01.300.004.1410.01.02	Asst Super of Finance & Oper	\$80,565	\$86,001	\$5,436	6.75
01.300.004.1410.03.02	Finance Department	\$90,292	\$93,726	\$3,434	3.80
01.300.004.1420.03.02	HR Coordinator	\$34,354	\$38,834	\$4,479	13.04
01.300.004.1450.04.27	COMPUTER SERVICES	\$20,000	\$10,000	(\$10,000)	(50.00)
01.300.004.1450.05.21	ADMINISTRATIVE TECHNOL	\$10,000	\$10,000	\$0	0.00
01.300.004.2356.06.37	PROFESSIONAL DEVELOPM	\$4,000	\$0	(\$4,000)	(100.00)
01.300.004.2700.01.02	DIRECTOR OF GUIDANCE	\$105,000	\$105,628	\$628	0.60
01.300.004.4130.04.15	TELEPHONE	\$8,000	\$8,000	\$0	0.00
01.300.004.4230.04.27	MAINTENANCE OF EQUIPM	\$2,000	\$2,000	\$0	0.00
01.300.004.5300.04.21	COPIER RENTAL	\$4,000	\$4,000	\$0	0.00
Dept: SUPERINTENDENTS OFFICE - 004		\$679,647	\$692,030	\$12,384	1.82
01.300.007.2112.01.04	COORDINATORS	\$41,931	\$37,431	(\$4,500)	(10.73)
01.300.007.2210.01.02	PRINCIPAL SHS	\$145,983	\$150,223	\$4,241	2.90
01.300.007.2210.02.09	CLERICAL STAFF	\$105,480	\$107,398	\$1,917	1.82
01.300.007.2210.04.33	ASSOCIATION DUES	\$5,500	\$5,500	\$0	0.00
01.300.007.2210.05.21	PRINCIPALS TECHNOLOGY	\$3,600	\$1,600	(\$2,000)	(55.56)
01.300.007.2210.05.22	SUPPLIES ADMINISTRATIVE	\$18,157	\$8,000	(\$10,157)	(55.94)
01.300.007.2210.05.23	SUPPLIES COPYING	\$6,000	\$6,000	\$0	0.00
01.300.007.2210.05.24	COMPUTER SUPPLIES	\$400	\$400	\$0	0.00
01.300.007.2210.05.25	SUPPLIES - GENERAL SCHC	\$7,300	\$7,300	\$0	0.00
01.300.007.2210.05.26	POSTAGE	\$0	\$4,500	\$4,500	0.00
01.300.007.2210.05.36	MISCELLANEOUS	\$2,500	\$2,500	\$0	0.00

Old Rochester Regional School District

FY23-24 PROPOSED BUDGET

Fiscal Year: 2022-2023

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From Date: 7/1/2022

To Date: 6/30/2023

Definition: FY23-24 PROPOSED BUDGET

Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.300.007.2210.06.37	TRAVEL & CONFERENCES	\$1,200	\$1,200	\$0	0.00
01.300.007.2211.04.33	PROFESSIONAL BOOKS	\$50	\$50	\$0	0.00
01.300.007.2216.04.22	PRINTING SERVICES	\$5,300	\$5,300	\$0	0.00
01.300.007.2217.06.37	CONFERENCES	\$300	\$300	\$0	0.00
01.300.007.2231.01.02	ASSISTANT PRINCIPAL SHS	\$119,679	\$123,269	\$3,591	3.00
01.300.007.2231.02.09	Asst Princ Secr	\$47,372	\$48,485	\$1,113	2.35
01.300.007.2330.02.08	AIDES SUPERVISORY	\$14,896	\$15,343	\$447	3.00
01.300.007.2356.05.23	PROFESSIONAL DEVELOPM	\$2,000	\$2,000	\$0	0.00
01.300.007.2410.05.23	CENTRAL TEXTBOOKS	\$21,843	\$32,000	\$10,157	46.50
01.300.007.3600.04.35	SCHOOL RESOURCE OFFIC	\$47,000	\$47,000	\$0	0.00
01.300.007.4230.04.28	MAINTENANCE OF EQUIPM	\$10,000	\$10,000	\$0	0.00
01.300.007.5300.04.28	COPIER RENTAL	\$14,000	\$14,000	\$0	0.00
Dept: SCHOOL ADMINISTRATION - 007		\$620,492	\$629,799	\$9,308	1.50
01.300.010.2300.01.03	ALL STAFF	\$0	(\$90,000)	(\$90,000)	0.00
01.300.010.2304.03.34	SUBSTITUTES - SHS	\$0	\$90,000	\$90,000	0.00
01.300.010.2305.01.03	PRESCHOOL TEACHERS	\$44,499	\$201,337	\$156,838	352.45
01.300.010.2325.03.34	SUBSTITUTES - SHS	\$90,000	\$0	(\$90,000)	(100.00)
01.300.010.2356.04.03	TUITION REIMBURSEMENT	\$20,000	\$20,000	\$0	0.00
01.300.010.2356.06.37	TRAVEL & CONF PROF DEV	\$3,000	\$3,000	\$0	0.00
Dept: PRESCHOOL - 010		\$157,499	\$224,337	\$66,838	42.44
01.300.016.2305.01.03	TEACHER SALARIES	\$174,649	\$184,143	\$9,494	5.44
01.300.016.2415.05.23	SUPPLIES & MATERIALS	\$10,600	\$5,500	(\$5,100)	(48.11)
Dept: ART - 016		\$185,249	\$189,643	\$4,394	2.37

Old Rochester Regional School District

FY23-24 PROPOSED BUDGET

Fiscal Year: 2022-2023

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From Date: 7/1/2022

To Date: 6/30/2023

Definition: FY23-24 PROPOSED BUDGET

Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.300.024.2305.01.03	PROFESSIONAL STAFF	\$9,891	\$10,089	\$198	2.00
01.300.024.2415.06.37	TRAVEL & CONFERENCES	\$300	\$5,500	\$5,200	1,733.33
Dept: ELL PROGRAM - 024		\$10,191	\$15,589	\$5,398	52.97
01.300.025.2305.01.03	TEACHER SALARIES	\$762,484	\$700,800	(\$61,684)	(8.09)
01.300.025.2415.05.23	SUPPLIES INSTRUCTIONAL	\$500	\$5,500	\$5,000	1,000.00
Dept: ENGLISH - 025		\$762,984	\$706,300	(\$56,684)	(7.43)
01.300.027.2305.01.03	TEACHER SALARIES	\$426,090	\$519,511	\$93,421	21.93
01.300.027.2415.05.23	SUPPLIES INSTRUCTIONAL	\$1,000	\$5,500	\$4,500	450.00
01.300.027.2415.05.24	WORKBOOKS	\$1,000	\$0	(\$1,000)	(100.00)
Dept: WORLD LANGUAGES - 027		\$428,090	\$525,011	\$96,921	22.64
01.300.028.2710.01.03	COUNSELORS	\$269,721	\$278,023	\$8,302	3.08
01.300.028.2710.03.09	REGISTRAR	\$47,672	\$41,396	(\$6,276)	(13.17)
01.300.028.2710.04.33	ASSOCIATION DUES	\$550	\$0	(\$550)	(100.00)
01.300.028.2710.05.23	SUPPLIES INSTRUCTIONAL	\$1,100	\$5,500	\$4,400	400.00
01.300.028.2710.05.24	SUPPLIES COMPUTER	\$1,200	\$0	(\$1,200)	(100.00)
01.300.028.2710.06.37	TRAVEL & CONFERENCES	\$1,700	\$0	(\$1,700)	(100.00)
01.300.028.2713.02.09	REGISTRAR	\$64,202	\$64,549	\$347	0.54
Dept: GUIDANCE - 028		\$386,145	\$389,468	\$3,323	0.86
01.300.037.2305.01.03	TEACHER SALARIES	\$724,709	\$685,088	(\$39,621)	(5.47)
01.300.037.2351.04.33	ASSOCIATIONS & DUES	\$100	\$0	(\$100)	(100.00)

Old Rochester Regional School District

FY23-24 PROPOSED BUDGET

Fiscal Year: 2022-2023

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From Date: 7/1/2022

To Date: 6/30/2023

Definition: FY23-24 PROPOSED BUDGET

Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.300.037.2351.06.23	MATH LEAGUE ASSOCIATIC	\$500	\$0	(\$500)	(100.00)
01.300.037.2415.05.23	SUPPLIES	\$1,000	\$5,500	\$4,500	450.00
01.300.037.2420.05.23	EDUCATIONAL EQUIPT	\$3,150	\$0	(\$3,150)	(100.00)
Dept: MATHEMATICS - 037		\$729,459	\$690,588	(\$38,871)	(5.33)
01.300.040.2340.01.03	LIBRARIAN	\$78,772	\$83,457	\$4,685	5.95
01.300.040.2340.04.33	ASSOCIATION DUES	\$200	\$0	(\$200)	(100.00)
01.300.040.2340.05.23	SUPPLIES	\$1,000	\$5,500	\$4,500	450.00
01.300.040.2340.05.24	BOOKS & MAGAZINES	\$5,900	\$0	(\$5,900)	(100.00)
01.300.040.2340.05.25	RESOURCE MATERIALS	\$2,400	\$0	(\$2,400)	(100.00)
01.300.040.4230.04.29	MAINTENANCE OF EQUIPM	\$1,700	\$0	(\$1,700)	(100.00)
Dept: MEDIA SERVICES - 040		\$89,972	\$88,957	(\$1,015)	(1.13)
01.300.043.2305.01.03	TEACHER SALARIES	\$92,831	\$95,163	\$2,332	2.51
01.300.043.2351.04.33	PROFESSIONAL DUES	\$150	\$0	(\$150)	(100.00)
01.300.043.2415.05.23	SUPPLIES	\$2,550	\$5,500	\$2,950	115.69
01.300.043.4230.04.29	MAINTENANCE OF EQUIPM	\$1,100	\$0	(\$1,100)	(100.00)
Dept: MUSIC - 043		\$96,631	\$100,663	\$4,032	4.17
01.300.049.2305.01.03	TEACHER SALARIES	\$153,410	\$156,147	\$2,737	1.78
01.300.049.2415.05.23	SUPPLIES	\$2,320	\$5,500	\$3,180	137.07
Dept: PHYSICAL EDUCATION - 049		\$155,730	\$161,647	\$5,917	3.80
01.300.052.2305.01.03	TEACHER SALARIES	\$999,917	\$1,000,600	\$683	0.07

Old Rochester Regional School District

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Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.300.052.2415.05.23	PHYSICAL LAB SUPPLIES	\$27,000	\$0	(\$27,000)	(100.00)
01.300.052.4230.04.29	MAINTENANCE OF EQUIPMENT	\$1,000	\$0	(\$1,000)	(100.00)
Dept: SCIENCE-TECHNOLOGY PROGRAM - 052		\$1,027,917	\$1,000,600	(\$27,317)	(2.66)
01.300.055.2305.01.03	TEACHER SALARIES	\$716,308	\$669,820	(\$46,488)	(6.49)
Dept: SOCIAL STUDIES - 055		\$716,308	\$669,820	(\$46,488)	(6.49)
01.300.058.3520.01.04	ADVISORS	\$76,035	\$77,556	\$1,521	2.00
01.300.058.3520.06.36	ACADEMIC COMPETITION	\$3,800	\$0	(\$3,800)	(100.00)
01.300.058.3522.06.36	ACADEMIC COMPETITION	\$9,500	\$5,500	(\$4,000)	(42.11)
Dept: EXTRA CURRICULAR - 058		\$89,335	\$83,056	(\$6,279)	(7.03)
01.300.061.2210.06.37	TRAVEL & CONFERENCES	\$700	\$0	(\$700)	(100.00)
01.300.061.2351.04.35	CURRICULUM DEVELOPMENT	\$3,300	\$3,300	\$0	0.00
01.300.061.2351.05.35	SUPPLIES & MATERIALS	\$1,400	\$1,400	\$0	0.00
Dept: CURRICULUM/PROFESSIONAL DEVEL - 061		\$5,400	\$4,700	(\$700)	(12.96)
01.300.067.9100.06.36	TUITION PCC	\$4,000	\$5,500	\$1,500	37.50
Dept: PROGRAM FOR THE GIFTED - 067		\$4,000	\$5,500	\$1,500	37.50
01.300.069.2330.02.08	VOCATIONAL INSTRUCTION	\$26,238	\$0	(\$26,238)	(100.00)
Dept: VOCATIONAL INSTRUCTION - 069		\$26,238	\$0	(\$26,238)	(100.00)
01.300.070.3510.01.03	ATHLETIC DIRECTOR	\$54,430	\$55,968	\$1,538	2.83

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01.300.070.3510.02.09	ATHLETIC CLERICAL	\$19,588	\$18,884	(\$704)	(3.59)
01.300.070.3510.03.05	COACHES	\$196,364	\$200,291	\$3,927	2.00
01.300.070.3510.03.07	ATHLETIC TRAINER	\$30,000	\$30,000	\$0	0.00
01.300.070.3510.04.35	SUPPLIES GAME EXPENSE:	\$5,000	\$5,000	\$0	0.00
Dept: ATHLETICS - 070		\$305,382	\$310,143	\$4,761	1.56
01.300.076.3200.04.11	Physician Contracted Service	\$1,500	\$0	(\$1,500)	(100.00)
01.300.076.3200.05.25	SUPPLIES	\$2,720	\$5,500	\$2,780	102.21
01.300.076.3202.01.11	NURSE SHS	\$63,136	\$66,771	\$3,635	5.76
01.300.076.4230.04.29	MAINTENANCE OF EQUIPM	\$250	\$0	(\$250)	(100.00)
Dept: HEALTH SERVICES - 076		\$67,606	\$72,271	\$4,665	6.90
01.300.079.3300.06.14	TRANSPORTATION REGUL/	\$1,429,020	\$1,366,000	(\$63,020)	(4.41)
01.300.079.3300.06.80	TRANSPORTATION REG DA	(\$812,020)	(\$706,000)	\$106,020	(13.06)
Dept: TRANSPORTATION - 079		\$617,000	\$660,000	\$43,000	6.97
01.300.085.2305.01.03	SATURDAY SCHOOL/DETE	\$6,000	\$6,000	\$0	0.00
01.300.085.3520.06.36	GRADUATION EXPENSES	\$7,000	\$7,000	\$0	0.00
01.300.085.3523.06.36	NATIONAL HONOR SOCIET	\$1,000	\$1,000	\$0	0.00
01.300.085.3527.06.36	AWARDS	\$1,750	\$1,750	\$0	0.00
Dept: MISCELLANEOUS - 085		\$15,750	\$15,750	\$0	0.00
01.300.088.4110.01.10	DISTRICT FACILITIES MANA	\$51,542	\$53,048	\$1,507	2.92
01.300.088.4110.03.34	SUBSTITUTES,OVERTIME	\$25,000	\$25,000	\$0	0.00

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01.300.088.4110.05.26	CHEMICALS	\$5,000	\$18,500	\$13,500	270.00
01.300.088.4111.03.10	CUSTODIAL/ MAINTENANCE	\$53,416	\$48,062	(\$5,354)	(10.02)
01.300.088.4111.05.26	PAPER	\$17,500	\$24,000	\$6,500	37.14
01.300.088.4112.03.10	CUSTODIAL SUPERVISORS	\$63,955	\$63,955	\$0	0.00
01.300.088.4112.05.26	LIGHTING	\$0	\$4,000	\$4,000	0.00
01.300.088.4113.03.10	CUSTODIAL STAFF	\$572,585	\$575,001	\$2,416	0.42
01.300.088.4116.05.26	MISCELLANEOUS	\$2,000	\$0	(\$2,000)	(100.00)
01.300.088.4130.04.15	TELEPHONE	\$20,000	\$30,200	\$10,200	51.00
01.300.088.4132.04.18	GAS SHS	\$145,000	\$160,000	\$15,000	10.34
01.300.088.4133.04.19	WATER/SEWERAGE	\$60,000	\$75,000	\$15,000	25.00
01.300.088.4137.04.16	ELECTRICITY SHS	\$490,000	\$503,860	\$13,860	2.83
01.300.088.4210.04.32	MAINTENANCE OF GROUND	\$83,000	\$94,000	\$11,000	13.25
01.300.088.4220.04.32	MAINTENANCE OF BUILDING	\$104,800	\$160,000	\$55,200	52.67
01.300.088.4230.04.29	MAINTENANCE OF EQUIPMENT	\$6,000	\$0	(\$6,000)	(100.00)
Dept: OPERATION & MAINTENANCE - 088		\$1,699,797	\$1,834,626	\$134,829	7.93
01.300.091.1110.04.36	OPEB ACTUARIAL REVIEW	\$10,000	\$10,000	\$0	0.00
01.300.091.5101.06.38	EMPLOYER FICA MEDICARE	\$170,000	\$205,000	\$35,000	20.59
01.300.091.5102.06.38	PLYMOUTH COUNTY RETIREMENT	\$809,500	\$977,244	\$167,744	20.72
01.300.091.5104.06.38	OPEB FUNDING	\$25,000	\$25,000	\$0	0.00
01.300.091.5203.06.38	BOSTON MUTUAL LIFE INSURANCE	\$13,000	\$13,000	\$0	0.00
01.300.091.5207.06.38	B/C,B/S,MEDEX,PILG HLTH	\$2,143,222	\$1,973,252	(\$169,970)	(7.93)
01.300.091.5250.06.38	HEALTH INS PREM RETIREMENT	\$324,728	\$296,369	(\$28,359)	(8.73)
01.300.091.5260.06.38	WORKERS COMP	\$81,000	\$85,000	\$4,000	4.94

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Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.300.091.5261.06.38	OWNERS LIABILITY INSURA	\$55,000	\$68,000	\$13,000	23.64
01.300.091.5262.06.38	PROPERTY INSURANCE	\$130,000	\$162,842	\$32,842	25.26
01.300.091.5263.06.38	UNEMPLOYMENT DUA	\$10,000	\$30,000	\$20,000	200.00
01.300.091.5266.06.38	EMPLOYER FSA (2020 CBA)	\$15,000	\$26,400	\$11,400	76.00
01.300.091.5500.06.36	BANK SERVICE CHARGES/F	\$2,500	\$2,500	\$0	0.00
Dept: FIXED CHARGES - 091		\$3,788,950	\$3,874,607	\$85,657	2.26
01.300.093.2130.03.04	TECH SUPPORT SPECIALIS	\$212,411	\$186,888	(\$25,523)	(12.02)
01.300.093.2130.05.23	EDUCATIONAL EQUIPT	\$25,000	\$10,000	(\$15,000)	(60.00)
01.300.093.2455.05.23	SOFTWARE	\$28,000	\$30,000	\$2,000	7.14
01.300.093.4130.04.15	TELEPHONE	\$19,000	\$19,000	\$0	0.00
01.300.093.4230.04.29	MAINTENANCE OF EQUIPM	\$4,000	\$4,000	\$0	0.00
Dept: TECHNOLOGY LAB - 093		\$288,411	\$249,888	(\$38,523)	(13.36)
01.300.100.1435.04.36	LEGAL SERVICES	\$7,000	\$7,000	\$0	0.00
01.300.100.2105.04.33	ASSOCIATION DUES	\$750	\$750	\$0	0.00
01.300.100.2106.06.37	RTI TRAINING	\$9,150	\$7,250	(\$1,900)	(20.77)
01.300.100.2107.06.37	TRAVEL	\$1,000	\$1,000	\$0	0.00
01.300.100.2110.01.02	DIRECTOR OF STUDENT SE	\$65,598	\$67,569	\$1,971	3.01
01.300.100.2110.02.09	ADMINISTRATIVE ASST	\$32,638	\$34,167	\$1,529	4.69
01.300.100.2350.01.03	PROFESSIONAL DEVELOPM	\$0	\$3,000	\$3,000	0.00
01.300.100.4130.04.15	TELEPHONE	\$700	\$700	\$0	0.00
01.300.100.4230.04.31	SOFTWARE LICENSES	\$7,900	\$7,900	\$0	0.00
Dept: SPECIAL EDUC ADMINISTRATION - 100		\$124,735	\$129,336	\$4,601	3.69

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Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.300.103.2305.01.03	TEACHER SALARIES	\$601,527	\$627,268	\$25,741	4.28
01.300.103.2330.03.08	PARAPROFESSIONAL	\$322,653	\$405,255	\$82,602	25.60
01.300.103.2356.01.03	PROFESSIONAL DEVELOPMENT	\$1,000	\$0	(\$1,000)	(100.00)
01.300.103.2415.05.24	SUPPLIES/MATERIALS	\$1,100	\$1,100	\$0	0.00
01.300.103.2420.05.24	EDUCATIONAL EQUIPT	\$10,000	\$5,000	(\$5,000)	(50.00)
Dept: LEARNING SUPPORT CENTER 1 SHS - 103		\$936,279	\$1,038,623	\$102,343	10.93
01.300.106.2130.05.24	EDUCATIONAL EQUIPMENT	\$500	\$500	\$0	0.00
01.300.106.2305.01.03	TEACHER SALARIES	\$168,112	\$170,616	\$2,504	1.49
01.300.106.2350.01.03	PROFESSIONAL DEVELOPMENT	\$400	\$0	(\$400)	(100.00)
01.300.106.2415.05.24	SUPPLIES/MATERIALS	\$500	\$500	\$0	0.00
01.300.106.4230.04.31	SOFTWARE LICENSES	\$12,000	\$12,000	\$0	0.00
Dept: INDIVIDUAL SERVICES PROGRAM - 106		\$181,512	\$183,616	\$2,104	1.16
01.300.118.2305.01.03	TEACHER SALARIES	\$59,686	\$61,249	\$1,563	2.62
01.300.118.2415.05.24	SUPPLIES/MATERIALS	\$500	\$0	(\$500)	(100.00)
Dept: SPEECH - 118		\$60,186	\$61,249	\$1,063	1.77
01.300.121.2100.02.09	CLERICAL STAFF	\$47,472	\$50,741	\$3,268	6.88
01.300.121.2110.05.24	SUPPLIES	\$250	\$750	\$500	200.00
01.300.121.2415.04.36	EXTENDED YEAR SERVICE	\$32,000	\$37,000	\$5,000	15.62
01.300.121.2800.04.35	SPECIALIZED INSTRUCTION	\$25,000	\$25,000	\$0	0.00
01.300.121.2800.04.36	THERAPY SERVICES	\$79,000	\$79,000	\$0	0.00
01.300.121.3200.04.11	NURSE SERVICES CONTRA	\$82,000	\$57,000	(\$25,000)	(30.49)
Dept: SUPPORT SERVICES - 121		\$265,722	\$249,491	(\$16,232)	(6.11)

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01.300.124.2415.04.35	TUTORIAL SERVICES	\$8,000	\$8,000	\$0	0.00
Dept: HOME TUTOR - 124		\$8,000	\$8,000	\$0	0.00
01.300.127.2356.01.03	PROFESSIONAL DEVELOPMENT	\$600	\$0	(\$600)	(100.00)
01.300.127.2420.05.24	EDUCATIONAL EQUIPMENT	\$500	\$500	\$0	0.00
01.300.127.2800.05.24	SUPPLIES	\$1,500	\$1,500	\$0	0.00
01.300.127.2801.01.03	SCHOOL PSYCHOLOGIST	\$100,663	\$68,984	(\$31,679)	(31.47)
01.300.127.2802.01.03	SOCIAL WORKER SHS	\$171,495	\$159,737	(\$11,758)	(6.86)
Dept: PSYCHOLOGICAL SERVICES - 127		\$274,758	\$230,721	(\$44,037)	(16.03)
01.300.130.3301.06.12	TRANS/EXTRA CURRICULAR	\$18,000	\$18,000	\$0	0.00
01.300.130.3302.06.12	TRANS/INTEGRATED	\$80,000	\$80,000	\$0	0.00
01.300.130.3307.06.12	TRANS/MCKINNEY VENTO	\$10,000	\$10,000	\$0	0.00
Dept: SPED PUPIL TRANSPORTATION - 130		\$108,000	\$108,000	\$0	0.00
01.300.133.9305.06.13	TUITION DAY SCHOOLS (50	\$6,400	\$6,400	\$0	0.00
Dept: SPED PROGRAM WITH OTHERS - 133		\$6,400	\$6,400	\$0	0.00
01.300.500.8103.06.39	DEBT RETIREMENT PRINCIPAL	\$651,442	\$652,460	\$1,018	0.16
01.300.500.8202.06.40	DEBT RETIREMENT INT CAPITAL	\$51,976	\$35,666	(\$16,310)	(31.38)
Dept: DEBT SERV CAPITAL SHORT TERM - 500		\$703,418	\$688,126	(\$15,292)	(2.17)
01.301.007.2120.01.04	TEAM LEADERS	\$5,000	\$5,000	\$0	0.00
01.301.007.2200.05.22	SUPPLIES ADMINISTRATIVE	\$0	\$4,900	\$4,900	0.00

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01.301.007.2201.05.22	PRINCIPALS TECHNOLOGY	\$0	\$2,000	\$2,000	0.00
01.301.007.2207.06.37	TRAVEL IN STATE JHS	\$600	\$600	\$0	0.00
01.301.007.2208.05.22	POSTAGE JHS	\$3,100	\$3,100	\$0	0.00
01.301.007.2210.01.02	PRINCIPAL JHS	\$129,976	\$133,813	\$3,838	2.95
01.301.007.2210.02.09	PRINCIPAL SECRETARY	\$99,381	\$102,815	\$3,434	3.45
01.301.007.2210.04.22	PRINTING SERVICES JHS	\$2,500	\$2,500	\$0	0.00
01.301.007.2210.04.33	ASSOCIATION DUES JHS	\$1,350	\$1,350	\$0	0.00
01.301.007.2210.06.33	IN SERVICE JHS	\$5,650	\$750	(\$4,900)	(86.73)
01.301.007.2210.06.37	TRAVEL/CONFERENCES	\$3,000	\$3,000	\$0	0.00
01.301.007.2211.04.33	PROFESSIONAL BOOKS JHS	\$100	\$100	\$0	0.00
01.301.007.2212.05.22	SUPPLIES-JHS COMPUTER	\$150	\$150	\$0	0.00
01.301.007.2213.05.22	SUPPLIES GENERAL JHS	\$7,500	\$7,500	\$0	0.00
01.301.007.2231.01.02	MS ASST PRINCIPAL	\$120,263	\$123,871	\$3,608	3.00
01.301.007.2250.05.22	PRINCIPALS TECHNOLOGY	\$1,300	\$1,300	\$0	0.00
01.301.007.2330.02.08	AIDES SUPERVISORY JHS	\$14,896	\$15,343	\$447	3.00
01.301.007.2356.05.23	PROFESSIONAL DEVELOPMENT	\$10,790	\$10,790	\$0	0.00
01.301.007.3600.04.35	SCHOOL RESOURCE OFFICER	\$47,000	\$47,000	\$0	0.00
01.301.007.4230.04.28	MAINTENANCE OF EQUIPMENT	\$1,500	\$1,500	\$0	0.00
01.301.007.5300.04.28	COPIER RENTAL	\$7,920	\$7,920	\$0	0.00
Dept: SCHOOL ADMINISTRATION - 007		\$461,976	\$475,302	\$13,326	2.88
01.301.010.2300.01.03	ALL STAFF JHS	\$0	\$2,817	\$2,817	0.00
01.301.010.2325.03.34	SUBSTITUTES - JHS	\$50,000	\$50,000	\$0	0.00
01.301.010.2356.04.03	TUITION REIMBURSEMENT	\$10,000	\$10,000	\$0	0.00

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01.301.010.2356.06.37	TRAVEL/CONFERENCES JH	\$500	\$500	\$0	0.00
Dept: PRESCHOOL - 010		\$60,500	\$63,317	\$2,817	4.66
01.301.016.2305.01.03	TEACHER SALARIES JHS	\$93,131	\$95,463	\$2,332	2.50
01.301.016.2415.05.23	SUPPLIES/MATERIALS JHS	\$2,850	\$3,250	\$400	14.04
01.301.016.4230.04.29	MAINTENANCE OF EQUIPM	\$150	\$0	(\$150)	(100.00)
Dept: ART - 016		\$96,131	\$98,713	\$2,582	2.69
01.301.024.2305.01.03	TEACHERS	\$9,891	\$10,089	\$198	2.00
01.301.024.2415.05.23	SUPPLIES/MATERIALS JHS	\$250	\$3,250	\$3,000	1,200.00
Dept: ELL PROGRAM - 024		\$10,141	\$13,339	\$3,198	31.53
01.301.025.2305.01.03	TEACHER SALARIES JHS	\$563,392	\$592,748	\$29,356	5.21
01.301.025.2410.05.23	TEXTBOOKS JHS	\$1,300	\$0	(\$1,300)	(100.00)
01.301.025.2415.05.23	SUPPLIES JHS	\$550	\$3,250	\$2,700	490.91
Dept: ENGLISH - 025		\$565,242	\$595,998	\$30,756	5.44
01.301.027.2305.01.03	TEACHER SALARIES JHS	\$305,134	\$312,850	\$7,716	2.53
01.301.027.2415.05.23	SUPPLIES JHS	\$650	\$3,250	\$2,600	400.00
01.301.027.2801.01.03	Teacher - Level Changes	\$0	\$6,112	\$6,112	0.00
Dept: WORLD LANGUAGES - 027		\$305,784	\$322,212	\$16,428	5.37
01.301.028.2710.01.03	COUNSELORS JHS	\$182,981	\$193,404	\$10,423	5.70
01.301.028.2710.02.09	CLERICAL STAFF JHS	\$12,179	\$12,591	\$412	3.38

Old Rochester Regional School District

FY23-24 PROPOSED BUDGET

Fiscal Year: 2022-2023

☐ Print accounts with zero balance
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 ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 7/1/2022

To Date: 6/30/2023

Definition: FY23-24 PROPOSED BUDGET

Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.301.028.2710.05.23	SUPPLIES JHS	\$450	\$3,250	\$2,800	622.22
01.301.028.2710.06.37	TRAVEL/CONFERENCES JHS	\$700	\$0	(\$700)	(100.00)
01.301.028.4230.04.29	MAINTENANCE OF EQUIPMENT	\$200	\$0	(\$200)	(100.00)
01.301.028.4230.04.33	MAINTENANCE OF EQUIPMENT	\$260	\$0	(\$260)	(100.00)
Dept: GUIDANCE - 028		\$196,770	\$209,245	\$12,474	6.34
01.301.037.2305.01.03	TEACHER SALARIES JHS	\$403,175	\$412,858	\$9,683	2.40
01.301.037.2410.05.23	TEXTBOOKS JHS	\$2,828	\$0	(\$2,828)	(100.00)
01.301.037.2415.05.23	SUPPLIES JHS	\$1,500	\$3,250	\$1,750	116.67
01.301.037.2455.05.23	AV MATERIALS JHS	\$500	\$0	(\$500)	(100.00)
Dept: MATHEMATICS - 037		\$408,003	\$416,108	\$8,105	1.99
01.301.040.2340.01.03	LIBRARIAN JHS	\$102,482	\$105,310	\$2,828	2.76
01.301.040.2340.05.23	SUPPLIES JHS	\$4,090	\$0	(\$4,090)	(100.00)
01.301.040.2340.05.24	RESOURCE MATERIALS JHS	\$1,250	\$0	(\$1,250)	(100.00)
01.301.040.2415.06.33	ASSOCIATION DUES JHS	\$330	\$0	(\$330)	(100.00)
01.301.040.2500.05.23	SUPPLIES LIBRARY JHS	\$3,500	\$3,250	(\$250)	(7.14)
01.301.040.4230.04.29	MAINTENANCE OF EQUIPMENT	\$1,000	\$0	(\$1,000)	(100.00)
Dept: MEDIA SERVICES - 040		\$112,652	\$108,560	(\$4,092)	(3.63)
01.301.043.2104.03.09	ACCOMPANIST JHS	\$500	\$500	\$0	0.00
01.301.043.2200.06.14	STUDENT TRANSPORTATION	\$650	\$0	(\$650)	(100.00)
01.301.043.2305.01.03	TEACHER SALARIES JHS	\$167,047	\$183,368	\$16,321	9.77
01.301.043.2309.04.33	PROFESSIONAL ASSOCIATION DUES	\$300	\$0	(\$300)	(100.00)

Old Rochester Regional School District

FY23-24 PROPOSED BUDGET

Fiscal Year: 2022-2023

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From Date: 7/1/2022

To Date: 6/30/2023

Definition: FY23-24 PROPOSED BUDGET

Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.301.043.2430.05.23	Supplies	\$3,190	\$3,250	\$60	1.88
01.301.043.4230.04.29	MAINTENANCE OF EQUIPMENT	\$2,800	\$0	(\$2,800)	(100.00)
Dept: MUSIC - 043		\$174,487	\$187,118	\$12,631	7.24
01.301.049.2305.01.03	TEACHER SALARIES JHS	\$276,119	\$281,310	\$5,191	1.88
01.301.049.2430.05.23	Supplies	\$1,740	\$3,250	\$1,510	86.78
Dept: PHYSICAL EDUCATION - 049		\$277,859	\$284,560	\$6,701	2.41
01.301.052.2305.01.03	TEACHER SALARIES JHS	\$543,675	\$525,531	(\$18,144)	(3.34)
01.301.052.2410.05.23	TEXTBOOKS JHS	\$18,000	\$0	(\$18,000)	(100.00)
01.301.052.2415.05.23	PHYSICAL SUPPLIES JHS	\$6,000	\$3,250	(\$2,750)	(45.83)
01.301.052.2415.05.24	LAB SUPPLIES JHS	\$1,800	\$0	(\$1,800)	(100.00)
01.301.052.4230.04.29	MAINTENANCE OF EQUIPMENT	\$1,000	\$0	(\$1,000)	(100.00)
Dept: SCIENCE-TECHNOLOGY PROGRAM - 052		\$570,475	\$528,781	(\$41,694)	(7.31)
01.301.055.2305.01.03	TEACHER SALARIES JHS	\$358,456	\$361,723	\$3,267	0.91
01.301.055.2430.05.23	General Supplies	\$1,320	\$3,250	\$1,930	146.21
01.301.055.2455.05.23	AV MATERIALS JHS	\$350	\$0	(\$350)	(100.00)
Dept: SOCIAL STUDIES - 055		\$360,126	\$364,973	\$4,847	1.35
01.301.058.3520.01.04	SUPERVISION JHS	\$14,379	\$14,379	\$0	0.00
01.301.058.3522.06.36	ACADEMIC COMPETITION JHS	\$900	\$3,250	\$2,350	261.11
Dept: EXTRA CURRICULAR - 058		\$15,279	\$17,629	\$2,350	15.38

Old Rochester Regional School District

FY23-24 PROPOSED BUDGET

Fiscal Year: 2022-2023

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From Date: 7/1/2022

To Date: 6/30/2023

Definition: FY23-24 PROPOSED BUDGET

Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.301.070.3510.01.07	INTRAMURAL COORDINATOR	\$2,500	\$2,500	\$0	0.00
01.301.070.3510.03.07	INTRAMURAL SUPERVISION	\$7,500	\$7,500	\$0	0.00
01.301.070.3510.05.23	SUPPLIES JHS	\$1,510	\$3,250	\$1,740	115.23
Dept: ATHLETICS - 070		\$11,510	\$13,250	\$1,740	15.12
01.301.076.3200.04.11	PHYSICIAN CONTRACTED S	\$1,500	\$1,500	\$0	0.00
01.301.076.3200.05.25	SUPPLIES HEALTH JHS	\$2,200	\$3,250	\$1,050	47.73
01.301.076.3202.01.11	JHS NURSE	\$96,591	\$98,901	\$2,310	2.39
Dept: HEALTH SERVICES - 076		\$100,291	\$103,651	\$3,360	3.35
01.301.085.2305.01.03	HOMEWORK CLUB INSTRU	\$2,400	\$2,400	\$0	0.00
01.301.085.3520.06.36	PROGRAM TRAVEL AND CC	\$7,000	\$7,000	\$0	0.00
01.301.085.3527.06.36	AWARDS JHS	\$750	\$750	\$0	0.00
01.301.085.3528.06.36	JHS FINO AND DETENTION	\$6,000	\$6,000	\$0	0.00
01.301.085.3529.06.36	SURVIVAL PROGRAM JHS	\$7,950	\$7,950	\$0	0.00
Dept: MISCELLANEOUS - 085		\$24,100	\$24,100	\$0	0.00
01.301.093.2300.05.23	SOFTWARE JHS	\$15,000	\$15,000	\$0	0.00
01.301.093.2300.08.23	SUPPLIES	\$2,000	\$2,000	\$0	0.00
01.301.093.2420.05.23	EDUCATIONAL EQUIPT JHS	\$25,000	\$25,000	\$0	0.00
01.301.093.4130.04.15	TELEPHONE COMPUTER JHS	\$8,000	\$8,000	\$0	0.00
01.301.093.4230.04.29	MAINTENANCE OF EQUIPM	\$4,000	\$4,000	\$0	0.00
Dept: TECHNOLOGY LAB - 093		\$54,000	\$54,000	\$0	0.00

Old Rochester Regional School District

FY23-24 PROPOSED BUDGET

Fiscal Year: 2022-2023

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From Date: 7/1/2022

To Date: 6/30/2023

Definition: FY23-24 PROPOSED BUDGET

Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.301.103.2300.01.03	PROFESSIONAL SALARIES	\$0	\$1,200	\$1,200	0.00
Dept: LEARNING SUPPORT CENTER 1 SHS - 103		\$0	\$1,200	\$1,200	0.00
01.301.109.2305.01.03	TEACHER SALARY JHS	\$362,658	\$372,524	\$9,866	2.72
01.301.109.2315.05.24	SUPPLIES JHS	\$100	\$100	\$0	0.00
01.301.109.2330.03.08	PARAPROFESSIONAL JHS	\$89,622	\$132,041	\$42,419	47.33
01.301.109.2356.01.03	PROFESSIONAL DEVELOPMENT	\$800	\$0	(\$800)	(100.00)
Dept: LEARNING SUPPORT CENTER 2 JHS - 109		\$453,180	\$504,665	\$51,485	11.36
01.301.112.2305.01.03	TEACHER SALARY JHS	\$170,244	\$176,760	\$6,516	3.83
01.301.112.2315.05.24	SUPPLIES JHS	\$200	\$200	\$0	0.00
01.301.112.2330.03.08	PARAPROFESSIONAL JHS	\$90,877	\$129,860	\$38,984	42.90
01.301.112.2356.01.03	PROFESSIONAL DEVELOPMENT	\$1,150	\$0	(\$1,150)	(100.00)
Dept: INDIVIDUAL SERVICES PROGRAM JHS - 112		\$262,470	\$306,820	\$44,350	16.90
01.301.118.2305.01.03	TEACHER SALARY JHS	\$39,791	\$40,833	\$1,042	2.62
01.301.118.2350.04.35	PROFESSIONAL CONSULT	\$200	\$200	\$0	0.00
Dept: SPEECH - 118		\$39,991	\$41,033	\$1,042	2.61
01.301.121.2110.02.09	CLERICAL STAFF JHS	\$47,672	\$41,396	(\$6,276)	(13.17)
Dept: SUPPORT SERVICES - 121		\$47,672	\$41,396	(\$6,276)	(13.17)
01.301.127.2710.01.03	SOCIAL WORKER JHS	\$94,238	\$96,570	\$2,332	2.47
Dept: PSYCHOLOGICAL SERVICES - 127		\$94,238	\$96,570	\$2,332	2.47

Old Rochester Regional School District

FY23-24 PROPOSED BUDGET

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From Date: 7/1/2022

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Definition: FY23-24 PROPOSED BUDGET

Account	Description	FY22-23 BUDGET	FY23-24 PROPOSED	DOLLAR DIFFERENCE	PERCENT DIFF
01.306.707.3593.06.32	ORR Capital Projects	\$421,000	\$100,000	(\$321,000)	(76.25)
Dept: CAPITAL IMPROVEMENT - 707		\$421,000	\$100,000	(\$321,000)	(76.25)
01.307.079.3300.04.48	BRISTOL AGGIE TRANSPOR	\$135,000	\$0	(\$135,000)	(100.00)
01.307.079.3300.04.80	BRISTOL AGGIE - CONTRA	(\$135,000)	\$0	\$135,000	(100.00)
Dept: TRANSPORTATION - 079		\$0	\$0	\$0	(200.00)
Grand Total:		\$20,845,272	\$20,970,296	\$125,024	0.60

End of Report

[illegible]

Old Rochester Regional School District

FY 2024
(000's)

FY 2025
(000's)

FY 2026
(000's)

**FY 2027
(000's)**

Y 2028
(000's)

Year	2029
000's)	

2030 00's)	F' (
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2031 0's)	FY (0
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032	FY 2
0's)	(00

33	Place
s)	

older

CIPC Placeholder (000's)	2019	2020	2021	2022
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Comments

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ORR School

Asphalt Repair

VCT Floor Tile Replacement

Ground Support Equipment Phase Replacement

Tech Ed Room Upgrade

Food Service Equipment Phase (compressors)

Phased Furniture Replacement

Tennis Court Rehab

Boiler Combustion Control Update

District Truck Phase Replacement

Practice/playing fields irrigation

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
FY2024 PROPOSED STATUTORY ASSESSMENTS
OPERATIONS AND MAINTENANCE**

\$ 20,970,296 Proposed
(100,000) Cap Stab
(688,126) Debt

Proposed FY 24 Budget (Net School Spending Categories no transportation)	\$	19,414,170	
Chapter 70/Other Revenue* (no transportation)	\$	3,270,894	
	\$	16,143,276	

Minimum Local Contribution (as determined by state)	\$	3,151,406	Marion
	\$	3,582,174	Mattapoisett
	\$	2,818,093	Rochester
	\$	9,551,673	
	\$	6,591,603	Above Minimum Share

Per Agreement (Enrollment) - 3 Year Avg			
30.9230%	\$	2,038,321	Marion
35.5215%	\$	2,341,436	Mattapoisett
33.5555%	\$	2,211,845	Rochester
Total	\$	6,591,603	

	\$	5,189,727	Marion
	\$	5,923,610	Mattapoisett
	\$	5,029,938	Rochester
	\$	16,143,276	

REGIONAL TRANSPORTATION

FY 24 projected	\$	768,000	
Projected Regional Transportation Reimbursement (estimate from DESE)	\$	492,596	
	\$	275,404	

Per Agreement (Enrollment) - 3 Year Avg			
30.9230%	\$	85,163	Marion
35.5215%	\$	97,828	Mattapoisett
33.5555%	\$	92,413	Rochester
	\$	275,404	

ASSESSMENT W/TRANSPORTATION			
	\$	5,274,891	Marion
	\$	6,021,438	Mattapoisett
	\$	5,122,352	Rochester

Total Operations and Maintenance \$ **16,418,680** **Local + Agreement + Transportation**

***Projected FY 2024 Revenues**

Chapter 70	\$	3,468,325	
Charter Tuition Reimbursement	\$	62,762	
Est = Education	\$	(6,225)	
Est = SC Sending Tuition	\$	(106,250)	
Est = Charter School Tuition	\$	(197,718)	
Miscellaneous	\$	15,000	
Medicaid Reimbursement	\$	25,000	
Parking Fees	\$	10,000	
Activity Fees	\$	-	
E+D	\$	-	
	\$	3,270,894	Revenues

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
Mattapoisett	\$ 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
Total	\$ 16,418,680	\$ 100,000	\$ 652,460	\$ 35,666	\$ 17,206,806

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
Mattapoisett	\$ 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
Total	\$ 15,783,588	\$ 421,000	\$ 656,942	\$ 46,476	\$ 16,908,006

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

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%



Old Rochester Regional School District
Massachusetts School Superintendency Union 55

Memo

To: School Committee Members of Old Rochester Regional School District

From: Howard G. Barber, Assistant Superintendent of Finance & Operations

Cc: Michael S. Nelson, Superintendent of Schools

Date: March 15, 2023

Re: Motion – Fiscal Year June 30, 2024

Motion:

To approve the Superintendent's Proposed Fiscal Year June 30, 2024 in the total amount of \$20,970,296 for the Old Rochester Regional School District.

The total amount of \$20,970,296 recognizes the three (3) segments of its funding:

1. General Operating in the amount of \$20,182,170,
2. Capital and Debt Service in the amount of \$688,126, and
3. Capital Stabilization in the amount of \$100,000.

OLD ROCHESTER REGIONAL SCHOOL DISTRICT
Marion, Mattapoisett, and Rochester, Massachusetts

TO: Town Clerks, Towns of Marion, Mattapoisett and Rochester,
Massachusetts
DATE: March 13, 2023
SUBJECT: Meeting Notice

Pursuant to Chapter 30A of the Massachusetts General Laws, you are notified of the following
REGULAR meeting of the OLD ROCHESTER REGIONAL DISTRICT SCHOOL COMMITTEE:

Wednesday, March 15, 2023 @ 5:30 p.m.

Please see agenda below.
This regular meeting will be held remotely.

Respectfully submitted,
Melissa Wilcox
Executive Assistant to the Superintendent

OLD ROCHESTER REGIONAL DISTRICT SCHOOL COMMITTEE MEETING
Marion – Mattapoisett - Rochester, Massachusetts

March 15, 2023

Meeting to be held remotely

Zoom LINK:

<https://oldrochester-org.zoom.us/j/98590183741?pwd=OWpreXhrZk5EZWt6U0R2YldQUdDd4Zz09>

Meeting ID: 985 9018 3741

Passcode: 258183

This meeting will be conducted in a hybrid format. School Committee, Administrators and public will have the option of meeting in person in the Media Room located at the Jr. High School at 133 Marion Road, Mattapoisett, MA 02739 or via zoom.

TIME: 5:30 p.m.

MEETING TO ORDER

FY24 BUDGET PUBLIC HEARING

RECOGNITION PRESENTATION

- I. Approval of Minutes
- II. Consent Agenda
- III. Agenda Items Pending
- IV. Special Topic Report
- V. **General**
 - A. **Approval of FY24 Budget**
- VI. New Business
 - A. Policy Review
 - B. Curriculum
 - C. Business
 - 1. Financial Report
 - 2. Food Service Report
 - 3. Facilities Report
 - 4. Budget Transfers
 - D. Personnel
- VI. Unfinished Business

CHAIRPERSON'S REPORT

CENTRAL OFFICE ADMINISTRATORS REPORT

PRINCIPALS' REPORTS

STUDENT ADVISORY COUNCIL REPORT

- VII. School Committee
 - A. Reorganization
 - B. Committee Reports
 - 1. Budget Subcommittee
 - 2. Communication Committee
 - 3. District Agreement Committee
 - 4. Equity Subcommittee
 - 5. Facilities Committee
 - 6. Local School Committee
 - 7. Policy Subcommittee
 - 8. SMEC
 - 9. Tri-Town Foundation
- VIII. Future Business
 - A. Timeline
 - B. Future Agenda Items
- IX. Open Comments
- X. Information Items
- XI. Executive Session

ADJOURNMENT