Old Rochester Regional School District

Budget Public Hearing

March 27, 2025 at 5:30 p.m.

Superintendent's Proposed Fiscal Year June 30, 2026 Operating Budget

Old Rochester Regional High School

Old Rochester Regional Junior High School

Our Vision

Is dedicated to creating a safe and nurturing learning environment that offers inclusive and engaging educational experiences.

Through collaborative relationships with our school community members, we strive to foster a respectful culture that prioritizes academic excellence and social emotional readiness.

Our primary objective is to provide every student with the necessary skills and developed mindset to embrace future opportunities and become responsible, lifelong learners and contributing global citizens.

Core Values

THINK:
Cultivate a culture of academic rigor and integrity which encourages critical thinking, creative thinking, collaboration and effective communication.

LEARN:
Strive for academic excellence in educating the whole child through authentic, rigorous and evidence-based learning opportunities that foster real world application and a continuous pursuit of learning.

CARE:
Ensure a caring and safe environment for all school community members by promoting a sense of belonging and respect for all.

Budget Priorities

A budget that supports the following priorities:

1) Districts Alignment to the Five Year Strategic Plan
2) Ensuring High Expectations of Teaching and Learning for All Students
3) Efficiency and Cost-Effectiveness Measures
4) Strategic Staffing and Professional Development
5) Data-Driven Decision-Making

Budget Development Process

From October 2024 through May 2025

Budget Development

Preparation and Planning:

Superintendent, school administrators and other stakeholders analyze past budgets, assess current financial status and set budgetary goals for the upcoming fiscal year.

Budget Proposal Creation:

Based on the planning stage, a preliminary budget proposal is developed. This proposal outlines anticipated revenues, expenditures and allocations for different programs and departments.

The budget proposal may include funding for personnel salaries, benefits, instructional materials, technology, facilities maintenance, transportation, capital projects, long-term debt and other operational costs.

Budget Development

Budget Review and Revision:

The preliminary budget proposal(s) undergoes a thorough review by school administrators and budget subcommittee.

Adjustments and revisions are made based on feedback, financial constraints and any changes in priorities or mandates.

Input and Hearings:

Superintendent holds meetings where the school's Budget Subcommittee, Town Administrators and Town Representatives can provide input, ask questions and provide feedback about the budget proposal.

Feedback from the attendees may influence further revisions to the budget.

Budget Development

School Committee Budget Approval:

After incorporating feedback and making necessary adjustments, the final Superintendent’s Budget proposal is presented to the School Committee and community at a Budget Public Hearing for approval.

The School Committee reviews the budget, conducts discussions and may vote to approve or make additional changes before finalizing the budget.

Final Budget Approval:

Once the budget is approved by the School Committee, the School Committee’s Proposed Budget is presented at the Annual Town Meeting(s) for Marion, Mattapoisett and Rochester.

The Superintendent or designated representative attends the Annual Town Meeting(s) to offer any additional information in support of the School Committee’s Proposed Budget.

Budget Information

Financial Overview: All Funds

- Grants and Other Special Revenues
- General Funds
- BAN Funds
- Capital Stabilization

Financial Overview:

- Grants and Other Special Revenues
  - Alternative Funding Used to Supplement and Reduce Necessary General Funds

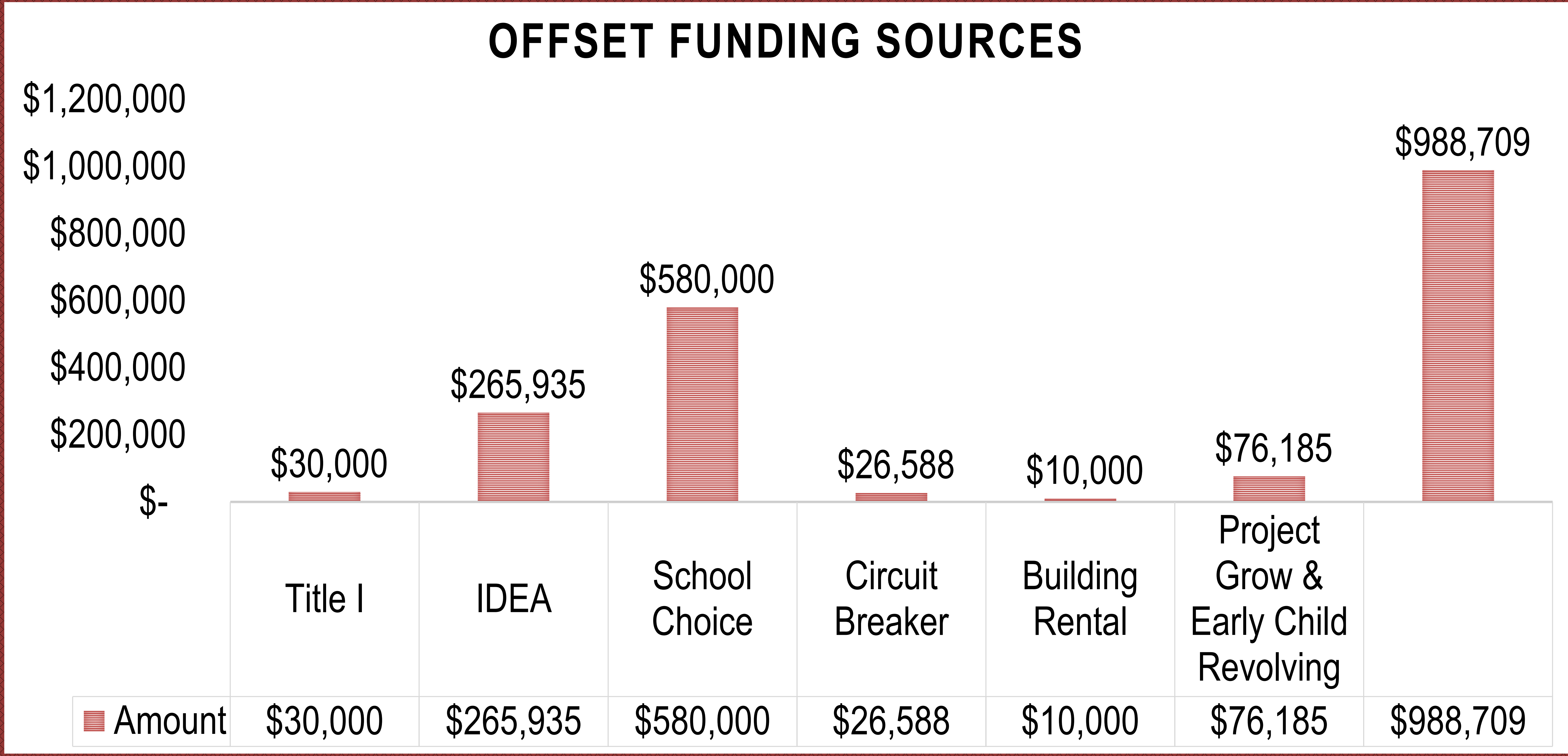
❑ Grants and Other Special Revenues "Funding Offsets"

Old Rochester Regional School District
Superintendent's Proposed Budget
for June 30, 2026

School and / or Department	Financial Offsets	
Old Rochester Junior High	$	140,414
Old Rochester High School	$	258,294
Central Office	$	580,000
Facilities	$	10,000
Total FY26 Budget	$	988,709

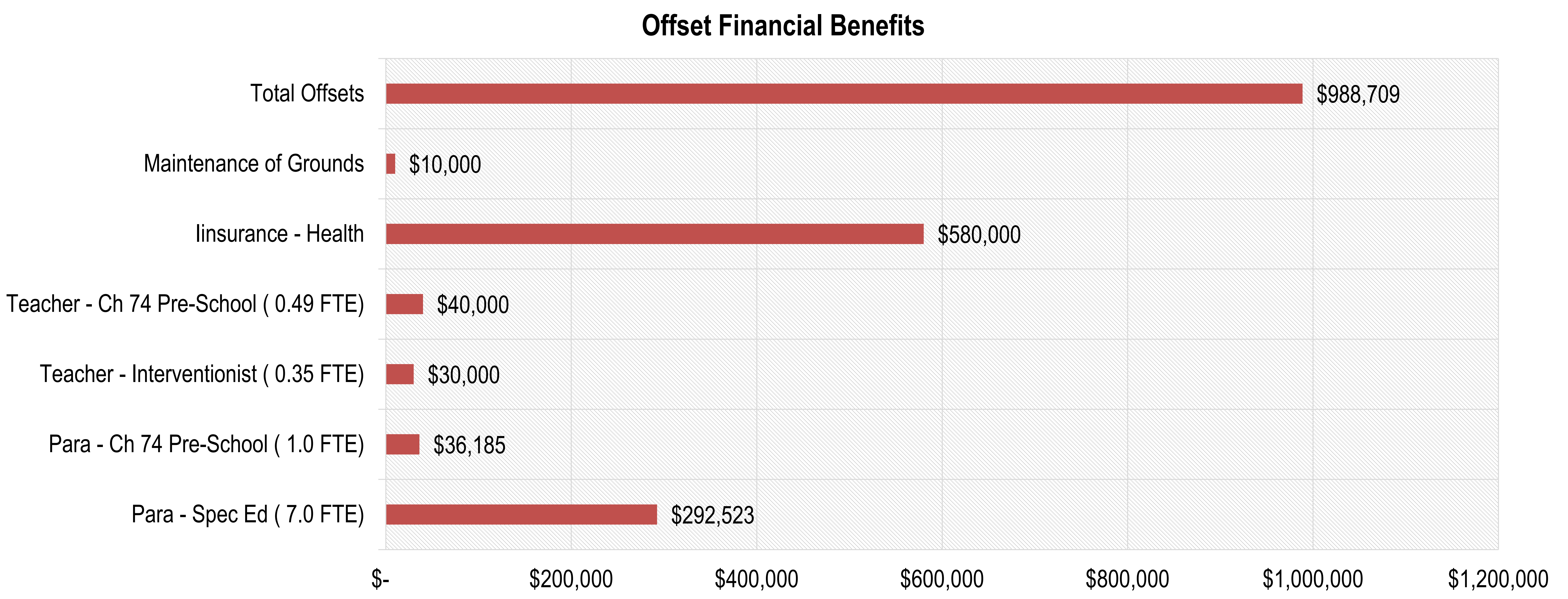
- ❑ School and / or and Departments Supplemented by Alternate Funding

❑ Grants and Other Special Revenues "Sources"



❑ Where it comes from

❑ Grants and Other Special Revenues "Usage"



	Para - Spec Ed (7.0 FTE)	Para - Ch 74 Pre-School (1.0 FTE)	Teacher - Interventionist (0.35 FTE)	Teacher - Ch 74 Pre-School (0.49 FTE)	Iinsurance - Health	Maintenance of Grounds	Total Offsets
Offset Financial Benefits	$292,523	$36,185	$30,000	$40,000	$580,000	$10,000	$988,709

❑ Where it goes

Financial Overview:

- General Funds
  - Primary Source of Funding for:
    - Academics
    - Athletics
    - Student Services
    - Facilities
    - Technology
    - Transportation

❖ General Funds

Old Rochester Regional School District
Superintendent's Proposed Budget
for June 30, 2026

School and / or Department	District Budget
Old Rochester Junior High	$ 5,268,271
Old Rochester High School	$ 7,658,188
Athletic Department	$ 385,735
Central Office	$ 4,937,469
Student Services	$ 394,768
Facilities	$ 1,899,767
Technology	$ 416,392
Transportation	$ 930,760
Total FY26 Budget	**$ 21,891,349**
Total FY25 Budget	$ 20,902,029
	$ 989,320
	4.73%

Budgetary Groups

❖ General Funds

Old Rochester Regional School District
Superintendent's Proposed Budget
for June 30, 2026

School and / or Department	Fiscal Year 2026	Fiscal Year 2025	Department Changes
Old Rochester Junior High	$ 5,268,271	$ 4,883,207	$ 385,064
Old Rochester High School	$ 7,658,188	$ 7,531,980	$ 126,208
Athletic Department	$ 385,735	$ 339,873	$ 45,862
Central Office	$ 4,937,469	$ 4,696,712	$ 240,757
Student Services	$ 394,768	$ 367,588	$ 27,180
Facilities	$ 1,899,767	$ 1,799,616	$ 100,151
Technology	$ 416,392	$ 389,933	$ 26,459
Transportation	$ 930,760	$ 893,120	$ 37,640
Total ORR General Funds	**$ 21,891,349**	**$ 20,902,029**	**$ 989,320**

❖ Comparison Summary by Grouping

BAN Funds

Financial Overview:

- **Bond**
  - Typically a long-term financial instrument used to raise funds for capital projects like building new schools or renovating existing facilities.
  - Investors purchase bonds, and the issuer (in this case, the public school department) repays the principal amount along with interest over time.
  - Bonds often require voter approval and may have specific restrictions on how the funds can be used.

Financial Overview:

- **BAN (Bond Anticipation Note):**
  - Short-term debt instrument used to bridge the gap between immediate funding needs and the issuance of long-term bonds.
  - BANs are usually issued with the expectation that they will be paid off using proceeds from future bond sales.
  - They are often used for temporary funding needs such as pre-construction costs or equipment purchases before the full bond amount is available.

➢ Bond and BANS Fund

Old Rochester Regional School District
Superintendent's Proposed Budget
for June 30, 2026

Debt Liability	2026	2025	Variance	Notes
Long Term Bond Principle	**$ -**	$ 593,479.00	$ (593,479.00)	**Debt paid in full Feb, 2025**
Long Term BANS Principle	$ 45,000.00	$ 45,000.00	$ -	
Long Term Bond Interest	**$ -**	$ 12,400.00	$ (12,400.00)	**Debt paid in full Feb, 2025**
Long Term BANS Principle	$ 12,119.00	$ 10,566.00	$ 1,553.00	
Total Debt Liabilities	$ 57,119.00	$ 661,445.00	$ (604,326.00)	

➢ Long Term BANS Principal and Interest Only Debt Remaining

Capital Stabilization

Financial Overview:

- **Usage Restrictions**:
  - Strictly reserved for capital expenditures such as building renovations, infrastructure upgrades, and technology investments, ***not for operational or reoccurring expenses***.
- **Financial Management**:
  - Managed with a long-term perspective, employing strategies like investments to grow the fund while maintaining liquidity for future projects.
- **Benefits**:
  - Provides financial stability for planned capital projects, flexibility for unforeseen infrastructure challenges, and the ability to fund larger-scale improvements without relying solely on immediate budget allocations.

Capital Stabilization

FY 2026 Assessment Summary		Capital Stabilization
Marion	$	31,435
Mattapoisett	$	35,170
Rochester	$	33,395
Total	$	100,000

FY 2025 Assessment Summary		Capital Stabilization
Marion	$	30,920
Mattapoisett	$	35,520
Rochester	$	33,560
Total	$	100,000

Changes		Capital Stabilization	Stabilization
Marion	$	515	1.638%
Mattapoisett	$	(350)	-0.995%
Rochester	$	(165)	-0.494%
Total	$	0	

- Assessment Based on a 5 Year Enrollment Average

Financial Overview:

- **Capital Stabilization Account**
  - **Purpose**:
    - Established by a public school district to reserve money specifically for major capital projects and expenses beyond the regular operating budget.
  - **Funding Source**:
    - Through appropriations from the district's budget, surplus funds, allocations from governments, or a portion of proceeds from long-term financing like bond issuances.

Combined Totals of General Funds, Debt & Capitalization

Department Code	Department	Proposed Fiscal Year 2026 Budget	Approved Fiscal Year 2025 Budget	Budget Variance
001	School Committee	$ 106,100	$ 101,600	$ 4,500
004	Superintendents Office	$ 743,348	$ 729,038	$ 14,311
007	School Administration	$ 1,175,949	$ 1,142,544	$ 33,406
010	Preschool	$ 353,486	$ 335,152	$ 18,334
016	Art	$ 315,236	$ 303,428	$ 11,808
024	Ell Program	$ 30,548	$ 29,181	$ 1,367
025	English	$ 1,392,074	$ 1,348,346	$ 43,728
027	World Languages	$ 846,851	$ 830,125	$ 16,726
028	Guidance	$ 656,756	$ 642,722	$ 14,034
037	Mathematics	$ 1,156,987	$ 1,146,431	$ 10,556
040	Media Services	$ 219,590	$ 206,587	$ 13,003
043	Music	$ 238,969	$ 256,307	$ (17,338)
049	Physical Education	$ 456,212	$ 452,953	$ 3,259
052	Science-Technology Program	$ 1,611,614	$ 1,600,756	$ 10,858
055	Social Studies	$ 1,217,398	$ 1,081,148	$ 136,250
058	Extra Curricular	$ 104,250	$ 102,236	$ 2,013
061	Curriculum/Professional Devel	$ 12,700	$ 4,700	$ 8,000
067	Program For The Gifted	$ 5,500	$ 5,500	$ -
070	Athletics	$ 399,060	$ 353,123	$ 45,937

✓ **Summary by Department Types**

Combined Totals of General Funds, Debt & Capitalization

076	Health Services	$	198,220	$	186,281	$	11,939
079	Transportation	$	785,000	$	765,000	$	20,000
085	Miscellaneous	$	45,850	$	39,850	$	6,000
088	Operation & Maintenance	$	1,899,767	$	1,799,616	$	100,151
091	Fixed Charges	$	4,227,222	$	3,975,500	$	251,722
093	Technology Lab	$	416,392	$	389,933	$	26,459
100	Special Educ Administration	$	139,018	$	132,838	$	6,180
103	Learning Support Center 1 Shs	$	1,166,314	$	1,077,726	$	88,588
106	Individual Services Program	$	77,225	$	79,376	$	(2,151)
109	Learning Support Center 2 Jhs	$	577,702	$	541,066	$	36,636
112	Individual Services Program Jhs	$	304,456	$	266,947	$	37,509
118	Speech	$	110,327	$	107,134	$	3,193
121	Support Services	$	308,755	$	292,948	$	15,807
124	Home Tutor	$	10,000	$	8,000	$	2,000
127	Psychological Services	$	422,314	$	438,419	$	(16,105)
130	Sped Pupil Transportation	$	145,760	$	123,120	$	22,640
133	Sped Program With Others	$	14,400	$	6,400	$	8,000
500	Debt Serv Capital Short Term	$	57,119	$	661,445	$	(604,326)
707	Capital Improvement	$	100,000	$	100,000	$	-
	Totals	**$**	**22,048,468**	**$**	**21,663,474**	**$**	**384,994**

✓ **Summary by Department Types**

Significant Changes To FY26 Proposed Budget

General Funds - Cost Drivers

Old Rochester Regional School District
Superintendent's Proposed Budget
for June 30, 2026

School and / or Department	Fiscal Year 2026	Fiscal Year 2025	Department Changes	Notes
Old Rochester Junior High	$ 5,268,271	$ 4,883,207	$ 385,064	Union Contract Compensation
Old Rochester High School	$ 7,658,188	$ 7,531,980	$ 126,208	Union Contract Compensation
Athletic Department	$ 385,735	$ 339,873	$ 45,862	Union Contract Coaching Positions
Central Office	$ 4,937,469	$ 4,696,712	$ 240,757	Plymouth County Retirement and Insurance
Student Services	$ 394,768	$ 367,588	$ 27,180	Immaterial - No Changes
Facilities	$ 1,899,767	$ 1,799,616	$ 100,151	Budgetary Replacement of FTE
Technology	$ 416,392	$ 389,933	$ 26,459	Immaterial - No Changes
Transportation	$ 930,760	$ 893,120	$ 37,640	Regular & Special Ed Bus Contracts
Total ORR General Funds	**$ 21,891,349**	**$ 20,902,029**	**$ 989,320**	**4.73%**

- **Reasoning of Department Based Financial Changes**

Old Rochester Junior High and High Schools

- Staffing
  - Annual Increases Based on Negotiated Contracts
  - Advancement of Positions
  - Net $497,000 Increase
- Retiree Payout Costs
  - Net $22,000 Increase

Old Rochester Athletic Department

- Union Contract Agreement

- Coaching Stipend
  - Fall Programs
  - Winter Programs
  - Spring Programs
    - Net $46,000 Increase

Pension, Benefits & Insurance

- Plymouth County Retirement
  - $146,000 Increase
- Property & Campus Insurance
  - $142,000 Increase

Facilities

- Utilities, Services, and Contracts
  - $101,000 Increase

Transportation

- Regular Day Transportation
  - Second of Three Year Bus Contract
  - $15,000 Increase

- Special Needs Transportation
  - Placement and Route Changes
  - $23,000 Increase

State Budget Information

Governor's Proposed Budget Chapter 70 Aid

Comparison to FY25

	FY25	FY26	Change	Pct Chg
Enrollment	949	958	9	0.95%
Foundation budget	13,306,822	14,030,213	723,392	5.44%
Required district contribution	10,043,860	10,781,799	737,939	7.35%
Chapter 70 aid	**3,567,021**	**3,638,871**	71,850	2.01%
Required net school spending (NSS)	13,610,881	14,420,670	809,789	5.95%
Target aid share	20.41%	18.59%		
C70 % of foundation	26.81%	25.94%		
Required NSS % of foundation	102.28%	102.78%		

- **Note: Fiscal Year 2026 has a state Chapter 70 aid increase of $71,850 or 2.01% above Fiscal Year 2025**

Minimum Local Contribution

740 Old Rochester

LEA	Member	Foundation Enrollment in Regional District			Required Minimum Contribution to Regional District		
LEA	**Member**	**FY25**	**FY26**	**Change**	**FY25**	**FY26**	**Change**
	Total	**949**	**958**	**9**	**10,043,860**	**10,781,799**	**737,939**
169	Marion	306	311	5	3,321,708	3,602,042	280,334
173	Mattapoisett	331	326	-5	3,829,041	3,938,858	109,817
250	Rochester	312	321	9	2,893,111	3,240,899	347,788

Factors Used by State to Determine MLC

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

- **Note: Values Indicated by the State to Contribute at a Minimum**

Regional Assessment

Regional Agreement Assessment

Calculations per Regional Agreement Effective for FY2026 ORRSD Operation Budget

	Enrollment				Percentage			
	Marion	Mattapoisett	Rochester	Total	Marion	Mattapoisett	Rochester	Total
Operating Budget - 3 Year Average								
10/1/2024	306	325	316	947	0.3231	0.3432	0.3337	100%
10/1/2023	306	332	313	951	0.3218	0.3491	0.3291	100%
10/1/2022	310	332	336	978	0.3170	0.3395	0.3436	100%
	922	989	965	2876	0.9619	1.0318	1.0064	300%
					32.058%	**34.388%**	**33.554%**	**100.000%**
Capitalization - 5 Year Average								
10/1/2024	306	325	316	947	0.3231	0.3432	0.3337	100%
10/1/2023	306	332	313	951	0.3218	0.3491	0.3291	100%
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%
	1540	1723	1636	4899	1.5730	1.75712095	1.6698935	500%
					31.435%	**35.170%**	**33.395%**	**100.000%**

Elementary School % of District Wide			
Marion	Mattapoisett	Rochester	Total
0.16088328	0.1745531	0.16456362	50.000%

30.923%	35.521%	33.555%	**FY2026 %'s**
1.135%	-1.133%	-0.002%	**Change**

Minimum Local & Above Minimum Shared Assessment

OLD ROCHESTER REGIONAL SCHOOL DISTRICT
FY2026 PROPOSED STATUTORY ASSESSMENTS
OPERATIONS AND MAINTENANCE

				$ 22,048,468	Proposed
				(100,000)	Stabilization
				(57,119)	Debt (Bond & BAN)
				(930,760)	Transportation
Proposed FY 26 Budget (Net School Spending Categories no transportation)		$ 20,960,589			
Chapter 70/Other Revenue* (no transportation)		**$ 3,389,377**	**** Referenced Below**	20,960,589	
		$ 17,571,212			
Minimum Local Contribution (as determined by state)		$ 3,602,042	Marion		
		$ 3,938,858	Mattapoisett		
		$ 3,240,899	Rochester		
		$ 10,781,799		**Local**	
		$ 6,789,413	Above Minimum Share		
Per Agreement (Enrollment) - 3 Year Avg					
	32.0584%	$ 2,176,579	Marion		
	34.3880%	$ 2,334,745	Mattapoisett		
	33.5535%	$ 2,278,089	Rochester		
Total		$ 6,789,413		**Agreement**	
		$ 5,778,621	Marion		
		$ 6,273,603	Mattapoisett		
		$ 5,518,988	Rochester		
		$ 17,571,212		**Local + Agreement**	
REGIONAL TRANSPORTATION					
FY 26 Projected Budget		$ 930,760			
Projected FY 26 Regional Transportation Reimbursement in FY 26 (estimate from DESE)		$ 477,488			
		$ 453,272		**Transportation**	

Minimum Local & Above Minimum Shared Assessment

Per Agreement (Enrollment) - 3 Year Avg	**TRANSPORTATION**			
32.0584%	$ 145,312	Marion		
34.3880%	$ 155,871	Mattapoisett		
33.5535%	$ 152,089	Rochester		
	$ 453,272		**Agreement**	
	ASSESSMENT W/TRANSPORTATION			
	$ 5,923,933	Marion		
	$ 6,429,475	Mattapoisett		
	$ 5,671,076	Rochester		
Total Operations and Maintenance	**$ 18,024,484**		**Local + Agreement + Transportation**	
***Projected FY 2026 Revenues**				
Chapter 70	$ 3,638,871			
Charter Tuition Reimbursement	$ 37,738			
Est = SC Sending Tuition	$ (99,208)			
Est = Charter School Tuition	$ (232,024)			
Miscellaneous	$ 15,000			
Medicaid Reimbursement	$ 20,000			
Parking Fees	$ 9,000			
Chapter 70/ Other Revenue* (no transportation)	**$ 3,389,377**	****Agrees to Total Above**		

Assessment Summary

FY 2026 Assessment Summary	Operating	Capital Stabilization	Capital Bond Debt	Capital BAN Debt	Total	Per Agreement
Marion	$ 5,923,933	$ 31,435	$ -	$ 17,955	$ 5,973,323	
Mattapoisett	$ 6,429,475	$ 35,170	$ -	$ 20,089	$ 6,484,733	
Rochester	$ 5,671,076	$ 33,395	$ -	$ 19,075	$ 5,723,546	
Total	$ 18,024,484	$ 100,000	$ -	$ 57,119	$ 18,181,603	100.0000%

FY 2025 Assessment Summary	Operating	Capital Stabilization	Capital Bond Debt	Capital BAN Debt	Total	Per Agreement
Marion	$ 5,551,389	$ 30,920	$ 166,193	$ 17,544	$ 5,766,046	
Mattapoisett	$ 6,288,713	$ 35,520	$ 231,264	$ 19,354	$ 6,574,851	
Rochester	$ 5,265,633	$ 33,560	$ 208,422	$ 18,668	$ 5,526,283	
Total	$ 17,105,735	$ 100,000	$ 605,879	$ 55,566	$ 17,867,180	100.0000%

Changes	Operating	Capital Stabilization	Capital Bond Debt	Capital BAN Debt	Total	
Marion	$ 372,544	$ 515	$ (166,193)	$ 411	$ 207,277	
Mattapoisett	$ 140,761	$ (350)	$ (231,264)	$ 735	$ (90,118)	
Rochester	$ 405,444	$ (165)	$ (208,422)	$ 407	$ 197,263	
Total	$ 918,749	$ 0	$ (605,879)	$ 1,553	$ 314,423	100.0000%

Operating	Stabilization	Capital	BAN	
6.289%	1.638%	#DIV/0!	2.290%	3.595%
2.189%	-0.995%	#DIV/0!	3.659%	-1.371%
7.149%	-0.494%	#DIV/0!	2.133%	3.570%

Assessment by Town

FY 2026 Assessmemt Summary	Marion	Mattapoisett	Rochester	Total
Operating	$ 5,923,969	$ 6,429,514	$ 5,671,113	$ 18,024,596
Capital Stabilization	$ 31,435	$ 35,170	$ 33,395	$ 100,000
Capital Bond Debt	$ -	$ -	$ -	$ -
Capital BAN Debt	$ 17,955	$ 20,089	$ 19,075	$ 57,119
	$ 5,973,360	$ 6,484,772	$ 5,723,583	$ 18,181,715


Q&A
?
!

Old Rochester Regional School District

Thank you!

Howard Barber, CPA, SFO, MCPPO
Assistant Superintendent of Finance & Operations
howiebarber@oldrochester.org
508.758.2772