



Old Rochester Regional School District

Budget Public Hearing

March 26, 2026 at 6:00 p.m.

Superintendent's Proposed Fiscal Year June 30, 2027 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 2025
through May 2026



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, 2027**

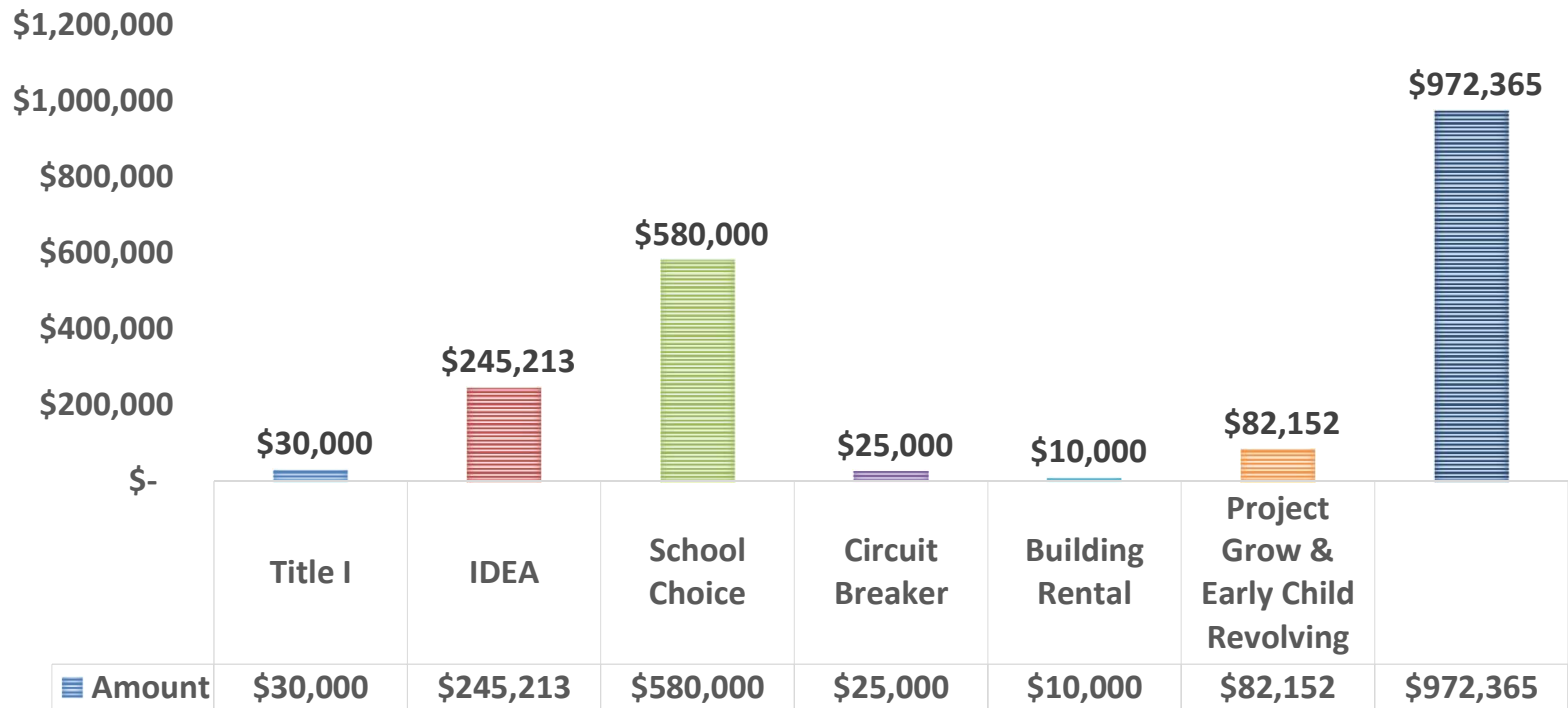
School and / or Department	Financial Offsets	
Old Rochester Junior High	\$	105,015
Old Rochester High School	\$	277,350
Central Office	\$	580,000
Facilities	\$	10,000
Total FY27 Budget	\$	972,365

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



☐ Grants and Other Special Revenues “Sources”

OFFSET FUNDING SOURCES

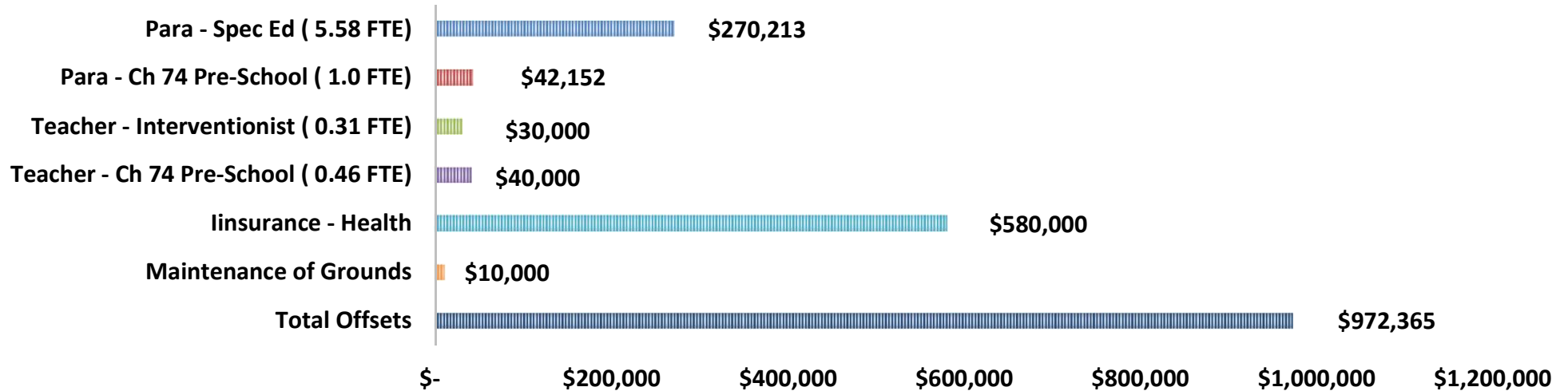


☐ Where it comes from



☐ Grants and Other Special Revenues “Usage”

OFFSET FINANCIAL BENEFITS



	Total Offsets	Maintenance of Grounds	Insurance - Health	Teacher - Ch 74 Pre-School (0.46 FTE)	Teacher - Interventionist (0.31 FTE)	Para - Ch 74 Pre-School (1.0 FTE)	Para - Spec Ed (5.58 FTE)
Offset Financial Benefits	\$972,365	\$10,000	\$580,000	\$40,000	\$30,000	\$42,152	\$270,213

☐ Where it goes



Financial Overview:

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



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, 2027**

<u>Debt Liability</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Variance</u>	<u>Notes</u>
Long Term BANS Principle	\$ 45,000	\$ 45,000	\$ -	
Long Term BANS Interest	\$ 8,550	\$ 12,119	\$ (3,569)	BANS re-issuing
Total Debt Liabilities	<u>\$ 53,550</u>	<u>\$ 57,119</u>	<u>\$ (3,569)</u>	

- Long Term BANS Principal and Interest
Only Debt Remaining



Capital Stabilization



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.



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

OLD ROCHESTER REGIONAL SCHOOL DISTRICT FY2027 PROPOSED STATUTORY ASSESSMENTS OPERATIONS AND MAINTENANCE

FY 2027 Assessment Summary		Capital Stabilization	
Marion	\$	31,668	
Mattapoisett	\$	34,270	
Rochester	\$	34,062	
Total	\$	100,000	

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

Changes		Capital Stabilization	
Marion	\$	233	
Mattapoisett	\$	(900)	
Rochester	\$	667	
Total	\$	0	

Changes		Capital Stabilization	
Marion		0.735%	
Mattapoisett		-2.627%	
Rochester		1.957%	

- Assessment Based on a 5 Year Enrollment Average



Operating Budget



❖ General Funds

Old Rochester Regional School District
Superintendent's Proposed Budget
for June 30, 2027

<u>School and / or Department</u>	<u>District Budget</u>
Old Rochester Junior High	\$ 5,359,905
Old Rochester High School	\$ 7,982,677
Athletic Department	\$ 406,512
Central Office	\$ 5,602,245
Student Services	\$ 348,812
Facilities	\$ 1,918,131
Technology	\$ 441,951
Transportation	\$ 1,090,701
Total FY27 Budget	\$ 23,150,935
Total FY26 Budget	\$ 21,891,349
	\$ 1,259,586
	5.75%

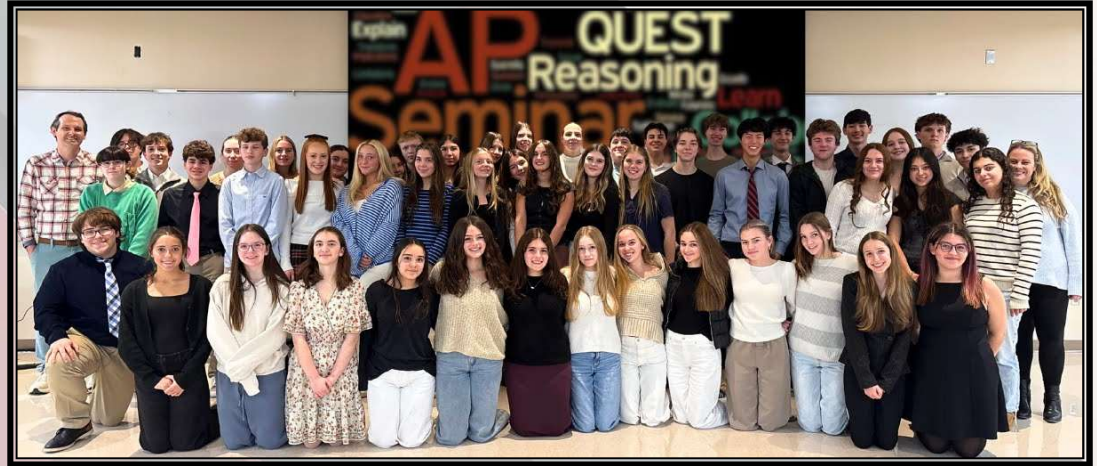
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Combined Totals of General Funds, Debt & Capitalization



[Summary by School or Department Types](#)



Summary of Significant Changes To FY27 Proposed Budget



General Funds - Cost Drivers

Old Rochester Regional School District
Superintendent's Proposed Budget
for June 30, 2027

<u>School and / or Department</u>	<u>Fiscal Year 2027</u>	<u>Fiscal Year 2026</u>	<u>Department Changes</u>	<u>Notes</u>
Old Rochester Junior High	\$ 5,359,905	\$ 5,268,271	\$ 91,634	Union Contract Compensation
Old Rochester High School	\$ 7,982,677	\$ 7,658,187	\$ 324,490	Union Contract Compensation
Athletic Department	\$ 406,512	\$ 385,735	\$ 20,777	Union Contract Coaching Positions
Central Office	\$ 5,602,245	\$ 4,937,469	\$ 664,777	Plymouth County Retirement & Insurance
Student Services	\$ 348,812	\$ 394,768	\$ (45,956)	Contractual Services Reducion
Facilities	\$ 1,918,131	\$ 1,899,767	\$ 18,365	Staffing Reduction and Support Cost Increase
Technology	\$ 441,951	\$ 416,392	\$ 25,559	Immaterial - No Changes
Transportation	\$ 1,090,701	\$ 930,760	\$ 159,941	Regular Ed Bus Contracts
Total ORR General Funds	\$23,150,935	\$21,891,349	\$ 1,259,586	5.75%

- Reasoning of Department Based Financial Changes



Old Rochester Junior High and High Schools

- ❖ Staffing
 - ❖ Annual Increases Based on Negotiated Contracts
 - ❖ Advancement of Positions
 - ❖ Net \$391,465 Increase

- ❖ Retiree Payout Costs
 - ❖ Net \$52,917 Increase



Old Rochester Athletic Department

- ❖ Union Contract Agreement
- ❖ Coaching Stipend
 - ❖ Fall Programs
 - ❖ Winter Programs
 - ❖ Spring Programs
 - ❖ Net \$17,845 Increase



Pension, Benefits & Insurance

- ❖ Plymouth County Retirement
 - ❖ \$91,000 Increase

- ❖ Health Insurance
 - ❖ \$420,000 Increase



Student Services

- ❖ Contracted Services
 - ❖ Nursing Services
 - ❖ \$50,000 Decrease



Facilities

- ❖ Staffing

- ❖ Night Supervisor Position
- ❖ Net \$64,000 Decrease

- ❖ Operations

- ❖ Utilities
- ❖ Net \$33,700 Increase



Transportation

- ❖ Regular Day Transportation
 - ❖ Third Year of Three Year Bus Contract
 - ❖ \$185,700 Increase

- ❖ Special Needs Transportation
 - ❖ Placement and Route Changes
 - ❖ \$25,000 Decrease



State Budget Information



Governor's Proposed Budget

Chapter 70 Aid

Comparison to FY26

Description	FY26	FY27	Change	Pct Chg
Enrollment	958	943	-15	-1.57%
Foundation budget	14,030,213	14,289,993	259,780	1.85%
Required district contribution	10,781,799	11,300,852	519,053	4.81%
Chapter 70 aid	3,710,721	3,781,446	70,725	1.91%
Required net school spending (NSS)	14,492,520	15,082,298	589,778	4.07%

Target aid share	18.59%	18.17%
C70 % of foundation	26.45%	26.46%
Required NSS % of foundation	103.30%	105.54%

- **Note: Fiscal Year 2027 has a state Chapter 70 aid increase of \$70,725 or 1.91% above Fiscal Year 2026**



Minimum Local Contribution

FY27 Chapter 70 Regional District Summary

LEA	District	Town ID	Member city or town	Foundation enrollment	Foundation budget	Required contribution	Chapter 70 Aid	Required net school spending
740	Old Rochester	169	Marion	296	\$4,485,512	\$3,700,548		
740	Old Rochester	173	Mattapoisett	305	\$4,621,896	\$3,813,064		
740	Old Rochester	250	Rochester	342	\$5,182,585	\$3,787,240		
740	Old Rochester	999	Total	943	\$14,289,993	\$11,300,852	\$3,781,446	\$15,082,298

FY26 Chapter 70 Regional District Summary

LEA	District	Town ID	Member city or town	Foundation enrollment	Foundation budget	Required contribution	Chapter 70 Aid	Required net school spending
740	Old Rochester	169	Marion	311	\$ 4,554,693	\$ 3,602,042		
740	Old Rochester	173	Mattapoisett	326	\$ 4,774,373	\$ 3,938,858		
740	Old Rochester	250	Rochester	321	\$ 4,701,147	\$ 3,240,899		
740	Old Rochester	999	Total	958	\$ 14,030,213	\$ 10,781,799	\$ 3,710,721	\$ 14,492,520

Chapter 70 Regional District Summary - Changes

LEA	District	Town ID	Member city or town	Foundation enrollment	Foundation budget	Required contribution	Chapter 70 Aid	Required net school spending
740	Old Rochester	169	Marion	-15	\$ (69,181)	\$ 98,506		
740	Old Rochester	173	Mattapoisett	-21	\$ (152,477)	\$ (125,794)		
740	Old Rochester	250	Rochester	21	\$ 481,438	\$ 546,341		
740	Old Rochester	999	Total	-15	\$ 259,780	\$ 519,053	\$ 70,725	\$ 589,778

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



Regional Assessment



Regional Agreement Assessment

Calculations per Regional Agreement Effective for FY2027 ORRSO Operation Budget

	Enrollment				Percentage			
	Marion	Mattapoissett	Rochester	Total	Marion	Mattapoissett	Rochester	Total
Operating Budget - 3 Year Average								
10/1/2025	295	306	341	942	0.3132	0.3248	0.3620	100%
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%
	<u>907</u>	<u>963</u>	<u>970</u>	<u>2840</u>	<u>0.9581</u>	<u>1.0171</u>	<u>1.0248</u>	<u>300%</u>
					31.937%	33.908%	34.155%	100.000%
Capitalization - 5 Year Average								
10/1/2025	295	306	341	942	0.3132	0.3248	0.3620	100%
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%
	<u>1522</u>	<u>1647</u>	<u>1637</u>	<u>4806</u>	<u>1.5837</u>	<u>1.7129</u>	<u>1.7034</u>	<u>500%</u>
					31.669%	34.270%	34.062%	100.000%

Elementary School % of District Wide			
Marion	Mattapoissett	Rochester	Total
0.15658174	0.16242038	0.18099788	50.000%

32.121%	34.371%	33.508%	FY2026 %'s
-0.185%	-0.462%	0.647%	Change



Minimum Local & Above Minimum Shared Assessment

**OLD ROCHESTER REGIONAL SCHOOL DISTRICT
FY2027 PROPOSED STATUTORY ASSESSMENTS**

\$ 23,304,485 Proposed
(100,000) Stabilization
Debt (Bond &
(53,550) BAN)
(950,701) Transportation

OPERATIONS AND MAINTENANCE

Proposed FY 27 Budget (Net School
Spending Categories no transportation)
Chapter 70/Other Revenue* (no
transportation)

\$ 22,200,234
\$ 3,415,399
\$ 18,784,835

**** Referenced Below**

\$ 22,200,234

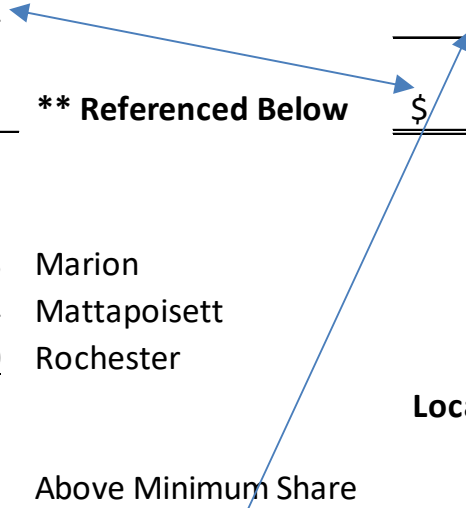
Minimum Local Contribution
(as determined by state)

\$ 3,700,548
\$ 3,813,064
\$ 3,787,240
\$ 11,300,852

Marion
Mattapoisett
Rochester

Local

\$ 7,483,983 Above Minimum Share





Minimum Local & Above Minimum Shared Assessment

Per Agreement (Enrollment) - 3 Year Avg

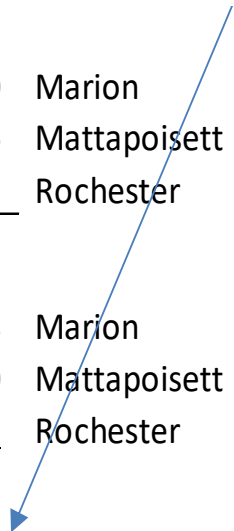
	31.9366%	\$	2,390,130	Marion	
	33.9085%	\$	2,537,706	Mattapoissett	
	34.1549%	\$	2,556,147	Rochester	
Total		\$	7,483,983		Agreement

	\$	6,090,678	Marion	
	\$	6,350,770	Mattapoissett	
	\$	<u>6,343,387</u>	Rochester	
	\$	18,784,835		Local + Agreement

REGIONAL TRANSPORTATION

FY 27 Projected Budget	\$	950,701
Projected FY 27 Regional Transportation Reimbursement in FY 27 (estimate from DESE)	\$	<u>630,100</u>
	\$	320,601

Transportation





Minimum Local & Above Minimum Shared Assessment

Per Agreement (Enrollment) - 3 Year Avg TRANSPORTATION

31.9366%	\$	102,389	Marion
33.9085%	\$	108,711	Mattapoissett
34.1549%	\$	<u>109,501</u>	Rochester
	\$	320,601	

Agreement

ASSESSMENT W/TRANSPORTATION

\$	6,193,067	Marion
\$	6,459,481	Mattapoissett
\$	<u>6,452,888</u>	Rochester

Total Operations and Maintenance

\$ **19,105,436**

Local + Agreement + Transportation

*Projected FY 2027 Revenues - Governors

Chapter 70	\$	3,781,446
Charter Tuition Reimbursement	\$	178,817
Est = Spec Education	\$	(2,459)
Est = SC Sending Tuition	\$	(165,265)
Est = Charter School Tuition	\$	(421,140)
Miscellaneous	\$	15,000
Medicaid Reimbursement	\$	20,000
Parking Fees	\$	<u>9,000</u>

Chapter 70/ Other Revenue* (no transportation) \$ **3,415,399** **Agrees to Total Above



Assessment Summary

FY 2027 Assessment Summary	Operating	Capital	Capital Bond	Capital BAN	Total
		Stabilization	Debt	Debt	
Marion	\$ 6,193,067	\$ 31,668	\$ -	\$ 16,959	\$ 6,241,694
Mattapoisett	\$ 6,459,481	\$ 34,270	\$ -	\$ 18,351	\$ 6,512,102
Rochester	\$ 6,452,888	\$ 34,062	\$ -	\$ 18,240	\$ 6,505,190
Total	\$ 19,105,436	\$ 100,000	\$ -	\$ 53,550	\$ 19,258,986

FY 2026 Assessment Summary	Operating	Capital	Capital Bond	Capital BAN	Total
		Stabilization	Debt	Debt	
Marion	\$ 5,923,933	\$ 31,435	\$ -	\$ 17,955	\$ 5,973,323
Mattapoisett	\$ 6,429,475	\$ 35,170	\$ -	\$ 20,089	\$ 6,484,734
Rochester	\$ 5,671,076	\$ 33,395	\$ -	\$ 19,075	\$ 5,723,546
Total	\$ 18,024,484	\$ 100,000	\$ -	\$ 57,119	\$ 18,181,603

Changes	Operating	Capital	Capital Bond	Capital BAN	Total
		Stabilization	Debt	Debt	
Marion	\$ 269,134	\$ 233	\$ -	\$ (996)	\$ 268,370
Mattapoisett	\$ 30,007	\$ (900)	\$ -	\$ (1,738)	\$ 27,369
Rochester	\$ 781,812	\$ 667	\$ -	\$ (835)	\$ 781,643
Total	\$ 1,080,952	\$ (1)	\$ -	\$ (3,569)	\$ 1,077,382

Operating	Stabilization	Capital	BAN	
4.346%	0.735%	0.000%	-5.875%	4.493%
0.465%	-2.627%	0.000%	-9.468%	0.422%
12.116%	1.957%	0.000%	-4.578%	13.657%



Assessment by Town

	Marion	Mattapoisett	Rochester	Total
FY 2027 Assessment Summary				
Operating	\$ 6,193,067	\$ 6,459,481	\$ 6,452,891	\$ 19,105,439
Capital Stabilization	\$ 31,668	\$ 34,270	\$ 34,062	\$ 99,999
Capital BAN	<u>\$ 16,943</u>	<u>\$ 18,334</u>	<u>\$ 18,223</u>	<u>\$ 53,500</u>
	<u>\$ 6,241,677</u>	<u>\$ 6,512,085</u>	<u>\$ 6,505,175</u>	<u>\$ 19,258,938</u>

Old Rochester Regional School District



Thank you!

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