

Rochester School District

Budget Public Hearing

April 9, 2026 at 6:00 p.m.

Superintendent's Proposed Fiscal Year June 30, 2027 Operating Budget

Rochester Memorial 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.

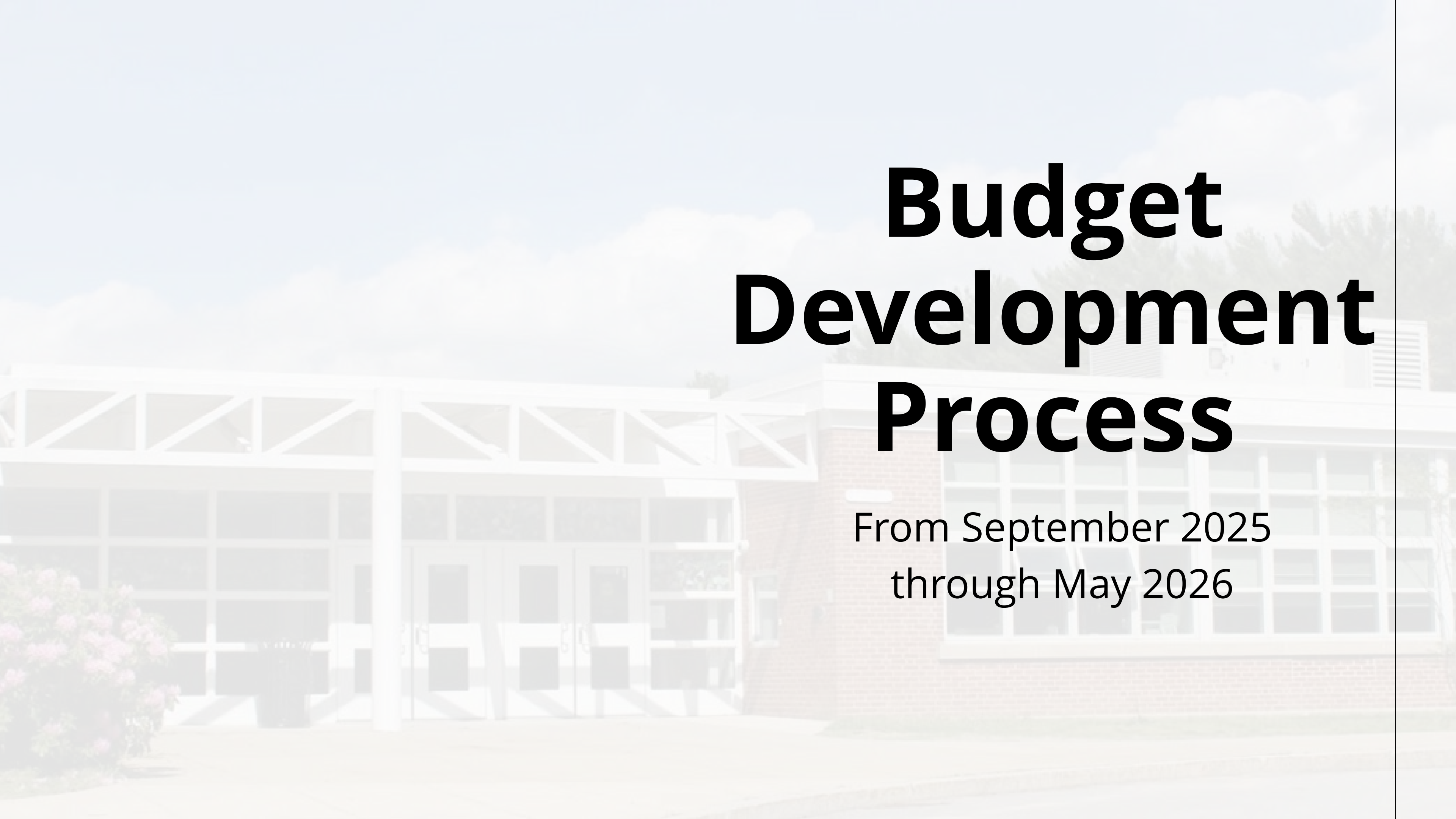
CARE:

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



Budget Development Process

From September 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 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 Administrator 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:

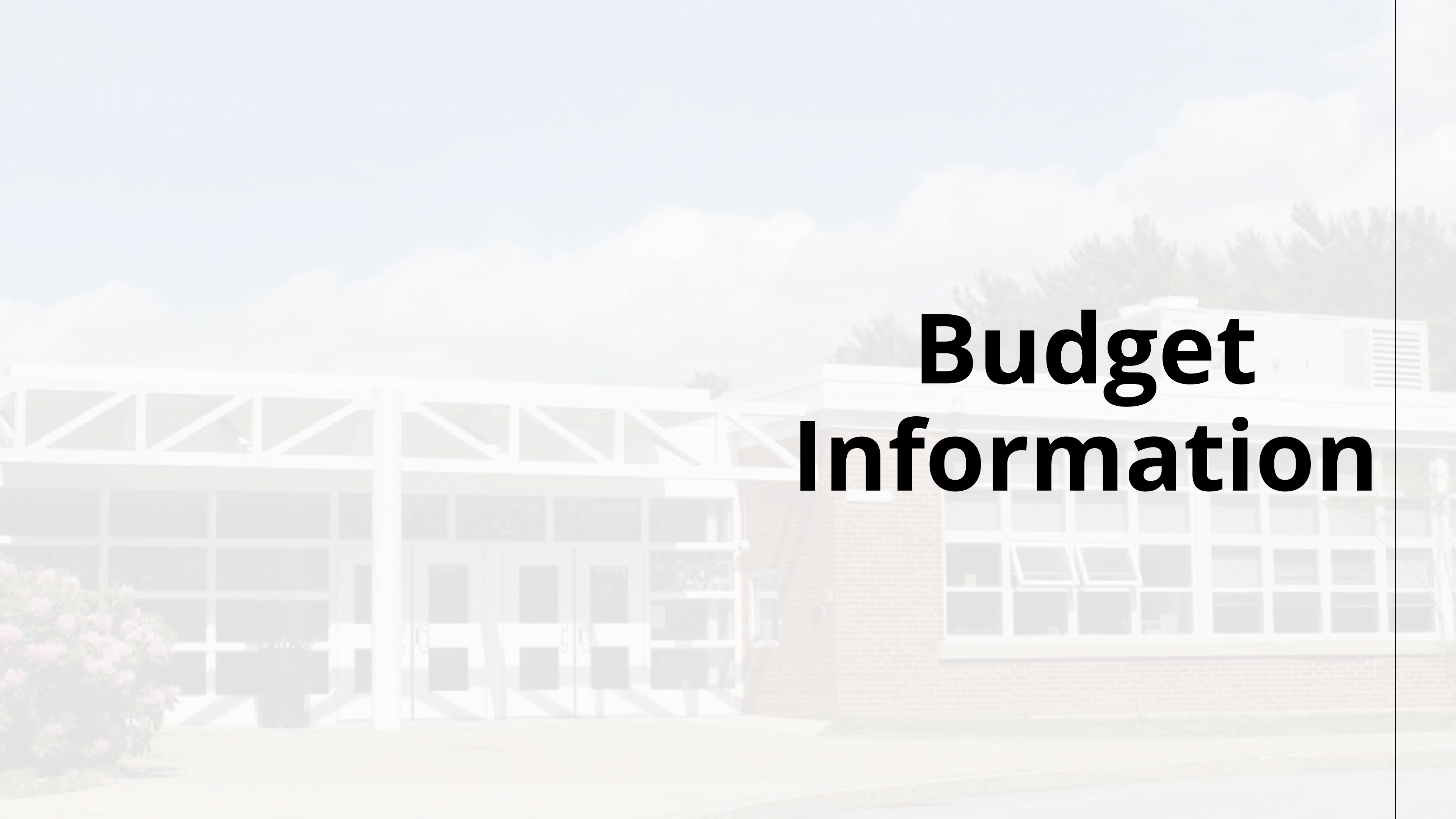
After incorporating feedback and making necessary adjustments, the final Superintendent's Budget proposal is presented to the School Committee and community at a Budget Public Hearing for approval.

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.

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



Budget Information

Financial Overview: All Funds

- Bristol County Agricultural High School
- ❑ Grants and Other Special Revenues
- ❖ General Funds

Financial Overview:

- Bristol County Agricultural High School
 - Placement of Students Enrolled in Out of District Vocational School
 - Ten (10) Rochester Resident Students

➤ Bristol County Agricultural High School “BCAHS”

Expenditure	Fiscal Year 2026	Fiscal Year 2027	Changes	Notes
Tuition - Enrollment	\$ 190,634	\$ 245,443	\$ 54,809	Ten (10) Students Enrolled
Debt Service	\$ 47,837	\$ 59,810	\$ 11,973	Long Term Debt - Student Count Based
Transportation - Contracted Busing	\$ 46,440	\$ 51,940	\$ 5,500	Bus Contract Allocated Between Two (2) Districts
Total BCAHS Costs	\$ 284,911	\$ 357,193	\$ 72,282	

- Tuition – Total Cost of Student Placement
- Debt Service – Total Cost of BCAHS Building Construction by Student Assessment
- Transportation – Total Contracted Transportation to Transport from Rochester to BCAHS

Financial Overview:

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

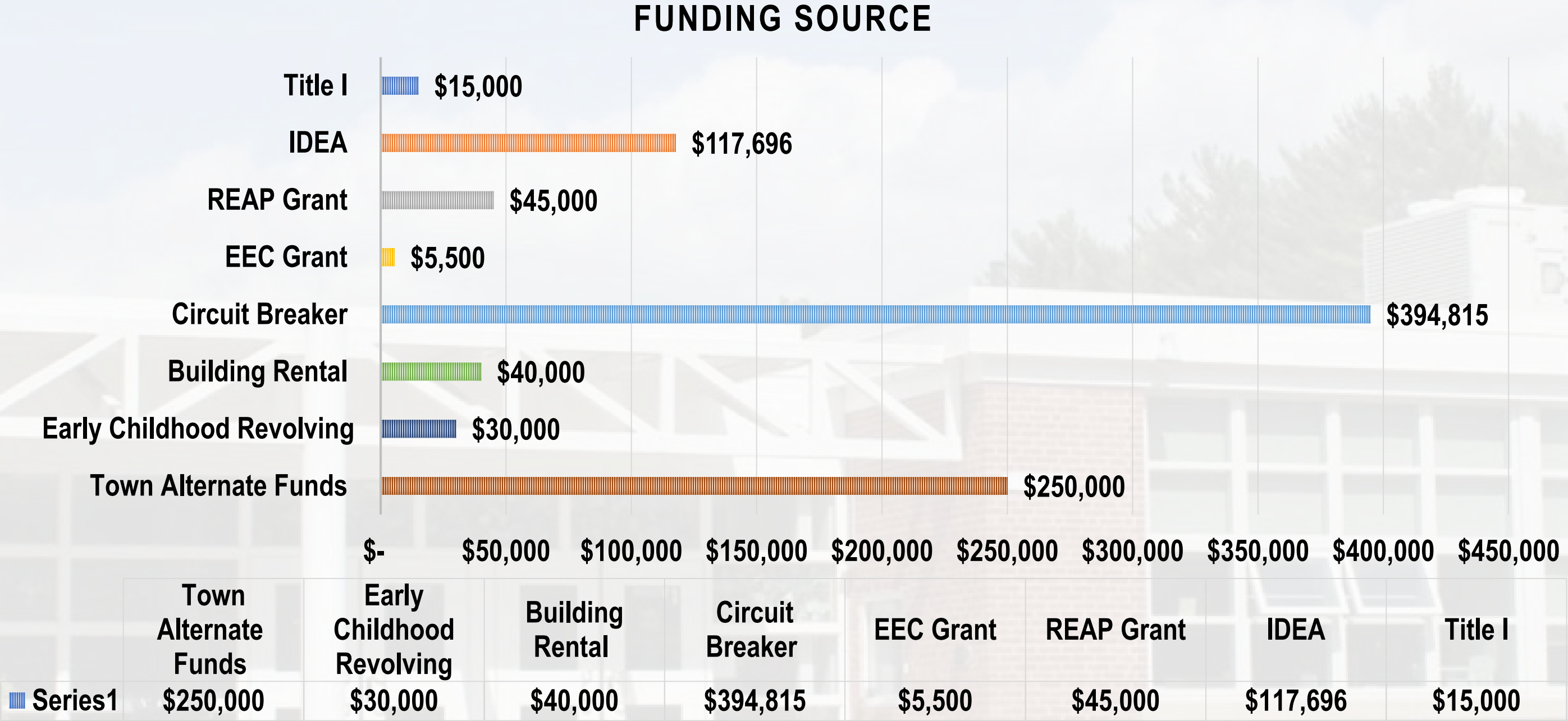
☐ Grants and Other Special Revenues “Funding Offsets”

Rochester Public Schools Superintendent's Proposed Budget for June 30, 2027

Building or Department	Funding Offsets
Rochester Memorial School	\$ 213,196
Student Services	\$ 644,815
Facilities	\$ 40,000
Total FY27 Funding Offsets	\$ 898,011

☐ Buildings and Departments Supplemented by Alternate Funding

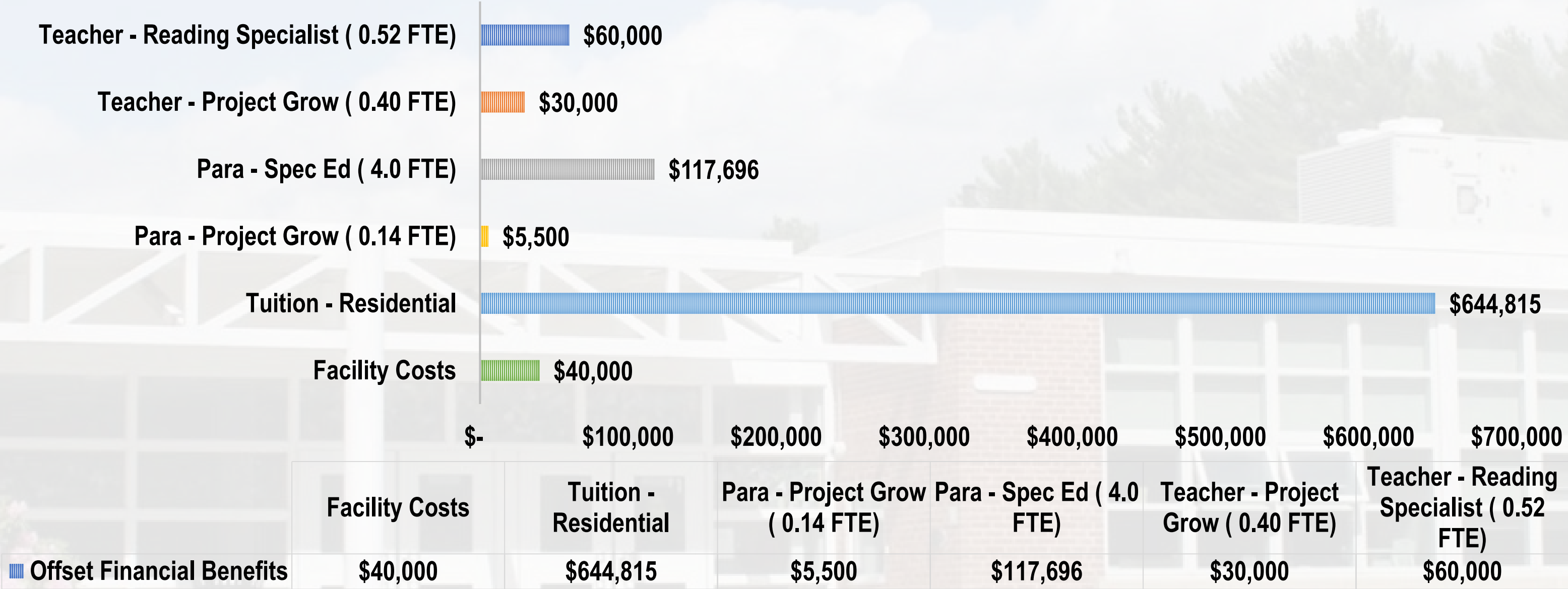
☐ Grants and Other Special Revenues “Sources”



☐ Where it comes from

☐ Grants and Other Special Revenues “Usage”

OFFSET FINANCIAL BENEFITS



☐ Where it goes

Financial Overview:

❖ General Funds

❖ Primary Source of Funding for:

- ❖ Academics
- ❖ Student Services
- ❖ Facilities
- ❖ Technology
- ❖ Transportation

Rochester Public Schools Superintendent's Proposed Budget for June 30, 2027

Building or Department	Budget Amounts
Rochester Memorial School	\$ 5,069,584
Central Office	\$ 265,485
Student Services	\$ 822,755
Facilities	\$ 606,584
Technology	\$ 108,761
Transportation	\$ 765,000
Total FY27 Proposed Budget	\$ 7,638,169
Total FY26 Approved Budget	\$ 7,351,882
	\$ 286,287
	3.894%

❖ General Funds

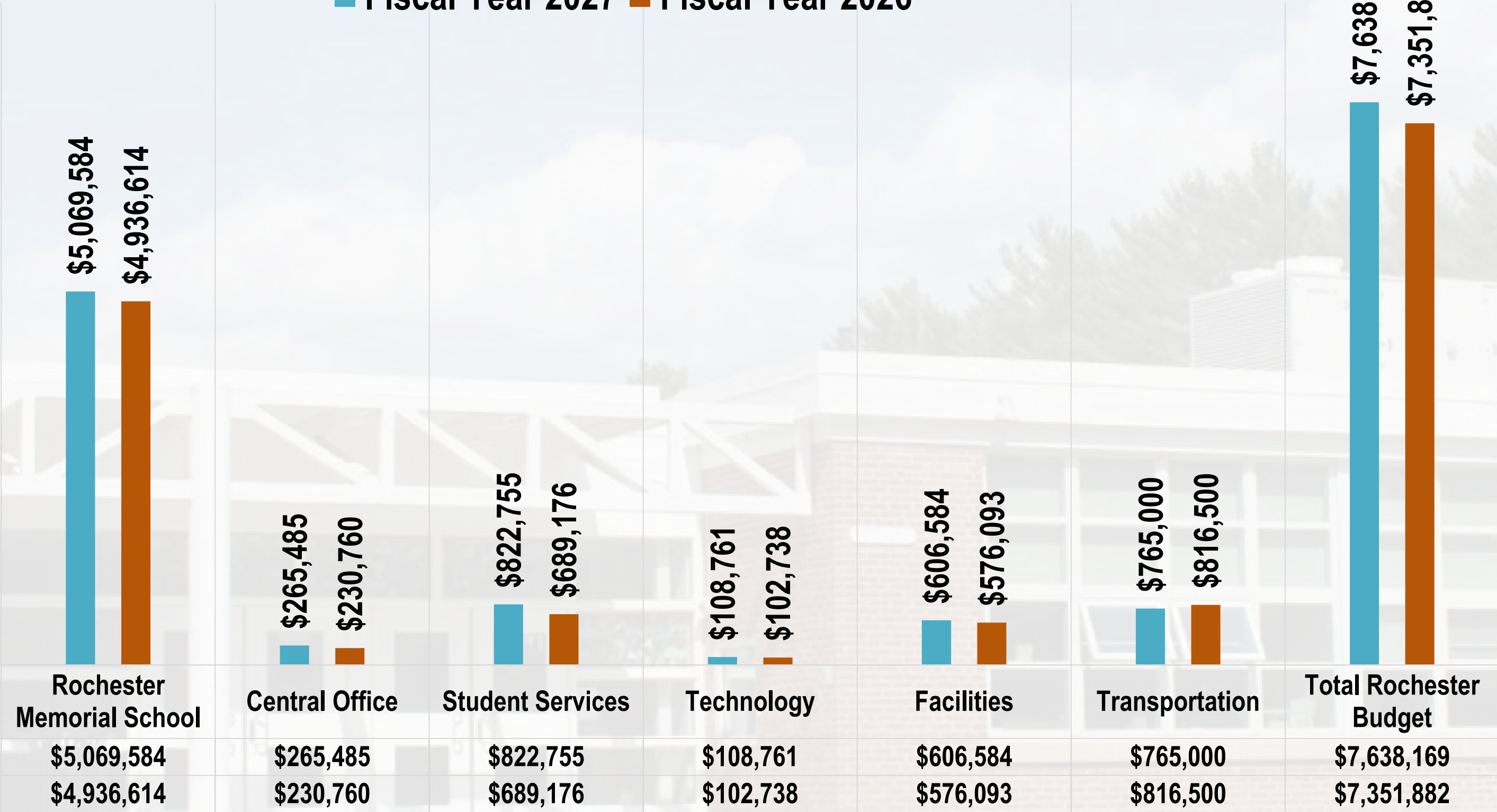
Rochester Public Schools Superintendent's Proposed Budget for June 30, 2027

Building or Department	Fiscal Year 2027	Fiscal Year 2026	Fiscal Year 2026
Rochester Memorial School	\$ 5,069,584	\$ 4,936,614	\$ 132,970
Central Office	\$ 265,485	\$ 230,760	\$ 34,725
Student Services	\$ 822,755	\$ 689,176	\$ 133,578
Technology	\$ 108,761	\$ 102,738	\$ 6,024
Facilities	\$ 606,584	\$ 576,093	\$ 30,491
Transportation	\$ 765,000	\$ 816,500	\$ (51,500)
Total Rochester Budget	\$ 7,638,169	\$ 7,351,882	\$ 286,287

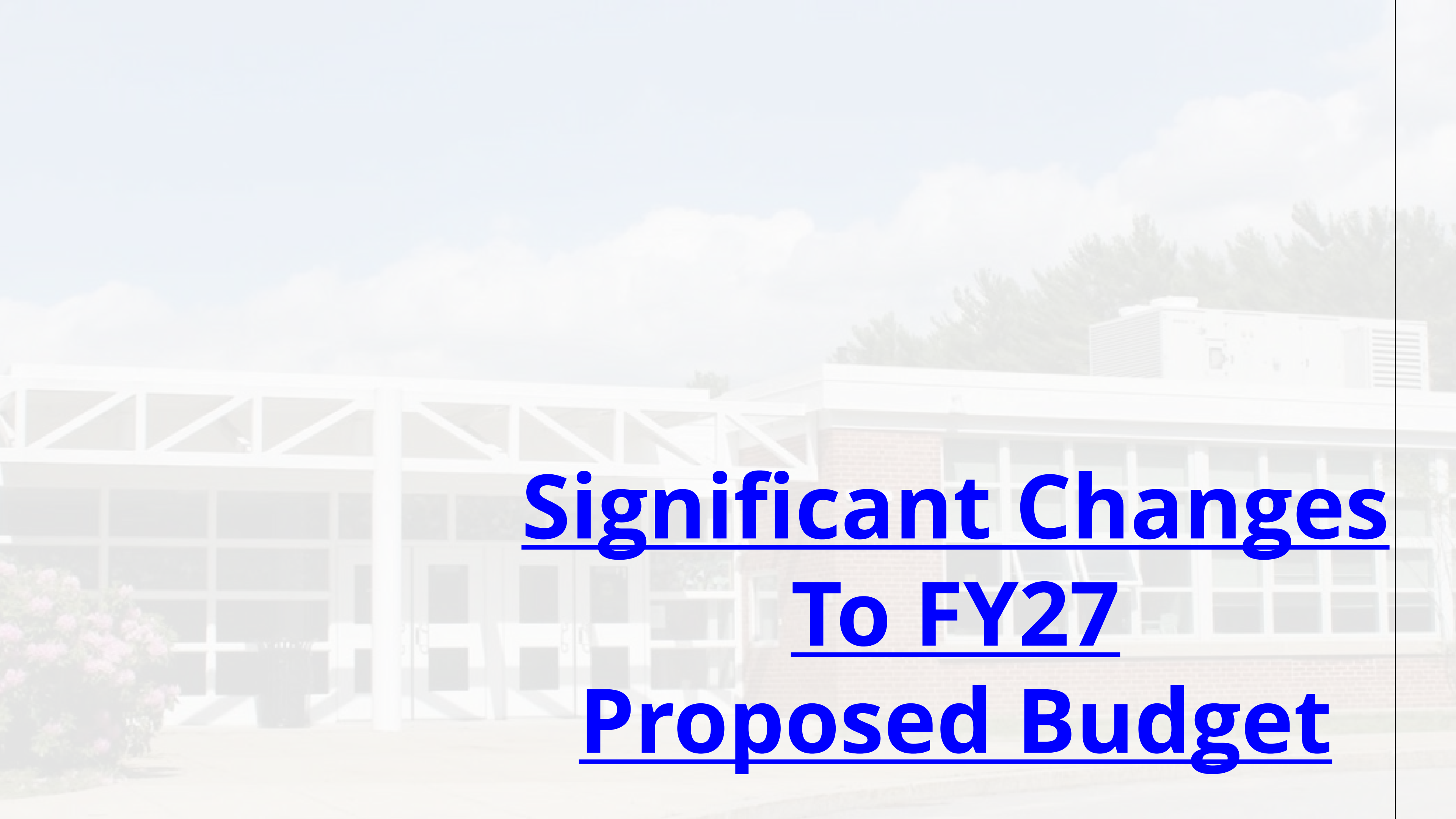
❖ Comparison Summary by Grouping

Fiscal Year Comparison

Fiscal Year 2027 Fiscal Year 2026



❖ Alternate Summary by Grouping Types



Significant Changes To FY27 Proposed Budget

Cost Drivers

Rochester Public Schools

Superintendent's Proposed Budget

for June 30, 2027

Building or Department	Fiscal Year 2027	Fiscal Year 2026	Department Changes	Notes
Rochester Memorial School	\$ 5,069,584	\$ 4,936,614	\$ 132,970	Staff Reduction - 4 FTE(s), Union Contract Compensation
Central Office	\$ 265,485	\$ 230,760	\$ 34,725	Immaterial - No Changes
Student Services	\$ 822,755	\$ 689,176	\$ 133,578	Special Education Costs - Supplemental
Technology	\$ 108,761	\$ 102,738	\$ 6,024	Immaterial - No Changes
Facilities	\$ 606,584	\$ 576,093	\$ 30,491	Contract Costs of Utilities
Transportation	\$ 765,000	\$ 816,500	\$ (51,500)	Contracted Regular and Special Education Busing
Total Rochester Budget	\$ 7,638,169	\$ 7,351,882	\$ 286,287	3.894%
Student Services	\$ 250,000	\$ 200,000	\$ 50,000	Special Education Costs - Free Cash Supplement
Total Alternative Funds Budget	\$ 250,000	\$ 200,000	\$ 50,000	25.000%
Total Rochester Budget Obligations	\$ 7,888,169	\$ 7,551,882	\$ 336,287	4.453%

\$250,000 of Fiscal Year 2027 Special Education costs are to be supplemented by a warrant article.

Rochester Memorial School Building Based Costs

- Professional Staff
 - Staff Reduction
 - Four (4) Classroom Teachers
 - Net \$311,000 Decrease

Student Services

- Tuition Based Student Programs
 - Placement Programs Less Supplemental Funding
 - \$92,000 Increase
 - Supplemental Funding
 - \$50,000 Increase
- Circuit Breaker FY2026 to FY2027 Change
 - \$394,000 Increase
- Net \$536,000 Increase

Facilities

- Building Based Utilities
 - PPA Electricity Costs
 - Net \$15,000 Increase
 - Contracted Custodial Costs
 - Net \$15,000 Increase
 - Net \$30,000 Increase

Transportation

- Regular Day Transportation
 - Year Two Bus Contract
 - \$61,000 Increase
- Special Needs Transportation
 - Placement and Route Changes
 - \$114,000 Decrease
 - Net \$53,000 Decrease



State Budget Information

Governor's Proposed Budget

Chapter 70 Aid

Comparison to FY26

Description	FY26	FY27	Change	Pct Chg
Enrollment	473	452	-21	-4.44%
Foundation budget	6,154,033	6,139,467	-14,566	-0.24%
Required district contribution	4,242,497	4,486,494	243,997	5.75%
Chapter 70 aid	2,537,232	2,571,132	33,900	1.34%
Required net school spending (NSS)	6,779,729	7,057,626	277,897	4.10%
Target aid share	20.74%	19.34%		
C70 % of foundation	41.23%	41.88%		
Required NSS % of foundation	110.17%	114.96%		

Note: Fiscal Year 2027 has a state Chapter 70 aid increase of \$33,900 or 1.34% above Fiscal Year 2026

Superintendent's Proposed Fiscal Year 2027 Operating Budget

- ✓ **Fiscal Year 2027 Proposed Budget** **\$ 7,638,169**
- ✓ **Fiscal Year 2026 Approved Budget** **\$ 7,351,882**
- ✓ **Net Increase:** **\$ 286,287**
- ✓ **Net Percentage Increase** **3.894%**

Rochester School District

Thank you!

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

