

Old Rochester Regional School District

**Fiscal Year 2023
Operating Budget**

**Public Hearing
March 15, 2022 at 5:00 p.m.**



Budget Methodology and Goals

- To provide a zero base budget
- To provide cost effective programming and staffing
- To achieve administrative and departmental based goals
- To continue to utilize an all funds budget approach

The Purpose of our funding





**What is the total cost to operate
the Old Rochester Regional
School District?**



Superintendent's FY2023 Total Operations Budget

- FY23 Anticipated Budget: \$ 22,119,995
- FY22 Budget: \$ 21,174,638
- Increase: \$ 945,357

Superintendent's FY2023 Total Operations Budget

Department	District Budget	Capital Assessment	Assessment Based Budget	Financial Offsets	Total Operations Budget
Old Rochester Junior High	\$ 4,603,641	\$ -	\$ 4,603,641	\$ 206,211	\$ 4,809,851
Old Rochester High School	\$ 7,195,241	\$ -	\$ 7,195,241	\$ 329,676	\$ 7,524,917
Athletic Department	\$ 305,382	\$ -	\$ 305,382	\$ -	\$ 305,382
Central Office	\$ 5,165,215	\$ -	\$ 5,165,215	\$ 624,058	\$ 5,789,273
Facilities	\$ 1,699,797	\$ -	\$ 1,699,797	\$ 10,000	\$ 1,709,797
Regional - Capital Stabilization	\$ -	\$ 421,000	\$ 421,000	\$ -	\$ 421,000
Student Services	\$ 387,585	\$ -	\$ 387,585	\$ 54,778	\$ 442,364
Technology	\$ 342,411	\$ -	\$ 342,411	\$ 50,000	\$ 392,411
Transportation	\$ 725,000	\$ -	\$ 725,000	\$ -	\$ 725,000
Total FY23 Budget	\$ 20,424,272	\$ 421,000	\$ 20,845,272	\$ 1,274,723	\$ 22,119,995
Total FY22 Budget	\$ 19,895,966	\$ -	\$ 19,895,966	\$ 1,278,672	\$ 21,174,638
	\$ 528,306	\$ 421,000	\$ 949,306	\$ (3,950)	\$ 945,357
	102.66%	0.00%	104.77%	99.69%	104.46%

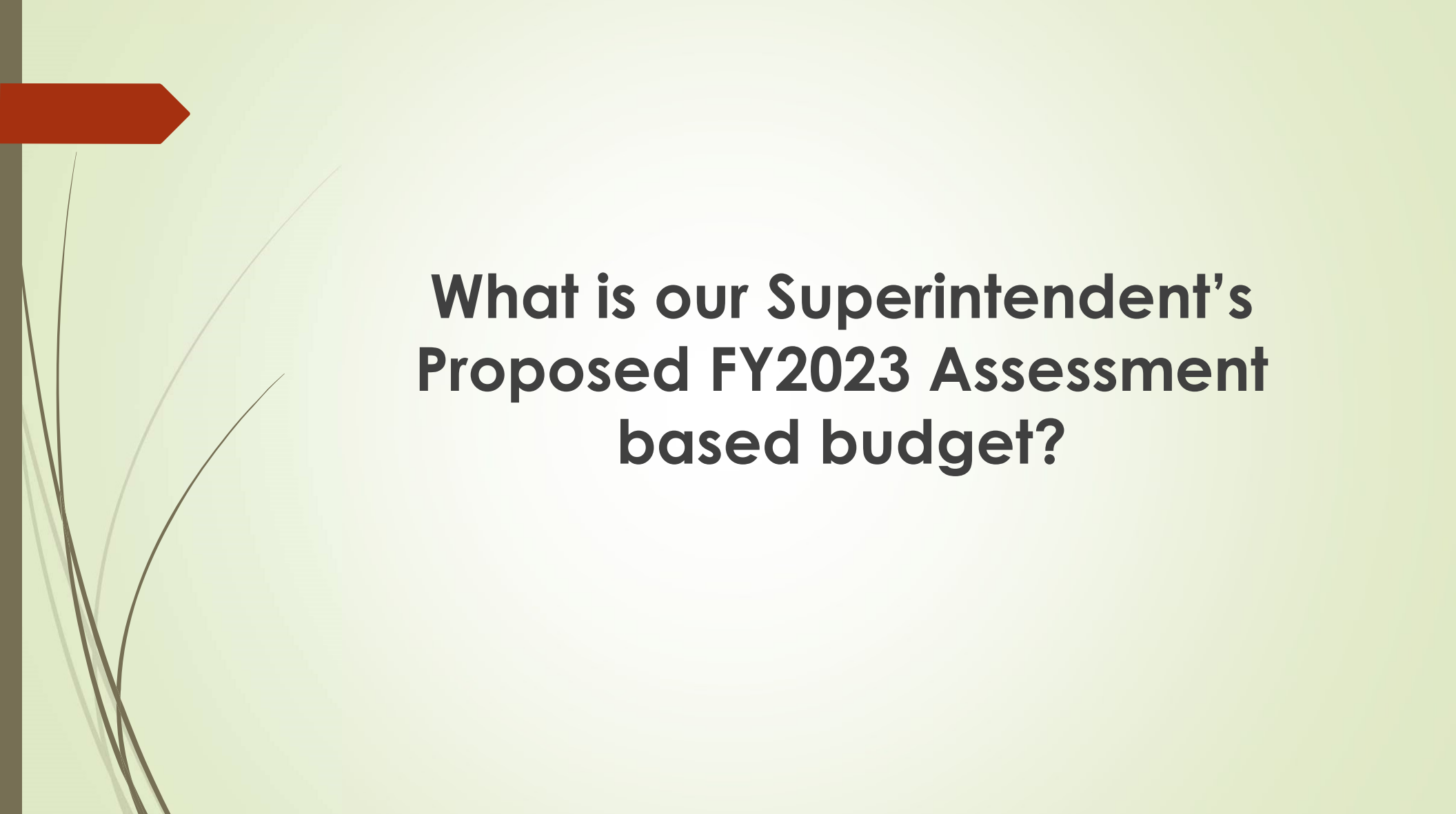


**What makes up the Financial
Offsets to reduce
assessments?**



Financial Offsets, Inclusive of One Time Funding

Offset Funding Source	Amount
Title I	\$ 35,000
IDEA	\$ 341,590
Other Grants	\$ 30,676
ESSER Funding	\$ 50,000
School Choice	\$ 580,000
Circuit Breaker	\$ 69,896
Building Rental	\$ 10,000
Project Grow & Early Child Revolving	\$ 95,503
Miscellaneous Activity	\$ 33,500
	<u>\$ 1,246,165</u>



**What is our Superintendent's
Proposed FY2023 Assessment
based budget?**



Superintendent's Proposed FY2023 Assessment Based Budget

□ FY23 Proposed Budget:	\$ 20,845,272
□ FY22 Budget:	\$ 19,895,966
□ Increase:	\$ 949,306



**What are our steps to determine
the District Assessments?**

Calculations per New Regional Agreement Effective for FY2023 ORRSB Operation Budget

	Enrollment					Percentage			
	Marion	Mattapoissett	Rochester	Total		Marion	Mattapoissett	Rochester	Total
Operating Budget - 3 Year Average									
10/1/2021	305	352	331	988	47	0.308704	0.356275	0.33502	100%
10/1/2020	313	382	340	1035	42	0.302415	0.369082	0.328502	100%
10/1/2019	318	394	365	1077		0.295265	0.365831	0.338904	100%
	936	1128	1036	3100		0.906385	1.091188	1.002427	300%
						0.301935	0.363871	0.334194	100%
Capitalization - 5 Year Average									
10/1/2021	305	352	331	988	47	0.308704	0.356275	0.335020	100%
10/1/2020	313	382	340	1035	42	0.302415	0.369082	0.328502	100%
10/1/2019	318	394	365	1077	18	0.295265	0.365831	0.338904	100%
10/1/2018	318	397	380	1095	44	0.290411	0.362557	0.347032	100%
10/1/2017	329	408	402	1139		0.288850	0.358209	0.352941	100%
	1583	1933	1818	5334		1.4856454	1.8119545	1.7024002	500%
						0.296775	0.362392	0.340832	100%

Elementary School % of District Wide			
Marion	Mattapoissett	Rochester	Total
0.1543522	0.178137652	0.1675101	50.000%

30.240% 36.910% 32.850% **FY2022 %'s**
-0.046% -0.523% 0.569% **Change**



**Outside of the Regional
Agreement, How was the Zero
Based Budget Built?**



Superintendent's Priorities & Strategies

- ❑ Included in the Zero Based Budget
 - ❑ New guidance leadership
 - ❑ Human resource projections
 - ❑ Department based projections
 - ❑ Benefits & negotiated fixed costs
 - ❑ Operational based district improvements



Base Pay & Other Compensation

- Director of Guidance Leadership

- Union Based Agreement's
 - Teacher's Union Agreement
 - Administrative Assistant's Union Agreement
 - Paraprofessional / Instructional Assistant's Union Agreement
 - Custodial / Maintenance's Union Agreement

The District Union Contracts are 56.54% of the Budget

- Projected Substitution Cost Increase for All Positions



Other Than Personal Service Financial Impacts

- ❑ Department and Organization Costs
 - ❑ Health & Benefits Agreement
 - ❑ Anticipated Agreement - \$119,000 Increase
 - ❑ General Insurance Agreements
 - ❑ Projections - \$20,000 Increase
- ❑ Plymouth County Retirement
 - ❑ Anticipated Agreement - \$10,000 Increase
- ❑ Unemployment Compensation & Benefit Obligations
 - ❑ Projections - \$40,000 Increase



Other Than Personal Service Financial Impacts

- ❑ Department and Organization Costs
 - ❑ Facilities and Operations Cost
 - ❑ Utility & Grounds Agreements – Est. \$41,000 Increase

- ❑ Capital Assessment for Building Maintenance
 - ❑ Contracted Track Improvement
 - ❑ Projected 1 Time – Est. \$421,000 Contracted Track Improvement



What are projected state and other financial resources?

Budgetary Assessment Reductions

□ Chapter 70 – Foundation State Aid Proposed

- FY2023 projects \$3,384,440 of Governor's Proposed
 - Including proposed additional \$30 per student
 - Net \$309,546 increase from FY2022

Comparison between FY22 and FY23

	FY22	FY23	Change	Pct Chg
Enrollment	1,050	1,009	(41.00)	-3.90%
Foundation budget	\$ 12,039,903	\$ 12,541,084	\$ 501,180	4.16%
Required district contribution	\$ 9,317,336	\$ 9,156,644	\$ (160,692)	-1.72%
Chapter 70 aid	\$ 3,074,894	\$ 3,384,440	\$ 309,546	10.07%
Required net school spending (NSS)	\$ 12,392,230	\$ 12,541,084	\$ 148,854	1.20%

* Required District Contributions to be discussed shortly



Additional Revenue Based Assessment Reductions

- ❑ **Medicaid Reimbursements**
 - ❑ FY2023 projects \$25,000 from current year collections
- ❑ **Parking Fees and Other Miscellaneous**
 - ❑ FY2023 projects \$25,000
 - ❑ Student based parking fees
 - ❑ Lost books, technology repair fees, etc.
- ❑ **Combining these Creates a Direct Reduction Against Assessments**
 - ❑ Total income of \$3,434,440



What creates the Assessments to our Towns?

Total Budget and Allocations

Description	Amounts
Proposed FY2023 Budget	\$ 20,845,272
Capital Building Maintenance	\$ (421,000)
Regional Debt	\$ (703,418)
Regional Transportation	\$ (617,000)
Net FY2023 Budget	\$ 19,103,854 ***
Chapter 70 & Other Revenues *	\$ (3,434,440)
Minimum Local Contribution **	\$ (9,156,644)
Above Minimum Local Contribution	<u>\$ 6,512,770</u>

* Indicated in prior slide

** To discuss in next slide

*** Total to be seen in above MLC slide

State Determined Minimum Local Contribution (MLC)

740 Old Rochester

LEA	Member	Foundation Enrollment in Regional District			Required Minimum Contribution (MLC) to Regional District			
		FY22	FY23	Change	FY22	FY23	Change	% Change
Total		1,050	1,009	-41	\$ 9,317,336	\$ 9,156,644	\$ (160,692)	-1.725%
169	Marion	318	315	-3	\$ 3,008,256	\$ 3,068,379	\$ 60,123	1.999%
173	Mattapoisett	385	354	-31	\$ 3,642,071	\$ 3,522,109	\$ (119,962)	-3.294%
250	Rochester	347	340	-7	\$ 2,667,009	\$ 2,566,156	\$ (100,853)	-3.782%

Above Minimum Local Shared Assessment

Proposed FY 23 Budget (Net School Spending Categories no transportation)

Chapter 70/Other Revenue* (no transportation)

\$ 19,103,854

\$ 3,434,440

\$ 15,669,414

Minimum Local Contribution (as determined by state)

\$ 3,068,379

Marion

\$ 3,522,109

Mattapoisett

\$ 2,566,156

Rochester

\$ 9,156,644

Local

-\$ 6,512,770

Above Minimum Share

Per Agreement (Enrollment) - 3 Year Avg

30.1935%

\$ 1,966,436

Marion

36.3871%

\$ 2,369,808

Mattapoisett

33.4194%

\$ 2,176,526

Rochester

Total

\$ 6,512,770

Agreement

\$ 5,034,815

Marion

5,891,917

Mattapoisett

4,742,682

Rochester

\$ 15,669,414

Local + Agreement

The Calculation of Regional Transportation Assessment

REGIONAL TRANSPORTATION

FY 23 projected	\$ 617,000	
Projected Regional Transportation Reimbursement (estimate from DESE)	<u>\$ 502,826</u>	
	<u>\$ 114,174</u>	Transportation

Per Agreement (Enrollment) - 3 Year Avg	
30.1935%	
36.3871%	
33.4194%	

TRANSPORTATION

\$ 34,473	Marion
\$ 41,545	Mattapoisett
<u>\$ 38,156</u>	Rochester
<u>\$ 114,174</u>	

Agreement

ASSESSMENT W/TRANSPORTATION

\$ 5,069,289	Marion
\$ 5,933,462	Mattapoisett
<u>\$ 4,780,838</u>	Rochester

Total Operations and Maintenance

\$ 15,783,588

**Local + Agreement +
Transportation**

Allocation of Debt Obligations Built into Operating Budget

Capital & Debt Authorization (Per Agreement %'s)

- ❑ 27.43% & 30.1935% - \$180,199 + \$14,033 = \$194,232 for Marion
- ❑ 38.17% & 36.3871% - \$250,755 + \$16,911 = \$267,666 for Mattapoisett
- ❑ 34.40% & 33,4194% - \$225,988 + \$15,532 = \$241,520 for Rochester
\$656,942 \$46,476

One Time Capital Assessment (Per 5 Year Enrollment Average)

- ❑ 29.678% = \$124,943 for Marion
- ❑ 36,239% = \$152,567 for Mattapoisett
- ❑ 34.083% = \$143,490 for Rochester
\$421,000



What are the Town Assessments?

Town(s) Detailed Assessment Summary

FY 2023 Assessment Summary	Operating	Capital Assessment	Capital Debt	New Debt Authorization	Total
Marion \$	5,069,289	\$ 124,942	\$ 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

FY 2022 Assessment Summary	Operating	Capital Assessment	Capital Debt	New Debt Authorization	Total
Marion \$	4,901,695	\$ -	\$ 186,887	\$ 14,860	\$ 5,103,442
Mattapoisett \$	5,952,951	\$ -	\$ 260,061	\$ 18,136	\$ 6,231,148
Rochester \$	4,727,285	\$ -	\$ 234,375	\$ 16,142	\$ 4,977,802
Total \$	15,581,931	\$ -	\$ 681,323	\$ 49,138	\$ 16,312,392

Changes	Operating	Capital Assessment	Capital Debt	New Debt Authorization	Total
Marion \$	167,594	\$ 124,942	\$ (6,688)	\$ (827)	\$ 285,021
Mattapoisett \$	19,489	\$ 152,567	\$ (9,306)	\$ (1,225)	\$ 122,547
Rochester \$	53,553	\$ 143,490	\$ (8,387)	\$ (610)	\$ 188,046
Total \$	201,657	\$ 421,000	\$ (24,381)	\$ (2,662)	\$ 595,614

Operating	Capital	Capital	New Debt	
3.419%	#DIV/0!	-3.578%	-5.567%	5.585%
-0.327%	#DIV/0!	-3.578%	-6.753%	1.967%
1.133%	#DIV/0!	-3.578%	-3.779%	3.778%



Questions?



Thank you

Howard G. Barber
Assistant Superintendent of Finance & Operations
March 15, 2022