

**Farmington River Regional School District  
FY27 Assessment Calculation**

		2024	2025	2026	2027		
<b>Step 1</b>	<b>Operating Budget</b>						
	Total Budgeted Expenditures	\$ 4,894,462.00	\$ 5,006,870.50	\$ 5,416,273.02	\$ 5,640,330.98		
	Less Offsets			\$ 431,148.00	\$ 617,803.00		
	*Grants: 112,385 - salaries & cont serv						
	*Sch. Choice - 370,000 - salaries/curriculum						
	*Rural Aid: 80,000 - maint						
	*Circuit Breaker -55,418 - SN Tuition						
	Less Transportation Budget	\$ 416,104.00	\$ 342,349.24	\$ 374,309.73	\$ 371,773.53		
	<b>Adjusted Operating Budget</b>	<b>\$ 4,478,358.00</b>	<b>\$ 4,664,521.26</b>	<b>\$ 4,610,815.29</b>	<b>\$ 4,650,754.45</b>		
<b>Step 2</b>	Chap 70	\$ 618,910.00	\$ 731,290.00	\$ 751,619.00	\$ 782,894.00		
	E&D Utilization	\$ 237,135.00	\$ 150,000.00	\$ 200,000.00	\$ 160,000.00	E&D \$163,969	
	Earnings on Investments	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
	<b>Total Anticipated Revenues</b>	<b>\$ 858,545.00</b>	<b>\$ 886,290.00</b>	<b>\$ 956,619.00</b>	<b>\$ 947,894.00</b>		
	<b>Adj Operating Budget to Assess</b>	<b>\$ 3,619,813.00</b>	<b>\$ 3,778,231.26</b>	<b>\$ 3,654,196.29</b>	<b>\$ 3,702,860.45</b>		
<b>Step 3</b>	<b>FY27 Required Minimum Local Contribution</b>					Change	
1a	Otis	\$ 1,443,945.00	\$ 1,539,792.00	\$ 1,639,083.00	\$ 1,436,822.00	\$ (202,261.00)	
1b	Sandisfield	\$ 907,243.00	\$ 964,037.00	\$ 1,017,541.00	\$ 1,046,107.00	\$ 28,566.00	
	<b>Total</b>	<b>\$ 2,351,188.00</b>	<b>\$ 2,503,829.00</b>	<b>\$ 2,656,624.00</b>	<b>\$ 2,482,929.00</b>		
	<b>Remaining Adj Op Budget to Assess</b>	<b>\$ 1,268,625.00</b>	<b>\$ 1,274,402.00</b>	<b>\$ 997,572.29</b>	<b>\$ 1,219,931.45</b>		
<b>Step 4</b>	<b>CEY</b>						
	Otis		\$ 4,043,186.00	\$ 4,193,776			
	Sandisfield		\$ 1,564,558.00	\$ 1,547,731			
<b>Step 5</b>	<b>Prelim Remaining Adj Op Budget Apport. via RMLCF</b>					<b>RMLC Fraction</b>	
	Otis		\$ 615,481.85	\$ 705,950.25	57.87%		
	Sandisfield		\$ 382,090.44	\$ 513,981.20	42.13%		
	<b>Total</b>		<b>\$ 997,572.29</b>	<b>\$ 1,219,931.45</b>			
<b>Step 6</b>	<b>Preliminary Adj Op Budget Apport</b>					<b>CEY %</b>	
	Otis		\$ 2,254,564.93	\$ 2,142,772.25	51.10%	49.70%	
	Sandisfield		\$ 1,399,631.36	\$ 1,560,088.20	100.80%		
	<b>Total</b>		<b>\$ 3,654,196.29</b>	<b>\$ 3,702,860.45</b>			
<b>Step 7</b>	<b>Remaining Adj Op Budget Apport. To Achieve 20% CEY Diff.</b>						
2a	Otis		\$ 769,984.81	\$ 1,041,821.46			
2b	Sandisfield		\$ 227,587.48	\$ 178,109.99			
	<b>Total</b>		<b>\$ 997,572.29</b>	<b>\$ 1,219,931.45</b>			
<b>Step 8</b>	<b>Adj. Op Budget Apport</b>					<b>Adj CEY %</b>	
	Otis (1a+2a)		\$ 2,409,067.81	\$ 2,478,643.46	59.10%	20.0%	
	Sandisfield (1b+2b)		\$ 1,245,128.48	\$ 1,224,216.99	79.10%		
	<b>Total</b>		<b>\$ 3,654,196.29</b>	<b>\$ 3,702,860.45</b>			
<b>Step 9</b>	<b>Capital Budget -Floors, Vans</b>	\$ 10,000.00	\$ 50,000.00	\$ 60,000.00	\$ 67,000.00	<b>EV</b>	
	Otis 50% Enrollment	\$ 2,861.00	\$ 14,390.60				
	Otis 50% Equalized Valuation	\$ 3,713.00	\$ 18,563.09	\$ 43,131.85	\$ 48,163.89	71.89%	
	<b>Otis Total</b>	<b>\$ 6,574.00</b>	<b>\$ 32,953.69</b>	<b>\$ 43,131.85</b>	<b>\$ 48,163.89</b>		
	Sfld 50% Enrollment	\$ 2,139.00	\$ 10,609.40				
	Sfld 50% 50% Equalized Valuation	\$ 1,287.00	\$ 6,436.90	\$ 16,868.15	\$ 18,836.11	28.11%	
	<b>Sfld Total</b>	<b>\$ 3,426.00</b>	<b>\$ 17,046.31</b>	<b>\$ 16,868.15</b>	<b>\$ 18,836.11</b>		
<b>Step 10</b>	<b>Total Apport (steps 8 + 9)</b>						
	Otis		\$ 2,452,199.66	\$ 2,526,807.35			
	Sandisfield		\$ 1,261,996.63	\$ 1,243,053.10			
	<b>Total</b>		<b>\$ 3,714,196.29</b>	<b>\$ 3,769,860.45</b>			
<b>Step 11</b>	<b>Transportation</b>						
	Regular Transportation	\$ 317,604.00	\$ 284,349.24	\$ 316,309.73	\$ 318,773.53		
	SN Transportation	\$ 98,500.00	\$ 50,000.00	\$ 58,000.00	\$ 53,000.00		
	<b>Total Transportation Budget</b>	<b>\$ 416,104.00</b>	<b>\$ 342,349.24</b>	<b>\$ 374,309.73</b>	<b>\$ 371,773.53</b>		
	Less Reg Transportation Aid	\$ (196,846.00)	\$ (204,765.00)	\$ (374,309.73)	\$ (181,652.00)		
	<b>Trans Amount to be assessed</b>	<b>\$ 219,258.00</b>	<b>\$ 137,584.24</b>	<b>\$ (0.00)</b>	<b>\$ 190,121.53</b>		
<b>Step 12</b>	<b>Transportation Assessment</b>					<b>RMLC</b>	
	Otis	\$ 125,475.00	\$ 79,196.80	\$ (0.00)	\$ 110,023.33	57.87%	
	Sandisfield	\$ 93,783.00	\$ 58,387.44	\$ (0.00)	\$ 80,098.20	42.13%	
	<b>Total</b>	<b>\$ 219,258.00</b>	<b>\$ 137,584.24</b>	<b>\$ (0.00)</b>	<b>\$ 190,121.53</b>		
<b>Step 13</b>	<b>Total Apport &amp; Trans Assess.</b>					Change	
	Otis	\$ 2,295,418.00	\$ 2,352,565.28	\$ 2,452,199.66	\$ 2,636,830.68	7.53%	
	Sandisfield	\$ 1,543,653.00	\$ 1,563,249.96	\$ 1,261,996.63	\$ 1,323,151.30	4.85%	
<b>Total Annual Assessment</b>							
Otis		\$ 2,301,992.00	\$ 2,385,518.98	\$ 2,452,199.66	\$ 2,636,830.68	<b>7.53%</b>	
Sandisfield		\$ 1,547,079.00	\$ 1,580,296.26	\$ 1,261,996.63	\$ 1,323,151.30	<b>4.85%</b>	