



MEMORANDUM

To: Members of the Board of Elementary and Secondary Education
From: Russell D. Johnston, Acting Commissioner
Date: June 10, 2024
Subject: Non-Operating/Tuition School Districts

At its meeting in June 2009, the Board of Elementary and Secondary Education (Board) voted to authorize the Commissioner, in accordance with General Laws c. 15, § 1F, paragraph 3, "to act on behalf of the Board in approving the annual requests submitted by the superintendents and school committees of towns that do not operate their own schools and seek to tuition their students to public schools in another town, per General Laws c. 71, §§ 1, 4, and 6; provided that the Commissioner shall report to the Board on the school districts that have been so approved."

Under this authority, I have approved the following tuition arrangements for the 2024-2025 school year:

SCHOOL DISTRICT	GRADES
Acushnet	9-12
Clarksburg	9-12
Devens	PK-12
Erving	7-12
Farmington River Regional (Otis/Sandisfield)	7-12
Florida	9-12
Gosnold*	PK-12
*No current enrollment	
Hancock	7-12
South Hancock	PK-12
Monroe	PK-12
Mount Washington	PK-12
Nahant	7-12
New Ashford	PK-12

Provincetown	9-12
Richmond	9-12
Rowe	7-12
Savoy	7-12
Truro	7-12
Tyringham	K-12
Warwick	7-12
Worthington	7-12

If you have any questions regarding these approvals, please contact me or Michelle Griffin in our Office of Regional Governance.

attachments:

A	В	C D C	G H	I	J K	L	MN	0	P Q	R	S T	U	V W	х
	Fiscal Year	Method	% Total	Assessment	Assesm	ent Deltas	Assess	nent Delta %	EV % -	Assessment %	CEY - As	sessment	Assess	ment % CEY
	ristar rear	inculou	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield
_	FY24	Current	59.81%	40.19%					14.45%	-14.45%	\$1,395,696	-\$266,226	62.26%	120.78%
	FY24	RAAC 4	66.41%	33.59%	\$254,293	-\$254,293	11.04%	-16.43%	7.84%	-7.84%	\$1,141,403	-\$11,933	69.14%	100.93%
-	51/24	EV 0 /	74.05%	05.75%	A	A	0.0.000	05.049/	0.00%	0.00%	4000 505	4000 005	77.00%	77.070/
	FY24	EV %	74.25%	25.75%	\$556,161	-\$556,161	24.16%	-35.94%	0.00%	0.00%	\$839,535	\$289,935	77.30%	77.37%
	FY24	Avg RAAC 4 & EV %	70.33%	29.67%	\$405,227	-\$405,227	17.60%	-26.19%	3.92%	-3.92%	\$990,469	\$139,001	73.22%	89.15%
		0												
	FY25	Current	60.15%	39.85%					14.10%	-14.10%	\$1,731,548	-\$143,732	57.94%	110.01%
	EVOE	D4 .0.4	66.00%	22.00%	ć220.022	¢220,022	10.40%	15 500/	0.05%	0.05%	61 401 710	¢05 100	(2) 770/	02.019/
-	FY25	RAAC 4	66.20%	33.80%	\$239,832	-\$239,832	10.42%	-15.50%	8.05%	-8.05%	\$1,491,716	\$96,100	63.77%	93.31%
	FY25	EV %	74.25%	25.75%	\$559,192	-\$559,192	24.29%	-36.14%	0.00%	0.00%	\$1,172,356	\$415,460	71.52%	71.08%
	FY25	Avg RAAC 4 & EV %	70.23%	29.77%	\$399,512	-\$399,512	17.35%	-25.82%	4.03%	-4.03%	\$1,332,036	\$255,780	67.65%	82.20%

All 3 Options Against FY24 Baseline

Details –

(FY25 Tax Data Not Yet Available)

Assumes Entire Assessment Increase Added To Tax Levy (No Free Cash Used)

	AB	С	D	E F	G	Н	I.	J	к	LI	M	Ν	0
1			Current	DAACA		0/		Augrage					
2 3			Current	RAAC 4	EV	%		Average					
4	Sand: A % of CEY		120.78%	100.93%	7	7.37%		89.15%					
5	Otis: A % of CEY		62.26%	69.14%		7.30%		73.22%					
6													
7	Sand: CEY - A		-\$266,226	-\$11,933	\$28	9,935		\$139,001					
8	Otis: CEY - A		\$1,395,696	\$1,141,403	\$83	9,535		\$990,469					
9													
10	Sand: A % - EV %		14.45%	7.84%		0.00%		3.92%					
11	Otis: A % - EV %		-14.45%	-7.84%		0.00%		-3.92%					
12													
13	Sand: FRSSD Portion of ASFTB		\$1,783	\$1,490		51,142		\$1,316					
14	Otis: FRSSD Portion of ASFTB		\$1,225	\$1,360	Ş	51,521		\$1,440					
15				5 9 1 N		/							
16	Sand: FRRSD Portion of ASFTB as % of IPC		7.56%	6.31%		4.84%		5.58%			A		
17 18	Otis: FRRSD Portion of ASFTB as % of IPC		2.98%	3.30%		3.69%		3.50%				EY	
18 19	Sand: ASFTB % of IPC		16.07%	14.82%	1:	3.35%		14.09%			E		
20	Otis: ASFTB % of IPC		7.26%	7.59%		7.98%		7.78%			_	v SFTB	
20	ous. Asrib /00 IPC		7.2070	7.3376		1.30/0		7.7070				DC DC	1
22	Sand: A - RLMC		\$640,149	\$385,856	Ś	3,988		\$234,922				č	
23	Otis: A - RLMC		\$858,472	\$1,112,765		4,633		\$1,263,699			S	and	5
24											0	tis	
25	Sand: ASFTB Change		\$0	-\$293		-\$641		-\$467					
26	Otis: ASFTB Change		\$0	\$135		\$296		\$216			R	AAC	F
27											P	ort	F
28	Sand: % Tax Change		0.00%	-7.73%	-10	6.90%		-12.32%					
29	Otis: % Tax Change		0.00%	4.53%		9.90%		7.21%					
30													
31	Sand: (Tax Levy Limit - Tax Levy) / Tax Levy		12.17%	21.56%		4.98%		27.92%					
32	Otis: (Tax Levy Limit - Tax Levy) / Tax Levy		7.96%	3.28%	-1	1.77%		0.69%					
33	cards 0/ Tabal EDBOD Assessment		40.400/	22.50%				20.67%					
34	Sand: % Total FRRSD Assessment		40.19%	33.59%		5.75%		29.67%					
35 36	Otis: % Total FRRSD Assessment		59.81%	66.41%	14	4.25%		70.33%					
30	Assessment Delta		\$0	\$254,293	ćss	6,161		\$405,227					
38	Sand: % A Change		0.00%	-16.43%		5.94%		-26.19%					
39	Otis: % A Change		0.00%	11.04%		4.16%		17.60%					
40	e de la compe		0.0070	11.0470	-			2710070					

COLOR LEGEND **Financial Sustainability Metrics DESE Metrics** Taxpayer Metrics Other Metrics Of Interest

Ρ

ACRONYMS & ABBREVIATIONS

Α	Assessment
CEY	Combined Effort Yield
RLMC	Required Local Minimum Contribution
EV	Equalized Valuation
ASFTB	Average Single Family Tax Bill
IPC	Income Per Capita
Sand	Sandisfield
Otis	Otis
RAAC	Regional Agreement Advisory Committee
Port	Portion

APPENDICES

- 1. Calculations Against FY24 Baseline
- 2. Calculations Against FY24 Baseline
- 3. Impact Of New EV's On Assessment Deltas

1. Calculations Against FY24 Baseline

FY24 Baseline

A	В	С	D	Е	F	G	Н	1	J K
1									
2	Current Apportionment Method : FY24								
3									
4			District Totals		Breakdowr	-			kdown by Towns
5					Otis	Sandisfield		Otis	Sandisfield
6									
7			225		120			57.000/	10 779/
8	District Foundation Enrollment (last 3 years average)		226		129	97		57.23%	42.77%
9	Equalized Valuations		\$1,017,592,300		\$755,586,300	\$262,006,000		74.25%	25.75%
10 11	50/50 Equal Weighting (Avg) of EV % & Enrollment %							65.74%	34.26%
12	Adjusted Operating Budget to be assessed		\$3,620,556		\$2,170,368	\$1,450,188		59.95%	40.05%
13	Aujusted Operating budget to be assessed		<i>\$3,020,330</i>		Ş2,170,308	Ş1,4J0,100		55.5570	40.0570
14	Required Local Minimum Contribution		\$2,351,188		\$1,443,945	\$907,243		61.41%	38.59%
15			<i>+_,,</i> ,		<i>4-11</i>	<i>q,2</i>			
16	Remaining Adjusted Operating Budget to be assessed		\$1,269,368		\$726,423	\$542,945		57.23%	42.77%
17									
18	Transportation Budget to be assessed		\$219,258		\$125,475	\$93,783		57.23%	42.77%
19									
20	Capital Budget to be assessed		\$10,000		\$6,574	\$3,426		65.74%	34.26%
21									
22	TOTAL ASSESSMENT		\$3,849,814		\$2,302,417	\$1,547,397		59.81%	40.19%
23									
24	% Total EV - % Total Assessment							14.45%	-14.45%
25									
26	Combined Effort Yield (CEY)		\$4,979,284		\$3,698,113	\$1,281,171		57.23%	42.77%
27			44.400.000		A. 205 555	Aacc			
28	CEY - Assessment		\$1,129,470		\$1,395,696	-\$266,226			
29	Assessment % of CEY		77.32%		62.26%	120.78%			
30									

RAAC 4 : FY24 Baseline

A	В	C D	E F	G	HI	J K
1						
2	RAAC 4 : FY24 Baseline					
3						
4		District Totals		down by Towns		down by Towns
5			Otis	Sandisfield	Otis	Sandisfield
6						
7	Equalized Valuations	\$1,017,592,300	\$755,586	,300 \$262,006,000	0 74.25%	25.75%
8		án con 554	40.000	404 44 00 4 077		54 7444
9	Adjusted Operating Budget to be assessed	\$3,620,556	\$2,386	,481 \$1,234,075	5 65.91%	51.71%
10 11	Required Local Minimum Contribution	\$2,351,188	\$ \$1,443	,945 \$907,243	3 61.41%	38.59%
12	Required Local Minimum Contribution	\$2,551,160	, <u>51</u> ,443	,545 \$507,24	5 01.4170	38.33%
13	Remaining Adjusted Operating Budget to be assessed	\$1,269,368	\$942	,536 \$326,833	2 74.25%	25.75%
14		<i>+_,,</i>		,,,,		
15	Transportation Budget to be assessed	\$219,258	\$162	,804 \$56,454	4 74.25%	25.75%
16						
17	Capital Budget to be assessed	\$10,000	\$7	,425 \$2,57	5 74.25%	25.75%
18						
19	TOTAL ASSESSMENT	\$3,849,814	\$2,556	,710 \$1,293,104	4 66.41%	33.59%
20						
21	Delta Total Assessment from Original Assessment		\$254	,293 -\$254,293	3	
22			11.	04% -16.439	6	
23						
24	% Total EV - % Total Assessment				7.84%	-7.84%
25		Å4.070.000	40.000	440 Å4 004 47		05 704
26	Combined Effort Yield (CEY)	\$4,979,284	\$3,698	,113 \$1,281,17	1 74.27%	25.73%
27	CEY - Assessment	¢1 100 470	Č4 444	402 614 02		
28 29	Assessment % of CEY	\$1,129,470		,403 -\$11,933 14% 100.939		
30	ASSESSIBELL 70 OF CET	11.32%	0 09.	1470 100.939	0	
301						

EV % : FY24 Baseline

Α	В	С	D	Ε	F	G	Н	1	J
1									
2	EV % : FY24 Baseline								
3									
4			District Totals			n by Towns Sandisfield			down by Towns
5 6					Otis	Sandisfield		Otis	Sandisfield
	Equalized Valuations		\$1,017,592,300		\$755,586,300	\$262,006,000		74.25%	25.75%
8			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		\$755,566,566	9202,000,000		14.2570	25.7570
	Adjusted Operating Budget to be assessed		\$3,620,556		\$2,688,348	\$932,208		74.25%	25.75%
10									
11	Required Local Minimum Contribution		\$2,351,188		\$1,443,945	\$907,243		61.41%	38.59%
12									
	Remaining Adjusted Operating Budget to be assessed		\$1,269,368		\$1,244,403	\$24,965		98.03%	1.97%
14					4				
	Transportation Budget to be assessed		\$219,258		\$162,804	\$56,454		74.25%	25.75%
16 17 (Capital Budget to be assessed		\$10,000		\$7,425	\$2,575		74.25%	25.75%
18	capital budget to be assessed		\$10,000		Ş7,42J	Ş2,373		74.2370	23.7370
	TOTAL ASSESSMENT		\$3,849,814		\$2,858,578	\$991,236		74.25%	25.75%
20									
21	Delta Total Assessment from Original Assessment				\$556,161	-\$556,161			
22					24.16%	-35.94%			
23									
	% Total EV - % Total Assessment							0.00%	0.00%
25					40.000.000	A			
	Combined Effort Yield (CEY)		\$4,979,284		\$3,698,113	\$1,281,171		74.27%	25.73%
27 28 (CEY - Assessment		¢1 100 470		6920 525	6000 00F			
	Assessment % of CEY		\$1,129,470 77.32%		\$839,535 77.30%				
30	Moocooment 70 UI CE I		11.52%		//.50%	//.5/%			

Average of RAAC 4 & EV % : FY24 Baseline

	AB	C D	E F	G	H	J K
1						
2	Average of RAAC 4 & EV % : FY24 Baseline					
3						
4		District Totals		n by Towns		down by Towns
5 6			Otis	Sandisfield	Otis	Sandisfield
7	Equalized Valuations	\$1,017,592,300	\$755 586 300	\$262,006,000	74.25%	25.75%
8		\$1,017,352,300	\$755,560,500	\$202,000,000	74.2370	23.7370
9	Adjusted Operating Budget to be assessed	\$3,620,556	\$2,537,414	\$1,083,142	70.08%	29.92%
10						
11	Required Local Minimum Contribution	\$2,351,188	\$1,443,945	\$907,243	61.41%	38.59%
12						
13	Remaining Adjusted Operating Budget to be assessed (via EV%)	\$1,269,368	\$1,244,403	\$24,965	98.03%	1.97%
14						
15	Remaining Adjusted Operating Budget to be assessed (via RAAC4)	\$1,269,368	\$942,536	\$326,832	74.25%	25.75%
16		41.000.000	41,000,100	4175 000	20.000	10.000
17 18	Remaining Adjusted Operating Budget to be assessed (via average	\$1,269,368	\$1,093,469	\$175,899	86.14%	13.86%
18	Transportation Budget to be assessed	\$219,258	\$162,804	\$56,454	74.25%	25.75%
20	Transportation budget to be assessed	Ş215,250	Ş102,004	Ş50,454	74.2370	23.75%
21	Capital Budget to be assessed	\$10,000	\$7,425	\$2,575	74.25%	25.75%
22						
23	TOTAL ASSESSMENT	\$3,849,814	\$2,707,644	\$1,142,170	70.33%	29.67%
24						
25	Delta Total Assessment from Original Assessment		\$405,227			
26			17.60%	-26.19%		
27						
28	% Total EV - % Total Assessment				3.92%	-3.92%
29 30	Combined Effort Vield (CEV)	\$4,979,284	\$3,698,113	\$1,281,171	74.27%	25.73%
30 31	Combined Effort Yield (CEY)	ə4,979,284	\$5,098,113	Ş1,281,171	/4.2/%	23.73%
32	CEY - Assessment	\$1,129,470	\$990,469	\$139,001		
33	Assessment % of CEY	77.32%	73.22%			
34						

2. Calculations Against FY25 Baseline

FY25 Baseline

	A B	C D	E F	G	HI	J
1						
2	Current Apportionment Method : FY25					
3		District Totals	Broakdown	hu Towns	% Brook	
4 5		District rotais	Otis	n by Towns Sandisfield	76 Break	down by Towns Sandisfield
6			ous	Januisheiu	Ous	Sanuisneiu
7						
8	District Foundation Enrollment (last 3 years average)	227	131	96	57.56%	42.44%
9	Equalized Valuations	\$1,017,592,300	\$755,586,300	\$262,006,000	74.25%	25.75%
10	50/50 Equal Weighting (Avg) of EV % & Enrollment %				65.91%	34.09%
11						
12	Adjusted Operating Budget to be assessed	\$3,778,231	\$2,273,369	\$1,504,863	60.17%	39.83%
13		4				
14	Required Local Minimum Contribution	\$2,503,829	\$1,539,792	\$964,037	61.50%	38.50%
15 16	Remaining Adjusted Operating Budget to be assessed	\$1,274,402	\$733,577	\$540,826	57.56%	42.44%
17	Remaining Aujusted Operating Budget to be assessed	\$1,274,402	\$755,577	ŞJ40,620	57.50%	42.44/0
18	Transportation Budget to be assessed	\$137,584	\$79,197	\$58,387	57.56%	42.44%
19	······································	+/		+,		
20	Capital Budget to be assessed	\$50,000	\$32,954	\$17,046	65.91%	34.09%
21						
22	TOTAL ASSESSMENT	\$3,965,815	\$2,385,519	\$1,580,296	60.15%	39.85%
23						
24	% Total EV - % Total Assessment				14.10%	-14.10%
25	Construct of File at Violat (CDV)	AF FF9 694	A 447 007	64 400 FC	F7 F60/	42,449/
26	Combined Effort Yield (CEY)	\$5,553,631	\$4,117,067	\$1,436,564	57.56%	42.44%
27 28	CEY - Assessment	\$1,587,816	\$1,731,548	-\$143,732		
20	Assessment % of CEY	71.41%	57.94%			
30		/1.41/0	5715-470	110.01/0		

RAAC 4 : FY25 Baseline

A	В	С	D	Ε	F	G	Н	1	J
1									
2	RAAC 4 : FY25 Baseline								
3									
4			District Totals			n by Towns			down by Towns
5					Otis	Sandisfield		Otis	Sandisfield
6									
7	Equalized Valuations		\$1,017,592,300		\$755,586,300	\$262,006,000		74.25%	25.75%
8	Adjusted Operative Redeated by second		60.770.004		62 405 055	64 000 ACE		65.000/	51.00%
9 10	Adjusted Operating Budget to be assessed		\$3,778,231		\$2,486,066	\$1,292,165		65.80%	51.98%
10	Required Local Minimum Contribution		\$2,503,829		\$1,539,792	\$964,037		61.50%	38.50%
12	Required Eocar Minimum Contribution		92,505,625		Ş1,333,732	Ş50 4 ,057		01.50%	36.30%
13	Remaining Adjusted Operating Budget to be assessed		\$1,274,402		\$946,274	\$328,128		74.25%	25.75%
14			, ,		<i>q</i> = <i>q</i> =	+,			
15	Transportation Budget to be assessed		\$137,584		\$102,160	\$35,425		74.25%	25.75%
16									
17	Capital Budget to be assessed		\$50,000		\$37,126	\$12,874		74.25%	25.75%
18									
19	TOTAL ASSESSMENT		\$3,965,815		\$2,625,351	\$1,340,464		66.20%	33.80%
20									
21	Delta Total Assessment from Original Assessment				\$239,832				
22					10.42%	-15.50%			
23								0.051/	0.050/
24	% Total EV - % Total Assessment							8.05%	-8.05%
25 26	Combined Effort Yield (CEY)		\$5,553,631		\$4,117,067	\$1,436,564		74.13%	25.87%
20	combined enort field (cer)		\$3,333,031		Ş4,117,007	Ş1,430,304		/4.1370	23.6/70
28	CEY - Assessment		\$1,587,816		\$1,491,716	\$96,100			
29	Assessment % of CEY		71.41%		63.77%				
30			, 1.41/0		03.7770	55.5170			

11

EV % : FY25 Baseline

Α	В	С	D	Ε	F	G	Н	1	J
1									
2	EV % : FY25 Baseline								
3			District Totals		Brookdow	n by Towns		% Brook	
4 5			District Totals		Otis	Sandisfield		Otis	down by Towns Sandisfield
6					ous	Sandishelu		Ous	Sandisheld
	alized Valuations		\$1,017,592,300		\$755,586,300	\$262,006,000		74.25%	25.75%
8									
9 Adj	usted Operating Budget to be assessed		\$3,778,231		\$2,805,426	\$972,805		74.25%	25.75%
10									
	uired Local Minimum Contribution		\$2,503,829		\$1,539,792	\$964,037		61.50%	38.50%
12									
	naining Adjusted Operating Budget to be assessed		\$1,274,402		\$1,265,634	\$8,768		99.31%	0.69%
14	and the Budentin Landau d		6107 504		6400.450	605 405		74.054	25 754/
15 Trai 16	nsportation Budget to be assessed		\$137,584		\$102,160	\$35,425		74.25%	25.75%
	ital Budget to be assessed		\$50,000		\$37,126	\$12,874		74.25%	25.75%
18	tu budget to be assessed		<i>Ş50,000</i>		<i>937,120</i>	<i>912,074</i>		14.2070	20.7070
	AL ASSESSMENT		\$3,965,815		\$2,944,711	\$1,021,104		74.25%	25.75%
20									
21 Delt	ta Total Assessment from Original Assessment				\$559,192	-\$559,192			
22					24.29%	-36.14%			
23									
	otal EV - % Total Assessment							0.00%	0.00%
25			ÁF 550 604		64 447 067	61.400.504		74.400/	25.074
26 Con 27	nbined Effort Yield (CEY)		\$5,553,631		\$4,117,067	\$1,436,564		74.13%	25.87%
	- Assessment		\$1,587,816		\$1,172,356	\$415,460			
	essment % of CEY		\$1,587,810 71.41%		71.52%	71.08%			
30			/1.41/0		71.3270	71.0070			

Average of RAAC 4 & EV % : FY25 Baseline

A	B	D I	E F	G	H	J ł	
1 2	Average of RAAC 4 & EV % : FY25 Baseline						
3	0						
4		District Totals	Breakdowr	n by Towns	% Breakdown by Towns		
5			Otis	Sandisfield	Otis	Sandisfield	
6							
7	Equalized Valuations	\$1,017,592,300	\$755,586,300	\$262,006,000	74.25%	25.75%	
8	Adjusted Operating Rudget to be accessed	¢2 770 221	60 GAE 746	61 100 40E	70.02%	20.07%	
9 10	Adjusted Operating Budget to be assessed	\$3,778,231	\$2,645,746	\$1,132,485	70.03%	29.97%	
11	Required Local Minimum Contribution	\$2,503,829	\$1,539,792	\$964,037	61.50%	38.50%	
12	required cocar minimum contribution	\$2,000,020	<i>Q</i> 2,005,752	<i>ç504,007</i>	01.0070	0010070	
13	Remaining Adjusted Operating Budget to be assessed (via EV%)	\$1,274,402	\$1,265,634	\$8,768	99.31%	0.69%	
14							
15	Remaining Adjusted Operating Budget to be assessed (via RAAC4)	\$1,274,402	\$946,274	\$328,128	74.25%	25.75%	
16							
17	Remaining Adjusted Operating Budget to be assessed (via average)	\$1,274,402	\$1,105,954	\$168,448	86.78%	13.22%	
18				1			
19	Transportation Budget to be assessed	\$137,584	\$102,160	\$35,425	74.25%	25.75%	
20 21	Capital Budget to be assessed	Ś50.000	\$37,126	\$12,874	74.25%	25.75%	
22	capital budget to be assessed	\$50,000	\$57,120	Ş12,074	74.2370	23.73%	
23	TOTAL ASSESSMENT	\$3,965,815	\$2,785,031	\$1,180,784	70.23%	29.77%	
24				<i>,,,,,,,,,</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,			
25	Delta Total Assessment from Original Assessment		\$399,512	-\$399,512			
26			17.35%	-25.82%			
27							
28	% Total EV - % Total Assessment				4.03%	-4.03%	
29							
30	Combined Effort Yield (CEY)	\$5,553,631	\$4,117,067	\$1,436,564	74.13%	25.87%	
31 32	CEV Accessment	\$1,587,816	61 222 026	60FF 700			
32	CEY - Assessment Assessment % of CEY	\$1,587,816	\$1,332,036 67.65%	\$255,780 82.20%			
34	Assessment // VI CET	/1.4170	07.03%	02.2070			

3. Impact Of New EV's On Assessment Deltas

Impact Of Pending New EV's For FY26 & FY27 On Assessment Deltas (CEY's Not Yet Available for FY26 & FY27)

B	C D	E F	G H		J K	L	MN	O P) Q	R	S T	U V	/ W	Х
Fiscal Year	r Method	EV Year	% Total Assessment		Assesment Deltas		Assessment Delta %		EV % - Assessment %		CEY - Assessment		Assessment % CEY	
			Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield
FY24	Current	2022	59.81%	40.19%					14.45%	-14.45%	\$1,395,696	-\$266,226	62.26%	120.78%
FY24	RAAC 4	2022	66.41%	33.59%	\$254,293	-\$254,293	11.04%	-16.43%	7.84%	-7.84%	\$1,141,403	-\$11,933	69.14%	100.93%
FY24	EV %	2022	74.25%	25.75%	\$556,161	-\$556,161	24.16%	-35.94%	0.00%	0.00%	\$839,535	\$289,935	77.30%	77.37%
FY24	Avg RAAC 4 & EV %	2022	70.33%	29.67%	\$405,227	-\$405,227	17.60%	-26.19%	3.92%	-3.92%	\$990,469	\$139,001	73.22%	89.15%
FY24	RAAC 4	2024	65.49%	34.51%	\$218,836	-\$218,836	9.50%	-14.14%	6.40%	-6.40%	\$1,176,860	-\$47,390	68.18%	103.70%
FY24	EV %	2024	71.89%	28.11%	\$465,076	-\$465,076	20.20%	-30.06%	0.00%	0.00%	\$930,620	\$198,850	74.84%	84.48%
FY24	Avg RAAC 4 & EV %	2024	68.69%	31.31%	\$341,956	-\$341,956	14.85%	-22.10%	3.20%	-3.20%	\$1,053,740	\$75,730	71.51%	94.09%
FY25	Current	2022	60.15%	39.85%					14.10%	-14.10%	\$1,731,548	-\$143,732	57.94%	110.01%
FY25	RAAC 4	2022	66.20%	33.80%	\$239,832	-\$239,832	10.42%	-15.50%	8.05%	-8.05%	\$1,491,716	\$96,100	63.77%	93.31%
FY25	EV %	2022	74.25%	25.75%	\$559,192	-\$559,192	24.29%	-36.14%	0.00%	0.00%	\$1,172,356	\$415,460	71.52%	71.08%
												4		
FY25	Avg RAAC 4 & EV %	2022	70.23%	29.77%	\$399,512	-\$399,512	17.35%	-25.82%	4.03%	-4.03%	\$1,332,036	\$255,780	67.65%	82.20%
FY25	RAAC 4	2024	65.33%	34.67%	\$205,242	-\$205,242	8.91%	-13.26%	6.56%	-6.56%	\$1,526,306	\$61,510	62.93%	95.72%
FY25	EV %	2024	71.89%	28.11%	\$465,363	-\$465,363	20.21%	-30.07%	0.00%	0.00%	\$1,266,185	\$321,631	69.25%	77.61%
FY25	Avg RAAC 4 & EV %	2024	68.61%	31.39%	\$335,303	-\$335,303	14.56%	-21.67%	3.28%	-3.28%	\$1,396,245	\$191,571	66.09%	86.66%