



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% |