

**Memorandum of Agreement
By and Between
The Farmington River Regional School District
and
The Farmington River Regional Educators Association (ESP Unit)**

This Memorandum of Agreement is entered into this day of July __, 2024, by and between the Farmington River Regional School District (the "District") and the FRREA, Education Support Professionals Unit ("ESP").

Whereas, the parties mutually agree that the creation of a new position, Lead Van Driver, is beneficial to the District, and;

Whereas, the parties agree that this new position would not be covered under the ESP collective bargaining agreement;

The parties now agree to the following:

1. The District will create the position of Lead Van Driver whose job responsibilities shall include:
 1. Supervise 7D drivers, provide orientation to procedures, routes, and maintenance indicators. As designated by the superintendent, evaluate 7D drivers annually, completing ride-along and checklist.
 2. Assist transportation coordinator on route setup, test routes.
 3. Complete all inspections - 7D, state and registrations on time.
 4. Maintain 7D training log for all drivers. Schedule trainings for drivers per 7D regulations. Monitor driver licensing status and training needs, inform drivers as indicated.
 5. Ensure all car seats are current and properly configured/ installed for each van.
 6. Ensure all van maintenance is completed after Superintendent approval.
 7. Provide Transportation coordinator with monthly update of Van milestones- oil change , 7D expiration, registration, mileage...
 8. Assist with the scheduling of drivers and the recruitment of new drivers.
 9. Supervision and evaluation of ESP Van Drivers.
2. The Lead Van Driver position shall not be included in the ESP collective bargaining agreement.
3. The District guarantees that no ESP Van Driver will have their position reduced or eliminated due to the creation of this new position. Nor shall the Lead Van Driver infringe on any ESP Van Driver regular job duties or responsibilities.

4. Should there need to be a reduction of van routes/van drivers, non-ESP part-time/substitute van drivers will be reduced first, followed by the Lead Van Driver. ESP Van drivers shall be the last to have their workload reduced.
5. No ESP Van Driver shall be responsible for any job duty or function listed in #1 above.
6. The Lead Van Driver shall be trained in the evaluation protocols and the ESP Van Drivers and the FRREA shall be provided copies of all observation and evaluation documents prior to any observations or evaluations taking place. The Parties shall amend the collective bargaining agreement accordingly.
7. There are no other understandings, either verbal or written, among the parties to this memorandum.
8. This Memorandum is not precedent setting for any same or similar circumstance in the future.

FOR THE FARMINGTON RIVER REGIONAL SCHOOL DISTRICT

Dated: _____

FOR FARMINGTON RIVER REGIONAL EDUCATORS ASSOCIATION

Dated: _____

REGIONAL SCHOOL DISTRICT AGREEMENT

BETWEEN THE

TOWNS OF

OTIS,

MASSACHUSET

TS AND

SANDISFIELD, MASSACHUSETTS

DRAFT 7/20/24

AGREEMENT BETWEEN THE TOWNS OF OTIS AND SANDISFIELD

WITH RESPECT TO THE FARMINGTON RIVER REGIONAL SCHOOL DISTRICT

This Farmington River Regional School District (the District) Regional District Agreement (RDA) is entered into pursuant to Chapter 1 of the General Laws of Massachusetts (M.G.L.), as amended, between the Towns of Otis and Sandisfield (hereinafter sometimes referred to as the member towns). This Agreement supersedes in its entirety the Agreement between the member towns forming the Farmington River Regional School District originally dated January 1, 1992. In consideration of the mutual promises herein contained, it is hereby agreed as follows:

SECTION I - TYPE OF REGIONAL SCHOOL DISTRICT.

The District shall provide for the public school education of all pupils in grades pre-kindergarten through twelve, inclusive, who reside within the District. The District shall maintain and operate schools in the Member Towns for pupils in grades pre-kindergarten through grade six and shall provide tuition for pupils in grades seven through twelve to attend a secondary school or schools outside the District. To the extent to which there is a conflict between the terms or provisions contained in the Agreement and Massachusetts General Laws, then Massachusetts General Laws shall control

SECTION II - THE REGIONAL SCHOOL DISTRICT SCHOOL COMMITTEE.

(A) Composition.

The powers and duties of the District shall be vested in and exercised by a regional school district school committee, hereinafter sometimes referred to as the committee. The Committee shall consist of seven members, with each town's representation apportioned according to the total population. Members shall serve staggered terms until their respective successors are elected and qualified.

(B) Election of Members.

At each Annual Town Election in which the term of a member expires, his or her successor shall be elected for a three-year term.

(C) Apportionment Review.

Not later than six months following the official publication by the United States Bureau of the Census of each decennial federal census, the Committee shall consider the respective populations of the Member Towns and determine whether a change is required in to the apportionment of committee members and implement that change to ensure compliance with requirements of the United States Constitution under the so-called one person-one vote principle.

(D) Vacancies.

Any vacancy in the membership of Committee shall be filled within 3 subsequent school committee meetings by appointment of the Select Board of the Member Town concerned for the remainder of the unexpired term.

(E) Organization.

Following each annual election, the Committee shall organize and choose by ballot a chairperson and a vice chairperson from its own membership; appoint a treasurer and secretary who may be the same person but who need not be members of the Committee; choose such other officers as it deems advisable; determine the term of office of its officers (except the chairperson and vice chairperson who shall be elected annually as provided above); and prescribe the powers and duties of its officers, fix the time and place for its regular meetings, and provide for the calling of special meetings.

(F) Powers and Duties.

The Committee shall have all the powers and duties conferred and imposed upon school committees by law and conferred and imposed upon it by this agreement, and other such powers and duties as are specified in Sections 16 to 161, inclusive, of Chapter 71 of the general laws and any amendments thereof or additions thereto now or hereafter enacted, or as may be specified in any other applicable general or special law.

(G) Quorum.

A quorum of the School Committee shall consist of a simple majority of the members. However, the quorum cannot deliberate unless there is one member present from each town.

SECTION III – LOCATION OF REGIONAL DISTRICT SCHOOLS.

(A) Location.

Any schools constructed by the District shall be located at a site or sites within the District as shall be determined by the Committee.

SECTION IV - APPORTIONMENT OF EXPENSES BETWEEN THE MEMBER TOWNS.

(A) Classification of Costs.

For the purpose of apportioning the assessments levied by the District upon the Member Towns, costs shall be divided into three categories: (1) capital costs,(2) adjusted operating costs, and (3) transportation costs.

(B) Capital Costs.

Capital costs shall include all expenses in the nature of capital outlay such as the cost of acquiring land, the cost of constructing, reconstructing, remodeling and adding to buildings and related facilities and premises, the cost of extraordinary repairs and improvements to buildings and related premises, including without limitation the cost of original equipment and furnishings for such buildings and additions and the cost of plans, architectural and consultant fees, and other costs incidental to placing school buildings and additions and related premises in operating condition. Capital costs shall also include any payments of principal and interest on bonds, notes, or other obligations issued by the District to finance capital costs.

(C) Adjusted Operating Costs.

Operating costs shall include all costs not included in capital costs as defined in subsection IV(B) and shall include interest on temporary notes issued by the District in anticipation of revenue.

(D) Transportation Costs.

Based on Foundation enrollment as in section VI

Definition – Mass gov definition

(E) Apportionment of Capital Costs.

Capital costs for each fiscal year shall be apportioned to the Member Towns separately with respect to each District school, including the schools listed in subsection III(B), on the basis of their respective equalized valuations and their respective foundation enrollment in the school for the three preceding fiscal years. Each town's share shall be determined by computing to the nearest one-hundredth of one percent one-half of the sum of (1) the ratio (expressed as a percentage) which the most recently reported equalized valuation of that town bears to the most recently reported equalized valuations of all the Member Towns and (2) the ratio (expressed as a percentage) which the sum of the foundation enrollment in the school from that town on October 1 of each of the three years next preceding the fiscal year for which the computation is made bears to the sum of the foundation enrollment in the school from all the Member Towns on October 1 of the same three years. In the event there has been no enrollment in a school on October 1 in any of such three fiscal years, the enrollment of pupils from each Member Town shall be the enrollment of pupils from that town which the school is intended to accommodate, as determined by the Committee. (New definition TBD)

(F) Apportionment of Adjusted Operating Costs.

Operating costs for the first fiscal year following the establishment of the District and for every fiscal year thereafter shall be apportioned to the Member Towns on the basis of their respective pupil enrollments in all of the grades pre-kindergarten through grade twelve for the three preceding fiscal years. Each town's share shall be determined by computing to the nearest one-hundredth of one percent the ratio (expressed as a percentage) which the sum of the foundation enrollment from that town on October 1 each of the three years next preceding the fiscal year for which the computation is made bears to the sum of the pupil enrollments from all the member towns on October 1 of the same three years.

(G) Apportionment of Transportation costs

School transportation shall be provided by the District and the cost thereof shall be apportioned to the member towns as an operating cost. (Reference RD checklist, MGL c71, p 14b(e))

Foundational

(H) Times of Payment of Apportioned Costs.

Each Member Town shall pay to the District in each fiscal year its proportionate share, certified as provided in subsection V(C), of the capital and operating costs for the District. The annual share of each

Member Town shall be paid in ten equal installments on the first business day of each month in the fiscal year from July 1 through April 1.

SECTION V - BUDGET.

(A) Initial Budget.

The District budget for the period July 1 to June 30 of the fiscal year shall comprise the sum of the respective appropriations made by the Member Towns for support of the public school therein for such fiscal year that have not then been expended, including without limitation appropriations for school employee benefits. Each Member Town shall pay to the District the funds so appropriated by the town in equal installments on the first day of each month through April 1.

(B) Tentative Maintenance and Operating Budget.

The Committee shall in each year prepare a tentative operating and maintenance budget for the next fiscal year, including therein provision for any installment of principal or interest to become due in such fiscal year on any bonds, notes or other evidences of indebtedness of the District and all other costs to be apportioned to the Member Towns for such fiscal year. The budget shall be in reasonable detail, including the amounts payable under the following classifications of expenses or such other reasonably detailed classifications as the Committee may determine to be necessary, including but not limited to:

1. Administration
2. Instruction
3. Other School Services
4. Operation and Maintenance of Plant
5. Fixed Charges
6. Community Services
7. Acquisition of Fixed Assets
8. Debt Service and Debt Retirement
9. Programs with Other Districts

Copies of such tentative budget shall be mailed to the chairperson of the finance or advisory committee and the chairperson of the Select Board of each Member Town at least fourteen days before the date on which the final budget is adopted by the Committee. A public hearing shall be held on the tentative budget within the time required by law.

(C) Final Maintenance and Operating Budget.

The Committee shall in each year adopt an annual operating and maintenance budget for the fiscal year next following not later than forty-five days before the earliest date on which the business session of the annual town meeting of any Member Town is to be held, but in no event later than March 31, provided that the budget need not be adopted earlier than February 1. The budget shall include debt and interest charges and any other current capital costs as separate items, and shall apportion the amounts necessary to be raised by the Member Towns in order to meet the said budget in accordance with the provisions of subsections IV (D) and IV(E). The amounts so apportioned to each Member Town shall, promptly after the annual budget is adopted by the Committee, but in no event later than April 30, be certified by the District treasurer to the treasurers of the Member Towns. (Replace with DESE recommended language)

SECTION VI - AMENDMENTS.

(A) Limitations.

This agreement may be amended from time to time in the manner hereinafter provided, but no amendment shall be made which shall substantially impair the rights of the holders of any bonds or notes or other evidences of indebtedness of the District then outstanding or the rights of the District to procure the means for payment thereof, provided that nothing in this section shall prevent the admission of a new town or towns to the District and the reapportionment accordingly of capital costs of the District represented by the principal of and interest on bonds or notes of the District then outstanding.

(B) Procedure.

Any proposal for amendment, except a proposal for amendment providing for the withdrawal of a Member Town (which shall be acted upon as provided in Section IX), may be initiated by a vote of a majority of all the members of the Committee or by a petition signed by ten percent (10%) of the registered voters of any one of the Member Towns. In the latter case, the petition shall contain at the end thereof a certification by the town clerk of such Member Town as to the number of registered voters in said town according to the most recent voting list and the number of signatures on the petition which appear to be the names of registered voters of said town and said petition shall be presented to the secretary of the Committee. In either case, the secretary of the Committee shall mail or deliver a notice in writing to the Select Board of each of the Member Towns that a proposal to amend this agreement has been made and shall enclose a copy of such proposal (without the signatures in the case of a proposal by petition). The Select Board of each Member Town shall include in the warrant for the next annual or a special town meeting called for the purpose, an article stating the proposal. Such amendment shall take effect upon its acceptance by all of the Member Towns, acceptance by each town to be by majority vote at a town meeting. (Refers to Town Vote Ballot and DESE Commissioner Approval)

SECTION VII - ADMISSION OF ADDITIONAL TOWNS.

By an amendment of this agreement adopted under and in accordance with Section VII above, any other town or towns may be admitted to the District upon adoption as therein provided of such amendment, and upon acceptance by the town or towns seeking admission of the agreement as so amended and also upon compliance with such provisions of law as may be applicable and such terms as may be set forth in such amendment. (Must be approved by DESE Commissioner)

SECTION VIII - WITHDRAWAL.

(A) The withdrawal of a member town from the District may be affected by an amendment to this agreement in the manner hereinafter provided by this Section.

(B) Any member town seeking to withdraw shall, by vote at an annual or special town meeting, request the Committee to draw up an amendment to this Agreement setting forth the terms by which such town may withdraw from the District, provided:

1. That the town seeking to withdraw shall remain liable for any unpaid operating costs which have been certified by the District Treasurer to the Treasurer of the withdrawing town, including the full amount so certified for the fiscal year in which such withdrawal takes effect, and;

2. That said town shall remain liable to the District for its share of the indebtedness of the District outstanding at the time of such withdrawal, including but not limited to: (a) Other Post-Employment Benefits (OPEB), and for interest thereon, to the same extent and in the same manner as though the town had not withdrawn from the District, except that such liability shall be reduced by any amount that such town has paid over at the time of withdrawal and which has been applied to the payment of indebtedness; and (b) For the costs, including legal fees, that accrue to the District as a result of the withdrawal process.

3. The clerk of the town seeking to withdraw shall notify in writing, within seven (7) days of the vote, the Committee that such town has voted to request the Committee to draw up an amendment to the Agreement (enclosing a certified copy of such vote).

4. Thereupon, the Committee shall draw up an amendment to the Agreement setting forth such terms of withdrawal as it deems advisable.

5. The Secretary shall mail or deliver a notice in writing to the Select Board of each member town that the Committee has proposed an amendment enclosing a copy of the proposed amendment in its entirety.

6. The Select Board of each member town shall include in the warrant for the next annual town meeting, or a special town meeting called for the purpose, an article stating the amendment in its entirety.

7. Such amendment shall take effect at the end of the fiscal year in which it was accepted by all of the member towns, acceptance by each member town to be a majority vote at a town meeting as aforesaid.

8. The withdrawing town's annual share of any future installment of principal and interest on bonds or notes outstanding on the effective date of its withdrawal shall be fixed at the percentage prevailing for such town at the last annual apportionment made next prior to the effective date of withdrawal.

9. Upon the effective date of withdrawal, the terms of office of all members serving on the Committee who reside in the withdrawing town shall terminate.

(C) Money received by the District from the withdrawing town for payment of funded indebtedness or interest thereon shall be used only for such purpose and until so used shall be deposited in trust in the name of the District in the manner provided by law for the deposit of funds of Regional School Districts.

(D) No less than two (2) full years prior to the desired date of withdrawal, the town seeking to withdraw, in addition to the other requirements spoken to in all of Subsection B above, will submit to the Commissioner of Elementary and Secondary Education and to the District a "Long Range Education Plan" consistent with 603 CMR 41.02(2), to determine whether the proposed project is in the best interest of the applicant and of the Commonwealth.

(E) The Long Range Education Plan, to be submitted by each member town, will address, in addition to any other factor required by the Commissioner, the following:

1. The expected educational benefits of reorganization.
2. The current and projected enrollments.
3. Inventory of all educational facilities under all educational facilities under the jurisdiction of the District.
4. The proposed administrative structure,
5. The fiscal benefits and ramifications of the withdrawal upon the withdrawing town as well as the other member towns in the District.
6. The geographical and physical characteristics of the area.
7. The effect that withdrawal will have on student transportation.

(F) All approvals, including the commissioner's approval, must occur by December 31 for amendment to be in effect the following July 1. (See 603 CMS 41.03(2)(a)).

SECTION IX - NOTICE TO MEMBER TOWNS OF AUTHORIZATION TO INCUR DEBT.

Within seven days after the date on which the Committee authorizes the incurring of debt, other than temporary debt in anticipation of revenue to be received from Member Towns, the Committee shall

cause written notice of the date of the authorization and the amount and general purposes of the authorized debt to be given to the Select Board of each Member Town, in accordance with M.G.L. Chapter 71, Section 16(d).

SECTION X - ADMISSION OF PUPILS RESIDING OUTSIDE THE DISTRICT.

The Committee may accept for enrollment in the District schools, pupils from towns other than the Member Towns on a tuition basis and upon such terms as it may determine. Income received by the District from tuition pupils shall be deducted from the total operating costs in the next annual budget to be prepared after the receipt thereof, prior to apportionment to the Member Towns.

SECTION XI - AMENDMENT

This agreement shall remain in full force and effect upon acknowledgement and approval of the Commissioner in accordance with its terms upon the affirmative votes of the towns of Otis and Sandisfield at town meetings held in each such town. All obligations under contracts and agreements binding upon the Member Towns with respect to their schools, including without limitation collective bargaining agreements, shall be assumed and carried out by the Committee on and after July 1, 2025 to the extent that such obligations would be paid from sums included in the District budget for the fiscal year commencing on that date or thereafter. The Committee is hereby authorized to make arrangements with the current school administrations and other officers of the Member Towns to continue to perform such functions for the District for the balance of the fiscal year in which the District is established as may be agreed upon.

SECTION XII – TERMINATION

(A) Any member town or the Regional School Committee may propose that the agreement be terminated

(B) No less than two (2) full years prior to the desired date of termination, the member towns will submit to the commissioner of Elementary and Secondary Education and to the District a “Long Range Education Plan” consistent with 603 CMR 41.02(2). The Long Range Education Plan, to be submitted by each member town, will address, in addition

to any other factor required by the Commissioner, the following:

1. The expected educational benefits of reorganization and how the towns will provide educational services moving forward.
2. The current and projected enrollments.
3. An inventory of all educational facilities under the jurisdiction of the District.
4. Plans for the future distribution of the Regional School Building and its contents.

5. The proposed administrative structure.
 6. The fiscal ramifications of termination upon each member town including, but not limited to, an independent audit and a plan for dealing with teacher contracts, equipment leases and other contracts and liabilities.
 7. The geographical and physical characteristics of the area.
 8. The effect that termination will have on student transportation.
- (C) The Secretary of the Committee shall mail or deliver a notice in writing to the Select Board of each member town that a proposal has been submitted to terminate the agreement. The Select Board of each member town shall include in the warrant for the next annual town meeting or a special town meeting called for the purpose of an article outlining the proposal to terminate the regional agreement.
- (D) Termination of the District shall take effect upon acceptance by all of the member towns and the Commissioner of Elementary and Secondary Education. Acceptance by each member town shall be decided by a majority vote at a town meeting consistent with regulatory requirements. Each member town's annual share of any future installment of principal and interest on bonds or notes outstanding on the effective date of termination shall be fixed at the percentage prevailing for such town at the last annual apportionment made prior to the effective date of termination. Upon the effective date of termination, the terms of office of all member towns serving on the Committee shall terminate.
- (E) All member towns shall remain liable for any unpaid operating costs which have been certified by the District Treasurer to the Treasurer of the member towns, including the full amount so certified for the fiscal year in which the termination takes effect.
- (F) All member towns shall remain liable to the District for its share of the indebtedness, including but not limited to Other Post-Employment Benefits (OPEB) and other than temporary debt in anticipation of revenue, of the District outstanding at the time of termination, and for interest thereon, to the same extent and in the same manner as though the agreement remained in effect, except that such liability shall be reduced by any amount that such town has paid over at the time of termination and which has been applied to the payment of indebtedness.
- (G) Money received by the District from the member towns for payment of funded indebtedness or interest thereon shall be used only for such purpose and until so used, shall be deposited in trust in the name of the District in the manner provided by law for the deposit of funds of Regional School Districts.
- (H) Any proposed termination must be approved by the Commissioner of Elementary and Secondary Education.
- (I) All approvals, including the Commissioner's approval, must occur by December 31 for amendment to be in effect the following July 1. (See 603 CMR 41.03(2)(a)).
- (J) This District consists of two member towns. In the event that one town intends to withdraw from the District and has complied with provisions set forth in Sections IX and X herein, and upon full compliance and approval by the Commissioner of Elementary and Secondary Education, the District will be discontinued, this Agreement will be terminated and the Farmington River Regional School District will cease to exist.

IN WITNESS WHEREOF this Agreement has been executed as of the _____ day of _____, 2024

FARMINGTON RIVER REGIONAL SCHOOL DISTRICT SCHOOL COMMITTEE

Melissa Bye

Deb Fogel

Denise Hardie

Phil Magovern

Douglas Miner

Carl Nett

Stacey Schultze

DEPARTMENT OF EDUCATION

Contents

1. Benchmark Analysis of all MA Two Town Regional School Districts
2. Implications for “RAAC 4” & “Average” Apportionment Methods
3. Other Key Points for “RAAC 4” & “Average” Apportionment Methods

Contents

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3. Other Key Points for “RAAC 4” & “Average” Apportionment Methods

FY25 CEY Calculations From FY25 DESE Chapter 70 Workbook

	A	B	C	D	E	F	G
1	1		From DOR		From DOR		
2		Return to Index	3	4	5	6	7
3		More about the data	1. Calculation of effort goal				
4			uniform property percentage		uniform income percentage		
5			0.3902%		1.4299%		
6							
7				local effort		local effort	combined
8			total	from property	DOR total	from income	effort
9	LEA	Town	EQV 2022	wealth	income 2021	wealth	yield
234	225	Otis	755,586,300	2,948,264	81,743,000	1,168,803	4,117,067
269	260	Sandisfield	262,006,000	1,022,336	28,970,000	414,228	1,436,564
362							
367		Totals	\$1,017,592,300	\$3,970,599	\$110,713,000	\$1,583,031	\$5,553,631
368		% Otis	74.25%	74.25%	73.83%	73.83%	74.13%
369		% Sandisfield	25.75%	25.75%	26.17%	26.17%	25.87%

Income excludes part timers (derived from MA state tax returns)

Percentage splits approximately equal for CEY, EV & total income

All 3 of these relative wealth measures give approximately the same answers

Historical FRRSD Member Town Total Assessment % CEY Values and Differences

	Otis			Sandisfield			A % of CEY Difference
	CEY	Total Assessment (A)	A % of CEY	CEY	Total Assessment (A)	A % of CEY	
FY19	\$3,055,021	\$2,421,150	79.25%	\$1,078,573	\$1,443,802	133.86%	54.61%
FY20	\$2,991,542	\$2,389,710	79.88%	\$926,306	\$1,553,966	167.76%	87.88%
FY21	\$3,151,253	\$2,352,330	74.65%	\$1,164,387	\$1,652,728	141.94%	67.29%
FY22	\$2,960,227	\$1,988,757	67.18%	\$1,077,416	\$1,453,014	134.86%	67.68%
FY23	\$3,265,803	\$2,141,357	65.57%	\$1,160,614	\$1,426,042	122.87%	57.30%
FY24	\$3,698,113	\$2,302,460	62.26%	\$1,281,171	\$1,547,355	120.78%	58.52%
FY25	\$4,117,067	\$2,385,519	57.94%	\$1,436,564	\$1,580,296	110.01%	52.06%

FY23 MA average A% of CEY Difference across all 33 of its 2 town regional districts is 21.89%, with a median of 15.85%

This is an example of the value of benchmark analysis of all MA two town regional school districts

Benchmark Analysis Summary (All 33 MA 2-Town Regional Districts, FY23 data provided by DESE)

	D	E	P	R	T	V	X
1							
2		Two Town Regional District (FY23 Data)		A_{TOT} % CEY Difference		A_{AO} % CEY Difference	
3							
4		Acton-Boxborough		25.61%		20.66%	
6		Hoosac Valley		19.37%		9.07%	
12		Ashburnham-Westminster		3.49%		4.36%	
14		Athol-Royalston		0.32%		11.50%	
16		Ayer Shirley		6.00%		4.65%	
21		Berlin-Boylston		15.85%		15.85%	
23		Blackstone-Millville		0.63%		1.13%	
25		Bridgewater-Raynham		16.87%		6.47%	
27		Chesterfield-Goshen		19.42%		19.42%	
36		Concord-Carlisle		10.36%		8.30%	
38		Dennis-Yarmouth		52.86%		48.39%	
40		Dighton-Rehoboth		10.48%		6.79%	
42		Dover-Sherborn		14.09%		12.94%	
44		Dudley-Charlton		4.06%		1.61%	
50		Farmington River		59.88%		55.87%	
52		Freetown-Lakeville		7.03%		7.49%	
64		Groton-Dunstable		1.68%		1.40%	
66		Gill-Montague		30.19%		28.18%	
68		Hamilton-Wenham		17.91%		17.61%	
70		Hampden-Wilbraham		15.37%		13.20%	
77		Hawlemont		28.65%		27.21%	
82		Lincoln-Sudbury		36.38%		34.13%	
84		Manchester Essex		65.98%		58.14%	
95		Mendon-Upton		1.97%		2.33%	
97		Monomoy		59.42%		54.90%	
99		Mount Greylock		45.33%		42.43%	
109		Narragansett		13.32%		7.76%	
114		New Salem-Wendell		84.45%		84.45%	
116		Northboro-Southboro		20.96%		19.20%	
143		Somerset Berkley		5.32%		3.09%	
153		Spencer-E Brookfield		3.47%		5.62%	
171		Quaboag		21.95%		17.72%	
173		Whitman-Hanson		3.73%		2.18%	
408							
409		MEAN		21.89%		19.82%	
410		MEDIAN		15.85%		12.94%	
411							

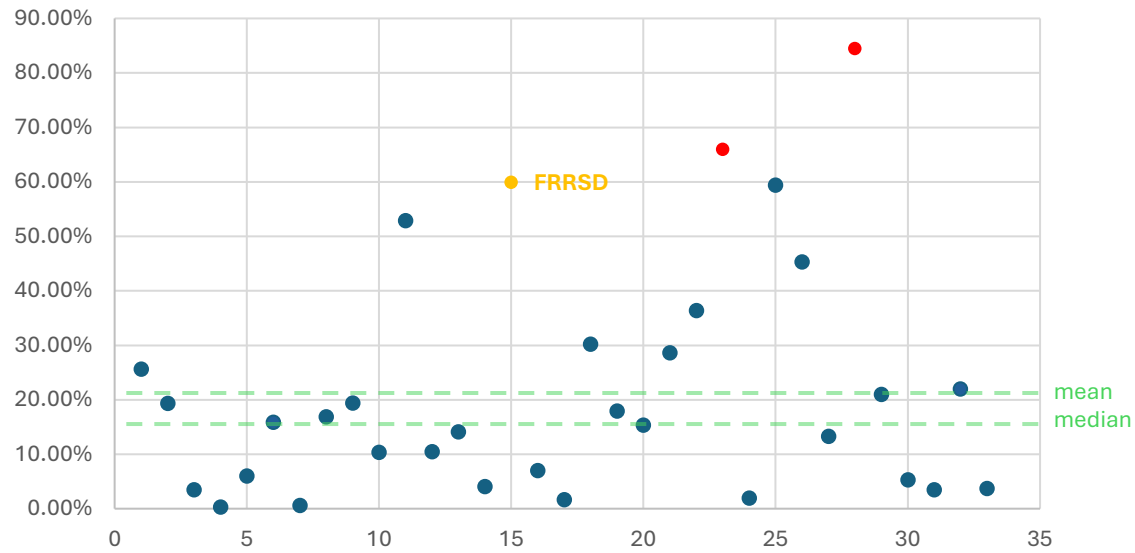
See Appendix pp. 17-18 for all underlying data & computations

KEY SUMMARY DATA

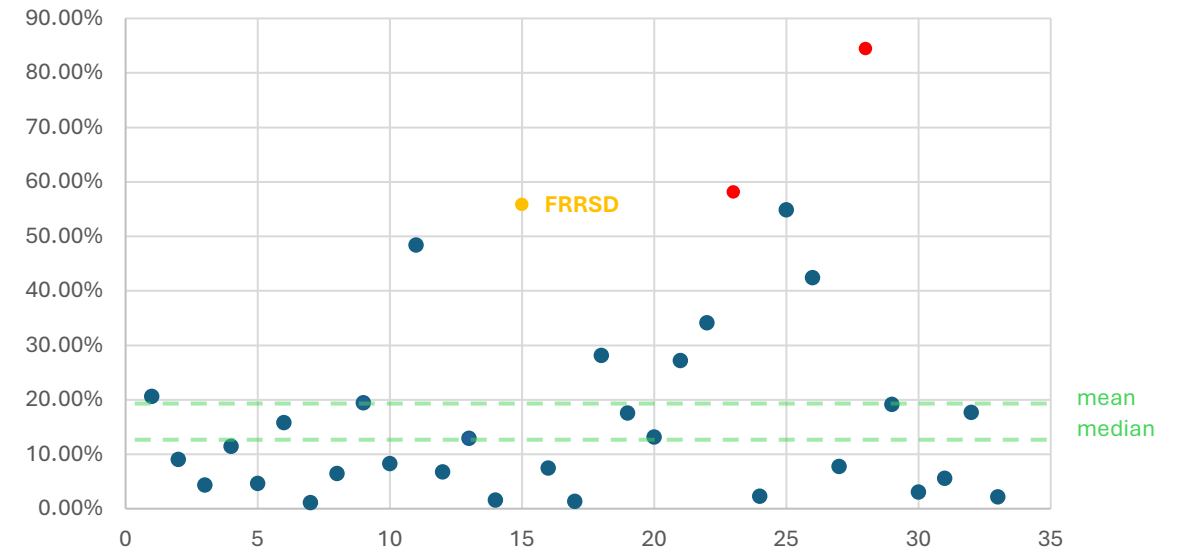
All differences GREATER than those for FRRSD indicated in red

Benchmark Analysis Summary Visualization (Scatter Plots)

A_{TOT} % CEY Difference (FRRSD = 59.88%)



A_{AO} % CEY Difference (FRRSD = 55.87%)



All differences GREATER than those for FRRSD indicated in red

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3. Other Key Points for “RAAC 4” & “Average” Apportionment Methods

“RAAC 4” Method (FY25 Baseline) : A_{AO} % of CEY Difference Comparison to MA Two Town Regional District Mean & Median

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	RAAC 4 : FY25 Baseline															
4		District Totals			Breakdown by Towns			% Breakdown by Towns				A_{AO} % CEY				
5					Otis	Sandisfield		Otis	Sandisfield			Otis	Sandisfield	Difference		
7	Equalized Valuations	\$1,017,592,300	\$755,586,300	\$262,006,000			74.25%	25.75%								
9	Adjusted Operating Budget to be assessed	\$3,778,231	\$2,486,066	\$1,292,165			65.80%	34.20%				60.38%	89.95%	29.56%		
11	Required Local Minimum Contribution	\$2,503,829	\$1,539,792	\$964,037			61.50%	38.50%				MA Two Town District Mean		19.82%		
13	Remaining Adjusted Operating Budget to be assessed	\$1,274,402	\$946,274	\$328,128			74.25%	25.75%				MA Two Town District Median		12.94%		
15	Transportation Budget to be assessed	\$137,584	\$102,160	\$35,425			74.25%	25.75%				Difference falls ABOVE both mean & median				
17	Capital Budget to be assessed	\$50,000	\$37,126	\$12,874			74.25%	25.75%								
19	TOTAL ASSESSMENT	\$3,965,815	\$2,625,351	\$1,340,464			66.20%	33.80%								
21	Delta Total Assessment from Original Assessment		\$239,832	-\$239,832												
22			10.42%	-15.50%												
24	% Total EV - % Total Assessment						8.05%	-8.05%								
26	Combined Effort Yield (CEY)	\$5,553,631	\$4,117,067	\$1,436,564			74.13%	25.87%								
28	CEY - Assessment	\$1,587,816	\$1,491,716	\$96,100												
29	Assessment % of CEY	71.41%	63.77%	93.31%												
30																

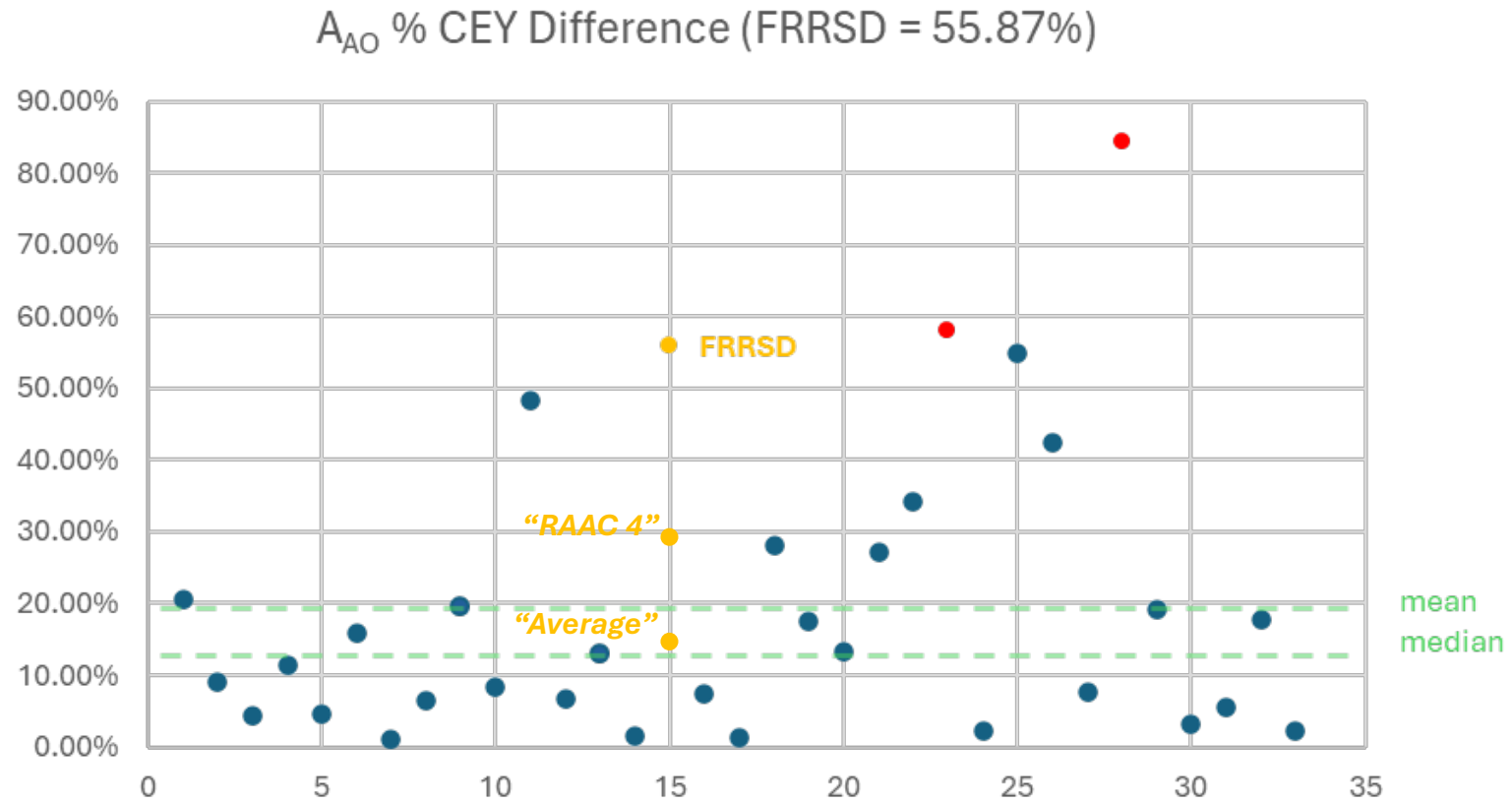
See Appendix p. 19 for FY24 baseline version

“Average” Method (FY25 Baseline) : A_{AO} % of CEY Difference Comparison to MA Two Town Regional District Mean & Median

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Average of RAAC 4 & EV % : FY25 Baseline															
2																
3																
4			District Totals		Breakdown by Towns			% Breakdown by Towns			A_{AO} % CEY					
5					Otis	Sandisfield		Otis	Sandisfield		Otis	Sandisfield	Difference			
6																
7	Equalized Valuations		\$1,017,592,300		\$755,586,300	\$262,006,000		74.25%	25.75%							
8																
9	Adjusted Operating Budget to be assessed		\$3,778,231		\$2,645,746	\$1,132,485		70.03%	29.97%		64.26%	78.83%	14.57%			
10																
11	Required Local Minimum Contribution		\$2,503,829		\$1,539,792	\$964,037		61.50%	38.50%		MA Two Town District Mean		19.82%			
12																
13	Remaining Adjusted Operating Budget to be assessed (via EV%)		\$1,274,402		\$1,265,634	\$8,768		99.31%	0.69%		MA Two Town District Median		12.94%			
14																
15	Remaining Adjusted Operating Budget to be assessed (via RAAC4)		\$1,274,402		\$946,274	\$328,128		74.25%	25.75%		Difference falls BETWEEN mean & median					
16																
17	Remaining Adjusted Operating Budget to be assessed (via average)		\$1,274,402		\$1,105,954	\$168,448		86.78%	13.22%							
18																
19	Transportation Budget to be assessed		\$137,584		\$102,160	\$35,425		74.25%	25.75%							
20																
21	Capital Budget to be assessed		\$50,000		\$37,126	\$12,874		74.25%	25.75%							
22																
23	TOTAL ASSESSMENT		\$3,965,815		\$2,785,031	\$1,180,784		70.23%	29.77%							
24																
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	CEY - Assessment		\$1,587,816		\$1,332,036	\$255,780										
33	Assessment % of CEY		71.41%		67.65%	82.20%										
34																

See Appendix p. 20 for FY24 baseline version

Visualization of Impact of “RAAC 4” & “Average” Methods (FY25 Baseline)



Baseline : 2 districts have higher differences, 30 have lower differences

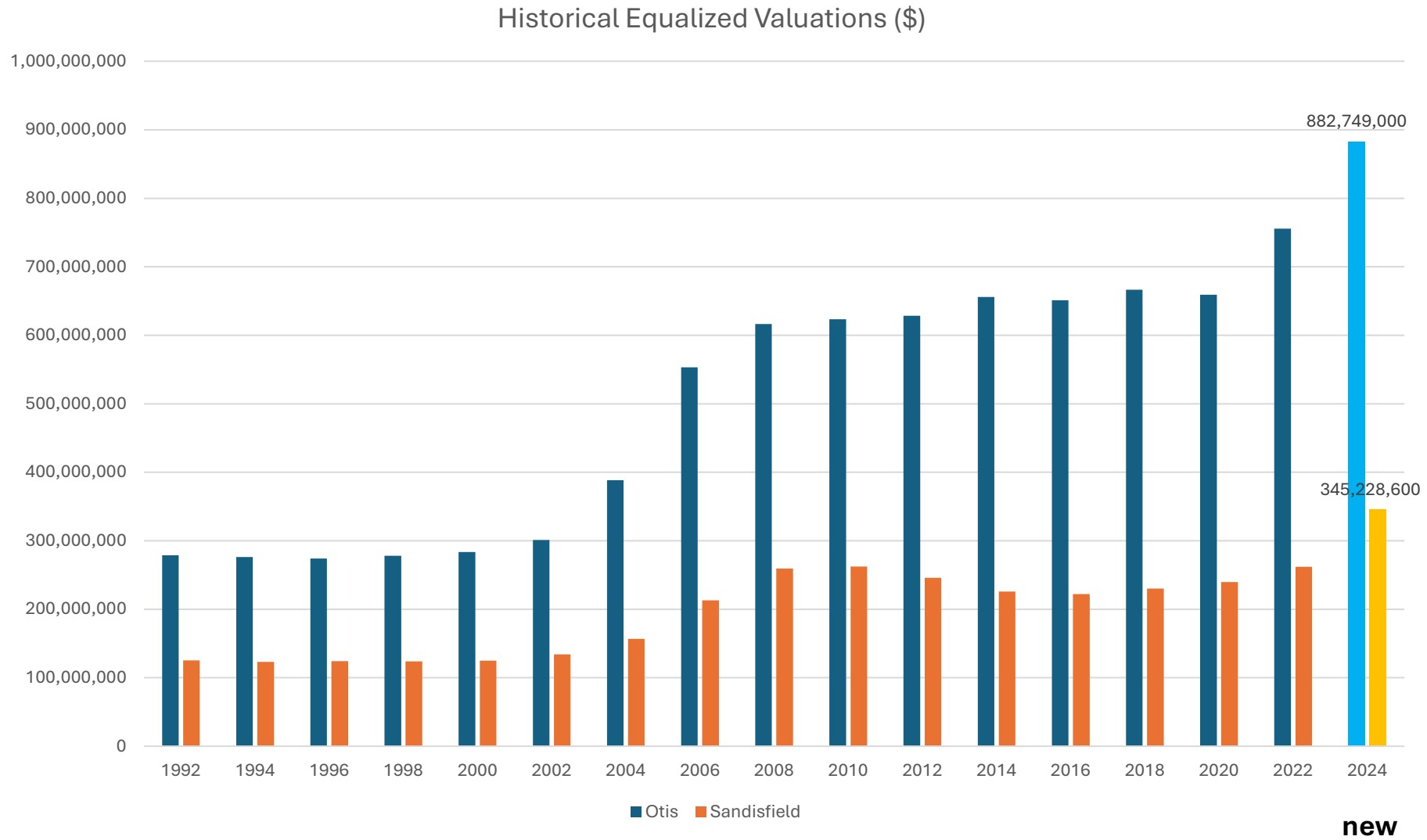
“RAAC 4” : 6 districts have higher differences, 26 have lower differences

“Average” : 14 districts have higher differences, 18 have lower differences

Contents

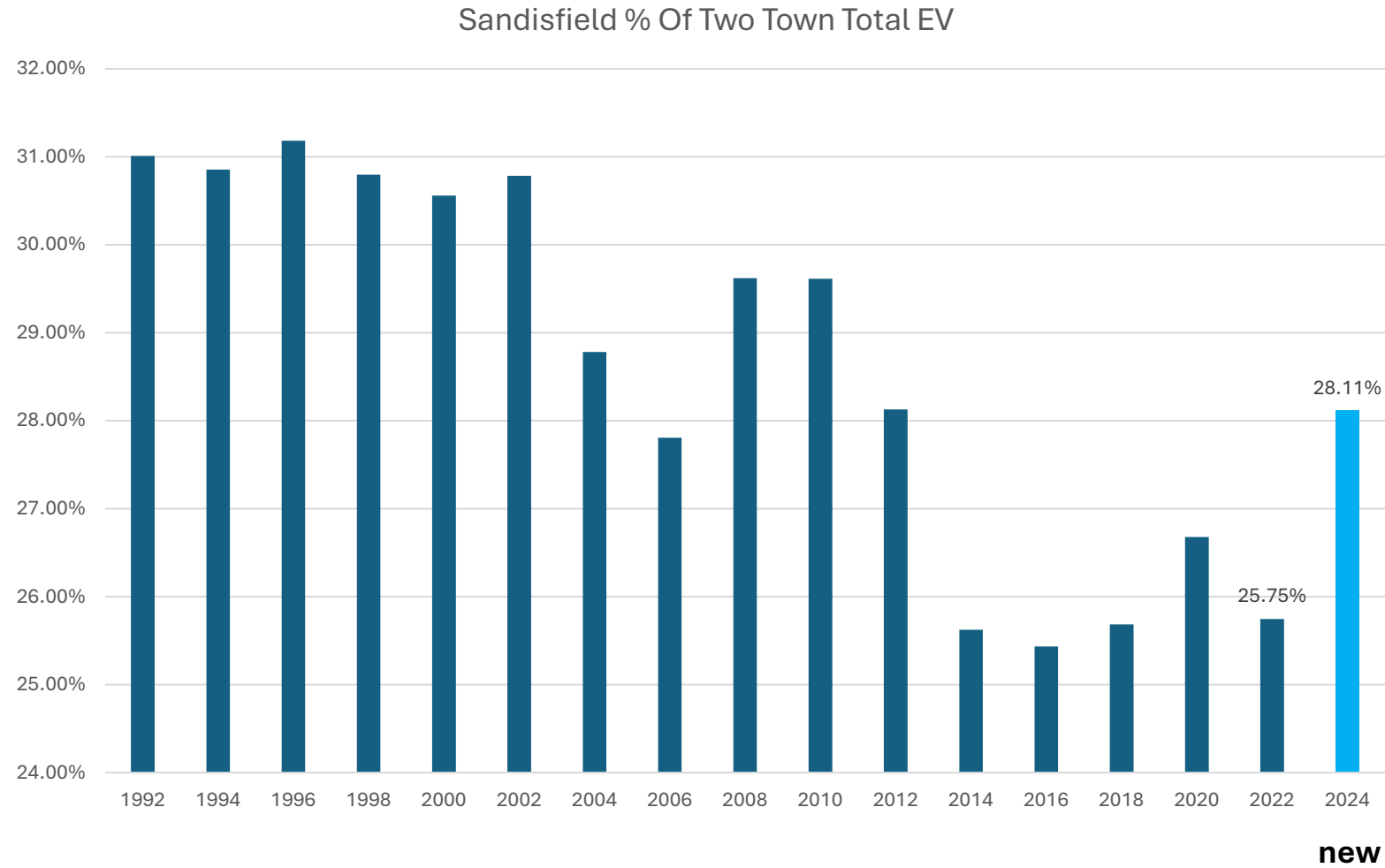
1. Benchmark Analysis of all MA Two Town Regional School Districts
2. Implications for “RAAC 4” & “Average” Apportionment Methods
- 3. Other Key Points for “RAAC 4” & “Average” Apportionment Methods**

Member Town Historical Equalized Valuations



See Appendix p. 21 for 2024 Year EV Details

Impact of New EV's on Sandisfield's EV Fraction



9.17% increase in Sandisfield EV % from 2022 to 2024 EV year

2024 year EV will be used in FY26 & FY27 budgeting processes

“Average” vs “RAAC 4” Summary Comparison: FY24, FY25 & FY25 with new EV’s (and FY25 CEY’s)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1																										
2		FY	Method	EV Year	% Total Assessment		Assesment Deltas		Assessment Delta %		EV % - Assessment %		CEY - Assessment		Assessment % CEY											
3					Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Difference							
4																										
6		FY24	Current	2022	59.81%	40.19%											14.45%	-14.45%		\$1,395,696	-\$266,226		62.26%	120.78%	58.52%	
8		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%	31.80%									
12		FY24	"Average"	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%	15.93%									
21		FY25	Current	2022	60.15%	39.85%											14.10%	-14.10%		\$1,731,548	-\$143,732		57.94%	110.01%	52.06%	
23		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%	29.54%									
27		FY25	"Average"	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%	14.55%									
30		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%	32.79%									
34		FY25	"Average"	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%	20.58%									

“RAAC 4” assessment delta down 19.3% from FY24 baseline to FY25 baseline with new EV’s

“Average” assessment delta down 17.3% from FY24 baseline to FY25 baseline with new EV’s

See Appendix pp. 22-23 for row 30 & 34 details

“Average” vs “RAAC 4” Summary Comparison: FY24 baseline (FY25 tax data not yet available)

	FY24 Baseline	Current	RAAC 4	Average
Sand: A % of CEY		120.78%	100.93%	89.15%
Otis: A % of CEY		62.26%	69.14%	73.22%
Sand: CEY - A		-\$266,226	-\$11,933	\$139,001
Otis: CEY - A		\$1,395,696	\$1,141,403	\$990,469
Sand: A % - EV %		14.45%	7.84%	3.92%
Otis: A % - EV %		-14.45%	-7.84%	-3.92%
Sand: FRSSD Portion of ASFTB		\$1,783	\$1,490	\$1,316
Otis: FRSSD Portion of ASFTB		\$1,225	\$1,360	\$1,440
Sand: FRRSD Portion of ASFTB as % of IPC		7.56%	6.31%	5.58%
Otis: FRRSD Portion of ASFTB as % of IPC		2.98%	3.30%	3.50%
Sand: ASFTB % of IPC		16.07%	14.82%	14.09%
Otis: ASFTB % of IPC		7.26%	7.59%	7.78%
Sand: A - RLMC		\$640,149	\$385,856	\$234,922
Otis: A - RLMC		\$858,472	\$1,112,765	\$1,263,699
Sand: ASFTB Change		\$0	-\$293	-\$467
Otis: ASFTB Change		\$0	\$135	\$216
Sand: % Tax Change		0.00%	-7.73%	-12.32%
Otis: % Tax Change		0.00%	4.53%	7.21%
Sand: (Tax Levy Limit - Tax Levy) / Tax Levy		12.17%	21.56%	27.92%
Otis: (Tax Levy Limit - Tax Levy) / Tax Levy		7.96%	3.28%	0.69%
Sand: % Total FRRSD Assessment		40.19%	33.59%	29.67%
Otis: % Total FRRSD Assessment		59.81%	66.41%	70.33%
Assessment Delta		\$0	\$254,293	\$405,227
Sand: % A Change		0.00%	-16.43%	-26.19%
Otis: % A Change		0.00%	11.04%	17.60%

COLOR LEGEND

- Financial Sustainability Metrics
- DESE Metrics
- Taxpayer Metrics
- Other Metrics Of Interest

ACRONYMS & ABBREVIATIONS

- A** 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 Port** Regional Agreement Advisory Committee Portion

ASSUMES NO FREE CASH USED
(Entire Assessment Increase Added To Tax Levy)

See Appendix p. 24-27 for data on town certified free cash & uncollected taxes

19.3% reduction of \$135 yields \$109 (\$9 per month)

17.3% reduction of \$216 yields \$179 (\$15 per month)

\$6 per month difference between “RAAC4” & “Average”

Appendix

Underlying Data & Calculations (all 33 MA two-town districts, FY23 data provided by DESE) – Part 1 of 2

	D	F	G	H	I	J	K	L	M	N	O	P	Q	S	T	U	W
1	Two Town Regional District	Member Town	RLMC	Other Adj Op	Transp	Capital	Total		Adj Op	CEY		A _{TOT} % CEY	Difference		A _{AO} % CEY	Difference	
2	Acton-Boxborough	Acton	40,380,318	18,473,821	4,546,574	6,288,542	69,689,255		58,854,139	44,321,078		157.24%	25.61%		132.79%	20.66%	
3	Acton-Boxborough	Boxborough	7,997,507	3,296,751	870,880	1,092,536	13,257,674		11,294,258	10,072,055		131.63%			112.13%		
4	Hoosac Valley	Adams	3,790,761	1,250,070	459,179	696,702	6,196,712		5,040,831	4,903,931		126.36%	19.37%		102.79%	9.07%	
5	Hoosac Valley	Cheshire	2,154,516	395,465	145,263	215,735	2,910,979		2,549,981	2,720,776		106.99%			93.72%		
10	Ashburnham-Westminster	Ashburnham	5,386,483	2,060,997	424,220	198,453	8,070,153		7,447,480	6,371,506		126.66%	3.49%		116.89%	4.36%	
11	Ashburnham-Westminster	Westminster	7,807,347	2,404,869	495,000	471,537	11,178,753		10,212,216	9,075,627		123.17%			112.52%		
12	Athol-Royalston	Athol	3,516,775		1,437,154	181,271	5,135,200		3,516,775	7,204,810		71.27%	0.32%		48.81%	11.50%	
13	Athol-Royalston	Royalston	621,939		99,179	10,604	731,722		621,939	1,031,189		70.96%			60.31%		
14	Ayer Shirley	Ayer	8,677,592	2,494,252	1,044,039	917,463	13,133,346		11,171,844	9,946,423		132.04%	6.00%		112.32%	4.65%	
15	Ayer Shirley	Shirley	5,410,313	1,920,353	803,817	517,122	8,651,605		7,330,666	6,267,233		138.05%			116.97%		
19	Berlin-Boylston	Berlin	3,146,824				3,146,824		3,146,824	5,429,209		57.96%	15.85%		57.96%	15.85%	
20	Berlin-Boylston	Boylston	5,839,485				5,839,485		5,839,485	7,911,555		73.81%			73.81%		
21	Blackstone-Millville	Blackstone	7,525,714	1,277,522	1,361,261	360,422	10,524,919		8,803,236	8,796,791		119.64%	0.63%		100.07%	1.13%	
22	Blackstone-Millville	Millville	2,423,620	410,990	437,930	136,997	3,409,537		2,834,610	2,864,899		119.01%			98.94%		
23	Bridgewater-Raynham	Bridgewater	24,159,079	3,968,422	2,446,731	4,903,550	35,477,782		28,127,501	27,220,964		130.33%	16.87%		103.33%	6.47%	
24	Bridgewater-Raynham	Raynham	15,513,642	2,610,483	1,603,329	1,503,521	21,230,975		18,124,125	18,712,480		113.46%			96.86%		
25	Chesterfield-Goshen	Chesterfield	537,988	346,230			884,218		884,218	1,162,565		76.06%	19.42%		76.06%	19.42%	
26	Chesterfield-Goshen	Goshen	453,116	377,601			830,717		830,717	870,030		95.48%			95.48%		
34	Concord-Carlisle	Carlisle	3,146,957	2,891,139	279,655	1,140,546	7,458,297		6,038,096	16,613,454		44.89%	10.36%		36.34%	8.30%	
35	Concord-Carlisle	Concord	11,186,350	8,096,158	958,306	3,507,154	23,747,968		19,282,508	68,760,300		34.54%			28.04%		
36	Dennis-Yarmouth	Dennis	11,495,446	5,587,164	919,567	1,202,084	19,204,261		17,082,610	37,620,576		51.05%	52.86%		45.41%	48.39%	
37	Dennis-Yarmouth	Yarmouth	24,082,171	11,838,539	1,948,455	1,923,270	39,792,435		35,920,710	38,294,548		103.91%			93.80%		
38	Dighton-Rehoboth	Dighton	7,204,393	2,681,477	1,141,856	401,970	11,429,696		9,885,870	8,827,008		129.49%	10.48%		112.00%	6.79%	
39	Dighton-Rehoboth	Rehoboth	14,610,032	3,468,911	1,595,422	775,847	20,450,212		18,078,943	17,184,458		119.00%			105.21%		
40	Dover-Sherborn	Dover	6,542,364	5,389,544	564,871	462,617	12,959,396		11,931,908	32,450,442		39.94%	14.09%		36.77%	12.94%	
41	Dover-Sherborn	Sherborn	5,209,846	4,445,515	465,929	372,583	10,493,873		9,655,361	19,422,683		54.03%			49.71%		
42	Dudley-Charlton	Charlton	11,793,404	2,246,879	925,777	80,023	15,046,083		14,040,283	14,799,327		101.67%	4.06%		94.87%	1.61%	
43	Dudley-Charlton	Dudley	7,197,338	1,992,515	820,972	59,641	10,070,466		9,189,853	9,524,744		105.73%			96.48%		
48	Farmington River	Otis	1,370,021	703,385	98,970	45,896	2,218,272		2,073,406	3,265,803		67.92%	59.88%		63.49%	55.87%	
49	Farmington River	Sandisfield	861,252	523,986	73,728	24,374	1,483,340		1,385,238	1,160,614		127.81%			119.35%		
50	Freetown-Lakeville	Freetown	10,124,990	2,509,956	219,821	157,948	13,012,715		12,634,946	11,390,658		114.24%	7.03%		110.92%	7.49%	
51	Freetown-Lakeville	Lakeville	12,356,687	3,247,204	284,389	285,691	16,173,971		15,603,891	15,085,614		107.21%			103.44%		

All differences GREATER than those for FRRSD indicated in red

Underlying Data & Calculations (all 33 MA two-town districts, FY23 data provided by DESE) – Part 2 of 2

	D	F	G	H	I	J	K	L	M	N	O	P	Q	S	T	U	W
62	Groton-Dunstable	Dunstable	4,747,876	2,186,892	266,696	324,343	7,525,807		6,934,768	5,641,225		133.41%	1.68%		122.93%	1.40%	
63	Groton-Dunstable	Groton	16,061,183	7,353,558	904,577	1,059,930	25,379,248		23,414,741	19,266,366		131.73%			121.53%		
64	Gill-Montague	Gill	979,422	730,100	32,093	9,672	1,751,287		1,709,522	1,233,941		141.93%	30.19%		138.54%	28.18%	
65	Gill-Montague	Montague	5,508,087	5,478,237	240,810	114,333	11,341,467		10,986,324	6,589,555		172.11%			166.72%		
66	Hamilton-Wenham	Hamilton	10,099,763	11,739,943		373,885	22,213,591		21,839,706	15,548,334		142.87%	17.91%		140.46%	17.61%	
67	Hamilton-Wenham	Wenham	5,255,696	6,298,644		197,805	11,752,145		11,554,340	9,405,057		124.96%			122.85%		
68	Hampden-Wilbraham	Hampden	5,471,360	1,850,830	457,598	474,050	8,253,838		7,322,190	5,899,744		139.90%	15.37%		124.11%	13.20%	
69	Hampden-Wilbraham	Wilbraham	17,331,994	7,266,220	1,796,497	1,422,150	27,816,861		24,598,214	17,914,455		155.28%			137.31%		
75	Hawlemont	Charlemont	483,173	749,281	41,944	0	1,274,398		1,232,454	968,221		131.62%	28.65%		127.29%	27.21%	
76	Hawlemont	Hawley	143,038	152,915	8,560	0	304,513		295,953	295,714		102.98%			100.08%		
80	Lincoln-Sudbury	Lincoln	2,001,295	1,742,984	167,791	69,750	3,981,820		3,744,279	25,119,650		15.85%	36.38%		14.91%	34.13%	
81	Lincoln-Sudbury	Sudbury	13,891,187	12,273,068	1,213,209	492,300	27,869,764		26,164,255	53,361,571		52.23%			49.03%		
82	Manchester Essex	Essex	4,705,185	4,372,486		1,483,893	10,561,564		9,077,671	7,364,131		143.42%	65.98%		123.27%	58.14%	
83	Manchester Essex	Manchester	7,155,137	8,754,561		3,007,431	18,917,129		15,909,698	24,427,051		77.44%			65.13%		
93	Mendon-Upton	Mendon	7,935,812	1,676,585	1,104,267	369,214	11,085,878		9,612,397	9,522,307		116.42%	1.97%		100.95%	2.33%	
94	Mendon-Upton	Upton	10,105,781	2,133,835	1,405,430	386,030	14,031,076		12,239,616	11,851,856		118.39%			103.27%		
95	Monomoy	Chatham	4,291,152	4,546,805	160,628	515,002	9,513,587		8,837,957	35,697,319		26.65%	59.42%		24.76%	54.90%	
96	Monomoy	Harwich	13,626,305	11,641,052	523,478	1,510,623	27,301,458		25,267,357	31,720,598		86.07%			79.66%		
97	Mount Greylock	Lanesborough	2,491,821	3,077,933		464,492	6,034,246		5,569,754	2,907,683		207.53%	45.33%		191.55%	42.43%	
98	Mount Greylock	Williamstown	6,417,475	5,399,947		1,035,933	12,853,355		11,817,422	7,924,518		162.20%			149.12%		
107	Narragansett	Phillipston	1,313,900	229,478	172,225		1,715,603		1,543,378	1,644,096		104.35%	13.32%		93.87%	7.76%	
108	Narragansett	Templeton	4,995,176	1,329,478	997,779		7,322,433		6,324,654	6,222,999		117.67%			101.63%		
112	New Salem-Wendell	New Salem	296,984	531,972			828,956		828,956	861,404		96.23%	84.45%		96.23%	84.45%	
113	New Salem-Wendell	Wendell	328,886	886,439			1,215,325		1,215,325	672,636		180.68%			180.68%		
114	Northboro-Southboro	Northborough	8,072,316	4,692,258	472,051	653,069	13,889,694		12,764,574	27,424,864		50.65%	20.96%		46.54%	19.20%	
115	Northboro-Southboro	Southborough	5,134,573	2,989,893	300,789	393,181	8,818,436		8,124,466	29,708,973		29.68%			27.35%		
141	Somerset Berkley	Berkley	1,835,188		246,958	569,652	2,651,798		1,835,188	7,846,464		33.80%	5.32%		23.39%	3.09%	
142	Somerset Berkley	Somerset	4,772,886		672,624	1,606,996	7,052,506		4,772,886	18,028,136		39.12%			26.47%		
151	Spencer-E Brookfield	East Brookfield	1,892,071		311,211		2,203,282		1,892,071	2,191,690		100.53%	3.47%		86.33%	5.62%	
152	Spencer-E Brookfield	Spencer	8,017,952		1,441,689	183,204	9,642,845		8,017,952	9,934,689		97.06%			80.71%		
169	Quaboag	Warren	2,773,132	1,435,732		134,193	4,343,057		4,208,864	3,168,395		137.07%	21.95%		132.84%	17.72%	
170	Quaboag	West Brookfield	3,337,616	964,406			4,302,022		4,302,022	3,736,924		115.12%			115.12%		
171	Whitman-Hanson	Hanson	10,141,928	3,103,124	55,234	271,914	13,572,200		13,245,052	11,973,607		113.35%	3.73%		110.62%	2.18%	
172	Whitman-Hanson	Whitman	11,968,294	4,772,825	216,059	419,386	17,376,564		16,741,119	14,841,307		117.08%			112.80%		

All differences GREATER than those for FRRSD indicated in red

“RAAC 4” Method (FY24 Baseline) : A_{AO} % of CEY Difference Comparison to MA Two Town Regional District Mean & Median

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	RAAC 4 : FY24 Baseline															
2																
3																
4			District Totals		Breakdown by Towns			% Breakdown by Towns				A_{AO} % CEY				
5					Otis	Sandisfield		Otis	Sandisfield			Otis	Sandisfield		Difference	
6																
7	Equalized Valuations	\$1,017,592,300			\$755,586,300	\$262,006,000		74.25%	25.75%							
8																
9	Adjusted Operating Budget to be assessed	\$3,620,556			\$2,386,481	\$1,234,075		65.91%	34.09%			64.53%	96.32%		31.79%	
10																
11	Required Local Minimum Contribution	\$2,351,188			\$1,443,945	\$907,243		61.41%	38.59%			MA Two Town District Mean			19.82%	
12																
13	Remaining Adjusted Operating Budget to be assessed	\$1,269,368			\$942,536	\$326,832		74.25%	25.75%			MA Two Town District Median			12.94%	
14																
15	Transportation Budget to be assessed	\$219,258			\$162,804	\$56,454		74.25%	25.75%			Difference falls ABOVE both mean & median				
16																
17	Capital Budget to be assessed	\$10,000			\$7,425	\$2,575		74.25%	25.75%							
18																
19	TOTAL ASSESSMENT	\$3,849,814			\$2,556,710	\$1,293,104		66.41%	33.59%							
20																
21	Delta Total Assessment from Original Assessment				\$254,293	-\$254,293										
22					11.04%	-16.43%										
23																
24	% Total EV - % Total Assessment							7.84%	-7.84%							
25																
26	Combined Effort Yield (CEY)	\$4,979,284			\$3,698,113	\$1,281,171		74.27%	25.73%							
27																
28	CEY - Assessment	\$1,129,470			\$1,141,403	-\$11,933										
29	Assessment % of CEY	77.32%			69.14%	100.93%										
30																

“Average” Method (FY24 Baseline) : A_{AO} % of CEY Difference Comparison to MA Two Town Regional District Mean & Median

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1																	
2		Average of RAAC 4 & EV % : FY24 Baseline															
3																	
4			District Totals	Breakdown by Towns		% Breakdown by Towns							A _{AO} % CEY				
5				Otis	Sandisfield	Otis	Sandisfield					Otis	Sandisfield	Difference			
6																	
7		Equalized Valuations	\$1,017,592,300	\$755,586,300	\$262,006,000	74.25%	25.75%										
8																	
9		Adjusted Operating Budget to be assessed	\$3,620,556	\$2,537,414	\$1,083,142	70.08%	29.92%					68.61%	84.54%	15.93%			
10																	
11		Required Local Minimum Contribution	\$2,351,188	\$1,443,945	\$907,243	61.41%	38.59%					MA Two Town District Mean		19.82%			
12																	
13		Remaining Adjusted Operating Budget to be assessed (via EV%)	\$1,269,368	\$1,244,403	\$24,965	98.03%	1.97%					MA Two Town District Median		12.94%			
14																	
15		Remaining Adjusted Operating Budget to be assessed (via RAAC4)	\$1,269,368	\$942,536	\$326,832	74.25%	25.75%					Difference falls BETWEEN mean & median					
16																	
17		Remaining Adjusted Operating Budget to be assessed (via average)	\$1,269,368	\$1,093,469	\$175,899	86.14%	13.86%										
18																	
19		Transportation Budget to be assessed	\$219,258	\$162,804	\$56,454	74.25%	25.75%										
20																	
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	-\$405,227												
26				17.60%	-26.19%												
27																	
28		% Total EV - % Total Assessment				3.92%	-3.92%										
29																	
30		Combined Effort Yield (CEY)	\$4,979,284	\$3,698,113	\$1,281,171	74.27%	25.73%										
31																	
32		CEY - Assessment	\$1,129,470	\$990,469	\$139,001												
33		Assessment % of CEY	77.32%	73.22%	89.15%												
34																	

2024 Year EV's Detail for Otis & Sandisfield

LA-19

Equalized Valuation Report

OTIS - 225 2024

Jurisdiction EQV Year

LA19 (REVISED)

CLASS	Assessed Value	Assessment Ratio	Estimated Full Value
RESIDENTIAL	813,534,010	0.99	821,751,500
OPEN SPACE	0		0
COMMERCIAL	16,137,590	0.99	16,296,400
INDUSTRIAL	4,309,700	0.99	4,353,200
PERSONAL PROPERTY	32,907,806	1.00	32,907,800
TOTAL REAL/PERSONAL PROPERTY	866,889,106	0.99	875,308,900
ESTIMATED GROWTH		0.85%	7,440,100
PROPOSED EQUALIZED VALUATION			882,749,000

LA-19

Equalized Valuation Report

SANDISFIELD - 260 2024

Jurisdiction EQV Year

LA19 (REVISED)

CLASS	Assessed Value	Assessment Ratio	Estimated Full Value
RESIDENTIAL	286,626,115	0.96	298,568,900
OPEN SPACE	0		0
COMMERCIAL	8,579,958	0.97	8,862,600
INDUSTRIAL	278,900	0.96	290,500
PERSONAL PROPERTY	33,851,829	1.00	33,851,800
TOTAL REAL/PERSONAL PROPERTY	329,336,802	0.96	341,573,800
ESTIMATED GROWTH		1.07%	3,654,800
PROPOSED EQUALIZED VALUATION			345,228,600

“RAAC 4” Method : FY25 baseline w/ new EV’s & FY25 CEY’s

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1																	
2		RAAC 4 : FY25 Baseline (New EV)															
3																	
4			District Totals	Breakdown by Towns		% Breakdown by Towns							A_{AO} % CEY				
5				Otis	Sandisfield	Otis	Sandisfield						Otis	Sandisfield		Difference	
6																	
7		Equalized Valuations	\$1,227,977,600	\$882,749,000	\$345,228,600	71.89%	28.11%										
8																	
9		Adjusted Operating Budget to be assessed	\$3,778,231	\$2,455,914	\$1,322,317	65.00%	35.00%						59.65%	92.05%		32.40%	
10																	
11		Required Local Minimum Contribution	\$2,503,829	\$1,539,792	\$964,037	61.50%	38.50%										
12																	
13		Remaining Adjusted Operating Budget to be assessed	\$1,274,402	\$916,122	\$358,280	71.89%	28.11%										
14																	
15		Transportation Budget to be assessed	\$137,584	\$98,904	\$38,680	71.89%	28.11%										
16																	
17		Capital Budget to be assessed	\$50,000	\$35,943	\$14,057	71.89%	28.11%										
18																	
19		TOTAL ASSESSMENT	\$3,965,815	\$2,590,761	\$1,375,054	65.33%	34.67%										
20																	
21		Delta Total Assessment from Original Assessment		\$205,242	-\$205,242												
22				8.91%	-13.26%												
23																	
24		% Total EV - % Total Assessment				6.56%	-6.56%										
25																	
26		Combined Effort Yield (CEY)	\$5,553,631	\$4,117,067	\$1,436,564	74.13%	25.87%										
27																	
28		CEY - Assessment	\$1,587,816	\$1,526,306	\$61,510												
29		Assessment % of CEY	71.41%	62.93%	95.72%												
30																	

A_{AO} % CEY
Otis **Sandisfield** **Difference**

MA Two Town District Mean **19.82%**

MA Two Town District Median **12.94%**

Difference falls ABOVE both mean & median

“Average” Method: FY25 baseline w/ new EV’s & FY25 CEY’s

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1																	
2		Average of RAAC 4 & EV % : FY25 Baseline (New EV)															
3																	
4			District Totals	Breakdown by Towns		% Breakdown by Towns							A_{AO} % CEY				
5				Otis	Sandisfield	Otis	Sandisfield						Otis	Sandisfield	Difference		
6																	
7		Equalized Valuations	\$1,227,977,600	\$882,749,000	\$345,228,600	71.89%	28.11%										
8																	
9		Adjusted Operating Budget to be assessed	\$3,778,231	\$2,585,974	\$1,192,257	68.44%	31.56%						62.81%	82.99%	20.18%		
10																	
11		Required Local Minimum Contribution	\$2,503,829	\$1,539,792	\$964,037	61.50%	38.50%						MA Two Town District Mean		19.82%		
12																	
13		Remaining Adjusted Operating Budget to be assessed (via EV%)	\$1,274,402	\$1,176,243	\$98,159	92.30%	7.70%						MA Two Town District Median		12.94%		
14																	
15		Remaining Adjusted Operating Budget to be assessed (via RAAC4)	\$1,274,402	\$916,122	\$358,280	71.89%	28.11%						Difference falls ABOVE both mean & median				
16																	
17		Remaining Adjusted Operating Budget to be assessed (via average)	\$1,274,402	\$1,046,182	\$228,220	82.09%	17.91%										
18																	
19		Transportation Budget to be assessed	\$137,584	\$98,904	\$38,680	71.89%	28.11%										
20																	
21		Capital Budget to be assessed	\$50,000	\$35,943	\$14,057	71.89%	28.11%										
22																	
23		TOTAL ASSESSMENT	\$3,965,815	\$2,720,822	\$1,244,993	68.61%	31.39%										
24																	
25		Delta Total Assessment from Original Assessment		\$335,303	-\$335,303												
26				14.56%	-21.67%												
27																	
28		% Total EV - % Total Assessment				3.28%	-3.28%										
29																	
30		Combined Effort Yield (CEY)	\$5,553,631	\$4,117,067	\$1,436,564	74.13%	25.87%										
31																	
32		CEY - Assessment	\$1,587,816	\$1,396,245	\$191,571												
33		Assessment % of CEY	71.41%	66.09%	86.66%												
34																	



Data Analytics and Resources Bureau

Category 1 - Free Cash as a % of Budget

Data current as of 07/29/2024

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Select Municipalities:

Select Fiscal Years:



DOR Code	Municipality	Fiscal Year	Date Certified	Certified Free Cash as of 7/1	Operating Budget Prior Year	Certified Free Cash as a % of the Budget
225	Otis	2020	2/25/2020	667,582	6,708,778	9.95%
225	Otis	2021	3/31/2021	1,154,872	7,220,900	15.99%
225	Otis	2022	4/6/2022	1,634,991	7,187,300	22.75%
225	Otis	2023	1/31/2023	2,351,257	7,382,943	31.85%
225	Otis	2024	3/27/2024	1,721,889	7,715,648	22.32%



No free cash used in FY25 or any of shown years to reduce tax levy

Historical Otis Uncollected Property Taxes



Data Analytics and Resources Bureau

Category 1 - Total Outstanding

Real Estate, Personal Property, Deferred Property Taxes, Tax Lien & Foreclosure Receivables as % of Tax Levy

Data current as of 07/29/2024

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Select Municipalities: Select Fiscal Years:

DOR Code	Municipality	Fiscal Year	Outstanding Real Estate Receivables	Outstanding Personal Property Receivables	Outstanding Deferred Property Tax	Outstanding Tax Liens Receivables	Outstanding Foreclosure Receivables	Total Outstanding RE, PP, DP, TL, FT Receivables	Tax Levy	Outstanding RE Receivables as % of Tax Levy	Outstanding PP Receivables as % of Tax Levy	Deferred Property Taxes as % of Tax Levy	Tax Lien Receivables as % of Tax Levy	Foreclosure Receivables as % of Tax Levy	Total Receivables as % of Tax Levy
225	Otis	2019	\$379,295	\$13,041	\$0	\$549,042	\$173,859	\$1,115,237	\$5,084,141	7.46%	0.26%	0.00%	10.80%	3.42%	21.94%
225	Otis	2020	\$483,467	\$14,723	\$0	\$549,042	\$153,313	\$1,200,545	\$5,141,572	9.40%	0.29%	0.00%	10.68%	2.98%	23.35%
225	Otis	2021	\$425,757	\$11,583	\$1,386	\$606,595	\$151,927	\$1,197,248	\$5,296,863	8.04%	0.22%	0.03%	11.45%	2.87%	22.60%
225	Otis	2022	\$389,692	\$13,252	\$0	\$699,347	\$173,454	\$1,275,745	\$5,417,397	7.19%	0.24%	0.00%	12.91%	3.20%	23.55%
225	Otis	2023	\$377,273	\$13,271	\$0	\$720,686	\$173,454	\$1,284,684	\$5,325,149	7.08%	0.25%	0.00%	13.53%	3.26%	24.12%



Trend is “continuing to increase”

Historical Sandisfield Certified Free Cash



Data Analytics and Resources Bureau

Category 1 - Free Cash as a % of Budget

Data current as of 07/29/2024

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Select Municipalities: Sandisfield ▼

Select Fiscal Years: 5 selected ▼

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DOR Code	Municipality	Fiscal Year	Date Certified	Certified Free Cash as of 7/1	Operating Budget Prior Year	Certified Free Cash as a % of the Budget
260	Sandisfield	2020	11/21/2019	657,090	3,381,148	19.43%
260	Sandisfield	2021	11/4/2020	1,029,719	4,437,834	23.20%
260	Sandisfield	2022	1/26/2022	1,231,127	3,730,355	33.00%
260	Sandisfield	2023	2/17/2023	329,677	4,144,685	7.95%
260	Sandisfield	2024	3/14/2024	787,265	5,235,942	15.04%



Substantial free cash used in FY23, FY24 & FY25 to reduce tax levy

Historical Sandisfield Uncollected Property Taxes



Data Analytics and Resources Bureau

Category 1 - Total Outstanding

Real Estate, Personal Property, Deferred Property Taxes, Tax Lien & Foreclosure Receivables as % of Tax Levy

Data current as of 07/29/2024

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Select Municipalities: Sandisfield ▼

Select Fiscal Years: 5 selected ▼

Submit

Export Table

DOR Code	Municipality	Fiscal Year	Outstanding Real Estate Receivables	Outstanding Personal Property Receivables	Outstanding Deferred Property Tax	Outstanding Tax Liens Receivables	Outstanding Foreclosure Receivables	Total Outstanding RE, PP, DP, TL, FT Receivables	Tax Levy	Outstanding RE Receivables as % of Tax Levy	Outstanding PP Receivables as % of Tax Levy	Deferred Property Taxes as % of Tax Levy	Tax Lien Receivables as % of Tax Levy	Foreclosure Receivables as % of Tax Levy	Total Receivables as % of Tax Levy
260	Sandisfield	2019	\$329,529	\$20,968	\$0	\$77,466	\$0	\$427,963	\$2,963,834	11.12%	0.71%	0.00%	2.61%	0.00%	14.44%
260	Sandisfield	2020	\$349,768	\$17,359	\$0	\$27,799	\$0	\$394,926	\$3,193,861	10.95%	0.54%	0.00%	0.87%	0.00%	12.37%
260	Sandisfield	2021	\$275,443	\$22,576	\$0	\$7,939	\$0	\$305,958	\$3,215,216	8.57%	0.70%	0.00%	0.25%	0.00%	9.52%
260	Sandisfield	2022	\$321,823	\$14,032	\$0	\$17,457	\$0	\$353,312	\$3,295,513	9.77%	0.43%	0.00%	0.53%	0.00%	10.72%
260	Sandisfield	2023	\$220,273	\$8,956	\$0	\$102,381	\$0	\$331,610	\$3,161,715	6.97%	0.28%	0.00%	3.24%	0.00%	10.49%



Trend is “continuing to decrease”