

Propose improved apportionment method (“Proposal”)

- Compare “Proposal” to “Average”
- Make clear how “Proposal” is calculated
- Present draft RDA text for “Proposal”

Appendix 1

- Supporting Details

Appendix 2

- Benchmark Analysis of all MA Two Town Regional School Districts

Overarching objective is to reach a stronger School Committee consensus on new apportionment method, targeting a unanimous vote

“Proposal” vs “Average” High Level Summary

Apportionment	“Average”	“Proposal”
Capital	EV Fractions	EV Fractions
Transportation	EV Fractions	RLMC Fractions
Adjusted Operating	Average of: EV Fractions Before RLMC (EV %) EV Fractions After RLMC (RAAC4)	RLMC Fractions After RLMC subject to constraint that: % CEY Difference \leq MA Two-Town Mean

See Appendix 2, p. 20-23, for latest Benchmark Analysis of All MA Two-Town Regional School Districts

“Proposal” vs “Average” Financial Comparison: FY24, FY25 & FY25 with new EV’s (using FY25 RLMC’s & CEY’s)

FY	Method	EV Year	% Total Apportionment		Apportionment Change		Apportionment Change %		AO % CEY			CEY - AO	
			Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Difference	Otis	Sandisfield
FY24	"Current"	2022	59.81%	40.19%					58.69%	113.19%	54.50%	\$1,527,745	-\$169,017
FY24	"Average"	2022	70.33%	29.67%	\$405,227	-\$405,227	17.60%	-26.19%	68.61%	84.54%	15.93%	\$1,160,699	\$198,029
FY24	"Proposal"	2022	68.64%	31.36%	\$340,056	-\$340,056	14.77%	-21.98%	67.61%	87.43%	19.82%	\$1,197,719	\$161,009
FY25	"Current"	2022	60.15%	39.85%					55.22%	104.75%	49.54%	\$1,843,698	-\$68,299
FY25	"Average"	2022	70.23%	29.77%	\$399,512	-\$399,512	16.75%	-25.28%	64.26%	78.83%	14.57%	\$1,471,321	\$304,079
FY25	"Proposal"	2022	68.37%	31.63%	\$326,053	-\$326,054	13.67%	-20.63%	62.90%	82.72%	19.82%	\$1,527,232	\$248,168
FY25	"Current"	2024	60.14%	39.86%					55.22%	104.75%	49.54%	\$1,843,698	-\$68,299
FY25	"Average"	2024	68.61%	31.39%	\$335,303	-\$335,303	14.56%	-21.67%	62.81%	82.99%	20.18%	\$1,531,093	\$244,307
FY25	"Proposal"	2024	68.34%	31.66%	\$324,870	-\$324,871	13.62%	-20.56%	62.90%	82.72%	19.82%	\$1,527,232	\$248,168

“Proposal” apportionment change down \$65,171 from “Average” for FY24 baseline

“Proposal” apportionment change down \$73,459 from “Average” for FY25 baseline

See Appendix 1, p. 13, for row 24 details

“Proposal” vs “Average” Financial Comparison: FY24, FY25 & FY25 with new EV’s (using FY25 RLMC’s & CEY’s)

FY	Method	EV Year	% Total Apportionment		Apportionment Change		Apportionment Change %		AO % CEY			CEY - AO	
			Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Difference	Otis	Sandisfield
FY24	"Current"	2022	59.81%	40.19%					58.69%	113.19%	54.50%	\$1,527,745	-\$169,017
FY24	"Average"	2022	70.33%	29.67%	\$405,227	-\$405,227	17.60%	-26.19%	68.61%	84.54%	15.93%	\$1,160,699	\$198,029
FY24	"Proposal"	2022	68.64%	31.36%	\$340,056	-\$340,056	14.77%	-21.98%	67.61%	87.43%	19.82%	\$1,197,719	\$161,009
FY25	"Current"	2022	60.15%	39.85%					55.22%	104.75%	49.54%	\$1,843,698	-\$68,299
FY25	"Average"	2022	70.23%	29.77%	\$399,512	-\$399,512	16.75%	-25.28%	64.26%	78.83%	14.57%	\$1,471,321	\$304,079
FY25	"Proposal"	2022	68.37%	31.63%	\$326,053	-\$326,054	13.67%	-20.63%	62.90%	82.72%	19.82%	\$1,527,232	\$248,168
FY25	"Current"	2024	60.14%	39.86%					55.22%	104.75%	49.54%	\$1,843,698	-\$68,299
FY25	"Average"	2024	68.61%	31.39%	\$335,303	-\$335,303	14.56%	-21.67%	62.81%	82.99%	20.18%	\$1,531,093	\$244,307
FY25	"Proposal"	2024	68.34%	31.66%	\$324,870	-\$324,871	13.62%	-20.56%	62.90%	82.72%	19.82%	\$1,527,232	\$248,168

FY25 “Proposal” apportionment change is down \$9,250 from “Average” change for FY25 with new EV’s
“Proposal” apportionment change down \$10,433 from “Average” change for FY25 with new EV’s

See Appendix 1, p. 13, for row 24 details

“Proposal” vs “Average” Financial Comparison: FY24, FY25 & FY25 with new EV’s (using FY25 RLMC’s & CEY’s)

FY	Method	EV Year	% Total Apportionment		Apportionment Change		Apportionment Change %		AO % CEY			CEY - AO	
			Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Otis	Sandisfield	Difference	Otis	Sandisfield
FY24	"Current"	2022	59.81%	40.19%					58.69%	113.19%	54.50%	\$1,527,745	-\$169,017
FY24	"Average"	2022	70.33%	29.67%	\$405,227	-\$405,227	17.60%	-26.19%	68.61%	84.54%	15.93%	\$1,160,699	\$198,029
FY24	"Proposal"	2022	68.64%	31.36%	\$340,056	-\$340,056	14.77%	-21.98%	67.61%	87.43%	19.82%	\$1,197,719	\$161,009
FY25	"Current"	2022	60.15%	39.85%					55.22%	104.75%	49.54%	\$1,843,698	-\$68,299
FY25	"Average"	2022	70.23%	29.77%	\$399,512	-\$399,512	16.75%	-25.28%	64.26%	78.83%	14.57%	\$1,471,321	\$304,079
FY25	"Proposal"	2022	68.37%	31.63%	\$326,053	-\$326,054	13.67%	-20.63%	62.90%	82.72%	19.82%	\$1,527,232	\$248,168
FY25	"Current"	2024	60.14%	39.86%					55.22%	104.75%	49.54%	\$1,843,698	-\$68,299
FY25	"Average"	2024	68.61%	31.39%	\$335,303	-\$335,303	14.56%	-21.67%	62.81%	82.99%	20.18%	\$1,531,093	\$244,307
FY25	"Proposal"	2024	68.34%	31.66%	\$324,870	-\$324,871	13.62%	-20.56%	62.90%	82.72%	19.82%	\$1,527,232	\$248,168

“Proposal” apportionment change down 4.47% from FY24 baseline to FY25 baseline with new EV’s

See Appendix 1, p. 13, for row 24 details

“Proposal” vs “Average” Tax Parameters Comparison: FY24 baseline (FY25 tax data not yet available)

	A	B	C	D	E	F	G	H	I
1									
2		FY24 Baseline	"Current"	"Average"	"Proposal"				
3									
4		FRSSD Portion of ASFTB: Sandisfield	\$1,783	\$1,316	\$1,391				
5		FRSSD Portion of ASFTB: Otis	\$1,225	\$1,440	\$1,406				
6									
7		FRRSD Portion of ASFTB as % of IPC: Sandisfield	7.56%	5.58%	5.89%				
8		FRRSD Portion of ASFTB as % of IPC: Otis	2.98%	3.50%	3.42%				
9									
10		ASFTB % of IPC: Sandisfield	16.07%	14.09%	14.40%				
11		ASFTB % of IPC: Otis	7.26%	7.78%	7.70%				
12									
13		ASFTB Change: Sandisfield	\$0	-\$467	-\$392				
14		ASFTB Change: Otis	\$0	\$216	\$181				
15									
16		% Tax Change: Sandisfield	0.00%	-12.32%	-10.34%				
17		% Tax Change: Otis	0.00%	7.21%	6.06%				
18									
19		(Tax Levy Limit - Tax Levy) / Tax Levy: Sandisfield	12.17%	27.92%	25.10%				
20		(Tax Levy Limit - Tax Levy) / Tax Levy: Otis	7.96%	0.69%	1.79%				
21									
22		Apportionment Change	\$0	\$405,227	\$340,240				
23		% Apportionment Change: Sandisfield	0.00%	-26.19%	-21.99%				
24		% Apportionment Change: Otis	0.00%	17.60%	14.78%				
25									

Within \$15 of being equal

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

See Appendix 1, pp. 15-16, for data on town certified free cash & uncollected taxes

4.47% reduction of \$181 yields \$173 (\$14 per month)

ASFTB: Average Single Family Tax Bill
IPC: Income Per Capita

See Appendix 1, p. 14, for baseline data used for FY24 tax analysis

“Proposal” Apportionment Method (FY25 Baseline)

Proposal : FY25 Baseline						
Required Local Minimum Contribution: Otis	\$1,539,792	1. Inputs from DESE				
Required Local Minimum Contribution: Sandisfield	\$964,037					
Equalized Valuation: Otis	\$755,586,300					
Equalized Valuation: Sandisfield	\$262,006,000					
Combined Effort Yield: Otis	\$4,117,067					
Combined Effort Yield: Sandisfield	\$1,436,564					
MA Two Town Regional District Adjusted Operating Apportionment % CEY Difference Mean	19.82%	2. Inputs from FRRSD				
Capital Budget to be apportioned	\$50,000					
Transportation Budget to be apportioned	\$137,584					
Adjusted Operating Budget to be apportioned	\$3,778,231	3. Statutory Method Compliance				
Remaining Adjusted Operating Budget (after RLMC's) to be apportioned	\$1,274,402					
RLMC Fraction: Otis	61.50%	4. Calculated Apportionment Fractions				
RLMC Fraction: Sandisfield	38.50%					
EV Fraction: Otis	74.25%					
EV Fraction: Sandisfield	25.75%					
Remaining Adjusted Operating Apportionment Fraction to achieve MA Two Town Mean: Otis	82.39%					
Remaining Adjusted Operating Apportionment Fraction to achieve MA Two Town Mean: Sandisfield	17.61%					
5. Apportionments		District	Fractions		Apportionments	
			Otis	Sandisfield	Otis	Sandisfield
5a. Capital Budget Apportionment (via EV Fractions)	\$50,000		74.25%	25.75%	\$37,126	\$12,874
5b. Transportation Budget Apportionment (via RLMC fractions)	\$137,584		61.50%	38.50%	\$84,611	\$52,973
5c. Preliminary Remaining Adjusted Operating Budget Apportionment (via RLMC fractions)	\$1,274,402		61.50%	38.50%	\$783,725	\$490,677
5d. Preliminary Adjusted Operating Budget Apportionment	\$3,778,231		61.50%	38.50%	\$2,323,517	\$1,454,714
5e. Remaining Adjusted Operating Budget Apportionment	\$1,274,402		82.39%	17.61%	\$1,050,043	\$224,359
5f. Adjusted Operating Budget Apportionment	\$3,778,231		68.55%	31.45%	\$2,589,835	\$1,188,396
5g. Total Apportionment	\$3,965,815		68.37%	31.63%	\$2,711,572	\$1,254,243
6. Change In Total Assessment from Baseline Assessment			13.67%	-20.63%	\$326,053	-\$326,054

See Appendix 1, p. 17, for FY24 baseline version

Preliminary AO % CEY		
Otis	Sandisfield	Difference
56.44%	101.26%	44.83%
MA Two Town Mean		19.82%
Excess Above Mean		25.01%

AO % CEY Check		
Otis	Sandisfield	Difference
62.90%	82.72%	19.82%

Explicit Formulas For “Proposal” Method Remaining Adjusted Operating Apportionment

Nomenclature & Definitions

L_1 : Town 1 RLMC

L_2 : Town 2 RLMC

L : District RLMC ($L = L_1 + L_2$)

A : District Adjusted Operating Cost to be apportioned

A_1 : Town 1 Apportionment of A ($A_1 = L_1 + R_1$)

A_2 : Town 2 Apportionment of A ($A_2 = L_2 + R_2$)

D : Difference in Town A % of CEY ($D = (A_1 / C_1) - (A_2 / C_2)$)

C_1 : Town 1 CEY

C_2 : Town 2 CEY

C : District CEY ($C = C_1 + C_2$)

R : District Remaining Adjusted Operating Cost to be apportioned ($R = A - L$)

R_1 : Town 1 Apportionment of R (TBD)

R_2 : Town 2 Apportionment of R (TBD)

M : Mean across all MA two-town regional school districts of the absolute value of the difference in the A % of CEY for each of the two towns

Requiring additionally that $R_1 + R_2 = R$ and $D = M$, algebraic manipulation of the above equations to solve for R_1 & R_2 yields the following:

$$R_1 = A * (C_1 / C) * [1 + M * (C_2 / A)] - L_1$$

$$R_2 = R - R_1$$

In applying the above formulas, Town 1 is the town with the higher preliminary A % of CEY, and Town 2 is the town with the lower preliminary A % of CEY.

Derivation:

$$\begin{aligned} M &= (A_1 / C_1) - (A_2 / C_2) = (A_1 / C_1) - ([A - A_1] / C_2) = (A_1 / C_1) - (A / C_2) + (A_1 / C_2) \rightarrow (A_1 / C_1) + (A_1 / C_2) = M + (A / C_2) \rightarrow (A_1 * C_2) + (A_1 * C_1) = C_1 * C_2 * (M + [A / C_2]) \\ &\rightarrow A_1 * (C_2 + C_1) = C_1 * ([C_2 * M] + A) \rightarrow A_1 * C = A * C_1 * (1 + M * [C_2 / A]) \\ &\rightarrow A_1 = A * (C_1 / C) * (1 + M * [C_2 / A]) \end{aligned}$$

Recommendation for Updating MA Two-Town Mean Adjusted Operating Apportionment % of CEY Difference

The new RDA will begin by using the mean, across all MA two-town school districts, of the absolute value of the difference between the Adjusted Operating Apportionment % of CEY for the two district towns, as derived from the complete FY23 data set provided by DESE to the School Committee in July of 2024.

DESE may or may not update this data set every fiscal year. As such, the following is proposed as a provision of the new RDA:

The School Committee may by 2/3 vote update the mean M that it uses to apportion costs among its two member towns whenever a more current & complete fiscal year data set is obtained by the School Committee directly from DESE.

A data set is complete only if it provides all the information necessary to be able to compute the Adjusted Operating Apportionment % of CEY for each of the two towns in every MA two-town regional school district.

In this case, the School Committee shall compute the mean, across all MA two-town regional school districts, of the absolute value of the difference between the Adjusted Operating Apportionment % of CEY for the two district towns and may only adopt this updated mean for use in apportioning costs to its two member towns.

Apportionment of Costs: “Proposal” Apportionment Method

(Changes from “Current” Apportionment Method Shown in blue)

Each fiscal year the district Capital, Transportation and Adjusted Operating Costs to be apportioned to the member towns will be apportioned amongst the member towns as described in this section. Throughout this section the following terminology will be utilized:

RLMC – The town Required Local Minimum Contribution as determined by DESE for the fiscal year under consideration.

RLMCF – The town Required Local Minimum Contribution Fraction, determined by dividing the town RLMC by the sum of the member town RLMC.

EV – The town Equalized Valuation used by DESE in their determination of Chapter 70 Aid for the fiscal year under consideration.

EVF – The town Equalized Value Fraction, determined by dividing the town EV by the sum of the member town EV.

CEY – The town Combined Effort Yield used by DESE in their determination of Chapter 70 Aid for the fiscal year under consideration.

Capital Cost Apportionment

The district capital costs to be apportioned will be apportioned to each member town by multiplying the district capital costs to be apportioned by the member town EVF.

Transportation Cost Apportionment

The district transportation costs to be apportioned will be apportioned to each member town by multiplying the district transportation costs to be apportioned by the member town RLMCF.

Adjusted Operating Cost Apportionment

The district adjusted operating costs to be apportioned will be apportioned to each member town by first determining the sum of all member town RLMC.

If this sum is greater than the district adjusted operating costs to be apportioned, each town is apportioned their RLMC, and the district must increase their adjusted operating cost budget so that the district adjusted operating costs to be apportioned equals the sum of the member town RLMC.

If the sum of all member town RLMC is less than the district adjusted operating costs to be apportioned, the district adjusted operating costs to be apportioned will be apportioned to each member town by first subtracting the sum of the member town RLMC from the adjusted operating costs to be apportioned. This remainder will then be apportioned among the member towns as described below, resulting in a non-negative increment for each town to be added to their RLMC, with the sum of the member town RLMC and its non-negative increment being the member town’s adjusted operating cost apportionment.

The non-negative increments referred to above are determined for each member town by first subtracting the sum of the member town RLMC from the district adjusted operating costs to be apportioned, and then multiplying that amount by the member town RLMCF, to produce a preliminary increment for each member town. Since the district adjusted operating costs to be apportioned are greater than the sum of all the member town RLMC, each member town preliminary increment is guaranteed to be non-negative. These preliminary increments are used as the non-negative increments in the case where the absolute value of the difference between the two town’s preliminary Adjusted Operating Assessment % of CEY is less than or equal to the MA Two-Town Regional School District Mean Difference, M. In the case where this difference is greater than M, the preliminary increments are adjusted down for the town with the higher preliminary Adjusted Operating Assessment % of CEY (Town 1), while adjusting upward by the same amount the other town’s (Town 2) preliminary increment, until the Adjusted Operating Assessment % of CEY of Town 1 is greater than that for Town 2 by exactly M. However, if this results in the preliminary increment for Town 1 becoming negative, then that member town’s increment is set to zero, and the increment of the other member town is the full difference between the district adjusted operating costs to be apportioned and the sum of the member town RLMC. In this case the two town’s Adjusted Operating Assessment % CEY will differ by more than the mean M. However, this approach is necessary to ensure that each member town’s increment is non-negative and hence satisfies the requirements of the Statutory Method.

The value of M to be used initially is 0.1982 (i.e., 19.82%). This number is the mean, across all MA two-town regional school districts, of the absolute value of the difference between the Adjusted Operating Apportionment % of CEY for the two district towns, as derived from a complete FY23 data set provided by DESE to the School Committee in July of 2024.

The School Committee may by 2/3 vote update the mean M that it uses to apportion costs among its two member towns whenever a more current & complete fiscal year data set is obtained by the School Committee directly from DESE. A data set is complete only if it provides all the information necessary to be able to compute the Adjusted Operating Apportionment % of CEY for each of the two towns in every MA two-town regional school district. In this case, the School Committee shall compute the mean, across all MA two-town regional school districts, of the absolute value of the difference between the Adjusted Operating Apportionment % of CEY for the two district towns and may only adopt this updated mean for use in apportioning costs to its two member towns.

Appendix 1: Supporting Details

“Proposal” Apportionment Method: FY25 baseline w/ new EV’s & FY25 CEY’s & RLMC’s

Proposal : FY25 Baseline (New EV)					
Required Local Minimum Contribution: Otis	\$1,539,792				
Required Local Minimum Contribution: Sandisfield	\$964,037				
Equalized Valuation: Otis	\$882,749,000				
Equalized Valuation: Sandisfield	\$345,228,600				
Combined Effort Yield: Otis	\$4,117,067				
Combined Effort Yield: Sandisfield	\$1,436,564				
MA Two Town Regional District Adjusted Operating Apportionment % CEY Difference Mean	19.82%				
Capital Budget to be apportioned	\$50,000				
Transportation Budget to be apportioned	\$137,584				
Adjusted Operating Budget to be apportioned	\$3,778,231				
Remaining Adjusted Operating Budget (after RLMC's) to be apportioned	\$1,274,402				
RLMC Fraction: Otis	61.50%				
RLMC Fraction: Sandisfield	38.50%				
EV Fraction: Otis	71.89%				
EV Fraction: Sandisfield	28.11%				
Remaining Adjusted Operating Apportionment Fraction to achieve MA Two Town Mean: Otis	82.39%				
Remaining Adjusted Operating Apportionment Fraction to achieve MA Two Town Mean: Sandisfield	17.61%				
5. Apportionments					
District	Fractions	Apportionments			
	Otis Sandisfield	Otis	Sandisfield		
5a. Capital Budget Apportionment (via EV Fractions)	\$50,000	71.89%	28.11%	\$35,943	\$14,057
5b. Transportation Budget Apportionment (via RLMC fractions)	\$137,584	61.50%	38.50%	\$84,611	\$52,973
5c. Preliminary Remaining Adjusted Operating Budget Apportionment (via RLMC fractions)	\$1,274,402	61.50%	38.50%	\$783,725	\$490,677
5d. Preliminary Adjusted Operating Budget Apportionment	\$3,778,231	61.50%	38.50%	\$2,323,517	\$1,454,714
5e. Remaining Adjusted Operating Budget Apportionment	\$1,274,402	82.39%	17.61%	\$1,050,043	\$224,359
5f. Adjusted Operating Budget Apportionment	\$3,778,231	68.55%	31.45%	\$2,589,835	\$1,188,396
5g. Total Apportionment	\$3,965,815	68.34%	31.66%	\$2,710,389	\$1,255,426
6. Change In Total Assessment from Baseline Assessment		13.62%	-20.56%	\$324,870	-\$324,871

1. Inputs from DESE

2. Inputs from FRRSD

3. Statutory Method Compliance

4. Calculated Apportionment Fractions

Preliminary AO % CEY		
Otis	Sandisfield	Difference
56.44%	101.26%	44.83%
MA Two Town Mean		19.82%
Excess Above Mean		25.01%

AO % CEY Check		
Otis	Sandisfield	Difference
62.90%	82.72%	19.82%

FY24 Baseline Data Used For FY24 Tax Analysis

	C	D	E	F	G	H	I
1							
2		Otis		Sandisfield		Description	
3							
4		\$755,586,300		\$262,006,000		Equalized Valuation	
5		\$2,988		\$3,791		Average Single Family Tax Bill	
6		\$41,157		\$23,596		Income Per Capita	
7							
8		\$3,698,113		\$1,281,171		Combined Effort Yield	
9		\$1,443,945		\$907,248		Required Local Minimum Contribution	
10							
11		\$2,302,417		\$1,547,397		FRRSD Assessment	
12		129		97		FRRSD Foundation Enrollment (3 yr avg)	
13							
14		\$6,064,510		\$3,690,349		Levy Limit	
15		\$5,617,441		\$3,290,075		Tax Levy	
16		\$866,889,106		\$329,336,802		LA-5 Valuation	
17		6.48		9.99		Tax Rate	
18							

Historical Otis 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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For Questions or Assistance Email us at :

databank@dor.state.ma.us

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

For Questions or Assistance Email us at :

databank@dor.state.ma.us

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”

“Proposal” Apportionment Method (FY24 Baseline)

Proposal : FY24 Baseline		
Required Local Minimum Contribution: Otis	\$1,443,945	
Required Local Minimum Contribution: Sandisfield	\$907,243	
Equalized Valuation: Otis	\$755,586,300	
Equalized Valuation: Sandisfield	\$262,006,000	
Combined Effort Yield: Otis	\$3,698,113	
Combined Effort Yield: Sandisfield	\$1,281,171	
MA Two Town Regional District Adjusted Operating Apportionment % CEY Difference Mean	19.82%	
Capital Budget to be apportioned	\$10,000	
Transportation Budget to be apportioned	\$219,258	
Adjusted Operating Budget to be apportioned	\$3,620,556	
Remaining Adjusted Operating Budget (after RLMC's) to be apportioned	\$1,269,368	
RLMC Fraction: Otis	61.41%	
RLMC Fraction: Sandisfield	38.59%	
EV Fraction: Otis	74.25%	
EV Fraction: Sandisfield	25.75%	
Remaining Adjusted Operating Apportionment Fraction to achieve MA Two Town Mean: Otis	83.23%	
Remaining Adjusted Operating Apportionment Fraction to achieve MA Two Town Mean: Sandisfield	16.77%	
5. Apportionments		
District	Fractions	Apportionments
	Otis Sandisfield	Otis Sandisfield
5a. Capital Budget Apportionment (via EV Fractions)	\$10,000	74.25% 25.75% \$7,425 \$2,575
5b. Transportation Budget Apportionment (via RLMC fractions)	\$219,258	61.41% 38.59% \$134,654 \$84,604
5c. Preliminary Remaining Adjusted Operating Budget Apportionment (via RLMC fractions)	\$1,269,368	61.41% 38.59% \$779,562 \$489,806
5d. Preliminary Adjusted Operating Budget Apportionment	\$3,620,556	61.41% 38.59% \$2,223,507 \$1,397,049
5e. Remaining Adjusted Operating Budget Apportionment	\$1,269,368	83.23% 16.77% \$1,056,449 \$212,919
5f. Adjusted Operating Budget Apportionment	\$3,620,556	69.06% 30.94% \$2,500,394 \$1,120,162
5g. Total Apportionment	\$3,849,814	68.64% 31.36% \$2,642,473 \$1,207,341
6. Change In Total Assessment from Baseline Assessment		14.77% -21.98% \$340,056 -\$340,056

1. Inputs from DESE

2. Inputs from FRRSD

3. Statutory Method Compliance

4. Calculated Apportionment Fractions

Preliminary AO % CEY		
Otis	Sandisfield	Difference
60.13%	109.04%	48.92%
MA Two Town Mean		19.82%
Excess Above Mean		29.10%

AO % CEY Check		
Otis	Sandisfield	Difference
67.61%	87.43%	19.82%

Revised RDA Text That Would Be Needed For “Current” Apportionment Method

Apportionment of Costs (Current Apportionment Method)

Each fiscal year the district Capital, Transportation and Adjusted Operating Costs to be apportioned to the member towns will be apportioned amongst the member towns as described in this section. Throughout this section the following terminology will be utilized:

RLMC – The town Required Local Minimum Contribution as determined by DESE for the fiscal year under consideration.

EV – The town Equalized Valuation used by DESE in their determination of Chapter 70 Aid for the fiscal year under consideration.

EVF – The town Equalized Value Fraction, determined by dividing the town’s EV by the sum of the member town EV’s.

EF – The town Enrollment Fraction, determined as a 3-year rolling average of the town’s October 1 enrollment in the district divided by the October 1 total enrollment in the district.

Transportation Cost Apportionment

The district transportation costs to be apportioned will be apportioned to each member town by multiplying the district transportation costs to be apportioned by the member town EF.

Capital Cost Apportionment

The district capital costs to be apportioned will be apportioned to each member town by multiplying the district capital costs to be apportioned by the average of the member town EF & EVF.

Adjusted Operating Cost Apportionment

The district adjusted operating costs to be apportioned will be apportioned to each member town by first determining the sum of all member town RLMC’s.

If this sum is greater than the district adjusted operating costs to be apportioned, each town is apportioned their RLMC, and the district must increase their adjusted operating cost budget so that the district adjusted operating costs to be apportioned equals the sum of the member town RLMC’s.

If the sum of all member town RLMC’s is less than the district adjusted operating costs to be apportioned, the district adjusted operating costs to be apportioned will be apportioned to each member town by first subtracting the sum of the member town RLMC’s from the adjusted operating costs to be apportioned. This remainder will then be apportioned among the member towns as described below, resulting in a non-negative increment for each town to be added to their RLMC, with the sum of the member town RLMC and its non-negative increment being the member town’s adjusted operating cost apportionment.

The non-negative increments referred to above are determined for each member town by first subtracting the sum of the member town RLMC’s from the district adjusted operating costs to be apportioned, and then multiplying that amount by the member town EF. Since the district adjusted operating costs to be apportioned are greater than the sum of all the member town RLMC’s, each member town increment is guaranteed to be non-negative.

Appendix 2: Benchmark Analysis of all MA Two Town Regional School Districts

Benchmark Analysis Summary

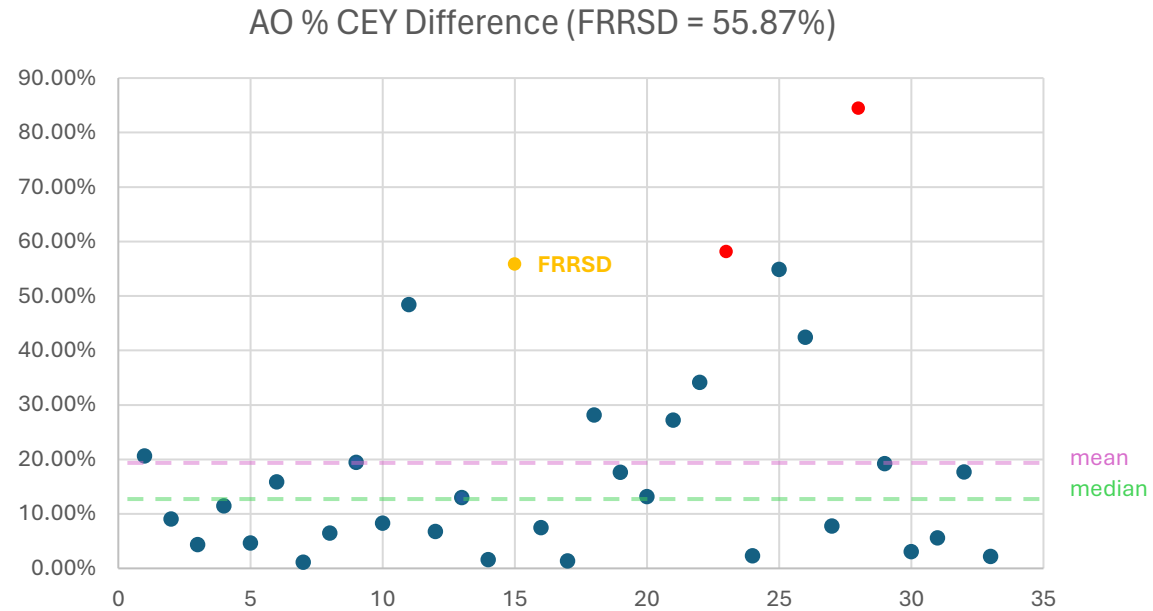
	D	E	P	V	X
1					
2		Two Town Regional District (FY23 Data)		AO % CEY Difference	
3					
4		Acton-Boxborough		20.66%	
6		Hoosac Valley		9.07%	
12		Ashburnham-Westminster		4.36%	
14		Athol-Royalston		11.50%	
16		Ayer Shirley		4.65%	
21		Berlin-Boylston		15.85%	
23		Blackstone-Millville		1.13%	
25		Bridgewater-Raynham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

Considers All 33
MA 2-Town Regional Districts,
FY23 data provided by DESE

KEY SUMMARY DATA

All differences GREATER than those for FRRSD indicated in red

Benchmark Analysis Summary Visualization (Scatter Plot)



All differences GREATER than those for FRRSD indicated in red

FRRSD : 2 districts have higher differences, 31 have lower differences

Mean : 10 districts have higher differences, 23 have lower differences

Median : 16 districts have higher differences, 16 have lower differences

Benchmark Analysis Underlying Data & Calculations – Part 1 of 2

	D	F	G	H	I	J	K	L	M	N	O	T	U	W
1	Two Town Regional District	Member Town	RLMC	Other Adj Op	Transp	Capital	Total		Adj Op	CEY		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		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		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		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		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		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		112.52%		
12	Athol-Royalston	Athol	3,516,775		1,437,154	181,271	5,135,200		3,516,775	7,204,810		48.81%	11.50%	
13	Athol-Royalston	Royalston	621,939		99,179	10,604	731,722		621,939	1,031,189		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		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		116.97%		
19	Berlin-Boylston	Berlin	3,146,824				3,146,824		3,146,824	5,429,209		57.96%	15.85%	
20	Berlin-Boylston	Boylston	5,839,485				5,839,485		5,839,485	7,911,555		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		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		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		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		96.86%		
25	Chesterfield-Goshen	Chesterfield	537,988	346,230			884,218		884,218	1,162,565		76.06%	19.42%	
26	Chesterfield-Goshen	Goshen	453,116	377,601			830,717		830,717	870,030		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		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		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		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		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		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		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		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		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		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		96.48%		
48	Farmington River	Otis	1,370,021	703,385	98,970	45,896	2,218,272		2,073,406	3,265,803		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		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		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		103.44%		
62	Groton-Dunstable	Dunstable	4,747,876	2,186,892	266,696	324,343	7,525,807		6,934,768	5,641,225		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		121.53%		

All differences GREATER than those for FRRSD indicated in red

Benchmark Analysis Underlying Data & Calculations – Part 2 of 2

	D	F	G	H	I	J	K	L	M	N	O	T	U	V
1	Two Town Regional District	Member Town	RLMC	Other Adj Op	Transp	Capital	Total		Adj Op	CEY	AO % CEY	Difference		
64	Gill-Montague	Gill	979,422	730,100	32,093	9,672	1,751,287		1,709,522	1,233,941	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	166.72%			
66	Hamilton-Wenham	Hamilton	10,099,763	11,739,943		373,885	22,213,591		21,839,706	15,548,334	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	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	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	137.31%			
75	Hawlemont	Charlemont	483,173	749,281	41,944	0	1,274,398		1,232,454	968,221	127.29%	27.21%		
76	Hawlemont	Hawley	143,038	152,915	8,560	0	304,513		295,953	295,714	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	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	49.03%			
82	Manchester Essex	Essex	4,705,185	4,372,486		1,483,893	10,561,564		9,077,671	7,364,131	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	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	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	103.27%			
95	Monomoy	Chatham	4,291,152	4,546,805	160,628	515,002	9,513,587		8,837,957	35,697,319	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	79.66%			
97	Mount Greylock	Lanesborough	2,491,821	3,077,933		464,492	6,034,246		5,569,754	2,907,683	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	149.12%			
107	Narragansett	Phillipston	1,313,900	229,478	172,225		1,715,603		1,543,378	1,644,096	93.87%	7.76%		
108	Narragansett	Templeton	4,995,176	1,329,478	997,779		7,322,433		6,324,654	6,222,999	101.63%			
112	New Salem-Wendell	New Salem	296,984	531,972			828,956		828,956	861,404	96.23%	84.45%		
113	New Salem-Wendell	Wendell	328,886	886,439			1,215,325		1,215,325	672,636	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	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	27.35%			
141	Somerset Berkley	Berkley	1,835,188		246,958	569,652	2,651,798		1,835,188	7,846,464	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	26.47%			
151	Spencer-E Brookfield	East Brookfield	1,892,071		311,211		2,203,282		1,892,071	2,191,690	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	80.71%			
169	Quaboag	Warren	2,773,132	1,435,732		134,193	4,343,057		4,208,864	3,168,395	132.84%	17.72%		
170	Quaboag	West Brookfield	3,337,616	964,406			4,302,022		4,302,022	3,736,924	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	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	112.80%			

All differences GREATER than those for FRRSD indicated in red