



FY26 Farmington River Regional School District Expenditure Budget

School Committee Meeting – Monday, February 2, 2025



Revised Expenditure Budget Comparison FY25 vs. FY26

DESE Code	Function Description	FY24 Actuals	FY25 Budget	FY26 Preliminary	Change FY25 vs FY26
1000	Administration	263,282	274,314	293,276	6.91%
2000	Instruction	1,809,457	1,811,899	1,994,569	10.08%
3000	Health/Trans	365,720	470,775	511,194	8.59%
4000	Oper/Maint	323,282	317,625	374,271	17.83%
5000	Benefits	810,220	995,325	976,941	-1.85%
7000	Acq/Replmnt	14,462	16,000	17,000	6.25%
9000	Tuitions	1,086,044	1,120,932	1,247,498	11.29%
TOTAL		4,672,885	5,006,870	5,414,749	8.15%



FRRSD Federal and State Grants

Code	Title/Purpose	FY23	FY24	FY25	FY26 Estimate
140	Title IIa – increase student achievement thru educator training (para salary offset)	\$4,167	\$3,288	\$2,694	\$2,694
240	IDEA 94-142 – provide services to students w/disabilities (SN para - \$57,012 and cont serv 5,755.76 offset)	\$58,078	\$60,419	\$62,768	\$62,768
262	Early Childhood SPED Improvement - provide appropriate services to younger children (cont services offset)	\$2,539	\$2,560	\$2,583	\$2,583
305	Title I – supplement targeted students in need to meet state’s academic standards (para salary offset)	\$32,003	\$28,808	\$25,078	\$25,078
309	Title IV Stud. Support – promote learning opportunities for a well rounded education (para salary offset)	\$10,000	\$10,000	\$10,000	\$10,000

Total Potential FY26 Grant Offset: \$103,123



FRRSD Revolving Fund Usage

Revolving Fund	FY23	FY24	FY25	FY26 Estimate
E&D	\$237,660	\$237,135	\$150,000	Requesting to certify \$163,357 Budget – \$150,000
School Choice	\$236,000	\$48,916	\$100,000	\$227,536.26 FB+ \$126,836 FY25 \$354,364 Total Avail Requesting \$225,000
Regional Transportation (State Aid + Revolving)	\$244,000	\$222,509	\$204,765	\$114,230
Circuit Breaker	\$9,721	\$18,169	\$0.00	Late January



FRRSD Other Revenue

Fund	FY23	FY24	FY25	FY26
Rural Aid	\$33,088	84,171.51	\$108,458.81	\$75,239.44 (3-yr average) Estimating \$50,000
Chapter 70	\$597,905	\$625,131	\$735,044	\$751,619



Offset Expenditure Budget Comparison FY25 vs. FY26

DESE Code	Function Description	FY24 Actuals	FY25 Budget	FY26 Preliminary	Change FY25 vs FY26
1000	Administration	263,282	274,314	293,276	6.91%
2000	Instruction	1,809,457	1,811,899	1,667,646	-7.96%
3000	Health/Trans	365,720	470,775	510,411	8.42%
4000	Oper/Maint	323,282	317,625	324,271	2.09%
5000	Benefits	810,220	995,325	971,774	-2.37%
7000	Acq/Replmnt	14,462	16,000	17,000	6.25%
9000	Tuitions	1,086,044	1,120,932	1,247,498	11.29%
TOTAL		4,672,885	5,006,870	5,031,876	0.50%



Estimated Assessment – Current Method

		2023	2024	2025	2026	
Step 1	Operating Budget		4.75%	2.30%	0.50%	
	Total Budgeted Expenditures	\$ 4,672,432.00	\$ 4,894,462.00	\$ 5,006,870.50	\$ 5,031,875.48	
	Less Transportation Budget	\$ 399,677.00	\$ 416,104.00	\$ 342,349.24	\$ 374,309.73	
	Adjusted Operating Budget	\$ 4,272,755.00	\$ 4,478,358.00	\$ 4,664,521.26	\$ 4,657,565.75	
Step 2	Chap 70	\$ 612,111.00	\$ 618,910.00	\$ 731,290.00	\$ 751,619.00	
	E&D Utilization	\$ 200,000.00	\$ 237,135.00	\$ 150,000.00	\$ 150,000.00	E&D \$163,357 -
	Earnings on Investments	\$ 1,000.00	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	
	Local Fees	\$ 1,000.00	\$ -	\$ -		
	Total Anticipated Revenues	\$ 814,111.00	\$ 858,545.00	\$ 886,290.00	\$ 906,619.00	
	Balance to be Assessed	\$ 3,458,644.00	\$ 3,619,813.00	\$ 3,778,231.26	\$ 3,750,946.75	
Step 3	FY25 Required Local Contribution					Change
	1aOtis	\$ 1,370,021.00	\$ 1,443,945.00	\$ 1,539,792.00	\$ 1,639,083.00	\$ 73,924.00
	1bSandisfield	\$ 861,252.00	\$ 907,243.00	\$ 964,037.00	\$ 1,017,541.00	\$ 45,991.00
	Total	\$ 2,231,273.00	\$ 2,351,188.00	\$ 2,503,829.00	\$ 2,656,624.00	
	Balance to be assessed	\$ 1,227,371.00	\$ 1,268,625.00	\$ 1,274,402.00	\$ 1,094,322.75	



Step 4		Assessment Based on Enrollment				2025	2026	
2a	Otis	\$ 703,385.00	\$ 725,998.00	\$ 742,444.41	\$ 637,533.37	57.23%	58.26%	
2b	Sandisfield	\$ 523,986.00	\$ 542,627.00	\$ 531,957.59	\$ 456,789.38	42.77%	41.74%	
	Total	\$ 1,227,371.00	\$ 1,268,625.00	\$ 1,274,402.00	\$ 1,094,322.75			
Step 5		Transportation						
	Regular Transportation	\$ 367,677.00	\$ 317,604.00	\$ 284,349.24	\$ 316,309.73			
	SN Transportation	\$ 32,000.00	\$ 98,500.00	\$ 50,000.00	\$ 74,000.00			
	Total Transportation Budget	\$ 399,677.00	\$ 416,104.00	\$ 342,349.24	\$ 374,309.73			
	Less Reg Transportation Aid	\$ (226,979.00)	\$ (196,846.00)	\$ (204,765.00)	\$ (114,230.00)			
	Trans Amount to be assessed	\$ 172,698.00	\$ 219,258.00	\$ 137,584.24	\$ 260,079.73			
Step 6		Transportation Assessment				2025	2026	
3a	Otis	\$ 98,830.00	\$ 125,475.00	\$ 80,154.18	\$ 151,517.92	57.23%	58.26%	
3b	Sandisfield	\$ 73,868.00	\$ 93,783.00	\$ 57,430.06	\$ 108,561.81	42.77%	41.74%	
	Total	\$ 172,698.00	\$ 219,258.00	\$ 137,584.24	\$ 260,079.73			
Step 7		Total Adj Op & Trans Assess.						
	Otis (1a+2a+3a)	\$ 2,172,236.00	\$ 2,295,418.00	\$ 2,362,390.59	\$ 2,428,134.29	2.78%	\$ 66,972.59	
	Sandisfield (1b+2b+3b)	\$ 1,459,106.00	\$ 1,543,653.00	\$ 1,553,424.65	\$ 1,582,892.18	1.90%	\$ 9,771.65	
Step 8		Capital Budget -Continue Floor, Boiler					2026	
	Otis 50% Enrollment	\$ 20,135.00	\$ 2,861.00	\$ 14,564.56	\$ 17,477.48		58.26%	
	Otis 50% Equalized Valuation	\$ 25,761.00	\$ 3,713.00	\$ 17,972.50	\$ 21,567.00		71.89%	
	Otis Total	\$ 45,896.00	\$ 6,574.00	\$ 32,537.06	\$ 39,044.48			
	Sfld 50% Enrollment	\$ 15,000.00	\$ 2,139.00	\$ 10,435.44	\$ 12,522.52		41.74%	
	Sfld 50% 50% Equalized Valuation	\$ 9,374.00	\$ 1,287.00	\$ 7,027.50	\$ 8,433.00		28.11%	
	Sfld Total	\$ 24,374.00	\$ 3,426.00	\$ 17,462.94	\$ 20,955.52			
	Total Annual Assessment							
	Otis (Step 7 + Step 8)	\$ 2,218,132.00	\$ 2,301,992.00	\$ 2,394,927.65	\$ 2,467,178.77	3.02%	\$ 72,251.12	
	Sandisfield (Step 7 + Step 8)	\$ 1,483,480.00	\$ 1,547,079.00	\$ 1,570,887.59	\$ 1,603,847.71	2.10%	\$ 32,960.12	
Enrollment		2021	2022	2023	2024	2025	Combined Total	FY26
	Otis	125	136	127	129	132	388	58.26%
	Sandisfield	96	100	94	95	89	278	41.74%
	Total	221	236	221	224	221	666	
Equalized Valuation		FY2024 DLS Final Equalized Valuation		Total				% for Each Town
	Otis	\$ 882,749,000						71.89%
	Sandisfield	\$ 345,228,600	\$ 1,227,977,600					28.11%



Estimated Assessment – New RDA Method

		2023	2024	2025	2026	
Step 1	Operating Budget		4.75%	2.30%	0.50%	
	Total Budgeted Expenditures	\$4,672,432.00	\$4,894,462.00	\$5,006,870.50	\$5,031,875.48	
	Less Transportation Budget	\$ 399,677.00	\$ 416,104.00	\$ 342,349.24	\$ 374,309.73	
	Adjusted Operating Budget	\$4,272,755.00	\$4,478,358.00	\$4,664,521.26	\$4,657,565.75	
Step 2	Chap 70	\$ 612,111.00	\$ 618,910.00	\$ 731,290.00	\$ 751,619.00	
	E&D Utilization	\$ 200,000.00	\$ 237,135.00	\$ 150,000.00	\$ 150,000.00	E&D \$163,357 -
	Earnings on Investments	\$ 1,000.00	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	
	Local Fees	\$ 1,000.00	\$ -	\$ -		
	Total Anticipated Revenues	\$ 814,111.00	\$ 858,545.00	\$ 886,290.00	\$ 906,619.00	
	Balance to be Assessed	\$3,458,644.00	\$3,619,813.00	\$3,778,231.26	\$3,750,946.75	
Step 3	FY26 Required Local Contribution				Change	
	Otis	\$1,370,021.00	\$1,443,945.00	\$1,539,792.00	\$1,639,083.00	\$ 99,291.00
	Sandisfield	\$ 861,252.00	\$ 907,243.00	\$ 964,037.00	\$1,017,541.00	\$ 53,504.00
	Total	\$2,231,273.00	\$2,351,188.00	\$2,503,829.00	\$2,656,624.00	
	Balance to be assessed	\$1,227,371.00	\$1,268,625.00	\$1,274,402.00	\$1,094,322.75	



Estimated Assessment – New RDA Method (cont)

Step 4	Assessment Based on RMLCF				RMLCF	
	Otis				\$ 673,008.49	61.50%
	Sandisfield				\$ 421,314.26	38.50%
	Total				\$1,094,322.75	
Step 5	Preliminary Assessment					
	Otis - RMLCF + Share of Adj Op Cost				\$2,312,091.49	
	Sandisfield - RMCLF + Share of Adj Op Cost				\$1,438,855.26	
	Total				\$3,750,946.75	
Step 6	State CEY				CEY %	Difference
	Otis				\$4,117,067.00	56.16%
						44.00%
	Sandisfield				\$1,436,564.00	100.16%
Step 6	Adj CEY Assessment				CEY ADJ	
	1a Otis				\$2,567,719.61	62.37%
						20.00%
	1b Sandisfield				\$1,183,227.14	82.37%
	Total				\$3,750,946.75	



Step 7	Transportation						
	Regular Transportation	\$ 367,677.00	\$ 317,604.00	\$ 284,349.24	\$ 316,309.73		
	SN Transportation	\$ 32,000.00	\$ 98,500.00	\$ 50,000.00	\$ 74,000.00		
	Total Transportation Budget	\$ 399,677.00	\$ 416,104.00	\$ 342,349.24	\$ 374,309.73		
	Less Reg Transportation Aid	\$ (226,979.00)	\$ (196,846.00)	\$ (204,765.00)	\$ (114,230.00)		
	Trans Amount to be assessed	\$ 172,698.00	\$ 219,258.00	\$ 137,584.24	\$ 260,079.73		
Step 8	Transportation Assessment					RMLCF	
	2aOtis	\$ 98,830.00	\$ 125,475.00	\$ 80,154.18	\$ 159,949.03	61.50%	
	2bSandisfield	\$ 73,868.00	\$ 93,783.00	\$ 57,430.06	\$ 100,130.70	38.50%	
		\$ 172,698.00	\$ 219,258.00	\$ 137,584.24	\$ 260,079.73		
Step 9	Total Adj Op & Trans Assess.					Change	
	Otis (1a+2a)	\$2,172,236.00	\$2,295,418.00	\$2,362,390.59	\$2,727,668.64	15.46%	
	Sandisfield (1b+2b)	\$1,459,106.00	\$1,543,653.00	\$1,553,424.65	\$1,283,357.84	-17.39%	
Step 10	Capital Budget -Continue Floor, Boiler	\$ 70,270.00	\$ 10,000.00	\$ 50,000.00	\$ 60,000.00	2024 EV	
	Otis 50% Enrollment	\$ 20,135.00	\$ 2,861.00	\$ 14,564.56	\$ 17,477.48	58.26%	
	Otis 50% Equalized Valuation	\$ 25,761.00	\$ 3,713.00	\$ 17,972.50	\$ 21,567.00	71.89%	
	Otis Total	\$ 45,896.00	\$ 6,574.00	\$ 32,537.06	\$ 39,044.48		
	Sfld 50% Enrollment	\$ 15,000.00	\$ 2,139.00	\$ 10,435.44	\$ 12,522.52	41.74%	
	Sfld 50% 50% Equalized Valuation	\$ 9,374.00	\$ 1,287.00	\$ 7,027.50	\$ 8,433.00	28.11%	
	Sfld Total	\$ 24,374.00	\$ 3,426.00	\$ 17,462.94	\$ 20,955.52		
Total Annual Assessment							
Otis (Step 9 + Step 10)		\$2,218,132.00	\$2,301,992.00	\$2,394,927.65	\$2,766,713.12	15.52%	
Sandisfield (Step 9 + Step 10)		\$1,483,480.00	\$1,547,079.00	\$1,570,887.59	\$1,304,313.36	-16.97%	