



# Revised Expenditure Budget Comparison FY25 vs. FY26

DESE Code	Function Description	FY24 Actuals	FY25 Budget	FY26 Preliminary	Change FY25 vs FY26
1000	<b>Administration</b>	263,282	274,314	293,276	6.91%
2000	<b>Instruction</b>	1,809,457	1,811,899	1,993,075	10.08%
3000	<b>Health/Trans</b>	365,720	470,775	510,411	8.59%
4000	<b>Oper/Maint</b>	323,282	317,625	374,271	17.83%
5000	<b>Benefits</b>	810,220	995,325	980,742	-1.47%
7000	<b>Acq/Replmnt</b>	14,462	16,000	17,000	6.25%
9000	<b>Tuitions</b>	1,086,044	1,120,932	1,247,498	11.29%
TOTAL		4,672,885	5,006,870	5,416,273	8.18%

# Estimated Assessment – New RDA Method

		2023	2024	2025	2026	
<b>Step 1</b>	<b>Operating Budget</b>		4.75%	2.30%	-0.43%	
	Total Budgeted Expenditures	\$4,672,432.00	\$4,894,462.00	\$5,006,870.50	\$ 5,416,273.02	
	Less Offsets				\$ 431,148.00	
	*Grants: 103,123 - salaries & cont serv					
	*Sch. Choice - 250,000 - salaries					
	*Rural Aid: 50,000 - maint					
	*Circuit Breaker -28,025 - SN Tuition					
	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	<b>\$ 4,610,815.29</b>	
<b>Step 2</b>	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	\$ 200,000.00	E&D \$221,459
	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	\$ 956,619.00	
	Adj Operating Budget to Assess	\$3,458,644.00	\$3,619,813.00	\$3,778,231.26	<b>\$ 3,654,196.29</b>	
<b>Step 3</b>	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	<b>\$ 2,656,624.00</b>	
	Remaining Adj Op Budget to Assess	\$1,227,371.00	\$1,268,625.00	\$1,274,402.00	<b>\$ 997,572.29</b>	



# Estimated Assessment – New RDA Method (cont)

		2023	2024	2025	2026		
<b>Step 4</b>	<b>CEY</b>						
	Otis				\$ 4,043,186.00		
	Sandisfield				\$ 1,564,558.00		
<b>Step 5</b>	<b>Prelim Remaining Adj Op Budget Apport. via RMLCF</b>					RMLCF	
	Otis				\$ 615,481.85	61.70%	
	Sandisfield				\$ 382,090.44	38.30%	
	<b>Total</b>				<b>\$ 997,572.29</b>		
<b>Step 6</b>	<b>Preliminary Adj Op Budget Apport via RMLCF</b>					CEY %	
	Otis				\$ 2,254,564.93	55.76%	33.69%
	Sandisfield				\$ 1,399,631.36	89.45%	
	<b>Total</b>				<b>\$ 3,654,196.29</b>		
<b>Step 7</b>	<b>Remaining Adj Op Budget Apport. Via Adj. RMLCF</b>					Adj RMLCF to Achieve 20%	
	2aOtis				\$ 769,984.81	77.19%	
	2bSandisfield				\$ 227,587.48	22.81%	
	<b>Total</b>				<b>\$ 997,572.29</b>		
<b>Step 8</b>	<b>Adj. Op Budget Apport</b>					Adj CEY %	
	Otis (1a+2a)				\$ 2,409,067.81	59.58%	20.00%
	Sandisfield (1b+2b)				\$ 1,245,128.48	79.58%	
	<b>Total</b>				<b>\$ 3,654,196.29</b>		

		2023	2024	2025	2026		
<b>Step 9</b>	<b>Capital Budget -Floor, Boiler</b>	\$ 70,270.00	\$ 10,000.00	\$ 50,000.00	\$ 60,000.00	2026 EV	
	Otis 50% Enrollment	\$ 20,135.00	\$ 2,861.00	\$ 14,390.60		58.26%	
	Otis 50% Equalized Valuation	\$ 25,761.00	\$ 3,713.00	\$ 18,563.09	\$ 43,132.85	71.89%	
	<b>Otis Total</b>	<b>\$ 45,896.00</b>	<b>\$ 6,574.00</b>	<b>\$ 32,953.69</b>	<b>\$ 43,132.85</b>		
	Sfld 50% Enrollment	\$ 15,000.00	\$ 2,139.00	\$ 10,609.40		41.74%	
	Sfld 50% 50% Equalized Valuation	\$ 9,374.00	\$ 1,287.00	\$ 6,436.90	\$ 16,868.15	28.11%	
	<b>Sfld Total</b>	<b>\$ 24,374.00</b>	<b>\$ 3,426.00</b>	<b>\$ 17,046.31</b>	<b>\$ 16,868.15</b>		
<b>Step 10</b>	<b>Total Apport (steps 8 + 9)</b>						
	Otis				\$ 2,452,199.66		
	Sandisfield				\$ 1,261,996.63		
	Total				<b>\$ 3,714,196.29</b>		
<b>Step 11</b>	<b>Transportation</b>						
	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 + Rev	\$ (226,979.00)	\$ (196,846.00)	\$ (204,765.00)	\$ (374,309.73)		
	<b>Trans Amount to be assessed</b>	<b>\$ 172,698.00</b>	<b>\$ 219,258.00</b>	<b>\$ 137,584.24</b>	<b>\$ (0.00)</b>		
<b>Step 12</b>	<b>Transportation Assessment</b>						
	Otis	\$ 98,830.00	\$ 125,475.00	\$ 79,196.80	\$ (0.00)		
	Sandisfield	\$ 73,868.00	\$ 93,783.00	\$ 58,387.44	\$ (0.00)		
		\$ 172,698.00	\$ 219,258.00	\$ 137,584.24	\$ (0.00)		
<b>Step 13</b>	<b>Total Adj Op, Trans &amp; Capital Assess.</b>					Change	
	Otis	\$2,172,236.00	\$2,295,418.00	\$2,385,518.98	<b>\$ 2,452,199.66</b>	<b>2.80%</b>	
	Sandisfield	\$1,459,106.00	\$1,543,653.00	\$1,580,296.26	<b>\$ 1,261,996.63</b>	<b>-20.14%</b>	