

Description	FY24 Approved	FY25 Approved	FY25 Acutal	FY26 Approved	FY27 Proposed	Comments
Schl Comm Advertising	\$ 5,000.00	\$ 7,000.00	\$ 273.00	\$ 7,000.00	\$ 7,000.00	Legal Notices/Position Ads
Schl Comm Recording Secretary		\$ 2,400.00		\$ 2,400.00	\$ 2,400.00	Recording Secretary Stipend
Schl Comm Expenses/Members	\$ 5,500.00	\$ 5,500.00	\$ 5,908.33	\$ 5,500.00	\$ 6,000.00	MASC Memberships
Schl Comm Treasurer Expense	\$ 3,000.00	\$ 3,000.00	\$ 6,450.00	\$ 4,000.00	\$ 6,500.00	Treasurer Compensation & Mileage
Scl Comm Audit Expenses	\$ 36,900.00	\$ 39,762.50	\$ 66,314.00	\$ 40,000.00	\$ 50,000.00	Financial & End-of-Year Report Audit, OPEB Audit, Consulting - average of last 2 years
Schl Comm Treasurer Supplies	\$ 1,000.00	\$ 1,000.00	\$ 1,154.79	\$ 1,000.00	\$ 1,000.00	Tax Forms/Checks/Office Supplies
Schl Comm Total	\$ 51,400.00	\$ 58,662.50	\$ 82,838.53	\$ 59,900.00	\$ 72,900.00	Audit costs have increased
Administration Salaries	\$ 66,118.00	\$ 66,041.00	\$ 67,441.04	\$ 80,590.00	\$ 65,929.92	
Supt. Membership	\$ 1,700.00	\$ 1,700.00	\$ 2,907.86	\$ 2,000.00	\$ 2,000.00	MASS/Local Supt. Assoc./MARS
Other Admin Memberships	\$ 1,000.00	\$ 1,000.00	\$ 2,656.00	\$ 2,000.00	\$ 2,000.00	
Postage	\$ 2,000.00	\$ 2,000.00	\$ 2,952.36	\$ 2,000.00	\$ 2,000.00	
Office Expense	\$ 2,500.00	\$ 2,500.00	\$ 5,206.46	\$ 3,000.00	\$ 3,400.00	District Cell Phones
SN Admin Travel Expense	\$ 1,000.00	\$ 1,000.00	\$ 4,214.75	\$ 1,000.00	\$ 1,000.00	
Superintendent Total	\$ 74,318.00	\$ 74,241.00	\$ 77,224.80	\$ 90,590.00	\$ 76,329.92	Superintendent hours to decrease
Business Office Salaries	\$ 129,512.00	\$ 132,260.00	\$ 120,118.35	\$ 133,536.00	\$ 129,104.41	
Business Office Fees	\$ 750.00	\$ 1,150.00	\$ 38,575.17	\$ 1,750.00	\$ 1,000.00	
Business Office Total	\$ 130,262.00	\$ 133,410.00	\$ 956.82	\$ 135,286.00	\$ 130,104.41	
Schl Comm Legal Services	\$ 8,000.00	\$ 8,000.00	\$ 4,851.00	\$ 8,000.00	\$ 8,000.00	Annual Agreement
SC Legal Services	\$ 8,000.00	\$ 8,000.00	\$ 4,851.00	\$ 8,000.00	\$ 8,000.00	
Instructional Services Salaries	\$ 279,436.00	\$ 289,721.00	\$ 285,906.97	\$ 300,682.24	\$ 305,117.31	Principal, SN Director & Office Staff (3 FTE)
Office Supplies/Principal	\$ 1,500.00	\$ 1,500.00	\$ 161,969.63	\$ 1,500.00	\$ 1,500.00	Office Supplies
Principal's Office Totals	\$ 280,936.00	\$ 291,221.00	\$ 170,087.72	\$ 302,182.24	\$ 306,617.31	
Internet Connection (DSL/Fiber Optic)	\$ 1,200.00	\$ 1,200.00	\$ 1,139.40	\$ 1,500.00	\$ 1,500.00	Otis Fiber
Media/Tech Contract Services	\$ 4,700.00	\$ 4,700.00	\$ 4,748.00	\$ 8,200.00	\$ 8,200.00	Network Service, Offsite Backup, Payroll Support - Harpers Payroll Charges
Tech Software	\$ 14,550.00	\$ 17,065.84	\$ 17,115.42	\$ 18,000.00	\$ 13,000.00	Acctg/Communication/Attendance/DOE/Health/Routing Software
Tech Equipment	\$ 5,000.00	\$ 5,000.00	\$ 4,920.42	\$ 5,000.00	\$ 5,000.00	
Technology Totals	\$ 25,450.00	\$ 27,965.84	\$ 27,923.24	\$ 32,700.00	\$ 27,700.00	Reduction in Tech Software costs
Teacher Salaries	\$ 718,734.00	\$ 922,786.00	\$ 942,655.08	\$ 1,029,846.03	\$ 1,071,740.64	Includes teachers, PK teacher as well as Adjustment Counselor
SN Teacher Salaries	\$ 156,634.00	\$ 155,619.00	\$ 251,364.79	\$ 167,067.03	\$ 178,928.93	
Foreign Language	\$ -	\$ -	\$ -	\$ -	\$ -	
Teaching Totals	\$ 875,368.00	\$ 1,078,405.00	\$ 1,194,019.87	\$ 1,196,913.06	\$ 1,250,669.57	
SN Contract Services	\$ 8,000.00	\$ 2,880.00	\$ 8,605.50	\$ 5,000.00	\$ 14,000.00	Increased for BCBA
SN Speech Services	\$ 35,000.00	\$ 55,000.00	\$ 49,635.05	\$ 65,000.00	\$ 65,000.00	Includes ELL
SN OT Services	\$ 12,000.00	\$ 12,000.00	\$ 11,919.50	\$ 13,000.00	\$ 13,000.00	Occupational Therapy Services
SN PT Services	\$ 7,000.00	\$ 7,000.00	\$ 7,791.50	\$ 8,000.00	\$ 8,000.00	Physical Therapy Services
SN Psych Services	\$ 12,000.00	\$ 12,000.00	\$ 18,490.06	\$ 15,000.00	\$ 19,000.00	Psychological Evaluations
SN Tuitioned MS/HS Contract Serv		\$ 60,000.00	\$ -	\$ -	\$ -	
Total Medical Services	\$ 74,000.00	\$ 148,880.00	\$ 96,441.61	\$ 106,000.00	\$ 119,000.00	Increase in Psych Evals
Substitute Teacher Salaries LT	\$ -					
Total Substitute Long Term	\$ -					

Description	FY24 Approved	FY25 Approved	FY25 Acutal	FY26 Approved	FY27 Proposed	Comments
Substitute Teacher Salaries ST	\$ 34,500.00	\$ 34,500.00	\$ 38,444.72	\$ 50,000.00	\$ 50,000.00	
Total Substitute Short Term	\$ 34,500.00	\$ 34,500.00	\$ 38,444.72	\$ 50,000.00	\$ 50,000.00	
Paraprofessionals	\$ 96,967.00	\$ 67,007.00	\$ 83,181.67	\$ 68,914.51	\$ 74,630.52	
SN Paraprofessionals	\$ 50,860.00	\$ 95,765.00	\$ 95,656.55	\$ 168,363.80	\$ 120,006.53	
Paraprofessionals Totals	\$ 147,827.00	\$ 162,772.00	\$ 178,838.22	\$ 237,278.31	\$ 194,637.05	Resignations expected at the end of FY26
Media Tech Staff		\$ 19,455.52	\$ -	\$ 26,001.79	\$ -	
Media/Technology		\$ 19,455.52	\$ -	\$ 26,001.79	\$ -	
Library	\$ -					
Professional Development	\$ 8,000.00	\$ 8,000.00	\$ 8,209.12	\$ 5,306.00	\$ 8,000.00	Conference & Course Reimbursement
PD Outside Contracted	\$ -	\$ 2,000.00	\$ 1,880.00	\$ 2,000.00	\$ 2,000.00	
Total Professional Development	\$ 8,000.00	\$ 10,000.00	\$ 10,089.12	\$ 7,306.00	\$ 10,000.00	
Music Instruction Supplies	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	
Media/Books/Software	\$ -	\$ -	\$ -	\$ -	\$ -	
Copier Supplies	\$ 2,000.00	\$ 2,000.00	\$ 1,925.14	\$ 2,694.00	\$ 2,694.00	
Classroom Curriculum Supplies	\$ -	\$ 3,000.00	\$ 2,971.21	\$ 3,000.00	\$ 3,000.00	
SN Classroom Curriculum Supplies	\$ 2,000.00	\$ 3,500.00	\$ 1,718.38	\$ 6,000.00	\$ 6,000.00	SN Classroom & Testing Materials
After School Supplies	\$ 1,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	
Total Instructional Materials	\$ 6,200.00	\$ 14,700.00	\$ 7,814.73	\$ 17,894.00	\$ 17,894.00	
Art Instruction Supplies	\$ 1,400.00	\$ 1,400.00	\$ 1,173.89	\$ 1,400.00	\$ 1,400.00	Art Program Supplies
Total Art Instruction	\$ 1,400.00	\$ 1,400.00	\$ 1,173.89	\$ 1,400.00	\$ 1,400.00	
Gym/Health Supplies	\$ 1,200.00	\$ 1,200.00	\$ 679.80	\$ 1,200.00	\$ 1,200.00	PE & Health Instruction Supplies
Total Gym/Health Instruction	\$ 1,200.00	\$ 1,200.00	\$ 679.80	\$ 1,200.00	\$ 1,200.00	
General Supplies	\$ 5,000.00	\$ 5,000.00	\$ 3,579.88	\$ 5,000.00	\$ 5,000.00	Paper/Markers/Printer Cartridges
Total General Supplies	\$ 5,000.00	\$ 5,000.00	\$ 3,579.88	\$ 5,000.00	\$ 5,000.00	
PK Program Instruction		\$ -	\$ -	\$ -	\$ -	Combined with teacher salaries
School Programs	\$ 1,000.00	\$ 1,000.00	\$ 195.00	\$ 1,000.00	\$ 1,000.00	
PK Program Expenses	\$ 2,000.00	\$ 2,000.00	\$ 1,395.44	\$ 2,000.00	\$ 2,000.00	PK Supplies
Gifted & Talented	\$ -		\$ -			
Total Instructional Services		\$ 3,000.00	\$ 1,590.44	\$ 3,000.00	\$ 3,000.00	
Instructional Software	\$ 13,100.00	\$ 13,400.00	\$ 11,960.19	\$ 13,400.00	\$ 15,000.00	Software used in instruction
Total Classroom Technology	\$ 13,100.00	\$ 13,400.00	\$ 11,960.19	\$ 13,400.00	\$ 15,000.00	
Health Salaries & Supplies	\$ 60,800.00	\$ 66,170.00	\$ 70,761.38	\$ 70,827.50	\$ 73,529.73	FT School Nurse & Supplies
Health Office Totals	\$ 60,800.00	\$ 66,170.00	\$ 70,761.38	\$ 70,827.50	\$ 73,529.73	
Bus Driver's Salaries	\$ 32,604.00	\$ 52,089.24	\$ 30,305.34	\$ 66,869.73	\$ 69,333.53	Van Driver's Salaries (3 PT) (inc wage adj & hrs for maintenance))
SN Bus Driver Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	
Bus Fuel	\$ 16,000.00	\$ 16,000.00	\$ 8,876.87	\$ 16,000.00	\$ 16,000.00	Fuel for Vans
Bus Maintenance	\$ 17,000.00	\$ 17,000.00	\$ 18,884.83	\$ 25,000.00	\$ 25,000.00	
Bus Contracts	\$ 252,000.00	\$ 199,260.00	\$ 202,027.00	\$ 208,440.00	\$ 208,440.00	\$386/day x 3 buses
SN Transportation Out of District	\$ 98,500.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	Lee, Northampton, & Pittsfield

Description	FY24 Approved	FY25 Approved	FY25 Actual	FY26 Approved	FY27 Proposed	Comments
Homeless Transportation	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 3,000.00	
Vocational Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Reg Transp Revolving	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation Totals	\$ 416,104.00	\$ 342,349.24	\$ 260,094.04	\$ 374,309.73	\$ 371,773.53	Reduction in homeless transportation
School Lunch Staff	\$ 47,174.00	\$ 72,256.00	\$ 75,197.12	\$ 75,273.48	\$ 80,735.54	
School Lunch Food	\$ 45,000.00	\$ 45,000.00	\$ 40,124.68	\$ 50,000.00	\$ 50,000.00	
School Lunch Supplies / Other	\$ 9,000.00	\$ 10,000.00	\$ 7,444.31	\$ 10,000.00	\$ 10,000.00	
School Lunch Federal Reimbursement	\$ (44,000.00)	\$ (44,000.00)	\$ (71,149.61)	\$ (50,000.00)	\$ (60,000.00)	
School Lunch State Reimbursement	\$ (1,000.00)	\$ (1,000.00)	\$ (28,052.36)	\$ (15,000.00)	\$ (25,000.00)	
School Lunch Local Receipts	\$ (20,000.00)	\$ (20,000.00)	\$ (3,909.55)	\$ (5,000.00)	\$ (3,000.00)	
Cafeteria Subsidy	\$ 36,174.00	\$ 62,256.00	\$ 19,654.59	\$ 65,273.48	\$ 52,735.54	Historical increase in Fed Reimbursement
Custodians Salaries	\$ 93,307.00	\$ 101,125.00	\$ 97,650.62	\$ 102,045.73	\$ 103,550.90	
Custodial Supply	\$ 9,000.00	\$ 10,000.00	\$ 9,849.27	\$ 10,000.00	\$ 12,000.00	Cleaning Supplies/Paper Goods
Custodial Totals	\$ 102,307.00	\$ 111,125.00	\$ 107,499.89	\$ 112,045.73	\$ 115,550.90	
Heating	\$ 59,500.00	\$ 60,000.00	\$ 44,692.22	\$ 60,000.00	\$ 55,000.00	
Heating Totals	\$ 59,500.00	\$ 60,000.00	\$ 44,692.22	\$ 60,000.00	\$ 55,000.00	Reduced based on historical spend
Electricity	\$ 34,000.00	\$ 34,000.00	\$ 43,857.19	\$ 58,425.00	\$ 58,425.00	Eversource Loan 72% higher over FY25 continues in FY27
Telephone	\$ 2,600.00	\$ 2,600.00	\$ 2,196.80	\$ 2,600.00	\$ 2,600.00	
Sewer Fees	\$ 6,000.00	\$ 6,000.00	\$ 7,221.56	\$ 8,000.00	\$ 8,000.00	Otis Sewer Fees
Utility Totals	\$ 42,600.00	\$ 42,600.00	\$ 53,275.55	\$ 69,025.00	\$ 69,025.00	
Grounds Maintenance	\$ 30,000.00	\$ 30,000.00	\$ 29,550.00	\$ 35,000.00	\$ 40,000.00	Landscaping/Snowplowing
Total Grounds Maintenance	\$ 30,000.00	\$ 30,000.00	\$ 29,550.00	\$ 35,000.00	\$ 40,000.00	Increased for snow contingency
Maintenance Contracts	\$ 28,900.00	\$ 30,900.00	\$ 27,683.28	\$ 40,000.00	\$ 45,000.00	Maintenance Agreements
Building Maintenance Contracted Service	\$ 36,500.00	\$ 34,500.00	\$ 34,153.41	\$ 40,000.00	\$ 45,000.00	
Building Maintenance Supplies	\$ 5,000.00	\$ 5,000.00	\$ 5,123.56	\$ 6,000.00	\$ 6,000.00	
Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Building Maintenance	\$ 70,400.00	\$ 70,400.00	\$ 66,960.25	\$ 86,000.00	\$ 96,000.00	Increase in maintenance contracts
Building Security	\$ 1,000.00	\$ 1,000.00	\$ 1,043.40	\$ 1,500.00	\$ 1,500.00	Annual Fire & Security Alarm Fees
Total Building Security	\$ 1,000.00	\$ 1,000.00	\$ 1,043.40	\$ 1,500.00	\$ 1,500.00	
Equipment Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 936.45	\$ 1,500.00	\$ 1,500.00	Maintenance & Repairs
Total Equipment Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 936.45	\$ 1,500.00	\$ 1,500.00	
Office Equipment Maintenance	\$ 1,500.00	\$ 1,000.00	\$ 319.94	\$ 1,000.00	\$ 1,000.00	Copier Maintenance (moved out of Lease)
Maintenance Totals	\$ 1,500.00	\$ 1,000.00	\$ 319.94	\$ 1,000.00	\$ 1,000.00	
Unemployment Insurance	\$ 2,121.00	\$ 2,216.00	\$ 3,143.00	\$ 9,651.42	\$ 7,940.69	MA Unemployment (2.5% total salaries)
Medicare Insurance	\$ 30,750.00	\$ 32,133.00	\$ 30,167.70	\$ 32,837.31	\$ 32,951.76	1.45% Total Salaries
Flex Spending Account Fee	\$ 1,200.00	\$ 1,500.00	\$ 8,925.61	\$ 10,000.00	\$ 10,000.00	\$ -
403b Admin Expense	\$ 150.00	\$ 150.00	\$ 35.72	\$ 150.00	\$ 150.00	
Berkshire County Retirement	\$ 141,754.00	\$ 150,000.00	\$ 148,814.00	\$ 150,000.00	\$ 150,000.00	BCRS Annual Assessment
Employee Benefit Totals	\$ 175,975.00	\$ 185,999.00	\$ 191,086.03	\$ 202,638.73	\$ 201,042.45	

Description	FY24 Approved	FY25 Approved	FY25 Acutal	FY26 Approved	FY27 Proposed	Comments
Health Insurance	\$ 643,282.00	\$ 685,609.96	\$ 546,273.16	\$ 606,954.94	\$ 732,083.94	8.29% above FY26
Health Insurance Offset	\$ (135,089.00)	\$ (135,089.00)	\$ (102,228.83)	\$ (127,460.54)	\$ (140,093.45)	Employee contribution (21%)
Life Insurance	\$ 2,100.00	\$ 2,100.00	\$ 3,481.43	\$ 3,200.00	\$ 4,000.00	Life Insurance Premiums -263.68 per month
Disability Insurance	\$ -	\$ 6,000.00	\$ 5,404.07	\$ 6,600.00	\$ 6,600.00	
Disability Offset	\$ -	\$ (5,500.00)	\$ (5,527.38)	\$ (5,000.00)	\$ (1,000.00)	
Total Insurance Active Employees	\$ 510,293.00	\$ 553,120.96	\$ 447,402.45	\$ 484,294.40	\$ 601,590.49	8.29% increase in Health Insurance
Retiree Health Insurance	\$ 227,868.00	\$ 242,861.71	\$ 323,553.32	\$ 279,290.97	\$ 329,563.35	
MTRS HI Offset	\$ (16,748.00)	\$ (16,748.00)	\$ (26,426.00)	\$ (19,260.20)	\$ (22,727.04)	Retiree Contribution
BCRS HI Offset	\$ (15,723.00)	\$ (15,723.00)	\$ (19,407.43)	\$ (18,081.45)	\$ (21,336.11)	Retiree Contribution
Individual Offset	\$ (1,709.00)	\$ (1,709.00)	\$ (3,430.06)	\$ (1,965.35)	\$ (2,319.11)	Retiree Contribution
Total Insurance Retired Employees	\$ 193,688.00	\$ 208,681.71	\$ 274,289.83	\$ 239,983.97	\$ 283,181.09	8.29% increase in Health Insurance
Property & Casualty Insurance	\$ 28,957.00	\$ 31,273.56	\$ 32,724.00	\$ 36,000.00	\$ 36,000.00	
Workers Comp Insurance	\$ 15,000.00	\$ 15,750.00	\$ 14,433.00	\$ 17,325.00	\$ 17,325.00	
Treasurer's Bond	\$ 350.00	\$ 500.00	\$ 243.00	\$ 500.00	\$ 500.00	MIIA Treasurer's Bond
Insurance Totals	\$ 44,307.00	\$ 47,523.56	\$ 47,400.00	\$ 53,825.00	\$ 53,825.00	
New Equipment	\$ 5,000.00	\$ 5,000.00	\$ 2,669.24	\$ 5,000.00	\$ 5,000.00	Equipment Replacement
Equipment Lease	\$ 11,000.00	\$ 11,000.00	\$ 11,126.94	\$ 12,000.00	\$ 12,000.00	Copier (2) & Printer (5) Leases
Acquisition of Equipment Totals	\$ 16,000.00	\$ 16,000.00	\$ 13,796.18	\$ 17,000.00	\$ 17,000.00	
Tuition Elementary School	\$ -	\$ -	\$ -	\$ -	\$ -	
Tuition Middle School	\$ 130,081.00	\$ 208,105.77	\$ 167,026.79	\$ 231,772.36	\$ 215,873.00	8 LMHS11 Berkshire Hills
Tuition High School	\$ 435,717.00	\$ 371,325.78	\$ 280,026.79	\$ 386,262.72	\$ 335,498.00	16 LMHS 17 Berkshire Hills
SN OD Public School Tuition	\$ 7,280.00	\$ 60,000.00	\$ 26,028.00	\$ -	\$ -	
SN Tuition Middle School	\$ 87,985.00	\$ 62,957.00	\$ 69,524.31	\$ 83,549.00	\$ 51,957.00	Tuition for 3 students 3 - 50%
SN Tuition High School	\$ 107,909.00	\$ 115,462.63	\$ 311,218.65	\$ 258,134.00	\$ 384,837.00	Includes 3 one on ones
Vocational Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Tuition to Mass Schools	\$ 768,972.00	\$ 817,851.18	\$ 853,824.54	\$ 959,718.08	\$ 988,165.00	
School Choice Tuitions	\$ 242,138.00	\$ 295,328.00	\$ 275,353.00	\$ 280,027.00	\$ 347,605.00	Based on Cherry Sheet
SN School Choice Tuition	\$ 7,753.00	\$ 7,753.00	\$ 20,503.73	\$ 7,753.00	\$ 20,500.00	Based on Cherry Sheet
Total School Choice Tuitions	\$ 249,891.00	\$ 303,081.00	\$ 295,856.73	\$ 287,780.00	\$ 368,105.00	
Total General Fund Approved Budget	\$ 4,894,462.00	\$ 5,006,870.50	\$ 4,838,654.03	\$ 5,416,273.02	\$ 5,680,475.98	4.88%

Operating Revenue Description	FY24 Approved	FY25 Approved	FY26 Approved	FY27 Proposed	Comments
Otis Assessment	\$ 2,352,565.28	\$ 2,385,518.98	\$ 2,452,199.66	\$ 2,636,832.51	
Sfld Assessment	\$ 1,563,249.96	\$ 1,580,296.26	\$ 1,261,996.63	\$ 1,323,294.48	
Chapter 70	\$ 731,290.00	\$ 735,044.00	\$ 751,619.00	\$ 782,894.00	Based on Cherry Sheet
Transportation Aid	\$ 204,765.00	\$ 104,765.00	\$ 204,765.00	\$ 181,652.00	Based on Cherry Sheet
E&D	\$ 150,000.00	\$ 150,000.00	\$ 200,000.00	\$ 160,000.00	
Bank Interest	\$ 5,000.00		\$ 5,000.00	\$ 5,000.00	
Regional Transp Revolving Transfer	\$ -		\$ 100,000.00	\$ -	
Total Offsets			\$ 431,148.00	\$ 657,803.00	Grants, School Choice and Circuit Breaker Offsets
Income Totals	\$ 5,006,870.24		\$ 5,406,728.29	\$ 5,747,475.98	

Capital Expense	FY24 Approved	FY25 Approved	FY26 Approved	FY27 Proposed	Comments
Capital Equipment Replacement	\$ 10,000.00	\$ 50,000.00	\$ 60,000.00	\$ 67,000.00	\$27,500 - 2nd Van Payment \$24,500 - New Van Lease Payment \$8,000 - Floors \$7,000 - Unanticipated Needs
Van Purchase	\$ -	\$ -	\$ 27,500.00	\$ 52,000.00	Van lease payments
Extraordinary Maintenance (>\$150K)	\$ -				
Capital Expenditure Total	\$ 10,000.00	\$ 50,000.00	\$ 60,000.00	\$ 67,000.00	

Equalized Valuation Thru FY25 RMLCA Starting FY26	FY24 Approved	FY25 Approved	FY26 Approved	FY27 Proposed	Comments
Otis	\$ 755,586,300.00	\$ 882,749,000.00	\$ 769,984.81	\$ 1,041,823.28	
Otis % of Total	74.25%	71.89%	77.19%	85.39%	As of FY26 New RDA Uses RMLCA
Sandisfield	\$ 262,006,000.00	\$ 345,228,600.00	\$ 227,587.48	\$ 178,253.17	
Sandisfield % of Total	25.75%	28.11%	22.81%	14.61%	As of FY26 New RDA Uses RMLCA

Capital Expense Assessment	FY24 Approved	FY25 Approved	FY26 Approved	FY27 Proposed	Comments
Otis Equalized Valuation Share	\$ 14,390.60	\$ 17,477.48	\$ 43,131.85	\$ 48,163.89	New RDA - Captial only against Equalized Valuation
Otis Enrollment Share	\$ 18,563.09	\$ 21,567.00			
Otis Total	\$ 32,953.69	\$ 39,044.48			
Sandisfield Equalized Valuation Share	\$ 10,609.40	\$ 12,522.52	\$ 16,868.15	\$ 18,836.11	New RDA - Captial only against Equalized Valuation
Sandisfield Enrollment Share	\$ 6,436.91	\$ 8,433.00			
Sandisfield Total	\$ 17,046.31	\$ 20,955.52			
Capital Expenditure Revenue Total	\$ 50,000.00	\$ 60,000.00	\$ 60,000.00	\$ 67,000.00	

Total Assessment	FY24 Approved	FY25 Approved	FY26 Approved	FY27 Proposed	Comments
Otis Assessment	\$ 2,385,518.98	\$ 2,385,518.98	\$ 2,452,199.66	\$ 2,636,832.51	7.53%
Sandisfield Assessment	\$ 1,580,296.26	\$ 1,580,296.26	\$ 1,261,996.63	\$ 1,323,294.48	4.86%

School Choice Revolving Fund Expenditures	FY24 Approved	FY25 Approved	FY26 Approved	FY27 Proposed	Comments
Classroom Curriculum Supplies	\$ -				
Foreign Language	\$ -				
Gifted & Talented	\$ -				
Library Materials	\$ -				
Nature's Classroom (1/2 Cost)					
Payroll Expenses	\$ 100,000.00	\$ 100,000.00	\$ 250,000.00	\$ 350,000.00	
Professional Development	\$ -				
SN Contracted Services	\$ -				
Capital Equipment	\$ -				
Total Paid from School Choice	\$ 100,000.00	\$ 100,000.00	\$ 250,000.00	\$ 350,000.00	
Annual Comparisons					
Teacher Salaries (Reg & SN)	\$ 1,212,905.00	\$ 1,332,464.59	\$ 1,496,913.06	\$ 1,650,669.57	genfund+schl ch+subs

Revolving Account Balances	Balance 6/30/2024	Balance 6/30/2025	FY26 Approved Use	Proposed Balance 6/30/2026	FY27 Proposed Use	Comments
Circuit Breaker	\$ -	\$ 10,075.00	\$ 28,025.00	\$ -	\$ 55,418.00	
School Choice	\$ 327,536.00	\$ 390,633.00	\$ 250,000.00	\$ 278,191.93	\$ 350,000.00	FY27 S/C Revenue = \$175,969

Excess and Deficiency	Certified 11/2024	Cerified 3/14/2025	Cerified 1/26/2026	FY26 Approved	FY27 Proposed	Comments
Cerification	\$ 331,135.00	\$ 221,459.00	\$ 163,969.00	\$ 200,000.00	\$ 160,000.00	

Grant Projections Used in Budget	FY24	FY25	FY26	FY27 Projected	Comments
Title I	\$ 28,823.00	\$ 25,078.00	\$ -	\$ -	
Title II	\$ 3,388.00	\$ 2,757.00	\$ 2,367.00	\$ 2,367.00	
Title IV	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
Rural Grant		\$ 45,500.00	\$ 50,000.00	\$ 70,000.00	
SPED 240	\$ 60,095.00	\$ 62,768.00	\$ 67,442.00	\$ 67,442.00	Used to offset SN Paraprofessionals
SPED 262	\$ 2,575.00	\$ 2,583.00	\$ 2,576.00	\$ 2,576.00	