

	Otis	Sandisfield	Description	Comments	Source	Reference	Floating?
Baseline Data							
	\$755,586,300	\$262,006,000	Equalized Valuation (EV)	LA-19 Valuation (used by DESE & RDA)	DOR	See Resource Document	No
	\$2,988	\$3,791	Average Single Family Tax Bill (ASFTB)		DOR	See Resource Document	Yes
	\$41,157	\$23,596	Income Per Capita (IPC)		DOR	See Resource Document	No
	\$3,698,113	\$1,281,171	Combined Effort Yield (CEY)		DESE	See Resource Document	No
	\$1,443,945	\$907,248	Required Local Minimum Contribution (RLMC)		DESE	See "DESE" tab	No
	\$2,302,417	\$1,547,397	FRRSD Assessment		FRRSD	See Resource Document	Yes
Tax Rate Related Data	129	97	FRRSD Foundation Enrollment (3 yr avg)		FRRSD	See Resource Document	No
	\$6,064,510	\$3,690,349	FY24 Levy Limit	Proposition 2.5 Levy Cap	DOR	See "Levy Limits" tab	No
	\$5,617,441	\$3,290,075	FY24 Tax Levy		DOR	See Resource Document	Yes
	\$866,889,106	\$329,336,802	FY24 LA-5 Valuation	LA-5 Valuation (used in tax recap sheets)	DOR	See Resource Document	No
	6.48	9.99	FY24 Tax Rate	Rate per \$1,000 valuation	DOR	See "Tax Rates" tab	Yes
Independent Variable	\$0	\$0	FRRSD Assessment Change (New - Current)	Otis increase = Sandisfield decrease	User	Entered by User	Yes
Dependent Variables							
	\$0	\$0	FRRSD Assessment Change				
	\$2,302,417	\$1,547,397	New FRRSD Assessment				
	0.00%	0.00%	% FRRSD Assessment Change				
	62.26%	120.78%	FRRSD Assessment as % of CEY	Target both under 100%			
	\$1,395,696	-\$266,226	CEY - FRRSD Assessment				
	\$858,472	\$640,149	FRRSD Assessment - RLMC	Must be positive numbers per DESE & MGL			
	59.81%	40.19%	% Total FRRSD Assessment				
	74.25%	25.75%	% Total EV				
	-14.45%	14.45%	% Total FRRSD Assessment - % Total EV				
	-19.46%	56.11%	(% Total FRRSD Assessment - % Total EV) / % Total EV	Target both at 0%			
	\$0	\$0	Tax Levy Change (New - Current)				
	\$5,617,441	\$3,290,075	New Tax Levy				
	0.00%	0.00%	% Tax Levy Change				
	\$6,064,510	\$3,690,349	FY24 Tax Levy Limit	Proposition 2.5 Cap			
	\$447,069	\$400,274	FY24 Tax Levy Limit - Tax Levy	Target positive to avoid 2/3 override vote			
	7.96%	12.17%	(FY24 Tax Levy Limit - Tax Levy) / Tax Levy	Margin in addition to 2.5% annual increment			
	0.00%	0.00%	% Tax Rate Change				
	0.00	0.00	Tax Rate Change				
	6.48	9.99	New Tax Rate				
	0.00%	0.00%	% ASTB Change				
	\$0	\$0	ASFTB Change				
	\$2,988	\$3,791	New ASFTB				
	7.26%	16.07%	ASFTB as % of IPC	Town Tax Load (TTL) in Part 1 whitepaper			
	40.99%	47.03%	FRRSD Assessment as % of Tax Levy	FRRSD Tax Load (FTL) in Part 1 Whitepaper			
	\$1,225	\$1,783	FRRSD Portion of ASFTB				
	0.7	1.5	Town's / Other Town's FRRSD Portion of ASFTB				
	2.98%	7.56%	FRRSD Portion of ASFTB as % of IPC	Target 1.0			

DESE RLMC'S

Massachusetts Department of Elementary and Secondary Education
 FY24 Chapter 70 and Net School Spending Formula Spreadsheet



08/10/23

1		18	19	20	21	22	23	24	25
		ion of annual increments toward goal (required local contribution)							
		Increments		Thresholds		Effort Reduction	OPTION TO ACTIVATE THIS INCREMENT		
		1.00%	2.00%	2.50	7.50	100%	1		
		percentage	dollar						
		increment	increment						
		toward	toward						
		target	target						
		shortfall	excess	excess	CEY% > 175%	required			
		from target	effort	effort	increment	contribution			
		local sha		reduction %		FY24			
LEA	Town						percentage		
							of foundatio		
225	Otis	0.00	0.00%	0	3,482	3,482	0	1,443,945	82.50
260	Sandisfield	9.54	2.00%	17,225	0	0	0	907,243	74.37
		326	226	288	25		26		
			62		7%				
	Totals							\$2,351,188	
	% Otis							61.41%	
	% Sandisfield							38.59%	
	Otis FY24 Assessment								
	Sand FY24 Assessment								
	Otis Ass't % CEY								
	Sand Ass't % CEY								
	Otis Ass't Under CEY								
	Sand Ass't Over CEY								
	FY24 Op Budget								
	Foundation %								
	Foundation Underage								
	Otis Found - RLMC							\$306,291	
	Sand Found - RLMC							\$312,619	
	Total Chap 70 Aid							\$618,910	
	Reg Trans Aid							\$196,846	

DOR LEVY LIMITS

MASSACHUSETTS DEPARTMENT OF REVENUE	Otis
DIVISION OF LOCAL SERVICES	TOWN
BUREAU OF ACCOUNTS	
Levy Limit Fiscal Year 2024	

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2023 LEVY LIMIT		
A. FY 2022 Levy Limit	5,706,169	
A1. Amended FY 2022 Growth	0	
B. ADD (IA + IA1)*2.5%	142,654	
C. ADD FY 2023 New Growth	50,989	
C1. ADD FY 2023 New Growth Adjustment	0	
D. ADD FY 2023 Override	0	
E. FY 2023 Subtotal	5,899,812	
F. FY 2023 Levy Ceiling	20,110,080	I. 5,899,812
	FY 2023 Levy Limit	
II. TO CALCULATE THE FY 2024 LEVY LIMIT		
A. FY 2023 Levy Limit from I	5,899,812	
A1. Amended FY 2023 Growth	0	
B. ADD (IIA + IIA1)*2.5%	147,495	
C. ADD FY 2024 New Growth	23,757	
C1. ADD FY 2024 New Growth Adjustment	0	
D. ADD FY 2024 Override	0	
E. ADD FY 2024 Subtotal	6,071,064	
F. FY 2024 Levy Ceiling	21,672,228	II. 6,071,064
	FY 2024 Levy Limit	
III. TO CALCULATE THE FY 2024 MAXIMUM ALLOWABLE LEVY		
A. FY 2024 Levy Limit from II.	6,071,064	
B. FY 2024 Debt Exclusion(s)	-6,554	
C. FY 2024 Capital Expenditure Exclusion(s)	0	
D. FY 2024 Stabilization Fund Override	0	
E. FY 2024 Other Adjustment :	0	
F. FY 2024 Water/Sewer	0	
G. FY 2024 Maximum Allowable Levy	6,064,510	

MASSACHUSETTS DEPARTMENT OF REVENUE	Sandisfield
DIVISION OF LOCAL SERVICES	TOWN
BUREAU OF ACCOUNTS	
Levy Limit Fiscal Year 2024	

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2023 LEVY LIMIT		
A. FY 2022 Levy Limit	3,437,839	
A1. Amended FY 2022 Growth	0	
B. ADD (IA + IA1)*2.5%	85,946	
C. ADD FY 2023 New Growth	39,215	
C1. ADD FY 2023 New Growth Adjustment	0	
D. ADD FY 2023 Override	0	
E. FY 2023 Subtotal	3,563,000	
F. FY 2023 Levy Ceiling	7,463,917	I. 3,563,000
	FY 2023 Levy Limit	
II. TO CALCULATE THE FY 2024 LEVY LIMIT		
A. FY 2023 Levy Limit from I	3,563,000	
A1. Amended FY 2023 Growth	0	
B. ADD (IIA + IIA1)*2.5%	89,075	
C. ADD FY 2024 New Growth	38,274	
C1. ADD FY 2024 New Growth Adjustment	0	
D. ADD FY 2024 Override	0	
E. ADD FY 2024 Subtotal	3,690,349	
F. FY 2024 Levy Ceiling	8,233,420	II. 3,690,349
	FY 2024 Levy Limit	
III. TO CALCULATE THE FY 2024 MAXIMUM ALLOWABLE LEVY		
A. FY 2024 Levy Limit from II.	3,690,349	
B. FY 2024 Debt Exclusion(s)	0	
C. FY 2024 Capital Expenditure Exclusion(s)	0	
D. FY 2024 Stabilization Fund Override	0	
E. FY 2024 Other Adjustment :	0	
F. FY 2024 Water/Sewer	0	
G. FY 2024 Maximum Allowable Levy	3,690,349	

DOR TAX RATES

dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=PropertyTaxInformation.taxratesbyclass.taxratesbyclass_main



Data Analytics and Resources Bureau

Tax Rates by Class
Data current as of 01/25/2024

[Return to Last page](#)

For Questions or Assistance Email us at :

databank@dor.state.ma.us

Select Municipalities: Select Fiscal Years:

DOR Code	Municipality	Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
225	Otis	2024	6.48	0.00	6.48	6.48	6.48
260	Sandisfield	2024	9.99	0.00	9.99	9.99	9.99

	Current	RAAC 1	RAAC 2	RAAC 3	RAAC 4	100% CEY	95% CEY	Eq ASFTB Port	90% CEY	85% CEY	EV %	Eq % CEY
Sand: A % of CEY	120.78%	110.89%	108.90%	105.91%	100.93%	100.00%	95.00%	94.94%	90.00%	85.00%	77.37%	77.32%
Otis: A % of CEY	62.26%	65.69%	66.38%	67.41%	69.14%	69.46%	71.19%	71.21%	72.92%	74.65%	77.30%	77.32%
Sand: CEY - A	-\$266,226	-\$139,505	-\$113,991	-\$139,505	-\$11,933	\$0	\$64,059	\$64,874	\$128,117	\$192,176	\$289,974	\$290,613
Otis: CEY - A	\$1,395,696	\$1,268,975	\$1,243,461	\$1,205,189	\$1,141,403	\$1,129,470	\$1,065,411	\$1,064,596	\$1,001,353	\$937,294	\$839,496	\$838,857
Sand: (A% - EV%)/EV%	56.11%	43.32%	40.75%	36.89%	30.45%	29.25%	22.79%	22.71%	16.32%	9.86%	0.00%	-0.07%
Otis: (A% - EV%)/EV%	-19.46%	-15.02%	-14.13%	-12.79%	-10.56%	-10.14%	-7.90%	-7.87%	-5.66%	-3.42%	0.00%	0.02%
Sand: FRSSD Portion of ASFTB	\$1,783	\$1,637	\$1,608	\$1,563	\$1,490	\$1,476	\$1,402	\$1,401	\$1,329	\$1,255	\$1,142	\$1,141
Otis: FRSSD Portion of ASFTB	\$1,225	\$1,292	\$1,306	\$1,326	\$1,360	\$1,366	\$1,400	\$1,401	\$1,434	\$1,469	\$1,521	\$1,521
Sand: FRRSD Portion of ASFTB as % of IPC	7.56%	6.94%	6.81%	6.63%	6.31%	6.26%	5.94%	5.94%	5.63%	5.32%	4.84%	4.84%
Otis: FRRSD Portion of ASFTB as % of IPC	2.98%	3.14%	3.17%	3.22%	3.30%	3.32%	3.40%	3.40%	3.49%	3.57%	3.69%	3.70%
Sand: ASFTB % of IPC	16.07%	15.45%	15.32%	15.14%	14.82%	14.77%	14.45%	14.45%	14.14%	13.83%	13.35%	13.35%
Otis: ASFTB % of IPC	7.26%	7.42%	7.46%	7.51%	7.59%	7.60%	7.69%	7.69%	7.77%	7.85%	7.98%	7.98%
Sand: A - RLMC	\$640,149	\$513,428	\$487,914	\$449,642	\$385,856	\$373,923	\$309,864	\$309,049	\$245,806	\$181,747	\$83,949	\$83,310
Otis: A - RLMC	\$858,472	\$985,193	\$1,010,707	\$1,048,979	\$1,112,765	\$1,124,698	\$1,188,757	\$1,189,572	\$1,252,815	\$1,316,874	\$1,414,672	\$1,415,311
Sand: ASFTB Change	\$0	-\$146	-\$175	-\$220	-\$293	-\$307	-\$381	-\$382	-\$454	-\$528	-\$641	-\$642
Otis: ASFTB Change	\$0	\$67	\$81	\$101	\$135	\$142	\$176	\$176	\$210	\$244	\$296	\$296
Sand: % Tax Change	0.00%	-3.85%	-4.63%	-5.79%	-7.73%	-8.09%	-10.04%	-10.06%	-11.99%	-13.93%	-16.91%	-16.92%
Otis: % Tax Change	0.00%	2.26%	2.71%	3.39%	4.53%	4.74%	5.88%	5.89%	7.02%	8.16%	9.90%	9.91%
Sand: (Tax Levy Limit - Tax Levy) / Tax Levy	12.17%	16.66%	17.61%	19.06%	21.56%	22.04%	24.68%	24.72%	27.44%	30.32%	34.99%	35.02%
Otis: (Tax Levy Limit - Tax Levy) / Tax Levy	7.96%	5.58%	5.11%	4.42%	3.28%	3.07%	1.96%	1.95%	0.88%	-0.19%	-1.77%	-1.78%
Sand: % Total FRRSD Assessment	40.19%	36.90%	36.24%	35.25%	33.59%	33.28%	31.61%	31.59%	29.95%	28.29%	25.75%	25.73%
Otis: % Total FRRSD Assessment	59.81%	63.10%	63.76%	64.75%	66.41%	66.72%	68.39%	68.41%	70.05%	71.71%	74.25%	74.27%
Assessment Delta	\$0	\$126,721	\$152,235	\$190,507	\$254,293	\$266,226	\$330,285	\$331,100	\$394,343	\$458,402	\$556,200	\$556,839
Sand: % A Change	0.00%	-8.19%	-9.84%	-12.31%	-16.43%	-17.20%	-21.34%	-21.40%	-25.48%	-29.62%	-35.94%	-35.99%
Otis: % A Change	0.00%	5.50%	6.61%	8.27%	11.04%	11.56%	14.35%	14.38%	17.13%	19.91%	24.16%	24.18%

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
Eq	Equal
RAAC	Regional Agreement Advisory Committee
Port	Portion

Current (FY24) Assessment

Otis	Sandisfield	Description	Comments
<p>\$0</p> <p>\$2,302,417</p> <p>0.00%</p>	<p>\$0</p> <p>\$1,547,397</p> <p>0.00%</p>	<p>FRRSD Assessment Change</p> <p>New FRRSD Assessment</p> <p>% FRRSD Assessment Change</p>	
<p>62.26%</p> <p>\$1,395,696</p> <p>\$858,472</p>	<p>120.78%</p> <p>-\$266,226</p> <p>\$640,149</p>	<p>FRRSD Assessment as % of CEY</p> <p>CEY - FRRSD Assessment</p> <p>FRRSD Assessment - RLMC</p>	<p>Target both under 100%</p> <p>Must be positive numbers per DESE & MGL</p>
<p>59.81%</p> <p>74.25%</p> <p>-14.45%</p> <p>-19.46%</p>	<p>40.19%</p> <p>25.75%</p> <p>14.45%</p> <p>56.11%</p>	<p>% Total FRRSD Assessment</p> <p>% Total EV</p> <p>% Total FRRSD Assessment - % Total EV</p> <p>(% Total FRRSD Assessment - % Total EV) / % Total EV</p>	<p>Target both at 0%</p>
<p>\$0</p> <p>\$5,617,441</p> <p>0.00%</p>	<p>\$0</p> <p>\$3,290,075</p> <p>0.00%</p>	<p>Tax Levy Change (New - Current)</p> <p>New Tax Levy</p> <p>% Tax Levy Change</p>	
<p>\$6,064,510</p> <p>\$447,069</p> <p>7.96%</p>	<p>\$3,690,349</p> <p>\$400,274</p> <p>12.17%</p>	<p>FY24 Tax Levy Limit</p> <p>FY24 Tax Levy Limit - Tax Levy</p> <p>(FY24 Tax Levy Limit - Tax Levy) / Tax Levy</p>	<p>Proposition 2.5 Cap</p> <p>Target positive to avoid 2/3 override vote</p> <p>Margin in addition to 2.5% annual increment</p>
<p>0.00%</p> <p>0.00</p> <p>6.48</p>	<p>0.00%</p> <p>0.00</p> <p>9.99</p>	<p>% Tax Rate Change</p> <p>Tax Rate Change</p> <p>New Tax Rate</p>	
<p>0.00%</p> <p>\$0</p> <p>\$2,988</p> <p>7.26%</p>	<p>0.00%</p> <p>\$0</p> <p>\$3,791</p> <p>16.07%</p>	<p>% ASTB Change</p> <p>ASFTB Change</p> <p>New ASFTB</p> <p>ASFTB as % of IPC</p>	<p>Town Tax Load (TTL) in Part 1 whitepaper</p>
<p>40.99%</p> <p>\$1,225</p> <p>0.7</p> <p>2.98%</p>	<p>47.03%</p> <p>\$1,783</p> <p>1.5</p> <p>7.56%</p>	<p>FRRSD Assessment as % of Tax Levy</p> <p>FRRSD Portion of ASFTB</p> <p>Town's / Other Town's FRRSD Portion of ASFTB</p> <p>FRRSD Portion of ASFTB as % of IPC</p>	<p>FRRSD Tax Load (FTL) in Part 1 Whitepaper</p> <p>Target 1.0</p>

Otis	Sandisfield	Description	Comments
\$126,721	-\$126,721	FRRSD Assessment Change	
\$2,429,138	\$1,420,676	New FRRSD Assessment	
5.50%	-8.19%	% FRRSD Assessment Change	
65.69%	110.89%	FRRSD Assessment as % of CEY	Target both under 100%
\$1,268,975	-\$139,505	CEY - FRRSD Assessment	
\$985,193	\$513,428	FRRSD Assessment - RLMC	Must be positive numbers per DESE & MGL
63.10%	36.90%	% Total FRRSD Assessment	
74.25%	25.75%	% Total EV	
-11.15%	11.15%	% Total FRRSD Assessment - % Total EV	
-15.02%	43.32%	(% Total FRRSD Assessment - % Total EV) / % Total EV	Target both at 0%
\$126,721	-\$126,721	Tax Levy Change (New - Current)	
\$5,744,162	\$3,163,354	New Tax Levy	
2.26%	-3.85%	% Tax Levy Change	
\$6,064,510	\$3,690,349	FY24 Tax Levy Limit	Proposition 2.5 Cap
\$320,348	\$526,995	FY24 Tax Levy Limit - Tax Levy	Target positive to avoid 2/3 override vote
5.58%	16.66%	(FY24 Tax Levy Limit - Tax Levy) / Tax Levy	Margin in addition to 2.5% annual increment
2.26%	-3.85%	% Tax Rate Change	
0.15	-0.38	Tax Rate Change	
6.63	9.61	New Tax Rate	
2.26%	-3.85%	% ASTB Change	
\$67	-\$146	ASFTB Change	
\$3,055	\$3,645	New ASFTB	
7.42%	15.45%	ASFTB as % of IPC	Town Tax Load (TTL) in Part 1 whitepaper
42.29%	44.91%	FRRSD Assessment as % of Tax Levy	FRRSD Tax Load (FTL) in Part 1 Whitepaper
\$1,292	\$1,637	FRRSD Portion of ASFTB	
0.8	1.3	Town's / Other Town's FRRSD Portion of ASFTB	Target 1.0
3.14%	6.94%	FRRSD Portion of ASFTB as % of IPC	

RAAC Option 1
50/50 Enrollment/EV Split after RLMC

Otis	Sandisfield	Description	Comments
\$152,235 \$2,454,652 6.61%	-\$152,235 \$1,395,162 -9.84%	FRRSD Assessment Change New FRRSD Assessment % FRRSD Assessment Change	
66.38% \$1,243,461 \$1,010,707	108.90% -\$113,991 \$487,914	FRRSD Assessment as % of CEY CEY - FRRSD Assessment FRRSD Assessment - RLMC	Target both under 100% Must be positive numbers per DESE & MGL
63.76% 74.25% -10.49% -14.13%	36.24% 25.75% 10.49% 40.75%	% Total FRRSD Assessment % Total EV % Total FRRSD Assessment - % Total EV (% Total FRRSD Assessment - % Total EV) / % Total EV	Target both at 0%
\$152,235 \$5,769,676 2.71%	-\$152,235 \$3,137,840 -4.63%	Tax Levy Change (New - Current) New Tax Levy % Tax Levy Change	
\$6,064,510 \$294,834 5.11%	\$3,690,349 \$552,509 17.61%	FY24 Tax Levy Limit FY24 Tax Levy Limit - Tax Levy (FY24 Tax Levy Limit - Tax Levy) / Tax Levy	Proposition 2.5 Cap Target positive to avoid 2/3 override vote Margin in addition to 2.5% annual increment
2.71% 0.18 6.66	-4.63% -0.46 9.53	% Tax Rate Change Tax Rate Change New Tax Rate	
2.71% \$81 \$3,069 7.46%	-4.63% -\$175 \$3,616 15.32%	% ASTB Change ASFTB Change New ASFTB ASFTB as % of IPC	Town Tax Load (TTL) in Part 1 whitepaper
42.54% \$1,306 0.8 3.17%	44.46% \$1,608 1.2 6.81%	FRRSD Assessment as % of Tax Levy FRRSD Portion of ASFTB Town's / Other Town's FRRSD Portion of ASFTB FRRSD Portion of ASFTB as % of IPC	FRRSD Tax Load (FTL) in Part 1 Whitepaper Target 1.0

RAAC Option 2
60/40 EV/Enrollment Weighting After RLMC

Otis	Sandisfield	Description	Comments
\$190,507 \$2,492,924 8.27%	-\$190,507 \$1,356,890 -12.31%	FRRSD Assessment Change New FRRSD Assessment % FRRSD Assessment Change	
67.41% \$1,205,189 \$1,048,979	105.91% -\$75,719 \$449,642	FRRSD Assessment as % of CEY CEY - FRRSD Assessment FRRSD Assessment - RLMC	Target both under 100% Must be positive numbers per DESE & MGL
64.75% 74.25% -9.50% -12.79%	35.25% 25.75% 9.50% 36.89%	% Total FRRSD Assessment % Total EV % Total FRRSD Assessment - % Total EV (% Total FRRSD Assessment - % Total EV) / % Total EV	Target both at 0%
\$190,507 \$5,807,948 3.39%	-\$190,507 \$3,099,568 -5.79%	Tax Levy Change (New - Current) New Tax Levy % Tax Levy Change	
\$6,064,510 \$256,562 4.42%	\$3,690,349 \$590,781 19.06%	FY24 Tax Levy Limit FY24 Tax Levy Limit - Tax Levy (FY24 Tax Levy Limit - Tax Levy) / Tax Levy	Proposition 2.5 Cap Target positive to avoid 2/3 override vote Margin in addition to 2.5% annual increment
3.39% 0.22 6.70	-5.79% -0.58 9.41	% Tax Rate Change Tax Rate Change New Tax Rate	
3.39% \$101 \$3,089 7.51%	-5.79% -\$220 \$3,571 15.14%	% ASTB Change ASFTB Change New ASFTB ASFTB as % of IPC	Town Tax Load (TTL) in Part 1 whitepaper
42.92% \$1,326 0.8 3.22%	43.78% \$1,563 1.2 6.63%	FRRSD Assessment as % of Tax Levy FRRSD Portion of ASFTB Town's / Other Town's FRRSD Portion of ASFTB FRRSD Portion of ASFTB as % of IPC	FRRSD Tax Load (FTL) in Part 1 Whitepaper Target 1.0

RAAC Option 3
75/25 EV/Enrollment Weighting After RLMC

Otis	Sandisfield	Description	Comments
\$254,293	-\$254,293	FRRSD Assessment Change	
\$2,556,710	\$1,293,104	New FRRSD Assessment	
11.04%	-16.43%	% FRRSD Assessment Change	
69.14%	100.93%	FRRSD Assessment as % of CEY	Target both under 100%
\$1,141,403	-\$11,933	CEY - FRRSD Assessment	
\$1,112,765	\$385,856	FRRSD Assessment - RLMC	Must be positive numbers per DESE & MGL
66.41%	33.59%	% Total FRRSD Assessment	
74.25%	25.75%	% Total EV	
-7.84%	7.84%	% Total FRRSD Assessment - % Total EV	
-10.56%	30.45%	(% Total FRRSD Assessment - % Total EV) / % Total EV	Target both at 0%
\$254,293	-\$254,293	Tax Levy Change (New - Current)	
\$5,871,734	\$3,035,782	New Tax Levy	
4.53%	-7.73%	% Tax Levy Change	
\$6,064,510	\$3,690,349	FY24 Tax Levy Limit	Proposition 2.5 Cap
\$192,776	\$654,567	FY24 Tax Levy Limit - Tax Levy	Target positive to avoid 2/3 override vote
3.28%	21.56%	(FY24 Tax Levy Limit - Tax Levy) / Tax Levy	Margin in addition to 2.5% annual increment
4.53%	-7.73%	% Tax Rate Change	
0.29	-0.77	Tax Rate Change	
6.77	9.22	New Tax Rate	
4.53%	-7.73%	% ASTB Change	
\$135	-\$293	ASFTB Change	
\$3,123	\$3,498	New ASFTB	
7.59%	14.82%	ASFTB as % of IPC	Town Tax Load (TTL) in Part 1 whitepaper
43.54%	42.60%	FRRSD Assessment as % of Tax Levy	FRRSD Tax Load (FTL) in Part 1 Whitepaper
\$1,360	\$1,490	FRRSD Portion of ASFTB	
0.9	1.1	Town's / Other Town's FRRSD Portion of ASFTB	Target 1.0
3.30%	6.31%	FRRSD Portion of ASFTB as % of IPC	

RAAC Option 4
100/0 EV/Enrollment Weighting After RLMC

100% CEY Cap

Otis	Sandisfield	Description	Comments
<p>\$266,226 \$2,568,643 11.56%</p>	<p>-\$266,226 \$1,281,171 -17.20%</p>	<p>FRRSD Assessment Change New FRRSD Assessment % FRRSD Assessment Change</p>	
<p>69.46% \$1,129,470 \$1,124,698</p>	<p>100.00% \$0 \$373,923</p>	<p>FRRSD Assessment as % of CEY CEY - FRRSD Assessment FRRSD Assessment - RLMC</p>	<p>Target both under 100%</p> <p>Must be positive numbers per DESE & MGL</p>
<p>66.72% 74.25% -7.53% -10.14%</p>	<p>33.28% 25.75% 7.53% 29.25%</p>	<p>% Total FRRSD Assessment % Total EV % Total FRRSD Assessment - % Total EV (% Total FRRSD Assessment - % Total EV) / % Total EV</p>	<p>Target both at 0%</p>
<p>\$266,226 \$5,883,667 4.74%</p>	<p>-\$266,226 \$3,023,849 -8.09%</p>	<p>Tax Levy Change (New - Current) New Tax Levy % Tax Levy Change</p>	
<p>\$6,064,510 \$180,843 3.07%</p>	<p>\$3,690,349 \$666,500 22.04%</p>	<p>FY24 Tax Levy Limit FY24 Tax Levy Limit - Tax Levy (FY24 Tax Levy Limit - Tax Levy) / Tax Levy</p>	<p>Proposition 2.5 Cap Target positive to avoid 2/3 override vote Margin in addition to 2.5% annual increment</p>
<p>4.74% 0.31 6.79</p>	<p>-8.09% -0.81 9.18</p>	<p>% Tax Rate Change Tax Rate Change New Tax Rate</p>	
<p>4.74% \$142 \$3,130 7.60%</p>	<p>-8.09% -\$307 \$3,484 14.77%</p>	<p>% ASTB Change ASFTB Change New ASFTB ASFTB as % of IPC</p>	<p>Town Tax Load (TTL) in Part 1 whitepaper</p>
<p>43.66% \$1,366 0.9 3.32%</p>	<p>42.37% \$1,476 1.1 6.26%</p>	<p>FRRSD Assessment as % of Tax Levy FRRSD Portion of ASFTB Town's / Other Town's FRRSD Portion of ASFTB FRRSD Portion of ASFTB as % of IPC</p>	<p>FRRSD Tax Load (FTL) in Part 1 Whitepaper</p> <p>Target 1.0</p>

95% CEY Cap

Otis	Sandisfield	Description	Comments
\$330,285 \$2,632,702 14.35%	-\$330,285 \$1,217,112 -21.34%	FRRSD Assessment Change New FRRSD Assessment % FRRSD Assessment Change	
71.19% \$1,065,411 \$1,188,757	95.00% \$64,059 \$309,864	FRRSD Assessment as % of CEY CEY - FRRSD Assessment FRRSD Assessment - RLMC	Target both under 100% Must be positive numbers per DESE & MGL
68.39% 74.25% -5.87% -7.90%	31.61% 25.75% 5.87% 22.79%	% Total FRRSD Assessment % Total EV % Total FRRSD Assessment - % Total EV (% Total FRRSD Assessment - % Total EV) / % Total EV	Target both at 0%
\$330,285 \$5,947,726 5.88%	-\$330,285 \$2,959,790 -10.04%	Tax Levy Change (New - Current) New Tax Levy % Tax Levy Change	
\$6,064,510 \$116,784 1.96%	\$3,690,349 \$730,559 24.68%	FY24 Tax Levy Limit FY24 Tax Levy Limit - Tax Levy (FY24 Tax Levy Limit - Tax Levy) / Tax Levy	Proposition 2.5 Cap Target positive to avoid 2/3 override vote Margin in addition to 2.5% annual increment
5.88% 0.38 6.86	-10.04% -1.00 8.99	% Tax Rate Change Tax Rate Change New Tax Rate	
5.88% \$176 \$3,164 7.69%	-10.04% -\$381 \$3,410 14.45%	% ASTB Change ASFTB Change New ASFTB ASFTB as % of IPC	Town Tax Load (TTL) in Part 1 whitepaper
44.26% \$1,400 1.0 3.40%	41.12% \$1,402 1.0 5.94%	FRRSD Assessment as % of Tax Levy FRRSD Portion of ASFTB Town's / Other Town's FRRSD Portion of ASFTB FRRSD Portion of ASFTB as % of IPC	FRRSD Tax Load (FTL) in Part 1 Whitepaper Target 1.0

Equal ASFTB Portions

Otis	Sandisfield	Description	Comments
\$331,100 \$2,633,517 14.38%	-\$331,100 \$1,216,297 -21.40%	FRRSD Assessment Change New FRRSD Assessment % FRRSD Assessment Change	
71.21% \$1,064,596 \$1,189,572	94.94% \$64,874 \$309,049	FRRSD Assessment as % of CEY CEY - FRRSD Assessment FRRSD Assessment - RLMC	Target both under 100% Must be positive numbers per DESE & MGL
68.41% 74.25% -5.85% -7.87%	31.59% 25.75% 5.85% 22.71%	% Total FRRSD Assessment % Total EV % Total FRRSD Assessment - % Total EV (% Total FRRSD Assessment - % Total EV) / % Total EV	Target both at 0%
\$331,100 \$5,948,541 5.89%	-\$331,100 \$2,958,975 -10.06%	Tax Levy Change (New - Current) New Tax Levy % Tax Levy Change	
\$6,064,510 \$115,969 1.95%	\$3,690,349 \$731,374 24.72%	FY24 Tax Levy Limit FY24 Tax Levy Limit - Tax Levy (FY24 Tax Levy Limit - Tax Levy) / Tax Levy	Proposition 2.5 Cap Target positive to avoid 2/3 override vote Margin in addition to 2.5% annual increment
5.89% 0.38 6.86	-10.06% -1.01 8.98	% Tax Rate Change Tax Rate Change New Tax Rate	
5.89% \$176 \$3,164 7.69%	-10.06% -\$382 \$3,409 14.45%	% ASTB Change ASFTB Change New ASFTB ASFTB as % of IPC	Town Tax Load (TTL) in Part 1 whitepaper
44.27% \$1,401 1.0 3.40%	41.11% \$1,401 1.0 5.94%	FRRSD Assessment as % of Tax Levy FRRSD Portion of ASFTB Town's / Other Town's FRRSD Portion of ASFTB FRRSD Portion of ASFTB as % of IPC	FRRSD Tax Load (FTL) in Part 1 Whitepaper Target 1.0

90% CEY Cap

Otis	Sandisfield	Description	Comments
<p>\$394,343 \$2,696,760 17.13%</p>	<p>-\$394,343 \$1,153,054 -25.48%</p>	<p>FRRSD Assessment Change New FRRSD Assessment % FRRSD Assessment Change</p>	
<p>72.92% \$1,001,353 \$1,252,815</p>	<p>90.00% \$128,117 \$245,806</p>	<p>FRRSD Assessment as % of CEY CEY - FRRSD Assessment FRRSD Assessment - RLMC</p>	<p>Target both under 100%</p> <p>Must be positive numbers per DESE & MGL</p>
<p>70.05% 74.25% -4.20% -5.66%</p>	<p>29.95% 25.75% 4.20% 16.32%</p>	<p>% Total FRRSD Assessment % Total EV % Total FRRSD Assessment - % Total EV (% Total FRRSD Assessment - % Total EV) / % Total EV</p>	<p>Target both at 0%</p>
<p>\$394,343 \$6,011,784 7.02%</p>	<p>-\$394,343 \$2,895,732 -11.99%</p>	<p>Tax Levy Change (New - Current) New Tax Levy % Tax Levy Change</p>	
<p>\$6,064,510 \$52,726 0.88%</p>	<p>\$3,690,349 \$794,617 27.44%</p>	<p>FY24 Tax Levy Limit FY24 Tax Levy Limit - Tax Levy (FY24 Tax Levy Limit - Tax Levy) / Tax Levy</p>	<p>Proposition 2.5 Cap Target positive to avoid 2/3 override vote Margin in addition to 2.5% annual increment</p>
<p>7.02% 0.45 6.93</p>	<p>-11.99% -1.20 8.79</p>	<p>% Tax Rate Change Tax Rate Change New Tax Rate</p>	
<p>7.02% \$210 \$3,198 7.77%</p>	<p>-11.99% -\$454 \$3,337 14.14%</p>	<p>% ASTB Change ASFTB Change New ASFTB ASFTB as % of IPC</p>	<p>Town Tax Load (TTL) in Part 1 whitepaper</p>
<p>44.86% \$1,434 1.1 3.49%</p>	<p>39.82% \$1,329 0.9 5.63%</p>	<p>FRRSD Assessment as % of Tax Levy FRRSD Portion of ASFTB Town's / Other Town's FRRSD Portion of ASFTB FRRSD Portion of ASFTB as % of IPC</p>	<p>FRRSD Tax Load (FTL) in Part 1 Whitepaper</p> <p>Target 1.0</p>

85% CEY Cap

Otis	Sandisfield	Description	Comments
\$458,402 \$2,760,819 19.91%	-\$458,402 \$1,088,995 -29.62%	FRRSD Assessment Change New FRRSD Assessment % FRRSD Assessment Change	
74.65% \$937,294 \$1,316,874	85.00% \$192,176 \$181,747	FRRSD Assessment as % of CEY CEY - FRRSD Assessment FRRSD Assessment - RLMC	Target both under 100% Must be positive numbers per DESE & MGL
71.71% 74.25% -2.54% -3.42%	28.29% 25.75% 2.54% 9.86%	% Total FRRSD Assessment % Total EV % Total FRRSD Assessment - % Total EV (% Total FRRSD Assessment - % Total EV) / % Total EV	Target both at 0%
\$458,402 \$6,075,843 8.16%	-\$458,402 \$2,831,673 -13.93%	Tax Levy Change (New - Current) New Tax Levy % Tax Levy Change	
\$6,064,510 -\$11,333 -0.19%	\$3,690,349 \$858,676 30.32%	FY24 Tax Levy Limit FY24 Tax Levy Limit - Tax Levy (FY24 Tax Levy Limit - Tax Levy) / Tax Levy	Proposition 2.5 Cap Target positive to avoid 2/3 override vote Margin in addition to 2.5% annual increment
8.16% 0.53 7.01	-13.93% -1.39 8.60	% Tax Rate Change Tax Rate Change New Tax Rate	
8.16% \$244 \$3,232 7.85%	-13.93% -\$528 \$3,263 13.83%	% ASTB Change ASFTB Change New ASFTB ASFTB as % of IPC	Town Tax Load (TTL) in Part 1 whitepaper
45.44% \$1,469 1.2 3.57%	38.46% \$1,255 0.9 5.32%	FRRSD Assessment as % of Tax Levy FRRSD Portion of ASFTB Town's / Other Town's FRRSD Portion of ASFTB FRRSD Portion of ASFTB as % of IPC	FRRSD Tax Load (FTL) in Part 1 Whitepaper Target 1.0

Otis	Sandisfield	Description	Comments
<p>\$556,200 \$2,858,617 24.16%</p>	<p>-\$556,200 \$991,197 -35.94%</p>	<p>FRRSD Assessment Change New FRRSD Assessment % FRRSD Assessment Change</p>	
<p>77.30% \$839,496 \$1,414,672</p>	<p>77.37% \$289,974 \$83,949</p>	<p>FRRSD Assessment as % of CEY CEY - FRRSD Assessment FRRSD Assessment - RLMC</p>	<p>Target both under 100%</p> <p>Must be positive numbers per DESE & MGL</p>
<p>74.25% 74.25% 0.00% 0.00%</p>	<p>25.75% 25.75% 0.00% 0.00%</p>	<p>% Total FRRSD Assessment % Total EV % Total FRRSD Assessment - % Total EV (% Total FRRSD Assessment - % Total EV) / % Total EV</p>	<p>Target both at 0%</p>
<p>\$556,200 \$6,173,641 9.90%</p>	<p>-\$556,200 \$2,733,875 -16.91%</p>	<p>Tax Levy Change (New - Current) New Tax Levy % Tax Levy Change</p>	
<p>\$6,064,510 -\$109,131 -1.77%</p>	<p>\$3,690,349 \$956,474 34.99%</p>	<p>FY24 Tax Levy Limit FY24 Tax Levy Limit - Tax Levy (FY24 Tax Levy Limit - Tax Levy) / Tax Levy</p>	<p>Proposition 2.5 Cap Target positive to avoid 2/3 override vote Margin in addition to 2.5% annual increment</p>
<p>9.90% 0.64 7.12</p>	<p>-16.91% -1.69 8.30</p>	<p>% Tax Rate Change Tax Rate Change New Tax Rate</p>	
<p>9.90% \$296 \$3,284 7.98%</p>	<p>-16.91% -\$641 \$3,150 13.35%</p>	<p>% ASTB Change ASFTB Change New ASFTB ASFTB as % of IPC</p>	<p>Town Tax Load (TTL) in Part 1 whitepaper</p>
<p>46.30% \$1,521 1.3 3.69%</p>	<p>36.26% \$1,142 0.8 4.84%</p>	<p>FRRSD Assessment as % of Tax Levy FRRSD Portion of ASFTB Town's / Other Town's FRRSD Portion of ASFTB FRRSD Portion of ASFTB as % of IPC</p>	<p>FRRSD Tax Load (FTL) in Part 1 Whitepaper</p> <p>Target 1.0</p>

Equal Assessment % CEY

Otis	Sandisfield	Description	Comments
\$556,839 \$2,859,256 24.18%	-\$556,839 \$990,558 -35.99%	FRRSD Assessment Change New FRRSD Assessment % FRRSD Assessment Change	
77.32% \$838,857 \$1,415,311	77.32% \$290,613 \$83,310	FRRSD Assessment as % of CEY CEY - FRRSD Assessment FRRSD Assessment - RLMC	Target both under 100% Must be positive numbers per DESE & MGL
74.27% 74.25% 0.02% 0.02%	25.73% 25.75% -0.02% -0.07%	% Total FRRSD Assessment % Total EV % Total FRRSD Assessment - % Total EV (% Total FRRSD Assessment - % Total EV) / % Total EV	Target both at 0%
\$556,839 \$6,174,280 9.91%	-\$556,839 \$2,733,236 -16.92%	Tax Levy Change (New - Current) New Tax Levy % Tax Levy Change	
\$6,064,510 -\$109,770 -1.78%	\$3,690,349 \$957,113 35.02%	FY24 Tax Levy Limit FY24 Tax Levy Limit - Tax Levy (FY24 Tax Levy Limit - Tax Levy) / Tax Levy	Proposition 2.5 Cap Target positive to avoid 2/3 override vote Margin in addition to 2.5% annual increment
9.91% 0.64 7.12	-16.92% -1.69 8.30	% Tax Rate Change Tax Rate Change New Tax Rate	
9.91% \$296 \$3,284 7.98%	-16.92% -\$642 \$3,149 13.35%	% ASTB Change ASFTB Change New ASFTB ASFTB as % of IPC	Town Tax Load (TTL) in Part 1 whitepaper
46.31% \$1,521 1.3 3.70%	36.24% \$1,141 0.8 4.84%	FRRSD Assessment as % of Tax Levy FRRSD Portion of ASFTB Town's / Other Town's FRRSD Portion of ASFTB FRRSD Portion of ASFTB as % of IPC	FRRSD Tax Load (FTL) in Part 1 Whitepaper Target 1.0