

**Appendix A**  
**HOOSAC VALLEY REGIONAL SCHOOL DISTRICT**  
**FY 2027 ADOPTED BUDGET**  
**ASSESSMENT COMPUTATION - 10/1/2025 ENROLLMENT**

		FY 2027			
		ASSESSMENTS			
		ADAMS	CHESHIRE	VARIANCE	
<b>OPERATING (FOUNDATION) BUDGET</b>					
TOTAL BUDGETED EXPENDITURES	23,990,355				
LESS TRANSPORTATION BUDGET	1,042,702				
LESS CAPITAL BUDGET	1,086,050				
TOTAL FOUNDATION (OPERATING) BUDGET	21,861,603				
<b>FOUNDATION REVENUES OTHER THAN TOWN ASSESSMENTS</b>					
STATE-CHAPTER 70	12,635,071				
STATE-CHARTER SCHOOL TUITION REIMB.	283,000				
STATE-MEDICAID	100,000				
NAPS ATHLETIC DIR COST SHARE	42,495				
APPROPRIATIONS FROM E&D	75,000				
TOTAL FOUNDATION REVENUES OTHER THAN TOWN ASSESSMENTS		13,135,566			
<b>TOTAL AMOUNT TO BE ASSESSED TO TOWNS - FOUNDATION ONLY</b>		<b>8,726,038</b>			
<b>FY2027 MINIMUM CONTRIBUTION</b>					
ADAMS MINIMUM REQUIREMENT	63.323%	4,497,272	4,497,272		
CHESHIRE MINIMUM REQUIREMENT	36.677%	2,604,870			2,604,870
<i>projection based on Gov Budget released Jan 28 2026</i>	100.000%	7,102,142			
<b>AMOUNT TO BE ASSESSED OVER MINIMUM REQUIRED CONTRIBUTION</b>		<b>1,623,896</b>			
<b>10/1/2025 Enrollment</b>	enroll				
ADAMS share over minimum	705	74.603%	1,211,478	1,211,478	
CHESHIRE share over minimum	240	25.397%	412,418	412,418	
TOTAL ENROLLMENT	945	100.000%	1,623,896		
<b>TOTAL ASSESSMENT OVER MINIMUM</b>		-			
<b>TOTAL FOUNDATION ASSESSMENT TO TOWNS</b>		<b>8,726,038</b>	<b>5,708,750</b>	<b>3,017,288</b>	-
<b>TRANSPORTATION ASSESSMENT</b>					
TOTAL BUDGETED EXPENDITURES	1,042,701.60				
STATE TRANS. REIMB. / REVOLVING	425,300				
AMOUNT TO BE ASSESSED	617,402.02	617,402			
<b>10/1/2025 Enrollment</b>	enroll				
ADAMS enrollment	705	74.603%	460,601.51	460,602	
CHESHIRE enrollment	240	25.397%	156,800.51	156,801	
TOTAL enrollment from Adams and Cheshi	945	100.000%	617,402.02	-	
<b>TOTAL FY2027 TRANSPORTATION ASSESSMENTS TO TOWNS</b>		<b>617,402</b>	<b>460,602</b>	<b>156,801</b>	-

		FY 2027			
		ASSESSMENTS			
		ADAMS	CHESHIRE		
<b>1 BOND PREMIUM AMORTIZATION - HVMHS BUILDING PROJECT</b>					
PRINCIPAL		-			
INTEREST		(12,363.00)			
TOTAL PAYMENT		(12,363.00)			
	enroll				
ADAMS	431	73.801%	(9,124.06)	(9,124)	(9,124)
CHESHIRE	153	26.199%	(3,238.94)	(3,239)	-
<i>(Hoosac Valley MHS enrollment only)</i>	584	100.000%	(12,363.00)	(3,239)	0.00

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**2 HVMHS BUILDING PROJECT - \$7,290,000 2.0% General Obligation School Bond dated Mar 1, 2013 (Debt Exclusion) - Pay off date June 30, 203**

PRINCPAL			415,000.00				
INTEREST			<u>96,450.00</u>				
TOTAL PAYMENT			511,450.00				
	enroll						
ADAMS	431	73.801%	377,457.11	377,457	377,457		
CHESHIRE	153	26.199%	133,992.89	133,993		133,993	(0.00)
<i>(Hoosac Valley MHS enrollment only)</i>	<u>584</u>	<u>100.000%</u>	<u>511,450.00</u>				

**3 HVMHS BUILDING PROJECT - \$5,000,000 2.0% General Obligation Bond dated Aug 1, 2013 (Debt Exclusion) - Pay off date June 30, 2033**

PRINCPAL			285,000.00				
INTEREST			<u>89,600.00</u>				
TOTAL PAYMENT			374,600.00				
	enroll						
ADAMS	431	73.801%	276,459.93	276,460	276,460		
CHESHIRE	153	26.199%	98,140.07	98,140		98,140	0.00
<i>(Hoosac Valley MHS enrollment only)</i>	<u>584</u>	<u>100.000%</u>	<u>374,600.00</u>				

**6 HVMHS CAPITAL PROEJCTS**

PRINCPAL			50,000.00				
E&D			<u>(50,000.00)</u>				
TOTAL PAYMENT			-				
	enroll						
ADAMS	431	73.801%	-	-	-		
CHESHIRE	153	26.199%	-	-		-	-
	<u>584</u>	<u>100.000%</u>	<u>-</u>				

**7 HVE CAPITAL PROJECTS**

PRINCPAL			150,000.00				
E&D			<u>(150,000.00)</u>				
TOTAL PAYMENT			-				
	enroll						
ADAMS	274	75.900%	-	-	-		
CHESHIRE	87	24.100%	-	-		-	-
	<u>361</u>	<u>100.000%</u>	<u>-</u>				

**TOTAL CAPITAL ASSESSMENTS TO TOWNS** **873,687    644,793    228,894    0.00**

**TOTAL TOWN ASSESSMENTS SUMMARY**

	ADAMS	CHESHIRE	TOTAL
FOUNDATION	5,708,750	3,017,288	8,726,038
TRANSPORTATION	460,602	156,801	617,402
CAPITAL	<u>644,793</u>	<u>228,894</u>	<u>873,687</u>

**TOTAL FY2027 TOWN ASSESSMENTS** **6,814,144    3,402,982    10,217,127**

**TOTAL PREVIOUS YEAR (FY26) TOWN ASSESSMENTS** **6,620,400    3,206,082    9,826,482**

**INCREASE (DECREASE) TOWN ASSESSMENTS FROM PREVIOUS YEAR** **193,744    196,900    390,645**

**% OF INCREASE** **2.93%    6.14%**

**INCREASE (DECREASE) TOWN ASSESSMENTS FROM PREVIOUS YEAR - WITHIN LEVY LIMIT** **211,148    177,445    388,594**

**% OF INCREASE** **3.54%    5.9%**