Apportionment of Costs

(Current Apportionment Method)

Each fiscal year the district Transportation, Capital and Adjusted Operating Costs to be apportioned to the member towns will be apportioned amongst the member towns as described in this section.

Throughout this section the following terminology will be utilized:

RLMC – The town Required Local Minimum Contribution as determined by DESE for the fiscal year under consideration.

EV – The town Equalized Valuation used by DESE in their determination of Chapter 70 Aid for the fiscal year under consideration.

EVF – The town Equalized Value Fraction, determined by dividing the town's EV by the sum of the member town EV's.

EF – The town Enrollment Fraction, determined as a 3-year rolling average of the town's October 1 enrollment in the district divided by the October 1 total enrollment in the district.

Transportation Cost Apportionment

The district transportation costs to be apportioned will be apportioned to each member town by multiplying the district transportation costs to be apportioned by the member town EF.

Capital Cost Apportionment

The district capital costs to be apportioned will be apportioned to each member town by multiplying the district capital costs to be apportioned by the average of the member town EF & EVF.

Adjusted Operating Cost Apportionment

The district adjusted operating costs to be apportioned will be apportioned to each member town by first determining the sum of all member town RLMC's.

If this sum is greater than the district adjusted operating costs to be apportioned, each town is apportioned their RLMC, and the district must increase their adjusted operating cost budget so that the district adjusted operating costs to be apportioned equals the sum of the member town RLMC's.

If the sum of all member town RLMC's is less than the district adjusted operating costs to be apportioned, the district adjusted operating costs to be apportioned will be apportioned to each member town by first subtracting the sum of the member town RLMC's from the adjusted operating costs to be apportioned. This remainder will then be apportioned among the member towns as described below, resulting in a non-negative increment for each town to be added to their RLMC, with the sum of the member town RLMC and its non-negative increment being the member town's adjusted operating cost apportionment.

The non-negative increments referred to above are determined for each member town by first subtracting the sum of the member town RLMC's from the district adjusted operating costs to be apportioned, and then multiplying that amount by the member town EF. Since the district adjusted operating costs to be apportioned are greater than the sum of all the member town RLMC's, each member town increment is guaranteed to be non-negative.

Apportionment of Costs

(RAAC 4 Version - changes from current apportionment version indicated in blue)

Each fiscal year the district Transportation, Capital and Adjusted Operating Costs to be apportioned to the member towns will be apportioned amongst the member towns as described in this section.

Throughout this section the following terminology will be utilized:

RLMC – The town Required Local Minimum Contribution as determined by DESE for the fiscal year under consideration.

EV – The town Equalized Valuation used by DESE in their determination of Chapter 70 Aid for the fiscal year under consideration.

EVF – The town Equalized Value Fraction, determined by dividing the town's EV by the sum of the member town EV's.

Transportation Cost Apportionment

The district transportation costs to be apportioned will be apportioned to each member town by multiplying the district transportation costs to be apportioned by the member town EVF.

Capital Cost Apportionment

The district capital costs to be apportioned will be apportioned to each member town by multiplying the district capital costs to be apportioned by the member town EVF.

Adjusted Operating Cost Apportionment

The district adjusted operating costs to be apportioned will be apportioned to each member town by first determining the sum of all member town RLMC's.

If this sum is greater than the district adjusted operating costs to be apportioned, each town is apportioned their RLMC, and the district must increase their adjusted operating cost budget so that the district adjusted operating costs to be apportioned equals the sum of the member town RLMC's.

If the sum of all member town RLMC's is less than the district adjusted operating costs to be apportioned, the district adjusted operating costs to be apportioned will be apportioned to each member town by first subtracting the sum of the member town RLMC's from the adjusted operating costs to be apportioned. This remainder will then be apportioned among the member towns as described below, resulting in a <u>non-negative increment</u> for each town to be added to their RLMC, with the sum of the member town RLMC and its non-negative increment being the member town's adjusted operating cost apportionment.

The non-negative increments referred to above are determined for each member town by first subtracting the sum of the member town RLMC's from the district adjusted operating costs to be apportioned, and then multiplying that amount by the member town EVF. Since the district adjusted operating costs to be apportioned are greater than the sum of all the member town RLMC's, each member town increment is guaranteed to be non-negative.

Apportionment of Costs

(EV % Version - changes from RAAC 4 version indicated in blue)

Each fiscal year the district Transportation, Capital and Adjusted Operating Costs to be apportioned to the member towns will be apportioned amongst the member towns as described in this section.

Throughout this section the following terminology will be utilized:

RLMC – The town Required Local Minimum Contribution as determined by DESE for the fiscal year under consideration.

EV – The town Equalized Valuation used by DESE in their determination of Chapter 70 Aid for the fiscal year under consideration.

EVF – The town Equalized Value Fraction, determined by dividing the town's EV by the sum of the member town EV's.

Transportation Cost Apportionment

The district transportation costs to be apportioned will be apportioned to each member town by multiplying the district transportation costs to be apportioned by the member town EVF.

Capital Cost Apportionment

The district capital costs to be apportioned will be apportioned to each member town by multiplying the district capital costs to be apportioned by the member town EVF.

Adjusted Operating Cost Apportionment

The district adjusted operating costs to be apportioned will be apportioned to each member town by first determining the sum of all member town RLMC's.

If this sum is greater than the district adjusted operating costs to be apportioned, each town is apportioned their RLMC, and the district must increase their adjusted operating cost budget so that the district adjusted operating costs to be apportioned equals the sum of the member town RLMC's.

If the sum of all member town RLMC's is less than the district adjusted operating costs to be apportioned, the district adjusted operating costs to be apportioned will be apportioned to each member town by first subtracting the sum of the member town RLMC's from the adjusted operating costs to be apportioned. This remainder will then be apportioned among the member towns as described below, resulting in a non-negative increment for each town to be added to their RLMC, with the sum of the member town RLMC and its non-negative increment being the member town's adjusted operating cost apportionment.

The non-negative increments referred to above are determined for each member town by first multiplying the district adjusted operating costs to be apportioned by the member town EVF, and then subtracting from that amount the member town RLMC, to produce a preliminary increment for each member town. These preliminary increments are used as the non-negative increments in the case where both preliminary increments are non-negative. If the preliminary increment of one member town is a negative number, the non-negative increment for that town becomes zero (i.e., its increment is increased), and the non-negative increment for the remaining member town becomes the sum of the member town preliminary increments (i.e., its increment is decreased). This sum is guaranteed to be non-negative since the district adjusted operating costs to be apportioned are greater than the sum of all the member town RLMC's. The latter also assures that no more than one member town preliminary increment can be negative, so all possible cases have been addressed herein.

Apportionment of Costs

(Average of RAAC 4 & EV % Version – changes from RAAC4 & EV % versions indicated in blue)

Each fiscal year the district Transportation, Capital and Adjusted Operating Costs to be apportioned to the member towns will be apportioned amongst the member towns as described in this section.

Throughout this section the following terminology will be utilized:

RLMC – The town Required Local Minimum Contribution as determined by DESE for the fiscal year under consideration.

EV – The town Equalized Valuation used by DESE in their determination of Chapter 70 Aid for the fiscal year under consideration.

EVF – The town Equalized Value Fraction, determined by dividing the town's EV by the sum of the member town EV's.

Transportation Cost Apportionment

The district transportation costs to be apportioned will be apportioned to each member town by multiplying the district transportation costs to be apportioned by the member town EVF.

Capital Cost Apportionment

The district capital costs to be apportioned will be apportioned to each member town by multiplying the district capital costs to be apportioned by the member town EVF.

Adjusted Operating Cost Apportionment

The district adjusted operating costs to be apportioned will be apportioned to each member town by first determining the sum of all member town RLMC's.

If this sum is greater than the district adjusted operating costs to be apportioned, each town is apportioned their RLMC, and the district must increase their adjusted operating cost budget so that the district adjusted operating costs to be apportioned equals the sum of the member town RLMC's.

If the sum of all member town RLMC's is less than the district adjusted operating costs to be apportioned, the district adjusted operating costs to be apportioned will be apportioned to each member town by first subtracting the sum of the member town RLMC's from the adjusted operating costs to be apportioned. This remainder will then be apportioned among the member towns as described below, resulting in a non-negative increment for each town to be added to their RLMC, with the sum of the member town RLMC and its non-negative increment being the member town's adjusted operating cost apportionment.

The non-negative increments referred to above are determined for each member town by first performing two calculations for each member town, and then averaging, for each member town, the two results for that member town, to produce a preliminary increment for each member town. The first calculation subtracts the sum of the member town RLMC's from the district adjusted operating costs to be apportioned, and then multiplies that amount by the member town EVF. The second calculation multiplies the district adjusted operating costs to be apportioned by the member town EVF, and then subtracts from that amount the member town RLMC. The resulting preliminary increments are used as the non-negative increments in the case where both preliminary increments are non-negative. If the preliminary increment of one member town is a negative number, the non-negative increment for that town becomes zero (i.e., its increment is increased), and the non-negative increment for the remaining member town becomes the sum of the member town preliminary increments (i.e., its increment is decreased). This sum is guaranteed to be non-negative since the district adjusted operating costs to be apportioned are greater than the sum of all the member town RLMC's. The latter also assures that no more than one member town preliminary increment can be negative, so all possible cases have been addressed herein.