

Student Weights

What do weights do?

1. Using student weights accounts for additional costs associated with specific categories of students.
2. Vermont bases homestead property tax rates on education spending per pupil.
3. If a district has a high percentage of high-cost students, it's spending per pupil would be high, increasing its homestead tax rate.
4. But the pupil count Vermont uses for per pupil spending are equalized pupils, which are weighted pupils.
5. Equalized pupils account for those higher costs by increasing the pupil count, thereby decreasing the cost per pupil.
6. This means per pupil spending between districts is equalized in terms of those specific student categories.

Student Weights

How are equalized pupils calculated?

1. The long-term average daily membership (LT ADM) is the base.
 - a. The LT ADM is a two-year ADM average, plus state-placed student counts from the prior year.
 - b. The LT ADM is the count the State has in a given year.
2. Weights for each category are applied to the LT ADM for each district.
3. The State now has a higher count than the LT ADM.
4. The weighted LT ADM for each district is multiplied by an equalization ratio.
 - a. The equalization ratio is the ratio of the LT ADM to the weighted total.
 - b. The total equalized pupil count for the State is equal to the LT ADM.
 - c. Each district's count has been adjusted by its ratio of the various student category weights as compared to the State as a whole – i.e., the equalization ratio.
 - d. If a district had a higher percentage of students in the categories than the State, its equalized pupil count is higher than its LT ADM.
5. Weights work in concert with one another and can mask what is happening.

How weights can affect one another

Isolating the effect of a single weight.

Scenario 1 - only secondary grade weight

Eq Ratio: $60 \div 66.00 = 0.909$

	K-6	7-12	ADM tot	K-6	7-12		Wghtd ADM	Eq Ratio	EqPup
				0.0	0.2				
District 1	5	15	20	-	3.0		23.0	0.909	20.9
District 2	10	10	20	-	2.0		22.0	0.909	20.0
District 3	15	5	20	-	1.0		21.0	0.909	19.1
State			60				66.0		60.0
State avg	10	10	20		2.0		22.0		20.0

How weights can affect one another

Impact of a second weight on results from a single weight.

Scenario 2 - secondary weight plus a sparsity weight

Eq Ratio: $60 \div 70.00 = 0.857$

	K-6	7-12	ADM tot	K-6	7-12	Sparsity Wght Applies	Wghtd ADM	Eq Ratio	EqPup
				0.0	0.2	0.1			
District 1	5	15	20	-	3.0	no	23.0	0.857	19.7
District 2	10	10	20	-	2.0	yes	24.0	0.857	20.6
District 3	15	5	20	-	1.0	yes	23.0	0.857	19.7
State			60				70.0		60.0
State avg	10	10	20		2.0	1.3	23.3		20.0

Weights and weighting factors as recommended in S.287

1. Grade range weights

EEE & pK	(0.54)
K-5	0.00
6-8	0.36
9-12	0.39

2. Poverty

FRL	1.03
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3. Sparsity/population density

< 36 pop/mi ²	0.15
36 ≤ pop/mi ² < 55	0.12
55 ≤ pop/mi ² < 100	0.07

4. Districts with small schools

≤ 55 pop/mi² and:

enrollment ≤ 100	0.21
enrollment > 100, ≤ 250	0.07

5. English Language Learners

ELL	2.49
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Tax rate calculation

Example

	FY2022
1. Expenditures	19,250,000
2. <u>Offsetting Revenues</u>	- <u>5,210,000</u>
3. Education Spending	14,040,000
4. <u>Equalized Pupils</u>	÷ <u>780.00</u>
5. Ed Spend / EqPup	18,000
6. <u>Property yield per \$1.00 rate</u>	÷ <u>12,000</u>
7. Equalized Homestead Rate	1.500
8. <u>CLA</u>	÷ <u>93.00%</u>
9. Actual Homestead Rate	1.613

Tax rate calculation

Example 1

Rate calculation using new weights for equalized pupils. New count is higher than original equalized pupil count.

	FY2022			
1. Expenditures		19,250,000	Expenditures	19,250,000
2. <u>Offsetting Revenues</u>	-	<u>5,210,000</u>	<u>Offsetting Revenues</u>	- <u>5,210,000</u>
3. Education Spending		14,040,000	Education Spending	14,040,000
4. <u>Equalized Pupils</u>	÷	<u>780.00</u>	<u>Equalized Pupils</u>	÷ <u>794.00</u>
5. Ed Spend / EqPup		18,000	Ed Spend / EqPup	17,683
6. <u>Property yield per \$1.00 rate</u>	÷	<u>12,000</u>	<u>Property yield per \$1.00 rate</u>	÷ <u>12,000</u>
7. Equalized Homestead Rate		<u>1.500</u>	Equalized Homestead Rate	<u>1.474</u>
8. <u>CLA</u>	÷	<u>93.00%</u>	<u>CLA</u>	÷ <u>93.00%</u>
9. Actual Homestead Rate		1.613	Actual Homestead Rate	1.585

Tax rate calculation

Example 2

Rate calculation using new weights for equalized pupils. New count is lower than original equalized pupil count.

	FY2022			
1. Expenditures		19,250,000	Expenditures	19,250,000
2. <u>Offsetting Revenues</u>	-	<u>5,210,000</u>	<u>Offsetting Revenues</u>	- <u>5,210,000</u>
3. Education Spending		14,040,000	Education Spending	14,040,000
4. <u>Equalized Pupils</u>	÷	<u>780.00</u>	<u>Equalized Pupils</u>	÷ <u>770.00</u>
5. Ed Spend / EqPup		18,000	Ed Spend / EqPup	18,234
6. <u>Property yield per \$1.00 rate</u>	÷	<u>12,000</u>	<u>Property yield per \$1.00 rate</u>	÷ <u>12,000</u>
7. Equalized Homestead Rate		<u>1.500</u>	Equalized Homestead Rate	<u>1.520</u>
8. <u>CLA</u>	÷	<u>93.00%</u>	<u>CLA</u>	÷ <u>93.00%</u>
9. Actual Homestead Rate		1.613	Actual Homestead Rate	1.634