

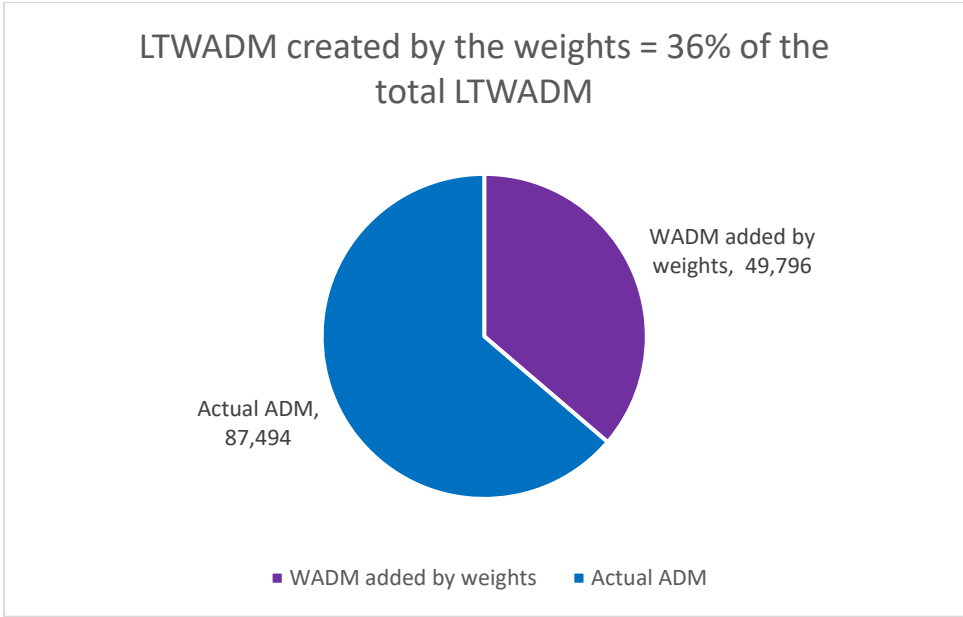
Table 1

Example: Cost per Eligible Pupil Associated with Weights

| Category                          | Weight | Average (Global) | Cost per Eligible Pupil                 |         |          |
|-----------------------------------|--------|------------------|---|---------|----------|
|                                   |        |                  | Resulting from Application to Districts |         |          |
|                                   |        |                  | Average                                 | Minimum | Maximum  |
| Middle 6-8                        | 0.36   | \$3,727          | \$3,823                                 | \$2,316 | \$7,256  |
| Secondary 9-12                    | 0.39   | \$4,038          | \$4,278                                 | \$2,963 | \$8,355  |
| Poverty (FRL)                     | 1.03   | \$10,664         | \$10,604                                | \$6,626 | \$18,337 |
| Sparsity < 36 pop/mi <sup>2</sup> | 0.15   | \$1,553          | \$1,470                                 | \$965   | \$2,474  |
| Sparsity <55 but ≥ 36             | 0.12   | \$1,242          | \$1,216                                 | \$901   | \$1,459  |
| Sparsity < 100 but ≥ 55           | 0.07   | \$725            | \$781                                   | \$479   | \$1,142  |
| Small School ≤ 100                | 0.21   | \$2,174          | \$2,029                                 | \$1,351 | \$2,553  |
| Small School > 100, ≤ 250         | 0.07   | \$725            | \$706                                   | \$476   | \$851    |

Table 2

| <b>Example: Total State Cost Associated with These Weights</b> |               |                              |   |
|--|---------------|------------------------------|---|
| <b>Category</b>  | <b>Weight</b> | <b>Cost<br/>(Million \$)</b> | <b>Percentage of Education<br/>Spending</b> |
| Middle 6-8   | 0.36          | \$69.8                       | 4.9%  |
| Secondary 9-12   | 0.39          | \$102.2                      | 7.2%  |
| Poverty (FRL)  | 1.03          | \$319.0                      | 22.4%                                       |
| Sparsity < 36 pop/mi <sup>2</sup>                              | 0.15          | \$13.6                       | 1.0%  |
| Sparsity <55 but ≥ 36  | 0.12          | \$22.6                       | 1.6%  |
| Sparsity < 100 but ≥ 55  | 0.07          | \$12.5                       | 0.9%  |
| Small School ≤ 100   | 0.21          | \$7.1                        | 0.5%  |
| Small School > 100, ≤ 250                                      | 0.07          | \$6.9                        | 0.5%  |
| <b>Total</b>   |               | <b>\$553.6</b>               | <b>38.8%</b>                                |



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**Example District: Weight Calculation**

| <b>Category</b>                   | <b>Weight</b> | <b>Pupils</b> | <b>Additional Wtd Pupils</b> |
|-----------------------------------|---------------|---------------|------------------------------|
| PreK                              | -0.54         | 18            | -9.72                        |
| Middle<br>6-8                     | 0.36          | 50            | 18                           |
| Secondary<br>9-12                 | 0.39          | 60            | 23.4                         |
| Poverty<br>(FRL)                  | 1.03          | 60            | 61.8                         |
| Sparsity < 36 pop/mi <sup>2</sup> | 0.15          |               | 0                            |
| Sparsity <55 but ≥ 36             | 0.12          | 200           | 24                           |
| Sparsity < 100 but ≥ 55           | 0.07          |               | 0                            |
| Small School<br>≤ 100             | 0.21          |               | 0                            |
| Small School > 100, ≤ 250         | 0.07          | 200           | 14                           |
|                                   |               |               |                              |
| Total Additional Wtd Pupils       |               |               | 131                          |
| Actual ADM                        |               | 200           |                              |
| Total Wtd Pupils                  |               |               | 331                          |
| EQ Pupils                         |               | 200           | 212                          |

## Example Districts – Effects of Weighting

### Holding Spending Constant

|            | Town A    |           | Town B    |           |
|------------|-----------|-----------|-----------|-----------|
|            | Before    | After     | Before    | After     |
| EQ Pupils  | 200       | 212       | 200       | 212       |
| Spending   | 2,400,000 | 2,400,000 | 3,600,000 | 3,600,000 |
| ES/EP      | 12,000    | 11,313    | 18,000    | 16,969    |
| Tax rate   | 1.08      | 1.02      | 1.62      | 1.53      |
| Difference |           | -0.06     |           | -0.09     |

### Holding the Tax Rate Constant

|                                    | Town A    |           | Town B    |           |
|------------------------------------|-----------|-----------|-----------|-----------|
|                                    | Before    | After     | Before    | After     |
| spending at same rate              | 2,400,000 | 2,545,766 | 3,600,000 | 3,818,650 |
| Difference                         |           | 145,766   |           | 218,650   |
| Difference per Additional EQ pupil |           | 12,000    |           | 18,000    |