

# Task Force on the Implementation of the Pupil Weighting Factors Report

Report Prepared in Accordance with Act No. 59 of the 2021 Legislative Session

## **Task Force Members**

Senator Ruth Hardy, Co-Chair

Representative Emilie Kornheiser, Co-Chair

Senator Randy Brock

Senator Cheryl Hooker

Senator Andrew Perchlik

Representative Scott Beck

Representative Peter Conlon

Representative Kathleen James

***DECEMBER 17, 2021***

**I. Executive Summary ..... 1**

**II. Introduction ..... 1**

**III. Summary of Recommendations ..... 3**

**IV. Background on Vermont’s School Funding System ..... 7**

**V. Findings: Pupil Weighting and Cost Equity..... 9**

**VI. English Language Learners ..... 18**

**VII. Measurement of Poverty..... 23**

**VIII. Small School and Merger Support Grants..... 25**

**IX. Transition from Current Law ..... 26**

**X. Strengthening and Enforcing Education Quality Standards ..... 28**

**XI. Special Education Funding ..... 29**

**XII. Income Tax for Education Funding ..... 30**

**XIII. Program Review – Did These Changes Accomplish the Desired Outcome? ..... 31**

**XIV. Other Issues to Address with Further Review..... 32**

**XV. Conclusion and Next Steps ..... 35**

**XVI. Appendix 1: Statute Act 59 ..... 37**

**XVII. Appendix 2: How Pupil Weighting and Categorical Aid Work Under Current Law ..... 41**

**XVIII. Appendix 3: Current Law Context – Federal and State Categorical Aid ..... 44**

**XIX. Appendix 4: History of Education Funding ..... 48**

**XX. Appendix 5: Equity Law and Education Finance ..... 54**

**XXI. Appendix 6: Glossary of Education Finance Terms ..... 56**

**XXII. Appendix 7: Weight Model ..... 63**

**XXIII. Appendix 8: Cost Equity Model ..... 67**

**XXIV. Appendix 9: Weighting Factors and Their Interactions ..... 71**

**XXV. Appendix 10: English Language Learners – Distribution ..... 74**

**XXVI. Appendix 11: Weighting and Cost Equity Methodology ..... 75**

**XXVII. Appendix 12: Agenda Topics ..... 79**

**XXVIII. Appendix 13: List of Witnesses ..... 82**

**XXIX. Endnotes ..... 85**

## I. Executive Summary

Since the founding of the State, Vermonters have strived to support schools and the education of children in all towns, as underscored in the Vermont Constitution. However, throughout the State's history, State and local policymakers have continuously worked to adjust to changes in demographics, technology, finances, and educational philosophy. As such, 2018 Acts and Resolves No. 173 commissioned a study to determine if the current school funding formula sufficiently weighted certain categories of students for the purposes of calculating education spending in a school district. The resulting Pupil Weighting Factors Report, released in December 2019, determined that the weights were not sufficient and made significant recommendations for increasing and adding to the pupil weights. Following a delay due to the COVID-19 pandemic, the Legislature passed 2021 Acts and Resolves No. 59, which created the Pupil Weighting Task Force to recommend an implementation plan for changes to the pupil weights.

After six months of comprehensive study, the Task Force, made up of four senators and four representatives, unanimously recommended two systemic change options and a series of related provisions for either updating the weights or adopting a cost equity payment approach to providing direct aid to school districts. The full set of recommendations is summarized below, following the Introduction. The body of this report includes an explanation of the updated weights presented as an option by the Task Force and an explanation of the cost equity payment option. In presenting both, this report lays out the findings of several pros and cons of each option.

Following the discussion of these two options are explanations of a series of recommendations that should accompany the adoption of either option as well as list of additional recommendations that could also be pursued. The report ends with several appendices that provide additional information related to education finance in Vermont, the potential impact of both options on individual school districts based on modeling FY20 data, an explanation of methodology, several related documents, the Task Force agendas and witnesses in their entirety, and a comprehensive list of links referenced in the body of the document. The Task Force presents this full report for the consideration of the committees of jurisdiction and the Vermont General Assembly.

## II. Introduction

As a result of the landmark 1997 Vermont Supreme Court decision *Brigham v. State* and the ensuing 1997 Acts and Resolves No. 60, Vermont school funding moved away from an underfunded foundation formula to a tax equalization funding formula in which all school

districts in the State contribute to and benefit from a shared statewide Education Fund. See Appendix 4 for further information on the *Brigham* decision and Act 60.

However, as significant as it was, Act 60 could not address all the educational equity challenges faced by school districts in our State. Hence, over the past two decades, Vermont's education policy and finance framework has continued to evolve to address further taxation issues, improve equity through changes in access to curricular pathways, early childhood education, school governance, and special education. At the same time, schools have unfortunately been required to address more social issues, such as poverty, and the educational landscape in the State has changed dramatically due to significant declines in student enrollment, school district reorganizations, and changes in student demographics. Hence, the work of addressing student needs and equity across school districts must be continuous to correct past inequities, adjust for new availability of data, and update analyses based on new methodologies and understandings of student needs and equity.

In 2018, the General Assembly passed Acts and Resolves No. 173, which commissioned a study to examine the pupil weights utilized in the school funding formula to determine if they were adequate and equitable, particularly because the weights dated back to the previous foundation formula. In December 2019, a team of researchers from the University of Vermont, Rutgers University, and the American Institutes for Research issued the [Pupil Weighting Factors Report<sup>a</sup>](#) (PWF Report) for consideration of the Legislature. Among other findings, the PWF Report found that the current pupil weights for students living in poverty, English Language Learners, and secondary school students were insufficient and that additional weights should be added to address further inequities related to middle school students, school districts in sparsely populated regions of the State, and geographically necessary small schools.

Eighteen months later, after setting many important issues aside due to the state of emergency caused by the COVID-19 global pandemic, the General Assembly passed 2021 Acts and Resolves No. 59, establishing the Task Force on the Implementation of the Pupil Weighting Factors Report to consider whether and how to implement the recommendations of the PWF Report. The Task Force, made up of four senators and four representatives, began meeting in late June 2021 and finished its work in mid-December 2021.

The Task Force met 12 times and heard testimony from dozens of educational experts and members of the public at each meeting and during two public hearings. The members benefitted from expert analysis and support from the staff of the Legislative Joint Fiscal Office and the Vermont Agency of Education. The Task Force deliberately spent the first six meetings gaining an understanding of the findings of the PWF Report, the history and status of school funding and education taxation in Vermont, and the fiscal and policy options moving forward. The Vermont school funding system is complex, with many factors that interact and impact each other, thus one change can have ripple effects across the entire system. The Task Force tried to be curious, ask difficult questions, hear varying perspectives, and anticipate the questions colleagues in the Legislature might have.

The Task Force intentionally tried to make policy decisions based on relevant data and analysis, avoiding what has been described as the “printout wars” via sequential district-by-district comparisons. After policy decisions were made, staff modeled the outcomes for individual school districts statewide, sought follow-up analysis from the PWF Report authors, provided appropriate comparisons, and noted or adjusted for interactions and unintended consequences. The result is a comprehensive set of recommendations that provides two potential pathways for changes and updates to the school financing system in Vermont. Below is a summary of the recommendations of the Task Force, followed by more detailed explanations and analysis.

By necessity, the Task Force has tackled its work during an extremely difficult time for nearly everyone in our State, most especially for Vermont schools. All school districts have been significantly impacted by COVID-19 and the resulting disruptions to learning, social-emotional growth, and connections between students. Through the pandemic, many of the existing inequities in our communities grew more stark, while other challenges were met, sometimes for the first time, by significant outlays of federal funding. Students, teachers, staff, school leaders, and families are struggling to maintain any semblance of routine and community. The members of the Task Force are profoundly grateful for the work educators in Vermont have done for children and families during the pandemic and are extremely aware that now is a difficult time to be discussing any changes that may jolt an already fragile system. As the Legislature takes up this issue, the Task Force asks everyone involved to proceed with empathy.

### **III. Summary of Recommendations**

Below is a summary of Task Force recommendations, including options for systemic changes to Vermont’s school funding system. Following the options are further recommendations for changes that the Task Force believes should accompany any of the initial options. Finally, the Task Force makes eight related recommendations in areas covered by Task Force analysis or covered in the original PWF Report, or both.

**Systemic Change Recommendation Options**

**Option 1: Pupil Weighting.** Adopt the general set of *school-level pupil weights* proposed in the PWF Report authors' [October 28, 2021, memo<sup>b</sup>](#), as shown in Table 1 below. Apply each of the existing weights under consideration and proposed new weights using an *additive mathematical function* rather than a mix of additive and multiplicative functions.

**Table 1: Task Force Weights Recommendations**

Category	Type	Current Value	Proposed Value
<b>Student Needs</b>	Poverty	0.25	1.03
	English Language Learners (ELL)	0.2	NA
<b>Grade Range</b>	Middle Grades Enrollment (6–8)	NA	0.36
	Secondary Grades Enrollment (9–12)	1.13	0.39 <sup>1</sup>
	Pre-Kindergarten	0.46	TBD
<b>Enrollment</b>	<100 Students	NA	0.21
	101–250 Students	NA	0.07
<b>Population Density</b>	<36 persons/square mile	NA	0.15
	36 to <55 persons/square mile	NA	0.12
	55 too <100 persons/square mile	NA	0.07

<sup>1</sup> This is not a recommended decrease in the weight for secondary students, rather it reflects a shift from a base of one to a base of zero when the formula is changed from multiplicative to additive operations for all the weights.

**Option 2: Cost Equity Payments.** Adopt a cost equity payment approach that provides “equity payments” to school districts derived from the weight cost equivalents. Conduct further analysis to empirically determine appropriate amounts and model the impacts of such an approach on school districts statewide. See Table 2 below for an example of such payment amounts.

**Table 2: Example Cost Equity Payment Amounts**

Category	Type	Weight	Per Pupil Cost Equity Payment
<b>Student Needs</b>	Poverty	1.03	\$10,664
	English Language Learners (ELL)	NA	NA
<b>Grade Range</b>	Middle Grades Enrollment (6–8)	0.36	3,727
	Secondary Grades Enrollment (9–12)	0.39	4,038
	Pre-Kindergarten	TBD	TBD
<b>Enrollment</b>	<100 Students	0.21	2,174
	101–250 Students	0.07	725
<b>Population Density</b>	<36 persons/square mile	0.15	1,553
	36 to <55 persons/square mile	0.12	1,242
	55 to <100 persons/square mile	0.07	725

### ***Further Recommendations to Accompany Systemic Options***

**English Language Learners Categorical Aid.** Eliminate the weight for English Language Learning (ELL) students and create a targeted categorical aid program to fund ELL programs in Vermont to provide a base payment for each school district that supports at least one ELL student plus a per pupil payment for each ELL student. Provide additional staffing capacity for AOE to support school districts with ELL students.

**Counting Students in Poverty.** Change the measurement used for determining a student living in poverty for the purposes of determining school funding allocations from enrollment in the supplemental nutrition assistance program (SNAP) to enrollment in the federal free- and reduced-price lunch (FRL) program and eventually moving to a poverty measurement determined by the Legislature, but not lower than 185 percent of the 2021 federal poverty level, with data to be collected using a universal income declaration form.

Small School and Merger Support Grants. Eliminate small school grants based on school size and other criteria and instead support geographically necessary small schools through a pupil weight or cost equity payment. Maintain merger support grants for school districts that merged voluntarily or under State Board of Education (SBE) order and do not also qualify for a small school weight or cost equity payment.

Transition Mechanisms for Financing Changes. Ensure appropriate phase-in mechanisms are in place to ease the positive and negative impacts on individual school district budgets and tax rates. Phase in funding of tax rate changes over at least a 5-year period. Suspend the excess spending threshold during the transition period. Consider using the Education Fund surplus to ease the impacts of the transition.

Updates and Oversight of Weights or Cost Equity Amounts. Establish the Education Tax Advisory Committee to oversee scheduled, periodic updates to pupil weights or cost equity payments, or both. Require a memorandum of understanding (MOU) between the Agency of Education (AOE) and the Joint Fiscal Office (JFO) to develop a consensus recommendation to the Committee on updates in pupil weights or cost equity amounts and jointly host the model for doing so.

Evaluation Mechanism. Build in a comprehensive evaluation component to any implementation plan for changes in Vermont's school funding system.

### ***Additional Recommendations***

- Monitor the implementation of the new Act 173 special education census block grant funding and its potential connection to pupil weighting as overall school funding modifications are considered moving forward.
- Work with the SBE and AOE to ensure all Vermont students are receiving high-quality education grounded in education quality standards and continuously verified through a formal oversight process. Ensure AOE has the financial and human resources it needs to follow through on this obligation.
- Consider changes in tax policy that would shift education tax liability calculations from a combination of income (for Vermonters with lower incomes) and property (for Vermonters with higher incomes) for the purposes of calculating homestead tax rates to a unified system where all individual taxpayers pay based on income.
- Adjust the property tax calculation to provide a property tax credit that corresponds to the current-year property tax bill.



- Modify the pupil weight or alternative funding mechanism for pre-kindergarten students following the completion in 2023 of the 2021 Acts and Resolves No. 45 child care financing study.
- Request AOE and SBE jointly establish a standard method for Vermont public schools to set tuition.
- Consider the merits of counting Early College Program participants as a fraction of a full-time student in a school district's average daily membership (ADM) count.
- Explore the creation of a categorical aid grant to support student mental health services and trauma-informed instruction.

#### **IV. Background on Vermont's School Funding System**

Prior to the *Brigham* decision, Vermont relied on a foundation program to fund its education system. Fluctuations in the State's fiscal situation led the Legislature to underfund the foundation formula in order to reduce State costs. Property wealthy districts could more easily raise funds, spending more per pupil for lower tax rates, while property poor districts faced higher tax rates for equivalent or even lower per-pupil spending levels. This combination of reduced State share and property tax rate inequities across municipalities led to the *Brigham* decision; the Legislature responded with the passage of 1997 Acts and Resolves No. 60. Under Act 60, towns with the same per-pupil spending have the same homestead tax rate regardless of their property wealth—the homestead property tax rate is a function of district per-pupil spending rather than property wealth. In other words, school districts should have the same ability to raise funding to support their schools regardless of what town they're in. For more discussion of the history of education funding in Vermont, including the *Brigham* decision and Act 60, see Appendix 4.

The State Education Fund, which funds all public schools statewide, is made up of a mix of revenue sources—homestead and nonhomestead property taxes, sales and use taxes, and lottery revenue. Local school boards determine school district budgets, which must be approved by local voters, and towns collect property tax revenue, which is paid into the State Education Fund. The Legislature then sets the statewide per pupil yield for the Education Fund to ensure sufficient revenue is raised to fully fund each local school district budget. Since the passage of Act 60, the level of statewide spending impacts all school districts, as does the mix of revenue sources in the Education Fund. As a school district increases or decreases its education spending, it impacts all school districts. Similarly, if the Legislature increases or decreases any of the funding sources, it impacts the property tax rates of all school districts, regardless of their property wealth. The tax bills of homeowners who are eligible for a property tax credit also vary in proportion to per-pupil spending. Almost 70 percent of Vermont resident households

typically qualify for this credit, which in tax year 2020 was set at a maximum household income of \$138,500. However, since the enactment of 2003 Acts and Resolves No. 68, the nonhomestead tax rate paid by businesses and nonresidents has been uniform statewide—this tax rate is not directly related to per-pupil spending. Finally, homestead property tax rates are adjusted in each town by the common level of appraisal (CLA) to ensure property values in each town reflect fair market values; however, statewide comparisons of property tax rates, including in this report, are generally made before CLA adjustments.

The current education funding system uses a combination of categorical aid and pupil weights to address and equalize student needs across the State. Categorical aid is paid to school districts from the Education Fund and pupil weights are used to determine “equalized pupil” counts which, along with Education Spending for each school district, are then used to determine homestead taxes coming into the Education Fund. Because the Education Fund is essentially self-balancing, as described above, unlike in other states, a change in categorical aid or pupil weights impacts all school districts and all property tax payers.

*Categorical aid grants* offset direct expenditures by school districts for explicit purposes. Existing State categorical aid includes special education aid, transportation aid, and small school support grants as well as several other more minor grants. In addition, most federal aid to school districts works in the same way as State categorical aid grants, directed toward a specific, required use in order to address identified student needs, including educating students in poverty, special education, ELL, and school nutrition programs. [An explanation of the impact on categorical aid in the State funding formula can be found here.](#)<sup>c</sup>

*Pupil weights* adjust student counts to address different student needs or circumstances. After an overall student count, or average daily membership, is reported, weights are applied to certain types of students to account for the potential higher costs to school districts that educate these students. This adjustment to the student count in turn impacts the district’s spending per pupil. Existing pupil weights, which precede Act 60 and were not empirically derived, apply to students living in poverty, English language learners, secondary students, and pre-kindergarten students. [An explanation of the current-law context of pupil weighting can be found here](#)<sup>d</sup> and also Appendix 3.

Overall, Vermont’s school funding system is complex, in large part because it makes funding and taxing adjustments to improve equity and because each school district both contributes to and draws funding from the same statewide fund. This complexity and collectivity mean that changing one element, like a pupil weight, often has ripple effects across the entire system. It also means that there is much confusion about how the system works. For more explanation of the Vermont school funding system and terms, see [Overview of Current Education Funding](#)<sup>e</sup> and [Tax Rate Calculation Example](#)<sup>f</sup> and Appendices 2-6.

## V. Findings: Pupil Weighting and Cost Equity

### Pupil Weighting Approach

The creation of the Task Force under [Act 59<sup>g</sup>](#) or see Appendix 1, required the Task Force to recommend a plan to “ensure that all public school students have equitable access to educational opportunities.” After six months of research, testimony, and debate, the Task Force found that expanding the use of weights in our current tax equalization formula may not be the best method to accomplish these goals. As discussed above, the [Pupil Weightings Factors Report \(PWF Report\)<sup>h</sup>](#) answered a fairly narrow question regarding appropriate weights under current law, but the Task Force was required to address a much broader set of issues and often found itself asking: “If we were to rebuild our school finance system from the bottom up to better ensure educational equity, how would we do it?”

If the desire of the General Assembly is to continue with a pupil weighting methodology for equalizing resources available to school districts, *the Task Force recommends the general set of school-level weights proposed in the PWF Report authors’ [October 28, 2021, memo](#), as shown in Table 3 below*. These updated weights reflect policy recommendations that are explained in subsequent sections of the report.

**Table 3: Task Force Weights Recommendations**

Category	Type	Current Value	Proposed Value
<b>Student Needs</b>	Poverty	0.25	1.03
	English Language Learners (ELL)	0.2	NA
<b>Grade Range</b>	Middle Grades Enrollment (6–8)	NA	0.36
	Secondary Grades Enrollment (9–12)	1.13	0.39 <sup>2</sup>
<b>Enrollment</b>	Pre-Kindergarten	0.46	TBD
	<100 Students	NA	0.21
	101–250 Students	NA	0.07
<b>Population Density</b>	<36 persons/square mile	NA	0.15
	36 to <55 persons/square mile	NA	0.12
	55 too <100 persons/square mile	NA	0.07

<sup>2</sup> This is not a recommended decrease in the weight for secondary students, rather it reflects a shift from a base of one to a base of zero when the formula is changed from multiplicative to additive operations for all the weights.

Under current law, Vermont's school funding formula includes a modest set of weights that have been in use since before the Act 60 shift to a tax equalization formula. In other words, the weights currently in use were determined over 25 years ago for the State's previous foundation formula financing model. Few people argue that the weights are sufficient or accurate. The PWF Report underscores this point emphatically, and the Task Force agrees. Unlike current pupil weights, the weights recommended by the authors of the PWF Report are derived from actual educational cost factors. In the PWF Report, the authors first identified those aspects of student need and local context that are "most highly correlated with differences in student outcomes," such as poverty and rurality. Using data gathered between 2010 and 2018 from Vermont schools, Vermont school districts, and school districts across the Northeast, they estimated the additional level of financial investment required to "ensure that 'at-risk' students and schools operating in different contexts meet common academic standards." The weights were then calculated using a statistical model that reflects the complex relationship between cost factors, per-pupil spending, and student outcomes.

Applying new weights would shift school district *taxing capacity*, defined as the ability of a school district to decrease its tax rate without reducing its spending or to raise additional tax revenue without increasing its tax rate. See Appendix 7 for a district-by-district accounting of how applying these new weights could shift taxing capacity for each school district in Vermont. As a given school district benefits from increased weights, which increases its equalized pupil count, its spending per equalized pupil would decrease, as would its tax rate. In that scenario, its overall education spending could either stay the same, with the resulting lower tax rate, or the school district could increase its overall education spending and keep its tax rate constant, or a combination of the two. With any of these options, the school district is using increased tax capacity to adjust tax rates or revenues. Appendix 7 is based on estimates from modeling data for the FY20 school year and shows how education spending and tax rates could change under these new weights. The data presented is for modeling purposes only and should be viewed as an estimate of potential impact rather than a known measurement. Changes in enrollment, mix of students, local school budgets, property values, and many other factors would impact any actual future calculations.

It should be noted that these estimated impacts are fairly substantial for many school districts, thus transition mechanisms, discussed in detail later in this report, would be necessary to ease the impact, positive or negative, on school districts. The impacts on varying school districts demonstrates the interactive effect of the weights on each other and the effect of a school funding formula in which all school districts are funded through a shared Education Fund. As larger and additional weights increase the taxing capacity of some school districts, they must in turn decrease the taxing capacity of other school districts. In general, school districts with fewer students living in poverty lose capacity, meaning they must either reduce spending or increase taxes, and school districts with more students living in poverty gain capacity, meaning they could either increase spending or lower taxes. However, these effects are also impacted and complicated by the force of the other weights and the number of relevant students in each

district. See Appendix 9 for a series of tables created by AOE that demonstrate the interactive effects of the various weights.

There are other elements in Vermont's school funding formula that impact the weights and also deserve consideration. First, as the PWF Report discussed, the weight for ELL students is "less consistent," and *the Task Force recommends eliminating a weight for ELL students and moving to a targeted categorical aid program to fund ELL programs in Vermont.* See below for a detailed discussion of this recommendation.

Second, although the PWF Report did not examine the current weight assigned to pre-kindergarten students, given that the other weights are outdated and insufficient, the Task Force believes that this weight is also inaccurate. However, an early childhood education financing study has been approved by the General Assembly and will get underway in 2022, thus *the Task Force recommends that changes in the weighting or alternative funding mechanism for pre-kindergarten students be put on hold until the child care financing study is complete.* See below for a detailed discussion of this recommendation.

Third, as suggested in the PWF Report and required under Act 59, the Task Force reviewed the measurement used for determining a student living in poverty and *recommends changing the measurement from enrollment in the supplemental nutrition assistance program (SNAP) to enrollment in the federal free- and reduced-price lunch (FRL) program and eventually moving to a poverty measurement determined by the Legislature, but not lower than 185 percent of the 2021 federal poverty level, with data to be collected using a universal income declaration form.* This change in poverty measurement has the effect of reducing the PWF Report authors' recommended poverty weight, as discussed in the [October 28, 2021, memo](#)<sup>j</sup>. See below for a detailed discussion of this recommendation.

Fourth, a common and reasonable criticism of Vermont's school funding system is its complexity. In assigning powers and duties to the Task Force, [Act 59](#)<sup>k</sup> states that "in recognition that the current formula used to calculate equalized pupils uses more than one mathematical method, consider changes to the formula to simplify it and make its calculation more transparent." Under current law, the weights for poverty, pre-kindergarten, and secondary students are multiplicative and the weight for ELL is additive; under the PWF Report recommendations, the new weights for middle school, school size, and population density would be additive. To be consistent and transparent, *the Task Force recommends that each of the existing weights under consideration and proposed new weights be applied using an additive mathematical function.*

Applying weights using multiplication magnifies and distorts the impact of the weight, particularly when comparing varying spending levels across school districts (as [illustrated in the graphs presented in JFO testimony](#)<sup>l</sup>). The PWF Report explains the variation this way: "Grade range weights and poverty weights are multiplicative, meaning that the poverty weight is applied to the grade range weighted enrollment. Therefore, the poverty weight has a large

effect in grade ranges with a larger weight. The remaining weights are additive, meaning the effect of the weights does not vary with the strength of other weights” (p. 59 in note). By applying weights using addition, the interaction effect of the weights is dampened, allowing each weight the strength of its size rather than also the magnification of its mathematical function.

Changing all of the weights to additive also requires centering the grade-level weights on zero rather than one, which impacts the perceived size of the weights. The current weighting factor for secondary students is 1.13. The proposed factor from the Task Force is 0.39. While the two weighting factors appear to be significantly different, the perceived difference is only due to how they are used. The proposed factor that would be equivalent to the current 1.13 weighting factor is 1.39 if it were to be mathematically applied in the same fashion. By centering additive weights on zero, rather than centering multiplicative weights on one, the proposed updated weight for secondary students is 0.39 and the proposed new weight for middle-school students is 0.36.

The PWF Report authors state in the [October 28, 2021, memo<sup>m</sup>](#), “We have no objections to incorporating additive weights in the equalized pupil calculation, nor using FRPL as a measure of student economic disadvantage” (p. 2). The weights presented in the memo and recommended in Table 3 above reflect a revised calculation of the weights from those presented in the original PWF Report, using both an FRL measurement for poverty and fully additive weights centered on zero.

Although the Task Force recommends a new set of pupil weights as outlined above, it was not comfortable making a new set of weights its sole recommendation and thus also offers a cost equity formula alternative below. The use of larger and additional weights with Vermont’s tax equalization formula creates some positive and some negative impacts. Adding weights for middle school, population density, and small schools improves the overall equity of Vermont’s school funding system, recognizing, as the PWF Report illustrates, that there are added costs to operating schools with these characteristics. These weights, like the current secondary weight, acknowledge that cost differences in educating students are not just based on the characteristics of individual or groups of students but also on the circumstances in which a student is educated: grade level, school size, and school location. The analysis illustrating that operating a school in a very rural, sparsely populated region is more costly than operating a school in other areas underscores the message some Vermont school districts have been voicing for many years.

Using weights to adjust for differential costs within the current equalized pupil calculation and formula has the benefit of maintaining what is familiar for school districts and those with knowledge of Vermont’s education finance system. Change can be difficult, and although changes in the weights of the scope and magnitude recommended would create significant tax capacity shifts among school districts, it would be done within a framework that is generally known by those involved. Similarly, the recommended weights are presented with a level of

certainty that brings comfort because they were derived through an empirical, academic analysis done by a team of researchers with expertise in school finance.

However, as noted above, while thorough, the analysis in the PWF Report was narrow by design. The researchers were not asked the question: What would you recommend as a better system to improve equity than the one we have now? They were asked how they would change the pupil weights to improve equity. One area of narrow focus in the research that was a concern for the Task Force was the singular outcome measure on which the analysis was based. The PWF Report focused on the differential costs necessary to achieve an equitable outcome in standardized test scores. While the use of standardized test scores is often the easiest educational outcome to model in large scale regression analyses, such data is limited in scope and relies on a measurement that is fraught with inequities itself. See below for more discussion on evaluation and outcomes.

Finally, a reliance on using weighting factors as the primary mechanism for compensating for differences in the cost of educating different types of students in different types of settings does not ensure that additional funding is spent on the area of need. *Rather, by employing pupil weights with Vermont's tax equalization school funding formula, the resulting impact changes the tax capacity not the spending of a school district.* Because spending decisions are made at the local level by school boards and ultimately voters, the additional tax capacity generated by a particular pupil weight might lead to additional spending on a number of expenses or a general reduction in tax rates, or both.

Under our current system, it is up to individual communities to determine the balance between spending and tax rates. Superintendents, school boards, and voters are making decisions, based on available information and their own individual values and priorities, about how much to spend on educating students in their school districts. New weights would certainly impact local decision-making, but new weights would not change the reality that different school districts have different spending priorities, cultures, and taxing tolerances.

Thus, although there are clear benefits to making the adjustments to the pupil weights recommended above and supported in the PWF Report, to achieve greater educational equity across school districts, school settings, and types of students, a different or hybrid approach may be warranted.

## Cost Equity Formula Approach

The use of pupil weights in determining tax capacity is complicated and benefits higher spending districts over others, as seen in the [JFO presentation on weights](#). Additionally, because of the interaction effects of the weights, with some weights offsetting the impact of others, resources may not be adequately directed toward the needs of each district. Using the weights to determine the equivalent dollar amount necessary to meet student needs equitably would avoid some of these distortions. As discussed above, while Act 60 achieves strong tax equalization, it does not address equity issues with allocating or budgeting the revenue it raises. Spending priorities are left to individual district-level decisions, which may or may not promote equity.

A cost equity approach addresses the specific cost factors of each district by allocating actual funding, rather than tax capacity, to cover those costs. While the weights deliver tax capacity derived from cost factors, a cost equity model delivers dollars directly to ensure that districts have the financial resources they need to educate and support their most vulnerable students and to cover costs that may be beyond their control. In addition, these State-delivered equity payments would reduce each district's education spending, thus increasing tax capacity for local voters to make decisions on the remaining portion of the overall school budget. As explained above, the analysis in the [PWF Report](#)<sup>n</sup> calculated the increased cost to educate Vermont students from varied backgrounds and school configurations to achieve the same level of test scores. This marginal cost was then converted into a weight for the purposes of the PWF Report. With the cost equity approach, the actual funding equivalent to this calculated cost would be provided directly to school districts—transparently and according to each district's needs.

Each district would receive a payment from the Education Fund with an amount for each student living in poverty; the number of students in a rural district; and the number in a small school, middle school, and high school. Specific local spending decisions would be left up to local school districts to determine how best to allocate these payments. In other words, there would be no specific strings or funding purposes attached to these payments other than an implicit expectation that school districts would spend them wisely to offset differences in cost and improve student equity and outcomes.

Education spending would be calculated by subtracting the cost equity payment, federal grants, and State grants from total spending, in a manner consistent with current practice. Because weighting would already be accounted for with the cost equity payment, the calculation of a district's tax rate would be the division of its education spending by its average daily membership. There would no longer be a need for calculating equalized pupils. To be clear, the cost equity approach would maintain the tax equalization formula developed under Act 60, but a portion of funding would be distributed first through a cost equity formula.



The cost equity payment approach could improve several factors:

- By eliminating weights and the equalized pupil calculation, the school funding formula would be simpler to understand and more transparent to voters.
- By sending payments directly to districts, communities could understand and account for the increased costs associated with different student needs, grade levels, and schools.
- By making costs transparent, there may be a clearer understanding and greater accountability in how these funds are allocated.
- Higher-spending districts would no longer receive more capacity from the weight than lower-spending districts.

It should be noted that while transparency is a benefit to this approach, student confidentiality is equally important. Due to the small number of students in many school districts, both AOE and districts would need to take care to maintain student confidentiality and ensure data protection, as they do currently for existing programs and data sets.

Determining an accurate and straightforward methodology for calculating the cost equivalent for each type of student category (poverty, grade, school size, and school location) would be important to the success of this approach. For the purposes of modeling the potential impact of the cost equity formula, JFO used the weights presented in the [October 28, 2021, memo<sup>o</sup>](#) and [applied them to the statewide average per-pupil spending amount to get an estimated average cost equivalency for each category<sup>p</sup>](#), as shown in Table 4 below.

**Table 4: Example Cost Equity Payment Amounts<sup>3</sup>**

Category	Type	Weight	Per Pupil Cost Equity Payment
<b>Student Needs</b>	Poverty	1.03	\$10,664
	English Language Learners (ELL)	NA	NA
<b>Grade Range</b>	Middle Grades Enrollment (6–8)	0.36	3,727
	Secondary Grades Enrollment (9–12)	0.39	4,038
	Pre-Kindergarten	TBD	TBD
<b>Enrollment</b>	<100 Students	0.21	2,174
	101–250 Students	0.07	725
<b>Population Density</b>	<36 persons/square mile	0.15	1,553
	36 to <55 persons/square mile	0.12	1,242
	55 too <100 persons/square mile	0.07	725

<sup>3</sup>For the purposes of modeling the potential impact of the cost equity formula, JFO used the weights presented in the October 28, 2021, memo and applied them to the statewide average per-pupil spending amount to get

As discussed below, it should be noted that the cost equity amounts presented in Table 4 are placeholder estimates, not specific recommendations of the Task Force. See Appendix 8 for a district-by-district accounting of how applying these cost equity payments could impact the tax rates and spending capacity of each school district in Vermont. Appendix 8 is based on FY20 data and estimates how education spending and tax rates may change under these new payments. The data presented is for modeling purposes only and should be viewed as an estimate of potential impact rather than as a known measurement. Changes in enrollment, mix of students, local school budgets, property values, and many other factors would impact any actual future calculations. It should be noted that these estimated impacts are fairly substantial for many school districts, thus transition mechanisms, discussed in detail later in this report, would be necessary to ease the impact, positively or negatively, on school districts.

The Task Force has also asked the PWF Report authors to determine cost equivalency amounts for each category that could be utilized with the cost equity payment approach. As of the writing of this final report, the analysis was still forthcoming. Another approach to determining a payment amount would be to approach it based on a resource adequacy approach, such as was applied in the 2016 report, "[Using the Evidence-Based Method to Identify Adequate Spending Levels for Vermont Schools<sup>9</sup>](#)."

Regardless of the approach to empirically determining the cost equity payment amounts, it would be imperative to determine an accurate amount so that the appropriate level of resources would be directed to offset school district costs and meet student needs. The cost equity payment also brings the balance between cost factors and base spending into sharp relief and creates a clearer path toward a conversation around adequacy of base spending in each of our schools and districts. *This same question should also be asked of the use of pupil weights*, but the transparency of the cost equity payments makes it more explicit. Once accurate individual payments are determined, further modeling would be necessary to assess the impact on individual school districts and build transition plans.

Overall, the Task Force believes there is merit in further developing the cost equity payment model as it addresses some challenges present with the pupil weighting model. On the other hand, it surfaces other challenges less apparent in the pupil weighting model. Further analysis is necessary to determine the overall impacts of this model. The Task Force recommends that the legislative committees of jurisdiction further investigate the cost equity payment option, and the pros and cons of both options, to find the best path forward.

---

estimated an average cost equivalency for each category. The Task Force has also asked the PWF Report authors to determine cost equivalency amounts for each category that could be utilized with the cost equity payment approach.

## Recalibration of Weights and Cost Equity Amounts

Once the General Assembly updates the weighting factors or determines the cost equity amounts, the weights or payments would need to be periodically updated to reflect cost changes. Weighting factors and cost equity amounts are designed to provide tax capacity or funding to school districts based on the cost of educating students, and these costs will change over time.

Therefore, the Task Force recommends:

1. In accordance with the recommendation of the [Final Report of the Vermont Tax Structure Commission dated February 8, 2021<sup>r</sup>](#), the new and ongoing Education Tax Advisory Committee be established. In accordance with that Report, the Committee would be established:

*“to monitor the [education finance] system, to conduct analyses, to report regularly, and to make annual recommendations to the Legislature. Annual recommendations would include the tax rate(s) and yield(s) and the amount of the stabilization reserve. Other recommendations, such as adjusting student weights or other changes to the system could be brought to the Legislature’s attention as needed. With time, study, and analysis the process would build the capacity of the members and strengthen the ability of the Legislature to manage the education finance system” (p. 5).*

2. The Agency of Education and the Joint Fiscal Office:
  - a. Enter into a memorandum of understanding to share data, models, and other information that is needed to update the weighting factors or cost equity amounts.
  - b. Each host the statistical model used to provide modeling for the PWF Report dated December 24, 2019, and for ensuing memos, and ensure that this model is updated and maintained on both systems in parallel.
  - c. Recommend recalibrated weights or cost equity amounts, or both, on a scheduled and periodic basis to account for cost changes, including changes in the costs associated with providing substantially equal educational opportunity, demographics, and school district configurations. The AOE and JFO recommendation would be based on their consensus view and reported to the Education Tax Advisory Committee.
3. The Education Tax Advisory Committee issue a written report to the House and Senate Committees on Education, the House Committee on Ways & Means, and the Senate

Committee on Finance that includes AOE and JFO's consensus recommendation and the Committee's views on that recommendation.

4. The General Assembly determines whether and how to recalibrate weights or cost equity amounts, or both, taking into account the Education Tax Advisory Committee's written report.
5. Changes to the weights or cost equity amounts, or both, would be made public at least one year before they are implemented.
6. The Education Tax Advisory Committee shall also advise the JFO and AOE in the creation and contracting of a web portal or simulator to allow communities, school boards, and voters access to information about how spending decisions impact their tax rates under whichever model is recommended in law.

## VI. English Language Learners

In approaching a recommendation of how best to deliver resources to support and educate students with English language learning (ELL) needs in Vermont, it was the intent of the Task Force to not only provide adequate resources for these learners' extensive needs, but also to guarantee resources and ensure, to the extent possible, that budget decisions about these needs were not subject to discrimination, racism, or xenophobia.

Over the past several years, the number of Vermont school districts that support students with ELL needs has been growing steadily, as has the number of students requiring ELL education in Vermont schools. According to data from the Agency of Education (AOE), for the 2021–2022 school year, 69 school districts (59.5 percent) have identified students who require ELL education, compared with 57 school districts (49 percent) for the 2019–2020 school year, a 10 percent increase over two years in districts serving ELL students. In addition, from the 2015–2016 to the 2020–2021 school year, the number of K–12 students in Vermont who took the federally required ELL exam increased by five percent. See testimony from the [Vermont Agency of Education](#)<sup>5</sup> about federal requirements and ELL education in Vermont.

This recent growth in the number of students requiring these crucial educational services and the number of districts educating and supporting ELL students provides an opportunity for reevaluating the mechanism by which Vermont funds ELL services. As the families of current ELL students relocate to more communities across Vermont and as more communities in our State welcome new immigrants, refugees, and temporary workers, many school districts have been tasked with the challenge of quickly building ELL education and support services and programs, sometimes for a few students and sometimes for an unexpectedly large and diverse cohort. See, for example, the testimony from [Milton Town School District](#)<sup>6</sup>.

Simultaneously, several school districts in Chittenden County educate and support hundreds of ELL students who make up a significant proportion of their student bodies and speak a broad diversity of native languages. Programs and services for ELL students in these schools tend to be well-established and include strong community outreach, robust student and family support, and high-quality, experienced instructional opportunities. Further, due to the number of students served, these districts are generally able to achieve efficiencies of scale for their overall ELL programs. However, the vast diversity of languages and cultures within these school districts, and the high needs of new immigrant or refugee families within these communities, puts intense pressures on the budgets and educational programs of these school districts. See, for example, testimony from the [Winooski and Burlington School Districts](#)<sup>U</sup>.

According to [FY20 data provided by AOE](#)<sup>V</sup> or Appendix 10, even as more school districts serve ELL students, nearly 80 percent of all ELL students are concentrated in Chittenden County, and only 10 towns support 25 or more ELL students with all but one in Chittenden County. Six of the school districts in Chittenden County share a \$510,000 federal Title 3 grant that partially supports ELL education; other school districts receive no direct aid for ELL programs. Overall, while some school districts are struggling to support large, comprehensive ELL programs to serve many students, others are struggling to establish or maintain small, basic programs to support a few students.

The current funding formula for schools in Vermont includes a pupil weight of 0.20 for each ELL student and adds all ELL students whose families are not enrolled in SNAP to the calculation of students in poverty, which receives its own 0.25 pupil weight. This methodology is problematic because it both double-weights a large number of ELL students in the formula and makes the questionable assumption that all ELL students are living in poverty. Several witnesses who were involved with education policy during the 1990s suggested that this is because data was not available about the learning needs of ELL students at the time, thus the assumption was made that they and students living in poverty were similarly “at risk.” But, as the [Pupil Weighting Factors Report](#)<sup>W</sup> found, all of the pupil weights currently used in Vermont’s school funding formula are insufficient for the purpose of providing the necessary resources for educating ELL students, students living in poverty, and students in very rural areas.

Although the PWF Report does provide a weight for ELL in its set of recommended pupil weights as well as an updated weight in the October 28, 2021, memo, the PWF Report highlights the difficulties of calculating an accurate weight for ELL students due, in part, to the uneven and highly concentrated nature of Vermont’s ELL school population, as discussed above. In fact, the PWF Report suggests that a regional comparison, rather than a Vermont school or school district analysis, may be a better fit for determining appropriate resource needs for ELL education:

*“Weights for the ELL cost factor were less consistent...Although the ELL weights derived from the Vermont-specific school-level model and the regional model were similar...the weight derived from the regional model may be viewed as a more reliable estimate.*

*ELLs make up a very small share of most Vermont schools’ enrollment, and, as a result, many schools operate ELL programs of limited scale and scope. Regionally, districts enroll more ELLs and are likely to have more typical programs and services for students with limited English proficiency (p. 60)."*

As discussed previously, a reliance on using weighting factors as the primary mechanism for compensating for differences in cost does not ensure additional funding is spent on a specific area of need. At the local level, the additional tax capacity generated by a particular pupil weight may be targeted to a range of expense categories or a general reduction in tax rates, or both. Weights do not guarantee that Vermont is meeting both our federal and ethical obligations for this population of students. Further, for school districts with only a few ELL students, the impact of a weight would not generate sufficient resource capacity to adequately fund an ELL program.

The costs associated with ELL education are more easily identifiable than, for example, the more general additional costs associated with operating a very rural school district or a high poverty school district, so it’s more possible to target resources directly toward the cost of ELL education. School districts budget specifically for ELL services and the associated costs, including licensed educators, paraprofessionals, translators, cultural liaisons, curricular and outreach materials, and so forth. Based on [unaudited ELL spending amounts reported for the 2019–2020 school year<sup>x</sup>](#) and a snapshot of ELL budgets for the current school year, school districts around the State are currently spending widely varying amounts on ELL programs, ranging from approximately \$3,000 per pupil to \$10,000 per pupil. See the table below, with data provided by school district superintendents.

**Table 5: Snapshot of FY22 ELL Budgets**

<i>School District</i>	<i>ELL Pupils</i>	<i>ELL Budget</i>	<i>\$/Pupil</i>
<i>Addison Central</i>	22	\$220,000	\$10,000
<i>Burlington</i>	499	3,530,000	7,074
<i>Caledonia Central</i>	5	15,480	3,096
<i>Milton</i>	44	171,000	3,886
<i>Montpelier-Roxbury</i>	48	210,000	4,375
<i>Springfield</i>	20	116,072	5,804
<i>Windham Southeast</i>	40	270,000	6,750
<i>Winooski</i>	276	2,062,816	7,474

While this data is limited in scope, it does highlight the current status of funding for ELL programs in Vermont. With the exception of Addison Central, which is a high-spending school district overall, districts with fewer ELL students do not benefit from economies of scale but spend overall much less on ELL programming per pupil than districts with large numbers of ELL students, even as districts with large cohorts of ELL students may be struggling to maintain their level of support for ELL students. This level of funding inequity translates into inequitable access to services, educational resources, and opportunities for ELL students in Vermont.

Many of Vermont’s State-level leaders, including Governor Scott and members of the Legislature, have championed the message that Vermont is a welcoming place for refugees and immigrants from around the world. Most recently, State leaders and several local communities have announced plans for welcoming Afghan refugees to the State. However, not all communities have embraced the idea of supporting immigrants and refugees, and local conversations about cultural and racial diversity have sometimes been difficult. In order to ensure that Vermont is a welcoming place for refugees and immigrants, the State must ensure that ELL programs throughout the State are adequately and equitably funded, regardless of school district, whether the community is welcoming one student or many.

The most effective method within our current school finance system for earmarking funding for a specific educational program or funding need is through targeted categorical aid not through a pupil weight. In fact, according to the PWF Report,

*“...the majority of stakeholders felt that there are opportunities to address differences in educational opportunities across Vermont school districts through new, targeted categorical grant programs. In some instances, new grant programs were preferable to further adjustments to the cost factors or weights used in the equalized pupil calculation (p. 38).”*

[Testimony provided by PWF Report co-author, Professor Tammy Kolbe<sup>y</sup>](#), outlined four instances when categorical aid programs are most appropriate:

1. an identified cost differential that requires additional resources to equalize educational opportunities for students exists;
2. a specific program, population group, or purpose can be readily identified and measured;
3. an appropriate or adequate level of additional resources necessary to offset differences in cost can be identified; and
4. a desire for accountability and monitoring of how funds are used.

Each of these points applies to ELL programs in Vermont. Further, the “inconsistency” of the ELL weights and concentration of ELL students in a very few school districts in Vermont exacerbates existing inequities. In fact, the larger ELL weights suggested in the [October 28, 2021, memo<sup>z</sup>](#) would further shift taxing capacity away from most school districts and toward a small number of school districts in one area of the State. Thus, *the Task Force is recommending that the weights associated with ELL students be removed and that a categorical aid program be created to better ensure that local school districts throughout the State are spending adequate and equitable resources on ELL programs and services, scaled to the size of their ELL population.* The PWF Report authors note that [replacing the ELL weight with a categorical aid program would not impact the calculation of the other weights<sup>aa</sup>](#) presented in the Report.

The current Task Force proposal would provide a base grant of \$25,000 for each school district that reports at least one ELL student, plus a per pupil grant of \$5,000 per ELL student. Each of these amounts would be adjusted annually by the state and local government price index, which is largely based on wage and benefits increases, the cost-drivers for most education spending. Thus, in the first year of the program, each school district with at least one ELL student would receive a minimum grant of \$30,000, a sufficient sum to hire a part-time ELL teacher. Since the majority of school districts in Vermont serve only a few ELL students, this minimum amount would significantly increase ELL resources for most school districts. If such a grant program had been in effect during the current school year, the total grant program would have been \$10,795,000. See this [table prepared by JFO<sup>bb</sup>](#) for grant amounts by school district.

The ELL categorical aid would be distributed based on the number of ELL students each district reports to AOE and would not require an application or reporting beyond what is already required of local school districts for ELL programs and overall finances. All school districts in Vermont are already required to report financial and educational data to AOE and are required to be audited annually. It is not the intention of the Task Force to increase these requirements for this categorical aid program. Due to the small number of ELL students in many school districts, both AOE and districts would need to take care to maintain student confidentiality and ensure data protection, as they do currently for existing programs and data sets.

The \$5,000 per pupil amount, which would be adjusted annually for inflation, was arrived at by examining both the range of recently reported expense and budget data for ELL costs in Vermont school districts, which range from \$3,000 to \$10,000 per pupil, and the national range for ELL categorical grants and foundation weights, which range from \$48 per ELL pupil in West Virginia to \$7,991 per ELL pupil in Maryland. [See information on ELL funding provided by the Education Commission of the States \(ECS\)<sup>cc</sup>](#). As outlined above, the PWF Report suggests that a regional comparison for ELL costs may be more reliable. So, although their overall funding mechanisms vary, noting what ECS reports on other New England states provide as additional ELL cost equivalents or grants may be helpful: Connecticut = \$2,929; Rhode Island = \$1,031; and New Hampshire = \$741. The \$5,000 per pupil categorical aid is more generous than the amount most other states provide in additional state resources for ELL students. Only Maryland and Washington, DC, provide more per pupil in additional funding for ELL students.

However, *the Task Force further recommends that more work be done to identify an adequate per pupil amount to support ELL programs.* While the \$5,000 per pupil compares generously with most other states, it may not be sufficient in the Vermont context. At the writing of this final report, the Task Force awaits further analysis from Professor Kolbe and her team on both the cost equivalencies of the weights outlined in their [October 28, 2021, memo<sup>dd</sup>](#) and their recommendation for an ELL categorical aid amount. Should a larger amount be recommended, it may be appropriate to incorporate a marginal cost and economies of scale analysis, which could lead to a scaled per pupil grant amount as the number of ELL students in a school district increase. In addition, further analysis based on both national research on school



resource adequacy and state-level school district spending, as well as follow-up evaluation after implementation, should be conducted to “ground-truth” any suggested amounts.

*Providing a specific, State-level funding stream would underscore that supporting ELL education and services is a priority for the entire State.* In addition to the annual inflator, a biennial review of both the base and per pupil grant amounts should be built into the categorical grant program to ensure the funding amounts are grounded in school district budget realities. With automatic adjustments and reviews, it’s less likely that arbitrary changes would be made to funding amounts each year, and because it would be a shared statewide expense, no one district would bear the brunt of funding these services.

It’s important to note that this categorical aid funding would be provided in addition to the per pupil regular spending that local districts budget. Because categorical aid programs are funded first out of the State Education Fund, all communities share in supporting these programs, again emphasizing Vermont’s commitment to equitable education for ELL students no matter where they live in Vermont. Additionally, at the local level, categorical grants are subtracted from a school district’s education spending calculation, thereby reducing education spending per pupil and therefore impacting school district tax rates in a manner similar to increased pupil weights. As discussed above, the “self-balancing” Education Fund ensures that the property tax rates are set to raise the funds needed for the collective, statewide education spending.

Finally, *the Task Force recommends providing AOE with additional staffing capacity to support ELL programs throughout the State.* As more districts ramp up ELL programs and more students require services, AOE must have more ability to assist school districts with designing and improving their programs through avenues such as district-to-district peer support, whole-school professional development, and adoption of national best practices for ELL education and support.

Overall, the Task Force believes that a simple, flexible categorical aid program would best meet the needs of Vermont school districts for funding ELL educational programs. Such an approach could improve ELL opportunities for students and enhance accountability, to better ensure that school districts are directing resources to the needs of ELL students throughout Vermont. It is the intent of the Task Force that final grant numbers meet the needs of districts with large numbers of diverse ELL students, as well as districts with a sparser distribution of ELL and thus a categorical aid program must provide sufficient resources and flexibility for these needs.

## **VII. Measurement of Poverty**

Current law measures of poverty date back to pre-Act 60 and include all students whose family are enrolled in the 3SquaresVT Supplemental Nutrition Assistance Program (SNAP, formerly known as food stamps), all ELL students whose families are not enrolled in SNAP, and all State-placed students residing in a school district. The [PWF Report<sup>ee</sup>](#) recommended a fresh look at

how to measure poverty for determining school district funding and advises that Free- and reduced-price lunch (FRL) counts would likely be a more accurate measure than SNAP in determining both the number of students living in poverty in a school district and the outcomes associated with these students.

The Task Force took [extensive expert testimony](#)<sup>ff</sup> on the topic of appropriately measuring poverty and counting students living in poverty. The current measure, enrollment in SNAP, significantly undercounts poverty in a school and is geographically skewed toward areas where enrollment is easier. SNAP enrollment measures families' willingness and ability to enroll in a government assistance program that often requires both internet access and visiting a State office in person. Families in the upper eligibility limits often don't bother enrolling, further exacerbating undercounting. Between stigma and barriers to enrollment, SNAP enrollment is not an accurate measure of poverty for determining the number of students living in poverty in a school district.

Enrollment in the FRL program is a more accurate measure of poverty than SNAP enrollment because it is more statistically accurate as a proxy for the extent of economic disadvantage, counts more students overall, has a more even geographic distribution of enrollment, and, importantly, is a school-based measure that translates into concrete benefits for students (free lunch!). However, there is still stigma attached to FRL, and the program is under-enrolled. Additionally, as progress continues toward universal school meals programs, incentives for FRL enrollment will decrease.

*The Task Force recommends taking the interim step of measuring poverty by FRL enrollment (for both weighting and cost equity proposals) while moving to a Universal Income Declaration form for all school districts.*

Universal Income Declaration forms are currently used instead of FRL applications in several districts around the State that offer universal school lunch programs. Unlike FRL paperwork, these forms can be required under federal law and ask ALL families in a district to identify their income bracket. This significantly lowers stigma and results in more accurate counts of eligibility throughout a school system. While work is underway to create an accessible universal income declaration form, more work is needed. The Task Force recommends that AOE convene a working group no later than October 1, 2022, including school staff and hunger and nutrition experts, to develop a new form that is fully accessible to families before statewide implementation for the 2023-24 school year. For further information, see [testimony from Hunger Free Vermont in October 2021](#)<sup>gg</sup>.

### VIII. Small School and Merger Support Grants

Since 1997, the State has provided [aid to support the added cost of operating small schools<sup>hh</sup>](#), recognizing that small schools are often more costly because they cannot achieve economies of scale. Over time, however, the definition of a small school and the criteria by which aid is awarded has evolved, with frequent statutory changes to the program. This evolution is due in large part to significant declines in student enrollment in many school districts throughout Vermont and a corresponding steady increase in school district costs over the same period. These factors led to concerns that continued support for some small schools was artificially supporting their financial viability in areas where combining schools may be the most appropriate educational and financial choice. At the same time, in some areas of the State, combining schools is not feasible given geographic barriers and distances between schools, thus additional financial support may be appropriate to maintain these “geographically necessary” small schools.

In 2015, the General Assembly passed [Acts and Resolves No. 46, which required many school districts to merge<sup>ii</sup>](#) and provided incentives to do so, including the conversion of their small schools grants to permanent “merger support grants.” Many school districts chose to merge and were awarded such grants in perpetuity; others were forced to merge under a State Board of Education (SBE) order, and others chose not to merge and were not ordered to do so. Thus, in 2016, a complicated hybrid of [new merger support grants and ongoing small school grants<sup>jj</sup>](#) emerged, made more complex by legislative action in 2021 that made some additional small school grants permanent, similar to merger support grants.

The [PWF Report<sup>kk</sup>](#) addresses support for certain small schools by proposing weights for small schools that are in areas with low population density. As outlined previously, the set of weights recommended by the Task Force for consideration includes two separate weights for schools with fewer than 100 students and schools with 101–250 students, but only if these schools are in a school district where the population density is less than 55 people per square mile. These weights would only be applied to the pupils attending these small schools not to all pupils in a school district. The Task Force struggled with the notion that a school as large as 250 students could be considered a “small school” by Vermont school-size realities, as well as with the idea that 55 people per square mile would be considered “sparsely populated” by Vermont’s rural standards. Although the Task Force ultimately accepted these cut-offs in its recommendations, it would be reasonable to monitor on-the-ground data and experiences to determine if these markers are appropriate.

According to [analysis by JFO<sup>ll</sup>](#), 52 school districts would meet these criteria and be eligible for the small school weights, as compared to 51 school districts that currently qualify for a small school or merger support grant. Of these two groups, 41 school districts would qualify for both the weights and the grants.

As such, *the Task Force recommends: 1) Eliminating small school grants based on school size and other criteria and instead support geographically necessary small schools through a pupil weight or cost equity payment; and 2) maintaining merger support grants for school districts that merged voluntarily or under SBE order and do not qualify for a small school weight.* With these recommendations, school districts with geographically necessary small schools could be supported by the newly added weights and school districts with small schools that merged would continue to be supported by merger grants. Should a small school close or leave a merged district, the school district would no longer receive the portion of the merger support grant associated with that school. *No school district could qualify for both a small school weight and a merger support grant.* The Task Force believes this recommendation provides a mechanism to both support small schools under varying circumstances and remain consistent with the goals of Act 46 [as required under Act 59<sup>mm</sup>](#), which established the Task Force.

## IX. Transition from Current Law

In [Act 59<sup>nn</sup>](#), the Task Force was specifically asked to “recommend how to transition to the recommended weights and categorical aid to promote equity and ease the financial impact on school districts during the transition, including the availability and use of federal funding” (Sec. 2(c)(6)). The Task Force considered some issues identified in the enabling legislation as well as other related issues:

- Duration. Consider the length of the transition period to phase in any tax rate or funding changes.
- Homestead Tax Rate Mitigation. “[R]ecommend ways to mitigate the impacts on residential property tax rates and consider tax rate equity between districts;” Sec. 2(c)(9)
- Excess Spending Threshold. “[R]ecommend whether to modify, retain, or repeal the excess spending threshold under 32 V.S.A. § 5401(12) and 16 V.S.A. § 4001(6)(B).” Sec. 2(c)(10)
- Hold-Harmless Provision. Consider the impact of the 3.5 percent equalized pupil hold-harmless provision in current law on the transition to proposal.
- Property Tax Credit. Consider the one-year lag in the property tax credit and how it will impact the transition for homeowners.
- Total statewide school spending. ...

*Duration: The Task Force recommends that the length of the transition period should depend on the magnitude of the changes requiring transition.* For example, the Act 46 mergers and the Act 173 special education funding both phased in over five years and is likely a reasonable time-period within which to phase in a significant funding change. A longer transition period could be considered for the most impacted communities, with a five percent threshold as an allowable growth or reduction in capacity per year. The decision about the length of transition

should be determined when a final decision about the funding formula is made. If a change in formula will lead to large impacts on districts, a longer transition should be considered.

*Homestead Tax Rate Mitigation:* Such mitigation should include a transition for districts with increasing and decreasing tax rates, so that both positive and negative changes in tax rates or resources, or both, could be transparently discussed and planned for. There are a variety of ways to provide this transition, including:

- Phase in tax rates (for weight or cost equity formula). For example, taxes rates can only change by a maximum of \$0.05 or five percent.
- Use a five-year rolling average equalized pupil count (for weight formula).
- Phase in cost equity formula: for example, 20 percent each year (for cost equity formula).

*Use of Surplus:* The Legislature could also consider using a portion of the Education Fund surplus to help with mitigation. Currently, the Education Fund has approximately \$90 million for FY 2022 that is unreserved and unallocated. A portion of this could be directed to the transition. These funds are available to reduce property taxes and could be used specifically to phase in districts with dramatically increasing rates and therefore allow districts with decreasing rates to decrease faster.

*Hold Harmless Provision:* Currently, there is a 3.5 percent hold-harmless provision that limits the loss of students from one year to the next.<sup>4</sup> Given the other changes, and depending upon the other transition provisions, suspending this hold-harmless provision during the transition would likely be prudent. This bears further consideration once a formula is chosen.

*Property Tax Credit:* Eligible homeowners receive a property tax credit each year based on the prior year's tax bill. Therefore, if property taxes change dramatically, this one-year lag could impact homeowners. They will have a higher tax bill, but the credit will be based on the prior year's lower tax bill, and therefore the homeowner will have a higher tax bill than anticipated. *The Task Force recommends further study of the property tax calculation with a goal of providing a property credit that corresponds to the current tax bill.*

*Excess Spending Threshold:* This threshold may need to be recalibrated depending on how the new formula changes spending per pupil. The final decision should be made after reviewing the new formula changes. The Task Force considered two options:

- suspend excess spending threshold for transition period; or
- change/increase excess spending threshold for transition period.

Suspending the excess spending threshold would be the simplest transition option, but the Legislature may prefer to keep some limit on the spending threshold. This would require

---

<sup>4</sup> Note: due to COVID-19, FY 2021 ADM pupil count was no less than FY 2020 for any district

calculations and some determination of what the new threshold should be. *Given all the other changes that would be in play, the Task Force recommends suspending the excess spending threshold for the transition period.* After a transition period, an excess spending threshold should be reinstated, but it must be announced well in advance so school districts can plan accordingly.

*Total Statewide School Spending:* While one focus of the Task Force work has been the impact on individual school districts due to changes in pupil weights or the introduction of cost equity payments, it's important to consider the impact of these changes on the Education Fund and total statewide school spending. Many school districts testified that if they gain taxing capacity, they would increase their education spending to direct additional resources toward educating students in poverty, operating small, rural schools, and other needs. While not all school districts would choose to use their additional tax capacity – choosing instead to keep spending level and reducing local tax rates – the modeling of equitable outcome in the PWF Report relies on the assumption that increased tax capacity leads to increased spending. Conversely, some school districts would experience a reduction in tax capacity as the result of changes in pupil weights or new cost equity payments, and not all of these districts would choose to reduce their spending. Rather, the voters in their school district might choose to maintain spending at current levels through approving a higher tax rate. These are local decisions; however overall, the result would be increased education spending statewide. The analogy of dividing up the same pie differently does not necessarily hold; it may be that the pie would get bigger.

## **X. Strengthening and Enforcing Education Quality Standards**

Vermont's [Education Quality Standards \(EQS\)](#)<sup>90</sup>, codified by the State Board of Education (SBE) in Rule Series 2000, promise that all public-school students will be “afforded educational opportunities that are substantially equal in quality.” According to AOE, the standards are designed to ensure continuous improvement in student performance, instruction, and school leadership; they “define what a high-quality education should look like.”

To hold schools accountable to this goal, every fall AOE publishes an Annual Snapshot, providing qualitative data—across all five components of the EQS—on every school and supervisory district/union and statewide. AOE also conducts regular field reviews, overseen by educators from neighboring school systems, with follow-up recommendations and support. You can learn more about AOE's [Education Quality Assurance process here](#)<sup>91</sup>.

The Task Force received testimony, much of it through public comment, indicating that pre-K–12 students in Vermont experience a wide range of educational opportunity. Because the work was focused primarily on funding equity, the Task Force was not able to fully explore these opportunity gaps.

On August 12, [Secretary of Education Dan French testified on the EQS<sup>99</sup>](#), reminding the Task Force that the Vermont Supreme Court has affirmed several times that the State, not local districts, is ultimately responsible for the education of students. He stated that “(a)lthough adequate funding is necessary to ensure educational outcomes, adjustments to pupil weights alone will not be sufficient to ensure that a quality education is available for each student. A revision of pupil weights should be considered in conjunction with a review of education quality and quality assurance regulations.”

Secretary French recommended that the education quality assurance process be updated and expanded to focus on school districts rather than schools and be formally described in new and revised regulation. He noted that Act 66 of 2021 requires AOE and SBE to review education rules and issue a report later this year, creating a vehicle for these changes to commence.

*The Task Force strongly recommends that the House and Senate Education Committees work with the SBE and AOE to ensure that all Vermont students are receiving high-quality education that is continuously verified through a formal oversight process, and that AOE has the substantial financial and human resources it needs to follow through on this essential obligation.*

## **XI. Special Education Funding**

The system for [funding for special education services is complex<sup>rr</sup>](#) and made up of a mix of local, State, and federal revenue sources. The system has been criticized for being burdensome for local school districts to administer, disincentivizing early interventions, and over-identifying students needing special education services thereby inflating costs. In 2018, the [General Assembly passed Act 173<sup>ss</sup>](#), which, among other changes, created a new method for paying the State’s share of special education costs. This new system will provide school districts with State aid based on total student enrollment, called a “census block grant,” rather than the current method which partially reimburses school districts for costs based on a detailed accounting of time spent providing specific special education services. The goal of Act 173 is to provide school districts more leeway in how special education funding is used to improve best practices and target services at younger students before they need special education services, ultimately bending the cost curve of providing special education. After two years of delayed implementation of Act 173 due to staffing challenges at AOE and the COVID-19 pandemic, these significant funding changes are set to begin in FY23, which starts July 1, 2022, and phase-in incrementally over the next five years.

Act 173 also commissioned the [Pupil Weighting Factors Report<sup>tt</sup>](#), which, in Section V, provides analysis of possible changes to the census block grant funding mechanism. The analysis is based on concerns that the census block grant method does not take into consideration differences in special education incidence and need across school districts, particularly due to a

potential link between poverty and demand for special education services. One option would multiply the uniform base block grant amount by a district's poverty-weighted pupil count, and the second option would recalculate the uniform base amount using the number of poverty-weighted students. These options are laid out in [testimony Professor Kolbe provided to the Task Force<sup>uu</sup>](#) in August 2021. It should be noted, however, that the PWF Report cautions against conclusions that changes to the current census block grant are necessary:

*“First, evidence presented in this report is descriptive and should not be taken as causal evidence that a link exists between the demand for special education and related services and student poverty... Second, inflating the census grant amount for differences among supervisory unions in the demand for special education services implies that an unadjusted census grant will result in localities having insufficient resources to ensure that SWDs access to appropriate special education and related services. But limited evidence exists to support this conclusion... Taken together, the State’s existing spending levels on special education coupled with current estimates for the uniform base amount that will be used to calculate supervisory unions’ census-based grant amount, suggest that state aid may be sufficient to meet student need in most Vermont supervisory unions (p.70).”*

As such, the Task Force chose not to include any recommendations for changes in special education funding as part of its work. The Task Force determined that linking two major school funding issues together could complicate each and potentially further delay consideration and implementation of either or both. Given the work that’s already been done by school districts, AOE, and the Legislature in moving toward Act 173 changes, the Task Force recommends that the legislative committees of jurisdiction continue to monitor the implementation of Act 173 and its potential connection to pupil weighting as overall school funding modifications are considered moving forward.

## **XII. Income Tax for Education Funding**

One of the Task Force’s charges is to simplify the education finance system. While this is a laudable goal in itself and a principle of a good tax system, simplicity serves an essential purpose in Vermont’s education finance system. When we combine local control of decision making and budgeting with a statewide education fund, it is in everyone’s best interest to ensure that voters know what they are voting for. Under current law, very few Vermonters are able to know how the budget and per-pupil spending they vote on will directly translate to their tax bill.

Following the recommendations of the [Tax Structure Commission<sup>vv</sup>](#), the Task Force recommends that the committees of jurisdiction undertake analysis and consider changes in tax policy that would shift education tax liability calculations from a combination of income (for Vermonters with lower incomes) and property (for Vermonters with higher incomes) for the



purposes of calculating homestead tax rates to a unified system where all individual taxpayers pay based on income. A shift to calculating education tax liability based on income, and away from a mix of income and property, would likely simplify education tax calculations and better allocate fiscal responsibility beyond a town-to-town approach and toward a whole State approach where everyone pays their “fair share.” This proposal still requires a level of modeling that was not possible for the Task Force to complete. However, JFO now has the data and staff expertise to proceed with the analysis.

### **XIII. Program Review – Did These Changes Accomplish the Desired Outcome?**

#### **Measuring Outcomes**

Central to the Task Force work is the assumption that by allocating either tax capacity (by increasing the number of equalized pupils) or direct payments to districts, we will materially increase the ability of districts to meet the needs of students and therefore lower the variability of outcomes throughout our State. Most educational experts and many members of the Task Force agree that how money is spent is more important to educational outcomes than how much money is spent, and yet that question was outside the Task Force’s scope. The Task Force wonders if by increasing opportunities for funding to districts with higher expenses, will student outcomes improve?

*The Task Force recommends building in an evaluation component to any implementation plan. The evaluation should be done by the Auditor’s office, or a contracted designee, and should include findings on the successes and failures of the implementation of new pupil weights or cost equity payments. The report, which should cover at least a five-year period, should be based upon a performance audit, conducted under Generally Accepted Government Auditing Standards, performed by the Auditor of Accounts, and should address:*

- (1) whether, and the extent to which, each of the goals established in the originating legislation have been met;
- (2) if a goal has not been met, the reasons for the failure and recommendations to achieve that goal; and
- (3) the fiscal impact of the legislation, including the cost of implementing the goals.

In order to fulfill this evaluation recommendation, the Task Force recommends that any legislation drafted include explicit goals for both process and outcomes. Findings for the report should be submitted to House and Senate Committees on Education, the House Committee on Ways and Means, the Senate Committee on Finance, the Agency of Education, and the recommended joint advisory board on Education Finance.

#### XIV. Other Issues to Address with Further Review

##### Early Childhood Education/Universal Pre-Kindergarten

In 2014, the Legislature passed [Act 166 Universal Prekindergarten Education \(UPK\)<sup>ww</sup>](#), which provides funding for up to 10 hours per week for 35 weeks annually of pre-kindergarten education to three- and four-year-old children at public-school and pre-qualified private community-based early childhood education programs. According to the Department of Children and Families (DCF), there are approximately 430 public and private prequalified programs in Vermont. The program is publicly funded and included in the budgets approved by local school district voters. Generally, parents may choose to enroll their children in programs run by their resident school district or another public or private prequalified program, in which case the resident school district pays tuition to the receiving program. The 2021–2022 [statewide pre-kindergarten tuition<sup>xx</sup>](#) rate is \$3,536 and is adjusted annually by the New England Economic Project cumulative price index. To offset these tuition payments, *every student who participates in a prequalified program is weighted as 0.46 in the resident school district's equalized pupil calculation.*

Although this weight for pre-kindergarten students is included in the equalized pupil calculation of Vermont's education funding formula, the charge for the PWF Report did not include a consideration of this weight, despite its analysis of grade-level weights more generally. The contract for the Study explicitly excluded an examination of the pre-kindergarten weight. The PWF Report does explain: "The existing formula deflates pre-kindergarten students by applying a weight of 0.46 when calculating a district's long-term membership" in order to calculate an equalized pupil count (p.26). Grade range weights are considered in the study and although there was no agreement from stakeholders on which weights are appropriate, some stakeholders believe, "We should be dedicating more resources at early education" (p.38).

Although early childhood education is not directly addressed in the PWF Report, the Task Force did consider whether recommendations about pre-kindergarten weights or funding should be included in its work. The [Task Force heard testimony<sup>yy</sup>](#) regarding the status and financing of pre-kindergarten from the Agency of Education, Department of Children and Families, Building Bright Futures, and Let's Grow Kids. Following the testimony, consensus among Task Force members was that the 0.46 weight was unlikely sufficient to support the cost of adequate pre-kindergarten education; however, there is currently insufficient data and analysis to determine an appropriate weight or alternative funding mechanism for pre-kindergarten programs in Vermont. While the 10-hour per week program is a worthy start to a universal pre-kindergarten program, it's likely insufficient to meet the early childhood education needs of Vermont's children, thus consideration of the cost of expanding to a full-time program is warranted. Further analysis is also needed to better understand administrative, professional development, and service-delivery costs, as well as the impact of the mixed-delivery system on the State's public school system. Further work is needed to determine the educational and cost implications.

Fortunately, work has already begun following passage of [2021 Act 45<sup>zz</sup>](#), which authorized two studies of early childhood education: the Child Care and Early Childhood Education Systems Analysis Study and the Child Care and Early Childhood Education Financing Study. The former study is already underway and is required to be completed by July 1, 2022. The latter study must commence by July 2022 with a completion date of January 2023. Additionally, federal legislation is pending in the Build Back Better bill, which would provide federal funding for pre-kindergarten programs. With these studies underway and potential federal support pending, the Task Force recommends this forthcoming State-level analysis take into account federal supports and include recommendations with regard to modifying the pre-kindergarten weights or devising an alternative funding mechanism.

### **Tuition Programs**

Vermont school districts that do not operate schools for some or all of grades K–12, nor belong to union school districts for those grades, are required to pay tuition to another public school district or approved independent schools for students in the relevant grades. Vermont law requires these school districts to [pay full tuition to public schools and tuition up to the average announced tuition for union schools or approved independent schools<sup>aaa</sup>](#). Currently, 46 school districts (nearly 40 percent of all districts), plus four unorganized towns and gores, pay [tuition for one or more grades<sup>bbb</sup>](#) to another school district and/or independent school. In [FY20, \\$99.5 million in tuition payments<sup>ccc</sup>](#) were made on behalf of 5,981 FTE students.

Under current law, the weights for tuitioned students are used to calculate equalized pupil counts and tax rates for the resident school district. Because the PWF Report proposed significant changes in weights to reflect the cost of educating certain groups of students, the Task Force debated shifting some of the benefits that weights provide to the receiving school districts that are educating students rather than keeping the benefits of weights with the resident school district that pays the tuition. This was because, in general, Vermont school districts and independent schools establish tuition rates based on the average per pupil cost of educating students and do not establish different tiers of tuition based on a student's weighting factor. In addition, there is no standard formula for public schools to establish a tuition rate, and those rates can vary widely across the State. The effect of maintaining the weights with the resident district, however, is that the recipient of the benefit of additional tax capacity is the district with the ultimate legal responsibility for educating a student but not the school that is responsible for the expense of educating the student.

Overall, the school tuition system in Vermont complicates the ability of the State's school finance system to fund schools equitably and transparently match costs with tax capacity across school districts. At this time, however, the Task Force proposes no changes in the current practice of pupil weights being applied to the resident district rather than the receiving school district. Should the cost equity formula approach be implemented, however, the Task Force advises a reexamination of this issue since that approach provides direct funding to educate

students, rather than simply tax capacity, and as such may be more appropriately directed to the school district educating the student. Finally, the Task Force recommends that the Legislature request that the Agency of Education and State Board of Education work jointly to establish a standard method for Vermont public schools to set announced tuition and examine further where the benefit of additional weighting or cost equity payments should be directed.

### **School Construction**

The Task Force recognizes that a key factor in access to an equitable education, and the tax rate of a district, is the condition of school facilities. This has been underscored recently as school districts have rushed to improve outdated ventilation systems during the pandemic and students at Burlington High School have been relocated due to toxic chemical contamination. The backlog in school construction and renovation projects, as well as school building deferred maintenance, has contributed to unsafe and unhealthy learning environments and disparities in the quality of education. The Task Force is aware that financial and community considerations impact some districts' ability to bond for construction costs more than others. However, the Task Force did not address school facility issues directly in its analysis in deference to the results of related work initiated last session.

In 2021, the General Assembly passed [Act 72<sup>ddd</sup>](#) to address growing concerns about the condition of school buildings and facilities across the State. In 2007, in the wake of declining school enrollments and increasing school costs, State aid for school facilities was suspended until a sustainable plan for State school construction aid could be developed and adopted. However, no such plan has yet been developed, leaving Vermont as the only state in the Northeast without a statewide school construction program and creating disparities between school districts that have been able to consistently budget for facility maintenance needs or pass local school construction bonds and those that have not. Among several provisions, Act 72 creates a planning process to address the needs and conditions of the State's school buildings and improve learning environments and educational equity and quality throughout Vermont. Act 72 also requires a school facilities inventory and conditions assessment to inform the Agency of Education of the statewide school facilities needs and costs. The inventory is to be completed by January 15, 2022, and the assessment by October 1, 2022.

### **Early College Program**

Some stakeholders interviewed for the PWF Report raised concerns that students who participate in [Vermont's Early College Program<sup>eee</sup>](#) are not counted in the resident school districts' average daily membership (ADM) and therefore a district's equalized pupil count, even though most districts continue to provide educational services and support for these students and therefore bear the cost of doing so. Counting these students as a fraction of a full-time student in the ADM count could be considered. However, the Task Force did not examine this issue and recommends that the Education Committees consider the merits of such a change.

## **Student Mental Health Services and Trauma-Informed Instruction**

In preparing the 2019 weighting study, the UVM-led research team conducted 32 interviews with stakeholders across the State, including policymakers, representatives from key education organizations, and educational leaders at Vermont supervisory unions and districts. The goal was to gather expertise from the field and identify common themes.

One recurring suggestion was the establishment of a new categorical grant program to provide targeted aid for student mental health services and trauma-informed instruction. Stakeholders addressed the rising number of students who have “experienced childhood trauma and the additional costs associated with meeting their needs” (p. 35).

However, it was also clear that incorporating a “trauma” weight could be complex and might not be the best solution. Many suggested a specific funding program that would offset costs while providing, for example, grants to support professional development for trauma-informed practices. The study raised this idea but did not expand upon it. On October 8, the Task Force took testimony from Kheya Ganguly, Director of Trauma Prevention and Resilience Development at the Department of Mental Health, who urged the Legislature to take a wide-ranging look at ways to help our schools respond to trauma and boost resilience.

*The Task Force recommends that the House and Senate Education Committees explore this topic during the 2022 legislative session.* Questions to consider include where and why this program is needed; how it should be structured and targeted; and how it intersects with other cost factors, such as poverty. Currently, at least 37 states supplement relevant federal funds with targeted state aid — including grants and resource allocations — to support student mental health services. For an overview, see the [March 2021 policy brief from the nonpartisan Education Commission of the States<sup>fff</sup>](#).

## **XV. Conclusion and Next Steps**

After six months, 12 meetings and a deep-dive into K–12 education finance in Vermont, it may be frustrating to some that the Task Force did not arrive at one clear path forward on how to implement the Pupil Weighting Factors Report. However, with a complex, interrelated, equity-driven system like the school funding system in Vermont, a clear path forward is not often found. The Task Force presentation of two systemic options – updated pupil weights or new cost equity payments – paired with a series of comprehensive companion and related recommendations provides a sound analysis and feasible roadmap for action during the upcoming legislative session and beyond.

Both options come with pros and cons that should be further explored by the committees of jurisdiction to ensure the best combination of equity, transparency, and accountability. Other recommendations related to English language learning, special education, school construction,

early childhood education, student mental health and childhood trauma, tuition programs, and early college require additional monitoring or work by legislative committees, AOE, or special working groups established for that purpose. Still other recommendations related to measuring poverty, small school and merger support grants, evaluation, and transition mechanisms are more straightforward and could be implemented once an overall path forward is determined.

The Task Force did not do this work without discussing concerns about how both systemic options have the potential for increasing statewide school spending even as Vermont ranks among the states with the highest per pupil spending. However, these ready comparisons to other states brought the Task Force pause with the realization that our funding formula is unique among all states but our challenges are not. Given that educating students in poverty comes with significant costs, there are certainly policy decisions that the Legislature should make to address the devastating impact of poverty on students, families, and schools. The education funding system is often left to pick up the tab for the cost of social challenges, and this may not be the most equitable or efficient means to address them.

The Task Force is grateful to all the staff, witnesses, and members of the public who contributed to this work, most especially Professor Tammy Kolbe and her team, who brought a new level of empirical analysis to Vermont's school funding system decisions. While the Task Force understands that there is urgency to address inequities in the system for funding schools in Vermont, there is also a sense of fatigue and distress among school leaders, teachers, staff, and students who have endured nearly two years of disruption and trauma due to the COVID-19 pandemic. The Task Force hopes its work will advance during the 2022 legislative session and that changes will proceed with care and empathy for all schools in the State.

**XVI. Appendix 1: Statute Act 59****No. 59. An act relating to the Pupil Weighting Factors Report.**

(S.13)

It is hereby enacted by the General Assembly of the State of Vermont:

**Sec. 1. FINDINGS**

(a) 2018 Acts and Resolves No. 173, Sec. 11 directed the Agency of Education to undertake a study examining and evaluating the current formula used to weigh economically disadvantaged students, English language learners, and secondary-level students in Vermont for purposes of calculating equalized pupils. The study was also to consider whether new cost factors and weights should be included in the equalized pupil calculation.

(b) The findings from the Pupil Weighting Factors Report dated December 24, 2019 (Report), produced by a University of Vermont-led team of researchers, including national experts on student weighting, were stark, stating that “[n]either the factors considered by the [current] formula nor the value of the weights reflect contemporary educational circumstances and costs.” The Report also found that the current “values for the existing weights have weak ties, if any, with evidence describing the difference in the costs of educating students with disparate needs or operating schools in different contexts.”

(c) The major recommendations of the Report are straightforward, specifically that the General Assembly increase certain of the existing weights and that it add population density (rurality) as a new weighting factor, given the Report’s finding that rural districts pay more to educate a student. However, given the statewide and unique nature of Vermont’s education funding system and the reality that any change in the weighting formula is complex due to its relationship to other educational policies and will produce fluctuations in tax rates across the State, the General Assembly has chosen to develop a phased approach to revising the weighting formula.

**Sec. 2. TASK FORCE ON THE IMPLEMENTATION OF THE PUPIL WEIGHTING FACTORS REPORT**

(a) Creation. There is created the Task Force on the Implementation of the Pupil Weighting Factors Report. The Task Force shall recommend to the General Assembly an action plan and proposed legislation to ensure that all public school students have equitable access to educational opportunities, taking into account the Pupil Weighting Factors Report dated December 24, 2019 (Report), produced by a University of Vermont-led team of researchers.

(b) Membership.

(1) The Task Force shall be a legislative task force and shall be composed of the following eight members:

(A) two members of the Senate Committee on Finance;

(B) two members of the Senate Committee on Education;

(C) two members of the House Committee on Ways and Means; and

(D) two members of the House Committee on Education.

(2) Members from the House Committees shall be appointed by the Speaker of the House and shall not all be from the same party, and members from the Senate Committees shall be appointed by the Committee on Committees and shall not all be from the same party.

(c) Powers and duties. The Task Force shall recommend to the General Assembly an action plan and proposed legislation to ensure that all public school students have equitable access to educational opportunities, taking into account the Report, and shall:

(1) consider how to integrate the weighting calculations from the Report with Vermont's equalized pupil calculations, excess spending threshold, and yield calculations;

(2) consider how categorical aid can address differences in the costs of educating students across school districts;

(3) for the purpose of calculating equalized pupils, recommend age ranges to be included and how to define a "person from an economically deprived background" taking into account the current definition in 16 V.S.A. § 4001(8) and similar definitions in Part A, Title I, of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act, and eligibility for free and reduced-priced lunch under the National School Lunch Act;

(4) in recognition that the current formula used to calculate equalized pupils uses more than one mathematical method, consider changes to the formula to simplify it and make its calculation more transparent;

(5) recommend statutory changes in the Agency of Education's powers and duties to ensure that all school districts are meeting education quality standards and improving student outcomes and opportunities;

(6) recommend how to transition to the recommended weights and categorical aid to promote equity and ease the financial impact on school districts during the transition, including the availability and use of federal funding;

(7) consider the relationship between the recommended weights and categorical aid and the changes to special education funding under 2018 Acts and Resolves No. 173, including the impact on federally required maintenance of effort and maintenance of financial support;

(8) consider the interaction between the recommended weights and categorical aid and the goals and outcomes of 1997 Acts and Resolves No. 60, 2003 Acts and Resolves No. 68, and 2015 Acts and Resolves No. 46, each as amended;

(9) recommend ways to mitigate the impacts on residential property tax rates and consider tax rate equity between districts; and

(10) recommend whether to modify, retain, or repeal the excess spending threshold under 32 V.S.A. § 5401(12) and 16 V.S.A. § 4001(6)(B).



(d) Consultant. The Task Force may retain a consultant or consultants to assist it with modeling education finance scenarios developed by the Task Force and in writing the report required under subsection (g) of this section.

(e) Collaboration. In performing its duties under this section, the Task Force shall collaborate with the State Board of Education, the Vermont Superintendents Association, the Vermont School Boards Association, the Vermont Council of Special Education Administrators, the Vermont Principals' Association, the Vermont Independent Schools Association, and the Vermont-National Education Association.

(f) Public meetings. The Task Force shall hold two or more meetings to share information and receive input from the public concerning its work, which may be part of or separate from its regular meetings. The Task Force shall include time during each of its meetings for public comment.

(g) Report. On or before December 15, 2021, the Task Force shall submit a written report to the House and Senate Committees on Education, the House Committee on Ways and Means, and the Senate Committee on Finance with its action plan and proposed legislation.

(h) Meetings.

(1) The Joint Fiscal Office shall call the first meeting of the Task Force to occur on or before June 1, 2021.

(2) The Task Force shall select co-chairs from among its members at the first meeting, one a member of the House and the other a member from the Senate.

(3) A majority of the membership shall constitute a quorum.

(i) Assistance. The Task Force shall have:

(1) Administrative assistance from the Joint Fiscal Office, which shall include organizing meetings and taking minutes.

(2) Technical assistance from the Agency of Education, the Department of Taxes, and the Joint Fiscal Office. If the consultant is retained, the Joint Fiscal Office shall contract with, and oversee the work of, the consultant.

(3) Legal assistance from Office of Legislative Counsel, which shall include legal advice and drafting proposed legislation.

(j) Compensation and reimbursement. For attendance at meetings during adjournment of the General Assembly, a legislative member of the Task Force shall be entitled to per diem compensation and reimbursement of expenses pursuant to 2 V.S.A. § 23 for not more than 12 meetings. These payments shall be made from monies appropriated to the General Assembly.

### Sec. 3. WEIGHTING FACTORS SIMULATOR

The Agency of Education, in collaboration with the Joint Fiscal Office, shall create a user-friendly weighting factors simulator that will allow users to model the impact of proposed

changes in weights on all school district tax rates. The creation of and use by the Task Force of the simulator shall be overseen by the Task Force.

#### Sec. 4. ADDITIONAL LEGISLATIVE ACTION

During the second year of the 2021–2022 biennium, the House and Senate Committees on Education, the House Committee on Ways and Means, and the Senate Committee on Finance shall consider the action plan and legislation proposed by the Task Force on the Implementation of the Pupil Weighting Factors Report created under Sec. 2 of this act. It is the intent of the General Assembly that it pass legislation during the second year of the biennium that implements changes to how education is funded to ensure that all public school students have equitable access to educational opportunities.

#### Sec. 5. EXCESS SPENDING MORATORIUM

For fiscal years 2022 and 2023, for the purpose of determining a school district's education property tax rate under 32 V.S.A. chapter 135, education spending under 16 V.S.A. § 4001(6) and the education spending adjustments under 32 V.S.A. § 5401(13) shall be calculated without regard to excess spending under 32 V.S.A. § 5401(12) and 16 V.S.A. § 4001(6)(B).

#### Sec. 6. APPROPRIATION

The sum of \$25,000.00 is appropriated from the General Fund in fiscal year 2022 to the Joint Fiscal Office for consultant expenses of the Task Force on the Implementation of the Pupil Weighting Factors Report created under Sec. 2 of this act.

#### Sec. 7. EFFECTIVE DATE

This act shall take effect on passage.

Date Governor signed bill: June 7, 2021

## XVII. Appendix 2: How Pupil Weighting and Categorical Aid Work Under Current Law

### The Current-Law Context of Pupil Weighting

#### 1. Definitions

*Voters approve a school district's budget, but its homestead tax rate is determined by its "education spending" per "equalized pupil"*

---

#### What is Education Spending?

Education spending is budgeted spending minus the following offsets:

- Federal Aid
  - State **Categorical Aid**
  - Tuition Revenues from Other School Districts
  - Prior-Year Surplus or Deficit, if any
  - Other Offsets
- 

#### What is an Equalized Pupil?

Average daily membership (ADM) is determined through a census in the fall

ADM is averaged over two years and **weighted** to account for higher-cost pupils:

- Secondary Pupils
- English-Language Learners
- Low-Income Pupils
- Pre-Kindergarten Pupils (receive a fractional weight)

Weighted ADM is divided by an equalization ratio so that the total number of equalized pupils equals total ADM statewide

## 2. The Impact of Pupil Weighting – Foundation Formula and Act 60

*Under Act 60, State aid no longer follows pupils*

---

### Foundation Formula (1988)

Under Vermont's foundation formula, State aid followed pupils; school districts received State aid to close the gap between their need and resources:

State Aid = Need – Resources

- Resources = Equalized Property Value x Standard Tax Rate
- Need = Statewide Median Per-Pupil Spending x **Weighted Pupil Count**

*Under the Foundation Formula, when a school district's weighted pupil count increased, the district received additional State aid*

---

### Acts 60 and 68 (1997/2003)

Under current law, State aid does not follow pupils; school districts receive State aid to fully fund their voter-approved spending and each district's homestead tax rate is adjusted in proportion to its per-pupil spending:

- Per-Pupil Spending = Education Spending / **Weighted Pupil Count**
- Homestead Property Tax Rate = Per-Pupil Spending / Yield

*Under current law, when a school district's weighted pupil count increases, the district's homestead property tax rate is reduced – but its spending remains unchanged*

### 3. Pupil Weighting Compared to State Categorical Aid

*Both factors affect homestead tax rates, but in different ways*

---

#### Pupil Weighting

A school district's homestead tax rate is based on its per-pupil education spending:

$$\text{Homestead Tax Rate} = \frac{\text{Education Spending}}{\text{Weighted Pupils}} / \text{Yield}$$

*Additional weighted pupils decrease a school district's homestead tax rate by decreasing its per-pupil education spending*

---

#### Categorical Aid

Although voters approve school budgets, homestead tax rates are based on each district's "education spending." Education spending is a district's voter-approved budget minus, among other sources, categorical aid:

$$\begin{aligned} \text{Education Spending} &= \text{Budget} - \text{State Categorical Aid and Other Sources} \\ \text{Homestead Tax Rate} &= \frac{\text{Education Spending}}{\text{Weighted Pupils}} / \text{Yield} \end{aligned}$$

*Additional State categorical aid decreases a school district's homestead tax rate by decreasing its total education spending*

[https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-06-29/36c18ee24d/GENERAL-357079-v1-GENERAL-357017-v1-Current-Law\\_Context\\_of\\_Pupil\\_Weighting.pdf](https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-06-29/36c18ee24d/GENERAL-357079-v1-GENERAL-357017-v1-Current-Law_Context_of_Pupil_Weighting.pdf)

**XVIII. Appendix 3: Current Law Context – Federal and State Categorical Aid**

**Current Law Context – Federal and State categorical aid**

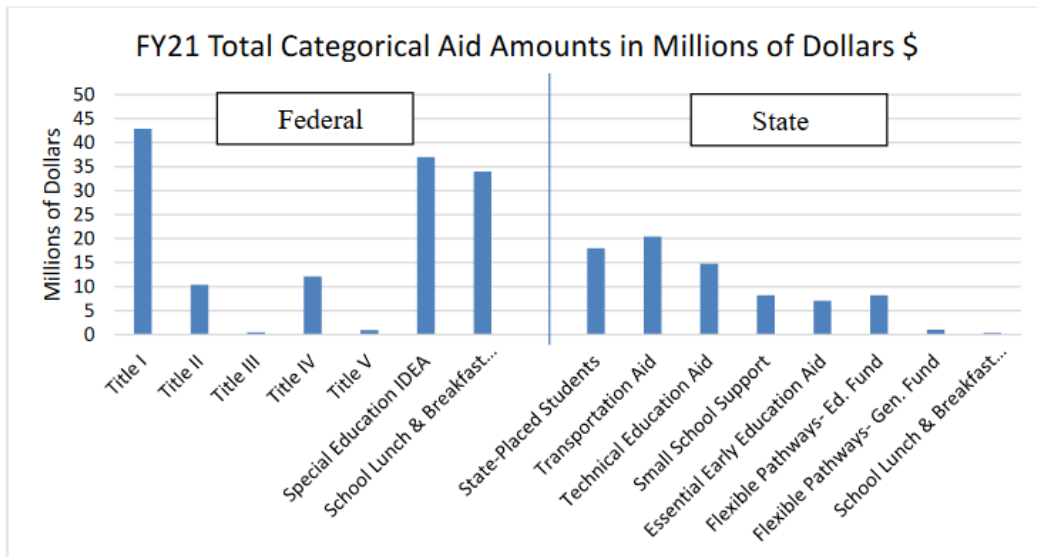
*Prepared by: Joint Fiscal Office  
9/13/2021*

**Introduction:** The State of Vermont receives categorical aid from the federal government through the United States Department of Education. There are several sources of aid, including Title 1, Title IIA, Title III, Title IV, National School Lunch and Breakfast programs, and special education IDEA. This funding is distributed to supervisory unions based on the number of students qualifying for each type of categorical aid. This data is from the National Education Association for FY21.

In addition to the federal aid, the State of Vermont provides categorical aid through the Agency of Education including, transportation, small schools grant, state-placed students, School Lunch and Breakfast programs, essential early education aid, technical education aid, and special education. This data is from the Agency of Education for FY21.

The source of funding for the categorical aid programs have different impacts on the Vermont taxpayer. The federal categorical aid is raised through federal taxes. In effect this lowers the Vermont education property tax rate because these program funds do not need to be raised by the state. The state categorical aid does impact the Vermont education property tax rate, because these funds must be raised internally to the state. Categorical aid reduces the tax rate at the local level because any categorical aid a district receives is subtracted from their education spending. Another way of saying this is that categorical aid is taken “off the top of the education fund”, which means that the yield must be set to raise enough tax revenue statewide through the education property tax. Therefore, the cost of the state categorical aid is spread-out across all taxpayers.

**Figure 1:** The total categorical aid to Vermont schools from federal and state sources. \*The state special education is not included because of the much higher scale of \$223 million dollars.



**Table 1: Categorical aid amounts in FY21**

<b>Federal</b>	<b>Millions \$</b>	<b>State of Vermont</b>	<b>Millions \$</b>
Title I	\$42.9	State-Placed Students	\$18.0
Title II	\$10.4	Transportation Aid	\$20.5
Title III	\$0.5	Technical Education Aid	\$14.8
Title IV	\$12.1	Small School Support	\$8.2
Title V	\$0.9	Essential Early Education Aid	\$7.0
Special Education IDEA	\$36.9	Flexible Pathways- Ed Fund	\$8.2
		Flexible Pathways- General Fund	\$1.0
School Lunch & Breakfast	\$34.0	School Lunch & Breakfast- General Fund	\$0.4
		Special Education Aid - State	\$223.7
<b>Total</b>	<b>\$137.8</b>	<b>Total</b>	<b>\$301.8</b>

**Federal Categorical Aid Descriptions**

- **Title 1:** This funding is to support low-income students, ages 5-17, to supplement and improve regular education programs in order to help students meet state standards. Students served by Title I funds include migrant children and youth; children and youth with limited English proficiency; children and youth who are homeless; children and youth who have disabilities; children and youth who are neglected, delinquent or at-risk; children in prekindergarten activities; and students who are in academic need. Students are identified annually through poverty estimates by the Census Bureau and state reported counts of students in local institutions for neglected or delinquent children, publicly-supported foster homes, and families receiving Temporary Assistance for Needy Families (TENF; this is 3 Squares Vermont locally). This program includes a “maintenance of effort” provision requiring districts to continue investing at least 90 percent of what they spent for the previous year in state and local funds for the current year.
  - **More info at Vermont Agency of Education:**  
<https://education.vermont.gov/student-support/federal-programs/consolidated-federal-programs/title-1a>
  - **More info at OESE:**  
<https://www2.ed.gov/about/offices/list/oese/oss/technicalassistance/titleallocationformulastitleiconfppt22018.pdf>
- **Title IIA:** This funding is to support higher education and eligible partnerships to increase the number of teachers and other school leaders, provide low-income and minority students greater access to effective instruction, and improve the overall quality of education quality
  - **More info at Vermont Agency of Education:**  
<https://education.vermont.gov/student-support/federal-programs/consolidated-federal-programs/title-2a>

- **Title III:** This funding is to support English Language Learners (ELL) gain English language proficiency and academic achievement through technical assistance and professional learning opportunities for teachers.
  - **More info at Vermont Agency of Education:**  
<https://education.vermont.gov/student-support/federal-programs/english-learners>
  - **More info on Task Force website:**  
[https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-07-29/0756fe9aea/ELL\\_District\\_Percent.pdf](https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-07-29/0756fe9aea/ELL_District_Percent.pdf)
- **Title IVA:** This funding is to support academic achievement of students and expand the capacity of schools. To increase the use of technology and digital literacy for all students.
  - **More info at Vermont Agency of Education:**  
<https://education.vermont.gov/student-support/federal-programs/consolidated-federal-programs/title-iva>
- **Title V:** This funding is to support higher education institutions and especially low income and minority students.
  - **More info at U.S. Department of Education:**  
<https://www2.ed.gov/programs/dueshsi/title5legislation.pdf>
- **Special Education IDEA:** This funding is to support students with disabilities and to tailor education services to special education needs.
  - **More info at Vermont Agency of Education:**  
<https://education.vermont.gov/student-support/vermont-special-education>

### **State of Vermont Categorical Aid Descriptions**

- **State Placed Students:** This funding is to support students who are placed outside of their school district by a state agency or a licensed child placement agency, or who are residing in a program for pregnant and parenting women, or are placed in a residential treatment facility by a state agency are considered "state-placed."
  - **More info at Vermont Agency of Education:**  
<https://education.vermont.gov/vermont-schools/school-operations/interagency-coordination#state-placed-students>
- **Transportation:** This funding is to support the transportation of students to and from school. The state of Vermont reimburses up to half of direct school districts for the cost of transporting students to and from school. There is additional funding for extraordinary transportation costs for rural schools where it is a challenge to transport students. This is a reimbursement program.



- **More info in Statute 16 V.S.A. § 4016:**  
<https://legislature.vermont.gov/statutes/section/16/133/04016>
- **Technical Education:** This funding is to support the career and technical education centers which focus on technical knowledge, academic foundation and real-world experience. These centers are funded in part through categorical aid equivalent to the base education payment which is update annually; this year the value is \$10,571 per full time equivalent student.
  - **More info at Vermont Agency of Education:**  
<https://education.vermont.gov/student-learning/flexible-pathways/career-technical-education>
- **Small School Support:** This funding is to support small school districts operating at least one school are eligible for a small schools support grant if the average grade size is 20 or fewer or if they received a small school grant in FY20. In addition, merger support grants are included in this figure because many small school grants were converted into merger support grants.
- **Essential Early Education:** This funding is to support schools in operating early education programs for students aged 3 to 5 years.
  - **More info at Vermont Agency of Education:**  
<https://education.vermont.gov/student-support/early-education>
- **Flexible Pathways:** This funding is to support secondary education and creative learning. Programs include: dual enrollment, early college, work-based learning, career and technical education, high school completion, and blended virtual and in person learning opportunities.
  - **More info at Vermont Agency of Education:**  
<https://education.vermont.gov/student-learning/flexible-pathways>
- **Special Education Aid:** This funding is additional to the federal IDEA special education aid to support students with disabilities, including early childhood education. This is a reimbursement program.
  - **More info at Vermont Agency of Education:**  
<https://education.vermont.gov/student-support/early-education>

**For a complete resource, see the Agency of Education 2021 Budget Book:**

<https://lifo.vermont.gov/assets/Uploads/2393c93779/Education-budget-book-official-2021.pdf>

<https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-09-13/390b1dc597/State-and-Federal-Categorical-Aid-Amounts-for-the-State-of-Vermont-updated2.pdf>

## **XIX. Appendix 4: History of Education Funding**

### Education Funding Prior to *Brigham v. State*

Prior to the Vermont Supreme Court decision *Brigham v. State*<sup>5</sup> and the passage of 1997 Acts and Resolves No. 60 (the Equal Educational Opportunity Act of 1997), a school district in Vermont determined its annual education spending by vote of its electorate and funded its education spending principally through taxes imposed on the value of real property within the towns and cities that comprised the school district (the value of the towns' and cities' grand lists). Therefore, the amount of education spending was determined locally by school districts, and the funding for that spending was principally raised locally by towns and cities based on the value of their real property.

Towns and cities with relatively larger grand lists (more real property wealth) were able to raise funds for education spending at lower property tax rates than towns and cities with relatively smaller grand lists. For example, a property-rich town that wanted to spend \$10,000.00 per pupil in education spending might be able to raise that revenue through a one percent tax on its real property (one percent per \$100.00 of grand list value), while a property-poor town with only half of the property-rich town's grand list value would need to raise that same amount of revenue through a two percent tax on its real property (two percent per \$100.00 of grand list value). The State provided some funding to support education spending by property-poor towns under the Foundation Plan, but this funding was limited.

This system resulted in wide disparities across school districts in their education spending, which resulted in wide disparities across school districts in the amount of resources available to educate students, with property-rich towns able to raise more funds at lower tax rates than property-poor towns.

### *Brigham v. State*

In 1997, this system was challenged in a case that was decided by the Vermont Supreme Court, *Brigham v. State*. *Brigham* held that this system, "with its substantial dependence on local property taxes and resultant wide disparities in revenues available to local school districts, deprives children of an equal educational opportunity in violation" of the Vermont Constitution.<sup>6</sup> The Court stated that "[t]he distribution of a resource as precious as educational opportunity may not have as its determining force the mere fortuity of a child's residence."<sup>7</sup>

The parties in *Brigham* conceded that the system resulted in unequal opportunities for students, but the State argued that this was justified by the State's interest in promoting local control. The Court rejected this argument, holding that the constitutional right to substantial equality of educational opportunity is a State mandate that cannot be overridden by local

---

<sup>5</sup> 692 A.2d 384 (1997)

<sup>6</sup> *Id.* At 386.

<sup>7</sup> *Id.* At 396.

control. Therefore, the Court held that “to fulfill its constitutional obligation the [S]tate must ensure *substantial* equality of educational opportunity throughout Vermont.”<sup>8</sup>

### Education Funding Reform

In response to *Brigham*, the Equal Educational Opportunity Act of 1997, Act 60, was enacted, which, with some modifications, remains the law today.

Under Act 60, no change was made to the way in which education spending is determined; the amount of education spending is still determined locally by school districts. However, Act 60 moved the funding of education spending from local funding (funding raised by towns and cities based upon the value of their real property) to State funding.

To facilitate this funding, Act 60 created the State’s Education Fund.<sup>9</sup> Revenues from the Education Fund provide full funding for all school district education spending<sup>10</sup>, regardless of the amount of that spending by school districts.<sup>11</sup>

In fiscal year 2021, the Education Fund was approximately \$1.83 billion. The Education Fund has three principal types of revenue sources (money coming into the Education Fund that is then used to fund school district education spending),<sup>12</sup> which come from taxes imposed on nonhomestead property, taxes imposed on homestead property, and other non-property-based taxes.

*Nonhomestead property tax revenue.* The first type of revenue source, and the largest, is from taxes on nonhomestead properties, which are all taxable real property that do not qualify as a “homestead,” as discussed below. Nonhomestead property includes commercial and industrial property, rental housing, second homes, and open land. In fiscal year 2021, \$735.2 million of the Education Fund came from taxes on nonhomestead properties, which was approximately 40 percent of the Education Fund. Note that prior to the *Brigham* decision and Act 60, this education tax revenue was retained by the towns and cities where these properties were located to support their schools, while now it is allocated to the Education Fund and shared

---

<sup>8</sup> *Id.* At 397.

<sup>9</sup> 16 V.S.A. § 4025

<sup>10</sup> “Education spending” means the amount of the school district budget, any assessment for a joint contract school, career technical center payments, and any amount added to pay a deficit that is paid for by the school district, but excluding any portion of the school budget paid for from any other sources such as endowments, parental fundraising, federal funds, nongovernmental grants, or other State categorical aid such as special education and early education aid, transportation aid, small school grants, career technical education aid, and State-placed student aid. 16 V.S.A. § 4001(6). While the Education Fund funds school districts’ education spending, it is also the funding source for State categorical aid that is paid separately to school districts, such as special education and early education aid. 16 V.S.A. § 4025.

<sup>11</sup> 16 V.S.A. §§ 4011 and 4028.

<sup>12</sup> 16 V.S.A. § 4025.

with all school districts.<sup>13</sup> 2003 Acts and Resolves No. 68 requires that the nonhomestead property tax rate be uniform for all nonhomestead property taxpayers; in fiscal year 2021, that tax rate was \$1.628 per \$100 of nonhomestead property value.<sup>14</sup>

*Homestead property tax revenue.* The second type of revenue source is from the homestead property tax. This tax is imposed on the value of a resident's home and all contiguous land<sup>15</sup> or, if the taxpayer qualifies, on the amount of the taxpayer's income.<sup>16</sup> In fiscal year 2021, \$462.2 million<sup>17</sup> of the Education Fund came from homestead property tax revenue, which was approximately 25 percent of the Education Fund.

In order to comply with *Brigham*, the homestead property tax is determined based on a school district's equalized per pupil education spending rather than on its real property wealth, and school districts with the same equalized per pupil education spending have the same homestead property tax rate regardless of their real property wealth. The homestead property tax rate differs across school districts depending on the amount of their equalized per pupil education spending and is discussed further below.<sup>18</sup>

*Non-property source revenue.* The third type of revenue source is from a variety of revenue streams that are not related to property values. These include revenues from sales and use taxes, purchase and use taxes, meals and room taxes, wind and solar taxes, State lottery receipts, and Medicaid. In fiscal year 2021, \$631.1 million of the Education Fund came from non-property source revenue, which was approximately 35 percent of the Education Fund.

*Summary of Act 60 education funding changes.* In summary, Act 60 did not change the way in which education spending is determined; the amount of education spending is still determined locally by school districts.

---

<sup>13</sup> Note that municipalities that are not school districts are still able to raise revenues from property taxes imposed on nonhomestead and homestead properties. This tax revenue is used to fund other municipal services and is not permitted to be used to fund education spending. 16 V.S.A. § 4029.

<sup>14</sup> To note, an important factor that impacts the actual tax rate for each town is the common level of appraisal (CLA). The CLA is applied to property tax rates (not values) as a measure to ensure that property values listed in each town reflect fair market value. The Department of Taxes determines each town's CLA through the annual Equalization Study, which uses real estate sales data from the past three years. 32 V.S.A. § 5405. The Department of Taxes then divides each town's school district(s) tax rate by the town's CLA to arrive at the final tax rate seen on the tax bill. 32 V.S.A. §§ 5401(3), 5402(b)(1).

<sup>15</sup> For land enrolled in the current use program, only the two-acre housesite is subject to the homestead tax rate on its fair market value; the rest of the land enrolled in current use is taxed separately, based on a lower value according to its use agricultural or forestland use. 32 V.S.A. chapter 124. Towns are not permitted to tax enrolled land; therefore the State reimburses towns for their forgone revenue from the Education Fund. 32 V.S.A. § 3760.

<sup>16</sup> Whether based on the value of a resident's home and contiguous land or on the resident's income, for simplicity this section of the Report refers to this tax as the homestead property tax unless otherwise noted.

<sup>17</sup> This figure is the homestead property tax revenue minus the amount of property tax credit that is available to eligible homeowners.

<sup>18</sup> Both the homestead and nonhomestead property tax rates are subject to the CLA. See note 10 above.

However, Act 60 fundamentally changed the funding sources for that education spending to comply with *Brigham*. It moved the funding of education spending from local funding based on the value of real property to State funding by creating the Education Fund, which has three principal types of revenue sources. The Education Fund in turn funds all school district education spending.

Nonhomestead property tax revenue that supported education spending was shifted away from the towns and cities where those properties are located to the Education Fund, to be shared with all school districts, and is the largest revenue source for the Education Fund.

Homestead property tax revenue that supported education spending was also shifted away from the towns and cities where those properties are located to the Education Fund, to be shared with all school districts. In order to comply with *Brigham*, the homestead property tax is determined by a school district's equalized per pupil education spending rather than by its real property wealth.

Non-property source revenue, such as revenue from sales and use taxes, was contributed to the Education Fund. This revenue stream is not related to property values.

#### Determination of the Homestead Property Tax Rate

As noted, homestead property tax revenue is paid to the Education Fund and shared with all school districts. Unlike the nonhomestead property tax rate, which is uniform for all nonhomestead property taxpayers, the homestead property tax rate varies by school district and is primarily determined by a school district's equalized per pupil education spending.

#### *Relationship between equalized per pupil spending and the homestead property tax rate.*

Equalized per pupil education spending is determined each year by dividing the amount of a school district's education spending by the number of its students. For this purpose, students are counted in a particular manner as "equalized pupils" discussed further below. A school district with \$20 million in education spending and 1,500 equalized pupils would have equalized per pupil spending of \$13,333.00; another school district with \$20 million in education spending and 1,200 equalized pupils would have equalized per pupil spending of \$16,666.00. Therefore, for the same amount of education spending, a school district with more equalized pupils has lower equalized per pupil spending than a school district with fewer equalized pupils.

This is important because the homestead property tax rate is higher for school districts that have relatively higher equalized per pupil spending and is lower for school districts that have relatively lower equalized per pupil spending. In other words, all else being equal, more equalized pupils in a school district results in lower equalized per pupil spending and a lower homestead tax rate for that district. While homestead tax rates vary by school district, the average school district homestead tax rate (for taxpayers who pay based on property value)

across all school districts for fiscal year 2021 was \$1.538 per \$100 of homestead property value.<sup>19</sup>

*Application of weighting factors.* As noted, in determining a school district's equalized per pupil spending, students are counted in a particular manner. This method of counting recognizes that certain types of students are relatively more expensive to educate because they require more resources. For example, a high school student is more expensive to educate than an elementary school student because a high school student has more course and athletic options and therefore requires more resources (such as teachers, coaches, support staff, books, and laboratory equipment).

The student count used in determining a school district's equalized per pupil education spending is weighted. Using weighting factors means that a student may count for more or less than one student—a student who is over-weighted requires relatively more resources to educate, and a student who is under-weighted requires relatively fewer resources to educate. The policy behind applying weighting factors is to lower the homestead tax rate for school districts that have a relatively higher number of students who need extra resources.

Under current law, each pre-kindergarten student is under-weighted as 0.46 per one student; a kindergarten student or a student in grades 1–6 is evenly weighted as 1.0 per one student; and a student in grades 7–12 is over-weighted as 1.13 per one student. In addition, students who are from families with low incomes or who are English language learners receive additional weights under more complex weighting calculations.<sup>20</sup>

*Application of the equalization ratio.* The fact that each school district weights its students means that the number of weighted students in the State exceeds the actual number of students in the State. For example, assuming that the State has 78,000 actual pre-kindergarten through grade 12 students, the statewide number of weighted students may equal 90,000 because most students are over-weighted (i.e., the weighted count of a student is higher than the actual count of one).

Each school district multiplies its weighted student count by an “equalization ratio.”<sup>21</sup> In the example above, the equalization ratio is 0.87, which is the State's actual number of students (78,000) divided by the State's number of weighted students (90,000). Assuming that a school

---

<sup>19</sup>To determine a school district's homestead tax rates (there are two rates, one, for taxpayers who pay based on property value and one for those who pay based on income; see footnote 12), the district's education spending per equalized pupil is adjusted by dividing its education spending by the yields to determine a district's tax rates. 32 V.S.A. § 5401(13). The yields are the amount of spending per equalized pupil that could be supported by the statutory tax rate or income percentage. 32 V.S.A. § 5401(15), (16).

<sup>20</sup> 16 V.S.A. § 4010

<sup>21</sup> 16 V.S.A. § 4001(3).

district has 1,000 actual students and 1,200 weighted students, after the application of the equalization ratio, the school district would have 1,044 equalized pupils ( $0.87 \times 1,200$ ).

The effect of applying the equalization ratio is two-fold. First, it reduces the number of the State's weighted pupils back to the State's actual number of students so that these numbers are equal. Second, it results in a zero-sum game among school districts—by application of the equalization ratio, weighted student counts are shifted among school districts so that school districts with relatively more resource needs in effect take weighted students away from school districts with relatively fewer resource needs, and vice-versa.

*Effect on the homestead property tax rate.* As noted, equalized per pupil education spending is determined each year by dividing a school district's education spending by the number of its equalized pupils—all else being equal, more equalized pupils in a school district results in lower per pupil spending and a lower homestead tax rate for that district. The weighting/equalization system does not directly provide further resources to a school district that has a relatively higher number of students who need those extra resources (as would be the case with categorical aid); it results in relatively lower homestead tax rate and the ability of the school district to more cheaply increase education spending to provide additional resources (i.e., it creates more taxing capacity). A school district may choose not to provide these additional resources but instead benefit from a lower homestead tax rate.

### Act 173

2018 Acts and Resolves No. 173 commissioned a review of the weighting factors to determine whether they reflect accurately the additional costs in educating students who require further resources and whether new weighting factors should be added.

The findings from the Pupil Weighting Factors Report dated December 24, 2019, produced by a University of Vermont-led team of researchers, were that “[n]either the factors considered by the [current] formula nor the value of the weights reflect contemporary educational circumstances and costs.” The Weighting Report also found that the current “values for the existing weights have weak ties, if any, with evidence describing the difference in the costs of educating students with disparate needs or operating schools in different contexts.” The Weighting Report recommended adjusting the weights and adding new weights.

### Act 59

2021 Acts and Resolves No. 59 created the Task Force on the Implementation of the Pupil Weighting Factors Report composed of eight members of the General Assembly to recommend to the General Assembly an action plan and proposed legislation to ensure that all public school students have equitable access to educational opportunities, taking into account the Weighting Report. The specific charge of the Task Force is set forth in Appendix 1 to this Report.

## XX. Appendix 5: Equity Law and Education Finance

### Tax Equity and Education Financing

Tax equity is often evoked as an important consideration for education financing, but it is a broad and undefined concept that imposes neither strict nor rigid legal requirements.<sup>22</sup> It is a principle and a value, like fairness, that is reflected generally in the Vermont Constitution.

The two main principles in the Vermont Constitution that relate to tax equity are the Common Benefits Clause and the Proportional Contribution Clause. The Common Benefits Clause provides that government is for the common benefit of the people and “not for the particular emolument or advantage of any single person, family, or set of persons, who are a part only of that community.”<sup>23</sup> The Proportional Contribution Clause is intended to ensure that no taxpayer pays more or less than their fair share of the tax burden. Article 9 states that “every member of society hath a right to be protected in the enjoyment of life, liberty, and property, and therefore is bound to contribute the member's proportion towards the expense of that protection [...]”<sup>24</sup> The Supreme Court of Vermont has stated that “the goal of the Proportional Contribution Clause is protection of the individual from unfair government action, while the aim of the Common Benefit Clause is to protect the state from favoritism to individuals and to remind citizens of the sense of compact that lies at the heart of constitutional government.”<sup>25</sup> The Vermont Constitution does not prohibit taxes that distinguish among classes of taxpayers, and the courts have consistently upheld the power of the State to divide different kinds of property into classes and assign them different tax burdens, so long as those divisions and classifications are neither arbitrary nor capricious.<sup>26</sup> The courts recognize that some discrimination in taxing is inevitable, and unless it is based on a suspect class, such as state of residence, any distinction only requires a rational basis.<sup>27</sup> A rational basis means that the classification must bear a reasonable relation to the purpose of the tax and the classification must be fairly and equitably applied among like classes of taxpayers.<sup>28</sup>

As regards education financing, the Vermont Supreme Court in *Brigham* noted that, although the State has a constitutional obligation to provide public education, the Constitution is silent regarding the way in which it must be funded. The Court pointed out that there is no

---

<sup>22</sup> For more information about the principles of a “high-quality” tax system, see: National Conference of State Legislators: <https://www.ncsl.org/documents/fiscal/TaxPolicyHandbook3rdEdition.pdf>; Joyce Manchester, Vermont Legislative Joint Fiscal Office: <https://ljfo.vermont.gov/assets/Subjects/Friday-Tax-Workshops/aa18c47b31/Tax-Workshop-1-Principles-of-a-High-Quality-Tax-System.pdf>.

<sup>23</sup> Vt. Const., Ch. I, Art 7.

<sup>24</sup> *Id.*, Ch. I, Art 9.

<sup>25</sup> *In re Prop. of One Church Street City of Burlington*, 152 Vt. 260, 264–65, 565 A.2d 1349, 1351 (1989).

<sup>26</sup> *State v. Harrington*, 68 Vt. 622, 629, 35 A. 515, 517 (1896); *USGen New England, Inc. v. Town of Rockingham*, 2003 VT 102, ¶ 42.

<sup>27</sup> *In re One Church Street*, 152 Vt. 260, 265; *Burlington Electric Dep’t v. Vermont Dep’t of Taxes*, 154 Vt. 332, 338, 576 A.2d 450, 453 (1990).

<sup>28</sup> *In re One Church Street*, 152 Vt. 260, 266.



constitutional mandate that public education be funded by locally imposed property taxes or in any other specific manner.<sup>29</sup>

“Although the Legislature should act under the Vermont Constitution to make educational opportunity available on substantially equal terms, the specific means of discharging this broadly defined duty is properly left to its discretion.”<sup>30</sup>

Notably, the Supreme Court in *Brigham* declined to rule on the plaintiff’s claim of a right to tax rate equity.

---

<sup>29</sup> *Brigham v. State*, 166 Vt. 246, 259 (1997).

<sup>30</sup> *Id.*, 268.

## **XXI. Appendix 6: Glossary of Education Finance Terms**

### **Average Daily Membership (ADM)**

Average daily membership is “[...] [t]he full-time equivalent enrollment of students, as defined by the State Board by rule, who are legal residents of the district or municipality attending a school owned and operated by the district, attending a public school outside the district under section 822a of this title, or for whom the district pays tuition to one or more approved independent schools or public schools outside the district during the annual census period. The census period consists of the 11th day through the 30th day of the school year in which school is actually in session.” 16 V.S.A. § 4001(1)(A).

State-placed students and pre-K students are counted differently. See 16 V.S.A. § 4001(1)(B) and (C).

### **Categorical Aid**

State aid to school districts, supervisory unions, or schools for specific purposes, such as a small schools grant under 16 V.S.A. § 4015 or transportation aid under 16 V.S.A. § 4016.

### **Common Level of Appraisal**

Common level of appraisal (CLA) means the ratio of the aggregate value of local education property tax grand list to the aggregate value of the equalized education property tax grand list. The CLA is applied to property tax rates as a measure to ensure property values reflect fair market value. A town’s CLA is determined through the annual Equalization Study, which uses real estate sales data from the past three years. 32 V.S.A. § 5405. The Department of Taxes determines the tax rate actually seen on a property tax bill by dividing a town’s school district(s) tax rate by the town’s CLA. 32 V.S.A. §§ 5401(3) and 5402(b)(1).

### **December 1st Letter**

The December 1st letter is a statutorily required letter from the Commissioner of Taxes, prepared in consultation with the Secretary of Education, the Secretary of Administration, and the Joint Fiscal Office, which calculates and recommends a property dollar equivalent yield, an income dollar equivalent yield, and a nonhomestead property tax rate for the following fiscal year. In making these calculations, the Commissioner is required to assume: (1) a homestead tax rate of \$1 per \$100 of property value; (2) an income percentage of two percent; and (3) that Education Fund stabilization reserves are maintained at five percent of prior year appropriations. 32 V.S.A. § 5402b(a)(3); 16 V.S.A. § 4026.

### **District**

A town school district, union school district, interstate school district, city school district, unified union district, and incorporated school district, each of which is governed by a publicly elected board. 16 V.S.A. § 11(10).

### **Education Fund**

The Education Fund is established under 16 V.S.A. § 4025 and receives revenue from the following sources:

- all revenue paid to the State from the statewide education tax on nonhomestead and homestead property under 32 V.S.A. chapter 135;
- revenues from State lotteries under 31 V.S.A. chapter 14 and from any multijurisdictional lottery game authorized under that chapter;
- 25 percent of the revenues from the meals and rooms taxes imposed under 32 V.S.A. chapter 225;
- one-third of the revenues raised from the purchase and use tax imposed by 32 V.S.A. chapter 219, notwithstanding 19 V.S.A. § 11(1);
- all revenue raised from the sales and use tax imposed by 32 V.S.A. chapter 233;
- Medicaid reimbursement funds pursuant to 32 V.S.A. § 2959a(f);
- wind-powered electric generating facilities tax under 32 V.S.A. § 5402c; and
- uniform capacity tax (on solar renewable energy) under 32 V.S.A. § 8701).

Revenues in the Education Fund are used for the following:

- education payments to school districts and supervisory unions under 16 V.S.A. chapter 133 and 32 V.S.A. chapter 135;
- homestead property tax credit (formerly known as the income sensitivity adjustment or homestead rebate) under 32 V.S.A. § 6066;
- teachers' pensions, normal cost only, under 32 V.S.A. § 1944(c);
- special education aid under 16 V.S.A. chapter 101 and § 4028(b);
- State-placed students under 16 V.S.A. § 4012;
- transportation aid under 16 V.S.A. § 4016;
- technical education aid under 16 V.S.A. chapter 37 and § 4028(b);
- small schools support grants under 16 V.S.A. § 4015;
- essential early education aid under 16 V.S.A. §§ 2948 and 2956;
- flexible Pathways Initiative under 16 V.S.A. § 941; and
- other uses (accounting and auditing, financial systems and reporting) under 16 V.S.A. § 4025(b)(2) and (b)(5)

The Education Fund is required to maintain specific reserves:

- stabilization reserve: five percent of prior-year net appropriations under 16 V.S.A. § 4026; and
- other postemployment benefits reserve: \$14M. 2021 Acts and Resolves No. 74, Sec. C.101.

### Education Spending

Education spending is “the amount of the school district budget, any assessment for a joint contract school, career technical center payments made on behalf of the district under subsection 1561(b) of this title, and any amount added to pay a deficit pursuant to 24 V.S.A. § 1523(b) that is paid for by the school district, but excluding any portion of the school budget paid for from any other sources such as endowments, parental fundraising, federal funds, nongovernmental grants, or other State funds such as special education funds paid under chapter 101 of this title.” 16 V.S.A. § 4001(6).

### Education Spending Adjustment

- (1) *Education income tax spending adjustment* is “[...] the greater of: one or a fraction in which the numerator is the district's education spending plus excess spending, per equalized pupil, for the school year; and the denominator is the income dollar equivalent yield for the school year, as defined in subdivision (16) of this section.” 32 V.S.A. § 5401(13)(B).

$$\text{(education spending + excess spending)} \div \text{(income dollar yield)}$$

- (2) *Education property tax spending adjustment* is “[...] the greater of: one or a fraction in which the numerator is the district's education spending plus excess spending, per equalized pupil, for the school year; and the denominator is the property dollar equivalent yield for the school year, as defined in subdivision (15) of this section.” 32 V.S.A. § 5401(13)(A).

$$\text{(education spending + excess spending)} \div \text{(property dollar yield)}$$

### Equalized Education Property Tax Grand List

“Equalized education property tax grand list’ means one percent of the aggregate fair market value of all nonhomestead and homestead property that is required to be listed at fair market value as certified during that year by the Director of Property Valuation and Review under section 5406 of this title, plus one percent of the aggregate value of property required to be listed at a value established under a stabilization agreement described under section 5404a of this title, plus one percent of the aggregate use value established under chapter 124 of this title of all nonhomestead property that is enrolled in the use value appraisal program.” 32 V.S.A. § 5401(6).

### Equalized Pupils

“Equalized pupils’ means the long-term weighted average daily membership multiplied by the ratio of the statewide long-term average daily membership to the statewide long-term weighted average daily membership.” 16 V.S.A. § 4001(3).

### **Excess Spending**

The per-equalized-pupil amount of the district's education spending, plus any amount required to be added from a capital construction reserve fund under 24 V.S.A. § 2804(b). Excess spending is spending in excess of 121 percent of the statewide average district education spending per equalized pupil increased by inflation, as determined by the Secretary of Education on or before November 15 of each year based on the budgets passed to date. 32 V.S.A. § 5401(12)(A).

Excess spending has many exclusions that do not count toward the calculation of spending, which are listed under 32 V.S.A. § 5401(12)(B).

### **Homestead**

“Homestead” means the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile or owned and fully leased on April 1, provided the property is not leased for more than 182 days out of the calendar year or, for purposes of the renter credit under subsection 6066(b) of this title, is rented and occupied by a resident individual as the individual's domicile.” 32 V.S.A. § 5401(7)(A).

The homestead tax rate is a base rate of \$1.00, multiplied by the education spending adjustment, per \$100.00 of equalized education property value. 32 V.S.A. § 5402(a)(2). The education spending adjustment takes into account the education spending in the particular school district.

### **Household Income**

Household income means modified adjusted gross income, which is federal adjusted gross income with certain additions and subtractions intended to capture the amount of income a household has available to pay property taxes. 32 V.S.A. § 6061(4) and (5). The property tax credit allowed against the current year's homestead property tax liability is computed based on the prior year's household income. 32 V.S.A. § 6066. The definitions of “household income” are different for the property tax credit and for the renter credit. 32 V.S.A. § 6061(4), (5), and (18).

### **Housesite**

“Housesite” means the dwelling and as much of the land owned by the claimant surrounding the dwelling as is reasonably necessary for use of the dwelling as a home, up to two acres per dwelling unit; and in the case of multiple dwelling units, no more than two acres per dwelling unit up to a maximum of 10 acres per parcel. 32 V.S.A. §6061(11). Only the property taxes imposed on the housesite are eligible for a property tax credit.

### **Income Percentage**

Income percentage is “[...] two percent, multiplied by the income tax spending adjustment under subdivision 5401(13)(B) of this title for the property tax year which begins in the claim year for the municipality in which the homestead residence is located.” 32 V.S.A. § 6066(a)(2).

**Long-Term Membership**

“Long-term membership’ of a school district in any school year means the mean average of the district’s average daily membership, excluding full-time equivalent enrollment of State-placed students, over two school years, plus full-time equivalent enrollment of State-placed students for the most recent of the two years.” 16 V.S.A. § 4001(7).

**Nonhomestead**

Nonhomestead property is everything other than homestead property, exempt property, and other statutorily named properties, particularly those subject to other taxes. Nonhomestead property includes secondary residences and commercial properties. 32 V.S.A. § 5401(10).

The nonhomestead tax rate is a default statutory rate \$1.59 per \$100.00 of equalized education property value. This rate is typically subject to a notwithstanding clause, and the General Assembly sets a different, uniform statewide rate each year.

**Poverty Ratio**

“Poverty ratio’ means the number of persons in the school district who are aged six through 17 and who are from economically deprived backgrounds, divided by the long-term membership of the school district. A person from an economically deprived background means a person who resides with a family unit receiving nutrition benefits. A person who does not reside with a family unit receiving nutrition benefits but for whom English is not the primary language shall also be counted in the numerator ratio. The Secretary shall use a method of measuring the nutrition benefits population that produces data reasonably representative of long-term trends. Persons for whom English is not the primary language shall be identified pursuant to subsection 4010(e) of this title.” 16 V.S.A. § 4001(8)

**Property Tax Credit**

Prior to 2019, the property tax credit was known as the income sensitivity property tax adjustment or the homeowner rebate. See, 2019 Acts and Resolves No. 51, § 33. The credit is available to income-eligible taxpayers who own their homestead as of April 1, were domiciled in Vermont for the full prior calendar year, are not claimed as a dependent of another taxpayer, and timely file a homestead declaration. 32 V.S.A. chapter 154.

**Small Schools Support Grant**

Currently, the following grants are available for small schools support:

- Small schools support grants under 16 V.S.A. § 4015. To qualify, a school must have a small class size and, as determined by the State Board of Education, have either inhospitable travel routes or academic excellence and operating efficiency.

- Voluntarily merged schools. For school districts that voluntarily merged where one or more merged districts had a small schools support grant, that grant was converted to an ongoing merger support grant without need to qualify under 16 V.S.A. § 4015. 2010 Acts and Resolves No. 153; 2012 Acts and Resolves No. 156; 2015 Acts and Resolves No. 46, each as amended.
- Any school that received a small schools grant in FY2020. For any district that received a small schools grant in FY2020, that district continues to receive that grant on an ongoing basis without need to qualify under 16 V.S.A. § 4015. 2021 Acts and Resolves No. 73.

### **Special Education Census Grant**

2018 Acts and Resolves No. 173 changed special education funding from a reimbursement system to a census grant system, under which State funding is based on the number of students in the supervisory union. This new form of funding is scheduled to be phased in beginning with the 2022–2023 school year.

### **Tax Capacity**

The ability of a group of taxpayers to pay taxes imposed on a tax base before experiencing hardship or the ability of a taxing authority to raise revenues to fund services. Also referred to as “taxable capacity” or “taxing capacity.” Tax capacity is to be distinguished from “fiscal capacity,” which is the government’s ability and willingness to meet its financial obligations as they come due on an ongoing basis.

### **Weighted Long-Term Membership**

“‘Weighted long-term membership’ of a school district in any school year means the long-term membership adjusted pursuant to section 4010 of this title.” 16 V.S.A. § 4001(12).

To obtain this number, student groups are broken into grade-level categories: pre-kindergarten, elementary or kindergarten, and secondary students. A long-term membership is determined for each category by using the actual average ADM over two consecutive years for each group, the latter year being the current school year, plus the prior year State-placed student count. The long-term membership for each of those categories is multiplied by the statutory weights associated with each grade-level category. Those results are then added together, and the final number is the weighted long-term membership. The weights are meant to reflect the additional (or lower) costs associated with educating students in each category.

### **Yields**

There are two yields: one for taxpayers who pay based on property value and one for those who pay based on income. The yields are the amount of spending per equalized pupil that could be supported by the statutory tax rate or income percentage and maintaining the Education Fund reserves at five percent. 32 V.S.A. §§ 5401(15) and (16).

(1) *Income dollar equivalent yield* is “[...] the amount of spending per equalized pupil that would result if the income percentage in subdivision 6066(a)(2) of this title were 2.0 percent, and the statutory reserves under 16 V.S.A. § 4026 and section 5402b of this title were maintained.” 32 V.S.A. § 5401(16). Another way to think of the income yield, given a specific income yield of X in any given year, is that for every X dollars of education spending a district spends per equalized pupil, an eligible taxpayer pays 2.0 percent of their household income. If a district spends 150 percent of X, the eligible taxpayer pays 3.0 percent of their household income ( $150\% \times 2.0\% = 3.0\%$ ).

(2) *Property dollar equivalent yield* is “[...] the amount of spending per equalized pupil that would result if the homestead tax rate were \$1.00 per \$100.00 of equalized education property value, and the statutory reserves under 16 V.S.A. § 4026 and section 5402b of this title were maintained.” 32 V.S.A. § 5401(15). Another way to think of the property yield, given a specific property yield of Y in any given year, is that for every Y dollars of education spending a district spends per equalized pupil, the tax rate is \$1.00. If a district spends 150 percent of Y, the tax rate is \$1.50 ( $150\% \times \$1.00 = \$1.50$ ).

The yields are typically set each year by the General Assembly in session law, but if not, the prior fiscal year’s yields will apply by default. 32 V.S.A. § 5402b(b).

The higher the yield, the lower the tax rate at the same level of per-pupil spending.



**XXII. Appendix 7: Weight Model**  
see Appendix 11 for methodology

Sorted by County first, then District

Weighting Model Table

Estimates Only Based on FY2020 Data

		A	B	C	D	E	F	G	H	I	J	K
District	County	Percent Poverty	FY20 Equalized Pupils	Modeled Equalized Pupils	FY20 Education Spending	Estimated change in education spending at constant FY20 tax rate	ELL Grant Totals Under Proposal	FY20 Spending Per Equalized Pupil	Modeled Spending Per Equalized Pupil	FY20 Equalized Tax Rates	Modeled Equalized Tax Rates	Percent Change Modeled Equalized Tax Rates
1. Addison Central USD	Addison	27.82%	1,796.17	1,716.17	\$ 31,428,752	\$ (539,450)	\$ 100,000	\$ 17,498	\$ 18,255	1.618	1.641	1.4%
2. Addison NW USD	Addison	25.67%	965.35	971.13	\$ 18,477,038	\$ 643,560	\$ 80,000	\$ 19,140	\$ 18,944	1.770	1.703	-3.8%
3. Granville-Hancock USD	Addison	50.76%	96.06	95.62	\$ 1,729,827	\$ 41,470	\$ -	\$ 18,008	\$ 18,091	1.665	1.626	-2.3%
4. Mt. Abraham USD	Addison	25.58%	1,477.77	1,495.07	\$ 26,456,890	\$ 1,076,310	\$ 60,000	\$ 17,903	\$ 17,656	1.655	1.587	-4.1%
5. Rochester-Stockbridge USD	Addison	38.44%	181.63	207.27	\$ 3,315,627	\$ 576,470	\$ -	\$ 18,255	\$ 15,997	1.688	1.438	-14.8%
6. Arlington	Bennington	40.11%	351.82	360.34	\$ 6,369,679	\$ 341,320	\$ 30,000	\$ 18,105	\$ 17,594	1.674	1.501	-5.5%
7. Glansbury	Bennington	0.00%	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	1.000	1.000	0.0%
8. Mt. Anthony UHSD	Bennington	46.38%	1,673.70	1,721.75	\$ 24,563,888	\$ 1,429,410	\$ 45,000	\$ 14,676	\$ 14,241	1.357	1.290	-5.7%
9. North Bennington ID	Bennington	37.65%	147.72	138.91	\$ 2,456,170	\$ (80,370)	\$ 30,000	\$ 16,627	\$ 17,466	1.537	1.570	2.1%
10. Sandgate	Bennington	27.89%	61.03	60.85	\$ 831,452	\$ 21,350	\$ -	\$ 13,624	\$ 13,664	1.260	1.228	-2.5%
11. Searsburg	Bennington	44.55%	22.02	22.16	\$ 358,696	\$ 12,600	\$ -	\$ 16,290	\$ 16,187	1.506	1.455	-3.4%
12. Southwest Vermont UESD	Bennington	61.74%	1,402.17	1,502.96	\$ 20,941,751	\$ 2,148,250	\$ 50,000	\$ 14,935	\$ 13,900	1.381	1.249	-9.5%
13. Stamford	Bennington	14.61%	109.25	113.93	\$ 1,590,075	\$ 112,730	\$ -	\$ 14,188	\$ 13,606	1.312	1.223	-6.8%
14. Taconic & Green Regional USD	Bennington	32.07%	1,752.66	1,833.96	\$ 29,883,394	\$ 2,282,410	\$ 100,000	\$ 17,050	\$ 16,240	1.576	1.460	-7.4%
15. Winhall	Bennington	8.33%	190.85	172.87	\$ 3,365,830	\$ (229,830)	\$ -	\$ 17,636	\$ 19,470	1.630	1.750	7.3%
16. Caledonia Cooperative USD	Caledonia	36.01%	634.49	693.73	\$ 10,805,154	\$ 1,346,950	\$ -	\$ 17,030	\$ 15,575	1.574	1.400	-11.1%
17. Danville	Caledonia	30.22%	313.50	316.13	\$ 5,356,408	\$ 199,590	\$ -	\$ 17,086	\$ 16,944	1.580	1.523	-3.6%
18. Hazen UHSD	Caledonia	42.51%	329.64	345.35	\$ 6,032,788	\$ 466,810	\$ 30,000	\$ 18,301	\$ 17,382	1.692	1.562	-7.7%
19. Kingdome East USD	Caledonia	43.04%	1,888.52	2,051.31	\$ 29,864,912	\$ 3,505,790	\$ 100,000	\$ 15,814	\$ 14,510	1.462	1.304	-10.8%
20. Peacham	Caledonia	27.62%	102.52	112.07	\$ 1,876,646	\$ 233,650	\$ -	\$ 18,305	\$ 16,745	1.692	1.505	-11.1%
21. St. Johnsbury	Caledonia	48.83%	1,162.13	1,183.81	\$ 17,470,576	\$ 835,820	\$ 55,000	\$ 15,033	\$ 14,711	1.390	1.322	-4.9%
22. Stannard	Caledonia	37.66%	15.07	12.99	\$ 124,768	\$ 19,730	\$ -	\$ 8,279	\$ 9,605	1.000	1.000	0.0%
23. Buels Gore	Chittenden	0.00%	3.13	3.84	\$ 113,961	\$ -	\$ -	\$ 36,409	\$ 29,677	1.000	1.000	0.0%
24. Burlington	Chittenden	47.65%	4,082.65	3,960.67	\$ 65,378,010	\$ (137,810)	\$ 2,905,000	\$ 16,014	\$ 15,773	1.480	1.418	-4.2%
25. Champlain Valley USD	Chittenden	12.92%	4,145.70	3,435.86	\$ 66,584,273	\$ (9,820,470)	\$ 565,000	\$ 16,061	\$ 19,215	1.485	1.727	16.3%
26. Colchester	Chittenden	29.50%	2,277.42	2,068.81	\$ 34,350,273	\$ (1,942,370)	\$ 400,000	\$ 15,083	\$ 16,253	1.394	1.461	4.8%
27. Essex-Westford EC USD	Chittenden	21.49%	3,823.20	3,345.23	\$ 61,411,352	\$ (6,134,750)	\$ 955,000	\$ 16,063	\$ 18,072	1.485	1.624	9.4%
28. Milton	Chittenden	39.44%	1,634.77	1,627.50	\$ 24,404,119	\$ 587,780	\$ 190,000	\$ 14,928	\$ 14,878	1.380	1.337	-3.1%
29. Mt. Mansfield UUSD	Chittenden	13.67%	2,526.35	2,242.51	\$ 39,960,048	\$ (3,472,150)	\$ -	\$ 15,617	\$ 17,819	1.462	1.602	9.5%
30. South Burlington	Chittenden	20.41%	2,540.12	2,201.67	\$ 40,442,293	\$ (4,383,290)	\$ 870,000	\$ 15,921	\$ 17,974	1.472	1.615	9.7%
31. Winooski ID	Chittenden	57.05%	991.01	948.58	\$ 15,113,791	\$ (263,890)	\$ 1,260,000	\$ 15,251	\$ 14,636	1.410	1.315	-6.7%
32. Averill	Essex	0.00%	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	1.000	1.000	0.0%
33. Avery's Gore	Essex	0.00%	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	1.000	1.000	0.0%
34. Brighton	Essex	68.94%	94.95	121.82	\$ 1,588,994	\$ 508,110	\$ -	\$ 16,735	\$ 13,044	1.547	1.172	-24.2%
35. Canaan	Essex	31.18%	136.31	146.43	\$ 2,547,046	\$ 267,450	\$ -	\$ 18,686	\$ 17,394	1.727	1.563	-9.5%
36. Ferdinand	Essex	0.00%	1.00	1.51	\$ 21,360	\$ -	\$ -	\$ 21,360	\$ 14,146	1.000	1.000	0.0%
37. Lewis	Essex	0.00%	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	1.000	1.000	0.0%
38. Northeast Kingdom Choice USD	Essex	14.76%	289.20	262.18	\$ 5,327,168	\$ (359,370)	\$ -	\$ 18,420	\$ 20,319	1.703	1.826	7.2%
39. Warner's Grant	Essex	0.00%	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	1.000	1.000	0.0%
40. Warren's Gore	Essex	0.00%	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	1.000	1.000	0.0%
41. Enosburgh-Richford USD	Franklin	59.10%	965.99	1,069.55	\$ 13,509,077	\$ 1,876,420	\$ 30,000	\$ 13,985	\$ 12,603	1.293	1.133	-12.4%
42. Fairfax	Franklin	23.52%	838.32	753.79	\$ 11,000,969	\$ (825,570)	\$ 55,000	\$ 13,123	\$ 14,521	1.213	1.305	7.6%
43. Fletcher	Franklin	27.41%	204.54	226.25	\$ 3,405,524	\$ 469,480	\$ -	\$ 16,650	\$ 15,052	1.539	1.353	-12.1%
44. Georgia	Franklin	19.55%	861.71	761.82	\$ 12,527,851	\$ (1,134,850)	\$ 55,000	\$ 14,538	\$ 16,372	1.344	1.471	9.5%
45. Maple Run USD	Franklin	39.14%	2,552.03	2,486.92	\$ 40,478,356	\$ 98,240	\$ 90,000	\$ 15,861	\$ 16,240	1.466	1.460	-0.5%
46. Missisquoi Valley School District	Franklin	39.76%	1,843.59	1,889.37	\$ 28,083,818	\$ 1,522,580	\$ 110,000	\$ 15,233	\$ 14,806	1.408	1.331	-5.5%
47. Northern Mountain Valley UUSD	Franklin	41.21%	1,060.95	1,195.90	\$ 14,997,332	\$ 2,392,270	\$ 55,000	\$ 14,136	\$ 12,495	1.307	1.123	-14.1%
48. Alburgh	Grand Isle	55.61%	318.90	368.35	\$ 5,517,891	\$ 1,038,410	\$ -	\$ 17,303	\$ 14,980	1.600	1.346	-15.8%
49. Champlain Islands UUSD	Grand Isle	32.23%	426.15	449.50	\$ 7,608,444	\$ 646,660	\$ -	\$ 17,854	\$ 16,926	1.651	1.521	-7.8%
50. South Hero	Grand Isle	21.02%	207.20	205.10	\$ 3,544,723	\$ 64,580	\$ -	\$ 17,108	\$ 17,283	1.582	1.553	-1.8%
51. Cambridge	Lamoille	28.73%	311.62	290.44	\$ 4,883,157	\$ (201,260)	\$ -	\$ 15,670	\$ 16,813	1.449	1.511	4.3%
52. Lamoille North MUSD	Lamoille	47.80%	675.66	766.95	\$ 11,402,756	\$ 1,911,540	\$ 35,000	\$ 16,876	\$ 14,822	1.560	1.332	-14.6%
53. Lamoille North MUSD	Lamoille	45.92%	790.50	880.29	\$ 12,939,663	\$ 1,882,640	\$ 30,000	\$ 16,369	\$ 14,665	1.513	1.318	-12.9%
54. Lamoille South USD	Lamoille	28.49%	1,644.59	1,588.95	\$ 25,475,650	\$ (155,750)	\$ 65,000	\$ 15,491	\$ 15,992	1.432	1.437	0.4%
55. Wolcott	Lamoille	37.17%	265.05	278.84	\$ 4,596,146	\$ 374,250	\$ -	\$ 17,190	\$ 16,340	1.589	1.469	-7.6%
56. Blue Mountain USD	Orange	44.40%	417.85	462.67	\$ 6,883,471	\$ 956,430	\$ 45,000	\$ 16,474	\$ 14,780	1.523	1.328	-12.8%
57. Echo Valley Community School District	Orange	45.02%	289.05	345.51	\$ 4,435,993	\$ 1,018,610	\$ -	\$ 15,347	\$ 12,839	1.419	1.154	-18.7%
58. First Branch USD	Orange	34.96%	354.49	376.02	\$ 6,138,822	\$ 559,180	\$ -	\$ 17,317	\$ 16,326	1.601	1.467	-8.4%
59. Orange Southwest USD	Orange	40.72%	877.99	897.06	\$ 14,975,668	\$ 853,830	\$ 45,000	\$ 17,154	\$ 16,644	1.586	1.496	-5.7%
60. Oxbow UHSD	Orange	46.47%	691.69	755.03	\$ 11,630,183	\$ 1,428,820	\$ 55,000	\$ 16,814	\$ 15,331	1.554	1.378	-11.4%
61. Rivendell Interstate USD	Orange	44.82%	315.92	376.46	\$ 6,151,719	\$ 1,428,280	\$ 40,000	\$ 19,472	\$ 16,235	1.610	1.459	-19.4%

i #358968 v.2

Report of the Task Force on the Implementation of the Pupil Weighting Factors Report

Sorted by County first, then District

Weighting Model Table

Estimates Only Based on FY2020 Data

		A	B	C	D	E	F	G	H	I	J	K	
	District	County	Percent Poverty	FY20 Equalized Pupils	Modeled Equalized Pupils	FY20 Education Spending	Estimated change in education spending at constant FY20 tax rate	ELL Grant Totals Under Proposal	FY20 Spending Per Equalized Pupil	Modeled Spending Per Equalized Pupil	FY20 Equalized Tax Rates	Modeled Equalized Tax Rates	Percent Change Modeled Equalized Tax Rates
62.	Strefford	Orange	26.92%	171.00	170.30	\$ 2,873,460	\$ 70,340	\$ -	\$ 16,804	\$ 16,873	1.554	1.516	-2.4%
63.	Theford	Orange	9.70%	436.80	374.31	\$ 8,285,688	\$ (982,190)	\$ -	\$ 18,969	\$ 22,136	1.754	2.218	26.5%
64.	Waits River Valley USD	Orange	43.77%	359.68	380.73	\$ 5,463,743	\$ 485,560	\$ -	\$ 15,191	\$ 14,351	1.404	1.290	-8.2%
65.	Charleston	Orleans	70.32%	101.17	140.81	\$ 1,671,250	\$ 721,550	\$ -	\$ 16,519	\$ 11,869	1.527	1.067	-30.2%
66.	Coventry	Orleans	53.11%	189.96	219.01	\$ 2,842,952	\$ 528,750	\$ -	\$ 14,966	\$ 12,981	1.384	1.167	-15.7%
67.	Craftsbury	Orleans	41.13%	154.05	175.41	\$ 2,834,778	\$ 495,520	\$ 35,000	\$ 18,402	\$ 15,961	1.701	1.435	-15.7%
68.	Derby	Orleans	48.42%	372.13	397.91	\$ 4,577,807	\$ 457,790	\$ -	\$ 12,302	\$ 11,505	1.137	1.034	-9.1%
69.	Holland	Orleans	62.96%	36.54	44.33	\$ 592,496	\$ 146,900	\$ -	\$ 16,215	\$ 13,366	1.499	1.201	-19.9%
70.	Jay	Orleans	41.96%	48.76	60.06	\$ 796,041	\$ 212,960	\$ -	\$ 16,326	\$ 13,250	1.509	1.191	-21.1%
71.	Lake Region UHSD	Orleans	50.61%	368.07	413.85	\$ 5,609,268	\$ 878,630	\$ -	\$ 15,240	\$ 13,554	1.409	1.218	-13.5%
72.	Lake Region UEMSD	Orleans	64.69%	750.35	932.82	\$ 10,115,074	\$ 2,819,430	\$ -	\$ 13,480	\$ 10,844	1.246	1.000	-19.8%
73.	Lowell	Orleans	59.69%	103.71	136.20	\$ 1,423,753	\$ 499,550	\$ -	\$ 13,728	\$ 10,453	1.269	1.000	-21.2%
74.	Morgan	Orleans	52.31%	37.50	43.70	\$ 509,685	\$ 101,320	\$ -	\$ 13,592	\$ 11,663	1.257	1.048	-16.6%
75.	Newport Cty	Orleans	90.13%	355.74	451.58	\$ 4,794,928	\$ 1,466,270	\$ -	\$ 13,479	\$ 10,618	1.246	1.000	-19.7%
76.	Newport Town	Orleans	66.36%	132.78	176.30	\$ 2,291,573	\$ 838,330	\$ -	\$ 17,258	\$ 12,988	1.596	1.168	-26.8%
77.	North Country Jr UHSD	Orleans	57.58%	249.72	275.01	\$ 4,018,000	\$ 533,700	\$ -	\$ 16,090	\$ 14,610	1.488	1.313	-11.7%
78.	North Country Sr UHSD	Orleans	46.45%	789.23	871.96	\$ 12,279,191	\$ 1,675,610	\$ -	\$ 15,558	\$ 14,082	1.438	1.266	-12.0%
79.	Orleans Southwest UESD	Orleans	44.59%	362.63	389.65	\$ 6,436,257	\$ 677,540	\$ 35,000	\$ 17,749	\$ 16,428	1.641	1.476	-10.0%
80.	Troy	Orleans	84.91%	164.30	226.27	\$ 2,660,116	\$ 1,108,380	\$ -	\$ 16,191	\$ 11,756	1.497	1.057	-29.4%
81.	Westfield	Orleans	58.46%	25.67	45.30	\$ 424,648	\$ 346,250	\$ -	\$ 16,543	\$ 9,374	1.529	1.000	-34.6%
82.	Berstow USD	Rutland	15.89%	310.47	295.64	\$ 4,698,055	\$ (96,160)	\$ 30,000	\$ 15,132	\$ 15,790	1.399	1.419	1.4%
83.	Ira	Rutland	18.71%	42.36	40.90	\$ 617,740	\$ (4,240)	\$ -	\$ 14,583	\$ 15,104	1.348	1.357	0.7%
84.	Mettawee School District	Rutland	27.25%	323.54	328.21	\$ 5,067,158	\$ 220,640	\$ -	\$ 15,662	\$ 15,439	1.448	1.388	-4.2%
85.	Mill River USD	Rutland	36.44%	785.07	839.79	\$ 13,341,135	\$ 1,339,270	\$ -	\$ 16,994	\$ 15,886	1.571	1.428	-9.1%
86.	Otter Valley USD	Rutland	40.26%	1,308.64	1,319.74	\$ 19,378,782	\$ 724,820	\$ 40,000	\$ 14,808	\$ 14,653	1.369	1.317	-3.8%
87.	Pittsfield	Rutland	16.96%	63.21	50.68	\$ 871,440	\$ (152,740)	\$ -	\$ 13,786	\$ 17,195	1.275	1.545	21.2%
88.	Query Valley USD	Rutland	49.28%	1,007.55	1,056.44	\$ 16,498,694	\$ 1,298,010	\$ -	\$ 16,375	\$ 15,617	1.514	1.404	-7.3%
89.	Rutland City	Rutland	60.12%	2,084.46	2,224.81	\$ 32,164,727	\$ 3,149,670	\$ 95,000	\$ 15,431	\$ 14,415	1.427	1.296	-9.2%
90.	Rutland Town	Rutland	19.04%	498.11	439.94	\$ 7,848,259	\$ (717,760)	\$ -	\$ 15,756	\$ 17,839	1.457	1.603	10.1%
91.	Slate Valley USD	Rutland	36.47%	1,362.21	1,418.25	\$ 21,872,938	\$ 1,552,260	\$ 45,000	\$ 16,057	\$ 15,391	1.484	1.383	-6.8%
92.	Wells Spring USD	Rutland	35.87%	270.80	299.47	\$ 4,399,120	\$ 605,280	\$ -	\$ 16,245	\$ 14,690	1.502	1.320	-12.1%
93.	Barre USD	Washington	37.29%	2,410.69	2,268.90	\$ 32,689,276	\$ (761,380)	\$ 215,000	\$ 13,560	\$ 14,188	1.254	1.275	1.7%
94.	Cabot	Washington	41.18%	176.17	194.27	\$ 3,240,369	\$ 436,030	\$ -	\$ 18,393	\$ 16,680	1.701	1.499	-11.9%
95.	Harwood USD	Washington	18.41%	1,808.42	1,632.69	\$ 32,474,752	\$ (2,315,750)	\$ 95,000	\$ 17,958	\$ 19,832	1.660	1.880	13.3%
96.	Montpelier Roxbury School District	Washington	17.91%	1,241.02	1,043.83	\$ 20,291,203	\$ (2,734,000)	\$ 290,000	\$ 16,350	\$ 19,161	1.512	1.768	16.9%
97.	Paine Mountain School District	Washington	43.95%	1,075.71	1,084.38	\$ 16,692,956	\$ 617,040	\$ -	\$ 15,518	\$ 15,394	1.435	1.384	-3.6%
98.	Twinfield USD	Washington	37.32%	349.26	362.10	\$ 6,377,696	\$ 423,600	\$ -	\$ 18,261	\$ 17,613	1.688	1.583	-6.2%
99.	Washington Central USD	Washington	29.83%	1,452.05	1,537.36	\$ 27,091,430	\$ 2,413,570	\$ 65,000	\$ 18,657	\$ 17,580	1.725	1.580	-8.4%
100.	Bellows Falls UHSD	Windham	32.86%	400.75	397.16	\$ 7,160,775	\$ 139,430	\$ 35,000	\$ 17,868	\$ 17,942	1.652	1.613	-2.4%
101.	Marlboro	Windham	46.07%	136.44	161.71	\$ 2,477,493	\$ 543,110	\$ -	\$ 18,158	\$ 15,321	1.679	1.377	-18.0%
102.	River Valleys USD	Windham	33.06%	269.16	294.64	\$ 4,770,402	\$ 601,500	\$ 40,000	\$ 17,723	\$ 16,055	1.639	1.443	-11.9%
103.	Rockingham	Windham	52.16%	516.85	526.52	\$ 9,003,551	\$ 431,150	\$ 40,000	\$ 17,420	\$ 17,024	1.610	1.530	-5.0%
104.	Somerset	Windham	0.00%	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	1.000	1.000	0.0%
105.	Southern Valley USD	Windham	41.97%	172.57	202.57	\$ 2,367,172	\$ 491,130	\$ -	\$ 13,717	\$ 11,686	1.268	1.050	-17.2%
106.	Stratton	Windham	3.77%	53.51	48.49	\$ 1,005,387	\$ (44,390)	\$ -	\$ 18,789	\$ 20,734	1.781	2.081	16.8%
107.	Twin Valley USD	Windham	51.20%	410.83	484.64	\$ 8,588,308	\$ 2,508,490	\$ 35,000	\$ 20,905	\$ 17,649	2.058	1.586	-22.9%
108.	Vernon	Windham	22.84%	338.72	302.36	\$ 5,483,202	\$ (448,300)	\$ 45,000	\$ 16,188	\$ 17,986	1.497	1.616	8.0%
109.	West River MUED A	Windham	52.71%	264.18	331.84	\$ 4,897,949	\$ 1,430,950	\$ 35,000	\$ 18,540	\$ 14,655	1.714	1.317	-23.2%
110.	West River MUED B	Windham	38.45%	255.58	267.85	\$ 5,367,915	\$ 923,390	\$ 30,000	\$ 21,003	\$ 19,929	2.111	1.863	-11.8%
111.	Windham	Windham	35.56%	18.08	21.79	\$ 387,279	\$ 162,520	\$ -	\$ 21,420	\$ 17,773	2.268	1.597	-29.6%
112.	Windham Northeast UESD	Windham	55.10%	361.78	431.86	\$ 6,684,655	\$ 1,523,750	\$ 40,000	\$ 18,477	\$ 15,386	1.708	1.383	-19.0%
113.	Windham Southeast USD	Windham	38.20%	2,234.37	2,137.62	\$ 40,623,303	\$ (645,500)	\$ 110,000	\$ 18,181	\$ 18,953	1.681	1.703	1.3%
114.	Green Mountain USD	Windsor	43.59%	723.12	793.14	\$ 11,498,677	\$ 1,475,520	\$ 40,000	\$ 15,901	\$ 14,447	1.470	1.298	-11.7%
115.	Hartford	Windsor	33.32%	1,411.17	1,320.60	\$ 23,824,885	\$ (889,990)	\$ 130,000	\$ 16,883	\$ 17,943	1.561	1.613	3.3%
116.	Hartland	Windsor	33.06%	462.28	456.71	\$ 8,354,648	\$ 173,250	\$ -	\$ 18,073	\$ 18,213	1.671	1.637	-2.0%
117.	Ludlow-Mt. Holly UUSD	Windsor	39.69%	356.32	407.02	\$ 6,467,588	\$ 1,131,910	\$ 50,000	\$ 18,151	\$ 15,767	1.678	1.417	-15.6%
118.	Mount Acutney USD	Windsor	32.44%	619.26	577.71	\$ 9,712,967	\$ (392,170)	\$ -	\$ 15,685	\$ 16,813	1.450	1.511	4.2%
119.	Norwich	Windsor	1.86%	580.19	475.73	\$ 10,949,091	\$ (1,714,190)	\$ 35,000	\$ 18,872	\$ 22,942	1.745	2.306	32.2%
120.	Sharon	Windsor	34.17%	257.34	274.73	\$ 4,242,423	\$ 416,880	\$ -	\$ 16,486	\$ 15,442	1.524	1.388	-8.9%
121.	Springfield	Windsor	56.10%	1,262.56	1,337.63	\$ 23,287,790	\$ 2,092,410	\$ 90,000	\$ 18,445	\$ 17,342	1.705	1.559	-8.6%
122.	Weathersfield	Windsor	30.44%	334.81	328.40	\$ 5,580,490	\$ 50,210	\$ -	\$ 16,668	\$ 16,993	1.541	1.527	-0.9%

Sorted by County first, then District

Weighting Model Table

Estimates Only Based on FY2020 Data

		A	B	C	D	E	F	G	H	I	J	K
District	County	Percent Poverty	FY20 Equalized Pupils	Modeled Equalized Pupils	FY20 Education Spending	Estimated change in education spending at constant FY20 tax rate	ELL Grant Totals Under Proposal	FY20 Spending Per Equalized Pupil	Modeled Spending Per Equalized Pupil	FY20 Equalized Tax Rates	Modeled Equalized Tax Rates	Percent Change Modeled Equalized Tax Rates
123. White River USD	Windsor	42.71%	598.09	663.27	\$ 10,775,985	\$ 1,517,020	\$ -	\$ 18,017	\$ 16,247	1.666	1.460	-12.3%
124. Windsor Central UUSD	Windsor	22.57%	898.44	929.25	\$ 15,945,161	\$ 1,019,240	\$ 65,000	\$ 17,748	\$ 17,089	1.641	1.536	-6.4%
Statewide		35.96%	87,844.60	87,495.93	\$ 1,426,223,756	\$ 37,066,070	\$ 10,300,000	\$ 16,236	\$ 16,183	1.501	1.455	-3.1%

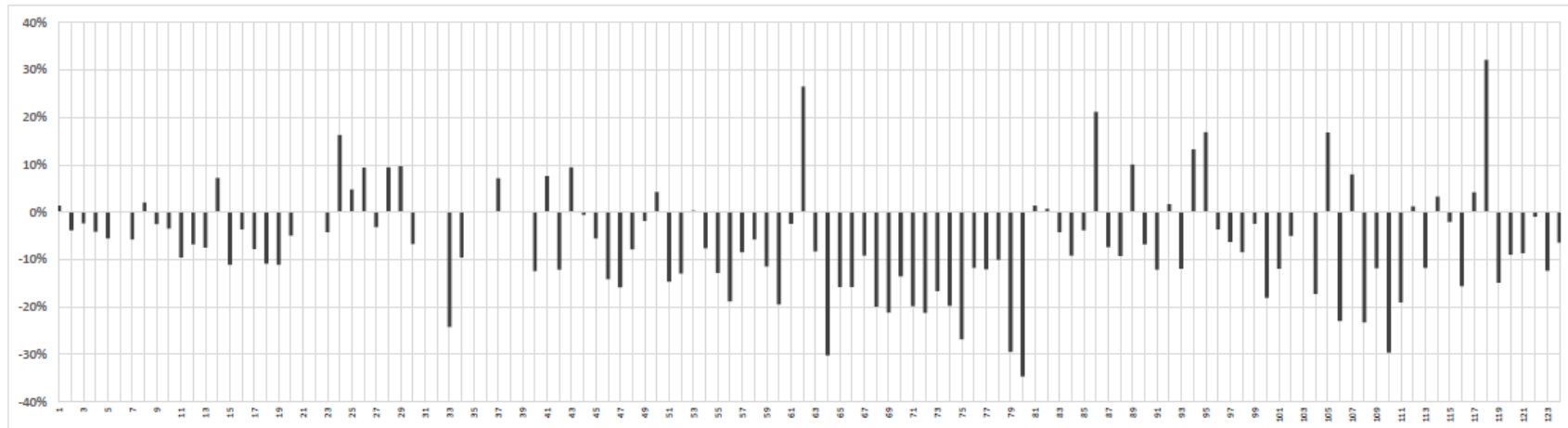
Notes:

1. Bernard has been incorporated into U076, Windsor Central Unified Union School District.
2. Theford reflects an FY20 tax rate as if excess spending offsets had been correctly reported.

Sorted by county,  
then district

**Rate Percent Change: Weighted Model Equalized Tax Rates  
versus Actual FY2020 Equalized Tax Rates**

Estimates Only Based on FY2020 Data



1. Addison Central USD	Addison
2. Addison NW USD	Addison
3. Granville-Hancock USD	Addison
4. Mt. Abraham USD	Addison
5. Arlington	Bennington
6. Glastenbury	Bennington
7. Mt. Anthony UHSD	Bennington
8. North Bennington ID	Bennington
9. Sandgate	Bennington
10. Searsburg	Bennington
11. Southwest Vermont UESD	Bennington
12. Stamford	Bennington
13. Taconic & Green Regional USD	Bennington
14. Winhall	Bennington
15. Caledonia Cooperative USD	Caledonia
16. Danville	Caledonia
17. Hazen UHSD	Caledonia
18. Kingdom East USD	Caledonia
19. Peacham	Caledonia
20. St. Johnsbury	Caledonia
21. Stannard	Caledonia
22. Buels Gore	Chittenden
23. Burlington	Chittenden
24. Champlain Valley USD	Chittenden
25. Colchester	Chittenden
26. Essex-Westford EC USD	Chittenden
27. Milton	Chittenden
28. Mt. Mansfield UUSD	Chittenden
29. South Burlington	Chittenden
30. Winooski ID	Chittenden
31. Averill	Essex

32. Avery's Gore	Essex
33. Brighton	Essex
34. Canaan	Essex
35. Ferdinand	Essex
36. Lewis	Essex
37. Northeast Kingdom Choice USD	Essex
38. Warner's Grant	Essex
39. Warren's Gore	Essex
40. Enosburgh-Richford USD	Franklin
41. Fairfax	Franklin
42. Fletcher	Franklin
43. Georgia	Franklin
44. Maple Run USD	Franklin
45. Missisquoi Valley School District	Franklin
46. Northern Mountain Valley UUSD	Franklin
47. Alburgh	Grand Isle
48. Champlain Islands UUSD	Grand Isle
49. South Hero	Grand Isle
50. Cambridge	Lamoille
51. Lamoille North MUSD	Lamoille
52. Lamoille North MUSD	Lamoille
53. Lamoille South USD	Lamoille
54. Wolcott	Lamoille
55. Blue Mountain USD	Orange
56. Echo Valley Community School District	Orange
57. First Branch USD	Orange
58. Orange Southwest USD	Orange
59. Oxbow UHSD	Orange
60. Rivendell Interstate USD	Orange
61. Strafford	Orange
62. Thetford	Orange

63. Waits River Valley USD	Orange
64. Charleston	Orleans
65. Coventry	Orleans
66. Craftsbury	Orleans
67. Derby	Orleans
68. Holland	Orleans
69. Jay	Orleans
70. Lake Region UHSD	Orleans
71. Lake Region Union EMSD	Orleans
72. Lowell	Orleans
73. Morgan	Orleans
74. Newport City	Orleans
75. Newport Town	Orleans
76. North Country Jr UHSD	Orleans
77. North Country Sr UHSD	Orleans
78. Orleans Southwest UESD	Orleans
79. Troy	Orleans
80. Westfield	Orleans
81. Barstow USD	Rutland
82. Ira	Rutland
83. Mettawee School District	Rutland
84. Mill River USD	Rutland
85. Otter Valley USD	Rutland
86. Pittsfield	Rutland
87. Quarry Valley USD	Rutland
88. Rutland City	Rutland
89. Rutland Town	Rutland
90. Slate Valley USD	Rutland
91. Wells Spring USD	Rutland
92. Barre USD	Washington
93. Cabot	Washington

94. Harwood USD	Washington
95. Montpelier Roxbury School District	Washington
96. Paine Mountain School District	Washington
97. Twinfield USD	Washington
98. Washington Central USD	Washington
99. Bellows Falls UHSD	Windham
100. Marlboro	Windham
101. River Valleys USD	Windham
102. Rockingham	Windham
103. Somerset	Windham
104. Southern Valley USD	Windham
105. Stratton	Windham
106. Twin Valley USD	Windham
107. Vernon	Windham
108. West River MUED A	Windham
109. West River MUED B	Windham
110. Windham	Windham
111. Windham Northeast UESD	Windham
112. Windham Southeast USD	Windham
113. Green Mountain USD	Windsor
114. Hartford	Windsor
115. Hartland	Windsor
116. Ludlow-Mt. Holly UUSD	Windsor
117. Mount Ascutney USD	Windsor
118. Norwich	Windsor
119. Rochester-Stockbridge USD	Windsor
120. Sharon	Windsor
121. Springfield	Windsor
122. Weathersfield	Windsor
123. White River USD	Windsor
124. Windsor Central UUSD	Windsor

ELL categorical grant;  
no ELL Weight

Draft Modeling Only

Copy of Weighting Model Tables and Graphs for the Report v02.xlsx  
2d-ETRs%DirGRAPH

**XXIII. Appendix 8: Cost Equity Model**

see Appendix 11 for methodology

Sorted by County, then District

Cost Equity Model Table

Estimates Only Based on FY 2020 Data

Number	District	County	1	2	3	4	5	6	7	8	9	10	11	12
			ADM	LTW ADM	Added LTWADM	Cost Equity Payment (CE)	ELL Grant	Original FY 20 Spending	Ed Spending (ES) less CE and ELL	Remaining ES / ADM	Estimated Change In Ed Spending at FY20 Tax Rate	FY2020 Equalized Tax Rates	Modeled Equalized Rate at FY20 Spending	Percentage Change In Equalized Tax Rates
			(2-1)	(2-1)	(2-1)	(2-1)	(2-1)	(6-4-5)	(7-1)					
1	Addison Central USD	Addison	1,811	2,696	885	9,179,196	100,000	31,428,752	22,149,556	12,227	(1,441,593)	1,618	1,730	7.0%
2	Addison NW USD	Addison	962	1,526	563	5,846,334	80,000	18,477,038	12,550,704	13,044	(518,213)	1,770	1,846	4.3%
3	Granville-Hancock USD	Addison	87	150	64	659,288	-	1,729,827	1,070,539	12,350	(50,736)	1,665	1,748	5.0%
4	Mt. Abraham USD	Addison	1,497	2,349	852	8,836,167	60,000	26,456,890	17,560,723	11,729	(48,820)	1,655	1,660	0.3%
5	Rochester-Stockbridge USD	Addison	182	326	144	1,489,158	-	3,315,627	1,826,469	10,029	345,424	1,688	1,419	-15.9%
6	Arlington	Bennington	354	566	212	2,200,222	30,000	6,369,679	4,139,457	11,692	48,510	1,674	1,654	-1.2%
7	Mt. Anthony UHSD	Bennington	1,458	2,705	1,247	12,941,312	45,000	24,563,888	11,577,576	7,943	2,399,205	1,357	1,124	-17.2%
8	North Bennington ID	Bennington	165	218	54	555,633	30,000	2,456,170	1,870,537	11,359	(81,670)	1,537	1,607	4.6%
9	Sandgate	Bennington	61	96	35	359,319	-	831,452	472,133	7,745	70,466	1,260	1,096	-13.0%
10	Searsburg	Bennington	20	35	15	151,593	-	358,696	207,103	10,253	7,869	1,506	1,451	-3.7%
11	Southwest Vermont UESD	Bennington	1,531	2,361	831	8,618,583	50,000	20,941,751	12,273,168	8,019	2,661,031	1,381	1,135	-17.8%
12	Stamford	Bennington	110	179	69	721,025	-	1,550,075	829,050	7,571	185,992	1,312	1,071	-18.3%
13	Taconic & Green Regional USD	Bennington	1,758	2,881	1,123	11,649,712	100,000	29,883,394	18,133,682	10,312	1,454,611	1,576	1,459	-7.4%
14	Winhall	Bennington	192	272	80	824,889	-	3,365,830	2,540,941	13,229	(327,788)	1,630	1,872	14.8%
15	Caledonia Cooperative USD	Caledonia	628	1,090	462	4,796,806	-	10,805,154	6,008,348	9,574	973,620	1,574	1,355	-13.9%
16	Danville	Caledonia	324	497	172	1,788,712	-	5,356,408	3,567,696	11,003	51,688	1,580	1,557	-1.4%
17	Hazen UHSD	Caledonia	280	543	263	2,724,623	30,000	6,032,788	3,278,165	11,709	69,221	1,692	1,657	-2.1%
18	Kingdom East USD	Caledonia	1,847	3,223	1,375	14,270,264	100,000	29,864,912	15,494,648	8,388	3,591,881	1,462	1,187	-18.8%
19	Peacham	Caledonia	105	176	71	737,419	-	1,876,646	1,139,227	10,850	116,519	1,692	1,535	-9.3%
20	St. Johnsbury	Caledonia	1,116	1,860	744	7,717,016	55,000	17,470,576	9,698,560	8,690	1,262,869	1,390	1,230	-11.5%
21	Stannard	Caledonia	11	20	10	101,581	-	124,768	23,187	2,183	51,864	1,000	1,000	0.0%
22	Buel's Gore	Chittenden	3	4	1	8,716	-	113,961	105,245	35,082	(84,044)	1,000	1,000	0.0%
23	Burlington	Chittenden	3,885	6,222	2,337	24,252,871	2,905,000	65,378,010	38,220,139	9,838	2,423,424	1,480	1,392	-6.0%
24	Champlain Valley USD	Chittenden	4,243	5,398	1,155	11,985,997	865,000	66,584,273	54,033,276	12,736	(9,515,118)	1,485	1,802	21.4%
25	Colchester	Chittenden	2,309	3,282	973	10,096,120	400,000	34,350,273	23,854,153	10,333	(1,105,380)	1,394	1,462	4.9%
26	Essex-Westford EC USD	Chittenden	3,862	5,255	1,393	14,454,438	955,000	61,411,352	46,001,914	11,910	(5,468,502)	1,485	1,685	13.5%
27	Milton	Chittenden	1,673	2,557	884	9,167,679	190,000	24,404,119	15,046,440	8,992	1,273,339	1,380	1,272	-7.8%
28	Mt. Mansfield UUSD	Chittenden	2,634	3,523	889	9,227,652	-	39,960,048	30,732,396	11,669	(3,515,545)	1,462	1,651	12.9%
29	South Burlington	Chittenden	2,587	3,459	872	9,050,431	870,000	40,442,293	30,521,862	11,800	(3,616,055)	1,472	1,670	13.4%
30	Winooski ID	Chittenden	880	1,487	607	6,300,179	1,260,000	15,113,791	7,553,612	8,585	1,213,603	1,410	1,215	-13.8%
31	Brighton	Essex	94	191	97	1,007,402	-	1,588,994	581,592	6,168	449,314	1,547	1,000	-35.4%
32	Canaan	Essex	135	230	95	989,348	-	2,547,046	1,557,698	11,564	86,657	1,727	1,636	-5.3%
33	Ferdinand	Essex	1	2	1	5,292	-	21,360	16,068	16,068	(9,001)	1,000	1,000	0.0%
34	Northeast Kingdom Choice USD	Essex	278	412	134	1,391,727	-	5,327,168	3,935,441	14,168	(592,767)	1,703	2,005	17.7%
35	Enosburgh-Richford USD	Franklin	931	1,680	750	7,777,923	30,000	13,509,077	5,701,154	6,126	2,801,741	1,293	1,000	-22.6%
36	Fairfax	Franklin	872	1,184	313	3,244,459	55,000	11,000,969	7,701,510	8,837	(229,287)	1,213	1,250	3.1%
37	Fletcher	Franklin	215	355	140	1,455,021	-	3,405,524	1,950,503	9,063	390,558	1,539	1,282	-16.7%
38	Franklin Northwest USD	Franklin	1,846	2,968	1,122	11,643,279	110,000	28,083,818	16,330,539	8,846	2,042,690	1,408	1,252	-11.1%
39	Georgia	Franklin	900	1,197	297	3,079,377	55,000	12,527,851	9,393,474	10,436	(844,661)	1,344	1,477	9.9%
40	Maple Run USD	Franklin	2,560	3,907	1,347	13,976,002	90,000	40,478,356	26,412,354	10,317	115,656	1,466	1,460	-0.4%
41	Northern Mountain Valley UUSD	Franklin	1,089	1,879	789	8,190,471	55,000	14,997,332	6,751,861	6,198	3,309,010	1,307	1,000	-23.5%
42	Alburgh	Grand Isle	309	579	269	2,795,283	-	5,517,891	2,722,608	8,803	773,722	1,600	1,246	-22.1%
43	Champlain Islands UUSD	Grand Isle	416	706	290	3,013,594	-	7,608,444	4,594,850	11,052	254,376	1,651	1,564	-5.2%
44	South Hero	Grand Isle	205	322	118	1,220,732	-	3,544,723	2,323,991	11,360	(37,478)	1,582	1,608	1.6%
45	Cambridge	Lamoille	345	456	112	1,158,476	-	4,883,157	3,724,681	10,808	(196,372)	1,449	1,529	5.6%
46	Lamoille North MUSD	Lamoille	731	1,205	474	4,916,441	35,000	11,402,756	6,451,315	8,824	1,609,414	1,560	1,249	-20.0%
47	Lamoille North USD	Lamoille	701	1,383	682	7,073,084	30,000	12,939,863	5,836,579	8,323	1,663,147	1,513	1,178	-22.2%
48	Lamoille South USD	Lamoille	1,667	2,496	829	8,600,529	65,000	25,475,650	16,810,121	10,082	64,850	1,432	1,427	-0.4%
49	Wolcott	Lamoille	258	438	180	1,865,286	-	4,556,146	2,690,860	10,418	209,893	1,589	1,474	-7.2%
50	Blue Mountain USD	Orange	414	727	312	3,241,968	45,000	6,883,471	3,596,503	8,678	863,624	1,523	1,228	-19.4%
51	Echo Valley Community School Dis	Orange	284	543	258	2,681,978	-	4,435,993	1,754,015	6,169	1,096,765	1,419	1,000	-29.5%
52	First Branch USD	Orange	352	591	239	2,478,920	-	6,138,822	3,659,902	10,402	320,548	1,601	1,472	-8.1%
53	Orange Southwest USD	Orange	857	1,409	552	5,728,878	45,000	14,975,668	9,201,790	10,735	404,991	1,586	1,519	-4.2%
54	Oxbow UHSD	Orange	674	1,186	513	5,318,821	55,000	11,630,183	6,256,362	9,289	1,142,657	1,554	1,314	-15.4%
55	Rivendell Interstate USD	Orange	319	591	272	2,826,204	40,000	6,151,719	3,285,515	10,298	794,510	1,810	1,457	-19.5%
56	Stratford	Orange	156	268	112	1,157,438	-	2,873,460	1,716,022	11,000	(3,363)	1,554	1,557	0.2%

Sorted by County, Then District

Cost Equity Model Table

Estimates Only Based on FY2020 Data

Report of the Task Force on the Implementation of the Pupil Weighting Factors Report

Sorted by County, then District

Cost Equity Model Table

Estimates Only Based on FY 2020 Data

Number	District	County	1	2	3	4	5	6	7	8	9	10	11	12
			ADM	LTW	Added	Cost Equity	ELL	Original	Ed Spending (ES)	Remaining ES	Estimated Change	FY2020	Modeled	Percentage
			ADM	ADM	LTWADM	Payment (CE)	Grant	FY 20	less CE and ELL	/ ADM	in Ed Spending	Equalized	Equalized	Change in
					(2-1)			Spending	(6 - 4 - 5)	(7 / 1)	at FY20 Tax Rate	Tax	Rate	Equalized
										Rates	at FY20 Spending	Tax Rates		
57	Thetford	Orange	443	588	145	1,503,061	-	8,285,688	6,782,627	15,304	(1,290,434)	1,754	2,166	23.5%
58	Waits River Valley UESD	Orange	338	598	260	2,697,646	-	5,463,743	2,766,097	8,180	589,668	1,404	1,158	-17.6%
59	Charleston	Orleans	108	221	113	1,174,040	-	1,671,250	497,210	4,601	669,159	1,527	1,000	-34.5%
60	Coventry	Orleans	185	344	160	1,655,484	-	2,842,952	1,187,468	6,435	616,751	1,384	1,000	-27.7%
61	Craftsbury	Orleans	156	276	120	1,244,700	35,000	2,834,778	1,555,078	9,993	315,725	1,701	1,414	-16.9%
62	Derby	Orleans	411	625	214	2,221,597	-	4,577,807	2,356,210	5,733	947,200	1,137	1,000	-12.1%
63	Holland	Orleans	40	70	30	310,552	-	592,496	281,944	7,100	138,722	1,499	1,005	-33.0%
64	Jay	Orleans	57	94	37	385,778	-	796,041	410,263	7,172	199,845	1,509	1,015	-32.8%
65	Lake Region UHSD	Orleans	320	650	330	3,425,000	-	5,609,268	2,184,268	6,824	1,002,572	1,409	1,000	-29.0%
66	Lowell	Orleans	109	214	105	1,090,202	-	1,423,753	333,551	3,063	643,144	1,269	1,000	-21.2%
67	Morgan	Orleans	42	69	27	275,897	-	509,685	233,788	5,558	139,691	1,257	1,000	-20.4%
68	Newport City	Orleans	377	709	332	3,446,894	-	4,794,928	1,348,034	3,573	1,974,012	1,246	1,000	-19.7%
69	Newport Town	Orleans	139	277	138	1,435,306	-	2,291,573	856,267	6,176	706,955	1,596	1,000	-37.3%
70	North Country Jr UHSD	Orleans	208	432	224	2,320,480	-	4,018,000	1,697,520	8,145	493,319	1,488	1,153	-22.5%
71	North Country Sr UHSD	Orleans	689	1,370	681	7,065,406	-	12,279,191	5,213,785	7,568	1,798,719	1,438	1,071	-25.5%
72	Orleans Central UESD	Orleans	768	1,465	697	7,233,600	-	10,115,074	2,881,474	3,750	3,885,128	1,246	1,000	-19.8%
73	Orleans Southwest UESD	Orleans	377	612	235	2,441,982	35,000	6,436,257	3,959,275	10,508	409,922	1,641	1,487	-9.4%
74	Troy	Orleans	166	355	189	1,965,518	-	2,660,116	694,598	4,183	1,061,860	1,497	1,000	-33.2%
75	Westfield	Orleans	38	71	34	348,010	-	424,648	76,638	2,037	330,050	1,529	1,000	-34.6%
76	Barstow USD	Rutland	308	464	156	1,620,310	30,000	4,698,055	3,047,745	9,886	117	1,399	1,399	0.0%
77	Ira	Rutland	43	64	22	223,083	-	617,740	394,657	9,232	12,654	1,348	1,306	-3.1%
78	Mettawee School District	Rutland	323	516	193	1,999,447	-	5,067,158	3,067,711	9,500	236,507	1,448	1,344	-7.2%
79	Mill River USD	Rutland	785	1,319	534	5,545,431	-	13,341,135	7,795,704	9,932	918,125	1,571	1,405	-10.5%
80	Otter Valley USD	Rutland	1,279	2,073	794	8,241,625	40,000	19,378,782	11,097,157	8,676	1,277,200	1,369	1,228	-10.3%
81	Pittsfield	Rutland	53	80	27	275,482	-	871,440	595,958	11,230	(117,963)	1,275	1,589	24.7%
82	Quarry Valley USD	Rutland	1,017	1,660	643	6,672,157	-	16,498,694	9,826,537	9,666	1,049,503	1,514	1,368	-9.6%
83	Rutland City	Rutland	1,965	3,495	1,531	15,882,585	95,000	32,164,727	16,187,142	8,240	3,617,131	1,427	1,166	-18.3%
84	Rutland Town	Rutland	504	691	187	1,940,408	-	7,848,259	5,907,851	11,719	(718,338)	1,457	1,658	13.8%
85	Slate Valley USD	Rutland	1,333	2,228	895	9,291,049	45,000	21,872,938	12,536,889	9,407	1,443,054	1,484	1,331	-10.3%
86	Wells Spring USD	Rutland	273	470	197	2,046,762	-	4,399,120	2,352,358	8,610	547,280	1,502	1,218	-18.9%
87	Barre USD	Washington	2,381	3,596	1,215	12,603,574	215,000	32,689,276	19,870,702	8,345	1,224,893	1,254	1,181	-5.8%
88	Cabot	Washington	177	305	128	1,327,604	-	3,240,369	1,912,765	10,791	217,576	1,701	1,527	-10.2%
89	Harwood USD	Washington	1,868	2,565	697	7,227,790	95,000	32,474,752	25,151,962	13,462	(3,232,031)	1,660	1,905	14.7%
90	Montpelier-Roxbury USD	Washington	1,256	1,640	384	3,980,114	290,000	20,291,203	16,021,089	12,753	(2,600,906)	1,512	1,805	19.4%
91	Paine Mountain School District	Washington	1,072	1,704	632	6,556,154	-	16,692,956	10,136,802	9,458	728,636	1,435	1,338	-6.7%
92	Twinfield USD	Washington	346	569	223	2,316,018	-	6,377,696	4,061,678	11,751	61,858	1,688	1,663	-1.5%
93	Washington Central USD	Washington	1,492	2,415	924	9,582,510	65,000	27,091,430	17,443,920	11,694	738,530	1,725	1,655	-4.1%
94	Bellows Falls UHSD	Windham	347	624	277	2,874,244	35,000	7,160,775	4,251,531	12,255	(201,478)	1,652	1,734	5.0%
95	Marlboro	Windham	137	254	117	1,217,204	-	2,477,493	1,260,289	9,217	361,908	1,679	1,304	-22.3%
96	River Valleys USD	Windham	266	463	197	2,040,951	40,000	4,770,402	2,689,451	10,104	392,722	1,639	1,430	-12.7%
97	Rockingham	Windham	531	827	296	3,072,633	40,000	9,003,551	5,890,918	11,093	152,687	1,610	1,570	-2.5%
98	Southern Valley USD	Windham	169	318	149	1,546,640	-	2,367,172	820,532	4,850	695,603	1,268	1,000	-21.1%
99	Stratton	Windham	53	76	23	240,515	-	1,005,387	764,872	14,432	(97,759)	1,781	2,042	14.7%
100	Twin Valley USD	Windham	414	761	347	3,603,778	35,000	8,588,308	4,949,530	11,954	1,071,926	2,058	1,691	-17.8%
101	Vernon	Windham	346	475	129	1,339,225	45,000	5,483,202	4,098,977	11,848	(440,291)	1,497	1,677	12.0%
102	West River Modified Union Educati	Windham	298	521	223	2,318,508	35,000	4,897,949	2,544,441	8,542	1,063,610	1,714	1,209	-29.5%
103	West River UED	Windham	218	421	202	2,099,575	30,000	5,367,915	3,238,340	14,825	20,289	2,111	2,098	-0.6%
104	Windham	Windham	23	34	12	121,814	-	387,279	265,465	11,798	95,116	2,268	1,670	-26.4%
105	Windham Northeast UESD	Windham	376	678	303	3,141,944	40,000	6,684,655	3,502,711	9,324	1,032,079	1,708	1,319	-22.8%
106	Windham Southeast USD	Windham	2,215	3,358	1,144	11,866,466	110,000	40,623,303	28,646,837	12,936	(2,341,464)	1,681	1,830	8.9%
107	Green Mountain USD	Windsor	707	1,246	539	5,597,208	40,000	11,498,677	5,861,469	8,295	1,479,537	1,470	1,174	-20.2%
108	Hartford	Windsor	1,408	2,075	667	6,921,180	130,000	23,824,885	16,773,705	11,916	(1,247,192)	1,561	1,686	8.0%
109	Hartland	Windsor	454	721	267	2,768,929	-	8,354,648	5,585,719	12,309	(227,692)	1,671	1,742	4.2%
110	Ludlow-Mt. Holly Unified Union Sch	Windsor	363	639	277	2,870,198	50,000	6,467,588	3,547,390	9,778	754,965	1,678	1,384	-17.5%
111	Mount Ascutney USD	Windsor	610	908	297	3,085,084	-	9,712,967	6,627,883	10,861	(374,355)	1,450	1,537	6.0%
112	Norwich	Windsor	593	747	155	1,603,812	35,000	10,949,091	9,310,279	15,705	(2,001,472)	1,745	2,222	27.4%

Sorted by County, Then District

Cost Equity Model Table

Estimates Only Based on FY2020 Data

Sorted by County, then District

Cost Equity Model Table

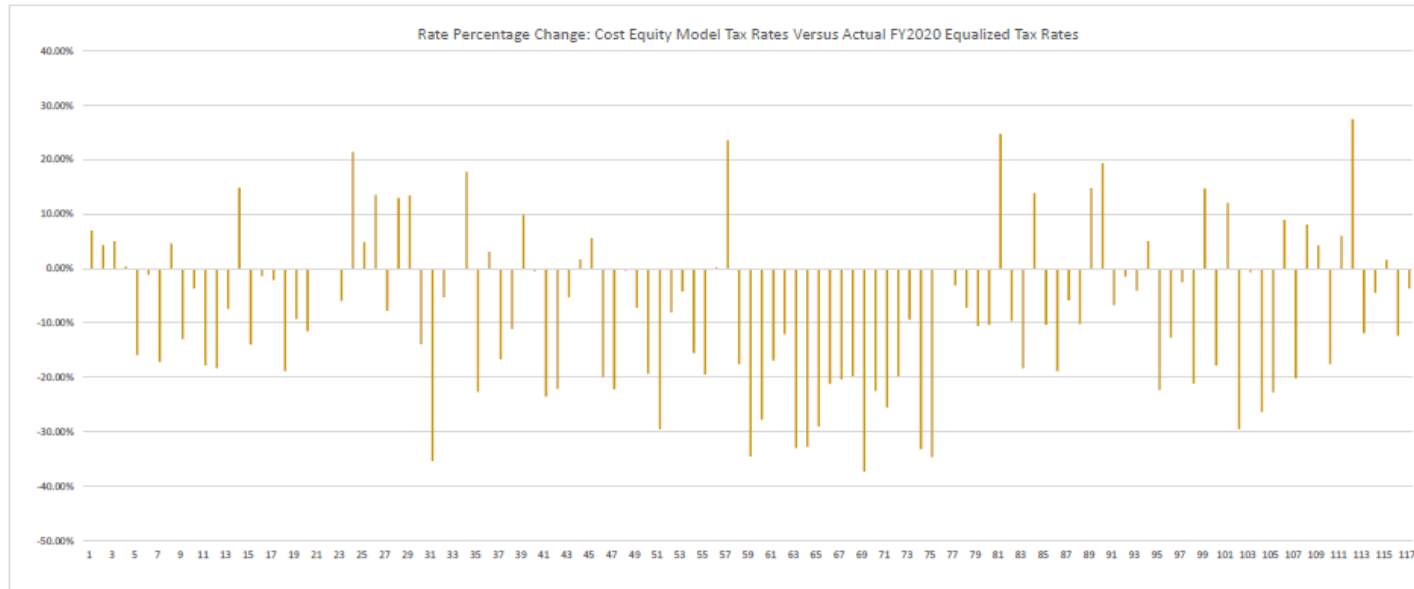
Estimates Only Based on FY 2020 Data

Number	District	County	1	2	3	4	5	6	7	8	9	10	11	12
			ADM	LTW ADM	Added LTWADM	Cost Equity Payment (CE)	ELL Grant	Original FY 20	Ed Spending (ES) less CE and ELL	Remaining ES / ADM	Estimated Change in Ed Spending at FY20 Tax Rate	FY2020 Equalized Tax Rates	Modeled Equalized Rate at FY20 Spending	Percentage Change in Equalized Tax Rates
					(2-1)			Spending	(6 - 4 - 5)	(7 / 1)				
113	Sharon	Windsor	266	432	165	1,715,354	-	4,242,423	2,527,069	9,490	340,983	1.524	1.343	-11.9%
114	Springfield	Windsor	1,230	2,101	871	9,041,507	90,000	23,287,790	14,156,283	11,509	666,617	1.705	1.629	-4.5%
115	Weathersfield	Windsor	332	516	184	1,910,318	-	5,580,490	3,670,172	11,061	(56,914)	1.541	1.565	1.6%
116	White River USD	Windsor	595	1,042	447	4,640,752	-	10,775,985	6,135,233	10,316	865,867	1.666	1.460	-12.4%
117	Windsor Central UUSD	Windsor	917	1,460	543	5,632,486	65,000	15,945,161	10,247,675	11,175	385,129	1.641	1.581	-3.6%

Sorted by County, then District

Cost Equity Model:  
Rate Percentage Change Chart

Estimates Only Based on FY2020 Data



1 Addison Central USD	Addison	31 Brighton	Essex	61 Craftsbury	Orleans	91 Montpelier-Roxbury USD	Washington
2 Addison NW USD	Addison	32 Canaan	Essex	62 Derby	Orleans	92 Twinfield USD	Washington
3 Granville-Hancock USD	Addison	33 Ferdinand	Essex	63 Holland	Orleans	93 Washington Central USD	Washington
4 Mt. Abraham USD	Addison	34 Northeast Kingdom Choice USD	Essex	64 Jay	Orleans	94 Bellows Falls UHSD	Windham
5 Rochester-Stodbridge USD	Addison	35 Enosburgh-Richford USD	Franklin	65 Lake Region UHSD	Orleans	95 Marlboro	Windham
6 Arlington	Bennington	36 Fairfax	Franklin	66 Lowell	Orleans	96 River Valleys USD	Windham
7 Mt. Anthony UHSD	Bennington	37 Fletcher	Franklin	67 Morgan	Orleans	97 Rockingham	Windham
8 North Bennington ID	Bennington	38 Franklin Northwest USD	Franklin	68 Newport City	Orleans	98 Southern Valley USD	Windham
9 Sandgate	Bennington	39 Georgia	Franklin	69 Newport Town	Orleans	99 Stratton	Windham
10 Searsburg	Bennington	40 Maple Run USD	Franklin	70 North Country Jr UHSD	Orleans	100 Twin Valley USD	Windham
11 Southwest Vermont UESD	Bennington	41 Northern Mountain Valley UUSD	Franklin	71 North Country Sr UHSD	Orleans	101 Vernon	Windham
12 Stamford	Bennington	42 Alburgh	Grand Isle	72 Orleans Central UESD	Orleans	102 West River Modified Union Education District	Windham
13 Taconic & Green Regional USD	Bennington	43 Champlain Islands UUSD	Grand Isle	73 Orleans Southwest UESD	Orleans	103 West River UED	Windham
14 Winhall	Bennington	44 South Hero	Grand Isle	74 Troy	Orleans	104 Windham	Windham
15 Caledonia Cooperative USD	Caledonia	45 Cambridge	Lamoille	75 Westfield	Orleans	105 Windham Northeast UESD	Windham
16 Danville	Caledonia	46 Lamoille North MUSD	Lamoille	76 Bantow USD	Rutland	106 Windham Southeast USD	Windham
17 Hazen UHSD	Caledonia	47 Lamoille North USD	Lamoille	77 Ira	Rutland	107 Green Mountain USD	Windsor
18 Kingdom East USD	Caledonia	48 Lamoille South USD	Lamoille	78 Mettawee School District	Rutland	108 Hartford	Windsor
19 Peacham	Caledonia	49 Wolcott	Lamoille	79 Mill River USD	Rutland	109 Hartland	Windsor
20 St. Johnsbury	Caledonia	50 Blue Mountain USD	Orange	80 Otter Valley USD	Rutland	110 Ludlow-Mt. Holly Unified Union School District	Windsor
21 Stannard	Caledonia	51 First Branch USD	Orange	81 Pittsfield	Rutland	111 Mount Acoutney USD	Windsor
22 Buel's Gore	Chittenden	52 Orange Southwest USD	Orange	82 Quarry Valley USD	Rutland	112 Norwich	Windsor
23 Burlington	Chittenden	53 Echo Valley Community School District	Orange	83 Rutland City	Rutland	113 Sharon	Windsor
24 Champlain Valley USD	Chittenden	54 Osbow UHSD	Orange	84 Rutland Town	Rutland	114 Springfield	Windsor
25 Colchester	Chittenden	55 Rivendell Interstate USD	Orange	85 Slate Valley USD	Rutland	115 Weathersfield	Windsor
26 Essex-Westford EC USD	Chittenden	56 Strafford	Orange	86 Wells Spring USD	Rutland	116 White River USD	Windsor
27 Milton	Chittenden	57 Thetford	Orange	87 Barre USD	Washington	117 Windsor Central UUSD	Windsor
28 Mt. Mansfield UUSD	Chittenden	58 Waits River Valley UESD	Orange	88 Cabot	Washington		
29 South Burlington	Chittenden	59 Charleston	Orleans	89 Paine Mountain School District	Washington		
30 Winooski ID	Chittenden	60 Coventry	Orleans	90 Harwood USD	Washington		

Sorted by County, then District

Cost Equity Model:  
Rate Percentage Change Chart

Estimates Only Based on FY2020 Data



#### **XXIV. Appendix 9: Weighting Factors and Their Interactions**

Weighting factors are used to account for the higher costs associated with different categories of students. Factors recommended in the report relate to increased costs due to higher grade levels, students from impoverished backgrounds, sparsity of population in more rural areas, and district with small schools in some rural areas. These factors all add additional weights to the student counts, with those increased counts tending to bring down the cost per pupil for a school district.

Weighted pupil counts are converted to equalized pupils for each school district. This is done by multiplying each district's weighted pupil count by a ratio known as the equalization ratio. The equalization ratio is the result of the total initial pupil count (prior to any weighting) divided by the weighted pupil count. Multiplying each district's weighted count by the equalization ratio results in a total equalized pupil count for the State that is equal to the initial pupil count in the State before any weighting factors were applied.

But while the State equalized pupil total is the same as the initial pupil count total, the equalized pupils in any given district now differ from its initial pupil count. The equalization ratio works by adjusting each district's weighted pupil count by the relationship of its combined weighing factors to the combined average for the State – i.e., the equalization ratio. In other words, equalizing pupils is done by determining a district's ratio of its initial pupil count to its weighted count and comparing that ratio to the State's ratio. If the district's ratio is greater, its equalized pupil count is adjusted downward from its initial pupil count; if less, its equalized pupil count is adjusted upward from its initial pupil count. The weights appear in the denominator, so if the denominator grows, the ratio decreases which means the district has a higher percentage of pupils in a weighted category than the State on average and so its equalized pupil count will be larger than its initial pupil count.

The weights work in concert with one another, masking what is happening. It is instructive to look at a simple example that consists of three districts with only two weighting factors. Weighting factors shown are not proposed but are simplified so numbers are easier to follow.

Scenario 1 looks at three districts and uses only a secondary weighting factor of 0.2.

**Scenario 1 - only secondary grade weight**

Eq Ratio:  $60 \div 66.00 = 0.909$

	K-6	7-12	ADM tot	K-6	7-12	Sparsity	Wght	Wghtd ADM	Eq Ratio	District Ratio	EqPup
				0.0	0.2	Applies	0.0				
District 1	5	15	20	-	3.0	no	-	23.0	0.909	0.870	20.9
District 2	10	10	20	-	2.0	yes	-	22.0	0.909	0.909	20.0
District 3	15	5	20	-	1.0	yes	-	21.0	0.909	0.952	19.1
State			60					66.0		0.909	60.0

In this scenario, the equalization ratio is 0.909. District 1 has a ratio lower than the equalization ratio (0.870) as it has a higher percentage of 7-12 students than the “state” as a whole. Therefore, its equalized pupil count is greater than its initial pupil count (20.9 versus 20).

District 2 has the same ratio as the State (0.909) so its equalized pupil count is the same as its initial pupil count (20 versus 20).

And District 3 has a lower percentage of 7-12 students than does the “state” as a whole, meaning its ratio is greater than the “state” ratio (0.952 versus 0.909). And as a result, its equalized pupil count it less than its initial count.

Secenario 2 brings in a second weighting factor, 0.1 for sparsity. Again, this not one of the proposed weighting factors but was instead chosen to make the numbers simpler. In this scenario, only districts 2 and 3 are eligible for the sparsity factor – district 1 is not.

**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	Wghtd ADM	Eq Ratio	District Ratio	EqPup
				0.0	0.2	Applies	0.1				
District 1	5	15	20	-	3.0	no	-	23.0	0.857	0.870	19.7
District 2	10	10	20	-	2.0	yes	2.0	24.0	0.857	0.833	20.6
District 3	15	5	20	-	1.0	yes	2.0	23.0	0.857	0.870	19.7
State			60					70.0		0.857	60.0

There are two important things to note in Scenario 2 versus Scenario 1:

1. The equalization ratio has changed, going to 0.857 from 0.909. This is because the second weighting factor increased the total weighted ADM, the denominator in the ratio.
2. Second, and more critically, even with a second weighting factor, the total equalized pupil count is unchanged and is still the same as the initial pupil count total, pre-weighting.

Point 2 is critical as it shows the total equalized pupil count does not change even if weighting factors are changed or new weighing factors are added. What happens is changes in weights change where the equalized pupils are, shifting to those districts with a greater percentage of students in the weighting categories. Equalized pupils are a zero-sum calculation – the total will always be the same as the initial pupil count total. The counts of equalized pupils will shift between districts, but more equalized pupils will not be added to the total.

Looking at Scenario 2, District 1 now has a ratio greater than the equalization ratio (0.870 versus 0.857). That is due to district 1 not being eligible for the sparsity weight – the equalized pupil counts have shifted to the other districts and district 1 now has fewer equalized pupils than its initial count (19.7 versus 20).

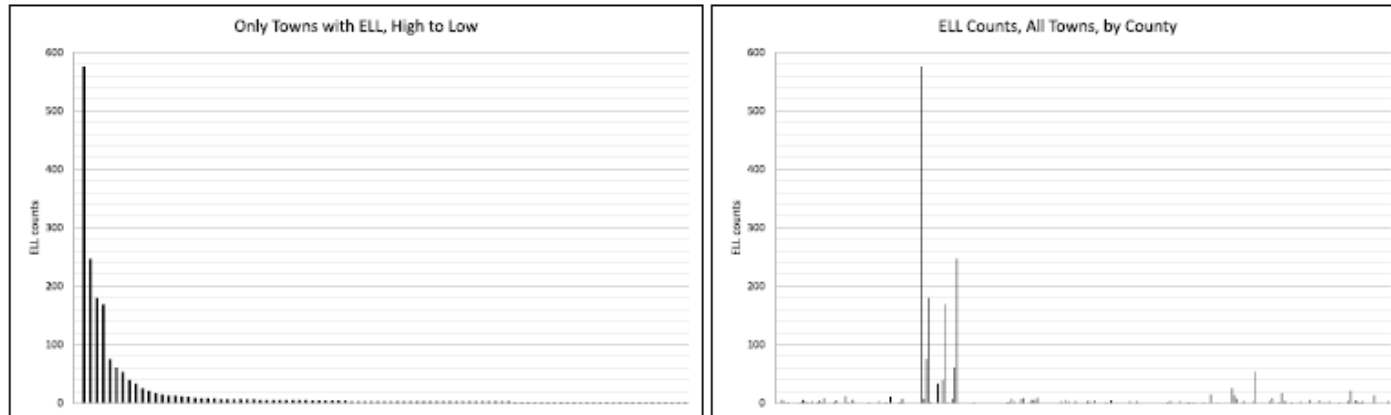
District 2 has a ratio less than the state figure (0.833 versus 0.857) so its equalized pupil count has increased and is larger than its initial count (20.6 versus 20).

And for District 3, while adding the sparsity weighting factor increased its equalized pupil count, its ratio is still greater than the equalization ratio (0.870 versus 0.857), meaning it still has fewer equalized pupils than its initial pupil count.

The number of equalized pupils in Vermont is capped by the initial pupil count. Changing weighting factors or adding new weighting factors simply shifts where the equalized pupils are.

**XXV. Appendix 10: English Language Learners – Distribution**

Distribution of ELL Students, FY2020



ELL counts by town of residence

Town	ELL count	Town	ELL count	Town	ELL count	Town	ELL count
Burlington	576	Georgia	6	Hyde Park	3	Enosburgh	1
Winooski ID	247	St. Johnsbury	6	Londonderry	3	Ferrisburgh	1
Essex Town	180	Westford	6	Newbury	3	Grafton	1
South Burlington	169	Bridport	5	Pomfret	3	Hardwick	1
Colchester	75	Middlebury ID	5	Stowe	3	Hinesburg	1
Williston	60	Morristown	5	Warren	3	Killington	1
Montpelier	53	Pownall	5	Bristol	2	Lincoln	1
Shelburne	39	Rockingham	5	Castleton	2	Mendon	1
Milton	33	Sheldon	5	Craftsbury	2	Mt. Holly	1
Barre City	25	St. Albans City	5	Fair Haven	2	New Haven	1
Hartford	21	St. Albans Town	5	Fairlee	2	North Bennington ID	1
Brattleboro	17	Bennington ID	4	Greensboro	2	Pittsford	1
Rutland City	14	Ludlow	4	Middlesex	2	Plymouth	1
Barre Town	13	Randolph	4	Monkton	2	Salisbury	1
Springfield	13	Shoreham	4	Norwich	2	Sheffield	1
Manchester	11	Vernon	4	Panton	2	St. George	1
Lyndon	10	Wells River	4	Wilmington	2	Starksboro	1
Swanton	9	Bradford ID	3	Woodstock	2	Sudbury	1
Highgate	8	Brookline	3	Arlington	1	Sunderland	1
Vergennes	8	Burke	3	Athens	1	Vershire	1
Waterbury	8	Chester	3	Barnard	1	Westminster	1
Charlotte	7	Dover	3	Berkshire	1		
Berlin	6	Duxbury	3	Brandon	1		
Fairfax	6	Fairfield	3	Concord	1		

ELL counts by county of residence

County	ELL count	County	ELL count	County	ELL count
Addison	33	Franklin	49	Rutland	24
Bennington	23	Grand Isle	-	Washington	113
Caledonia	21	Lamoille	11	Windham	40
Chittenden	1,394	Orange	17	Windsor	50
Essex	1	Orleans	4		

## XXVI. Appendix 11: Weighting and Cost Equity Methodology

Modeling is generally done with the most recent finalized data available. For the pupil weighting model, data from FY2021 would have been ideal. However, public schools were closed in mid-March 2020 in response to the COVID-19 pandemic, and in FY2021, most public schools operated under a hybrid system where classes were held both in-person and virtually. This pandemic response skewed the data for FY2021, specifically the pupil counts as many parents opted not to send their children to in-person school that year.

Recognizing the limitations of the FY2021 data, the Task Force made the decision to use FY2020 data as the base for modeling to remove any effects from responding to the pandemic. This meant using FY2020 education spending, equalized pupil counts, and equalized homestead tax rates (ETRs) for purposes of comparison with the results from the weighting model scenarios. However, FY2020 tax rates were still impacted by tax rate reduction incentives allowed by Act 46, the school district merger bill, and subsequent limitations on town tax rate changes.

To account for those rate incentives and put all school districts and towns on an equal footing, FY2020 data were rerun without any Act 46 tax rate incentives. The resulting effect for many school districts and member towns was that the recalculated ETR was higher than the actual ETR. This meant more homestead property tax dollars would have been raised than were required, so the property yield used to set tax rates for FY2020 was also adjusted upward to lower the recalculated rates so that the correct amount of homestead tax was being raised. This had the effect of increasing the property yield from the actual FY2020 amount of \$10,648 to \$10,883. The end result is that the recalculated ETR used as the FY2020 base for any district is not the ETR the district actually had in FY2020.

The weights are based on the October 28, 2021, memo, Model 4, with the exception of ELL which is assumed to be the Task Force recommendation of \$25,000/\$5,000. The weights are applied to the district of residence of the pupils.

The weighting model used four identified student categories for recalculating equalized pupils:

1. grade range, middle (5-8) and secondary (9-12);
2. poverty measurement student counts of free- and reduced-price lunch (FRL);
3. sparsity—a measurement of rurality; and
4. small schools, specifically those in sparse population areas.

Weighting factors are applied against the long-term average daily membership (LT ADM). The LT ADM consists of both average daily membership (ADM) and State-placed student counts.

ADM is a full-time equivalency over a 20-day census period. School districts count the number of resident students they publicly fund over the census period. It does not matter if a district operates a school (or schools) or if students are tuitioned—what matters is that a student lives in the school district and is publicly funded. If a student is in the district for the full 20-days, then the student is counted as 1.0 ADM. If the student is there only for 18 of the 20 days, then the student is counted as 0.9 ADM ( $18 \div 20$ ).

20 = 0.9). The LT ADM uses a two-year average of ADM. Data are reported by grade and district of residence and are averaged by grade.

State-placed students are counted differently. They are counted as full-time equivalencies for the prior school year in the school district(s) in which they were placed. It is understood that, while the two FTE counts are added together, they are not on an equivalent basis.

Once the LT ADM is calculated for all the school districts, the proposed weights were applied. As mentioned in the report, the Task Force made the decision to treat all the weighting factors in the same manner—that is, the weighting factors are all applied to the same base (LT ADM) and then aggregated and added to the base. Under current law, the secondary and pre-kindergarten weights are multiplied by the LT ADM to derive a grade-weighted count. That means those two weighting factors were centered on one rather than zero. The Task Force has made the recommendation for all weights to be centered on zero.

Additionally, the poverty weighting factor is multiplied by the grade-weighted count under current law to derive the poverty weight, whereas the other weighting factors are multiplied by the LT ADM. Multiplying a weighting factor by a count that is already weighted increases its impact. Under the Task Force recommendation, all weighting factors will be multiplied against an unweighted base (LT ADM), and the resulting weights will be added to the base.

### 1. Grade range weighting – methodology

LT ADM was calculated by grade. Grades were broken into four cohorts, pre-kindergarten, kindergarten through 5th grade, 6th through 8th grade (middle grades), and 9th through 12th grades (secondary grades). Weighting factors were applied to each cohort to determine the weights. Those weights were then added to the LT ADM.

Current law has a secondary weight of 1.13, whereas the Task Force recommendation for grades 9–12 is 0.39. While they appear significantly different, the difference is really in how they are used<sup>31</sup>. However, the recommended pre-kindergarten weighting factor of –0.54 is not quite as intuitive. The current factor is 0.46, but due to the change in the method of applying the weights, the result is the same.

Suppose there are 10 pre-kindergarten students. Under current law, the weight is calculated by:

$$10 \times 0.46 = 4.6$$

Under the Task Force recommendation, the pre-kindergarten weighting factor is negative: –0.54. The recommended weight calculation is:

$$10 \times -0.54 = -5.4$$

$$-5.4 + 10 = 4.6$$

---

<sup>31</sup> This is not a recommended decrease in the weight for secondary students, rather it reflects a shift from a base of one to a base of zero when the formula is changed from multiplicative to additive operations for all the weights.

The result is the same. While this appears to be an additional step, all of the weights, once calculated, are actually added to the LT ADM at the end.

## **2. Poverty measurement – methodology**

The free and reduced lunch count of students were used as the poverty measurement. Data are reported by the school districts and are a more robust measurement than the current one of children ages six through 17 living with families enrolled in the supplemental nutrition assistance program (SNAP). As in current law, a poverty ratio is calculated prior to the weighting factor being applied.

## **3. Sparsity – methodology**

Sparsity was determined at the town level and then aggregated to the school district(s) to which a town is a member. Data used at the town level were area in square miles and total population. Population data was based on the 2020 US Census. Data came from the Vermont Center for Geographic Information.

The total area of the member towns of a school district were aggregated, as were the populations. The aggregated population for the district was then divided by the aggregated area to determine the district's sparsity figure. The appropriate weighting factor was then applied to eligible districts.

## **4. Small schools**

Districts that operate one or more small schools are eligible for additional pupil weights if the schools are in a sparsely populated district with a population of less than 55 persons per square mile. Additionally, there are two categories of small schools defined by enrollment, the first being under 250 and the second being under 100. A larger weighting factor is applied to schools in a sparse district with an enrollment of less than 100 than is applied to the schools with an enrollment of less than 250. Weighting factors are applied to the enrollment(s) of the eligible school(s)—not the entire LT ADM of the district.

Enrollment data for individual schools are derived from the 20-day census period, the same census period that determines ADM. But enrollment differs by being an actual headcount of students enrolled in a school on October 1. It does not matter which school district the student is a resident of—enrollment is based on school of attendance not on district of residence, whereas ADM is based on district of residence.

Some districts with a low sparsity figure have small schools that have enrollments of less than 250 and also have schools with enrollments of less than 100. In those instances, the school with an enrollment of less than 100 receives only the weighting factor for that size school and does not also receive the weighting factor for a school with an enrollment of less than 250. A school may only receive one weighting factor, although the district may have multiple schools receiving one or both of the weighting factors.

**COST EQUITY**

## Assumptions/Methodology:

For Cost Equity modeling, the dollar amounts associated with each weight were determined by:

- calculating long-term weighted ADM (LTWADM), by district, using the October weights;
- dividing total ES by total LTWADM in the State to determine the dollar amount per LTWADM; and
- multiplying each student weight by the average dollar amount per LTWADM to determine the dollar value of the weight.

To look at the change in rates between cost equity and current law, each district's FY2020 Education Spending was assumed. For the cost equity model, this assumption is incorrect for tuition students. Logically, the tuition costs would go down substantially because of the payment to the host district—but this decrease is not shown in the model.

The yield was recalculated to come up with the same amount to fill the Education Fund, given the Cost Equity payment.

The constant rate comparison looks at the amount that the district would receive under CE at the FY20 rate (CE payment + ELL grant + EF revenue raised at the same HS rate as in FY20) minus FY2020 ES.



**XXVII. Appendix 12: Agenda Topics****JUNE 29, 2021**

<https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-06-29>

## Discussion of Process and Logistics

- Brief Description of Task Force Webpage and Legislator Compensation

- Committee Charge, Walk-thru of Statute

- Discussion of Possible Timeline/Workplan

- Meeting Logistics Discussion – meeting frequency, length, breaks

## Task Force Work

- Current Law

- Review of Data

**JULY 29, 2021**

<https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-07-29>

## Overviews

- Weighting Study Report Overview

- Spending Formula

- Defining Poverty for the Purpose of Distributing School Funding

- Contexts, options and other States

- Education Finance and English Language Learners

**AUGUST 12, 2021**

<https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-08-12>

- The Education Quality Assurance Process

- Special Education

- Pre-Kindergarten Weights

- Further Testimony on Poverty and English Language Learners

- Public Comment

**AUGUST 27, 2021**

<https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-08-27>

- Tuitioning

- Excess Spending Threshold

- Homestead Tax Rate

- Hold Harmless Equalized Pupil Count Provisions

- Rurality/Sparsity

- Poverty Data Collection

*Brigham* Decision, Equity  
Committee Discussion  
Public Comment

**SEPTEMBER 8, 2021**

<https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-09-08>

District Level or School Level Weights  
Rurality/Sparsity  
Tuitioning: disconnect in spending and population  
Logistics of data collection in tuitioning schools  
Public Hearing #1

**SEPTEMBER 13, 2021**

<https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-09-13>

Smoothing the Transition/Changing Impact:  
Yield; Impact on Tax Rates; Income based education taxes; ESSER III; Maintenance of Effort  
Categorical Grants  
    Tax Rate Implications: categorical grants and pupil weighting  
    Current Law Context – Federal vs. State  
Public Comment

**OCTOBER 8, 2021**

<https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-10-08>

Direct Funding for Student Needs: trauma and ELL grants  
Appropriate levels of budgeting, weighting, and rate setting:  
schools and districts level analysis  
Weighting Formulas: multiplicative and additive effects  
Grade Level Weights  
Public Comment

**OCTOBER 29, 2021**

<https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-10-29>

Data Analysis Discussion  
Pupil Weighting Tax Rate Model Example  
Public Hearing #2  
Cost Equity Formula Proposal  
Education Commission of the States

**NOVEMBER 10, 2021**

<https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-11-10>

Review Weighting Model  
Review Cost Equity Model  
Tuitioning  
Transition Mechanisms  
Public Comment

**NOVEMBER 19, 2021**

<https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-11-10>

English Language Learner Discussion  
Weighting Model and Cost Equity Model Discussion  
Transition Mechanisms  
Small School Grants/Merger Discussion  
Income Based Taxation  
Committee Discussion  
Public Comment

**DECEMBER 1, 2021**

<https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-12-01>

Recalibration and Public Communication  
Transition Discussion  
Public Comment  
Draft Report Discussion

**DECEMBER 10, 2021**

<https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-12-10>

Welcome and Agenda Review  
Testimony on the Draft Report  
Testimony on the Draft Report, continued  
Task Force Discussion  
Review Draft Report  
Accept Report [Report Accepted 8-0-0]  
Public Comment

**XXVIII. Appendix 13: List of Witnesses****Pupil Weighting Study Authors**

Tammy Kolbe, Associate Professor, University of Vermont

Bruce Baker, Professor, Graduate School of Education at Rutgers University

**Joint Fiscal Office**

Catherine Benham, Chief Fiscal Officer, Joint Fiscal Office

Mark Perrault, Joint Fiscal Office

Breanna Parker, Joint Fiscal Office

Deb Brighton, Consultant, Joint Fiscal Office

Akol Aguek, Fiscal Analyst, Joint Fiscal Office

**Office of Legislative Counsel**

Jim DesMarais, Office of Legislative Counsel

Abby Shepard, Legislative Counsel, Office of Legislative Counsel

**State School Associations**

Oliver Olsen, Chair, Vermont State Board of Education

Jennifer Samuelson, Vice-Chair, Vermont State Board of Education

Jeff Fannon, Executive Director, Vermont National Education Association

Jeff Francis, Executive Director, Vermont Superintendents Association

Sue Ceglowski, Executive Director, Vermont School Board Association

Mill Moore, Executive Director, Independent School Association

**State Children Organizations**

Anore Horton, Executive Director, Hunger Free Vermont

Morgan Crossman, Executive Director, Building Bright Futures

Dora Levinson, Research and Data Director, Building Bright Futures

Aly Richards, Chief Executive Officer, Let's Grow Kids

Marc Schaubert, Executive Director, The Coalition for Vermont Student Equity

**Local School Officials**

Tom Flanagan, Superintendent, Burlington

Nicole Mace, Finance Manager, Winooski School District

Deb Coombs, ELL teacher, Windham South East

John Castle, Superintendent, North Country Supervisory Union

Jen Botzjoorns, Superintendent, Kingdom East School District

Lynne Manley, Director of Teaching and Learning, Milton School District

John Alberghini, Superintendent, Mount Mansfield Unified Union School District

Libby Bonesteel, Superintendent, Montpelier-Roxbury School District

Bill Anton, Superintendent, Windham Central School District

**Agency of Education**

Dan French, Secretary, Agency of Education  
James McCobb, ELL Education Coordinator, Agency of Education  
Brad James, Education Finance Manager, Agency of Education  
Kate Rogers, Pre-K Programs Manager, Agency of Education  
Emily Simmons, General Counsel, Agency of Education  
Rosie Krueger, Director, Child Nutrition Program, Agency of Education

**Other Administration**

Miranda Grey, Interim Deputy Commissioner, Dept. of Children and Families  
Erin Oalican, Economic Services Division, Department of Children and Families  
Rebecca Sameroff, Deputy Commissioner, Department of Taxes  
Jake Feldman, Senior Fiscal Analyst, Department of Taxes  
Kheya Ganguly, Director of Trauma Prevention and Resilience Development,  
Department of Mental Health

**Other**

Michael Moser, Coordinator for the Vermont State Data Center, University of  
Vermont – Center for Rural Studies  
Deb Brighton, Commissioner, Tax Structure Commission  
Stephanie Yu, Deputy Director, Public Assets Institute  
Jack Hoffman, Senior Policy Analyst, Public Assets Institute  
Joel Moore, State Relations Strategist, Education Commission of the States  
Christopher Duncombe, Senior Policy Analyst, Education Commission of the  
States

**Public Comment – at regular meetings**

David Sharpe, Bristol, Vermont  
William Mathis, National Education Policy Center  
Representative Selene Colburn, Burlington, VT  
Representative Laura Sibia, Dover, VT  
Senator Mark MacDonald, Williamstown, VT  
Cynthia Browning, Arlington, VT  
Edey Graning, Mount Mansfield, VT  
Marc Schaubert, Dover, VT (and Coalition for Vermont Student Equity)  
Alison Notte, Coalition for Vermont Student Equity  
Douglas Korb, Coalition for Vermont Student Equity  
Infinite Culcleasure, Burlington, VT  
Liz Adams, Board Member, Windham Southeast School District  
Sean McMannon, Superintendent, Winooski School District  
Sonya Spaulding, Board Chair, Barre Unified Union School District

**Public Hearing September 8, 2021**

Rory Thibault  
Michael Taub  
Douglas Korb  
Kendra Sowers  
Alison Notte  
Daniel MacArthur  
Marc Schaubert  
Jason Van Driesche  
Ted Plemenos  
Laura Lee  
George Cross  
Robert Bliss  
Mia Schultz  
Kristine Lott  
Jean Waltz  
Miro Weinberger  
Nancy Keller  
Courtney Bryan  
Yam Basnet  
Liz Curry  
Matt Gile  
Moseka Kiputa  
Jeremy Kirk  
Dalib Bulle  
David Holzapfel  
Reier Erickson  
Bill Clark  
Todd Rohlen  
Monika Ivancic  
Catherine Ott  
Martine Gulick  
David Schoales  
Christopher Tormey  
Elizabeth Burrows  
Matthew LeFluer  
Elizabeth Wood  
Rebekah Silver  
Andrea Wheeland  
Clare Wool

**Public Hearing October 29, 2021**

Cathy Solsaa  
Kathy Olwell  
Richard Werner  
Erica Fucello  
Martine Gulick  
David Kelley  
John Stroupe  
Mark Clough  
Pamela Reed  
Scott Salway  
Karen Larsen  
Elaine Collins  
Cate MacLachlan  
Cassandra Fraser  
Alison Notte  
Grant John Gorton  
Beth Rusnock  
Joan Shannon  
Cate MacLachlan  
Abbie Corse  
Cynthia Browning  
Ted Plemenos  
Mary Neffinger  
Robert Bliss  
Tori Cleiland  
Floyd Davison  
Dan MacArthur  
Rob Backlund  
Scott Fay  
Tom Flanagan  
Nathan Lavery  
Karyl Kent  
Miro Weinberger  
Zach McLaughlin

**XXIX. Endnotes**

---

<sup>a</sup> <https://lifo.vermont.gov/assets/Subjects/Education-Finance-Studies/1b00803525/edu-pupil-weighting-factors-report-act173-sec11-011820.pdf>

<sup>b</sup> [https://lifo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10\\_29\\_21.pdf](https://lifo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10_29_21.pdf)

<sup>c</sup> <https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-09-13/8a39bfdc1a/GENERAL-357620-v1-Categorical Aid in Vermonts Education Finance System.pdf>

<sup>d</sup> <https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-06-29/36c18ee24d/GENERAL-357079-v1-GENERAL-357017-v1-Current-Law Context of Pupil Weighting.pdf>

<sup>e</sup> <https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-07-29/43868f59cf/Overview-of-education-funding-v2.pdf>

<sup>f</sup> <https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-08-27/dfca16f0b2/FY2022-Tax-Rate-Calculation-Examples.pdf>

<sup>g</sup> <https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT059/ACT059%20As%20Enacted.pdf>

<sup>h</sup> <https://lifo.vermont.gov/assets/Subjects/Education-Finance-Studies/1b00803525/edu-pupil-weighting-factors-report-act173-sec11-011820.pdf>

<sup>i</sup> [https://lifo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10\\_29\\_21.pdf](https://lifo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10_29_21.pdf)

<sup>j</sup> [https://lifo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10\\_29\\_21.pdf](https://lifo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10_29_21.pdf)

<sup>k</sup> <https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT059/ACT059%20As%20Enacted.pdf>

<sup>l</sup> <https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-10-08/c011048650/Weighting-Math-5.pdf>

<sup>m</sup> [https://lifo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10\\_29\\_21.pdf](https://lifo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10_29_21.pdf)

<sup>n</sup> <https://lifo.vermont.gov/assets/Subjects/Education-Finance-Studies/1b00803525/edu-pupil-weighting-factors-report-act173-sec11-011820.pdf>

<sup>o</sup> [https://lifo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10\\_29\\_21.pdf](https://lifo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10_29_21.pdf)

<sup>p</sup> <https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-11-10/977858ca02/Cost-Equity-Amounts-v2.pdf>

<sup>q</sup> <https://lifo.vermont.gov/assets/docs/education/adequacy/17e5b10a4a/VT-EB-Analysis-20.1.pdf>

<sup>r</sup> <https://lifo.vermont.gov/assets/Subjects/Final-Report/10306868b9/TSC-Final-Report-2-8-2021.pdf>

---

<sup>s</sup> <https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-07-29/5c38177b5d/edu-testimony-weighting-factors-english-learners-20210729.pdf>

<sup>t</sup> <https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-10-08/6788261ba5/Lynne-Manley-Testimony.pdf>

<sup>u</sup> <https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-07-29/08c878ce7c/Weighted-Study-Task-Force-72921-WSD-BSD.pdf>

<sup>v</sup> <https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-11-19/bf49718e6c/ELL-counts-and-distribution-v2.pdf>

<sup>w</sup> <https://ljfo.vermont.gov/assets/Subjects/Education-Finance-Studies/1b00803525/edu-pupil-weighting-factors-report-act173-sec11-011820.pdf>

<sup>x</sup> [https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-10-08/b1149d4e4b/GENERAL-357871-v1-Weighting\\_Study\\_ELL\\_categorical\\_aid\\_proposal.XLSX.pdf](https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-10-08/b1149d4e4b/GENERAL-357871-v1-Weighting_Study_ELL_categorical_aid_proposal.XLSX.pdf)

<sup>y</sup> <https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-07-29/454713f039/task-force-categorical-aid.pdf>

<sup>z</sup> [https://ljfo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10\\_29\\_21.pdf](https://ljfo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10_29_21.pdf)

<sup>aa</sup> [https://ljfo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10\\_29\\_21.pdf](https://ljfo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10_29_21.pdf)

<sup>bb</sup> [https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-10-08/b1149d4e4b/GENERAL-357871-v1-Weighting\\_Study\\_ELL\\_categorical\\_aid\\_proposal.XLSX.pdf](https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-10-08/b1149d4e4b/GENERAL-357871-v1-Weighting_Study_ELL_categorical_aid_proposal.XLSX.pdf)

<sup>cc</sup> [https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-10-29/af67b4f3c0/EL-Per-Student-Spending\\_VT.pdf](https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-10-29/af67b4f3c0/EL-Per-Student-Spending_VT.pdf)

<sup>dd</sup> [https://ljfo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10\\_29\\_21.pdf](https://ljfo.vermont.gov/assets/Uploads/6cd716da7e/memo-response-final-10_29_21.pdf)

<sup>ee</sup> <https://ljfo.vermont.gov/assets/Subjects/Education-Finance-Studies/1b00803525/edu-pupil-weighting-factors-report-act173-sec11-011820.pdf>

<sup>ff</sup> <https://ljfo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-07-29>

<sup>gg</sup> [https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-10-29/651ef55a46/HFVT-FRAC-Memos\\_Household-Income-Form\\_10-29-21.pdf](https://ljfo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-10-29/651ef55a46/HFVT-FRAC-Memos_Household-Income-Form_10-29-21.pdf)

<sup>hh</sup> <https://legislature.vermont.gov/statutes/section/16/133/04015>

<sup>ii</sup> <https://legislature.vermont.gov/Documents/2016/Docs/ACTS/ACT046/ACT046%20As%20Enacted.pdf>

<sup>jj</sup> <https://education.vermont.gov/sites/aoe/files/documents/edu-governance-summary-small-school-grants-merger-support-grants.pdf>

<sup>kk</sup> <https://ljfo.vermont.gov/assets/Subjects/Education-Finance-Studies/1b00803525/edu-pupil-weighting-factors-report-act173-sec11-011820.pdf>



---

<sup>ll</sup> <https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-09-08/b880caa635/Small-Schools-Adjustment-and-Grants-Final.pdf>

<sup>mm</sup> <https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT059/ACT059%20As%20Enacted.pdf>

<sup>nn</sup> <https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT059/ACT059%20As%20Enacted.pdf>

<sup>oo</sup> <https://education.vermont.gov/education-quality-assurance/education-quality-standards>

<sup>pp</sup> <https://education.vermont.gov/education-quality-assurance>

<sup>qq</sup> <https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-07-29/6c0139defd/edu-french-ed-quality-and-pupil-weights-20210729-.pdf>

<sup>rr</sup> <https://education.vermont.gov/student-support/vermont-special-education/funding>

<sup>ss</sup> <https://legislature.vermont.gov/Documents/2018/Docs/ACTS/ACT173/ACT173%20As%20Enacted.pdf>

<sup>tt</sup> <https://lifo.vermont.gov/assets/Subjects/Education-Finance-Studies/1b00803525/edu-pupil-weighting-factors-report-act173-sec11-011820.pdf>

<sup>uu</sup> <https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-08-12/bfe8628d77/weighting-study-sped.pdf>

<sup>vv</sup> <https://lifo.vermont.gov/assets/Subjects/Final-Report/10306868b9/TSC-Final-Report-2-8-2021.pdf>

<sup>ww</sup> <https://education.vermont.gov/student-support/early-education/universal-prekindergarten-act-166>

<sup>xx</sup> <https://education.vermont.gov/student-support/early-education/universal-prekindergarten-act-166/funding>

<sup>yy</sup> <https://lifo.vermont.gov/committees-and-studies/task-force-on-the-implementation-of-the-pupil-weighting-factors/meetings/2021-08-12>

<sup>zz</sup> <https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT045/ACT045%20As%20Enacted.pdf>

<sup>aaa</sup> <https://education.vermont.gov/data-and-reporting/financial-reports/tuition-rates>

<sup>bbb</sup> <https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-08-27/8a530742a9/1-FY2022-tuition-districts-towns.pdf>

<sup>ccc</sup> <https://lifo.vermont.gov/assets/Meetings/Task-Force-on-the-Implementation-of-the-Pupil-Weighting-Factors-Report/2021-09-08/ff000d75f8/FY2020-tuitioning-data-v02.pdf>

<sup>ddd</sup> <https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT072/ACT072%20As%20Enacted.pdf>

<sup>eee</sup> <https://education.vermont.gov/student-learning/flexible-pathways/early-college>

<sup>fff</sup> <https://www.ecs.org/state-funding-for-student-mental-health/>