

A Scalable Base Scale of Changes Within Governor's Proposed Funding Formula

Senate Committee on Finance
Ezra Holben, Fiscal Analyst, JFO
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Outline

- What is the base?
- Components
- Illustration of the scale of changes
- Summary



What is the Base?



The Base

- Foundation formulas have existed within the United States in some form since at least the mid-1900s
- A foundation formula starts with what is called the “base”
- The base is the core amount of funding per student, before applying any weights
- It’s typically understood as the amount needed to fund a school or district *without* any extraordinary circumstances (EL, SpEd, FPL, etc)



The Governor's Proposed Base

- The base amount of the Administration's Education Transformation proposal is a modified Picus Odden Evidence Based (EB) Model
 - Developed by Picus Odden & Associates to “link strategies and resources in high-performance schools to state school funding formulas...”, and “relies on a school improvement model that allocates resources for educational strategies that... are linked to improvements in student learning”*
- The most recent Picus report came in 2024
- The EB base amount is built off an identified set of resources (both personnel and non-personnel) in prototype schools
- Further modified by Augenblick, Palaich and Associates (APA)

**Source: Allan Odden & Lawrence O. Picus, page 8, (2024) An Evidence-Based Approach to Identifying an Adequate Education Spending Level in Vermont.*



Base Inputs: Schools, Central Office, and Maintenance and Operations



Model Assumptions in the Base

- The EB Model distinguishes inputs across school levels (elementary, middle, and high school), as well as at the central office and maintenance and operations
- For each, there are two categories of inputs in the base: staff counts and resource allocations
- The EB Model assumes that prototypical schools conform to prescribed staff ratios and identified resources per pupil
- The model builds prototypical schools and aggregates them into a “prototypical district”
- This district includes one central office, containing staff and a set dollar amount per pupil to cover district expenses
- Finally, maintenance and operations is added – includes both staff and resource costs needed to cover utilities and ongoing operations



Prototypical Schools: Staffing

- Table provided by APA, illustrating their EB prototypical school district
- Assumes a 450-pupil elementary school, 450-pupil middle school, and a 600-pupil high school

	K-5 Elementary School Prototype				6-8 Middle School Prototype				9-12 High School Prototype			
	450		Student Count per School		450		Student Count per School		600		Student Count per School	
	Resources	Unit Cost	Total Cost	Student:Staff Ratio	Resources	Unit Cost	Total Cost	Student:Staff Ratio	Resources	Unit Cost	Total Cost	Student:Staff Ratio
Core Personnel												
Core Teachers	26.00	\$103,383	\$2,687,958	17.3	18.00	\$103,383	\$1,860,894	25.0	24.00	\$103,383	\$2,481,192	25.0
Elective Teachers	5.20	\$103,383	\$537,592	86.5	6.00	\$103,383	\$620,298	75.0	8.00	\$103,383	\$827,064	75.0
College and Career Readiness C	0.00	\$103,383	\$0	N/A	0.00	\$103,383	\$0	N/A	2.00	\$103,383	\$206,766	300.0
Instructional Coaches	2.25	\$105,703	\$237,832	200.0	2.25	\$105,703	\$237,832	200.0	3.00	\$105,703	\$317,109	200.0
Interventionists	1.00	\$103,383	\$103,383	450.0	1.00	\$103,383	\$103,383	450.0	1.00	\$103,383	\$103,383	600.0
Counselors/Social Worker/Ment	2.00	\$89,295	\$178,590	225.0	3.60	\$89,295	\$321,463	125.0	4.80	\$89,295	\$428,617	125.0
Nurses	0.90	\$91,448	\$82,303	500.0	0.90	\$91,448	\$82,303	500.0	1.00	\$91,448	\$91,448	600.0
Supervisory Aides (to protect te	2.00	\$38,534	\$77,069	225.0	2.00	\$38,534	\$77,069	225.0	3.00	\$38,534	\$115,603	200.0
Library Media Specialists	1.00	\$96,886	\$96,886	450.0	1.00	\$96,886	\$96,886	450.0	1.00	\$96,886	\$96,886	600.0
Substitute Teachers	1.72	\$93,814	\$161,594	261.2	1.36	\$93,814	\$127,821	330.3	1.90	\$93,814	\$178,246	315.8
Principals	1.00	\$150,812	\$150,812	450.0	1.00	\$150,812	\$150,812	450.0	1.00	\$150,812	\$150,812	600.0
Assistant Principals	1.00	\$133,635	\$133,635	450.0	1.00	\$133,635	\$133,635	450.0	1.00	\$133,635	\$133,635	600.0
School Secretary	2.00	\$62,746	\$125,492	225.0	2.00	\$62,746	\$125,492	225.0	3.00	\$62,746	\$188,239	200.0

*2024 dollars



Prototypical District: Staffing

K-12 Prototype District				
	3900	Student Count per District		
Core Personnel	Resources	Unit Cost	Total Cost	Student:Staff Ratio
Core Teachers	188.00	\$103,383	\$19,436,000	20.7
Elective Teachers	48.80	\$103,383	\$5,045,089	79.9
College and Career Readiness Courses	4.00	\$103,383	\$413,532	975.0
Instructional Coaches	19.50	\$105,703	\$2,061,207	200.0
Interventionists	8.00	\$103,383	\$827,064	487.5
Counselors/Social Worker/Mental Health Professional	24.80	\$89,295	\$2,214,521	157.3
Nurses	7.40	\$91,448	\$676,715	527.0
Supervisory Aides (to protect teacher planning)	18.00	\$38,534	\$693,620	216.7
Library Media Specialists	8.00	\$96,886	\$775,086	487.5
Substitute Teachers	13.42	\$93,814	\$1,258,511	290.7
Principals	8.00	\$150,812	\$1,206,498	487.5
Assistant Principals	8.00	\$133,635	\$1,069,082	487.5
School Secretary	18.00	\$62,746	\$1,129,431	216.7

*2024 dollars

- Table provided by APA, illustrating their EB prototypical school district
- Assumes a 3900-pupil district (four elementary schools, two middle schools, and two high schools)
- Overall student to staff ratio of 10.43:1*
- Per-pupil districtwide staff cost: \$9,438



*Note: staff ratio does not include the central office; for central office costs see slide 12

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Prototypical District: Pupil Resources

K-12 Prototype District			
	3900	Student Count per District	
Dollar per Pupil Resources	Resources	Unit Cost	Total Cost
Gifted and Talented Programs			\$97,500
Career and Technical Education			\$82,500
Flexible Pathways			\$414,000
Professional Development			\$608,400
Instructional Materials			\$998,400
Short Cycle/Interim Assessments			\$97,500
Technology/Equipment			\$975,000
Student Activities			\$1,404,000

*2024 dollars

- Table provided by APA, illustrating their EB prototypical school district
- Resource costs vary by school level
- Assumes a 3900-pupil district (four elementary schools, two middle schools, and two high schools)
- Per-pupil districtwide resource cost: \$1,199



Prototypical Central Office

Central Office Staff (per # prototype district students-->)			3,900		
Office	Position	FTE	Total Compensation	Resource Cost	Student:Staff Ratio
Superintendent's Office	Superintendent	1	\$211,863	\$211,863	3,900.0
	Secretary/Clerical	1	\$72,926	\$72,926	3,900.0
Business Office	Business Manager	1	\$152,126	\$152,126	3,900.0
	Directors	1	\$99,802	\$99,802	3,900.0
	Secretary/Clerical	5	\$72,926	\$364,632	780.0
Curriculum and Support (and SPED)	Assistant Supt. for Instruction	1	\$161,242	\$161,242	3,900.0
	Directors: Pupil	2	\$128,528	\$257,057	1,950.0
	Teacher Level	0	\$0	\$0	N/A
	Psychologist	3.9	\$107,948	\$420,996	1,000.0
		0	\$128,528	\$0	N/A
Technology	Secretary/Clerical	3	\$72,926	\$218,779	1,300.0
	Director of Technology	1	\$128,528	\$128,528	3,900.0
	Secretary/Clerical	1	\$72,926	\$72,926	3,900.0
	Network/Systems Supervisor	2	\$109,397	\$218,794	1,950.0
Operations & Maintenance	School Computer Technician	4	\$80,288	\$321,153	975.0
	Director of O&M	1	\$128,529	\$128,529	3,900.0
	Secretary/Clerical	1	\$72,926	\$72,926	3,900.0
Insurance/Supplies/etc	Miscellaneous Per Pupil	3,900	\$450	\$1,755,000	N/A
Total	Central Office Resources	28.9		\$4,657,282	N/A
Total Per Pupil	Central Office Resources			\$1,194	N/A

*2024 dollars

- Table provided by APA, illustrating their EB prototypical school district's central office
- Assumes a 3900-pupil district (four elementary schools, two middle schools, and two high schools)
- Per-pupil staff costs: \$744
- Per-pupil resource costs: \$450
- With the central office, the district's student to staff ratio is 9.68:1



Prototypical District: Maintenance and Operations

District			
	3900	ADM per district	
	Resources	Unit Cost	Total Cost
Gross Square Footage	623,000		
Staffing			
Custodians	23.5	\$42,174	\$990,297
Maintenance	9.9	\$62,247	\$614,796
Groundskeepers	5.3	\$62,247	\$326,798
Supplies	623,000	\$1.00	\$623,000
Utilities	3900	\$350	\$1,400,000
Total			\$3,954,892
Per Pupil			\$1,014

- Districtwide:
 - Per-pupil staff costs: \$495
 - Per-pupil resource costs: \$519
 - Overall, per-pupil cost of \$1,014

*2024 dollars



Prototypical District: Total Cost

K-12 Prototype District			
	3900	Student Count per District	
School Costs			\$41,483,656
School per Pupil Costs (aggregated school costs / total district ADM)			\$10,637
M&O per Pupil Costs			\$1,014
Central Office per Pupil Costs			\$1,194
District Total Cost per Pupil (school+M&O+central office)			\$12,845
School Level	Elementary	Middle	High
Base Amount	\$13,443	\$12,056	\$12,540
Inflation Adjustment	2.76%		
FY25 Base	\$13,200		

- After aggregating the district’s school, central office, and maintenance and operations costs and dividing them by the district’s average daily membership (ADM), the proposed prototypical district’s total per-pupil cost is \$12,845
- Overall, using the prescribed staff ratios, the student to staff ratio for a prototypical district is 8.83:1
- Varies at the school level due to differing staff ratios, program offerings, etc.
- After multiplying the district’s per-pupil cost by the NEEP inflation index ($\$12,845 \times 2.76\%$), the proposed base is **\$13,200** per pupil for a prototypical district



Scale of Changes Within the Base

- The base is made up of many different components
- Impacts of changes differ significantly across components:
 - \$1 added per ADM = \$126,349 statewide
 - Changing staff ratios (changing high school class sizes from 25:1 to 23:1 = additional \$13.9 million statewide)
- Some costs lie outside of the base
- Next, we will walk through two illustrative examples of policy changes that would impact the base



Adjusting the Base



Example 1: Smaller Classes

- Class size reduced from 25 to 23
- Prior to this change, the APA model's staffing cost per pupil was \$8,865
- After this change, the cost per pupil would increase to \$9,210

9-12 High School Prototype				
	600	Student Count per School		
Core Personnel	Resources	Unit Cost	Total Cost	Student:Staff Ratio
Core Teachers	26.00	\$103,383	\$2,687,958	23.1
Elective Teachers	8.00	\$103,383	\$827,064	75.0
College and Career	2.00	\$103,383	\$206,766	300.0
Instructional Coaches	3.00	\$105,703	\$317,109	200.0
Interventionists	1.00	\$103,383	\$103,383	600.0
Counselors/Social Workers	4.80	\$89,295	\$428,617	125.0
Nurses	1.00	\$91,448	\$91,448	600.0
Supervisory Aides (t)	3.00	\$38,534	\$115,603	200.0
Library Media Specialist	1.00	\$96,886	\$96,886	600.0
Substitute Teachers	1.90	\$93,814	\$178,246	315.8
Principals	1.00	\$150,812	\$150,812	600.0
Assistant Principals	1.00	\$133,635	\$133,635	600.0
School Secretary	3.00	\$62,746	\$188,239	200.0
Staffing Total			\$5,525,765	

*2024 dollars



Example 2: Smaller School *and* Class Sizes

- Assumptions:
 - Class sizes changed from 25 to 23
 - Student enrollment in high school set to 325 (approximate 2023 median enrollment of schools with most of their students within grades 9-12)
 - Student to staff ratios are held constant with those used for calculating the Administration's proposal, with a minimum of 1.0 FTE per position (assumes no staff sharing or dual roles for these positions)
 - The high school's size is adjusted but the rest of the district is as originally modeled (tables used are in the appendix)
- Changes to one aspect of the model have secondary impacts on the rest of the model



Example 2: Steps

- Step 1: Model high schools with smaller class sizes and lower enrollment
- Step 2: Use the smaller high schools to model the district's central office
- Step 3: Model the district's maintenance and operations costs
- Step 4: Aggregate the changes and determine the cost per pupil



Step 1: Smaller High School *and* Class Size

9-12 High School Prototype				
	325	Student Count per School		
Core Personnel	Resources	Unit Cost	Total Cost	Student:Staff Ratio
Core Teachers	14.00	\$103,383	\$1,447,362	23.2
Elective Teachers	4.33	\$103,383	\$447,993	75.0
College and Career	1.08	\$103,383	\$111,998	300.0
Instructional Coaches	1.63	\$105,703	\$171,767	200.0
Interventionists	1.00	\$103,383	\$103,383	325.0
Counselors/Social Workers	2.60	\$89,295	\$232,168	125.0
Nurses	1.00	\$91,448	\$91,448	325.0
Supervisory Aides (t)	1.63	\$38,534	\$62,618	200.0
Library Media Specialist	1.00	\$96,886	\$96,886	325.0
Substitute Teachers	1.03	\$93,814	\$96,550	315.8
Principals	1.00	\$150,812	\$150,812	325.0
Assistant Principals	1.00	\$133,635	\$133,635	325.0
School Secretary	1.63	\$62,746	\$101,963	200.0
Staffing Total			\$3,248,583	

- Prior to this change, the APA model's staffing cost per pupil was \$8,865
- After changing enrollment and class sizes, the staffing cost per pupil would increase to \$9,996
- Current modeling does not assume any changes to per-pupil resource costs at the high school level

*2024 dollars



Step 2: Impact of Smaller High School *and* Class Size

Central Office Staff (per # prototype district students-->)				3,350	
Office	Position	FTE	Total Compensation	Resource Cost	Student:Staff Ratio
Superintendent's Office	Superintendent	1.00	\$211,863	\$211,863	3,900.0
	Secretary/Clerical	1.00	\$72,926	\$72,926	3,900.0
Business Office	Business Manager	1.00	\$152,126	\$152,126	3,900.0
	Directors	1.00	\$99,802	\$99,802	3,900.0
	Secretary/Clerical	4.29	\$72,926	\$313,210	780.0
Curriculum and Support (and SPED)	Assistant Supt. for Instruction	1.00	\$161,242	\$161,242	3,900.0
	Directors: Pupil	1.72	\$128,528	\$220,805	1,950.0
	Teacher Level		\$0	\$0	N/A
	Psychologist	3.35	\$107,948	\$361,625	1,000.0
	Secretary/Clerical	2.58	\$72,926	\$187,926	1,300.0
Technology	Director of Technology	1.00	\$128,528	\$128,528	3,900.0
	Secretary/Clerical	1.00	\$72,926	\$72,926	3,900.0
	Network/Systems Supervisor	1.72	\$109,397	\$187,939	1,950.0
	School Computer Technician	3.44	\$80,288	\$275,863	975.0
Operations & Maintenance	Director of O&M	1.00	\$128,529	\$128,529	3,900.0
	Secretary/Clerical	1.00	\$72,926	\$72,926	3,900.0
Insurance/Supplies /etc	Miscellaneous Per Pupil	3,350	\$450	\$1,507,500	N/A
Total	Central Office Cost	26.09		\$4,155,736	N/A
Total Per Pupil	Central Office Cost			\$1,241	N/A

*2024 dollars

- Prior to the change, the APA model's cost per pupil was \$1,194
- After making the change, the cost per ADM would increase to \$1,241



Step 3: Impact of Smaller High School *and* Class Size

9-12 High School Prototype				Central Office			District		
	325	Pupils per School		3350	Pupils per SAU		3350	ADM per K-12 SAU	
	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost	Resources	Unit Cost	Total Cost
Gross Square Footage	110,000			25,000			623,000		
Staffing									
Custodians	2.73	\$42,174	\$115,072	1.39	\$42,174	\$58,575	22.02	\$42,174	\$928,544
Maintenance		\$62,247	\$0	9.64	\$62,247	\$599,960	9.64	\$62,247	\$599,960
Groundskeepers	1.50	\$62,247	\$93,371	0.25	\$62,247	\$15,562	5.25	\$62,247	\$326,798
Supplies	110,000	\$1.00	\$110,000	25,000	\$1.00	\$25,000	623,000	\$1.00	\$623,000
Utilities	325	\$350	\$113,750	100	\$350	\$35,000	3350	\$350	\$1,207,500
Total			\$432,193			\$734,097			\$3,685,802
Per Pupil			\$1,330			\$219			\$1,100

- Prior to the change, the APA model's cost per pupil was \$1,014
- After making the change, the cost per ADM would increase to \$1,100

*2024 dollars



Step 4: Impact of Smaller High School *and* Class Size

K-12 Prototype District			
	3350	Student Count per District	
School Costs			\$36,535,973
School per Pupil Costs (aggregated school costs / total district ADM)			\$10,906
M&O per Pupil Costs			\$1,100
Central Office per Pupil Costs			\$1,241
District Total Cost per Pupil (school+M&O+central office)			\$13,247
School Level	Elementary	Middle	High
Base Amount	\$13,575	\$12,188	\$13,803
Inflation Adjustment	2.76%	Increase if HS school and class size reduced, statewide:	
FY25 Base	\$13,613	\$52,119,761	

- Recall, the base is made up of many different components
- A change to one component can reverberate throughout the model
- If the assumptions laid out on the preceding slides held true and were applied statewide, the impact would result in:
 - Increasing the base to \$13,613 compared to the \$13,200 proposed by APA
 - Statewide cost increasing by \$52 million

*2024 dollars



Summary

- Different policy choices will have different financial impacts
- Staffing makes up most of the cost within the Education Fund; this makes changes to staffing more impactful than other potential changes
- The majority of the proposal's savings are from staffing ratios being achieved
 - Currently, Vermont has one of the highest student to staff ratios in the country (4.28 through school year 23-24)
 - For reference, Massachusetts, New Hampshire, and Rhode Island have student to staff ratios of 6.12, 5.34, and 6.43, respectively
 - Vermont's education staffing has increased while enrollment has decreased

Source: <https://nces.ed.gov/ccd/elsi/>



Considerations

- PreK was not explicitly modeled for the base
- How does the base interplay with weights?
 - The weights amplify the scale of changes to the base if unadjusted
- If adopted, how will the base amount be managed to ensure that it remains sufficient?
 - Inflation factor, professional reevaluation?
- Remember, not all costs are explicitly included within the base:
 - How will major capital construction/repairs be funded?
 - If the proposed transportation aid (100% reimbursement of district costs) were to end, how would transportation be funded?



Questions?



Resources

- Spreadsheets provided by APA
- VT House Committee on Ways and Means testimony 2-20-25
 - <https://www.youtube.com/watch?v=VSv0UBbyy4k>
- “An Evidence-Based Approach to Identifying an Adequate Education Spending level in Vermont,” Picus Odden & Associates
 - https://ljfo.vermont.gov/assets/Publications/Education/Picus_Odden_Vermont_Adequacy_Study_10152024.pdf
- Documents provided by the Agency of Education during testimony:
 - <https://legislature.vermont.gov/Documents/2026/Workgroups/House%20Ways%20and%20Means/Education%20Finance/W~Zoie%20Saunders~Education%20Transformation%20Proposal%20-%20%20Foundation%20Formula%20Explained~1-31-2025.pdf>
 - <https://legislature.vermont.gov/Documents/2026/Workgroups/House%20Ways%20and%20Means/Education%20Finance/W~Zoie%20Saunders~Education%20Transformation%20-%20Funding%20Presentation~1-31-2025.pdf>
 - <https://legislature.vermont.gov/Documents/2026/Workgroups/House%20Ways%20and%20Means/Education%20Finance/W~Zoie%20Saunders~Foundation%20Formula%20Follow-Up~2-5-2025.pdf>



Appendix



Schools: Staff Ratios, Per-Student Inputs



School Assumptions in the Base

- The EB Model distinguishes inputs across three school levels: Elementary, Middle, and High School
- For each level, there are two categories of inputs in the base: staff counts and resource allocations
- The EB Model assumes that prototypical schools conform to prescribed staff ratios and identified resources per pupil
- The model builds prototypical schools and aggregates them into a “prototypical district”



Prototypical Elementary School: Staff

K-5 Elementary School Prototype				
	450	Student Count per School		
Core Personnel	Resources	Unit Cost	Total Cost	Student:Staff Ratio
Core Teachers	26.00	\$103,383	\$2,687,958	17.3
Elective Teachers	5.20	\$103,383	\$537,592	86.5
College and Career Readiness Courses	0.00	\$103,383	\$0	N/A
Instructional Coaches	2.25	\$105,703	\$237,832	200.0
Interventionists	1.00	\$103,383	\$103,383	450.0
Counselors/Social Worker/Mental Health Profes	2.00	\$89,295	\$178,590	225.0
Nurses	0.90	\$91,448	\$82,303	500.0
Supervisory Aides (to protect teacher planning)	2.00	\$38,534	\$77,069	225.0
Library Media Specialists	1.00	\$96,886	\$96,886	450.0
Substitute Teachers	1.72	\$93,814	\$161,594	261.2
Principals	1.00	\$150,812	\$150,812	450.0
Assistant Principals	1.00	\$133,635	\$133,635	450.0
School Secretary	2.00	\$62,746	\$125,492	225.0

*2024 dollars

- Table provided by APA, illustrating the prototypical elementary school used for the calculation of the base amount
 - Assumes
 - 450-pupil elementary school
 - Class sizes of 15 for grades K-3 and 25 for grades 4-5
 - Overall student to staff ratio of 9.77:1
- Per-pupil staff cost: \$10,163



Prototypical Elementary School: Resources

K-5 Elementary School Prototype			
	450	Student Count per School	
Dollar per Pupil Resources	Resources	Unit Cost	Total Cost
Gifted and Talented Programs		\$25	\$11,250
Career and Technical Education		\$0	\$0
Flexible Pathways (applied per student)		\$0	\$0
Professional Development		\$156	\$70,200
Instructional Materials		\$256	\$115,200
Short Cycle/Interim Assessments		\$25	\$11,250
Technology/Equipment		\$250	\$112,500
Student Activities		\$360	\$162,000

*2024 dollars

- Table provided by APA, illustrating their EB prototypical elementary school
- Assumes a 450-pupil elementary school
- Per-pupil resource cost: \$1,072



Prototypical Middle School: Staff

6-8 Middle School Prototype				
	450	Student Count per School		
Core Personnel	Resources	Unit Cost	Total Cost	Student:Staff Ratio
Core Teachers	18.00	\$103,383	\$1,860,894	25.0
Elective Teachers	6.00	\$103,383	\$620,298	75.0
College and Career Readiness Courses	0.00	\$103,383	\$0	N/A
Instructional Coaches	2.25	\$105,703	\$237,832	200.0
Interventionists	1.00	\$103,383	\$103,383	450.0
Counselors/Social Worker/Mental Health Professional	3.60	\$89,295	\$321,463	125.0
Nurses	0.90	\$91,448	\$82,303	500.0
Supervisory Aides (to protect teacher planning)	2.00	\$38,534	\$77,069	225.0
Library Media Specialists	1.00	\$96,886	\$96,886	450.0
Substitute Teachers	1.36	\$93,814	\$127,821	330.3
Principals	1.00	\$150,812	\$150,812	450.0
Assistant Principals	1.00	\$133,635	\$133,635	450.0
School Secretary	2.00	\$62,746	\$125,492	225.0

*2024 dollars

- Table provided by APA, illustrating their EB prototypical middle school
- Assumes:
 - 450-pupil middle school
 - Class sizes of 25 for grades 6-8
 - Overall student to staff ratio of 11.22:1
- Per-pupil staff cost: \$8,751



Prototypical Middle School: Resources

6-8 Middle School Prototype			
	450	Student Count per School	
Dollar per Pupil Resources	Resources	Unit Cost	Total Cost
Gifted and Talented Programs		\$25	\$11,250
Career and Technical Education		\$25	\$11,250
Flexible Pathways (applied per student)		\$0	\$0
Professional Development		\$156	\$70,200
Instructional Materials		\$256	\$115,200
Short Cycle/Interim Assessments		\$25	\$11,250
Technology/Equipment		\$250	\$112,500
Student Activities		\$360	\$162,000

*2024 dollars

- Table provided by APA, illustrating their EB prototypical middle school
- Assumes a 450-pupil middle school
- Per-pupil resource cost: \$1,097



Prototypical High School: Staff

9-12 High School Prototype				
	600	Student Count per School		
Core Personnel	Resources	Unit Cost	Total Cost	Student:Staff Ratio
Core Teachers	24.00	\$103,383	\$2,481,192	25.0
Elective Teachers	8.00	\$103,383	\$827,064	75.0
College and Career Readiness Courses	2.00	\$103,383	\$206,766	300.0
Instructional Coaches	3.00	\$105,703	\$317,109	200.0
Interventionists	1.00	\$103,383	\$103,383	600.0
Counselors/Social Worker/Mental Health Professional	4.80	\$89,295	\$428,617	125.0
Nurses	1.00	\$91,448	\$91,448	600.0
Supervisory Aides (to protect teacher planning)	3.00	\$38,534	\$115,603	200.0
Library Media Specialists	1.00	\$96,886	\$96,886	600.0
Substitute Teachers	1.90	\$93,814	\$178,246	315.8
Principals	1.00	\$150,812	\$150,812	600.0
Assistant Principals	1.00	\$133,635	\$133,635	600.0
School Secretary	3.00	\$62,746	\$188,239	200.0

- Table provided by APA, illustrating their EB prototypical high school
- Assumes:
 - 600-pupil high school
 - Class sizes of 25 for grades 9-12
 - Overall student to staff ratio of 10.97:1
- Per-pupil staff cost: \$8,865

*2024 dollars



Prototypical High School: Resources

9-12 High School Prototype			
	600	Student Count per School	
Dollar per Pupil Resources	Resources	Unit Cost	Total Cost
Gifted and Talented Programs		\$25	\$15,000
Career and Technical Education		\$50	\$30,000
Flexible Pathways (applied per student)		\$345	\$207,000
Professional Development		\$156	\$93,600
Instructional Materials		\$256	\$153,600
Short Cycle/Interim Assessments		\$25	\$15,000
Technology/Equipment		\$250	\$150,000
Student Activities		\$360	\$216,000

*2024 dollars

- Table provided by APA, illustrating their EB prototypical high school
- Assumes a 600-pupil high school
- Per-pupil resource cost: \$1,467



Prototypical District: Staff

K-12 Prototype District				
	3900	Student Count per District		
Core Personnel	Resources	Unit Cost	Total Cost	Student:Staff Ratio
Core Teachers	188.00	\$103,383	\$19,436,000	20.7
Elective Teachers	48.80	\$103,383	\$5,045,089	79.9
College and Career Readiness Courses	4.00	\$103,383	\$413,532	975.0
Instructional Coaches	19.50	\$105,703	\$2,061,207	200.0
Interventionists	8.00	\$103,383	\$827,064	487.5
Counselors/Social Worker/Mental Health Professional	24.80	\$89,295	\$2,214,521	157.3
Nurses	7.40	\$91,448	\$676,715	527.0
Supervisory Aides (to protect teacher planning)	18.00	\$38,534	\$693,620	216.7
Library Media Specialists	8.00	\$96,886	\$775,086	487.5
Substitute Teachers	13.42	\$93,814	\$1,258,511	290.7
Principals	8.00	\$150,812	\$1,206,498	487.5
Assistant Principals	8.00	\$133,635	\$1,069,082	487.5
School Secretary	18.00	\$62,746	\$1,129,431	216.7

*2024 dollars

- Table provided by APA, illustrating their EB prototypical school district
- Assumes a 3900-pupil district (four elementary schools, two middle schools, and two high schools)
- Overall student to staff ratio of 10.43:1*
- Per-pupil districtwide staff cost: \$9,438



*Note: staff ratio does not include the central office

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Prototypical District: Resources

K-12 Prototype District			
	3900	Student Count per District	
Dollar per Pupil Resources	Resources	Unit Cost	Total Cost
Gifted and Talented Programs			\$97,500
Career and Technical Education			\$82,500
Flexible Pathways			\$414,000
Professional Development			\$608,400
Instructional Materials			\$998,400
Short Cycle/Interim Assessments			\$97,500
Technology/Equipment			\$975,000
Student Activities			\$1,404,000

*2024 dollars

- Table provided by APA, illustrating their EB prototypical school district
- Assumes a 3900-pupil district (four elementary schools, two middle schools, and two high schools)
- Per-pupil districtwide resource cost: \$1,199



Prototypical School Costs Per Pupil

K-5 Elementary School Prototype			
Student Count per School	450		
School Costs			\$5,055,546
School Per Pupil Costs			\$11,235
6-8 Middle School Prototype			
Student Count per School	450		
School Costs			\$4,431,538
School Per Pupil Costs			\$9,848
9-12 High School Prototype			
Student Count per School	600		
School Costs			\$6,199,199
School Per Pupil Costs			\$10,332
K-12 Prototype District			
Student Count per School	3900		
District Costs			\$41,483,656
District Per Pupil Costs			\$10,637

*2024 dollars

- School costs are sum of staff and non-staff costs per school
- The K-12 Prototype District school costs and per pupil costs are based on the district's entire costs divided by the total number of students
- Total district cost of \$41,483,656
- Per-pupil districtwide costs: \$10,637

**Note: district costs do not include the central office or maintenance and operations*



Prototypical Central Office

- The model includes a prototypical central office for a prototypical school district as presented in the model
- Includes
 - Central office staff such as the superintendent, business manager, and program directors who work at the “district level”
 - Support positions such as computer technicians and psychologists who may work within schools but are assigned to the central office
 - A non-personnel amount per pupil intended to support the district



Prototypical Central Office

Office	Position	FTE	Total Compensation	Resource Cost	Student:Staff Ratio
Superintendent's Office	Superintendent	1	\$211,863	\$211,863	3,900
	Secretary/Clerical	1	\$72,926	\$72,926	3,900
Business Office	Business Manager	1	\$152,126	\$152,126	3,900
	Directors	1	\$99,802	\$99,802	3,900
	Secretary/Clerical	5	\$72,926	\$364,632	780
Curriculum and Support (and SPED)	Assistant Supt. for Instruction	1	\$161,242	\$161,242	3,900
	Directors: Pupil	2	\$128,528	\$257,057	1,950
	Teacher Level	0	\$0	\$0	N/A
	Psychologist	3.9	\$107,948	\$420,996	1,000
	Secretary/Clerical	0	\$128,528	\$0	N/A
Technology	Secretary/Clerical	3	\$72,926	\$218,779	1,300
	Director of Technology	1	\$128,528	\$128,528	3,900
	Secretary/Clerical	1	\$72,926	\$72,926	3,900
	Network/Systems Supervisor	2	\$109,397	\$218,794	1,950
Operations & Maintenance	School Computer Technician	4	\$80,288	\$321,153	975
	Director of O&M	1	\$128,529	\$128,529	3,900
	Secretary/Clerical	1	\$72,926	\$72,926	3,900
Insurance/Supplies/etc	Miscellaneous Per Pupil	3,900	\$450	\$1,755,000	N/A
Total	Central Office Resources	28.9		\$4,657,282	N/A
Total Per Pupil	Central Office Resources			\$1,194	N/A

*2024 dollars

- Table provided by APA, illustrating their EB prototypical school district's central office
- Assumes a 3900-pupil district (four elementary schools, two middle schools, and two high schools)
- Per-pupil staff costs: \$744
- Per-pupil resource costs: \$450
- With the central office, the district's student to staff ratio is 9.68:1



Prototypical Maintenance and Operations

- The EB Model's maintenance and operations formula assumes certain staffing ratios are followed at the school and central office levels
- Central office maintenance and operations staff includes individuals who work within schools
- The maintenance and operations formula also includes non-personnel resources estimated using pupil counts (utilities) and building sizes (supplies)
- Note, the school and central office cost tables (particularly staffing) are best viewed as illustrative
- The EB Model aggregates all maintenance and operations costs and divides them across the entire prototypical district on a per pupil basis



Prototypical Schools: Maintenance and Operations

Inputs	K-5 Elementary School Prototype		
	450	Pupils per School	
	Resources	Unit Cost	Total Cost
Gross Square Footage	63,000		
Staffing			
Custodians	2.62	\$42,174	\$110,531
Maintenance		\$62,247	\$0
Groundskeepers	0.25	\$62,247	\$15,562
Supplies	63,000	\$1.00	\$63,000
Utilities	450	\$350	\$157,500
Total			\$346,593
Per Pupil			\$770

	6-8 Middle School Prototype		
	450	Pupils per School	
	Resources	Unit Cost	Total Cost
Gross Square Footage	63,000		
Staffing			
Custodians	2.34	\$42,174	\$98,851
Maintenance		\$62,247	\$0
Groundskeepers	0.50	\$62,247	\$31,124
Supplies	63,000	\$1.00	\$63,000
Utilities	450	\$350	\$157,500
Total			\$350,474
Per Pupil			\$779

	9-12 High School Prototype		
	600	Pupils per School	
	Resources	Unit Cost	Total Cost
Gross Square Footage	110,000		
Staffing			
Custodians	3.46	\$42,174	\$145,949
Maintenance		\$62,247	\$0
Groundskeepers	1.50	\$62,247	\$93,371
Supplies	110,000	\$1.00	\$110,000
Utilities	600	\$350	\$210,000
Total			\$559,320
Per Pupil			\$932

*2024 dollars

- Elementary school:
 - Per-pupil staff costs: \$280
 - Per-pupil resource costs: \$490
- Middle school:
 - Per-pupil staff costs: \$289
 - Per-pupil resource costs: \$490
- High school:
 - Per-pupil staff costs: \$399
 - Per-pupil resource costs: \$533



Prototypical District: Maintenance and Operations

Central Office			
	3900	Pupils per SAU	
	Resources	Unit Cost	Total Cost
Gross Square Footage	25,000		
Staffing			
Custodians	1.39	\$42,174	\$58,575
Maintenance	9.88	\$62,247	\$614,796
Groundskeepers	0.25	\$62,247	\$15,562
Supplies	25,000	\$1.00	\$25,000
Utilities	100	\$350	\$35,000
Total			\$748,933
Per Pupil			\$192

District			
	3900	ADA per K-12 SAU	
	Resources	Unit Cost	Total Cost
Gross Square Footage	623,000		
Staffing			
Custodians	23.48	\$42,174	\$990,297
Maintenance	9.88	\$62,247	\$614,796
Groundskeepers	5.25	\$62,247	\$326,798
Supplies	623,000	\$1.00	\$623,000
Utilities	3900	\$350	\$1,400,000
Total			\$3,954,892
Per Pupil			\$1,014

- Central office:
 - Per-pupil staff costs: \$177
 - Per-pupil resource costs: \$15
- districtwide:
 - Per-pupil staff costs: \$495
 - Per-pupil resource costs: \$519

*2024 dollars



Prototypical District: Total Cost

K-12 Prototype District			
	3900	Student Count per District	
School Costs			\$41,483,656
School per Pupil Costs (aggregated school costs / total district ADM)			\$10,637
M&O per Pupil Costs			\$1,014
Central Office per Pupil Costs			\$1,194
District Total Cost per Pupil (school+M&O+central office)			\$12,845
School Level	Elementary	Middle	High
Base Amount	\$13,443	\$12,056	\$12,540
Inflation Adjustment	2.76%		
FY25 Base	\$13,200		

*2024 dollars

- After aggregating the district’s school, central office, and maintenance and operations costs and dividing them by the district’s ADM, the proposed prototypical district’s total per-pupil cost is \$12,845
- Overall, using the prescribed staff ratios, the student to staff ratio for a prototypical district is 8.83:1
- Varies at the school level due to differing staff ratios, program offerings, etc.
- After multiplying the district’s per-pupil cost by the NEEP inflation index (\$12,845 X 2.76%), the proposed base is **\$13,200** per pupil for a prototypical district

