

“If we broaden our lens to review two Agency of Education longitudinal data sets that tie directly to total spending and tax rates, we see that class size doesn’t tell the whole story. Net expenditures/average daily membership is the measure that was used to evaluate inequity in the Vermont Supreme Court’s Brigham decision, and education spending/equalized pupil is the measure created by our Legislature to set Act 60/68 property tax rates.

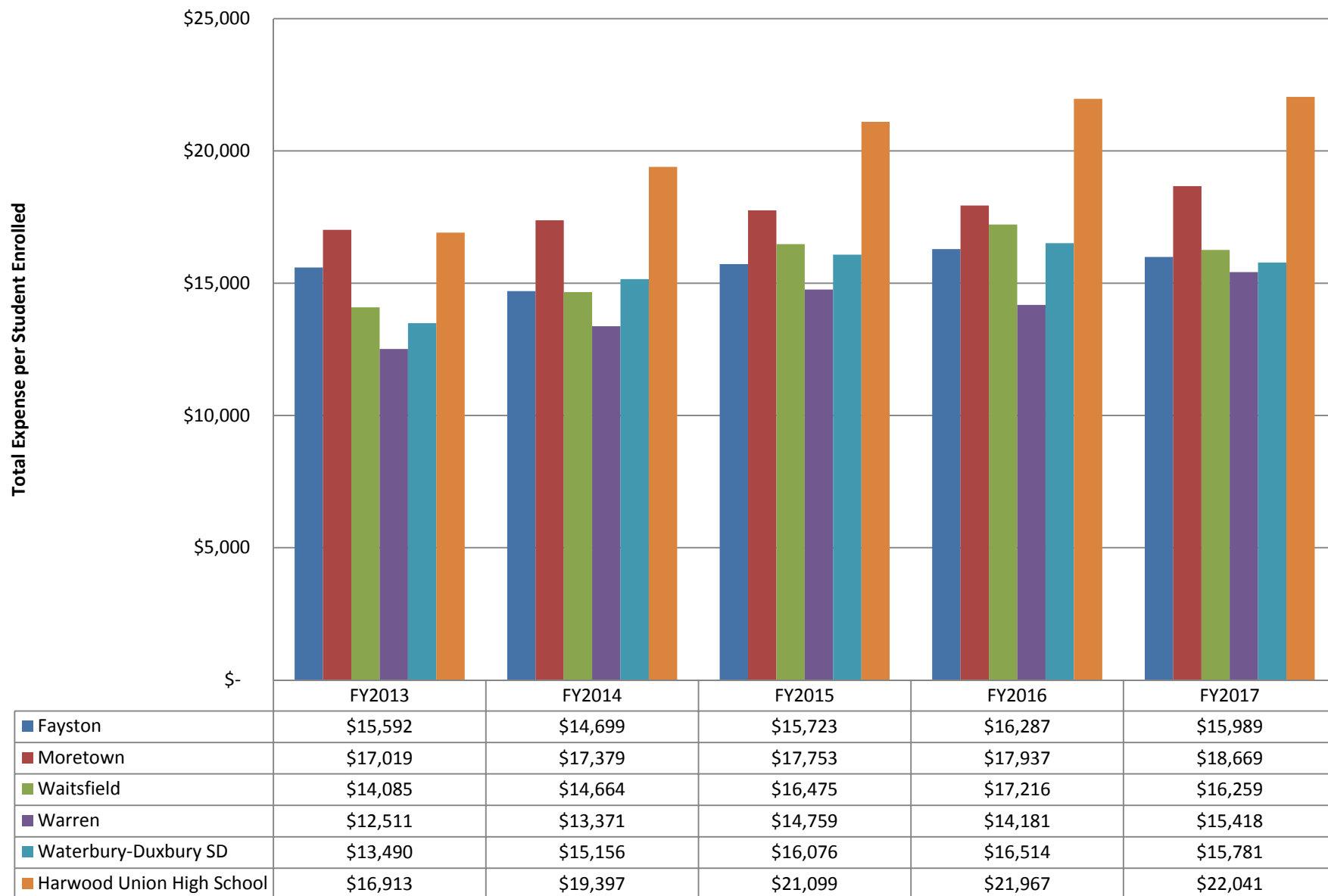
In reviewing that data, we see that the two schools in our new unified district with the two lowest expenditures according to both measures are, first, Warren School and, second, Fayston School.”

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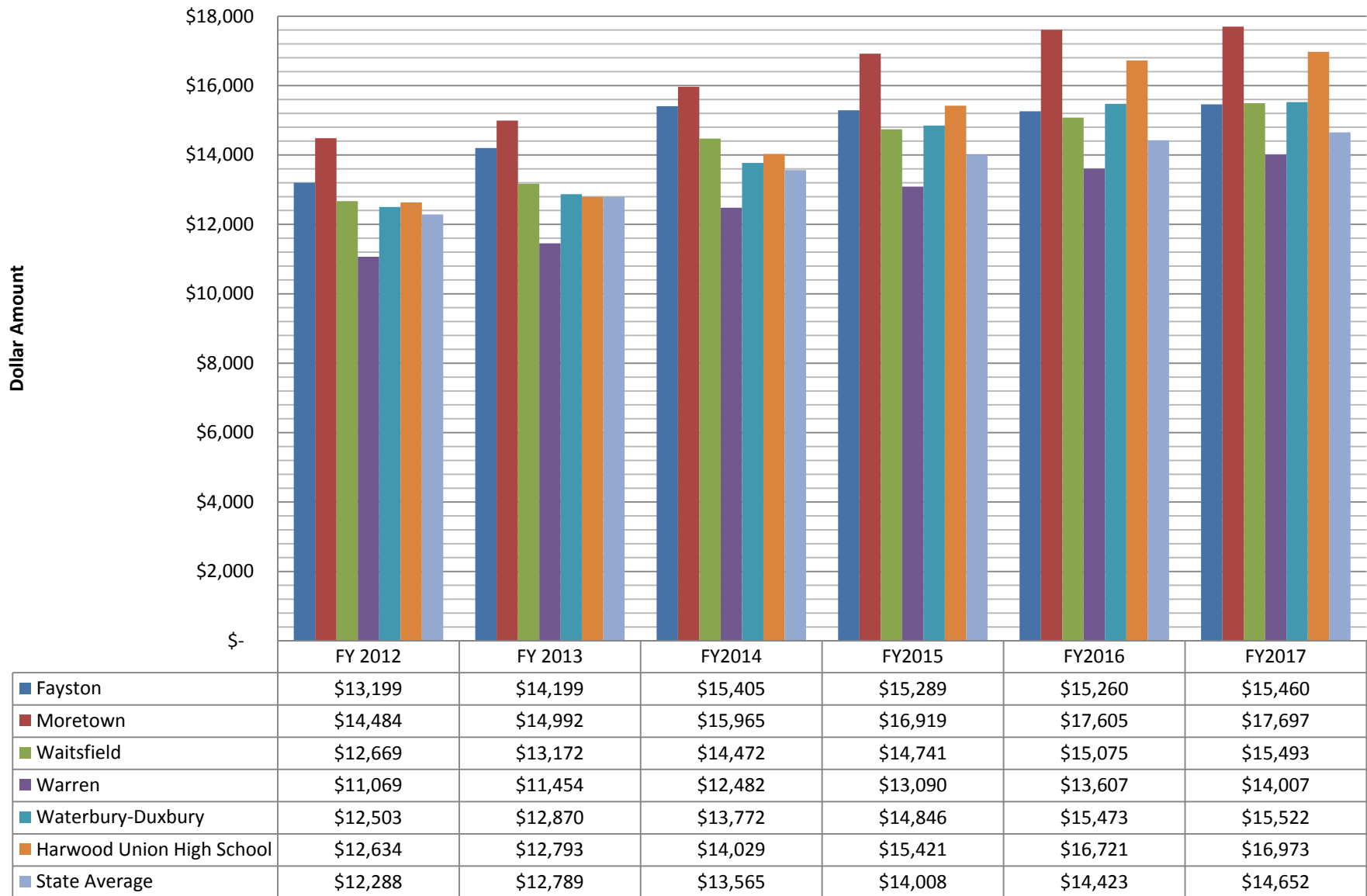
I was asked to present data over five years for the measures underlined above referenced in Heidi Spear’s recent letter.

## Total Expenditure per ADM FY2013 to FY2017

Voter Approved Expenditures divided by ADM for Fall of same fiscal year-i.e. FY2016 expenditure budget divided by Fall 2016 ADM



## Education Spending per Equalized Pupil FY2012 to FY2017 used in the calculation of the Homestead Tax Rate (Act 60/68)



# Definitions

Net **Expenditures** – Voter Approved Expenditures

**Education Spending** – Voter approved expenditures less budgeted local revenues, state categorical grant payments, federal revenues and non-tax revenue such as fund balance from previous years.

**Average Daily Membership(ADM)** is a count of resident and state-placed students who receive an elementary or secondary education at public expense per 16VSA 4001(1) from the 11<sup>th</sup> to the 30<sup>th</sup> day of the school year.

**Equalized Pupils** per 16 VSA section 4001(3) defines equalized pupils as “the long-term weighted average daily membership multiplied by the ratio of the statewide long-term average daily membership to the statewide long-term average daily membership.”

In other words, a two year weighted average pupil count. All pupils are weighted for grade level, poverty and English proficiency, as well as a statewide factor, and averaged for two years.