

9100 NET COST PER PUPIL

9101 Statutory Authority

A §825, Maximum tuition rate, calculated net cost per pupil defined

9102 Federal and State Handbooks: Incorporated by Reference

The definitions and classification of revenues, expenditures, and programs contained in *Financial Accounting for Local and State Systems*, published by the U.S. Department of Education, and *Handbook for Financial Accounting of Vermont School Systems: Financial Code Classification System*, published by the Vermont Department of Education, are hereby incorporated by reference.

9103 General Rule

Net Cost per Pupil for purposes of regular education elementary and secondary tuition shall be calculated as the sum of:

- (a) Net Regular Education Elementary/Secondary Current Instructional Cost per Pupil, and
- (b) Net Regular Education Elementary/Secondary Facility Acquisition and Construction Cost per Pupil.

9104 Definitions

9104.1 Net Regular Education Elementary/Secondary Current Instructional Cost per Pupil

Net Regular Education Elementary/Secondary Current Instructional Cost per pupil means:

- (a) Net Regular Education Elementary/Secondary Current Instructional Cost
- (b) Divided by the Average Annual Full Time Equivalent Student membership in the Regular Education program.

9104.2 Net Regular Education Elementary/Secondary Current Instructional Cost

Net Regular Education Elementary/Secondary Current Instructional Cost means:

- (a) Elementary/Secondary Current Instructional Expenditures less:
 - (1) Special education expenditures eligible for reimbursement or recovery through the special education funding formula or other means.

- (2) Area vocational-technical center expenditures.
 - (3) Expenditures for transportation to and from school for resident students. Co-curricular transportation expenditures are included as an instructional cost.
- (b) Reduced by revenues:
- (1) From local sources that serve to offset some or all of the cost of providing a service, to the extent that the corresponding expenditures are included in the Elementary/Secondary Current Instructional Expenditures.
 - (2) From state and federal sources that must be used for a categorical or restricted purpose, to the extent that the corresponding expenditures are included in the Elementary/Secondary Current Instructional Expenditures.

9104.3 Elementary/Secondary Current Instructional Expenditures

Elementary/Secondary Current Instructional Expenditures means all Current Operating Expenditures in that year to provide direct instructional programs and supporting services for elementary/secondary students.

Specifically excluded are expenditures for:

- (a) Non-instructional programs, such as food service
- (b) Programs that are intended to be largely self-supporting (enterprise) operations
- (c) Adult/continuing education programs
- (d) Community Services
- (e) Facility Acquisition and Construction Services

9104.4 Current Operating Expenditures

Current Operating expenditures means all expenditures of the year for salaries and wages, employee benefits, purchased services, and supplies and materials. For purposes of calculating Net Cost per Pupil, expenditures for equipment shall be treated as a Current Operating Expenditure.

9104.5 Net Regular Education Elementary/Secondary Long-term Facility Cost per Pupil

Net Regular Education Elementary/Secondary Long-term Facility Cost per Pupil means:

- (a) Net regular Education Elementary/Secondary Long-term Facility Cost

- (b) Divided by the Average Annual Full Time Equivalent Student membership in the Regular Education Program.

9104.6 Net Regular Education Elementary/Secondary Long-term Facility Cost

Net Regular Education Elementary/Secondary Long-term Facility Cost means:

- (a) Elementary/Secondary Long-term Facility Cost less expenditures for:
 - (1) Area vocational-technical centers.
 - (2) Maintenance and payments of principal and interest for buildings used exclusively for boarding students.
- (b) Reduced by revenues that serve to offset some or all of the cost of providing a school facility, to the extent that the corresponding expenditures are included in the Elementary/Secondary Long-term Facility Cost, from:
 - (1) Local, state, or federal sources.
 - (2) Proceeds of long-term or short-term borrowing.

9104.7 Elementary/Secondary Long-term Facility Cost

Elementary/Secondary Long-term Facility Cost means all expenditures of the year for:

- (a) Acquisition of land and buildings.
- (b) Remodeling buildings.
- (c) Constructing buildings and additions to buildings.
- (d) Initially installing or extending service systems and other built-in equipment.
- (e) Site improvements.
- (f) Principal and interest payments on long-term debt to fund such expenditures.

Specifically excluded are expenditures for:

- (a) Non-instructional programs, such as food service
- (b) Programs that are intended to be largely self-supporting (enterprise) operations.
- (c) Adult/Continuing education programs.
- (d) Community Services.

9104.8 Average Annual Full Time Equivalent Student Membership

Average Annual Full Time Equivalent Student Membership is the Average Full Time Equivalent Student Membership over the period of the entire school year.

9104.9 Average Full Time Equivalent Student Membership

Average Full Time Equivalent Student Membership means the sum of the Full Time Equivalent Student Membership for each day divided by the number of days in the period. Average Full Time Equivalent Student Membership for any month is equal to the total Full Time Equivalent Student Membership for each day that school is in session during that month, divided by the number of days school is in session during that month. Average Full Time Equivalent Student Membership adjusts the Full Time Equivalent Student Membership count for fluctuations that occur during the period.

9104.10 Full Time Equivalent Student Membership

Full Time Equivalent Student Membership means Student Membership stated as the equivalent number of full-time students. Full Time Equivalent (FTE) Student Membership adjusts the Student Membership count for part-time students, students who spend part of the day in another school or program, and students who enter or withdraw from the rolls.

9104.11 Student Membership

Student Membership means the period of time a student's name is on the current roll of a class or school, while the school is in session, regardless of his or her presence or absence. A student is a member of a class or school from the date he or she enters until his or her name is withdrawn or removed from the rolls.

9105 Elementary/Secondary net costs

Separate amounts for the net cost per pupil shall be calculated for:

- (a) Elementary grades (K-6)
- (b) Secondary grades (7-12)

9106 Annual Worksheet

Annually, on or before December 1, the Department shall provide a worksheet for each school district to assist in calculating net cost per pupil.

9200 FULL TIME EQUIVALENT ENROLLMENT OF PUPILS

9200.1 Statutory Authority: 16 VSA §4001(1)

9200.2 General Definition

For the purposes of 16 VSA §4001(1), “full-time equivalent enrollment of pupils” for K-12 pupils means enrollment for the minimum hours per week in each grade as required by Rule 2311.4. No pupil shall be counted as more than one in full-time equivalent enrollment.

9200.3 K-12 Pupils Attending Less than Full-time

For K-12 pupils attending school for fewer than the minimum number of hours required per week, the percentage of full-time equivalent enrollment in each grade shall be calculated by applying the ratio of actual hours such pupils are enrolled per week to the minimum hours per week required by Rule 2311.4 for that grade.

9200.3.1 A student enrolled as a home study student pursuant to 16 VSA §166b who is not a part-time student enrolled in academic programs, but who participates in one or more co-curricular or extracurricular activities at a public school, shall be counted as .03 of a full-time equivalent student for each activity in which he or she participates. For purposes of this provision, the reporting period shall be from beginning of the 41st day of a school year to the end of the 40th day of the following school year.

9200.4 Repealed 7/5/08 see [Rule 2600 Prekindergarten Education](#)

9200.5 Adult Diploma Program/Adult Pupils

- (a) For pupils enrolled in the Adult Diploma Program, the percentage of full-time equivalent enrollment shall be calculated by applying the ratio of per-pupil cost to the district to the General State Support Grant.
- (b) For all other adult pupils who are not enrolled full time, the percentage of full-time equivalent enrollment shall be calculated by applying the ratio of the number of hours enrolled per week to 27.5 hours.

9200.6 Collection of Data

The information required to calculate full-time equivalent enrollment shall be submitted to the Commissioner in the Average Daily Membership Data collection no later than November 15 of each year.

May 1, 2001

9300 ALLOWABLE AND EXTRAORDINARY TRANSPORTATION EXPENDITURES

9301 Statutory Authority

Subsection 22 (c) and (d) of Act 60 of the 1997 Session

9302 Definition of Allowable Transportation Expenditures

9302.1 For the purposes of Subsection 22 (c) of Act 60 of the 1997 Session, “allowable transportation expenditures” means the cost of transporting students on one trip per school day to and from the school of enrollment. Allowable transportation expenditures do not include expenditures for transporting students participating in such curricular activities that take place off the school grounds as work placement or technical education programs, or for transporting students participating in such co-curricular or extracurricular activities as field trips or athletic competitions. Allowable transportation expenditures are net of any revenues received for transporting students to and from school. Allowable transportation expenditures do not include any expenditures which are eligible for reimbursement or payment elsewhere.

9302.2 Depreciation of school buses is an allowable transportation expenditure. Depreciation equals one-seventh of the purchase price of a bus per year for seven years. Only the portion of depreciation attributable to the transportation of students on one trip per school day to and from school may be claimed as an allowable transportation expenditure. (Methods for separating eligible from ineligible portions of transportation expenditures are detailed in the *Handbook for Financial Accounting of Vermont School Systems*, Appendix A, Function Code 2700.)

9302.3 Depreciation of a school bus begins in the year a bus was purchased new. A bus more than seven years old in the Fiscal Year being reported is considered fully depreciated.

9302.4 In a bus leasing arrangement concluding with the district owning the buses at the end of the lease, the portion of the lease applied to the purchase price is considered an installment purchase rather than a rental. The district must establish the Fair Market Value (FMV) of the buses at the time of the lease. Depreciation is calculated as one-seventh of the FMV per year for seven years.

9303 Application and Award

A school district shall be reimbursed under this section based on a completed transportation reimbursement worksheet prescribed by and submitted to the Commissioner as part of the Annual Statistical Report of Schools on or before August 15 of the current fiscal year. Transportation expenditures shall be incurred in one fiscal year, reported in the next fiscal year, and reimbursed in the following fiscal year.

9304 Definition of Extraordinary Transportation Expenditures

9304.1 For the purposes of Subsection 22 (d) of Act 60 of the 1997 Session, “extraordinary transportation expenditures” are those reimbursable transportation expenditures reported in the Annual Statistical Report of Schools which for any school district:

- (a) exceed the threshold percentage, and
- (b) are due to unavoidable and unusual circumstances related to the location of the school building within the district; the topographical features of the district; the need to transport tuitioned students outside the district; the condition of the roads; or other unusual circumstances.

9304.2 For the purposes of this rule, the “threshold percentage” is determined by calculating each district’s allowable transportation expenditures as a percentage of that district’s General State Support Grant (GSSG) net any GSSG funds contributed directly to a technical center on that district’s behalf. The threshold percentage is the percentage at the 96th percentile of districts included in the calculation. Only districts with allowable transportation expenditures are included in the calculation.

9305 Application and Award

9305.1 The Commissioner shall announce the threshold percentage on or before November 1 of the reporting fiscal year based on the reported transportation figures. The threshold percentage may be adjusted based on data corrections submitted through January 15 of the reporting fiscal year as provided for in 16 V.S.A. Sec. 4030 (b).

9305.2 A district with reimbursable transportation expenditures exceeding the announced threshold percentage may apply to the Commissioner by December 15 of the reporting fiscal year. The application shall describe the extraordinary nature of the expenditures in relation to Rule 9304.1 (b). The Commissioner of Education shall inform districts of the amount determined to be extraordinary transportation expenditures by February 1. Reimbursement shall be made in the fiscal year following the Commissioner’s determination.

9305.3 The Commissioner shall award an amount equal to transportation expenditures in excess of the threshold percentage determined to be extraordinary transportation expenditures. If the amount of expenditures eligible for reimbursement statewide exceeds the funds appropriated for this purpose, funds shall be distributed proportionally.

9306 Effective Dates

9306.1 The allowable transportation aid provisions of this rule take effect on July 1, 2001.

9306.2 The extraordinary transportation aid provisions of this rule take effect on July 1, 2002.

9500 REPORTING STUDENTS FOR WHOM ENGLISH IS NOT THE PRIMARY LANGUAGE

9501 Each school district shall report, as part of its average daily membership count, pursuant to 16 VSA §4010(e), the number of students for whom English is not the primary language. A student shall be determined to be a “student for whom English is not the primary language”, for purposes of this rule if:

- (a) the student
 - (i) has a primary or home language that is not English as indicated on the State of Vermont, Primary/Home Language Survey form, and
 - (ii) within the preceding twelve months has been assessed for and found to be limited English proficient (LEP) by a qualified professional using an appropriate English as a second language assessment including but not limited to, the IDEA proficiency test, Language Assessment Scales, or the Maculaitis Assessment; or
- (b) the student after having been identified in accordance with subparagraph (a) continues to be eligible for and receive ESL services in the district. Students in this subparagraph may be counted for a period not to exceed five years from the date of the assessment described in subparagraph (a); or
- (c) the student has received over five years of ESL services but remains LEP because in the opinion of a qualified professional, he or she has not demonstrated English proficiency in all basic skill areas, as measured by multiple means, and as a result, has not demonstrated acceptable performance in content subjects; or
- (d) the student is, in the opinion of a qualified professional, unable to be assessed through the assessment mechanisms set forth in subdivision (1)(a) due to non-English proficiency.

9502 A student shall not be determined to be a “student for whom English is not the primary language” if:

- (a) the student although otherwise qualified to receive ESL services, is not legally entitled to receive such services because the student is a foreign exchange student or for other legally cognizable reasons; or
- (b) the student, because of successful completion of ESL services, is English proficient in all basic skill areas, as measured by multiple means, and demonstrates acceptable performance in content subjects.

9503 For purposes of this rule, until June 30, 2000, “qualified person” means a person who has an understanding of first and second language acquisition, understands the cultural issues associated with second language acquisition, and has the ability to select, administer, and interpret appropriate procedures for identification, screening, assessment and monitoring of progress of ESL students. On or after

July 1, 2000, a qualified person is one who holds an English as Second Language (ESL) K-12 endorsement.