

Informational Webinar

December 12th, 2024

Vermont Agency of Education
Vermont Department of Taxes

Agenda

- **Agenda** LTWADM

- Overview of calculation (Brad James, AOE consultant and James Nadeau, DMAD)
 - Poverty Counts/Medicaid (Rosie Krueger, AOE)
- Excess Spending Threshold (Brad James, AOE consultant)
- CLA (Jake Feldman, Tax Department)
- Q/A

Weighting Calculation

1. Long-term ADM - 2-year ADM average + SPS prior year

Grade Category	FY24 ADM	FY25 ADM	2-yr avg	SPS pr yr	Long-term ADM
EEE/pK	18.30	17.00	17.65	-	17.65
K-5	80.00	79.00	79.50	0.51	80.01
6-8	45.00	47.95	46.48	1.00	47.48
9-12	58.00	51.25	54.63	-	54.63
	201.30	195.20	198.26	1.51	199.77

Weighting Calculation

2. Grade weighting

Grade Category	LT ADM	Weight	Additional Weights
EEE/pK	17.65	(0.54)	(9.53)
K-5	80.01	-	-
6-8	47.48	0.36	17.09
9-12	54.63	0.39	21.31
	199.77		28.87

Weighting Calculation

3. Federal Poverty Level (FPL) weighting

FPL count	Weight	Additional Weight
63.00	1.03	64.89

4. English Learners

EL count	Weight	Additional Weight
1.00	2.49	2.49

Weighting Calculation

5. Sparsity weighting

	Town(s) area sq. miles	Town(s) population	Sparsity (pop/mi ²)
	38.59	1,381	35.8

Sparsity Category	LT ADM	Weight	Additional Weights
pop/mi ² < 36	199.77	0.15	29.97
36 ≤ pop/mi ² < 55	-	0.12	-
55 ≤ pop/mi ² < 100	-	0.07	-

Weighting Calculation

6. Small School weighting

Sparsity criterion	Sparsity			
pop/mi ² ≤ 55	35.80			
2-year average K-12 enroll criteria	2-yr avg enrollment	Weight	Additional Weights	
2-yr avg < 100	99.00	0.21	20.79	
100 ≤ 2-yr avg < 250	-	0.07	-	

Weighting Calculation

7. Long-term weighted ADM

	Long-term ADM	199.77
Weights	EEE/pK	(9.53)
	K-5	-
	6-8	17.09
	9-12	21.31
	FPL	64.89
	EL	2.49
	Sparsity	29.97
	Small School	20.79
	Long-term Weighted ADM	346.78

CLA, Statewide Adjustments – Act 183, 2024

Current Law

$$\text{PPS} \div \text{Yield} = \text{ETR}$$

$$\text{ETR} \div \text{CLA}_{\text{Town}} = \text{ATR}$$

Law for FY26

$$\text{PPS} \div (\text{Yield} \times \text{CLA}_{\text{State}}) = \text{ETR}$$

$$\text{ETR} \div (\text{CLA}_{\text{Town}} \div \text{CLA}_{\text{State}}) = \text{ATR}$$

Abbreviations:

1. PPS – per pupil spending
2. Yield – property yield
3. ETR – equalized tax rate
4. CLA – common level of appraisal
5. ATR – actual tax rate

CLA, Statewide Adjustments – Act 183, 2024

Current Law

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Law for FY26

$$PPS \div (\text{Yield} \times \text{CLA}_{\text{State}}) = \text{ETR}$$

$$\text{ETR} \div (\text{CLA}_{\text{Town}} \div \text{CLA}_{\text{State}}) = \text{ATR}$$

$$\frac{PPS / (\text{Yield} \times \text{CLA}_{\text{State}})}{\text{CLA}_{\text{Town}} / \text{CLA}_{\text{State}}}$$

$$\frac{\text{CLA}_{\text{Town}}}{\text{CLA}_{\text{State}}}$$

$$\frac{PPS}{\text{Yield} \times \text{CLA}_{\text{State}}} \times \frac{\text{CLA}_{\text{State}}}{\text{CLA}_{\text{Town}}}$$

$$\frac{PPS}{\text{Yield} \times \cancel{\text{CLA}_{\text{State}}}} \times \frac{\cancel{\text{CLA}_{\text{State}}}}{\text{CLA}_{\text{Town}}}$$

$$\frac{PPS}{\text{Yield}} \times \frac{1}{\text{CLA}_{\text{Town}}}$$


$$\frac{PPS}{\text{Yield}} \div \text{CLA}_{\text{Town}} = \text{ATR}$$

Sources of Low Income Information

- Student-level information from your Student Information System (SIS) from the “NSLELG” codeset. Includes:
 - School Meals Eligibility Data (from your determining official)
 - Direct Certification Information
 - School Meals Applications (not for public schools in SY 24-25)
 - Household Income Forms
 - Electronic forms from AOE via secure file transfer to data manager
 - Paper forms submitted by households
- Submitted to AOE through Ed-Fi
- Data managers are responsible for submission process

NSLELG Codeset

<https://datacollection.education.vermont.gov/Codesets/NSLELG/>

An Official Vermont Government Website 

Agency of Education
Data Collection and Reporting Knowledge Base

Knowledge Base Assessments Codesets Collections Ed Fi FAQ File Specifications Forms Governance

Admin_Verified Copy Excel CSV Search:

Legacy Codeset	Ed-Fi codeValue	Status	Description
COURSECODE	130% FPL due to NSLP App. Cat. Elg.	New	at or below 130% of FPL due to Foster, Migrant, Homeless/Runaway indicated on NSLP Form/Application
COURSEENROLLSTATUS	130% FPL due to SNAP DCERT	New	at or below 130% FPL due to SNAP Direct Certification
COURSELETTERMARK	130% FPL due to TANF or Other DCERT	New	at or below 130% FPL or below due to TANF, Reach Up, State-Placed Foster, Migrant, Homeless/Runaway, and Head Start Direct Certification
COURSELEVEL	130% FPL due to MEDICAID DCERT	New	at or below 130% FPL or below due to MEDICAID Direct Certification
COURSELEVELCHARACTERISTIC	185% FPL due to MEDICAID DCERT	New	at or below 185% FPL due to MEDICAID Direct Certification
COURSESETTING	130% FPL due to NSLP	New	at or below 130% FPL due to Foster, Migrant, Homeless/Runaway indicated on NSLP Form/Application
COURSETERM			
Work Based Learning Codes			
CO_service_based_learning			
Category			
Criminal Offense			

Sources of Direct Certification

- AOE lists of students receiving 3SquaresVT, Reach Up, & Medicaid under 130% and 185% FPL
- Any students living in the same household as students on 3SquaresVT, Reach Up, & Medicaid 130% and 185% FPL
- State Placed Foster students, from DCF or school officials
- Migrant students, identified in letter from AOE
- Homeless students, identified by Homeless Liaison
- Runaway students, identified by Homeless Liaison
- Head Start students, identified by Head Start teacher

Use of Direct Certification

- Federal law limits the sharing of Direct Cert info from AOE to schools to Child Nutrition Purposes only
- After determining official makes a determination for CN purposes, then may be used for other state and federal education purposes
 - Allowed to be shared back up through Ed-Fi for low income calculations (state education purposes)
 - Limitations on usage can be found on page 84-93 of [Eligibility Manual for School Meals](#)
- Direct Certification information should never be accessed for students who don't attend a school participating in the NSLP
- Information may be shared between schools participating in NSLP

Medicaid Direct Cert

- Medicaid direct certification sharing began in July 2023.
- Department of Vermont Health (DVHA) access provides information on children in Medicaid households up to 185% FPL
 - In VT, children can receive Medicaid up to 312% FPL, but info above 185% FPL is not shared through Direct Cert process
- Direct Certification data is cumulative through the school year (July 1 – June 30).
- COVID waivers resulted in significant increase in Medicaid enrollees.
- Loss of 36,000 Medicaid customers between April 2023 and November 2024 as normal certification requirements kicked in.

What Can You Do to Increase NSELEG?

- Ensure your determining official is well trained
 - [Determining Officials and Direct Certification Training](#)
 - [USDA Eligibility Manual for School Meals](#)
- Ensure that data manager and determining official communicate regularly about direct certification, new enrollments, and school meals eligibility determinations
- Ensure that Homeless Liaisons and HeadStart teachers share info with determining official
- Make sure your student information system is up to date with all enrolled students and current school meals eligibility and HIF information for each student
- Encourage families to enroll in assistance programs that they may be eligible for
 - [3SquaresVT Outreach](#)
- Encourage families to submit Household Income Forms
- Clarify your process for receiving HIF information and entering into SIS

Excess Spending Threshold

1. Inflation factor

NEEP CPI₂₅ 130.2

NEEP CPI₂₆ 133.5

Calculation $(CPI_{26}) \div (CPI_{25})$

Inflation factor 102.5% Round to 3 decimal places or 1 percentage decimal place

2. Excess spending threshold calculation

Statewide PPS Avg₂₅ 13,168 Round to 0 decimal places

Inflation factor x 102.50%

13,497 Round to 0 decimal places

Increase by x 118%

FY26 Excess Threshold 15,926 Round to 0 decimal places

CLA Changes for FY26

Jake Feldman, Senior Fiscal Analyst

Office of the Commissioner

December 12, 2024

Passed in the “yield bill” of 2024. Act 183, Sec. 13. Importantly:

- Does not affect how much Vermont property owners pay in property taxes
- Does not affect how much property tax Vermont towns send to the state’s Education Fund, and
- Does not affect how much Vermont property owners pay in property taxes

More information is available here: <https://tax.vermont.gov/statewide-adjustment>

What do business managers need to do?

- Until you get your official equalization study results at the end of December, you can use the estimated CLAs by town available here (far right column)

<https://tax.vermont.gov/sites/tax/files/documents/Estimated%20FY26%20Statewide%20Adjustment%20Factors%20by%20Town.pdf>

- Don't adjust the yield from the letter or during the session (it's already adjusted)
- Otherwise, proceed as normal!

How does this result in the same tax rates?

Let

- P = Per Pupil Spending
- Y = Yield
- C = CLA
- S = Statewide Adjustment CLA or “SACLA”

Current Law: Actual homestead rate = $\frac{P}{Y} \div C = \frac{P}{YC}$

New Law: Actual homestead rate = $\frac{P}{YS} \div \frac{C}{S} = \frac{P}{YS} \times \frac{S}{C} = \frac{P}{YC}$

Questions?