



STATE BOARD OF EDUCATION

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Vermont State Board of Education Manual of Rules and Practices

Series 9100 - Net Cost Per Pupil

9100 NET COST PER PUPIL

9101 Statutory Authority

16 V.S.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 School 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. Cocurricular 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 purposes, 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 Operational 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 Facility 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. Statutory Authority: 16 V.S.A. 167(7); 823, 824, and 825

EFFECTIVE DATE: August 23, 1996 (Secretary of State Rule Log #96-48)