



# VERMONT LEGISLATIVE Joint Fiscal Office

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## Issue Brief

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# Frequently Asked Questions of Pupil Weights in Vermont's Education Funding Formula and Act 127 (2022) Changes

## Executive Summary

Pupil weights are a mechanism in Vermont's statewide education funding formula to adjust for variation in the cost of educating students. Pupil weights are relevant to all school districts and homestead property taxpayers because they directly influence a school district's locally adjusted homestead property tax rate. Act 127 (2022) made noteworthy changes to pupil weights that may significantly impact local taxes rates. Because of these upcoming changes and their relevance to local school budgets and property tax rates, the Joint Fiscal Office (JFO) compiled this issue brief to address frequently asked questions regarding pupil weights. This issue brief is meant to help legislators and Vermonters understand the mechanics of pupil weights and the changes made by Act 127. Specific points addressed in this issue brief include:

*Pupil weights are relevant to all school districts and homestead property taxpayers because they directly influence a school district's locally adjusted homestead property tax rate.*

- Pupil weights adjust student counts according to different student needs or circumstances. Pupil weights are added to a school district's pupil count to account for the potentially higher costs of educating these students.
- While pupil weights only change through legislation, a school district's weighted pupil count changes each year based on the prior two year's student body.
- A school district's weighted pupil count is determined through a multi-step process.
- In the context of Vermont's statewide education finance system, tax capacity refers to the amount of funding a school district will receive per pupil from the Education Fund for a certain tax rate.
- Pupil weights do not determine the amount of funding a school district receives, nor do they limit how district funds must be spent. Pupil weights simply adjust the tax capacity of a school district.<sup>1</sup>
- Act 127 made multiple changes to pupil weights in Vermont's education funding formula.
- With the implementation of new pupil weights in fiscal year 2025, some school districts will have increased tax capacity while others will have decreased tax capacity. Act 127 includes a transition provision to smooth significant decreases in tax capacity over the next five years.

<sup>1</sup> This manner of using pupil weights is unique to Vermont – many states use weights to directly influence the amount of state aid a district receives.

## Questions addressed in this issue brief

The following questions will be answered in this issue brief.

1. [General explanation of pupil weights in Vermont's education funding formula](#)
  - a. [Why does Vermont use pupil weights in its education funding formula?](#)
  - b. [How do pupil weights impact local homestead property tax rates?](#)
  - c. [How do pupil weights impact property tax credits?](#)
  - d. [What is tax capacity?](#)
  - e. [Do pupil weights determine a school district's funding?](#)
2. [The mechanics of pupil weights in Vermont](#)
  - a. [How is the weighted pupil count calculated for a school district?](#)
  - b. [Do pupil weights change every year?](#)
  - c. [How is a school district's weighted pupil count determined?](#)
3. [Upcoming changes from the implementation of Act 127 \(2022\)](#)
  - a. [What will change in Vermont's education funding formula with the implementation of Act 127?](#)
  - b. [How will pupil weight changes from Act 127 impact homestead property taxpayers, including those who receive a property tax credit?](#)
  - c. [How will pupil weight changes from Act 127 impact nonhomestead property taxpayers?](#)
  - d. [What is the impact of eliminating the equalization ratio?](#)
  - e. [How will the yield change?](#)
4. [Understanding the transition provision for Act 127 \(2022\)](#)
  - a. [What is the transition provision for Act 127?](#)
  - b. [What is the Tax Rate Review?](#)
  - c. [What is the trigger for the Tax Rate Review?](#)
  - d. [Who serves on the Tax Rate Review Board?](#)

This issue brief focuses on one factor of Vermont's education finance formula and aims to serve as a high-level background document. For a full overview of the funding formula, please see JFO's 2023 Report on Vermont's Education Financing.<sup>2</sup>

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<sup>2</sup> [https://ljfo.vermont.gov/assets/Subjects/2023-Session-Documents/5c1b5b9886/GENERAL-366459-v2-2023\\_Report\\_on\\_Education\\_Financing.pdf#page=6](https://ljfo.vermont.gov/assets/Subjects/2023-Session-Documents/5c1b5b9886/GENERAL-366459-v2-2023_Report_on_Education_Financing.pdf#page=6)

## General Explanation of Pupil Weights in Vermont's Education Funding Formula

Pupil weights are used in Vermont's education funding formula to account for potentially higher or lower costs of educating certain students. Pupil weights play a role in local homestead education property tax rates, but do not directly impact the amount of funding a school district receives. A school district will always receive its locally-approved budget. The following section explains pupil weights in greater detail and how they fit into Vermont's education funding formula.

### Why does Vermont use pupil weights in its education funding formula?

The demographics of student populations vary between school districts. For instance, schools have varying percentages of students in different grades, students for whom English is a second language, and students with economic backgrounds at or below the poverty line.

Since the demographics of a student body can vary significantly from one school district to the next, so too can the costs to provide education. To account for these differing costs, Vermont integrates pupil weights into the education funding formula. The pupil weights adjust school districts' student counts according to the particular needs or circumstances of its student body.<sup>3</sup>

*Pupil weights adjust student counts according to different student needs or circumstances and are used to account for the potentially higher costs of educating these students.*

Vermont uses pupil weights to adjust school district student counts based on the number of students in each school district who are:

- in certain grades,
- from economically deprived backgrounds,
- English language learners,
- living in a school district with a sparse population; and/or
- attending a geographically necessary small school.<sup>4</sup>

The weighting categories and their application are explained in greater detail on page six of this issue brief.

### How do pupil weights impact local homestead property tax rates?

When all else is equal, the more pupil weights applied to a school district's pupil count, the lower its corresponding homestead property tax rate.

Vermont's education funding formula distributes money to schools using a statewide fund, the Education Fund (EF), coupled with local and statewide spending decisions. After accounting for non-property tax revenues, property tax rates are set to ensure enough revenue is raised to fund all education expenditures from the EF.

<sup>3</sup> Almost all pupil weights increase a district's pupil count to account for higher costs of educating certain students. The only pupil weight that decreases a district's pupil count is applied to prekindergarten students.

<sup>4</sup> The weight for a small school is only applicable to districts that also qualify for specific sparsity weights.

There are two types of property taxes in Vermont – nonhomestead and homestead.<sup>5</sup> The equalized nonhomestead property tax rate is uniform across the state, regardless of which school district the property is located. The homestead rate varies across districts and is dependent on the school district’s education spending and its weighted pupil count.

*Pupil weights impact local homestead property tax rates but do not directly impact the amount of funding a school district receives.*

Specifically, a district’s homestead property tax rate is determined by the district’s education spending per weighted pupil divided by the statewide yield.<sup>6</sup> The following equation shows the calculation of a district’s homestead property tax rate per every \$100 of homestead property value:

$$\text{District's homestead property tax rate} = \$1.00 * \frac{\text{District's Education Spending} / \text{District's Weighted Pupils}}{\text{Statewide property yield}}$$

As can be seen in the above equation, **the higher the education spending per weighted pupil, the higher the tax rate. The lower the education spending, the lower the tax rate.**

In other words, pupil weights do not determine the amount of funding a school district receives, nor do they limit how district funds must be spent. Unlike other states’ education funding formulas, **Vermont uses pupil weights as part of the education funding equation to determine a school district’s tax rate and not the amount of money a school district spends.** When all else is equal, the more pupil weights applied to a school district’s pupil count, the lower its corresponding homestead property tax rate.

## How do pupil weights impact property tax credits?

**Pupil weights impact the tax rates and tax bills of households who receive a property tax credit.**

Approximately two thirds of Vermont households have their property taxes adjusted based on their income through an adjustment referred to as a “property tax credit.” In essence, the property tax credit represents the difference between the education property taxes paid based on the housesite’s value and the education taxes that would be owed if they were paid based on income.<sup>7</sup>

A district’s income education tax rate starts at two percent and is calculated much like the homestead property education tax rate. The equation used for calculating district rates is the following:

$$\text{District's income education tax rate} = 2\% * \frac{\text{District's Education Spending} / \text{District's Weighted Pupils}}{\text{Statewide income yield}}$$

<sup>5</sup> Nonhomestead property taxes apply to all taxable real property that does not qualify as a “homestead.” “Homestead” means the principal dwelling and parcel of land surround the dwelling, owned and occupied by a resident individual as the individual’s domicile...” (32 V.S.A. § 5401). Nonhomestead property includes everything from commercial and industrial property to second homes and rental units.

<sup>6</sup> The statewide yield is essentially the per pupil spending amount the State can support with a \$1 tax rate on homestead property and is typically set to ensure there are sufficient revenues raised to fund all expenditures.

<sup>7</sup> Not all Vermont households receive a property tax credit, primarily because of income level restrictions. Household income both determines if a household may use the credit and, if so, the value of the home on which the credit can be used. A full overview of the calculation of the homestead property tax credit is available starting on page 10 of JFO’s 2023 Report on Education Financing: [https://ljfo.vermont.gov/assets/Subjects/2023-Session-Documents/5c1b5b9886/GENERAL-366459-v2-2023\\_Report\\_on\\_Education\\_Financing.pdf#page=10](https://ljfo.vermont.gov/assets/Subjects/2023-Session-Documents/5c1b5b9886/GENERAL-366459-v2-2023_Report_on_Education_Financing.pdf#page=10)

As can be seen in the above equation, the income tax rate for the property tax credit calculation follows the same local adjustment as the homestead property tax rate. This means that when all else is equal, **the higher the education spending per weighted pupil, the higher the tax rate and total tax liability (including when the property tax credit is factored in).**

*The property tax credit calculation follows the same local adjustment as the homestead property tax rate*

### **What is tax capacity?**

In the context of education funding, tax capacity refers to the total amount of funding a school district will draw per pupil from the Education Fund for a certain tax rate.

*Tax capacity refers to the amount that a school district will draw per pupil from the Education Fund for a certain tax rate.*

As previously noted, local homestead property tax rates are adjusted based on local education spending per weighted pupil divided by the statewide yield. When all else is equal, the more education spending per weighted pupil the school district draws from the statewide Education Fund, the higher its local homestead property tax rate.

The district can only receive from the Education Fund what the local voters approve. Since the local tax rate is dependent on the amount of approved spending per weighted pupil, the more weighted pupils a district has the more funding it can receive from the Education Fund at the same tax rate.

At the statewide level, Vermont's education finance system includes pupil weights to acknowledge the potentially different costs of educating certain students. School budgets are prepared by school districts and approved by local voters. Therefore, school districts (and their voters) ultimately decide how to use tax capacity. For example, consider a district that has an increase in its weighted pupil count. All else being equal, this district would see increased tax capacity. With an increase in tax capacity, the district may choose to:

- increase its education spending without changing the local tax rate,<sup>8</sup>
- maintain its current education spending for a lower tax rate; or
- do some combination of both.<sup>9</sup>

The converse is also true. When all else is equal, a school district that has a decrease in pupil weights will see a decrease in tax capacity. If that district spends the same amount as the prior year, its tax rate will increase. If it wants to maintain the same tax rate it had prior to the weighting change (and the decrease of its tax capacity), the district must decrease its spending level.

### **Do pupil weights determine a school district's funding?**

Pupil weights do not determine the amount of funding a school district receives, nor do they limit how district funds must be spent. Vermont uses pupil weights to determine tax capacity, *not* funding

<sup>8</sup> When compared with what their tax rate would be if they had less tax capacity.

<sup>9</sup> Technically, the school district may also choose to draw even more funds from the Education Fund and see a smaller increase in their local tax rate than what the rate would have been without the increased tax capacity.

amounts.<sup>10</sup>

## The Mechanics of Pupil Weights in Vermont

Pupil weights are used in Vermont’s education finance formula to account for the potentially higher costs of educating certain types of students. The following section outlines the mechanics of pupil weights and their application in greater detail.

### How is the weighted pupil count calculated for a school district?

School districts are required to submit their Average Daily Membership (ADM) to the Agency of Education (AOE) every year.<sup>11</sup> ADM is used as the basis for calculating the number of pupils in each school district and includes information about student grade level, economic background, and English learners. AOE uses this information to calculate long term average daily membership (LT ADM) and applies weights to certain types of students to account for the potentially higher costs of educating them.<sup>12</sup> Starting in fiscal year 2025 (school year 2024-2025), new or updated pupil weights are applied for grade levels, students from economically deprived backgrounds, English language learners, students from low population density districts, and small schools in sparsely populated districts.

Table 1 summarizes the pupil weights that are added for each qualifying pupil in the district to calculate the district’s total weighted LT ADM:

**Table 1: Pupil Weights by Weighting Category**

Weighting category		Weight
Grade level weights	PreK/Essential Early Education (EEE)	-0.54
	K-5	0
	6-8	0.36
	9-12	0.39
Economically deprived background weight		1.03
English language learners (EL) weight		2.49
Sparsity weight <i>(Number of people in district)</i>	< 36 persons	0.15
	36 – 54 persons	0.12
	55 – 100 persons	0.07
Small school <i>(Only applicable for districts also receiving sparsity weight &lt;55 persons)</i>	< 100 pupils	0.21
	100 – 249 pupils	0.07

<sup>10</sup> Other parts of Vermont’s funding formula do use pupil counts for funding amounts. For example, depending on the number of English language learners, some school districts receive categorical aid.

<sup>11</sup> Average Daily Membership (ADM) is a count of resident and State-placed students who receive an elementary or secondary education at public expense (16 V.S.A. § 4001).

<sup>12</sup> More details on the calculation of a school district’s pupil count are provided on page seven of this issue brief.

## Do pupil weights change every year?

Pupil weights only change through legislation. However, a school district's weighted pupil count will likely change each year based on changes in its student body.

*A school district's weighted pupil count changes every year based on changes in its student body.*

Act 127 established new pupil weights to be implemented in fiscal year 2025 (school year 2024 – 2025) after the General Assembly, in Act 173 (2018), requested that they be studied.<sup>13</sup>

## How is a school district's weighted pupil count determined?

A school district's weighted pupil count is determined through the following multi-step process:

1. First, each school district's long-term average daily membership (LT ADM) is determined.
  - LT ADM is the average of the district's ADM over two years plus the full-time equivalent enrollment of State-placed students for the most recent of the two years.
2. Next, weights are applied to the LT ADM of certain groups of students to account for the potentially varied costs incurred by schools serving their particular needs or circumstances (see *Table 1 for weights*).
3. Finally, the LT ADM (calculated in Step 1) is added to the weighted pupil count (calculated in Step 2) to calculate the total weighted long-term average daily membership (WLT ADM)

## Upcoming Changes from the Implementation of Act 127 (2022)

Act 127 (2022) made multiple changes to Vermont's education funding formula.<sup>14</sup> The following section outlines and explains the changes of Act 127.

## What will change in Vermont's education funding formula with the implementation of Act 127?

Act 127 made multiple changes to Vermont's education financing system over a two-year period.

In fiscal year 2024, the excess spending adjustment was suspended through fiscal year 2029. The excess spending adjustment is used to discourage school district from spending significantly more per pupil than other school districts by increasing the tax rate in districts that spend above the established threshold.

Beginning in fiscal year 2025, the following changes to Vermont's education funding formula will be implemented:

- New pupil weight categories added for sparsely populated districts and small schools.
- Existing weights adjusted for grade levels, students from economically deprived backgrounds, and English language learners. These pupil weights are outlined in *Table 1*.

<sup>13</sup> Act 173 (2018) commissioned a study to determine if the current school funding formula sufficiently weighted certain categories of students. A report titled "Pupil Weighting Factors Report" was published in 2019. Following its publication, Act 59 (2021) created the "Pupil Weighting Task Force" to recommend an implementation plan for changes to the pupil weights. This report and corresponding task force were the basis for the weights adopted through Act 127 (2022).

<sup>14</sup> Act 127 (2022):

<https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT127/ACT127%20As%20Enacted.pdf>

- Because these updated weights will impact school districts' tax rates differently, there is a transition provision that limits a district's annual tax rate increase to five percent over a maximum of five years.<sup>15</sup> A detailed explanation of the transition provision is on page nine of this issue brief.
- Categorical aid is established for school districts with fewer than 26 English language learner (EL) students enrolled.<sup>16</sup>
  - Each school district with one to five EL students enrolled will receive categorical aid of \$25,000 for EL services; and
  - Each school district with six to 25 EL students enrolled will receive categorical aid of \$50,000 for EL services.
- The equalization ratio for weighted pupils is eliminated.<sup>17</sup>

### **How will pupil weight changes from Act 127 impact homestead property taxpayers, including those who receive a property tax credit?**

Since a district's homestead property tax rate is driven by its per pupil education spending decisions, **when all else is equal, a decrease in a school district's weighted pupils increases that district's homestead property tax bills (including the bills of those who receive a property tax credit).**

The converse is also true. When all else is equal, an increase in a school district's weighted pupils decreases that district's homestead property tax bills, including the bills of those who receive a property tax credit.

### **How will pupil weight changes from Act 127 impact nonhomestead property taxpayers?**

Since the nonhomestead property tax rate is uniform across the state, changes to pupil weights will not have a direct impact on the nonhomestead property tax rate.

### **What is the impact of eliminating the equalization ratio?**

The equalization ratio was applied to all school districts' weighted pupil counts, so that the total statewide weighted pupil count equaled the statewide pupil count. After the equalization ratio is applied to a school district's weighted pupils, they are referred to as "equalized pupils."

Beginning in fiscal year 2025, the equalization ratio for weighted pupils is eliminated. With the elimination of the equalization ratio, local homestead property tax rates will be adjusted based on education spending per weighted pupil, not education spending per equalized pupil.

*The equalization ratio is eliminated in fiscal year 2025. Its elimination has no impact on tax rates.*

Since the equalization ratio is a uniform ratio applied to all school districts, **its elimination, in and of itself, will have no impact on school district tax rates.**

However, because the elimination of the equalization ratio will change the local adjustment, there will need to be mathematical adjustments to other parts of the education funding formula. Specifically, when all else

<sup>15</sup> Sec. 7 of Act 127 (2022):

<https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT127/ACT127%20As%20Enacted.pdf#page=13>

<sup>16</sup> Categorical aid is State aid to school districts, supervisory unions, or schools for specific purposes. In other words, categorical aid grants offset direct expenditures for explicit purposes.

<sup>17</sup> The equalization ratio is calculated by dividing the total number of pupils in the state by the number of weighted pupils in the state.



is equal, the statewide homestead property yield will be lower due to the elimination of the equalization ratio.

### How will the yield change?

The property yield can be thought of as the amount of per pupil spending that would result in a \$1 equalized tax rate in that year.<sup>18</sup> Since Act 127 changes the pupil weights and eliminates the equalization ratio, **comparison of the yield pre- and post- Act 127 will not be meaningful. To account for the elimination of the equalization process, the yield will need to be much lower to achieve the same tax rates.**

### Understanding the Transition Provision for Act 127 (2022)

With the implementation of new pupil weights in fiscal year 2025, some school districts will have increased tax capacity while others will have decreased tax capacity.<sup>19</sup> In other words, with constant education spending, some districts' tax rates would increase, while other districts' tax rates would decrease following the implementation of the new weights.

Since the changes in tax capacity will vary across districts, a transition provision was included in Act 127 to incrementally increase some districts' tax rates.<sup>20</sup>

### What is the transition provision for Act 127?

The transition provision limits equalized school district homestead property tax rate increases to a maximum of five percent per year for fiscal years 2025 through 2029. This means that **each year, a school district's tax rate cannot increase by more than five percent before the Common Level of Appraisal has been applied.**<sup>21</sup>

A five percent growth in tax rates could be caused by multiple things at both the district and State level, such as:

- a decrease in the district's tax capacity,
- an increase in the district's education spending,
- changes in the grand list values,
- statewide education expenditure growth; and
- performance of non-property tax revenue streams to the Education Fund.

This transition provision includes a "Tax Rate Review" to determine if school districts should not be eligible for the tax rate cap. This review only happens if a district's *per pupil* education spending increases

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<sup>18</sup> This means a \$1 tax rate per every \$100 of property value. See 32 V.S.A. § 5401(15).

<sup>19</sup> See page five of this issue brief for an explanation of tax capacity.

<sup>20</sup> The transition provision is included in Section 7 of Act 127 (2022).

<https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT127/ACT127%20As%20Enacted.pdf#page=13>

<sup>21</sup> The common level of appraisal (CLA) adjusts the locally assessed property values to the estimated fair market value. The CLA ensures that each town is treated equally and uniformly – regardless of when they last appraised. The CLA is unique in each town and is calculated annually by the Department of Taxes. For additional information, see JFO's issue brief "Understanding the Common Level of Appraisal": [https://jfo.vermont.gov/assets/Subjects/Final-Education-Property-Tax-Rates/54c1b5c471/Understanding\\_the\\_Common\\_Level\\_of\\_Appraisal.pdf](https://jfo.vermont.gov/assets/Subjects/Final-Education-Property-Tax-Rates/54c1b5c471/Understanding_the_Common_Level_of_Appraisal.pdf)

by more than ten percent year over year when calculated under the same funding formula. The Tax Rate Review, performed by a board appointed by the AOE, analyzes whether a school district's increase in per pupil education spending is beyond the school district's control or for other good cause. **If at any point during the transition provision a school district does not qualify for the five percent cap, it will be ineligible for the cap in future years.** The Tax Rate Review process is explained in detail in the following section.

### **What is the Tax Rate Review?**

The Tax Rate Review is set up to determine if a school district should be eligible for the tax rate cap when their education spending per pupil increases by more than ten percent year over year (when calculated with the same formula).

In essence, the Review aims to determine if a “a school district’s budget contains excessive increases in per pupil education spending that are within the school district’s control and are not supported by good cause.”<sup>22</sup> If the Secretary determines the increases in spending *were* excessive, then the increase in the school district’s tax rate will not be capped at five percent. Otherwise, the district will still be awarded the tax rate cap.

### **What is the trigger for the Tax Rate Review?**

If a school district’s per pupil education spending increases by at least ten percent, then the Secretary of Education may request that the district submit its budget for a Tax Rate Review. For comparability, the Secretary will use the same funding formula to calculate the per pupil education spending for the two years being compared.

Because the education funding formula is changing from fiscal year 2024 to fiscal year 2025, the Secretary will use the same funding formula to calculate the per pupil education spending in both years.

1. First, the Secretary will calculate the fiscal year 2024 per pupil education spending of each school district as though the Act 127 reforms happened in fiscal year 2024.
  - a. This means the Secretary will use fiscal year 2024’s education spending and the new pupil weights to calculate a per pupil spending amount, even though the new weights were not in effect for fiscal year 2024.
2. Then, the Secretary will calculate the fiscal year 2025 per pupil spending of each school district using the Act 127 reform.
3. Finally, the Secretary will compare the calculation of fiscal year 2024’s per pupil spending to fiscal year 2025’s per pupil spending to see the percent change from fiscal year 2024 to fiscal year 2025.
  - a. If, when using the same formula, the percent change is greater than ten percent, then the Secretary will request that the district submit its budget for the Tax Rate Review.

### **Who serves on the Tax Rate Review Board?**

The Review will be conducted by the Secretary, three appointed business managers, and three superintendents to “determine whether its increase in per pupil education spending was beyond the school

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<sup>22</sup><https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT127/ACT127%20As%20Enacted.pdf#page=15>

district's control or for other good cause."<sup>23</sup>

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<sup>23</sup> [https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT127/ACT127 As Enacted.pdf#page=14](https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT127/ACT127%20As%20Enacted.pdf#page=14)

## Additional Resources:

There a number of additional resources available for further education and insight regarding education finance in Vermont and Act 127.

### Resources regarding education finance in Vermont:

- **Introduction to Education Finance in Vermont** – Joint Fiscal Office presentation  
[https://ljfo.vermont.gov/assets/Subjects/2023-Session-Documents/f8ce800b5a/GENERAL-364387-v1-Ed\\_Finance\\_101\\_W+Ms.pdf](https://ljfo.vermont.gov/assets/Subjects/2023-Session-Documents/f8ce800b5a/GENERAL-364387-v1-Ed_Finance_101_W+Ms.pdf)
- **2023 Report on Vermont’s Education Financing** – Joint Fiscal Office report  
[https://ljfo.vermont.gov/assets/Subjects/2023-Session-Documents/5c1b5b9886/GENERAL-366459-v2-2023\\_Report\\_on\\_Education\\_Financing.pdf](https://ljfo.vermont.gov/assets/Subjects/2023-Session-Documents/5c1b5b9886/GENERAL-366459-v2-2023_Report_on_Education_Financing.pdf)

### Resources regarding pupil weights and Act 127 (2022):

- **Act 127 (2022)** – An act relating to improving student equity by adjusting the school funding formula and providing education quality and funding oversight.  
<https://legislature.vermont.gov/Documents/2022/Docs/ACTS/ACT127/ACT127%20As%20Enacted.pdf>
- **Review of Act 127 (2022)** – Joint Fiscal Office presentation  
<https://ljfo.vermont.gov/assets/Subjects/2023-Session-Documents/83659292cb/Review-of-Act-127-of-20221-12-2023.pdf>
- **Task Force on the Implementation of the Pupil Weighting Factors Report**  
[https://ljfo.vermont.gov/assets/Uploads/e11b031427/Final-Report-Weighting-Study-Task-Force-12\\_17\\_21.pdf](https://ljfo.vermont.gov/assets/Uploads/e11b031427/Final-Report-Weighting-Study-Task-Force-12_17_21.pdf)