

**Transition of Equalized Pupils - average of current year with prior year counts**

ELL weight of 2.49  
ELL count, 1 to 5 = 25,000  
ELL count, 6 to 25 = 50,000

School district	County	SU	1	2	3	4	5	6	7
			District EqPups transition - averaged eqpup counts						
			Orig FY2020 EqPups	Year 1 current with prior 4 years	Year 2 current with prior 4 years	Year 3 current with prior 4 years	Year 4 current with prior 3 years	Year 5 current with prior 2 years	Difference, Year 5 minus Original
			87,840	88,351	88,019	87,706	87,707	87,491	(349)
Addison Central USD	Addison	03	1,796	1,781	1,761	1,730	1,720	1,686	(110)
Addison NW USD	Addison	02	965	1,035	1,001	974	963	958	(7)
Granville-Hancock USD	Addison	30	96	94	94	94	94	93	(3)
Mt. Abraham USD	Addison	01	1,478	1,538	1,510	1,485	1,472	1,459	(19)
Arlington	Bennington	60	352	366	360	355	352	351	(1)
Mt. Anthony UHSD	Bennington	05	1,674	1,706	1,690	1,675	1,673	1,675	1
North Bennington ID	Bennington	05	148	135	138	139	138	136	(12)
Sandgate	Bennington	60	61	56	58	60	60	59	(2)
Searsburg	Bennington	49	22	24	23	22	22	21	(1)
Southwest Vermont UESD	Bennington	05	1,402	1,426	1,444	1,447	1,454	1,463	61
Stamford	Bennington	49	109	111	110	109	109	110	1
Taconic & Green Regional USD	Bennington	06	1,753	1,766	1,774	1,782	1,793	1,800	47
Winhall	Bennington	06	191	156	161	166	170	167	(24)
Caledonia Cooperative USD	Caledonia	09	634	659	660	663	667	672	38
Danville	Caledonia	09	314	314	314	311	310	306	(8)
Hazen UHSD	Caledonia	35	330	351	347	343	339	337	7
Kingdom East USD	Caledonia	67	1,889	1,860	1,892	1,925	1,961	2,010	121
Peacham	Caledonia	09	103	96	99	103	106	109	6
St. Johnsbury	Caledonia	11	1,162	1,141	1,146	1,153	1,157	1,156	(6)
Stannard	Caledonia	35	15	24	21	18	15	13	(2)
Burlington	Chittenden	15	4,083	4,247	4,354	4,473	4,566	4,721	638
Champlain Valley USD	Chittenden	14	4,146	3,977	3,853	3,734	3,652	3,494	(652)
Colchester	Chittenden	07	2,277	2,214	2,210	2,182	2,169	2,139	(138)
Essex-Westford EC USD	Chittenden	63	3,823	3,720	3,676	3,628	3,598	3,526	(297)
Milton	Chittenden	10	1,635	1,627	1,625	1,627	1,632	1,627	(8)
Mt. Mansfield UUSD	Chittenden	12	2,526	2,466	2,379	2,308	2,261	2,172	(354)
South Burlington	Chittenden	16	2,540	2,428	2,427	2,421	2,422	2,392	(148)
Winooski ID	Chittenden	17	991	1,031	1,105	1,174	1,227	1,296	305
Brighton	Essex	31	95	100	103	109	112	118	23
Canaan	Essex	19	136	144	139	138	140	142	6
Northeast Kingdom Choice USD	Essex	19	289	289	277	268	262	254	(35)
Enosburgh-Richford USD	Franklin	20	966	967	984	1,001	1,018	1,038	72
Fairfax	Franklin	22	838	774	768	761	756	739	(99)
Fletcher	Franklin	22	205	212	214	215	217	219	14
Georgia	Franklin	22	862	831	810	788	774	747	(115)
Maple Run USD	Franklin	23	2,552	2,531	2,500	2,468	2,453	2,429	(123)
Missisquoi Valley School District	Franklin	21	1,844	1,854	1,847	1,849	1,854	1,856	12
Northern Mountain Valley UUSD	Franklin	20	1,061	1,098	1,118	1,134	1,147	1,168	107
Alburgh	Grand Isle	24	319	318	327	337	346	357	38
Champlain Islands UUSD	Grand Isle	24	426	443	440	440	436	435	9
South Hero	Grand Isle	24	207	203	202	203	203	199	(8)
Cambridge	Lamoille	25	312	325	312	301	293	281	(31)
Lamoille North MUSD A	Lamoille	25	676	687	704	719	729	746	70
Lamoille North MUSD B	Lamoille	25	791	823	824	829	840	855	65
Lamoille South USD	Lamoille	26	1,645	1,608	1,601	1,589	1,577	1,552	(93)
Wolcott	Lamoille	35	265	277	275	273	271	270	5
Blue Mountain USD	Orange	27	418	416	426	436	444	454	36
Echo Valley Community School D	Orange	68	289	302	310	318	324	335	46
First Branch USD	Orange	30	354	359	360	363	365	364	10
Orange Southwest USD	Orange	28	873	909	893	879	874	875	2
Oxbow UHSD	Orange	27	692	705	715	724	732	741	49
Rivendell Interstate USD	Orange	63	316	317	333	347	356	369	53
Strafford	Orange	30	171	175	173	170	168	165	(6)
Thetford	Orange	27	437	403	395	386	379	363	(74)
Waits River Valley USD	Orange	27	360	358	362	366	369	369	9
Charleston	Orleans	31	101	118	121	125	129	136	35
Coventry	Orleans	31	190	179	189	197	203	212	22
Craftsbury	Orleans	35	154	157	161	165	168	173	19

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			District EqPups transition - averaged eqpup counts						
			Orig FY2020 EqPups	Year 1 current with prior 4 years	Year 2 current with prior 4 years	Year 3 current with prior 4 years	Year 4 current with prior 3 years	Year 5 current with prior 2 years	Difference, Year 5 minus Original
			87,840	88,351	88,019	87,706	87,707	87,491	(349)
Derby	Orleans	31	372	363	370	377	381	385	13
Holland	Orleans	31	37	42	40	40	42	43	6
Jay	Orleans	31	49	53	53	54	55	58	9
Lake Region UHSD	Orleans	34	368	377	384	391	397	401	33
Lake Region Union Elementary-M	Orleans	34	750	781	807	835	860	904	154
Lowell	Orleans	31	104	115	119	123	125	132	28
Morgan	Orleans	31	38	36	38	39	40	42	5
Newport City	Orleans	31	356	359	377	398	416	437	81
Newport Town	Orleans	31	133	146	150	156	162	171	38
North Country Jr UHSD	Orleans	31	250	253	258	259	259	266	16
North Country Sr UHSD	Orleans	31	789	841	831	830	835	845	56
Orleans Southwest UESD	Orleans	35	363	377	377	376	377	380	17
Troy	Orleans	31	164	186	192	201	207	219	55
Westfield	Orleans	31	26	42	43	43	43	44	18
Barstow USD	Rutland	36	310	329	313	300	294	288	(22)
Ira	Rutland	66	42	53	48	44	41	40	(2)
Mettawee School District	Rutland	06	324	332	330	326	322	318	(6)
Mill River USD	Rutland	33	785	817	809	806	810	814	29
Otter Valley USD	Rutland	36	1,309	1,295	1,293	1,290	1,288	1,283	(26)
Pittsfield	Rutland	51	63	68	63	58	54	49	(14)
Quarry Valley USD	Rutland	66	1,008	1,014	1,010	1,011	1,018	1,023	15
Rutland City	Rutland	40	2,084	2,167	2,172	2,163	2,170	2,177	93
Rutland Town	Rutland	66	498	497	479	458	446	426	(72)
Slate Valley USD	Rutland	04	1,362	1,410	1,398	1,386	1,384	1,380	18
Wells Spring USD	Rutland	66	271	273	279	283	286	290	19
Barre USD	Washington	61	2,411	2,427	2,379	2,342	2,321	2,276	(135)
Cabot	Washington	09	176	182	182	183	185	188	12
Harwood USD	Washington	42	1,808	1,792	1,744	1,697	1,664	1,603	(205)
Montpelier Roxbury School District	Washington	69	1,241	1,135	1,138	1,134	1,126	1,093	(148)
Paine Mountain School District	Washington	68	1,076	1,093	1,078	1,067	1,063	1,051	(25)
Twinfield USD	Washington	09	349	381	370	361	354	351	2
Washington Central USD	Washington	32	1,452	1,473	1,481	1,487	1,493	1,502	50
Bellows Falls UHSD	Windham	47	401	408	402	395	392	388	(13)
Marlboro	Windham	46	136	138	143	148	152	157	21
River Valleys USD	Windham	46	269	290	289	289	288	290	21
Rockingham	Windham	47	517	534	528	523	521	515	(2)
Southern Valley USD	Windham	49	173	176	179	185	190	196	23
Stratton	Windham	46	54	35	39	42	45	47	(7)
Twin Valley USD	Windham	49	411	438	442	449	458	473	62
Vernon	Windham	48	339	336	328	317	310	299	(40)
West River MUED A	Windham	46	264	275	285	298	308	324	60
West River MUED B	Windham	46	256	282	273	266	263	262	6
Windham	Windham	46	18	20	20	20	20	21	3
Windham Northeast UESD	Windham	47	362	385	396	407	413	422	60
Windham Southeast USD	Windham	48	2,234	2,273	2,229	2,171	2,135	2,097	(137)
Green Mountain USD	Windsor	63	723	722	735	746	757	773	50
Hartford	Windsor	54	1,411	1,425	1,385	1,357	1,338	1,312	(99)
Hartland	Windsor	52	462	466	465	456	453	444	(18)
Ludlow-Mt. Holly UUSD	Windsor	63	356	374	379	385	391	402	46
Mount Ascutney USD	Windsor	52	619	613	602	587	580	560	(59)
Norwich	Windsor	55	580	581	547	518	497	464	(116)
Rochester-Stockbridge USD	Windsor	30	182	215	206	200	197	201	19
Sharon	Windsor	30	257	254	258	261	264	266	9
Springfield	Windsor	56	1,263	1,319	1,316	1,314	1,314	1,316	53
Weathersfield	Windsor	52	335	326	323	321	322	318	(17)
White River USD	Windsor	30	598	619	626	632	635	643	45
Windsor Central UUSD	Windsor	51	898	907	904	902	905	913	15

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School district	County	SU	8	9	10	11	12	13	14	
			Yield = 10,817	District Homestead ETRs, yield = 11,107						Difference, Year 5 minus Original
			Orig FY2020 Home ETRs, no Act 46 incentives	Year 1 current with prior 4 years	Year 2 current with prior 4 years	Year 3 current with prior 4 years	Year 4 current with prior 3 years	Year 5 current with prior 2 years		
			1.501	1.452	1.457	1.462	1.462	1.466	(0.035)	
Addison Central USD	Addison	03	1.618	1.586	1.604	1.633	1.643	1.676	0.058	
Addison NW USD	Addison	02	1.770	1.603	1.657	1.703	1.723	1.732	(0.038)	
Granville-Hancock USD	Addison	30	1.665	1.657	1.657	1.657	1.657	1.675	0.010	
Mt. Abraham USD	Addison	01	1.655	1.546	1.575	1.601	1.615	1.630	(0.026)	
Arlington	Bennington	60	1.674	1.561	1.587	1.609	1.623	1.627	(0.046)	
Mt. Anthony UHSD	Bennington	05	1.357	1.295	1.307	1.319	1.321	1.319	(0.038)	
North Bennington ID	Bennington	05	1.537	1.621	1.586	1.575	1.586	1.610	0.072	
Sandgate	Bennington	60	1.260	1.337	1.291	1.248	1.248	1.269	0.009	
Searsburg	Bennington	49	1.506	1.346	1.404	1.468	1.468	1.538	0.032	
Southwest Vermont UESD	Bennington	05	1.381	1.321	1.304	1.302	1.295	1.287	(0.094)	
Stamford	Bennington	49	1.312	1.257	1.269	1.280	1.280	1.269	(0.043)	
Taconic & Green Regional USD	Bennington	06	1.576	1.521	1.514	1.507	1.498	1.492	(0.084)	
Winhall	Bennington	06	1.630	1.943	1.882	1.826	1.783	1.815	0.184	
Caledonia Cooperative USD	Caledonia	09	1.574	1.476	1.474	1.467	1.459	1.448	(0.127)	
Danville	Caledonia	09	1.580	1.536	1.536	1.551	1.556	1.576	(0.003)	
Hazen UHSD	Caledonia	35	1.692	1.541	1.559	1.577	1.596	1.605	(0.087)	
Kingdom East USD	Caledonia	67	1.462	1.443	1.419	1.395	1.369	1.336	(0.127)	
Peacham	Caledonia	09	1.692	1.760	1.707	1.640	1.594	1.550	(0.142)	
St. Johnsbury	Caledonia	11	1.390	1.375	1.369	1.360	1.356	1.357	(0.033)	
Stannard	Caledonia	35	1.000	1.000	1.000	1.000	1.000	1.000	-	
Burlington	Chittenden	15	1.480	1.386	1.352	1.316	1.289	1.247	(0.234)	
Champlain Valley USD	Chittenden	14	1.485	1.507	1.556	1.606	1.642	1.716	0.231	
Colchester	Chittenden	07	1.394	1.397	1.399	1.417	1.426	1.446	0.051	
Essex-Westford EC USD	Chittenden	63	1.485	1.486	1.504	1.524	1.537	1.568	0.083	
Milton	Chittenden	10	1.380	1.351	1.352	1.351	1.346	1.351	(0.030)	
Mt. Mansfield UUSD	Chittenden	12	1.462	1.459	1.512	1.559	1.591	1.656	0.194	
South Burlington	Chittenden	16	1.472	1.500	1.500	1.504	1.503	1.522	0.050	
Winooski ID	Chittenden	17	1.410	1.320	1.231	1.159	1.109	1.050	(0.360)	
Brighton	Essex	31	1.547	1.431	1.389	1.313	1.277	1.212	(0.335)	
Canaan	Essex	19	1.727	1.593	1.650	1.662	1.638	1.615	(0.113)	
Northeast Kingdom Choice USD	Essex	19	1.703	1.660	1.732	1.790	1.831	1.888	0.185	
Enosburgh-Richford USD	Franklin	20	1.293	1.256	1.234	1.213	1.193	1.170	(0.123)	
Fairfax	Franklin	22	1.213	1.274	1.284	1.296	1.304	1.334	0.121	
Fletcher	Franklin	22	1.539	1.446	1.433	1.426	1.413	1.400	(0.139)	
Georgia	Franklin	22	1.344	1.352	1.387	1.426	1.452	1.504	0.160	
Maple Run USD	Franklin	23	1.466	1.438	1.456	1.475	1.484	1.499	0.032	
Missisquoi Valley School District	Franklin	21	1.408	1.361	1.367	1.365	1.361	1.360	(0.048)	
Northern Mountain Valley UUSD	Franklin	20	1.307	1.226	1.204	1.187	1.173	1.152	(0.155)	
Alburgh	Grand Isle	24	1.600	1.562	1.519	1.474	1.436	1.392	(0.208)	
Champlain Islands UUSD	Grand Isle	24	1.651	1.546	1.557	1.557	1.571	1.575	(0.076)	
South Hero	Grand Isle	24	1.582	1.572	1.580	1.572	1.572	1.604	0.022	
Cambridge	Lamoille	25	1.449	1.353	1.409	1.461	1.501	1.565	0.116	
Lamoille North MUSD A	Lamoille	25	1.560	1.491	1.455	1.425	1.405	1.373	(0.187)	
Lamoille North MUSD B	Lamoille	25	1.513	1.413	1.411	1.403	1.384	1.360	(0.153)	
Lamoille South USD	Lamoille	26	1.432	1.424	1.430	1.441	1.452	1.475	0.043	
Wolcott	Lamoille	35	1.589	1.481	1.492	1.503	1.514	1.519	(0.070)	
Blue Mountain USD	Orange	27	1.523	1.484	1.450	1.416	1.391	1.360	(0.163)	
Echo Valley Community School D	Orange	68	1.419	1.323	1.288	1.256	1.233	1.192	(0.227)	
First Branch USD	Orange	30	1.601	1.540	1.535	1.523	1.514	1.518	(0.083)	
Orange Southwest USD	Orange	28	1.586	1.481	1.507	1.531	1.540	1.538	(0.048)	
Oxbow UHSD	Orange	27	1.554	1.479	1.458	1.440	1.424	1.407	(0.147)	
Rivendell Interstate USD	Orange	63	1.810	1.740	1.657	1.590	1.550	1.495	(0.315)	
Stratford	Orange	30	1.554	1.478	1.495	1.522	1.540	1.568	0.014	
Thetford	Orange	27	1.754	1.851	1.889	1.933	1.968	2.055	0.302	
Waits River Valley USD	Orange	27	1.404	1.374	1.359	1.344	1.333	1.333	(0.071)	
Charleston	Orleans	31	1.527	1.275	1.244	1.204	1.166	1.106	(0.421)	
Coventry	Orleans	31	1.384	1.430	1.354	1.299	1.261	1.207	(0.176)	
Craftsbury	Orleans	35	1.701	1.611	1.571	1.533	1.506	1.462	(0.239)	

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			1.501	1.452	1.457	1.462	1.462	1.466	(0.035)	
Derby	Orleans	31	1.137	1.135	1.114	1.093	1.082	1.071	(0.067)	
Holland	Orleans	31	1.499	1.270	1.334	1.334	1.270	1.241	(0.258)	
Jay	Orleans	31	1.509	1.352	1.352	1.327	1.303	1.236	(0.274)	
Lake Region UHSD	Orleans	34	1.409	1.340	1.315	1.292	1.272	1.259	(0.150)	
Lake Region Union Elementary-M	Orleans	34	1.246	1.166	1.129	1.091	1.059	1.007	(0.239)	
Lowell	Orleans	31	1.269	1.115	1.077	1.042	1.026	1.000	(0.269)	
Morgan	Orleans	31	1.257	1.275	1.208	1.177	1.147	1.093	(0.164)	
Newport City	Orleans	31	1.246	1.203	1.145	1.085	1.038	1.000	(0.246)	
Newport Town	Orleans	31	1.596	1.413	1.376	1.323	1.274	1.207	(0.389)	
North Country Jr UHSD	Orleans	31	1.488	1.430	1.402	1.397	1.397	1.360	(0.128)	
North Country Sr UHSD	Orleans	31	1.438	1.315	1.330	1.332	1.324	1.308	(0.130)	
Orleans Southwest UESD	Orleans	35	1.641	1.531	1.531	1.535	1.531	1.519	(0.122)	
Troy	Orleans	31	1.497	1.288	1.247	1.192	1.157	1.094	(0.403)	
Westfield	Orleans	31	1.529	1.000	1.000	1.000	1.000	1.000	(0.529)	
Barstow USD	Rutland	36	1.399	1.279	1.344	1.402	1.431	1.461	0.062	
Ira	Rutland	66	1.348	1.049	1.159	1.264	1.357	1.390	0.042	
Mettawee School District	Rutland	06	1.448	1.374	1.383	1.399	1.417	1.435	(0.013)	
Mill River USD	Rutland	33	1.571	1.470	1.485	1.490	1.483	1.476	(0.095)	
Otter Valley USD	Rutland	36	1.369	1.346	1.348	1.351	1.353	1.358	(0.011)	
Pittsfield	Rutland	51	1.275	1.154	1.245	1.353	1.453	1.601	0.327	
Quarry Valley USD	Rutland	66	1.514	1.465	1.471	1.469	1.459	1.452	(0.062)	
Rutland City	Rutland	40	1.427	1.334	1.331	1.337	1.332	1.328	(0.098)	
Rutland Town	Rutland	66	1.457	1.422	1.475	1.543	1.584	1.659	0.202	
Slate Valley USD	Rutland	04	1.484	1.395	1.407	1.419	1.421	1.425	(0.059)	
Wells Spring USD	Rutland	66	1.502	1.451	1.420	1.400	1.385	1.366	(0.136)	
Barre USD	Washington	61	1.254	1.213	1.237	1.257	1.268	1.293	0.039	
Cabot	Washington	09	1.701	1.603	1.603	1.594	1.577	1.552	(0.149)	
Harwood USD	Washington	42	1.660	1.629	1.674	1.720	1.754	1.821	0.161	
Montpelier Roxbury School District	Washington	69	1.512	1.610	1.605	1.611	1.623	1.671	0.160	
Paine Mountain School District	Washington	68	1.435	1.375	1.394	1.409	1.414	1.430	(0.005)	
Twinfield USD	Washington	09	1.688	1.507	1.552	1.591	1.622	1.636	(0.052)	
Washington Central USD	Washington	32	1.725	1.653	1.644	1.637	1.631	1.621	(0.104)	
Bellows Falls UHSD	Windham	47	1.652	1.575	1.598	1.627	1.639	1.656	0.004	
Marlboro	Windham	46	1.679	1.616	1.560	1.507	1.468	1.421	(0.258)	
River Valleys USD	Windham	46	1.639	1.473	1.478	1.478	1.484	1.473	(0.165)	
Rockingham	Windham	47	1.610	1.514	1.531	1.546	1.552	1.570	(0.041)	
Southern Valley USD	Windham	49	1.268	1.211	1.191	1.152	1.122	1.087	(0.181)	
Stratton	Windham	46	1.781	2.586	2.321	2.155	2.012	1.926	0.145	
Twin Valley USD	Windham	49	2.058	1.760	1.744	1.717	1.683	1.630	(0.428)	
Vernon	Windham	48	1.497	1.463	1.498	1.550	1.585	1.644	0.147	
West River MUED A	Windham	46	1.714	1.595	1.539	1.472	1.424	1.354	(0.360)	
West River MUED B	Windham	46	2.111	1.706	1.762	1.808	1.829	1.836	(0.275)	
Windham	Windham	46	2.268	1.743	1.743	1.743	1.743	1.660	(0.607)	
Windham Northeast UESD	Windham	47	1.708	1.557	1.514	1.473	1.452	1.421	(0.287)	
Windham Southeast USD	Windham	48	1.681	1.607	1.639	1.683	1.711	1.742	0.061	
Green Mountain USD	Windsor	63	1.470	1.431	1.406	1.385	1.365	1.336	(0.134)	
Hartford	Windsor	54	1.561	1.502	1.546	1.577	1.600	1.632	0.071	
Hartland	Windsor	52	1.671	1.614	1.618	1.650	1.661	1.694	0.023	
Ludlow-Mt. Holly UUSD	Windsor	63	1.678	1.551	1.531	1.507	1.484	1.443	(0.235)	
Mount Ascutney USD	Windsor	52	1.450	1.427	1.453	1.490	1.508	1.562	0.112	
Norwich	Windsor	55	1.745	1.693	1.798	1.899	1.979	2.120	0.375	
Rochester-Stockbridge USD	Windsor	30	1.688	1.389	1.449	1.493	1.515	1.485	(0.202)	
Sharon	Windsor	30	1.524	1.504	1.481	1.464	1.447	1.436	(0.088)	
Springfield	Windsor	56	1.705	1.586	1.590	1.592	1.592	1.590	(0.115)	
Weathersfield	Windsor	52	1.541	1.541	1.556	1.565	1.560	1.580	0.039	
White River USD	Windsor	30	1.666	1.567	1.550	1.535	1.528	1.509	(0.157)	
Windsor Central UUSD	Windsor	51	1.641	1.578	1.583	1.587	1.581	1.568	(0.073)	

Attached is a PDF showing how equalized pupils (eqpups) and tax rates are modeled to change, based on S.287 as passed by Senate Finance. The bill proposes to implement new weights and weighting factors over a 5-year period by using a transition of averaged eqpups with prior year counts, as outlined in Sec. 11 of the bill. These are estimates only and do not reflect what will actually occur. Caveats to the data and modeling are at the end.

While an ELL weight of 2.49 was used, the bill also proposes additional ELL grants for some districts to offset the cost of hiring ELL instructors, either part or full-time. The ELL grants are provided to districts with ELL students of 25 or fewer, in the amounts of \$25,000 for 1 to 5 ELL students and \$50,000 for 6 to 25. The ELL grants are fully implemented in year 1 of the modeling and are not phased in. The reductions in ed spending from these grants are reflected on the tax rates shown on pages 3 & 4.

While columns are labeled as Year 1, Year 2, etc., data used are from FY16 through FY20 for the averaging. The FY20 counts were used for the outyears and reflect the new weights and weighting factors. Years averaged are as follows:

- Year 1 – average of FY16, FY17, FY18, FY19, and FY20
- Year 2 – average of FY17, FY18, FY19, FY20, and FY20
- Year 3 – average of FY18, FY19, FY20, FY20, and FY20
- Year 4 – average of FY19, FY20, FY20, and FY20
- Year 5 – average of FY20, FY20, and FY20

FY20 counts using the new weights were used multiple times for the outyears, as attempting to project counts on a district-by-district basis is fairly inaccurate, even when going from known years to the following year, let alone for future years further out. Therefore, as the outyears progress towards Year 5, the averages for any single district trend towards the FY20 count for that district.

What the columns are:

- a. Columns 1-7 are eqpup counts and columns 8-14 are the district tax rates.
- b. Columns 1 and 8 are current law (eqpups and tax rates, respectively).
- c. Columns 2-5 and 9-12 are the phase in years.
- d. Columns 6 and 13 are the full implementation in Year 5.
- e. Columns 7 and 14 compare full implementation to current law (col 7 – col 1 and col 14 – col 8, respectively).

Caveats:

1. "Original" FY20 data in terms of tax rates and in some cases, equalized pupils or education spending, are not the numbers that were actually used in FY20.
  - a. FY20 tax rates were calculated without any remaining Act 46 tax rate incentives.
  - b. The maximum allowable annual tax rate change of +/- 5.0% for a town, as provided by Act 46 as towns transitioned to new unified rates, was not used.
  - c. A new and higher yield was calculated to account for the changed tax rates.
  - d. The new yield meant that none of the tax rates shown as FY20 rates in the model (i.e., "original" FY20 rates) were the FY20 rates that were actually used.
  - e. In three districts, minor changes to education spending or equalized pupil counts were made to reflect data corrections or late governance changes not captured in FY20.
2. Years of eqpups used:

- a. FY16, FY17, FY18, & FY19 are the actual eqpups used those years were calculated under current law.
  - b. Data for FY20 eqpups were rerun using the new weights as recommended by the Weighting Task Force, including an ELL weight of 2.49.
  - c. FY20 eqpup counts were used unchanged for the outyears, meaning they were used as the new counts for years 2, 3, 4, & 5.
3. Education spending was presumed to be constant at the FY20 level, after adjusting for any applicable ELL grants.
4. The yield was held constant for the transition years, whereas in reality, it would change annually since tax rates change.