

## Cost Adjustments - Estimated Impacts

Based on FY2020 data with minor adjustments

Cost adjustment model with ELL weights

Cost adjustments for all categories except ELL

Pupil weights for ELL

These are estimates only and do not reflect future real world spending decisions.

\*See Notes at the bottom for more details and assumptions

		Pupil Analysis (using FY2020 data*)			Estimated rate analysis (Assuming constant spending)		Change in rates after full implementation (Assuming constant spending)	
a.	b.	c.	d.	e.	f.	g.	h.	i.
County	School district	LT ADM	ELL pupils	Equalized Pupils (Equalization ratio: 0.95)	FY2020 Adjusted Rate* (Yield: \$10,817)	Estimated rate using weights for ELL; cost adjustments for all other categories (Yield: \$7,501)	Dollar change	Relative percent change
<b>Addison</b>								
Addison	Addison Central USD	1707	15	1656	\$ 1.62	\$ 1.77	\$ 0.15	9%
	Addison NW USD	920	11	899	\$ 1.77	\$ 1.88	\$ 0.11	6%
	Granville-Hancock USD	81	0	77	\$ 1.66	\$ 1.85	\$ 0.18	11%
	Mt. Abraham USD	1429	7	1373	\$ 1.66	\$ 1.71	\$ 0.06	3%
<b>Bennington</b>								
Bennington	Arlington	332	1	318	\$ 1.67	\$ 1.73	\$ 0.06	3%
	Mt. Anthony UHSD	1458	5	1394	\$ 1.36	\$ 1.21	\$ (0.15)	-11%
	North Bennington ID	148	1	142	\$ 1.54	\$ 1.67	\$ 0.14	9%
	Sandgate	59	0	56	\$ 1.26	\$ 1.14	\$ (0.12)	-9%
	Searsburg	19	0	18	\$ 1.51	\$ 1.53	\$ 0.02	1%
	Southwest Vermont UESD	1365	5	1307	\$ 1.38	\$ 1.16	\$ (0.22)	-16%
	Stamford	106	0	101	\$ 1.31	\$ 1.13	\$ (0.18)	-14%
	Taconic & Green Regional USD	1671	15	1622	\$ 1.58	\$ 1.50	\$ (0.07)	-5%
Winhall	186	0	177	\$ 1.63	\$ 1.92	\$ 0.29	18%	
<b>Caledonia</b>								
Caledonia	Caledonia Cooperative USD	601	0	571	\$ 1.57	\$ 1.43	\$ (0.14)	-9%
	Danville	302	0	286	\$ 1.58	\$ 1.62	\$ 0.04	3%
	Hazen UHSD	280	1	269	\$ 1.69	\$ 1.74	\$ 0.05	3%
	Kingdom East USD	1757	15	1704	\$ 1.46	\$ 1.24	\$ (0.22)	-15%
	Peacham	100	0	95	\$ 1.69	\$ 1.61	\$ (0.08)	-5%
	St. Johnsbury	1062	6	1022	\$ 1.39	\$ 1.28	\$ (0.11)	-8%
	Stannard	11	0	10	\$ 1.00	\$ 1.00	\$ -	0%
<b>Chittenden</b>								
Chittenden	Burlington	3639	576	4815	\$ 1.48	\$ 1.12	\$ (0.36)	-24%
	Champlain Valley USD	4013	108	4064	\$ 1.48	\$ 1.75	\$ 0.26	18%
	Colchester	2176	75	2242	\$ 1.39	\$ 1.41	\$ 0.02	1%
	Essex-Westford EC USD	3659	186	3913	\$ 1.49	\$ 1.57	\$ 0.09	6%
	Milton	1562	33	1561	\$ 1.38	\$ 1.27	\$ (0.11)	-8%
	Mt. Mansfield UUSD	2472	0	2346	\$ 1.46	\$ 1.70	\$ 0.24	16%
	South Burlington	2422	169	2698	\$ 1.47	\$ 1.51	\$ 0.03	2%
	Winooski ID	819	247	1362	\$ 1.41	\$ 1.00	\$ (0.41)	-29%
<b>Essex</b>								
Essex	Brighton	87	0	83	\$ 1.55	\$ 1.00	\$ (0.55)	-35%
	Canaan	127	0	120	\$ 1.73	\$ 1.72	\$ (0.00)	0%
	Northeast Kingdom Choice USD	272	0	258	\$ 1.70	\$ 2.06	\$ 0.36	21%
<b>Franklin</b>								
Franklin	Enosburgh-Richford USD	876	1	834	\$ 1.29	\$ 1.00	\$ (0.29)	-23%
	Fairfax	820	6	793	\$ 1.21	\$ 1.26	\$ 0.05	4%
	Fletcher	202	0	192	\$ 1.54	\$ 1.34	\$ (0.19)	-13%
	Georgia	850	6	821	\$ 1.34	\$ 1.49	\$ 0.15	11%
	Maple Run USD	2422	13	2330	\$ 1.47	\$ 1.50	\$ 0.04	2%
	Missisquoi Valley School District	1752	17	1703	\$ 1.41	\$ 1.29	\$ (0.12)	-9%
	Northern Mountain Valley UUSD	1026	6	988	\$ 1.31	\$ 1.00	\$ (0.31)	-23%
<b>Grand Isle</b>								
Grand Isle	Alburgh	292	0	277	\$ 1.60	\$ 1.33	\$ (0.27)	-17%
	Champlain Islands UUSD	399	0	379	\$ 1.65	\$ 1.64	\$ (0.01)	-1%
	South Hero	200	0	190	\$ 1.58	\$ 1.67	\$ 0.09	5%
<b>Lamoille</b>								
Lamoille	Cambridge	314	0	298	\$ 1.45	\$ 1.57	\$ 0.13	9%
	Lamoille North MUSD A	675	2	644	\$ 1.56	\$ 1.31	\$ (0.25)	-16%
	Lamoille North MUSD B	701	1	669	\$ 1.51	\$ 1.28	\$ (0.24)	-16%
	Lamoille South USD	1577	8	1516	\$ 1.43	\$ 1.47	\$ 0.03	2%
	Wolcott	248	0	236	\$ 1.59	\$ 1.55	\$ (0.04)	-3%

These are estimates only and do not reflect future real world spending decisions.

\*See Notes at the bottom for more details and assumptions

		Pupil Analysis (using FY2020 data*)			Estimated rate analysis (Assuming constant spending)		Change in rates after full implementation (Assuming constant spending)	
a.	b.	c.	d.	e.	f.	g.	h.	i.
County	School district	LT ADM	ELL pupils	Equalized Pupils (Equalization ratio: 0.95)	FY2020 Adjusted Rate* (Yield: \$10,817)	Estimated rate using weights for ELL; cost adjustments for all other categories (Yield: \$7,501)	Dollar change	Relative percent change
<b>Orange</b>								
Orange	Blue Mountain USD	396	4	385	\$ 1.52	\$ 1.28	\$ (0.24)	-16%
	Echo Valley Community School District	274	0	260	\$ 1.42	\$ 1.00	\$ (0.42)	-30%
	First Branch USD	334	0	317	\$ 1.60	\$ 1.55	\$ (0.05)	-3%
	Orange Southwest USD	829	4	796	\$ 1.59	\$ 1.58	\$ (0.01)	-1%
	Oxbow UHSD	640	6	622	\$ 1.55	\$ 1.37	\$ (0.18)	-12%
	Rivendell Interstate USD	302	3	294	\$ 1.81	\$ 1.53	\$ (0.28)	-15%
	Strafford	150	0	142	\$ 1.55	\$ 1.64	\$ 0.08	5%
	Thetford	422	0	401	\$ 1.75	\$ 2.23	\$ 0.47	27%
Waits River Valley USD	322	0	306	\$ 1.40	\$ 1.23	\$ (0.18)	-13%	
<b>Orleans</b>								
Orleans	Charleston	98	0	93	\$ 1.53	\$ 1.00	\$ (0.53)	-35%
	Coventry	179	0	170	\$ 1.38	\$ 1.00	\$ (0.38)	-28%
	Craftsbury	146	2	143	\$ 1.70	\$ 1.48	\$ (0.22)	-13%
	Derby	374	0	355	\$ 1.14	\$ 1.00	\$ (0.14)	-12%
	Holland	36	0	34	\$ 1.50	\$ 1.05	\$ (0.45)	-30%
	Jay	50	0	47	\$ 1.51	\$ 1.04	\$ (0.47)	-31%
	Lake Region UHSD	320	0	304	\$ 1.41	\$ 1.07	\$ (0.34)	-24%
	Lake Region Union Elementary-Middle S	721	0	685	\$ 1.25	\$ 1.00	\$ (0.25)	-20%
	Lowell	99	0	94	\$ 1.27	\$ 1.00	\$ (0.27)	-21%
	Morgan	38	0	36	\$ 1.26	\$ 1.00	\$ (0.26)	-20%
	Newport City	343	0	326	\$ 1.25	\$ 1.00	\$ (0.25)	-20%
	Newport Town	129	0	122	\$ 1.60	\$ 1.00	\$ (0.60)	-37%
	North Country Jr UHSD	208	0	198	\$ 1.49	\$ 1.26	\$ (0.22)	-15%
	North Country Sr UHSD	689	0	654	\$ 1.44	\$ 1.17	\$ (0.27)	-18%
Orleans Southwest UESD	344	2	330	\$ 1.64	\$ 1.56	\$ (0.08)	-5%	
Troy	158	0	150	\$ 1.50	\$ 1.00	\$ (0.50)	-33%	
Westfield	34	0	32	\$ 1.53	\$ 1.00	\$ (0.53)	-35%	
<b>Rutland</b>								
Rutland	Barstow USD	295	1	282	\$ 1.40	\$ 1.45	\$ 0.05	4%
	Ira	42	0	40	\$ 1.35	\$ 1.35	\$ 0.00	0%
	Mettawee School District	306	0	290	\$ 1.45	\$ 1.40	\$ (0.04)	-3%
	Mill River USD	743	0	705	\$ 1.57	\$ 1.48	\$ (0.09)	-6%
	Otter Valley USD	1211	3	1156	\$ 1.37	\$ 1.28	\$ (0.09)	-6%
	Pittsfield	51	0	49	\$ 1.27	\$ 1.64	\$ 0.37	29%
	Quarry Valley USD	959	0	910	\$ 1.51	\$ 1.43	\$ (0.08)	-5%
	Rutland City	1888	14	1825	\$ 1.43	\$ 1.22	\$ (0.20)	-14%
	Rutland Town	487	0	462	\$ 1.46	\$ 1.70	\$ 0.24	17%
	Slate Valley USD	1268	4	1213	\$ 1.48	\$ 1.39	\$ (0.09)	-6%
	Wells Spring USD	259	0	246	\$ 1.50	\$ 1.29	\$ (0.22)	-14%
<b>Washington</b>								
Washington	Barre USD	2252	38	2227	\$ 1.25	\$ 1.19	\$ (0.07)	-5%
	Cabot	166	0	158	\$ 1.70	\$ 1.61	\$ (0.09)	-5%
	Harwood USD	1751	14	1696	\$ 1.66	\$ 1.94	\$ 0.28	17%
	Montpelier Roxbury School District	1183	53	1248	\$ 1.51	\$ 1.70	\$ 0.19	12%
	Paine Mountain School District	1020	0	968	\$ 1.43	\$ 1.40	\$ (0.04)	-3%
	Twinfield USD	327	0	310	\$ 1.69	\$ 1.74	\$ 0.06	3%
	Washington Central USD	1416	8	1363	\$ 1.72	\$ 1.71	\$ (0.01)	-1%
<b>Windham</b>								
Windham	Bellows Falls UHSD	347	2	335	\$ 1.65	\$ 1.79	\$ 0.14	9%
	Marlboro	130	0	123	\$ 1.68	\$ 1.39	\$ (0.29)	-17%
	River Valleys USD	256	3	250	\$ 1.64	\$ 1.49	\$ (0.15)	-9%
	Rockingham	488	4	472	\$ 1.61	\$ 1.63	\$ 0.02	1%
	Southern Valley USD	164	0	155	\$ 1.27	\$ 1.00	\$ (0.27)	-21%
	Stratton	52	0	50	\$ 1.78	\$ 2.09	\$ 0.31	17%
	Twin Valley USD	391	2	375	\$ 2.06	\$ 1.79	\$ (0.27)	-13%
	Vernon	328	4	321	\$ 1.50	\$ 1.69	\$ 0.20	13%
	West River MUED A	268	2	258	\$ 1.71	\$ 1.27	\$ (0.44)	-26%
	West River MUED B	218	1	211	\$ 2.11	\$ 2.17	\$ 0.06	3%
	Windham	19	0	18	\$ 2.27	\$ 1.79	\$ (0.48)	-21%
	Windham Northeast UESD	350	2	338	\$ 1.71	\$ 1.40	\$ (0.31)	-18%
	Windham Southeast USD	2082	17	2017	\$ 1.68	\$ 1.88	\$ 0.20	12%

These are estimates only and do not reflect future real world spending decisions.

\*See Notes at the bottom for more details and assumptions

		Pupil Analysis (using FY2020 data*)			Estimated rate analysis (Assuming constant spending)		Change in rates after full implementation (Assuming constant spending)	
County	School district	LT ADM	ELL pupils	Equalized Pupils (Equalization ratio: 0.95)	FY2020 Adjusted Rate* (Yield: \$10,817)	Estimated rate using weights for ELL; cost adjustments for all other categories (Yield: \$7,501)	Dollar change	Relative percent change
<b>Windsor</b>								
Windsor	Green Mountain USD	672	3	645	\$ 1.47	\$ 1.24	\$ (0.23)	-16%
	Hartford	1334	21	1316	\$ 1.56	\$ 1.69	\$ 0.13	9%
	Hartland	441	0	419	\$ 1.67	\$ 1.81	\$ 0.14	8%
	Ludlow-Mt. Holly UUSD	340	5	334	\$ 1.68	\$ 1.43	\$ (0.24)	-15%
	Mount Ascutney USD	587	0	557	\$ 1.45	\$ 1.59	\$ 0.14	10%
	Norwich	573	2	549	\$ 1.74	\$ 2.25	\$ 0.51	29%
	Rochester-Stockbridge USD	169	0	160	\$ 1.69	\$ 1.51	\$ (0.18)	-11%
	Sharon	249	0	236	\$ 1.52	\$ 1.41	\$ (0.12)	-8%
	Springfield	1163	13	1135	\$ 1.71	\$ 1.68	\$ (0.03)	-2%
	Weathersfield	324	0	308	\$ 1.54	\$ 1.62	\$ 0.08	5%
	White River USD	568	0	539	\$ 1.67	\$ 1.54	\$ (0.12)	-7%
Windsor Central UUSD	866	8	841	\$ 1.64	\$ 1.63	\$ (0.02)	-1%	

**\* Notes:**

- a.) All estimates are based on FY 2020 education spending, with some minor adjustments made to reflect data corrections. Total education spending is determined by local votes, so future spending decisions and tax rates will likely differ from what has been modeled. In this model, education spending was held constant at the FY20 level, even when modeling out years.
- b.) The yield is based on the sum of local education spending decisions as well as other revenues coming into the education fund. All additional revenues are FY 2020 numbers, and have not been modeled to change in the future.
- c.) LT ADM are from FY 2020, with some minor adjustments made to reflect data corrections. This includes LT ADM within each cost factor category.
- d.) FY 2020 data was used without Act 46 merger incentives. This led to higher equalized tax rates than would be needed to raise enough for education spending. As such, the yield was readjusted, which, in turn, lowered equalized tax rates.
- e.) Free and Reduced Lunch was used as a measurement for poverty.
- f.) The yield was adjusted for changes.

**Column descriptions:**

- Column a.:** The column labels the county a district is located in.
- Column b.:** This column labels the district.
- Column c.:** This column shows the LT ADM for the adjusted FY 2020 data.
- Column d.:** This column shows the ELL count for the adjusted FY 2020 data.
- Column e.:** This column shows the estimated equalized pupils when weighting the ELL pupils at a weight of 2.49 and applying an equalization ration of 0.95.
- Column f.:** This column shows the rate for the adjusted FY 2020 data.
- Column g.:** This column shows the estimated rate using weights for ELL students and cost adjustments for ELL students are not provided to school districts. School districts receive cost adjustments for all other cost factor categories, and no other weights are used for cost factor categories. These rates were calculated using a yield of \$7,501.
- Column h.:** This column shows the monetary change between the FY 2020 adjusted rates (in Column f.) and the estimated rates (in Column g.).
- Column i.:** This column shows the relative percent change between the FY 2020 adjusted rate (in Column f.) and the estimated rates (in Column g.).

**Additional Details:**

For a more detailed description of assumptions, please reference the Task Force on the Implementation of the Pupil Weighing Factors Report (2021)