

Cost Adjustments - Estimated Impacts

Based on FY2020 data with minor adjustments

3 Year transition

**Cost factor adjustments phased in
 Pupil weights eliminated in first year**

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

*See Notes at the bottom for more details and assumptions

a.	b.	c.	d.	e.	f.	g.	h.	i.
		Base rates	School district rates during transition (Assuming constant spending)			Transition analysis	Change in rates after full implementation (Assuming constant spending)	
County	School district	FY2020 Adjusted Rate* (Yield: \$10,817)	Year 1 Rate (Yield: \$9,962)	Year 2 Rate (Yield: \$8,533)	Year 3 Rate (Yield: \$7,133)	Transition with direction change marked with X	Dollar change	Relative percent change (See notes* for highlighting details)
Addison								
Addison	Addison Central USD	\$ 1.62	\$ 1.66	\$ 1.71	\$ 1.77		\$ 0.16	10%
	Addison NW USD	\$ 1.77	\$ 1.80	\$ 1.84	\$ 1.89		\$ 0.12	7%
	Granville-Hancock USD	\$ 1.66	\$ 1.86	\$ 1.86	\$ 1.84	X	\$ 0.18	11%
	Mt. Abraham USD	\$ 1.66	\$ 1.65	\$ 1.68	\$ 1.71	X	\$ 0.06	4%
Bennington								
Bennington	Arlington	\$ 1.67	\$ 1.70	\$ 1.72	\$ 1.73		\$ 0.06	3%
	Mt. Anthony UHSD	\$ 1.36	\$ 1.41	\$ 1.33	\$ 1.20	X	\$ (0.15)	-11%
	North Bennington ID	\$ 1.54	\$ 1.51	\$ 1.58	\$ 1.67	X	\$ 0.14	9%
	Sandgate	\$ 1.26	\$ 1.21	\$ 1.19	\$ 1.14		\$ (0.12)	-9%
	Searsburg	\$ 1.51	\$ 1.60	\$ 1.57	\$ 1.53	X	\$ 0.02	1%
	Southwest Vermont UESD	\$ 1.38	\$ 1.30	\$ 1.25	\$ 1.16		\$ (0.22)	-16%
	Stamford	\$ 1.31	\$ 1.25	\$ 1.20	\$ 1.12		\$ (0.19)	-14%
	Taconic & Green Regional USD	\$ 1.58	\$ 1.56	\$ 1.54	\$ 1.50		\$ (0.07)	-5%
Winhall	\$ 1.63	\$ 1.67	\$ 1.78	\$ 1.92		\$ 0.29	18%	
Caledonia								
Caledonia	Caledonia Cooperative USD	\$ 1.57	\$ 1.54	\$ 1.50	\$ 1.43		\$ (0.15)	-9%
	Danville	\$ 1.58	\$ 1.58	\$ 1.60	\$ 1.62		\$ 0.04	3%
	Hazen UHSD	\$ 1.69	\$ 1.86	\$ 1.81	\$ 1.74	X	\$ 0.05	3%
	Kingdom East USD	\$ 1.46	\$ 1.43	\$ 1.35	\$ 1.23		\$ (0.23)	-16%
	Peacham	\$ 1.69	\$ 1.65	\$ 1.63	\$ 1.61		\$ (0.08)	-5%
	St. Johnsbury	\$ 1.39	\$ 1.41	\$ 1.36	\$ 1.28	X	\$ (0.11)	-8%
	Stannard	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00		\$ -	0%
Chittenden								
Chittenden	Burlington	\$ 1.48	\$ 1.45	\$ 1.28	\$ 1.03		\$ (0.45)	-30%
	Champlain Valley USD	\$ 1.48	\$ 1.53	\$ 1.64	\$ 1.77		\$ 0.29	19%
	Colchester	\$ 1.39	\$ 1.39	\$ 1.41	\$ 1.41		\$ 0.02	1%
	Essex-Westford EC USD	\$ 1.49	\$ 1.50	\$ 1.55	\$ 1.60		\$ 0.11	8%
	Milton	\$ 1.38	\$ 1.35	\$ 1.31	\$ 1.26		\$ (0.12)	-8%
	Mt. Mansfield UUSD	\$ 1.46	\$ 1.49	\$ 1.58	\$ 1.69		\$ 0.23	16%
	South Burlington	\$ 1.47	\$ 1.48	\$ 1.51	\$ 1.53		\$ 0.06	4%
	Winooski ID	\$ 1.41	\$ 1.35	\$ 1.00	\$ 1.00		\$ (0.41)	-29%
Essex								
Essex	Brighton	\$ 1.55	\$ 1.45	\$ 1.24	\$ 1.00		\$ (0.55)	-35%
	Canaan	\$ 1.73	\$ 1.75	\$ 1.74	\$ 1.72	X	\$ (0.01)	0%
	Northeast Kingdom Choice USD	\$ 1.70	\$ 1.80	\$ 1.91	\$ 2.06		\$ 0.35	21%

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County	School district	FY2020 Adjusted Rate* (Yield: \$10,817)	Year 1 Rate (Yield: \$9,962)	Year 2 Rate (Yield: \$8,533)	Year 3 Rate (Yield: \$7,133)	Transition with direction change marked with X	Dollar change	Relative percent change (See notes* for highlighting details)
Franklin								
Franklin	Enosburgh-Richford USD	\$ 1.29	\$ 1.25	\$ 1.12	\$ 1.00		\$ (0.29)	-23%
	Fairfax	\$ 1.21	\$ 1.20	\$ 1.23	\$ 1.26	X	\$ 0.05	4%
	Fletcher	\$ 1.54	\$ 1.45	\$ 1.41	\$ 1.34		\$ (0.20)	-13%
	Georgia	\$ 1.34	\$ 1.34	\$ 1.41	\$ 1.49		\$ 0.15	11%
	Maple Run USD	\$ 1.47	\$ 1.48	\$ 1.49	\$ 1.50		\$ 0.03	2%
	Missisquoi Valley School District	\$ 1.41	\$ 1.38	\$ 1.34	\$ 1.28		\$ (0.13)	-9%
	Northern Mountain Valley UUSD	\$ 1.31	\$ 1.20	\$ 1.08	\$ 1.00		\$ (0.31)	-23%
Grand Isle								
Grand Isle	Alburgh	\$ 1.60	\$ 1.58	\$ 1.48	\$ 1.33		\$ (0.27)	-17%
	Champlain Islands UUSD	\$ 1.65	\$ 1.67	\$ 1.66	\$ 1.64	X	\$ (0.01)	-1%
	South Hero	\$ 1.58	\$ 1.59	\$ 1.62	\$ 1.66		\$ 0.08	5%
Lamoille								
Lamoille	Cambridge	\$ 1.45	\$ 1.42	\$ 1.48	\$ 1.57	X	\$ 0.12	8%
	Lamoille North MUSD A	\$ 1.56	\$ 1.44	\$ 1.39	\$ 1.30		\$ (0.26)	-16%
	Lamoille North MUSD B	\$ 1.51	\$ 1.54	\$ 1.43	\$ 1.27	X	\$ (0.24)	-16%
	Lamoille South USD	\$ 1.43	\$ 1.43	\$ 1.45	\$ 1.46		\$ 0.03	2%
	Wolcott	\$ 1.59	\$ 1.60	\$ 1.58	\$ 1.55	X	\$ (0.04)	-3%
Orange								
Orange	Blue Mountain USD	\$ 1.52	\$ 1.47	\$ 1.39	\$ 1.28		\$ (0.24)	-16%
	Echo Valley Community School District	\$ 1.42	\$ 1.31	\$ 1.16	\$ 1.00		\$ (0.42)	-30%
	First Branch USD	\$ 1.60	\$ 1.60	\$ 1.58	\$ 1.54		\$ (0.06)	-4%
	Orange Southwest USD	\$ 1.59	\$ 1.59	\$ 1.58	\$ 1.58		\$ (0.01)	-1%
	Oxbow UHSD	\$ 1.55	\$ 1.54	\$ 1.47	\$ 1.37		\$ (0.19)	-12%
	Rivendell Interstate USD	\$ 1.81	\$ 1.73	\$ 1.65	\$ 1.53		\$ (0.28)	-15%
	Strafford	\$ 1.55	\$ 1.67	\$ 1.66	\$ 1.63	X	\$ 0.08	5%
	Thetford	\$ 1.75	\$ 1.84	\$ 2.01	\$ 2.22		\$ 0.47	27%
	Waits River Valley USD	\$ 1.40	\$ 1.43	\$ 1.35	\$ 1.23	X	\$ (0.18)	-13%
Orleans								
Orleans	Charleston	\$ 1.53	\$ 1.30	\$ 1.06	\$ 1.00		\$ (0.53)	-35%
	Coventry	\$ 1.38	\$ 1.30	\$ 1.17	\$ 1.00		\$ (0.38)	-28%
	Craftsbury	\$ 1.70	\$ 1.66	\$ 1.59	\$ 1.48		\$ (0.22)	-13%
	Derby	\$ 1.14	\$ 1.01	\$ 1.00	\$ 1.00		\$ (0.14)	-12%
	Holland	\$ 1.50	\$ 1.36	\$ 1.23	\$ 1.05		\$ (0.45)	-30%
	Jay	\$ 1.51	\$ 1.32	\$ 1.20	\$ 1.04		\$ (0.47)	-31%
	Lake Region UHSD	\$ 1.41	\$ 1.43	\$ 1.28	\$ 1.07	X	\$ (0.34)	-24%
	Lake Region Union Elementary-Middle S	\$ 1.25	\$ 1.08	\$ 1.00	\$ 1.00		\$ (0.25)	-20%
	Lowell	\$ 1.27	\$ 1.07	\$ 1.00	\$ 1.00		\$ (0.27)	-21%
	Morgan	\$ 1.26	\$ 1.09	\$ 1.00	\$ 1.00		\$ (0.26)	-20%
	Newport City	\$ 1.25	\$ 1.06	\$ 1.00	\$ 1.00		\$ (0.25)	-20%

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Orleans (cont.)	Newport Town	\$ 1.60	\$ 1.42	\$ 1.22	\$ 1.00		\$ (0.60)	-37%
	North Country Jr UHSD	\$ 1.49	\$ 1.59	\$ 1.46	\$ 1.26	X	\$ (0.23)	-15%
	North Country Sr UHSD	\$ 1.44	\$ 1.47	\$ 1.35	\$ 1.17	X	\$ (0.27)	-19%
	Orleans Southwest UESD	\$ 1.64	\$ 1.63	\$ 1.60	\$ 1.56		\$ (0.08)	-5%
	Troy	\$ 1.50	\$ 1.29	\$ 1.04	\$ 1.00		\$ (0.50)	-33%
	Westfield	\$ 1.53	\$ 1.00	\$ 1.00	\$ 1.00		\$ (0.53)	-35%
Rutland								
Rutland	Barstow USD	\$ 1.40	\$ 1.41	\$ 1.43	\$ 1.45		\$ 0.05	4%
	Ira	\$ 1.35	\$ 1.31	\$ 1.33	\$ 1.35	X	\$ 0.00	0%
	Mettawee School District	\$ 1.45	\$ 1.44	\$ 1.43	\$ 1.40		\$ (0.05)	-3%
	Mill River USD	\$ 1.57	\$ 1.55	\$ 1.52	\$ 1.47		\$ (0.10)	-6%
	Otter Valley USD	\$ 1.37	\$ 1.38	\$ 1.34	\$ 1.28	X	\$ (0.09)	-7%
	Pittsfield	\$ 1.27	\$ 1.52	\$ 1.58	\$ 1.64		\$ 0.36	29%
	Quarry Valley USD	\$ 1.51	\$ 1.49	\$ 1.47	\$ 1.43		\$ (0.08)	-6%
	Rutland City	\$ 1.43	\$ 1.43	\$ 1.35	\$ 1.22		\$ (0.21)	-15%
	Rutland Town	\$ 1.46	\$ 1.48	\$ 1.58	\$ 1.70		\$ 0.24	16%
Slate Valley USD	\$ 1.48	\$ 1.49	\$ 1.45	\$ 1.39	X	\$ (0.09)	-6%	
Wells Spring USD	\$ 1.50	\$ 1.44	\$ 1.38	\$ 1.28		\$ (0.22)	-15%	
Washington								
Washington	Barre USD	\$ 1.25	\$ 1.25	\$ 1.22	\$ 1.18		\$ (0.08)	-6%
	Cabot	\$ 1.70	\$ 1.69	\$ 1.66	\$ 1.61		\$ (0.09)	-5%
	Harwood USD	\$ 1.66	\$ 1.71	\$ 1.81	\$ 1.95		\$ 0.29	17%
	Montpelier Roxbury School District	\$ 1.51	\$ 1.56	\$ 1.64	\$ 1.74		\$ 0.22	15%
	Paine Mountain School District	\$ 1.43	\$ 1.43	\$ 1.42	\$ 1.39		\$ (0.04)	-3%
	Twinfield USD	\$ 1.69	\$ 1.72	\$ 1.73	\$ 1.74		\$ 0.05	3%
	Washington Central USD	\$ 1.72	\$ 1.69	\$ 1.70	\$ 1.71	X	\$ (0.01)	-1%
Windham								
Windham	Bellows Falls UHSD	\$ 1.65	\$ 1.81	\$ 1.81	\$ 1.80	X	\$ 0.15	9%
	Marlboro	\$ 1.68	\$ 1.61	\$ 1.52	\$ 1.39		\$ (0.29)	-17%
	River Valleys USD	\$ 1.64	\$ 1.60	\$ 1.56	\$ 1.49		\$ (0.15)	-9%
	Rockingham	\$ 1.61	\$ 1.62	\$ 1.63	\$ 1.63		\$ 0.02	1%
	Southern Valley USD	\$ 1.27	\$ 1.15	\$ 1.00	\$ 1.00		\$ (0.27)	-21%
	Stratton	\$ 1.78	\$ 1.79	\$ 1.91	\$ 2.08		\$ 0.30	17%
	Twin Valley USD	\$ 2.06	\$ 1.90	\$ 1.86	\$ 1.79		\$ (0.27)	-13%
	Vernon	\$ 1.50	\$ 1.53	\$ 1.60	\$ 1.70		\$ 0.20	14%
	West River MUED A	\$ 1.71	\$ 1.53	\$ 1.42	\$ 1.27		\$ (0.44)	-26%
	West River MUED B	\$ 2.11	\$ 2.17	\$ 2.18	\$ 2.18		\$ 0.07	3%
	Windham	\$ 2.27	\$ 1.81	\$ 1.80	\$ 1.79		\$ (0.48)	-21%
	Windham Northeast UESD	\$ 1.71	\$ 1.61	\$ 1.52	\$ 1.39		\$ (0.31)	-18%
Windham Southeast USD	\$ 1.68	\$ 1.76	\$ 1.81	\$ 1.88		\$ 0.20	12%	

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Windsor	Green Mountain USD	\$ 1.47	\$ 1.44	\$ 1.36	\$ 1.24		\$ (0.23)	-16%	
	Hartford	\$ 1.56	\$ 1.60	\$ 1.65	\$ 1.70		\$ 0.14	9%	
	Hartland	\$ 1.67	\$ 1.70	\$ 1.75	\$ 1.80		\$ 0.13	8%	
	Ludlow-Mt. Holly UUSD	\$ 1.68	\$ 1.62	\$ 1.54	\$ 1.43		\$ (0.24)	-15%	
	Mount Ascutney USD	\$ 1.45	\$ 1.49	\$ 1.53	\$ 1.59		\$ 0.14	9%	
	Norwich	\$ 1.74	\$ 1.82	\$ 2.01	\$ 2.26		\$ 0.51	29%	
	Rochester-Stockbridge USD	\$ 1.69	\$ 1.67	\$ 1.61	\$ 1.51		\$ (0.18)	-11%	
	Sharon	\$ 1.52	\$ 1.48	\$ 1.45	\$ 1.40		\$ (0.12)	-8%	
	Springfield	\$ 1.71	\$ 1.74	\$ 1.72	\$ 1.69	X	\$ (0.02)	-1%	
	Weathersfield	\$ 1.54	\$ 1.54	\$ 1.58	\$ 1.62		\$ 0.08	5%	
	White River USD	\$ 1.67	\$ 1.64	\$ 1.60	\$ 1.54		\$ (0.13)	-8%	
	Windsor Central UUSD	\$ 1.64	\$ 1.62	\$ 1.63	\$ 1.63	X	\$ (0.01)	-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.

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 rate for the adjusted FY 2020 data. This is used as the base rate for comparison purposes.
- Column d.:** This column shows the rate for the first year of the transition. These rates have been calculated with ADM from adjusted FY 2020 data and districts receiving one-third (e.g. 33%) of the cost adjustments.
- Column e.:** This column shows the rate for the second year of the transition. These rates have been calculated with ADM from adjusted FY 2020 data and districts receiving two-thirds (e.g. 67%) of the cost adjustments.
- Column f.:** This column shows the rate for the third year of the transition. These rates have been calculated with ADM from adjusted FY 2020 data and districts receiving three-thirds (e.g. 100%) of the cost adjustments.
- Column g.:** This column shows districts that have a transition path in which rates would not move in the same direction. Rows marked with an "X" refer to districts where the transition from base rate to year 3 rate would increase and then decrease, or decrease and then increase. In other words, rows marked with an "X" have transitions that experience a peak or valley.
- Column h.:** This column shows the monetary change between the FY 2020 adjusted rate (in Column c.) and the Year 3 rates (in Column f.).
- Column i.:** This column shows the relative percent change between the FY 2020 adjusted rate (in Column c.) and the Year 3 rates (in Column f.). In column i, cells highlighted in blue are relative percent changes >5%. Cells highlighted in yellow are relative percent changes <-5%

Additional Details:

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