

Cost Adjustments - Estimated Impacts

Based on FY2020 data with minor adjustments

Immediate transition from pupil weighting to cost factor adjustment
Transition assistance analysis where districts' rates cannot increase by more than 5% per 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. County	b. School district	c. FY2020 Adjusted Rate* (Yield: \$10,817)	d. Estimated Cost Factor rates (Yield: \$7,133)	e. Relative percentage change in rates (Change from FY2020 adj. rates to cost factor rates)	f. FY2020 Adjusted Education Spending* (Yield: \$10,817)	g. Estimated cost factor adjustments (Assuming FY2020 adjusted ADM distribution*)	h. i. j. k. l. Transition analysis (Assuming constant spending)					
							h. Year 1 Estimated cost to hold tax rates at maximum 5% increase	i. Year 2 Estimated cost to hold tax rates at maximum 5% increase	j. Year 3 Estimated cost to hold tax rates at maximum 5% increase	k. Year 4 Estimated cost to hold tax rates at maximum 5% increase	l. Year 5 Estimated cost to hold tax rates at maximum 5% increase	
							Totals:	\$ (23,289,784)	\$ (11,233,252)	\$ (3,758,025)	\$ (871,474)	\$ (134,503)
Addison												
	Addison Central USD	\$ 1.62	\$ 1.77	9.6%	\$ 31,428,752	\$ 9,841,365		\$ (905,551.16)	-	-	-	-
Addison	Addison NW USD	\$ 1.77	\$ 1.89	7%	\$ 18,477,038	\$ 6,069,116		\$ (214,425.91)	-	-	-	-
	Granville-Hancock USD	\$ 1.66	\$ 1.844	11%	\$ 1,729,827	\$ 660,573		\$ (55,418.36)	\$ (4,726.58)	-	-	-
	Mt. Abraham USD	\$ 1.66	\$ 1.71	4%	\$ 26,456,890	\$ 8,981,834		-	-	-	-	-
Bennington												
	Arlington	\$ 1.67	\$ 1.73	3%	\$ 6,369,679	\$ 2,267,888		-	-	-	-	-
	Mt. Anthony UHSD	\$ 1.36	\$ 1.20	-11%	\$ 24,563,888	\$ 12,066,494		-	-	-	-	-
	North Bennington ID	\$ 1.54	\$ 1.67	9%	\$ 2,456,170	\$ 687,970		\$ (63,567.63)	-	-	-	-
Bennington	Sandgate	\$ 1.26	\$ 1.14	-9%	\$ 831,452	\$ 350,162		-	-	-	-	-
	Searsburg	\$ 1.51	\$ 1.53	1%	\$ 358,696	\$ 147,694		-	-	-	-	-
	Southwest Vermont UESD	\$ 1.38	\$ 1.16	-16%	\$ 20,941,751	\$ 9,665,954		-	-	-	-	-
	Stamford	\$ 1.31	\$ 1.12	-14%	\$ 1,550,075	\$ 699,720		-	-	-	-	-
	Taconic & Green Regional USD	\$ 1.58	\$ 1.50	-5%	\$ 29,883,394	\$ 11,961,499		-	-	-	-	-
	Winhall	\$ 1.63	\$ 1.92	18%	\$ 3,365,830	\$ 819,701		\$ (273,760.20)	\$ (160,141.78)	\$ (40,842.45)	-	-
Caledonia												
	Caledonia Cooperative USD	\$ 1.57	\$ 1.43	-9%	\$ 10,805,154	\$ 4,683,741		-	-	-	-	-
	Danville	\$ 1.58	\$ 1.62	3%	\$ 5,356,408	\$ 1,869,117		-	-	-	-	-
Caledonia	Hazen UHSD	\$ 1.69	\$ 1.74	3%	\$ 6,032,788	\$ 2,552,120		-	-	-	-	-
	Kingdom East USD	\$ 1.46	\$ 1.23	-16%	\$ 29,864,912	\$ 14,405,854		-	-	-	-	-
	Peacham	\$ 1.69	\$ 1.61	-5%	\$ 1,876,646	\$ 733,042		-	-	-	-	-
	St. Johnsbury	\$ 1.39	\$ 1.28	-8%	\$ 17,470,576	\$ 7,797,008		-	-	-	-	-
	Stannard	\$ 1.00	\$ 1.00	0%	\$ 124,768	\$ 93,764		-	-	-	-	-
Chittenden												
	Burlington	\$ 1.48	\$ 1.03	-30%	\$ 65,378,010	\$ 38,519,416		-	-	-	-	-
	Champlain Valley USD	\$ 1.48	\$ 1.77	19%	\$ 66,584,273	\$ 15,854,045		\$ (6,102,685.39)	\$ (3,871,308.27)	\$ (1,528,362.30)	-	-
	Colchester	\$ 1.39	\$ 1.41	1%	\$ 34,350,273	\$ 12,394,615		-	-	-	-	-
Chittenden	Essex-Westford EC USD	\$ 1.49	\$ 1.60	8%	\$ 61,411,352	\$ 19,749,025		\$ (968,899.02)	-	-	-	-
	Milton	\$ 1.38	\$ 1.26	-8%	\$ 24,404,119	\$ 10,322,750		-	-	-	-	-
	Mt. Mansfield UUSD	\$ 1.46	\$ 1.69	16%	\$ 39,960,048	\$ 10,077,578		\$ (2,809,826.44)	\$ (1,456,194.29)	\$ (34,880.52)	-	-
	South Burlington	\$ 1.47	\$ 1.53	4%	\$ 40,442,293	\$ 13,980,034		-	-	-	-	-
	Winooski ID	\$ 1.41	\$ 1.00	-29%	\$ 15,113,791	\$ 12,298,872		-	-	-	-	-

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a. County	b. School district	c. FY2020 Adjusted Rate* <i>(Yield: \$10,817)</i>	d. Estimated Cost Factor rates <i>(Yield: \$7,133)</i>	e. Relative percentage change in rates <i>(Change from FY2020 adj. rates to cost factor rates)</i>	f. FY2020 Adjusted Education Spending* <i>(Yield: \$10,817)</i>	g. Estimated cost factor adjustments <i>(Assuming FY2020 adjusted ADM distribution*)</i>	h. i. j. k. l. Transition analysis <i>(Assuming constant spending)</i>					
							Year 1 Estimated cost to hold tax rates at maximum 5% increase	Year 2 Estimated cost to hold tax rates at maximum 5% increase	Year 3 Estimated cost to hold tax rates at maximum 5% increase	Year 4 Estimated cost to hold tax rates at maximum 5% increase	Year 5 Estimated cost to hold tax rates at maximum 5% increase	
Essex							Totals:	\$ (23,289,784)	\$ (11,233,252)	\$ (3,758,025)	\$ (871,474)	\$ (134,503)
Essex	Brighton	\$ 1.55	\$ 1.00	-35%	\$ 1,588,994	\$ 999,297	-	-	-	-	-	
	Canaan	\$ 1.73	\$ 1.72	0%	\$ 2,547,046	\$ 989,107	-	-	-	-	-	
	Northeast Kingdom Choice USD	\$ 1.70	\$ 2.06	21%	\$ 5,327,168	\$ 1,345,427	\$ (518,358.49)	\$ (345,189.35)	\$ (163,361.76)	-	-	
Franklin												
Franklin	Enosburgh-Richford USD	\$ 1.29	\$ 1.00	-23%	\$ 13,509,077	\$ 7,730,291	-	-	-	-	-	
	Fairfax	\$ 1.21	\$ 1.26	4%	\$ 11,000,969	\$ 3,635,148	-	-	-	-	-	
	Fletcher	\$ 1.54	\$ 1.34	-13%	\$ 3,405,524	\$ 1,468,672	-	-	-	-	-	
	Georgia	\$ 1.34	\$ 1.49	11%	\$ 12,527,851	\$ 3,468,305	\$ (502,463.47)	\$ (74,609.36)	-	-	-	
	Maple Run USD	\$ 1.47	\$ 1.50	2%	\$ 40,478,356	\$ 14,549,836	-	-	-	-	-	
	Missisquoi Valley School District	\$ 1.41	\$ 1.28	-9%	\$ 28,083,818	\$ 12,067,765	-	-	-	-	-	
	Northern Mountain Valley UUSD	\$ 1.31	\$ 1.00	-23%	\$ 14,997,332	\$ 8,321,970	-	-	-	-	-	
Grand Isle												
Grand Isle	Alburgh	\$ 1.60	\$ 1.33	-17%	\$ 5,517,891	\$ 2,745,652	-	-	-	-	-	
	Champlain Islands UUSD	\$ 1.65	\$ 1.64	-1%	\$ 7,608,444	\$ 2,941,958	-	-	-	-	-	
	South Hero	\$ 1.58	\$ 1.66	5%	\$ 3,544,723	\$ 1,174,465	\$ (4,566.70)	-	-	-	-	
Lamoille												
Lamoille	Cambridge	\$ 1.45	\$ 1.57	8%	\$ 4,883,157	\$ 1,362,384	\$ (111,840.03)	-	-	-	-	
	Lamoille North MUSD A	\$ 1.56	\$ 1.30	-16%	\$ 11,402,756	\$ 5,124,176	-	-	-	-	-	
	Lamoille North MUSD B	\$ 1.51	\$ 1.27	-16%	\$ 12,939,663	\$ 6,567,632	-	-	-	-	-	
	Lamoille South USD	\$ 1.43	\$ 1.46	2%	\$ 25,475,650	\$ 9,007,207	-	-	-	-	-	
	Wolcott	\$ 1.59	\$ 1.55	-3%	\$ 4,556,146	\$ 1,820,179	-	-	-	-	-	
Orange												
Orange	Blue Mountain USD	\$ 1.52	\$ 1.28	-16%	\$ 6,883,471	\$ 3,267,881	-	-	-	-	-	
	Echo Valley Community School District	\$ 1.42	\$ 1.00	-30%	\$ 4,435,993	\$ 2,572,822	-	-	-	-	-	
	First Branch USD	\$ 1.60	\$ 1.54	-4%	\$ 6,138,822	\$ 2,462,438	-	-	-	-	-	
	Orange Southwst USD	\$ 1.59	\$ 1.58	-1%	\$ 14,975,668	\$ 5,663,305	-	-	-	-	-	
	Oxbow UHSD	\$ 1.55	\$ 1.37	-12%	\$ 11,630,183	\$ 5,376,584	-	-	-	-	-	
	Rivendell Interstate USD	\$ 1.81	\$ 1.53	-15%	\$ 6,151,719	\$ 2,848,329	-	-	-	-	-	
	Strafford	\$ 1.55	\$ 1.63	5%	\$ 2,873,460	\$ 1,128,900	\$ (1,727.57)	-	-	-	-	
	Thetford	\$ 1.75	\$ 2.22	27%	\$ 8,285,688	\$ 1,588,365	\$ (1,149,715.66)	\$ (872,335.31)	\$ (581,085.94)	\$ (275,274.11)	-	
	Waits River Valley USD	\$ 1.40	\$ 1.23	-13%	\$ 5,463,743	\$ 2,642,795	-	-	-	-	-	
Orleans												
Orleans	Charleston	\$ 1.53	\$ 1.00	-35%	\$ 1,671,250	\$ 1,176,865	-	-	-	-	-	
	Coventry	\$ 1.38	\$ 1.00	-28%	\$ 2,842,952	\$ 1,586,611	-	-	-	-	-	
	Craftsbury	\$ 1.70	\$ 1.48	-13%	\$ 2,834,778	\$ 1,294,499	-	-	-	-	-	
	Derby	\$ 1.14	\$ 1.00	-12%	\$ 4,577,807	\$ 2,406,973	-	-	-	-	-	
	Holland	\$ 1.50	\$ 1.05	-30%	\$ 592,496	\$ 324,696	-	-	-	-	-	
	Jay	\$ 1.51	\$ 1.04	-31%	\$ 796,041	\$ 428,547	-	-	-	-	-	
	Lake Region UHSD	\$ 1.41	\$ 1.07	-24%	\$ 5,609,268	\$ 3,164,932	-	-	-	-	-	
	Lake Region Union Elementary-Middle School d	\$ 1.25	\$ 1.00	-20%	\$ 10,115,074	\$ 7,133,465	-	-	-	-	-	
	Lowell	\$ 1.27	\$ 1.00	-21%	\$ 1,423,753	\$ 1,103,080	-	-	-	-	-	

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Orleans (cont.)	Morgan	\$ 1.26	\$ 1.00	-20%	\$ 509,685	\$ 293,719						
	Newport City	\$ 1.25	\$ 1.00	-20%	\$ 4,794,928	\$ 3,513,627						
	Newport Town	\$ 1.60	\$ 1.00	-37%	\$ 2,291,573	\$ 1,421,968						
	North Country Jr UHSD	\$ 1.49	\$ 1.26	-15%	\$ 4,018,000	\$ 2,144,313						
	North Country Sr UHSD	\$ 1.44	\$ 1.17	-19%	\$ 12,279,191	\$ 6,528,890						
	Orleans Southwest UESD	\$ 1.64	\$ 1.56	-5%	\$ 6,436,257	\$ 2,611,204						
	Troy	\$ 1.50	\$ 1.00	-33%	\$ 2,660,116	\$ 1,889,483						
Westfield	\$ 1.53	\$ 1.00	-35%	\$ 424,648	\$ 357,818							
Rutland												
Rutland	Barstow USD	\$ 1.40	\$ 1.45	4%	\$ 4,698,055	\$ 1,648,285						
	Ira	\$ 1.35	\$ 1.35	0%	\$ 617,740	\$ 213,821						
	Mettawee School District	\$ 1.45	\$ 1.40	-3%	\$ 5,067,158	\$ 2,010,426						
	Mill River USD	\$ 1.57	\$ 1.47	-6%	\$ 13,341,135	\$ 5,530,386						
	Otter Valley USD	\$ 1.37	\$ 1.28	-7%	\$ 19,378,782	\$ 8,344,126						
	Pittsfield	\$ 1.27	\$ 1.64	29%	\$ 871,440	\$ 270,018	\$ (110,302.53)	\$ (85,746.58)	\$ (59,962.83)	\$ (32,889.90)	\$ (4,463.31)	
	Quarry Valley USD	\$ 1.51	\$ 1.43	-6%	\$ 16,498,694	\$ 6,721,970						
	Rutland City	\$ 1.43	\$ 1.22	-15%	\$ 32,164,727	\$ 15,745,131						
	Rutland Town	\$ 1.46	\$ 1.70	16%	\$ 7,848,259	\$ 1,960,979	\$ (578,317.86)	\$ (312,869.75)	\$ (34,149.23)			
Slate Valley USD	\$ 1.48	\$ 1.39	-6%	\$ 21,872,938	\$ 9,296,790							
Wells Spring USD	\$ 1.50	\$ 1.28	-15%	\$ 4,399,120	\$ 2,028,642							
Washington												
Washington	Barre USD	\$ 1.25	\$ 1.18	-6%	\$ 32,689,276	\$ 13,793,819						
	Cabot	\$ 1.70	\$ 1.61	-5%	\$ 3,240,369	\$ 1,330,839						
	Harwood USD	\$ 1.66	\$ 1.95	17%	\$ 32,474,752	\$ 8,135,491	\$ (2,563,483.25)	\$ (1,474,694.35)	\$ (331,466.01)			
	Montpelier Roxbury School District	\$ 1.51	\$ 1.74	15%	\$ 20,291,203	\$ 5,646,799	\$ (1,252,486.56)	\$ (582,890.68)				
	Paine Mountain School District	\$ 1.43	\$ 1.39	-3%	\$ 16,692,956	\$ 6,557,073						
	Twinfield USD	\$ 1.69	\$ 1.74	3%	\$ 6,377,696	\$ 2,321,140						
	Washington Central USD	\$ 1.72	\$ 1.71	-1%	\$ 27,091,430	\$ 9,775,517						
Windham												
Windham	Bellows Falls UHSD	\$ 1.65	\$ 1.80	9%	\$ 7,160,775	\$ 2,709,573	\$ (158,931.16)					
	Marlboro	\$ 1.68	\$ 1.39	-17%	\$ 2,477,493	\$ 1,191,559						
	River Valleys USD	\$ 1.64	\$ 1.49	-9%	\$ 4,770,402	\$ 2,051,747						
	Rockingham	\$ 1.61	\$ 1.63	1%	\$ 9,003,551	\$ 3,331,800						
	Southern Valley USD	\$ 1.27	\$ 1.00	-21%	\$ 2,367,172	\$ 1,483,247						
	Stratton	\$ 1.78	\$ 2.08	17%	\$ 1,005,387	\$ 229,856	\$ (79,326.50)	\$ (44,516.25)	\$ (7,965.49)			
	Twin Valley USD	\$ 2.06	\$ 1.79	-13%	\$ 8,588,308	\$ 3,603,142						
	Vernon	\$ 1.50	\$ 1.70	14%	\$ 5,483,202	\$ 1,506,089	\$ (302,372.22)	\$ (118,635.19)				
	West River MUED A	\$ 1.71	\$ 1.27	-26%	\$ 4,897,949	\$ 2,468,679						
	West River MUED B	\$ 2.11	\$ 2.18	3%	\$ 5,367,915	\$ 1,972,144						
	Windham	\$ 2.27	\$ 1.79	-21%	\$ 387,279	\$ 148,744						
	Windham Northeast UESD	\$ 1.71	\$ 1.39	-18%	\$ 6,684,655	\$ 3,200,383						
	Windham Southeast USD	\$ 1.68	\$ 1.88	12%	\$ 40,623,303	\$ 12,641,975	\$ (1,770,974.03)	\$ (460,456.33)				

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Windsor	Green Mountain USD	\$ 1.47	\$ 1.24	-16%	\$ 11,498,677	\$ 5,575,382	-	-	-	-	-	-
	Hartford	\$ 1.56	\$ 1.70	9%	\$ 23,824,885	\$ 7,602,587	\$ (627,926.75)	-	-	-	-	-
	Hartland	\$ 1.67	\$ 1.80	8%	\$ 8,354,648	\$ 2,679,681	\$ (154,794.90)	-	-	-	-	-
	Ludlow-Mt. Holly UUSD	\$ 1.68	\$ 1.43	-15%	\$ 6,467,588	\$ 2,994,232	-	-	-	-	-	-
	Mount Ascutney USD	\$ 1.45	\$ 1.59	9%	\$ 9,712,967	\$ 3,071,291	\$ (263,493.43)	-	-	-	-	-
Windsor	Norwich	\$ 1.74	\$ 2.26	29%	\$ 10,949,091	\$ 1,720,374	\$ (1,743,212.96)	\$ (1,368,937.76)	\$ (975,948.80)	\$ (563,310.38)	\$ (130,040.05)	-
	Rochester-Stockbridge USD	\$ 1.69	\$ 1.51	-11%	\$ 3,315,627	\$ 1,504,614	-	-	-	-	-	-
	Sharon	\$ 1.52	\$ 1.40	-8%	\$ 4,242,423	\$ 1,751,887	-	-	-	-	-	-
	Springfield	\$ 1.71	\$ 1.69	-1%	\$ 23,287,790	\$ 9,306,119	-	-	-	-	-	-
	Weathersfield	\$ 1.54	\$ 1.62	5%	\$ 5,580,490	\$ 1,840,146	\$ (1,355.45)	-	-	-	-	-
	White River USD	\$ 1.67	\$ 1.54	-8%	\$ 10,775,985	\$ 4,543,897	-	-	-	-	-	-
	Windsor Central UUSD	\$ 1.64	\$ 1.63	-1%	\$ 15,945,161	\$ 5,883,439	-	-	-	-	-	-

*** 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 cost factor rates to account 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 rate for the adjusted FY 2020 data. This is used as the base rate for comparison purposes.

Column d.: This column shows the estimate cost factor rates. These were calculated assuming FY 2020 adjusted spending and using a yield of \$7,133.

Column e.: This column shows the relative percent change between the FY 2020 adjusted rate (in column c.) and the estimated cost factor rates (in column d.)

Column f.: This column shows the education spending for the adjusted FY 2020 data. This is included for comparison purposes.

Column h.: This column shows the cost in Year 1 to hold tax rates at a maximum 5% increase from the previous year.

Column i.: This column shows the cost in Year 2 to hold tax rates at a maximum 5% increase from the previous year.

Column j.: This column shows the cost in Year 3 to hold tax rates at a maximum 5% increase from the previous year.

Column k.: This column shows the cost in Year 2 to hold tax rates at a maximum 5% increase from the previous year.

Column l.: This column shows the cost in Year 2 to hold tax rates at a maximum 5% increase from the previous year.

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