

Pupil Weighting and Cost Adjustments - Estimated Impacts

Based on FY2020 data with minor adjustments

Estimated rates after full implementation for pupil weighting formula and cost adjustment formula
 Estimated dollar change and relative percent change in rates after full implementation

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

*See Notes at the bottom for more details and assumptions

Legend:
Relative percent increase by more than 5%
Relative percent decrease by more than 5%

a. County	b. School district	c. FY2020 Adjusted Rates* (Yield: \$10,817)	d. Estimated rates after full implementation (Assuming constant spending)		e. Estimated rates after full implementation (Assuming constant spending)		f. Dollar change in rates after full implementation (Assuming constant spending)		g. Dollar change in rates after full implementation (Assuming constant spending)		h. Relative percent change in rates after full implementation (Assuming constant spending)		i. Relative percent change in rates after full implementation (Assuming constant spending)	
			Pupil weighting (Yield: \$11,107)		Cost adjustment (Yield: \$7,133)		Pupil weighting		Cost adjustment		Pupil weighting		Cost adjustment	
Addison														
Addison	Addison Central USD	\$ 1.62	\$ 1.68	\$ 1.77	\$ 0.06	\$ 0.16			4%	10%				
	Addison NW USD	\$ 1.77	\$ 1.73	\$ 1.89	\$ (0.04)	\$ 0.12			-2%	7%				
	Granville-Hancock USD	\$ 1.66	\$ 1.67	\$ 1.84	\$ 0.01	\$ 0.18			1%	11%				
	Mt. Abraham USD	\$ 1.66	\$ 1.63	\$ 1.71	\$ (0.03)	\$ 0.06			-2%	4%				
Bennington														
Bennington	Arlington	\$ 1.67	\$ 1.63	\$ 1.73	\$ (0.05)	\$ 0.06			-3%	3%				
	Mt. Anthony UHSD	\$ 1.36	\$ 1.32	\$ 1.20	\$ (0.04)	\$ (0.15)			-3%	-11%				
	North Bennington ID	\$ 1.54	\$ 1.61	\$ 1.67	\$ 0.07	\$ 0.14			5%	9%				
	Sandgate	\$ 1.26	\$ 1.27	\$ 1.14	\$ 0.01	\$ (0.12)			1%	-9%				
	Searsburg	\$ 1.51	\$ 1.54	\$ 1.53	\$ 0.03	\$ 0.02			2%	1%				
	Southwest Vermont UESD	\$ 1.38	\$ 1.29	\$ 1.16	\$ (0.09)	\$ (0.22)			-7%	-16%				
	Stamford	\$ 1.31	\$ 1.27	\$ 1.12	\$ (0.04)	\$ (0.19)			-3%	-14%				
	Taconic & Green Regional USD	\$ 1.58	\$ 1.49	\$ 1.50	\$ (0.08)	\$ (0.07)			-5%	-5%				
Winhall	\$ 1.63	\$ 1.81	\$ 1.92	\$ 0.18	\$ 0.29			11%	18%					
Caledonia														
Caledonia	Caledonia Cooperative USD	\$ 1.57	\$ 1.45	\$ 1.43	\$ (0.13)	\$ (0.15)			-8%	-9%				
	Danville	\$ 1.58	\$ 1.58	\$ 1.62	\$ (0.00)	\$ 0.04			0%	3%				
	Hazen UHSD	\$ 1.69	\$ 1.61	\$ 1.74	\$ (0.09)	\$ 0.05			-5%	3%				
	Kingdom East USD	\$ 1.46	\$ 1.34	\$ 1.23	\$ (0.13)	\$ (0.23)			-9%	-16%				
	Peacham	\$ 1.69	\$ 1.55	\$ 1.61	\$ (0.14)	\$ (0.08)			-8%	-5%				
	St. Johnsbury	\$ 1.39	\$ 1.36	\$ 1.28	\$ (0.03)	\$ (0.11)			-2%	-8%				
Stannard	\$ 1.00	\$ 1.00	\$ 1.00	\$ -	\$ -			0%	0%					
Chittenden														
Chittenden	Burlington	\$ 1.48	\$ 1.25	\$ 1.03	\$ (0.23)	\$ (0.45)			-16%	-30%				
	Champlain Valley USD	\$ 1.48	\$ 1.72	\$ 1.77	\$ 0.23	\$ 0.29			16%	19%				
	Colchester	\$ 1.39	\$ 1.45	\$ 1.41	\$ 0.05	\$ 0.02			4%	1%				
	Essex-Westford EC USD	\$ 1.49	\$ 1.57	\$ 1.60	\$ 0.08	\$ 0.11			6%	8%				
	Milton	\$ 1.38	\$ 1.35	\$ 1.26	\$ (0.03)	\$ (0.12)			-2%	-8%				
	Mt. Mansfield UUSD	\$ 1.46	\$ 1.66	\$ 1.69	\$ 0.19	\$ 0.23			13%	16%				
	South Burlington	\$ 1.47	\$ 1.52	\$ 1.53	\$ 0.05	\$ 0.06			3%	4%				
	Winooski ID	\$ 1.41	\$ 1.05	\$ 1.00	\$ (0.36)	\$ (0.41)			-26%	-29%				
Essex														
Essex	Brighton	\$ 1.55	\$ 1.21	\$ 1.00	\$ (0.33)	\$ (0.55)			-22%	-35%				
	Canaan	\$ 1.73	\$ 1.61	\$ 1.72	\$ (0.11)	\$ (0.01)			-7%	0%				
	Northeast Kingdom Choice USD	\$ 1.70	\$ 1.89	\$ 2.06	\$ 0.19	\$ 0.35			11%	21%				
Franklin														
Franklin	Enosburgh-Richford USD	\$ 1.29	\$ 1.17	\$ 1.00	\$ (0.12)	\$ (0.29)			-10%	-23%				
	Fairfax	\$ 1.21	\$ 1.33	\$ 1.26	\$ 0.12	\$ 0.05			10%	4%				
	Fletcher	\$ 1.54	\$ 1.40	\$ 1.34	\$ (0.14)	\$ (0.20)			-9%	-13%				
	Georgia	\$ 1.34	\$ 1.50	\$ 1.49	\$ 0.16	\$ 0.15			12%	11%				
	Maple Run USD	\$ 1.47	\$ 1.50	\$ 1.50	\$ 0.03	\$ 0.03			2%	2%				
	Missisquoi Valley School District	\$ 1.41	\$ 1.36	\$ 1.28	\$ (0.05)	\$ (0.13)			-3%	-9%				
Northern Mountain Valley UUSD	\$ 1.31	\$ 1.15	\$ 1.00	\$ (0.15)	\$ (0.31)			-12%	-23%					
Grand Isle														
Grand Isle	Alburgh	\$ 1.60	\$ 1.39	\$ 1.33	\$ (0.21)	\$ (0.27)			-13%	-17%				
	Champlain Islands UUSD	\$ 1.65	\$ 1.57	\$ 1.64	\$ (0.08)	\$ (0.01)			-5%	-1%				
	South Hero	\$ 1.58	\$ 1.60	\$ 1.66	\$ 0.02	\$ 0.08			1%	5%				
Lamoille														
Lamoille	Cambridge	\$ 1.45	\$ 1.56	\$ 1.57	\$ 0.12	\$ 0.12			8%	8%				
	Lamoille North MUSD A	\$ 1.56	\$ 1.37	\$ 1.30	\$ (0.19)	\$ (0.26)			-12%	-16%				
	Lamoille North MUSD B	\$ 1.51	\$ 1.36	\$ 1.27	\$ (0.15)	\$ (0.24)			-10%	-16%				
	Lamoille South USD	\$ 1.43	\$ 1.48	\$ 1.46	\$ 0.04	\$ 0.03			3%	2%				
	Wolcott	\$ 1.59	\$ 1.52	\$ 1.55	\$ (0.07)	\$ (0.04)			-4%	-3%				

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Legend:	
Relative percent increase by more than 5%	
Relative percent decrease by more than 5%	

a. County	b. School district	c. FY2020 Adjusted Rates* (Yield: \$10,817)	d. Estimated rates after full implementation (Assuming constant spending)		e. Dollar change in rates after full implementation (Assuming constant spending)		f. Pupil weighting		g. Cost adjustment		h. Relative percent change in rates after full implementation (Assuming constant spending)		i. Pupil weighting		j. Cost adjustment	
			Pupil weighting (Yield: \$11,107)	Cost adjustment (Yield: \$7,133)	Pupil weighting	Cost adjustment	Pupil weighting	Cost adjustment	Pupil weighting	Cost adjustment	Pupil weighting	Cost adjustment				
													Pupil weighting	Cost adjustment		
Orange																
Orange	Blue Mountain USD	\$ 1.52	\$ 1.36	\$ 1.28	\$ (0.16)	\$ (0.24)					-11%	-16%				
	Echo Valley Community School District	\$ 1.42	\$ 1.19	\$ 1.00	\$ (0.23)	\$ (0.42)					-16%	-30%				
	First Branch USD	\$ 1.60	\$ 1.52	\$ 1.54	\$ (0.08)	\$ (0.06)					-5%	-4%				
	Orange Southwest USD	\$ 1.59	\$ 1.54	\$ 1.58	\$ (0.05)	\$ (0.01)					-3%	-1%				
	Oxbow UHSD	\$ 1.55	\$ 1.41	\$ 1.37	\$ (0.15)	\$ (0.19)					-9%	-12%				
	Rivendell Interstate USD	\$ 1.81	\$ 1.49	\$ 1.53	\$ (0.31)	\$ (0.28)					-17%	-15%				
	Strafford	\$ 1.55	\$ 1.57	\$ 1.63	\$ 0.01	\$ 0.08					1%	5%				
	Theford	\$ 1.75	\$ 2.06	\$ 2.22	\$ 0.30	\$ 0.47					17%	27%				
	Waits River Valley USD	\$ 1.40	\$ 1.33	\$ 1.23	\$ (0.07)	\$ (0.18)					-5%	-13%				
Orleans																
Orleans	Charleston	\$ 1.53	\$ 1.11	\$ 1.00	\$ (0.42)	\$ (0.53)					-28%	-35%				
	Coventry	\$ 1.38	\$ 1.21	\$ 1.00	\$ (0.18)	\$ (0.38)					-13%	-28%				
	Craftsbury	\$ 1.70	\$ 1.46	\$ 1.48	\$ (0.24)	\$ (0.22)					-14%	-13%				
	Derby	\$ 1.14	\$ 1.07	\$ 1.00	\$ (0.07)	\$ (0.14)					-6%	-12%				
	Holland	\$ 1.50	\$ 1.24	\$ 1.05	\$ (0.26)	\$ (0.45)					-17%	-30%				
	Jay	\$ 1.51	\$ 1.24	\$ 1.04	\$ (0.27)	\$ (0.47)					-18%	-31%				
	Lake Region UHSD	\$ 1.41	\$ 1.26	\$ 1.07	\$ (0.15)	\$ (0.34)					-11%	-24%				
	Lake Region Union Elementary-Middle School	\$ 1.25	\$ 1.01	\$ 1.00	\$ (0.24)	\$ (0.25)					-19%	-20%				
	Lowell	\$ 1.27	\$ 1.00	\$ 1.00	\$ (0.27)	\$ (0.27)					-21%	-21%				
	Morgan	\$ 1.26	\$ 1.09	\$ 1.00	\$ (0.16)	\$ (0.26)					-13%	-20%				
	Newport City	\$ 1.25	\$ 1.00	\$ 1.00	\$ (0.25)	\$ (0.25)					-20%	-20%				
	Newport Town	\$ 1.60	\$ 1.21	\$ 1.00	\$ (0.39)	\$ (0.60)					-24%	-37%				
	North Country Jr UHSD	\$ 1.49	\$ 1.36	\$ 1.26	\$ (0.13)	\$ (0.23)					-9%	-15%				
	North Country Sr UHSD	\$ 1.44	\$ 1.31	\$ 1.17	\$ (0.13)	\$ (0.27)					-9%	-19%				
	Orleans Southwest UESD	\$ 1.64	\$ 1.52	\$ 1.56	\$ (0.12)	\$ (0.08)					-7%	-5%				
Troy	\$ 1.50	\$ 1.09	\$ 1.00	\$ (0.40)	\$ (0.50)					-27%	-33%					
Westfield	\$ 1.53	\$ 1.00	\$ 1.00	\$ (0.53)	\$ (0.53)					-35%	-35%					
Rutland																
Rutland	Barstow USD	\$ 1.40	\$ 1.46	\$ 1.45	\$ 0.06	\$ 0.05					4%	4%				
	Ira	\$ 1.35	\$ 1.39	\$ 1.35	\$ 0.04	\$ 0.00					3%	0%				
	Mettawee School District	\$ 1.45	\$ 1.43	\$ 1.40	\$ (0.01)	\$ (0.05)					-1%	-3%				
	Mill River USD	\$ 1.57	\$ 1.48	\$ 1.47	\$ (0.10)	\$ (0.10)					-6%	-6%				
	Otter Valley USD	\$ 1.37	\$ 1.36	\$ 1.28	\$ (0.01)	\$ (0.09)					-1%	-7%				
	Pittsfield	\$ 1.27	\$ 1.60	\$ 1.64	\$ 0.33	\$ 0.36					26%	29%				
	Quarry Valley USD	\$ 1.51	\$ 1.45	\$ 1.43	\$ (0.06)	\$ (0.08)					-4%	-6%				
	Rutland City	\$ 1.43	\$ 1.33	\$ 1.22	\$ (0.10)	\$ (0.21)					-7%	-15%				
	Rutland Town	\$ 1.46	\$ 1.66	\$ 1.70	\$ 0.20	\$ 0.24					14%	16%				
	Slate Valley USD	\$ 1.48	\$ 1.43	\$ 1.39	\$ (0.06)	\$ (0.09)					-4%	-6%				
Wells Spring USD	\$ 1.50	\$ 1.37	\$ 1.28	\$ (0.14)	\$ (0.22)					-9%	-15%					
Washington																
Washington	Barre USD	\$ 1.25	\$ 1.29	\$ 1.18	\$ 0.04	\$ (0.08)					3%	-6%				
	Cabot	\$ 1.70	\$ 1.55	\$ 1.61	\$ (0.15)	\$ (0.09)					-9%	-5%				
	Harwood USD	\$ 1.66	\$ 1.82	\$ 1.95	\$ 0.16	\$ 0.29					10%	17%				
	Montpelier Roxbury School District	\$ 1.51	\$ 1.67	\$ 1.74	\$ 0.16	\$ 0.22					11%	15%				
	Paine Mountain School District	\$ 1.43	\$ 1.43	\$ 1.39	\$ (0.00)	\$ (0.04)					0%	-3%				
	Twinfield USD	\$ 1.69	\$ 1.64	\$ 1.74	\$ (0.05)	\$ 0.05					-3%	3%				
	Washington Central USD	\$ 1.72	\$ 1.62	\$ 1.71	\$ (0.10)	\$ (0.01)					-6%	-1%				
Windham																
Windham	Bellows Falls UHSD	\$ 1.65	\$ 1.66	\$ 1.80	\$ 0.00	\$ 0.15					0%	9%				
	Marlboro	\$ 1.68	\$ 1.42	\$ 1.39	\$ (0.26)	\$ (0.29)					-15%	-17%				
	River Valleys USD	\$ 1.64	\$ 1.47	\$ 1.49	\$ (0.17)	\$ (0.15)					-10%	-9%				
	Rockingham	\$ 1.61	\$ 1.57	\$ 1.63	\$ (0.04)	\$ 0.02					-3%	1%				
	Southern Valley USD	\$ 1.27	\$ 1.09	\$ 1.00	\$ (0.18)	\$ (0.27)					-14%	-21%				
	Stratton	\$ 1.78	\$ 1.93	\$ 2.08	\$ 0.14	\$ 0.30					8%	17%				
	Twin Valley USD	\$ 2.06	\$ 1.63	\$ 1.79	\$ (0.43)	\$ (0.27)					-21%	-13%				
	Vernon	\$ 1.50	\$ 1.64	\$ 1.70	\$ 0.15	\$ 0.20					10%	14%				
	West River MUED A	\$ 1.71	\$ 1.35	\$ 1.27	\$ (0.36)	\$ (0.44)					-21%	-26%				
	West River MUED B	\$ 2.11	\$ 1.84	\$ 2.18	\$ (0.27)	\$ 0.07					-13%	3%				
	Windham	\$ 2.27	\$ 1.66	\$ 1.79	\$ (0.61)	\$ (0.48)					-27%	-21%				
	Windham Northeast UESD	\$ 1.71	\$ 1.42	\$ 1.39	\$ (0.29)	\$ (0.31)					-17%	-18%				
	Windham Southeast USD	\$ 1.68	\$ 1.74	\$ 1.88	\$ 0.06	\$ 0.20					4%	12%				

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Legend:	
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			Pupil weighting (Yield: \$11,107)	Cost adjustment (Yield: \$7,133)	Pupil weighting	Cost adjustment	Pupil weighting	Cost adjustment	
									e. Estimated rates after full implementation (Assuming constant spending)
Windsor									
	Green Mountain USD	\$ 1.47	\$ 1.34	\$ 1.24	\$ (0.13)	\$ (0.23)	-9%	-16%	
	Hartford	\$ 1.56	\$ 1.63	\$ 1.70	\$ 0.07	\$ 0.14	5%	9%	
	Hartland	\$ 1.67	\$ 1.69	\$ 1.80	\$ 0.02	\$ 0.13	1%	8%	
	Ludlow-Mt. Holly UUSD	\$ 1.68	\$ 1.44	\$ 1.43	\$ (0.24)	\$ (0.24)	-14%	-15%	
	Mount Ascutney USD	\$ 1.45	\$ 1.56	\$ 1.59	\$ 0.11	\$ 0.14	8%	9%	
	Norwich	\$ 1.74	\$ 2.12	\$ 2.26	\$ 0.38	\$ 0.51	22%	29%	
	Rochester-Stockbridge USD	\$ 1.69	\$ 1.49	\$ 1.51	\$ (0.20)	\$ (0.18)	-12%	-11%	
	Sharon	\$ 1.52	\$ 1.44	\$ 1.40	\$ (0.09)	\$ (0.12)	-6%	-8%	
	Springfield	\$ 1.71	\$ 1.59	\$ 1.69	\$ (0.12)	\$ (0.02)	-7%	-1%	
	Weathersfield	\$ 1.54	\$ 1.58	\$ 1.62	\$ 0.04	\$ 0.08	3%	5%	
	White River USD	\$ 1.67	\$ 1.51	\$ 1.54	\$ (0.16)	\$ (0.13)	-9%	-8%	
	Windsor Central UUSD	\$ 1.64	\$ 1.57	\$ 1.63	\$ (0.07)	\$ (0.01)	-4%	-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 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 estimated pupil weighting rates. These were calculated assuming FY 2020 adjusted spending and using a yield of \$11,107.
- Column e.:** This column shows the estimated cost adjustment rates. These were calculated assuming FY 2020 adjusted spending and using a yield of \$7,133.
- Column f.:** This column shows the dollar change in rates between the FY 2020 adjusted rate (in column c.) and the estimated pupil weighting rates (in column d.)
- Column g.:** This column shows the dollar change in rates between the FY 2020 adjusted rate (in column c.) and the estimated cost adjustment rates (in column e.)
- Column h.:** This column shows the relative percent change between the FY 2020 adjusted rate (in column c.) and the estimated pupil weighting rates (in column d.). Cells highlighted in blue show relative percent changes that increase greater than 5%. Cells highlighted in yellow show relative percent changes that decrease greater than 5%.
- Column i.:** This column shows the relative percent change between the FY 2020 adjusted rate (in column c.) and the estimated cost factor rates (in column e.). Cells highlighted in blue show relative percent changes that increase greater than 5%. Cells highlighted in yellow show relative percent change that decrease greater than 5%.C147

Additional Details:

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