

Table A

Transition into Cost Factor Adjustments: Equalized Homestead Rates Assuming Constant Spending

Transition overview:

This transition happens over five years. Cost Factor Adjustments are phased in over five years. Pupil weights are phased out over five years, and LT ADM is phased in over five years.

County	School district	FY2020 Adjusted Rate* (Yield = \$10,817)	School district rates during transition (Assuming constant spending)					Change in rates after full implementation (Assuming constant spending)		
			Year 1 Rate (Yield = \$10,093)	Year 2 Rate (Yield = \$9,365)	Year 3 Rate (Yield = \$8,627)	Year 4 Rate (Yield = \$7,884)	Year 5 Rate (Yield = \$7,133)	Dollar change	Percent change	
Addison										
Addison	Addison Central USD	\$ 1.618	\$ 1.641	\$ 1.668	\$ 1.698	\$ 1.732	\$ 1.773	\$ 0.155	9.6%	
	Addison NW USD	\$ 1.770	\$ 1.789	\$ 1.809	\$ 1.833	\$ 1.860	\$ 1.891	\$ 0.121	6.8%	
	Granville-Hancock USD	\$ 1.665	\$ 1.700	\$ 1.736	\$ 1.773	\$ 1.809	\$ 1.844	\$ 0.179	10.7%	
	Mt. Abraham USD	\$ 1.655	\$ 1.664	\$ 1.674	\$ 1.686	\$ 1.699	\$ 1.714	\$ 0.059	3.6%	
Bennington										
Bennington	Arlington	\$ 1.674	\$ 1.685	\$ 1.696	\$ 1.708	\$ 1.720	\$ 1.732	\$ 0.058	3.5%	
	Mt. Anthony UHSD	\$ 1.357	\$ 1.346	\$ 1.328	\$ 1.301	\$ 1.260	\$ 1.202	\$ (0.155)	-11.4%	
	North Bennington ID	\$ 1.537	\$ 1.554	\$ 1.575	\$ 1.601	\$ 1.633	\$ 1.674	\$ 0.137	8.9%	
	Sandgate	\$ 1.260	\$ 1.244	\$ 1.226	\$ 1.203	\$ 1.176	\$ 1.142	\$ (0.117)	-9.3%	
	Searsburg	\$ 1.506	\$ 1.517	\$ 1.526	\$ 1.532	\$ 1.532	\$ 1.526	\$ 0.020	1.3%	
	Southwest Vermont UESD	\$ 1.381	\$ 1.350	\$ 1.314	\$ 1.272	\$ 1.221	\$ 1.158	\$ (0.223)	-16.1%	
	Stamford	\$ 1.312	\$ 1.287	\$ 1.257	\$ 1.221	\$ 1.178	\$ 1.125	\$ (0.187)	-14.3%	
	Taconic & Green Regional USD	\$ 1.576	\$ 1.569	\$ 1.558	\$ 1.545	\$ 1.527	\$ 1.504	\$ (0.073)	-4.6%	
Winhall	\$ 1.630	\$ 1.671	\$ 1.717	\$ 1.772	\$ 1.838	\$ 1.918	\$ 0.288	17.7%		
Caledonia										
Caledonia	Caledonia Cooperative USD	\$ 1.574	\$ 1.557	\$ 1.535	\$ 1.508	\$ 1.473	\$ 1.427	\$ (0.147)	-9.4%	
	Danville	\$ 1.580	\$ 1.587	\$ 1.594	\$ 1.602	\$ 1.611	\$ 1.620	\$ 0.041	2.6%	
	Hazen UHSD	\$ 1.692	\$ 1.711	\$ 1.728	\$ 1.740	\$ 1.746	\$ 1.743	\$ 0.051	3.0%	
	Kingdom East USD	\$ 1.462	\$ 1.436	\$ 1.402	\$ 1.359	\$ 1.304	\$ 1.233	\$ (0.229)	-15.6%	
	Peacham	\$ 1.692	\$ 1.682	\$ 1.668	\$ 1.653	\$ 1.634	\$ 1.610	\$ (0.083)	-4.9%	
	St. Johnsbury	\$ 1.390	\$ 1.380	\$ 1.366	\$ 1.346	\$ 1.317	\$ 1.278	\$ (0.112)	-8.1%	
	Stannard	\$ 1.000	\$ 1.000	\$ 1.000	\$ 1.000	\$ 1.000	\$ 1.000	\$ -	0.0%	
Chittenden										
Chittenden	Burlington	\$ 1.480	\$ 1.431	\$ 1.366	\$ 1.284	\$ 1.176	\$ 1.035	\$ (0.446)	-30.1%	
	Champlain Valley USD	\$ 1.485	\$ 1.525	\$ 1.572	\$ 1.627	\$ 1.693	\$ 1.772	\$ 0.287	19.4%	
	Colchester	\$ 1.394	\$ 1.399	\$ 1.403	\$ 1.408	\$ 1.411	\$ 1.415	\$ 0.020	1.5%	
	Essex-Westford EC USD	\$ 1.485	\$ 1.502	\$ 1.521	\$ 1.543	\$ 1.567	\$ 1.596	\$ 0.111	7.5%	
	Milton	\$ 1.380	\$ 1.366	\$ 1.348	\$ 1.327	\$ 1.299	\$ 1.264	\$ (0.117)	-8.4%	
	Mt. Mansfield UUSD	\$ 1.462	\$ 1.495	\$ 1.532	\$ 1.576	\$ 1.630	\$ 1.695	\$ 0.233	15.9%	
	South Burlington	\$ 1.472	\$ 1.482	\$ 1.493	\$ 1.505	\$ 1.518	\$ 1.532	\$ 0.060	4.1%	
	Winooski ID	\$ 1.410	\$ 1.311	\$ 1.180	\$ 1.010	\$ 1.000	\$ 1.000	\$ (0.410)	-29.1%	
Essex										
Essex	Brighton	\$ 1.547	\$ 1.474	\$ 1.383	\$ 1.271	\$ 1.129	\$ 1.000	\$ (0.547)	-35.4%	
	Canaan	\$ 1.727	\$ 1.732	\$ 1.733	\$ 1.733	\$ 1.730	\$ 1.722	\$ (0.006)	-0.3%	
	Northeast Kingdom Choice USD	\$ 1.703	\$ 1.754	\$ 1.813	\$ 1.881	\$ 1.960	\$ 2.056	\$ 0.353	20.7%	
Franklin										
Franklin	Enosburgh-Richford USD	\$ 1.293	\$ 1.250	\$ 1.196	\$ 1.127	\$ 1.039	\$ 1.000	\$ (0.293)	-22.6%	
	Fairfax	\$ 1.213	\$ 1.220	\$ 1.227	\$ 1.236	\$ 1.246	\$ 1.259	\$ 0.046	3.8%	
	Fletcher	\$ 1.539	\$ 1.511	\$ 1.478	\$ 1.440	\$ 1.396	\$ 1.343	\$ (0.197)	-12.8%	
	Georgia	\$ 1.344	\$ 1.364	\$ 1.388	\$ 1.417	\$ 1.451	\$ 1.494	\$ 0.150	11.2%	
	Maple Run USD	\$ 1.466	\$ 1.474	\$ 1.480	\$ 1.488	\$ 1.494	\$ 1.501	\$ 0.035	2.4%	
	Missisquoi Valley School District	\$ 1.408	\$ 1.373	\$ 1.374	\$ 1.351	\$ 1.321	\$ 1.282	\$ (0.127)	-9.0%	
	Northern Mountain Valley UUSD	\$ 1.307	\$ 1.253	\$ 1.190	\$ 1.115	\$ 1.024	\$ 1.000	\$ (0.307)	-23.5%	
Grand Isle										
Grand Isle	Alburgh	\$ 1.600	\$ 1.570	\$ 1.531	\$ 1.481	\$ 1.415	\$ 1.330	\$ (0.270)	-16.9%	
	Champlain Islands UUSD	\$ 1.651	\$ 1.653	\$ 1.653	\$ 1.652	\$ 1.647	\$ 1.638	\$ (0.012)	-0.7%	
	South Hero	\$ 1.582	\$ 1.594	\$ 1.608	\$ 1.624	\$ 1.642	\$ 1.664	\$ 0.082	5.2%	
Lamoille										
Lamoille	Cambridge	\$ 1.449	\$ 1.464	\$ 1.482	\$ 1.505	\$ 1.534	\$ 1.571	\$ 0.122	8.4%	
	Lamoille North MUSD A	\$ 1.560	\$ 1.522	\$ 1.479	\$ 1.430	\$ 1.373	\$ 1.305	\$ (0.256)	-16.4%	
	Lamoille North MUSD B	\$ 1.513	\$ 1.491	\$ 1.459	\$ 1.416	\$ 1.356	\$ 1.274	\$ (0.239)	-15.8%	
	Lamoille South USD	\$ 1.432	\$ 1.438	\$ 1.444	\$ 1.451	\$ 1.457	\$ 1.464	\$ 0.032	2.2%	
	Wolcott	\$ 1.589	\$ 1.587	\$ 1.582	\$ 1.575	\$ 1.563	\$ 1.545	\$ (0.044)	-2.8%	
Orange										
Orange	Blue Mountain USD	\$ 1.523	\$ 1.493	\$ 1.456	\$ 1.410	\$ 1.353	\$ 1.280	\$ (0.243)	-15.9%	
	Echo Valley Community School District	\$ 1.419	\$ 1.358	\$ 1.285	\$ 1.196	\$ 1.087	\$ 1.000	\$ (0.419)	-29.5%	
	First Branch USD	\$ 1.601	\$ 1.597	\$ 1.589	\$ 1.579	\$ 1.564	\$ 1.544	\$ (0.057)	-3.6%	
	Orange Southwest USD	\$ 1.586	\$ 1.587	\$ 1.587	\$ 1.586	\$ 1.582	\$ 1.576	\$ (0.010)	-0.6%	
	Oxbow UHSD	\$ 1.554	\$ 1.535	\$ 1.508	\$ 1.474	\$ 1.429	\$ 1.369	\$ (0.185)	-11.9%	
	Rivendell Interstate USD	\$ 1.810	\$ 1.766	\$ 1.725	\$ 1.675	\$ 1.613	\$ 1.535	\$ (0.275)	-15.2%	
	Strafford	\$ 1.554	\$ 1.573	\$ 1.591	\$ 1.608	\$ 1.623	\$ 1.633	\$ 0.079	5.1%	
	Thetford	\$ 1.754	\$ 1.819	\$ 1.895	\$ 1.985	\$ 2.092	\$ 2.223	\$ 0.469	26.8%	
	Waits River Valley USD	\$ 1.404	\$ 1.388	\$ 1.365	\$ 1.333	\$ 1.288	\$ 1.226	\$ (0.178)	-12.7%	
Orleans										
Orleans	Charleston	\$ 1.527	\$ 1.414	\$ 1.281	\$ 1.124	\$ 1.000	\$ 1.000	\$ (0.527)	-34.5%	
	Coventry	\$ 1.384	\$ 1.333	\$ 1.272	\$ 1.197	\$ 1.104	\$ 1.000	\$ (0.384)	-27.7%	
	Craftsbury	\$ 1.701	\$ 1.675	\$ 1.642	\$ 1.602	\$ 1.550	\$ 1.484	\$ (0.217)	-12.8%	
	Derby	\$ 1.137	\$ 1.090	\$ 1.035	\$ 1.000	\$ 1.000	\$ 1.000	\$ (0.137)	-12.1%	
	Holland	\$ 1.499	\$ 1.437	\$ 1.363	\$ 1.278	\$ 1.175	\$ 1.050	\$ (0.450)	-30.0%	
	Jay	\$ 1.509	\$ 1.438	\$ 1.358	\$ 1.267	\$ 1.161	\$ 1.037	\$ (0.472)	-31.3%	
	Lake Region UHSD	\$ 1.409	\$ 1.375	\$ 1.329	\$ 1.268	\$ 1.184	\$ 1.071	\$ (0.338)	-24.0%	
	Lake Region Union Elementary-Middle	\$ 1.246	\$ 1.156	\$ 1.050	\$ 1.000	\$ 1.000	\$ 1.000	\$ (0.246)	-19.8%	
	Lowell	\$ 1.269	\$ 1.160	\$ 1.031	\$ 1.000	\$ 1.000	\$ 1.000	\$ (0.269)	-21.2%	

Transition into Cost Factor Adjustments: Equalized Homestead Rates Assuming Constant Spending

Transition overview:

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		School district rates during transition (Assuming constant spending)							Change in rates after full implementation (Assuming constant spending)	
Orleans (cont.)	Morgan	\$ 1.257	\$ 1.188	\$ 1.111	\$ 1.022	\$ 1.000	\$ 1.000	\$ (0.257)	-20.4%	
	Newport City	\$ 1.246	\$ 1.148	\$ 1.032	\$ 1.000	\$ 1.000	\$ 1.000	\$ (0.246)	-19.7%	
	Newport Town	\$ 1.596	\$ 1.507	\$ 1.403	\$ 1.280	\$ 1.131	\$ 1.000	\$ (0.596)	-37.3%	
	North Country Jr UHSD	\$ 1.488	\$ 1.473	\$ 1.447	\$ 1.408	\$ 1.348	\$ 1.260	\$ (0.227)	-15.3%	
	North Country Sr UHSD	\$ 1.438	\$ 1.414	\$ 1.378	\$ 1.330	\$ 1.262	\$ 1.170	\$ (0.268)	-18.6%	
	Orleans Southwest UESD	\$ 1.641	\$ 1.633	\$ 1.622	\$ 1.607	\$ 1.587	\$ 1.561	\$ (0.080)	-4.9%	
	Troy	\$ 1.497	\$ 1.386	\$ 1.256	\$ 1.101	\$ 1.000	\$ 1.000	\$ (0.497)	-33.2%	
	Westfield	\$ 1.529	\$ 1.281	\$ 1.039	\$ 1.000	\$ 1.000	\$ 1.000	\$ (0.529)	-34.6%	
Rutland										
Rutland	Barstow USD	\$ 1.399	\$ 1.408	\$ 1.417	\$ 1.427	\$ 1.438	\$ 1.449	\$ 0.050	3.6%	
	Ira	\$ 1.348	\$ 1.348	\$ 1.347	\$ 1.347	\$ 1.348	\$ 1.350	\$ 0.002	0.2%	
	Mettawee School District	\$ 1.448	\$ 1.444	\$ 1.438	\$ 1.430	\$ 1.418	\$ 1.401	\$ (0.047)	-3.3%	
	Mill River USD	\$ 1.571	\$ 1.561	\$ 1.547	\$ 1.530	\$ 1.506	\$ 1.475	\$ (0.096)	-6.1%	
	Otter Valley USD	\$ 1.369	\$ 1.361	\$ 1.349	\$ 1.333	\$ 1.310	\$ 1.278	\$ (0.091)	-6.7%	
	Pittsfield	\$ 1.275	\$ 1.331	\$ 1.393	\$ 1.464	\$ 1.545	\$ 1.639	\$ 0.364	28.6%	
	Quarry Valley USD	\$ 1.514	\$ 1.505	\$ 1.493	\$ 1.477	\$ 1.457	\$ 1.430	\$ (0.084)	-5.5%	
	Rutland City	\$ 1.427	\$ 1.406	\$ 1.377	\$ 1.339	\$ 1.288	\$ 1.219	\$ (0.207)	-14.5%	
	Rutland Town	\$ 1.457	\$ 1.490	\$ 1.528	\$ 1.574	\$ 1.629	\$ 1.696	\$ 0.239	16.4%	
Slate Valley USD	\$ 1.484	\$ 1.476	\$ 1.463	\$ 1.446	\$ 1.423	\$ 1.390	\$ (0.094)	-6.4%		
Wells Spring USD	\$ 1.502	\$ 1.474	\$ 1.440	\$ 1.399	\$ 1.348	\$ 1.284	\$ (0.218)	-14.5%		
Washington										
Washington	Barre USD	\$ 1.254	\$ 1.247	\$ 1.236	\$ 1.222	\$ 1.203	\$ 1.176	\$ (0.077)	-6.2%	
	Cabot	\$ 1.701	\$ 1.692	\$ 1.679	\$ 1.662	\$ 1.639	\$ 1.609	\$ (0.092)	-5.4%	
	Harwood USD	\$ 1.660	\$ 1.701	\$ 1.747	\$ 1.803	\$ 1.868	\$ 1.948	\$ 0.288	17.4%	
	Montpelier Roxbury School District	\$ 1.512	\$ 1.544	\$ 1.581	\$ 1.625	\$ 1.675	\$ 1.736	\$ 0.224	14.8%	
	Paine Mountain School District	\$ 1.435	\$ 1.432	\$ 1.426	\$ 1.419	\$ 1.409	\$ 1.394	\$ (0.041)	-2.9%	
	Twinfield USD	\$ 1.688	\$ 1.699	\$ 1.710	\$ 1.721	\$ 1.731	\$ 1.740	\$ 0.052	3.1%	
	Washington Central USD	\$ 1.725	\$ 1.724	\$ 1.722	\$ 1.720	\$ 1.718	\$ 1.715	\$ (0.010)	-0.6%	
Windham										
Windham	Bellows Falls UHSD	\$ 1.652	\$ 1.682	\$ 1.711	\$ 1.741	\$ 1.771	\$ 1.799	\$ 0.147	8.9%	
	Marlboro	\$ 1.679	\$ 1.642	\$ 1.597	\$ 1.543	\$ 1.475	\$ 1.389	\$ (0.290)	-17.2%	
	River Valleys USD	\$ 1.639	\$ 1.620	\$ 1.597	\$ 1.569	\$ 1.533	\$ 1.487	\$ (0.152)	-9.3%	
	Rockingham	\$ 1.610	\$ 1.616	\$ 1.621	\$ 1.625	\$ 1.627	\$ 1.628	\$ 0.018	1.1%	
	Southern Valley USD	\$ 1.268	\$ 1.201	\$ 1.121	\$ 1.025	\$ 1.000	\$ 1.000	\$ (0.268)	-21.1%	
	Stratton	\$ 1.781	\$ 1.785	\$ 1.841	\$ 1.907	\$ 1.987	\$ 2.083	\$ 0.302	17.0%	
	Twin Valley USD	\$ 2.058	\$ 1.916	\$ 1.895	\$ 1.869	\$ 1.834	\$ 1.789	\$ (0.268)	-13.0%	
	Vernon	\$ 1.497	\$ 1.526	\$ 1.559	\$ 1.598	\$ 1.644	\$ 1.701	\$ 0.204	13.6%	
	West River MUED A	\$ 1.714	\$ 1.647	\$ 1.572	\$ 1.486	\$ 1.388	\$ 1.271	\$ (0.443)	-25.8%	
	West River MUED B	\$ 2.111	\$ 1.986	\$ 2.031	\$ 2.079	\$ 2.128	\$ 2.179	\$ 0.068	3.2%	
	Windham	\$ 2.268	\$ 1.945	\$ 1.909	\$ 1.871	\$ 1.830	\$ 1.786	\$ (0.482)	-21.2%	
	Windham Northeast UESD	\$ 1.708	\$ 1.666	\$ 1.616	\$ 1.556	\$ 1.484	\$ 1.395	\$ (0.314)	-18.4%	
	Windham Southeast USD	\$ 1.681	\$ 1.713	\$ 1.747	\$ 1.787	\$ 1.832	\$ 1.884	\$ 0.203	12.1%	
Windsor										
Windsor	Green Mountain USD	\$ 1.470	\$ 1.443	\$ 1.409	\$ 1.365	\$ 1.309	\$ 1.236	\$ (0.234)	-15.9%	
	Hartford	\$ 1.561	\$ 1.583	\$ 1.608	\$ 1.636	\$ 1.668	\$ 1.705	\$ 0.144	9.2%	
	Hartland	\$ 1.671	\$ 1.691	\$ 1.714	\$ 1.740	\$ 1.769	\$ 1.804	\$ 0.133	7.9%	
	Ludlow-Mt. Holly UUSD	\$ 1.678	\$ 1.647	\$ 1.610	\$ 1.564	\$ 1.506	\$ 1.434	\$ (0.244)	-14.5%	
	Mount Ascutney USD	\$ 1.450	\$ 1.471	\$ 1.494	\$ 1.520	\$ 1.550	\$ 1.585	\$ 0.135	9.3%	
	Norwich	\$ 1.745	\$ 1.816	\$ 1.898	\$ 1.996	\$ 2.114	\$ 2.258	\$ 0.514	29.5%	
	Rochester-Stockbridge USD	\$ 1.688	\$ 1.668	\$ 1.642	\$ 1.609	\$ 1.564	\$ 1.505	\$ (0.183)	-10.8%	
	Sharon	\$ 1.524	\$ 1.508	\$ 1.489	\$ 1.466	\$ 1.438	\$ 1.403	\$ (0.121)	-8.0%	
	Springfield	\$ 1.705	\$ 1.708	\$ 1.709	\$ 1.706	\$ 1.699	\$ 1.685	\$ (0.020)	-1.2%	
	Weathersfield	\$ 1.541	\$ 1.553	\$ 1.565	\$ 1.581	\$ 1.598	\$ 1.619	\$ 0.078	5.0%	
	White River USD	\$ 1.666	\$ 1.651	\$ 1.632	\$ 1.609	\$ 1.578	\$ 1.538	\$ (0.128)	-7.7%	
	Windsor Central UUSD	\$ 1.641	\$ 1.640	\$ 1.639	\$ 1.637	\$ 1.634	\$ 1.629	\$ (0.012)	-0.7%	

***Notes:**

The following assumptions were used for this analysis:

- 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.
- b) LT ADM are from FY 2020, with some minor adjustments made to reflect data corrections.
 - i. This includes LT ADM within each cost factor category.
 - ii. Weight transition estimates used LT ADM from FY 2016 - FY 2020
- c) 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.
- d) Free and Reduced Lunch was used a measurement for poverty.

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