

Draft Analysis of Adjusting the Excess Spending Threshold for Senate Finance, Including Hold-Harmless Provision in Proposed Amendment

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This analysis reflects estimated impacts if the excess spending threshold were to be changed for fiscal year 2027.

March 16, 2026

Excess spending threshold at 118%		Excess spending threshold at 112%	
Excess spending threshold for 118%	\$16,470	Excess spending threshold for 112%	\$15,633
Count of districts that could qualify for hold-harmless	Count of districts over threshold	Total excess spending over threshold	Count of districts over threshold
26	10	\$4,694,404	33
		Total excess spending over threshold	\$20,930,137

a.	b.	c.	d.	e.	f.	g.	h.	i.	j.	k.	l.	m.	n.
County (As assigned by AOE)	School District	FY26 Education Spending	FY26 LTWADM	FY26 Ed Spending per LTWADM	Estimated FY27 Education Spending	Estimated FY27 Total Excess Spending Exclusions	FY27 LTWADM	FY27 Ed Spending per LTWADM	Hold Harmless Binary: 1=exempt from excess spending	At 118% Threshold: FY 27 Estimated excess spending per LTWADM	At 118% Threshold: FY 27 Excess spending per LTWADM	At 112% Threshold: FY 27 Estimated excess spending per LTWADM	At 112% Threshold: FY 27 Excess spending per LTWADM
Addison	Lincoln	\$4,441,395	330	\$13,456	\$4,629,107		331	\$13,986		\$0	\$0	\$0	\$0
Addison	Addison Northwest Unified SD	\$23,116,750	1,526	\$15,153	\$23,749,147	\$969,224	1,518	\$15,647		\$0	\$0	\$0	\$0
Addison	Addison Central Unified Union School District	\$41,372,610	2,743	\$15,082	\$42,576,138	\$0	2,723	\$15,637		\$0	\$0	\$5	\$12,278
Addison	Mount Abraham Unified SD	\$28,534,233	1,939	\$14,719	\$30,631,097	\$0	1,924	\$15,924		\$0	\$0	\$291	\$559,691
Addison	Granville-Hancock USD	\$2,269,611	192	\$11,794	\$2,365,534		182	\$13,031		\$0	\$0	\$0	\$0
Addison	Rochester-Stockbridge USD	\$4,492,634	364	\$12,357	\$4,682,512		353	\$13,259		\$0	\$0	\$0	\$0
Bennington	Arlington	\$8,527,491	636	\$13,418	\$9,061,212		599	\$15,128		\$0	\$0	\$0	\$0
Bennington	North Bennington ID	\$3,104,311	236	\$13,181	\$2,808,347		236	\$11,894	1	\$0	\$0	\$0	\$0
Bennington	Readsboro	\$1,674,935	118	\$14,143	\$1,840,522	\$0	121	\$15,186		\$0	\$0	\$0	\$0
Bennington	Sandgate	\$1,245,463	127	\$9,771	\$1,329,263		137	\$9,689	1	\$0	\$0	\$0	\$0
Bennington	Searsburg	\$603,930	47	\$12,979	\$606,917	\$0	45	\$13,448		\$0	\$0	\$0	\$0
Bennington	Stamford	\$2,258,291	188	\$12,031	\$2,215,079	\$0	164	\$13,525	1	\$0	\$0	\$0	\$0
Bennington	Winhall	\$4,619,781	328	\$14,099	\$4,158,568	\$0	320	\$12,998	1	\$0	\$0	\$0	\$0
Bennington	Mt. Anthony UHSD #14	\$31,948,964	2,936	\$10,882	\$34,920,208		2,849	\$12,255		\$0	\$0	\$0	\$0
Bennington	Taconnic and Greg Reg SD	\$36,809,483	2,903	\$12,682	\$38,214,908	\$146,710	2,911	\$13,128		\$0	\$0	\$0	\$0
Bennington	SW Vermont UESD	\$28,976,880	2,333	\$12,419	\$31,204,892		2,221	\$14,051		\$0	\$0	\$0	\$0
Caledonia	Danville	\$7,797,467	518	\$15,054	\$8,280,456	\$0	503	\$16,471		\$1	\$272	\$838	\$421,298
Caledonia	Peacham	\$2,782,362	175	\$15,916	\$2,782,362	\$0	182	\$15,271	1	\$0	\$0	\$0	\$0
Caledonia	St Johnsbury	\$24,967,147	1,869	\$13,359	\$26,345,319	\$0	1,812	\$14,541		\$0	\$0	\$0	\$0
Caledonia	Stannard	\$223,184	14	\$15,750	\$250,290	\$0	16	\$15,751		\$0	\$0	\$118	\$1,882
Caledonia	Hazen UHSD #26	\$8,158,555	544	\$14,986	\$8,392,114	\$0	525	\$15,991		\$0	\$0	\$358	\$188,093
Caledonia	Kingdom East UUSD	\$44,824,278	3,256	\$13,767	\$47,276,483	\$0	3,180	\$14,867		\$0	\$0	\$0	\$0
Caledonia	Caledonia Coop. SD	\$15,888,706	1,044	\$15,223	\$16,565,216	\$0	1,028	\$16,119		\$0	\$0	\$486	\$499,848
Chittenden	Burlington	\$103,360,823	6,972	\$14,825	\$109,078,822	\$18,618,547	6,909	\$15,787		\$0	\$0	\$0	\$0
Chittenden	Colchester	\$52,542,808	3,653	\$14,382	\$56,594,101	\$0	3,594	\$15,747		\$0	\$0	\$114	\$410,806
Chittenden	Milton	\$33,266,933	2,417	\$13,761	\$34,444,481	\$385,578	2,436	\$14,137		\$0	\$0	\$0	\$0
Chittenden	South Burlington	\$58,770,072	4,063	\$14,464	\$61,533,183	\$1,990,963	3,920	\$15,696		\$0	\$0	\$0	\$0
Chittenden	Winooski ID	\$30,597,445	2,006	\$15,256	\$32,136,631		2,157	\$14,896	1	\$0	\$0	\$0	\$0
Chittenden	Essex Westford Educational Community Unified Union School District	\$76,570,171	5,441	\$14,072	\$80,261,487	\$0	5,547	\$14,468		\$0	\$0	\$0	\$0
Chittenden	Champlain Valley Unified Union SD	\$88,294,084	5,684	\$15,535	\$91,374,880	\$3,480,863	5,725	\$15,962		\$0	\$0	\$0	\$0
Chittenden	Mt. Mansfield UUSD	\$50,496,414	3,515	\$14,365	\$55,066,098		3,491	\$15,776		\$0	\$0	\$143	\$498,313
Essex	Brighton	\$3,037,800	252	\$12,035	\$3,462,782	\$0	246	\$14,068		\$0	\$0	\$0	\$0
Essex	Canaan	\$4,382,554	258	\$16,962	\$4,377,904	\$65,787	255	\$17,190	1	\$0	\$0	\$0	\$0
Essex	Northeast Kingdom Choice SD	\$7,629,243	539	\$14,154	\$7,473,091		587	\$12,736	1	\$0	\$0	\$0	\$0
Franklin	Fairfax	\$17,874,638	1,231	\$14,515	\$19,661,978	\$2,672,369	1,969	\$14,358	1	\$0	\$0	\$0	\$0
Franklin	Fletcher	\$4,357,957	354	\$12,303	\$4,449,727		348	\$12,771		\$0	\$0	\$0	\$0
Franklin	Georgia	\$17,799,256	1,201	\$14,826	\$18,416,984	\$129,772	1,163	\$15,830		\$0	\$0	\$86	\$99,514
Franklin	Maple Run Unified School District	\$58,751,223	3,916	\$15,003	\$57,953,912	\$0	3,996	\$14,503	1	\$0	\$0	\$0	\$0
Franklin	Northern Mountain Valley UUSD	\$24,153,776	2,061	\$11,718	\$24,594,707	\$406,805	2,123	\$11,585	1	\$0	\$0	\$0	\$0
Franklin	Enosburgh-Richford UUSD	\$18,300,146	1,643	\$11,139	\$18,897,427		1,653	\$11,430		\$0	\$0	\$0	\$0
Franklin	Missisquoi Valley School District	\$39,683,045	3,255	\$12,190	\$39,870,048	\$382,267	3,228	\$12,350		\$0	\$0	\$0	\$0
Grand Isle	Alburgh	\$7,248,323	553	\$13,103	\$7,554,668	\$0	550	\$13,742		\$0	\$0	\$0	\$0
Grand Isle	South Hero	\$5,314,295	340	\$15,645	\$5,538,900		337	\$16,449		\$0	\$0	\$816	\$274,813
Grand Isle	Champlain Islands UUSD	\$10,696,720	700	\$15,288	\$11,148,809		677	\$16,474		\$3	\$2,109	\$841	\$568,891

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Lamoille	Cambridge	\$6,926,499	501	\$13,833	\$6,708,903	\$0	499	\$13,441	1	\$0	\$0	\$0	\$0
Lamoille	Stowe	\$16,976,196	1,102	\$15,408	\$17,439,596	\$131,879	1,100	\$15,850	-	\$0	\$0	\$97	\$106,458
Lamoille	Wolcott	\$5,926,711	443	\$13,381	\$6,206,193	\$0	432	\$14,382	-	\$0	\$0	\$0	\$0
Lamoille	Lamoille North MUUSD preK-6	\$15,789,682	1,107	\$14,267	\$17,210,753	\$835,279	1,157	\$14,882	-	\$0	\$0	\$0	\$0
Lamoille	Lamoille North MUUSD 7-12	\$19,452,670	1,587	\$12,261	\$20,067,333	\$147,772	1,548	\$12,965	-	\$0	\$0	\$0	\$0
Lamoille	Lamoille South UUSD	\$16,778,678	1,383	\$12,130	\$17,303,576	\$0	1,349	\$12,823	-	\$0	\$0	\$0	\$0
Orange	Stratford	\$4,279,353	301	\$14,211	\$4,384,858	\$0	299	\$14,689	-	\$0	\$0	\$0	\$0
Orange	Theftord	\$9,800,193	567	\$17,293	\$10,475,188	\$28,515	564	\$18,586	-	\$2,065	\$1,163,604	\$2,902	\$1,635,624
Orange	Blue Mountain USD #21	\$10,822,015	812	\$13,330	\$11,997,373	\$0	750	\$16,004	-	\$0	\$0	\$371	\$277,812
Orange	Waits River Valley USD #36	\$8,694,232	787	\$11,045	\$9,862,808	\$0	774	\$12,739	-	\$0	\$0	\$0	\$0
Orange	Orange Southwest UUSD	\$21,775,142	1,384	\$15,731	\$21,945,071	\$0	1,412	\$15,539	1	\$0	\$0	\$0	\$0
Orange	Echo Valley Community School District	\$6,808,871	584	\$11,653	\$7,096,643	\$0	554	\$12,806	-	\$0	\$0	\$0	\$0
Orange	First Branch Unified SD	\$8,704,725	676	\$12,881	\$8,661,613	\$0	616	\$14,062	1	\$0	\$0	\$0	\$0
Orange	Oxbow UUSD	\$16,365,424	1,237	\$13,232	\$17,651,000	\$0	1,094	\$16,135	-	\$0	\$0	\$502	\$549,167
Orange	Rivendell Interstate School District	\$7,989,100	551	\$14,495	\$8,846,318	\$0	537	\$16,465	-	\$0	\$0	\$832	\$446,885
Orleans	Charleston	\$3,153,178	228	\$13,810	\$3,441,916	\$0	242	\$14,222	-	\$0	\$0	\$0	\$0
Orleans	Coventry	\$4,891,216	337	\$14,508	\$5,170,755	\$0	334	\$15,482	-	\$0	\$0	\$0	\$0
Orleans	Craftsbury	\$5,269,535	332	\$15,879	\$5,686,314	\$131,500	357	\$15,924	-	\$0	\$0	\$0	\$0
Orleans	Derby	\$6,856,592	632	\$10,846	\$7,153,832	\$0	616	\$11,611	-	\$0	\$0	\$0	\$0
Orleans	Holland	\$1,062,609	108	\$9,800	\$1,137,495	\$0	120	\$9,448	1	\$0	\$0	\$0	\$0
Orleans	Jay	\$1,251,726	73	\$17,123	\$1,259,249	\$0	76	\$16,571	1	\$0	\$0	\$0	\$0
Orleans	Lowell	\$2,271,505	177	\$12,805	\$2,344,835	\$0	192	\$12,231	1	\$0	\$0	\$0	\$0
Orleans	Morgan	\$709,499	78	\$9,130	\$759,993	\$0	80	\$9,489	-	\$0	\$0	\$0	\$0
Orleans	Newport City	\$8,483,746	574	\$14,793	\$8,755,198	\$0	561	\$15,603	-	\$0	\$0	\$0	\$0
Orleans	Newport Town	\$3,907,163	292	\$13,383	\$3,958,369	\$0	297	\$13,335	1	\$0	\$0	\$0	\$0
Orleans	Troy	\$4,565,578	382	\$11,946	\$5,000,727	\$0	401	\$12,480	-	\$0	\$0	\$0	\$0
Orleans	Westfield	\$932,099	62	\$15,073	\$999,927	\$0	68	\$14,653	1	\$0	\$0	\$0	\$0
Orleans	North Country Jr UHSD #22	\$6,246,800	467	\$13,383	\$6,560,400	\$0	483	\$13,594	-	\$0	\$0	\$833	\$456,701
Orleans	North Country Sr UHSD #22	\$18,445,900	1,444	\$12,773	\$19,285,400	\$0	1,460	\$13,213	-	\$0	\$0	\$0	\$0
Orleans	Lake Region UHSD	\$9,300,116	683	\$13,625	\$9,693,178	\$0	688	\$14,093	-	\$0	\$0	\$0	\$0
Orleans	Lake Region Union Elementary-Middle School district	\$16,781,202	1,295	\$12,957	\$17,490,447	\$0	1,347	\$12,982	-	\$0	\$0	\$0	\$0
Orleans	Mountain View Union Elementary School District	\$8,458,750	543	\$15,582	\$9,064,891	\$33,043	549	\$16,526	-	\$0	\$0	\$0	\$0
Rutland	Ira	\$786,223	82	\$9,536	\$845,811	\$0	86	\$9,871	-	\$0	\$0	\$0	\$0
Rutland	Pittsfield	\$742,539	72	\$10,303	\$864,214	\$0	66	\$13,041	-	\$0	\$0	\$0	\$0
Rutland	Rutland City	\$43,356,000	3,555	\$12,197	\$43,196,000	\$0	3,411	\$12,666	1	\$0	\$0	\$0	\$0
Rutland	Rutland Town	\$10,759,251	795	\$13,534	\$11,041,841	\$56,403	786	\$14,056	-	\$0	\$0	\$0	\$0
Rutland	Barstow UUSD	\$6,173,236	434	\$14,235	\$6,558,074	\$0	443	\$14,809	-	\$0	\$0	\$0	\$0
Rutland	Mill River UUSD	\$17,287,875	1,273	\$13,576	\$17,238,431	\$433,264	1,220	\$14,132	1	\$0	\$0	\$0	\$0
Rutland	Otter Valley UUSD	\$27,440,152	2,030	\$13,515	\$28,254,929	\$0	1,982	\$14,257	-	\$0	\$0	\$0	\$0
Rutland	Slate Valley UUSD	\$27,080,580	2,342	\$11,565	\$27,516,030	\$67,405	2,300	\$11,966	-	\$0	\$0	\$0	\$0
Rutland	Wells Spring Unified USD	\$6,123,018	478	\$12,819	\$6,284,034	\$0	498	\$12,617	1	\$0	\$0	\$0	\$0
Rutland	Quarry Valley Unified USD	\$19,293,983	1,724	\$11,191	\$19,967,604	\$241,219	1,701	\$11,740	-	\$0	\$0	\$0	\$0
Rutland	Mettawee SD	\$6,620,380	503	\$13,164	\$6,506,956	\$0	500	\$13,007	1	\$0	\$0	\$0	\$0

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Washington	Cabot	\$4,479,739	313	\$14,324	\$4,575,070	\$0	313	\$14,628	-	\$0	\$0	\$0	\$0
Washington	Twinfield USD #33	\$8,239,777	596	\$13,814	\$8,678,346		581	\$14,940	-	\$0	\$0	\$0	\$0
Washington	Harwood UUSD	\$41,188,115	2,660	\$15,486	\$42,601,368	\$563,816	2,625	\$16,228	-	\$0	\$0	\$381	\$999,156
Washington	Paine Mountain School District	\$23,251,106	1,715	\$13,557	\$24,233,797		1,707	\$14,199	-	\$0	\$0	\$0	\$0
Washington	Montpelier-Roxbury Unified USD	\$27,725,667	1,874	\$14,797	\$28,714,530	\$0	1,910	\$15,035	-	\$0	\$0	\$0	\$0
Washington	Washington Central UUSD	\$36,203,852	2,371	\$15,272	\$36,337,813	\$0	2,219	\$16,373	-	\$0	\$0	\$740	\$1,642,022
Washington	Barre UUSD	\$43,239,188	3,768	\$11,476	\$45,501,740	\$0	3,506	\$12,978	-	\$0	\$0	\$0	\$0
Windham	Halifax	\$2,274,705	178	\$12,744	\$2,482,622	\$0	183	\$13,565	-	\$0	\$0	\$0	\$0
Windham	Marlboro	\$3,593,846	220	\$16,356	\$3,107,984	\$0	204	\$15,223	1	\$0	\$0	\$0	\$0
Windham	Rockingham	\$9,889,089	771	\$12,833	\$10,307,044		815	\$12,651	1	\$0	\$0	\$0	\$0
Windham	Stratton	\$741,743	64	\$11,572	\$742,530	\$0	64	\$11,624	-	\$0	\$0	\$0	\$0
Windham	Vernon	\$7,198,025	457	\$15,743	\$7,327,661	\$0	465	\$15,758	-	\$0	\$0	\$125	\$58,335
Windham	Westminster	\$5,208,124	347	\$15,015	\$5,428,241		328	\$16,527	-	\$56	\$18,525	\$894	\$293,596
Windham	Windham	\$432,130	31	\$14,117	\$578,330	\$0	38	\$15,259	-	\$0	\$0	\$0	\$0
Windham	Somerset	\$0	1	\$0	\$19,000		1	\$16,522	-	\$51	\$59	\$889	\$1,022
Windham	Bellows Falls UHSD	\$8,317,622	654	\$12,723	\$8,669,160		689	\$12,588	1	\$0	\$0	\$0	\$0
Windham	West River UESD	\$6,622,912	411	\$16,098	\$7,023,528	\$133,253	428	\$16,405	-	\$0	\$0	\$461	\$197,336
Windham	WEST RIVER UNION EDUCATION DISTRICT #72B	\$6,849,304	429	\$15,960	\$7,150,846	\$133,253	433	\$16,510	-	\$0	\$0	\$569	\$246,489
Windham	River Valleys USD	\$6,397,169	402	\$15,901	\$6,667,541		390	\$17,096	-	\$626	\$244,069	\$1,463	\$570,686
Windham	Twin Valley Unified SD	\$9,786,619	686	\$14,261	\$10,333,316	\$387,944	675	\$15,317	-	\$0	\$0	\$0	\$0
Windham	Athens Grafton School District	\$1,382,325	105	\$13,146	\$1,440,748		101	\$14,336	-	\$0	\$0	\$0	\$0
Windham	Windham SE UUSD	\$60,345,162	3,807	\$15,851	\$61,695,507		3,862	\$15,975	-	\$0	\$0	\$342	\$1,319,765
Windsor	Hartford	\$34,513,512	2,152	\$16,035	\$37,117,897	\$2,949,473	2,100	\$17,678	-	\$0	\$0	\$640	\$1,344,367
Windsor	Hartland	\$11,225,926	641	\$17,508	\$11,614,613	\$0	646	\$17,983	-	\$1,512	\$976,685	\$2,350	\$1,517,597
Windsor	Norwich	\$14,935,099	816	\$18,295	\$15,566,320		835	\$18,644	-	exempt	exempt	exempt	\$0
Windsor	Sharon	\$6,591,139	512	\$12,883	\$6,641,791	\$0	482	\$13,779	-	\$0	\$0	\$0	\$0
Windsor	Springfield	\$31,380,696	2,257	\$13,901	\$32,363,791	\$649,879	2,131	\$15,191	-	\$0	\$0	\$0	\$0
Windsor	Weathersfield	\$8,891,228	566	\$15,699	\$9,953,590	\$234,625	574	\$17,327	-	\$449	\$257,685	\$1,286	\$738,767
Windsor	Windsor Central MUUSD	\$25,427,881	1,465	\$17,352	\$26,996,512	\$964,976	1,487	\$18,156	-	\$1,036	\$1,540,815	\$1,874	\$2,786,106
Windsor	Green Mountain Unified SD	\$17,293,122	1,184	\$14,605	\$18,535,768		1,154	\$16,060	-	\$0	\$0	\$427	\$492,362
Windsor	White River Unified District	\$13,692,476	1,118	\$12,252	\$14,223,634	\$0	1,109	\$12,825	-	\$0	\$0	\$0	\$0
Windsor	Ludlow-Mt. Holly Unified USD	\$9,828,315	625	\$15,729	\$10,038,476	\$0	611	\$16,420	-	\$0	\$0	\$787	\$481,110
Windsor	Mt. AscutneySD	\$14,147,919	924	\$15,310	\$15,098,378	\$0	887	\$17,024	-	\$553	\$490,580	\$1,391	\$1,233,349