

Preliminary Analysis of Proposed Equalized Pupil Weighting Changes in FY20 Packet

The attached pages include the following:

1. A one-page summary of the key highlights associated with the update to the equalized pupil weights proposed in the 2019 Legislative Pupil Weighting Factors (PWF) Report.
2. A memo that details the analysis and identifies the assumptions used.
3. A spreadsheet that identifies the modelled equalized pupil change in FY20 by school district.

Weighting Study Update to FY20: Highlights

- The 2019 Legislative Pupil Weighting Factors (PWF) Report identified proposed changes to the weighting factors used in Vermont's Education Finance system.
- Vermont uses a pupil weighting system to account for the differences in costs associated with educating students with dissimilar learning needs and socioeconomic backgrounds.

FY20 Update:

The weights recommended¹ in the PWF report were updated to FY20 to reflect the current structure of school districts in Vermont. FY20 was the first year that all the Act 46 mergers were operational.

- The yield increases to \$11,118, the average homestead tax rate decreases slightly, and the non-homestead tax rate decreases from \$1.594 to \$1.580
- 77 districts (59% of current equalized pupils) would have seen a decrease in their homestead tax rate, the average decrease is \$0.18
- 39 districts (41% of current equalized pupils) would experience a homestead tax rate increase, the average increase is \$0.16

Key Facts:

- In current law a categorical grant is used to provide additional funding for special education and small schools. In this analysis these categorical grants were maintained². This is a policy decision point.
- The proposed equalized pupil counts, changes education spending per pupil and subsequently tax rate. Tax rate changes affect the amount of taxes and the distribution of taxes raised across the state. The yields and non-homestead tax rates are adjusted to ensure that the same amount of money is raised in FY20.
- When setting the yields and adjusting tax rates the current law Dec.1 letter provisions were maintained – the percentage change in the average education tax bill applied to homestead, non-homestead and taxpayers that claim a property tax credit is the same. This is a policy decision point.
- FY20 Education Spending is used although it is anticipated that tax rate implications would influence spending decisions.

The results are summarized by school district in the attached pages. Analysis and results are illustrative – if implemented, calculations would be performed by the Agency of Education.

¹ Simulation B.1: Vermont school level costs estimates and maintains the categorical grant for special education.

² The proposed small school grant weights were not incorporated into this analysis.

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Draft: Preliminary Analysis of Proposed Equalized Pupil Weighting Changes in FY20

The 2019 Legislative Pupil Weighting Factors (PWF) Report¹ identified proposed changes to the weighting factors used in Vermont's Education Finance system.

Summary

If the weights recommended from PWF Report simulation B.1 had been applied in FY20:

- The yield increases to \$11,118, the average homestead tax rate decreases slightly, and the non-homestead tax rate decreases from \$1.594 to \$1.58
- 77 districts (59% of current equalized pupils) would have seen a decrease in their homestead tax rate, the average decrease is \$0.18
- 39 districts (41% of current equalized pupils)² would experience a homestead tax rate increase, the average increase is \$0.16

Background

The PWF Report recommended updated pupil weighting factors to reflect the average cost of education for students of different backgrounds across the State. Four potential weighting structures were identified (A.1, B.1, A.2 and B.2) and can be found on page 80 of the PWF Report. More information on the recommended weights can be found in the Appendix.

Vermont uses a pupil weighting system to account for the differences in costs associated with educating students with dissimilar learning needs and socioeconomic backgrounds. For example, it costs more, on average, for an economically disadvantaged student to achieve education standards – therefore, when a district determines their student counts, a higher count or weight is placed on an economically disadvantaged student to account for the higher than average cost associated with that student.

Key Assumptions

The PWF Report illustrated potential changes based on FY18 data. This analysis updates the information to FY20 to reflect the current structure of school districts in Vermont. FY20 was the first year that all the Act 46 mergers were operational.

In order to update the model to FY20 using the current statutory provisions the following assumptions were employed. More detail is available in the Appendix.

1. Update the homestead property and income tax yields and the non-homestead rate:
 - a. Dec. 1 letter methodology - the average increase for homestead and non-homestead property tax payers is consistent.

¹ <https://education.vermont.gov/documents/legislative-report-act-173-section-11-pupil-weighting-factors-report>

² Using the new equalized pupil counts 64% of pupils reside in districts with a tax rate decrease, 36% in districts with a tax rate increase.

- b. The excess spending threshold penalty is removed to account for the changes in education spending per pupil driven by the new weights.
 - c. Act 46 tax rate merger incentives remain in place except for the provision that town level tax rate changes to reach the unified rate would not exceed +/-5%. In FY20 only 10 towns were still eligible for this provision (out of ~140 towns that merged voluntarily).
2. Education Spending³:
- a. FY20 Education Spending is used although it is anticipated that tax rate implications would influence spending decisions.
 - b. Since current law states that all districts will receive a tax rate of at least \$1 it is assumed that a district will spend at least one dollar. This is the only instance in which spending was altered.
3. Determine Equalized Pupils:
- a. Current law uses a categorial grant for small school support. This categorial grant was maintained and the small school weighting is not incorporated in the determination of equalized pupils.
 - b. The equalized pupil hold harmless provision is excluded⁴.

Analysis

This analysis uses the B.1 weights identified in the PWF Report. The B.1 weights are derived from the costs associated with Vermont schools.

There are two ways to provide additional funding through pupil weighting or categorical grants. Currently, in Vermont, special education is funded through a categorical grant. Simulation B.1 maintains the special education grant.

Table 1: Proposed Weighting Factors: Simulation B.1

	Measure	Existing Weight (Current Law)	Updated Weight (B.1)
Student Need	Poverty Rate	1.25	3.97
	English Language Learner (ELL)	1.2	2.58
Grade Range	% Middle Grade	NA	1.23
	% Secondary	1.13	1.2
	Pre-K	0.46	Not examined. No change
Population Density	< 36 Population per Sq. Mile		0.23
	36 to <55		0.17
	55 to <100		0.11
<i>Small School Enrollment</i>	<i><100 students</i>		<i>0.24</i>
	<i>101-250</i>		<i>0.12</i>

Using the updated equalized pupil weightings, the FY20 yields were recalculated to ensure that an equivalent amount of education tax revenue was raised. As per current law, the homestead

³ Education Spending is defined as the school budget less categorical grants, federal funds and expected school revenues. It is the basis of a districts tax rate calculation.

⁴ Hold harmless provisions limit towns' equalized pupil loss to 3.5% of the previous years' count.

yield and non-homestead rate were set so that the average bill increase was consistent. This is a potential policy decision.

Table 2: Components of the Education Fund Outlook Subject to Change in Simulated Analysis

	FY20	FY20 Simulation
Average Homestead Property Tax Rate	\$1.510	\$1.499
Average Tax Rate on Household Income	2.47%	2.45%
Uniform Non-Homestead Property Tax Rate	\$1.594	\$1.580
Property Yield Per Equalized Pupil (1)	\$10,648	\$11,118
Income Yield Per Equalized Pupil	\$13,081	\$13,589
Total Equalized Pupil Count ⁵	87,839	87,488
Sources (\$M)		
Homestead Education Tax	614.6	624.8
Homestead Property Tax Credit	(168.0)	(168.0)
Non-Homestead Education Tax	693.6	687.5
Uses (\$M)		
Education Payment (2)	\$1,428.8	\$1,432.5

1. The homestead property tax yield increased to \$11,118. The non-homestead tax rate decreases to \$1.58. The average bill increased by 1.52%.
 - a. If the FY20 yield of \$10,648 were maintained, a significant amount of additional homestead property tax revenue would have been raised. The homestead average tax rate would have increased from \$1.51 to \$1.565.
2. Education Payment increases by \$3.7 million to account for additional spending (up to the new yield) in 6 districts that would otherwise have received a tax rate less than \$1.

On average the towns that receive an increase in their homestead tax rate have larger homestead grand lists than the towns with a tax rate decrease⁶. This explains the distributions of winners and losers. Tax rate changes affect the amount of taxes and the distribution of taxes raised across the state.

The results are summarized by school district in the attached pages. Analysis and results are illustrative – if implemented, calculations would be performed by the Agency of Education.

⁵ Difference in equalized pupils attributable to current law hold harmless provision - removed for analysis of this simulation.

⁶ As a percentage of the statewide total, towns with a tax rate increase have an average homestead grand list of 0.6% and towns with a decrease have an average grand list of 0.3% of the total statewide homestead grand list.

Appendix – Recommended Weights

Four potential weighting structures were identified (A.1, B.1, A.2 and B.2) and can be found on page 80 of the PWF Report. Simulations A.1 and B.1 reflect the Vermont specific school costs. Simulation A.2 and B.2 use all the same weights identified in A.1 and B.1 but replace the English Language Learner weight (ELL) with a regional cost estimate since the population of ELL students in Vermont is relatively small.

There are two ways to provide additional funding: through pupil weighting or categorical grants. Currently, in Vermont, special education is funded through a categorical grant. Simulations A.1 and B.1 maintain the special education grant – the weights do not account for the additional costs associated with special education. Simulations A.1 and B.1 “control” for the share of students with disabilities.

Simulations A.2 and B.2 include special education costs in the pupil weighting formula, implying that adjustments for special education costs are reflected in a district equalized pupil calculation.

Modelling Considerations

In order to maintain consistency with the current law the following assumptions were built into the model.

1. The current law Dec.1 letter provisions were maintained – the percentage change in the average education tax bill applied to homestead, non-homestead and taxpayers that claim a property tax credit is the same. This is a policy decision point.
2. The penalty associated with the excess spending threshold was not included in the yield analysis – with the redistribution of pupils and no changes identified in spending, 20+ districts exceed the threshold and contribute significant additional taxes. Currently for FY20, 6 districts exceed the penalty and contributed ~\$600k in additional revenue.
3. Voluntary mergers were awarded tax rate incentives and bounded tax rate protection for 4 and 5 years – the town level tax rate would not increase or decrease by more than 5% per year until the district tax rate was reached. There are currently only 10 towns in FY20 that are still receiving this transition assistance. The bounded protection was removed for this analysis to allow for the tax rate changes associated with updated equalized pupils to flow through to all towns equally.
4. There is no change to the FY20 property tax adjustment as it is reflective of FY19 education taxes paid. It is noted that going forward the property tax adjustment program is also susceptible to changes based on tax rate changes. Because the income yield and property tax yield move proportionally, it is assumed that the program cost would remain relatively stable although individual filers may experience changes based on their location.
5. FY20 Education Spending is used although it is anticipated that spending decisions would likely change with tax rate implications. The only instance in which spending was altered was for districts that under the new configuration would see a calculated tax rate

less than \$1. Since current law states that all districts will receive a tax rate of at least \$1 it is assumed that these districts will increase their spending to match the yield.

6. The small school weighting is not incorporated in this analysis. The FY20 categorical grant for small schools is maintained to match current law. This is a policy decision point.
 - a. In FY20 45% of the small schools grant appropriation (\$8.4 M) was directed to merger support grants
 - b. Additional FY20 data is required to analyze the implications of a small school weighting versus categorical grant

DRAFT: Preliminary Analysis of Proposed Equalized Pupil Weighting Changes - FY20

Calculations are illustrative - if implemented calculations would be performed by the Agency of Education
 Assumptions and details are explained in the corresponding JFO memo

		Column Numbers	3	4	5	6	7	8	9	10	11	13	14	15
					Yield \$10,648			Yield \$11,118						
			Current Education Weightings			Simulated Education Weightings			Difference (Simulated - Current)			District Identifiers		
County	District Name	Equalized Pupils	Education Spending Per Pupil	District Equalized HS Tax Rate*	Equalized Pupils	Education Spending Per Pupil	District Equalized HS Tax Rate*	Equalized Pupils	% Change Number of Pupils	District Equalized HS Tax Rate	Merger Status SBE = State Board of Education	District Density (Population/ miles^2)	District Poverty Rate	
Addison	Addison Central USD #055	1,773	\$17,723	1.66	1,606	\$19,572	1.76	-168	-9.4%	0.10	Merged - Bridport, Cornwall, Middlebury ID, Ripton, Salisbury, Shoreham, Weybridge	55 - 99.9	12.7%	
Addison	Addison NW USD #054	965	\$19,138	1.80	911	\$20,275	1.82	-54	-5.6%	0.03	Merged - Addison, Ferrisburgh, Panton, Vergennes, Waltham	55 - 99.9	14.9%	
Addison	Granville-Hancock Unified District	86	\$20,033	1.88	106	\$16,370	1.47	19	22.4%	-0.41	Merged - Granville, Hancock	Less than 36	31.2%	
Addison	Mt. Abraham Unified School District	1,478	\$17,901	1.68	1,365	\$19,389	1.74	-113	-7.7%	0.06	Merged - Bristol, Lincoln, Monkton, New Haven, Starksboro	36 - 54.9	11.7%	
Bennington	Arlington	352	\$18,103	1.70	386	\$16,481	1.48	35	9.8%	-0.22	Stand Alone	36 - 54.9	23.3%	
Bennington	Mt. Anthony UHSD	1,671	\$14,697	1.38	1,958	\$12,548	1.13	286	17.1%	-0.25	Un-Merged Union High School - SBE Union Elementary SW VT	Greater than 100, NA	32.4%	
Bennington	North Bennington ID	148	\$16,626	1.56	138	\$17,748	1.60	-9	-6.3%	0.03	Stand Alone	Greater than 100, NA	20.5%	
Bennington	Sandgate	60	\$13,958	1.31	52	\$15,840	1.42	-7	-11.9%	0.11	Stand Alone	Less than 36	7.0%	
Bennington	Searsburg	22	\$16,290	1.53	34	\$11,118	1.00	12	55.0%	-0.53	Stand Alone	Less than 36	55.7%	
Bennington	Southwest Vermont Union Elementary School District	1,400	\$14,962	1.41	1,523	\$13,749	1.24	124	8.8%	-0.17	SBE UES - Bennington, Pownal, Shaftsbury, Woodford	Greater than 100, NA	32.4%	
Bennington	Stamford	109	\$14,187	1.33	97	\$15,913	1.43	-12	-10.8%	0.10	Stand Alone	Less than 36	7.3%	
Bennington	Taconic and Green Regional School District	1,753	\$17,048	1.60	1,742	\$17,152	1.54	-11	-0.6%	-0.06	Merged - Danby, Dorset, Landgrove, Londonderry, Manchester, Mt. Tabor, Peru, Sunderland, Weston	Less than 36	13.6%	
Bennington	Winhall	191	\$17,634	1.66	167	\$20,162	1.81	-24	-12.5%	0.16	Stand Alone	Less than 36	6.4%	
Caledonia	Caledonia Cooperative Unified Union School District	626	\$17,268	1.62	608	\$17,769	1.60	-18	-2.8%	-0.02	Merged - Barnet, Walden, Waterford	Less than 36	12.7%	
Caledonia	Danville	314	\$17,084	1.60	309	\$17,310	1.56	-4	-1.3%	-0.05	Stand Alone	36 - 54.9	16.0%	
Caledonia	Hazen UHSD	319	\$18,883	1.77	377	\$16,016	1.44	57	17.9%	-0.33	Un-Merged Union High School - SBE Union Elementary Orleans SW	36 - 54.9	27.0%	
Caledonia	Kingdom East Unified Union School District	1,863	\$16,032	1.51	1,991	\$14,998	1.35	128	6.9%	-0.16	Merged - Burke, Concord, Lunenburg, Lyndon, Newark, Sheffield, Sutton, Wheelock	36 - 54.9	20.9%	
Caledonia	Peacham	103	\$18,303	1.72	93	\$20,105	1.81	-9	-9.0%	0.09	Act 49 Stand Alone (3 by 1)	Less than 36	9.1%	
Caledonia	St. Johnsbury	1,162	\$15,031	1.41	1,317	\$13,264	1.19	155	13.3%	-0.22	Supervisory District	Greater than 100, NA	32.1%	
Caledonia	Stannard	12	\$10,389	0.98	13	\$11,118	1.00	1	12.3%	0.02	Stand Alone	Less than 36	21.5%	
Chittenden	Burlington	4,083	\$16,012	1.50	5,256	\$12,438	1.12	1,173	28.7%	-0.39	Supervisory District	Greater than 100, NA	36.8%	
Chittenden	Champlain Valley USD #056	4,144	\$16,068	1.51	3,266	\$20,387	1.83	-878	-21.2%	0.32	Merged - Charlotte, Hinesburg, St. George, Shelburne, Williston	Greater than 100, NA	8.7%	
Chittenden	Colchester	2,278	\$15,081	1.42	2,077	\$16,540	1.49	-201	-8.8%	0.07	Supervisory District	Greater than 100, NA	16.3%	
Chittenden	Essex-Westford EC USD #051	3,824	\$16,061	1.51	3,280	\$18,722	1.68	-544	-14.2%	0.18	Merged - Essex Town, Westford	Greater than 100, NA	12.0%	
Chittenden	Milton	1,635	\$14,926	1.40	1,444	\$16,900	1.52	-191	-11.7%	0.12	Supervisory District	Greater than 100, NA	14.9%	
Chittenden	Mt. Mansfield UUSD	2,514	\$15,894	1.49	1,948	\$20,512	1.84	-566	-22.5%	0.35	Merged - Bolton, Jericho, Richmond, Underhill Town, Huntington	55 - 99.9	5.0%	
Chittenden	South Burlington	2,540	\$15,919	1.50	2,218	\$18,234	1.64	-322	-12.7%	0.15	Supervisory District	Greater than 100, NA	12.1%	
Chittenden	Winooski ID	991	\$15,249	1.43	1,649	\$11,118	1.00	657	66.3%	-0.43	Supervisory District	Greater than 100, NA	60.8%	
Essex	Brighton	92	\$17,287	1.62	121	\$13,081	1.18	30	32.1%	-0.45	Stand Alone	Less than 36	39.0%	
Essex	Canaan	136	\$18,683	1.75	159	\$16,055	1.44	22	16.4%	-0.31	Stand Alone	Less than 36	25.2%	

Yield \$10,648 Yield \$11,118

Current Education Weightings Simulated Education Weightings Difference (Simulated - Current) District Identifiers

County	District Name	Equalized Pupils	Education Spending Per Pupil	District Equalized HS Tax Rate*	Equalized Pupils	Education Spending Per Pupil	District Equalized HS Tax Rate*	Equalized Pupils	% Change Number of Pupils	District Equalized HS Tax Rate	Merger Status SBE = State Board of Education	District Density (Population/ miles^2)	District Poverty Rate
Essex	Northeast Kingdom Choice School District	284	\$18,749	1.76	292	\$18,265	1.64	8	2.7%	-0.12	Merged - Bloomfield, Brunswick, East Haven, Granby, Guildhall, Kirby, Lemington, Maidstone, Norton, Victory	Less than 36	15.8%
Franklin	Enosburgh-Richford Unified Union School District	966	\$13,983	1.31	1,249	\$11,118	1.00	283	29.3%	-0.31	SBE Merged - Richford, Enosburgh	55 - 99.9	39.2%
Franklin	Fairfax	838	\$13,121	1.23	643	\$17,111	1.54	-196	-23.3%	0.31	Stand Alone	Greater than 100, NA	8.4%
Franklin	Fletcher	205	\$16,647	1.56	170	\$20,029	1.80	-35	-16.9%	0.24	Stand Alone	Less than 36	3.7%
Franklin	Franklin Northwest Unified Union School District	1,838	\$15,282	1.44	1,824	\$15,397	1.38	-14	-0.7%	-0.05	SBE Merged - Highgate, Franklin, Swanton	55 - 99.9	18.4%
Franklin	Georgia	862	\$14,537	1.37	597	\$20,971	1.89	-264	-30.7%	0.52	Stand Alone	Greater than 100, NA	3.8%
Franklin	Maple Run USD #057	2,552	\$15,859	1.49	2,462	\$16,443	1.48	-91	-3.6%	-0.01	Merged - Fairfield, St. Ablans City, St. Albans Town	Greater than 100, NA	21.2%
Franklin	Northern Mountain Valley UUSD	1,060	\$14,155	1.33	1,017	\$14,748	1.33	-43	-4.0%	0.00	Merged - Bakersfield, Berkshire	Less than 36	11.7%
Grand Isle	Alburgh	319	\$17,301	1.62	386	\$14,277	1.28	68	21.2%	-0.34	Act 49 Stand Alone (3 by 1)	55 - 99.9	33.5%
Grand Isle	Champlain Islands UUSD	419	\$18,169	1.71	409	\$18,622	1.67	-10	-2.4%	-0.03	Merged - Grand Isle, Isle La Motte, North Hero	55 - 99.9	17.6%
Grand Isle	South Hero	207	\$17,152	1.61	171	\$20,710	1.86	-36	-17.2%	0.25	Stand Alone	Greater than 100, NA	12.6%
Lamoille	Cambridge	312	\$15,668	1.47	303	\$16,118	1.45	-9	-2.8%	-0.02	Non-Member Elementary Lamoille North	55 - 99.9	18.4%
Lamoille	Lamoille North MUSD #058A	676	\$16,874	1.58	717	\$15,895	1.43	42	6.2%	-0.16	Merged - Belvidere, Eden, Hyde Park, Johnson, Waterville	36 - 54.9	22.3%
Lamoille	Lamoille North Unified Union School District	791	\$16,367	1.54	855	\$15,131	1.36	65	8.2%	-0.18	Merged	36 - 54.9	20.7%
Lamoille	Lamoille South Unified Union School District	1,645	\$15,489	1.45	1,542	\$16,521	1.49	-103	-6.2%	0.03	SBE Merged - Elmore, Morrystown, Stowe	55 - 99.9	14.9%
Lamoille	Wolcott	261	\$17,484	1.64	266	\$17,151	1.54	5	1.9%	-0.10	Stand Alone	36 - 54.9	17.9%
Orange	Blue Mountain USD	418	\$16,472	1.55	457	\$15,075	1.36	39	9.3%	-0.19	Merged - Groton, Ryegate, Wells River	Less than 36	20.0%
Orange	Orange Southwest USD #059	873	\$17,158	1.61	883	\$16,958	1.53	10	1.2%	-0.09	Merged - Bakersfield, Berkshire, Montgomery, Sheldon	55 - 99.9	19.8%
Orange	Orange Washington Unified Union School District	289	\$15,345	1.44	304	\$14,613	1.31	14	5.0%	-0.13	Merged - Orange, Washington	Less than 36	17.7%
Orange	Oxbow Unified Union School District	679	\$17,130	1.61	755	\$15,414	1.39	76	11.1%	-0.22	SBE Merged - Bradford, Newbury	36 - 54.9	23.9%
Orange	Rivendell Interstate USD	313	\$19,634	1.84	320	\$19,196	1.73	7	2.3%	-0.12	Merged - Fairlee, Vershire, West Fairlee	Less than 36	15.9%
Orange	Strafford	154	\$18,604	1.75	142	\$20,216	1.82	-12	-8.0%	0.07	Stand Alone	Less than 36	9.3%
Orange	Thetford	437	\$18,966	1.78	377	\$21,987	1.98	-60	-13.7%	0.20	Stand Alone	55 - 99.9	10.2%
Orange	Waits River Valley UESD	343	\$15,929	1.50	407	\$13,411	1.21	64	18.8%	-0.29	Merged - Corinth, Topsham	Less than 36	27.2%
Orleans	Charleston	101	\$16,518	1.55	113	\$14,789	1.33	12	11.7%	-0.22	Stand Alone	Less than 36	22.7%
Orleans	Coventry	190	\$14,964	1.41	216	\$13,186	1.19	26	13.5%	-0.22	Stand Alone	36 - 54.9	25.9%
Orleans	Craftsbury	154	\$18,399	1.73	169	\$16,748	1.51	15	9.9%	-0.22	Stand Alone	Less than 36	20.6%
Orleans	Derby	372	\$12,300	1.16	368	\$12,447	1.12	-4	-1.2%	-0.04	Stand Alone	55 - 99.9	19.7%
Orleans	Holland	36	\$16,676	1.57	38	\$15,766	1.42	2	5.8%	-0.15	Stand Alone	Less than 36	19.0%
Orleans	Jay	49	\$16,322	1.53	47	\$16,780	1.51	-1	-2.7%	-0.02	Stand Alone	Less than 36	14.1%
Orleans	Lake Region UHSD	367	\$15,271	1.43	448	\$12,510	1.13	81	22.1%	-0.31	Un-Merged Union High School - SBE Union Elementary Lake Region	Less than 36	28.3%
Orleans	Lake Region Union Elementary School District	749	\$13,507	1.27	880	\$11,495	1.03	131	17.5%	-0.23	SBE UES - Albany, Barton, Brownington, Glover, Irasburg, Orleans	Less than 36	26.7%
Orleans	Lowell	104	\$13,727	1.29	128	\$11,132	1.00	24	23.3%	-0.29	Stand Alone	Less than 36	30.2%
Orleans	Morgan	38	\$13,592	1.28	38	\$13,570	1.22	0	0.2%	-0.06	Stand Alone	Less than 36	16.2%
Orleans	Newport City	356	\$13,477	1.27	421	\$11,380	1.02	66	18.4%	-0.24	Stand Alone	Greater than 100, NA	37.6%
Orleans	Newport Town	133	\$17,256	1.62	144	\$15,968	1.44	11	8.1%	-0.18	Stand Alone	36 - 54.9	22.4%
Orleans	North Country Jr UHSD	260	\$15,438	1.45	295	\$13,624	1.23	35	13.3%	-0.22	Un-merged Union High School	55 - 99.9	25.3%
Orleans	North Country Sr UHSD	785	\$15,636	1.47	898	\$13,679	1.23	112	14.3%	-0.24	Un-merged Union High School	36 - 54.9	25.5%

Yield \$10,648 Yield \$11,118

Current Education Weightings Simulated Education Weightings Difference (Simulated - Current) District Identifiers

County	District Name	Equalized Pupils	Education Spending Per Pupil	District Equalized HS Tax Rate*	Equalized Pupils	Education Spending Per Pupil	District Equalized HS Tax Rate*	Equalized Pupils	% Change Number of Pupils	District Equalized HS Tax Rate	Merger Status SBE = State Board of Education	District Density (Population/ miles^2)	District Poverty Rate
Orleans	Orleans Southwest Union Elementary School District	348	\$18,470	1.73	390	\$16,518	1.49	41	11.8%	-0.25	SBE UES - Greensboro, Hardwick, Stannard, Woodbury	36 - 54.9	26.0%
Orleans	Troy	164	\$16,189	1.52	180	\$14,760	1.33	16	9.7%	-0.19	Stand Alone	36 - 54.9	23.3%
Orleans	Westfield	12	\$34,246	3.22	12	\$34,468	3.10	0	-0.6%	-0.12	Stand Alone	Less than 36	15.5%
Rutland	Barstow USD	305	\$15,408	1.45	288	\$16,331	1.47	-17	-5.7%	0.02	Merged - Chittenden, Mendon	Less than 36	10.7%
Rutland	Ira	42	\$14,580	1.37	35	\$17,766	1.60	-8	-17.9%	0.23	Act 49 Stand Alone (2 by 2 by 1)	Less than 36	3.5%
Rutland	Mettawee School District	319	\$15,906	1.49	323	\$15,703	1.41	4	1.3%	-0.08	Merged - Pawlet, Rupert	Less than 36	15.4%
Rutland	Mill River USD	775	\$17,222	1.62	761	\$17,536	1.58	-14	-1.8%	-0.04	Merged - Clarendon, Shrewsbury, Tinmouth, Wallingford	36 - 54.9	15.7%
Rutland	Otter Valley USD	1,276	\$15,187	1.43	1,294	\$14,971	1.35	18	1.4%	-0.08	Merged - Brandon, Goshen, Leicester, Pittsford, Sudbury, Whiting	55 - 99.9	19.9%
Rutland	Pittsfield	54	\$16,225	1.52	55	\$15,847	1.43	1	2.4%	-0.10	Stand Alone	Less than 36	15.6%
Rutland	Quarry Valley Unified Union School District	1,008	\$16,373	1.54	960	\$17,194	1.55	-48	-4.8%	0.01	Merged - Poultney, Proctor, West Rutland	Greater than 100, NA	20.2%
Rutland	Rutland City	2,085	\$15,429	1.45	2,540	\$12,664	1.14	455	21.8%	-0.31	Supervisory District	Greater than 100, NA	38.0%
Rutland	Rutland Town	498	\$15,754	1.48	374	\$20,973	1.89	-124	-24.9%	0.41	Act 49 Stand Alone (2 by 2 by 1)	Greater than 100, NA	7.2%
Rutland	Slate Valley Unified Union School District	1,349	\$16,209	1.52	1,478	\$14,800	1.33	128	9.5%	-0.19	Merged - Benson, Castleton, Fair Haven, Hubbardton, West Haven	36 - 54.9	22.9%
Rutland	Wells Spring Unified Union School District	271	\$16,243	1.53	269	\$16,360	1.47	-2	-0.7%	-0.05	Merged - Middletown Springs, Wells	36 - 54.9	16.5%
Washington	Barre Unified Union School District	2,411	\$13,558	1.27	2,529	\$12,925	1.16	118	4.9%	-0.11	SBE Merged - Barre City, Barre Town	Greater than 100, NA	26.2%
Washington	Cabot	176	\$18,391	1.73	189	\$17,145	1.54	13	7.3%	-0.19	Stand Alone	36 - 54.9	21.7%
Washington	Harwood USD #060	1,790	\$18,147	1.70	1,551	\$20,933	1.88	-238	-13.3%	0.18	Merged - Duxbury, Fayston, Moretown, Waitsfield, Warren, Waterbury	36 - 54.9	8.0%
Washington	Montpelier-Roxbury Unified Union School District	1,241	\$16,348	1.54	1,130	\$17,953	1.61	-111	-8.9%	0.08	Merged - Montpelier, Roxbury	Greater than 100, NA	15.7%
Washington	Paine Mountain SD	1,068	\$15,636	1.47	973	\$17,164	1.54	-95	-8.9%	0.08	Merged - Northfield, Williamstown	Greater than 100, NA	17.7%
Washington	Twinfield USD	349	\$18,259	1.71	394	\$16,197	1.46	44	12.7%	-0.26	Merged - Marshfield, Plainfield	36 - 54.9	25.2%
Washington	Washington Central Unified Union School District	1,449	\$18,698	1.76	1,217	\$22,255	2.00	-232	-16.0%	0.25	SBE Merged - Berlin, Calais, East Montpelier, Middlesex, Worcester	36 - 54.9	6.4%
Windham	Bellows Falls UHSD	397	\$18,052	1.70	446	\$16,063	1.44	49	12.4%	-0.25	Un-Merged Union High School - SBE Union Elementary Windham NE	55 - 99.9	26.3%
Windham	Marlboro	136	\$18,155	1.71	146	\$16,996	1.53	9	6.8%	-0.18	Act 49 Stand Alone (2 by 2 by 1)	Less than 36	19.0%
Windham	River Valleys USD	269	\$17,721	1.66	272	\$17,532	1.58	3	1.1%	-0.09	Merged - Dover, Wardsboro	Less than 36	14.4%
Windham	Rockingham	512	\$17,590	1.65	562	\$16,012	1.44	50	9.9%	-0.21	Stand Alone	Greater than 100, NA	30.3%
Windham	Southern Valley Unified School District	173	\$13,716	1.29	183	\$12,931	1.16	10	6.1%	-0.13	Merged - Halifax, Readsboro	Less than 36	18.5%
Windham	Stratton	54	\$18,785	1.76	42	\$23,881	2.15	-11	-21.3%	0.38	Stand Alone	Less than 36	0.5%
Windham	Twin Valley Unified School District	411	\$20,902	1.96	430	\$19,983	1.80	19	4.6%	-0.17	Merged - Whitingham, Wilmington	36 - 54.9	19.6%
Windham	Vernon	339	\$16,186	1.52	276	\$19,863	1.79	-63	-18.5%	0.27	Stand Alone	Greater than 100, NA	11.0%
Windham	West River MUED	267	\$18,325	1.72	286	\$17,106	1.54	19	7.1%	-0.18	Merged - Brookline, Jamaica, Newfane, Townshend	Less than 36	20.2%
Windham	West River Union Education District	246	\$21,832	2.05	271	\$19,794	1.78	25	10.3%	-0.27	Merged - Brookline, Jamaica, Newfane, Townshend	Less than 36	19.6%
Windham	Windham	18	\$21,420	2.01	16	\$24,873	2.24	-3	-13.9%	0.23	Non-member elementary West River MUED	Less than 36	7.4%
Windham	Windham Northeast Union Elementary School District	359	\$18,632	1.75	373	\$17,916	1.61	14	4.0%	-0.14	Merged - Athens, Grafton, Westminster	36 - 54.9	18.9%
Windham	Windham Southeast Unified Union School District	2,235	\$18,179	1.71	2,382	\$17,055	1.53	147	6.6%	-0.17	Merged - Brattleboro, Dummerston, Guilford, Putney	Greater than 100, NA	27.6%
Windsor	Barnard	61	\$16,969	1.59	55	\$18,987	1.71	-7	-10.6%	0.11	Non-Member Elementary Windsor Central MUSD	Less than 36	8.8%
Windsor	First Branch Unified School District	350	\$17,545	1.65	375	\$16,386	1.47	25	7.1%	-0.17	Merged - Chelsea, Tunbridge	Less than 36	19.3%

Column Numbers 3 4 5 6 7 8 9 10 11 13 14 15

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Windsor	Green Mountain Unified School District	717	\$16,028	1.51	801	\$14,347	1.29	84	11.7%	-0.21	Merged - Andover, Baltimore, Cavendish, Chester	36 - 54.9	24.4%
Windsor	Hartford	1,411	\$16,881	1.59	1,374	\$17,341	1.56	-37	-2.7%	-0.03	Interstate District	Greater than 100, NA	21.1%
Windsor	Hartland	458	\$18,241	1.71	405	\$20,625	1.86	-53	-11.6%	0.14	Stand Alone	55 - 99.9	11.7%
Windsor	Ludlow-Mt. Holly Unified Union School District	355	\$18,196	1.71	361	\$17,899	1.61	6	1.7%	-0.10	Merged - Ludlow, Mt. Holly	36 - 54.9	17.6%
Windsor	Mount Ascutney School District	617	\$15,744	1.48	567	\$17,146	1.54	-50	-8.2%	0.06	Merged - West Windsor, Windsor	Greater than 100, NA	18.3%
Windsor	Norwich	580	\$18,869	1.77	429	\$25,538	2.30	-152	-26.1%	0.52	Interstate District	55 - 99.9	2.4%
Windsor	Rochester-Stockbridge Unified School District	177	\$18,687	1.76	192	\$17,303	1.56	14	8.0%	-0.20	Merged - Rochester, Stockbridge	Less than 36	19.8%
Windsor	Sharon	257	\$16,483	1.55	241	\$17,637	1.59	-17	-6.5%	0.04	Stand Alone	36 - 54.9	12.7%
Windsor	Springfield	1,255	\$18,560	1.74	1,385	\$16,814	1.51	130	10.4%	-0.23	Supervisory District	Greater than 100, NA	29.9%
Windsor	Weathersfield	335	\$16,666	1.57	297	\$18,800	1.69	-38	-11.4%	0.13	Stand Alone	55 - 99.9	11.8%
Windsor	White River Unified District	598	\$18,028	1.69	620	\$17,395	1.56	22	3.6%	-0.13	Merged - Bethel, Royalton	55 - 99.9	21.9%
Windsor	Windsor Central Modified Unified Union School District	386	\$16,140	1.52	365	\$17,062	1.53	-21	-5.4%	0.02	Merged - Bridgewater, Plymouth, Pomfret, Reading, Killington, Woodstock	Less than 36	11.5%
Windsor	Windsor Central Unified Union School District	444	\$19,564	1.84	429	\$20,250	1.82	-15	-3.4%	-0.02	Merged - Bridgewater, Plymouth, Pomfret, Reading, Killington, Woodstock	Less than 36	10.8%

*District Equalized Tax Rate is displayed prior to application of Act 46 merger incentives (8-2 cents) and excess spending penalties.