

Historical Statistics: Windham Southeast School District and Pre-Merger Legacy Separate School Districts

updated 2.15.21

Annual Education Dollar Equivalency							
	FY16	FY17	FY18	FY19	FY20	FY21	FY22Projected
Property Dollar Equivalent Yield	9459	\$9,955	\$10,160	\$10,220	\$10,648	\$10,998	\$11,385
Income Dollar Equivalent Yield (set by Legislature)		\$11,157	\$11,990	\$12,380	\$13,081	\$13,535	\$13,572

Equalized Pupils							
	FY16	FY17	FY18	FY19	FY20	FY21	FY22Projected
Brattleboro	821	877	792	815	WSESD	WSESD	WSESD
BUHS	1,128	1,117	1,157	960			calculation
Dummerston	155	163	156	153			methodology
Guilford	153	165	156	150			changed
Putney	177	183	174	173			by Legislature
Total	2,434	2,505	2,435	2,251	2,234	2253	2,263
Percent change		2.9%	-2.8%	-7.6%	-0.7%	0.9%	0.4%

Historical Homestead Equalized School Tax Rate by Town (Combined with BUHS PreK-12 rate)							
	FY16	FY17	FY18	FY19	FY20	FY21	FY22Projected
Brattleboro	1.711	1.675	1.685	1.651	WSESD	WSESD	WSESD
BUHS (equalized)	1.797	1.788	1.708	1.707			
Dummerston	1.793	1.779	1.772	1.742			
Guilford	1.694	1.684	1.693	1.715			
Putney	1.782	1.765	1.703	1.717			
Average	1.755	1.738	1.712	1.706	1.708	1.721	1.703

Historical Homestead CLA Adjusted School Tax Rate by Town (Combined w BUHS PreK-12 rate)							
Illustrates impact of changing valuations in realstate market vs. "equalized rates"							
	FY16	FY17	FY18	FY19	FY20	FY21	FY22Projected
Brattleboro	1.677	1.622	1.598	1.582	WSESD	WSESD	WSESD
BUHS (equalized)	1.797	1.788	1.708	1.707			
Dummerston	1.738	1.678	1.664	1.664			
Guilford	1.818	1.814	1.663	1.702			
Putney	1.789	1.743	1.644	1.667			
Average	1.764	1.729	1.655	1.664	1.675	1.713	1.727

Historical Budgeted Expenditures by Schools prior to 7/1/19 Merger & successor WSESD UU096 District							
	FY16	FY17	FY18 *	FY19**	FY20	FY21	FY22Projected
Brattleboro	15,410,005	15,987,622	14,547,425	14,659,600	WSESD	WSESD	WSESD
BUHS	27,908,115	27,983,000	25,359,197	24,591,000			
Dummerston	3,245,829	3,475,661	3,047,500	2,945,600			
Guilford	2,981,911	3,086,456	3,041,000	2,922,000			
Putney	3,621,784	3,752,734	3,303,760	3,261,078			
Totals	53,167,644	54,285,473	49,298,882	48,379,278	50,272,289	51,171,300	52,103,190
Percent Change		2.1%	-9.2%	-1.9%	3.9%	1.8%	1.8%

Notes:

* All Districts; Beginning with FY18 Special Education Expenditures were reported at the WSESU and the SU assessments to the Districts were reduced by Special Education State Aid. As a result the WSESU assessments to the Districts were much lower than the prior year.

** Vernon withdrew from BUHS U006 at the end of FY18, became effective 7/1/2018 in FY19 BUHS / Vernon Budget assumptions

**WSESD Dissolution / Town Withdrawal from the Unified Union District 096 Hypothetical Assumptions In response to WSESD
Communications Council Committee request (2.10.20) for estimated financial impacts, Data Based on WSESD FY22 Proposed Budget Statistics**

Assumes returning to former Governance Structures prior to 7/1/2019

Prepared 2.10.21

	BUHS	BAMS	WRCC	Brattleboro	Dummerston	Guilford	Putney	Totals
Expenditures								
Direct site Costs	16,644,217	3,501,276	2,298,409	13,020,041	2,766,525	2,224,697	3,066,475	43,521,640
District Wide Costs	2,547,916	1,145,989	370,536	2,819,897	563,215	470,925	663,069	8,581,548
Total FY22 proposed	19,192,133	4,647,265	2,668,945	15,839,938	3,329,740	2,695,622	3,729,544	52,103,188
sub totals for Brattleboro:			26,508,343					
Act 68 Revenue Allocations:								
Direct Site receipts	3,218,290	61,814	2,299,164	49,500	29,000	2,000	40,000	5,699,768
allocated T1		178,170		652,058	-	57,772	94,895	982,895
small schools					75,000	75,000		150,000
All other	130,573	58,728	18,989	144,511	28,863	24,133	33,980	439,778
use of fund balance	625,000			275,000	-	35,000	15,000	950,000
total FY22 est. Act68 revenues	3,973,863	298,712	2,318,153	1,121,069	132,863	193,905	183,875	8,222,441
sub totals for Brattleboro:			6,590,728					
ADM / Enrollment	667	300	97	798	155	133	181	2,330
Less Prek .54	-	-	-	(59)	(8)	(10)	(7)	(84)
Adjusted ADM	667	300	97	738	147	123	174	2,247
ratio	30%	13%	4%	33%	7%	5%	8%	100%
Equalized Pupils	672	302	98	744	149	124	175	2,263
sub totals for Brattleboro:			1,072					

data for WSESD Annual Report, updated 1/19/21

source: AOE Equalized student file, 12/16/20

Nov. 2020	Elem Site	BUHS site	totals
Brattleboro	798	610	1,407
Dummerston	155	60	215
Guilford	133	102	235
Putney	181	60	242
site totals	1,267	832	2,099
Source FY21 reg ed tution		Estimated	Actual wks,
		232	232
Ttl Change			
	-7.1%	1,267	1,064 2,330

source: AOE Equalized student file, 12/16/19

Nov.2019	Elem Site	BUHS site	totals
Brattleboro	860	630	1,491
Dummerston	160	58	218
Guilford	137	107	244
Putney	206	61	267
site totals	1,364	856	2,219
Source FY20 reg ed tution		Estimated	Actual wks,
		290	290
Ttl Change			
	0.7%	1,364	1,146 2,509

source: AOE Equalized student file, 12/16/18

Nov.218	Elem Site	BUHS site	totals
Brattleboro	882	613	1,495
Dummerston	161	65	225
Guilford	139	105	244
Putney	194	58	252
site totals	1,376	840	2,216
Source FY19 reg ed tution		Estimated	Actual wks,
		277	277
	1,376	1,117	2,493

Summary Analysis Comparison of FY22 WSESD Proposed Budget & Estimated Homestead School Property Taxes versus a Hypothetical Former Separate District Governance Structure

Data based on WSESD cost, revenue and equalized pupil data included in "Allocations" worksheet

	WSESD PreK-12 Unified Existing Conditions Equalized Tax	Hypothetical Dissolution Former separate Districts Equalized Tax	Hypothetical vs. existing WSESD Tax Increase	WSESD PreK-12 Unified Existing Conditions CLA adjusted Tax	Hypothetical Dissolution Former separate Districts CLA adjusted Tax
WSESD FY22 Proposed Data used for existing conditions					
Elementary					
Brattleboro	n/a - unified	\$ 1.825		n/a - unified	\$ 1.847
Dummerston	n/a - unified	\$ 2.119		n/a - unified	\$ 2.083
Guilford	n/a - unified	\$ 1.894		n/a - unified	\$ 1.946
Putney	n/a - unified	\$ 1.909		n/a - unified	\$ 1.974
Avg.		\$ 1.937			
Secondary	n/a - unified	\$ 1.630		n/a - unified	tax liab. Assessed to towns
Combined Elementary & Secondary					
Brattleboro	\$ 1.703	\$ 1.737	2%	\$ 1.727	\$ 1.758
Dummerston	\$ 1.703	\$ 1.972	16%	\$ 1.678	\$ 1.939
Guilford	\$ 1.703	\$ 1.773	4%	\$ 1.753	\$ 1.822
Putney	\$ 1.703	\$ 1.836	8%	\$ 1.764	\$ 1.899
Average	\$ 1.703	\$ 1.830	7%	\$ 1.731	\$ 1.855

District: Windham Southeast School District		Property dollar equivalent yield FY20	Property dollar equivalent yield FY21	Property dollar equivalent yield FY22		
Preliminary Homestead School Tax Rate		10,648	10,998	11,385	387	3.8%
estimated as of 2/1/21, Yield 1.27.21, EP updated 2.1.21		13,081	13,535	13,572		
Expenditures		FY2020	FY2021	FY2022	\$Diff	%Diff
Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)						
1.		\$50,272,289	\$51,171,300	\$52,103,190	931,890	1.8%
2.	plus Sum of separately warned articles passed at town meeting+					
Revenues						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$9,648,986	\$8,517,224	\$8,222,441	(294,783)	-3.5%
11.	plus Capital debt aid for eligible projects pre-existing Act 60 +					
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manch-					
13.	Offsetting revenues	\$9,648,986	\$8,517,224	\$8,222,441	(294,783)	-3.5%
Education Spending		\$40,623,303	\$42,654,076	\$43,880,749	1,226,673	2.9%
14.						
15.	Equalized Pupils	2,234.00	2,253.0	2,262.9	9.9	0.4%
Education Spending per Equalized Pupil		\$ 18,184	\$ 18,932	\$ 19,392	459	2.4%
16.						
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil -		\$ 874	\$ 696	(178)	-20.3%
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per equp) -					
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equp) -					
25.	Excess spending threshold set by Legislature	\$ 18,311	\$ 18,756	\$ 18,789	33	0.2%
26.	plus Excess Spending per Equalized Pupil over threshold (if any) +	\$ -	\$ -	\$ -	-	
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$ 18,184	\$ 18,932	\$ 19,392	459	2.4%
28.	District spending adjustment (minimum of 100%)	170.775%	172.1%	170.3%	(0.02)	-1.1%
		based on yield \$10,648	based on yield \$10,998	based on yield \$10,998	387	3.8%
Prorating the local tax rate						
29.	Anticipated district equalized homestead tax rate (prorated by line 30) [(\$19,391.63 ÷ (\$11,385.00 / \$1,000))]	\$ 1.708	\$ 1.721	\$ 1.703	\$ (0.018)	-1.1%
		based on \$1.00	based on \$1.00	based on \$1.00		
30.	Percent of equalized pupils not in a union school district")	100.00%	100.00%	100.00%	0.0%	0.0%
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.703)	\$ 1.708	\$ 1.721	\$ 1.703	\$ (0.018)	-1.1%
32.	Common Level of Appraisal (CLA) [see indiv. Town Data]	100.00%	100.00%	100.00%	0.0%	0.0%
33.	Portion of actual district homestead rate to be assessed by town (\$1.703 / 100.00%)	\$1.708	\$1.721	\$1.703	\$ (0.018)	-1.1%
		based on \$1.00	based on \$1.00	based on \$1.00		
34.	Anticipated income cap percent (to be prorated by line 30) [((\$19,391.63 ÷ \$13,572) x 2.00%)]	2.78%	2.80%	2.86%	0.1%	2.1%
		based on 2.00%	based on 2.00%	based on 2.00%		
38.	Act 174 of 2014, VY Tax Discount "rampoff" factor PreK-12 Combined Total estimated homestead equalized school tax rate	\$1.708	\$1.721	\$1.703	-\$0.018	-1.1%
PreK-12 Combined Total estimated homestead. CLA adjusted sch. tax rate						
Common Level of Appraisal Statistics (VT Dept Taxes)		FY2020	FY2021	FY2022	\$Diff	%Diff
Brattleboro		1.037	1.013	0.988	(0.025)	-2.5%
Dummerston		1.037	1.041	1.017	(0.023)	-2.2%
Guilford		1.008	0.987	0.973	(0.013)	-1.4%
Putney		0.997	0.980	0.967	(0.013)	-1.3%
Estimated School Property Tax rates-Homestead, Adjusted by CLA						
Brattleboro		1.646	1.699	1.724	0.025	1.5%
Dummerston		1.647	1.654	1.674	0.020	1.2%
Guilford		1.694	1.744	1.750	0.005	0.3%
Putney		1.713	1.756	1.761	0.005	0.3%
Average		1.675	1.713	1.727	0.014	0.8%

HYPOTHETICAL

District: **BUHS**

Preliminary & Hypothetical 2.9.21

WSESD FY22
Proposed

Hypothetical
BTSD

11,385

11,385

FY22 Property dollar equivalent

Income dollar equivalent yield per 2.0% of household income

13,572

13,572

HWM 2.1.21

Expenditures

FY2022

\$Diff %Diff

- 1. **Budget** (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)
- 2. *plus* Sum of separately warned articles passed at town meeting +
- 3. **Total Budget**

\$52,103,190	\$26,508,343
	-
\$52,103,190	\$26,508,343

Revenues

- 6. Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)

\$8,222,441	\$6,590,728
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- 10. **Education Spending**
- 11. Equalized Pupils
- 15a. **Actual EEE, PreK-6 Enrollment per AOE November Census [2year lag]**

\$43,880,749	\$19,917,615
2,262.90	1,072.00
	1,064

- 12. **Education Spending per Equalized Pupil**
- 13. *minus* Less ALL net eligible construction costs (or P&I) per equalized pupil
- 14. *minus* Less share of SpEd costs in excess of \$50,000 for an individual pupil

\$ 19,391	\$ 18,580	-812	-4.2%
\$ 696	\$ -		
	\$ -		

threshold = \$18,789

- 21. Excess spending threshold
- 22. *plus* Excess Spending per Equalized Pupil over threshold (if any) +
- 23. Per pupil figure used for calculating District Equalized Tax Rate
- 24. District spending adjustment (minimum of 100%)

\$ 18,789	\$ 18,789
\$ -	\$ -
\$ 19,391	\$ 18,580
170.3%	163.2%

based on yield \$11,385

Prorating the local tax rate

- 25. Anticipated district equalized homestead tax rate (prorated by line 30) [(\$18,579.86 ÷ (\$11,385.00 / \$1.00))]
- 26. Percent of Brattleboro equalized pupils not in a union school district
- 27. Portion of district eq homestead rate to be assessed by town (0.00% x \$1.63)
- 28. **Common Level of Appraisal (CLA)**
- 29. Portion of actual district homestead rate to be assessed by town (\$0.0000 / 100.00%)

\$ 1.703	\$ 1.632	\$ (0.07)	-4.2%

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

- 30. Anticipated income cap percent (to be prorated by line 30) [(\$18,579.86 ÷ \$13,572) x 2.00%]

2.86%	2.74%	\$ (0.00)	-4.1%
based on 2.00%	based on 2.00%		

HYPOTHETICAL

District: **Brattleboro Town Elementary Schools**
Preliminary & Hypothetical 2.9.21

WSESD FY22
Proposed

Hypothetical
BTSD

11,385	11,385	FY22 Property dollar equivalent
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Income dollar equivalent yield per 2.0% of household income

13,572	13,572	HWM 2.1.21
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Expenditures

FY2022

\$Diff %Diff

1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$52,103,190	\$15,839,938		
2.	<i>plus</i> Sum of separately warned articles passed at town meeting		-		
3.	Total Budget	\$52,103,190	\$15,839,938		

Revenues

6.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$8,222,441	\$1,121,069		
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10. **Education Spending** **\$43,880,749** **\$14,718,869**

11. Equalized Pupils 2,262.90 744.00

15a. **Actual EEE,PreK-6 Enrollment per AOE November Census [2year lag]** 738

12. **Education Spending per Equalized Pupil** **\$ 19,391** **\$ 19,783** 392 2.0%

13. *minus* Less ALL net eligible construction costs (or P&I) per equalized **\$ 696** **\$ -**

14. *minus* Less share of SpEd costs in excess of \$50,000 for an individual **\$ -** **\$ -**

threshold = \$18,789

21. Excess spending threshold **\$ 18,789** **\$ 18,789**

22. *plus* Excess Spending per Equalized Pupil over threshold (if any) **\$ -** **\$ 994**

23. Per pupil figure used for calculating District Equalized Tax Rate **\$ 19,391** **\$ 20,778** 1,386 7.1%

24. District spending adjustment (minimum of 100%) **170.3%** **182.5%**

based on yield \$11,385

Prorating the local tax rate

25. Anticipated district equalized homestead tax rate (prorated by line 30) **\$ 1.703** **\$ 1.825** \$ 0.12 7.1%
 [(\$20,777.85 ÷ (\$11,385.00 / \$1.000))
based on \$1.00

26. Percent of equalized pupils not in a union school district **55.00%**

27. Portion of district eq homestead rate to be assessed by town **\$1.004**
 (55.00% x \$1.83)

28. **Common Level of Appraisal (CLA)** **100.00%** **98.80%**

29. Portion of actual district homestead rate to be assessed by town **\$1.016**
based on \$1.00 based on \$1.00

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

30. Anticipated income cap percent (to be prorated by line 30) **2.86%** **2.92%** 0.059% 2.0%
 [(\$20,777.85 ÷ \$13,572) x 2.00%]
based on 2.00% based on 2.00%

35a. BUHS Equalized Tax Rate **\$ 1.630**

36. Percent of equalized pupils at Brattleboro UHSD #6 **45.00%**

37. **BUHS Portion of district equalized homestead rate to be assessed by town** **\$0.734**

38. **PreK-12 Combined Total estimated homestead equalized school tax rate** **\$1.737**

39. **PreK-12 Combined Total estimated homestead CLA adjusted school tax rate** **\$1.727** **\$1.758** \$ 0.03 1.8%

HYPOTHETICAL

District: **Dummerston Elementary School**
Preliminary & Hypothetical 2.9.21

WSESD FY22
Proposed

Hypothetical
BTSD

11,385	11,385	FY22 Property dollar equivalent
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Income dollar equivalent yield per 2.0% of household income

13,572	13,572	HWM 2.1.21
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Expenditures

FY2022

\$Diff %Diff

1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$52,103,190	\$3,329,740		
2.	<i>plus</i> Sum of separately warned articles passed at town meeting		-		
3.	Total Budget	\$52,103,190	\$3,329,740		

Revenues

6.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$8,222,441	\$132,863		
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10. **Education Spending** **\$43,880,749** **\$3,196,877**

11. Equalized Pupils **2,262.90** **149.00**

15a. **Actual EEE, PreK-6 Enrollment per AOE November Census [2year lag]** **147**

12. **Education Spending per Equalized Pupil** **\$ 19,391** **\$ 21,456** 2,064 10.6%

13. *minus* Less ALL net eligible construction costs (or P&I) per equalized **\$ 696** **\$ -**

14. *minus* Less share of SpEd costs in excess of \$50,000 for an individual **\$ -** **\$ -**

threshold = \$18,789

21. Excess spending threshold **\$ 18,789** **\$ 18,789**

22. *plus* Excess Spending per Equalized Pupil over threshold (if any) **\$ -** **\$ 2,667**

23. Per pupil figure used for calculating District Equalized Tax Rate **\$ 19,391** **\$ 24,122** 4,731 24.4%

24. District spending adjustment (minimum of 100%) **170.3%** **211.9%**

based on yield \$11,385

Prorating the local tax rate

25. Anticipated district equalized homestead tax rate (prorated by line 30) **\$ 1.703** **\$ 2.119** \$ 0.42 24.4%
 [\$24,122.10 ÷ (\$11,385.00 / \$1.000)] based on \$1.00

26. Percent of equalized pupils not in a union school district **70.00%**

27. Portion of district eq homestead rate to be assessed by town (70.00% x \$2.12) **\$1.483**

28. **Common Level of Appraisal (CLA)** **100.00%** **101.70%**

29. Portion of actual district homestead rate to be assessed by town **\$1.458**
 (\$1.4832 / 101.70%) based on \$1.00 based on \$1.00

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

30. Anticipated income cap percent (to be prorated by line 30) **2.86%** **3.31%** 0.45% 15.8%
 [(\$24,122.10 ÷ \$13,572) x 2.00%] based on 2.00% based on 2.00%

35a. **BUHS Equalized Tax Rate** **\$ 1.630**

36. Percent of equalized pupils at Brattleboro UHSD #6 **30.00%**

37. **BUHS Portion of district equalized homestead rate to be assessed by town** **\$0.489**

38. **PreK-12 Combined Total estimated homestead equalized school tax rate** **\$1.972**

39. **PreK-12 Combined Total estimated homestead CLA adjusted school tax rate** **\$1.678** **\$1.939** \$ 0.26 15.6%

HYPOTHETICAL

District: **Guilford Elementary School**
Preliminary & Hypothetical 2.9.21

WSESD FY22
Proposed

Hypothetical
BTSD

11,385	11,385	FY22 Property dollar equivalent
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Income dollar equivalent yield per 2.0% of household income

13,572	13,572	HWM 2.1.21
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Expenditures

FY2022

\$Diff %Diff

1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$52,103,190	\$2,695,622		
2.	<i>plus</i> Sum of separately warned articles passed at town meeting		-		
3.	Total Budget	\$52,103,190	\$2,695,622		

Revenues

6.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$8,222,441	\$193,905		
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10. **Education Spending** **\$43,880,749** **\$2,501,717**

11. Equalized Pupils 2,262.90 124.00

15a. **Actual EEE, PreK-6 Enrollment per AOE November Census [2year lag]** 123

12. **Education Spending per Equalized Pupil** **\$ 19,391** **\$ 20,175** 784 4.0%

13. *minus* Less ALL net eligible construction costs (or P&I) per equalized **\$ 696** **\$ -**

14. *minus* Less share of SpEd costs in excess of \$50,000 for an individual **\$ -** **\$ -**

threshold = \$18,789

21. Excess spending threshold **\$ 18,789** **\$ 18,789**

22. *plus* Excess Spending per Equalized Pupil over threshold (if any) **\$ -** **\$ 1,386**

23. Per pupil figure used for calculating District Equalized Tax Rate **\$ 19,391** **\$ 21,561** 2,170 11.2%

24. District spending adjustment (minimum of 100%) **170.3%** **189.4%**

based on yield \$11,385

Prorating the local tax rate

25. Anticipated district equalized homestead tax rate (prorated by line 30) **\$ 1.703** **\$ 1.894** \$ 0.19 11.2%
 [\$21,561.27 ÷ (\$11,385.00 / \$1.000)] based on \$1.00

26. Percent of equalized pupils not in a union school district **54.00%**

27. Portion of district eq homestead rate to be assessed by town **\$1.023**
 (54.00% x \$1.89)

28. **Common Level of Appraisal (CLA)** **100.00%** **97.30%**

29. Portion of actual district homestead rate to be assessed by town **\$1.051**
 (\$1.0227 / 97.30%) based on \$1.00 based on \$1.00

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

30. Anticipated income cap percent (to be prorated by line 30) **2.86%** **2.98%** 0.12% 4.1%
 [(\$21,561.27 ÷ \$13,572) x 2.00%] based on 2.00% based on 2.00%

35a. BUHS Equalized Tax Rate **\$ 1.630**

36. Percent of equalized pupils at Brattleboro UHSD #6 **46.00%**

37. **BUHS Portion of district equalized homestead rate to be assessed by town** **\$0.750**

38. **PreK-12 Combined Total estimated homestead equalized school tax rate** **\$1.773**

39. **PreK-12 Combined Total estimated homestead CLA adjusted school tax rate** **\$1.753** **\$1.822** \$ 0.07 3.9%

HYPOTHETICAL

District: **Putney Elementary School**
Preliminary & Hypothetical 2.9.21

WSESD FY22
Proposed

Hypothetical
BTSD

11,385	11,385	FY22 Property dollar equivalent
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Income dollar equivalent yield per 2.0% of household income

13,572	13,572	HWM 2.1.21
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Expenditures

FY2022

\$Diff %Diff

1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$52,103,190	\$3,729,544		
2.	<i>plus</i> Sum of separately warned articles passed at town meeting		-		
3.	Total Budget	\$52,103,190	\$3,729,544		

Revenues

6.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$8,222,441	\$183,875		
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10.	Education Spending	\$43,880,749	\$3,545,669		
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11.	Equalized Pupils	2,262.90	175.00		
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15a.	Actual EEE, PreK-6 Enrollment per AOE November Census [2year lag]		174		
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12.	Education Spending per Equalized Pupil	\$ 19,391	\$ 20,261	870	4.5%
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13.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized	\$ 696	\$ -		
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14.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual	\$ -	\$ -		
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threshold = \$18,789

21.	Excess spending threshold	\$ 18,789	\$ 18,789		
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22.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	\$ -	\$ 1,472		
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23.	Per pupil figure used for calculating District Equalized Tax Rate	\$ 19,391	\$ 21,733	2,342	12.1%
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24.	District spending adjustment (minimum of 100%)	170.3%	190.9%		
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based on yield \$11,385

Prorating the local tax rate

25.	Anticipated district equalized homestead tax rate (prorated by line 30) [\$21,732.93 ÷ (\$11,385.00 / \$1.000)]	\$ 1.703	\$ 1.909	\$ 0.21	12.1%
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based on \$1.00

26.	Percent of equalized pupils not in a union school district		74.00%		
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27.	Portion of district eq homestead rate to be assessed by town (74.00% x \$1.91)		\$1.413		
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28.	Common Level of Appraisal (CLA)	100.00%	96.70%		
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29.	Portion of actual district homestead rate to be assessed by town (\$1.4126 / 96.70%)		\$1.461		
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based on \$1.00

based on \$1.00

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

30.	Anticipated income cap percent (Weighted avg. Elem & Second/ line 30) [((\$21,732.93 ÷ \$13,572) x 2.00%]	2.86%	3.08%	0.22%	7.8%
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based on 2.00%

based on 2.00%

35a.	BUHS Equalized Tax Rate		\$ 1.630		
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36.	Percent of equalized pupils at Brattleboro UHSD #6		26.00%		
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37.	BUHS Portion of district equalized homestead rate to be assessed by town		\$0.424		
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38.	PreK-12 Combined Total estimated homestead equalized school tax rate		\$1.836		
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39.	PreK-12 Combined Total estimated homestead CLA adjusted school tax rate	\$1.764	\$1.899	\$ 0.14	7.7%
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