

District: **Windham Southeast School District**

**Preliminary Homestead School Tax Rate**

estimated as of 2/1/21, Yield 1.27.21, EP updated 2.1.21

Property dollar equivalent yield FY20      Property dollar equivalent yield FY21      Property dollar equivalent yield FY22

<b>10,648</b>	<b>10,998</b>	<b>11,385</b>	387	3.8%
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<b>13,081</b>	<b>13,535</b>	<b>13,572</b>		
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**Expenditures**

	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	\$Diff	%Diff
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1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$50,272,289	\$51,171,300	\$52,103,190	931,890	1.8%	1
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**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%	10
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14.	<b>Education Spending</b>	<b>\$40,623,303</b>	<b>\$42,654,076</b>	<b>\$43,880,749</b>	1,226,673	2.9%	14
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15.	Equalized Pupils	2,234.00	2,253.0	2,262.9	9.9	0.4%	15
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16.	<b>Education Spending per Equalized Pupil</b>	<b>\$ 18,184</b>	<b>\$ 18,932</b>	<b>\$ 19,392</b>	459	2.4%	16
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17.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil -		\$ 874	\$ 696	(178)	-20.3%	17
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18.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup) -						18
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24.	<i>minus</i> Retirement System on or after July 1, 2015 (per eqpup) -						24
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25.	Excess spending threshold set by Legislature	\$ 18,311	\$ 18,756	\$ 18,789	33	0.2%	25
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26.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any) +	\$ -	\$ -	\$ -	-		26
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27.	Per pupil figure used for calculating District Equalized Tax Rate	\$ 18,184	\$ 18,932	\$ 19,392	459	2.4%	27
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28.	District spending adjustment (minimum of 100%)	170.775%	172.1%	170.3%	(0.02)	-1.1%	28
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32.	<b>Common Level of Appraisal (CLA) [see indiv. Town Data]</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	0.0%	0.0%	32
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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%	33
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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%	34
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38.	<b>PreK-12 Combined Total estimated homestead equalized school tax rate</b>	<b>\$1.708</b>	<b>\$1.721</b>	<b>\$1.703</b>	-\$0.018	-1.1%	38
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- Following current statute, the Tax Commissioner forecasted a property yield of \$10,763 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also forecast an income yield of \$12,825 for a base income percent of 2.0% and a non-residential tax rate of \$1.73. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.** Final figures will be set by the Legislature during the legislative session and approved by the Governor. The base income percentage cap is 2.0%.

**PreK-12 Combined Total estimated homestd. CLA adjusted sch. tax rate**

**Common Level of Appraisal Statistics (VT Dept Taxes)**

	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	\$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%