

District: **Windham Southeast School District**  
**Preliminary Homestead School Tax Rate**

Property dollar equivalent yield FY20	Property dollar equivalent yield FY21	Property dollar equivalent yield FY22		
<b>10,648</b>	<b>10,998</b>	<b>10,998</b>	-	<b>0.0%</b>

estimated as of 1/5/21

<b>13,081</b>	<b>13,535</b>	<b>13,535</b>		
---------------	---------------	---------------	--	--

**Expenditures**

	FY2020	FY2021	FY2022	\$Diff	%Diff
--	--------	--------	--------	--------	-------

1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	<b>\$50,272,289</b>	<b>\$51,171,300</b>	<b>\$52,103,190</b>	931,890	1.8%	1.
----	--	---------------------	---------------------	---------------------	---------	------	----

**Revenues**

10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	<b>\$9,648,986</b>	<b>\$8,517,224</b>	<b>\$8,222,441</b>	(294,783)	-3.5%	10.
-----	--	--------------------	--------------------	--------------------	-----------	-------	-----

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.
-----	---------------------------	---------------------	---------------------	---------------------	-----------	------	-----

15.	Equalized Pupils	<b>2,234.00</b>	<b>2,253.0</b>	<b>2,253.0</b>	-	0.0%	15.
-----	------------------	-----------------	----------------	----------------	---	------	-----

16.	<b>Education Spending per Equalized Pupil</b>	<b>\$ 18,184</b>	<b>\$ 18,932</b>	<b>\$ 19,477</b>	544	2.9%	16.
-----	---	------------------	------------------	------------------	-----	------	-----

17.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	-	<b>\$ 874</b>	<b>\$ 699</b>	(175)	-20.0%	17.
-----	--	---	---------------	---------------	-------	--------	-----

18.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-					18.
-----	---	---	--	--	--	--	-----

24.	<i>minus</i> Retirement System on or after July 1, 2015 (per eqpup)	-					24.
-----	---	---	--	--	--	--	-----

	threshold = \$18,311	threshold = \$18,756	threshold = \$18,789				
25.	Excess spending threshold set by Legislature	<b>\$ 18,311</b>	<b>\$ 18,756</b>	<b>\$ 18,789</b>	33	0.2%	25.

26.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-		26.
-----	---	-------------	-------------	-------------	---	--	-----

27.	Per pupil figure used for calculating District Equalized Tax Rate	<b>\$ 18,184</b>	<b>\$ 18,932</b>	<b>\$ 19,477</b>	544	2.9%	27.
-----	---	------------------	------------------	------------------	-----	------	-----

28.	District spending adjustment (minimum of 100%)	<b>170.775%</b>	<b>172.1%</b>	<b>177.1%</b>	0.05	2.9%	28.
-----	--	-----------------	---------------	---------------	------	------	-----

32.	(100.00% x \$1.771) <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.
-----	--	----------------	----------------	----------------	------	------	-----

33.	Portion of actual district homestead rate to be assessed by town ( $\$1.771 / 100.00\%$ )	<b>\$1.708</b>	<b>\$1.721</b>	<b>\$1.771</b>	\$ 0.049	2.9%	33.
-----	--	----------------	----------------	----------------	----------	------	-----

34.	Anticipated income cap percent (to be prorated by line 30) [( $\$19,476.85 \div \$13,535$ ) x 2.00%]	<b>2.78%</b>	<b>2.80%</b>	<b>2.88%</b>	0.1%	2.9%	34.
-----	---	--------------	--------------	--------------	------	------	-----

38.	<b>PreK-12 Combined Total estimated homestead equalized school tax rate</b>	<b>\$1.708</b>	<b>\$1.721</b>	<b>\$1.771</b>	\$0.049	2.9%	38.
-----	---	----------------	----------------	----------------	---------	------	-----

- Following current statute, the Tax Commissioner recommended a property yield of \$10,763 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended 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)**

	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	1.792	0.093	5.5%
Dummerston	1.647	1.654	1.741	0.087	5.2%
Guilford	1.694	1.744	1.819	0.075	4.3%
Putney	1.713	1.756	1.831	0.075	4.2%