

District: Windsor Central UUSD U076		U076			Property dollar equivalent yield	Homestead tax rate per \$10,250 of spending per pupil
SU: Windsor Central		Windsor County			10,250	1.00
FY25 is the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY22 - FY24. LTWADM is required to be used for FY25					10,227	
						Income dollar equivalent yield per 2.0% of household income
						FY2025
Expenditures		FY2022	FY2023	FY2024		
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$20,216,924	\$24,314,318	\$25,955,371		\$29,756,674
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-		
3.	Adopted or warned union district budget plus articles	\$20,216,924	\$24,314,318	\$25,955,371		\$29,756,674
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-		
5.	plus Prior year deficit repayment of deficit	-	-	-		
6.	Total Union Expenditures	\$20,216,924	\$24,314,318	\$25,955,371		\$29,756,674
7.	S.U. assessment (included in union budget) - informational data	-	-	-		
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-		
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$3,035,213	\$5,520,109	\$4,372,887		\$4,515,121
10.	Total offsetting union revenues	\$3,035,213	\$5,520,109	\$4,372,887		\$4,515,121
Education Spending						
11.	Education Spending	\$17,181,711	\$18,794,209	\$21,582,484		\$25,241,553
12.	Windsor Central UUSD U076 pupils	928.12	931.43	918.04		1,520.47
Education Spending per Pupil						
13.		\$18,512.38	\$20,177.80	\$23,509.31		\$16,601.15
14.	minus Less net eligible construction costs (or P&I) per pupil	-	-	-		
15.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	-	-	-		
16.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per pupil)	-	-	-		
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)	-	-	-		
18.	minus Estimated costs of new students after census period (per pupil)	-	-	-		
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	-	-	-		
20.	minus Less planning costs for merger of small schools (per pupil)	-	-	-		
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	-	-	-		
22.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-		
23.	Excess spending threshold	threshold = \$18,789	threshold = \$19,997	threshold = \$22,204		threshold = \$23,193
24.	plus Excess Spending per Pupil over threshold (if any)	\$18,789.00	\$19,997.00	\$22,204.00		\$23,193.00
25.	Per pupil figure used for calculating District Equalized Tax Rate	\$18,512	\$20,178	\$23,509		\$16,601.15
26.	Union spending adjustment (minimum of 100%)	163.580%	151.553%	152.233%		161.962%
27.	Anticipated equalized union homestead tax rate to be prorated [\$16,601.15 ÷ (\$10,250 / \$1.00)]	\$1.6158	\$1.5155	\$1.5223		\$1.6196
28.	H850 Tax Rate Discount (FY25 - FY29 eligible)					\$1.6034
Prorated homestead union tax rates for members of Windsor Central UUSD U076						
		FY2022	FY2023	FY2024		FY2025 FY22 Pe
T009	Barnard	1.6158	1.5155	1.5223		1.6034 100.00%
T028	Bridgewater	1.6158	1.5155	1.5223		1.6034 100.00%
T156	Plymouth	1.6158	1.5155	1.5223		1.6034 100.00%
T157	Pomfret	1.6158	1.5155	1.5223		1.6034 100.00%
T163	Reading	1.6158	1.5155	1.5223		1.6034 100.00%
T188	Sherburne (Killington)	1.6158	1.5155	1.5223		1.6034 100.00%
T253	Woodstock	1.6158	1.5155	1.5223		1.6034 100.00%
		-	-	-		- 0.00%
		-	-	-		- 0.00%
		-	-	-		- 0.00%
		-	-	-		- 0.00%
28.	Anticipated income cap percent to be prorated from Windsor Central UUSD U076 [(16,601.15 ÷ \$10,227) x 2.00%]	2.66%	2.53%	2.68%		3.25%
Prorated union income cap percentage for members of Windsor Central UUSD U076						
		FY2022	FY2023	FY2024		FY2025 FY23 Pe
T009	Barnard	2.66%	2.53%	2.68%		3.25% 100.00%
T028	Bridgewater	2.66%	2.53%	2.68%		3.25% 100.00%
T156	Plymouth	2.66%	2.53%	2.68%		3.25% 100.00%
T157	Pomfret	2.66%	2.53%	2.68%		3.25% 100.00%
T163	Reading	2.66%	2.53%	2.68%		3.25% 100.00%
T188	Sherburne (Killington)	2.66%	2.53%	2.68%		3.25% 100.00%
T253	Woodstock	2.66%	2.53%	2.68%		3.25% 100.00%
		-	-	-		- 0.00%
		-	-	-		- 0.00%
		-	-	-		- 0.00%
		-	-	-		- 0.00%

- Using the revised January 9th, 2024 Education Fund Outlook FY25 forecast, the FY25 education fund need results in a property yield of \$9,171 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$10,227 for a base income percent of 2.0%, and a non-residential tax rate of \$1.452. These figures use the estimated \$13,000,000 surplus from the Education Fund. **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%.