

District: <b>Bellows Falls UHSD</b>		U027			Property dollar equivalent yield	Homestead tax rate per \$8,849 of spending per pupil
SU: <b>Windham Northeast</b>		Windham County			<b>8,849</b> <--See bottom note	<b>1.00</b>
FY25 was the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY23 & FY24. LTWADM are the new counts to use.			<b>12,154</b>			Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2024	FY2025	FY2026	FY2027	
1.	<b>Adopted or warned union district budget</b> (including special programs and full technical center expenditures)	\$7,672,000	\$7,941,496	\$8,536,884		\$9,192,421
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-		
3.	<b>Adopted or warned union district budget plus articles</b>	\$7,672,000	\$7,941,496	\$8,536,884		\$9,192,421
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-		
5.	plus Prior year deficit repayment of deficit	-	-	-		
6.	<b>Total Union Expenditures</b>	\$7,672,000	\$7,941,496	\$8,536,884		\$9,192,421
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.)	\$100,000	\$100,000	\$219,262		\$259,352
10.	<b>Total offsetting union revenues</b>	\$100,000	\$100,000	\$219,262		\$259,352
11.	<b>Education Spending</b>	\$7,572,000	\$7,841,496	\$8,317,622		\$8,933,069
12.	Bellows Falls UHSD pupils	385.03	713.18	653.77		688.68
13.	<b>Education Spending per Pupil</b>	\$19,666.00	\$10,995.11	\$12,722.55		\$12,971.29
14.	minus Less net eligible construction costs (or P&I) per pupil	na	na	\$327.69		-
15.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)			na		na
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)			na		na
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)			na		na
18.	minus Estimated costs of new students after census period (per pupil)			na		na
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)			na		na
20.	minus Less planning costs for merger of small schools (per pupil)			na		na
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)			na		na
22.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.			na		na
23.	Excess spending threshold	threshold = \$22,204	threshold = \$23,193	threshold = \$15,926		threshold = \$16,470
24.	plus Excess Spending per Pupil over threshold (if any)	na	na	\$15,926.00		\$16,470.00
25.	Per pupil figure used for calculating District Equalized Tax Rate	suspended thru FY29	suspended thru FY29	-		-
26.	Union spending adjustment (minimum of 100%)	\$19,666	\$10,995	\$12,723		\$12,971.29
27.	Anticipated equalized union homestead tax rate to be prorated [\$12,971.29 ÷ (\$8,849 / \$1.00)]	\$1.2735	\$1.1114	\$1.4801		\$1.4658
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 70.33%					-
29.	Cent discount adjusted anticipated district equalized homestead tax rate					\$1.4658
<b>Prorated homestead union tax rates for members of Bellows Falls UHSD</b>						
		FY2024	FY2025	FY2026	FY2027	FY27 Pe
T006	Athens	0.5220	0.4467	0.5460	0.5891	40.19%
T082	Grafton	0.6187	0.4665	0.5639	0.6152	41.97%
T169	Rockingham	0.4085	0.3901	0.5062	0.5145	35.10%
T234	Westminster	0.4205	0.3858	0.5244	0.5088	34.71%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
30.	Anticipated income cap percent to be prorated from Bellows Falls UHSD [(12,971.29 ÷ \$12,154) x 2.00%]	2.24%	2.18%	2.09%	2.13%	
<b>Prorated union income cap percentage for members of Bellows Falls UHSD</b>						
		FY2024	FY2025	FY2026	FY2027	FY27 Pe
T006	Athens	0.92%	0.88%	0.77%	0.86%	40.19%
T082	Grafton	1.09%	0.91%	0.80%	0.89%	41.97%
T169	Rockingham	0.72%	0.77%	0.71%	0.75%	35.10%
T234	Westminster	0.74%	0.76%	0.74%	0.74%	34.71%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%

- Using the revised December 1, 2025 Education Fund Outlook FY27 forecast, the FY27 education fund need results in a property yield of \$8,849 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$12,154 for a base income percent of 2.0%, and a non-residential tax rate of \$1.785. **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.