

**Walden School District**  
**FY11 Budget Town Report**

Function: Revenue Summary

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
<u>Local</u>							
	Local Education Fund Payments	1,004,987	907,669	1,039,595	922,421	1,129,633	90,038
	Interest	25,000	19,151	12,500	15,000	15,000	2,500
	Miscellaneous	3,000	7,282	3,000	3,000	3,000	0
	Sub Total	<u>1,032,987</u>	<u>934,102</u>	<u>1,055,095</u>	<u>940,421</u>	<u>1,147,633</u>	<u>92,538</u>
<u>State Revenues</u>							
	State Education Fund Payments	941,545	1,044,635	834,273	951,447	719,874	(114,399)
	Small Schools Grant	75,245	99,823	101,460	101,460	100,977	(483)
	Net Transportation Aid	11,855	11,908	11,855	13,810	12,335	480
	E Rate Reimbursement	2,000	6,490	2,000	250	2,000	0
	Mainstream Block Grant	63,477	63,477	63,477	62,171	59,922	(3,555)
	SPED Reimbursement	41,536	28,851	26,537	123,235	143,325	116,788
	Voc Ed On Behalf Payments	0	27,429	0	0	0	0
	EEE Grant	0	9,309	0	0	0	0
	State Placed Students	74,289	68,601	58,202	160,197	146,186	87,984
	Sub Total	<u>1,209,947</u>	<u>1,360,524</u>	<u>1,097,804</u>	<u>1,412,570</u>	<u>1,184,620</u>	<u>86,816</u>
<u>Federal Revenues</u>							
	Consolidated Federal Programs	40,152	33,491	40,152	58,735	61,421	21,269
<u>Other</u>							
	Facility Fund Transfer/Surplus	0	7,700	54,248	54,248	9,620	(44,628)
	Private Grants/Refunds	0	1,000	2,702	15,364	0	(2,702)
		<u>0</u>	<u>8,700</u>	<u>56,950</u>	<u>69,612</u>	<u>9,620</u>	<u>(47,330)</u>
	Totals	<u>2.283.086</u>	<u>2.336.817</u>	<u>2.250.001</u>	<u>2.481.338</u>	<u>2.403.293</u>	<u>153.292</u>

As of : 27-Jan-10  
Version V5.0

NM=Not Meaningful

**Walden School District**  
**FY11 Budget Town Report**

Function: Expenditure Summary By Function

<u>Function</u>	<u>Title</u>	<u>Budget FYE</u> <u>June 30, 2009</u>	<u>Actual FYE</u> <u>June 30, 2009</u>	<u>Budget FYE</u> <u>June 30, 2010</u>	<u>Projected FYE</u> <u>June 30, 2010</u>	<u>Budget FYE</u> <u>June 30, 2011</u>	<u>Budget</u> <u>Incrs/(Decrs)</u>
	Instruction	623,672	678,303	670,913	662,310	555,711	(115,202)
	Tuition	855,963	909,823	814,778	896,971	875,182	60,404
	Special Education	198,069	141,328	153,543	341,993	354,505	200,962
	Guidance	23,327	21,463	22,462	22,933	22,928	466
	Nurse	9,030	10,183	9,286	9,243	9,253	(33)
	Speech	40,127	38,889	41,462	41,493	42,702	1,240
	Student Support	43,924	44,466	45,571	44,687	62,321	16,750
	Library	10,177	13,304	14,410	3,500	3,500	(10,910)
	Professional Development	16,500	18,084	19,000	19,000	19,000	0
	Tech Support	23,580	34,771	21,720	28,920	25,020	3,300
	School Board	82,977	95,500	87,336	80,522	83,077	(4,259)
	Principal's Office	138,914	135,662	143,272	141,331	144,070	798
	Fiscal Services	42,872	32,116	31,662	29,391	36,630	4,968
	Plant Operation	103,451	84,263	102,249	103,774	102,582	333
	Transportation	21,295	19,837	25,268	21,527	21,900	(3,368)
	Facility and Debt Service	49,206	49,206	47,069	47,069	44,913	(2,156)
	Total Expenditures	2,283,086	2,327,197	2,250,000	2,494,664	2,403,293	153,292
	Revenues	<u>2,283,086</u>	<u>2,336,817</u>	<u>2,250,000</u>	<u>2,481,338</u>	<u>2,403,293</u>	<u>153,292</u>
		<u>0</u>	<u>9,620</u>	<u>0</u>	<u>(13,326)</u>	<u>0</u>	<u>0</u>

As of : 27-Jan-10  
Version V5.0

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**Walden School District**  
**FY11 Budget Town Report**

Function: Expenditure Summary by Object Code

<u>Function</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	773,591	755,259	794,976	793,813	733,195	(61,781)
200	Benefits	258,545	254,744	259,247	249,460	238,454	(20,793)
300	Professional Services	180,619	148,487	167,168	205,689	175,133	7,965
400	Repair & Maintenance	20,100	23,796	20,500	18,750	20,500	0
500	Purchased Services	28,243	52,566	34,408	53,225	51,763	17,355
560	Tuition	855,963	909,823	814,778	1,014,784	1,022,130	207,352
600	Supplies	78,880	76,168	85,847	85,300	86,397	550
700	Equipment	4,450	19,797	1,150	10,350	5,950	4,800
800	Other	41,666	32,057	28,019	22,265	25,863	(2,156)
900	Transfers	41,027	54,501	43,908	41,027	43,908	0
	<b>Total Expenditures</b>	<b><u>2,283,084</u></b>	<b><u>2,327,198</u></b>	<b><u>2,250,004</u></b>	<b><u>2,494,664</u></b>	<b><u>2,403,293</u></b>	<b><u>153,292</u></b>
	Personnel and Benefits	45.21%	43.40%	46.85%	41.82%	40.43%	
	Tuition	37.49%	39.10%	36.21%	40.68%	42.53%	
	Supplies and Services	17.30%	17.50%	16.93%	17.50%	17.04%	
	<b>Total</b>	<b><u>100.00%</u></b>	<b><u>100.00%</u></b>	<b><u>100.00%</u></b>	<b><u>100.00%</u></b>	<b><u>100.00%</u></b>	

As of : 27-Jan-10  
Version V5.0

Function: Instruction

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	461,584	478,517	502,969	501,834	411,923	(91,046)
200	Benefits	139,488	160,144	140,892	137,876	116,736	(24,156)
300	Professional Services	600	12,539	3,880	1,500	3,880	0
400	Repair & Maintenance	0	0	0	0	0	0
500	Tuition	855,963	909,823	814,778	896,971	875,182	60,404
600	Supplies	22,000	27,103	23,172	21,000	23,172	0
700	Equipment	0	0	0	0	0	0
800	Other	0	0	0	100	0	0
900	Transfers	0	0	0	0	0	0
<b>Totals</b>		<b><u>1,479,635</u></b>	<b><u>1,588,126</u></b>	<b><u>1,485,691</u></b>	<b><u>1,559,281</u></b>	<b><u>1,430,893</u></b>	<b><u>(54,798)</u></b>

Function: Special Education

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	86,641	57,991	60,006	72,643	85,130	25,124
200	Benefits	18,828	15,558	16,192	12,389	18,675	2,483
300	Professional Services	76,100	32,943	58,500	98,497	65,752	7,252
400	Repair & Maintenance	0	0	0	0	0	0
500	Purchased Services	14,500	33,157	17,645	39,850	35,000	17,355
560	Special Education Tuition	0	0	0	117,813	146,948	146,948
600	Supplies	2,000	473	1,200	800	1,500	300
700	Equipment	0	1,206	0	0	1,500	1,500
800	Other	0	0	0	0	0	0
900	Transfers	0	0	0	0	0	0
<b>Totals</b>		<b><u>198,069</u></b>	<b><u>141,328</u></b>	<b><u>153,543</u></b>	<b><u>341,993</u></b>	<b><u>354,505</u></b>	<b><u>200,962</u></b>

Function: Guidance

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	21,113	19,381	20,409	20,409	20,855	446
200	Benefits	1,964	1,525	1,903	1,924	1,923	20
300	Professional Services	0	0	0	0	0	0
400	Repair & Maintenance	0	0	0	0	0	0
500	Purchased Services	0	0	0	0	0	0
600	Supplies	250	557	150	600	150	0
700	Equipment	0	0	0	0	0	0
800	Other	0	0	0	0	0	0
900	Transfers	0	0	0	0	0	0
<b>Totals</b>		<b><u>23,327</u></b>	<b><u>21,463</u></b>	<b><u>22,462</u></b>	<b><u>22,933</u></b>	<b><u>22,928</u></b>	<b><u>466</u></b>

Function: Nurse

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	7,735	7,734	7,967	7,967	7,967	(0)
200	Benefits	795	2,072	819	827	787	(32)
300	Professional Services	0	99	0	0	0	0
400	Repair & Maintenance	0	0	0	0	0	0
500	Purchased Services	0	0	0	0	0	0
600	Supplies	500	278	500	450	500	0
700	Equipment	0	0	0	0	0	0
800	Other	0	0	0	0	0	0
900	Transfers	0	0	0	0	0	0
<b>Totals</b>		<b><u>9.030</u></b>	<b><u>10.183</u></b>	<b><u>9.286</u></b>	<b><u>9.243</u></b>	<b><u>9.253</u></b>	<b><u>(33)</u></b>

Function: Speech

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	28,676	28,676	30,227	30,227	30,918	691
200	Benefits	11,051	10,212	10,985	11,016	11,284	299
300	Professional Services	0	0	0	0	0	0
400	Repair & Maintenance	0	0	0	0	0	0
500	Purchased Services	0	0	0	0	0	0
600	Supplies	400	0	250	250	500	250
700	Equipment	0	0	0	0	0	0
800	Other	0	0	0	0	0	0
900	Transfers	0	0	0	0	0	0
<b>Totals</b>		<b><u>40.127</u></b>	<b><u>38.889</u></b>	<b><u>41.462</u></b>	<b><u>41.493</u></b>	<b><u>42.702</u></b>	<b><u>1.240</u></b>

Function: Student Support

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	30,255	33,082	31,163	31,162	46,928	15,765
200	Benefits	13,669	8,429	13,508	13,525	14,493	985
300	Professional Services	0	1,805	600	0	600	0
400	Repair & Maintenance	0	0	0	0	0	0
500	Purchased Services	0	0	0	0	0	0
600	Supplies	0	0	300	0	300	0
700	Equipment	0	0	0	0	0	0
800	Other (Grant Related Exp)	0	1,150	0	0	0	0
900	Transfers	0	0	0	0	0	0
<b>Totals</b>		<b><u>43.924</u></b>	<b><u>44.466</u></b>	<b><u>45.571</u></b>	<b><u>44.687</u></b>	<b><u>62.321</u></b>	<b><u>16.750</u></b>

Function: Library

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	6,059	9,386	9,883	0	0	(9,883)
200	Benefits	668	758	1,027	0	0	(1,027)
300	Professional Services	0	0	0	0	0	0
400	Repair & Maintenance	0	0	0	0	0	0
500	Purchased Services	0	0	0	0	0	0
600	Supplies	3,450	3,160	3,500	3,500	3,500	0
700	Equipment	0	0	0	0	0	0
800	Other	0	0	0	0	0	0
900	Transfers	0	0	0	0	0	0
<b>Totals</b>		<b><u>10,177</u></b>	<b><u>13,304</u></b>	<b><u>14,410</u></b>	<b><u>3,500</u></b>	<b><u>3,500</u></b>	<b><u>(10,910)</u></b>

Function: Professional Development

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	0	0	0	0	0	0
200	Benefits	16,500	18,084	19,000	19,000	19,000	0
300	Professional Services	0	0	0	0	0	0
400	Repair & Maintenance	0	0	0	0	0	0
500	Purchased Services	0	0	0	0	0	0
600	Supplies	0	0	0	0	0	0
700	Equipment	0	0	0	0	0	0
800	Other	0	0	0	0	0	0
900	Transfers	0	0	0	0	0	0
<b>Totals</b>		<b><u>16,500</u></b>	<b><u>18,084</u></b>	<b><u>19,000</u></b>	<b><u>19,000</u></b>	<b><u>19,000</u></b>	<b><u>0</u></b>

Function: Tech Support

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	0	0	0	0	0	0
200	Benefits	0	0	0	0	0	0
300	Professional Services	14,000	12,442	15,120	15,120	15,120	0
400	Repair & Maintenance	1,500	525	900	500	900	0
500	Purchased Services	3,080	1,107	3,800	2,000	3,800	0
600	Supplies	1,000	3,131	1,200	1,300	1,200	0
700	Equipment	4,000	17,566	700	10,000	4,000	3,300
800	Other	0	0	0	0	0	0
900	Transfers	0	0	0	0	0	0
<b>Totals</b>		<b><u>23,580</u></b>	<b><u>34,771</u></b>	<b><u>21,720</u></b>	<b><u>28,920</u></b>	<b><u>25,020</u></b>	<b><u>3,300</u></b>

Function: School Board

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	840	0	840	840	840	0
200	Benefits	78	0	82	78	78	(4)
300	Professional Services	71,932	70,591	71,206	68,627	66,951	(4,255)
400	Repair & Maintenance	0	0	0	0	0	0
500	Purchased Services	2,750	3,721	5,100	3,750	5,100	0
600	Supplies	0	291	0	0	0	0
700	Equipment	0	0	0	0	0	0
800	Other	1,350	1,396	1,200	1,200	1,200	0
900	Transfer ToTown/ Hot Lunch Fund	6,027	19,501	8,908	6,027	8,908	0
<b>Totals</b>		<b><u>82,977</u></b>	<b><u>95,500</u></b>	<b><u>87,336</u></b>	<b><u>80,522</u></b>	<b><u>83,077</u></b>	<b><u>(4,259)</u></b>

Function: Principal's Office

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	94,203	95,483	96,480	95,901	96,480	0
200	Benefits	35,361	31,077	35,242	33,655	36,040	798
300	Professional Services	0	0	0	0	0	0
400	Repair & Maintenance	3,700	2,915	4,000	3,800	4,000	0
500	Purchased Services	650	46	550	1,125	550	0
600	Supplies	4,100	4,933	6,000	5,800	6,000	0
700	Equipment	0	0	0	100	0	0
800	Other	900	1,208	1,000	950	1,000	0
900	Transfers	0	0	0	0	0	0
<b>Totals</b>		<b><u>138,914</u></b>	<b><u>135,662</u></b>	<b><u>143,272</u></b>	<b><u>141,331</u></b>	<b><u>144,070</u></b>	<b><u>798</u></b>

Function: Fiscal Services

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	0	0	0	0	0	0
200	Benefits	0	91	0	0	0	0
300	Professional Services	17,337	17,865	17,662	21,345	22,630	4,968
400	Repair & Maintenance	0	0	0	0	0	0
500	Purchased Services	0	0	0	0	0	0
600	Supplies	325	64	250	100	250	0
700	Equipment	0	0	0	0	0	0
800	Other	25,210	14,096	13,750	7,946	13,750	0
900	Transfers	0	0	0	0	0	0
<b>Totals</b>		<b><u>42,872</u></b>	<b><u>32,116</u></b>	<b><u>31,662</u></b>	<b><u>29,391</u></b>	<b><u>36,630</u></b>	<b><u>4,968</u></b>

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	23,920	18,920	22,880	22,880	22,880	0
200	Benefits	18,213	6,280	17,731	17,594	18,065	334
300	Professional Services	450	193	0	400	0	0
400	Repair & Maintenance	13,900	19,166	14,450	13,450	14,450	0
500	Purchased Services	5,913	5,861	5,913	5,700	5,913	(1)
600	Supplies	40,605	32,818	40,825	43,500	40,825	0
700	Equipment	450	1,025	450	250	450	0
800	Other	0	0	0	0	0	0
900	Transfers	0	0	0	0	0	0
Totals		<u>103,451</u>	<u>84,263</u>	<u>102,249</u>	<u>103,774</u>	<u>102,582</u>	<u>333</u>

Function: Transportation

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	12,565	6,088	12,152	9,950	9,275	(2,877)
200	Benefits	1,930	515	1,866	1,577	1,375	(491)
300	Professional Services	200	10	200	200	200	0
400	Repair & Maintenance	1,000	1,190	1,150	1,000	1,150	0
500	Purchased Services	1,350	8,674	1,400	800	1,400	0
600	Supplies	4,250	3,360	8,500	8,000	8,500	0
700	Equipment	0	0	0	0	0	0
800	Other	0	0	0	0	0	0
900	Transfers	0	0	0	0	0	0
Totals		<u>21,295</u>	<u>19,837</u>	<u>25,268</u>	<u>21,527</u>	<u>21,900</u>	<u>(3,368)</u>

Function: Facility and Debt Service

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
100	Salaries and Wages	0	0	0	0	0	0
200	Benefits	0	0	0	0	0	0
300	Professional Services	0	0	0	0	0	0
400	Repair & Maintenance	0	0	0	0	0	0
500	Purchased Services	0	0	0	0	0	0
600	Supplies	0	0	0	0	0	0
700	Equipment	0	0	0	0	0	0
800	Other	14,206	14,206	12,069	12,069	9,913	(2,156)
900	Transfers	35,000	35,000	35,000	35,000	35,000	0
Totals		<u>49,206</u>	<u>49,206</u>	<u>47,069</u>	<u>47,069</u>	<u>44,913</u>	<u>(2,156)</u>

General Fund Totals		<u>2,283,084</u>	<u>2,327,198</u>	<u>2,250,001</u>	<u>2,494,664</u>	<u>2,403,293</u>	<u>153,292</u>
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Function: Hot Lunch Program

<u>Obj Code</u>	<u>Title</u>	<u>Budget FYE June 30, 2009</u>	<u>Actual FYE June 30, 2009</u>	<u>Budget FYE June 30, 2010</u>	<u>Projected FYE June 30, 2010</u>	<u>Budget FYE June 30, 2011</u>	<u>Budget Incrs/(Decrs)</u>
<u>Revenues</u>							
1610	Local	13,300	12,651	13,300	13,000	13,300	0
	School Board Contribution	6,027	6,027	8,908	8,908	8,908	0
3450	State	800	6,616	800	850	800	0
4450	Federal	25,000	29,045	25,000	33,500	25,000	0
	Total	<u>45,127</u>	<u>54,339</u>	<u>48,008</u>	<u>56,258</u>	<u>48,008</u>	<u>0</u>
<u>Expenditures</u>							
100	Salaries and Wages	12,495	16,322	15,000	15,313	15,000	0
200	Benefits	2,039	1,326	2,415	2,342	2,345	(70)
300	Professional Services	100	0	100	0	100	0
400	Repair & Maintenance	387	723	387	250	387	0
500	Purchased Services	100	0	100	250	100	0
600	Supplies	29,006	36,289	29,006	32,500	29,006	0
700	Equipment	1,000	0	1,000	250	1,000	0
800	Other	0	1,177	0	100	0	0
900	Transfers	0	0	0	0	0	0
		<u>45,127</u>	<u>55,837</u>	<u>48,008</u>	<u>51,004</u>	<u>47,939</u>	<u>(69)</u>
	Surplus/(Deficit)	<u>0</u>	<u>(1,498)</u>	<u>0</u>	<u>5,254</u>	<u>69</u>	<u>69</u>

Note: Hot Lunch Program is presented for information only. The deficit amounts are included in the General Fund budget under the School Board.

**Walden School District**

Estimated Tax Rates Calculation	FY'11		FY'10	Year to Year Change
Budgeted Expenditures	1 \$2,403,293		\$2,250,000	\$153,294
Less: Local Revenues	2 (553,786)		(376,132)	(177,654)
Net Education Fund Spending	3 1,849,507		1,873,868	-24,360
Final Equalized Pupils (1)	4 173.57		179.87	-6.2953
Education spending per equalized pupil	5 10,656	Line 3 / Line 4	10,418	237.51
Base for tax rate calculation (4)	6 8,544		8,544	0.0000
District spending adjustment factor	7 124.715%	Line 5 / Line 6	121.935%	2.7799%
Statewide Residential Property Tax Rate (2)	8 \$0.882		\$0.86	\$ 0.0220
District spending adjustment	124.715%	Line 7 calculation	121.935%	2.7799%
	\$1.1000	Line 8 x Line 7	\$1.0486	0.0513
Common Level of appraisal adjustment (3)	90.26%		95.14%	-4.880%
Estimated Residential Tax Rate	\$1.2187		\$1.1022	0.1165
Change from prior year Actual Tax Rate	\$0.1034		-\$0.0019	
Statewide Non Residential Tax Rate (2)	\$1.372		\$1.35	\$0.0220
	90.26%		95.14%	-4.880%
	\$1.5201		\$1.4190	\$0.10109
Spending threshold amount (4)	\$14,552		\$13,984	\$568

**Notes:**

(1) Equalized pupil calculation is from Dept of Education and is based on FY'09 and FY'10 data and averaged over those two years. Equalized Pupil data finalized on Dec 15, 2009. Final EQP shown and is "Max Loss".

(2) Amounts are based on rates announced by Tax Commissioner on Dec 01 and are subject to final approval or change by the 2010 Legislative session.

(3) Common Level of Appraisal (CLA) percentage is calculated by VT Department of Taxes, Division of Property Valuation and Review. CLA information received by the Town Clerk 12/17/09.

(4) Amounts received from Dept of Education.

<u>Calendar Year Actual Tax Rates</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	
Residential	\$1.1153	\$1.1041	\$1.0582	\$0.9796	\$1.6837	\$1.5950	
Non Residential	\$1.4190	\$1.3432	\$1.2678	\$1.2122	\$1.9414	\$1.7903	
For fiscal year budget	FY'10	FY'09	FY'08	FY'07	FY'06	FY'05	
<u>For Fiscal Year Budget</u>	<u>FY10</u>	<u>FY'09</u>	<u>FY'08</u>	<u>FY'07</u>	<u>FY'06</u>	<u>FY'05</u>	<u>FY'04</u>
Number of equalized pupils	179.87	186.39	189.84	192.40	189.11	174.84	168.23
Percentage of change	-3.50%	-1.82%	-1.33%	1.74%	8.16%	3.93%	

\$15,550 of budget cost = one penny on tax rate after CLA calculation