

**Amherst School District
Revenue Summary
FY10**

Acct Ln #	Item	2008-2009 DRA	2009-2010 Proposed	Change
1	General Fund Expenditures	\$21,926,191	\$22,391,430	\$465,239
2	Special Revenue and Food Service	\$784,489	\$771,723	(\$12,766)
3	Capital Fund - Renovations	\$3,995,000		(\$3,995,000)
4	Budgeted Expenditures (All Funds)	\$26,705,680	\$23,163,153	-\$3,542,527
5	770 Unreserved Fund Balance	\$335,730	\$231,632	(\$104,098)
6	State Aid			
7	3210 School Building Aid	\$75,461	\$75,461	\$0
8	3230 Catastrophic Aid	\$142,000	\$130,000	(\$12,000)
9	3260 Child Nutrition	\$0	\$0	\$0
10	3280 Medicaid	\$20,000	\$50,000	\$30,000
11	3290 Other	\$0	\$0	\$0
12	Subtotal: State Aid	\$237,461	\$255,461	\$18,000
13	Federal Aid			
14	4500 Grants In Aid	\$266,200	\$308,665	\$42,465
15	Subtotal: Federal Aid	\$266,200	\$308,665	\$42,465
16	Other Revenue			
17	5100 Sale Of Bonds / Notes	\$3,995,000	\$0	(\$3,995,000)
18	5230 Transfer From Cap. Fund	\$0	\$0	\$0
19	Subtotal: Other Revenue	\$3,995,000	\$0	(\$3,995,000)
20	Local Revenue			
21	1311 Tuition - Parents	\$8,000	\$7,000	(\$1,000)
	Tuition - Pre School	\$0	\$0	\$0
22	1320 Tuition - Mont Vernon	\$972,000	\$949,066	(\$22,934)
23	1510 Interest Income	\$145,000	\$100,000	(\$45,000)
24	1600 Food Service	\$509,089	\$453,858	(\$55,231)
25	1910 Rentals	\$17,588	\$16,400	(\$1,188)
26	1920 Spaulding/Lawrence Trust Fund	\$6,000	\$6,000	\$0
27	1920 Boutelle Grant	\$3,200	\$3,200	\$0
28	1951 Services Provided Other LEA's	\$77,046	\$26,500	(\$50,546)
29	1990 Other	\$40,000	\$35,000	(\$5,000)
30	Subtotal: Local Revenue	\$1,777,923	\$1,597,024	(\$180,899)
31	Assessment:			
32	Budgeted Expenditures (All Funds)	\$26,705,680	\$23,163,153	(\$3,542,527)
33	Less Unreserved Fund Balance	\$335,730	\$231,632	(\$104,098)
34	Less Subtotal: State Aid	\$237,461	\$255,461	\$18,000
35	Less Subtotal: Federal Aid	\$266,200	\$308,665	\$42,465
36	Less Subtotal: Other Revenue	\$3,995,000	\$0	(\$3,995,000)
37	Less Subtotal: Local Revenue	\$1,777,923	\$1,597,024	(\$180,899)
38	1111 Current Appropriation	\$20,093,366	\$20,770,371	\$677,005
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40	1112 Deficit Appropriation			
41	Advance Appropriation			
42	Total Appropriation	\$20,093,366	\$20,770,371	\$677,005
43	Total Appropriation	\$20,093,366	\$20,770,371	\$677,005
44	Less Adequacy Aid Grant-ASD Portion	\$2,343,192	\$2,658,717	\$315,525
45	Subtotal -- Appropriation paid by Local & State Tax	\$17,750,174	\$18,111,654	\$361,480
46	Less State Property Tax - ASD Portion	\$2,524,325	\$2,506,753	(\$17,572)
47	Amherst School District Tax Assessment	\$15,225,849	\$15,604,901	\$379,052
48	Local Assessed Valuation - with Utilities	\$1,842,351,200	\$1,842,351,200	\$0
49	Local Assessed Valuation - less Utilities	\$1,808,507,200	\$1,808,507,200	\$0
50	Estimated Tax Impact			
51	ASD State Property Tax Rate (per \$1,000)	\$1.40	\$1.39	(\$0.01)
52	ASD Local Education Tax Rate (per \$1,000)	\$8.26	\$8.47	\$0.21
53	Total ASD Tax Rate (Local + State)	\$9.66	\$9.86	\$0.20
54	Adequacy Grant Aid savings to ASD Rate	\$1.27	\$1.44	\$0.17

*1,2 Amherst is a receiver town - any decrease in the State Property Tax has an offsetting increase in the Local Education Tax

*3 The estimated Amherst School District Local and Amherst School District State tax rate for next year is \$9.86 per \$1,000