

# Revenue Analysis

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# ALBEMARLE COUNTY SCHOOLS REVENUE SUMMARY

	FY1997-98 ACTUAL	FY1998-99 ACTUAL	FY1999-00 ACTUAL	FY2000-01 ACTUAL	FY2001-02 ACTUAL	FY2002-03 ACTUAL	FY2003-04 ACTUAL	FY2004-05 ACTUAL	FY2005-06 ACTUAL	FY 2006-07 ACTUAL	FY 2007-08 ADOPTED	FY 2007-08 ACTUAL	FY 2008-09 ADOPTED	FY 2009-10 ADOPTED	FY 2010-11 Estimated
State	24,052,457	27,296,032	28,879,097	29,753,356	29,327,121	30,902,812	32,896,670	37,273,378	39,230,651	43,788,634	44,960,306	44,593,393	45,110,478	42,815,695	43,565,695
Federal	812,103	1,057,083	1,218,777	1,456,911	1,668,424	1,801,561	2,079,685	2,241,046	2,570,598	2,500,953	2,618,306	2,077,007	2,668,306	2,668,306	2,718,306
Local - Schools	633,976	701,733	627,695	622,061	773,147	765,861	742,550	974,776	1,113,808	1,565,233	794,339	1,321,508	946,553	675,278	679,278
Local - Transfers	46,404,709	50,469,504	53,197,150	58,046,233	63,276,430	65,294,202	70,184,769	77,981,104	81,405,192	91,165,717	99,577,401	97,960,892	102,570,605	102,912,571	104,105,230
Total	71,903,245	79,524,353	83,922,719	89,878,561	95,045,122	98,764,436	105,903,673	118,470,304	124,320,249	139,020,537	147,950,352	145,952,799	151,295,942	149,071,850	151,068,509
Sept. 30th Enrollment	11,644	11,981	12,187	12,237	12,108	12,242	12,251	12,356	12,438	12,446	12,468	12,491	12,541	12,543	12,512
Per Pupil	6,175.13	6,637.54	6,886.25	7,344.82	7,849.78	8,067.67	8,644.49	9,588.08	9,995.20	11,169.90	11,866.41	11,684.64	12,064.11	11,884.86	12,073.89
Increase from prior yr.	6.64%	11.08%	11.52%	10.66%	6.88%	2.78%	7.15%	10.92%	4.25%	-1.48%	4.66%	4.61%	1.67%	-1.49%	1.59%

These comparisons are solely revenue per student, NOT EXPENSES.

**ALBEMARLE COUNTY PUBLIC SCHOOLS  
REVENUE ANALYSIS**

	FY 2008-09		FY 2009-10		CHANGE FROM Original to School Board	FY 2010-11 Draft Estimate
	ORIGINAL REVENUE	PROJECTED REVENUE	Superintendent's Estimated	School Board		
AVERAGE DAILY MEMBERSHIP (ADM count on March 31)	12,421	12,412	12,413		(12,421)	12,376
<b>SOURCES OF REVENUE</b>						
LOCAL - SCHOOLS	\$946,553	\$713,836	\$675,278	\$675,278	-\$271,275	\$679,278
STATE REVENUE	\$45,110,478	\$44,893,474	\$42,815,695	\$43,260,327	-\$1,850,151	\$43,565,695
FEDERAL REVENUE	\$2,668,306	\$2,683,306	\$2,668,306	\$2,668,306	\$0	\$2,718,306
LOCAL - TRANSFERS	\$102,570,605	\$102,804,617	\$102,912,571	\$102,374,577	-\$196,028	\$104,105,230
	<u>\$151,295,942</u>	<u>\$151,095,233</u>	<u>\$149,071,850</u>	<u>\$148,978,488</u>	<u>-\$2,317,454</u>	<u>\$151,068,509</u>

**ALBEMARLE COUNTY PUBLIC SCHOOLS  
REVENUE ANALYSIS**

	FY 2008-09		FY 2009-10		CHANGE FROM Original to School Board	FY 2010-11 Draft Estimate
	ORIGINAL REVENUE	PROJECTED REVENUE	Superintendent's Estimated	School Board		
USE OF MONEY						
2000 15000 150201 GENERAL PROPERTY RENTAL	\$265,000	\$65,000	\$70,000	\$70,000	-\$195,000	\$70,000
150207 SALE OF SURPLUS EQUIPMENT	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$6,000
150510 ROYALTIES - CABLE	\$4,000	\$2,000	\$0	\$0	-\$4,000	\$0
	<u>\$275,000</u>	<u>\$73,000</u>	<u>\$76,000</u>	<u>\$76,000</u>	<u>-\$199,000</u>	<u>\$76,000</u>
CHARGES FOR SERVICE						
2000 16000 161201 TUITION-PRIVATE SOURCES	\$0	\$0	\$0	\$0	\$0	\$0
161212 ACTIVITY FEE-ALBEMARLE	\$13,000	\$13,000	\$0	\$0	-\$13,000	\$0
161213 ACTIVITY FEE-WESTERN	\$11,000	\$11,000	\$0	\$0	-\$11,000	\$0
161255 ACTIVITY FEE-MONTICELLO	\$11,000	\$11,000	\$0	\$0	-\$11,000	\$0
161234 SELF SUSTAIN VEHICLE MAINT	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$4,500
161239 EMPLOYEE FINGERPRINT FEES	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$6,000
161214 VEHICLE REPAIR FEES	\$64,570	\$64,570	\$64,570	\$64,570	\$0	\$64,570
	<u>\$110,070</u>	<u>\$110,070</u>	<u>\$75,070</u>	<u>\$75,070</u>	<u>-\$35,000</u>	<u>\$75,070</u>
MISCELLANEOUS REVENUE						
2000 18000 189900 MISCELLANEOUS REVENUES	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$50,000
189903 DAWSON FUND	\$400	\$400	\$400	\$400	\$0	\$400
	<u>\$50,400</u>	<u>\$50,400</u>	<u>\$50,400</u>	<u>\$50,400</u>	<u>\$0</u>	<u>\$50,400</u>
RECOVERED COSTS (State)						
2000 24000 190104 V.R.S.-INSTRUCTIONAL	\$1,567,878	\$1,566,742	\$1,557,514	\$1,557,514	-\$10,364	\$1,557,514
LOCAL 190105 V.R.S.-NONINSTRUCTIONAL	\$0	\$0	\$0	\$0	\$0	\$0
190106 F.I.C.A.-INSTRUCTIONAL	\$1,212,180	\$1,211,302	\$1,211,400	\$1,211,400	-\$780	\$1,211,400
190107 F.I.C.A.-NONINSTRUCTIONAL	\$0	\$0	\$0	\$0	\$0	\$0
190108 LIFE INS.-INSTRUCTIONAL	\$51,483	\$51,445	\$42,095	\$42,095	-\$9,388	\$42,095
190109 LIFE INS.-NONINSTRUCTIONAL	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$2,831,541</u>	<u>\$2,829,489</u>	<u>\$2,811,009</u>	<u>\$2,811,009</u>	<u>-\$20,532</u>	<u>\$2,811,009</u>

**ALBEMARLE COUNTY PUBLIC SCHOOLS  
REVENUE ANALYSIS**

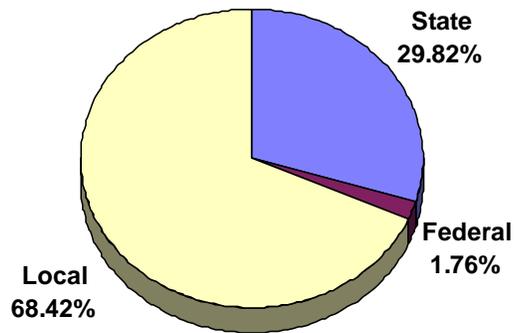
		FY 2008-09		FY 2009-10		CHANGE FROM	FY 2010-11
		ORIGINAL	PROJECTED	Superintendent's	School Board	Original to	Draft
		REVENUE	REVENUE	Estimated		School Board	Estimate
<b>RECOVERED COSTS (Local)</b>							
2000 19000	190250 PERSONNEL SERVICES	\$421,866	\$421,866	\$415,308	\$415,308	-\$6,558	\$419,308
	190213 RECOVERED COST - MEDIA SERVICE	\$0	\$0	\$0	\$0	\$0	\$0
	190215 RECOVERED COST - FIELD TRIPS	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$16,000
	190226 RECOVERED COST - PREP	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$30,000
	190610 RECOVERED COST - ISAEP CITY	\$30,717	\$0	\$0	\$0	-\$30,717	\$0
	199910 PRIOR YEAR RECOVERY	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$12,500
		<u>\$511,083</u>	<u>\$480,366</u>	<u>\$473,808</u>	<u>\$473,808</u>	<u>-\$37,275</u>	<u>\$477,808</u>
<b>STATE BASIC AID ACCOUNTS</b>							
2000 24000	240201 STATE SALES TAX	\$12,315,154	\$11,609,303	\$13,118,267	\$12,805,504	\$490,350	\$13,118,267
	240202 BASIC SCHOOL AID	\$23,974,593	\$24,219,824	\$21,308,558	\$21,389,712	-\$2,584,881	\$21,308,558
	240504 LOTTERY FUNDS	\$0	\$0	\$0	\$0	\$0	\$0
	240206 TEXTBOOKS	\$554,701	\$554,299	\$277,172	\$554,344	-\$357	\$277,172
	240272 SALARY SUPPLEMENT	\$0	\$0	\$0	\$0	\$0	\$0
		<u>\$36,844,448</u>	<u>\$36,383,426</u>	<u>\$34,703,997</u>	<u>\$34,749,560</u>	<u>-\$2,094,888</u>	<u>\$34,703,997</u>
<b>STATE SOQ ACCOUNTS</b>							
2000 24000	240208 GIFTED & TALENTED	\$210,610	\$210,458	\$210,475	\$210,475	-\$135	\$210,475
	240209 SPECIAL EDUCATION	\$2,780,058	\$2,778,044	\$2,778,268	\$2,778,268	-\$1,790	\$2,778,268
	240213 VOCATIONAL EDUCATION	\$365,058	\$364,794	\$364,823	\$364,823	-\$235	\$364,823
	240220 REMEDIAL EDUCATION	\$252,733	\$252,549	\$252,570	\$252,570	-\$163	\$252,570
		<u>\$3,608,459</u>	<u>\$3,605,845</u>	<u>\$3,606,136</u>	<u>\$3,606,136</u>	<u>-\$2,323</u>	<u>\$3,606,136</u>
<b>STATE CATEGORICAL ACCOUNTS</b>							
2000 24000	240205 FOSTER HOME CHILDREN	\$70,867	\$130,764	\$143,514	\$143,514	\$72,647	\$143,514
	240211 SPECIAL EDUCATION	\$897,075	\$897,075	\$900,000	\$900,000	\$2,925	\$900,000
	240301 ISAEP	\$23,576	\$23,576	\$23,576	\$23,576	\$0	\$23,576
	240228 E.S.L.	\$301,213	\$285,105	\$295,464	\$295,464	-\$5,749	\$295,464
	240229 VOCATIONAL EDUCATION-CATEC	\$13,846	\$13,846	\$13,846	\$13,846	\$0	\$13,846
	240402 ADDL SUPP-SCHL CNSTR/OPER	\$0	\$925,781	\$825,950	\$225,019	\$225,019	\$825,950
	State Reductions/Increases Anticipated		(\$700,000)	(1,000,000)	0		(250,000)

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REVENUE ANALYSIS**

	FY 2008-09		FY 2009-10		CHANGE FROM Original to School Board	FY 2010-11 Draft Estimate
	ORIGINAL REVENUE	PROJECTED REVENUE	Superintendent's Estimated	School Board		
STATE CATEGORICAL ACCOUNTS (continued)						
240234 SPECIAL ED. HOMEBOUND	\$12,575	\$8,747	9,359	9,359	(3,216)	9,359
240247 AT RISK EDUCATION	\$116,892	\$116,769	107,677	107,677	(9,215)	107,677
240259 EARLY READING INTERVENTION	\$82,080	\$64,739	65,895	65,895	(16,185)	65,895
240271 K-3 INITIATIVE	\$307,906	\$308,312	309,272	309,272	1,366	309,272
	<u>\$1,826,030</u>	<u>\$2,074,714</u>	1,694,553	2,093,622	267,592	2,444,553
FEDERAL ACCOUNTS						
2000 33000 330110 SPECIAL EDUCATION FLOW THROUC	\$2,563,306	\$2,578,306	2,563,306	2,563,306	0	2,563,306
330061 MEDICAID ADMIN REIMBURSEMENT	\$33,000	\$33,000	33,000	33,000	0	33,000
330118 AFJROTC - MONTICELLO HIGH	\$72,000	\$72,000	72,000	72,000	0	72,000
	<u>\$2,668,306</u>	<u>\$2,683,306</u>	2,668,306	2,668,306	0	2,668,306
LOCAL APPROPRIATION						
2000 51000 510100 APPROP - FUND BAL (recurring)	\$750,000	\$750,000	800,000	800,000	50,000	800,000
510100 APPROP - FUND BAL (one-time)	\$171,546	\$2,171,546	1,000,000	1,000,000	828,454	800,000
512004 GENERAL FUND X-FER (Recurring)	\$101,225,059	\$99,459,071	100,688,571	100,150,577	(1,074,482)	102,081,230
512004 GENERAL FUND X-FER (One-Time)	\$0	\$0	0	0	0	0
512013 X-FER FROM HEALTH FUND	\$24,000	\$24,000	24,000	24,000	0	24,000
510110 X-FER FROM SELF SUSTAINING	\$400,000	\$400,000	400,000	400,000	0	400,000
	<u>\$102,570,605</u>	<u>\$102,804,617</u>	\$102,912,571	\$102,374,577	-\$196,028	\$104,105,230
<b>DIVISION TOTAL</b>	<b><u>\$151,295,942</u></b>	<b><u>\$151,095,233</u></b>	<b>\$149,071,850</b>	<b>\$148,978,488</b>	<b>-\$2,317,454</b>	<b>\$151,018,509</b>

# Revenue Comparison

## FY 2008-09 Revenues



## FY 2009-10 Revenues

