

# Revenue Analysis

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# ALBEMARLE COUNTY SCHOOLS REVENUE SUMMARY

	FY2005-06 ACTUAL	FY 2006-07 ACTUAL	FY 2007-08 ADOPTED	FY 2007-08 ACTUAL	FY 2008-09 ADOPTED	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	FY 2009-10 ACTUAL	FY 2010-11 ADOPTED	FY 2010-11 ACTUAL	FY 2011-12 ADOPTED	FY 2012-13 ADOPTED	FY 2013-14 Estimated
State	39,230,651	43,788,634	44,960,306	44,593,393	45,110,478	45,777,289	43,260,327	41,404,245	40,865,213	39,862,875	39,756,487	42,950,045	43,042,176
Federal	2,570,598	2,500,953	2,618,306	2,077,007	2,668,306	2,640,872	2,668,306	4,125,111	2,668,306	3,515,275	3,201,376	2,935,218	2,936,218
Local - Schools	1,113,808	1,565,233	794,339	1,321,508	946,553	1,487,079	675,278	2,038,301	1,072,610	1,904,023	1,060,705	1,592,574	1,568,834
Local - Transfers	81,405,192	91,165,717	99,577,401	97,960,892	102,570,605	98,125,994	102,374,577	97,911,282	98,257,504	96,457,504	100,472,616	103,772,069	102,193,579
Total	124,320,249	139,020,537	147,950,352	145,952,799	151,295,942	148,031,234	148,978,488	145,478,939	142,863,633	141,739,677	144,491,184	151,249,906	149,740,807
Sept. 30th Enrollment	12,438	12,446	12,468	12,491	12,541	12,531	12,543	12,742	12,722	12,914	13,081	12,963	13,139
Per Pupil	9,995.20	11,169.90	11,866.41	11,684.64	12,064.11	11,813.20	11,877.42	11,417.28	11,229.65	10,975.66	11,045.88	11,667.82	11,396.67
Increase from prior yr.	4.25%	-1.48%	4.66%	4.61%	1.67%	1.42%	-1.55%	-4.03%	-5.45%	-3.87%	-1.64%	5.63%	-2.32%

These comparisons are solely revenue per student, NOT EXPENSES.

**ALBEMARLE COUNTY PUBLIC SCHOOLS  
REVENUE ANALYSIS**

	FY 2011-12 School Board's Adopted	FY 2011-12 Estimated	FY 2012-13 School Board's Adopted	CHANGE FROM Adopted to <i>Sch Brd Adopted</i>	FY 2013-14 Draft Estimate
AVERAGE DAILY MEMBERSHIP (ADM count on March 31)	12,970	12,693	12,889	(81)	13,008
<b>SOURCES OF REVENUE</b>					
LOCAL - SCHOOLS	\$1,060,705	\$1,674,310	\$1,592,574	\$531,869	\$1,568,834
STATE REVENUE	\$39,756,487	\$39,157,561	\$42,950,045	\$3,193,558	\$43,845,417
FEDERAL REVENUE	\$3,201,376	\$3,108,376	\$2,935,218	-\$266,158	\$2,936,218
LOCAL - TRANSFERS	\$100,472,616	\$100,472,616	\$103,772,069	\$3,299,453	\$102,193,579
	\$144,491,184	\$144,412,863	\$151,249,906	\$6,758,722	\$150,544,048

\$42,950,045

\$103,772,069

**ALBEMARLE COUNTY PUBLIC SCHOOLS  
REVENUE ANALYSIS**

	FY 2011-12 School Board's Adopted	FY 2011-12 Estimated	FY 2012-13 School Board's Adopted	CHANGE FROM Adopted to <i>Sch Brd Adopted</i>	FY 2013-14 Draft Estimate
USE OF MONEY					
2000 15000 150201 GENERAL PROPERTY RENTAL	\$250,000	\$225,000	\$225,000	-\$25,000	\$245,000
150207 SALE OF SURPLUS EQUIPMENT	\$6,000	\$1,500	\$1,500	-\$4,500	\$1,500
150510 ROYALTIES - CABLE	\$0	\$100,000	\$125,000	\$125,000	\$125,000
	\$256,000	\$326,500	\$351,500	\$95,500	\$371,500
CHARGES FOR SERVICE					
2000 16000 161201 TUITION-PRIVATE SOURCES	\$0		\$0	\$0	\$0
161212 ACTIVITY FEE-ALBEMARLE	\$41,500	\$61,000	\$61,000	\$19,500	\$41,500
161213 ACTIVITY FEE-WESTERN	\$39,500	\$61,000	\$61,000	\$21,500	\$39,500
161255 ACTIVITY FEE-MONTICELLO	\$37,500	\$45,000	\$45,000	\$7,500	\$37,500
161234 SELF SUSTAIN VEHICLE MAINT	\$4,500	\$25,000	\$25,000	\$20,500	\$4,500
161239 EMPLOYEE FINGERPRINT FEES	\$6,000	\$10,000	\$10,000	\$4,000	\$6,000
161214 VEHICLE REPAIR FEES	\$64,570	\$65,000	\$65,000	\$430	\$64,570
	\$193,570	\$267,000	\$267,000	\$73,430	\$193,570
MISCELLANEOUS REVENUE					
2000 18000 189900 MISCELLANEOUS REVENUES	\$100,000	\$570,000	\$450,000	\$350,000	\$450,000
189903 DAWSON FUND	\$400	\$75	\$75	-\$325	\$75
	\$100,400	\$570,075	\$450,075	\$349,675	\$450,075
RECOVERED COSTS (State)					
2000 24000 240223 V.R.S.-INSTRUCTIONAL	\$941,228	\$921,126	\$1,964,480	\$1,023,252	\$1,988,866
LOCAL 190105 V.R.S.-NONINSTRUCTIONAL			\$0	\$0	\$0
240221 F.I.C.A.-INSTRUCTIONAL	\$1,038,596	\$1,016,415	\$1,175,059	\$136,463	\$1,194,238
190107 F.I.C.A.-NONINSTRUCTIONAL			\$0	\$0	\$0
240241 LIFE INS.-INSTRUCTIONAL	\$36,513	\$35,733	\$72,590	\$36,077	\$73,492
190109 LIFE INS.-NONINSTRUCTIONAL			\$0	\$0	\$0
	\$2,016,337	\$1,973,274	\$3,212,129	\$1,195,792	\$3,256,596

**ALBEMARLE COUNTY PUBLIC SCHOOLS  
REVENUE ANALYSIS**

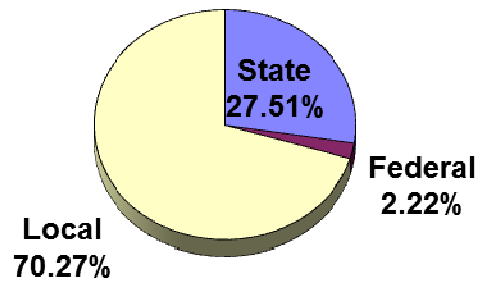
	FY 2011-12 School Board's Adopted	FY 2011-12 Estimated	FY 2012-13 School Board's Adopted	CHANGE FROM Adopted to <i>Sch Brd Adopted</i>	FY 2013-14 Draft Estimate
RECOVERED COSTS (Local)					
2000 19000 190250 PERSONNEL SERVICES	\$421,235	\$421,235	\$434,499	\$13,264	\$443,189
190213 RECOVERED COST - MEDIA SERVIC	\$0	\$0	\$0	\$0	\$0
190215 RECOVERED COST - FIELD TRIPS	\$8,000	\$8,000	\$8,000	\$0	\$8,000
190226 RECOVERED COST - PREP	\$45,000	\$45,000	\$45,000	\$0	\$45,000
190252 REC. COST - HEALTH-INS. FUND	\$24,000	\$24,000	\$24,000	\$0	\$45,000
199910 PRIOR YEAR RECOVERY	\$12,500	\$12,500	\$12,500	\$0	\$12,500
	\$510,735	\$510,735	\$523,999	\$13,264	\$553,689
STATE BASIC AID ACCOUNTS					
2000 24000 240201 STATE SALES TAX	\$13,526,496	\$13,581,193	\$14,957,366	\$1,430,870	\$15,537,624
240202 BASIC SCHOOL AID	\$16,881,623	\$16,413,610	\$18,568,522	\$1,686,899	\$18,670,178
240557 TEXTBOOKS	\$164,552	\$263,751	\$407,097	\$242,545	\$412,150
240272 SALARY SUPPLEMENT				\$0	\$0
	\$30,572,671	\$30,258,554	\$33,932,985	\$3,360,314	\$34,619,952
STATE SOQ ACCOUNTS					
2000 24000 240559 GIFTED & TALENTED	\$182,566	\$178,667	\$208,698	\$26,132	\$211,288
240209 SPECIAL EDUCATION	\$2,430,153	\$2,378,252	\$2,531,594	\$101,441	\$2,563,019
240213 VOCATIONAL EDUCATION	\$251,535	\$246,163	\$254,067	\$2,532	\$257,221
240220 REMEDIAL EDUCATION	\$219,079	\$214,400	\$308,510	\$89,431	\$312,339
	\$3,083,333	\$3,017,482	\$3,302,869	\$219,536	\$3,343,867
STATE CATEGORICAL ACCOUNTS					
2000 24000 240556 FOSTER HOME CHILDREN	\$93,729	\$60,917	\$64,619	-\$29,110	\$68,571
240211 SPECIAL EDUCATION	\$931,249	\$914,069	\$1,114,955	\$183,706	\$1,216,137
240301 ISAEP	\$23,576	\$23,576	\$23,576	\$0	\$23,576
240308 ENROLLMENT LOSS			\$0	\$0	\$0
240309 E.S.L.	\$231,298	\$238,014	\$299,295	\$67,997	\$303,884
240229 VOCATIONAL EDUCATION-CATEC	\$12,878	\$10,521	\$10,521	-\$2,357	\$10,521

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STATE CATEGORICAL ACCOUNTS (continued)					
240373 COMPOSITE INDEX HOLD HARMLES	\$2,453,554	\$2,339,971	\$0	(2,453,554.00)	\$0
240246 SPECIAL ED. HOMEBOUND	\$10,148	\$9,302	\$11,131	983	\$11,910
Additional Assist w/ Inflation, Ret, VRS	\$0	\$0	\$346,469	346,469	\$347,509
240265 AT RISK EDUCATION	\$116,224	\$113,738	\$191,020	74,796	\$193,461
240566 EARLY READING INTERVENTION	\$75,083	\$70,330	\$91,737	16,654	\$101,566
240275 K-3 INITIATIVE	\$136,407	\$127,813	\$348,739	212,332	\$347,867
	<b>\$4,084,146</b>	<b>\$3,908,251</b>	<b>\$2,502,062</b>	<b>(1,582,084)</b>	<b>\$2,625,002</b>
FEDERAL ACCOUNTS					
2000 33000 384027 SPECIAL EDUCATION FLOW THROU	\$3,096,376	\$3,006,376	\$2,833,218	(263,158)	\$2,833,218
330061 MEDICAID ADMIN REIMBURSEMENT	\$33,000	\$30,000	\$30,000	(3,000)	\$31,000
330118 AFJROTC - MONTICELLO HIGH	\$72,000	\$72,000	\$72,000	0	\$72,000
	<b>\$3,201,376</b>	<b>\$3,108,376</b>	<b>\$2,935,218</b>	<b>(266,158)</b>	<b>\$2,936,218</b>
LOCAL APPROPRIATION					
2000 51000 510100 APPROP - FUND BAL (recurring)	\$800,000	\$800,000	\$800,000	0	\$800,000
510100 APPROP - FUND BAL (one-time)	\$2,027,034	\$2,027,034	\$1,990,771	(36,263)	\$1,000,000
512004 GENERAL FUND X-FER (Recurring)	\$97,245,582	\$97,245,582	\$100,106,298	2,860,716	\$99,518,579
510110 X-FER FROM SELF SUSTAINING	\$400,000	\$400,000	\$875,000	475,000	\$875,000
	<b>\$100,472,616</b>	<b>\$100,472,616</b>	<b>\$103,772,069</b>	<b>\$3,299,453</b>	<b>\$102,193,579</b>
<b>DIVISION TOTAL</b>	<b>\$144,491,184</b>	<b>\$144,412,863</b>	<b>\$151,249,906</b>	<b>\$6,758,722</b>	<b>\$150,544,048</b>

# Revenue Comparison

## FY 2011-12 Revenues



## FY 2012-13 Revenues

