

Revenue Analysis

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ALBEMARLE COUNTY SCHOOLS REVENUE SUMMARY

	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 2011-12 ACTUAL	FY 2012-13 ADOPTED	FY 2013-14 Estimated	FY 2014-15 Estimated
State	44,593,393	45,110,478	45,777,289	43,260,327	41,404,245	40,865,213	39,862,875	39,756,487	39,049,987	42,950,045	43,319,323	43,795,581
Federal	2,077,007	2,668,306	2,640,872	2,668,306	4,125,111	2,668,306	3,515,275	3,201,376	3,195,942	2,935,218	2,935,218	2,936,218
Local - Schools	1,321,508	946,553	1,487,079	675,278	2,038,301	1,072,610	1,904,023	1,060,705	2,252,796	1,592,574	2,052,531	2,061,237
Local - Transfers	97,960,892	102,570,605	98,125,994	102,374,577	97,911,282	98,257,504	96,457,504	100,472,616	101,058,455	103,772,069	105,664,971	107,172,613
Total	145,952,799	151,295,942	148,031,234	148,978,488	145,478,939	142,863,633	141,739,677	144,491,184	145,557,179	151,249,906	153,972,043	155,965,649
Sept. 30th Enrollment	12,491	12,541	12,531	12,543	12,742	12,722	12,914	13,081	12,800	12,963	13,166	13,384
Per Pupil	11,684.64	12,064.11	11,813.20	11,877.42	11,417.28	11,229.65	10,975.66	11,045.88	11,371.65	11,667.82	11,694.67	11,653.14
Increase from prior yr.	4.61%	1.67%	1.42%	-1.55%	-4.03%	-5.45%	-3.87%	-1.64%	2.95%	5.63%	0.23%	-0.36%

These comparisons are solely revenue per student, NOT EXPENSES.

**ALBEMARLE COUNTY PUBLIC SCHOOLS
REVENUE ANALYSIS**

	FY 2012-13 School Board's Adopted	FY 2012-13 Estimated	FY 2013-14 Superintendent's Proposed	CHANGE FROM Adopted to Sups Proposed	FY 2014-15 Draft Estimate
AVERAGE DAILY MEMBERSHIP (ADM count on March 31)	12,889	12,878	13,035	146	13,264
SOURCES OF REVENUE					
LOCAL - SCHOOLS	\$1,592,574	\$1,975,074	\$2,052,531	\$459,957	\$2,061,237
STATE REVENUE	\$42,950,045	\$42,771,355	\$43,319,323	\$369,278	\$43,795,581
FEDERAL REVENUE	\$2,935,218	\$2,935,218	\$2,935,218	\$0	\$2,936,218
LOCAL -GENERAL FUND TRANSFER	\$100,106,298	\$100,106,298	\$102,618,995	\$2,512,697	\$105,126,637
OTHER LOCAL TRANSFERS & FUND BALANCE	\$3,665,771	\$3,809,771	\$3,045,976	-\$619,795	\$2,045,976
	\$151,249,906	\$151,597,716	\$153,972,043	\$2,722,137	\$155,965,649

**ALBEMARLE COUNTY PUBLIC SCHOOLS
REVENUE ANALYSIS**

	FY 2012-13 School Board's Adopted	FY 2012-13 Estimated	FY 2013-14 Superintendent's Proposed	CHANGE FROM Adopted to Sups Proposed	FY 2014-15 Draft Estimate
USE OF MONEY					
2000 15000 150201 GENERAL PROPERTY RENTAL	\$225,000	\$300,000	\$325,000	\$100,000	\$325,000
150207 SALE OF SURPLUS EQUIPMENT	\$1,500	\$3,000	\$4,000	\$2,500	\$4,000
150510 ROYALTIES - CABLE	\$125,000	\$125,000	\$125,000	\$0	\$125,000
	\$351,500	\$428,000	\$454,000	\$102,500	\$454,000
CHARGES FOR SERVICE					
2000 16000 161201 TUITION-PRIVATE SOURCES	\$0	\$0	\$0	\$0	\$0
161212 ACTIVITY FEE-ALBEMARLE	\$61,000	\$62,000	\$62,000	\$1,000	\$62,000
161213 ACTIVITY FEE-WESTERN	\$61,000	\$69,000	\$69,000	\$8,000	\$69,000
161255 ACTIVITY FEE-MONTICELLO	\$45,000	\$45,000	\$45,000	\$0	\$45,000
161234 SELF SUSTAIN VEHICLE MAINT	\$25,000	\$60,000	\$60,000	\$35,000	\$60,000
161239 EMPLOYEE FINGERPRINT FEES	\$10,000	\$10,000	\$10,000	\$0	\$10,000
161277 DUAL ENROLLMENT	\$0	\$460,000	\$460,000	\$460,000	\$460,000
161214 VEHICLE REPAIR FEES	\$65,000	\$65,000	\$65,000	\$0	\$65,000
	\$267,000	\$771,000	\$771,000	\$504,000	\$771,000
MISCELLANEOUS REVENUE					
2000 18000 189900 MISCELLANEOUS REVENUES	\$450,000	\$230,000	\$230,647	-\$219,353	\$230,647
189903 DAWSON FUND	\$75	\$75	\$75	\$0	\$75
	\$450,075	\$230,075	\$230,722	-\$219,353	\$230,722
RECOVERED COSTS (State)					
2000 24000 240223 V.R.S.-INSTRUCTIONAL	\$1,964,480	\$1,950,546	\$1,988,004	\$23,524	\$2,027,764
LOCAL 190105 V.R.S.-NONINSTRUCTIONAL	\$0	\$0	\$0	\$0	\$0
240221 F.I.C.A.-INSTRUCTIONAL	\$1,175,059	\$1,166,724	\$1,190,067	\$15,008	\$1,213,868
190107 F.I.C.A.-NONINSTRUCTIONAL	\$0	\$0	\$0	\$0	\$0
240241 LIFE INS.-INSTRUCTIONAL	\$72,590	\$72,076	\$72,954	\$364	\$74,413
190109 LIFE INS.-NONINSTRUCTIONAL	\$0	\$0	\$0	\$0	\$0
	\$3,212,129	\$3,189,346	\$3,251,025	\$38,896	\$3,316,046

**ALBEMARLE COUNTY PUBLIC SCHOOLS
REVENUE ANALYSIS**

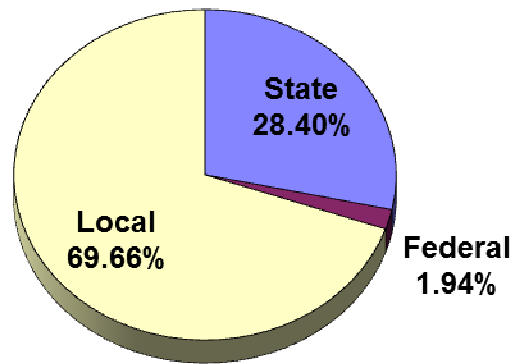
	FY 2012-13 School Board's Adopted	FY 2012-13 Estimated	FY 2013-14 Superintendent's Proposed	CHANGE FROM Adopted to Sups Proposed	FY 2014-15 Draft Estimate
RECOVERED COSTS (Local)					
2000 19000 190250 PERSONNEL SERVICES	\$434,499	\$434,499	\$485,309	\$50,810	\$495,015
190213 RECOVERED COST - MEDIA SERVIC	\$0	\$0	\$0	\$0	\$0
190215 RECOVERED COST - FIELD TRIPS	\$8,000	\$10,000	\$10,000	\$2,000	\$8,000
190226 RECOVERED COST - PREP	\$45,000	\$65,000	\$65,000	\$20,000	\$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
	\$523,999	\$545,999	\$596,809	\$72,810	\$605,515
STATE BASIC AID ACCOUNTS					
2000 24000 240201 STATE SALES TAX	\$14,957,366	\$15,070,556	\$14,861,516	-\$95,850	\$15,158,746
240202 BASIC SCHOOL AID	\$18,568,522	\$18,364,608	\$18,518,883	-\$49,639	\$18,889,261
240557 TEXTBOOKS	\$407,097	\$405,209	\$409,137	\$2,040	\$417,320
240272 SALARY SUPPLEMENT	\$0	\$0	\$382,435	\$382,435	\$0
	\$33,932,985	\$33,840,373	\$34,171,971	\$238,986	\$34,465,327
STATE SOQ ACCOUNTS					
2000 24000 240559 GIFTED & TALENTED	\$208,698	\$207,217	\$209,744	\$1,046	\$213,939
240209 SPECIAL EDUCATION	\$2,531,594	\$2,513,636	\$2,635,474	\$103,880	\$2,688,183
240213 VOCATIONAL EDUCATION	\$254,067	\$252,265	\$255,340	\$1,273	\$260,447
240220 REMEDIAL EDUCATION	\$308,510	\$306,321	\$310,056	\$1,546	\$316,257
	\$3,302,869	\$3,279,439	\$3,410,614	\$107,745	\$3,478,826
STATE CATEGORICAL ACCOUNTS					
2000 24000 240556 FOSTER HOME CHILDREN	\$64,619	\$29,729	\$31,676	-\$32,943	\$32,310
240211 SPECIAL EDUCATION	\$1,114,955	\$1,086,432	\$1,095,080	-\$19,875	\$1,116,982
240301 ISAP	\$23,576	\$23,576	\$23,576	\$0	\$24,048
240308 ENROLLMENT LOSS	\$0	\$0	\$0	\$0	\$0
240309 E.S.L.	\$299,295	\$301,381	\$309,932	\$10,637	\$316,131
240229 VOCATIONAL EDUCATION-CATEC	\$10,521	\$10,359	\$10,359	-\$162	\$10,521

**ALBEMARLE COUNTY PUBLIC SCHOOLS
REVENUE ANALYSIS**

	FY 2012-13 School Board's Adopted	FY 2012-13 Estimated	FY 2013-14 Superintendent's Proposed	CHANGE FROM Adopted to Sups Proposed	FY 2014-15 Draft Estimate
STATE CATEGORICAL ACCOUNTS (continued)					
240373 COMPOSITE INDEX HOLD HARMLES	\$0	\$0	\$0	0.00	\$0
240246 SPECIAL ED. HOMEBOUND	\$11,131	\$13,908	\$14,882	3,751	\$15,180
Additional Assist w/ Inflation, Ret, VRS	\$346,469	\$346,469	\$347,509	1,040	\$354,459
240265 AT RISK EDUCATION	\$191,020	\$189,703	\$192,333	1,313	\$196,180
240566 EARLY READING INTERVENTION	\$91,737	\$92,829	\$87,369	(4,368)	\$89,116
240275 K-3 INITIATIVE	\$348,739	\$367,811	\$372,997	24,258	\$380,457
	\$2,502,062	\$2,462,197	\$2,485,713	(16,349)	\$2,535,382
FEDERAL ACCOUNTS					
2000 33000 384027 SPECIAL EDUCATION FLOW THROU	\$2,833,218	\$2,833,218	\$2,833,218	0	\$2,833,218
330061 MEDICAID ADMIN REIMBURSEMENT	\$30,000	\$30,000	\$30,000	0	\$31,000
330118 AFJROTC - MONTICELLO HIGH	\$72,000	\$72,000	\$72,000	0	\$72,000
	\$2,935,218	\$2,935,218	\$2,935,218	0	\$2,936,218
LOCAL APPROPRIATION					
2000 51000 510100 APPROP - FUND BAL (recurring)	\$800,000	\$800,000	\$800,000	0	\$800,000
510100 APPROP - FUND BAL (one-time)	\$1,990,771	\$1,990,771	\$1,000,000	(990,771)	\$0
510100 APPROP - FUND BAL (sch carryover)	\$0	\$0	\$226,976	226,976	\$226,976
512004 GENERAL FUND X-FER (Recurring)	\$100,106,298	\$100,106,298	\$102,618,995	2,512,697	\$105,126,637
512091 X-FER FROM CIP (lease)	\$0	\$144,000	\$144,000	144,000	\$144,000
510110 X-FER FROM SELF SUSTAINING	\$875,000	\$875,000	\$875,000	0	\$875,000
	\$103,772,069	\$103,916,069	\$105,664,971	\$1,892,902	\$107,172,613
DIVISION TOTAL	\$151,249,906	\$151,597,716	\$153,972,043	\$2,722,137	\$155,965,649

Revenue Comparison

FY 2012-13 Revenues



FY 2013-14 Revenues

