

Revenue Analysis

This section provides information about the revenue sources supporting the Budget.

Revenue Summary..... 1
Revenue Analysis..... 2
Revenue Comparison..... 6

ALBEMARLE COUNTY SCHOOLS REVENUE SUMMARY

	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 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 Estimated	FY 2015-16 Estimated
State	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	42,609,671	43,389,921	44,429,342	45,289,933
Federal	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	2,915,636	2,863,218	3,004,498	3,004,498
Local - Schools	946,553	1,487,079	675,278	2,038,301	1,072,610	1,904,023	1,060,705	2,252,091	1,592,574	2,618,528	2,052,531	2,166,363	1,951,881
Local - Transfers	102,570,605	98,125,994	102,374,577	97,911,282	98,257,504	96,457,504	100,472,616	97,789,582	103,772,069	106,019,765	106,994,971	108,055,968	112,258,308
Total	151,295,942	148,031,234	148,978,488	145,478,939	142,863,633	141,739,677	144,491,184	142,287,602	151,249,906	154,163,600	155,300,641	157,656,171	162,504,620
Sept. 30th Enrollment	12,541	12,531	12,543	12,742	12,722	12,914	13,081	12,800	12,963	12,985	13,166	13,200	13,402
Per Pupil	12,064.11	11,813.20	11,877.42	11,417.28	11,229.65	10,975.66	11,045.88	11,116.22	11,667.82	11,872.44	11,795.58	11,943.65	12,125.40
Increase from prior yr.	1.67%	1.42%	-1.55%	-4.03%	-5.45%	-3.87%	-1.64%	0.64%	5.63%	6.80%	1.10%	1.26%	1.52%

These comparisons are solely revenue per student, NOT EXPENSES.

**ALBEMARLE COUNTY PUBLIC SCHOOLS
REVENUE ANALYSIS**

	FY 2013-14 School Board's Adopted	FY 2013-14 Estimated	FY 2014-15 Superintendent's Estimated	CHANGE FROM Adopted to <i>Sups Estimate</i>	FY 2015-16 Draft Estimate
AVERAGE DAILY MEMBERSHIP (ADM count on March 31)	13,035	12,975	13,099	64	13,299
SOURCES OF REVENUE					
LOCAL - SCHOOLS	\$2,052,531	\$1,974,531	\$2,166,363	\$113,832	\$1,951,881
STATE REVENUE	\$43,389,921	\$42,519,439	\$44,429,342	\$1,039,421	\$45,289,933
FEDERAL REVENUE	\$2,863,218	\$2,863,218	\$3,004,498	\$141,280	\$3,004,498
LOCAL -GENERAL FUND TRANSFER	\$103,332,028	\$103,332,028	\$106,969,731	\$3,637,703	\$111,172,071
OTHER LOCAL TRANSFERS & FUND BALANCE	\$3,662,943	\$3,662,943	\$1,086,237	-\$2,576,706	\$1,086,237
	\$155,300,641	\$154,352,159	\$157,656,171	\$2,355,530	\$162,504,620

**ALBEMARLE COUNTY PUBLIC SCHOOLS
REVENUE ANALYSIS**

	FY 2013-14 School Board's Adopted	FY 2013-14 Estimated	FY 2014-15 Superintendent's Estimated	CHANGE FROM Adopted to Sups Estimate	FY 2015-16 Draft Estimate
USE OF MONEY					
2000 15000 150201 GENERAL PROPERTY RENTAL	\$325,000	\$435,000	\$406,348	\$81,348	\$412,350
150207 SALE OF SURPLUS EQUIPMENT	\$4,000	\$4,000	\$4,000	\$0	\$4,000
150510 ROYALTIES - CABLE	\$125,000	\$37,000	\$37,000	-\$88,000	\$37,000
	\$454,000	\$476,000	\$447,348	-\$6,652	\$453,350
CHARGES FOR SERVICE					
2000 16000 161201 TUITION-PRIVATE SOURCES	\$0	\$0	\$0	\$0	\$0
161212 ACTIVITY FEE-ALBEMARLE	\$62,000	\$62,000	\$62,000	\$0	\$62,000
161213 ACTIVITY FEE-WESTERN	\$69,000	\$69,000	\$69,000	\$0	\$69,000
161255 ACTIVITY FEE-MONTICELLO	\$45,000	\$45,000	\$45,000	\$0	\$45,000
161234 SELF SUSTAIN VEHICLE MAINT	\$60,000	\$60,000	\$60,000	\$0	\$60,000
161239 EMPLOYEE FINGERPRINT FEES	\$10,000	\$10,000	\$10,000	\$0	\$10,000
161277 DUAL ENROLLMENT	\$460,000	\$360,000	\$522,000	\$62,000	\$360,000
161214 VEHICLE REPAIR FEES	\$65,000	\$65,000	\$65,000	\$0	\$65,000
	\$771,000	\$671,000	\$833,000	\$62,000	\$671,000
MISCELLANEOUS REVENUE					
2000 18000 189900 MISCELLANEOUS REVENUES	\$230,647	\$230,647	\$230,647	\$0	\$230,647
189903 DAWSON FUND	\$75	\$75	\$75	\$0	\$75
	\$230,722	\$230,722	\$230,722	\$0	\$230,722
RECOVERED COSTS (State)					
2000 24000 240223 V.R.S.-INSTRUCTIONAL	\$1,987,852	\$1,978,854	\$2,463,723	\$475,871	\$2,501,340
LOCAL 190105 V.R.S.-NONINSTRUCTIONAL	\$0	\$0	\$0	\$0	\$0
240221 F.I.C.A.-INSTRUCTIONAL	\$1,189,976	\$1,184,589	\$1,204,385	\$14,409	\$1,222,774
190107 F.I.C.A.-NONINSTRUCTIONAL	\$0	\$0	\$0	\$0	\$0
240241 LIFE INS.-INSTRUCTIONAL	\$72,949	\$72,618	\$82,429	\$9,480	\$83,688
190109 LIFE INS.-NONINSTRUCTIONAL	\$0	\$0	\$0	\$0	\$0
	\$3,250,777	\$3,236,061	\$3,750,537	\$499,760	\$3,807,802

**ALBEMARLE COUNTY PUBLIC SCHOOLS
REVENUE ANALYSIS**

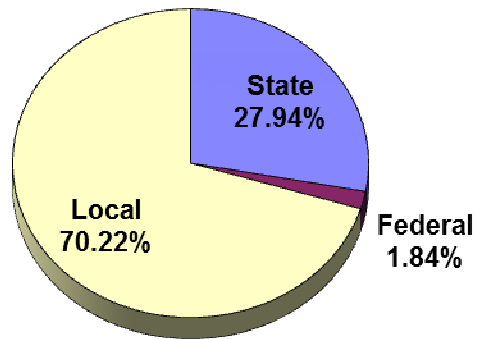
	FY 2013-14 School Board's Adopted	FY 2013-14 Estimated	FY 2014-15 Superintendent's Estimated	CHANGE FROM Adopted to Sups Estimate	FY 2015-16 Draft Estimate
RECOVERED COSTS (Local)					
2000 19000 190250 PERSONNEL SERVICES	\$485,309	\$485,309	\$543,793	\$58,484	\$485,309
190213 RECOVERED COST - MEDIA SERVIC	\$0	\$0	\$0	\$0	\$0
190215 RECOVERED COST - FIELD TRIPS	\$10,000	\$10,000	\$10,000	\$0	\$10,000
190226 RECOVERED COST - PREP	\$65,000	\$65,000	\$65,000	\$0	\$65,000
190252 REC. COST - HEALTH-INS. FUND	\$24,000	\$24,000	\$24,000	\$0	\$24,000
199910 PRIOR YEAR RECOVERY	\$12,500	\$12,500	\$12,500	\$0	\$12,500
	\$596,809	\$596,809	\$655,293	\$58,484	\$596,809
STATE BASIC AID ACCOUNTS					
2000 24000 240201 STATE SALES TAX	\$14,861,516	\$14,414,784	\$14,921,798	\$60,282	\$15,444,255
240202 BASIC SCHOOL AID	\$18,512,485	\$18,508,340	\$19,573,929	\$1,061,444	\$19,774,370
240557 TEXTBOOKS	\$409,105	\$407,254	\$440,631	\$31,526	\$447,359
240272 SALARY SUPPLEMENT	\$460,012	\$0	\$0	-\$460,012	\$0
	\$34,243,118	\$33,330,378	\$34,936,358	\$693,240	\$35,665,984
STATE SOQ ACCOUNTS					
2000 24000 240559 GIFTED & TALENTED	\$209,727	\$208,778	\$215,232	\$5,505	\$218,519
240209 SPECIAL EDUCATION	\$2,635,271	\$2,623,343	\$2,477,461	-\$157,810	\$2,510,638
240213 VOCATIONAL EDUCATION	\$255,320	\$254,165	\$256,447	\$1,127	\$260,363
240220 REMEDIAL EDUCATION	\$310,032	\$308,629	\$384,670	\$74,638	\$390,544
	\$3,410,350	\$3,394,915	\$3,333,810	-\$76,540	\$3,380,064
STATE CATEGORICAL ACCOUNTS					
2000 24000 240556 FOSTER HOME CHILDREN	\$31,676	\$77,135	\$79,771	\$48,095	\$82,509
240211 SPECIAL EDUCATION	\$1,095,080	\$1,095,080	\$1,190,231	\$95,151	\$1,202,133
240301 ISAEP	\$23,576	\$23,576	\$23,576	\$0	\$23,576
240309 E.S.L.	\$309,932	\$309,515	\$331,424	\$21,492	\$336,875
240229 VOCATIONAL EDUCATION-CATEC	\$10,359	\$10,359	\$11,615	\$1,256	\$11,615

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STATE CATEGORICAL ACCOUNTS (continued)					
240373 COMPOSITE INDEX HOLD HARMLES	\$0	\$0	\$0	0.00	\$0
240246 SPECIAL ED. HOMEBOUND	\$14,882	\$9,287	\$9,597	(5,285)	\$9,924
Additional Assist w/ Inflation, Ret, VRS	\$347,509	\$347,509	\$0	(347,509)	\$0
240265 AT RISK EDUCATION	\$192,296	\$191,416	\$219,205	26,909	\$222,522
240566 EARLY READING INTERVENTION	\$87,369	\$115,764	\$117,499	30,130	\$118,607
240275 K-3 INITIATIVE	\$372,997	\$378,444	\$425,719	52,722	\$428,322
	\$2,485,676	\$2,558,085	\$2,408,637	(77,039)	\$2,436,083
FEDERAL ACCOUNTS					
2000 33000 384027 SPECIAL EDUCATION FLOW THROU	\$2,833,218	\$2,833,218	\$2,974,498	141,280	\$2,974,498
330061 MEDICAID ADMIN REIMBURSEMENT	\$30,000	\$30,000	\$30,000	0	\$30,000
330118 AFJROTC - MONTICELLO HIGH	\$0		\$0	0	\$0
	\$2,863,218	\$2,863,218	\$3,004,498	141,280	\$3,004,498
LOCAL APPROPRIATION					
2000 51000 510100 APPROP - FUND BAL	\$2,416,967	\$2,416,967	\$0	(2,416,967)	\$0
510100 APPROP - FUND BAL (sch carryover)	\$226,976	\$226,976	\$211,237	(15,739)	\$211,237
512004 GENERAL FUND X-FER (Recurring)	\$103,332,028	\$103,332,028	\$106,969,731	3,637,703	\$111,172,071
512091 X-FER FROM CIP (lease)	\$144,000	\$144,000	\$0	(144,000)	\$0
510110 X-FER FROM SELF SUSTAINING	\$875,000	\$875,000	\$875,000	0	\$875,000
	\$106,994,971	\$106,994,971	\$108,055,968	\$1,060,997	\$112,258,308
DIVISION TOTAL	\$155,300,641	\$154,352,159	\$157,656,171	\$2,355,530	\$162,504,620

Revenue Comparison

FY 2013-14 Revenues



FY 2014-15 Revenues

