

Revenue Analysis

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ALBEMARLE COUNTY SCHOOLS REVENUE SUMMARY

	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 2008-09 ACTUAL	FY 2009-10 ADOPTED	FY 2010-11 SB Adopted	FY 2011-12 Estimated
State	30,902,812	32,896,670	37,273,378	39,230,651	43,788,634	44,960,306	44,593,393	45,110,478	45,777,289	43,260,327	40,865,213	38,672,864
Federal	1,801,561	2,079,685	2,241,046	2,570,598	2,500,953	2,618,306	2,077,007	2,668,306	2,640,872	2,668,306	2,668,306	2,668,306
Local - Schools	765,861	742,550	974,776	1,113,808	1,565,233	794,339	1,321,508	946,553	1,487,079	675,278	1,072,610	1,118,610
Local - Transfers	65,294,202	70,184,769	77,981,104	81,405,192	91,165,717	99,577,401	97,960,892	102,570,605	98,125,994	102,374,577	98,257,504	101,138,045
Total	98,764,436	105,903,673	118,470,304	124,320,249	139,020,537	147,950,352	145,952,799	151,295,942	148,031,234	148,978,488	142,863,633	143,597,825
Sept. 30th Enrollment	12,242	12,251	12,356	12,438	12,446	12,468	12,491	12,541	12,491	12,543	12,722	12,699
Per Pupil	8,067.67	8,644.49	9,588.08	9,995.20	11,169.90	11,866.41	11,684.64	12,064.11	11,851.03	11,877.42	11,229.65	11,307.81
Increase from prior yr.	2.78%	7.15%	10.92%	4.25%	-1.48%	4.66%	4.61%	1.67%	1.42%	-1.55%	-5.45%	0.70%

These comparisons are solely revenue per student, NOT EXPENSES.

**ALBEMARLE COUNTY PUBLIC SCHOOLS
REVENUE ANALYSIS**

	FY 2009-10 ORIGINAL REVENUE	FY 2009-10 PROJECTED REVENUE	FY 2010-11 School Board's Estimated	FY 2010-11 School Board's Adopted	CHANGE FROM Original to School Board's Est.	FY 2011-12 Draft Estimate
AVERAGE DAILY MEMBERSHIP (ADM count on March 31)	12,421	12,624	12,602		181	12,588
SOURCES OF REVENUE						
LOCAL - SCHOOLS	\$675,278	\$981,278	\$1,072,610	\$1,072,610	\$397,332	\$1,118,610
STATE REVENUE	\$43,260,327	\$42,445,352	\$34,397,083	\$40,865,213	-\$8,863,244	\$38,672,864
FEDERAL REVENUE	\$2,668,306	\$2,683,306	\$2,668,306	\$2,668,306	\$0	\$2,668,306
LOCAL - TRANSFERS	\$102,374,577	\$98,953,131	\$98,257,504	\$98,257,504	-\$4,117,073	\$101,138,045
	<u>\$148,978,488</u>	<u>\$145,063,067</u>	<u>\$136,395,503</u>	<u>\$142,863,633</u>	<u>-\$12,582,985</u>	<u>\$143,597,825</u>

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USE OF MONEY						
2000 15000 150201 GENERAL PROPERTY RENTAL	\$70,000	\$200,000	\$250,000	\$250,000	\$180,000	\$275,000
150207 SALE OF SURPLUS EQUIPMENT	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$6,000
150510 ROYALTIES - CABLE	\$0	\$2,000	\$0	\$0	\$0	\$0
	<u>\$76,000</u>	<u>\$208,000</u>	<u>\$256,000</u>	<u>\$256,000</u>	<u>\$180,000</u>	<u>\$281,000</u>
CHARGES FOR SERVICE						
2000 16000 161201 TUITION-PRIVATE SOURCES	\$0	\$0	\$0	\$0	\$0	\$0
161212 ACTIVITY FEE-ALBEMARLE	\$0	\$0	\$41,500	\$41,500	\$41,500	\$41,500
161213 ACTIVITY FEE-WESTERN	\$0	\$0	\$39,500	\$39,500	\$39,500	\$39,500
161255 ACTIVITY FEE-MONTICELLO	\$0	\$0	\$37,500	\$37,500	\$37,500	\$37,500
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>\$75,070</u>	<u>\$75,070</u>	<u>\$193,570</u>	<u>\$193,570</u>	<u>\$118,500</u>	<u>\$193,570</u>
MISCELLANEOUS REVENUE						
2000 18000 189900 MISCELLANEOUS REVENUES	\$50,000	\$200,000	\$100,000	\$100,000	\$50,000	\$100,000
189903 DAWSON FUND	\$400	\$400	\$400	\$400	\$0	\$400
	<u>\$50,400</u>	<u>\$200,400</u>	<u>\$100,400</u>	<u>\$100,400</u>	<u>\$50,000</u>	<u>\$100,400</u>
RECOVERED COSTS (State)						
2000 24000 190104 V.R.S.-INSTRUCTIONAL	\$1,557,514	\$1,189,181	\$1,832,895	\$599,170	\$275,381	\$759,943
LOCAL 190105 V.R.S.-NONINSTRUCTIONAL		\$0	\$0	\$0	\$0	\$0
190106 F.I.C.A.-INSTRUCTIONAL	\$1,211,400	\$1,231,991	\$1,220,347	\$1,013,070	\$8,947	\$1,008,007
190107 F.I.C.A.-NONINSTRUCTIONAL		\$0	\$0	\$0	\$0	\$0
190108 LIFE INS.-INSTRUCTIONAL	\$42,095	\$33,297	\$52,233	\$35,477	\$10,138	\$35,438
190109 LIFE INS.-NONINSTRUCTIONAL		\$0	\$0	\$0	\$0	\$0
	<u>\$2,811,009</u>	<u>\$2,454,469</u>	<u>\$3,105,475</u>	<u>\$1,647,717</u>	<u>\$294,466</u>	<u>\$1,803,388</u>

**ALBEMARLE COUNTY PUBLIC SCHOOLS
REVENUE ANALYSIS**

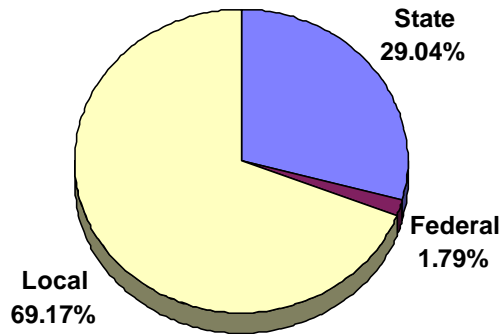
	FY 2009-10		FY 2010-11	FY 2010-11	CHANGE FROM	FY 2011-12
	ORIGINAL REVENUE	PROJECTED REVENUE	School Board's Estimated	School Board's Adopted	Original to School Board's Est.	Draft Estimate
RECOVERED COSTS (Local)						
2000 19000 190250 PERSONNEL SERVICES	\$415,308	\$415,308	\$433,140	\$433,140	\$17,832	\$433,140
190213 RECOVERED COST - MEDIA SERVICE	\$0	\$0	\$0	\$0	\$0	\$0
190215 RECOVERED COST - FIELD TRIPS	\$16,000	\$16,000	\$8,000	\$8,000	-\$8,000	\$8,000
190226 RECOVERED COST - PREP	\$30,000	\$30,000	\$45,000	\$45,000	\$15,000	\$45,000
190252 REC. COST - HEALTH-INS. FUND	\$0	\$24,000	\$24,000	\$24,000	\$24,000	\$45,000
190610 RECOVERED COST - ISAEP CITY	\$0	\$0	\$0	\$0	\$0	\$0
199910 PRIOR YEAR RECOVERY	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$12,500
	<u>\$473,808</u>	<u>\$497,808</u>	<u>\$522,640</u>	<u>\$522,640</u>	<u>\$48,832</u>	<u>\$543,640</u>
STATE BASIC AID ACCOUNTS						
2000 24000 240201 STATE SALES TAX	\$12,805,504	\$12,218,418	\$12,554,748	\$12,554,748	-\$250,756	\$12,972,541
240202 BASIC SCHOOL AID	\$21,389,712	\$21,681,752	\$21,010,630	\$16,547,133	-\$379,082	\$16,405,514
240206 TEXTBOOKS	\$554,344	\$0	\$358,744	\$207,108	-\$195,600	\$190,498
240272 SALARY SUPPLEMENT	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$34,749,560</u>	<u>\$33,900,170</u>	<u>\$33,924,122</u>	<u>\$29,308,989</u>	<u>-\$825,438</u>	<u>\$29,568,553</u>
STATE SOQ ACCOUNTS						
2000 24000 240208 GIFTED & TALENTED	\$210,475	\$214,053	\$213,680	\$177,386	\$3,205	\$177,189
240209 SPECIAL EDUCATION	\$2,778,268	\$2,825,494	\$2,844,312	\$2,361,201	\$66,044	\$2,358,578
240213 VOCATIONAL EDUCATION	\$364,823	\$371,024	\$294,403	\$244,398	-\$70,420	\$244,127
240220 REMEDIAL EDUCATION	\$252,570	\$256,863	\$256,415	\$212,863	\$3,845	\$212,626
	<u>\$3,606,136</u>	<u>\$3,667,434</u>	<u>\$3,608,810</u>	<u>\$2,995,848</u>	<u>\$2,674</u>	<u>\$2,992,520</u>
STATE CATEGORICAL ACCOUNTS						
2000 24000 240205 FOSTER HOME CHILDREN	\$143,514	\$176,094	\$186,086	\$186,086	\$42,572	\$196,806
240211 SPECIAL EDUCATION	\$900,000	\$900,000	\$900,000	\$900,000	\$0	\$875,000
240301 ISAEP	\$23,576	\$23,576	\$23,576	\$23,576	\$0	\$23,576
240308 ENROLLMENT LOSS	\$0	\$0	\$26,870	\$0	\$26,870	\$0
240228 E.S.L.	\$295,464	\$301,614	\$308,944	\$242,294	\$13,480	\$250,576
240229 VOCATIONAL EDUCATION-CATEC	\$13,846	\$12,878	\$12,878	\$12,878	-\$968	\$12,878
240402 ADDL SUPP-SCHL CNSTR/OPER	\$225,019	\$513,108	\$250,516	\$0	\$25,497	\$0
State Reductions/Increases Anticipated	\$0	\$0	-\$8,500,000		-\$8,500,000	

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STATE CATEGORICAL ACCOUNTS (continued)						
COMPOSITE INDEX HOLD HARMLESS				\$5,228,328		\$2,626,949
240234 SPECIAL ED. HOMEBOUND	\$9,359	\$10,980	\$11,584	\$9,617	2,225	\$10,146
240247 AT RISK EDUCATION	\$107,677	\$107,366	\$141,726	\$112,727	34,049	\$112,634
240259 EARLY READING INTERVENTION	\$65,895	\$79,768	\$80,141	\$66,529	14,246	\$66,529
240271 K-3 INITIATIVE	\$309,272	\$297,895	\$316,355	\$130,624	7,083	\$133,309
	<u>\$2,093,622</u>	<u>\$2,423,279</u>	-\$6,241,324	\$6,912,659	(8,334,946)	\$4,308,403
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)	\$800,000	\$800,000	\$800,000	\$800,000	0	\$800,000
510100 APPROP - FUND BAL (one-time)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	0	\$1,000,000
512004 GENERAL FUND X-FER (Recurring)	\$100,150,577	\$96,753,131	\$96,057,504	\$96,057,504	(4,093,073)	\$98,938,045
512004 GENERAL FUND X-FER (One-Time)	\$0	\$0	\$0	\$0	0	\$0
512013 X-FER FROM HEALTH FUND	\$24,000	\$0	\$0	\$0	(24,000)	\$0
510110 X-FER FROM SELF SUSTAINING	\$400,000	\$400,000	\$400,000	\$400,000	0	\$400,000
	<u>\$102,374,577</u>	<u>\$98,953,131</u>	\$98,257,504	\$98,257,504	-\$4,117,073	\$101,138,045
DIVISION TOTAL	<u>\$148,978,488</u>	<u>\$145,063,067</u>	<u>\$136,395,503</u>	<u>\$142,863,633</u>	<u>-\$12,582,985</u>	<u>\$143,597,825</u>

Revenue Comparison

FY 2009-10 Revenues



FY 2010-11 Revenues

