

Revenues

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ALBEMARLE COUNTY PUBLIC SCHOOLS

REVENUE SUMMARY

	FY 2012-13* ACTUAL	FY 2013-14 ADOPTED	FY 2013-14 ACTUAL	FY 2014-15 ADOPTED	FY 2014-15 ACTUAL	FY 2015-16 ADOPTED	FY 2015-16 ACTUAL	FY 2016-17 ADOPTED	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 ADOPTED
State	42,609,671	43,389,921	42,546,871	44,429,342	44,822,472	45,823,333	45,602,263	48,638,514	48,050,760	49,666,936	48,263,009
Federal	2,915,636	2,863,218	2,979,715	3,004,498	3,017,549	3,022,498	2,978,351	2,992,498	3,049,389	2,998,498	2,997,473
Local - Schools	2,618,528	2,052,531	2,397,841	2,110,107	2,791,937	2,164,583	3,032,508	2,382,010	2,954,205	2,330,148	2,774,990
Local - Transfers	106,019,765	106,994,971	108,184,316	110,893,363	110,893,363	116,057,469	114,433,502	118,659,916	119,061,138	125,491,358	132,765,031
Total	154,163,600	155,300,641	156,108,743	160,437,310	161,525,321	167,067,883	166,046,624	172,672,938	173,115,492	180,486,940	186,800,503
Increase from prior yr.	8.35%	1.10%	1.26%	3.04%	3.47%	4.13%	2.80%	3.35%	4.26%	4.53%	3.50%
Sept. 30th Enrollment	12,985	13,166	13,075	13,200	13,321	13,511	13,372	13,471	13,407	13,451	13,700
Per Pupil	11,872.44	11,795.58	11,939.48	12,154.34	12,126.07	12,365.32	12,417.49	12,818.12	12,912.32	13,418.11	13,635.07
Per Pupil Increase	6.80%	1.10%	0.56%	3.04%	1.56%	1.74%	2.40%	3.66%	3.98%	4.68%	1.59%

B-1 * Mandated 5% salary increase with 5% employee contributions to VRS

These comparisons are solely revenue per student, NOT EXPENSES.

ALBEMARLE COUNTY PUBLIC SCHOOLS

REVENUE ANALYSIS

	FY 2017-18 School Board Adopted	FY 2017-18 Projected	FY 2018-19 School Board's Adopted	CHANGE FROM Adopted to Adopted
AVERAGE DAILY MEMBERSHIP (ADM count on March 31)	13,358	13,465	13,581	223
SOURCES OF REVENUE				
LOCAL - SCHOOLS	\$2,330,148	\$2,443,262	\$2,774,990	\$444,842
STATE REVENUE	\$49,666,936	\$50,015,122	\$48,263,009	-\$1,403,927
FEDERAL REVENUE	\$2,998,498	\$2,991,498	\$2,997,473	-\$1,025
LOCAL -GENERAL FUND TRANSFER	\$124,028,955	\$124,028,955	\$131,312,821	\$7,283,866
OTHER LOCAL TRANSFERS & FUND BALANCE	\$1,462,403	\$1,462,403	\$1,452,210	-\$10,193
TOTAL	\$180,486,940	\$180,941,240	\$186,800,503	\$6,313,563

ALBEMARLE COUNTY PUBLIC SCHOOLS

REVENUE ANALYSIS

	FY 2017-18 School Board Adopted	FY 2017-18 Projected	FY 2018-19 School Board's Adopted	CHANGE FROM Adopted to Adopted
USE OF MONEY				
2000 15000 150201 GENERAL PROPERTY RENTAL	\$350,000	\$385,000	\$395,000	\$45,000
150207 SALE OF SURPLUS EQUIPMENT	\$5,000	\$5,000	\$5,000	\$0
150510 ROYALTIES - CABLE	\$39,000	\$41,000	\$41,000	\$2,000
CHARGES FOR SERVICE	\$394,000	\$431,000	\$441,000	\$47,000
161212 ACTIVITY FEE-ALBEMARLE	\$63,000	\$112,000	\$62,000	-\$1,000
161213 ACTIVITY FEE-WESTERN	\$63,000	\$119,000	\$57,000	-\$6,000
161255 ACTIVITY FEE-MONICELLO	\$63,000	\$55,000	\$55,000	-\$8,000
161234 SELF SUSTAIN VEHICLE MAINT	\$60,000	\$0	\$60,000	\$0
161239 EMPLOYEE FINGERPRINT FEES	\$10,000	\$9,000	\$9,000	-\$1,000
161277 DUAL ENROLLMENT	\$687,500	\$725,657	\$854,536	\$167,036
161214 VEHICLE REPAIR FEES	\$45,000	\$45,000	\$45,000	\$0
MISCELLANEOUS REVENUE	\$991,500	\$1,065,657	\$1,142,536	\$151,036
2000 18000 189900 MISCELLANEOUS REVENUES	\$64,236	\$88,936	\$91,059	\$26,823
189903 DAWSON FUND	\$750	\$230	\$230	-\$520
18100 181109 CONTRIBUTIONS	\$266,243	\$266,243	\$266,243	\$0
RECOVERED COSTS (State)	\$331,229	\$355,409	\$357,532	\$26,303
2000 24000 240223 V.R.S.-INSTRUCTIONAL	\$2,996,432	\$3,024,963	\$2,755,042	-\$241,390
LOCAL	\$0	\$0	\$0	\$0
190105 V.R.S.-NONINSTRUCTIONAL	\$1,303,424	\$1,315,835	\$1,250,701	-\$52,723
240221 F.I.C.A.-INSTRUCTIONAL	\$0	\$0	\$0	\$0
190107 F.I.C.A.-NONINSTRUCTIONAL	\$86,574	\$87,399	\$83,089	-\$3,485
240241 LIFE INS.-INSTRUCTIONAL	\$0	\$0	\$0	\$0
190109 LIFE INS.-NONINSTRUCTIONAL	\$4,386,430	\$4,428,197	\$4,088,832	-\$297,598

ALBEMARLE COUNTY PUBLIC SCHOOLS

REVENUE ANALYSIS

	FY 2017-18 School Board Adopted	FY 2017-18 Projected	FY 2018-19 School Board's Adopted	CHANGE FROM Adopted to Adopted
RECOVERED COSTS (Local)				
2000 19000 190250 PERSONNEL SERVICES	\$512,919	\$485,696	\$544,165	\$31,246
190215 RECOVERED COST - FIELD TRIPS	\$0	\$5,000	\$0	\$0
190226 RECOVERED COST - PREP	\$64,000	\$64,000	\$64,000	\$0
190252 REC. COST - HEALTH-INS. FUND	\$24,000	\$24,000	\$24,000	\$0
REC. COST - LED LIGHTING	\$0	\$0	\$189,257	\$189,257
199910 PRIOR YEAR RECOVERY	\$12,500	\$12,500	\$12,500	\$0
STATE BASIC AID ACCOUNTS				
2000 24000 240201 STATE SALES TAX	\$613,419	\$591,196	\$833,922	\$220,503
240202 BASIC SCHOOL AID	\$16,302,522	\$16,302,522	\$16,676,713	\$374,191
Basic Aid Transfer for CIP Buses	\$21,082,441	\$21,365,403	\$19,749,081	-\$1,333,360
240557 TEXTBOOKS	-\$300,000	-\$300,000	-\$260,000	\$40,000
240272 SALARY SUPPLEMENT	\$528,007	\$533,034	\$440,326	-\$87,681
	\$212,380	\$0	\$0	-\$212,380
STATE SOQ ACCOUNTS				
2000 24000 240559 GIFTED & TALENTED	\$37,825,350	\$37,900,959	\$36,606,120	-\$1,219,230
240209 SPECIAL EDUCATION	\$230,865	\$233,063	\$214,281	-\$16,584
240213 VOCATIONAL EDUCATION	\$2,645,326	\$2,670,513	\$2,877,488	\$232,162
240220 REMEDIAL EDUCATION	\$269,342	\$271,907	\$306,116	\$36,774
	\$466,539	\$470,981	\$441,681	-\$24,858
	\$3,612,072	\$3,646,464	\$3,839,566	\$227,494
STATE CATEGORICAL ACCOUNTS				
2000 24000 240556 FOSTER HOME CHILDREN	\$51,519	\$51,519	\$71,500	\$19,981
240211 SPECIAL EDUCATION	\$1,004,055	\$1,189,393	\$1,044,267	\$40,212
240301 ISAP	\$23,576	\$23,576	\$23,576	\$0
240309 E.S.L.	\$375,742	\$375,742	\$368,702	-\$7,040
240229 VOCATIONAL EDUCATION-CATEO	\$13,979	\$13,979	\$15,803	\$1,824
Supplemental Lottery Per Pupil	\$1,318,430	\$1,327,119	\$1,205,689	-\$112,741

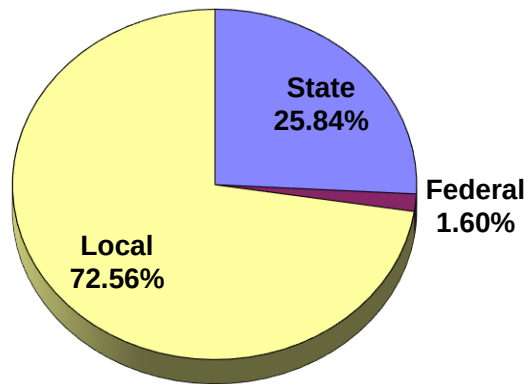
ALBEMARLE COUNTY PUBLIC SCHOOLS

REVENUE ANALYSIS

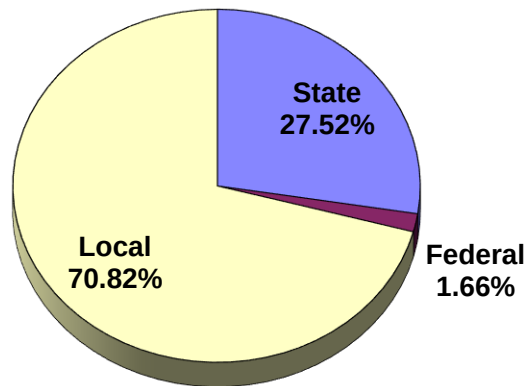
	FY 2017-18 School Board Adopted	FY 2017-18 Projected	FY 2018-19 School Board's Adopted	CHANGE FROM Adopted to Adopted
STATE CATEGORICAL ACCOUNTS (continued)				
240246 SPECIAL ED. HOMEBOUND	\$18,867	\$18,867	\$8,278	(10,589)
240265 AT RISK EDUCATION	\$249,122	\$251,513	\$238,479	(10,643)
MATH/READING INSTR SPEC	\$23,212	\$23,212	\$0	(23,212)
No Loss State Funding	\$0	\$0	\$0	0
240399 NATIONAL BOARD CERTIFICATION	\$120,000	\$120,000	\$120,000	0
240566 EARLY READING INTERVENTION	\$163,663	\$163,663	\$172,211	8,548
240275 K-3 INITIATIVE	\$480,919	\$480,919	\$459,986	(20,933)
	\$3,843,084	\$4,039,502	\$3,728,491	(114,599)
FEDERAL ACCOUNTS				
2000 33000 384027 SPECIAL EDUCATION FLOW THRO	\$2,970,498	\$2,969,498	\$2,979,473	8,975
330061 MEDICAID ADMIN REIMBURSEMENT	\$28,000	\$22,000	\$18,000	(10,000)
	\$2,998,498	\$2,991,498	\$2,997,473	(1,025)
LOCAL APPROPRIATION				
2000 51000 510100 APPROP - FUND BAL	\$800,000	\$800,000	\$800,000	0
510100 APPROP - FUND BAL (sch carryove	\$262,403	\$262,403	\$224,735	(37,668)
512004 GENERAL FUND X-FER (Recurring)	\$124,028,955	\$124,028,955	\$131,312,821	7,283,866
510110 X-FER FROM SELF SUSTAINING	\$400,000	\$400,000	\$427,475	27,475
	\$125,491,358	\$125,491,358	\$132,765,031	\$7,273,673
DIVISION TOTAL	\$180,486,940	\$180,941,240	\$186,800,503	\$6,313,563

ALBEMARLE COUNTY PUBLIC SCHOOLS REVENUE COMPARISON

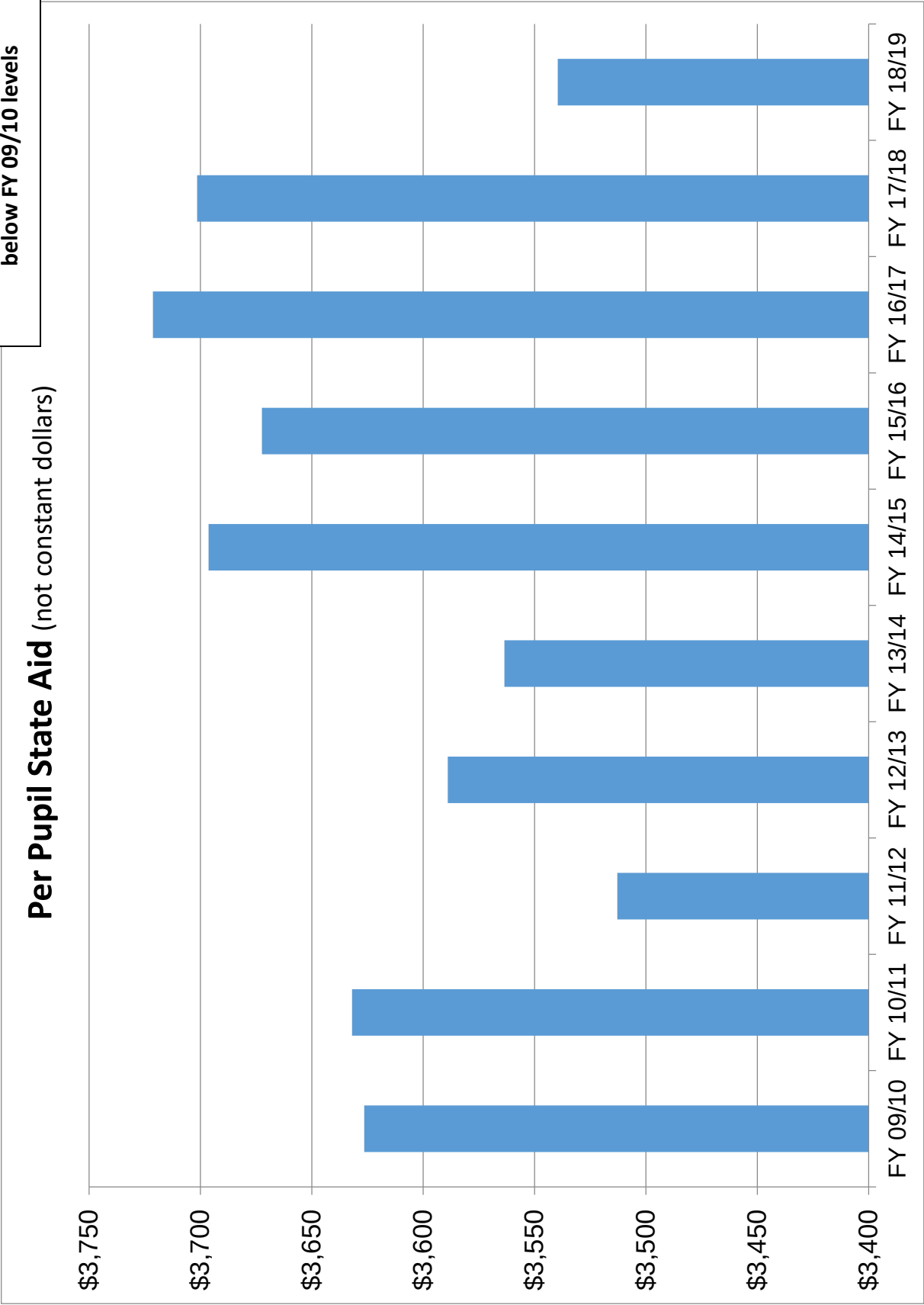
FY 2018-19 Adopted



FY 2017-18 Adopted



Per Pupil State Aid is slightly below FY 09/10 levels



Per Pupil State Aid adjusted for
inflation decreased ~15%
from FY 09-10

