

Revenue Analysis

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ALBEMARLE COUNTY SCHOOLS REVENUE SUMMARY

| | 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 2009-10 ACTUAL | FY 2010-11 ADOPTED | FY 2011-12 SB Prop | FY 2012-13 Estimated |
|-------------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|-----------------------|-----------------------|-------------------------|
| State | 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 | 41,404,245 | 40,865,213 | 37,462,989 | 37,904,394 |
| Federal | 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 | 4,125,111 | 2,668,306 | 3,201,376 | 3,221,376 |
| Local - Schools | 742,550 | 974,776 | 1,113,808 | 1,565,233 | 794,339 | 1,321,508 | 946,553 | 1,487,079 | 675,278 | 2,038,301 | 1,072,610 | 1,060,705 | 1,118,610 |
| Local - Transfers | 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 | 97,911,282 | 98,257,504 | 99,445,582 | 100,831,501 |
| Total | 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 | 145,478,939 | 142,863,633 | 141,170,652 | 143,075,881 |
| Sept. 30th Enrollment | 12,251 | 12,356 | 12,438 | 12,446 | 12,468 | 12,491 | 12,541 | 12,491 | 12,543 | 12,742 | 12,722 | 13,081 | 13,209 |
| Per Pupil | 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 | 11,417.28 | 11,229.65 | 10,792.04 | 10,831.70 |
| Increase from prior yr. | 7.15% | 10.92% | 4.25% | -1.48% | 4.66% | 4.61% | 1.67% | 1.42% | -1.55% | -4.03% | -5.45% | -3.90% | 0.37% |

These comparisons are solely revenue per student, NOT EXPENSES.

**ALBEMARLE COUNTY PUBLIC SCHOOLS
REVENUE ANALYSIS**

| | FY 2010-11 School Board's Adopted | FY 2010-11 Estimated | FY 2011-12 School Board's Requested | CHANGE FROM Adopted to SB Requested | FY 2012-13 Draft Estimate |
|--|--|---------------------------------|--|--|--|
| AVERAGE DAILY MEMBERSHIP (ADM count on March 31) | 12,602 | 12,794 | 12,970 | 368 | 13,131 |
| SOURCES OF REVENUE | | | | | |
| LOCAL - SCHOOLS | \$1,072,610 | \$1,072,610 | \$1,060,705 | -\$11,905 | \$1,118,610 |
| STATE REVENUE | \$40,865,213 | \$41,068,337 | \$37,462,989 | -\$3,402,224 | \$37,904,394 |
| FEDERAL REVENUE | \$2,668,306 | \$2,668,306 | \$3,201,376 | \$533,070 | \$3,221,376 |
| LOCAL - TRANSFERS | \$98,257,504 | \$98,257,504 | \$99,445,582 | \$1,188,078 | \$100,831,501 |
| | \$142,863,633 | \$143,066,757 | \$141,170,652 | -\$1,692,981 | \$143,075,881 |

**ALBEMARLE COUNTY PUBLIC SCHOOLS
REVENUE ANALYSIS**

| | FY 2010-11 School Board's Adopted | FY 2010-11 Estimated | FY 2011-12 School Board's Requested | CHANGE FROM Adopted to SB Requested | FY 2012-13 Draft Estimate |
|---|---|-------------------------|---|---|---------------------------------|
| USE OF MONEY | | | | | |
| 2000 15000 150201 GENERAL PROPERTY RENTAL | \$250,000 | \$250,000 | \$250,000 | \$0 | \$275,000 |
| 150207 SALE OF SURPLUS EQUIPMENT | \$6,000 | \$6,000 | \$6,000 | \$0 | \$6,000 |
| 150510 ROYALTIES - CABLE | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$256,000 | \$256,000 | \$256,000 | \$0 | \$281,000 |
| CHARGES FOR SERVICE | | | | | |
| 2000 16000 161201 TUITION-PRIVATE SOURCES | \$0 | \$0 | \$0 | \$0 | \$0 |
| 161212 ACTIVITY FEE-ALBEMARLE | \$41,500 | \$41,500 | \$41,500 | \$0 | \$41,500 |
| 161213 ACTIVITY FEE-WESTERN | \$39,500 | \$39,500 | \$39,500 | \$0 | \$39,500 |
| 161255 ACTIVITY FEE-MONTICELLO | \$37,500 | \$37,500 | \$37,500 | \$0 | \$37,500 |
| 161234 SELF SUSTAIN VEHICLE MAINT | \$4,500 | \$4,500 | \$4,500 | \$0 | \$4,500 |
| 161239 EMPLOYEE FINGERPRINT FEES | \$6,000 | \$6,000 | \$6,000 | \$0 | \$6,000 |
| 161214 VEHICLE REPAIR FEES | \$64,570 | \$64,570 | \$64,570 | \$0 | \$64,570 |
| | \$193,570 | \$193,570 | \$193,570 | \$0 | \$193,570 |
| MISCELLANEOUS REVENUE | | | | | |
| 2000 18000 189900 MISCELLANEOUS REVENUES | \$100,000 | \$100,000 | \$100,000 | \$0 | \$100,000 |
| 189903 DAWSON FUND | \$400 | \$400 | \$400 | \$0 | \$400 |
| | \$100,400 | \$100,400 | \$100,400 | \$0 | \$100,400 |
| RECOVERED COSTS (State) | | | | | |
| 2000 24000 190104 V.R.S.-INSTRUCTIONAL | \$599,170 | \$608,298 | \$1,054,824 | \$455,654 | \$1,107,565 |
| LOCAL 190105 V.R.S.-NONINSTRUCTIONAL | \$0 | \$0 | \$0 | \$0 | \$0 |
| 190106 F.I.C.A.-INSTRUCTIONAL | \$1,013,070 | \$1,028,505 | \$1,038,596 | \$25,526 | \$1,038,596 |
| 190107 F.I.C.A.-NONINSTRUCTIONAL | \$0 | \$0 | \$0 | \$0 | \$0 |
| 190108 LIFE INS.-INSTRUCTIONAL | \$35,477 | \$36,018 | \$36,513 | \$1,036 | \$36,513 |
| 190109 LIFE INS.-NONINSTRUCTIONAL | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$1,647,717 | \$1,672,821 | \$2,129,933 | \$482,216 | \$2,182,674 |

**ALBEMARLE COUNTY PUBLIC SCHOOLS
REVENUE ANALYSIS**

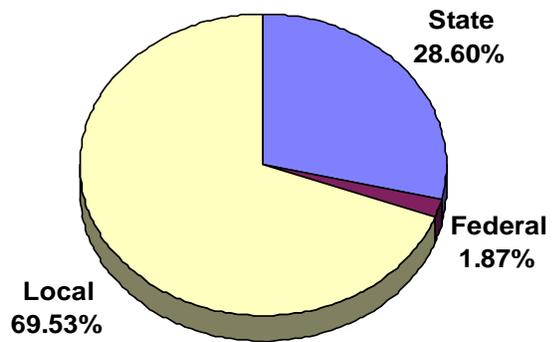
| | FY 2010-11 School Board's Adopted | FY 2010-11 Estimated | FY 2011-12 School Board's Requested | CHANGE FROM Adopted to SB Requested | FY 2012-13 Draft Estimate |
|--|---|-------------------------|---|---|---------------------------------|
| RECOVERED COSTS (Local) | | | | | |
| 2000 19000 190250 PERSONNEL SERVICES | \$433,140 | \$433,140 | \$421,235 | -\$11,905 | \$433,140 |
| 190213 RECOVERED COST - MEDIA SERVICE | \$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 |
| | \$522,640 | \$522,640 | \$510,735 | -\$11,905 | \$543,640 |
| STATE BASIC AID ACCOUNTS | | | | | |
| 2000 24000 240201 STATE SALES TAX | \$12,554,748 | \$13,070,298 | \$13,526,496 | \$971,748 | \$13,675,287 |
| 240202 BASIC SCHOOL AID | \$16,547,133 | \$16,697,808 | \$16,893,795 | \$346,662 | \$17,079,627 |
| 240206 TEXTBOOKS | \$207,108 | \$210,264 | \$196,278 | -\$10,830 | \$198,437 |
| 240272 SALARY SUPPLEMENT | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$29,308,989 | \$29,978,370 | \$30,616,569 | \$1,307,580 | \$30,953,351 |
| STATE SOQ ACCOUNTS | | | | | |
| 2000 24000 240208 GIFTED & TALENTED | \$177,386 | \$180,088 | \$182,566 | \$5,180 | \$184,574 |
| 240209 SPECIAL EDUCATION | \$2,361,201 | \$2,397,176 | \$2,430,153 | \$68,952 | \$2,456,885 |
| 240213 VOCATIONAL EDUCATION | \$244,398 | \$248,122 | \$251,535 | \$7,137 | \$254,302 |
| 240220 REMEDIAL EDUCATION | \$212,863 | \$216,106 | \$219,079 | \$6,216 | \$221,489 |
| | \$2,995,848 | \$3,041,492 | \$3,083,333 | \$87,485 | \$3,117,250 |
| STATE CATEGORICAL ACCOUNTS | | | | | |
| 2000 24000 240205 FOSTER HOME CHILDREN | \$186,086 | \$88,106 | \$93,729 | -\$92,357 | \$94,760 |
| 240211 SPECIAL EDUCATION | \$900,000 | \$931,249 | \$931,249 | \$31,249 | \$941,493 |
| 240301 ISAEP | \$23,576 | \$23,576 | \$23,576 | \$0 | \$23,835 |
| 240308 ENROLLMENT LOSS | \$0 | \$0 | \$0 | \$0 | \$0 |
| 240228 E.S.L. | \$242,294 | \$224,734 | \$232,865 | -\$9,429 | \$235,427 |
| 240229 VOCATIONAL EDUCATION-CATEC | \$12,878 | \$12,878 | \$12,878 | \$0 | \$13,020 |

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REVENUE ANALYSIS**

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|--|---|-------------------------|---|---|---------------------------------|
| STATE CATEGORICAL ACCOUNTS (continued) | | | | | |
| COMPOSITE INDEX HOLD HARMLESS | \$5,228,328 | \$4,764,870 | \$0 | (5,228,328.00) | \$0 |
| 240234 SPECIAL ED. HOMEBOUND | \$9,617 | \$9,573 | \$10,148 | 531 | \$10,260 |
| 240247 AT RISK EDUCATION | \$112,727 | \$114,417 | \$116,291 | 3,564 | \$117,570 |
| 240259 EARLY READING INTERVENTION | \$66,529 | \$74,132 | \$75,083 | 8,554 | \$75,909 |
| 240271 K-3 INITIATIVE | \$130,624 | \$132,119 | \$137,335 | 6,711 | \$138,846 |
| | \$6,912,659 | \$6,375,654 | \$1,633,154 | (5,279,505) | \$1,651,119 |
| FEDERAL ACCOUNTS | | | | | |
| 2000 33000 330110 SPECIAL EDUCATION FLOW THROUGH | \$2,563,306 | \$2,563,306 | \$3,096,376 | 533,070 | \$3,116,376 |
| 330061 MEDICAID ADMIN REIMBURSEMENT | \$33,000 | \$33,000 | \$33,000 | 0 | \$33,000 |
| 330118 AFJROTC - MONTICELLO HIGH | \$72,000 | \$72,000 | \$72,000 | 0 | \$72,000 |
| | \$2,668,306 | \$2,668,306 | \$3,201,376 | 533,070 | \$3,221,376 |
| LOCAL APPROPRIATION | | | | | |
| 2000 51000 510100 APPROP - FUND BAL (recurring) | \$800,000 | \$800,000 | \$800,000 | 0 | \$800,000 |
| 510100 APPROP - FUND BAL (one-time) | \$1,000,000 | \$1,000,000 | \$1,000,000 | 0 | \$1,000,000 |
| 512004 GENERAL FUND X-FER (Recurring) | \$96,057,504 | \$96,057,504 | \$97,245,582 | 1,188,078 | \$98,631,501 |
| 510110 X-FER FROM SELF SUSTAINING | \$400,000 | \$400,000 | \$400,000 | 0 | \$400,000 |
| | \$98,257,504 | \$98,257,504 | \$99,445,582 | \$1,188,078 | \$100,831,501 |
| DIVISION TOTAL | \$142,863,633 | \$143,066,757 | \$141,170,652 | -\$1,692,981 | \$143,075,881 |

Revenue Comparison

FY 2010-11 Revenues



FY 2011-12 Revenues

