

School Operating Fund Revenue Detail

Sources of Revenue	FY2008 Actual	FY2009 School Board Approved	% Change	FY2010 School Board's Approved	Increase (Decrease)	% Change
BEGINNING BALANCE	\$ 45,580,849	\$ 1,000,000	-97.81%	\$ 1,000,000	\$ -	0.00%
ENCUMBRANCE CARRY-OVER + RESERVES	-	1,861,700		4,233,300	2,371,600	127.39%
STATE LOTTERY PROCEEDS + HOLD HARMLESS	8,281,842	9,245,400	11.63%	3,311,400	(5,934,000)	-64.18%
SALES TAX (accrual)	49,906,167	52,284,400	4.77%	48,701,000	(3,583,400)	-6.85%
SALES TAX (cash - non-add)	49,621,011	52,306,017	5.41%	48,701,000	(3,605,017)	-6.89%
STATE AID						
SOQ/Equalized Accounts						
Basic Aid	159,539,593	194,182,500	21.71%	175,321,000	(18,861,500)	-9.71%
Salary Incentive	9,999,172	-	-100.00%	-	-	N/A
Employee Benefits	21,001,978	22,157,000	5.50%	21,790,000	(367,000)	-1.66%
Special Education	17,991,075	19,673,600	9.35%	19,449,900	(223,700)	-1.14%
Vocational Education	1,858,582	1,862,600	0.22%	1,841,400	(21,200)	-1.14%
Gifted Education	1,486,866	1,746,200	17.44%	1,726,300	(19,900)	-1.14%
Remedial Education	2,930,588	3,522,500	20.20%	3,493,200	(29,300)	-0.83%
Textbook Payments	3,727,572	4,599,000	23.38%	4,546,700	(52,300)	-1.14%
At-Risk Adjustment	1,012,436	1,158,500	14.43%	1,056,500	(102,000)	-8.80%
At-Risk 4 Year Olds	407,555	373,500	-8.36%	373,500	-	N/A
Primary Class Size Reduction	2,482,242	2,826,800	13.88%	2,694,900	(131,900)	-4.67%
Teacher Training	-	-	#DIV/0!	46,700	46,700	N/A
Reading Intervention	699,440	814,000	16.38%	784,100	(29,900)	-3.67%
English as a Second Language (ESL)	1,272,195	1,547,550	21.64%	1,756,900	209,350	13.53%
Total SOQ	224,409,294	254,463,750	13.39%	234,881,100	(19,582,650)	-7.70%
Other Special Education-						
Juvenile Detention Home	879,614	820,600	-6.71%	947,300	126,700	15.44%
Homebound	150,011	169,300	12.86%	170,800	1,500	0.89%
Due Process Hearings	10,140	12,200	20.32%	10,400	(1,800)	N/A
Subtotal Special Education	1,039,765	1,002,100	-3.62%	1,128,500	126,400	12.61%
Other Vocational Education-						
Occupational Preparation	156,095	130,300	-16.53%	131,100	800	0.61%
Equipment	65,709	30,000	-54.34%	30,000	-	0.00%
Subtotal Vocational Education	221,804	160,300	-27.73%	161,100	800	0.50%
Adult Education-						
Occupational Preparation	109,943	125,000	13.70%	128,000	3,000	2.40%
General Education	-	22,600	N/A	22,600	-	0.00%
Subtotal Adult Education	109,943	147,600	35.04%	150,600	3,000	2.03%
Other State Aid-						
Foster Home	962,133	776,100	-19.34%	584,500	(191,600)	-24.69%
VA Commission Handicapped	13,919	17,000	22.14%	17,000	-	0.00%
Other State/Miscellaneous	439,731	324,450	-26.22%	322,300	(2,150)	-0.66%
Subtotal Other State Aid	1,415,782	1,117,550	-21.06%	923,800	(193,750)	-17.34%
TOTAL STATE AID	227,196,588	256,891,300	13.07%	237,245,100	(19,646,200)	-7.65%
TOTAL STATE REVENUE	285,384,597	318,421,100	11.58%	289,257,500	(29,163,600)	-9.16%

School Operating Fund Revenue Detail

Sources of Revenue	FY2008 Actual	FY2009 School Board Approved	% Change	FY2010 School Board's Approved	Increase (Decrease)	% Change
FEDERAL AID						
JROTC Reimbursement	187,408	187,500	0.05%	286,500	99,000	52.80%
CATEGORICAL						
Vocational Education	991	-	-100.00%	-	-	N/A
Adult Basic Education	262,144	190,000	-27.52%	190,000	-	0.00%
Total Categorical	263,135	190,000	-27.79%	190,000	-	0.00%
Federal Stimulus Funds	-	-	N/A	19,541,200	19,541,200	N/A
Federal Other	4,863	2,500	-48.59%	5,000	2,500	100.00%
TOTAL FEDERAL AID	455,406	380,000	-16.56%	20,022,700	19,642,700	5169.13%
TUITION, FEES, SALES & MISCELLANEOUS						
Other School Districts	19,967	20,000	0.17%	20,000	-	0.00%
Out-of-County/Individuals	10,530	-	-100.00%	-	-	N/A
Subtotal Day School	30,497	20,000	-34.42%	20,000	-	0.00%
Adult Education Tuition						
General Adult Education	57,223	50,000	-12.62%	50,000	-	0.00%
Vocational Adult Education	180,550	160,000	-11.38%	160,000	-	0.00%
Subtotal Adult Education	237,773	210,000	-11.68%	210,000	-	0.00%
Summer School Tuition	860,426	750,000	-12.83%	750,000	-	0.00%
Coordinated Studies Tuition	378,848	200,000	-47.21%	200,000	-	0.00%
Vocational Education Tuition	17,600	15,000	-14.77%	15,000	-	0.00%
Fees-						
Driver Education	252,600	300,000	18.76%	300,000	-	0.00%
Student Parking Charge	82,467	90,000	9.13%	90,000	-	0.00%
CIP Management Charges	883,415	906,500	2.61%	906,500	-	0.00%
Subtotal Fees	1,218,483	1,296,500	6.40%	1,296,500	-	0.00%
Facilities Use:						
Rental Income	748,366	615,000	-17.82%	715,000	100,000	16.26%
Sale of Supplies-						
Sales to County	281,437	275,000	-2.29%	285,000	10,000	3.64%
Sales to Outside	44,976	25,000	-44.42%	40,000	15,000	60.00%
Sales to Schools	-	-	N/A	-	-	N/A
Subtotal Sale of Supplies	326,413	300,000	-8.09%	325,000	25,000	8.33%
Sale of Postal Services-						
Sales to County	333,741	360,000	7.87%	345,000	(15,000)	-4.17%
Sales to Outside	10,749	10,000	-6.97%	10,000	-	0.00%
Sales to Schools	93,798	95,000	1.28%	95,000	-	0.00%
Subtotal Sale of Postal Services	438,288	465,000	6.09%	450,000	(15,000)	-3.23%

School Operating Fund Revenue Detail

Sources of Revenue	FY2008 Actual	FY2009 School Board Approved	% Change	FY2010 School Board's Approved	Increase (Decrease)	% Change
Miscellaneous-						
Reimbursements/Refunds	1,023,467	830,100	-18.89%	863,600	33,500	4.04%
Reimbursement E-Rate	527,159	450,000	-14.64%	450,000	-	0.00%
Technical Center Printing Charges	417,152	350,000	-16.10%	350,000	-	0.00%
Sale of Textbooks	27,611	45,000	62.98%	45,000	-	0.00%
Donations	516,486	500,000	-3.19%	700,000	200,000	40.00%
Sale of Vehicles & Equipment	110,117	10,000	-90.92%	10,000	-	0.00%
Insurance Recovery	372,734	150,000	-59.76%	300,000	150,000	100.00%
Interest on Investments	-	-	#DIV/0!	-	-	N/A
Loan Proceeds	83,393	234,800	181.56%	216,400	(18,400)	-7.84%
Miscellaneous	460,946	-	-100.00%	-	-	N/A
Subtotal Miscellaneous	<u>3,539,064</u>	<u>2,569,900</u>	<u>-27.38%</u>	<u>2,935,000</u>	<u>365,100</u>	<u>14.21%</u>
TOTAL TUITION, FEES, SALES & MISCELLANEOU:	<u>7,795,759</u>	<u>6,441,400</u>	<u>-17.37%</u>	<u>6,916,500</u>	<u>475,100</u>	<u>7.38%</u>
TOTAL RECEIPTS	293,635,762	325,242,500	10.76%	316,196,700	(9,045,800)	-2.78%
TRANSFERS						
County-						
Operating	208,074,074	208,124,100	0.02%	186,461,700	(21,662,400)	-10.41%
Debt	35,140,886	34,912,300	-0.65%	47,993,100	13,080,800	37.47%
Grounds Maintenance	1,973,800	2,246,700	13.83%	2,161,000	(85,700)	-3.81%
Comprehensive Services	1,790,200	1,930,200	7.82%	2,189,200	259,000	13.42%
School CIP Reserve	17,635,350	13,006,100	-26.25%	10,595,000	(2,411,100)	-18.54%
Subtotal County Current Year	<u>264,614,310</u>	<u>260,219,400</u>	<u>-1.66%</u>	<u>249,400,000</u>	<u>(10,819,400)</u>	<u>-4.16%</u>
County-Prior Year Surplus	-	4,092,800	N/A	-	(4,092,800)	-100.00%
Total County Transfer	<u>264,614,310</u>	<u>264,312,200</u>	<u>-0.11%</u>	<u>249,400,000</u>	<u>(14,912,200)</u>	<u>-5.64%</u>
School CIP Fund & Debt Reserve	-	1,250,000	N/A	-	(1,250,000)	N/A
Debt Service Reserve	-	-	N/A	-	-	N/A
School Food Services	710,197	800,000	12.64%	800,000	-	0.00%
TOTAL TRANSFERS	<u>265,324,507</u>	<u>266,362,200</u>	<u>0.39%</u>	<u>250,200,000</u>	<u>(16,162,200)</u>	<u>-6.07%</u>
GRAND TOTAL REVENUE	<u>\$ 604,541,117</u>	<u>\$ 594,466,400</u>	<u>-1.67%</u>	<u>\$ 571,630,000</u>	<u>\$ (22,836,400)</u>	<u>-3.84%</u>

School Grants Fund Revenue Detail

Sources of Revenue	FY2008 Actual	FY2009 School Board Approved	%	FY2010 School Board's Approved	Increase (Decrease)	%
			Change			Change
BEGINNING BALANCE	\$ 410,904	\$ -	N/A	\$ -	-	N/A
STATE AID CATEGORICAL						
Other State Aid-						
Technology Initiative	600,238	1,688,000	181.22%	1,714,000	26,000	1.54%
Project Graduation	40,826	28,000	-31.42%	28,000	-	N/A
Dropout Prevention	-	-	N/A	-	-	N/A
Jobs for VA Graduates	25,000	25,000	0.00%	25,000	-	0.00%
Mentor Development	68,469	-	-100.00%	-	-	-
Other	143,202	47,200	-67.04%	47,150	(50)	-0.11%
Subtotal Other State Aid	<u>877,735</u>	<u>1,788,200</u>	<u>103.73%</u>	<u>1,814,150</u>	<u>25,950</u>	<u>1.45%</u>
TOTAL STATE AID CATEGORICAL	877,735	1,788,200	103.73%	1,814,150	25,950	1.45%
FEDERAL AID						
CATEGORICAL						
Special Education-						
Education for Handicapped Students	10,056,699	10,212,000	1.54%	14,884,800	4,672,800	45.76%
Pre-school Incentive	207,934	225,000	8.21%	216,000	(9,000)	-4.00%
Other	78,554	-	-100.00%	-	-	#DIV/0!
Subtotal Special Education	<u>10,343,188</u>	<u>10,437,000</u>	<u>0.91%</u>	<u>15,100,800</u>	<u>4,663,800</u>	<u>44.69%</u>
Education Consolidation and Improvement						
Act of 1981-						
Title I (formerly Chapter I)	4,394,708	4,572,000	4.03%	7,029,900	2,457,900	53.76%
Title VI (formerly Chapter II)	34,160	60,000	75.64%	-	(60,000)	-100.00%
Title VI Class Size Reduction	265,269	488,000	83.96%	573,300	85,300	17.48%
Subtotal ECIA	<u>4,694,138</u>	<u>5,120,000</u>	<u>9.07%</u>	<u>7,603,200</u>	<u>2,483,200</u>	<u>48.50%</u>
Vocational Education-						
Carl Perkins Grant	672,802	612,500	-8.96%	566,500	(46,000)	-7.51%
Other	-	-	N/A	-	-	N/A
Subtotal Vocational Education	<u>672,802</u>	<u>612,500</u>	<u>-8.96%</u>	<u>566,500</u>	<u>(46,000)</u>	<u>-7.51%</u>
Other Categorical-						
Drug Free Schools	758,291	787,000	3.79%	968,700	181,700	23.09%
Title II Eisenhower (Math/Science)	859,775	925,000	7.59%	2,258,600	1,333,600	144.17%
Reading Excellence	-	-	N/A	-	-	N/A
21st Century Learning	467,676	502,000	7.34%	195,100	(306,900)	-61.14%
Headstart	1,273,821	1,250,000	-1.87%	1,260,600	10,600	0.85%
Technology Education	24,156	55,000	127.69%	55,000	-	0.00%
Federal ESL Funding	203,123	215,800	6.24%	291,500	75,700	35.08%
Subtotal Other	<u>3,586,843</u>	<u>3,734,800</u>	<u>4.12%</u>	<u>5,029,500</u>	<u>1,294,700</u>	<u>34.67%</u>
TOTAL CATEGORICAL FEDERAL AID	19,296,971	19,904,300	3.15%	28,300,000	8,395,700	42.18%

School Grants Fund Revenue Detail

Sources of Revenue	FY2008 Actual	FY2009 School Board Approved	% Change	FY2010 School Board's Approved	Increase (Decrease)	% Change
TUITION, FEES, SALES & MISCELLANEOUS						
Miscellaneous:						
Indirect Cost Recovery	425,692	300,000	-29.53%	432,200	132,200	44.07%
CIS Elementary School	20,282	24,000	18.33%	20,000	(4,000)	-16.67%
Other	139,287	33,000	-76.31%	86,000	53,000	160.61%
Subtotal Miscellaneous	<u>585,261</u>	<u>357,000</u>	-39.00%	<u>538,200</u>	<u>181,200</u>	50.76%
TOTAL TUITION, FEES, SALES & MISCELLANEOUS:	<u>585,261</u>	<u>357,000</u>	-39.00%	<u>538,200</u>	<u>181,200</u>	50.76%
TOTAL RECEIPTS	20,759,967	22,049,500	6.21%	30,652,350	8,602,850	39.02%
Transfer from School Operating Fund	<u>697,580</u>	<u>819,800</u>	17.52%	<u>649,150</u>	(170,650)	-20.82%
GRAND TOTAL REVENUE	<u>21,868,451</u>	<u>22,869,300</u>	4.58%	<u>31,301,500</u>	<u>8,432,200</u>	36.87%

School Federal Food Service Fund Revenue Detail

Sources of Revenue	FY2008 Actual	FY2009 School Board Approved	% Change	FY2010 School Board's Approved	Increase (Decrease)	% Change
BEGINNING BALANCE	\$ 10,312,328	\$ -	-100.00%	\$ -	-	N/A
RECEIPTS						
Interest on Investments and Bank Deposits	438,820	440,000	0.27%	369,500	(70,500)	-16.02%
Cafeteria Sales	7,671,733	8,202,000	6.91%	8,223,900	21,900	0.27%
Vending Sales	175,835	144,000	-18.11%	144,000	-	0.00%
Rebates & Refunds	129,886	150,000	15.49%	140,000	(10,000)	-6.67%
Miscellaneous	750	11,000	1366.67%	11,000	-	0.00%
FS Management Charges	1,283,971	985,000	-23.28%	985,000	-	0.00%
State Aid	216,838	195,000	-10.07%	216,600	21,600	11.08%
Federal Aid	4,627,657	4,300,000	-7.08%	4,630,000	330,000	7.67%
USDA Donated Foods	663,823	620,000	-6.60%	650,000	30,000	4.84%
TOTAL RECEIPTS	15,209,313	15,047,000	-1.07%	15,370,000	323,000	2.15%
GRAND TOTAL REVENUE	\$ 25,521,641	\$ 15,047,000	-41.04%	\$ 15,370,000	\$ 323,000	2.15%

School Non-Federal Food Service Fund Revenue Detail

Sources of Revenue	FY2008 Actual	FY2009 School Board Approved	% Change	FY2010 School Board's Approved	Increase (Decrease)	% Change
BEGINNING BALANCE	\$ 2,480,441	\$ -	-100.00%	\$ -	-	#DIV/0!
RECEIPTS						
Interest on Investments and Bank Deposits	103,951	122,750	18.08%	107,850	(14,900)	-12.14%
Cafeteria Sales	4,056,072	4,503,720	11.04%	4,211,890	(291,830)	-6.48%
Vending Sales	982,461	1,000,000	1.79%	800,500	(199,500)	-19.95%
Rebates & Refunds	-	-	N/A	-	-	N/A
Miscellaneous	-	-	N/A	-	-	N/A
FS Management Charges	59,760	79,530	33.08%	59,760	(19,770)	-24.86%
TOTAL RECEIPTS	5,202,245	5,706,000	9.68%	5,180,000	(526,000)	-9.22%
GRAND TOTAL REVENUE	\$ 7,682,685	\$ 5,706,000	-25.73%	\$ 5,180,000	\$ (526,000)	-9.22%

TOTAL ALL FUNDS	\$ 659,613,894	\$ 638,088,700	-3.26%	\$ 623,481,500	\$ (14,607,200)	-2.29%
------------------------	-----------------------	-----------------------	---------------	-----------------------	------------------------	---------------