



2006-2007 Annual Budget

Executive Summary



**Tentative
Annual Budget**

2006-2007

BOARD MEMBERS

F. Wesley Eubank – Chairman

Virginia S. Childs – Vice Chairman

Tina Pinkoson

Eileen F. Roy

Janie S. Williams

W. Daniel Boyd, Jr., Ed.D. – Superintendent

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August 1, 2006

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For additional information call 955-7300.

TABLE OF CONTENTS

	<u>PAGE NO.</u>
Message from the Superintendent.....	1
General Fund Revenue Highlights.....	2-4
Recap of Millage Levies.....	5
Pupil Population Projections.....	6-9
Appropriations by Fund Classification.....	10
Consolidated Funds	11
General Fund Revenues.....	12
Appropriations by Function Classification.....	13-16
Appropriations by Object Classification.....	17-18
Debt Service Funds.....	19
Capital Projects Funds	20-22
Special Revenue Funds.....	23
Educational Enhancement Funds.....	24-26
Instructional Materials Allocation Guidelines	27

BOARD MEMBERS

Virginia S. Childs
F. Wesley Eubank
Tina Pinkoson
Eileen F. Roy
Janie S. Williams

SUPERINTENDENT OF SCHOOLS

W. Daniel Boyd, Jr., Ed.D.



Kirby-Smith Administration Center
620 East University Avenue
Gainesville, Florida 32601-5498
www.sbac.edu
(352) 955-7300
Fax (352) 955-6700
Suncom 625-7300
Suncom Fax 625-6700

A message to the community:

Alachua County Public Schools is proud of the many accomplishments of its students and schools, including the ‘A’ grade the district has earned from the state. Such success would not be possible without the effective use of the district’s resources. This executive summary of the district’s 2006-07 budget is designed to provide local citizens with an overview of the district’s fiscal operations.

Like most districts in Florida, Alachua County Public Schools faces many financial challenges. The cost of serving our diverse population of students continues to grow, and the funding available to meet their needs is not keeping pace. As in previous years, the district continues to look for new ways to achieve the greatest impact with our limited resources so that we may continue to provide a high-quality education to the young people in this community.

The 2006-07 budget for all district funds totals \$339,230,511. This includes funds in four separate categories. The largest is the General Fund, which supports the general operations of the school system. Employee salaries, utilities, supplies, instructional materials, etc., are all part of the General Fund.

The Special Revenue Fund covers revenue earmarked for special purposes. In particular, this includes federal grants and the food and nutrition program. The Debt Service Fund pays for taxpayer-approved bond issue debt, state funds and transfers from the Capital Projects Fund, which is used for the acquisition or construction of facilities. Revenues for the Capital Projects Fund come primarily from a special millage rate levied on local property owners. Under state law, those revenues are to be used for major capital acquisitions, maintenance and repairs and the repayment of loans.

All of us with Alachua County Public Schools are committed to the success of every student. We are also committed to the wise use of taxpayer dollars. We look forward to another successful school year and fiscal year in 2006-07.

Sincerely,

W. Daniel Boyd, Jr., Ed.D.
Superintendent

GENERAL FUND REVENUE HIGHLIGHTS

The 2006-2007 Budget approved by the Legislature provides dollars for statewide growth and implementation of the fourth year of the class size reduction amendment. Alachua County received a 9.76% increase in funding for 2006-2007. Alachua County continues to focus on student achievement and the classroom. The following are state allocation adjustments:

- Instructional Materials: Alachua County Public Schools will receive \$2,642,690, an increase of \$111,088 over 2005-2006, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Alachua County Public Schools will receive \$6,843,572, an increase of \$471,038 over 2005-2006, to provide transportation services to students.
- School Recognition Program: Alachua County Public Schools which obtained a grade of “A” or increased one letter grade in 2005-2006 will receive \$100 per student for a total of \$948,773.
- Teacher Lead Program: All full-time teachers will receive approximately \$250 to be used toward the purchase of classroom supplies so that all students will have the materials they need for daily lessons.
- Class Size Reduction: Alachua County Public Schools will receive \$21,776,475, an increase of \$6,367,436, from the 2005-2006, toward the implementation of the class size reduction requirements.

The 2006-2007 Board priorities continue to focus on, but are not limited to, the following:

- Salary compensation for all employees,
- Meeting class size reduction requirements,
- Protecting investment in buildings, vehicles, etc..., and
- Ensuring a safe and orderly environment for all students.

GENERAL FUND - REVENUE

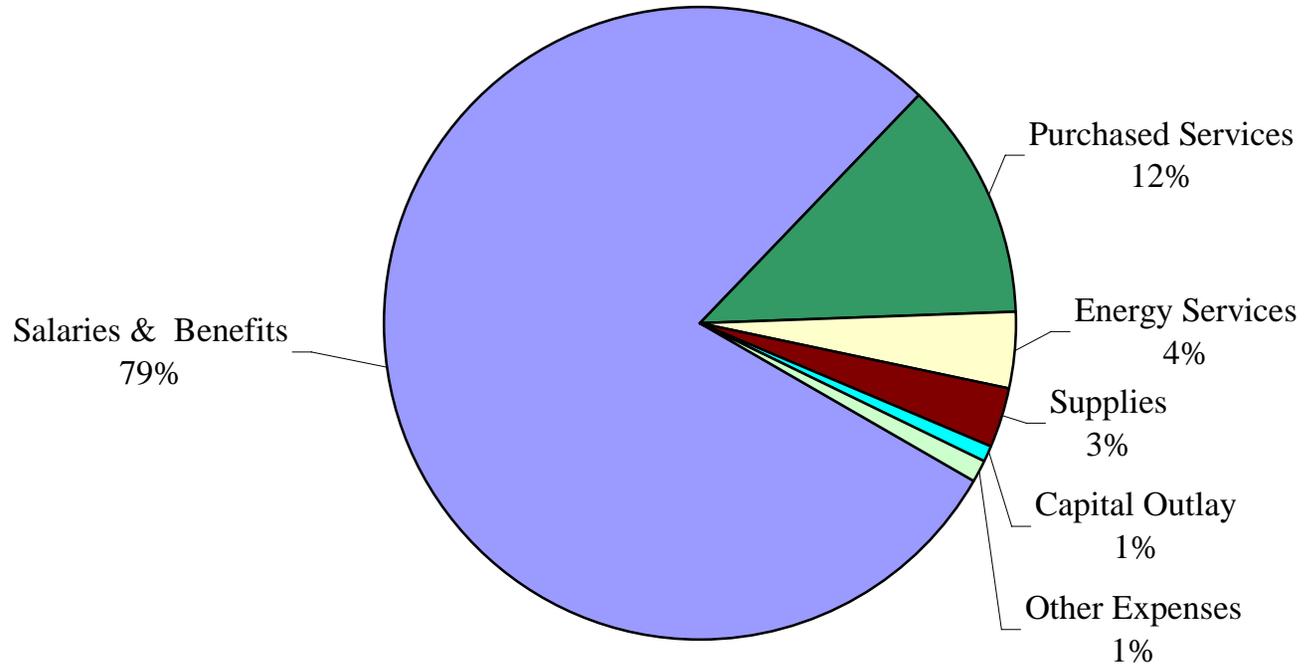
	2005-2006 Budgeted Revenue	2005-2006 Actual Revenue	2006-2007 Projected Revenue
Federal Sources	\$ 1,012,000	\$ 876,216	\$ 1,035,000
State Sources	117,617,975	118,230,450	130,978,924
Local Sources	60,892,426	62,899,669	68,821,005
	<u>\$ 179,522,401</u>	<u>\$ 182,006,335</u>	<u>\$ 200,834,929</u>

State sources of revenue include the State’s portion of the Florida Education Finance Program (FEFP) funding, including restricted categorical dollars earmarked for items such as safe schools, instructional materials, the Teacher Lead Program, Class Size Reduction, and Special Teacher Compensation.

Local sources of revenue include the Alachua County portion of Florida Education Finance Program (FEFP) funding, including restricted dollars such as the Extended School Enrichment Program and other miscellaneous items such as interest, indirect cost, and fees.

Federal sources of revenue budgeted in the General Fund include Reserve Officers Training Corps (ROTC) and Medicaid reimbursement. Federal revenue for federal grants such as Title I, Public Law 94-142, Carl Perkins, and Food Service National School Lunch Act are budgeted in the Special Revenue Funds.

2006-2007 GENERAL FUND BUDGETED EXPENDITURES



**RECAP OF MILLAGE LEVIES
AND
DISTRICT AD VALOREM TAX REVENUE**

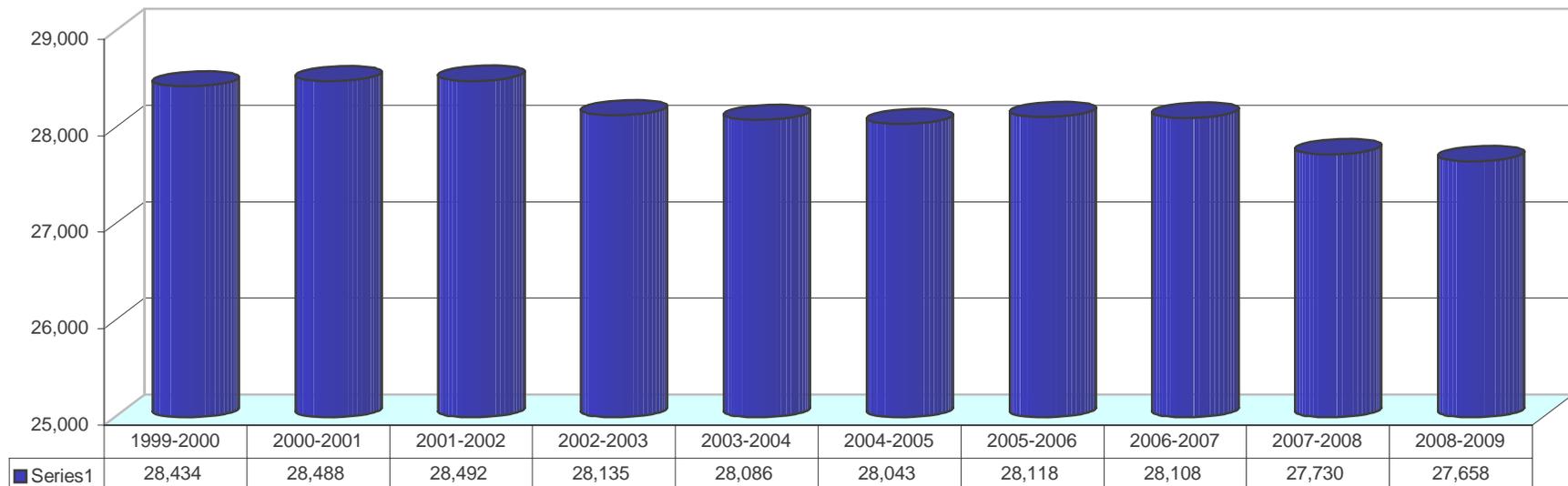
	2006-2007		2005-2006	
	<u>Millage Rate</u>	<u>Estimated Revenue</u>	<u>Millage Rate</u>	<u>Estimated Revenue</u>
Certified Property Tax Values		\$11,357,500,164		\$9,675,417,960
Required Local Effort	5.061	\$ 54,606,293	5.355	\$ 49,221,270
Discretionary	0.510	5,502,709	0.510	4,687,740
Supplemental Discretionary	0.250	2,697,406	0.250	2,297,912
Debt Service	0.750	8,092,219	0.919	8,447,124
Capital Outlay (2 Mill)	2.000	21,579,250	2.000	18,383,294
	<u>8.571</u>	<u>\$ 92,477,877</u>	<u>9.034</u>	<u>\$ 83,037,340</u>

*The proposed millage reflects a 5.13% mill decrease over last year's actual millage.

Pupil Population Projections

**TABLE 1
PUPIL FTE PROJECTIONS**

YEAR	PK (ESE)	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1999-2000	157	1,941	2,079	2,156	2,288	2,336	2,315	2,281	2,324	2,233	2,520	2,278	1,905	1,621	28,434
2000-2001	156	1,933	2,059	2,073	2,178	2,294	2,351	2,448	2,303	2,348	2,547	2,217	1,985	1,596	28,488
2001-2002	158	1,901	1,963	2,086	2,099	2,183	2,319	2,386	2,493	2,320	2,490	2,157	2,022	1,915	28,492
2002-2003	168	1,932	1,975	1,996	2,030	2,180	2,116	2,304	2,349	2,404	2,541	2,441	1,938	1,761	28,135
2003-2004	215	1,835	1,975	1,998	2,328	1,769	2,176	2,120	2,324	2,329	2,653	2,246	2,233	1,885	28,086
2004-2005	169	1,935	1,997	1,968	2,135	2,068	1,811	2,206	2,147	2,282	2,814	2,490	2,098	1,923	28,043
2005-2006	176	2,106	2,061	2,017	2,157	1,966	2,042	1,875	2,206	2,153	2,734	2,484	2,199	1,942	28,118
2006-2007	179	2,115	2,176	2,045	2,208	1,987	2,085	2,082	1,917	2,256	2,417	2,532	2,255	1,854	28,108
(current year)															
2007-2008	188	2,046	2,134	2,090	2,343	2,082	2,151	2,168	2,108	1,824	2,356	2,184	2,172	1,884	27,730
2008-2009	193	2,049	2,135	2,128	2,491	1,995	2,153	2,191	2,148	2,079	1,980	2,147	2,113	1,856	27,658



Pupil Population Projections

**TABLE 2
PUPIL FTE PROJECTIONS BY SCHOOL (Elementary)**

For Initial Allocations Of Staff

SCHOOL NAME	SCHOOL NUMBER (ESE)	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Duval, Charles	0021		75	77	73	84	85	94								488
Finley, J. J.	0031		65	67	66	80	70	59								407
Foster, Stephen	0041		85	87	67	82	65	91								477
Lake Forest	0071	15	68	70	58	55	53	58								377
Anchor	0083		8	8	10	12	12	10								60
Littlewood	0091	11	108	111	110	108	104	126								678
Metcalf, W. A.	0101	23	68	70	67	61	43	63								395
Williams, Joseph	0111		40	42	67	81	99	73								402
Alachua	0161	2	0	0	0	196	136	135								469
Archer	0171		39	41	44	33	63	64								284
Shell, Chester	0281		40	42	35	38	39	37								231
Waldo	0291		32	33	27	42	23	35								192
Terwilliger, Myra	0311	13	119	123	85	89	79	65								573
Idylwild	0321	14	110	113	111	111	83	89								631
Glen Springs	0331		87	89	70	74	55	62								437
Rawlings, M. K.	0341	8	83	85	61	70	51	64								422
Hidden Oak	0482	10	124	127	111	124	112	94								702
Wiles, Kimball	0501		116	120	104	107	121	81								649
Lawton Chiles	0510		142	146	130	137	115	133								803
Newberry	0531		84	86	78	88	86	94								516
Norton, C. W.	0541		128	131	122	113	107	135								736
Talbot, William	0561	11	91	94	122	130	120	133								701
Irby, W. W.	0571	25	170	175	169											539
TOTAL		132	1,882	1,937	1,787	1,915	1,721	1,795								11,169

Pupil Population Projections

**TABLE 2
PUPIL FTE PROJECTIONS BY SCHOOL (Middle, High & Other)
For Initial Allocations Of Staff**

SCHOOL NAME	SCHOOL NUMBER	PK (ESE)	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Lincoln, Abraham	0112								272	254	288					814
Bishop, Howard	0121								281	263	324					868
Westwood	0141								311	291	340					942
Mebane, A. L.	0221								176	165	168					509
Spring Hill	471								126	117	120					363
Fort Clarke	0481								273	255	265					793
Kanapaha	0502								268	251	338					857
Oak View	0591								131	123	136					390
TOTAL									1,838	1,719	1,979					5,536
Gainesville High	0151											578	585	525	374	2,062
Hawthorne High	0201								94	69	74	93	95	70	60	555
Newberry High	0261											154	156	120	98	528
Santa Fe High	0271											335	339	309	243	1,226
Loften High	0411	32										55	55	72	78	292
Eastside High	0421											551	558	483	351	1,943
Buchholz F. W.	0431											531	537	519	448	2,035
TOTAL		32							94	69	74	2,297	2,325	2,098	1,652	8,641
Prairie View Academy	0500		47	48	31	31	29	25								211
High Springs Comm.	0461		95	98	107	113	105	124								642
TOTAL			142	146	138	144	134	149								853
Special Centers/ Charter Schools Total		15	91	93	120	149	132	141	150	129	203	120	207	157	202	1,909
DISTRICT TOTAL		179	2,115	2,176	2,045	2,208	1,987	2,085	2,082	1,917	2,256	2,417	2,532	2,255	1,854	28,108

PUPIL POPULATION PROJECTIONS

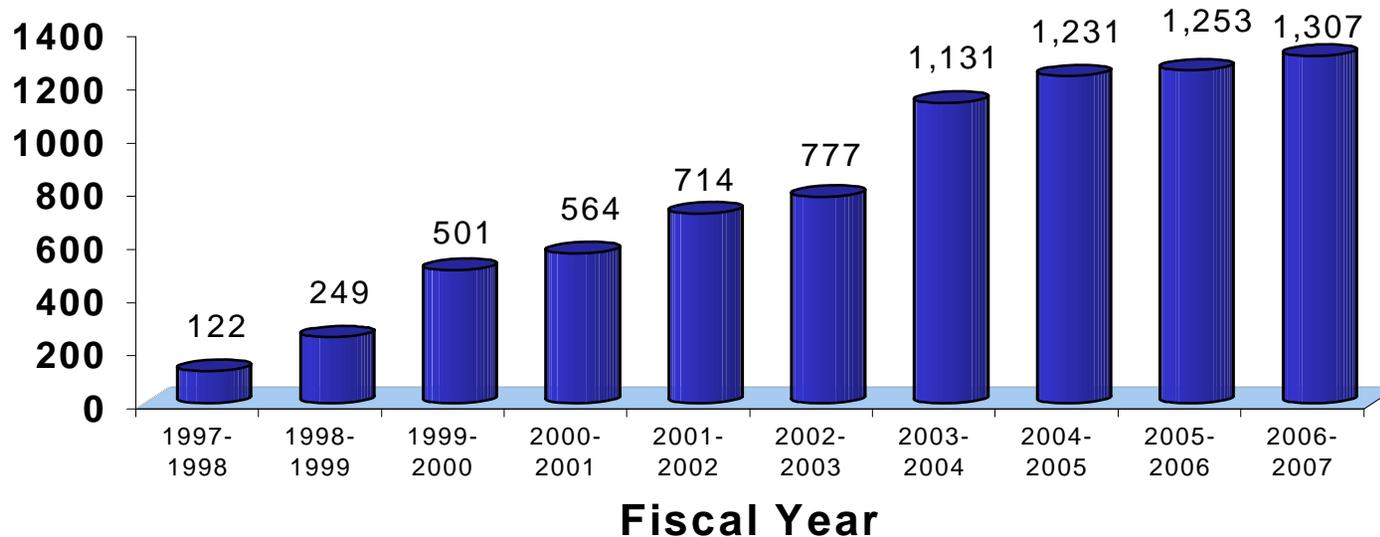
CHARTER SCHOOLS

A charter school is a public school that is operated by an independent governing body under contract with the School Board. The purpose of charter schools is to improve student learning through the use of different and innovative teaching strategies.

Included in the pupil population projections for Alachua County are more than 1,307 charter school students. Charter schools and charter school enrollment continue to grow in Alachua County. In 1997-1998, the School Board approved three charter schools with more than 120 students. Since then, the number of charter schools has increased to a total of fifteen.

Funding for charter schools is generated by student enrollment through the Florida Education Finance Program in the same manner as all other schools.

Charter School Students 1997-1998 Through 2006-2007



APPROPRIATIONS BY FUND CLASSIFICATION

FUND is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. The following funds are included in this budget document:

Code

- 100 General Fund. The fund used to account for all financial resources except those required to be accounted for in another fund.
- 200 Debt Service Funds. Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- 300 Capital Projects Funds. Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities.
- 400 Special Revenue Funds. Funds used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditure for specific purposes. Use of Special Revenue Funds is required only when legally mandated. In Florida, Special Revenue Funds shall include Federal categorical aid and a Food Services Fund.

Source: Financial and Program Cost Accounting and Reporting for Florida Schools, 2001

2006-2007 CONSOLIDATED FUNDS STATEMENT

Description	General Fund	Debt Service	Capital Projects	Special Revenue
APPROPRIATIONS BY OBJECT:				
100 Salaries	\$ 116,432,292.00	\$ -	\$ -	\$ 11,898,573.00
200 Employee Benefits	35,220,812.00	-	-	4,581,472.00
300 Purchased Services	23,335,439.00	-	-	2,365,167.00
400 Energy Service	7,653,029.00	-	-	245,500.00
500 Materials and Supplies	8,253,991.00	-	-	4,959,808.00
600 Capital Outlay	1,821,576.00	-	62,864,546.00	779,458.00
700 Other Expenses	2,528,282.00	9,562,448.00	6,691,339.00	963,030.00
Total Appropriations	\$ 195,245,421.00	\$ 9,562,448.00	\$ 69,555,885.00	\$ 25,793,008.00
Transfers Out	-	-	5,331,590.00	200,000.00
Fund Balance	27,016,388.00	4,449,707.00	-	2,076,064.00
Total Appropriations and Fund Balance	\$ 222,261,809.00	\$ 14,012,155.00	\$ 74,887,475.00	\$ 28,069,072.00
APPROPRIATIONS BY FUNCTION:				
5000 Instructional	\$ 109,303,078.00	\$ -	\$ -	\$ 8,023,217.00
6100 Pupil Personnel Services	11,189,173.00	-	-	1,243,763.00
6200 Instructional Media Services	4,739,199.00	-	-	-
6300 Instructional Curriculum Services	5,520,035.00	-	-	2,669,909.00
6400 Instructional Staff Trainig	1,539,779.00	-	-	1,415,015.00
6500 Instruction Related Technology	3,093,140.00	-	-	-
7100 Board of Education	686,280.00	-	-	-
7200 General Administration	701,815.00	-	-	317,970.00
7300 School Administration	11,401,620.00	-	-	-
7400 Facilities Acquisition & Constr.	758,006.00	-	62,864,546.00	-
7500 Fiscal Services	1,291,707.00	-	-	-
7600 Food Services	-	-	-	11,712,961.00
7700 Central Services	2,837,911.00	-	-	-
7800 Pupil Transportation	10,380,393.00	-	-	408,673.00
7900 Operation of Plant	22,092,994.00	-	-	1,500.00
8100 Maintenance of Plant	5,302,465.00	-	-	-
8200 Administrative Technology Services	1,043,148.00	-	-	-
9100 Community Services	3,364,678.00	-	-	-
9200 Redemption of Principal & Interest	-	9,562,448.00	6,691,339.00	-
Total Appropriations	\$ 195,245,421.00	\$ 9,562,448.00	\$ 69,555,885.00	\$ 25,793,008.00
Transfers Out	-	-	5,331,590.00	200,000.00
Fund Balance	27,016,388.00	4,449,707.00	-	2,076,064.00
Total Appropriations and Fund Balances	\$ 222,261,809.00	\$ 14,012,155.00	\$ 74,887,475.00	\$ 28,069,072.00

GENERAL FUND STATEMENT OF REVENUE BY SOURCE

Description	2005-2006 Approved Budget	2005-2006 Actual Revenues	2006-2007 Projected Rev.	Over (Under) 2005-2006 Actual	% Change
FEDERAL SOURCES:					
Reserve Officers Training (ROTC)	\$ 112,000.00	\$ 115,727.00	\$ 135,000.00	\$ 19,273.00	16.65%
Medicaid Reimbursement	900,000.00	760,489.00	900,000.00	139,511.00	18.34%
Total Federal Sources	\$ 1,012,000.00	\$ 876,216.00	\$ 1,035,000.00	\$ 158,784.00	18.12%
STATE SOURCES:					
FEFP	\$ 87,936,456.00	\$ 87,390,906.00	\$ 94,433,845.00	\$ 7,042,939.00	8.06%
Workforce Development	1,400,419.00	1,419,299.00	1,472,730.00	53,431.00	3.76%
Adult Handicapped	49,151.00	40,642.00	49,151.00	8,509.00	0.00%
CO & DS Administrative Expenses	16,155.00	16,125.00	16,125.00	16,125.00	0.00%
Florida Teacher Lead Program	188,174.00	188,174.00	471,479.00	283,305.00	150.55%
Instructional Materials	2,435,376.00	2,531,602.00	2,642,690.00	111,088.00	4.39%
State License Tax	100,000.00	92,639.00	100,000.00	7,361.00	7.95%
Lottery Enhancement Funds	1,504,164.00	1,354,893.00	1,336,238.00	(18,655.00)	-1.38%
Transportation	5,861,295.00	6,372,534.00	6,843,572.00	471,038.00	7.39%
Pre-School Projects	567,311.00	405,819.00	522,311.00	116,492.00	28.71%
Public School Technology	524,771.00	548,537.00	-	(548,537.00)	-100.00%
Teacher Training	189,201.00	176,179.00	-	(176,179.00)	-100.00%
Full Service Schools	-	96,279.00	115,535.00	19,256.00	0.00%
School Recognition	1,173,733.00	948,773.00	948,773.00	-	0.00%
Class Size Reduction	15,421,769.00	15,409,039.00	21,776,475.00	6,367,436.00	0.00%
Miscellaneous State Sources	250,000.00	1,255,135.00	250,000.00	(1,005,135.00)	-80.08%
Total State Sources	\$ 117,617,975.00	\$ 118,230,450.00	\$ 130,978,924.00	\$ 12,748,474.00	10.78%
LOCAL SOURCES:					
Taxes	\$ 56,106,363.00	\$ 56,703,376.00	\$ 62,806,408.00	\$ 6,103,032.00	10.76%
Interest on Investments	450,000.00	983,129.00	1,300,000.00	316,871.00	32.23%
Receipt of Federal Indirect Costs	450,000.00	327,671.00	650,000.00	322,329.00	98.37%
Miscellaneous Local Sources	3,886,063.00	4,885,493.00	4,064,597.00	(820,896.00)	-16.80%
Total Local Sources	\$ 60,892,426.00	\$ 62,899,669.00	\$ 68,821,005.00	\$ 5,921,336.00	9.41%
OTHER SOURCES:					
Transfers In	\$ 4,900,000.00	\$ 4,500,000.00	\$ 4,500,000.00	\$ -	0.00%
Other Financing Sources	-	-	-	-	-
Beginning Fund Balance	14,458,534.00	14,458,534.00	16,926,880.00	2,468,346.00	17.07%
Total Revenues and Fund Balances	\$ 198,880,935.00	\$ 200,964,869.00	\$ 222,261,809.00	\$ 21,296,940.00	10.60%

APPROPRIATIONS BY FUNCTION CLASSIFICATION

FUNCTION means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to accomplish the objectives of the enterprise. The activities of local districts are categorized into major functions as follows:

Code

- 5000 Instructional. Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type which assist in the instructional process.
- 6100 Pupil Personnel Services. Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process.
- 6200 Instructional Media Services. Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational Media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.
- 6300 Instruction and Curriculum Development Services. Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.
- 6400 Instructional Staff Training Services. Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school board or school.
- 6500 Instruction Related Technology. Technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that are related to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.

APPROPRIATIONS BY FUNCTION CLASSIFICATION - CONTINUED

- 7100 Board. Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.
- 7200 General Administration (Superintendent's Office). Consists of those activities performed by the superintendent and the assistant superintendents in general direction and management of all affairs of the school system.
- 7300 School Administration (Office of the Principal). Consists of those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, coordination of school instructional activities with instructional activities of the school system. Includes clerical staff for these activities.
- 7400 Facilities Acquisition and Construction. Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvement to sites.
- 7500 Fiscal Services. Consists of those activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control and internal auditing.
- 7600 Food Services. Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food.
- 7700 Central Services. Activities, other than general administration, which support each of the other instructional and supporting services programs.

APPROPRIATIONS BY FUNCTION CLASSIFICATION – CONTINUED

- 7800 Pupil Transportation Services. Consists of those activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school, school and school or on trips for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded under these accounts, together with other pupil transportation expenses.
- 7900 Operation of Plant. Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings.
- 8100 Maintenance of Plant. Consists of activities that are concerned with keeping the grounds, buildings and equipment at an acceptable level of efficiency through repairs or preventative maintenance.
- 8200 Administrative Technology Services. Technology activities that support the school district's information technology systems, including support of the administrative networks, maintenance of administrative information systems, and administrative and managerial data processing. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.
- 9100 Community Services. Consists of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.
- 9200 Debt Service. Payments of principal and interest for the retirement of debt.
- 9700 Transfer of Funds. Nonreciprocal interfund activity represented by the disbursement of cash or goods from one fund within the district to another fund without an equivalent report or without requirement for repayment.

Source: Financial and Program Cost Accounting and Reporting for Florida Schools, 2001 and 2005-2006 Update

GENERAL FUND APPROPRIATIONS SUMMARY BY FUNCTION

Description	2005-2006 Approved Budget	2005-2006 Expenditures	2006-2007 Projected Exp.	Over (Under) 2005-2006 Actual	% Change
FUNCTIONS:					
5000 Instructional	\$ 102,464,876.00	\$ 102,026,105.00	\$ 109,303,078.00	\$ 7,276,973.00	7.13%
6100 Pupil Personnel Services	10,687,308.00	11,621,303.00	11,189,173.00	(432,130.00)	-3.72%
6200 Instructional Media Services	4,499,138.00	4,561,654.00	4,739,199.00	177,545.00	3.89%
6300 Instructional Curriculum Services	5,258,655.00	5,516,710.00	5,520,035.00	3,325.00	0.06%
6400 Instructional Staff Trainig	961,966.00	1,635,894.00	1,539,779.00	(96,115.00)	-5.88%
6500 Instruction Related Technology	2,287,280.00	2,709,557.00	3,093,140.00	383,583.00	100.00%
7100 Board of Education	770,150.00	635,761.00	686,280.00	50,519.00	7.95%
7200 General Administration	719,457.00	732,040.00	701,815.00	(30,225.00)	-4.13%
7300 School Administration	10,877,841.00	11,314,547.00	11,401,620.00	87,073.00	0.77%
7400 Facilities Acquisition & Constr.	777,165.00	625,728.00	758,006.00	132,278.00	21.14%
7500 Fiscal Services	1,235,401.00	1,246,287.00	1,291,707.00	45,420.00	3.64%
7600 Food Services	-	-	-	-	0.00%
7700 Central Services	2,643,079.00	2,619,164.00	2,837,911.00	218,747.00	8.35%
7800 Pupil Transportation	8,976,966.00	9,813,411.00	10,380,393.00	566,982.00	5.78%
7900 Operation of Plant	20,507,861.00	20,443,962.00	22,092,994.00	1,649,032.00	8.07%
8100 Maintenance of Plant	4,866,958.00	4,411,571.00	5,302,465.00	890,894.00	20.19%
8200 Administrative Technology Services	1,281,445.00	1,049,137.00	1,043,148.00	(5,989.00)	100.00%
9100 Community Services	3,231,717.00	3,024,388.00	3,364,678.00	340,290.00	11.25%
9200 Redemption of Principal & Interest			-	-	0.00%
Total Appropriations	\$ 182,047,263.00	\$ 183,987,219.00	\$ 195,245,421.00	\$ 11,258,202.00	6.12%
Transfers Out	-	50,770.00	-	(50,770.00)	
Fund Balance	16,833,672.00	16,926,880.00	27,016,388.00	10,089,508.00	59.61%
Total Appropriations and Fund Balances	\$ 198,880,935.00	\$ 200,964,869.00	\$ 222,261,809.00	\$ 21,296,940.00	10.60%

APPROPRIATIONS BY OBJECT CLASSIFICATION

OBJECT means the service or commodity obtained as the result of a specific expenditure.

Code

- 100 Salaries. Amounts paid to employees of the school system who are considered to be in position of a permanent nature, including personnel under written contract substituting for those in permanent positions.
- 200 Employee Benefits. Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employing staff.
- 300 Purchased Services. Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase.
- 400 Energy Services. Expenditures for the various types of energy used by the district.
- 500 Materials and Supplies. Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- 600 Capital Outlay. Expenditures for the acquisition of fixed assets or additions of fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and additional equipment.
- 700 Other Expenses. Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.
- 900 Transfers. Nonreciprocal interfund activity represented by the disbursement of cash and goods from one fund within the district to another fund without an equivalent return or without requirement for repayment.

Source: Financial and Program Cost Accounting and Reporting for Florida Schools, 2001

GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT

Description		2005-2006 Approved Budget	2005-2006 Expenditures	2006-2007 Projected Exp.	Over (Under) 2005-2006	% Change
OBJECTS:						
100	Salaries	\$ 111,362,711.00	\$ 114,866,576.00	\$ 116,432,292.00	\$ 1,565,716.00	1.36%
200	Employee Benefits	31,225,033.00	29,559,808.00	35,220,812.00	5,661,004.00	19.15%
300	Purchased Services	21,318,584.00	21,716,032.00	23,335,439.00	1,619,407.00	7.46%
400	Energy Service	6,501,273.00	7,052,907.00	7,653,029.00	600,122.00	8.51%
500	Materials and Supplies	7,644,608.00	5,631,809.00	8,253,991.00	2,622,182.00	46.56%
600	Capital Outlay	1,508,387.00	2,586,601.00	1,821,576.00	(765,025.00)	-29.58%
700	Other Expenses	2,486,667.00	2,573,486.00	2,528,282.00	(45,204.00)	-1.76%
	Total Appropriations	\$ 182,047,263.00	\$ 183,987,219.00	\$ 195,245,421.00	\$ 11,258,202.00	\$ 0.52
	Transfers Out	-	50,770.00	-	(50,770.00)	
	Fund Balance	16,833,672.00	16,926,880.00	27,016,388.00	10,089,508.00	59.61%
Total Appropriations and Fund Balance		\$ 198,880,935.00	\$ 200,964,869.00	\$ 222,261,809.00	\$ 21,296,940.00	10.60%

2006-2007 DEBT SERVICE (200)

ACCOUNT DESCRIPTION	2005-2006 ACTUAL	2006-2007 BUDGET	(210) SBE & COBI BONDS	(240) MOTOR VEHICLE REVENUE BONDS	9202,9200 (250) PRIOR YEAR BOND	9206 (250) DISTRICT #4 BOND (01) REF.	9205 (250) DISTRICT #3 BOND (95) REF.	9207 (250) DISTRICT #5 BOND (94) REF.	(290) QZAB
REVENUE:									
STATE SOURCES:									
CO & DS WITHHELD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SBE/COBI BONDS	961,645.00	945,600.00	945,600.00	-	-	-	-	-	-
CO & DS TO DISTRICT	-	-	-	-	-	-	-	-	-
LOCAL SOURCES:									
TAXES	8,544,647.00	8,092,219.00	-	-	-	3,452,680.00	-	4,639,539.00	-
INTEREST	222,839.00	150,000.00	-	-	-	50,000.00	-	100,000.00	-
MISCELLANEOUS	-	-	-	-	-	-	-	-	-
TRANSFERS:									
FROM C/O	596,350.00	831,590.00	-	-	-	-	-	-	831,590.00
FROM OPER.	-	-	-	-	-	-	-	-	-
TOTAL EST. REV.	\$ 10,325,481.00	\$ 10,019,409.00	\$ 945,600.00	\$ -	\$ -	\$ 3,502,680.00	\$ -	\$ 4,739,539.00	\$ 831,590.00
FUND BALANCE 07/01/2005	3,150,860.00								
FUND BALANCE 07/01/2006		3,992,746.00	206,854.00	-	118,219.00	157,627.00	192,402.00	703,284.00	2,614,360.00
TOTAL EST. REV. AND BEG. BALANCE	\$ 13,476,341.00	\$ 14,012,155.00	\$ 1,152,454.00	\$ -	\$ 118,219.00	\$ 3,660,307.00	\$ 192,402.00	\$ 5,442,823.00	\$ 3,445,950.00
APPROPRIATIONS:									
RED. OF PRINC.	\$ 7,300,000.00	\$ 7,535,000.00	\$ 580,000.00	\$ -	\$ -	\$ 2,975,000.00	\$ -	\$ 3,980,000.00	\$ -
INTEREST	2,068,236.00	1,827,448.00	379,895.00	-	-	507,650.00	-	939,903.00	-
DEPOSIT TO ESCROW	-	-	-	-	-	-	-	-	-
DUES & FEES	115,359.00	200,000.00	-	-	-	85,000.00	-	115,000.00	-
MISC. EXPENSE	-	-	-	-	-	-	-	-	-
TOTAL APPROP.	\$ 9,483,595.00	\$ 9,562,448.00	\$ 959,895.00	\$ -	\$ -	\$ 3,567,650.00	\$ -	\$ 5,034,903.00	\$ -
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
FUND BALANCE 06/30/2006	3,992,746.00								
FUND BALANCE 06/30/2007		4,449,707.00	192,559.00	-	118,219.00	92,657.00	192,402.00	407,920.00	3,445,950.00
TOTAL APPROP. AND ENDING BALANCE	\$ 13,476,341.00	\$ 14,012,155.00	\$ 1,152,454.00	\$ -	\$ 118,219.00	\$ 3,660,307.00	\$ 192,402.00	\$ 5,442,823.00	\$ 3,445,950.00
PERCENT OF TOTAL		100.00%	8.22%	0.00%	0.84%	26.12%	1.37%	38.84%	24.59%

2006-2007 CAPITAL PROJECTS (300)

ACCOUNT DESCRIPTION	2005-2006 ACTUAL	2006-2007 BUDGET	CO & DS	PECO	STATE CLASS ROOMS FOR KIDS	STATE LOTTERY BONDS	STATE BOARD OF EDUCATION BONDS	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
REVENUE:									
CO & DS TO DISTRICT	\$ 116,150.00	\$ 125,000.00	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CLASS SIZE REDUCTION	-	-	-	-	-	-	-	-	-
PECO	2,621,255.00	5,156,581.00	-	5,156,581.00	-	-	-	-	-
LOTTERY BONDS	-	-	-	-	-	-	-	-	-
SIT	-	-	-	-	-	-	-	-	-
MISC. STATE	1,749,000.00	8,836,659.00	-	-	8,836,659.00	-	-	-	-
TAXES	18,565,647.00	21,579,250.00	-	-	-	-	-	21,579,250.00	-
SALE OF BONDS	-	-	-	-	-	-	-	-	-
ENERGY CONTRACTS	-	-	-	-	-	-	-	-	-
COP'S	-	-	-	-	-	-	-	-	-
MISC. LOCAL	1,124,613.00	-	-	-	-	-	-	-	-
INTEREST	1,237,392.00	1,000,000.00	20,000.00	100,000.00	70,000.00	-	10,000.00	600,000.00	200,000.00
TRANSFERS	200,000.00	200,000.00	-	-	-	-	-	-	200,000.00
TOTAL EST. REV.	\$ 25,614,057.00	\$ 36,897,490.00	\$ 145,000.00	\$ 5,256,581.00	\$ 8,906,659.00	\$ -	\$ 10,000.00	\$ 22,179,250.00	\$ 400,000.00
FUND BALANCE 07/01/2005	47,145,832.00								
FUND BALANCE 07/01/2006		37,989,985.00	220,415.00	7,165.00	-	98,387.00	151,688.00	13,499,662.00	24,012,668.00
TOTAL EST. REV. AND BEG. BALANCE	\$ 72,759,889.00	\$ 74,887,475.00	\$ 365,415.00	\$ 5,263,746.00	\$ 8,906,659.00	\$ 98,387.00	\$ 161,688.00	\$ 35,678,912.00	\$ 24,412,668.00
APPROPRIATIONS:									
LIB. BKS. NEW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A V MATERIALS	-	-	-	-	-	-	-	-	-
BLDG. FIXED EQUIP.	13,090,661.00	29,421,342.00	-	250,000.00	7,500,000.00	98,387.00	-	2,460,287.00	19,112,668.00
FURN. FIX. EQUIP.	1,663,271.00	4,550,000.00	-	-	750,000.00	-	-	1,000,000.00	2,800,000.00
MOTOR VEHICLES	-	1,550,000.00	-	-	-	-	-	1,550,000.00	-
LAND	-	-	-	-	-	-	-	-	-
IMPR. OTHER	1,195,184.00	6,556,659.00	100,000.00	250,000.00	656,659.00	-	50,000.00	4,000,000.00	1,500,000.00
REMODELING	6,901,957.00	20,786,545.00	265,415.00	1,409,442.00	-	-	111,688.00	18,000,000.00	1,000,000.00
SOFTWARE	101,450.00	-	-	-	-	-	-	-	-
ENERGY CONTRACT	490,056.00	490,056.00	-	-	-	-	-	490,056.00	-
COP PAYMENT	6,230,975.00	6,201,283.00	-	-	-	-	-	6,201,283.00	-
TOTAL APPROP.	\$ 29,673,554.00	\$ 69,555,885.00	\$ 365,415.00	\$ 1,909,442.00	\$ 8,906,659.00	\$ 98,387.00	\$ 161,688.00	\$ 33,701,626.00	\$ 24,412,668.00
TRANSFERS OUT:									
GENERAL FUND	4,500,000.00	4,500,000.00	-	3,354,304.00	-	-	-	1,145,696.00	-
DEBT SERVICE	596,350.00	831,590.00	-	-	-	-	-	831,590.00	-
FUND BALANCE 06/30/2006	37,989,985.00								
FUND BALANCE 06/30/2007		-	-	-	-	-	-	-	-
TOTAL APPROP. AND ENDING BALANCE	\$ 72,759,889.00	\$ 74,887,475.00	\$ 365,415.00	\$ 5,263,746.00	\$ 8,906,659.00	\$ 98,387.00	\$ 161,688.00	\$ 35,678,912.00	\$ 24,412,668.00
PERCENT OF TOTAL		100.00%	0.49%	7.03%	11.89%	0.13%	0.22%	47.63%	32.60%

**CAPITAL PROJECTS BUDGETED FUNDS
F.Y. 2006-2007**

DESCRIPTION	2006-2007 TOTAL	CO & DS	PECO	TWO MILL	STATE CLASSRMS FOR KIDS	MISC. (STATE)	LOCAL CAPITAL PROJECTS FUNDS
REVENUE:							
CAPITAL OUTLAY & DEBT SERV. (CO&DS)	\$ 125,000	\$ 125,000					
PUBLIC ED. CAPITAL OUTLAY (PECO)	\$ 5,156,581		\$ 5,156,581				
CAPITAL IMPROVEMENT TAX (2 MILL)	\$ 21,579,250			\$ 21,579,250			
EFFORT RECOG & CLASSROOMS FOR KIDS	\$ 8,836,659				8,836,659	0	
INTEREST	\$ 1,000,000	20,000	100,000	600,000	70,000	\$ 10,000	200,000
TRANSFERS IN	\$ 200,000						200,000
	\$ -						
TOTAL ESTIMATED REVENUE	\$ 36,897,490	\$ 145,000	\$ 5,256,581	\$ 22,179,250	\$ 8,906,659	\$ 10,000	\$ 400,000
	\$ -						
2005-06 BALANCE FORWARD	\$ 37,989,985	\$ 220,415	\$ 7,165	\$ 13,499,662	\$ -	\$ 250,075	\$ 24,012,668
TOTAL ESTIMATED REVENUE AND BALANCE FORWARD	\$ 74,887,475	\$ 365,415	\$ 5,263,746	\$ 35,678,912	\$ 8,906,659	\$ 260,075	\$ 24,412,668
LESS APPROPRIATIONS:							
	\$ -						
PROIR YEAR PROJECTS (2005-06)	\$ 37,989,985	\$ 220,415	\$ 7,165	\$ 13,499,662	\$ -	\$ 250,075	\$ 24,012,668
TRANSFERS TO OPERATING (PECO)	\$ 3,354,304		3,354,304				
TRANSFERS TO OPERATING (2 MILL)	\$ 1,145,696			1,145,696			
TRANSFERS TO DEBT SERVICE (2 MILL)	\$ 831,590			831,590			
COPs PAYMENT	\$ 6,201,283			6,201,283			
ENERGY IMPROVEMT LEASE FINANCE	\$ 490,056			490,056			
GENERAL FUND EXPENDITURES	\$ 1,325,000			1,325,000			
2006-07 CAPITAL PROJECTS REVENUE AVAILABLE	\$ 23,549,561	\$ 145,000	\$ 1,902,277	\$ 12,185,625	\$ 8,906,659	\$ 10,000	\$ 400,000

CO & DS = Capital Outlay and Debt Service PECO = Public Education Capital Outlay TWO MILL = Capital Improvement Tax (Section 236.25 (2)) SBE = State Board of Education COP's = Certificates of Participation

CAPITAL PROJECTS BUDGETED FUNDS
F.Y. 2006-2007

DESCRIPTION	2006-2007 TOTAL	CO & DS	PECO	TWO MILL	STATE CLASSRMS FOR KIDS	MISC. (STATE)	LOCAL CAPITAL PROJECT FUNDS
2006-2007 PROJECT PROPOSALS:							
H0601 J.J. Finley Elem. A/C Replacement (Phase II)	\$ 2,100,000	\$ 145,000	\$ 441,618	\$ 42,723	\$ 1,460,659	\$ 10,000	\$ -
R0601 Lincoln Middle Campus Roof Replacement	2,500,000		1,460,659	1,039,341			
A0601 Lincoln Middle Student Services Addition & Remodelling	2,159,000			2,159,000			
D0601 High Springs Comm. New Bus Drive	380,000						380,000
H0602 Gainesville High Gymnasium A/C & Roof Replacement	650,000			650,000			
R0602 Gainesville High Campus Roof Replacement	1,338,000			1,338,000			
A0602 Gainesville High Media Center Expansion & Remodelling	2,946,000				2,946,000		
G0601 Hawthorne High Lighting @ Track	40,000			40,000			
G0602 Hawthorne Stadium Restrooms & Drainage Improvements	350,000			350,000			
D0602 Santa Fe High New Bus Drive, Canopy & Parking	90,000			90,000			
S0601 Santa Fe High Emergency Repair of Intercom/Fire Alarm	650,000			650,000			
A0603 Santa Fe High (9) Science Classroom Building	4,500,000				4,500,000		
J0601 Santa Fe High Auditorium Seat Replacment	140,000			140,000			
D0603 Sidney Lanier / Anchor School Revised Parent Drive	60,000			60,000			
C0601 Districtwide Carpet / Tile Replacement	200,000			200,000			
R0603 Districtwide Roof Replacement / Repair	800,000			800,000			
H0603 Districtwide HVAC Replacement / Repair	1,100,000			1,100,000			
S0602 Safety-to-Life Projects	700,000			700,000			
G0603 Athletic and Recreational Enhancements	10,000			10,000			
J0602 Fixed Equipmt. & Furnishings Replacement	-			-			
V0601 Vocational Minor Projects	20,000						20,000
K0601 Property Acquisition	-			-			
M0601 Transportation Bus Replacement	1,300,000			1,300,000			
M0602 Transportation Shop Equipment Replacement	104,000			104,000			
S0603 Physical Distribution Emergency Generator	70,000			70,000			
M0603 Maintenance Service Vehicle Replacement	250,000			250,000			
F0601 Food Service - Local Capital Improvemt. Fund	(F-LCIF)						
Q0601 Relocatable Moves and Renovations	450,000			450,000			
D0603 Site Improvements / Fencing / Walks	75,000			75,000			
N0601 Indoor Air Quality Testing / Repairs	25,000			25,000			
B0601 Maintenance / Capital Improvements	330,000			330,000			
T0601 Technology / Communication Upgrades	65,000			65,000			
Z0601 Construction Contingency	147,561			147,561			
TOTAL PROPOSED PROJECTS	\$ 23,549,561	\$ 145,000	\$ 1,902,277	\$ 12,185,625	\$ 8,906,659	\$ 10,000	\$ 400,000

2006-2007 SPECIAL REVENUE (400)

Description	2005-2006	2006-2007	(0420)	(0410)
	Actual	Budget	Federal Projects	Food Service
REVENUE:				
FEDERAL SOURCES:				
Direct Federal	\$ 5,820,204.00	\$ -	\$ -	\$ -
Federal Through State	24,557,293.00	21,268,047.00	14,080,047.00	7,188,000.00
STATE SOURCES:				
State	217,565.00	221,000.00		221,000.00
LOCAL SOURCES:				
Local	4,291,000.00	4,225,000.00		4,225,000.00
Lease Purchase	-	-	-	-
TRANSFERS:				
From C/O	-	-	-	-
From Operation	50,770.00	-	-	-
Total Estimated Rev.	\$ 34,936,832.00	\$ 25,714,047.00	\$ 14,080,047.00	\$ 11,634,000.00
Fund Balance 07/01/2005	2,455,613.00			
Fund Balance 07/01/2006		2,355,025.00	-	2,355,025.00
Total Estimated Rev. and Beg. Balance	\$ 37,392,445.00	\$ 28,069,072.00	\$ 14,080,047.00	\$ 13,989,025.00
APPROPRIATIONS:				
Salaries	\$ 18,061,785.00	\$ 11,898,573.00	\$ 7,588,473.00	\$ 4,310,100.00
Benefits	5,733,071.00	4,581,472.00	2,743,726.00	1,837,746.00
Purchase Services	2,305,057.00	2,365,167.00	1,934,702.00	430,465.00
Energy Services	280,012.00	245,500.00	-	245,500.00
Materials/Supplies	5,800,175.00	4,959,808.00	355,658.00	4,604,150.00
Capital Outlay	1,647,273.00	779,458.00	722,458.00	57,000.00
Other Expenses	1,010,047.00	963,030.00	735,030.00	228,000.00
TOTAL APPROP.	\$ 34,837,420.00	\$ 25,793,008.00	\$ 14,080,047.00	\$ 11,712,961.00
Transfers Out	200,000.00	200,000.00	-	200,000.00
Fund Balance 06/30/2006	2,355,025.00			
Fund Balance 06/30/2007		2,076,064.00	-	2,076,064.00
Total Appropriations and Ending Balance	\$ 37,392,445.00	\$ 28,069,072.00	\$ 14,080,047.00	\$ 13,989,025.00
Percent of Total		100.00%	50.16%	49.84%

EDUCATIONAL ENHANCEMENT FUND ALLOCATION

(LOTTERY FUNDS)

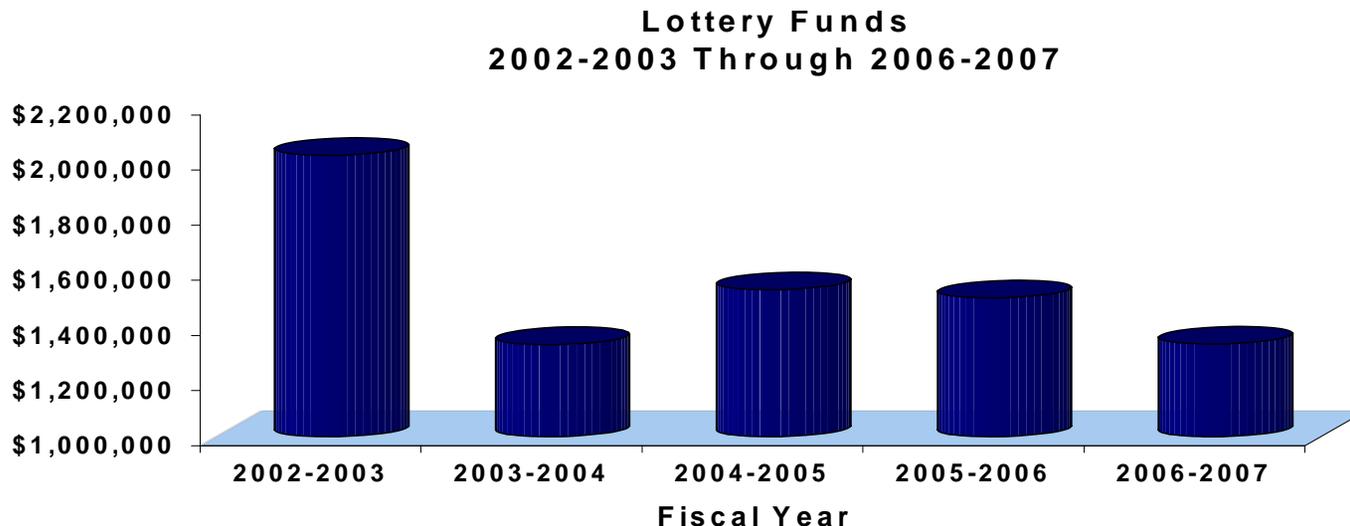
The 2006 Legislature allocated \$129,287,546 of lottery revenues directly to school districts based upon a weighted full-time equivalent student basis. Alachua County School District's share of this allocation is \$1,336,238.

School Boards must account for their share of the funds by “establishing policies and procedures that define enhancement and the types of expenditures that will be considered consistent with that definition.” These policies are to be adopted prior to the expenditure of these lottery funds.

In addition, districts must allocate lottery enhancement funds to each school of “at least \$10 per unweighted full-time equivalent student to be used at the discretion of the School Advisory Committee or, in the absence of such a committee, at the discretion of the staff and parents of the school to implement the school’s improvement plan.”

Board approval and adoption of policy and procedures are necessary for the Alachua County School District to be in compliance with guidelines established for use of lottery funds.

The School Board of Alachua County receives a specific appropriation from the Educational Enhancement Trust Fund. The 2006-2007 allocation represents a 1.47% decrease over 2005-2006. As the chart shows, revenue has decreased on average of 8.04% year over the last four years.



EDUCATIONAL ENHANCEMENT FUNDS

2006-2007 Budget

1. To implement school improvement plans (\$10 per unweighted student at each school)	\$ 262,640
2. To maintain existing programs previously funded through categorical funds or through grants identified as: Primary Education Program (PREP) (50% of Curriculum Resource Teachers) (Continue Elementary Art/Music Programs)	941,431
3. Charter Schools/DJJ	<u>132,167</u>
	<u>\$ 1,336,238</u>

POLICY FOR ENHANCEMENT/EXPENDITURES OF LOTTERY DOLLARS

Enhancement is defined as the expenditure of the District Discretionary Lottery Dollars for the following:

1. To implement school improvement plans.
2. To maintain existing programs previously funded through categorical funds or district funds.

PROCEDURE FOR ENHANCEMENT/EXPENDITURES OF LOTTERY DOLLARS

The Finance Department will keep accurate records of program expenditures:

1. To implement school improvement plans, and
2. To maintain existing programs previously funded through categorical funds or district funds.

Each school must be allocated at least \$10 per unweighted FTE for the purpose of implementing individual school improvement plans. The expenditure of these funds shall be at the discretion of the School Advisory Committee or, in the absence of such a committee, at the discretion of the staff and parents of the school for expenses associated with one or more of the following purposes:

1. Training activities related to school improvement.
2. Parental involvement activities related to school improvement.
3. Implementation of school improvement plans.
4. Evaluation of school improvement plans.

Each school will submit a budget and a narrative description of how the funds will be expended. Following the close of the 2005-2006 fiscal year, the district will submit a report to the Department of Education. Any unexpended funds at any school shall be carried forward into the next fiscal year and used for school improvement.

2006-2007 INSTRUCTIONAL MATERIALS ALLOCATION GUIDELINES

The 2006 Legislature appropriated \$266,673,588 statewide for instructional materials, with \$2,642,690 being allocated to the Alachua County School District. This allocation includes: (textbooks \$2,452,713), (library/media \$149,197), and (science lab supplies \$40,780). Pursuant to Section 1006.40, Florida Statutes, schools must continue to spend at least 50% of their allocation on State-adopted instructional materials. Up to 50% of the allocation may be spent on non-State-adopted instructional materials, provided that adoptions, rollovers for large adoptions, growth, and dual enrollment are satisfied first. Accordingly, funds must be reserved to address these specific requirements. Evaluation forms must be on file in the district instructional materials office for all instructional materials used in the district's classrooms.

In addition, pursuant to State statutory requirements, all district instructional materials adoptions must be fully implemented by the district's schools within two years following a particular adoption. For the effective coordination and articulation of the educational programs between schools in the district, all instructional materials purchases will be coordinated through the district instructional materials warehouse. Likewise, all instructional materials purchased with State instructional materials funds are the property of the school district and not the individual schools in order to meet these same objectives. As a result, instructional materials may be shifted among the schools.

The School Board of Alachua County received a specific appropriation for Instructional Materials (textbooks). The 2006-2007 allocation represents a 4.39% increase over 2005-2006. As the chart shows, revenue for Instructional Materials has increased on average 1.56% each year over the last four years.

**I n s t r u c t i o n a l M a t e r i a l s A l l o c a t i o n s
2 0 0 2 - 2 0 0 3 T h r o u g h 2 0 0 6 - 2 0 0 7**

