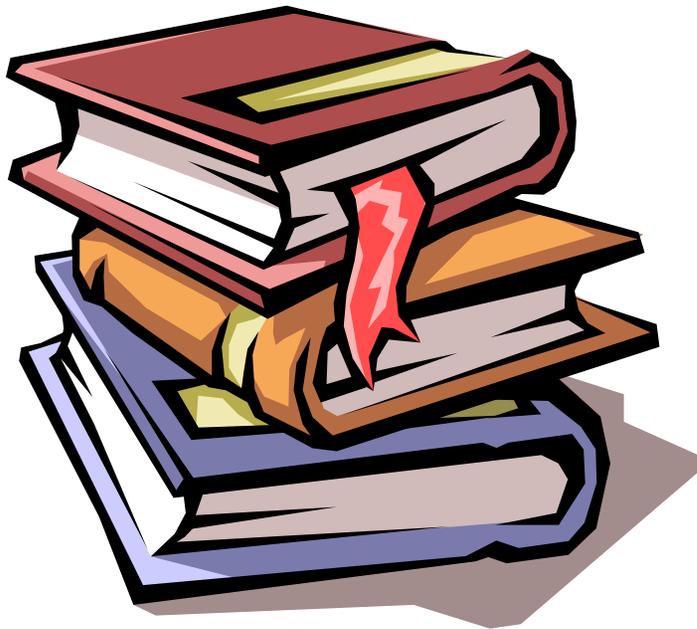
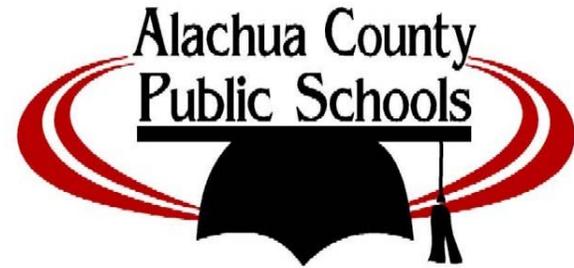


**2007-2008
Annual Budget**



Executive Summary

**TENTATIVE
ANNUAL BUDGET**

2007-2008

BOARD MEMBERS

Virginia S. Childs – Chairman

Janie S. Williams – Vice Chairman

F. Wesley Eubank

Tina Pinkoson

Eileen F. Roy

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

Visit our website at:

www.sbac.edu

July 31, 2007

This document was produced by the Department of Planning, Budgeting and Systems Accountability
For additional information call 955-7300

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BOARD MEMBERS

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

SUPERINTENDENT OF SCHOOLS

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A message to the community:

Alachua County Public Schools enjoyed another successful year in 2006-07, once again earning an 'A' grade from the Florida Department of Education based on the academic achievement of our students.

In order to maintain such a high quality of education in Alachua County, the district must ensure that all resources are used effectively. This executive summary of the district's 2007-08 budget is designed to provide local citizens with an overview of our fiscal operations.

Although budget challenges are an ongoing reality for most school districts in Florida, we expect the next two years to be particularly difficult. As you may be aware, the state is experiencing a significant drop in revenue, and the result will be a reduction in state funding for education. In addition, as of the printing of this document, a special statewide referendum to further reduce property taxes has been proposed. Such a reduction is expected to have a significant impact on schools. Meanwhile, the cost of providing essential services to our students continues to increase.

The 2007-08 budget for all district funds totals 357,947,907. 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 efficient use of our limited resources so that we can continue to provide an outstanding education to all of our students. We look forward to another successful year in 2007-08.

Sincerely,

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

GENERAL FUND REVENUE HIGHLIGHTS

The 2007-2008 budget approved by the Legislature provides dollars for statewide growth and implementation of the fifth year of the class size reduction amendment. 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 \$2,980,723, an increase of \$213,155 over 2006-2007, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Alachua County Public Schools will receive \$6,943,854, an increase of \$191,105 over 2006-2007, 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 2006-2007 will receive \$100 per student for a total of \$1,570,253.
- 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 \$28,043,092, an increase of \$6,212,464, over 2006-2007, towards the implementation of the class size reduction amendment.

The 2007-2008 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

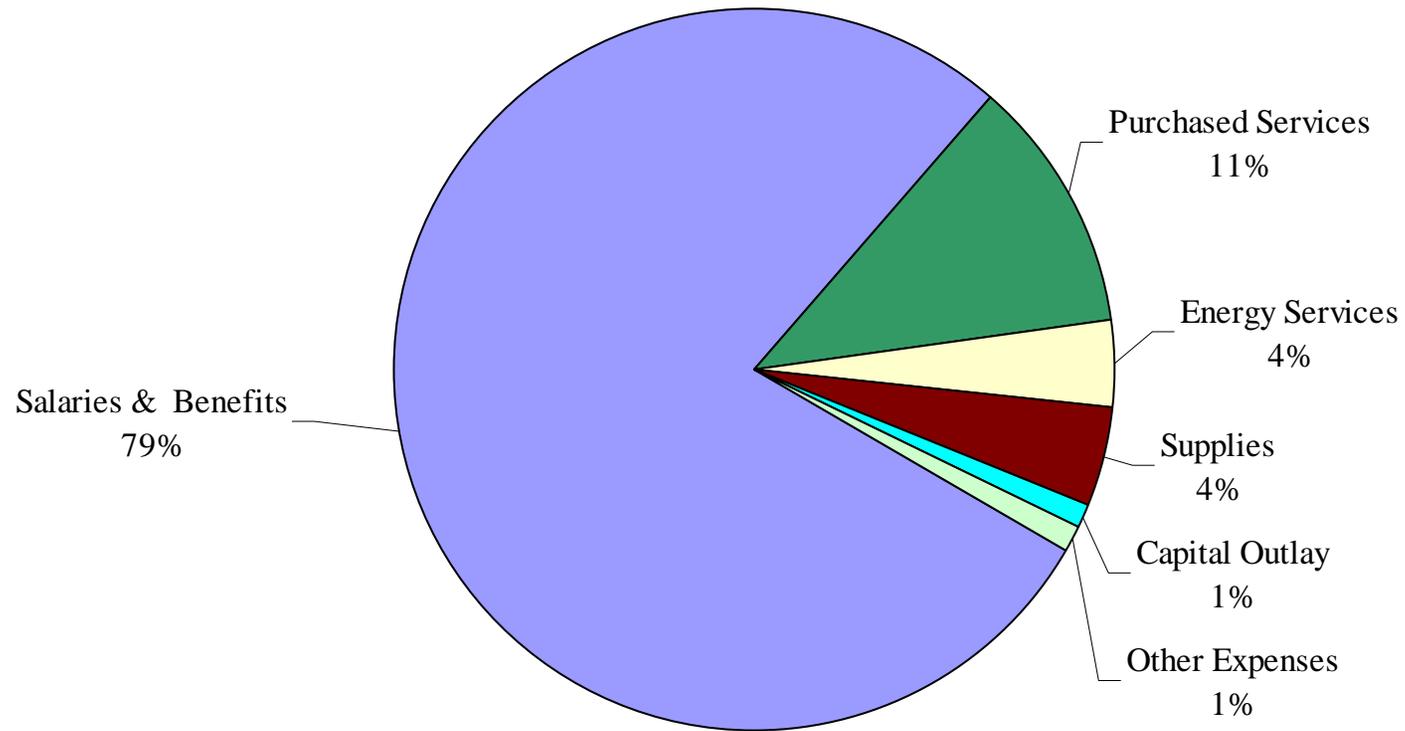
	2006-2007 Budgeted Revenue	2006-2007 Actual Revenue	2007-2008 Projected Revenue
Federal Sources	\$ 1,035,000	\$ 1,115,253	\$ 1,035,000
State Sources	130,978,924	133,623,922	139,186,076
Local Sources	68,821,005	70,870,812	75,975,767
	\$ 200,834,929	\$ 205,609,987	\$ 216,196,843

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 the Performance Pay Allocation.

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.

2007-2008 GENERAL FUND BUDGETED EXPENDITURES



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

	2007-2008		2006-2007	
	<u>Millage Rate</u>	<u>Estimated Revenue</u>	<u>Millage Rate</u>	<u>Estimated Revenue</u>
Certified Property Tax Values		\$12,848,246,807		\$11,357,500,164
Required Local Effort	4.977	\$ 60,748,438	5.061	\$ 54,606,293
Discretionary	0.510	6,224,976	0.510	\$ 5,502,709
Supplemental Discretionary	0.233	2,843,959	0.250	\$ 2,697,406
Debt Service	0.675	8,238,938	0.750	\$ 8,092,219
Capital Outlay (2 Mill)	2.000	24,411,669	2.000	\$ 21,579,250
	<u>8.395</u>	<u>\$ 102,467,980</u>	<u>8.571</u>	<u>\$ 92,477,877</u>

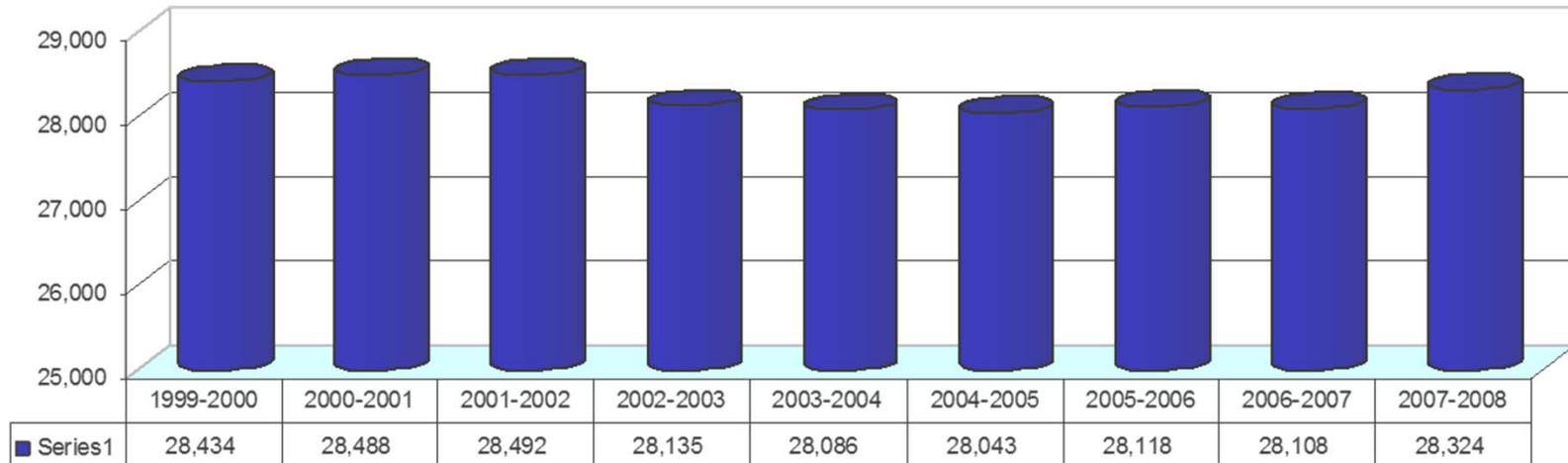
*The proposed millage reflects a 2.05% mill decrease over last year's actual millage.

Pupil Population Projections

**TABLE 1
PUPIL FTE PROJECTIONS**

YEAR	PK		1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	ESE	K													
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
2007-2008	158	2,104	2,219	2,201	2,169	2,104	2,040	2,126	2,129	1,968	2,585	2,454	2,321	1,746	28,324

(current year)



Pupil Population Projections

TABLE 2
PUPIL FTE PROJECTIONS BY SCHOOL (Elementary)
For Initial Allocations Of Staff

SCHOOL NAME	SCHOOL PK		K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	NUMBER	(ESE)														
Duval, Charles	0021	-	64	68	72	84	91	85								464
Finley, J. J.	0031	-	84	89	71	73	80	72								469
Foster, Stephen	0041	-	60	64	72	76	63	88								423
Lake Forest	0071	13	72	76	75	79	58	59								432
Anchor	0083	-	8	8	3	6	14	8								47
Littlewood	0091	10	92	97	104	113	108	106								630
Metcalf, W. A.	0101	18	52	55	45	51	50	54								325
Williams, Joseph	0111	-	64	68	57	106	91	91								477
Alachua	0161	-	-	-	-	170	154	143								467
Archer	0171	-	55	58	50	48	52	67								330
Shell, Chester	0281	-	50	52	32	35	36	40								245
Waldo	0291	-	34	36	38	32	36	20								196
Terwilliger, Myra	0311	9	99	104	103	66	74	67								522
Idylwild	0321	14	123	130	127	110	107	82								693
Glen Springs	0331	-	85	90	94	67	78	72								486
Rawlings, M. K.	0341	7	73	77	77	47	48	40								369
Hidden Oak	0482	12	114	120	146	132	125	134								783
Wiles, Kimball	0501	-	117	123	127	133	111	111								722
Lawton Chiles	0510	-	123	130	154	136	112	126								781
Newberry	0531	-	96	101	101	89	91	91								569
Norton, C. W.	0541	-	124	131	118	115	99	112								699
Talbot, William	0561	11	111	117	107	130	121	118								715
Irby, W. W.	0571	22	148	156	172	-	-	-								498
TOTAL		116	1,848	1,950	1,945	1,898	1,799	1,786								11,342

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								259	264	252					775
Bishop, Howard	0121								313	319	261					893
Westwood	0141								309	315	296					920
Mebane, A. L.	0221								159	162	164					485
High Springs Comm.	0461								111	113	113					337
Fort Clarke	0481								318	324	277					919
Kanapaha	0502								297	302	272					871
Oak View	0591								135	137	134					406
TOTAL									1,901	1,936	1,769					5,606
Gainesville High	0151											594	544	533	400	2,071
Hawthorne High	0201								66	69	80	88	81	82	43	509
Newberry High	0261											164	150	134	101	549
Santa Fe High	0271											329	302	311	250	1,192
Loften High	0411	26										89	82	60	48	305
Eastside High	0421											566	519	488	326	1,899
Buchholz F. W.	0431											649	595	567	423	2,234
TOTAL		26							66	69	80	2,479	2,273	2,175	1,591	8,759
Prairie View Academy	0500		32	33	41	25	24	24								179
High Springs Comm.	0461		108	114	104	108	115	103								652
TOTAL			140	147	145	133	139	127								831
Special Centers/ Charter Schools Total		16	116	122	111	138	166	127	159	124	119	106	181	146	155	1,785
DISTRICT TOTAL		158	2,104	2,219	2,201	2,169	2,104	2,040	2,126	2,129	1,968	2,585	2,454	2,321	1,746	28,324

PUPIL POPULATION PROJECTIONS

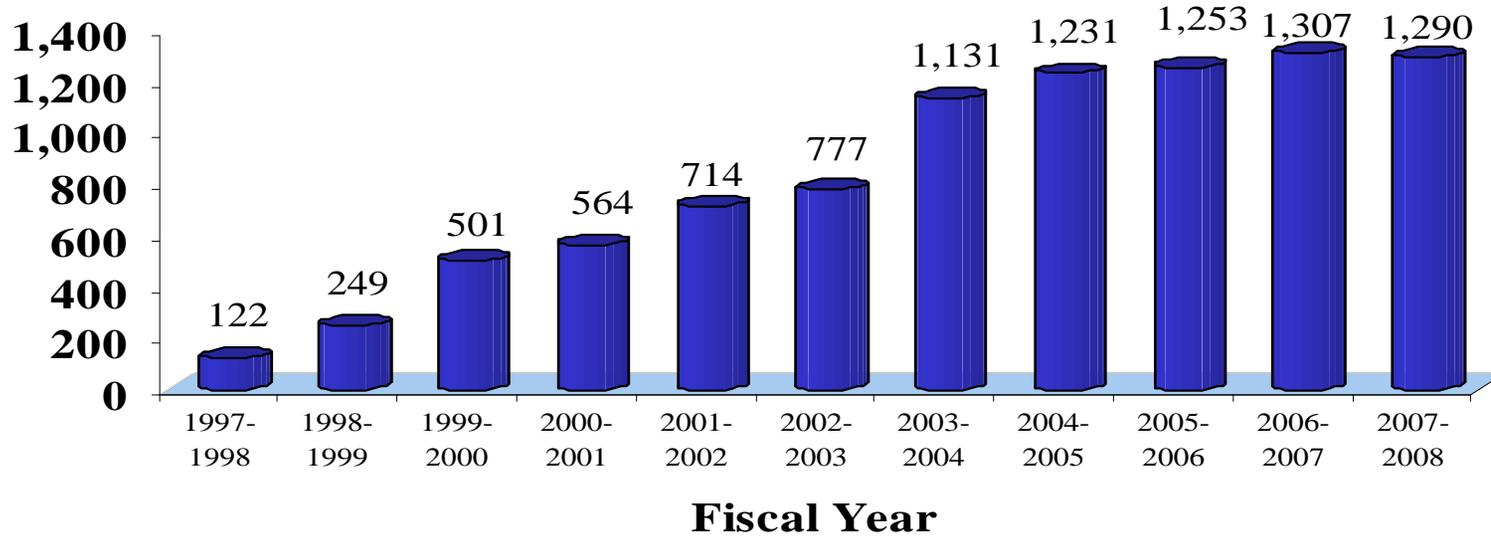
CHARTER SCHOOLS

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 1,290 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 thirteen.

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 2007-2008



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

2007-2008 CONSOLIDATED FUNDS STATEMENT

Description	General Fund	Debt Service	Capital Projects	Special Revenue
APPROPRIATIONS BY OBJECT:				
100 Salaries	\$ 128,031,961.00	\$ -	\$ -	\$ 12,408,550.00
200 Employee Benefits	39,111,352.00	-	-	5,066,900.00
300 Purchased Services	24,160,422.00	-	-	2,340,893.00
400 Energy Service	8,504,162.00	-	-	212,600.00
500 Materials and Supplies	9,494,665.00	-	-	4,830,608.00
600 Capital Outlay	2,222,179.00	-	61,753,258.00	812,031.00
700 Other Expenses	2,527,597.00	9,569,036.00	6,243,196.00	801,299.00
Total Appropriations	\$ 214,052,338.00	\$ 9,569,036.00	\$ 67,996,454.00	\$ 26,472,881.00
Transfers Out	-	-	4,135,240.00	225,000.00
Fund Balance	28,577,447.00	4,897,088.00	-	2,022,423.00
Total Appropriations and Fund Balance	\$ 242,629,785.00	\$ 14,466,124.00	\$ 72,131,694.00	\$ 28,720,304.00
APPROPRIATIONS BY FUNCTION:				
5000 Instructional	\$ 122,513,122.00	\$ -	\$ -	\$ 8,309,808.00
6100 Pupil Personnel Services	12,242,623.00	-	-	1,325,027.00
6200 Instructional Media Services	4,962,031.00	-	-	-
6300 Instructional Curriculum Services	6,319,772.00	-	-	2,931,080.00
6400 Instructional Staff Trainig	1,705,353.00	-	-	1,096,146.00
6500 Instruction Related Technology	2,580,984.00	-	-	-
7100 Board of Education	808,509.00	-	-	-
7200 General Administration	737,894.00	-	-	319,610.00
7300 School Administration	12,262,175.00	-	-	-
7400 Facilities Acquisition & Constr.	758,005.00	-	61,753,258.00	-
7500 Fiscal Services	1,409,271.00	-	-	-
7600 Food Services	-	-	-	12,028,950.00
7700 Central Services	3,217,991.00	-	-	46,502.00
7800 Pupil Transportation	10,364,031.00	-	-	410,258.00
7900 Operation of Plant	23,731,511.00	-	-	5,500.00
8100 Maintenance of Plant	5,588,312.00	-	-	-
8200 Administrative Technology Services	1,180,148.00	-	-	-
9100 Community Services	3,670,606.00	-	-	-
9200 Redemption of Principal & Interest	-	9,569,036.00	6,243,196.00	-
Total Appropriations	\$ 214,052,338.00	\$ 9,569,036.00	\$ 67,996,454.00	\$ 26,472,881.00
Transfers Out	-	-	4,135,240.00	225,000.00
Fund Balance	28,577,447.00	4,897,088.00	-	2,022,423.00
Total Appropriations and Fund Balances	\$ 242,629,785.00	\$ 14,466,124.00	\$ 72,131,694.00	\$ 28,720,304.00

GENERAL FUND STATEMENT OF REVENUE BY SOURCE

Description	2006-2007 Approved Budget	2006-2007 Actual Revenues	2007-2008 Projected Rev.	Over (Under) 2006-2007 Actual	% Change
FEDERAL SOURCES:					
Reserve Officers Training (ROTC)	\$ 135,000.00	\$ 120,661.00	\$ 135,000.00	\$ 14,339.00	11.88%
Medicaid Reimbursement	900,000.00	994,592.00	900,000.00	(94,592.00)	-9.51%
Total Federal Sources	\$ 1,035,000.00	\$ 1,115,253.00	\$ 1,035,000.00	\$ (80,253.00)	-7.20%
STATE SOURCES:					
FEFP	\$ 94,433,845.00	\$ 94,061,009.00	\$ 94,788,317.00	\$ 727,308.00	0.77%
Workforce Development	1,472,730.00	1,474,730.00	1,509,385.00	34,655.00	2.35%
Adult Handicapped	49,151.00	42,629.00	49,151.00	6,522.00	15.30%
CO & DS Administrative Expenses	16,125.00	-	18,516.00	18,516.00	
Florida Teacher Lead Program	471,479.00	471,479.00	518,550.00	47,071.00	9.98%
Instructional Materials	2,642,690.00	2,767,568.00	2,980,723.00	213,155.00	7.70%
State License Tax	100,000.00	91,437.00	100,000.00	8,563.00	9.36%
Lottery Enhancement Funds	1,336,238.00	1,114,306.00	1,119,841.00	5,535.00	0.50%
Transportation	6,843,572.00	6,752,749.00	6,943,854.00	191,105.00	2.83%
Pre-School Projects	522,311.00	115,116.00	1,178,859.00	1,063,743.00	924.06%
Public School Technology	-	-	-	-	
Teacher Training	-	-	-	-	
Full Service Schools	115,535.00	52,544.00	115,535.00	62,991.00	119.88%
School Recognition	948,773.00	1,570,253.00	1,570,253.00	-	0.00%
Class Size Reduction	21,776,475.00	21,830,628.00	28,043,092.00	6,212,464.00	28.46%
Miscellaneous State Sources	250,000.00	3,279,474.00	250,000.00	(3,029,474.00)	-92.38%
Total State Sources	\$ 130,978,924.00	\$ 133,623,922.00	\$ 139,186,076.00	\$ 5,562,154.00	4.16%
LOCAL SOURCES:					
Taxes	\$ 62,806,408.00	\$ 62,784,190.00	\$ 69,817,373.00	\$ 7,033,183.00	11.20%
Interest on Investments	1,300,000.00	1,493,112.00	1,500,000.00	6,888.00	0.46%
Receipt of Federal Indirect Costs	650,000.00	332,906.00	300,000.00	(32,906.00)	-9.88%
Miscellaneous Local Sources	4,064,597.00	6,260,604.00	4,358,394.00	(1,902,210.00)	-30.38%
Total Local Sources	\$ 68,821,005.00	\$ 70,870,812.00	\$ 75,975,767.00	\$ 5,104,955.00	7.20%
OTHER SOURCES:					
Transfers In	\$ 4,500,000.00	\$ 4,723,225.00	\$ 3,900,000.00	\$ (823,225.00)	-17.43%
Other Financing Sources				-	
Beginning Fund Balance	17,314,243.00	17,314,243.00	22,532,942.00	5,218,699.00	30.14%
Total Revenues and Fund Balances	\$ 222,649,172.00	\$ 227,647,455.00	\$ 242,629,785.00	\$ 14,982,330.00	6.58%

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	2006-2007 Approved Budget	2006-2007 Expenditures	2007-2008 Projected Exp.	Over (Under) 2006-2007 Actual	% Change
FUNCTIONS:					
5000 Instructional	\$ 109,303,078.00	\$ 114,881,728.00	\$ 122,513,122.00	\$ 7,631,394.00	6.64%
6100 Pupil Personnel Services	11,189,173.00	12,417,083.00	12,242,623.00	(174,460.00)	-1.40%
6200 Instructional Media Services	4,739,199.00	4,954,397.00	4,962,031.00	7,634.00	0.15%
6300 Instructional Curriculum Services	5,520,035.00	6,405,074.00	6,319,772.00	(85,302.00)	-1.33%
6400 Instructional Staff Training	1,539,779.00	1,951,359.00	1,705,353.00	(246,006.00)	-12.61%
6500 Instruction Related Technology	3,093,140.00	2,952,162.00	2,580,984.00	(371,178.00)	-12.57%
7100 Board of Education	686,280.00	638,223.00	808,509.00	170,286.00	26.68%
7200 General Administration	701,815.00	889,855.00	737,894.00	(151,961.00)	-17.08%
7300 School Administration	11,401,620.00	12,596,720.00	12,262,175.00	(334,545.00)	-2.66%
7400 Facilities Acquisition & Constr.	758,006.00	844,133.00	758,005.00	(86,128.00)	-10.20%
7500 Fiscal Services	1,291,707.00	1,510,403.00	1,409,271.00	(101,132.00)	-6.70%
7600 Food Services	-	-	-	-	0.00%
7700 Central Services	2,837,911.00	2,996,112.00	3,217,991.00	221,879.00	7.41%
7800 Pupil Transportation	10,380,393.00	10,271,688.00	10,364,031.00	92,343.00	0.90%
7900 Operation of Plant	22,092,994.00	22,490,482.00	23,731,511.00	1,241,029.00	5.52%
8100 Maintenance of Plant	5,302,465.00	4,848,325.00	5,588,312.00	739,987.00	15.26%
8200 Administrative Technology Services	1,043,148.00	1,181,564.00	1,180,148.00	(1,416.00)	-0.12%
9100 Community Services	3,364,678.00	3,210,156.00	3,670,606.00	460,450.00	14.34%
9200 Redemption of Principal & Interest	-	-	-	-	0.00%
Total Appropriations	\$ 195,245,421.00	\$ 205,039,464.00	\$ 214,052,338.00	\$ 9,012,874.00	4.40%
Transfers Out	-	86,655.00	-	(86,655.00)	
Fund Balance	27,403,751.00	22,521,336.00	28,577,447.00	6,056,111.00	26.89%
Total Appropriations and Fund Balances	\$ 222,649,172.00	\$ 227,647,455.00	\$ 242,629,785.00	\$ 14,982,330.00	6.58%

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	2006-2007 Approved Budget	2006-2007 Expenditures	2007-2008 Projected Exp.	Over (Under) 2006-2007 Actual	% Change
OBJECTS:					
100 Salaries	\$ 116,432,292.00	\$ 124,405,220.00	128,031,961.00	\$ 3,626,741.00	2.92%
200 Employee Benefits	35,220,812.00	35,928,698.00	39,111,352.00	3,182,654.00	8.86%
300 Purchased Services	23,335,439.00	24,438,152.00	24,160,422.00	(277,730.00)	-1.14%
400 Energy Service	7,653,029.00	7,597,294.00	8,504,162.00	906,868.00	11.94%
500 Materials and Supplies	8,253,991.00	6,725,970.00	9,494,665.00	2,768,695.00	41.16%
600 Capital Outlay	1,821,576.00	3,253,429.00	2,222,179.00	(1,031,250.00)	-31.70%
700 Other Expenses	2,528,282.00	2,690,701.00	2,527,597.00	(163,104.00)	-6.06%
Total Appropriations	\$ 195,245,421.00	\$ 205,039,464.00	\$ 214,052,338.00	\$ 9,012,874.00	4.40%
Transfers Out	-	86,655.00	-	(86,655.00)	
Fund Balance	27,403,751.00	22,521,336.00	28,577,447.00	6,056,111.00	26.89%
Total Appropriations and Fund Balance	\$ 222,649,172.00	\$ 227,647,455.00	\$ 242,629,785.00	\$ 14,982,330.00	6.58%

2007-2008 DEBT SERVICE (200)

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 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/COBIBONDS	945,600.00	945,600.00	945,600.00	-	-	-	-	-	-
CO & DS TO DISTRICT	-	-	-	-	-	-	-	-	-
LOCAL SOURCES:									
TAXES	8,350,515.00	8,238,938.00	-	-	-	3,478,663.00	-	4,760,275.00	-
INTEREST	155,734.00	150,000.00	-	-	-	50,000.00	-	100,000.00	-
MISCELLANEOUS	42,161.00	-	-	-	-	-	-	-	-
TRANSFERS:									
FROM C/O	831,590.00	235,240.00	-	-	-	-	-	-	235,240.00
FROM OPER.	-	-	-	-	-	-	-	-	-
TOTALEST. REV.	\$ 10,325,600.00	\$ 9,569,778.00	\$ 945,600.00	\$ -	\$ -	\$ 3,528,663.00	\$ -	\$ 4,860,275.00	\$ 235,240.00
FUND BALANCE 07/01/2006	3,983,869.00								
FUND BALANCE 07/01/2007		4,896,346.00	260,163.00	-	124,386.00	174,626.00	258,171.00	608,446.00	3,470,554.00
TOTALEST. REV. AND BEG. BALANCE	\$ 14,309,469.00	\$ 14,466,124.00	\$ 1,205,763.00	\$ -	\$ 124,386.00	\$ 3,703,289.00	\$ 258,171.00	\$ 5,468,721.00	\$ 3,705,794.00
APPROPRIATIONS:									
RED. OF PRINC.	\$ 7,475,000.00	\$ 7,815,000.00	\$ 610,000.00	\$ -	\$ -	\$ 3,115,000.00	\$ -	\$ 4,090,000.00	\$ -
INTEREST	1,802,937.00	1,554,036.00	350,795.00	-	-	362,838.00	-	840,403.00	-
DEPOSIT TO ESCROW	135,186.00	-	-	-	-	-	-	-	-
DUES & FEES	-	200,000.00	-	-	-	85,000.00	-	115,000.00	-
MISC. EXPENSE	-	-	-	-	-	-	-	-	-
TOTAL APPROP.	\$ 9,413,123.00	\$ 9,569,036.00	\$ 960,795.00	\$ -	\$ -	\$ 3,562,838.00	\$ -	\$ 5,045,403.00	\$ -
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
FUND BALANCE 06/30/2007	4,896,346.00								
FUND BALANCE 06/30/2008		4,897,088.00	244,968.00	-	124,386.00	140,451.00	258,171.00	423,318.00	3,705,794.00
TOTAL APPROP. AND ENDING BALANCE	\$ 14,309,469.00	\$ 14,466,124.00	\$ 1,205,763.00	\$ -	\$ 124,386.00	\$ 3,703,289.00	\$ 258,171.00	\$ 5,468,721.00	\$ 3,705,794.00
PERCENT OF TOTAL		100.00%	8.34%	0.00%	0.86%	25.60%	1.78%	37.80%	25.62%

2007-2008 CAPITAL PROJECTS (300)

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 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	\$ 198,571.00	\$ 190,000.00	\$ 190,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CLASS SIZE REDUCTION	9,633,729.00	-	-	-	-	-	-	-	-
PECO	5,156,581.00	6,067,705.00	-	6,067,705.00	-	-	-	-	-
LOTTERY BONDS	-	-	-	-	-	-	-	-	-
SIT	-	-	-	-	-	-	-	-	-
MISC. STATE	553,392.00	5,727,637.00	-	-	5,727,637.00	-	-	-	-
TAXES	21,936,546.00	24,411,669.00	-	-	-	-	-	24,411,669.00	-
SALE OF BONDS	-	-	-	-	-	-	-	-	-
ENERGY CONTRACTS	-	-	-	-	-	-	-	-	-
COP'S	-	-	-	-	-	-	-	-	-
MISC. LOCAL	25,599.00	-	-	-	-	-	-	-	-
INTEREST	1,770,608.00	1,200,000.00	20,000.00	100,000.00	70,000.00	-	10,000.00	800,000.00	200,000.00
TRANSFERS	200,000.00	225,000.00	-	-	-	-	-	-	225,000.00
TOTALEST. REV.	\$ 39,475,026.00	\$ 37,822,011.00	\$ 210,000.00	\$ 6,167,705.00	\$ 5,797,637.00	\$ -	\$ 10,000.00	\$ 25,211,669.00	\$ 425,000.00
FUND BALANCE 07/01/2006	35,288,342.00								
FUND BALANCE 07/01/2007		34,309,683.00	209,382.00	301,367.00	-	79,752.00	130,478.00	10,287,309.00	23,301,395.00
TOTALEST. REV. AND BEG. BALANCE	\$ 74,763,368.00	\$ 72,131,694.00	\$ 419,382.00	\$ 6,469,072.00	\$ 5,797,637.00	\$ 79,752.00	\$ 140,478.00	\$ 35,498,978.00	\$ 23,726,395.00
APPROPRIATIONS:									
LIB. BKS. NEW	-	-	-	-	-	-	-	-	-
A V MATERIALS	-	-	-	-	-	-	-	-	-
BLDG. FIXED EQUIP.	6,970,550.00	18,685,000.00	-	250,000.00	3,500,000.00	35,000.00	-	5,000,000.00	9,900,000.00
FURN. FIX. EQUIP.	1,454,836.00	3,925,000.00	-	-	650,000.00	25,000.00	-	500,000.00	2,750,000.00
MOTOR VEHICLES	1,445,410.00	1,500,000.00	-	-	-	-	-	1,500,000.00	-
LAND	2,627,722.00	-	-	-	-	-	-	-	-
IMPR. OTHER	1,398,791.00	4,061,147.00	-	600,000.00	-	19,752.00	-	2,160,000.00	1,281,395.00
REMODELING	14,171,454.00	33,582,111.00	419,382.00	1,939,879.00	1,647,637.00	-	140,478.00	19,639,735.00	9,795,000.00
SOFTWARE	162,011.00	-	-	-	-	-	-	-	-
ENERGY CONTRACT	487,600.00	40,838.00	-	-	-	-	-	40,838.00	-
COP PAYMENT	6,180,496.00	6,202,358.00	-	-	-	-	-	6,202,358.00	-
TOTAL APPROP.	\$ 34,898,870.00	\$ 67,996,454.00	\$ 419,382.00	\$ 2,789,879.00	\$ 5,797,637.00	\$ 79,752.00	\$ 140,478.00	\$ 35,042,931.00	\$ 23,726,395.00
TRANSFERS OUT:									
GENERAL FUND	4,723,225.00	3,900,000.00	-	3,679,193.00	-	-	-	220,807.00	-
DEBT SERVICE	831,590.00	235,240.00	-	-	-	-	-	235,240.00	-
FUND BALANCE 06/30/2007	34,309,683.00								
FUND BALANCE 06/30/2008		-	-	-	-	-	-	-	-
TOTAL APPROP. AND ENDING BALANCE	\$ 74,763,368.00	\$ 72,131,694.00	\$ 419,382.00	\$ 6,469,072.00	\$ 5,797,637.00	\$ 79,752.00	\$ 140,478.00	\$ 35,498,978.00	\$ 23,726,395.00
PERCENT OF TOTAL		100.00%	0.58%	8.97%	8.04%	0.11%	0.19%	49.20%	32.89%

2007-2008 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2007-2008 TOTAL	CO & DS	PECO	TWO MILL	STATE CLASSRMS FOR KIDS	MISC. (STATE)	LOCAL CAPITAL PROJECT FUNDS
REVENUE:							
CAPITAL OUTLAY & DEBT SERV. (CO&DS)	\$ 190,000	\$ 190,000					
PUBLIC ED. CAPITAL OUTLAY (PECO)	6,067,705		\$ 6,067,705				
CAPITAL IMPROVEMENT TAX (2 MILL)	24,411,669			\$ 24,411,669			
CLASSROOMS FOR KIDS	5,727,637				\$ 5,727,637		
INTEREST	1,200,000	20,000	100,000	800,000	70,000	\$ 10,000	\$ 200,000
TRANSFERS IN (Food Serv.)	225,000						225,000
TOTAL ESTIMATED REVENUE	\$ 37,822,011	\$ 210,000	\$ 6,167,705	\$ 25,211,669	\$ 5,797,637	\$ 10,000	\$ 425,000
2006-07 BALANCE FORWARD	34,309,683	209,382	301,367	10,287,309	-	210,230	23,301,395
TOTAL ESTIMATED REVENUE AND BALANCE FORWARD	\$ 72,131,694	\$ 419,382	\$ 6,469,072	\$ 35,498,978	\$ 5,797,637	\$ 220,230	\$ 23,726,395
LESS APPROPRIATIONS:							
PROIR YEAR PROJECTS (2006-07)	\$ 34,309,683	\$ 209,382	\$ 301,367	\$ 10,287,309	-	\$ 210,230	\$ 23,301,395
TRANSFERS TO OPERATING (PECO)	3,678,193		3,678,193				
TRANSFERS TO OPERATING (2 MILL)	221,807			221,807			
TRANSFERS TO DEBT SERVICE (2 MILL)	235,240			235,240			
COPs PAYMENT	6,202,358			6,202,358			
ENERGY IMPROVEMT LEASE FINANCE	40,838			40,838			
GENERAL FUND EXPENDITURES	1,800,000			1,800,000			
2007-08 CAPITAL PROJECTS REVENUE AVAILABLE	\$ 25,643,575	\$ 210,000	\$ 2,489,512	\$ 16,711,426	\$ 5,797,637	\$ 10,000	\$ 425,000

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

2007-2008 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2007-2008 TOTAL	CO & DS	PECO	TWO MILL	STATE CLASSRMS FOR KIDS	MISC. (STATE)	LOCAL CAPITAL PROJECT FUNDS
2007-2008 PROJECT PROPOSALS:							
Alachua Elem. - New (10) Classroom Building	3,760,000				3,760,000		
Finley Elem. - Windows Replacement - Bldg. 1	411,000			411,000			
Williams Elem. - Media Center Reno. & New Fixtures	150,000	150,000					
High Springs Comm. - New Kitchen & Remodel Dining	3,800,000		2,489,512	1,310,488			
Westwood Middle - Student Services Addition & Renovation	2,200,000			2,200,000			
Gainesville High - Expand & Remodel Media Center	2,500,000			2,500,000			
Loften High - Remodel Bldg. 2 for Business Academy	200,000			200,000			
Santa Fe High - Science Classroom Building (Addl. Alloc.)	2,125,000			87,363	2,037,637		
Santa Fe High - New Greenhouse	65,000			65,000			
School Technology Upgrades - Districtwide	1,000,000			1,000,000			
Citizens Field - Renovate Locker Rooms & Storage Bldgs.	250,000			200,000		10,000	40,000
Citizens Field - New Concession Bldg.	60,000	60,000					
Fearnside Family Services - Revise Parent Pick-Up Drive	50,000			50,000			
Kirby-Smith - Roof Replacement	645,000			645,000			
Kirby-Smith - Window Replacement	500,000			500,000			
Traffic Safety Center - New Classrooms (Schlossberg)	805,000			645,000			160,000
Transportation - Work Area Roof Cover @ 1817 Garage	120,000			120,000			
Districtwide Carpet / Tile Replacement	250,000			250,000			
Districtwide HVAC Replacement / Repair	1,275,000			1,275,000			
Districtwide Roof Replacement / Repair	1,000,000			1,000,000			
Fixed Equipmt. & Furnishings Replacement	75,000			75,000			
Physical Education Enhancements	100,000			100,000			
Vocational Minor Projects	50,000			50,000			
Food Service Projects - Local Capital Improvemt. Fund	225,000						225,000
Maintenance Service Vehicle Replacement	300,000			300,000			
Transportation Bus Replacement	1,450,000			1,450,000			
Transportation Shop Equipment Replacement	80,000			80,000			
Information Resources Vehicle Replacement	20,000			20,000			
Physical Distribution Vehicle Replacement	45,000			45,000			
Physical Distribution - New Freezer	75,000			75,000			
Relocatable Moves and Renovations	450,000			450,000			
Safety-to-Life Projects	500,000			500,000			
Security Projects	20,000			20,000			
Site Improvements / Fencing / Walks	200,000			200,000			
Indoor Air Quality Testing / Repairs	30,575			30,575			
Technology & Communication Infrastructure Upgrades	120,000			120,000			
Maintenance / Capital Improvements	440,000			440,000			
Construction Contingency	297,000			297,000			
TOTAL PROPOSED PROJECTS	\$ 25,643,575	\$ 210,000	\$ 2,489,512	\$ 16,711,426	\$ 5,797,637	\$ 10,000	\$ 425,000

2007-2008 SPECIAL REVENUES (400)

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 BUDGET	(0420) FEDERAL PROJECTS	(0410) FOOD SERVICE
REVENUE:				
FEDERAL SOURCES:				
DIRECT FEDERAL	3,309,861.00	\$ -	\$ -	\$ -
FEDERAL THROUGH STATE	25,494,432.00	21,571,664.00	14,443,931.00	7,127,733.00
STATE SOURCES:				
STATE	219,967.00	205,000.00		205,000.00
LOCAL SOURCES:				
LOCAL	4,508,238.00	4,639,828.00		4,639,828.00
LEASE PURCHASE	-	-	-	-
TRANSFERS:				
FROM C/O	-	-	-	-
FROM OPER.	86,655.00	-	-	-
TOTAL EST. REV.	\$ 33,619,153.00	\$ 26,416,492.00	\$ 14,443,931.00	\$ 11,972,561.00
FUND BALANCE 07/01/2006	2,468,137.00			
FUND BALANCE 07/01/2007		2,303,812.00	-	2,303,812.00
TOTAL EST. REV. AND BEG. BALANCE	\$ 36,087,290.00	\$ 28,720,304.00	\$ 14,443,931.00	\$ 14,276,373.00
APPROPRIATIONS:				
SALARIES	\$ 16,523,647.00	\$ 12,408,550.00	\$ 7,990,903.00	\$ 4,417,647.00
BENEFITS	5,812,392.00	5,066,900.00	3,098,547.00	1,968,353.00
PURCHASED SERVICES	2,473,841.00	2,340,893.00	1,812,693.00	528,200.00
ENERGY SERVICES	210,706.00	212,600.00	-	212,600.00
MATERIALS/SUPPLIES	5,453,731.00	4,830,608.00	241,458.00	4,589,150.00
CAPITAL OUTLAY	2,086,179.00	812,031.00	729,031.00	83,000.00
OTHER EXPENSES	1,022,982.00	801,299.00	571,299.00	230,000.00
TOTAL APPROP.	\$ 33,583,478.00	\$ 26,472,881.00	\$ 14,443,931.00	\$ 12,028,950.00
TRANSFERS OUT	200,000.00	225,000.00	-	225,000.00
FUND BALANCE 06/30/2007	2,303,812.00			
FUND BALANCE 06/30/2008		2,022,423.00	-	2,022,423.00
TOTAL APPROP. AND ENDING BALANCE	\$ 36,087,290.00	\$ 28,720,304.00	\$ 14,443,931.00	\$ 14,276,373.00
PERCENT OF TOTAL		100.00%	50.29%	49.71%

EDUCATIONAL ENHANCEMENT FUND ALLOCATION
(LOTTERY FUNDS)

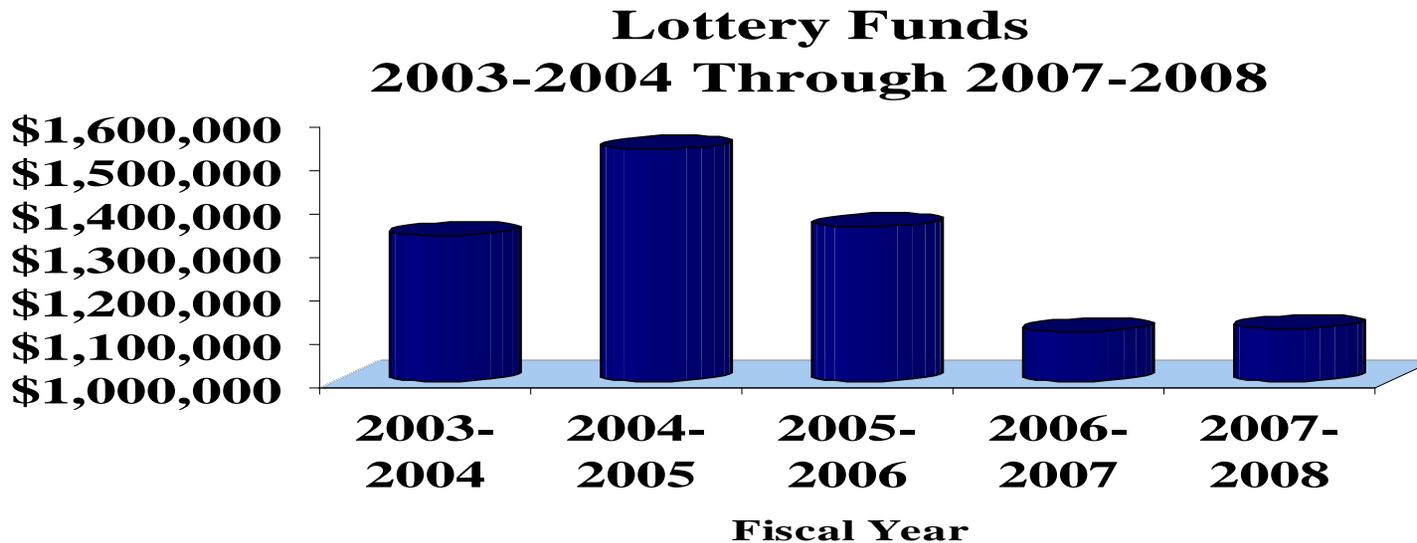
The 2007 Legislature allocated \$105,862,031 of lottery revenues directly to school districts based upon a weighted full-time equivalent student basis. Alachua County School District's share of this allocation is \$1,119,841.

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 2007-2008 allocation represents a 0.50% increase over 2006-2007. As the chart shows, revenue has decreased on average of 3.51% year over the last four years.



EDUCATIONAL ENHANCEMENT FUNDS

2007-2008 Budget

1. To implement school improvement plans (\$10 per unweighted student at each school)	\$ 269,806
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)	803,305
3. Charter Schools	<u>46,730</u>
	<u>\$ 1,119,841</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 2006-2007 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.

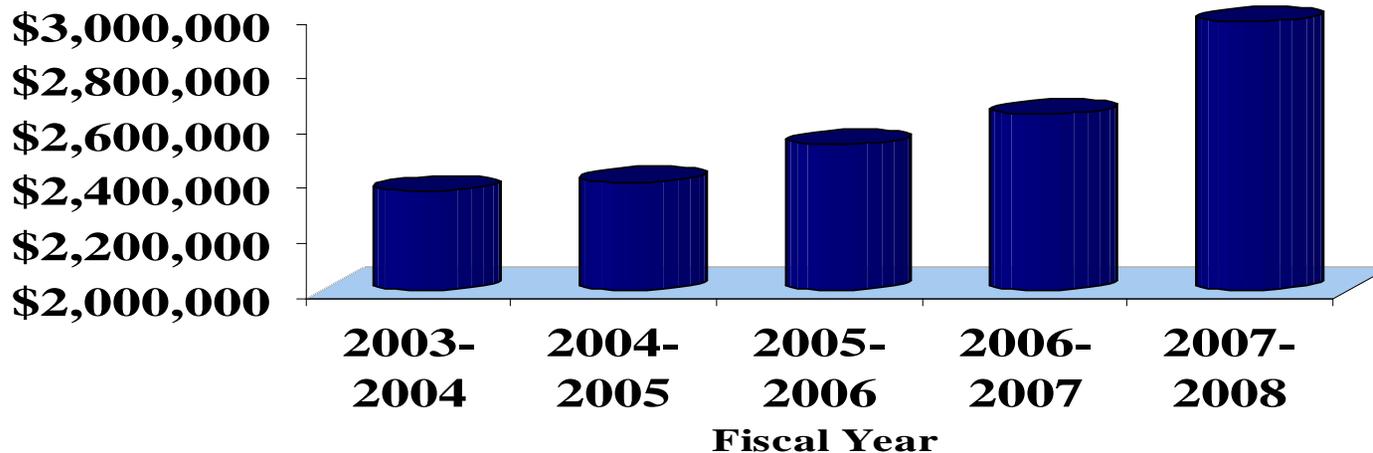
2007-2008 INSTRUCTIONAL MATERIALS ALLOCATION GUIDELINES

The 2007 Legislature appropriated \$271,944,498 statewide for instructional materials, with \$2,980,723 being allocated to the Alachua County School District. This allocation includes: (textbooks \$2,770,384), (library/media \$165,188), and (science lab supplies \$45,151). 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 2007-2008 allocation represents a 7.70% increase over 2006-2007. As the chart shows, revenue for Instructional Materials has increased on average 6.06% each year over the last four years.

Instructional Materials Allocations 2003-2004 Through 2007-2008



HELPFUL LINKS

School Board of Alachua County website

<http://www.sbac.edu/>

List of Schools including websites:

<http://www.sbac.edu/schoolscenters.htm>

List of Departments:

<http://www.sbac.edu/departments.htm>

Salary Schedules:

<http://www.sbac.edu/~wpops/Salary/index.html>

Alachua County Demographical Information

<http://quickfacts.census.gov/qfd/states/12/12001.html>

FCAT Information

<http://fcat.fldoe.org/>

School Grades

<http://www.sbac.edu/~wpops/pdf/SchoolGradesHistory.pdf>

Florida Department of Education

<http://www.fldoe.org/>