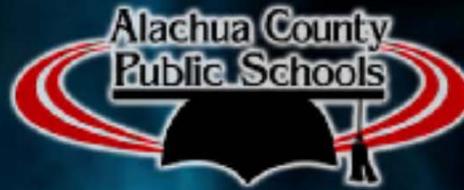


2015-16 Annual Budget Executive Summary



Our MARS Mission-

Moving Alachua to Reach the Stars

**TENTATIVE
ANNUAL BUDGET**

2015-2016

BOARD MEMBERS

Leanetta McNealy, Ph.D. – Chairman

Eileen F. Roy – Vice Chairman

April M. Griffin

Robert P. Hyatt

Gunnar F. Paulson, Ed.D.

Owen A. Roberts, Ph.D. – Superintendent

Visit our website at:
www.sbac.edu

July 28, 2015

This document was produced by Business Services
For additional information call 955-7559

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BOARD MEMBERS

April M. Griffin
Robert P. Hyatt
Leannetta McNealy, Ph.D.
Gunnar F. Paulson, Ed.D.
Eileen F. Roy

SUPERINTENDENT

Owen A. Roberts, Ph.D.



We are committed to the success of every student!

Kirby-Smith Administration Center
620 East University Avenue
Gainesville, Florida 32601-5498

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Phone (352) 955-7880

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A Message to the Community

Alachua County Public Schools is proud of the achievements of its students, staff and schools, including outstanding performance on SAT and Advanced Placement exams and many state and national awards. We are committed to ensuring that all students in our schools excel and are well prepared for careers and/or continuing education. To achieve this goal, we must allocate our limited resources effectively and equitably.

As a public entity, we are also committed to fiscal transparency. This Executive Summary highlights important information about this year's budget, including revenues, expenditures, millage rates, etc.

The 2015-16 budget for all district funds totals \$333,591,828. 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 specific purposes. This includes federal grants and the food and nutrition program. The Debt Service Fund pays for taxpayer-approved bond issue debt, State Board of Education Bond debt, and the QZAB escrow account, which is used to acquire or build 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 replacement of loans.

We encourage local citizens to review this document and to visit our Finance and Budget Office webpage for more detailed information. The link to that webpage is:

http://www.sbac.edu/pages/ACPS/Departments_Programs/DepartmentsAF/A_thru_C/Finance

Citizens may also contact Business Services at (352) 955-7559 for more information.

Thank you for your interest in Alachua County Public Schools!

Best regards,

A handwritten signature in blue ink, appearing to read "Owen A. Roberts", is positioned above the printed name of the Superintendent.

Owen A. Roberts, Ph.D.
Superintendent of Schools

GENERAL FUND REVENUE HIGHLIGHTS

The voter approved 1.00 mill property tax will remain in effect for Two (2) additional years to continue Elementary Art and Music programs, Middle & High School Band programs, Middle & High School Chorus programs, School Library programs, Elementary Guidance, Academic/Career/Technical Magnet programs, Middle and High School Chorus programs, Classroom Technology, and School Nurses. This additional tax will generate approximately \$12 million dollars. The following are state allocation adjustments:

- **Instructional Materials:** Alachua County Public Schools will receive \$2,391,820, an increase of \$3,742 from 2014-2015, to be used for textbooks, library materials, and consumable materials.
- **Student Transportation:** Alachua County Public Schools will receive \$4,050,401, a increase of \$29,898 from 2014-2015, to provide transportation services to students.
- **School Recognition Program:** Alachua County Public Schools that earned a grade of “A” or increased one letter grade in 2014-2015 will receive \$100 per student, for a total of \$1,227,312.
- **Teacher Classroom Supply Assistance:** All full-time classroom teachers will receive approximately \$260 to be used towards 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 \$30,074,185, an increase of \$163,335 over 2014-2015, towards the implementation of the class size reduction amendment.

The 2015-2016 Board priorities continue to focus on, but are not limited to, the following:

- To implement a competitive salary schedule for Instructional, Non-Instructional, Professional & Technical, and Administrative staff.
- To manage the district’s financial resources in an Effective, Efficient, and Equitable manner.
- To ensure conditions that prioritize family and community stakeholders’ engagement and involvement in the educational process.
- To ensure a safe and orderly environment for students and staff that provides optimal conditions and opportunities for teaching and learning.
- To ensure an environment that provides optimal conditions and opportunities for recruitment and retention of effective staff.
- To ensure an environment that promotes and fosters up-to-date technology resources for staff and students.
- To ensure that conditions of the district’s infrastructure foster and promote environmental stewardship.

GENERAL FUND - REVENUE

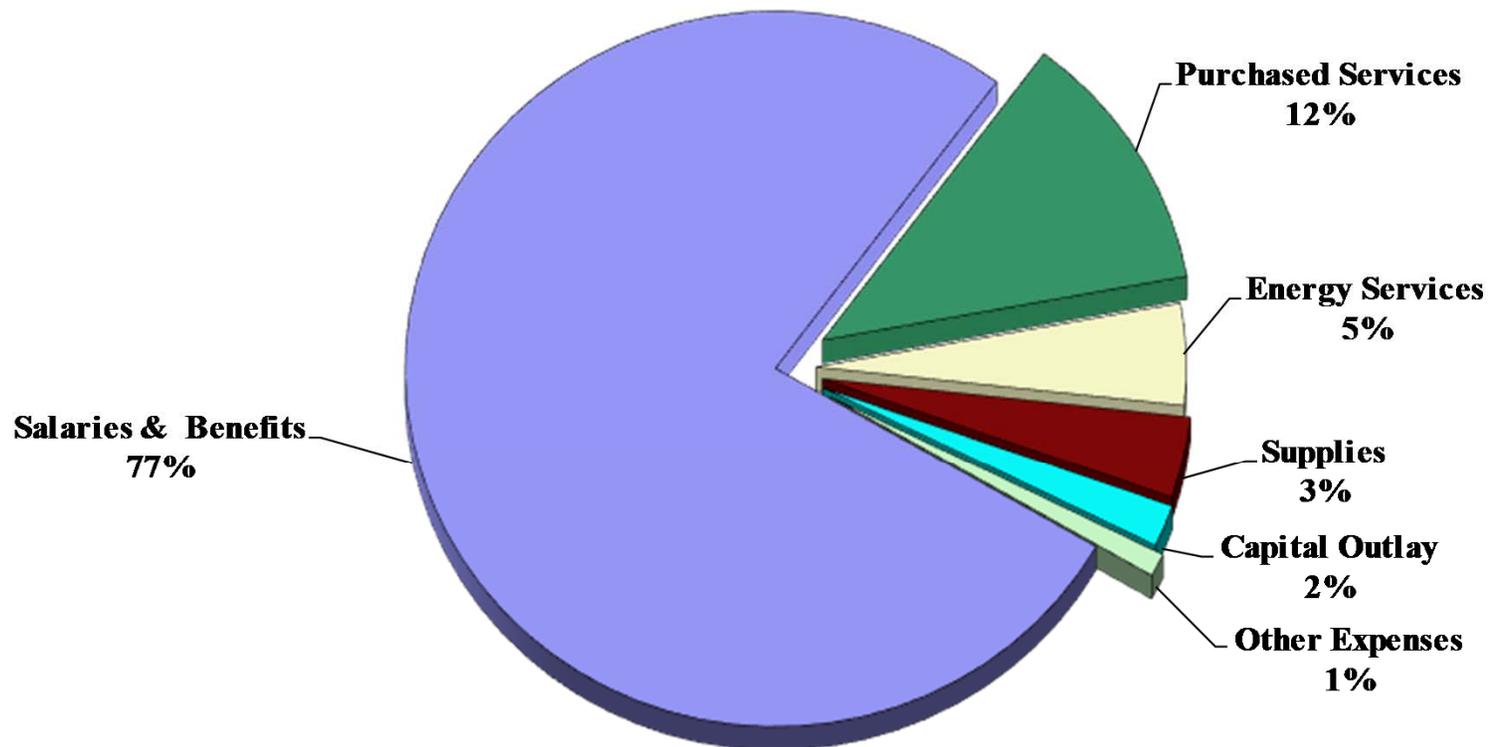
	2014-2015 Budgeted Revenue	2014-2015 Actual Revenue	2015-2016 Projected Revenue
Federal Sources	\$ 1,135,000	\$ 998,301	\$ 1,135,000
State Sources	117,944,346	117,787,301	124,746,262
Local Sources	92,297,535	92,807,848	93,330,815
	\$ 211,376,881	\$ 211,593,450	\$ 219,212,077

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 Classroom Supply Assistance, and Class Size Reduction.

Local sources of revenue include the Alachua County portion of Florida Education Finance Program (FEFP) funding, and an additional 1 mill property tax. Also included is 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 for nurses. 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.

2015-2016 GENERAL FUND BUDGETED EXPENDITURES



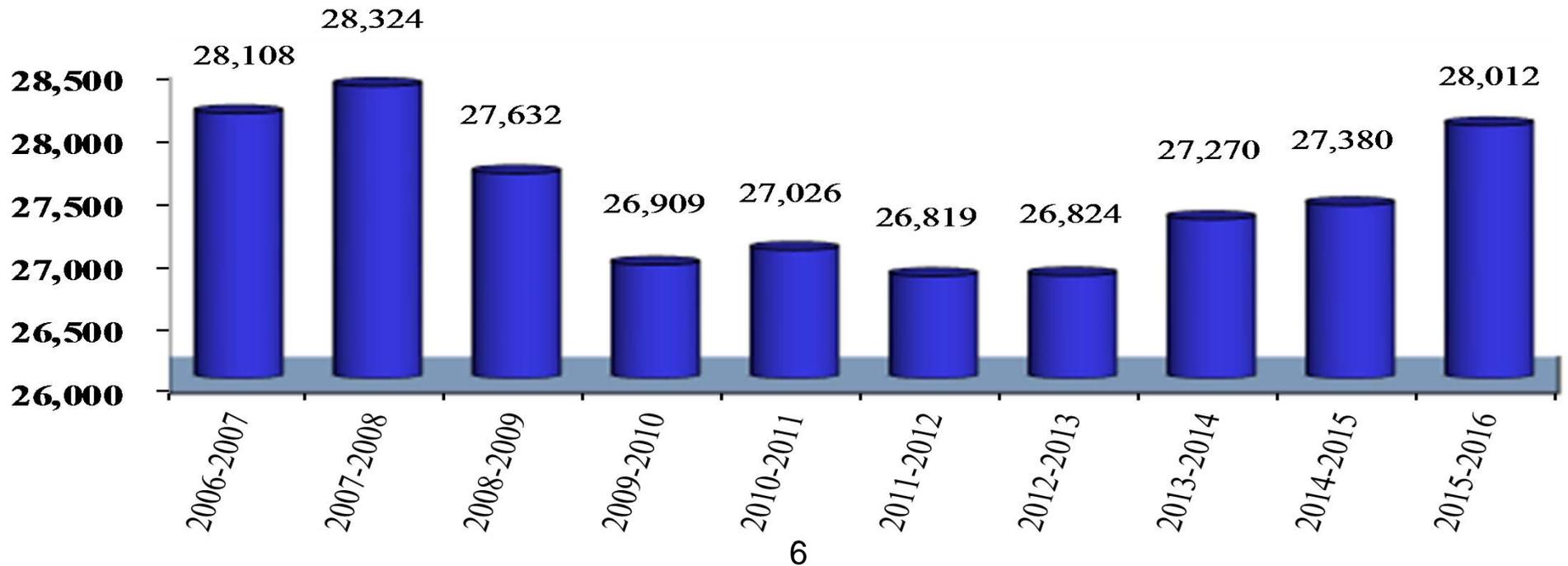
Recap of Millage Levies and District Ad Valorem Tax Revenue

	2015-2016	2014-2015
Certified Property Tax Values	\$13,243,573,055	\$12,868,501,828
	<u>Millage Rate</u>	<u>Millage Rate</u>
	<u>Estimated Revenue</u>	<u>Estimated Revenue</u>
Required Local Effort	5.094 \$ 64,764,251	5.162 \$ 63,770,118
Voter Approved Operating Millage	1.000 12,713,831	1.000 12,353,762
Discretionary Operating	0.748 9,509,945	0.748 9,240,614
Capital Outlay	1.500 19,070,746	1.500 18,530,643
	8.342 \$ 106,058,773	8.410 103,895,136

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
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
2008-2009	178		1,987	2,116	2,160	2,250	1,969	2,031	1,967	2,063	2,040	2,211	2,390	2,166	2,104	27,632
2009-2010	193		2,040	2,029	1,948	2,140	1,945	1,976	1,959	1,980	2,044	2,343	2,239	2,339	1,734	26,909
2010-2011	134		2,132	2,133	2,010	2,146	2,015	2,030	2,030	2,139	2,067	2,042	2,018	2,003	2,126	27,026
2011-2012	181		2,211	2,234	1,986	1,897	2,104	2,159	2,052	2,065	2,095	2,048	1,980	1,947	1,860	26,819
2012-2013	209		2,304	2,155	2,142	2,098	2,009	1,968	2,068	2,086	2,129	2,195	2,023	1,838	1,600	26,824
2013-2014	210		2,284	2,373	2,113	2,189	2,041	1,986	2,006	2,039	2,112	2,045	1,973	1,935	1,964	27,270
2014-2015	220		2,324	2,368	2,141	2,246	1,950	1,968	1,956	2,065	2,089	2,305	2,279	1,830	1,639	27,380
2015-2016 (current year)	191		2,280	2,317	2,340	2,472	2,149	2,148	2,009	2,052	2,026	2,031	2,048	1,960	1,989	28,012



Pupil Population Projections

TABLE 2
PUPIL FTE PROJECTIONS BY SCHOOL (Elementary)

SCHOOL NAME	SCHOOL PK		K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	NUMBER	(ESE)														
Duval, Charles	0021	10	169	-	-	-	-	-								179
Finley, J. J.	0031	1	97	106	102	117	104	95								622
Foster, Stephen	0041	-	62	61	95	95	82	85								480
Lake Forest	0071	3	60	64	48	74	45	63								357
Littlewood	0091	21	141	95	97	110	97	99								660
Metcalfe, W. A.	0101	-	-	73	73	80	63	65								354
Williams, Joseph	0111	-	73	83	96	116	96	100								564
Alachua	0161	-	-	-	-	144	114	119								377
Archer	0171	5	76	53	83	85	80	104								486
Shell, Chester	0281	3	56	54	67	44	52	55								331
Waldo	0291	-	-	-	-	-	-	-								-
Terwilliger, Myra	0311	31	109	103	95	93	82	89								602
Idylwild	0321	-	124	124	141	133	117	99								738
Glen Springs	0331	-	83	83	92	98	57	77								490
Rawlings, M. K.	0341	-	-	79	80	94	67	62								382
Hidden Oak	0482	23	133	115	120	128	142	122								783
Wiles, Kimball	0501	2	152	154	130	140	108	147								833
Lawton Chiles	0510	-	119	127	128	148	96	103								721
Meadowbrook	0520	4	120	127	134	126	130	110								751
Newberry	0531	15	114	108	100	120	121	-								578
Norton, C. W.	0541	27	96	124	114	120	100	102								683
Talbot, William	0561	16	96	124	114	115	130	99								694
Irby, W. W.	0571	27	133	142	152	-	-	-								454
TOTAL		188	2,013	1,999	2,061	2,180	1,883	1,795								12,119

Pupil Population Projections

TABLE 2 (Cont.)

PUPIL FTE PROJECTIONS BY SCHOOL (Middle, High & Other)

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)														
Lincoln, Abraham	0112							-	255	232	225					712
Bishop, Howard	0121							-	246	251	235					732
Westwood	0141							-	277	313	329					919
Mebane, A. L.	0221							-	139	129	127					395
Fort Clarke	0481							-	287	287	275					849
Kanapaha	0502							-	314	310	354					978
Oak View	0591							81	209	221	198					709
TOTAL								81	1,727	1,743	1,743					5,294
Gainesville High	0151											474	432	401	361	1,668
Hawthorne High	0201								26	34	48	37	31	31	36	243
Newberry High	0261											177	144	134	117	572
Santa Fe High	0271											290	309	254	226	1,079
Loften High	0411											67	48	40	41	196
Eastside High	0421											359	379	319	281	1,338
Buchholz F. W.	0431											526	536	511	443	2,016
TOTAL									26	34	48	1,930	1,879	1,690	1,505	7,112
High Springs Comm.	0461	3	74	91	71	98	86	93	104	99	96					815
TOTAL		169	2,159	2,213	1,960	2,077	1,793	1,783	1,857	1,876	1,887	1,930	1,879	1,690	1,505	24,778
Special Centers/ Charter Schools Total		22	121	104	380	395	356	365	152	176	139	101	169	270	484	3,234
DISTRICT TOTAL		191	2,281	2,317	2,340	2,472	2,149	2,148	2,010	2,053	2,026	2,031	2,048	1,959	1,988	28,012

PUPIL POPULATION PROJECTIONS

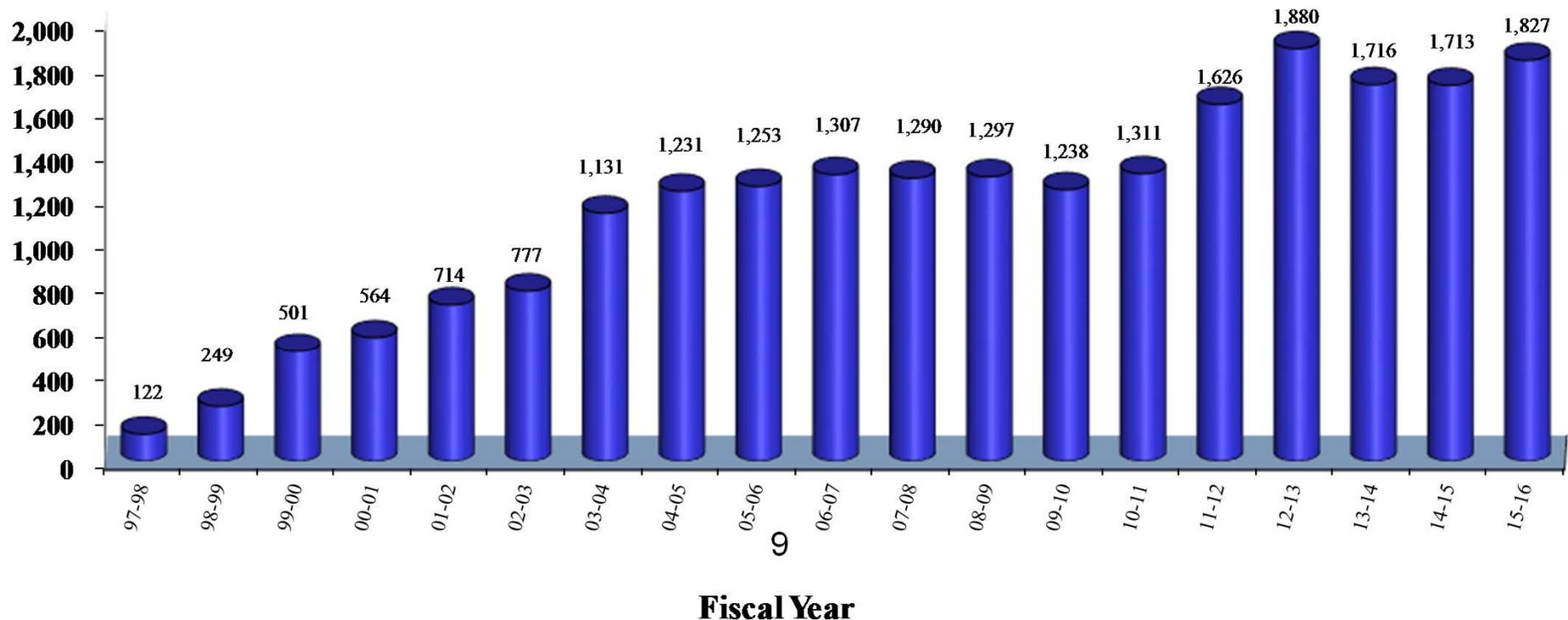
CHARTER SCHOOLS

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 1,827 charter school students. 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 fourteen.

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 2015-2016**



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, 2014

2015-2016 CONSOLIDATED FUNDS STATEMENT

Description	General Fund	Debt Service	Capital Projects	Special Revenue
APPROPRIATIONS BY OBJECT:				
100 Salaries	\$ 130,358,791	\$ -	\$ -	\$ 18,711,019
200 Employee Benefits	41,321,851	-	-	6,702,276
300 Purchased Services	26,668,146	-	-	1,647,420
400 Energy Service	10,241,926	-	-	379,036
500 Materials and Supplies	8,206,612	-	-	6,316,147
600 Capital Outlay	4,217,998	-	15,588,245	414,155
700 Other Expenses	2,332,646	940,250	6,269,335	1,736,894
Total Appropriations	\$ 223,347,969	\$ 940,250	\$ 21,857,580	\$ 35,906,947
Transfers Out	-	-	7,659,530	624,550
Fund Balance	29,550,890	10,641,719	-	3,062,393
Total Appropriations and Fund Balance	\$ 252,898,859	\$ 11,581,969	\$ 29,517,110	\$ 39,593,890
APPROPRIATIONS BY FUNCTION:				
5000 Instructional	\$ 128,615,931	\$ -	\$ -	\$ 12,716,389
6100 Pupil Personnel Services	11,876,979	-	-	1,857,961
6200 Instructional Media Services	4,406,432	-	-	-
6300 Instructional Curriculum Services	4,280,822	-	-	4,184,771
6400 Instructional Staff Trainig	1,226,033	-	-	2,097,911
6500 Instruction Related Technology	3,246,883	-	-	79,137
7100 Board of Education	1,096,931	-	-	-
7200 General Administration	942,553	-	-	977,433
7300 School Administration	13,640,685	-	-	-
7400 Facilities Acquisition & Constr.	496,656	-	15,588,245	3,000
7500 Fiscal Services	1,844,340	-	-	-
7600 Food Services	-	-	-	13,400,600
7700 Central Services	3,633,040	-	-	195,717
7800 Pupil Transportation	12,113,769	-	-	122,344
7900 Operation of Plant	23,462,840	-	-	269,093
8100 Maintenance of Plant	7,110,940	-	-	-
8200 Administrative Technology Service	1,384,121	-	-	-
9100 Community Services	3,969,014	-	-	2,591
9200 Redemption of Principal & Interest	-	940,250	6,269,335	-
Total Appropriations	\$ 223,347,969	\$ 940,250	\$ 21,857,580	\$ 35,906,947
Transfers Out	-	-	7,659,530	624,550
Fund Balance	29,550,890	10,641,719	-	3,062,393
Total Appropriations and Fund Balances	\$ 252,898,859	\$ 11,581,969	\$ 29,517,110	\$ 39,593,890

GENERAL FUND STATEMENT OF REVENUE BY SOURCE

Description	2014-2015 Approved Budget	2014-2015 Actual Revenues	2015-2016 Projected Rev.	Over (Under) 2014-2015 Actual	% Change
FEDERAL SOURCES:					
Reserve Officers Training (ROTC)	\$ 135,000.00	\$ 141,506.18	\$ 135,000.00	\$ (6,506.18)	-4.60%
Medicaid Reimbursement	1,000,000.00	856,794.75	1,000,000.00	143,205.25	16.71%
Total Federal Sources	\$ 1,135,000.00	\$ 998,300.93	\$ 1,135,000.00	\$ 136,699.07	13.69%
STATE SOURCES:					
FEFP	\$ 84,458,654.00	\$ 84,630,266.00	\$ 90,744,676.00	\$ 6,114,410.00	7.22%
Workforce Development	203,227.00	199,852.00	245,528.00	45,676.00	22.85%
Adult Handicapped	42,500.00	27,093.75	-	(27,093.75)	-100.00%
CO & DS Administrative Expenses	15,943.00	-	15,943.00	15,943.00	100.00%
Florida Teacher Lead Program	-	-	-	-	
Instructional Materials	-	-	-	-	
State License Tax	100,000.00	84,947.18	100,000.00	15,052.82	17.72%
Lottery Enhancement Funds	266,971.00	100,281.00	98,618.00	(1,663.00)	-1.66%
Transportation	-	-	-	-	
Class Size Reduction	29,800,099.00	29,912,959.00	30,074,185.00	161,226.00	0.54%
School Recognition	827,610.00	1,227,312.00	1,227,312.00	-	
Pre-School Projects	880,000.00	933,125.68	890,000.00	(43,125.68)	-4.62%
Public School Technology	-	-	-	-	
Charter School Capital Outlay	749,342.00	506,935.00	750,000.00	243,065.00	47.95%
Full Service Schools	-	-	-	-	
Miscellaneous State Sources	600,000.00	164,529.22	600,000.00	435,470.78	264.68%
Total State Sources	\$ 117,944,346.00	\$ 117,787,300.83	\$ 124,746,262.00	\$ 6,958,961.17	5.91%
LOCAL SOURCES:					
Taxes	\$ 85,542,706.00	\$ 85,573,056.08	\$ 86,924,457.13	\$ 1,351,401.05	1.58%
Interest on Investments	600,000.00	157,738.04	400,000.00	242,261.96	153.58%
Receipt of Federal Indirect Costs	900,000.00	1,158,252.54	900,000.00	(258,252.54)	-22.30%
Miscellaneous Local Sources	5,254,829.00	5,918,801.14	5,106,358.00	(812,443.14)	-13.73%
Total Local Sources	\$ 92,297,535.00	\$ 92,807,847.80	\$ 93,330,815.13	\$ 522,967.33	0.56%
OTHER SOURCES:					
Transfers In	\$ 8,508,904.00	\$ 7,435,349.57	\$ 7,000,000.00	\$ (435,349.57)	-5.86%
Other Financing Sources	-	-	-	-	
Beginning Fund Balance	26,364,533.00	26,364,533.25	26,686,781.83	322,248.58	1.22%
Total Revenues and Fund Balances	\$ 246,250,318.00	\$ 245,393,332.38	\$ 252,898,858.96	\$ 7,505,526.58	3.06%

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	2014-2015 Approved Budget	2014-2015 Expenditures	2015-2016 Projected Exp.	Over (Under) 2014-2015 Actual	% Change
FUNCTIONS:					
5000 Instructional	\$ 125,312,128.00	\$ 124,181,036.43	\$ 128,615,931.21	\$ 4,434,894.78	3.57%
6100 Pupil Personnel Services	12,207,061.00	12,312,377.19	11,876,978.95	(435,398.24)	-3.54%
6200 Instructional Media Services	4,681,965.00	4,553,007.61	4,406,431.88	(146,575.73)	-3.22%
6300 Instructional Curriculum Services	6,901,842.00	7,279,136.99	4,280,821.81	(2,998,315.18)	-41.19%
6400 Instructional Staff Trainig	1,041,053.00	1,138,629.37	1,226,033.48	87,404.11	7.68%
6500 Instruction Related Technology	3,222,090.00	3,381,571.38	3,246,883.27	(134,688.11)	-3.98%
7100 Board of Education	1,237,528.00	871,538.28	1,096,930.78	225,392.50	25.86%
7200 General Administration	923,837.00	824,179.94	942,552.68	118,372.74	14.36%
7300 School Administration	13,084,134.00	13,170,016.82	13,640,685.41	470,668.59	3.57%
7400 Facilities Acquisition & Constr.	2,077,129.00	625,752.48	496,655.81	(129,096.67)	-20.63%
7500 Fiscal Services	1,770,131.00	1,645,696.54	1,844,339.70	198,643.16	12.07%
7600 Food Services	-	-	-	-	0.00%
7700 Central Services	3,392,726.00	3,167,089.07	3,633,040.13	465,951.06	14.71%
7800 Pupil Transportation	12,635,268.00	10,977,121.85	12,113,768.66	1,136,646.81	10.35%
7900 Operation of Plant	23,333,609.00	22,800,788.66	23,462,840.48	662,051.82	2.90%
8100 Maintenance of Plant	5,436,247.00	6,212,692.96	7,110,939.54	898,246.58	14.46%
8200 Administrative Technology Services	1,322,909.00	1,877,497.43	1,384,121.30	(493,376.13)	-26.28%
9100 Community Services	3,925,341.00	3,688,417.55	3,969,014.33	280,596.78	7.61%
9200 Redemption of Principal & Interest	-	-	-	-	0.00%
Total Appropriations	\$ 222,504,998.00	\$ 218,706,550.55	\$ 223,347,969.42	\$ 4,641,418.87	2.12%
Transfers Out	-	-	-	-	
Fund Balance	23,745,320.00	26,686,781.83	29,550,889.54	2,864,107.71	10.73%
Total Appropriations and Fund Balances	\$ 246,250,318.00	\$ 245,393,332.38	\$ 252,898,858.96	\$ 7,505,526.58	3.06%

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	2014-2015 Approved Budget	2014-2015 Expenditures	2015-2016 Projected Exp.	Over (Under) 2014-2015 Actual	% Change
OBJECTS:					
100 Salaries	130,149,568.00	\$ 128,894,306.88	130,358,791.41	\$ 1,464,484.53	1.14%
200 Employee Benefits	40,761,120.00	39,565,246.89	41,321,851.21	1,756,604.32	4.44%
300 Purchased Services	26,379,699.00	27,157,788.99	26,668,145.62	(489,643.37)	-1.80%
400 Energy Service	10,352,026.00	9,558,689.96	10,241,925.94	683,235.98	7.15%
500 Materials and Supplies	8,652,804.00	6,747,633.81	8,206,611.67	1,458,977.86	21.62%
600 Capital Outlay	3,506,375.00	3,965,745.23	4,217,997.57	252,252.34	6.36%
700 Other Expenses	2,703,406.00	2,817,138.79	2,332,646.00	(484,492.79)	-17.20%
Total Appropriations	\$ 222,504,998.00	\$ 218,706,550.55	\$ 223,347,969.42	\$ 4,641,418.87	2.12%
Transfers Out	-	-	-		
Fund Balance	23,745,320.00	26,686,781.83	29,550,889.54	2,864,107.71	10.73%
Total Appropriations and Fund Balance	\$ 246,250,318.00	\$ 245,393,332.38	\$ 252,898,858.96	\$ 7,505,526.58	3.06%

2015-2016 DEBT SERVICE (200)

ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	(210) SBE & COBI BONDS	9207 (250) DISTRICT #5 BOND (94) REF	(290) QZAB
REVENUE:					
STATE SOURCES:					
CO & DS WITHHELD	\$ -	\$ -	\$ -	\$ -	\$ -
SBE/COBIBONDS	890,000.00	940,250.00	940,250.00	-	-
CO & DS TO DISTRICT	-	-	-	-	-
LOCAL SOURCES:					
TAXES	7,787.19	-	-	-	-
INTEREST	325,249.40	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TRANSFERS:					
FROM C/O	659,529.24	659,530.00	-	-	659,530.00
FROM OPER.	-	-	-	-	-
TOTALEST. REV.	\$ 1,882,565.83	\$ 1,599,780.00	\$ 940,250.00	\$ -	\$ 659,530.00
FUND BALANCE 07/01/2014	9,032,392.01			-	
FUND BALANCE 07/01/2015		9,982,188.92	27,691.32	661,522.34	9,292,975.26
TOTALEST. REV. AND BEG. BALANCE	\$ 10,914,957.84	\$ 11,581,968.92	\$ 967,941.32	\$ 661,522.34	\$ 9,952,505.26
APPROPRIATIONS:					
RED. OF PRINC.	\$ 765,000.00	\$ 875,000.00	\$ 875,000.00	\$ -	\$ -
INTEREST	144,250.00	65,250.00	65,250.00	-	-
DEPOSIT TO ESCROW	-	-	-	-	-
DUES & FEES	23,518.92	-	-	-	-
MISC. EXPENSE	-	-	-	-	-
TOTAL APPROP.	\$ 932,768.92	\$ 940,250.00	\$ 940,250.00	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-
FUND BALANCE 06/30/2015	9,982,188.92				
FUND BALANCE 06/30/2016		10,641,718.92	27,691.32	661,522.34	9,952,505.26
TOTAL APPROP. AND ENDING BALANCE	\$ 10,914,957.84	\$ 11,581,968.92	\$ 967,941.32	\$ 661,522.34	\$ 9,952,505.26

2015-2016 CAPITAL PROJECTS (300)

ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	CO & DS	PECO	STATE CLASS ROOMS FOR KIDS	CLASS SIZE REDUCTION	STATE BOARD OF EDUCATION BONDS	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
REVENUE:									
CO & DS TO DISTRICT	\$ 158,978.57	\$ 160,000.00	\$ 160,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CLASS SIZE REDUCTION	-	-	-	-	-	-	-	-	-
PECO	515,994.00	852,327.00	-	852,327.00	-	-	-	-	-
LOTTERY BONDS	-	-	-	-	-	-	-	-	-
SIT	-	-	-	-	-	-	-	-	-
MISC. STATE	560,700.00	-	-	-	-	-	-	-	-
TAXES	18,577,206.98	19,070,746.00	-	-	-	-	-	19,070,746.00	-
SALE OF BONDS	-	-	-	-	-	-	-	-	-
ENERGY CONTRACTS	-	-	-	-	-	-	-	-	-
COP'S	-	-	-	-	-	-	-	-	-
MISC. LOCAL	258,045.68	-	-	-	-	-	-	-	-
INTEREST	55,589.30	160,000.00	10,000.00	-	-	-	-	100,000.00	50,000.00
TRANSFERS	499,732.38	624,550.00	-	-	-	-	-	-	624,550.00
TOTAL EST. REV.	\$ 20,626,246.91	\$ 20,867,623.00	\$ 170,000.00	\$ 852,327.00	\$ -	\$ -	\$ -	\$ 19,170,746.00	\$ 674,550.00
FUND BALANCE 07/01/2014	9,798,260.76								
FUND BALANCE 07/01/2015		8,649,486.95	135,283.97	-	71,191.23	-	15,645.02	7,965,686.15	461,680.58
TOTAL EST. REV. AND BEG. BALANCE	\$ 30,424,507.67	\$ 29,517,109.95	\$ 305,283.97	\$ 852,327.00	\$ 71,191.23	\$ -	\$ 15,645.02	\$ 27,136,432.15	\$ 1,136,230.58
APPROPRIATIONS:									
LIB. BKS. NEW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A V MATERIALS	-	-	-	-	-	-	-	-	-
BLDG. FIXED EQUIP.	-	-	-	-	-	-	-	-	-
FURN. FIX. EQUIP.	379,573.13	400,000.00	-	-	-	-	-	-	400,000.00
MOTOR VEHICLES	1,644,524.00	1,670,000.00	-	-	-	-	-	1,670,000.00	-
LAND	1,010.00	-	-	-	-	-	-	-	-
IMPR. OTHER	683,568.27	700,000.00	100,000.00	-	-	-	-	600,000.00	-
REMODELING	4,653,478.04	12,818,244.95	205,283.97	-	71,191.23	-	15,645.02	11,789,894.15	736,230.58
SOFTWARE	10,376.23	-	-	-	-	-	-	-	-
ENERGY CONTRACT	-	-	-	-	-	-	-	-	-
COP PAYMENT	6,307,612.23	6,269,335.00	-	-	-	-	-	6,269,335.00	-
TOTAL APPROP.	\$ 13,680,141.90	\$ 21,857,579.95	\$ 305,283.97	\$ -	\$ 71,191.23	\$ -	\$ 15,645.02	\$ 20,329,229.15	\$ 1,136,230.58
TRANSFERS OUT:									
GENERAL FUND	7,435,349.58	7,000,000.00	-	852,327.00	-	-	-	6,147,673.00	-
DEBT SERVICE	659,529.24	659,530.00	-	-	-	-	-	659,530.00	-
CAPITAL PROJECTS	-	-	-	-	-	-	-	-	-
FUND BALANCE 06/30/2015	8,649,486.95								
FUND BALANCE 06/30/2016		-	-	-	-	-	-	-	-
TOTAL APPROP. AND ENDING BALANCE	\$ 30,424,507.67	\$ 29,517,109.95	\$ 305,283.97	\$ 852,327.00	\$ 71,191.23	\$ -	\$ 15,645.02	\$ 27,136,432.15	\$ 1,136,230.58

2015-2016 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2015-2016 TOTAL	CO & DS	PECO	STATE CLASSRMS FOR KIDS	SBE	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
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REVENUE:							
CAPITAL OUTLAY & DEBT SERV. (CO&DS)	\$ 160,000	\$ 160,000					
PUBLIC ED. CAPITAL OUTLAY (PECO)	852,327		852,327				
CAPITAL IMPROVEMENT TAX	19,070,746					19,070,746	
CLASSROOMS FOR KIDS	-						
INTEREST	160,000	10,000				100,000	50,000
TRANSFERS IN (Food Serv.)	624,550						624,550
TOTAL ESTIMATED REVENUE	\$ 20,867,623	\$ 170,000	\$ 852,327	\$ -	\$ -	\$ 19,170,746	\$ 674,550
2015-16 BALANCE FORWARD	8,649,487	135,284	-	71,191	15,645	7,965,686	461,681
TOTAL ESTIMATED REVENUE AND BALANCE FORWARD	\$ 29,517,110	\$ 305,284	\$ 852,327	\$ 71,191	\$ 15,645	\$ 27,136,432	\$ 1,136,231

LESS APPROPRIATIONS:							
PRIOR YEARS PROJECTS	8,649,487	135,284	-	71,191	15,645	7,965,686	461,681
TRANSFERS TO OPERATING (PECO)	852,327		852,327				
TRANSFERS TO OPERATING (CAP IMP TAX)	6,147,673					6,147,673	
TRANSFERS TO DEBT SERVICE (CAP IMP TAX)	659,530					659,530	
COPs PAYMENT	6,269,335					6,269,335	
ENERGY IMPROVEMENT LEASE FINANCE	-					-	
GENERAL FUND EXPENDITURES	-					-	
2015-16 CAPITAL PROJECTS REVENUE AVAILABLE	6,938,758	170,000	-	-	-	6,094,208	674,550

CO & DS = Capital Outlay and Debt Service PECO = Public Education Capital Outlay SBE = State Board of Education COP's = Certificates of Participation

2015-2016 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2015-2016 TOTAL	CO & DS	PECO	SBE	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
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2015-2016 PROJECT PROPOSALS						
B Maintenance / Capital Improvement Projects	800,000				800,000	
C Flooring Replacement	100,000				100,000	
D Sitework / Fencing / Walks	300,000				300,000	
E Security (Intercom, Phone, Camera,)	75,000				75,000	
F Food Service Projects (Local Capital Improvement Fund)	674,550					674,550
G Physical Education Enhancements	150,000				150,000	
H HVAC Replacement & Repair	1,300,000				1,300,000	
I Painting Projects	130,000				130,000	
J Fixed Furnishings & Equipment Replacement	10,000				10,000	
K ADA Corrections Districtwide	75,000				75,000	
M Transportation Bus Replacement	-				-	
M Maintenance Service Vehicle / Equipment Replacement	-				-	
N Environmental Issues & Remediation	75,000				75,000	
P Relocatable Moves & Renovations (Leased & Local)	300,000				300,000	
R Roofing Replacement & Repair	900,000	170,000			730,000	
S Safety-to-Life Projects	1,000,000		-		1,000,000	
T Technology Upgrades	75,000				75,000	
U Professional / Consulting Services	100,000				100,000	
U School Concurrency Management	35,000				35,000	
W Energy Conservation Program / Incentives	25,000				25,000	
Z Construction Contingency	814,208				814,208	
TOTAL PROPOSED PROJECTS	\$ 6,938,758	\$ 170,000	\$ -	-	\$ 6,094,208	\$ 674,550

CO & DS = Capital Outlay and Debt Service PECO = Public Education Capital Outlay SBE = State Board of Education COP's = Certificates of Participation

2015-2016 SPECIAL REVENUES (400)

ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	(0410) FOOD SERVICE	(0420) FEDERAL FUNDS
REVENUE:				
FEDERAL SOURCES :				
DIRECT FEDERAL	4,538,227.58	\$ 4,702,877.00	\$ -	\$ 4,702,877.00
FEDERAL THROUGH STATE	29,908,676.16	29,265,370.00	11,461,900.00	17,803,470.00
STATE SOURCES:		-		
STATE	181,436.92	168,000.00	168,000.00	
LOCAL SOURCES:				
LOCAL	2,537,988.29	2,395,250.00	2,395,250.00	
LEASE PURCHASE	-	-	-	-
TRANSFERS:				
FROM C/O	-	-	-	-
FROM OPER.	-	-	-	-
TOTAL EST. REV.	\$ 37,166,328.95	\$ 36,531,497.00	\$ 14,025,150.00	\$ 22,506,347.00
FUND BALANCE 07/01/2014	2,690,296.21			
FUND BALANCE 07/01/2015		3,062,393.08	3,062,393.08	-
TOTAL EST. REV. AND BEG. BALANCE	\$ 39,856,625.16	\$ 39,593,890.08	\$ 17,087,543.08	\$ 22,506,347.00
APPROPRIATIONS :				
SALARIES	\$ 17,770,555.24	\$ 18,711,019.00	\$ 4,628,500.00	\$ 14,082,519.00
BENEFITS	6,653,569.14	6,702,276.00	2,047,000.00	4,655,276.00
PURCHASED SERVICES	2,104,695.21	1,647,420.00	510,800.00	1,136,620.00
ENERGY SERVICES	398,008.82	379,036.00	282,700.00	96,336.00
MATERIALS/SUPPLIES	6,496,342.73	6,316,147.00	5,466,600.00	849,547.00
CAPITAL OUTLAY	792,409.85	414,155.00	15,000.00	399,155.00
OTHER EXPENSES	2,092,301.09	1,736,894.00	450,000.00	1,286,894.00
TOTAL APPROP.	\$ 36,307,882.08	\$ 35,906,947.00	\$ 13,400,600.00	\$ 22,506,347.00
TRANSFERS OUT	486,350.00	624,550.00	624,550.00	-
FUND BALANCE 06/30/2015	3,062,393.08			
FUND BALANCE 06/30/2016		3,062,393.08	3,062,393.08	-
TOTAL APPROP. AND ENDING BALANCE	\$ 39,856,625.16	\$ 39,593,890.08	\$ 17,087,543.08	\$ 22,506,347.00

EDUCATIONAL ENHANCEMENT FUND ALLOCATION (LOTTERY FUNDS)

The 2015 Legislature allocated \$9,944,312 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 \$98,618, which equals a \$3.50 per student allocation for each school. For the 2014-2015 school year Alachua County School District's share of Lottery funding was \$100,281, which equaled a \$3.60 per student allocation for each school.

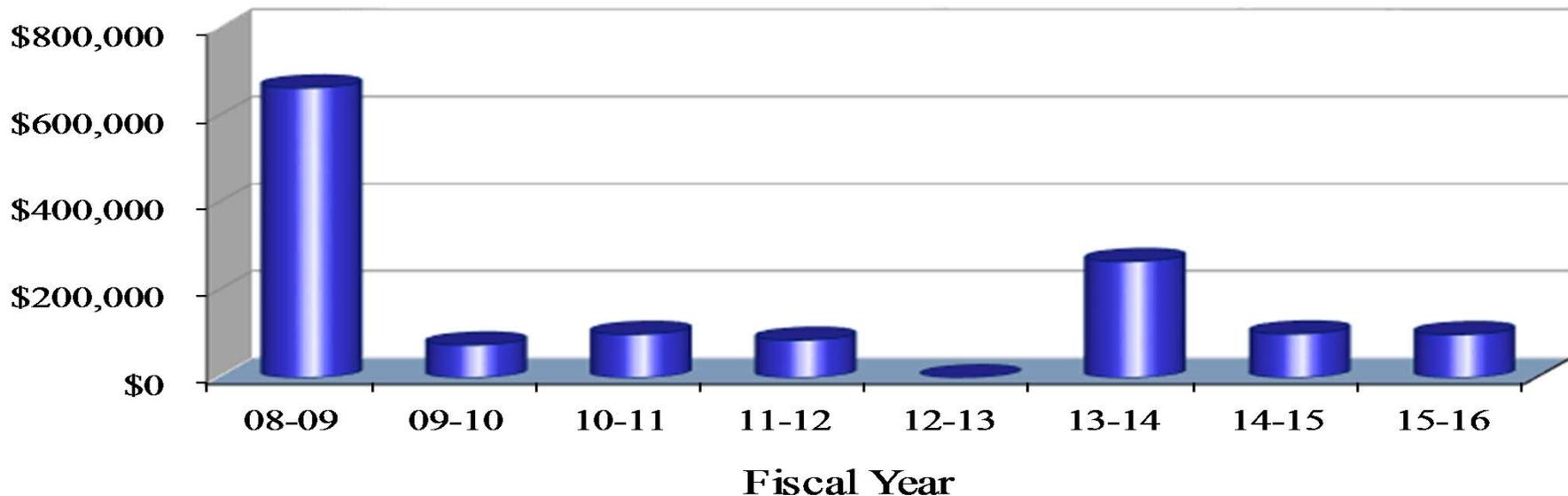
School Boards must account for their share of the funds by “establishing policies and procedures that define enhancement and the types of expenditures that will be considered consistent with that definition.” These policies are to be adopted prior to the expenditure of these lottery funds.

In addition, districts must allocate lottery enhancement funds to each school 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 2015-2016 allocation represents a 1.66% decrease over 2014-2015.

Lottery Allocations 2008-2009 Through 2015-2016



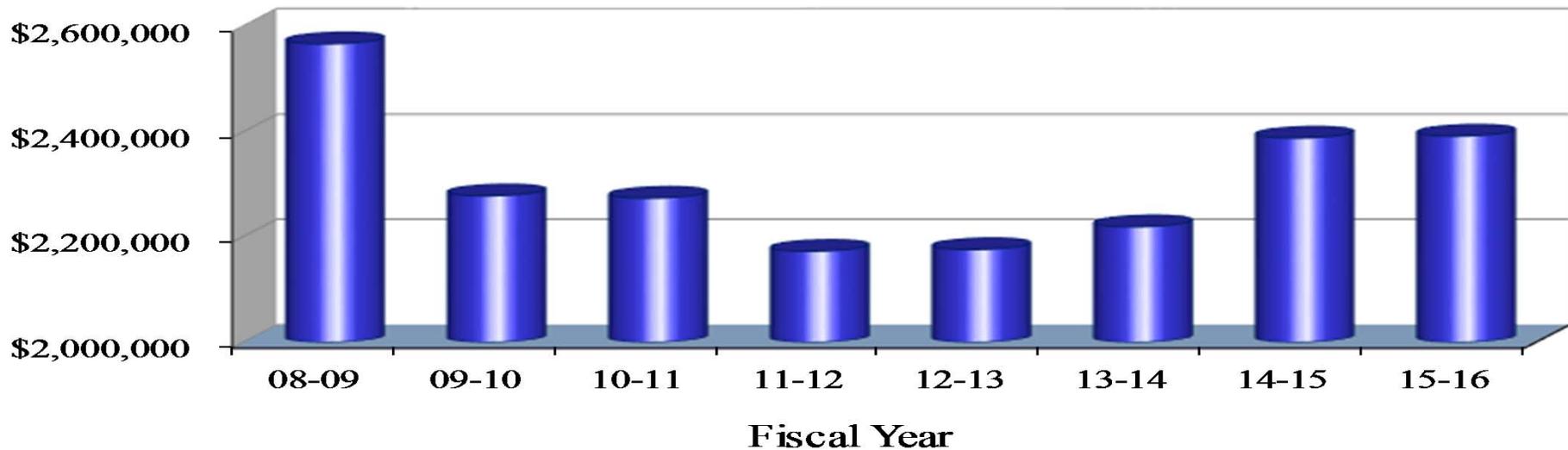
2015-2016 INSTRUCTIONAL MATERIALS ALLOCATION GUIDELINES

The 2015 Legislature appropriated \$225,830,113 statewide for instructional materials, with \$2,391,820 being allocated to the Alachua County School District. This allocation includes: (textbooks \$2,229,078), (library/media \$127,808), and (science lab supplies \$34,934). 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 2015-2016 allocation represents a 0.16% increase over 2014-2015. As the chart shows, revenue for Instructional Materials has increased on average 2.48% each year over the last four years.

Instructional Materials Allocations 2008-2009 Through 2015-2016



HELPFUL LINKS

Finance & Budget website:

http://www.sbac.edu/pages/ACPS/Departments_Programs/DepartmentsAF/A_thru_C/Finance/Finance_and_Budget_Information

School Board of Alachua County website

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

List of Schools including websites:

<http://www.sbac.edu/pages/ACPS/DistrictDocs/4921314722865705444>

School Grades:

http://www.sbac.edu/files/_2RIYy_/0060acc65d632cc83745a49013852ec4/School_Grades_History.pdf

List of Departments:

http://www.sbac.edu/pages/ACPS/Departments_Programs

District Information

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

FCAT Information

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

Florida Department of Education

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