



2008-2009 Annual Budget

Executive Summary



**TENTATIVE
ANNUAL BUDGET**

2008-2009

BOARD MEMBERS

Janie S. Williams – Chairman

Tina Pinkoson – Vice Chairman

Virginia S. Childs

F. Wesley Eubank

Eileen F. Roy

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

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July 29, 2008

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For additional information call 955-7300

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BOARD MEMBERS

Virginia S. Childs
F. Wesley Eubank
Tina Pinkoson
Eileen F. Roy
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SUPERINTENDENT OF SCHOOLS

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A message to the community:

For the third straight year, Alachua County Public Schools has been awarded top marks by the state for the quality of our educational programs. The district earned 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 2008-09 budget is intended to provide local citizens with an overview of our fiscal operations.

I indicated in last year's message that Alachua County Public Schools and districts throughout Florida were anticipating significant budget challenges. Unfortunately, that prediction has proven to be all too accurate. Our district lost nearly \$9 million during the 2007-08 school year, and the state's new budget will cost us at least another \$5 million. Governor Charlie Crist has also announced an additional holdback of state funds for the upcoming school year, which could result in another cut of \$4 million. And of course, we have been told to expect additional budget cuts during the school year.

The statewide passage of Amendment 1 in January will also reduce school funding in the future. Another budget amendment, known as Amendment 5, will be on the general election ballot in November. If approved by voters, it will significantly reduce funding for public schools.

In light of these fiscal challenges and dramatically increasing costs, the School Board has made and continues to make very painful reductions to the district's budget. By law, the Board must produce a balanced budget each year.

The 2008-09 budget for all district funds totals \$336,236,058. 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 providing an outstanding education to all students even in light of the current financial crisis. We know we can count on the continuing support of our citizens.

Sincerely,

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

GENERAL FUND REVENUE HIGHLIGHTS

The 2008-2009 budget approved by the Legislature provides dollars for statewide growth and implementation of the sixth 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 \$2,745,199, a decrease of \$115,011 from 2007-2008, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Alachua County Public Schools will receive \$6,769,553, a decrease of \$185,558 from 2007-2008, 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 2007-2008 will receive \$85 per student, a decrease of \$15 per student from 2007-2008, for a total of \$1,668,942.
- Teacher Lead Program: All full-time teachers will receive approximately \$210, a decrease of \$71 from 2007-2008, 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 \$28,345,073, an increase of \$1,750,023 over 2007-2008, towards the implementation of the class size reduction amendment.

The 2008-2009 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

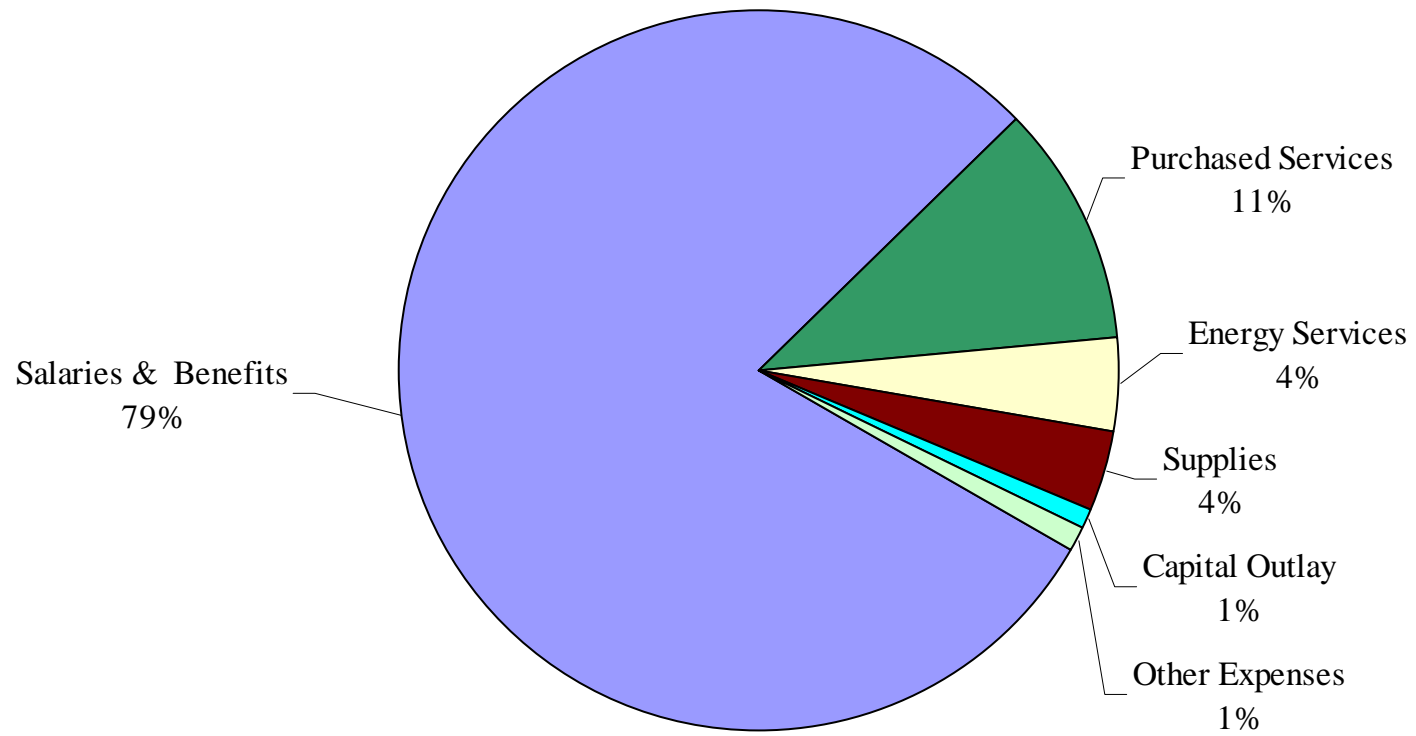
	2007-2008 Budgeted Revenue	2007-2008 Actual Revenue	2008-2009 Projected Revenue
Federal Sources	\$ 1,035,000	\$ 866,376	\$ 1,035,000
State Sources	139,186,076	131,348,526	116,213,089
Local Sources	75,975,767	76,901,933	84,404,165
	\$ 216,196,843	\$ 209,116,835	\$ 201,652,254

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, and Class Size Reduction.

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 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.

2008-2009 GENERAL FUND BUDGETED EXPENDITURES



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

	2008-2009		2007-2008	
	<u>Millage Rate</u>	<u>Estimated Revenue</u>	<u>Millage Rate</u>	<u>Estimated Revenue</u>
Certified Property Tax Values		\$13,788,423,372		\$12,860,218,348
Required Local Effort	5.256	\$ 68,848,356	4.977	\$ 60,805,041
Discretionary	0.498	6,523,303	0.510	\$ 6,230,776
Supplemental Discretionary	0.210	2,750,790	0.233	\$ 2,846,609
Debt Service	0.645	8,448,856	0.675	\$ 8,246,615
Capital Outlay (2 Mill)	1.750	22,923,254	2.000	\$ 24,434,415
	<u>8.359</u>	<u>\$ 109,494,559</u>	<u>8.395</u>	<u>\$ 102,563,456</u>

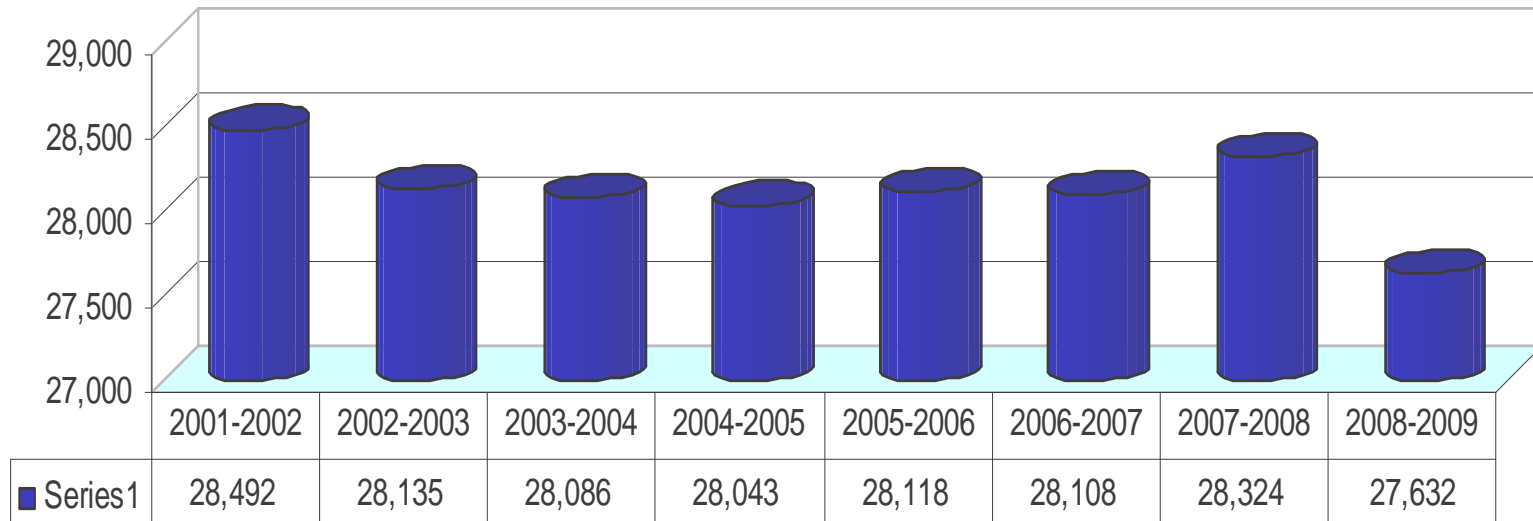
The proposed millage reflects a 0.43% mill decrease over last year's actual millage.
The School Board levies the maximum millage permitted by law.

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													
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
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

(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	-	78	73	68	96	85	91								491
Finley, J. J.	0031	-	66	92	62	66	76	71								433
Foster, Stephen	0041	-	69	60	86	101	90	79								485
Lake Forest	0071	13	63	91	66	71	57	63								424
Littlewood	0091	19	112	98	100	98	94	99								620
Metcalf, W. A.	0101	19	70	47	41	57	36	45								315
Williams, Joseph	0111	-	62	67	105	123	94	108								559
Alachua	0161	-	-	-	-	170	147	156								473
Archer	0171	1	52	54	53	56	51	56								323
Shell, Chester	0281	-	28	36	25	38	36	43								206
Waldo	0291	-	27	40	33	42	42	29								213
Terwilliger, Myra	0311	18	91	105	97	81	71	67								530
Idylwild	0321	3	105	112	122	111	84	65								602
Glen Springs	0331	1	82	86	84	63	71	75								462
Rawlings, M. K.	0341	8	61	74	63	56	49	49								360
Hidden Oak	0482	14	135	115	145	148	125	145								827
Wiles, Kimball	0501	3	110	117	120	125	96	110								681
Lawton Chiles	0510	2	111	141	151	157	114	135								811
Newberry	0531	2	89	113	107	101	100	-								512
Norton, C. W.	0541	2	109	112	121	120	101	109								674
Talbot, William	0561	17	98	107	104	131	115	127								699
Irby, W. W.	0571	26	161	147	158	-	-	-								492
TOTAL		148	1,779	1,887	1,911	2,011	1,734	1,722								11,192

Pupil Population Projections

TABLE 2 (cont.)
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								223	266	247					736
Bishop, Howard	0121								266	286	228					780
Westwood	0141								420	344	334					1,098
Mebane, A. L.	0221								135	163	169					467
High Springs Comm.	0461	5	91	104	103	110	97	97	125	105	118					955
Fort Clarke	0481								199	233	252					684
Kanapaha	0502								295	307	289					891
Oak View	0591							92	133	131	138					494
TOTAL		5	91	104	103	110	97	189	1,796	1,835	1,775					6,105
Gainesville High	0151											502	521	463	485	1,971
Hawthorne High	0201								39	68	78	72	72	67	42	438
Newberry High	0261											143	150	144	122	559
Santa Fe High	0271											301	280	302	301	1,184
Loften High	0411										26	45	56	31	37	195
Eastside High	0421											433	476	441	417	1,767
Buchholz F. W.	0431											502	624	541	528	2,195
TOTAL									39	68	104	1,998	2,179	1,989	1,932	8,309
Special Centers/ Charter Schools Total		25	117	120	137	128	134	139	132	160	161	213	211	177	172	2,026
DISTRICT TOTAL		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

Data Source: SBAC Research and Evaluation

PUPIL POPULATION PROJECTIONS

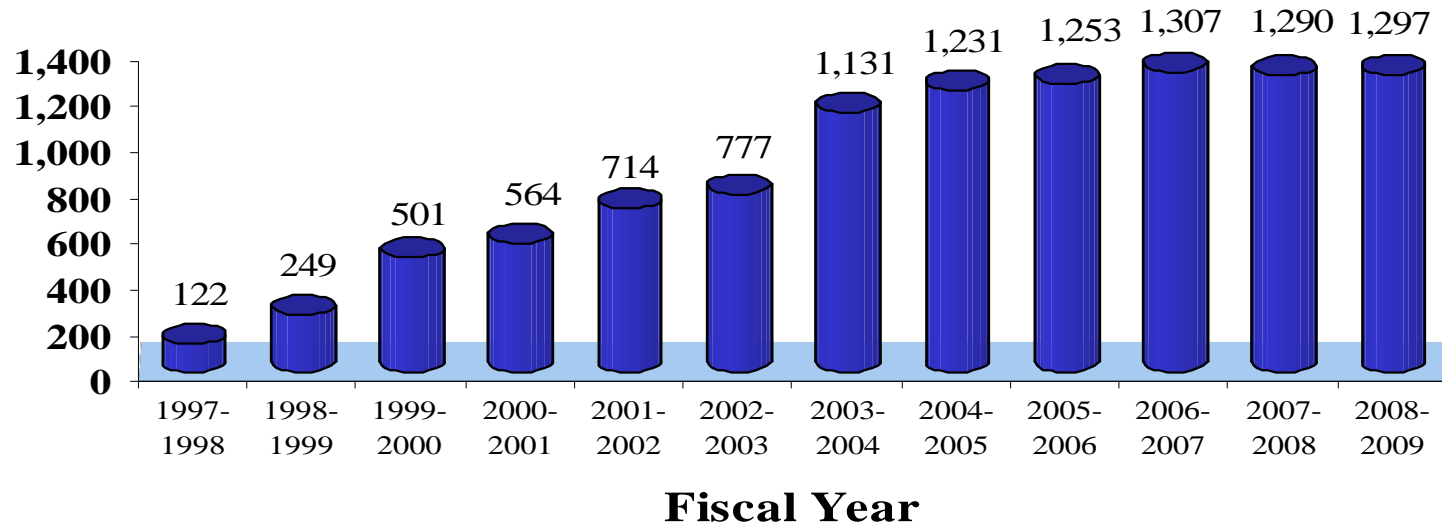
CHARTER SCHOOLS

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 1,297 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 twelve.

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 2008-2009



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

2008-2009 CONSOLIDATED FUNDS STATEMENT

Description	General Fund	Debt Service	Capital Projects	Special Revenue
APPROPRIATIONS BY OBJECT:				
100 Salaries	\$ 125,886,893.00	\$ -	\$ -	\$ 12,282,464.00
200 Employee Benefits	38,965,731.00	-	-	4,950,907.00
300 Purchased Services	22,688,845.00	-	-	2,893,647.00
400 Energy Service	9,602,400.00	-	-	233,000.00
500 Materials and Supplies	* 7,782,724.00	-	-	5,249,712.00
600 Capital Outlay	1,313,353.00	-	49,568,155.00	1,011,930.00
700 Other Expenses	2,530,083.00	9,578,286.00	6,202,090.00	826,412.00
Total Appropriations	\$ 208,770,029.00	\$ 9,578,286.00	\$ 55,770,245.00	\$ 27,448,072.00
Transfers Out	-	-	7,235,240.00	150,000.00
Fund Balance	20,698,250.00	5,240,104.00	-	1,345,832.00
Total Appropriations and Fund Balance	\$ 229,468,279.00	\$ 14,818,390.00	\$ 63,005,485.00	\$ 28,943,904.00
APPROPRIATIONS BY FUNCTION:				
5000 Instructional	\$ 116,924,712.00	\$ -	\$ -	\$ 8,396,904.00
6100 Pupil Personnel Services	11,658,755.00	-	-	1,226,007.00
6200 Instructional Media Services	4,898,582.00	-	-	-
6300 Instructional Curriculum Services	6,559,261.00	-	-	3,224,938.00
6400 Instructional Staff Trainig	1,555,098.00	-	-	1,333,931.00
6500 Instruction Related Technology	2,679,238.00	-	-	-
7100 Board of Education	802,535.00	-	-	-
7200 General Administration	772,432.00	-	-	285,061.00
7300 School Administration	12,462,755.00	-	-	-
7400 Facilities Acquisition & Constr.	759,002.00	-	49,568,155.00	-
7500 Fiscal Services	1,499,301.00	-	-	-
7600 Food Services	-	-	-	12,431,102.00
7700 Central Services	3,128,018.00	-	-	82,535.00
7800 Pupil Transportation	11,912,905.00	-	-	458,202.00
7900 Operation of Plant	22,384,659.00	-	-	6,700.00
8100 Maintenance of Plant	5,458,214.00	-	-	-
8200 Administrative Technology Services	1,202,907.00	-	-	-
9100 Community Services	4,111,655.00	-	-	2,692.00
9200 Redemption of Principal & Interest	-	9,578,286.00	6,202,090.00	-
Total Appropriations	\$ 208,770,029.00	\$ 9,578,286.00	\$ 55,770,245.00	\$ 27,448,072.00
Transfers Out	-	-	7,235,240.00	150,000.00
Fund Balance	20,698,250.00	5,240,104.00	-	1,345,832.00
Total Appropriations and Fund Balances	\$ 229,468,279.00	\$ 14,818,390.00	\$ 63,005,485.00	\$ 28,943,904.00

* The object code for supplies (500) includes \$1,659,944 that will be allocated to schools during the year. Allocations may be changed to different object codes by the schools.

Fund Raising Equalization	\$ 400,000
Advanced Placement	1,123,320
Magnet	45,000
Summer School	50,000
State Categorical Science Lab Materials	41,624
Total	<u>\$ 1,659,944</u>

GENERAL FUND STATEMENT OF REVENUE BY SOURCE

Description	2007-2008 Approved Budget	2007-2008 Actual Revenues	2008-2009 Projected Rev.	Over (Under) 2007-2008 Actual	% Change
FEDERAL SOURCES:					
Reserve Officers Training (ROTC)	\$ 135,000.00	\$ 125,659.00	\$ 135,000.00	\$ 9,341.00	7.43%
Medicaid Reimbursement	900,000.00	740,717.00	900,000.00	159,283.00	21.50%
Total Federal Sources	\$ 1,035,000.00	\$ 866,376.00	\$ 1,035,000.00	\$ 168,624.00	19.46%
STATE SOURCES:					
FEFP	\$ 94,788,317.00	\$ 86,633,455.00	\$ 72,550,801.00	\$ (14,082,654.00)	-16.26%
Workforce Development	1,509,385.00	1,393,868.00	1,348,598.00	(45,270.00)	-3.25%
Adult Handicapped	49,151.00	32,590.00	43,029.00	10,439.00	32.03%
CO & DS Administrative Expenses	18,516.00	-	18,516.00	18,516.00	
Florida Teacher Lead Program	518,550.00	518,550.00	386,656.00	(131,894.00)	-25.44%
Instructional Materials	2,980,723.00	2,860,210.00	2,745,199.00	(115,011.00)	-4.02%
State License Tax	100,000.00	97,469.00	100,000.00	2,531.00	2.60%
Lottery Enhancement Funds	1,119,841.00	1,540,902.00	1,102,774.00	(438,128.00)	-28.43%
Transportation	6,943,854.00	6,955,111.00	6,769,553.00	(185,558.00)	-2.67%
Pre-School Projects	1,178,859.00	814,067.00	883,948.00	69,881.00	8.58%
Public School Technology	-	-	-	-	
Teacher Training	-	-	-	-	
Full Service Schools	115,535.00	111,164.00	-	(111,164.00)	-100.00%
School Recognition	1,570,253.00	1,963,461.00	1,668,942.00	(294,519.00)	-15.00%
Class Size Reduction	28,043,092.00	26,343,802.00	28,345,073.00	2,001,271.00	7.60%
Miscellaneous State Sources	250,000.00	2,083,877.00	250,000.00	(1,833,877.00)	-88.00%
Total State Sources	\$ 139,186,076.00	\$ 131,348,526.00	\$ 116,213,089.00	\$ (15,135,437.00)	-11.52%
LOCAL SOURCES:					
Taxes	\$ 69,817,373.00	\$ 68,321,768.00	\$ 78,122,449.00	\$ 9,800,681.00	14.34%
Interest on Investments	1,500,000.00	1,063,547.00	900,000.00	(163,547.00)	-15.38%
Receipt of Federal Indirect Costs	300,000.00	304,845.00	300,000.00	(4,845.00)	-1.59%
Miscellaneous Local Sources	4,358,394.00	7,211,773.00	5,081,716.00	(2,130,057.00)	-29.54%
Total Local Sources	\$ 75,975,767.00	\$ 76,901,933.00	\$ 84,404,165.00	\$ 7,502,232.00	9.76%
OTHER SOURCES:					
Transfers In	\$ 3,900,000.00	\$ 6,830,105.00	\$ 7,000,000.00	\$ 169,895.00	2.49%
Other Financing Sources				-	
Beginning Fund Balance	22,706,581.00	22,706,581.00	20,816,025.00	(1,890,556.00)	-8.33%
Total Revenues and Fund Balances	\$ 242,803,424.00	\$ 238,653,521.00	\$ 229,468,279.00	\$ (9,185,242.00)	-3.85%

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	2007-2008 Approved Budget	2007-2008 Expenditures	2008-2009 Projected Exp.	Over (Under) 2007-2008 Actual	% Change
FUNCTIONS:					
5000 Instructional	\$ 122,413,123.00	\$ 122,455,852.00	\$ 116,924,712.00	\$ (5,531,140.00)	-4.52%
6100 Pupil Personnel Services	12,242,623.00	13,261,363.00	11,658,755.00	(1,602,608.00)	-12.08%
6200 Instructional Media Services	4,962,031.00	5,118,245.00	4,898,582.00	(219,663.00)	-4.29%
6300 Instructional Curriculum Services	6,319,772.00	6,802,877.00	6,559,261.00	(243,616.00)	-3.58%
6400 Instructional Staff Trainig	1,705,353.00	1,696,341.00	1,555,098.00	(141,243.00)	-8.33%
6500 Instruction Related Technology	2,580,984.00	3,479,366.00	2,679,238.00	(800,128.00)	-23.00%
7100 Board of Education	808,509.00	639,280.00	802,535.00	163,255.00	25.54%
7200 General Administration	737,894.00	818,547.00	772,432.00	(46,115.00)	-5.63%
7300 School Administration	12,262,175.00	13,284,483.00	12,462,755.00	(821,728.00)	-6.19%
7400 Facilities Acquisition & Constr.	758,005.00	651,843.00	759,002.00	107,159.00	16.44%
7500 Fiscal Services	1,409,271.00	1,568,949.00	1,499,301.00	(69,648.00)	-4.44%
7600 Food Services	-	-	-	-	0.00%
7700 Central Services	3,317,991.00	3,286,392.00	3,128,018.00	(158,374.00)	-4.82%
7800 Pupil Transportation	10,364,031.00	11,105,465.00	11,912,905.00	807,440.00	7.27%
7900 Operation of Plant	23,731,511.00	23,652,332.00	22,384,659.00	(1,267,673.00)	-5.36%
8100 Maintenance of Plant	5,588,312.00	5,212,170.00	5,458,214.00	246,044.00	4.72%
8200 Administrative Technology Services	1,180,148.00	1,562,496.00	1,202,907.00	(359,589.00)	-23.01%
9100 Community Services	3,670,605.00	3,141,448.00	4,111,655.00	970,207.00	30.88%
9200 Redemption of Principal & Interest	-	-	-	-	0.00%
Total Appropriations	\$ 214,052,338.00	\$ 217,737,449.00	\$ 208,770,029.00	\$ (8,967,420.00)	-4.12%
Transfers Out	-	100,047.00	-	(100,047.00)	
Fund Balance	28,751,086.00	20,816,025.00	20,698,250.00	(117,775.00)	-0.57%
Total Appropriations and Fund Balances	\$ 242,803,424.00	\$ 238,653,521.00	\$ 229,468,279.00	\$ (9,185,242.00)	-3.85%

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	2007-2008 Approved Budget	2007-2008 Expenditures	2008-2009 Projected Exp.	Over (Under) 2007-2008 Actual
OBJECTS:				
100 Salaries	128,031,961.00	\$ 132,461,757.00	125,886,893.00	\$ (6,574,864.00)
200 Employee Benefits	39,111,352.00	38,279,268.00	38,965,731.00	686,463.00
300 Purchased Services	24,160,422.00	25,960,456.00	22,688,845.00	(3,271,611.00)
400 Energy Service	8,504,162.00	8,910,176.00	9,602,400.00	692,224.00
500 Materials and Supplies	9,494,665.00	6,342,322.00	* 7,782,724.00	1,440,402.00
600 Capital Outlay	2,222,179.00	3,332,650.00	1,313,353.00	(2,019,297.00)
700 Other Expenses	2,527,597.00	2,450,820.00	2,530,083.00	79,263.00
Total Appropriations	\$ 214,052,338.00	\$ 217,737,449.00	\$ 208,770,029.00	\$ (8,967,420.00)
Transfers Out	-	100,047.00	-	(100,047.00)
Fund Balance	28,751,086.00	20,816,025.00	20,698,250.00	(117,775.00)
Total Appropriations and Fund Balance	\$ 242,803,424.00	\$ 238,653,521.00	\$ 229,468,279.00	\$ (9,185,242.00)

* The object code for supplies (500) includes \$1,659,944 that will be allocated to schools during the year. Allocations may be changed to different object codes by the schools.

Fund Raising Equalization	\$ 400,000
Advanced Placement	1,123,320
Magnet	45,000
Summer School	50,000
State Categorical Science Lab Materials	41,624
Total	<u>\$ 1,659,944</u>

2008-2009 DEBT SERVICE (200)

ACCOUNT DESCRIPTION	2007-2008 ACTUAL	2008-2009 BUDGET	(210) SBE & COBI 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	-	-	-	-	-
CO & DS TO DISTRICT	-	-	-	-	-	-	-	-
LOCAL SOURCES:								
TAXES	8,347,365.00	8,448,857.00	-	-	3,536,731.00	-	4,912,126.00	-
INTEREST	96,958.00	150,000.00	-	-	50,000.00	-	100,000.00	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
TRANSFERS:								
FROM C/O	235,240.00	235,240.00	-	-	-	-	-	235,240.00
FROM OPER.	-	-	-	-	-	-	-	-
TOTAL EST. REV.	\$ 8,679,563.00	\$ 9,779,697.00	\$ 945,600.00	\$ -	\$ 3,586,731.00	\$ -	\$ 5,012,126.00	\$ 235,240.00
FUND BALANCE 07/01/2007	4,921,276.00							
FUND BALANCE 07/01/2008		5,038,693.00	193,558.00	129,211.00	182,883.00	271,607.00	530,217.00	3,731,217.00
TOTAL EST. REV. AND BEG. BALANCE	\$ 13,600,839.00	\$ 14,818,390.00	\$ 1,139,158.00	\$ 129,211.00	\$ 3,769,614.00	\$ 271,607.00	\$ 5,542,343.00	\$ 3,966,457.00
APPROPRIATIONS:								
RED. OF PRINC.	\$ 7,205,000.00	\$ 8,180,000.00	\$ 640,000.00	\$ -	\$ 3,280,000.00	\$ -	\$ 4,260,000.00	\$ -
INTEREST	1,203,240.00	1,198,286.00	323,020.00	-	215,263.00	-	660,003.00	-
DEPOSIT TO ESCROW	-	-	-	-	-	-	-	-
DUES & FEES	153,906.00	200,000.00	-	-	85,000.00	-	115,000.00	-
MISC. EXPENSE	-	-	-	-	-	-	-	-
TOTAL APPROP.	\$ 8,562,146.00	\$ 9,578,286.00	\$ 963,020.00	\$ -	\$ 3,580,263.00	\$ -	\$ 5,035,003.00	\$ -
TRANSFERS OUT	-	-	-	-	-	-	-	-
FUND BALANCE 06/30/2008	5,038,693.00							
FUND BALANCE 06/30/2009		5,240,104.00	176,138.00	129,211.00	189,351.00	271,607.00	507,340.00	3,966,457.00
TOTAL APPROP. AND ENDING BALANCE	\$ 13,600,839.00	\$ 14,818,390.00	\$ 1,139,158.00	\$ 129,211.00	\$ 3,769,614.00	\$ 271,607.00	\$ 5,542,343.00	\$ 3,966,457.00
PERCENT OF TOTAL		100.00%	7.69%	0.87%	25.44%	1.83%	37.40%	26.77%

2008-2009 CAPITAL PROJECTS (300)

ACCOUNT DESCRIPTION	2007-2008 ACTUAL	2008-2009 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	\$ 184,833.00	\$ 190,000.00	\$ 190,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CLASS SIZE REDUCTION	-	-	-	-	-	-	-	-	-
PECO	6,067,705.00	2,674,221.00	-	2,674,221.00	-	-	-	-	-
LOTTERY BONDS	-	-	-	-	-	-	-	-	-
SIT	-	-	-	-	-	-	-	-	-
MISC. STATE	5,727,637.00	-	-	-	-	-	-	-	-
TAXES	24,699,085.00	22,923,254.00	-	-	-	-	-	22,923,254.00	-
SALE OF BONDS	-	-	-	-	-	-	-	-	-
ENERGY CONTRACTS	-	-	-	-	-	-	-	-	-
COP'S	-	-	-	-	-	-	-	-	-
MISC. LOCAL	32,611.00	-	-	-	-	-	-	-	-
INTEREST	886,879.00	1,200,000.00	20,000.00	100,000.00	70,000.00	-	10,000.00	800,000.00	200,000.00
TRANSFERS	75,000.00	150,000.00	-	-	-	-	-	-	150,000.00
TOTAL EST. REV.	\$ 37,673,750.00	\$ 27,137,475.00	\$ 210,000.00	\$ 2,774,221.00	\$ 70,000.00	\$ -	\$ 10,000.00	\$ 23,723,254.00	\$ 350,000.00
FUND BALANCE 07/01/2007	34,060,886.00								
FUND BALANCE 07/01/2008		35,868,010.00	310,813.00	2,588,774.00	343,559.00	9,474,419.00	108,196.00	14,749,094.00	8,293,155.00
TOTAL EST. REV. AND BEG. BALANCE	\$ 71,734,636.00	\$ 63,005,485.00	\$ 520,813.00	\$ 5,362,995.00	\$ 413,559.00	\$ 9,474,419.00	\$ 118,196.00	\$ 38,472,348.00	\$ 8,643,155.00
APPROPRIATIONS:									
LIB. BKS. NEW	\$ 5,506,306.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A V MATERIALS	287.00	-	-	-	-	-	-	-	-
BLDG. FIXED EQUIP.	8,380,324.00	13,200,000.00	-	500,000.00	100,000.00	4,500,000.00	50,000.00	5,050,000.00	3,000,000.00
FURN. FIX. EQUIP.	881,328.00	2,570,000.00	-	-	50,000.00	1,000,000.00	20,000.00	500,000.00	1,000,000.00
MOTOR VEHICLES	2,021,704.00	1,500,000.00	-	-	-	-	-	1,500,000.00	-
LAND	-	-	-	-	-	-	-	-	-
IMPR. OTHER	1,726,713.00	4,999,419.00	-	800,000.00	50,000.00	469,419.00	20,000.00	2,160,000.00	1,500,000.00
REMODELING	9,548,235.00	24,203,736.00	520,813.00	1,993,581.00	213,559.00	3,500,000.00	28,196.00	14,954,432.00	2,993,155.00
SOFTWARE	6,700.00	5,000.00	-	-	-	5,000.00	-	-	-
ENERGY CONTRACT	42,795.00	-	-	-	-	-	-	-	-
COP PAYMENT	6,193,195.00	6,202,090.00	-	-	-	-	-	6,202,090.00	-
TOTAL APPROP.	\$ 34,307,587.00	\$ 52,680,245.00	\$ 520,813.00	\$ 3,293,581.00	\$ 413,559.00	\$ 9,474,419.00	\$ 118,196.00	\$ 30,366,522.00	\$ 8,493,155.00
TRANSFERS OUT:									
GENERAL FUND	6,830,105.00	7,000,000.00	-	2,069,414.00	-	-	-	4,930,586.00	-
DEBT SERVICE	235,240.00	235,240.00	-	-	-	-	-	235,240.00	-
FUND BALANCE 06/30/2008	35,868,010.00								
FUND BALANCE 06/30/2009		3,090,000	-	-	-	-	-	2,940,000	150,000
TOTAL APPROP. AND ENDING BALANCE	\$ 77,240,942.00	\$ 63,005,485.00	\$ 520,813.00	\$ 5,362,995.00	\$ 413,559.00	\$ 9,474,419.00	\$ 118,196.00	\$ 38,472,348.00	\$ 8,643,155.00
PERCENT OF TOTAL		100.00%	0.83%	8.51%	0.66%	15.04%	0.19%	61.05%	13.72%

2008-2009 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2008-2009 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)	2,674,221		2,674,221				
CAPITAL IMPROVEMENT TAX (2 MILL)	22,923,254			22,923,254			
CLASSROOMS FOR KIDS	-				-		
INTEREST	1,200,000	20,000	100,000	800,000	70,000	10,000	200,000
TRANSFERS IN (Food Serv.)	150,000						150,000
TOTAL ESTIMATED REVENUE	\$ 27,137,475	\$210,000	\$ 2,774,221	\$ 23,723,254	\$ 70,000	\$ 10,000	\$ 350,000
2007-08 BALANCE FORWARD	35,868,010	310,813	2,588,774	14,749,094	343,559	9,582,615	8,293,156
TOTAL ESTIMATED REVENUE AND BALANCE FORWARD	\$ 63,005,485	\$520,813	\$ 5,362,995	\$ 38,472,348	\$ 413,559	\$ 9,592,615	\$ 8,643,156
LESS APPROPRIATIONS:							
PROIR YEAR PROJECTS (2007-08)	35,868,010	310,813	2,588,774	14,749,094	343,559	9,582,615	8,293,156
TRANSFERS TO OPERATING (PECO)	2,069,414		2,069,414				
TRANSFERS TO OPERATING (2 MILL)	4,930,586			4,930,586			
TRANSFERS TO DEBT SERVICE (2 MILL)	235,240			235,240			
COPs PAYMENT	6,192,928			6,192,928			
ENERGY IMPROVEMT LEASE FINANCE	-			-			
GENERAL FUND EXPENDITURES	1,800,000			1,800,000			
2008-09 CAPITAL PROJECTS REVENUE AVAILABLE	\$ 11,909,307	\$210,000	\$ 704,807	\$ 10,564,500	\$ 70,000	\$ 10,000	\$ 350,000

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

2008-2009 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2008-2009 TOTAL	CO & DS	PECO	TWO MILL	STATE CLASSRMS FOR KIDS	MISC. (STATE)	LOCAL CAPITAL PROJECT FUNDS
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2008-2009 PROJECT PROPOSALS:

A0701	Westwood Middle - Student Services Add. & Ren. (Re-Fund)	2,300,000			2,300,000		
A0801	Lincoln Middle - Science Lab Renovations	650,000			650,000		
A0802	Elementary School "F" - West Gainesville - (Design Only)	180,000			110,000	70,000	
A0804	Property Acquisition - District - (Partial Allocation)	200,000			200,000		

B0801	Maintenance / Capital Improvement Projects	450,000			450,000			
C0801	Districtwide Carpet / Tile Replacement	230,000			230,000			
D0801	Site Improvements / Fencing / Walks	200,000			200,000			
H0801	Districtwide HVAC Replacement / Repair	1,270,000		704,807	565,193			
I0801	Districtwide Painting Projects	160,000			160,000			
M0803	Maintenance Service Vehicle / Equipment Replacement	40,000			40,000			
N0801	Indoor Air Quality Testing / Clean-up /Repairs	50,000			50,000			
P0801	Relocatable Moves and Renovations (Local & Leased)	450,000			450,000			
R0801	Districtwide Roof Replacement / Repair	1,000,000	210,000		790,000			
S0801	Safety-to-Life Projects	480,000			480,000			
T0802	Technology & Communication Infrastructure Upgrades	140,000			140,000			
U0801	School Concurrency Implementation / Management	65,000			65,000			
W0801	Energy Conservation Program / Incentives - Districtwide	145,000			145,000			
W0802	Energy Efficiency Upgrades - Buchholz High	180,000			180,000			
W0803	Energy Efficiency Upgrades - Kanapaha Middle	70,000			70,000			
W0804	Energy Efficiency Upgrades - Eastside High	180,000			180,000			
W0805	Energy Efficiency Upgrades - Hawthorne High	60,000			60,000			
W0806	Energy Efficiency Upgrades - Oakview Middle	70,000			70,000			
Z0801	Construction Contingency	249,307			39,307	10,000	200,000	
TOTAL PROJECT		8,819,307	210,000	704,807	7,624,500	70,000	10,000	200,000

2008-2009 OTHER PROJECT / DISTRICTWIDE NEEDS HELD IN RESERVE:

G0802	Middle School Gym Floor Replacement - Districtwide Phase 1	185,000			185,000			
T0801	School Technology Upgrades - Districtwide	1,000,000			1,000,000			
E0801	Security Projects	45,000			45,000			
F0801	Food Service Projects - Local Capital Improvement. Fund	150,000					150,000	
G0801	Physical Education Enhancements	100,000			100,000			
J0801	Fixed Furnishings & Equipment Replacement	75,000			75,000			
M0801	Transportation Bus Replacement	1,400,000			1,400,000			
M0803	Maintenance Service Vehicle / Equipment Replacement	50,000			50,000			
S0801	Safety-to-Life Projects	50,000			50,000			
V0801	Vocational Minor Projects	35,000			35,000			
TOTAL RESERVE		\$ 3,090,000	\$ -	\$ -	\$ 2,940,000	\$ -	\$ -	\$ 150,000

TOTAL PROJECT AND RESERVE

\$ 11,909,307	\$ 210,000	\$ 704,807	\$ 10,564,500	\$ 70,000	\$ 10,000	\$ 350,000
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2008-2009 SPECIAL REVENUES (400)

ACCOUNT DESCRIPTION	2007-2008 ACTUAL	2008-2009 BUDGET	(0420) FEDERAL PROJECTS	(0410) FOOD SERVICE
REVENUE:				
FEDERAL SOURCES:				
DIRECT FEDERAL	4,530,253.00	\$ -	\$ -	\$ -
FEDERAL THROUGH STATE	25,348,937.00	22,207,600.00	15,016,970.00	7,190,630.00
STATE SOURCES:				
STATE	218,380.00	213,500.00		213,500.00
LOCAL SOURCES:				
LOCAL	4,395,514.00	4,740,300.00		4,740,300.00
LEASE PURCHASE	-	-	-	-
TRANSFERS:				
FROM C/O	-	-	-	-
FROM OPER.	100,047.00	-	-	-
TOTAL EST. REV.	\$ 34,593,131.00	\$ 27,161,400.00	\$ 15,016,970.00	\$ 12,144,430.00
FUND BALANCE 07/01/2007	2,513,469.00			
FUND BALANCE 07/01/2008		1,782,504.00	-	1,782,504.00
TOTAL EST. REV. AND BEG. BALANCE	\$ 37,106,600.00	\$ 28,943,904.00	\$ 15,016,970.00	\$ 13,926,934.00
APPROPRIATIONS:				
SALARIES	\$ 17,386,278.00	\$ 12,282,464.00	\$ 7,829,927.00	\$ 4,452,537.00
BENEFITS	6,265,243.00	4,950,907.00	2,947,372.00	2,003,535.00
PURCHASED SERVICES	2,933,175.00	2,893,647.00	2,322,547.00	571,100.00
ENERGY SERVICES	258,637.00	233,000.00	-	233,000.00
MATERIALS/SUPPLIES	5,224,297.00	5,249,712.00	337,782.00	4,911,930.00
CAPITAL OUTLAY	2,204,950.00	1,011,930.00	995,430.00	16,500.00
OTHER EXPENSES	976,516.00	826,412.00	583,912.00	242,500.00
TOTAL APPROP.	\$ 35,249,096.00	\$ 27,448,072.00	\$ 15,016,970.00	\$ 12,431,102.00
TRANSFERS OUT	75,000.00	150,000.00	-	150,000.00
FUND BALANCE 06/30/2008	1,782,504.00			
FUND BALANCE 06/30/2009		1,345,832.00	-	1,345,832.00
TOTAL APPROP. AND ENDING BALANCE	\$ 37,106,600.00	\$ 28,943,904.00	\$ 15,016,970.00	\$ 13,926,934.00
PERCENT OF TOTAL		100.00%	51.88%	48.12%

EDUCATIONAL ENHANCEMENT FUND ALLOCATION
(LOTTERY FUNDS)

The 2008 Legislature allocated \$107,428,356 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 \$1,102,774.

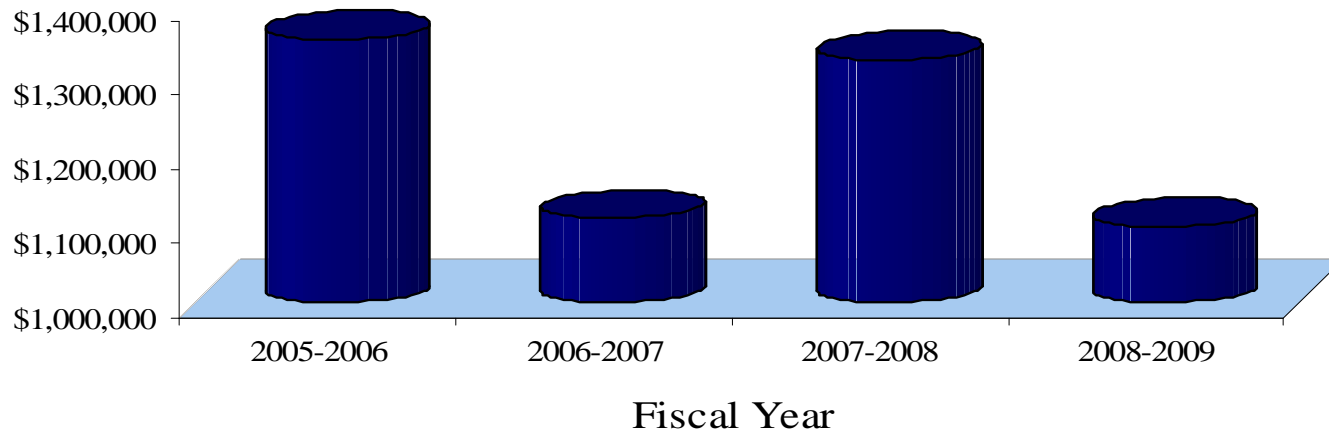
School Boards must account for their share of the funds by “establishing policies and procedures that define enhancement and the types of expenditures that will be considered consistent with that definition.” These policies are to be adopted prior to the expenditure of these lottery funds.

In addition, districts must allocate lottery enhancement funds to each school of “at least \$5 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 2008-2009 allocation represents a 16.93% decrease over 2007-2008. As the chart shows, revenue has decreased on average of 6.80% year over the last four years.

Lottery Funds
2005-2006 Through 2008-2009



EDUCATIONAL ENHANCEMENT FUNDS

2008-2009 Budget

1. To implement school improvement plans (\$5 per unweighted student at each school)	\$ 130,540
2. To maintain existing programs previously funded through categorical funds or through grants identified as:	
50% of Curriculum Resource Teachers	924,353
3. Charter Schools	<u>47,881</u>
	<u>\$ 1,102,774</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 \$5 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 2008-2009 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.

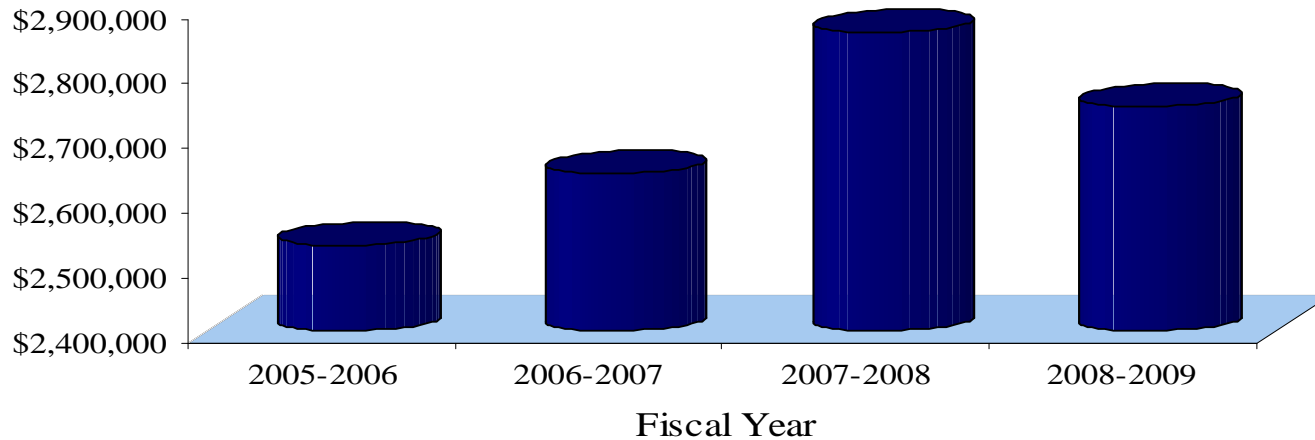
2008-2009 INSTRUCTIONAL MATERIALS ALLOCATION GUIDELINES

The 2008 Legislature appropriated \$259,551,440 statewide for instructional materials, with \$2,745,199 being allocated to the Alachua County School District. This allocation includes: (textbooks \$2,551,291), (library/media \$152,284), and (science lab supplies \$41,624). 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 2008-2009 allocation represents a 4.02% decrease over 2007-2008. As the chart shows, revenue for Instructional Materials has increased on average 3.57% each year over the last four years.

Instructional Materials Allocations 2005-2006 Through 2008-2009



HELPFUL LINKS

School Board of Alachua County website
<http://www.sbac.edu/>

List of Schools including websites:
<http://www.sbac.edu/schoolscnters.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/>