

2009-2010 Annual Budget



Executive Summary

**TENTATIVE
ANNUAL BUDGET**

2009-2010

BOARD MEMBERS

Tina Pinkoson – Chairman

F. Wesley Eubank – Vice Chairman

Virginia S. Childs

Eileen F. Roy

Barbara J. Sharpe

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

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July 28, 2009

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For additional information call 955-7300

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BOARD MEMBERS

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

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



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A message to the community:

Alachua County Public Schools is proud of the high quality education we provide to the young people in this community. Our district has once again earned an 'A' grade from the Florida Department of Education based on the academic achievement of our students.

Especially in these difficult economic times, it is critical that we ensure the effective use of all resources. This executive summary of the district's 2009-10 will provide local citizens with an overview of our fiscal operations.

Alachua County Public Schools and schools throughout the state continue to face significant budget challenges. State per pupil funding for local schools is down 17% since the beginning of the last school year. Florida leaders are making up the shortfall by raising local property taxes and by using federal stimulus dollars, which will run out in 2011. School districts also face the risk of major mid-year budget cuts, which the state has implemented several times during the last two years.

One bright spot for Alachua County schools is the community's approval of the one mill property tax increase during the November general election. That revenue will fund elementary art and music programs, school nurses, career and magnet programs, classroom technology and other items for the next four years.

The 2009-10 budget for all district funds totals \$337,223,744. 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 funds and transfers from the Capital Projects Fund, 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.

Alachua County Public Schools remains committed to providing all students the education they need to reach their full potential. We are grateful for the ongoing support of the community, and we encourage local citizens to stay informed about school funding in Alachua County and throughout the state.

Sincerely,

1

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

GENERAL FUND REVENUE HIGHLIGHTS

The 2009-2010 Budget approved by the Legislature included Federal Stimulus Funds in the amount of \$932,401,330. Alachua County has been allocated \$9,214,042. These funds will be allocated for two (2) years. In addition, the voters of Alachua County approved a 1.00 mill property tax increase for the next four (4) years to continue Elementary Art and Music programs, Middle School Band programs, School Library programs, Elementary Guidance, Academic/Career/Technical Magnet Programs, Classroom Technology, and School Nurses. This additional tax will generate approximately \$13 million per year for the next four (4) years. The following are state allocation adjustments:

- Instructional Materials: Alachua County Public Schools will receive \$2,176,525, a decrease of \$389,805 from 2008-2009, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Alachua County Public Schools will receive \$5,310,137, a decrease of \$376,818 from 2008-2009, 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 2008-2009 will receive \$75 per student, a decrease of \$10 per student from 2008-2009, for a total of \$1,427,387.
- Teacher Lead Program: All full-time teachers will receive approximately \$200, a decrease of \$18 from 2008-2009, 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 \$28,373,964, an increase of \$2,330,448 over 2008-2009, towards the implementation of the class size reduction amendment.

The 2009-2010 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

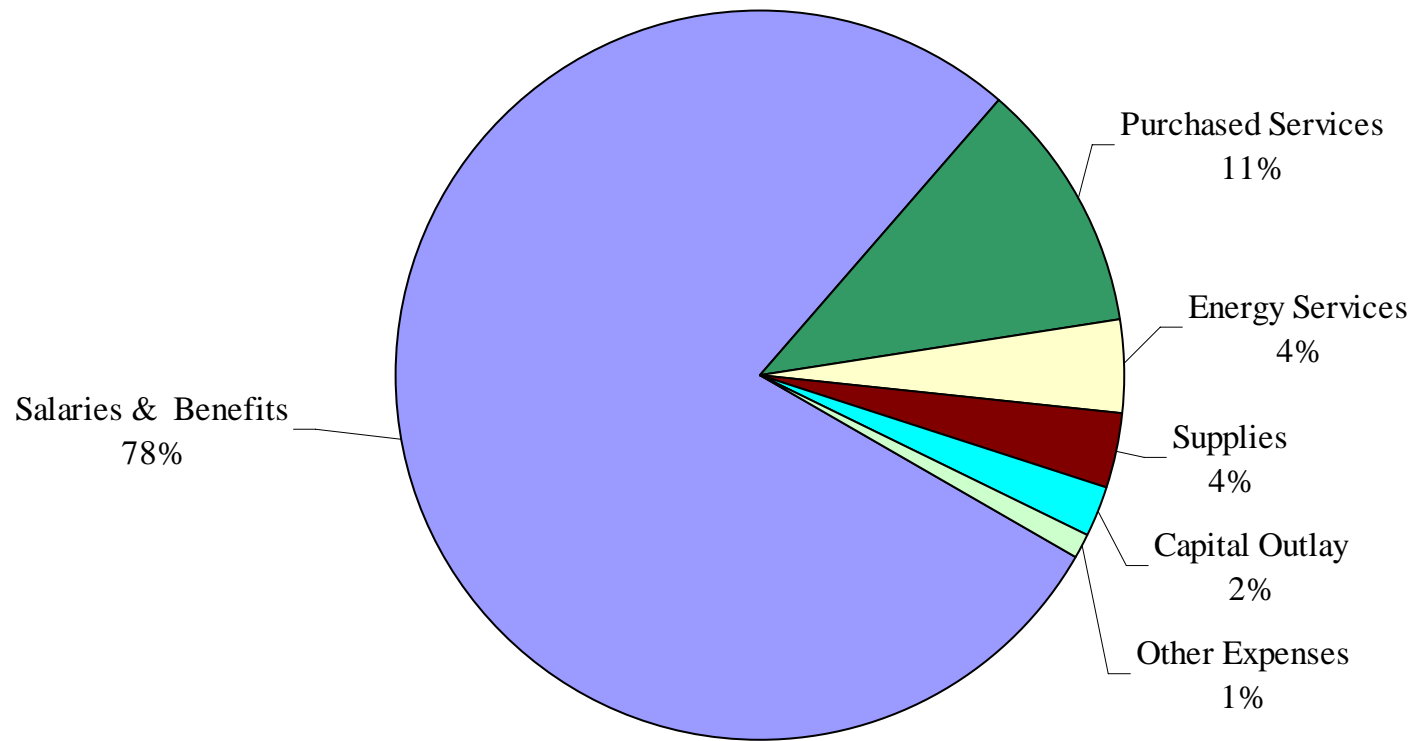
	2008-2009 Budgeted Revenue	2008-2009 Actual Revenue	2009-2010 Projected Revenue
Federal Sources	\$ 1,035,000	\$ 1,007,733	\$ 935,000
State Sources	116,213,089	108,650,696	95,266,804
Local Sources	84,404,165	84,829,486	104,117,020
	<u>\$ 201,652,254</u>	<u>\$ 194,487,915</u>	<u>\$ 200,318,824</u>

State sources of revenue include the State’s portion of the Florida Education Finance Program (FEFP) funding, including restricted categorical dollars earmarked for items such as Safe Schools, Instructional Materials, the Teacher Lead Program, 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.

2009-2010 GENERAL FUND BUDGETED EXPENDITURES



Recap of Millage Levies and District Ad Valorem Tax Revenue

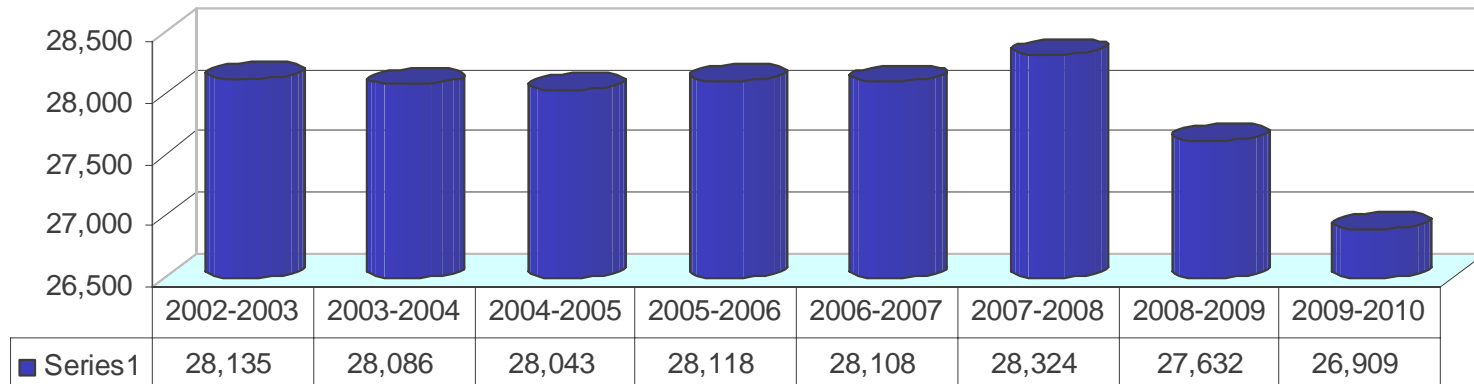
	2009-2010		2008-2009	
Certified Property Tax Values	\$13,683,287,611		\$13,788,423,372	
	<u>Millage Rate</u>	<u>Estimated Revenue</u>	<u>Millage Rate</u>	<u>Estimated Revenue</u>
Required Local Effort	5.518	\$ 71,729,162	5.256	\$ 68,848,356
Voter Approved Operating Millage	1.000	12,999,123	-	-
Discretionary	0.748	9,723,344	0.498	6,523,303
Discretionary Critical Needs (Operating)	0.250	3,249,781	-	-
Supplemental Discretionary	-	-	0.210	2,750,790
Debt Service	0.642	8,345,437	0.645	8,448,856
Capital Outlay	1.250	16,248,904	1.750	22,923,254
	9.408	122,295,751	8.359	109,494,559

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													
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
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

(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	-	86	87	73	74	82	83									485
Finley, J. J.	0031	-	77	69	90	74	66	82									458
Foster, Stephen	0041	-	51	59	75	111	84	82									462
Lake Forest	0071	20	68	72	62	72	59	55									408
Littlewood	0091	26	83	109	105	106	90	100									619
Metcalf, W. A.	0101	18	68	77	41	52	53	48									357
Williams, Joseph	0111	-	80	73	94	99	108	102									556
Alachua	0161	-	-	-	-	160	154	140									454
Archer	0171	3	59	54	45	69	50	62									342
Shell, Chester	0281	1	35	34	33	28	27	29									187
Waldo	0291	-	37	35	32	35	36	37									212
Terwilliger, Myra	0311	23	101	94	92	93	69	81									553
Idylwild	0321	3	108	102	84	105	78	69									549
Glen Springs	0331	2	92	77	73	65	50	70									429
Rawlings, M. K.	0341	11	51	58	58	66	45	47									336
Hidden Oak	0482	14	125	132	120	143	134	131									799
Wiles, Kimball	0501	5	133	96	101	106	99	96									636
Lawton Chiles	0510	2	110	106	111	144	125	108									706
Newberry	0531	11	91	103	95	88	94	-									482
Norton, C. W.	0541	-	101	103	108	108	111	99									630
Talbot, William	0561	17	112	111	108	99	123	116									686
Irby, W. W.	0571	13	140	161	138	-	-	-									452
TOTAL		169	1,808	1,812	1,738	1,897	1,737	1,637									10,798

Pupil Population Projections

TABLE 2 (Cont.)

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

For Initial Allocations of Staff

SCHOOL NAME	SCHOOL PK NUMBER (ESE)	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	
Lincoln, Abraham	0112							236	209	255					700	
Bishop, Howard	0121							231	224	276					731	
Westwood	0141							306	357	293					956	
Mebane, A. L.	0221							153	141	176					470	
Fort Clarke	0481							268	242	281					791	
Kanapaha	0502							276	309	291					876	
Oak View	0591						104	151	131	135					521	
TOTAL							104	1,621	1,613	1,707					5,045	
Gainesville High	0151										552	487	487	379	1,905	
Hawthorne High	0201							46	41	64	79	58	63	41	392	
Newberry High	0261										173	149	156	114	592	
Santa Fe High	0271										347	318	272	228	1,165	
Loften High	0411									1	72	64	76	39	252	
Eastside High	0421										456	424	439	376	1,695	
Buchholz F. W.	0431										564	608	646	446	2,264	
TOTAL								46	41	65	2,243	2,108	2,139	1,623	8,265	
High Springs Comm.	0461	90	98	84	108	100	101	102	120	105					908	
TOTAL		90	98	84	108	100	101	102	120	105					908	
Special Centers/ Charter Schools Total		24	142	119	126	135	108	134	190	206	167	100	131	200	111	1,893
DISTRICT TOTAL		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

PUPIL POPULATION PROJECTIONS

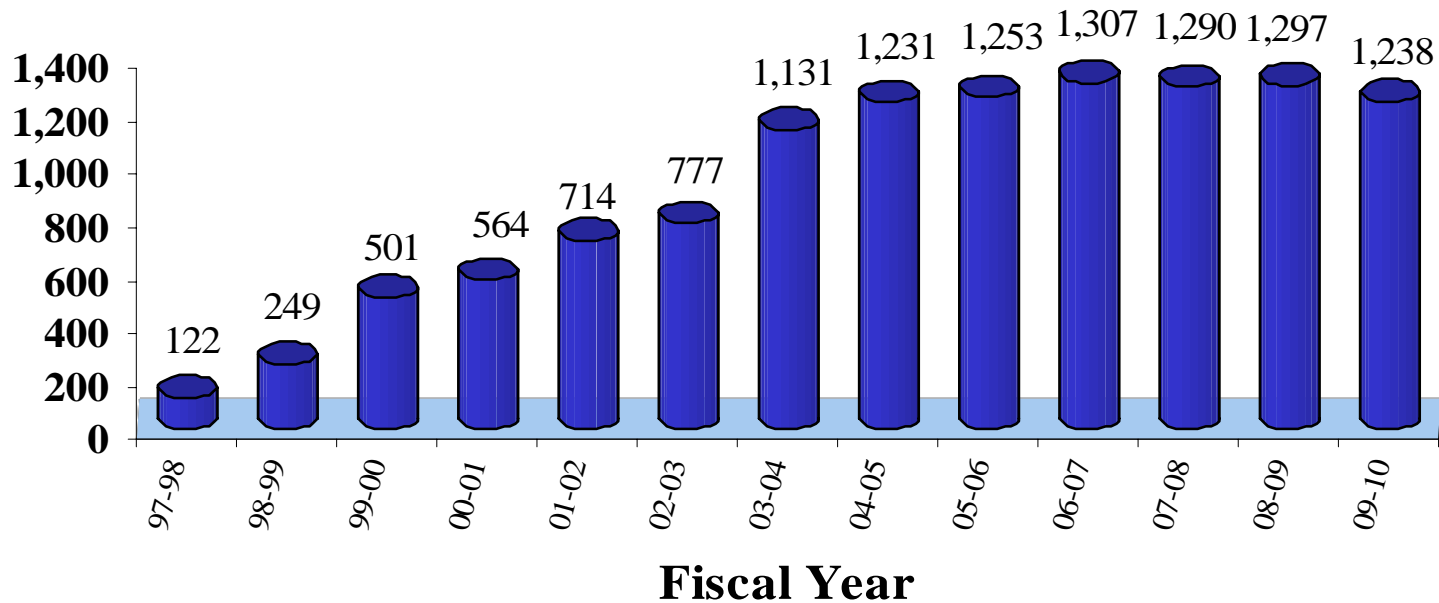
CHARTER SCHOOLS

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 1,238 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 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 2009-2010



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

2009-2010 CONSOLIDATED FUNDS STATEMENT

Description	General Fund	Debt Service	Capital Projects	Special Revenue
APPROPRIATIONS BY OBJECT:				
100 Salaries	\$ 118,578,970.00	\$ -	\$ -	\$ 24,611,898.00
200 Employee Benefits	36,149,827.00	-	-	8,424,842.00
300 Purchased Services	22,200,904.00	-	-	3,146,016.00
400 Energy Service	9,659,181.00	-	-	566,168.00
500 Materials and Supplies	* 6,965,186.00	-	-	4,906,056.00
600 Capital Outlay	4,007,537.00	-	36,746,212.00	2,426,442.00
700 Other Expenses	2,476,166.00	9,584,724.00	6,146,041.00	1,576,040.00
Total Appropriations	\$ 200,037,771.00	\$ 9,584,724.00	\$ 42,892,253.00	\$ 45,657,462.00
Transfers Out	-	-	4,201,884.00	200,000.00
Fund Balance	26,421,404.00	5,926,110.00	-	2,302,136.00
Total Appropriations and Fund Balance	\$ 226,459,175.00	\$ 15,510,834.00	\$ 47,094,137.00	\$ 48,159,598.00
APPROPRIATIONS BY FUNCTION:				
5000 Instructional	\$ 110,193,668.00	\$ -	\$ -	\$ 22,126,336.00
6100 Pupil Personnel Services	11,125,969.00	-	-	2,554,674.00
6200 Instructional Media Services	4,734,333.00	-	-	-
6300 Instructional Curriculum Services	6,368,218.00	-	-	5,729,824.00
6400 Instructional Staff Trainig	779,742.00	-	-	1,130,661.00
6500 Instruction Related Technology	2,730,676.00	-	-	483,047.00
7100 Board of Education	737,513.00	-	-	-
7200 General Administration	802,497.00	-	-	775,780.00
7300 School Administration	12,242,391.00	-	-	39,645.00
7400 Facilities Acquisition & Constr.	758,020.00	-	36,746,212.00	117,452.00
7500 Fiscal Services	1,513,734.00	-	-	-
7600 Food Services	-	-	-	11,765,910.00
7700 Central Services	3,248,306.00	-	-	8,400.00
7800 Pupil Transportation	11,136,195.00	-	-	916,588.00
7900 Operation of Plant	22,909,549.00	-	-	2,590.00
8100 Maintenance of Plant	5,528,482.00	-	-	-
8200 Administrative Technology Services	1,051,608.00	-	-	-
9100 Community Services	4,176,870.00	-	-	6,555.00
9200 Redemption of Principal & Interest	-	9,584,724.00	6,146,041.00	-
Total Appropriations	\$ 200,037,771.00	\$ 9,584,724.00	\$ 42,892,253.00	\$ 45,657,462.00
Transfers Out	-	-	4,201,884.00	200,000.00
Fund Balance	26,421,404.00	5,926,110.00	-	2,302,136.00
Total Appropriations and Fund Balances	\$ 226,459,175.00	\$ 15,510,834.00	\$ 47,094,137.00	\$ 48,159,598.00

* The object code for supplies (500) includes \$1,514,052 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	985,788
Magnet	45,000
Summer School	50,000
State Categorical Science Lab Materials	33,264
Total	<u>\$ 1,514,052</u>

GENERAL FUND STATEMENT OF REVENUE BY SOURCE

Description	2008-2009 Approved Budget	2008-2009 Actual Revenues	2009-2010 Projected Rev.	Over (Under) 2008-2009 Actual	% Change
FEDERAL SOURCES:					
Reserve Officers Training (ROTC)	\$ 135,000.00	\$ 147,596.98	\$ 135,000.00	\$ (12,596.98)	-8.53%
Medicaid Reimbursement	900,000.00	860,136.12	800,000.00	(60,136.12)	-6.99%
Total Federal Sources	\$ 1,035,000.00	\$ 1,007,733.10	\$ 935,000.00	\$ (72,733.10)	-7.22%
STATE SOURCES:					
FEFP	\$ 72,550,801.00	\$ 67,705,317.00	\$ 62,207,500.00	\$ (5,497,817.00)	-8.12%
.25 MILL COMPRESSION	-	-	718,234.00	718,234.00	100.00%
Workforce Development	1,348,598.00	1,348,044.00	1,348,598.00	554.00	0.04%
Adult Handicapped	43,029.00	33,007.11	38,657.00	5,649.89	17.12%
CO & DS Administrative Expenses	18,516.00	-	18,516.00	18,516.00	100.00%
Florida Teacher Lead Program	386,656.00	386,656.00	Included in FEFP	(386,656.00)	-100.00%
Instructional Materials	2,745,199.00	2,566,330.00	Included in FEFP	(2,566,330.00)	-100.00%
State License Tax	100,000.00	94,071.19	100,000.00	5,928.81	6.30%
Lottery Enhancement Funds	1,102,774.00	664,827.00	Included in FEFP	(664,827.00)	-100.00%
Transportation	6,769,553.00	5,705,682.00	Included in FEFP	(5,705,682.00)	-100.00%
Pre-School Projects	883,948.00	1,001,790.26	883,948.00	(117,842.26)	-11.76%
Public School Technology	-	-	-	-	0.00%
Teacher Training	-	-	-	-	0.00%
Full Service Schools	-	19,913.22	-	(19,913.22)	-100.00%
School Recognition	1,668,942.00	1,617,705.00	1,427,387.00	(190,318.00)	-11.76%
Class Size Reduction	28,345,073.00	26,043,516.00	28,373,964.00	2,330,448.00	8.95%
Miscellaneous State Sources	250,000.00	1,463,837.13	150,000.00	(1,313,837.13)	-89.75%
Total State Sources	\$ 116,213,089.00	\$ 108,650,695.91	\$ 95,266,804.00	\$ (13,383,891.91)	-12.32%
LOCAL SOURCES:					
Taxes	\$ 78,122,449.00	\$ 78,749,695.56	\$ 97,801,410.00	\$ 19,051,714.44	24.19%
Interest on Investments	900,000.00	370,735.89	600,000.00	229,264.11	61.84%
Receipt of Federal Indirect Costs	300,000.00	572,408.28	600,000.00	27,591.72	4.82%
Miscellaneous Local Sources	5,081,716.00	5,136,646.16	5,115,610.00	(21,036.16)	-0.41%
Total Local Sources	\$ 84,404,165.00	\$ 84,829,485.89	\$ 104,117,020.00	\$ 19,287,534.11	22.74%
OTHER SOURCES:					
Transfers In	\$ 7,000,000.00	\$ 7,915,350.91	\$ 3,966,644.00	\$ (3,948,706.91)	-49.89%
Other Financing Sources	-	-	-	-	-
Beginning Fund Balance	21,445,229.66	21,445,229.66	22,173,707.00	728,477.34	3.40%
Total Revenues and Fund Balances	\$ 230,097,483.66	\$ 223,848,495.47	\$ 226,459,175.00	\$ 2,610,679.53	1.17%

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	2008-2009 Approved Budget	2008-2009 Expenditures	2009-2010 Projected Exp.	Over (Under) 2008-2009 Actual	% Change
FUNCTIONS:					
5000 Instructional	\$ 116,824,712.04	\$ 113,256,897.03	\$ 110,193,668.00	\$ (3,063,229.03)	-2.70%
6100 Pupil Personnel Services	11,658,755.09	12,036,347.55	11,125,969.00	(910,378.55)	-7.56%
6200 Instructional Media Services	4,898,582.30	4,473,034.03	4,734,333.00	261,298.97	5.84%
6300 Instructional Curriculum Services	6,559,260.64	6,392,819.98	6,368,218.00	(24,601.98)	-0.38%
6400 Instructional Staff Trainig	1,555,098.25	1,358,128.43	779,742.00	(578,386.43)	-42.59%
6500 Instruction Related Technology	2,679,237.72	2,947,900.68	2,730,676.00	(217,224.68)	-7.37%
7100 Board of Education	802,534.85	748,190.89	737,513.00	(10,677.89)	-1.43%
7200 General Administration	772,432.30	786,975.55	802,497.00	15,521.45	1.97%
7300 School Administration	12,462,753.44	12,633,144.18	12,242,391.00	(390,753.18)	-3.09%
7400 Facilities Acquisition & Constr.	759,001.78	469,154.56	758,020.00	288,865.44	61.57%
7500 Fiscal Services	1,499,301.22	1,537,746.60	1,513,734.00	(24,012.60)	-1.56%
7600 Food Services	-	-	-	-	0.00%
7700 Central Services	3,228,017.68	3,048,537.24	3,248,306.00	199,768.76	6.55%
7800 Pupil Transportation	11,912,905.41	10,101,645.84	11,136,195.00	1,034,549.16	10.24%
7900 Operation of Plant	22,384,659.44	21,914,544.79	22,909,549.00	995,004.21	4.54%
8100 Maintenance of Plant	5,458,213.84	5,060,332.98	5,528,482.00	468,149.02	9.25%
8200 Administrative Technology Services	1,202,907.35	1,529,355.12	1,051,608.00	(477,747.12)	-31.24%
9100 Community Services	4,111,655.41	3,290,973.90	4,176,870.00	885,896.10	26.92%
9200 Redemption of Principal & Interest	-	-	-	-	0.00%
Total Appropriations	\$ 208,770,028.76	\$ 201,585,729.35	\$ 200,037,771.00	\$ (1,547,958.35)	-0.77%
Transfers Out	-	89,058.90	-	(89,058.90)	
Fund Balance	21,327,454.90	22,173,707.22	26,421,404.00	4,247,696.78	19.16%
Total Appropriations and Fund Balances	\$ 230,097,483.66	\$ 223,848,495.47	\$ 226,459,175.00	\$ 2,610,679.53	1.17%

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	2008-2009 Approved Budget	2008-2009 Expenditures	2009-2010 Projected Exp.	Over (Under) 2008-2009 Actual	% Change
OBJECTS:					
100 Salaries	125,886,893.04	\$ 125,217,663.12	118,578,970.00	\$ (6,638,693.12)	-5.30%
200 Employee Benefits	38,965,730.72	36,924,035.28	36,149,827.00	(774,208.28)	-2.10%
300 Purchased Services	22,688,845.00	23,019,219.03	22,200,904.00	(818,315.03)	-3.55%
400 Energy Service	9,602,400.00	8,513,628.63	9,659,181.00	1,145,552.37	13.46%
500 Materials and Supplies	7,782,724.00	4,626,169.35	* 6,965,186.00	2,339,016.65	50.56%
600 Capital Outlay	1,313,353.00	1,471,525.30	4,007,537.00	2,536,011.70	172.34%
700 Other Expenses	2,530,083.00	1,813,488.64	2,476,166.00	662,677.36	36.54%
Total Appropriations	\$ 208,770,028.76	\$ 201,585,729.35	\$ 200,037,771.00	\$ (1,547,958.35)	-0.77%
Transfers Out	-	89,058.90	-	(89,058.90)	
Fund Balance	21,327,454.90	22,173,707.22	26,421,404.00	4,247,696.78	19.16%
Total Appropriations and Fund Balance	\$ 230,097,483.66	\$ 223,848,495.47	\$ 226,459,175.00	\$ 2,610,679.53	1.17%

* The object code for supplies (500) includes \$1,514,052 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	985,788
Magnet	45,000
Summer School	50,000
State Categorical Science Lab Materials	33,264
Total	<u>\$ 1,514,052</u>

2009-2010 DEBT SERVICE (200)

ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 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/COBI BONDS	-	945,600.00	945,600.00	-	-	-	-	-
CO & DS TO DISTRICT	-	-	-	-	-	-	-	-
LOCAL SOURCES:								
TAXES	8,521,694.48	8,345,437.00	-	-	3,483,765.00	-	4,861,672.00	-
INTEREST	206,352.99	150,000.00	-	-	50,000.00	-	100,000.00	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
TRANSFERS:								
FROM C/O	235,239.65	235,240.00	-	-	-	-	-	235,240.00
FROM OPER.	-	-	-	-	-	-	-	-
TOTAL EST. REV.	\$ 8,963,287.12	\$ 9,676,277.00	\$ 945,600.00	\$ -	\$ 3,533,765.00	\$ -	\$ 4,961,672.00	\$ 235,240.00
FUND BALANCE 07/01/2008	5,422,188.37							
FUND BALANCE 07/01/2009		5,834,557.00	181,014.00	131,139.00	203,879.00	276,590.00	530,932.00	4,511,003.00
TOTAL EST. REV. AND BEG. BALANCE	\$ 14,385,475.49	\$ 15,510,834.00	\$ 1,126,614.00	\$ 131,139.00	\$ 3,737,644.00	\$ 276,590.00	\$ 5,492,604.00	\$ 4,746,243.00
APPROPRIATIONS:								
RED. OF PRINC.	\$ 7,540,000.00	\$ 8,500,000.00	\$ 670,000.00	\$ -	\$ 3,425,000.00	\$ -	\$ 4,405,000.00	\$ -
INTEREST	875,265.00	884,724.00	293,000.00	-	72,781.00	-	518,943.00	-
DEPOSIT TO ESCROW	-	-	-	-	-	-	-	-
DUES & FEES	135,653.57	200,000.00	-	-	85,000.00	-	115,000.00	-
MISC. EXPENSE	-	-	-	-	-	-	-	-
TOTAL APPROP.	\$ 8,550,918.57	\$ 9,584,724.00	\$ 963,000.00	\$ -	\$ 3,582,781.00	\$ -	\$ 5,038,943.00	\$ -
TRANSFERS OUT	-	-	-	-	-	-	-	-
FUND BALANCE 06/30/2009	5,834,556.92							
FUND BALANCE 06/30/2010		5,926,110.00	163,614.00	131,139.00	154,863.00	276,590.00	453,661.00	4,746,243.00
TOTAL APPROP. AND ENDING BALANCE	\$ 14,385,475.49	\$ 15,510,834.00	\$ 1,126,614.00	\$ 131,139.00	\$ 3,737,644.00	\$ 276,590.00	\$ 5,492,604.00	\$ 4,746,243.00
PERCENT OF TOTAL		100.00%	7.26%	0.85%	24.10%	1.78%	35.41%	30.60%

2009-2010 CAPITAL PROJECTS (300)

ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 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	\$ 188,948.81	\$ 190,000.00	\$ 190,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CLASS SIZE REDUCTION		-	-	-	-	-	-	-	-
PECO	2,674,221.00	754,169.00	-	754,169.00	-	-	-	-	-
LOTTERY BONDS	-	-	-	-	-	-	-	-	-
SIT	-	-	-	-	-	-	-	-	-
MISC. STATE	-	-	-	-	-	-	-	-	-
TAXES	23,143,336.81	16,248,904.00	-	-	-	-	-	16,248,904.00	-
SALE OF BONDS	-	-	-	-	-	-	-	-	-
ENERGY CONTRACTS	-	-	-	-	-	-	-	-	-
COP'S	-	-	-	-	-	-	-	-	-
MISC. LOCAL	49,047.82	-	-	-	-	-	-	-	-
INTEREST	272,736.79	600,000.00	10,000.00	-	-	50,000.00	-	400,000.00	140,000.00
TRANSFERS	160,000.00	200,000.00	-	-	-	-	-	-	200,000.00
TOTAL EST. REV.	\$ 26,488,291.23	\$ 17,993,073.00	\$ 200,000.00	\$ 754,169.00	\$ -	\$ 50,000.00	\$ -	\$ 16,648,904.00	\$ 340,000.00
FUND BALANCE 07/01/2008	35,754,621.93								
FUND BALANCE 07/01/2009		29,101,064.00	96,862.00	1,724,560.00	156,429.00	2,272,647.00	79,039.00	16,698,665.00	8,072,862.00
TOTAL EST. REV. AND BEG. BALANCE	\$ 62,242,913.16	\$ 47,094,137.00	\$ 296,862.00	\$ 2,478,729.00	\$ 156,429.00	\$ 2,322,647.00	\$ 79,039.00	\$ 33,347,569.00	\$ 8,412,862.00
APPROPRIATIONS:									
LIB. BKS. NEW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A V MATERIALS	-	-	-	-	-	-	-	-	-
BLDG. FIXED EQUIP.	7,983,228.99	7,320,000.00	-	200,000.00	-	100,000.00	20,000.00	4,000,000.00	3,000,000.00
FURN. FIX. EQUIP.	2,005,534.01	1,940,000.00	-	-	20,000.00	200,000.00	20,000.00	700,000.00	1,000,000.00
MOTOR VEHICLES	880,808.00	700,000.00	-	-	-	-	-	700,000.00	-
LAND	-	-	-	-	-	-	-	-	-
IMPR. OTHER	1,279,718.41	3,920,000.00	-	500,000.00	20,000.00	-	-	1,900,000.00	1,500,000.00
REMODELING	7,612,370.75	22,796,212.00	296,862.00	1,024,560.00	116,429.00	1,952,647.00	39,039.00	16,453,813.00	2,912,862.00
SOFTWARE	86,192.14	70,000.00	-	-	-	70,000.00	-	-	-
ENERGY CONTRACT	-	-	-	-	-	-	-	-	-
COP PAYMENT	5,143,406.77	6,146,041.00	-	-	-	-	-	6,146,041.00	-
TOTAL APPROP.	\$ 24,991,259.07	\$ 42,892,253.00	\$ 296,862.00	\$ 1,724,560.00	\$ 156,429.00	\$ 2,322,647.00	\$ 79,039.00	\$ 29,899,854.00	\$ 8,412,862.00
TRANSFERS OUT:									
GENERAL FUND	7,915,350.91	3,966,644.00	-	754,169.00	-	-	-	3,212,475.00	-
DEBT SERVICE	235,239.65	235,240.00	-	-	-	-	-	235,240.00	-
FUND BALANCE 06/30/2009	29,101,063.53								
FUND BALANCE 06/30/2010		-	-	-	-	-	-	-	-
TOTAL APPROP. AND ENDING BALANCE	\$ 62,242,913.16	\$ 47,094,137.00	\$ 296,862.00	\$ 2,478,729.00	\$ 156,429.00	\$ 2,322,647.00	\$ 79,039.00	\$ 33,347,569.00	\$ 8,412,862.00
PERCENT OF TOTAL		100.00%	0.63%	5.26%	0.33%	4.93%	0.17%	70.80%	17.86%

2009-2010 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2009-2010 TOTAL	CO & DS	PECO	STATE CLASSRMS FOR KIDS	MISC. (STATE)	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
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REVENUE:							
CAPITAL OUTLAY & DEBT SERV. (CO&DS)	\$ 190,000	\$ 190,000					
PUBLIC ED. CAPITAL OUTLAY (PECO)	754,169		754,169				
CAPITAL IMPROVEMENT TAX	16,248,904					16,248,904	
CLASSROOMS FOR KIDS	-						
INTEREST	600,000	10,000			50,000	400,000	140,000
TRANSFERS IN (Food Serv.)	200,000						200,000
TOTAL ESTIMATED REVENUE	\$ 17,993,073	\$ 200,000	\$ 754,169	\$ -	\$ 50,000	\$ 16,648,904	\$ 340,000
2008-09 BALANCE FORWARD	29,101,064	96,862	1,724,560	156,429	2,351,686	16,698,665	8,072,862
TOTAL ESTIMATED REVENUE AND BALANCE FORWARD	\$ 47,094,137	\$ 296,862	\$ 2,478,729	\$ 156,429	\$ 2,401,686	\$ 33,347,569	\$ 8,412,862

LESS APPROPRIATIONS:							
PRIOR YEARS PROJECTS	29,101,064	96,862	1,724,560	156,429	2,351,686	16,698,665	8,072,862
TRANSFERS TO OPERATING (PECO)	754,169		754,169				
TRANSFERS TO OPERATING (CAP IMP TAX)	3,212,475					3,212,475	
TRANSFERS TO DEBT SERVICE (CAP IMP TAX)	235,240					235,240	
COPs PAYMENT	6,146,041					6,146,041	
ENERGY IMPROVEMENT LEASE FINANCE	-					-	
GENERAL FUND EXPENDITURES	1,800,000					1,800,000	
2009-10 CAPITAL PROJECTS REVENUE AVAILABLE	\$ 5,845,148	\$ 200,000	\$ -	\$ -	\$ 50,000	\$ 5,255,148	\$ 340,000

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

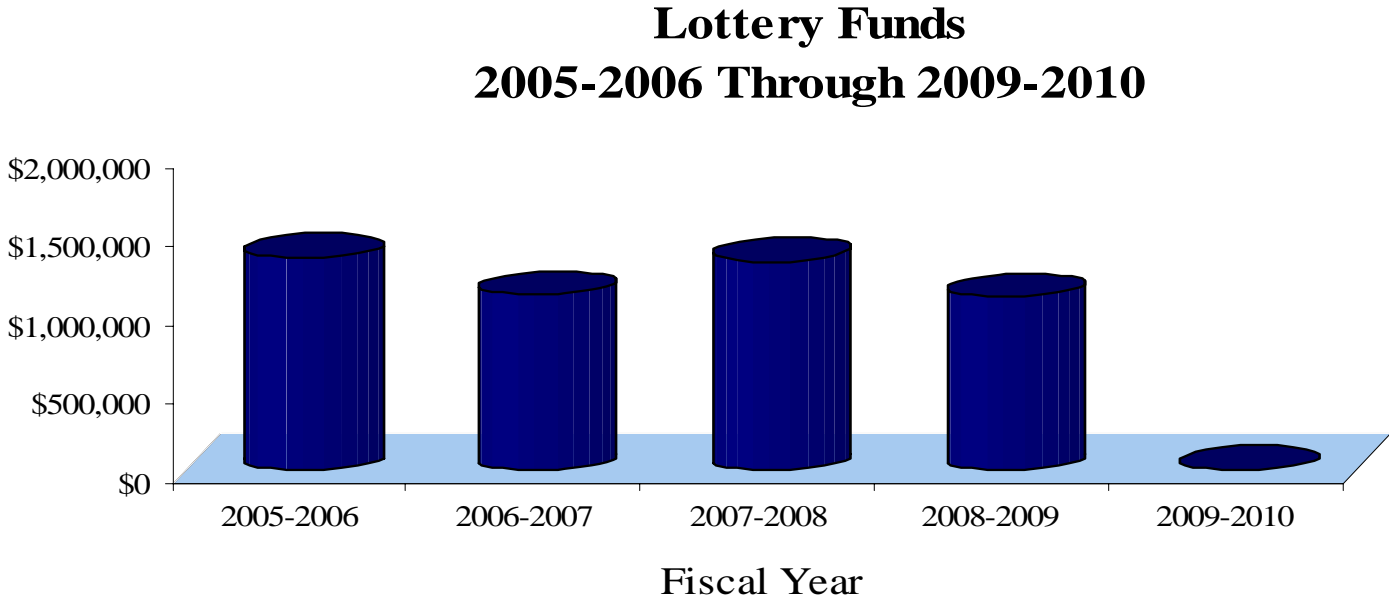
Distribution of 2009-2010 Project Revenues to be Determined

2009-2010 SPECIAL REVENUES (400)

ACCOUNT DESCRIPTION	2008-2009 ACTUAL	2009-2010 BUDGET	(0410) FOOD SERVICE	(0420) FEDERAL PROJECTS	(0431) STATE FISCAL STABILIZATION FUNDS	(0432) ARRA STIMULUS FUNDS	(0433) OTHER ARRA STIMULUS FUNDS
REVENUE:							
FEDERAL SOURCES:							
DIRECT FEDERAL	4,596,006.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL THROUGH STATE	26,091,232.74	41,334,800.00	7,560,700.00	15,483,592.00	9,214,042.00	9,076,466.00	-
STATE SOURCES:							
STATE	201,765.00	188,000.00	188,000.00				
LOCAL SOURCES:							
LOCAL	4,334,425.27	4,326,100.00	4,326,100.00				
LEASE PURCHASE	-	-	-				
TRANSFERS:							
FROM C/O	-	-	-	-	-	-	-
FROM OPER.	89,058.90	-	-	-	-	-	-
TOTAL EST. REV.	\$ 35,312,488.34	\$ 45,848,900.00	\$ 12,074,800.00	\$ 15,483,592.00	\$ 9,214,042.00	\$ 9,076,466.00	\$ -
FUND BALANCE 07/01/2008	1,749,725.41						
FUND BALANCE 07/01/2009		2,310,698.00	2,193,246.00	-	-	-	117,452.00
TOTAL EST. REV. AND BEG. BALANCE	\$ 37,062,213.75	\$ 48,159,598.00	\$ 14,268,046.00	\$ 15,483,592.00	\$ 9,214,042.00	\$ 9,076,466.00	\$ 117,452.00
APPROPRIATIONS:							
SALARIES	\$ 17,167,414.14	\$ 24,611,898.00	\$ 4,300,700.00	\$ 7,755,367.00	\$ 6,795,445.00	\$ 5,760,386.00	\$ -
BENEFITS	5,986,129.15	8,424,842.00	1,951,060.00	2,890,991.00	2,150,662.00	1,432,129.00	-
PURCHASED SERVICES	2,865,712.90	3,146,016.00	582,100.00	2,442,427.00	-	121,489.00	-
ENERGY SERVICES	369,723.77	566,168.00	271,000.00	225,308.00	-	69,860.00	-
MATERIALS/SUPPLIES	4,639,940.48	4,906,056.00	4,290,050.00	337,786.00	-	278,220.00	-
CAPITAL OUTLAY	2,338,437.48	2,426,442.00	11,500.00	1,297,490.00	-	1,000,000.00	117,452.00
OTHER EXPENSES	1,224,159.10	1,576,040.00	359,500.00	534,223.00	267,935.00	414,382.00	-
TOTAL APPROP.	\$ 34,591,517.02	\$ 45,657,462.00	\$ 11,765,910.00	\$ 15,483,592.00	\$ 9,214,042.00	\$ 9,076,466.00	\$ 117,452.00
TRANSFERS OUT	160,000.00	200,000.00	200,000.00	-	-	-	-
FUND BALANCE 06/30/2009	2,310,696.73						
FUND BALANCE 06/30/2010		2,302,136.00	2,302,136.00	-	-	-	-
TOTAL APPROP. AND ENDING BALANCE	\$ 37,062,213.75	\$ 48,159,598.00	\$ 14,268,046.00	\$ 15,483,592.00	\$ 9,214,042.00	\$ 9,076,466.00	\$ 117,452.00
PERCENT OF TOTAL		100.00%	29.63%	32.15%	19.13%	18.85%	0.24%

EDUCATIONAL ENHANCEMENT FUND ALLOCATION
(LOTTERY FUNDS)

The 2009 Legislature allocated \$0 of lottery revenues directly to school districts for the 2009-2010 school year.



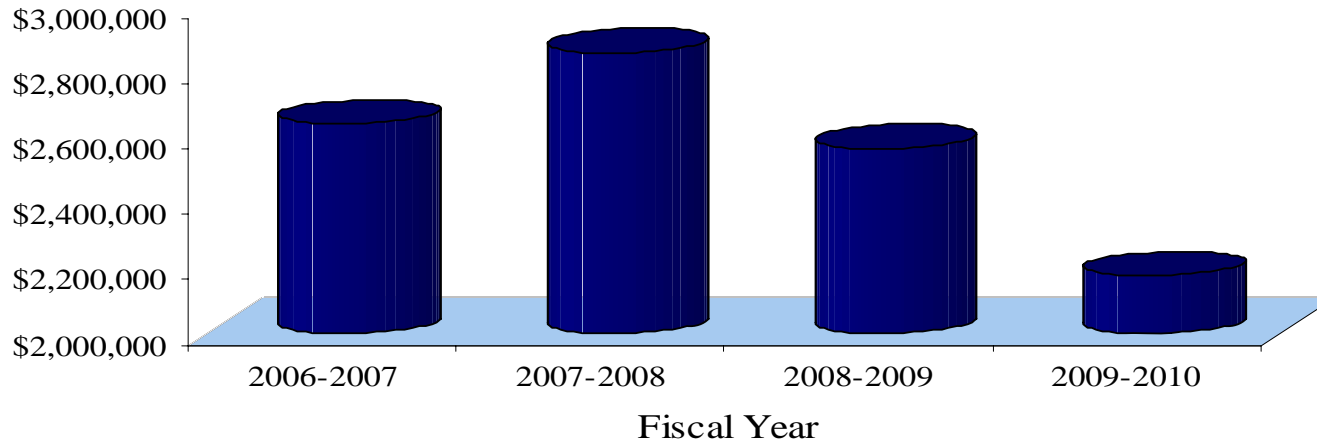
2008-2009 INSTRUCTIONAL MATERIALS ALLOCATION GUIDELINES

The 2009 Legislature appropriated \$216,031,121 statewide for instructional materials, with \$2,176,525 being allocated to the Alachua County School District. This allocation includes: (textbooks \$2,021,564), (library/media \$121,697), and (science lab supplies \$33,264). 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 2009-2010 allocation represents a 15.19% decrease over 2008-2009. As the chart shows, revenue for Instructional Materials has decreased on average 3.21% each year over the last four years.

Instructional Materials Allocations 2006-2007 Through 2009-2010



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://www2.sbac.edu/~wpops/Salary/08-09-SalarySchedules.pdf>

Alachua County Demographical Information
<http://quickfacts.census.gov/qfd/states/12/12001.html>

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

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

Florida Department of Education
<http://www.fldoe.org/>