

2010 - 2011 Annual Budget



Executive Summary

TENTATIVE ANNUAL BUDGET

2010-2011

BOARD MEMBERS

Virginia S. Childs – Chairman

Barbara J. Sharpe – Vice Chairman

F. Wesley Eubank

Tina Pinkoson

Eileen F. Roy

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

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August 3, 2010

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

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BOARD MEMBERS

Virginia S. Childs
F. Wesley Eubank
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SUPERINTENDENT OF SCHOOLS

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A message to the community:

Alachua County Public Schools continues its long tradition of providing an outstanding education to the children in our community. Once again we are ranked first in the state in such important indicators as SAT scores, Advanced Placement passing ratios, and the percentage of highly-educated teachers. We also have four high schools on *Newsweek's* annual list of the 'Best High Schools in the Nation.'

In order to continue that success, it is critical that we effectively use of all our resources, particularly in these challenging economic times. This executive summary of the district's 2010-11 budget will provide local citizens with an overview of our fiscal operations.

Alachua County Public Schools and schools throughout the state continue to do more with less. State per pupil funding is down again this year, and local property taxes are not bringing in as much revenue these days due to the poor housing market. Florida leaders are making up the shortfall by using federal stimulus dollars, which will run out in 2011.

Districts also face additional unfunded and underfunded mandates, including the class size law and the new high school graduation requirements, and they are having a significant impact on our budget.

The 2010-11 budget for all district funds totals \$337,669,054. 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.

We will continue our efforts to stretch our limited resources so that we can provide our local students with the highest-quality education possible. We encourage local citizens to stay informed about school funding in Alachua County and throughout the state.

Sincerely,

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

GENERAL FUND REVENUE HIGHLIGHTS

The 2010-2011 Budget approved by the Legislature included Federal Stimulus Funds in the amount of \$872,664,689. Alachua County has been allocated \$8,672,714. In addition, the voter approved a 1.00 mill property tax will be in effect for the next three (3) 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 three (3) years. The following are state allocation adjustments:

- Instructional Materials: Alachua County Public Schools will receive \$2,233,191, a decrease of \$43,950 from 2009-2010, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Alachua County Public Schools will receive \$5,007,800, an increase of \$10,120 from 2009-2010, 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 2009-2010 will receive \$75 per student, for a total of \$1,228,667.
- Teacher Lead Program: All full-time classroom teachers will receive approximately \$200 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 \$28,860,994, an increase of \$399,372 over 2009-2010, towards the implementation of the class size reduction amendment.

The 2010-2011 Board priorities continue to focus on, but are not limited to, the following:

- Maintaining Employment Opportunities.
- Meeting class size reduction requirements,
- Protecting investment in buildings, vehicles, etc., and
- Ensuring a safe and orderly environment for all students.

GENERAL FUND - REVENUE

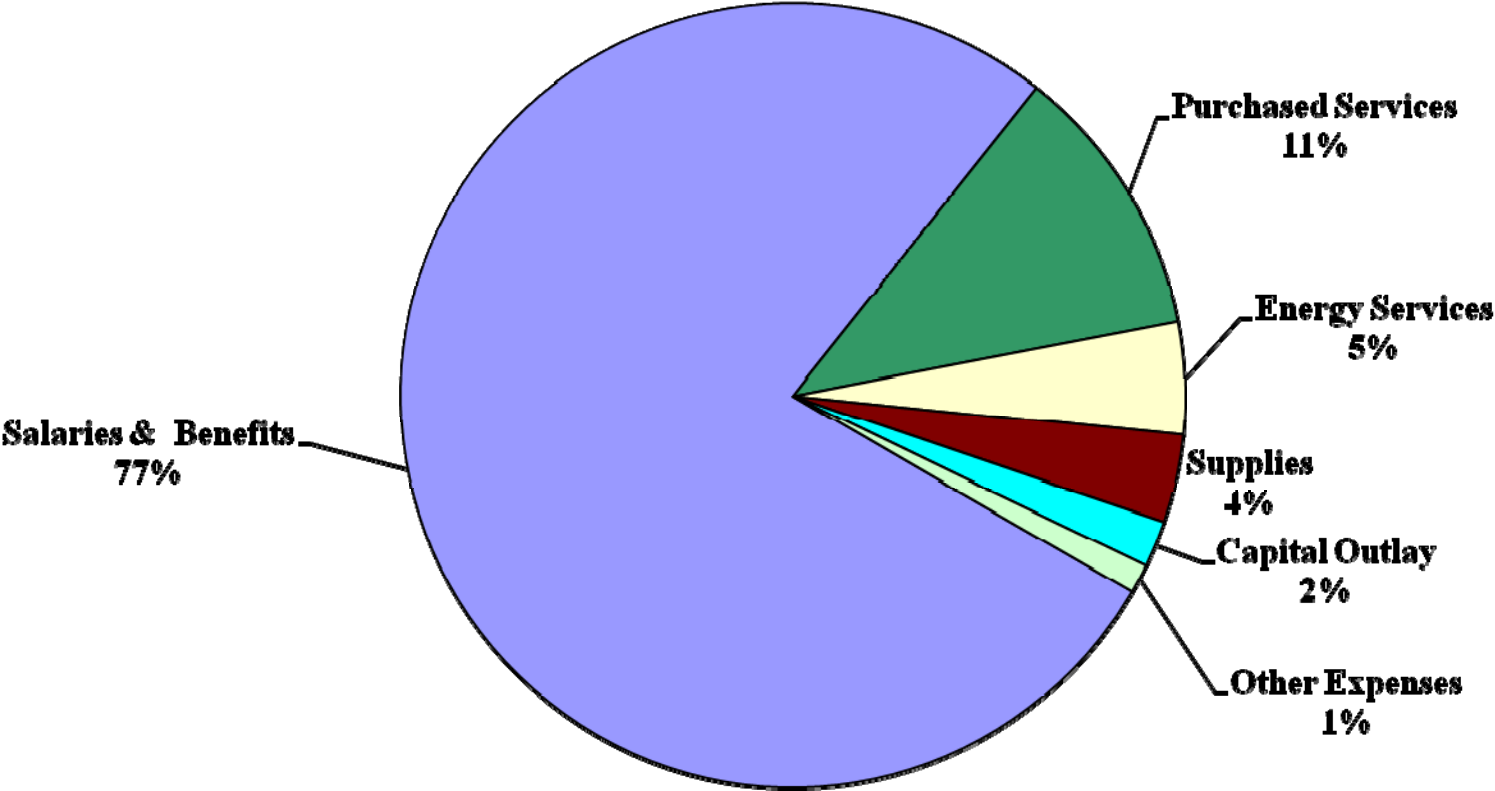
	2009-2010 Budgeted Revenue	2009-2010 Actual Revenue	2010-2011 Projected Revenue
Federal Sources	\$ 935,000	\$ 1,070,879	\$ 935,000
State Sources	95,266,804	94,325,965	96,829,071
Local Sources	104,117,020	105,572,504	101,000,188
	\$ 200,318,824	\$ 200,969,348	\$ 198,764,259

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.

2010-2011 GENERAL FUND BUDGETED EXPENDITURES



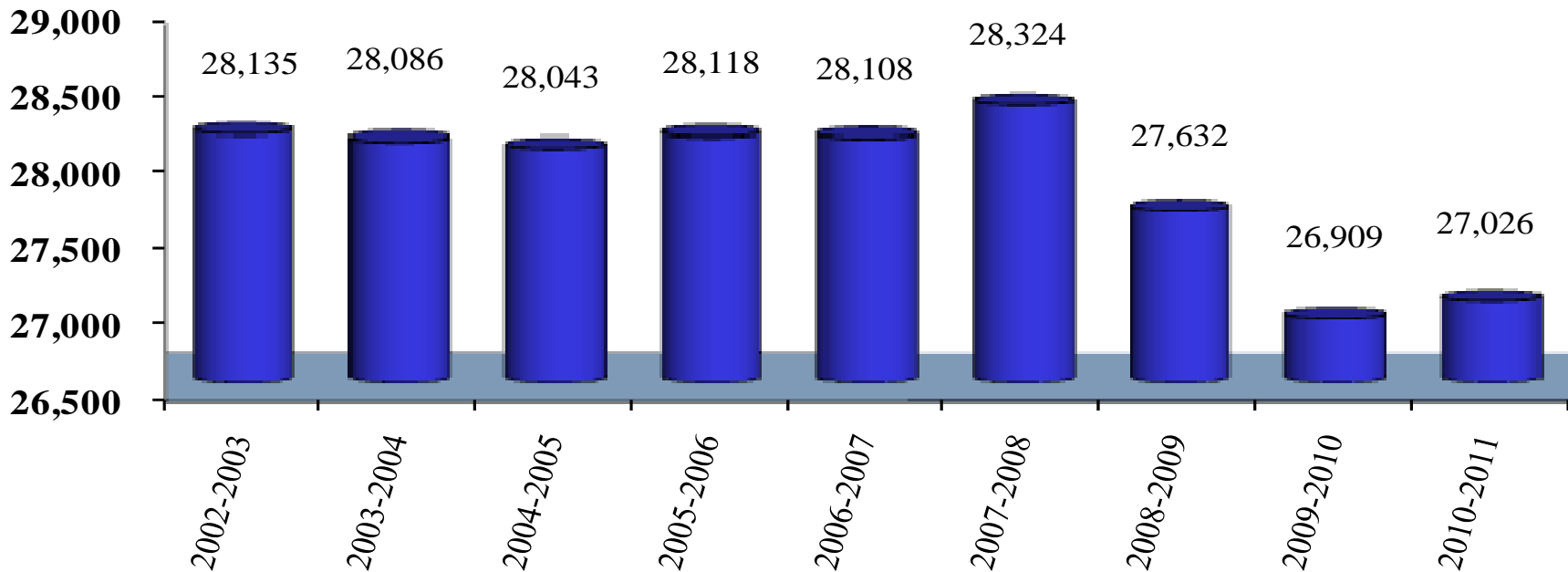
Recap of Millage Levies and District Ad Valorem Tax Revenue

	2010-2011		2009-2010	
Certified Property Tax Values	\$13,187,471,444		\$13,636,990,894	
	<u>Millage Rate</u>	<u>Estimated Revenue</u>	<u>Millage Rate</u>	<u>Estimated Revenue</u>
Required Local Effort	5.484	\$ 69,427,290	5.518	\$ 71,486,470
Voter Approved Operating Millage	1.000	12,659,973	1.000	12,955,141
Discretionary Operating	0.748	9,469,660	0.748	9,690,446
Discretionary Critical Needs (Operating)	0.250	3,164,994	0.250	3,238,785
Debt Service	0.375	4,747,490	0.642	8,317,201
Capital Outlay	1.250	15,824,966	1.250	16,193,927
	9.107	115,294,373	9.408	121,881,970

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
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
2010-2011 (current year)	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	27,026



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	-	79	78	74	68	61	74									434
Finley, J. J.	0031	1	84	65	70	75	82	63									440
Foster, Stephen	0041	-	68	54	44	90	110	86									452
Lake Forest	0071	10	74	61	69	74	58	61									407
Littlewood	0091	16	102	91	114	117	98	92									630
Metcalfe, W. A.	0101	16	75	64	65	55	46	57									378
Williams, Joseph	0111	-	80	87	93	106	96	106									568
Alachua	0161	-	-	-	-	146	141	160									447
Archer	0171	1	73	69	53	75	82	69									422
Shell, Chester	0281	1	33	26	26	38	28	26									178
Waldo	0291	1	28	44	32	42	31	31									209
Terwilliger, Myra	0311	18	110	106	87	92	81	68									562
Idylwild	0321	2	104	110	100	106	89	82									593
Glen Springs	0331	2	77	83	78	74	55	57									426
Rawlings, M. K.	0341	2	66	57	53	49	50	45									322
Hidden Oak	0482	8	148	144	132	128	152	138									850
Wiles, Kimball	0501	2	113	145	88	113	94	111									666
Lawton Chiles	0510	3	130	122	104	119	124	111									713
Newberry	0531	7	97	84	103	104	96	-									491
Norton, C. W.	0541	4	119	102	108	113	108	119									673
Talbot, William	0561	12	103	132	117	116	111	140									731
Irby, W. W.	0571	15	158	150	150	-	-	-									473
TOTAL		121	1,921	1,874	1,760	1,900	1,793	1,696									11,065

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							226	257	223					706	
Bishop, Howard	0121							257	247	216					720	
Westwood	0141							340	325	371					1,036	
Mebane, A. L.	0221							141	159	151					451	
Fort Clarke	0481							280	280	261					821	
Kanapaha	0502							291	323	317					931	
Oak View	0591						96	187	169	144					596	
TOTAL							96	1,722	1,760	1,683					5,261	
Gainesville High	0151										466	474	436	477	1,853	
Hawthorne High	0201							55	58	50	61	57	58	61	400	
Newberry High	0261										155	150	141	124	570	
Santa Fe High	0271										269	292	282	246	1,089	
Loften High	0411	-							3	1	63	52	51	60	230	
Eastside High	0421										386	372	349	400	1,507	
Buchholz F. W.	0431										514	512	556	606	2,188	
TOTAL								55	61	51	1,914	1,909	1,873	1,974	7,837	
High Springs Comm.	0461	1	73	105	106	103	100	109	90	109	121				917	
TOTAL			73	105	106	103	100	109	90	109	121				917	
Special Centers/ Charter Schools Total		13	138	154	144	143	122	129	163	209	212	128	109	130	152	1,946
DISTRICT TOTAL		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

PUPIL POPULATION PROJECTIONS

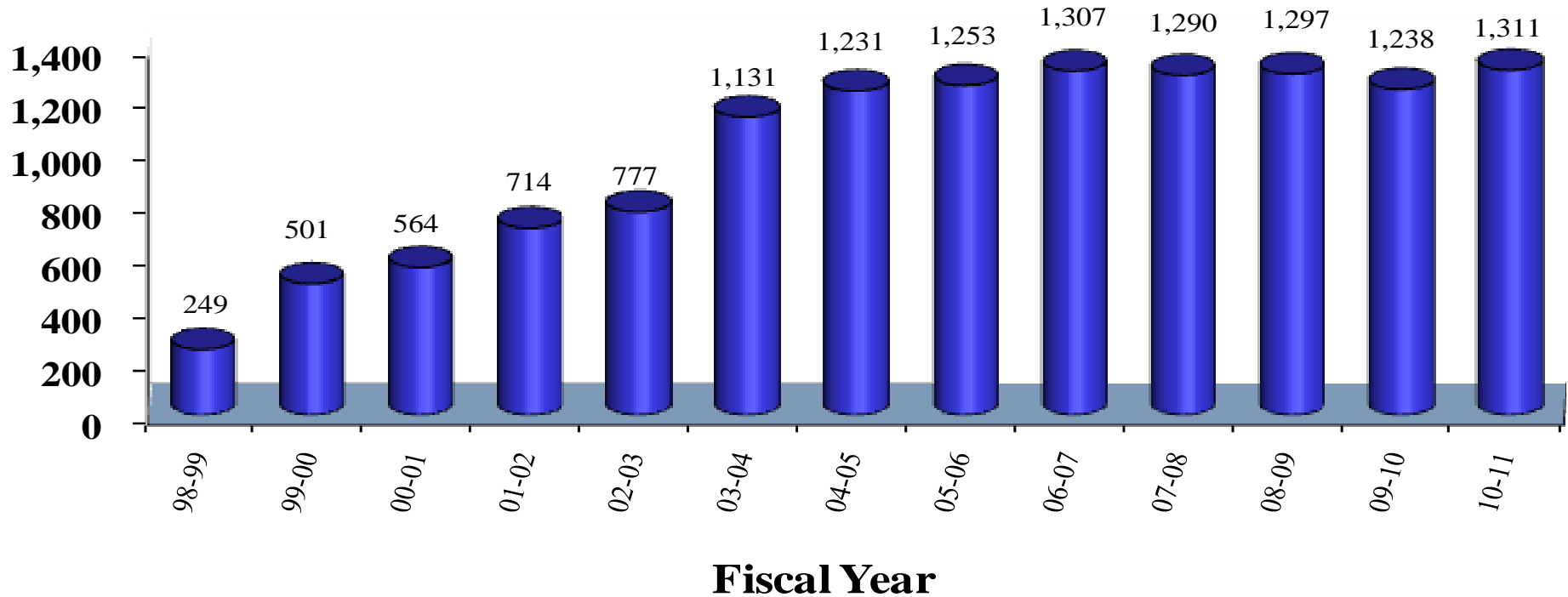
CHARTER SCHOOLS

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, 311 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 13.

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 1998-1999 Through 2010-2011



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

2010-2011 CONSOLIDATED FUNDS STATEMENT

Description	General Fund	Debt Service	Capital Projects	Special Revenue
APPROPRIATIONS BY OBJECT:				
100 Salaries	\$ 118,490,153.00	\$ -	\$ -	\$ 24,532,577.00
200 Employee Benefits	37,503,562.00	-	-	9,133,031.00
300 Purchased Services	22,803,431.00	-	-	2,685,156.00
400 Energy Service	9,300,586.00	-	-	391,457.00
500 Materials and Supplies	7,263,096.00	-	-	4,840,331.00
600 Capital Outlay	3,884,766.00	-	33,095,098.00	1,028,274.00
700 Other Expenses	2,439,641.00	6,003,558.00	6,139,461.00	1,167,839.00
Total Appropriations	\$ 201,685,235.00	\$ 6,003,558.00	\$ 39,234,559.00	\$ 43,778,665.00
Transfers Out	-	-	4,201,884.00	250,000.00
Fund Balance	33,905,838.00	6,254,062.00	-	2,355,253.00
Total Appropriations and Fund Balance	\$ 235,591,073.00	\$ 12,257,620.00	\$ 43,436,443.00	\$ 46,383,918.00
APPROPRIATIONS BY FUNCTION:				
5000 Instructional	\$ 112,300,001.00	\$ -	\$ -	\$ 22,481,578.00
6100 Pupil Personnel Services	10,610,448.00	-	-	3,156,446.00
6200 Instructional Media Services	4,567,423.00	-	-	34,737.00
6300 Instructional Curriculum Services	6,411,886.00	-	-	3,889,916.00
6400 Instructional Staff Trainig	1,040,696.00	-	-	905,572.00
6500 Instruction Related Technology	2,757,503.00	-	-	65,845.00
7100 Board of Education	635,748.00	-	-	-
7200 General Administration	814,918.00	-	-	717,501.00
7300 School Administration	12,678,066.00	-	-	3,112.00
7400 Facilities Acquisition & Constr.	758,030.00	-	33,095,098.00	-
7500 Fiscal Services	1,544,798.00	-	-	-
7600 Food Services	-	-	-	11,920,100.00
7700 Central Services	3,168,950.00	-	-	57,295.00
7800 Pupil Transportation	11,554,631.00	-	-	442,692.00
7900 Operation of Plant	22,148,241.00	-	-	100,385.00
8100 Maintenance of Plant	5,542,588.00	-	-	-
8200 Administrative Technology Service	1,079,143.00	-	-	-
9100 Community Services	4,072,165.00	-	-	3,486.00
9200 Redemption of Principal & Interest	-	6,003,558.00	6,139,461.00	-
Total Appropriations	\$ 201,685,235.00	\$ 6,003,558.00	\$ 39,234,559.00	\$ 43,778,665.00
Transfers Out	-	-	4,201,884.00	250,000.00
Fund Balance	33,905,838.00	6,254,062.00	-	2,355,253.00
Total Appropriations and Fund Balances	\$ 235,591,073.00	\$ 12,257,620.00	\$ 43,436,443.00	\$ 46,383,918.00

GENERAL FUND STATEMENT OF REVENUE BY SOURCE

Description	2009-2010 Approved Budget	2009-2010 Actual Revenues	2010-2011 Projected Rev.	Over (Under) 2009-2010 Actual	% Change
FEDERAL SOURCES:					
Reserve Officers Training (ROTC)	\$ 135,000.00	\$ 169,546.40	\$ 135,000.00	\$ (34,546.40)	-20.38%
Medicaid Reimbursement	800,000.00	901,332.63	800,000.00	(101,332.63)	-11.24%
Total Federal Sources	\$ 935,000.00	\$ 1,070,879.03	\$ 935,000.00	\$ (135,879.03)	-12.69%
STATE SOURCES:					
FEFP	\$ 62,207,500.00	\$ 61,653,564.00	\$ 63,995,623.00	\$ 2,342,059.00	3.80%
Workforce Development	1,348,598.00	1,132,706.00	1,281,826.00	149,120.00	13.16%
Adult Handicapped	38,657.00	25,647.27	36,731.00	11,083.73	43.22%
CO & DS Administrative Expenses	18,516.00	-	15,943.00	15,943.00	100.00%
Florida Teacher Lead Program		-		-	0.00%
Instructional Materials		-		-	0.00%
State License Tax	100,000.00	82,238.82	100,000.00	17,761.18	21.60%
Lottery Enhancement Funds	-	74,182.00	73,624.00	(558.00)	-0.75%
Transportation		-		-	0.00%
Pre-School Projects	883,948.00	976,949.22	985,663.00	8,713.78	0.89%
Public School Technology	-	-	-	-	0.00%
Teacher Training	-	-	-	-	0.00%
Full Service Schools	-	-	-	-	0.00%
School Recognition	1,427,387.00	1,228,667.00	1,228,667.00	-	0.00%
Class Size Reduction	28,373,964.00	28,436,021.00	28,860,994.00	424,973.00	1.49%
Miscellaneous State Sources	868,234.00	715,989.52	250,000.00	(465,989.52)	-65.08%
Total State Sources	\$ 95,266,804.00	\$ 94,325,964.83	\$ 96,829,071.00	\$ 2,503,106.17	2.65%
LOCAL SOURCES:					
Taxes	\$ 97,801,410.00	\$ 98,812,398.75	\$ 94,821,914.00	\$ (3,990,484.75)	-4.04%
Interest on Investments	600,000.00	252,825.13	600,000.00	347,174.87	137.32%
Receipt of Federal Indirect Costs	600,000.00	1,120,734.58	600,000.00	(520,734.58)	-46.46%
Miscellaneous Local Sources	5,115,610.00	5,386,545.08	4,978,274.00	(408,271.08)	-7.58%
Total Local Sources	\$ 104,117,020.00	\$ 105,572,503.54	\$ 101,000,188.00	\$ (4,572,315.54)	-4.33%
OTHER SOURCES:					
Transfers In	\$ 3,966,644.00	\$ 3,966,644.00	\$ 3,966,644.00	\$ -	0.00%
Other Financing Sources				-	
Beginning Fund Balance	21,275,213.83	21,275,213.83	32,860,170.00	11,584,956.17	54.45%
Total Revenues and Fund Balances	\$ 225,560,681.83	\$ 226,211,205.23	\$ 235,591,073.00	\$ 9,379,867.77	4.15%

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	2009-2010 Approved Budget	2009-2010 Expenditures	2010-2011 Projected Exp.	Over (Under) 2009-2010 Actual	% Change
FUNCTIONS:					
5000 Instructional	\$ 110,093,667.79	\$ 106,852,992.71	\$ 112,300,001.00	\$ 5,447,008.29	5.10%
6100 Pupil Personnel Services	11,125,968.99	10,963,587.78	10,610,448.00	(353,139.78)	-3.22%
6200 Instructional Media Services	4,734,332.72	4,688,443.78	4,567,423.00	(121,020.78)	-2.58%
6300 Instructional Curriculum Services	6,368,217.93	6,264,659.54	6,411,886.00	147,226.46	2.35%
6400 Instructional Staff Trainig	779,742.10	764,596.72	1,040,696.00	276,099.28	36.11%
6500 Instruction Related Technology	2,730,675.98	2,828,564.06	2,757,503.00	(71,061.06)	-2.51%
7100 Board of Education	737,512.71	754,199.25	635,748.00	(118,451.25)	-15.71%
7200 General Administration	802,497.62	798,916.34	814,918.00	16,001.66	2.00%
7300 School Administration	12,242,390.75	12,932,192.33	12,678,066.00	(254,126.33)	-1.97%
7400 Facilities Acquisition & Constr.	758,020.00	390,364.91	758,030.00	367,665.09	94.18%
7500 Fiscal Services	1,513,733.98	1,549,670.40	1,544,798.00	(4,872.40)	-0.31%
7600 Food Services	-	-	-	-	0.00%
7700 Central Services	3,348,305.88	3,096,620.24	3,168,950.00	72,329.76	2.34%
7800 Pupil Transportation	11,136,194.70	10,180,183.29	11,554,631.00	1,374,447.71	13.50%
7900 Operation of Plant	22,909,549.35	21,819,132.91	22,148,241.00	329,108.09	1.51%
8100 Maintenance of Plant	5,528,481.69	5,030,418.73	5,542,588.00	512,169.27	10.18%
8200 Administrative Technology Services	1,051,608.37	1,316,369.86	1,079,143.00	(237,226.86)	-18.02%
9100 Community Services	4,176,869.98	3,058,952.48	4,072,165.00	1,013,212.52	33.12%
9200 Redemption of Principal & Interest	-	-	-	-	0.00%
Total Appropriations	\$ 200,037,770.54	\$ 193,289,865.33	\$ 201,685,235.00	\$ 8,395,369.67	4.34%
Transfers Out	-	61,169.86	-	(61,169.86)	
Fund Balance	25,522,911.29	25,522,911.29	33,905,838.00	8,382,926.71	32.84%
Total Appropriations and Fund Balances	\$ 225,560,681.83	\$ 218,873,946.48	\$ 235,591,073.00	\$ 16,717,126.52	7.64%

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	2009-2010 Approved Budget	2009-2010 Expenditures	2010-2011 Projected Exp.	Over (Under) 2009-2010 Actual	% Change
OBJECTS:					
100 Salaries	118,581,323.04 0	\$ 116,550,003.65	118,490,153.00	\$ 1,940,149.35	1.66%
200 Employee Benefits	36,147,473.50	35,180,537.69	37,503,562.00	2,323,024.31	6.60%
300 Purchased Services	22,200,904.00	21,952,628.59	22,803,431.00	850,802.41	3.88%
400 Energy Service	9,659,181.00	8,736,720.05	9,300,586.00	563,865.95	6.45%
500 Materials and Supplies	6,965,186.00	5,589,436.27	7,263,096.00	1,673,659.73	29.94%
600 Capital Outlay	4,007,537.00	3,209,940.84	3,884,766.00	674,825.16	21.02%
700 Other Expenses	2,476,166.00	2,070,598.24	2,439,641.00	369,042.76	17.82%
Total Appropriations	\$ 200,037,770.54	\$ 193,289,865.33	\$ 201,685,235.00	\$ 8,395,369.67	4.34%
Transfers Out	-	61,169.86	-	(61,169.86)	
Fund Balance	25,522,911.29	25,522,911.29	33,905,838.00	8,382,926.71	32.84%
Total Appropriations and Fund Balance	\$ 225,560,681.83	\$ 218,873,946.48	\$ 235,591,073.00	\$ 16,717,126.52	7.64%

2010-2011 DEBT SERVICE (200)

ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 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	8,449,219.44	4,747,490.00	-	-	-	-	4,747,490.00	-
INTEREST	259,532.45	100,000.00	-	-	-	-	100,000.00	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
TRANSFERS:								
FROM C/O	235,239.65	235,240.00	-	-	-	-	-	235,240.00
FROM OPER.	-	-	-	-	-	-	-	-
TOTALEST. REV.	\$ 8,943,991.54	\$ 6,028,330.00	\$ 945,600.00	\$ -	\$ -	\$ -	\$ 4,847,490.00	\$ 235,240.00
FUND BALANCE 07/01/2009	5,840,941.08						-	
FUND BALANCE 07/01/2010		6,229,290.00	160,446.00	131,659.00	187,460.00	275,655.00	478,031.00	4,996,039.00
TOTALEST. REV. AND BEG. BALANCE	\$ 14,784,932.62	\$ 12,257,620.00	\$ 1,106,046.00	\$ 131,659.00	\$ 187,460.00	\$ 275,655.00	\$ 5,325,521.00	\$ 5,231,279.00
APPROPRIATIONS:								
RED. OF PRINC.	\$ 7,830,000.00	\$ 5,275,000.00	\$ 705,000.00	\$ -	\$ -	\$ -	\$ 4,570,000.00	\$ -
INTEREST	591,723.75	613,558.00	259,803.00	-	-	-	353,755.00	-
DEPOSIT TO ESCROW	-	-	-	-	-	-	-	-
DUES & FEES	127,968.46	115,000.00	-	-	-	-	115,000.00	-
MISC. EXPENSE	-	-	-	-	-	-	-	-
TOTAL APPROP.	\$ 8,549,692.21	\$ 6,003,558.00	\$ 964,803.00	\$ -	\$ -	\$ -	\$ 5,038,755.00	\$ -
TRANSFERS OUT	5,950	-	-	-	-	-	-	-
FUND BALANCE 06/30/2010	6,229,290.35							
FUND BALANCE 06/30/2011		6,254,062.00	141,243.00	131,659.00	187,460.00	275,655.00	286,766.00	5,231,279.00
TOTAL APPROP. AND ENDING BALANCE	\$ 14,784,932.62	\$ 12,257,620.00	\$ 1,106,046.00	\$ 131,659.00	\$ 187,460.00	\$ 275,655.00	\$ 5,325,521.00	\$ 5,231,279.00

2010-2011 CAPITAL PROJECTS (300)

ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 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	\$ 166,897.36	\$ 160,000.00	\$ 160,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CLASS SIZE REDUCTION		-	-	-	-	-	-	-	-
PECO	754,169.00	2,131,047.00	-	2,131,047.00	-	-	-	-	-
LOTTERY BONDS	-	-	-	-	-	-	-	-	-
SIF	-	-	-	-	-	-	-	-	-
MISC. STATE	-	-	-	-	-	-	-	-	-
TAXES	16,474,818.25	15,824,966.00	-	-	-	-	-	15,824,966.00	-
SALE OF BONDS	-	-	-	-	-	-	-	-	-
ENERGY CONTRACTS	-	-	-	-	-	-	-	-	-
COP'S	-	-	-	-	-	-	-	-	-
MISC. LOCAL	225,390.53	-	-	-	-	-	-	-	-
INTEREST	88,445.05	600,000.00	10,000.00	-	-	50,000.00	-	400,000.00	140,000.00
TRANSFERS	1,268,933.28	250,000.00	-	-	-	-	-	-	250,000.00
TOTAL EST. REV.	\$ 18,978,653.47	\$ 18,966,013.00	\$ 170,000.00	\$ 2,131,047.00	\$ -	\$ 50,000.00	\$ -	\$ 16,224,966.00	\$ 390,000.00
FUND BALANCE 07/01/2009	27,583,604.16								
FUND BALANCE 07/01/2010		24,470,430.00	219,411.00	332,912.00	157,050.00	513,021.00	79,134.00	15,941,244.00	7,227,658.00
TOTAL EST. REV. AND BEG. BALANCE	\$ 46,562,257.63	\$ 43,436,443.00	\$ 389,411.00	\$ 2,463,959.00	\$ 157,050.00	\$ 563,021.00	\$ 79,134.00	\$ 32,166,210.00	\$ 7,617,658.00
APPROPRIATIONS:									
LIB. BKS. NEW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A V MATERIALS	26,273.62	67,549.00	22,549.00	25,000.00	-	-	-	20,000.00	-
BLDG. FIXED EQUIP.	1,680,829.32	7,120,000.00	-	-	-	100,000.00	20,000.00	4,000,000.00	3,000,000.00
FURN. FIX. EQUIP.	691,516.03	1,940,000.00	-	-	20,000.00	200,000.00	20,000.00	700,000.00	1,000,000.00
MOTOR VEHICLES	55,827.00	1,900,000.00	-	-	-	-	-	1,900,000.00	-
LAND	-	-	-	-	-	-	-	-	-
IMPR. OTHER	1,148,982.86	2,359,134.00	100,000.00	-	20,000.00	-	39,134.00	700,000.00	1,500,000.00
REMODELING	7,080,292.89	19,638,415.00	266,862.00	307,912.00	117,050.00	193,021.00	-	16,635,912.00	2,117,658.00
SOFTWARE	6,876.96	70,000.00	-	-	-	70,000.00	-	-	-
ENERGY CONTRACT	-	-	-	-	-	-	-	-	-
COP PAYMENT	6,136,362.00	6,139,461.00	-	-	-	-	-	6,139,461.00	-
TOTAL APPROP.	\$ 16,826,960.68	\$ 39,234,559.00	\$ 389,411.00	\$ 332,912.00	\$ 157,050.00	\$ 563,021.00	\$ 79,134.00	\$ 30,095,373.00	\$ 7,617,658.00
TRANSFERS OUT:									
GENERAL FUND	3,966,644.00	3,966,644.00	-	2,131,047.00	-	-	-	1,835,597.00	-
DEBT SERVICE	235,239.65	235,240.00	-	-	-	-	-	235,240.00	-
CAPITAL PROJECTS	1,062,983.22								
FUND BALANCE 06/30/2010	24,470,430.08								
FUND BALANCE 06/30/2011		-	-	-	-	-	-	-	-
TOTAL APPROP. AND ENDING BALANCE	\$ 46,562,257.63	\$ 43,436,443.00	\$ 389,411.00	\$ 2,463,959.00	\$ 157,050.00	\$ 563,021.00	\$ 79,134.00	\$ 32,166,210.00	\$ 7,617,658.00

2010-2011 SPECIAL REVENUES (400)

ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 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	4,831,614.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL THROUGH STATE	41,727,885.00	39,706,566.00	7,848,000.00	19,551,889.00	8,672,714.00	3,633,963.00	-
STATE SOURCES:							
STATE	204,500.00	205,000.00	205,000.00				
LOCAL SOURCES:							
LOCAL	3,865,187.00	3,991,000.00	3,991,000.00				
LEASE PURCHASE	-	-	-	-	-	-	-
TRANSFERS:							
FROM C/O	-	-	-	-	-	-	-
FROM OPER.	61,170.00	-	-	-	-	-	-
TOTAL EST. REV.	\$ 50,690,356.00	\$ 43,902,566.00	\$ 12,044,000.00	\$ 19,551,889.00	\$ 8,672,714.00	\$ 3,633,963.00	\$ -
FUND BALANCE 07/01/2009	2,272,622.00						
FUND BALANCE 07/01/2010		2,481,352.00	2,481,352.00	-	-	-	-
TOTAL EST. REV. AND BEG. BALANCE	\$ 52,962,978.00	\$ 46,383,918.00	\$ 14,525,352.00	\$ 19,551,889.00	\$ 8,672,714.00	\$ 3,633,963.00	\$ -
APPROPRIATIONS:							
SALARIES	\$ 27,390,255.00	\$ 24,532,578.00	\$ 4,294,500.00	\$ 11,504,730.00	\$ 6,032,692.00	\$ 2,700,656.00	\$ -
BENEFITS	8,884,783.00	9,133,031.00	1,975,100.00	4,314,330.00	1,910,294.00	933,307.00	-
PURCHASED SERVICES	4,293,663.00	2,685,156.00	596,950.00	1,574,104.00	514,102.00	-	-
ENERGY SERVICES	353,225.00	391,457.00	301,000.00	90,457.00	-	-	-
MATERIALS/SUPPLIES	4,872,563.00	4,840,331.00	4,402,050.00	438,281.00	-	-	-
CAPITAL OUTLAY	2,594,387.00	1,028,274.00	10,500.00	1,017,774.00	-	-	-
OTHER EXPENSES	1,892,750.00	1,167,839.00	340,000.00	612,213.00	215,626.00	-	-
TOTAL APPROP.	\$ 50,281,626.00	\$ 43,778,666.00	\$ 11,920,100.00	\$ 19,551,889.00	\$ 8,672,714.00	\$ 3,633,963.00	\$ -
TRANSFERS OUT	200,000.00	250,000.00	250,000.00	-	-	-	-
FUND BALANCE 06/30/2010	2,481,352.00						
FUND BALANCE 06/30/2011		2,355,252.00	2,355,252.00	-	-	-	-
TOTAL APPROP. AND ENDING BALANCE	\$ 52,962,978.00	\$ 46,383,918.00	\$ 14,525,352.00	\$ 19,551,889.00	\$ 8,672,714.00	\$ 3,633,963.00	\$ -

EDUCATIONAL ENHANCEMENT FUND ALLOCATION
(LOTTERY FUNDS)

The 2010 Legislature allocated \$7,408,228 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 \$73,624, which equals a \$2.72 per student allocation for each school. For the 2009-2010 school year Alachua County School District's share of Lottery funding was \$74,182, which equaled a \$2.73 per student allocation for each school.

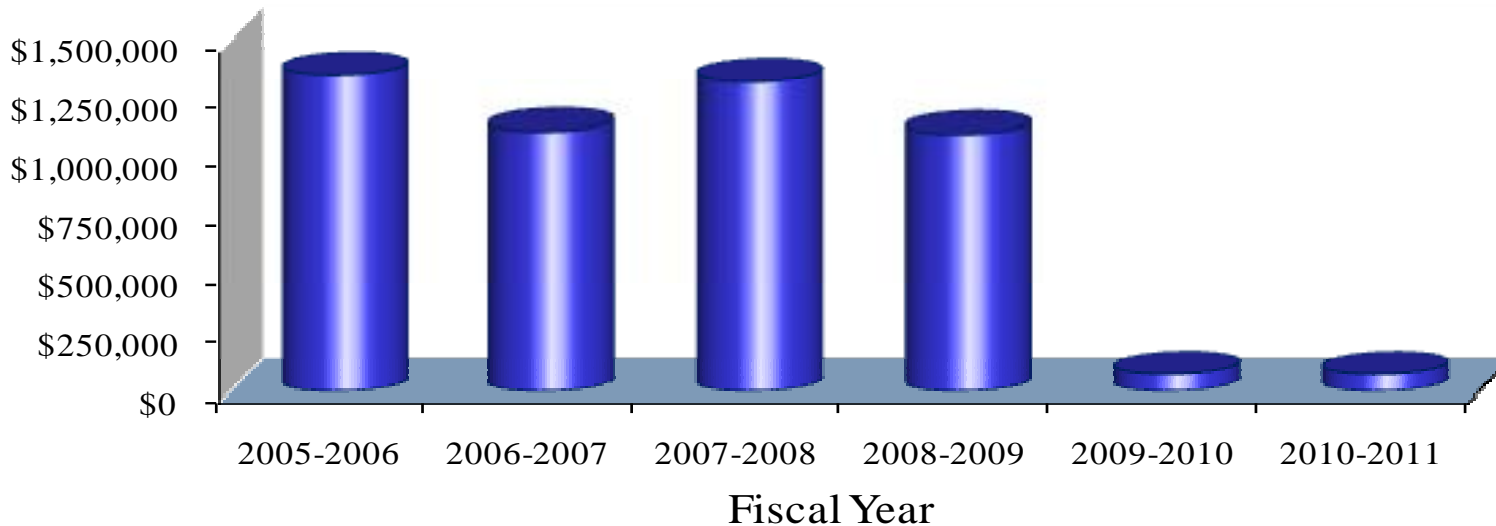
School Boards must account for their share of the funds by “establishing policies and procedures that define enhancement and the types of expenditures that will be considered consistent with that definition.” These policies are to be adopted prior to the expenditure of these lottery funds.

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 2010-2011 allocation represents a 0.75% decrease over 2009-2010. As the chart shows, revenue has decreased on average of 22.96% year over the last four years.

Lottery Funds
2005-2006 Through 2010-2011



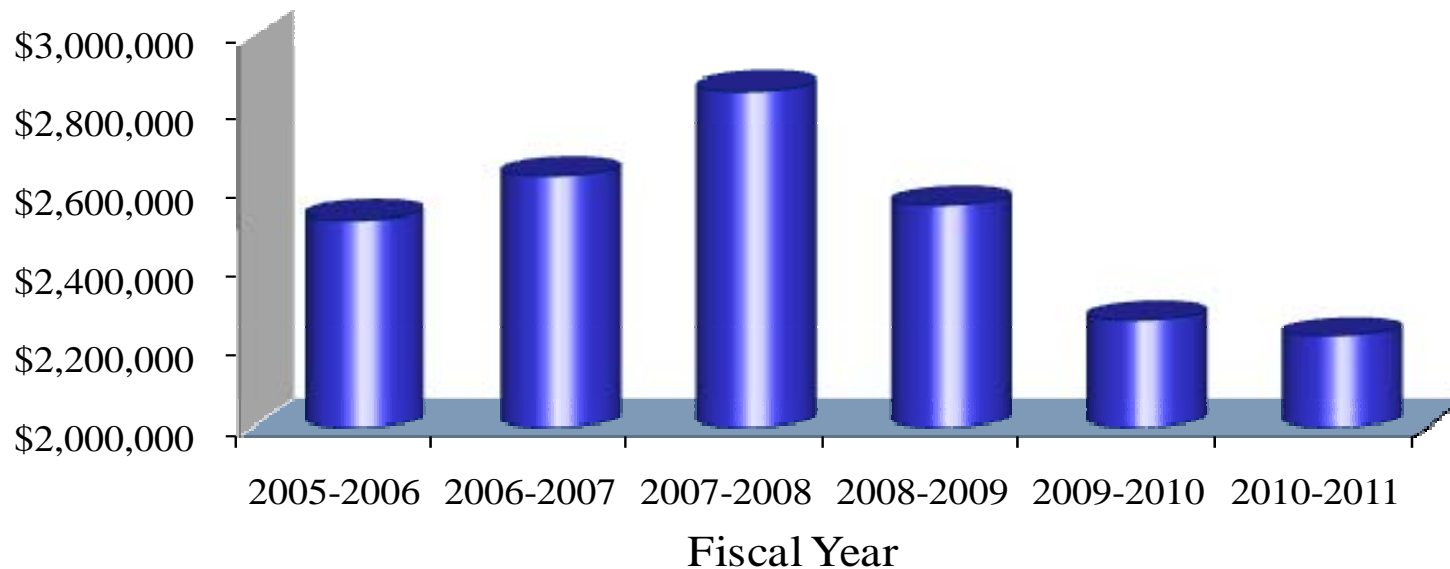
2010-2011 INSTRUCTIONAL MATERIALS ALLOCATION GUIDELINES

The 2010 Legislature appropriated \$216,981,478 statewide for instructional materials, with \$2,233,191 being allocated to the Alachua County School District. This allocation includes: (textbooks \$2,074,415), (library/media \$124,693), and (science lab supplies \$34,083). 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 2010-2011 allocation represents a 1.93% decrease over 2009-2010. As the chart shows, revenue for Instructional Materials has decreased on average 3.81% each year over the last four years.

Instructional Materials Allocations 2005-2006 Through 2010-2011



HELPFUL LINKS

School Board of Alachua County website

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

List of Schools including websites:

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

List of Departments:

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

Salary Schedules:

<http://www.sbac.edu/~wpops/Salary/09-10-SalarySchedules.pdf>

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/>