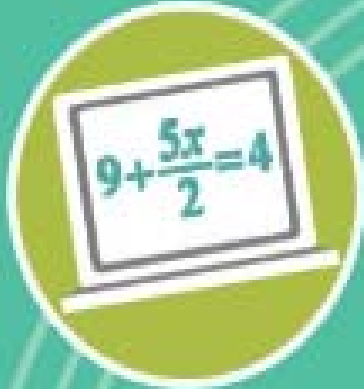
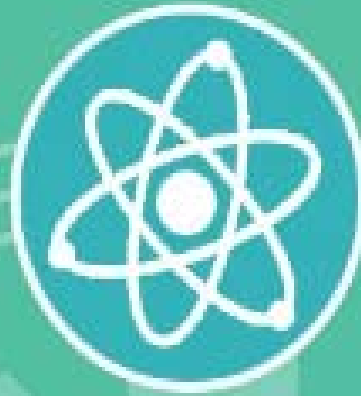


2017-2018



# Annual Budget Executive Summary



**TENTATIVE  
ANNUAL BUDGET**

**2017-2018**

**BOARD MEMBERS**

**Robert P. Hyatt – Chairman**

**Gunnar F. Paulson, Ed.D. – Vice Chairman**

**April M. Griffin**

**Leannetta McNealy, Ph.D.**

**Eileen F. Roy**

**Karen D. Clarke – Superintendent**

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

## TABLE OF CONTENTS

	<u>PAGE NO.</u>
Message from the Superintendent.....	1
General Fund Revenue Highlights.....	2-4
Recap of Millage Levies.....	5
Pupil Population Projections.....	6-9
Appropriations by Fund Classification .....	10
Consolidated Funds .....	11
General Fund Revenues.....	12
Appropriations by Function Classification.....	13-16
Appropriations by Object Classification.....	17
Debt Service Funds.....	19
Capital Projects Funds .....	20-21
Special Revenue Funds.....	22
Instructional Materials Allocation Guidelines .....	23
Helpful Links.....	24

**BOARD MEMBERS**

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

**SUPERINTENDENT OF SCHOOLS**

Karen D. Clarke



620 E. University Avenue  
Gainesville, Florida 32601  
www.sbac.edu  
(352) 955-7880  
Fax (352) 955-7255

*We are committed to the success of every student!*

---

***A Message to the Community***

As both a parent of an Alachua County Public School student and Superintendent of Schools, I am committed to ensuring that all students have access to a high quality education.

Of course, providing that high quality education requires resources, which are always in short supply. It's crucial that the school district manage its limited resources efficiently and equitably.

We also want our fiscal operations to be transparent. This Executive Summary, produced annually by our Department of Business Services, highlights important information about this year's budget, including revenues, expenditures, millage rates, etc.

The 2017-18 budget for all district funds totals \$353,533,155. This includes funds in four separate categories. The largest is the General Fund, which supports the general operations of the school system. Employee salaries, utilities, supplies, instructional materials, etc., are all part of the General Fund.

The Special Revenue Fund covers revenue earmarked for specific purposes. This includes federal grants and the food and nutrition program. The Debt Service Fund pays for taxpayer-approved bond issue debt, State Board of Education Bond debt, and the QZAB escrow account, which is used to acquire or build facilities. Revenues for the Capital Projects Fund come primarily from a special millage rate levied on local property owners. Under state law, those revenues are to be used for major capital acquisitions, maintenance and repairs and the replacement of loans.

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

[http://www.sbac.edu/pages/ACPS/Departments\\_Programs/DepartmentsAF/A\\_thru\\_C/Finance/Finance\\_and\\_Budget\\_Information](http://www.sbac.edu/pages/ACPS/Departments_Programs/DepartmentsAF/A_thru_C/Finance/Finance_and_Budget_Information)

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

Thank you for your continuing support of our students and schools!

Sincerely,

A handwritten signature in black ink that reads "Karen Clarke". The signature is written in a cursive, flowing style.

Karen D. Clarke, Superintendent  
Alachua County Public Schools

## GENERAL FUND REVENUE HIGHLIGHTS

The voter approved 1.00 mill property tax will remain in effect for four (4) years to continue Elementary Art and Music programs, Middle & High School Band programs, Middle & High School Chorus programs, School Library programs, Elementary Guidance, Academic/Career/Technical Magnet programs, Middle and High School Chorus programs, Classroom Technology, and School Nurses. This additional tax will generate approximately \$14 million dollars. The following are state allocation adjustments:

- Instructional Materials: Alachua County Public Schools will receive \$2,434,661, an increase of \$19,195 from 2016-2017, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Alachua County Public Schools will receive \$3,684,387, an increase of \$35,162 from 2016-2017, 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 2016-2017 will receive \$100 per student, for an estimated total of \$941,317.
- Teacher Classroom Supply Assistance: All full-time classroom teachers will receive approximately \$260 to be used towards the purchase of classroom supplies so that all students will have the materials they need for daily lessons.
- Class Size Reduction: Alachua County Public Schools will receive \$30,413,839, an increase of \$133,420 over 2016-2017, towards the implementation of the class size reduction amendment.

**The 2017-2018 Board priorities continue to focus on, but are not limited to, the following:**

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

## GENERAL FUND - REVENUE

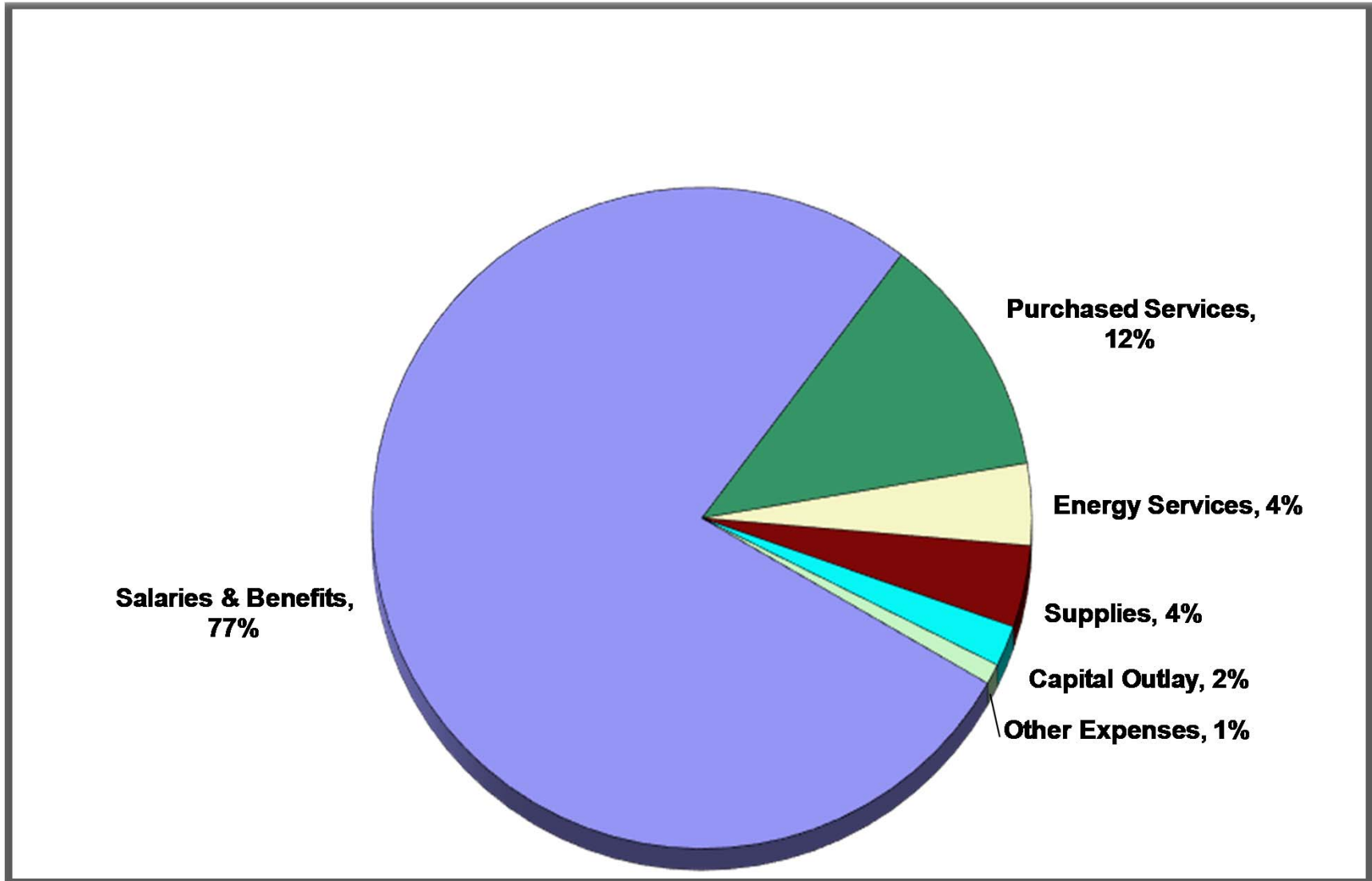
	<b>2016-2017 Budgeted Revenue</b>	<b>2016-2017 Actual Revenue</b>	<b>2017-2018 Projected Revenue</b>
Federal Sources	\$ 1,190,000	\$ 1,066,204	\$ 1,190,000
State Sources	132,516,220	128,943,715	130,668,240
Local Sources	91,943,569	94,281,353	96,505,348
	\$ 225,649,789	\$ 224,291,272	\$ 228,363,588

State sources of revenue include the State’s portion of the Florida Education Finance Program (FEFP) funding, including restricted categorical dollars earmarked for items such as Safe Schools, Instructional Materials, the Teacher Classroom Supply Assistance, Class Size Reduction, School Recognition Program, and Reading Instruction.

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.

## 2017-2018 GENERAL FUND BUDGETED EXPENDITURES



## Recap of Millage Levies and District Ad Valorem Tax Revenue

	<b>2016-2017</b>	<b>2017-2018</b>
Certified Property Tax Values	\$13,844,431,764	\$15,296,680,670
	<u>Millage Rate</u>	<u>Estimated Revenue</u>
Required Local Effort	4.688 \$ 62,306,589	4.377 \$ 64,275,428
Voter Approved Operating Millage	1.000 13,290,655	1.000 14,684,814
Discretionary Operating	0.748 9,941,410	0.748 10,984,240
Capital Outlay	1.500 19,935,982	1.500 22,027,221
	7.936 \$ 105,474,636	7.625 111,971,705

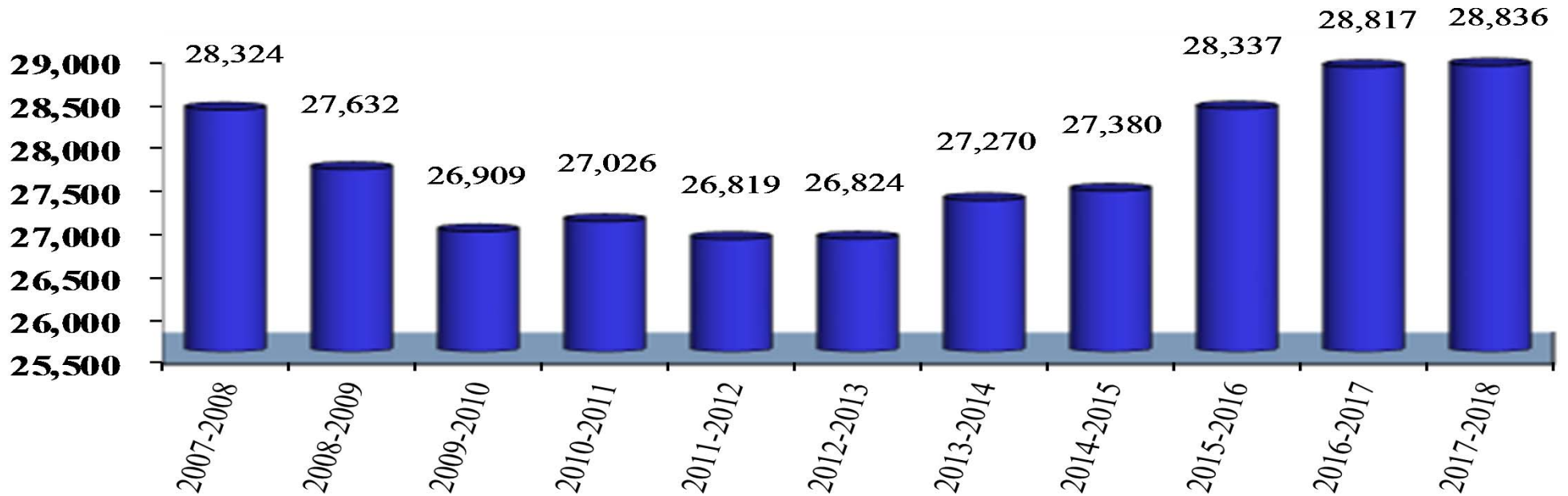


# Pupil Population Projections

**TABLE 1**  
**PUPIL FTE PROJECTIONS**

2007-2008	158	2,104	2,219	2,201	2,169	2,104	2,040	2,126	2,129	1,968	2,585	2,454	2,321	1,746	28,324
2008-2009	178	1,987	2,116	2,160	2,250	1,969	2,031	1,967	2,063	2,040	2,211	2,390	2,166	2,104	27,632
2009-2010	193	2,040	2,029	1,948	2,140	1,945	1,976	1,959	1,980	2,044	2,343	2,239	2,339	1,734	26,909
2010-2011	134	2,132	2,133	2,010	2,146	2,015	2,030	2,030	2,139	2,067	2,042	2,018	2,003	2,126	27,026
2011-2012	181	2,211	2,234	1,986	1,897	2,104	2,159	2,052	2,065	2,095	2,048	1,980	1,947	1,860	26,819
2012-2013	209	2,304	2,155	2,142	2,098	2,009	1,968	2,068	2,086	2,129	2,195	2,023	1,838	1,600	26,824
2013-2014	210	2,284	2,373	2,113	2,189	2,041	1,986	2,006	2,039	2,112	2,045	1,973	1,935	1,964	27,270
2014-2015	220	2,324	2,368	2,141	2,246	1,950	1,968	1,956	2,065	2,089	2,305	2,279	1,830	1,639	27,380
2015-2016	177	2,330	2,310	2,362	2,513	2,280	2,173	2,169	2,030	2,027	2,039	2,016	2,050	1,861	28,337
2016-2017	180	2,370	2,349	2,402	2,555	2,319	2,210	2,206	2,064	2,061	2,073	2,050	2,085	1,893	28,817
<b>2017-2018</b>	<b>205</b>	<b>2,370</b>	<b>2,391</b>	<b>2,313</b>	<b>2,534</b>	<b>2,340</b>	<b>2,213</b>	<b>2,195</b>	<b>2,189</b>	<b>2,052</b>	<b>2,060</b>	<b>2,046</b>	<b>2,005</b>	<b>1,923</b>	<b>28,836</b>

(current year)



# Pupil Population Projections

**TABLE 2**  
**PUPIL FTE PROJECTIONS BY SCHOOL (Elementary)**

SCHOOL NAME	SCHOOL PK		K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	NUMBER	(ESE)														
Duval, Charles	0022	48	141	-	-	-	-	-								189
Finley, J. J.	0031	-	124	97	112	110	127	106								676
Foster, Stephen	0041	-	74	78	75	104	103	97								531
Lake Forest	0071	-	57	68	54	76	44	38								337
Littlewood	0091	14	137	135	114	104	115	104								723
Metcalfe, W. A.	0101	-	1	56	62	74	55	57								305
Williams, Joseph	0111	-	79	88	111	122	114	103								617
Alachua	0161	-	-	-	-	169	109	118								396
Archer	0171	-	77	71	76	86	94	79								483
Shell, Chester	0281	2	55	56	51	63	60	54								341
Terwilliger, Myra	0311	24	95	91	96	102	82	89								579
Idylwild	0321	-	134	153	147	134	132	103								803
Glen Springs	0331	1	89	80	82	88	82	78								500
Rawlings, M. K.	0341	8	1	48	47	56	52	54								266
Hidden Oak	0482	23	140	121	133	126	136	122								801
Wiles, Kimball	0501	2	162	150	141	141	145	112								853
Lawton Chiles	0510	2	104	122	117	118	126	130								719
Meadowbrook	0520	2	128	156	134	141	140	139								840
Newberry	0531	20	102	135	117	118	114	-								606
Norton, C. W.	0541	17	123	103	108	117	97	102								667
Talbot, William	0561	16	110	130	103	118	107	104								688
Irby, W. W.	0571	24	117	136	114	-	-	-								391
<b>TOTAL</b>		203	2,050	2,074	1,994	2,167	2,034	1,789								12,311

# 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						-	242	254	218					714	
Bishop, Howard	0121						-	227	247	239					713	
Westwood	0141						-	362	344	282					988	
Mebane, A. L.	0221						-	122	117	135					374	
Fort Clarke	0481						-	347	315	306					968	
Kanapaha	0502						-	329	361	294					984	
Oak View	0591						124	236	231	213					804	
<b>TOTAL</b>							124	1,865	1,869	1,687					5,545	
Gainesville High	0151										482	459	424	362	1,727	
Hawthorne High	0201							49	42	42	35	32	30	21	251	
Newberry High	0261									-	171	155	179	126	631	
Santa Fe High	0271									-	271	264	269	283	1,087	
Loften High	0411								1	-	71	62	65	38	237	
Eastside High	0421									-	336	323	327	345	1,331	
Buchholz F. W.	0431									-	515	573	508	501	2,097	
<b>TOTAL</b>								49	43	42	1,881	1,868	1,802	1,676	7,361	
High Springs Comm.	0461	90	122	85	106	95	102	89	99	95					883	
<b>TOTAL</b>		203	2,140	2,196	2,079	2,273	2,129	2,015	2,003	2,011	1,824	1,881	1,868	1,802	1,676	26,100
Special Centers/ Charter Schools Total	2	230	195	234	261	211	198	192	178	228	179	178	203	247	2,736	
<b>DISTRICT TOTAL</b>		205	2,370	2,391	2,313	2,534	2,340	2,213	2,195	2,189	2,052	2,060	2,046	2,005	1,923	28,836

# PUPIL POPULATION PROJECTIONS

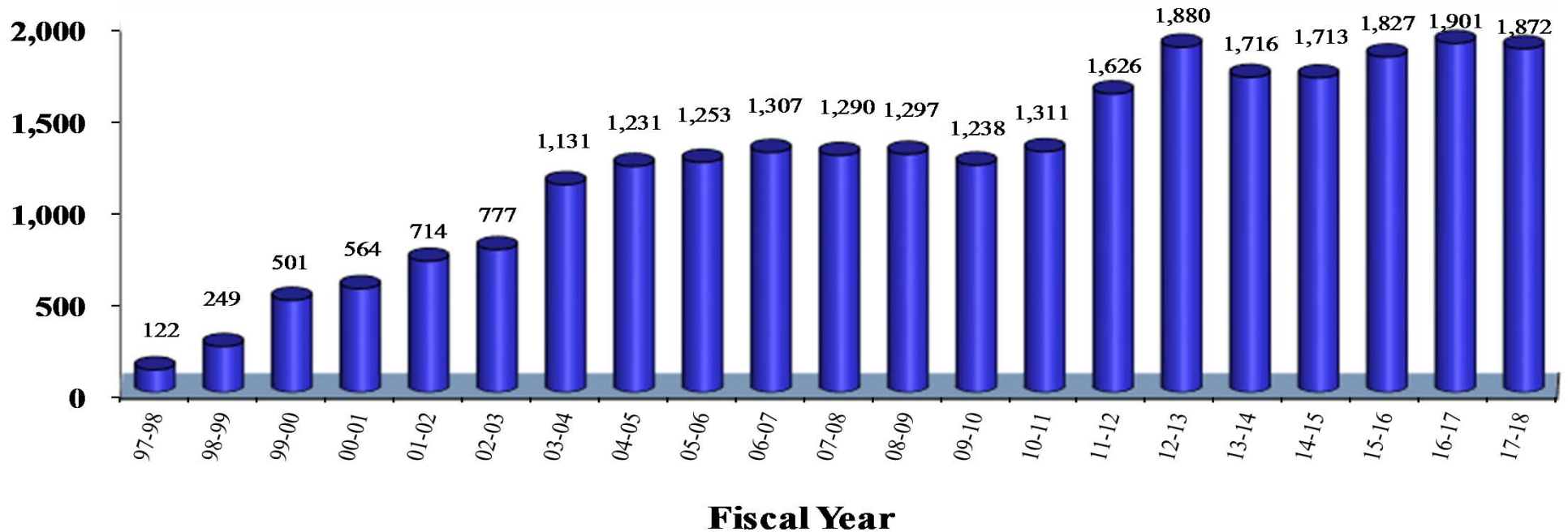
## CHARTER SCHOOLS

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 1,872 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 fifteen, the latest of which is the Resilience Charter School which was approved for the 2016-17 school year.

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 2017-2018**



## 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, 2015

## 2017-2018 CONSOLIDATED FUNDS STATEMENT

Description	General Fund	Debt Service	Capital Projects	Special Revenue	TOTAL
<b>APPROPRIATIONS BY OBJECT:</b>					
100 Salaries	\$ 136,122,814	\$ -	\$ -	\$ 18,049,628	\$ 154,172,441
200 Employee Benefits	42,382,575	-	-	6,880,197	49,262,772
300 Purchased Services	27,619,359	-	-	1,430,034	29,049,392
400 Energy Service	9,262,744	-	-	472,389	9,735,133
500 Materials and Supplies	8,192,238	-	-	8,405,297	16,597,535
600 Capital Outlay	4,964,666	-	25,852,703	549,066	31,366,435
700 Other Expenses	2,618,581	173,770	6,101,937	2,049,451	10,943,739
Total Appropriations	\$ 231,162,977	\$ 173,770	\$ 31,954,640	\$ 37,836,061	\$ 301,127,448
Transfers Out	-		6,038,854	501,450	6,540,304
Fund Balance	36,379,930	6,277,884	-	3,207,589	45,865,403
Total Appropriations and Fund Balance	\$ 267,542,907	\$ 6,451,654	\$ 37,993,494	\$ 41,545,101	\$ 353,533,155
<b>APPROPRIATIONS BY FUNCTION:</b>					
5000 Instructional	\$ 134,635,806	\$ -	\$ -	12,338,105	\$ 146,973,911
6100 Pupil Personnel Services	12,034,724	-	-	2,373,786	14,408,510
6200 Instructional Media Services	4,503,191	-	-	-	4,503,191
6300 Instructional Curriculum Services	5,067,425	-	-	3,565,340	8,632,765
6400 Instructional Staff Trainig	1,149,697	-	-	1,473,162	2,622,859
6500 Instruction Related Technology	3,111,413	-	-	90,606	3,202,019
7100 Board of Education	1,079,978	-	-	-	1,079,978
7200 General Administration	918,503	-	-	1,019,042	1,937,545
7300 School Administration	14,823,900	-	-	-	14,823,900
7400 Facilities Acquisition & Constr.	488,885	-	25,852,703	9,300	26,350,888
7500 Fiscal Services	1,783,032	-	-	-	1,783,032
7600 Food Services	-	-	-	16,589,800	16,589,800
7700 Central Services	3,888,971	-	-	82,601	3,971,572
7800 Pupil Transportation	11,517,106	-	-	13,226	11,530,332
7900 Operation of Plant	23,210,549	-	-	278,593	23,489,142
8100 Maintenance of Plant	7,260,835	-	-	-	7,260,835
8200 Administrative Technology	1,641,847	-	-	-	1,641,847
9100 Community Services	4,047,116	-	-	2,500	4,049,616
9200 Redemption of Principal & Interest	-	173,770	6,101,937	-	6,275,707
Total Appropriations	\$ 231,162,977	\$ 173,770	\$ 31,954,640	\$ 37,836,061	\$ 301,127,448
Transfers Out	-	-	6,038,854	501,450	6,540,304
Fund Balance	36,379,930	6,277,884	-	3,207,589	45,865,403
Total Appropriations and Fund Balances	\$ 267,542,907	\$ 6,451,654	\$ 37,993,494	\$ 41,545,100	\$ 353,533,155

## GENERAL FUND STATEMENT OF REVENUE BY SOURCE

Description	2016-2017 Approved Budget	2016-2017 Actual Revenues	2017-2018 Projected Rev.	Over (Under) 2016-2017 Actual	% Change
<b>FEDERAL SOURCES:</b>					
Reserve Officers Training (ROTC)	\$ 190,000.00	\$ 173,491.30	\$ 190,000.00	\$ 16,508.70	9.52%
Medicaid Reimbursement	1,000,000.00	892,712.65	1,000,000.00	107,287.35	12.02%
Total Federal Sources	\$ 1,190,000.00	\$ 1,066,203.95	\$ 1,190,000.00	\$ 123,796.05	11.61%
<b>STATE SOURCES:</b>					
FEFP	\$ 97,637,629.00	\$ 93,899,138.00	\$ 96,429,848.00	\$ 2,530,710.00	2.70%
Workforce Development	312,847.00	307,847.00	439,145.00	131,298.00	42.65%
CO & DS Administrative Expenses	15,943.00	-	15,943.00	15,943.00	100.00%
State License Tax	100,000.00	82,844.94	100,000.00	17,155.06	20.71%
Lottery Enhancement Funds	-	471,400.00	468,148.00	(3,252.00)	
Class Size Reduction	30,614,505.00	30,270,716.00	30,413,839.00	143,123.00	0.47%
School Recognition	1,985,296.00	941,317.00	941,317.00	-	
Pre-School Projects	900,000.00	1,021,897.91	910,000.00	(111,897.91)	-10.95%
Charter School Capital Outlay	750,000.00	494,664.00	750,000.00	255,336.00	51.62%
Miscellaneous State Sources	200,000.00	1,453,890.32	200,000.00	(1,253,890.32)	-86.24%
Total State Sources	\$ 132,516,220.00	\$ 128,943,715.17	\$ 130,668,240.00	\$ 1,724,524.83	1.34%
<b>LOCAL SOURCES:</b>					
Taxes	\$ 85,638,654.00	\$ 86,000,620.01	\$ 89,941,689.00	\$ 3,941,068.99	4.58%
Interest on Investments	300,000.00	512,138.61	300,000.00	(212,138.61)	-41.42%
Receipt of Federal Indirect Costs	900,000.00	848,639.10	1,020,000.00	171,360.90	20.19%
Miscellaneous Local Sources	5,104,915.00	6,919,955.02	5,243,659.00	(1,676,296.02)	-24.22%
Total Local Sources	\$ 91,943,569.00	\$ 94,281,352.74	\$ 96,505,348.00	\$ 2,223,995.26	2.36%
<b>OTHER SOURCES:</b>					
Transfers In	\$ 7,000,000.00	\$ 4,696,465.84	\$ 5,500,000.00	\$ 803,534.16	17.11%
Other Financing Sources				-	
Beginning Fund Balance	33,661,863.14	33,661,863.14	33,679,318.61	17,455.47	0.05%
Total Revenues and Fund Balances	\$ 266,311,652.14	\$ 262,649,600.84	\$ 267,542,906.61	\$ 4,893,305.77	1.86%

## 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, 2015

## GENERAL FUND APPROPRIATIONS SUMMARY BY FUNCTION

Description	2016-2017 Approved Budget	2016-2017 Expenditures	2017-2018 Projected Exp.	Over (Under) 2016-2017 Actual	% Change
<b>FUNCTIONS:</b>					
5000 Instructional	\$ 134,700,880.50	\$ 131,477,646.77	\$ 134,635,806.06	\$ 3,158,159.29	2.40%
6100 Pupil Personnel Services	12,144,652.31	12,917,425.80	12,034,723.74	(882,702.06)	-6.83%
6200 Instructional Media Services	4,525,922.96	4,440,726.92	4,503,190.54	62,463.62	1.41%
6300 Instructional Curriculum Services	4,958,422.01	5,152,267.82	5,067,424.89	(84,842.93)	-1.65%
6400 Instructional Staff Trainig	1,242,726.33	1,513,293.07	1,149,696.70	(363,596.37)	-24.03%
6500 Instruction Related Technology	3,486,862.93	3,688,055.42	3,111,413.04	(576,642.38)	-15.64%
7100 Board of Education	1,137,392.56	910,323.75	1,079,977.81	169,654.06	18.64%
7200 General Administration	887,472.75	895,539.05	918,503.09	22,964.04	2.56%
7300 School Administration	14,797,159.27	14,880,183.79	14,823,900.37	(56,283.42)	-0.38%
7400 Facilities Acquisition & Constr.	453,070.00	641,540.93	488,885.17	(152,655.76)	-23.80%
7500 Fiscal Services	1,781,447.15	1,838,878.37	1,783,032.21	(55,846.16)	-3.04%
7600 Food Services	-	-	-	-	0.00%
7700 Central Services	3,327,962.10	3,568,274.63	3,888,971.25	320,696.62	8.99%
7800 Pupil Transportation	11,785,227.89	11,365,963.39	11,517,105.56	151,142.17	1.33%
7900 Operation of Plant	23,632,395.06	22,820,326.46	23,210,549.31	390,222.85	1.71%
8100 Maintenance of Plant	7,492,102.94	7,174,771.96	7,260,834.66	86,062.70	1.20%
8200 Administrative Technology Services	1,427,033.30	2,102,344.22	1,641,846.54	(460,497.68)	-21.90%
9100 Community Services	4,063,783.53	3,582,719.88	4,047,115.84	464,395.96	12.96%
9200 Redemption of Principal & Interest	-	-	-	-	0.00%
Total Appropriations	\$ 231,844,513.59	\$ 228,970,282.23	\$ 231,162,976.78	\$ 2,192,694.55	0.96%
Transfers Out	-	-	-	-	
Fund Balance	34,467,138.55	33,679,318.61	36,379,929.83	2,700,611.22	8.02%
Total Appropriations and Fund Balances	\$ 266,311,652.14	\$ 262,649,600.84	\$ 267,542,906.61	\$ 4,893,305.77	1.86%

## 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, 2015

## GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT

Description	2016-2017 Approved Budget	2016-2017 Expenditures	2017-2018 Projected Exp.	Over (Under) 2016-2017 Actual	% Change
<b>OBJECTS:</b>					
100 Salaries	136,532,891.11	\$ 136,341,649.22	136,122,813.71	\$ (218,835.51)	-0.16%
200 Employee Benefits	43,117,088.19	41,179,256.50	42,382,575.03	1,203,318.53	2.92%
300 Purchased Services	27,522,056.81	30,457,625.96	27,619,358.83	(2,838,267.13)	-9.32%
400 Energy Service	9,804,653.80	8,768,178.19	9,262,743.98	494,565.79	5.64%
500 Materials and Supplies	7,876,073.35	5,373,754.19	8,192,237.96	2,818,483.77	52.45%
600 Capital Outlay	4,619,734.33	3,623,457.57	4,964,666.27	1,341,208.70	37.01%
700 Other Expenses	2,372,016.00	3,226,360.60	2,618,581.00	(607,779.60)	-18.84%
Total Appropriations	\$ 231,844,513.59	\$ 228,970,282.23	\$ 231,162,976.78	\$ 2,192,694.55	0.96%
Transfers Out	-	-	-		
Fund Balance	34,467,138.55	33,679,318.61	36,379,929.83	2,700,611.22	8.02%
<b>Total Appropriations and Fund Balance</b>	<b>\$ 266,311,652.14</b>	<b>\$ 262,649,600.84</b>	<b>\$ 267,542,906.61</b>	<b>\$ 4,893,305.77</b>	<b>1.86%</b>

## 2017-2018 DEBT SERVICE (200)

ACCOUNT DESCRIPTION	2016-2017 ACTUAL	2017-2018 BUDGET	(210) SBE & COBI BONDS	(290) QZAB
<b>REVENUE:</b>				
<b>STATE SOURCES:</b>				
CO & DS WITHHELD	\$ -	\$ -	\$ -	\$ -
SBE/COBIBONDS	375,000.00	175,000.00	175,000.00	-
CO & DS TO DISTRICT	-	-	-	-
<b>LOCAL SOURCES:</b>				
TAXES	5,351.93	-	-	-
INTEREST	46,177.37	-	-	-
MISCELLANEOUS	-	-	-	-
<b>TRANSFERS:</b>				
FROM C/O	659,529.24	538,854.00	-	538,854.00
FROM OPER.	-	-	-	-
<b>TOTALEST. REV.</b>	<b>\$ 1,086,058.54</b>	<b>\$ 713,854.00</b>	<b>\$ 175,000.00</b>	<b>\$ 538,854.00</b>
FUND BALANCE 07/01/2016	5,012,511.64			
FUND BALANCE 07/01/2017		5,737,800.02	14,337.05	5,723,462.97
<b>TOTALEST. REV. AND BEG. BALANCE</b>	<b>\$ 6,098,570.18</b>	<b>\$ 6,451,654.02</b>	<b>\$ 189,337.05</b>	<b>\$ 6,262,316.97</b>
<b>APPROPRIATIONS:</b>				
RED. OF PRINC.	\$ 336,000.00	\$ 163,000.00	\$ 163,000.00	\$ -
INTEREST	24,662.95	10,770.00	10,770.00	-
DEPOSIT TO ESCROW	-	-	-	-
DUES & FEES	107.21	-	-	-
MISC. EXPENSE	-	-	-	-
<b>TOTAL APPROP.</b>	<b>\$ 360,770.16</b>	<b>\$ 173,770.00</b>	<b>\$ 173,770.00</b>	<b>\$ -</b>
TRANSFERS OUT	-	-	-	-
FUND BALANCE 06/30/2017	5,737,800.02			
FUND BALANCE 06/30/2018		6,277,884.02	15,567.05	6,262,316.97
<b>TOTAL APPROP. AND ENDING BALANCE</b>	<b>\$ 6,098,570.18</b>	<b>\$ 6,451,654.02</b>	<b>\$ 189,337.05</b>	<b>\$ 6,262,316.97</b>

## 2017-2018 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2017-2018 TOTAL	CO & DS	PECO	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
-------------	--------------------	---------	------	----------------------------	--------------------------------

<b>REVENUE:</b>					
CAPITAL OUTLAY & DEBT SERV. (CO&DS)	\$ 690,000	\$ 690,000			
PUBLIC ED. CAPITAL OUTLAY (PECO)	844,794		844,794		
CAPITAL IMPROVEMENT TAX	22,027,221			22,027,221	
INTEREST	100,000	-		100,000	-
TRANSFERS IN (Food Serv.)	501,450				501,450
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 24,163,465</b>	<b>\$ 690,000</b>	<b>\$ 844,794</b>	<b>\$ 22,127,221</b>	<b>\$ 501,450</b>
2016-17 BALANCE FORWARD	13,830,029	1,122,825	-	11,364,386	1,342,818
<b>TOTAL ESTIMATED REVENUE AND BALANCE FORWARD</b>	<b>\$ 37,993,494</b>	<b>\$ 1,812,825</b>	<b>\$ 844,794</b>	<b>\$ 33,491,607</b>	<b>\$ 1,844,268</b>

<b>LESS APPROPRIATIONS:</b>					
PRIOR YEARS PROJECTS	13,830,029	1,122,825	-	11,364,386	1,342,818
TRANSFERS TO OPERATING (CAP IMP TAX)	5,500,000		844,794.06	4,655,206	
TRANSFERS TO DEBT SERVICE (CAP IMP TAX)	538,854			538,854	
COPs PAYMENT	6,101,937			6,101,937	
CHARTER SCHOOL PASS THROUGH	600,000			600,000	
<b>2017-18 CAPITAL PROJECTS REVENUE AVAILABLE</b>	<b>\$ 11,422,674</b>	<b>690,000</b>	<b>-</b>	<b>10,231,224</b>	<b>501,450</b>

CO & DS = Capital Outlay and Debt Service    PECO = Public Education Capital Outlay    COPs = Certificates of Participation

## 2017-2018 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2017-2018 TOTAL	CO & DS	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
-------------	--------------------	---------	----------------------------	--------------------------------

<b>2017-2018 PROJECT PROPOSALS</b>				
B Maintenance / Capital Improvement Projects	800,000		800,000	
C Flooring Replacement	175,000		175,000	
D Sitework / Fencing / Walks	550,000		550,000	
E Security (Intercom, Phone, Camera,)	230,000		230,000	
F Food Service Projects (Local Capital Improvement Fund)	501,450		-	501,450
G Physical Education Enhancements	330,000		330,000	
H HVAC Replacement & Repair	3,070,000		3,070,000	
I Painting Projects	50,000		50,000	
J Fixed Furnishings & Equipment Replacement	10,000		10,000	
K ADA Corrections Districtwide	25,000		25,000	
M Transportation Bus Replacement	1,320,000		1,320,000	
M Maintenance Service Vehicle / Equipment Replacement	250,000		250,000	
N Environmental Issues & Remediation	150,000		150,000	
P Relocatable Moves & Renovations (Leased & Local)	500,000		500,000	
R Roofing Replacement & Repair	1,490,000	690,000	800,000	
S Safety-to-Life Projects	500,000		500,000	
T Technology Upgrades	10,000		10,000	
U Professional / Consulting Services	140,000		140,000	
U School Concurrency Management	35,000		35,000	
W Energy Conservation Program / Incentives	25,000		25,000	
Z Construction Contingency	1,261,224		1,261,224	
<b>TOTAL PROPOSED PROJECTS</b>	<b>\$ 11,422,674</b>	<b>\$ 690,000</b>	<b>\$ 10,231,224</b>	<b>\$ 501,450</b>

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



## 2017-2018 SPECIAL REVENUES (400)

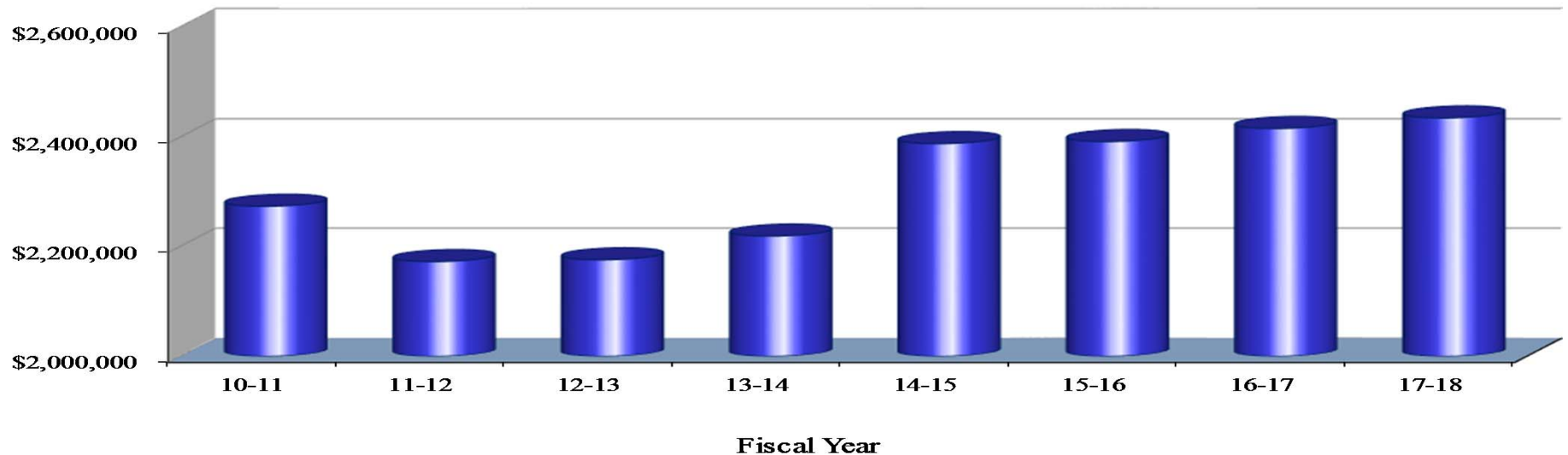
ACCOUNT DESCRIPTION	2016-2017 ACTUAL	2017-2018 BUDGET	(0410) FOOD SERVICE	(0420) FEDERAL FUNDS
<b>REVENUE:</b>				
<b>FEDERAL SOURCES:</b>				
DIRECT FEDERAL	\$ 4,857,684	\$ 4,888,323	\$ -	\$ 4,888,323
FEDERAL THROUGH STATE	\$ 32,199,763	\$ 31,083,189	\$ 14,725,250	\$ 16,357,939
<b>STATE SOURCES:</b>				
STATE	\$ 186,730	\$ 177,000	\$ 177,000	
<b>LOCAL SOURCES:</b>				
LOCAL	\$ 2,225,155	\$ 2,189,000	\$ 2,189,000	
LEASE PURCHASE	\$ -	\$ -	\$ -	\$ -
<b>TRANSFERS:</b>				
FROM C/O	\$ -	\$ -	\$ -	\$ -
FROM OPER.	\$ -	\$ -	\$ -	\$ -
TOTAL EST. REV.	\$ 39,469,332	\$ 38,337,511	\$ 17,091,250	\$ 21,246,261
FUND BALANCE 07/01/2016	\$ 3,453,883			
FUND BALANCE 07/01/2017		\$ 3,207,589	\$ 3,207,589	-
TOTAL EST. REV. AND BEG. BALANCE	\$ 42,923,215	\$ 41,545,101	\$ 20,298,839	\$ 21,246,261
<b>APPROPRIATIONS:</b>				
SALARIES	\$ 18,722,660	\$ 18,049,628	\$ 5,100,000	\$ 12,949,628
BENEFITS	\$ 7,155,031	\$ 6,880,197	\$ 2,434,000	\$ 4,446,197
PURCHASED SERVICES	\$ 1,746,340	\$ 1,430,034	\$ 632,200	\$ 797,834
ENERGY SERVICES	\$ 346,846	\$ 472,389	\$ 385,000	\$ 87,389
MATERIALS/SUPPLIES	\$ 7,607,560	\$ 8,405,297	\$ 7,574,100	\$ 831,197
CAPITAL OUTLAY	\$ 820,176	\$ 549,066	\$ 32,500	\$ 516,566
OTHER EXPENSES	\$ 2,107,012	\$ 2,049,451	\$ 432,000	\$ 1,617,451
TOTAL APPROP.	\$ 38,505,626	\$ 37,836,061	\$ 16,589,800	\$ 21,246,261
TRANSFERS OUT	\$ 1,210,000	\$ 501,450	\$ 501,450	\$ -
FUND BALANCE 06/30/2017	\$ 3,207,589			
FUND BALANCE 06/30/2017		\$ 3,207,589	\$ 3,207,589	\$ -
TOTAL APPROP. AND ENDING BALANCE	\$ 42,923,215	\$ 41,545,101	\$ 20,298,839	\$ 21,246,261

## **2017-2018 INSTRUCTIONAL MATERIALS ALLOCATION GUIDELINES**

The 2017 Legislature appropriated \$230,743,258 statewide for instructional materials, with \$2,434,661 being allocated to the Alachua County School District. This allocation includes: (textbooks \$2,269,161), (library/media \$129,974), and (science lab supplies \$35,526). 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.

### **Instructional Materials Allocations 2010-2011 Through 2017-2018**



## **HELPFUL LINKS**

Finance & Budget website:

[http://www.sbac.edu/pages/ACPS/Departments\\_Programs/DepartmentsAF/A\\_thru\\_C/Finance/Finance\\_and\\_Budget\\_Information](http://www.sbac.edu/pages/ACPS/Departments_Programs/DepartmentsAF/A_thru_C/Finance/Finance_and_Budget_Information)

School Board of Alachua County website

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

List of Schools including websites:

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

School Grades:

[http://www.sbac.edu/files/\\_2RIYy\\_/0060acc65d632cc83745a49013852ec4/School\\_Grades\\_History.pdf](http://www.sbac.edu/files/_2RIYy_/0060acc65d632cc83745a49013852ec4/School_Grades_History.pdf)

List of Departments:

[http://www.sbac.edu/pages/ACPS/Departments\\_Programs](http://www.sbac.edu/pages/ACPS/Departments_Programs)

District Information

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

FCAT Information

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

Florida Department of Education

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