

2011-2012 Annual Budget

Executive Summary

**TENTATIVE
ANNUAL BUDGET**

2011-2012

BOARD MEMBERS

Barbara J. Sharpe – Chairman

April M. Griffin – Vice Chairman

Carol Oyenarte

Gunnar F. Paulson, Ed. D.

Eileen F. Roy

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

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August 2, 2011

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For additional information call 955-7300

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BOARD MEMBERS

April M. Griffin
Carol Oyenarte
Gunnar F. Paulson, Ed.D.
Eileen F. Roy
Barbara Sharpe

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 its continuing success in preparing young people for the future. 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. Four of our high schools were included on the *Washington Post's* prestigious High School Challenge List this year.

In order to provide all students with a high quality education even in this challenging economic climate, it is critical that we use our resources as effectively as possible. This executive summary of the district's 2011-12 budget is intended to provide local citizens with an overview of our fiscal operations.

The financial situation for Alachua County Public Schools and schools throughout the state is still very troubling. State per pupil funding is down again—in fact, budget cuts were even worse this year than last year. Local property taxes are still falling due to the poor housing market. The district is currently facing a budget shortfall of about \$7 million for the upcoming fiscal year.

Districts are also dealing with many unfunded and underfunded mandates, including the class size requirements, new standardized tests and the merit pay law. Such mandates will continue to have a significant impact on our budget.

The 2011-12 budget for all district funds totals \$334,451,506. 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.

Alachua County's teachers, staff and administrators are committed to providing a high-quality education to the young people in our district, and we appreciate the support of parents, volunteers, business partners and others in the community. We encourage all local citizens to stay informed about education funding in Alachua County and throughout the state.

Sincerely,

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

GENERAL FUND REVENUE HIGHLIGHTS

The voter approved 1.00 mill property tax will remain in effect for the next two (2) 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 \$12 million per year for the next two (2) years. The following are state allocation adjustments:

- Instructional Materials: Alachua County Public Schools will receive \$2,172,174, a decrease of \$100,578 from 2010-2011, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Alachua County Public Schools will receive \$4,817,191, a decrease of \$160,757 from 2010-2011, 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 2010-2011 will receive \$70 per student, for a total of \$1,206,183.
- Teacher Lead Program: All full-time classroom teachers will receive approximately \$180 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 \$28,501,063, a decrease of \$49,329 over 2010-2011, towards the implementation of the class size reduction amendment.

The 2011-2012 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

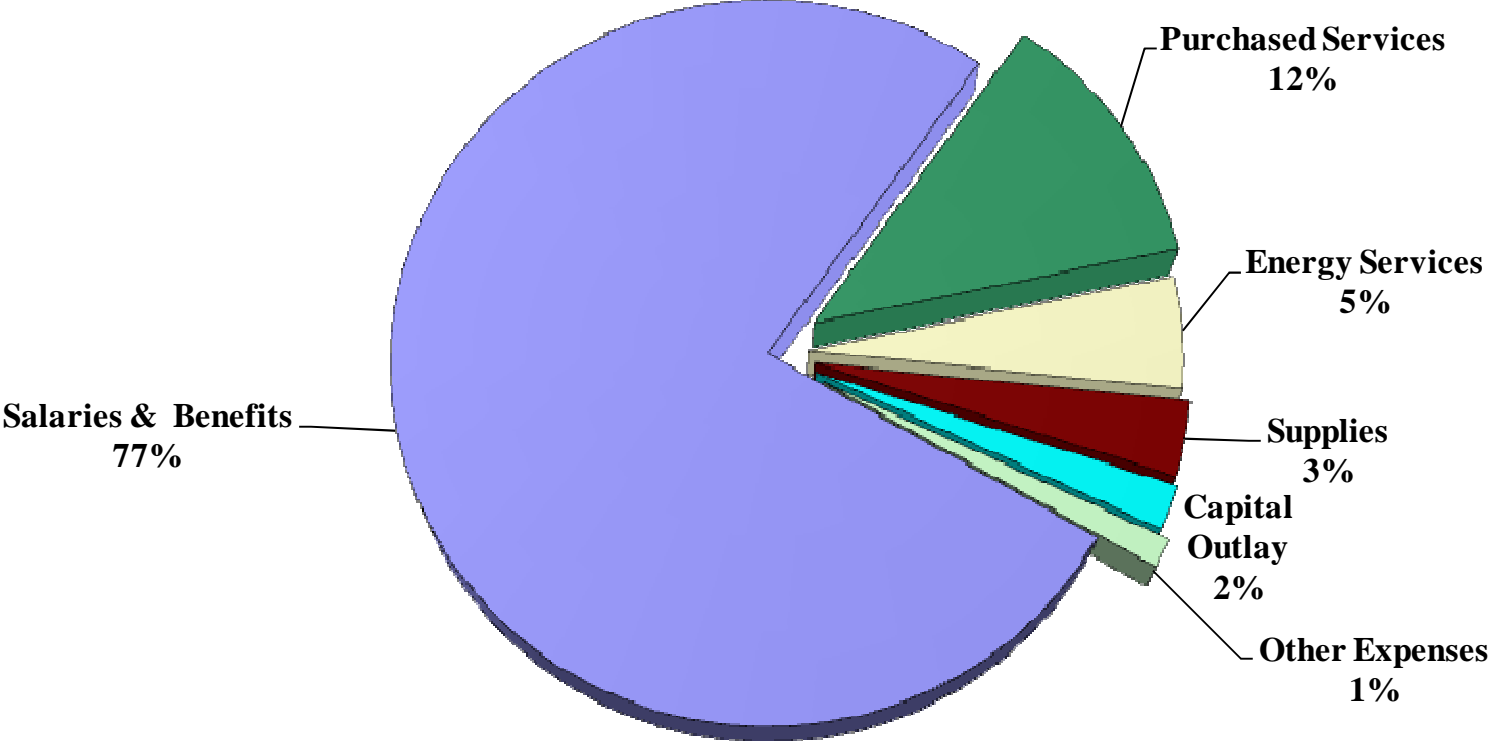
| | 2010-2011 Budgeted Revenue | 2010-2011 Actual Revenue | 2011-2012 Projected Revenue |
|-----------------|---------------------------------------|-------------------------------------|--|
| Federal Sources | \$ 935,000 | \$ 966,864 | \$ 935,000 |
| State Sources | 96,829,071 | 94,827,863 | 92,950,292 |
| Local Sources | 101,000,192 | 102,137,054 | 94,414,833 |
| | \$ 198,764,263 | \$ 197,931,781 | \$ 188,300,125 |

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.

2011-2012 GENERAL FUND BUDGETED EXPENDITURES



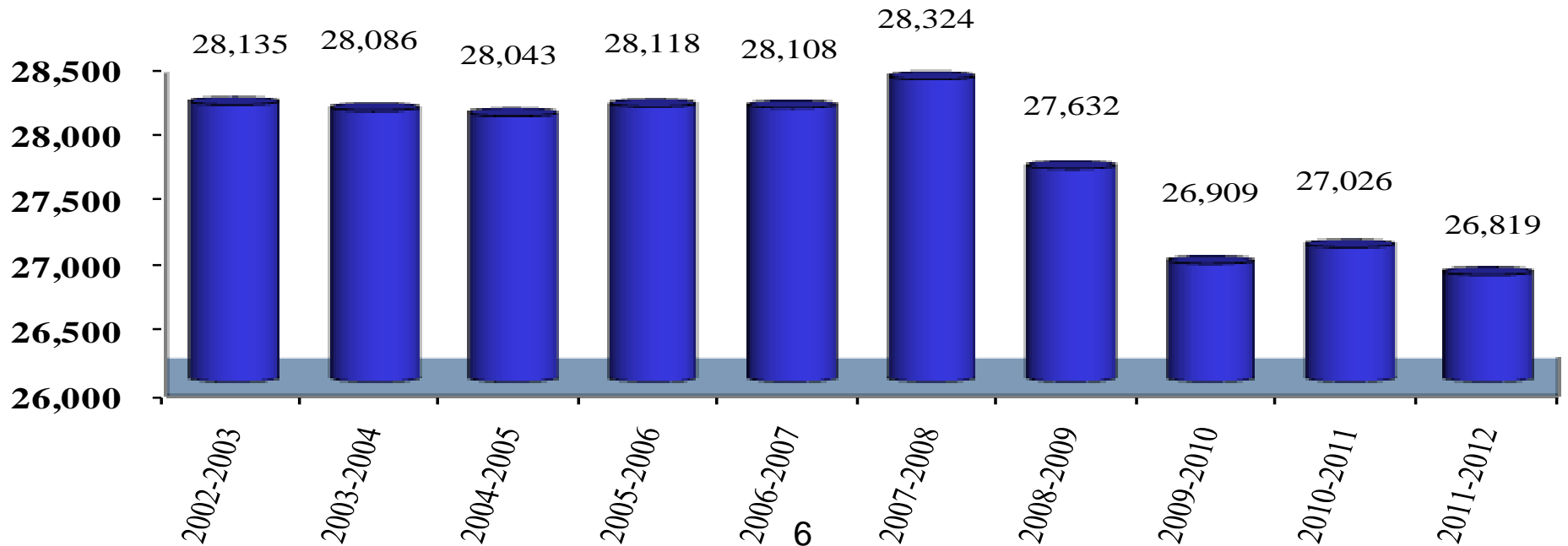
Recap of Millage Levies and District Ad Valorem Tax Revenue

| | <u>2011-2012</u> | | <u>2010-2011</u> | |
|--|---------------------|--------------------------|---------------------|--------------------------|
| Certified Property Tax Values | \$12,732,259,477 | | \$13,128,437,175 | |
| | <u>Millage Rate</u> | <u>Estimated Revenue</u> | <u>Millage Rate</u> | <u>Estimated Revenue</u> |
| Required Local Effort | 5.454 | \$ 66,664,073 | 5.484 | \$ 69,116,495 |
| Voter Approved Operating Millage | 1.000 | \$ 12,222,969 | 1.000 | 12,603,300 |
| Discretionary Operating | 0.748 | \$ 9,142,781 | 0.748 | 9,427,268 |
| Discretionary Critical Needs (Operating) | - | \$ - | 0.250 | 3,150,825 |
| Debt Service | 0.390 | \$ 4,766,958 | 0.375 | 4,726,237 |
| Capital Outlay | 1.500 | \$ 18,334,454 | 1.250 | 15,754,125 |
| | <u>9.092</u> | <u>\$ 111,131,235</u> | <u>9.107</u> | <u>114,778,250</u> |

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 | 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 (current year) | 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 |



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 | - | 38 | 74 | 63 | 56 | 39 | 61 | | | | | | | | | 331 |
| Finley, J. J. | 0031 | 1 | 99 | 89 | 54 | 67 | 69 | 75 | | | | | | | | | 454 |
| Foster, Stephen | 0041 | - | 71 | 60 | 54 | 68 | 93 | 113 | | | | | | | | | 459 |
| Lake Forest | 0071 | 12 | 64 | 60 | 47 | 71 | 59 | 62 | | | | | | | | | 375 |
| Littlewood | 0091 | 16 | 126 | 113 | 88 | 105 | 109 | 116 | | | | | | | | | 673 |
| Metcalfe, W. A. | 0101 | 27 | 62 | 66 | 54 | 53 | 41 | 47 | | | | | | | | | 350 |
| Williams, Joseph | 0111 | - | 56 | 75 | 107 | 79 | 114 | 99 | | | | | | | | | 530 |
| Alachua | 0161 | - | - | - | - | 135 | 146 | 153 | | | | | | | | | 434 |
| Archer | 0171 | 1 | 67 | 84 | 71 | 67 | 87 | 76 | | | | | | | | | 453 |
| Shell, Chester | 0281 | - | 39 | 37 | 22 | 26 | 32 | 29 | | | | | | | | | 185 |
| Waldo | 0291 | 4 | 26 | 31 | 31 | 30 | 36 | 32 | | | | | | | | | 190 |
| Terwilliger, Myra | 0311 | 19 | 118 | 108 | 91 | 78 | 89 | 90 | | | | | | | | | 593 |
| Idylwild | 0321 | - | 153 | 130 | 99 | 105 | 101 | 97 | | | | | | | | | 685 |
| Glen Springs | 0331 | 1 | 69 | 76 | 64 | 63 | 75 | 62 | | | | | | | | | 410 |
| Rawlings, M. K. | 0341 | 1 | 55 | 62 | 39 | 44 | 44 | 51 | | | | | | | | | 296 |
| Hidden Oak | 0482 | 11 | 139 | 165 | 125 | 127 | 129 | 161 | | | | | | | | | 857 |
| Wiles, Kimball | 0501 | 3 | 132 | 135 | 128 | 79 | 121 | 98 | | | | | | | | | 696 |
| Lawton Chiles | 0510 | 2 | 114 | 136 | 121 | 93 | 123 | 132 | | | | | | | | | 721 |
| Newberry | 0531 | 9 | 106 | 103 | 88 | 87 | 105 | - | | | | | | | | | 498 |
| Norton, C. W. | 0541 | 10 | 115 | 111 | 91 | 99 | 110 | 121 | | | | | | | | | 657 |
| Talbot, William | 0561 | 14 | 129 | 103 | 129 | 100 | 120 | 110 | | | | | | | | | 705 |
| Irby, W. W. | 0571 | 24 | 162 | 165 | 163 | - | - | - | | | | | | | | | 514 |
| TOTAL | | 155 | 1,940 | 1,983 | 1,729 | 1,632 | 1,842 | 1,785 | | | | | | | | | 11,066 |

Pupil Population Projections

TABLE 2 (Cont.)

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

For Initial Allocations of Staff

| SCHOOL NAME | SCHOOL PK | | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | TOTAL |
|---|-----------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| | NUMBER | (ESE) | | | | | | | | | | | | | | |
| Lincoln, Abraham | 0112 | | | | | | | | 248 | 220 | 247 | | | | | 715 |
| Bishop, Howard | 0121 | | | | | | | | 233 | 231 | 231 | | | | | 695 |
| Westwood | 0141 | | | | | | | | 335 | 326 | 325 | | | | | 986 |
| Mebane, A. L. | 0221 | | | | | | | | 144 | 139 | 149 | | | | | 432 |
| Fort Clarke | 0481 | | | | | | | | 271 | 292 | 275 | | | | | 838 |
| Kanapaha | 0502 | | | | | | | | 302 | 302 | 330 | | | | | 934 |
| Oak View | 0591 | | | | | | | 114 | 182 | 186 | 154 | | | | | 636 |
| TOTAL | | | | | | | | 114 | 1,715 | 1,696 | 1,711 | | | | | 5,236 |
| Gainesville High | 0151 | | | | | | | | | | | 473 | 465 | 435 | 391 | 1,764 |
| Hawthorne High | 0201 | | | | | | | | 42 | 65 | 45 | 35 | 56 | 39 | 50 | 332 |
| Newberry High | 0261 | | | | | | | | | | | 150 | 138 | 138 | 114 | 540 |
| Santa Fe High | 0271 | | | | | | | | | | | 266 | 263 | 277 | 239 | 1,045 |
| Loften High | 0411 | - | | | | | | | | 2 | 6 | 70 | 56 | 42 | 50 | 226 |
| Eastside High | 0421 | | | | | | | | | | | 338 | 350 | 347 | 308 | 1,343 |
| Buchholz F. W. | 0431 | | | | | | | | | | | 520 | 504 | 512 | 543 | 2,079 |
| TOTAL | | | | | | | | | 42 | 67 | 51 | 1,852 | 1,832 | 1,790 | 1,695 | 7,329 |
| High Springs Comm. | 0461 | 3 | 87 | 77 | 86 | 93 | 97 | 101 | 109 | 89 | 100 | | | | | 842 |
| TOTAL | | 3 | 87 | 77 | 86 | 93 | 97 | 101 | 109 | 89 | 100 | | | | | 842 |
| Special Centers/ Charter Schools Total | | 25 | 187 | 175 | 170 | 173 | 164 | 159 | 184 | 214 | 232 | 193 | 147 | 156 | 164 | 2,343 |
| DISTRICT TOTAL | | 181 | 2,211 | 2,231 | 1,986 | 1,897 | 2,104 | 2,159 | 2,052 | 2,065 | 2,095 | 2,048 | 1,980 | 1,947 | 1,860 | 26,816 |

Data Source: SBAC Research and Evaluation

PUPIL POPULATION PROJECTIONS

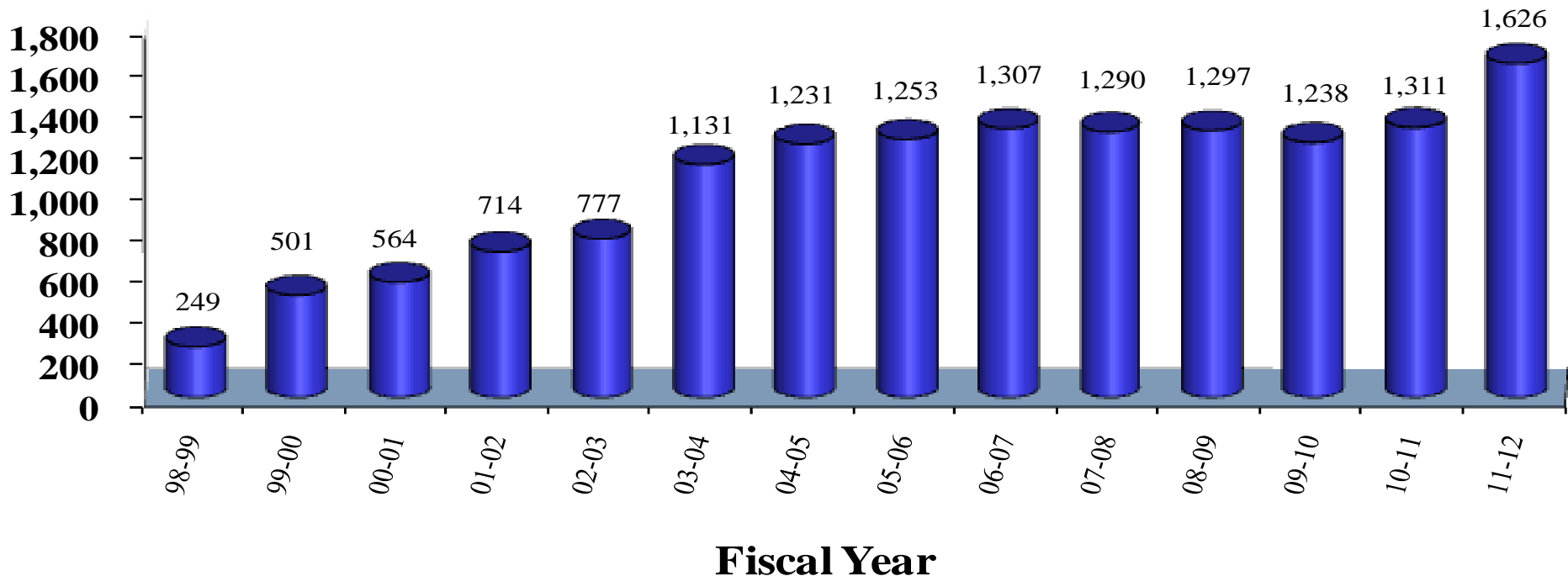
CHARTER SCHOOLS

A charter school is a public school that is operated by an independent governing body under contract with the School Board. The purpose of charter schools is to improve student learning through the use of different and innovative teaching strategies.

Included in the pupil population projections for Alachua County are 1,626 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.

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 2011-2012



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

2011-2012 CONSOLIDATED FUNDS STATEMENT

| Description | General Fund | Debt Service | Capital Projects | Special Revenue |
|---|-------------------|------------------|------------------|------------------|
| APPROPRIATIONS BY OBJECT: | | | | |
| 100 Salaries | \$ 122,461,228.00 | \$ - | \$ - | \$ 12,591,597.00 |
| 200 Employee Benefits | 32,134,436.00 | - | - | 4,502,320.00 |
| 300 Purchased Services | 24,051,163.00 | - | - | 2,095,888.00 |
| 400 Energy Service | 10,047,659.00 | - | - | 415,867.00 |
| 500 Materials and Supplies | 6,820,737.00 | - | - | 4,923,643.00 |
| 600 Capital Outlay | 4,040,199.00 | - | 54,308,485.00 | 915,887.00 |
| 700 Other Expenses | 2,670,914.00 | 5,932,290.00 | 4,558,697.00 | 1,454,556.00 |
| Total Appropriations | \$ 202,226,336.00 | \$ 5,932,290.00 | \$ 58,867,182.00 | \$ 26,899,758.00 |
| Transfers Out | - | - | 6,966,644.00 | 450,000.00 |
| Fund Balance | 34,368,923.00 | 6,207,499.00 | - | 2,532,874.00 |
| Total Appropriations and Fund Balance | \$ 236,595,259.00 | \$ 12,139,789.00 | \$ 65,833,826.00 | \$ 29,882,632.00 |
| APPROPRIATIONS BY FUNCTION: | | | | |
| 5000 Instructional | \$ 113,727,491.00 | \$ - | \$ - | \$ 9,324,190.00 |
| 6100 Pupil Personnel Services | 10,402,865.00 | - | - | 1,116,043.00 |
| 6200 Instructional Media Services | 4,337,068.00 | - | - | - |
| 6300 Instructional Curriculum Services | 5,938,560.00 | - | - | 2,511,351.00 |
| 6400 Instructional Staff Trainig | 1,331,392.00 | - | - | 879,544.00 |
| 6500 Instruction Related Technology | 3,051,952.00 | - | - | - |
| 7100 Board of Education | 1,126,808.00 | - | - | - |
| 7200 General Administration | 800,528.00 | - | - | 673,197.00 |
| 7300 School Administration | 11,763,233.00 | - | - | 400.00 |
| 7400 Facilities Acquisition & Constr. | 758,030.00 | - | 54,308,485.00 | - |
| 7500 Fiscal Services | 1,440,046.00 | - | - | - |
| 7600 Food Services | - | - | - | 11,868,050.00 |
| 7700 Central Services | 3,117,669.00 | - | - | 17,595.00 |
| 7800 Pupil Transportation | 11,638,479.00 | - | - | 502,049.00 |
| 7900 Operation of Plant | 22,225,723.00 | - | - | 5,000.00 |
| 8100 Maintenance of Plant | 5,384,823.00 | - | - | - |
| 8200 Administrative Technology Service | 1,011,540.00 | - | - | - |
| 9100 Community Services | 4,170,129.00 | - | - | 2,339.00 |
| 9200 Redemption of Principal & Interest | - | 5,932,290.00 | 4,558,697.00 | - |
| Total Appropriations | \$ 202,226,336.00 | \$ 5,932,290.00 | \$ 58,867,182.00 | \$ 26,899,758.00 |
| Transfers Out | - | - | 6,966,644.00 | 450,000.00 |
| Fund Balance | 34,368,923.00 | 6,207,499.00 | - | 2,532,874.00 |
| Total Appropriations and Fund Balances | \$ 236,595,259.00 | \$ 12,139,789.00 | \$ 65,833,826.00 | \$ 29,882,632.00 |

GENERAL FUND STATEMENT OF REVENUE BY SOURCE

| Description | 2010-2011 Approved Budget | 2010-2011 Actual Revenues | 2011-2012 Projected Rev. | Over (Under) 2010-2011 Actual | % Change |
|-----------------------------------|------------------------------|------------------------------|-----------------------------|----------------------------------|-------------|
| FEDERAL SOURCES: | | | | | |
| Reserve Officers Training (ROTC) | \$ 135,000.00 | \$ 153,501.82 | \$ 135,000.00 | \$ (18,501.82) | -12.05% |
| Medicaid Reimbursement | 800,000.00 | 813,362.21 | 800,000.00 | (13,362.21) | -1.64% |
| Total Federal Sources | \$ 935,000.00 | \$ 966,864.03 | \$ 935,000.00 | \$ (31,864.03) | -3.30% |
| STATE SOURCES: | | | | | |
| FEFP | \$ 63,995,623.00 | \$ 62,098,256.00 | \$ 59,885,568.00 | \$ (2,212,688.00) | -3.56% |
| Workforce Development | 1,281,826.00 | 1,281,826.00 | 1,130,776.00 | (151,050.00) | -11.78% |
| Adult Handicapped | 36,731.00 | 27,184.30 | 50,000.00 | 22,815.70 | 83.93% |
| CO & DS Administrative Expenses | 15,943.00 | - | 15,943.00 | 15,943.00 | 100.00% |
| Florida Teacher Lead Program | | - | | - | 0.00% |
| Instructional Materials | | - | | - | 0.00% |
| State License Tax | 100,000.00 | 76,725.88 | 100,000.00 | 23,274.12 | 30.33% |
| Lottery Enhancement Funds | 73,624.00 | 99,271.00 | 75,754.00 | (23,517.00) | -23.69% |
| Transportation | | - | | - | 0.00% |
| Class Size Reduction | 28,860,994.00 | 28,513,672.00 | 28,501,063.00 | (12,609.00) | -0.04% |
| School Recognition | 1,228,667.00 | 1,292,339.00 | 1,206,183.00 | (86,156.00) | -6.67% |
| Pre-School Projects | 985,663.00 | 712,453.85 | 985,663.00 | 273,209.15 | 38.35% |
| Public School Technology | - | - | - | - | 0.00% |
| Charter School Capital Outlay | - | 711,538.00 | 749,342.00 | 37,804.00 | 0.00% |
| Full Service Schools | - | - | - | - | 0.00% |
| Miscellaneous State Sources | 250,000.00 | 14,596.98 | 250,000.00 | 235,403.02 | 1612.68% |
| Total State Sources | \$ 96,829,071.00 | \$ 94,827,863.01 | \$ 92,950,292.00 | \$ (1,877,571.01) | -1.98% |
| LOCAL SOURCES: | | | | | |
| Taxes | \$ 94,821,918.00 | \$ 94,697,422.89 | \$ 88,129,823.00 | \$ (6,567,599.89) | -6.94% |
| Interest on Investments | 600,000.00 | 243,689.01 | 600,000.00 | 356,310.99 | 146.22% |
| Receipt of Federal Indirect Costs | 600,000.00 | 1,322,798.77 | 600,000.00 | (722,798.77) | -54.64% |
| Miscellaneous Local Sources | 4,978,274.00 | 5,873,143.38 | 5,085,010.00 | (788,133.38) | -13.42% |
| Total Local Sources | \$ 101,000,192.00 | \$ 102,137,054.05 | \$ 94,414,833.00 | \$ (7,722,221.05) | -7.56% |
| OTHER SOURCES: | | | | | |
| Transfers In | \$ 3,966,644.00 | \$ 3,970,586.00 | \$ 6,966,644.00 | \$ 2,996,058.00 | 75.46% |
| Other Financing Sources | | | | - | |
| Beginning Fund Balance | 32,898,375.61 | 33,127,538.07 | 41,328,490.00 | 8,200,951.93 | 24.76% |
| Total Revenues and Fund Balances | \$ 235,629,282.61 | \$ 235,029,905.16 | \$ 236,595,259.00 | \$ 1,565,353.84 | 0.67% |

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 | 2010-2011 Approved Budget | 2010-2011 Expenditures | 2011-2012 Projected Exp. | Over (Under) 2010-2011 Actual | % Change |
|---|------------------------------|---------------------------|-----------------------------|----------------------------------|-------------|
| FUNCTIONS: | | | | | |
| 5000 Instructional | \$ 112,200,000.54 | \$ 105,480,418.85 | \$ 113,727,491.00 | \$ 8,247,072.15 | 7.82% |
| 6100 Pupil Personnel Services | 10,610,448.47 | 10,313,199.28 | 10,402,865.00 | 89,665.72 | 0.87% |
| 6200 Instructional Media Services | 4,567,422.76 | 4,522,936.12 | 4,337,068.00 | (185,868.12) | -4.11% |
| 6300 Instructional Curriculum Services | 6,411,886.29 | 6,436,328.04 | 5,938,560.00 | (497,768.04) | -7.73% |
| 6400 Instructional Staff Trainig | 1,040,696.36 | 1,278,174.40 | 1,331,392.00 | 53,217.60 | 4.16% |
| 6500 Instruction Related Technology | 2,757,502.79 | 2,696,913.40 | 3,051,952.00 | 355,038.60 | 13.16% |
| 7100 Board of Education | 635,747.92 | 1,180,011.78 | 1,126,808.00 | (53,203.78) | -4.51% |
| 7200 General Administration | 814,918.02 | 794,944.89 | 800,528.00 | 5,583.11 | 0.70% |
| 7300 School Administration | 12,678,065.95 | 13,277,003.37 | 11,763,233.00 | (1,513,770.37) | -11.40% |
| 7400 Facilities Acquisition & Constr. | 758,030.00 | 429,630.03 | 758,030.00 | 328,399.97 | 76.44% |
| 7500 Fiscal Services | 1,544,797.88 | 1,501,632.83 | 1,440,046.00 | (61,586.83) | -4.10% |
| 7600 Food Services | - | - | - | - | 0.00% |
| 7700 Central Services | 3,268,950.46 | 3,179,286.85 | 3,117,669.00 | (61,617.85) | -1.94% |
| 7800 Pupil Transportation | 11,554,630.85 | 10,775,517.50 | 11,638,479.00 | 862,961.50 | 8.01% |
| 7900 Operation of Plant | 22,148,241.52 | 22,017,856.76 | 22,225,723.00 | 207,866.24 | 0.94% |
| 8100 Maintenance of Plant | 5,542,587.88 | 5,077,866.56 | 5,384,823.00 | 306,956.44 | 6.04% |
| 8200 Administrative Technology Services | 1,079,142.75 | 1,271,637.22 | 1,011,540.00 | (260,097.22) | -20.45% |
| 9100 Community Services | 4,072,164.75 | 3,404,717.78 | 4,170,129.00 | 765,411.22 | 22.48% |
| 9200 Redemption of Principal & Interest | - | - | - | - | 0.00% |
| Total Appropriations | \$ 201,685,235.19 | \$ 193,638,075.66 | \$ 202,226,336.00 | \$ 8,588,260.34 | 4.44% |
| Transfers Out | - | 63,338.97 | - | (63,338.97) | |
| Fund Balance | 33,944,047.42 | 41,328,490.53 | 34,368,923.00 | (6,959,567.53) | -16.84% |
| Total Appropriations and Fund Balances | \$ 235,629,282.61 | \$ 235,029,905.16 | \$ 236,595,259.00 | \$ 1,565,353.84 | 0.67% |

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 | 2010-2011 Approved Budget | 2010-2011 Expenditures | 2011-2012 Projected Exp. | Over (Under) 2010-2011 Actual | % Change |
|--|------------------------------|---------------------------|-----------------------------|----------------------------------|--------------|
| OBJECTS: | | | | | |
| 100 Salaries | 118,490,153.61 | \$ 113,260,920.19 | 122,461,228.00 | \$ 9,200,307.81 | 8.12% |
| 200 Employee Benefits | 37,503,561.80 | 35,234,161.75 | 32,134,436.00 | (3,099,725.75) | -8.80% |
| 300 Purchased Services | 22,803,430.78 | 24,850,241.48 | 24,051,163.00 | (799,078.48) | -3.22% |
| 400 Energy Service | 9,300,586.00 | 9,430,734.98 | 10,047,659.00 | 616,924.02 | 6.54% |
| 500 Materials and Supplies | 7,263,096.00 | 4,745,224.77 | 6,820,737.00 | 2,075,512.23 | 43.74% |
| 600 Capital Outlay | 3,884,766.00 | 3,577,597.20 | 4,040,199.00 | 462,601.80 | 12.93% |
| 700 Other Expenses | 2,439,641.00 | 2,539,195.29 | 2,670,914.00 | 131,718.71 | 5.19% |
| Total Appropriations | \$ 201,685,235.19 | \$ 193,638,075.66 | \$ 202,226,336.00 | \$ 8,588,260.34 | 4.44% |
| Transfers Out | - | 63,338.97 | - | (63,338.97) | |
| Fund Balance | 33,944,047.42 | 41,328,490.53 | 34,368,923.00 | (6,959,567.53) | -16.84% |
| Total Appropriations and Fund Balance | \$ 235,629,282.61 | \$ 235,029,905.16 | \$ 236,595,259.00 | \$ 1,565,353.84 | 0.67% |

2011-2012 DEBT SERVICE (200)

| ACCOUNT DESCRIPTION | 2010-2011 ACTUAL | 2011-2012 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 | 4,758,789.41 | 4,766,958.00 | - | - | - | - | 4,766,958.00 | - |
| INTEREST | 244,270.73 | 25,000.00 | - | - | - | - | 25,000.00 | - |
| MISCELLANEOUS | - | - | - | - | - | - | - | - |
| TRANSFERS: | | | | | | | | |
| FROM C/O | 235,239.65 | - | - | - | - | - | - | - |
| FROM OPER. | - | - | - | - | - | - | - | - |
| TOTALEST. REV. | \$ 5,238,299.79 | \$ 5,737,558.00 | \$ 945,600.00 | \$ - | \$ - | \$ - | \$ 4,791,958.00 | \$ - |
| FUND BALANCE 07/01/2010 | 6,221,563.93 | | | | | | - | |
| FUND BALANCE 07/01/2011 | | 6,402,231.00 | 145,244.00 | 13,966.00 | 15,590.00 | 277,326.00 | 254,739.00 | 5,441,366.00 |
| TOTALEST. REV. AND BEG. BALANCE | \$ 11,459,863.72 | \$ 12,139,789.00 | \$ 1,090,844.00 | \$ 13,966.00 | \$ 15,590.00 | \$ 277,326.00 | \$ 5,046,697.00 | \$ 5,441,366.00 |
| APPROPRIATIONS: | | | | | | | | |
| RED. OF PRINC. | \$ 4,570,000.00 | \$ 5,470,000.00 | \$ 735,000.00 | \$ - | \$ - | \$ - | \$ 4,735,000.00 | \$ - |
| INTEREST | 353,755.00 | 382,290.00 | 197,625.00 | - | - | - | 184,665.00 | - |
| DEPOSIT TO ESCROW | - | - | - | - | - | - | - | - |
| DUES & FEES | 114,658.14 | 80,000.00 | - | - | - | - | 80,000.00 | - |
| MISC. EXPENSE | - | - | - | - | - | - | - | - |
| TOTAL APPROP. | \$ 5,038,413.14 | \$ 5,932,290.00 | \$ 932,625.00 | \$ - | \$ - | \$ - | \$ 4,999,665.00 | \$ - |
| TRANSFERS OUT | 19,219.32 | - | - | - | - | - | - | - |
| FUND BALANCE 06/30/2011 | 6,402,231.26 | | | | | | | |
| FUND BALANCE 06/30/2012 | | 6,207,499.00 | 158,219.00 | 13,966.00 | 15,590.00 | 277,326.00 | 47,032.00 | 5,441,366.00 |
| TOTAL APPROP. AND ENDING BALANCE | \$ 11,459,863.72 | \$ 12,139,789.00 | \$ 1,090,844.00 | \$ 13,966.00 | \$ 15,590.00 | \$ 277,326.00 | \$ 5,046,697.00 | \$ 5,441,366.00 |

2011-2012 CAPITAL PROJECTS (300)

| ACCOUNT DESCRIPTION | 2010-2011 ACTUAL | 2011-2012 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 | \$ 167,397.26 | \$ 160,000.00 | \$ 160,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| CLASS SIZE REDUCTION | 25,601.00 | - | - | - | - | - | - | - | - |
| PECO | 2,134,989.00 | - | - | - | - | - | - | - | - |
| LOTTERY BONDS | - | - | - | - | - | - | - | - | - |
| SIT | - | - | - | - | - | - | - | - | - |
| MISC. STATE | 150,307.21 | - | - | - | - | - | - | - | - |
| TAXES | 15,834,804.17 | 18,334,454.00 | - | - | - | - | 18,334,454.00 | - | - |
| SALE OF BONDS | - | - | - | - | - | - | - | - | - |
| ENERGY CONTRACTS | - | - | - | - | - | - | - | - | - |
| COP 'S | 28,247,500.00 | - | - | - | - | - | - | - | - |
| MISC. LOCAL | 55,002.10 | - | - | - | - | - | - | - | - |
| INTEREST | 97,557.57 | 210,000.00 | 10,000.00 | - | - | 50,000.00 | - | 100,000.00 | 50,000.00 |
| TRANSFERS | 469,219.32 | 450,000.00 | - | - | - | - | - | - | 450,000.00 |
| TOTAL EST. REV. | \$ 47,182,377.63 | \$ 19,154,454.00 | \$ 170,000.00 | \$ - | \$ - | \$ 50,000.00 | \$ - | \$ 18,434,454.00 | \$ 500,000.00 |
| FUND BALANCE 07/01/2010 | 23,984,508.62 | | | | | | | | |
| FUND BALANCE 07/01/2011 | | 46,679,372.00 | 379,851.00 | 4.00 | 157,417.00 | 356,532.00 | 79,445.00 | 13,923,911.00 | 31,782,212.00 |
| TOTAL EST. REV. AND BEG. BALANCE | \$ 71,166,886.25 | \$ 65,833,826.00 | \$ 549,851.00 | \$ 4.00 | \$ 157,417.00 | \$ 406,532.00 | \$ 79,445.00 | \$ 32,358,365.00 | \$ 32,282,212.00 |
| APPROPRIATIONS: | | | | | | | | | |
| LIB. BKS. NEW | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| A V MATERIALS | - | - | - | - | - | - | - | - | - |
| BLDG. FIXED EQUIP. | 2,614,477.82 | 9,000,000.00 | - | - | - | - | - | 4,000,000.00 | 5,000,000.00 |
| FURN. FIX. EQUIP. | 357,843.70 | 700,000.00 | - | - | - | - | - | 700,000.00 | - |
| MOTOR VEHICLES | 1,400,494.56 | 1,900,000.00 | - | - | - | - | - | 1,900,000.00 | - |
| LAND | - | - | - | - | - | - | - | - | - |
| IMPR. OTHER | 1,919,699.78 | 6,100,000.00 | 100,000.00 | - | - | - | - | 2,000,000.00 | 4,000,000.00 |
| REMODELING | 8,095,791.62 | 36,558,485.00 | 449,851.00 | 4.00 | 157,417.00 | 356,532.00 | 79,445.00 | 12,233,024.00 | 23,282,212.00 |
| SOFTWARE | 34,188.78 | 50,000.00 | - | - | - | 50,000.00 | - | - | - |
| ENERGY CONTRACT | - | - | - | - | - | - | - | - | - |
| COP PAYMENT | 5,859,192.59 | 4,558,697.00 | - | - | - | - | - | 4,558,697.00 | - |
| TOTAL APPROP. | \$ 20,281,688.85 | \$ 58,867,182.00 | \$ 549,851.00 | \$ 4.00 | \$ 157,417.00 | \$ 406,532.00 | \$ 79,445.00 | \$ 25,391,721.00 | \$ 32,282,212.00 |
| TRANSFERS OUT: | | | | | | | | | |
| GENERAL FUND | 3,970,586.00 | 6,966,644.00 | - | - | - | - | - | 6,966,644.00 | - |
| DEBT SERVICE | 235,239.65 | - | - | - | - | - | - | - | - |
| CAPITAL PROJECTS | - | - | - | - | - | - | - | - | - |
| FUND BALANCE 06/30/2011 | 46,679,371.75 | | | | | | | | |
| FUND BALANCE 06/30/2012 | | - | - | - | - | - | - | - | - |
| TOTAL APPROP. AND ENDING BALANCE | \$ 71,166,886.25 | \$ 65,833,826.00 | \$ 549,851.00 | \$ 4.00 | \$ 157,417.00 | \$ 406,532.00 | \$ 79,445.00 | \$ 32,358,365.00 | \$ 32,282,212.00 |

2011-2012 CAPITAL PROJECTS BUDGETED FUNDS

| DESCRIPTION | 2011-2012 TOTAL | CO & DS | PECO | STATE CLASSRMS FOR KIDS | CLASS SIZE REDUCTION | SBE | CAPITAL IMPROVEMENT TAX | LOCAL CAPITAL PROJECT FUNDS |
|-------------|--------------------|---------|------|-------------------------------|-------------------------|-----|----------------------------|--------------------------------|
|-------------|--------------------|---------|------|-------------------------------|-------------------------|-----|----------------------------|--------------------------------|

| REVENUE: | | | | | | | | |
|--|----------------------|-------------------|-------------|-------------------|-------------------|------------------|----------------------|----------------------|
| CAPITAL OUTLAY & DEBT SERV. (CO&DS) | \$ 160,000 | \$ 160,000 | | | | | | |
| PUBLIC ED. CAPITAL OUTLAY (PECO) | - | | - | | | | | |
| CAPITAL IMPROVEMENT TAX | 18,334,454 | | | | | | 18,334,454 | |
| CLASSROOMS FOR KIDS | - | | | | | | | |
| INTEREST | 210,000 | 10,000 | | | 50,000 | | 100,000 | 50,000 |
| TRANSFERS IN (Food Serv.) | 450,000 | | | | | | | 450,000 |
| TOTAL ESTIMATED REVENUE | \$ 19,154,454 | \$ 170,000 | \$ - | \$ - | \$ 50,000 | \$ - | \$ 18,434,454 | \$ 500,000 |
| 2010-11 BALANCE FORWARD | 46,679,372 | 379,851 | 4 | 157,417 | 356,532 | 79,445 | 13,923,911 | 31,782,212 |
| TOTAL ESTIMATED REVENUE AND BALANCE FORWARD | \$ 65,833,826 | \$ 549,851 | \$ 4 | \$ 157,417 | \$ 406,532 | \$ 79,445 | \$ 32,358,365 | \$ 32,282,212 |

| LESS APPROPRIATIONS: | | | | | | | | |
|---|---------------------|-------------------|-------------|-------------|------------------|-------------|---------------------|-------------------|
| PRIOR YEARS PROJECTS | 46,679,372 | 379,851 | 4 | 157,417 | 356,532 | 79,445 | 13,923,911 | 31,782,212 |
| TRANSFERS TO OPERATING (PECO) | - | | - | | | | | |
| TRANSFERS TO OPERATING (CAP IMP TAX) | 6,966,644 | | | | | | 6,966,644 | |
| TRANSFERS TO DEBT SERVICE (CAP IMP TAX) | - | | | | | | - | |
| COPs PAYMENT | 4,558,697 | | | | | | 4,558,697 | |
| ENERGY IMPROVEMENT LEASE FINANCE | - | | | | | | - | |
| GENERAL FUND EXPENDITURES | 1,800,000 | | | | | | 1,800,000 | |
| 2011-12 CAPITAL PROJECTS REVENUE AVAILABLE | \$ 5,829,113 | \$ 170,000 | \$ - | \$ - | \$ 50,000 | \$ - | \$ 5,109,113 | \$ 500,000 |

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

2011-2012 CAPITAL PROJECTS BUDGETED FUNDS

| DESCRIPTION | 2011-2012 TOTAL | CO & DS | PECO | STATE CLASSRMS FOR KIDS | CLASS SIZE REDUCTION | SBE | CAPITAL IMPROVEMENT TAX | LOCAL CAPITAL PROJECT FUNDS |
|-------------|--------------------|---------|------|-------------------------------|-------------------------|-----|-------------------------------|--------------------------------------|
|-------------|--------------------|---------|------|-------------------------------|-------------------------|-----|-------------------------------|--------------------------------------|

| 2011-2012 PROJECT PROPOSALS | | | | | | | | |
|--|---------------------|-------------------|----------|----------|------------------|----------|---------------------|-------------------|
| Eastside High - Energy Efficiency Upgrades | 500,000 | | | | | | 500,000 | |
| Duval Elementary - Roof Repair & Replacement | 360,000 | 170,000 | | | 50,000 | | 140,000 | |
| Talbot Elementary - Roof Repair & Replacement | 210,000 | | | | | | 210,000 | |
| Maintenance / Capital Improvement Projects | 200,000 | | | | | | 200,000 | |
| Flooring Replacement | 200,000 | | | | | | 200,000 | |
| Sitework / Fencing / Walks | 250,000 | | | | | | 250,000 | |
| Food Service Projects (Local Capital Improvement Fund) | 500,000 | | | | | | | 500,000 |
| Physical Education Enhancements | 150,000 | | | | | | 150,000 | |
| HVAC Replacement & Repair | 1,000,000 | | | | | | 1,000,000 | |
| Painting Projects | 105,000 | | | | | | 105,000 | |
| Fixed Furnishings & Equipment Replacement | 95,000 | | | | | | 95,000 | |
| Transportation Bus Replacement | 550,000 | | | | | | 550,000 | |
| Maintenance Service Vehicle / Equipment Replacement | 50,000 | | | | | | 50,000 | |
| Environmental Issues & Remediation | 100,000 | | | | | | 100,000 | |
| Relocatable Moves & Renovations (Leased & Local) | 200,000 | | | | | | 200,000 | |
| Roofing Replacement & Repair | 180,000 | | | | | | 180,000 | |
| Safety-to-Life Projects | 900,000 | | | | | | 900,000 | |
| Technology / Communication Upgrades | 75,000 | | | | | | 75,000 | |
| Professional / Consulting Services | 50,000 | | | | | | 50,000 | |
| School Concurrency Management | 35,000 | | | | | | 35,000 | |
| Energy Conservation Program / Incentives | 50,000 | | | | | | 50,000 | |
| Construction Contingency | 69,113 | | | | | | 69,113 | |
| TOTAL PROPOSED PROJECTS | \$ 5,829,113 | \$ 170,000 | - | - | \$ 50,000 | - | \$ 5,109,113 | \$ 500,000 |

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

2011-2012 SPECIAL REVENUES (400)

| ACCOUNT DESCRIPTION | 2010-2011 ACTUAL | 2011-2012 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 | 5,227,633.39 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| FEDERAL THROUGH STATE | 49,406,524.55 | 23,188,508.00 | 8,156,800.00 | 15,031,708.00 | - | - | - |
| STATE SOURCES: | | | | | | | |
| STATE | 174,349.00 | 197,500.00 | 197,500.00 | | | | |
| LOCAL SOURCES: | | | | | | | |
| LOCAL | 3,839,864.00 | 3,790,100.00 | 3,790,100.00 | | | | |
| LEASE PURCHASE | - | - | - | - | - | - | - |
| TRANSFERS: | | | | | | | |
| FROM C/O | - | - | - | - | - | - | - |
| FROM OPER. | 63,338.97 | - | - | - | - | - | - |
| TOTAL EST. REV. | \$ 58,711,709.91 | \$ 27,176,108.00 | \$ 12,144,400.00 | \$ 15,031,708.00 | \$ - | \$ - | \$ - |
| FUND BALANCE 07/01/2010 | 2,923,686.16 | | | | | | |
| FUND BALANCE 07/01/2011 | | 2,706,524.00 | 2,706,524.00 | - | - | - | - |
| TOTAL EST. REV. AND BEG. BALANCE | \$ 61,635,396.07 | \$ 29,882,632.00 | \$ 14,850,924.00 | \$ 15,031,708.00 | \$ - | \$ - | \$ - |
| APPROPRIATIONS: | | | | | | | |
| SALARIES | \$ 33,854,259.85 | \$ 12,591,597.00 | \$ 4,196,000.00 | \$ 8,395,597.00 | \$ - | \$ - | \$ - |
| BENEFITS | 11,376,016.44 | 4,502,320.00 | 1,759,200.00 | 2,743,120.00 | - | - | - |
| PURCHASED SERVICES | 3,525,822.13 | 2,095,888.00 | 662,800.00 | 1,433,088.00 | - | - | - |
| ENERGY SERVICES | 423,143.87 | 415,867.00 | 294,000.00 | 121,867.00 | - | - | - |
| MATERIALS/SUPPLIES | 5,360,918.37 | 4,923,643.00 | 4,474,550.00 | 449,093.00 | - | - | - |
| CAPITAL OUTLAY | 1,784,392.12 | 915,887.00 | 75,500.00 | 840,387.00 | - | - | - |
| OTHER EXPENSES | 2,154,319.96 | 1,454,556.00 | 406,000.00 | 1,048,556.00 | - | - | - |
| TOTAL APPROP. | \$ 58,478,872.74 | \$ 26,899,758.00 | \$ 11,868,050.00 | \$ 15,031,708.00 | \$ - | \$ - | \$ - |
| TRANSFERS OUT | 450,000.00 | 450,000.00 | 450,000.00 | - | - | - | - |
| FUND BALANCE 06/30/2011 | 2,706,523.33 | | | | | | |
| FUND BALANCE 06/30/2012 | | 2,532,874.00 | 2,532,874.00 | - | - | - | - |
| TOTAL APPROP. AND ENDING BALANCE | \$ 61,635,396.07 | \$ 29,882,632.00 | \$ 14,850,924.00 | \$ 15,031,708.00 | \$ - | \$ - | \$ - |

EDUCATIONAL ENHANCEMENT FUND ALLOCATION
(LOTTERY FUNDS)

The 2011 Legislature allocated \$7,729,094 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 \$75,754, which equals a \$2.82 per student allocation for each school. For the 2010-2011 school year Alachua County School District's share of Lottery funding was \$99,271, which equaled a \$3.70 per student allocation for each school.

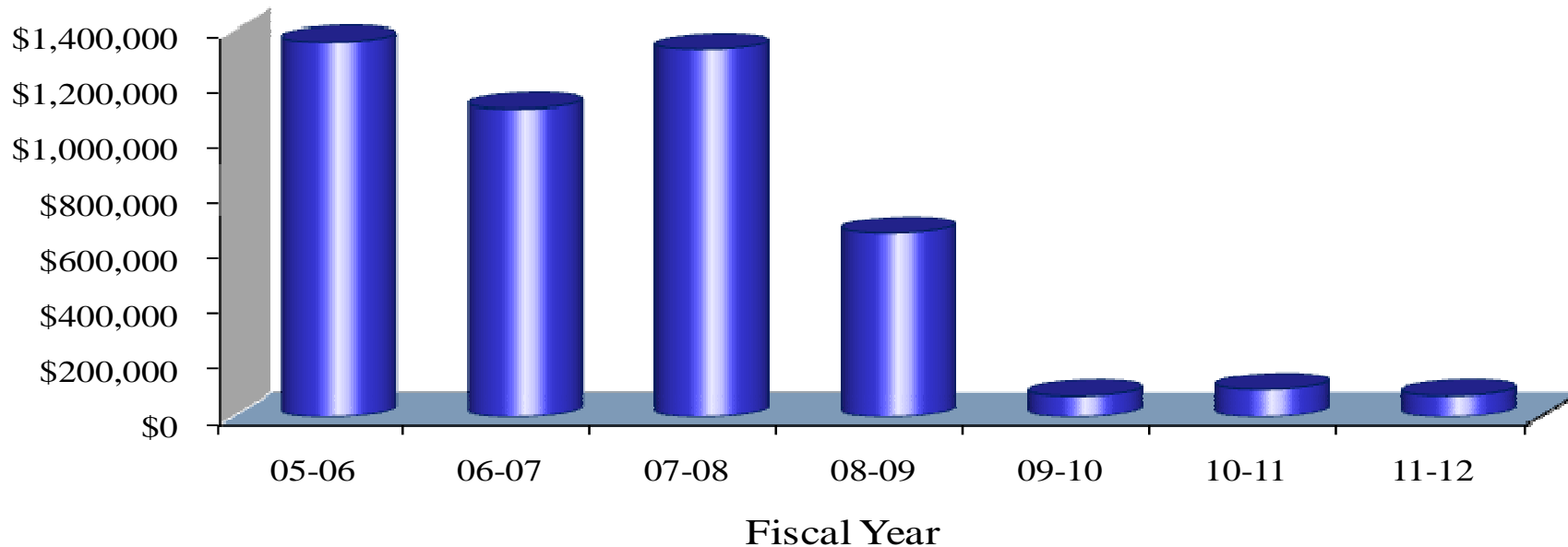
School Boards must account for their share of the funds by “establishing policies and procedures that define enhancement and the types of expenditures that will be considered consistent with that definition.” These policies are to be adopted prior to the expenditure of these lottery funds.

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 2011-2012 allocation represents a 23.69% decrease over 2010-2011. As the chart shows, revenue has decreased on average of 32.44% year over the last four years.

Lottery Funds
2005-2006 Through 2011-2012



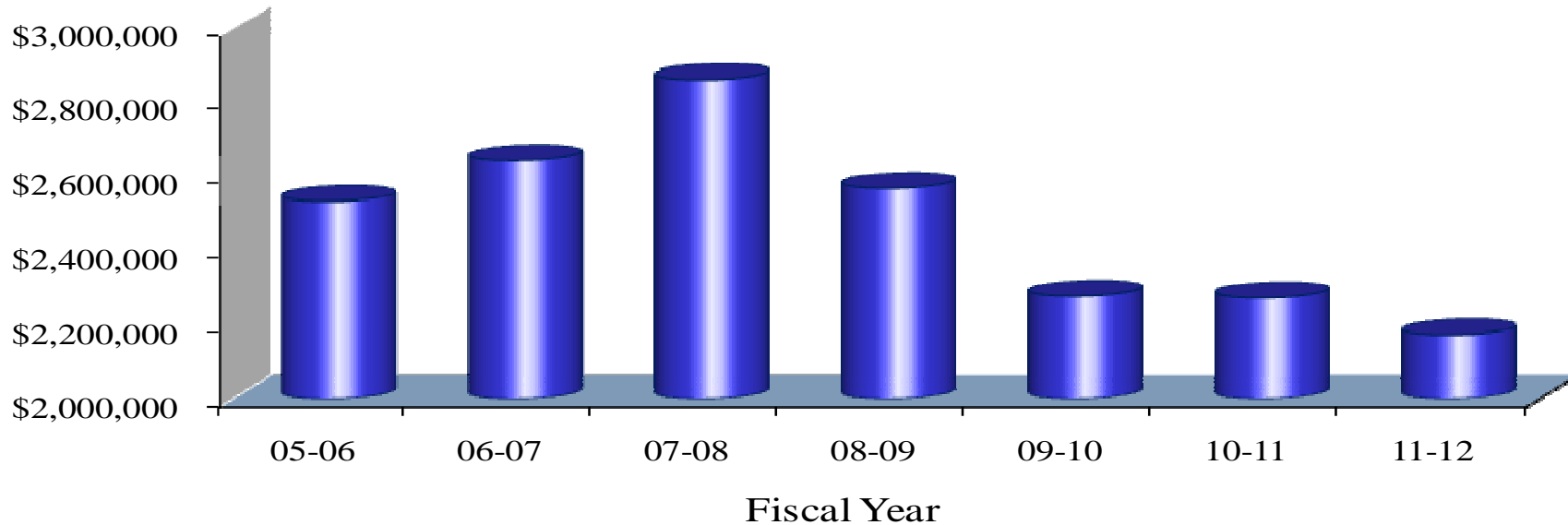
2011-2012 INSTRUCTIONAL MATERIALS ALLOCATION GUIDELINES

The 2011 Legislature appropriated \$209,240,737 statewide for instructional materials, with \$2,172,174 being allocated to the Alachua County School District. This allocation includes: (textbooks \$2,017,752), (library/media \$121,274), and (science lab supplies \$33,148). 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 2011-2012 allocation represents a 4.43% decrease over 2010-2011. As the chart shows, revenue for Instructional Materials has decreased on average 6.54% each year over the last four years.

Instructional Materials Allocations 2005-2006 Through 2011-2012



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/10-11-SalarySchedules.pdf>

District 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/>