

Annual Budget



Executive Summary

2012 - 2013



**TENTATIVE
ANNUAL BUDGET**

2012-2013

BOARD MEMBERS

April M. Griffin – Chairman

Carol Oyenarte – Vice Chairman

Gunnar F. Paulson, Ed. D.

Eileen F. Roy

Barbara J. Sharpe

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

Visit our website at:
www.sbac.edu

July 31, 2012

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

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.....	17-18
Debt Service Funds.....	19
Capital Projects Funds	20-22
Special Revenue Funds.....	23
Educational Enhancement Funds.....	24
Instructional Materials Allocation Guidelines.....	25
Helpful Links.....	26

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.



620 E. University Avenue
Gainesville, Florida 32601
www.sbac.edu
(352) 955-7300
Fax (352) 955-6700
Suncom 625-7300
Suncom Fax 625-6700

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.

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 2012-13 budget is intended to provide local citizens with an overview of our fiscal operations.

The 2012-13 school year will continue to present many challenges for the district. The additional revenue that the 2012 legislature appropriated for K-12 public education does not cover the \$5.4 million loss of federal jobs funds carried forward into 2011-2012 from 2010-2011. Therefore, there are no additional funds for inflation. The district appreciated the passage of a 1 mill operating millage in 2008 and will be once again be asking the public this November to continue the voter approved 1 mill property tax initiative. This millage is needed in order to maintain many critical educational programs such as Art, Music, Magnet Programs, Guidance, Media, Technology Equipment, and Band Programs.

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 2012-13 budget for all district funds totals \$308,132,869. 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 one (1) additional year 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 dollars. The following are state allocation adjustments:

- Instructional Materials: Alachua County Public Schools will receive \$2,119,021, an increase of \$7,699 from 2011-2012, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Alachua County Public Schools will receive \$4,837,806, a increase of \$58,014 from 2011-2012, 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 2011-2012 will receive \$100 per student, for a total of \$1,496,784.
- 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 \$28,951,388, an increase of \$530,206 over 2011-2012, towards the implementation of the class size reduction amendment.

The 2012-2013 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

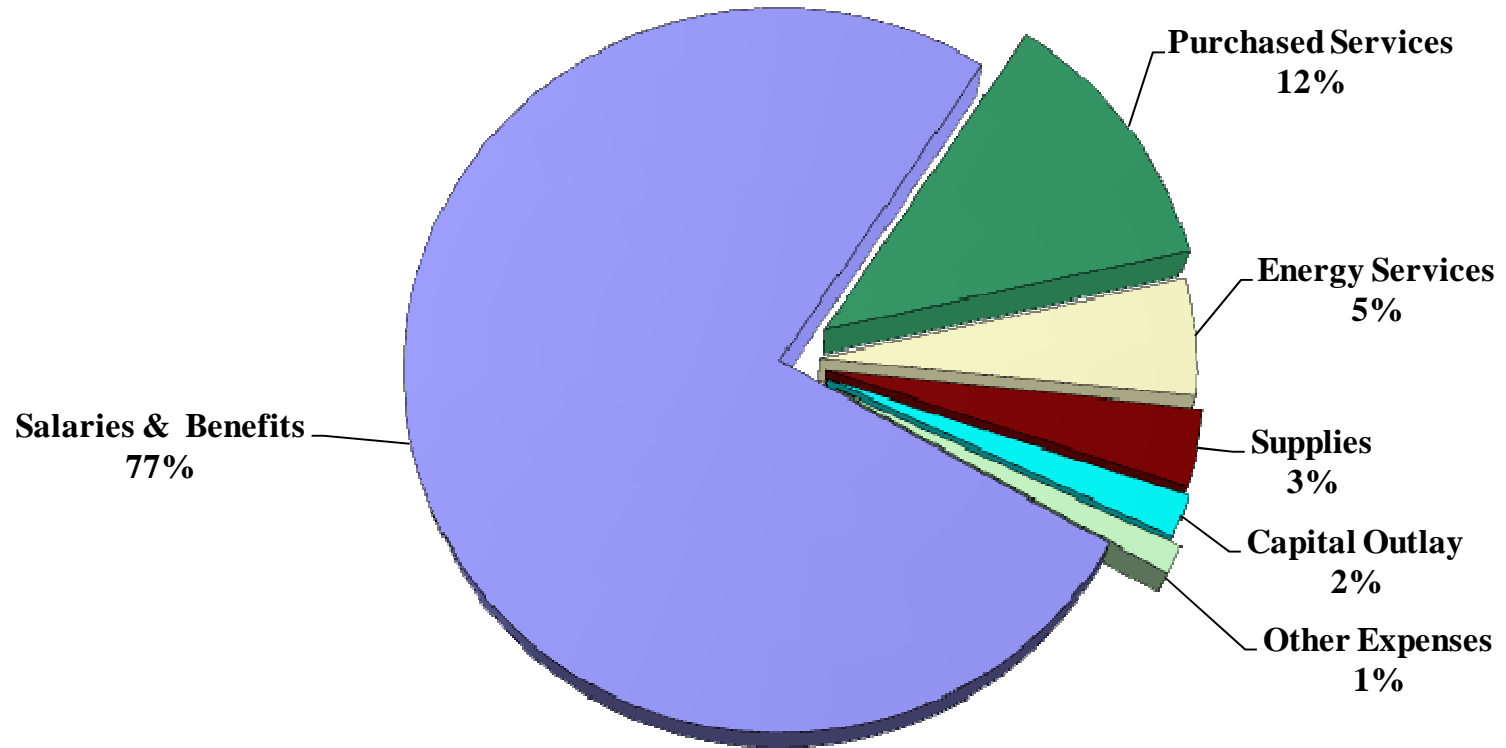
	2011-2012	2011-2012	2012-2013
	Budgeted Revenue	Actual Revenue	Projected Revenue
Federal Sources	\$ 935,000	\$ 712,176	\$ 935,000
State Sources	92,950,292	91,058,144	101,605,468
Local Sources	94,414,836	94,282,964	89,516,179
	<u>\$ 188,300,128</u>	<u>\$ 186,053,284</u>	<u>\$ 192,056,647</u>

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

Local sources of revenue include the Alachua County portion of Florida Education Finance Program (FEFP) funding, and an additional 1 mill property tax. Also included is the Extended School Enrichment Program and other miscellaneous items such as interest, indirect cost, and fees.

Federal sources of revenue budgeted in the General Fund include Reserve Officers Training Corps (ROTC) and Medicaid reimbursement for nurses. Federal revenue for federal grants such as Title I, Public Law 94-142, Carl Perkins, and Food Service National School Lunch Act are budgeted in the Special Revenue Funds.

2012-2013 GENERAL FUND BUDGETED EXPENDITURES



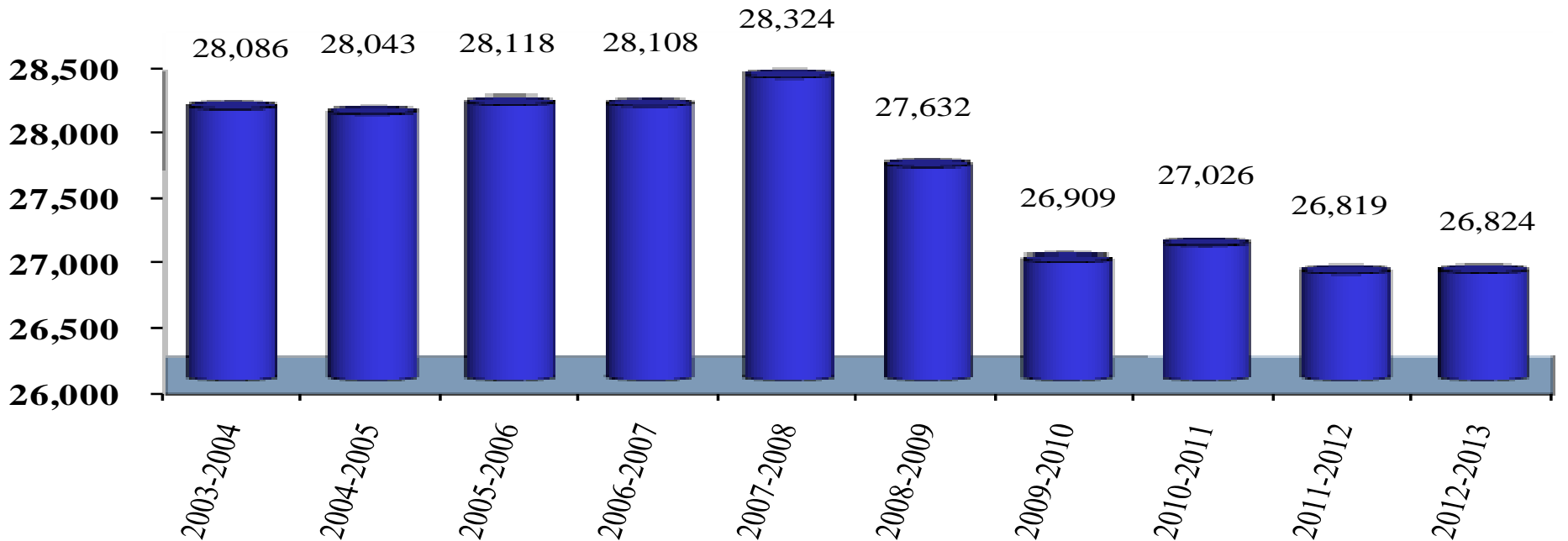
Recap of Millage Levies and District Ad Valorem Tax Revenue

	2012-2013		2011-2012	
Certified Property Tax Values	\$12,338,575,890		\$12,732,259,477	
	<u>Millage Rate</u>	<u>Estimated Revenue</u>	<u>Millage Rate</u>	<u>Estimated Revenue</u>
Required Local Effort	5.301	\$ 62,790,519	5.454	\$ 66,664,073
Voter Approved Operating Millage	1.000	\$ 11,845,033	1.000	12,222,969
Discretionary Operating	0.748	\$ 8,860,085	0.748	9,142,781
Discretionary Critical Needs (Operating)	-	\$ -	-	-
Debt Service	-	\$ -	0.390	4,766,958
Capital Outlay	1.500	\$ 17,767,550	1.500	18,334,454
	8.549	\$ 101,263,187	9.092	111,131,235
	8.549	\$ 101,263,187	9.092	111,131,235

Pupil Population Projections

**TABLE 1
PUPIL FTE PROJECTIONS**

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	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 (current year)	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



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		55	51	36	50	62	58									312
Finley, J. J.	0031	1	91	92	89	80	53	67									473
Foster, Stephen	0041		71	63	58	57	70	70									389
Lake Forest	0071	10	60	50	64	52	57	57									350
Littlewood	0091	20	118	100	108	87	71	96									600
Metcalfe, W. A.	0101	38	80	73	55	57	48	56									407
Williams, Joseph	0111		86	69	62	97	110	88									512
Alachua	0161					142	146	133									421
Archer	0171	1	79	52	74	91	73	79									449
Shell, Chester	0281	2	33	34	36	26	24	30									185
Waldo	0291	1	36	36	36	30	30	32									201
Terwilliger, Myra	0311	35	102	101	103	92	78	79									590
Idylwild	0321		119	119	105	96	83	85									607
Glen Springs	0331		81	84	57	70	63	55									410
Rawlings, M. K.	0341	6	49	35	56	53	49	45									293
Hidden Oak	0482	10	108	106	101	114	96	99									634
Wiles, Kimball	0501	3	140	141	131	137	131	82									765
Lawton Chiles	0510	1	115	103	98	114	96	104									631
Meadowbrook	0520	6	102	91	97	97	104	94									591
Rawlings, M. K.	0531	12	89	87	106	91	88										473
Norton, C. W.	0541	8	125	132	118	102	84	88									657
Talbot, William	0561	8	116	107	125	98	110	91									655
Irby, W. W.	0571	20	150	155	145												470
TOTAL		182	2,005	1,881	1,860	1,833	1,726	1,588									11,075

Pupil Population Projections

TABLE 2 (Cont.)

**PUPIL FTE PROJECTIONS BY SCHOOL (Middle, High & Other)
For Initial Allocations of Staff**

SCHOOL NAME	SCHOOL NUMBER	PK (ESE)	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Lincoln, Abraham	0112								219	238	213					670
Bishop, Howard	0121								214	225	210					649
Westwood	0141								361	326	328					1,015
Mebane, A. L.	0221								135	151	145					431
Fort Clarke	0481								291	281	301					873
Kanapaha	0502								296	311	317					924
Oak View	0591							97	197	172	181					647
TOTAL								97	1,713	1,704	1,695					5,209
Gainesville High	0151											514	491	427	328	1,760
Hawthorne High	0201								50	45	50	54	32	40	32	303
Newberry High	0261											185	144	138	115	582
Santa Fe High	0271											296	282	230	210	1,018
Loften High	0411	-									22	62	62	59	29	234
Eastside High	0421											339	326	308	319	1,292
Buchholz F. W.	0431											537	524	465	393	1,919
TOTAL									50	45	72	1,987	1,861	1,667	1,426	7,108
High Springs Comm.	0461	2	92	82	92	67	94	99	96	98	115					837
TOTAL		2	92	82	92	67	94	99	96	98	115					837
Special Centers/ Charter Schools Total		25	207	192	190	198	189	184	209	239	247	208	162	171	174	2,595
DISTRICT TOTAL		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

Data Source: SBAC Research and Evaluation

PUPIL POPULATION PROJECTIONS

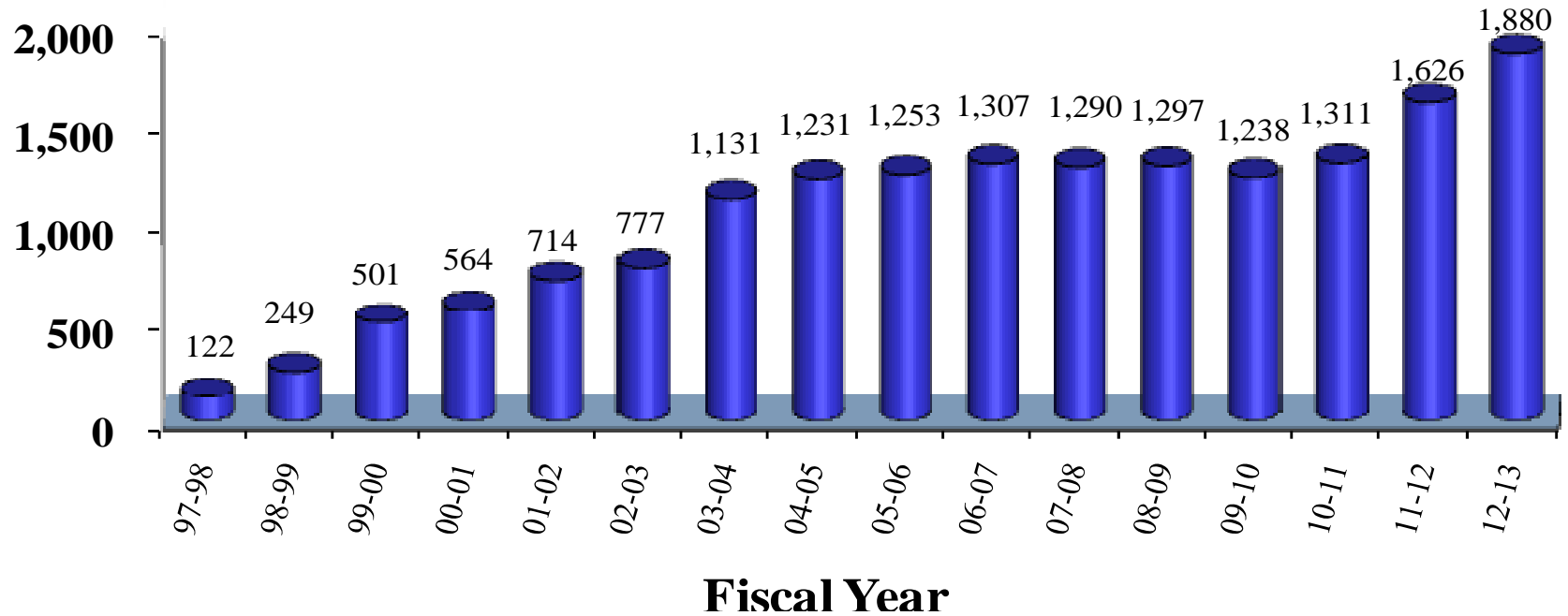
CHARTER SCHOOLS

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 1,880 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 sixteen.

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 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

2012-2013 CONSOLIDATED FUNDS STATEMENT

Description	General Fund	Debt Service	Capital Projects	Special Revenue
APPROPRIATIONS BY OBJECT:				
100 Salaries	\$ 123,171,571.08	\$ -	\$ -	\$ 12,620,827.11
200 Employee Benefits	34,117,850.45	-	-	5,558,620.81
300 Purchased Services	25,189,647.78	-	-	1,551,009.00
400 Energy Service	10,799,726.00	-	-	262,000.00
500 Materials and Supplies	7,146,475.20	-	-	4,722,222.00
600 Capital Outlay	3,926,280.00	-	23,039,010.18	304,472.45
700 Other Expenses	2,683,524.78	963,500.00	6,147,776.00	1,505,734.96
Total Appropriations	\$ 207,035,075.29	\$ 963,500.00	\$ 29,186,786.18	\$ 26,524,886.33
Transfers Out	-	-	6,966,644.00	230,000.00
Fund Balance	27,443,993.48	7,154,752.34	-	2,627,231.66
Total Appropriations and Fund Balance	\$ 234,479,068.77	\$ 8,118,252.34	\$ 36,153,430.18	\$ 29,382,117.99
APPROPRIATIONS BY FUNCTION:				
5000 Instructional	\$ 116,796,257.56	\$ -	\$ -	\$ 8,589,705.52
6100 Pupil Personnel Services	10,815,997.91	-	-	763,962.78
6200 Instructional Media Services	4,440,058.46	-	-	-
6300 Instructional Curriculum Services	6,496,265.69	-	-	2,813,013.32
6400 Instructional Staff Trainig	1,205,030.12	-	-	620,040.83
6500 Instruction Related Technology	2,834,441.58	-	-	-
7100 Board of Education	1,034,313.37	-	-	-
7200 General Administration	802,859.42	-	-	1,003,928.80
7300 School Administration	11,979,928.41	-	-	-
7400 Facilities Acquisition & Constr.	733,030.00	-	23,039,010.18	-
7500 Fiscal Services	1,490,191.82	-	-	-
7600 Food Services	-	-	-	12,587,400.00
7700 Central Services	3,270,878.78	-	-	39,195.00
7800 Pupil Transportation	11,824,880.13	-	-	101,606.80
7900 Operation of Plant	23,040,484.79	-	-	4,000.00
8100 Maintenance of Plant	5,377,525.30	-	-	-
8200 Administrative Technology Service	1,133,333.30	-	-	-
9100 Community Services	3,759,598.65	-	-	2,033.28
9200 Redemption of Principal & Interest	-	963,500.00	6,147,776.00	-
Total Appropriations	\$ 207,035,075.29	\$ 963,500.00	\$ 29,186,786.18	\$ 26,524,886.33
Transfers Out	-	-	6,966,644.00	230,000.00
Fund Balance	27,443,993.48	7,154,752.34	-	2,627,231.66
Total Appropriations and Fund Balances	\$ 234,479,068.77	\$ 8,118,252.34	\$ 36,153,430.18	\$ 29,382,117.99

GENERAL FUND STATEMENT OF REVENUE BY SOURCE

Description	2011-2012 Approved Budget	2011-2012 Actual Revenues	2012-2013 Projected Rev.	Over (Under) 2011-2012 Actual	% Change
FEDERAL SOURCES:					
Reserve Officers Training (ROTC)	\$ 135,000.00	\$ 127,707.84	\$ 135,000.00	\$ 7,292.16	5.71%
Medicaid Reimbursement	800,000.00	584,467.85	800,000.00	215,532.15	36.88%
Total Federal Sources	\$ 935,000.00	\$ 712,175.69	\$ 935,000.00	\$ 222,824.31	31.29%
STATE SOURCES:					
FEFP	\$ 59,885,568.00	\$ 58,692,479.00	\$ 67,875,572.00	\$ 9,183,093.00	15.65%
Workforce Development	1,130,776.00	1,130,776.00	1,130,776.00	-	0.00%
Adult Handicapped	50,000.00	42,500.00	50,000.00	7,500.00	17.65%
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	78,485.00	100,000.00	21,515.00	27.41%
Lottery Enhancement Funds	75,754.00	85,902.00	-	(85,902.00)	-100.00%
Transportation	-	-	-	-	0.00%
Class Size Reduction	28,501,063.00	28,365,498.00	28,951,388.00	585,890.00	2.07%
School Recognition	1,206,183.00	1,232,646.00	1,496,784.00	264,138.00	21.43%
Pre-School Projects	985,663.00	725,615.43	985,663.00	260,047.57	35.84%
Public School Technology	-	-	-	-	0.00%
Charter School Capital Outlay	749,342.00	692,744.81	749,342.00	56,597.19	0.00%
Full Service Schools	-	-	-	-	0.00%
Miscellaneous State Sources	250,000.00	11,497.94	250,000.00	238,502.06	2074.30%
Total State Sources	\$ 92,950,292.00	\$ 91,058,144.18	\$ 101,605,468.00	\$ 10,547,323.82	11.58%
LOCAL SOURCES:					
Taxes	\$ 88,129,826.00	\$ 87,575,230.41	\$ 83,595,637.00	\$ (3,979,593.41)	-4.54%
Interest on Investments	600,000.00	230,251.39	600,000.00	369,748.61	160.58%
Receipt of Federal Indirect Costs	600,000.00	988,295.21	600,000.00	(388,295.21)	-39.29%
Miscellaneous Local Sources	5,085,010.00	5,489,186.72	4,720,542.00	(768,644.72)	-14.00%
Total Local Sources	\$ 94,414,836.00	\$ 94,282,963.73	\$ 89,516,179.00	\$ (4,766,784.73)	-5.06%
OTHER SOURCES:					
Transfers In	\$ 6,966,644.00	\$ 6,966,644.00	\$ 6,966,644.00	-	0.00%
Other Financing Sources	-	-	-	-	-
Beginning Fund Balance	41,807,682.00	41,807,682.79	35,455,777.77	(6,351,905.02)	-15.19%
Total Revenues and Fund Balances	\$ 237,074,454.00	\$ 234,827,610.39	\$ 234,479,068.77	\$ (348,541.62)	-0.15%

APPROPRIATIONS BY FUNCTION CLASSIFICATION

FUNCTION means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to accomplish the objectives of the enterprise. The activities of local districts are categorized into major functions as follows:

Code

- 5000 Instructional. Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type which assist in the instructional process.
- 6100 Pupil Personnel Services. Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process.
- 6200 Instructional Media Services. Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational Media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.
- 6300 Instruction and Curriculum Development Services. Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.
- 6400 Instructional Staff Training Services. Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school board or school.
- 6500 Instruction Related Technology. Technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that are related to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.

APPROPRIATIONS BY FUNCTION CLASSIFICATION - CONTINUED

- 7100 Board. Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.
- 7200 General Administration (Superintendent's Office). Consists of those activities performed by the superintendent and the assistant superintendents in general direction and management of all affairs of the school system.
- 7300 School Administration (Office of the Principal). Consists of those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, coordination of school instructional activities with instructional activities of the school system. Includes clerical staff for these activities.
- 7400 Facilities Acquisition and Construction. Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvement to sites.
- 7500 Fiscal Services. Consists of those activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control and internal auditing.
- 7600 Food Services. Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food.
- 7700 Central Services. Activities, other than general administration, which support each of the other instructional and supporting services programs.

APPROPRIATIONS BY FUNCTION CLASSIFICATION – CONTINUED

- 7800 Pupil Transportation Services. Consists of those activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school, school and school or on trips for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded under these accounts, together with other pupil transportation expenses.
- 7900 Operation of Plant. Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings.
- 8100 Maintenance of Plant. Consists of activities that are concerned with keeping the grounds, buildings and equipment at an acceptable level of efficiency through repairs or preventative maintenance.
- 8200 Administrative Technology Services. Technology activities that support the school district's information technology systems, including support of the administrative networks, maintenance of administrative information systems, and administrative and managerial data processing. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.
- 9100 Community Services. Consists of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.
- 9200 Debt Service. Payments of principal and interest for the retirement of debt.
- 9700 Transfer of Funds. Nonreciprocal interfund activity represented by the disbursement of cash or goods from one fund within the district to another fund without an equivalent report or without requirement for repayment.

Source: Financial and Program Cost Accounting and Reporting for Florida Schools, 2001 and 2005-2006 Update

GENERAL FUND APPROPRIATIONS SUMMARY BY FUNCTION

Description	2011-2012 Approved Budget	2011-2012 Expenditures	2012-2013 Projected Exp.	Over (Under) 2011-2012 Actual	% Change
FUNCTIONS:					
5000 Instructional	\$ 113,674,984.00	\$ 112,996,155.07	\$ 116,796,257.56	\$ 3,800,102.49	3.36%
6100 Pupil Personnel Services	10,402,865.00	10,695,797.95	10,815,997.91	120,199.96	1.12%
6200 Instructional Media Services	4,337,068.00	4,365,259.30	4,440,058.46	74,799.16	1.71%
6300 Instructional Curriculum Services	5,938,560.00	6,461,226.79	6,496,265.69	35,038.90	0.54%
6400 Instructional Staff Trainig	1,331,392.00	1,306,410.36	1,205,030.12	(101,380.24)	-7.76%
6500 Instruction Related Technology	3,051,952.00	2,940,666.90	2,834,441.58	(106,225.32)	-3.61%
7100 Board of Education	1,126,808.00	862,798.71	1,034,313.37	171,514.66	19.88%
7200 General Administration	800,528.00	790,325.97	802,859.42	12,533.45	1.59%
7300 School Administration	11,763,233.00	12,245,228.46	11,979,928.41	(265,300.05)	-2.17%
7400 Facilities Acquisition & Constr.	758,030.00	417,800.56	733,030.00	315,229.44	75.45%
7500 Fiscal Services	1,440,046.00	1,433,937.85	1,490,191.82	56,253.97	3.92%
7600 Food Services	-	-	-	-	0.00%
7700 Central Services	3,170,176.00	3,063,410.93	3,270,878.78	207,467.85	6.77%
7800 Pupil Transportation	11,638,479.00	11,219,993.75	11,824,880.13	604,886.38	5.39%
7900 Operation of Plant	22,225,723.00	21,243,373.73	23,040,484.79	1,797,111.06	8.46%
8100 Maintenance of Plant	5,384,823.00	4,544,844.28	5,377,525.30	832,681.02	18.32%
8200 Administrative Technology Services	1,011,540.00	1,337,205.77	1,133,333.30	(203,872.47)	-15.25%
9100 Community Services	4,170,129.00	3,389,054.48	3,759,598.65	370,544.17	10.93%
9200 Redemption of Principal & Interest	-	-	-	-	0.00%
Total Appropriations	\$ 202,226,336.00	\$ 199,313,490.86	\$ 207,035,075.29	\$ 7,721,584.43	3.87%
Transfers Out	-	58,341.76	-	(58,341.76)	
Fund Balance	34,848,118.00	35,455,777.77	27,443,993.48	(8,011,784.29)	-22.60%
Total Appropriations and Fund Balances	\$ 237,074,454.00	\$ 234,827,610.39	\$ 234,479,068.77	\$ (348,541.62)	-0.15%

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	2011-2012 Approved Budget	2011-2012 Expenditures	2012-2013 Projected Exp.	Over (Under) 2011-2012 Actual	% Change
OBJECTS:					
100 Salaries	122,461,228.00	\$ 121,545,979.75	123,171,571.08	\$ 1,625,591.33	1.34%
200 Employee Benefits	32,134,436.00	31,702,448.89	34,117,850.45	2,415,401.56	7.62%
300 Purchased Services	24,051,163.00	24,781,060.45	25,189,647.78	408,587.33	1.65%
400 Energy Service	10,047,659.00	9,423,905.68	10,799,726.00	1,375,820.32	14.60%
500 Materials and Supplies	6,820,737.00	5,961,984.39	7,146,475.20	1,184,490.81	19.87%
600 Capital Outlay	4,040,199.00	3,720,645.02	3,926,280.00	205,634.98	5.53%
700 Other Expenses	2,670,914.00	2,177,466.68	2,683,524.78	506,058.10	23.24%
Total Appropriations	\$ 202,226,336.00	\$ 199,313,490.86	\$ 207,035,075.29	\$ 7,721,584.43	3.87%
Transfers Out	-	58,341.76	-	(58,341.76)	
Fund Balance	34,848,118.00	35,455,777.77	27,443,993.48	(8,011,784.29)	-22.60%
Total Appropriations and Fund Balance	\$ 237,074,454.00	\$ 234,827,610.39	\$ 234,479,068.77	\$ (348,541.62)	-0.15%

2012-2013 DEBT SERVICE (200)

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 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	4,739,583.36	-	-	-	-	-	-	-
INTEREST	310,012.96	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
TRANSFERS:								
FROM C/O	659,529.24	-	-	-	-	-	-	-
FROM OPER.	-	-	-	-	-	-	-	-
TOTALEST. REV.	\$ 5,709,125.56	\$ 945,600.00	\$ 945,600.00	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE 07/01/2011	6,415,990.39							
FUND BALANCE 07/01/2012		7,172,652.34	128,700.18	-	20,873.00	799.76	599,140.78	6,423,138.62
TOTALEST. REV. AND BEG. BALANCE	\$ 12,125,115.95	\$ 8,118,252.34	\$ 1,074,300.18	\$ -	\$ 20,873.00	\$ 799.76	\$ 599,140.78	\$ 6,423,138.62
APPROPRIATIONS:								
RED. OF PRINC.	\$ 4,570,000.00	\$ 775,000.00	\$ 775,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST	353,755.00	188,500.00	188,500.00	-	-	-	-	-
DEPOSIT TO ESCROW	-	-	-	-	-	-	-	-
DUES & FEES	114,658.14	-	-	-	-	-	-	-
MISC. EXPENSE	-	-	-	-	-	-	-	-
TOTAL APPROP.	\$ 5,038,413.14	\$ 963,500.00	\$ 963,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	19,219.32	-	-	-	-	-	-	-
FUND BALANCE 06/30/2012	7,067,483.49							
FUND BALANCE 06/30/2013		7,154,752.34	110,800.18	-	20,873.00	799.76	599,140.78	6,423,138.62
TOTAL APPROP. AND ENDING BALANCE	\$ 12,125,115.95	\$ 8,118,252.34	\$ 1,074,300.18	\$ -	\$ 20,873.00	\$ 799.76	\$ 599,140.78	\$ 6,423,138.62

2012-2013 CAPITAL PROJECTS (300)

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 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	\$ 169,665.00	\$ 160,000.00	\$ 160,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CLASS SIZE REDUCTION	-	-	-	-	-	-	-	-	-
PECO	-	-	-	-	-	-	-	-	-
LOTTERY BONDS	-	-	-	-	-	-	-	-	-
SIT	-	-	-	-	-	-	-	-	-
MISC. STATE	-	-	-	-	-	-	-	-	-
TAXES	17,808,865.44	17,767,550.00	-	-	-	-	-	17,767,550.00	-
SALE OF BONDS	-	-	-	-	-	-	-	-	-
ENERGY CONTRACTS	-	-	-	-	-	-	-	-	-
COP'S	-	-	-	-	-	-	-	-	-
MISC. LOCAL	185,442.06	-	-	-	-	-	-	-	-
INTEREST	77,577.65	160,000.00	10,000.00	-	-	-	-	100,000.00	50,000.00
TRANSFERS	675,000.00	230,000.00	-	-	-	-	-	-	230,000.00
TOTAL EST. REV.	\$ 18,916,550.15	\$ 18,317,550.00	\$ 170,000.00	\$ -	\$ -	\$ -	\$ -	\$ 17,867,550.00	\$ 280,000.00
FUND BALANCE 07/01/2011	35,829,795.33								
FUND BALANCE 07/01/2012		17,835,880.18	550,831.12	-	70,508.39	34,270.13	79,709.75	13,632,387.53	3,468,173.26
TOTAL EST. REV. AND BEG. BALANCE	\$ 54,746,345.48	\$ 36,153,430.18	\$ 720,831.12	\$ -	\$ 70,508.39	\$ 34,270.13	\$ 79,709.75	\$ 31,499,937.53	\$ 3,748,173.26
APPROPRIATIONS:									
LIB. BKS. NEW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A V MATERIALS	11,931.09	-	-	-	-	-	-	-	-
BLDG. FIXED EQUIP.	16,360,842.19	13,748,173.26	-	-	-	-	-	10,000,000.00	3,748,173.26
FURN. FIX. EQUIP.	1,720,745.46	700,000.00	-	-	-	-	-	700,000.00	-
MOTOR VEHICLES	665,356.38	1,000,000.00	-	-	-	-	-	1,000,000.00	-
LAND	-	-	-	-	-	-	-	-	-
IMPR. OTHER	1,057,386.74	1,100,000.00	100,000.00	-	-	-	-	1,000,000.00	-
REMODELING	7,217,740.85	6,490,836.92	620,831.12	-	70,508.39	34,270.13	79,709.75	5,685,517.53	-
SOFTWARE	26,991.37	-	-	-	-	-	-	-	-
ENERGY CONTRACT	-	-	-	-	-	-	-	-	-
COP PAYMENT	2,219,926.52	6,147,776.00	-	-	-	-	-	6,147,776.00	-
TOTAL APPROP.	\$ 29,280,920.60	\$ 29,186,786.18	\$ 720,831.12	\$ -	\$ 70,508.39	\$ 34,270.13	\$ 79,709.75	\$ 24,533,293.53	\$ 3,748,173.26
TRANSFERS OUT:									
GENERAL FUND	6,966,644.00	6,966,644.00	-	-	-	-	-	6,966,644.00	-
DEBT SERVICE	659,529.24	-	-	-	-	-	-	-	-
CAPITAL PROJECTS	3,371.46	-	-	-	-	-	-	-	-
FUND BALANCE 06/30/2012	17,835,880.18								
FUND BALANCE 06/30/2013		-	-	-	-	-	-	-	-
TOTAL APPROP. AND ENDING BALANCE	\$ 54,746,345.48	\$ 36,153,430.18	\$ 720,831.12	\$ -	\$ 70,508.39	\$ 34,270.13	\$ 79,709.75	\$ 31,499,937.53	\$ 3,748,173.26

2012-2013 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2012-2013 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	17,767,550						17,767,550	
CLASSROOMS FOR KIDS	-							
INTEREST	160,000	10,000			0		100,000	50,000
TRANSFERS IN (Food Serv.)	230,000							230,000
TOTAL ESTIMATED REVENUE	\$ 18,317,550	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 17,867,550	\$ 280,000
2011-12 BALANCE FORWARD	17,835,880	550,831	-	70,508	34,270	79,710	13,632,388	3,468,173
TOTAL ESTIMATED REVENUE AND BALANCE FORWARD	\$ 36,153,430	\$ 720,831	\$ -	\$ 70,508	\$ 34,270	\$ 79,710	\$ 31,499,938	\$ 3,748,173

LESS APPROPRIATIONS:								
PRIOR YEARS PROJECTS	17,835,880	550,831	-	70,508	34,270	79,710	13,632,388	3,468,173
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	6,147,776						6,147,776	
ENERGY IMPROVEMENT LEASE FINANCE	-						-	
GENERAL FUND EXPENDITURES	1,800,000						1,800,000	
2012-13 CAPITAL PROJECTS REVENUE AVAILABLE	3,403,130	170,000	-	0	0	(0)	2,953,130	280,000

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

Distribution of 2012-2013 Project Revenues to be Determined

2012-2013 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2012-2013 TOTAL	CO & DS	PECO	STATE CLASSRMS FOR KIDS	CLASS SIZE REDUCTION	SBE	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
-------------	--------------------	---------	------	-------------------------------	-------------------------	-----	-------------------------------	--------------------------------------

2012-2013 PROJECT PROPOSALS								
B	Gainesville High - Classroom Window Replacement	500,000					500,000	
R	Talbot Elementary - Roof Repair & Replacement	350,000					350,000	
R	Sidney Lanier Center - Bldg. 4 Roof Replacement	150,000					150,000	
B	Maintenance / Capital Improvement Projects	200,000					200,000	
C	Flooring Replacement	75,000					75,000	
D	Sitework / Fencing / Walks	35,000					35,000	
F	Food Service Projects (Local Capital Improvement Fund)	280,000						280,000
G	Physical Education Enhancements	-					-	
H	HVAC Replacement & Repair	830,000	170,000				660,000	
I	Painting Projects	35,000					35,000	
J	Fixed Furnishings & Equipment Replacement	-					-	
M	Transportation Bus Replacement	-					-	
M	Maintenance Service Vehicle / Equipment Replacement	-					-	
N	Environmental Issues & Remediation	25,000					25,000	
P	Relocatable Moves & Renovations (Leased & Local)	100,000					100,000	
R	Roofing Replacement & Repair	260,000					260,000	
S	Safety-to-Life Projects	370,000					370,000	
T	Technology / Communication Upgrades	75,000					75,000	
U	Professional / Consulting Services	30,000					30,000	
U	School Concurrency Management	35,000					35,000	
W	Energy Conservation Program / Incentives	30,000					30,000	
Z	Construction Contingency	23,130					23,130	
TOTAL PROPOSED PROJECTS		3,403,130	170,000	-	-	-	2,953,130	\$ 280,000

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

2012-2013 SPECIAL REVENUES (400)

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 BUDGET	(0410) FOOD SERVICE	(0420) FEDERAL PROJECTS	(0431) STATE FISCAL STABILIZATION FUNDS	(0432) ARRA STIMULUS FUNDS	(0433) OTHER ARRA STIMULUS FUNDS
REVENUE:							
FEDERAL SOURCES:							
DIRECT FEDERAL	4,326,410.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL THROUGH STATE	30,589,195.30	22,595,586.33	8,658,100.00	13,937,486.33	-	-	-
STATE SOURCES:							
STATE	174,405.00	183,800.00	183,800.00				
LOCAL SOURCES:							
LOCAL	3,839,864.00	3,885,900.00	3,885,900.00				
LEASE PURCHASE	-	-	-	-	-	-	-
TRANSFERS:							
FROM C/O	-	-	-	-	-	-	-
FROM OPER.	58,341.76	-	-	-	-	-	-
TOTAL EST. REV.	\$ 38,988,216.56	\$ 26,665,286.33	\$ 12,727,800.00	\$ 13,937,486.33	\$ -	\$ -	\$ -
FUND BALANCE 07/01/2011	2,981,153.34						
FUND BALANCE 07/01/2012		2,716,831.66	2,716,831.66	-	-	-	-
TOTAL EST. REV. AND BEG. BALANCE	\$ 41,969,369.90	\$ 29,382,117.99	\$ 15,444,631.66	\$ 13,937,486.33	\$ -	\$ -	\$ -
APPROPRIATIONS:							
SALARIES	\$ 18,982,719.04	\$ 12,620,827.11	\$ 4,202,000.00	\$ 8,418,827.11	\$ -	\$ -	\$ -
BENEFITS	6,104,696.63	5,558,620.81	2,911,800.00	2,646,820.81	-	-	-
PURCHASED SERVICES	3,088,231.50	1,551,009.00	479,400.00	1,071,609.00	-	-	-
ENERGY SERVICES	379,259.22	262,000.00	262,000.00	-	-	-	-
MATERIALS/SUPPLIES	5,494,825.16	4,722,222.00	4,292,700.00	429,522.00	-	-	-
CAPITAL OUTLAY	2,393,935.83	304,472.45	10,500.00	293,972.45	-	-	-
OTHER EXPENSES	2,094,549.18	1,505,734.96	429,000.00	1,076,734.96	-	-	-
TOTAL APPROP.	\$ 38,538,216.56	\$ 26,524,886.33	\$ 12,587,400.00	\$ 13,937,486.33	\$ -	\$ -	\$ -
TRANSFERS OUT	450,000.00	230,000.00	230,000.00	-	-	-	-
FUND BALANCE 06/30/2012	2,981,153.34						
FUND BALANCE 06/30/2013		2,627,231.66	2,627,231.66	-	-	-	-
TOTAL APPROP. AND ENDING BALANCE	\$ 41,969,369.90	\$ 29,382,117.99	\$ 15,444,631.66	\$ 13,937,486.33	\$ -	\$ -	\$ -

EDUCATIONAL ENHANCEMENT FUND ALLOCATION
(LOTTERY FUNDS)

The 2012 Legislature allocated \$0 of lottery revenues directly to school districts based upon a weighted full-time equivalent student basis. For the 2011-2012 school year Alachua County School District's share of Lottery funding was \$85,902, which equaled a \$2.80 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.

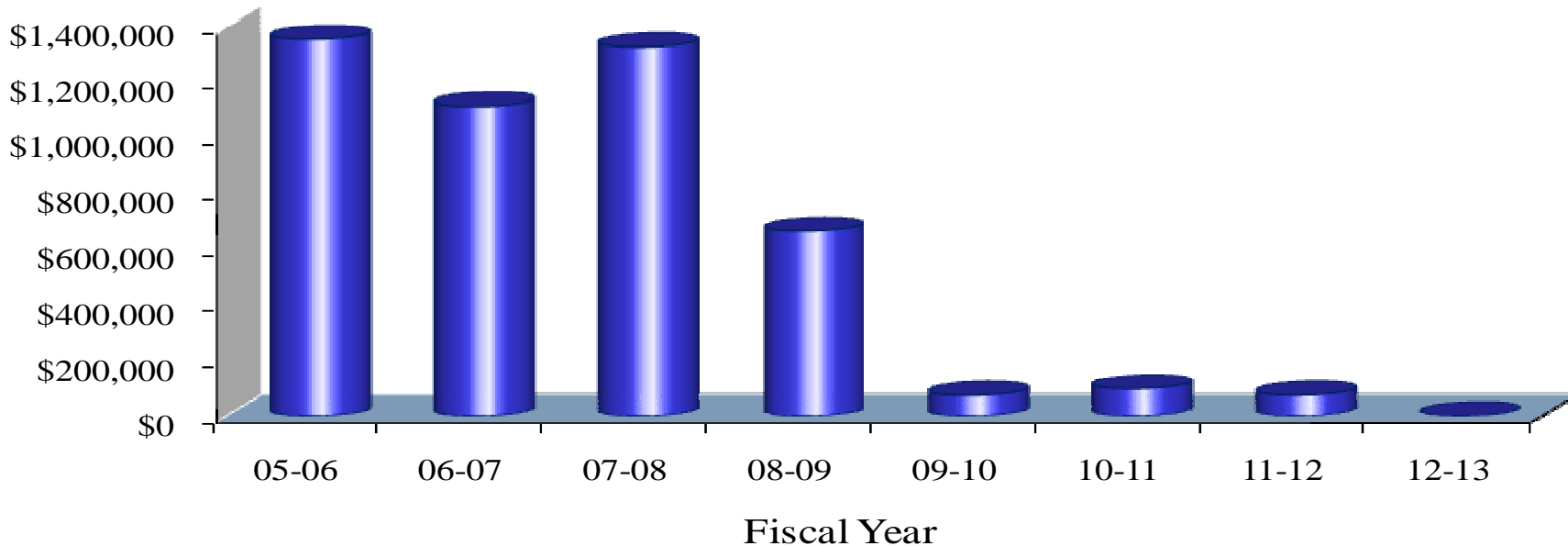
In addition, districts must allocate lottery enhancement funds to each school to be used at the discretion of the School Advisory Committee or, in the absence of such a committee, at the discretion of the staff and parents of the school to implement the school’s improvement plan.”

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 2012-2013 allocation represents a 100.00% decrease over 2011-2012. As the chart shows, revenue has decreased on average of 44.95% year over the last four years.

After all School Recognition money has been allocated to the districts, any remaining Florida Lottery revenue will be distributed to the districts as Lottery Funds.

Lottery Funds
2005-2006 Through 2012-2013



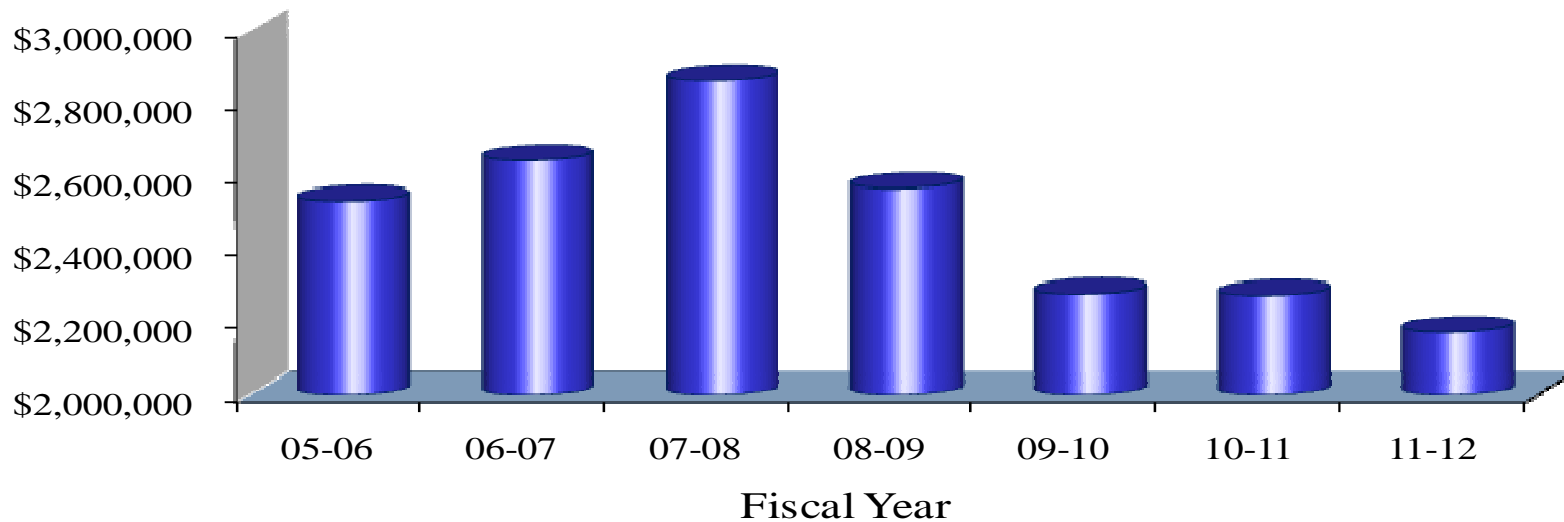
2013-2013 INSTRUCTIONAL MATERIALS ALLOCATION GUIDELINES

The 2012 Legislature appropriated \$211,665,913 statewide for instructional materials, with \$2,119,021 being allocated to the Alachua County School District. This allocation includes: (textbooks \$1,968,359), (library/media \$118,321), and (science lab supplies \$32,341). 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 2012-2013 allocation represents a 4.63% decrease over 2011-2012. As the chart shows, revenue for Instructional Materials has decreased on average 5.13% 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>

District Information

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

FCAT Information

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

School Grades

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

Florida Department of Education

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