

2016-2017



**Annual Budget
Executive Summary**



**TENTATIVE
ANNUAL BUDGET**

2016-2017

BOARD MEMBERS

Eileen F. Roy – Chairman

Robert P. Hyatt – Vice Chairman

April M. Griffin

Leannetta McNealy, Ph.D.

Gunnar F. Paulson, Ed.D.

Sandy Hollinger – Interim Superintendent

Visit our website at:
www.sbac.edu

August 2, 2016

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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
Instructional Materials Allocation Guidelines	24
Helpful Links.....	25

BOARD MEMBERS

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

SUPERINTENDENT OF SCHOOLS

Sandy Hollinger, Interim Superintendent



620 E. University Avenue
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We are committed to the success of every student!

A Message to the Community

As indicated in our district's mission statement, Alachua County Public Schools is committed to the success of every student. To achieve this mission, we must allocate our limited resources effectively and equitably.

As a public entity, we are also committed to fiscal transparency. This Executive Summary highlights important information about this year's budget, including revenues, expenditures, millage rates, etc.

The 2016-17 budget for all district funds totals \$347,890,664. 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 State Board of Education Bond debt, and the QZAB escrow account, which is used to acquire or build facilities. Revenues for the Capital Projects Fund come primarily from a special millage rate levied on local property owners. Under state law, those revenues are to be used for major capital acquisitions, maintenance and repairs and the replacement of loans.

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

[http://www.sbac.edu/pages/ACPS/Departments_Programs/DepartmentsAF/A_thru_C/Finance/Finance and Budget Information](http://www.sbac.edu/pages/ACPS/Departments_Programs/DepartmentsAF/A_thru_C/Finance/Finance_and_Budget_Information)

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

Thank you for your interest in Alachua County Public Schools!

Sincerely,

A handwritten signature in black ink that reads "Sandra H. Hollinger". The signature is written in a cursive, flowing style.

Sandy Hollinger
Interim Superintendent
Alachua County Public Schools

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 & High School Band programs, Middle & High School Chorus programs, School Library programs, Elementary Guidance, Academic/Career/Technical Magnet programs, Middle and High School Chorus programs, Classroom Technology, and School Nurses. This additional tax will generate approximately \$13 million dollars. The following are state allocation adjustments:

- Instructional Materials: Alachua County Public Schools will receive \$2,485,818, an increase of \$63,818 from 2015-2016, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Alachua County Public Schools will receive \$3,822,084, an increase of \$43,415 from 2015-2016, 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 2015-2016 will receive \$100 per student, for an estimated total of \$1,985,296.
- Teacher Classroom Supply Assistance: All full-time classroom teachers will receive approximately \$260 to be used towards the purchase of classroom supplies so that all students will have the materials they need for daily lessons.
- Class Size Reduction: Alachua County Public Schools will receive \$30,614,505, an increase of \$257,198 over 2015-2016, towards the implementation of the class size reduction amendment.

The 2016-2017 Board priorities continue to focus on, but are not limited to, the following:

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

GENERAL FUND - REVENUE

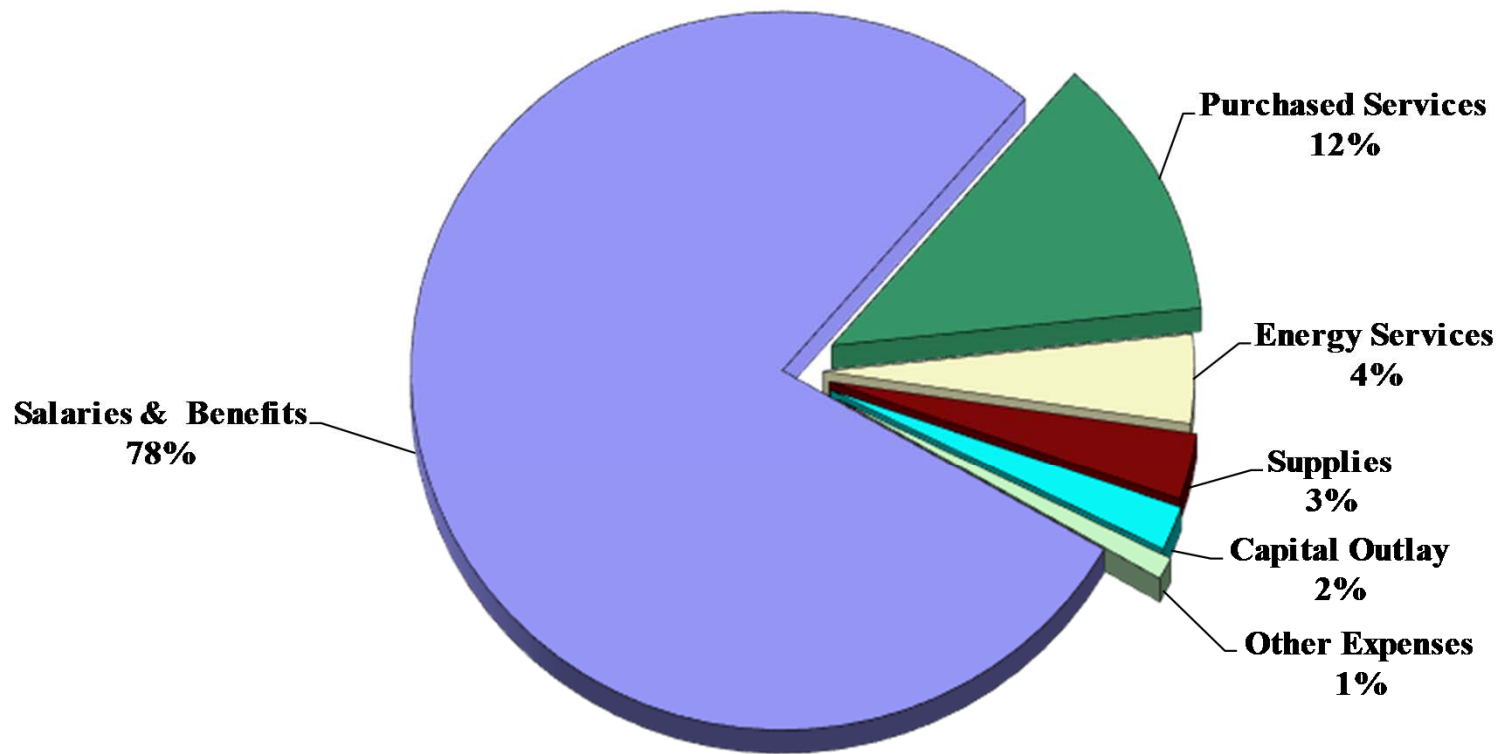
	2015-2016 Budgeted Revenue	2015-2016 Actual Revenue	2016-2017 Projected Revenue
Federal Sources	\$ 1,135,000	\$ 1,131,097	\$ 1,190,000
State Sources	124,746,262	124,931,416	132,516,220
Local Sources	93,394,386	94,612,321	91,744,208
	\$ 219,275,648	\$ 220,674,834	\$ 225,450,428

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

2016-2017 GENERAL FUND BUDGETED EXPENDITURES



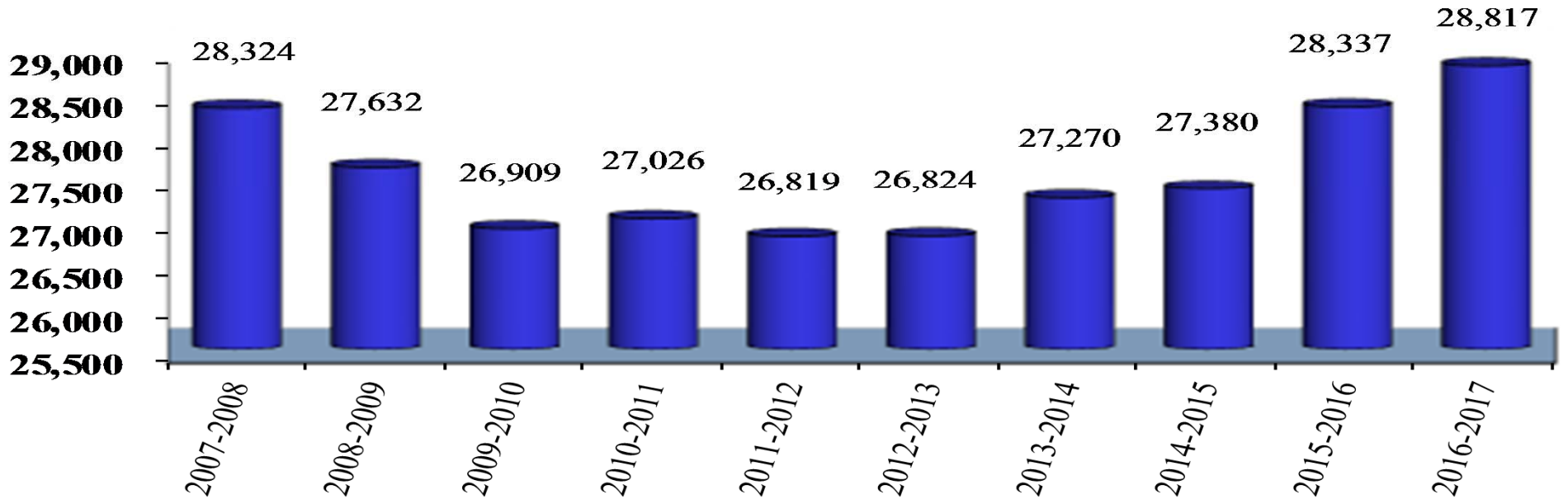
Recap of Millage Levies and District Ad Valorem Tax Revenue

	2016-2017	2015-2016
Certified Property Tax Values	\$13,844,431,764	\$13,243,573,055
	<u>Millage Rate</u>	<u>Millage Rate</u>
	<u>Estimated Revenue</u>	<u>Estimated Revenue</u>
Required Local Effort	4.688 \$ 62,306,589	5.094 \$ 64,764,251
Voter Approved Operating Millage	1.000 13,290,655	1.000 12,713,831
Discretionary Operating	0.748 9,941,410	0.748 9,509,945
Capital Outlay	1.500 19,935,982	1.500 19,070,746
	7.936 \$ 105,474,636	8.342 106,058,773

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



Pupil Population Projections

TABLE 2
PUPIL FTE PROJECTIONS BY SCHOOL (Elementary)

SCHOOL NAME	SCHOOL PK		K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	NUMBER	(ESE)														
Duval, Charles	0022	9	156	-	-	-	-	-								165
Finley, J. J.	0031	-	97	118	104	125	111	102								657
Foster, Stephen	0041	-	68	67	80	118	113	89								535
Lake Forest	0071	41	67	71	72	78	54	59								442
Littlewood	0091	16	130	137	95	122	103	107								710
Metcalfe, W. A.	0101	-	1	55	57	67	64	49								293
Williams, Joseph	0111	-	70	84	112	108	94	107								575
Alachua	0161	-	-	-	-	161	122	115								398
Archer	0171	3	67	77	66	98	87	85								483
Shell, Chester	0281	1	35	53	56	61	53	45								304
Terwilliger, Myra	0311	23	113	112	109	102	85	80								624
Idylwild	0321	-	149	127	125	135	106	118								760
Glen Springs	0331	-	87	83	94	85	93	61								503
Rawlings, M. K.	0341	-	-	73	78	87	77	62								377
Hidden Oak	0482	19	126	134	128	137	133	148								825
Wiles, Kimball	0501	2	137	156	146	144	120	104								809
Lawton Chiles	0510	1	133	122	117	138	134	103								748
Meadowbrook	0520	1	164	124	133	147	129	149								847
Newberry	0531	13	112	114	114	114	125	-								592
Norton, C. W.	0541	17	100	96	125	103	98	102								641
Talbot, William	0561	14	126	99	134	111	111	126								721
Irby, W. W.	0571	17	116	134	139	-	-	-								406
TOTAL		177	2,054	2,036	2,084	2,241	2,012	1,811								12,415

SCHOOL NAME	SCHOOL PK															
	NUMBER (ESE)	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	
Lincoln, Abraham	0112						-	273	248	207					728	
Bishop, Howard	0121						-	269	246	236					751	
Westwood	0141						-	355	292	318					965	
Mebane, A. L.	0221						-	135	140	114					389	
Fort Clarke	0481						-	336	272	282					890	
Kanapaha	0502						-	262	330	357					949	
Oak View	0591						113	244	210	207					774	
TOTAL							113	1,874	1,738	1,721					5,446	
Gainesville High	0151							-	-	-	481	482	415	423	1,801	
Hawthorne High	0201							52	40	42	46	47	34	29	290	
Newberry High	0261							-	-	-	153	168	152	122	595	
Santa Fe High	0271							-	-	-	256	273	307	234	1,070	
Loften High	0411							-	-	1	68	70	46	35	220	
Eastside High	0421							-	-	-	339	326	377	277	1,319	
Buchholz F. W.	0431							-	-	-	564	510	537	478	2,089	
TOTAL								52	40	43	1,907	1,876	1,868	1,598	7,384	
High Springs Comm.	0461	111	84	93	93	97	93	105	106	105					887	
TOTAL		166	2,196	2,206	1,982	2,072	1,804	1,815	2,031	1,884	1,869	1,907	1,876	1,868	1,598	25,274
Special Centers/ Charter Schools Total		14	174	143	420	483	515	395	175	180	192	166	174	217	295	3,543
DISTRICT TOTAL		180	2,370	2,349	2,402	2,555	2,319	2,210	2,206	2,064	2,061	2,073	2,050	2,085	1,893	28,817

PUPIL POPULATION PROJECTIONS

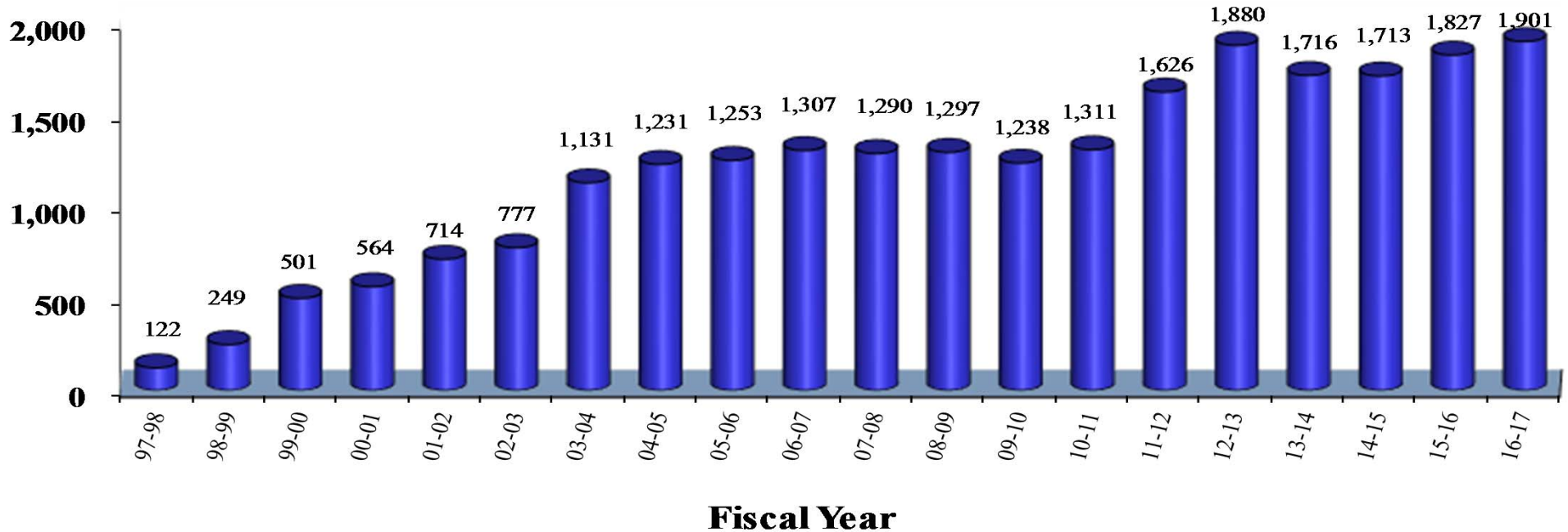
CHARTER SCHOOLS

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 1,901 charter school students. In 1997-1998, the School Board approved three charter schools with more than 120 students. Since then, the number of charter schools has increased to a total of fifteen, the latest of which is the Resilience Charter School which was approved for the 2016-17 school year.

Funding for charter schools is generated by student enrollment through the Florida Education Finance Program in the same manner as all other schools.

Charter School Students 1997-1998 Through 2016-2017



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, 2014

2016-2017 CONSOLIDATED FUNDS STATEMENT

Description	General Fund	Debt Service	Capital Projects	Special Revenue	TOTAL
APPROPRIATIONS BY OBJECT:					
100 Salaries	\$ 136,532,891	\$ -	\$ -	\$ 18,647,756	\$ 155,180,647
200 Employee Benefits	43,117,088	-	-	7,478,531	50,595,619
300 Purchased Services	27,522,057	-	-	1,598,603	29,120,660
400 Energy Service	9,804,654	-	-	358,385	10,163,039
500 Materials and Supplies	7,876,073	-	-	6,855,232	14,731,306
600 Capital Outlay	4,619,734	-	19,224,773	480,820	24,325,328
700 Other Expenses	2,372,016	402,140	6,093,902	2,308,255	11,176,313
Total Appropriations	\$ 231,844,514	\$ 402,140	\$ 25,318,675	\$ 37,727,581	\$ 295,292,910
Transfers Out	-		7,659,530	1,116,000	8,775,530
Fund Balance	34,005,580	6,224,854	-	3,591,791	43,822,225
Total Appropriations and Fund Balance	\$ 265,850,093	\$ 6,626,994	\$ 32,978,205	\$ 42,435,372	\$ 347,890,665
APPROPRIATIONS BY FUNCTION:					
5000 Instructional	\$ 134,700,881	\$ -	\$ -	13,057,101	\$ 147,757,981
6100 Pupil Personnel Services	12,144,652	-	-	2,648,013	14,792,666
6200 Instructional Media Services	4,525,923	-	-	-	4,525,923
6300 Instructional Curriculum Services	4,958,422	-	-	3,521,310	8,479,732
6400 Instructional Staff Trainig	1,242,726	-	-	2,063,009	3,305,735
6500 Instruction Related Technology	3,486,863	-	-	38,726	3,525,589
7100 Board of Education	1,137,393	-	-	-	1,137,393
7200 General Administration	887,473	-	-	921,424	1,808,896
7300 School Administration	14,797,159	-	-	-	14,797,159
7400 Facilities Acquisition & Constr.	453,070	-	19,224,773	-	19,677,843
7500 Fiscal Services	1,781,447	-	-	-	1,781,447
7600 Food Services	-	-	-	14,983,200	14,983,200
7700 Central Services	3,327,962	-	-	105,156	3,433,118
7800 Pupil Transportation	11,785,228	-	-	153,653	11,938,881
7900 Operation of Plant	23,632,395	-	-	197,757	23,830,152
8100 Maintenance of Plant	7,492,103	-	-	36,732	7,528,835
8200 Administrative Technology	1,427,033	-	-	-	1,427,033
9100 Community Services	4,063,784	-	-	1,500	4,065,284
9200 Redemption of Principal & Interest	-	402,140	6,093,902	-	6,496,042
Total Appropriations	\$ 231,844,514	\$ 402,140	\$ 25,318,675	\$ 37,727,581	\$ 295,292,910
Transfers Out	-	-	7,659,530	1,116,000	8,775,530
Fund Balance	34,005,580	6,224,854	-	3,591,791	43,822,225
Total Appropriations and Fund Balances	\$ 265,850,093	\$ 6,626,994	\$ 32,978,205	\$ 42,435,372	\$ 347,890,665

GENERAL FUND STATEMENT OF REVENUE BY SOURCE

Description	2015-2016 Approved Budget	2015-2016 Actual Revenues	2016-2017 Projected Rev.	Over (Under) 2015-2016 Actual	% Change
FEDERAL SOURCES:					
Reserve Officers Training (ROTC)	\$ 135,000.00	\$ 140,406.70	\$ 190,000.00	\$ 49,593.30	35.32%
Medicaid Reimbursement	1,000,000.00	990,690.01	1,000,000.00	9,309.99	0.94%
Total Federal Sources	\$ 1,135,000.00	\$ 1,131,096.71	\$ 1,190,000.00	\$ 58,903.29	5.21%
STATE SOURCES:					
FEFP	\$ 90,744,676.00	\$ 89,136,465.00	\$ 97,637,629.00	\$ 8,501,164.00	9.54%
Workforce Development	245,528.00	239,640.00	312,847.00	73,207.00	30.55%
CO & DS Administrative Expenses	15,943.00	-	15,943.00	15,943.00	100.00%
State License Tax	100,000.00	86,751.65	100,000.00	13,248.35	15.27%
Lottery Enhancement Funds	98,618.00	-	-	-	
Class Size Reduction	30,074,185.00	30,359,563.00	30,614,505.00	254,942.00	0.84%
School Recognition	1,227,312.00	1,985,296.00	1,985,296.00	-	
Pre-School Projects	890,000.00	960,984.64	900,000.00	(60,984.64)	-6.35%
Charter School Capital Outlay	750,000.00	428,106.00	750,000.00	321,894.00	75.19%
Miscellaneous State Sources	600,000.00	1,734,609.85	200,000.00	(1,534,609.85)	-88.47%
Total State Sources	\$ 124,746,262.00	\$ 124,931,416.14	\$ 132,516,220.00	\$ 7,584,803.86	6.07%
LOCAL SOURCES:					
Taxes	\$ 86,988,028.00	\$ 87,086,959.09	\$ 85,439,293.00	\$ (1,647,666.09)	-1.89%
Interest on Investments	400,000.00	238,208.08	300,000.00	61,791.92	25.94%
Receipt of Federal Indirect Costs	900,000.00	854,410.64	900,000.00	45,589.36	5.34%
Miscellaneous Local Sources	5,106,358.00	6,432,743.39	5,104,915.00	(1,327,828.39)	-20.64%
Total Local Sources	\$ 93,394,386.00	\$ 94,612,321.20	\$ 91,744,208.00	\$ (2,868,113.20)	-3.03%
OTHER SOURCES:					
Transfers In	\$ 7,500,000.00	\$ 6,290,183.02	\$ 7,000,000.00	\$ 709,816.98	11.28%
Other Financing Sources				-	
Beginning Fund Balance	27,879,067.70	27,879,067.70	33,399,665.44	5,520,597.74	19.80%
Total Revenues and Fund Balances	\$ 254,654,715.70	\$ 254,844,084.77	\$ 265,850,093.44	\$ 11,006,008.67	4.32%

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	2015-2016 Approved Budget	2015-2016 Expenditures	2016-2017 Projected Exp.	Over (Under) 2015-2016 Actual	% Change
FUNCTIONS:					
5000 Instructional	\$ 129,657,563.66	\$ 128,370,644.80	\$ 134,700,880.50	\$ 6,330,235.70	4.93%
6100 Pupil Personnel Services	11,876,978.95	12,331,706.89	12,144,652.31	(187,054.58)	-1.52%
6200 Instructional Media Services	4,406,431.88	4,420,633.32	4,525,922.96	105,289.64	2.38%
6300 Instructional Curriculum Services	4,280,821.81	4,526,772.15	4,958,422.01	431,649.86	9.54%
6400 Instructional Staff Trainig	1,226,033.48	1,566,085.06	1,242,726.33	(323,358.73)	-20.65%
6500 Instruction Related Technology	3,246,883.27	3,274,382.93	3,486,862.93	212,480.00	6.49%
7100 Board of Education	1,096,930.78	827,060.55	1,137,392.56	310,332.01	37.52%
7200 General Administration	942,552.68	1,071,759.66	887,472.75	(184,286.91)	-17.19%
7300 School Administration	13,640,685.41	14,325,998.95	14,797,159.27	471,160.32	3.29%
7400 Facilities Acquisition & Constr.	496,655.81	766,697.43	453,070.00	(313,627.43)	-40.91%
7500 Fiscal Services	1,844,339.70	1,693,764.48	1,781,447.15	87,682.67	5.18%
7600 Food Services	-	-	-	-	0.00%
7700 Central Services	3,688,540.13	3,299,172.20	3,327,962.10	28,789.90	0.87%
7800 Pupil Transportation	12,113,768.66	10,730,338.45	11,785,227.89	1,054,889.44	9.83%
7900 Operation of Plant	23,462,840.48	22,431,792.04	23,632,395.06	1,200,603.02	5.35%
8100 Maintenance of Plant	7,110,939.54	6,302,744.80	7,492,102.94	1,189,358.14	18.87%
8200 Administrative Technology Services	1,384,121.30	1,912,035.95	1,427,033.30	(485,002.65)	-25.37%
9100 Community Services	3,969,014.33	3,592,829.67	4,063,783.53	470,953.86	13.11%
9200 Redemption of Principal & Interest	-	-	-	-	0.00%
Total Appropriations	\$ 224,445,101.87	\$ 221,444,419.33	\$ 231,844,513.59	\$ 10,400,094.26	4.70%
Transfers Out	-	-	-	-	
Fund Balance	30,209,613.83	33,399,665.44	34,005,579.85	605,914.41	1.81%
Total Appropriations and Fund Balances	\$ 254,654,715.70	\$ 254,844,084.77	\$ 265,850,093.44	\$ 11,006,008.67	4.32%

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	2015-2016 Approved Budget	2015-2016 Expenditures	2016-2017 Projected Exp.	Over (Under) 2015-2016 Actual	% Change
OBJECTS:					
100 Salaries	131,188,173.81	\$ 131,999,110.43	136,532,891.11	\$ 4,533,780.68	3.43%
200 Employee Benefits	41,589,601.26	40,678,113.36	43,117,088.19	2,438,974.83	6.00%
300 Purchased Services	26,668,145.62	27,738,853.29	27,522,056.81	(216,796.48)	-0.78%
400 Energy Service	10,241,925.94	8,634,814.52	9,804,653.80	1,169,839.28	13.55%
500 Materials and Supplies	8,206,611.67	4,936,014.82	7,876,073.35	2,940,058.53	59.56%
600 Capital Outlay	4,217,997.57	4,676,888.80	4,619,734.33	(57,154.47)	-1.22%
700 Other Expenses	2,332,646.00	2,780,624.11	2,372,016.00	(408,608.11)	-14.69%
Total Appropriations	\$ 224,445,101.87	\$ 221,444,419.33	\$ 231,844,513.59	\$ 10,400,094.26	4.70%
Transfers Out	-	-	-		
Fund Balance	30,209,613.83	33,399,665.44	34,005,579.85	605,914.41	1.81%
Total Appropriations and Fund Balance	\$ 254,654,715.70	\$ 254,844,084.77	\$ 265,850,093.44	\$ 11,006,008.67	4.32%

2016-2017 DEBT SERVICE (200)

ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 BUDGET	(210) SBE & COBI BONDS	(290) QZAB
REVENUE:				
STATE SOURCES:				
CO & DS WITHHELD	\$ -	\$ -	\$ -	\$ -
SBE/COBIBONDS	890,000.00	940,250.00	940,250.00	-
CO & DS TO DISTRICT	-	-	-	-
LOCAL SOURCES:				
TAXES	9,157.03	-	-	-
INTEREST	191,676.28	-	-	-
MISCELLANEOUS	-	-	-	-
TRANSFERS:				
FROM C/O	659,529.24	659,530.00	-	659,530.00
FROM OPER.	-	-	-	-
TOTALEST. REV.	\$ 1,750,362.55	\$ 1,599,780.00	\$ 940,250.00	\$ 659,530.00
FUND BALANCE 07/01/2015	9,990,719.93			
FUND BALANCE 07/01/2016		5,027,214.41	36,125.90	4,991,088.51
TOTALEST. REV. AND BEG. BALANCE	\$ 11,741,082.48	\$ 6,626,994.41	\$ 976,375.90	\$ 5,650,618.51
APPROPRIATIONS:				
RED. OF PRINC.	\$ 6,142,333.60	\$ 374,070.00	\$ 374,070.00	\$ -
INTEREST	270,402.78	28,070.00	28,070.00	-
DEPOSIT TO ESCROW	-	-	-	-
DUES & FEES	88,131.69	-	-	-
MISC. EXPENSE	213,000.00	-	-	-
TOTAL APPROP.	\$ 6,713,868.07	\$ 402,140.00	\$ 402,140.00	\$ -
TRANSFERS OUT	-	-	-	-
FUND BALANCE 06/30/2016	5,027,214.41			
FUND BALANCE 06/30/2017		6,224,854.41	574,235.90	5,650,618.51
TOTAL APPROP. AND ENDING BALANCE	\$ 11,741,082.48	\$ 6,626,994.41	\$ 976,375.90	\$ 5,650,618.51

2016-2017 CAPITAL PROJECTS (300)

ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 BUDGET	CO & DS	PECO	STATE CLASS ROOMS FOR KIDS	STATE BOARD OF EDUCATION BONDS	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
REVENUE:								
CO & DS TO DISTRICT	\$ 335,437.19	\$ 335,000.00	\$ 335,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
CLASS SIZE REDUCTION	-	-	-	-	-	-	-	-
PECO	852,327.00	1,279,991.00	-	1,279,991.00	-	-	-	-
LOTTERY BONDS	-	-	-	-	-	-	-	-
SIF	-	-	-	-	-	-	-	-
MISC. STATE	11,847.20	-	-	-	-	-	-	-
TAXES	19,092,680.56	19,935,982.00	-	-	-	-	19,935,982.00	-
SALE OF BONDS	-	-	-	-	-	-	-	-
ENERGY CONTRACTS	-	-	-	-	-	-	-	-
COP'S	-	-	-	-	-	-	-	-
MISC. LOCAL	148,365.38	-	-	-	-	-	-	-
INTEREST	91,514.32	160,000.00	10,000.00	-	-	-	100,000.00	50,000.00
TRANSFERS	1,604,361.18	1,116,000.00	-	-	-	-	-	1,116,000.00
TOTAL EST. REV.	\$ 22,136,532.83	\$ 22,826,973.00	\$ 345,000.00	\$ 1,279,991.00	\$ -	\$ -	\$ 20,035,982.00	\$ 1,166,000.00
FUND BALANCE 07/01/2014	7,884,606.95							
FUND BALANCE 07/01/2015		10,151,232.33	471,817.59	-	72,010.61	16,168.38	8,524,417.91	1,066,817.84
TOTAL EST. REV. AND BEG. BALANCE	\$ 30,021,139.78	\$ 32,978,205.33	\$ 816,817.59	\$ 1,279,991.00	\$ 72,010.61	\$ 16,168.38	\$ 28,560,399.91	\$ 2,232,817.84
APPROPRIATIONS:								
LIB. BKS. NEW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A V MATERIALS	-	-	-	-	-	-	-	-
BLDG. FIXED EQUIP.	-	-	-	-	-	-	-	-
FURN. FIX. EQUIP.	688,172.71	700,000.00	-	-	-	-	100,000.00	600,000.00
MOTOR VEHICLES	144,360.46	930,000.00	-	-	-	-	930,000.00	-
LAND	-	-	-	-	-	-	-	-
IMPR. OTHER	1,026,967.96	2,550,000.00	150,000.00	-	-	-	2,000,000.00	400,000.00
REMODELING	4,898,312.67	15,044,773.33	666,817.59	-	72,010.61	16,168.38	13,056,958.91	1,232,817.84
SOFTWARE	-	-	-	-	-	-	-	-
ENERGY CONTRACT	-	-	-	-	-	-	-	-
COP PAYMENT	6,162,330.39	6,093,902.00	-	-	-	-	6,093,902.00	-
TOTAL APPROP.	\$ 12,920,144.19	\$ 25,318,675.33	\$ 816,817.59	\$ -	\$ 72,010.61	\$ 16,168.38	\$ 22,180,860.91	\$ 2,232,817.84
TRANSFERS OUT:								
GENERAL FUND	6,290,183.02	7,000,000.00	-	1,279,991.00	-	-	5,720,009.00	-
DEBT SERVICE	659,580.24	659,530.00	-	-	-	-	659,530.00	-
CAPITAL PROJECTS	-	-	-	-	-	-	-	-
FUND BALANCE 06/30/2015	10,151,232.33							
FUND BALANCE 06/30/2016		-	-	-	-	-	-	-
TOTAL APPROP. AND ENDING BALANCE	\$ 30,021,139.78	\$ 32,978,205.33	\$ 816,817.59	\$ 1,279,991.00	\$ 72,010.61	\$ 16,168.38	\$ 28,560,399.91	\$ 2,232,817.84

2016-2017 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2015-2016 TOTAL	CO & DS	PECO	STATE CLASSRMS FOR KIDS	SBE	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
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REVENUE:							
CAPITAL OUTLAY & DEBT SERV. (CO&DS)	\$ 335,000	\$ 335,000					
PUBLIC ED. CAPITAL OUTLAY (PECO)	1,279,991		1,279,991				
CAPITAL IMPROVEMENT TAX	19,935,982					19,935,982	
CLASSROOMS FOR KIDS	-						
INTEREST	160,000	10,000				100,000	50,000
TRANSFERS IN (Food Serv.)	1,116,000						1,116,000
TOTAL ESTIMATED REVENUE	\$ 22,826,973	\$ 345,000	\$ 1,279,991	\$ -	\$ -	\$ 20,035,982	\$ 1,166,000
2015-16 BALANCE FORWARD	10,151,232	471,818	-	72,011	16,168	8,524,418	1,066,818
TOTAL ESTIMATED REVENUE AND BALANCE FORWARD	\$ 32,978,205	\$ 816,818	\$ 1,279,991	\$ 72,011	\$ 16,168	\$ 28,560,400	\$ 2,232,818

LESS APPROPRIATIONS:							
PRIOR YEARS PROJECTS	10,151,232	471,818	-	72,011	16,168	8,524,418	1,066,818
TRANSFERS TO OPERATING (PECO)	1,279,991		1,279,991				
TRANSFERS TO OPERATING (CAP IMP TAX)	5,720,009					5,720,009	
TRANSFERS TO DEBT SERVICE (CAP IMP TAX)	659,530					659,530	
COPs PAYMENT	6,093,902					6,093,902	
ENERGY IMPROVEMENT LEASE FINANCE	-					-	
GENERAL FUND EXPENDITURES	-					-	
2015-16 CAPITAL PROJECTS REVENUE AVAILABLE	\$ 9,073,541	345,000	-	-	-	7,562,541	1,166,000

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

2016-2017 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2016-2017 TOTAL	CO & DS	PECO	SBE	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
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2016-2017 PROJECT PROPOSALS						
B Maintenance / Capital Improvement Projects	800,000				800,000	
C Flooring Replacement	80,000				80,000	
D Sitework / Fencing / Walks	200,000				200,000	
E Security (Intercom, Phone, Camera,)	60,000				60,000	
F Food Service Projects (Local Capital Improvement Fund)	1,166,000					1,166,000
G Physical Education Enhancements	100,000				100,000	
H HVAC Replacement & Repair	1,200,000				1,200,000	
I Painting Projects	80,000				80,000	
J Fixed Furnishings & Equipment Replacement	10,000				10,000	
K ADA Corrections Districtwide	40,000				40,000	
M Transportation Bus Replacement	730,000				730,000	
M Maintenance Service Vehicle / Equipment Replacement	200,000				200,000	
N Environmental Issues & Remediation	100,000				100,000	
P Relocatable Moves & Renovations (Leased & Local)	250,000				250,000	
R Roofing Replacement & Repair	1,175,000	345,000			830,000	
S Safety-to-Life Projects	900,000		-		900,000	
T Technology Upgrades	50,000				50,000	
U Professional / Consulting Services	70,000				70,000	
U School Concurrency Management	35,000				35,000	
W Energy Conservation Program / Incentives	50,000				50,000	
Z Construction Contingency	1,777,541				1,777,541	
TOTAL PROPOSED PROJECTS	\$ 9,073,541	\$ 345,000	\$ -	-	\$ 7,562,541	\$ 1,166,000

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

2016-2017 SPECIAL REVENUES (400)

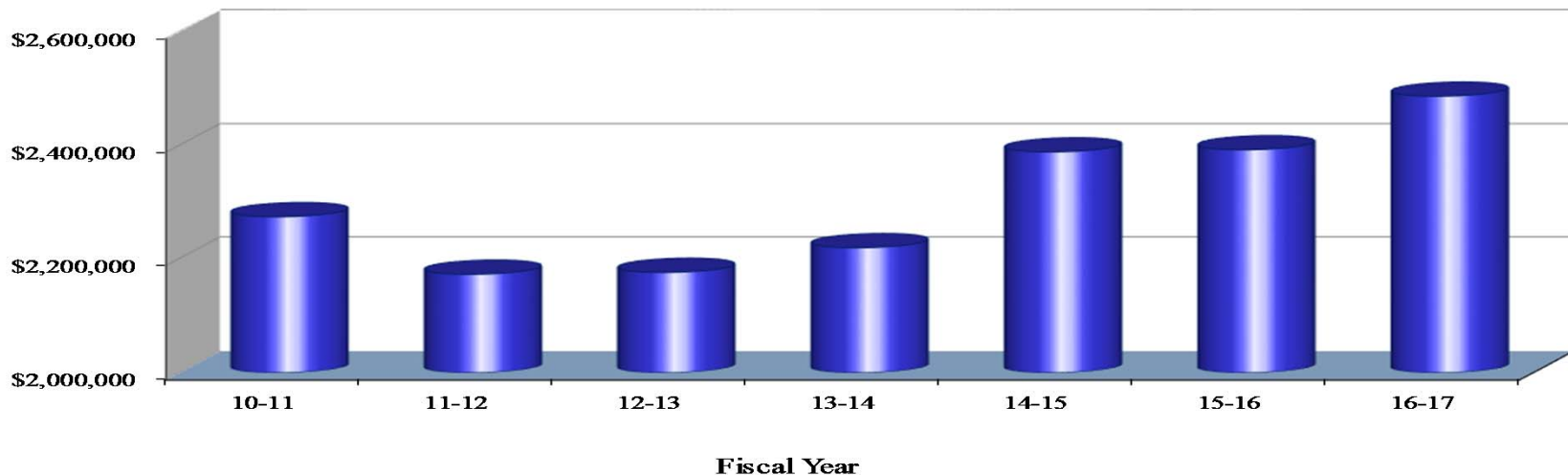
ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 BUDGET	(0410) FOOD SERVICE	(0420) FEDERAL FUNDS
REVENUE:				
FEDERAL SOURCES:				
DIRECT FEDERAL	5,378,809.96	\$ 4,787,529.00	\$ -	\$ 4,787,529.00
FEDERAL THROUGH STATE	28,943,681.38	31,776,552.14	13,819,700.00	17,956,852.14
STATE SOURCES:				
STATE	166,653.00	168,000.00	168,000.00	
LOCAL SOURCES:				
LOCAL	2,392,175.31	2,111,500.00	2,111,500.00	
LEASE PURCHASE	-	-	-	-
TRANSFERS:				
FROM C/O	-	-	-	-
FROM OPER.	-	-	-	-
TOTAL EST. REV.	\$ 36,881,319.65	\$ 38,843,581.14	\$ 16,099,200.00	\$ 22,744,381.14
FUND BALANCE 07/01/2015	3,026,038.89			
FUND BALANCE 07/01/2016		3,591,790.69	3,591,790.69	-
TOTAL EST. REV. AND BEG. BALANCE	\$ 39,907,358.54	\$ 42,435,371.83	\$ 19,690,990.69	\$ 22,744,381.14
APPROPRIATIONS:				
SALARIES	\$ 16,938,364.87	\$ 18,647,755.67	\$ 4,900,000.00	\$ 13,747,755.67
BENEFITS	6,470,555.21	7,478,530.85	2,513,000.00	4,965,530.85
PURCHASED SERVICES	2,025,449.77	1,598,602.88	554,300.00	1,044,302.88
ENERGY SERVICES	375,442.42	358,385.00	336,300.00	22,085.00
MATERIALS/SUPPLIES	6,975,387.81	6,855,232.24	6,134,100.00	721,132.24
CAPITAL OUTLAY	670,532.85	480,820.00	35,500.00	445,320.00
OTHER EXPENSES	1,928,284.92	2,308,254.50	510,000.00	1,798,254.50
TOTAL APPROP.	\$ 35,384,017.85	\$ 37,727,581.14	\$ 14,983,200.00	\$ 22,744,381.14
TRANSFERS OUT	931,550.00	1,116,000.00	1,116,000.00	-
FUND BALANCE 06/30/2016	3,591,790.69			
FUND BALANCE 06/30/2017		3,591,790.69	3,591,790.69	-
TOTAL APPROP. AND ENDING BALANCE	\$ 39,907,358.54	\$ 42,435,371.83	\$ 19,690,990.69	\$ 22,744,381.14

2016-2017 INSTRUCTIONAL MATERIALS ALLOCATION GUIDELINES

The 2016 Legislature appropriated \$228,792,422 statewide for instructional materials, with \$2,485,818 being allocated to the Alachua County School District. This allocation includes: (textbooks \$2,316,828), (library/media \$132,715), and (science lab supplies \$36,275). Pursuant to Section 1006.40, Florida Statutes, schools must continue to spend at least 50% of their allocation on State-adopted instructional materials. Up to 50% of the allocation may be spent on non-State-adopted instructional materials, provided that adoptions, rollovers for large adoptions, growth, and dual enrollment are satisfied first. Accordingly, funds must be reserved to address these specific requirements. Evaluation forms must be on file in the district instructional materials office for all instructional materials used in the district's classrooms.

In addition, pursuant to State statutory requirements, all district instructional materials adoptions must be fully implemented by the district's schools within two years following a particular adoption. For the effective coordination and articulation of the educational programs between schools in the district, all instructional materials purchases will be coordinated through the district instructional materials warehouse. Likewise, all instructional materials purchased with State instructional materials funds are the property of the school district and not the individual schools in order to meet these same objectives. As a result, instructional materials may be shifted among the schools.

**Instructional Materials Allocations
2010-2011 Through 2016-2017**



HELPFUL LINKS

Finance & Budget website:

http://www.sbac.edu/pages/ACPS/Departments_Programs/DepartmentsAF/A_thru_C/Finance/Finance_and_Budget_Information

School Board of Alachua County website

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

List of Schools including websites:

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

School Grades:

http://www.sbac.edu/files/_2RIYy_/0060acc65d632cc83745a49013852ec4/School_Grades_History.pdf

List of Departments:

http://www.sbac.edu/pages/ACPS/Departments_Programs

District Information

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

FCAT Information

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

Florida Department of Education

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