

2018-2019 Annual Budget Executive Summary



**TENTATIVE
ANNUAL BUDGET**

2018-2019

BOARD MEMBERS

Gunnar F. Paulson, Ed.D. – Chairman

April M. Griffin – Vice Chair

Robert P. Hyatt

Leanetta McNealy, Ph.D.

Eileen F. Roy

Karen D. Clarke – Superintendent

Visit our website at:
www.sbac.edu

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

July 31, 2018

TABLE OF CONTENTS

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

BOARD MEMBERS

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

SUPERINTENDENT OF SCHOOLS

Karen D. Clarke



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

We are committed to the success of every student!

A Message to the Community

Alachua County Public Schools' mission statement says we are committed to the success of every student. We are also committed to being good stewards of public dollars.

Giving our teachers, schools and students the tools they need to achieve success requires resources. Unfortunately, funding for our local schools and for those across the state of Florida continues to be a challenge. In fact, our per-pupil funding is still less than it was ten years ago.

That shortage of resources means it's even more critical that we be efficient with what we do have. It's also important for the district to be financially transparent.

This Executive Summary, produced annually by our Department of Business Services, highlights important information about this year's budget, including revenues, expenditures, millage rates, etc.

The 2018-19 budget for all district funds totals \$371,977,595. This includes funds in four separate categories. The largest is the General Fund, which supports the general operations of the school system. Employee salaries, utilities, supplies, instructional materials, etc., are all part of the General Fund.

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

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

<https://fl02219191.schoolwires.net/Page/565>

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

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

Sincerely,

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

Karen D. Clarke, Superintendent
Alachua County Public Schools

GENERAL FUND REVENUE HIGHLIGHTS

The voter approved 1.00 mill property tax will remain in effect for three (3) more years to continue Elementary Art and Music programs, Middle & High School Band programs, Middle & High School Chorus programs, School Library programs, Elementary Guidance, Academic/Career/Technical Magnet programs, Middle and High School Chorus programs, Classroom Technology, and School Nurses. This additional tax will generate approximately \$15 million dollars. The following are state allocation adjustments:

- **Instructional Materials:** Alachua County Public Schools will receive \$2,498,806, a decrease of (\$25,283) from 2017-2018, to be used for textbooks, library materials, and consumable materials.
- **Student Transportation:** Alachua County Public Schools will receive \$4,029,013, an increase of \$46,497 from 2017-2018, 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 2017-2018 will receive \$100 per student, for an estimated total of \$1,334,007.
- **Teacher Classroom Supply Assistance:** All full-time classroom teachers will receive approximately \$313 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 \$30,903,724, an increase of \$362,553 over 2017-2018, towards the implementation of the class size reduction amendment.
- **Safe School Allocation:** Alachua County Public Schools will receive \$1,911,244, an increase of \$1,102,331 over 2017-2018, towards school safety projects.

The 2018-2019 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

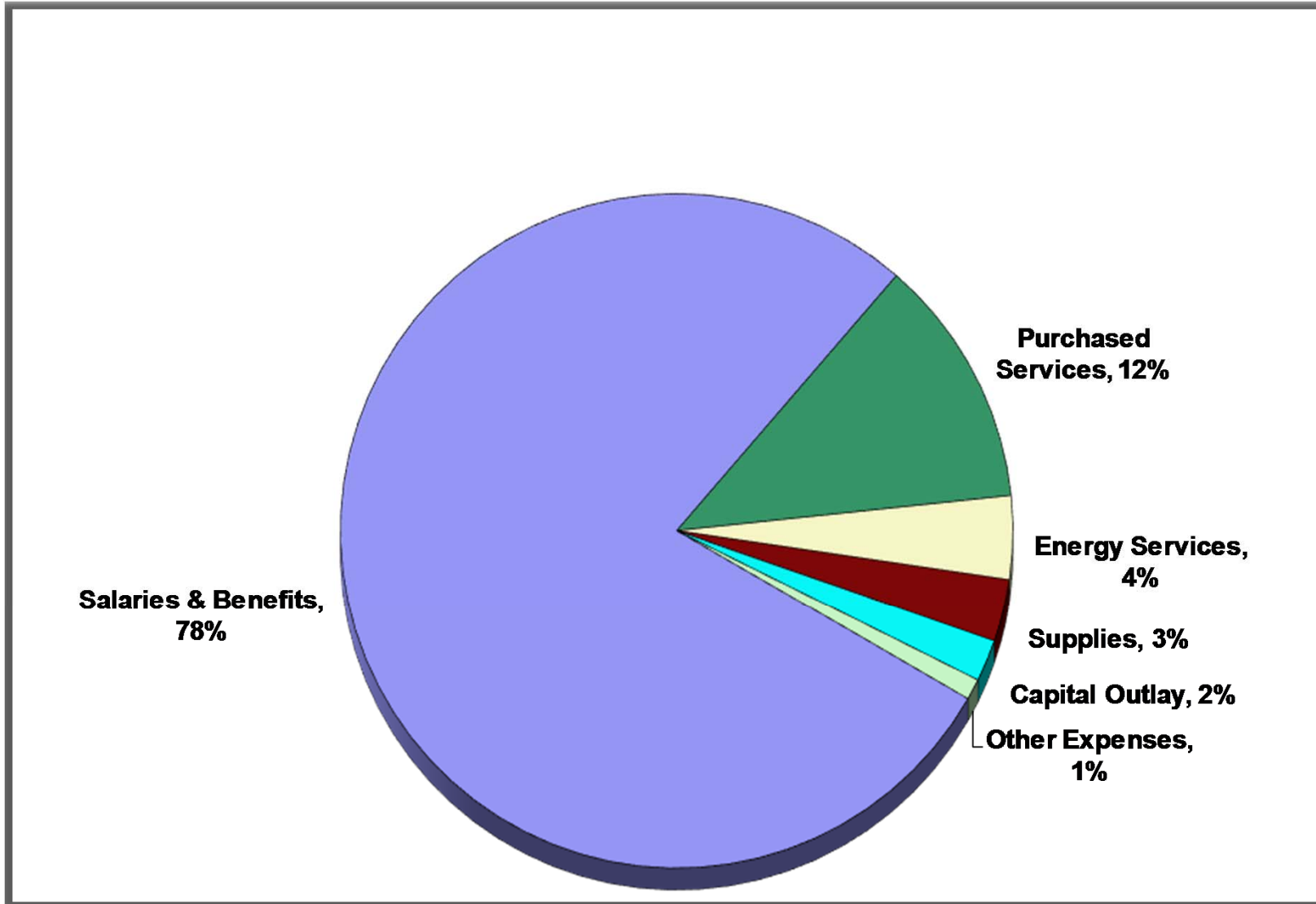
	2017-2018 Budgeted Revenue	2017-2018 Actual Revenue	2018-2019 Projected Revenue
Federal Sources	\$ 1,190,000	\$ 1,131,822	\$ 1,190,000
State Sources	130,668,240	133,166,367	141,078,276
Local Sources	96,505,348	98,731,107	96,348,336
	\$ 228,363,588	\$ 233,029,296	\$ 238,616,612

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

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

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

2018-2019 GENERAL FUND BUDGETED EXPENDITURES



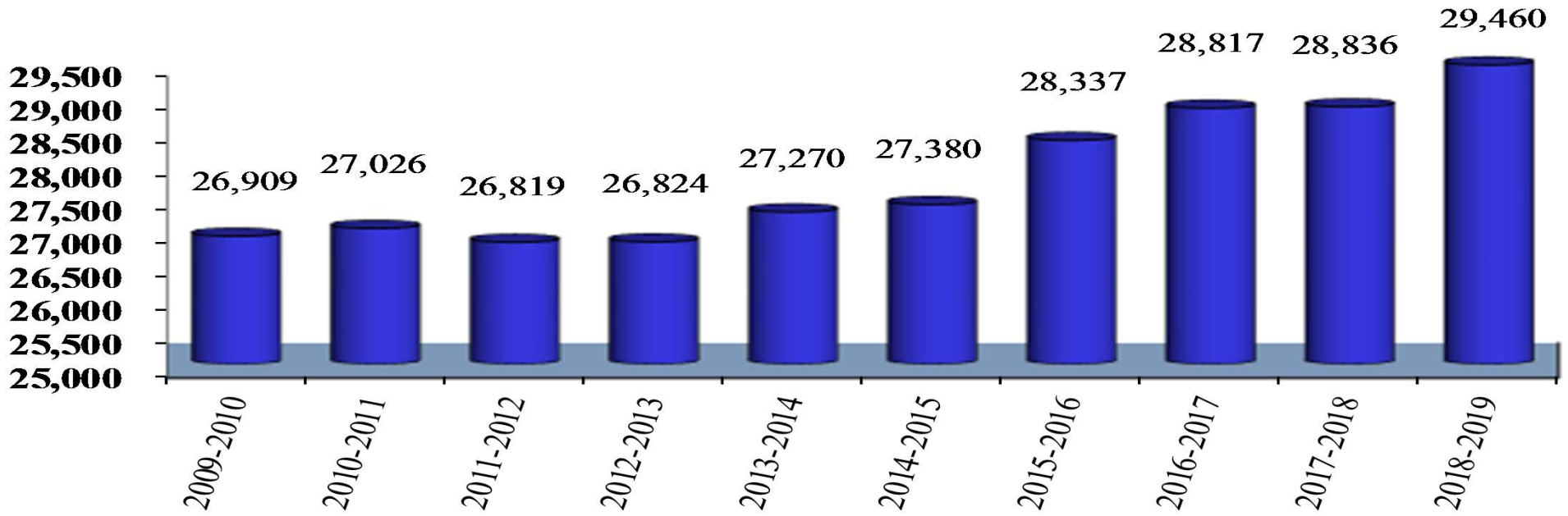
Recap of Millage Levies and District Ad Valorem Tax Revenue

	2018-2019	2017-2018
Certified Property Tax Values	\$16,177,777,569	\$15,296,680,670
	<u>Millage Rate</u> <u>Estimated Revenue</u>	<u>Millage Rate</u> <u>Estimated Revenue</u>
Required Local Effort	4.016 \$ 62,371,157	4.377 \$ 64,275,428
Voter Approved Operating Millage	1.000 15,530,667	1.000 14,684,814
Discretionary Operating	0.748 11,616,939	0.748 10,984,240
Capital Outlay	1.500 23,296,000	1.500 22,027,221
	7.264 \$ 112,814,763	7.625 111,971,705

Pupil Population Projections

**TABLE 1
PUPIL FTE PROJECTIONS**

YEAR	PK ESE	K	1	2	3	4	5	6	7	8	9	10	11	12
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
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
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
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
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
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
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
2016-2017	180	2,370	2,349	2,402	2,555	2,319	2,210	2,206	2,064	2,061	2,073	2,050	2,085	1,893
2017-2018	205	2,370	2,391	2,313	2,534	2,340	2,213	2,195	2,189	2,052	2,060	2,046	2,005	1,923
2018-2019 (current year)	226	2,446	2,470	2,337	2,527	2,449	2,325	2,246	2,242	2,156	2,165	2,088	1,990	1,793



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)															
EARLY LEARNING ACADEMY AT DUVAL	0022	48	142	-	-	-	-	-								190
FINLEY, J. J. ELEMENTARY	0031	-	109	133	110	115	118	122								707
FOSTER, STEPHEN ELEMENTARY	0041	-	79	81	68	94	108	93								523
LAKE FOREST ELEMENTARY	0071	1	59	65	65	74	60	46								370
LITTLEWOOD ELEMENTARY	0091	18	127	138	122	115	103	115								738
METCALFE, W.A. ELEMENTARY	0101	-	2	40	47	64	49	55								257
WILLIAMS, JOSEPH ELEMENTARY	0111	-	65	95	99	120	109	112								600
ALACHUA ELEMENTARY	0161	-	-	-	-	108	157	103								368
ARCHER ELEMENTARY SCHOOL	0171	1	96	87	74	94	98	94								544
SHELL, CHESTER ELEMENTARY	0281	-	58	54	59	48	68	62								349
TERWILLIGER, MYRA ELEMENTARY	0311	23	93	96	93	111	84	85								585
IDYLVILD ELEMENTARY	0321	-	133	123	131	154	113	117								771
GLEN SPRINGS ELEMENTARY	0331	-	72	79	75	88	76	78								468
RAWLINGS, MARJORIE K. ELEMENTARY	0341	10	3	61	53	57	68	47								299
HIGH SPRINGS COMM. SCHOOL	0461	-	97	98	111	104	114	101								625
HIDDEN OAK ELEMENTARY	0482	33	111	136	131	137	125	139								812
WILES, KIMBALL ELEMENTARY	0501	1	163	171	158	156	144	153								946
CHILES, LAWTON M. ELEMENTARY	0510	-	133	122	131	148	115	127								776
MEADOWBROOK ELEMENTARY SCHOOL	0520	1	142	137	152	142	136	152								862
NEWBERRY ELEMENTARY	0531	31	128	117	118	133	122	-								649
NORTON, C.W. ELEMENTARY	0541	19	101	130	91	98	114	101								654
TALBOT, WILLIAM S. ELEMENTARY	0561	14	157	136	130	104	134	104								779
IRBY, W.W. ELEMENTARY	0571	24	142	130	114	-	-	-								410
ELEMENTARY SCHOOL TOTALS		224	2,212	2,229	2,132	2,264	2,215	2,006								13,282

Pupil Population Projections

TABLE 2 (Cont.)

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

SCHOOL NAME	SCHOOL PK NUMBER (ESE)	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	
Lincoln, Abraham	0112						-	220	221	247					688	
Bishop, Howard	0121						-	233	239	234					706	
Westwood	0141						-	364	362	335					1,061	
Hawthorne Middle	0201						-	53	52	50					155	
Mebane, A. L.	0221						-	117	132	115					364	
High Springs Comm.	0461						-	115	107	101					323	
Fort Clarke	0481						-	344	360	313					1,017	
Kanapaha	0502						-	379	324	325					1,028	
Oak View	0591						121	261	251	226					859	
TOTAL							121	2,086	2,048	1,946					6,201	
Gainesville High	0151										480	481	452	381	1,794	
Hawthorne High	0201										45	46	48	29	168	
Newberry High	0261										174	173	164	151	662	
Santa Fe High	0271										300	275	226	228	1,029	
Loften High	0411										74	67	70	23	234	
Eastside High	0421										347	325	320	260	1,252	
Buchholz F. W.	0431										603	561	538	382	2,084	
TOTAL											2,023	1,928	1,818	1,454	7,223	
Center Schools		0	14	31	31	53	56	45	82	120	106	118	108	76	109	949
TOTAL		224	2,226	2,260	2,163	2,317	2,271	2,172	2,168	2,168	2,052	2,141	2,036	1,894	1,563	27,655
Charter Schools Total		2	220	210	174	210	178	153	78	74	104	24	52	96	230	1,805
DISTRICT TOTAL		226	2,446	2,470	2,337	2,527	2,449	2,325	2,246	2,242	2,156	2,165	2,088	1,990	1,793	29,460

PUPIL POPULATION PROJECTIONS

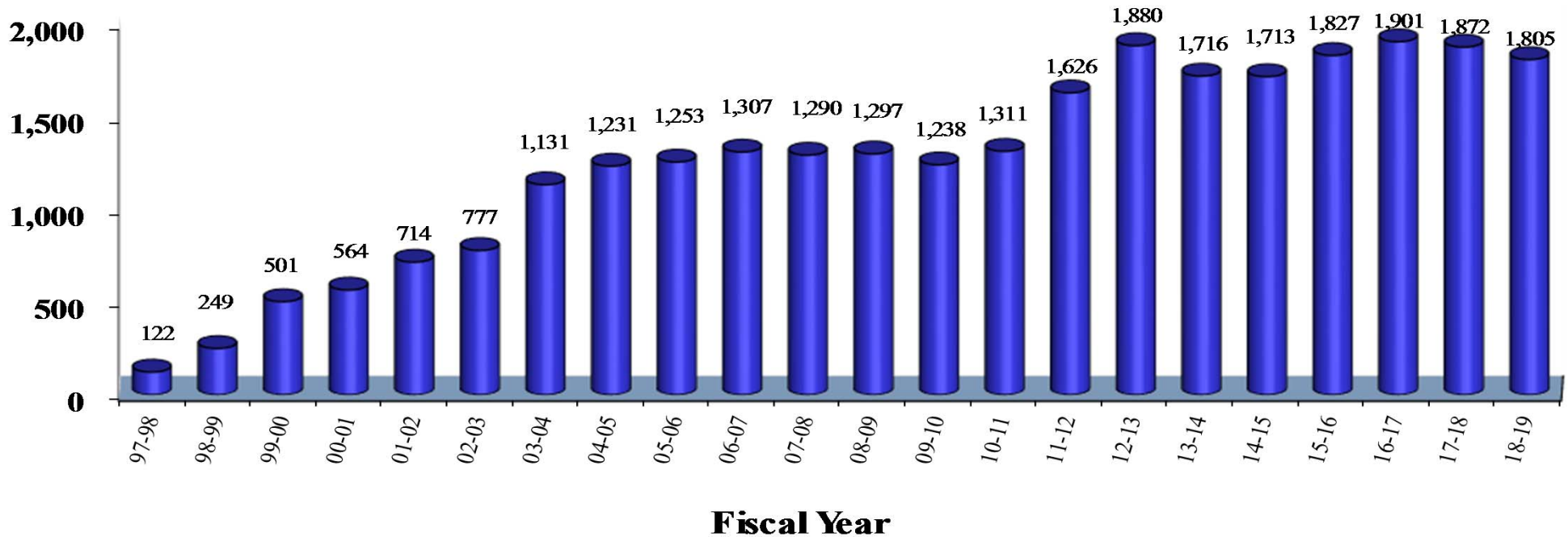
CHARTER SCHOOLS

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 1,805 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 fourteen, 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 2018-2019



APPROPRIATIONS BY FUND CLASSIFICATION

FUND is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. The following funds are included in this budget document:

Code

- 100 General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.
- 200 Debt Service Funds: Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- 300 Capital Projects Funds: Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities.
- 400 Special Revenue Funds: Funds used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditure for specific purposes. Use of Special Revenue Funds is required only when legally mandated. In Florida, Special Revenue Funds shall include Federal categorical aid and a Food Services Fund.

Source: Financial and Program Cost Accounting and Reporting for Florida Schools, 2015

2018-2019 CONSOLIDATED FUNDS STATEMENT

Description	General Fund	Debt Service	Capital Projects	Special Revenue	TOTAL
APPROPRIATIONS BY OBJECT:					
100 Salaries	\$ 143,234,670	\$ -	\$ -	\$ 20,248,665	\$ 163,483,334
200 Employee Benefits	44,843,282	-	-	7,813,622	52,656,903
300 Purchased Services	29,967,997	-	-	1,803,356	31,771,354
400 Energy Service	8,621,022	-	-	472,800	9,093,822
500 Materials and Supplies	8,030,165	-	-	8,357,062	16,387,227
600 Capital Outlay	4,903,956	-	29,982,009	602,901	35,488,866
700 Other Expenses	2,569,860	173,770	6,325,331	2,246,448	11,315,409
Total Appropriations	\$ 242,170,952	\$ 173,770	\$ 36,307,340	\$ 41,544,854	\$ 320,196,916
Transfers Out	-		5,538,854	880,900	6,419,754
Fund Balance	35,234,641	6,771,036	-	3,355,248	45,360,926
Total Appropriations and Fund Balance	\$ 277,405,593	\$ 6,944,806	\$ 41,846,194	\$ 45,781,002	\$ 371,977,595
APPROPRIATIONS BY FUNCTION:					
5000 Instructional	\$ 140,638,459	\$ -	\$ -	13,011,200	\$ 153,649,658
6100 Pupil Personnel Services	14,930,189	-	-	2,770,659	17,700,848
6200 Instructional Media Services	4,652,763	-	-	-	4,652,763
6300 Instructional Curriculum Services	4,969,322	-	-	4,119,253	9,088,575
6400 Instructional Staff Trainig	959,949	-	-	1,845,622	2,805,571
6500 Instruction Related Technology	3,350,019	-	-	90,635	3,440,654
7100 Board of Education	969,476	-	-	-	969,476
7200 General Administration	1,238,845	-	-	1,109,711	2,348,556
7300 School Administration	15,939,105	-	-	150	15,939,255
7400 Facilities Acquisition & Constr.	117,315	-	29,982,009	27,650	30,126,974
7500 Fiscal Services	1,846,762	-	-	-	1,846,762
7600 Food Services	-	-	-	18,046,640	18,046,640
7700 Central Services	3,983,158	-	-	156,446	4,139,604
7800 Pupil Transportation	12,034,794	-	-	81,903	12,116,697
7900 Operation of Plant	23,112,747	-	-	282,136	23,394,883
8100 Maintenance of Plant	7,832,349	-	-	-	7,832,349
8200 Administrative Technology	1,526,242	-	-	-	1,526,242
9100 Community Services	4,069,458	-	-	2,850	4,072,308
9200 Redemption of Principal & Interest	-	173,770	6,325,331	-	6,499,101
Total Appropriations	\$ 242,170,952	\$ 173,770	\$ 36,307,340	\$ 41,544,854	\$ 320,196,916
Transfers Out	-	-	5,538,854	880,900	6,419,754
Fund Balance	35,234,641	6,771,036	-	3,355,248	45,360,926
Total Appropriations and Fund Balances	\$ 277,405,593	\$ 6,944,806	\$ 41,846,194	\$ 45,781,002	\$ 371,977,595

GENERAL FUND STATEMENT OF REVENUE BY SOURCE

Description	2017-2018 Approved Budget	2017-2018 Actual Revenues	2018-2019 Projected Rev.	Over (Under) 2017-2018 Actual	% Change
FEDERAL SOURCES:					
Reserve Officers Training (ROTC)	\$ 190,000.00	\$ 86,214.35	\$ 190,000.00	\$ 103,785.65	120.38%
Medicaid Reimbursement	1,000,000.00	1,045,608.29	1,000,000.00	(45,608.29)	-4.36%
Total Federal Sources	\$ 1,190,000.00	\$ 1,131,822.64	\$ 1,190,000.00	\$ 58,177.36	5.14%
STATE SOURCES:					
FEFP	\$ 96,429,848.00	\$ 96,011,600.00	\$ 106,319,932.00	\$ 10,308,332.00	10.74%
Workforce Development	439,145.00	439,145.00	493,947.00	54,802.00	12.48%
CO & DS Administrative Expenses	15,943.00	-	15,943.00	15,943.00	100.00%
State License Tax	100,000.00	82,479.60	100,000.00	17,520.40	21.24%
Lottery Enhancement Funds	468,148.00	49,953.00	50,723.00	770.00	
Class Size Reduction	30,413,839.00	30,543,214.00	30,903,724.00	360,510.00	1.18%
School Recognition	941,317.00	1,334,007.00	1,334,007.00	-	
Pre-School Projects	910,000.00	956,793.60	910,000.00	(46,793.60)	-4.89%
Charter School Capital Outlay	750,000.00	357,577.00	200,000.00	(157,577.00)	-44.07%
Miscellaneous State Sources	200,000.00	3,391,597.99	750,000.00	(2,641,597.99)	-77.89%
Total State Sources	\$ 130,668,240.00	\$ 133,166,367.19	\$ 141,078,276.00	\$ 7,911,908.81	5.94%
LOCAL SOURCES:					
Taxes	\$ 89,941,689.00	\$ 89,750,268.86	\$ 89,109,658.00	\$ (640,610.86)	-0.71%
Interest on Investments	300,000.00	748,381.44	600,000.00	(148,381.44)	-19.83%
Receipt of Federal Indirect Costs	1,020,000.00	1,329,538.22	1,400,000.00	70,461.78	5.30%
Miscellaneous Local Sources	5,243,659.00	6,902,918.65	5,238,678.00	(1,664,240.65)	-24.11%
Total Local Sources	\$ 96,505,348.00	\$ 98,731,107.17	\$ 96,348,336.00	\$ (2,382,771.17)	-2.41%
OTHER SOURCES:					
Transfers In	\$ 5,500,000.00	\$ 3,000,000.00	\$ 5,000,000.00	\$ 2,000,000.00	66.67%
Other Financing Sources				-	
Beginning Fund Balance	33,684,072.23	33,684,072.23	33,788,981.18	104,908.95	0.31%
Total Revenues and Fund Balances	\$ 267,547,660.23	\$ 269,713,369.23	\$ 277,405,593.18	\$ 7,692,223.95	2.85%

APPROPRIATIONS BY FUNCTION CLASSIFICATION

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

Code

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

APPROPRIATIONS BY FUNCTION CLASSIFICATION - CONTINUED

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

APPROPRIATIONS BY FUNCTION CLASSIFICATION – CONTINUED

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

Source: Financial and Program Cost Accounting and Reporting for Florida Schools, 2015

GENERAL FUND APPROPRIATIONS SUMMARY BY FUNCTION

Description	2017-2018 Approved Budget	2017-2018 Expenditures	2018-2019 Projected Exp.	Over (Under) 2017-2018 Actual	% Change
FUNCTIONS:					
5000 Instructional	\$ 134,635,806.06	\$ 137,422,812.88	\$ 140,638,458.82	\$ 3,215,645.94	2.34%
6100 Pupil Personnel Services	12,034,723.74	12,670,264.55	14,930,189.07	2,259,924.52	17.84%
6200 Instructional Media Services	4,503,190.54	4,431,915.19	4,652,763.19	220,848.00	4.98%
6300 Instructional Curriculum Services	5,067,424.89	5,134,118.16	4,969,322.45	(164,795.71)	-3.21%
6400 Instructional Staff Trainig	1,149,696.70	1,262,595.82	959,948.64	(302,647.18)	-23.97%
6500 Instruction Related Technology	3,111,413.04	3,661,138.85	3,350,019.20	(311,119.65)	-8.50%
7100 Board of Education	1,079,977.81	977,637.34	969,475.91	(8,161.43)	-0.83%
7200 General Administration	918,503.09	1,086,742.78	1,238,845.37	152,102.59	14.00%
7300 School Administration	14,823,900.37	15,552,631.79	15,939,105.06	386,473.27	2.48%
7400 Facilities Acquisition & Constr.	488,885.17	850,188.14	117,314.53	(732,873.61)	-86.20%
7500 Fiscal Services	1,783,032.21	1,924,994.36	1,846,762.26	(78,232.10)	-4.06%
7600 Food Services	-	-	-	-	0.00%
7700 Central Services	3,888,971.25	3,892,591.89	3,983,157.98	90,566.09	2.33%
7800 Pupil Transportation	11,517,105.56	11,124,603.29	12,034,793.99	910,190.70	8.18%
7900 Operation of Plant	23,210,549.31	22,916,400.07	23,112,747.23	196,347.16	0.86%
8100 Maintenance of Plant	7,260,834.66	7,406,940.48	7,832,348.57	425,408.09	5.74%
8200 Administrative Technology Services	1,641,846.54	1,739,376.76	1,526,241.82	(213,134.94)	-12.25%
9100 Community Services	4,047,115.84	3,869,435.70	4,069,457.61	200,021.91	5.17%
9200 Redemption of Principal & Interest	-	-	-	-	0.00%
Total Appropriations	\$ 231,162,976.78	\$ 235,924,388.05	\$ 242,170,951.70	\$ 6,246,563.65	2.65%
Fund Balance	36,384,683.45	33,788,981.18	35,234,641.48	1,445,660.30	4.28%
Total Appropriations and Fund Balances	\$ 267,547,660.23	\$ 269,713,369.23	\$ 277,405,593.18	\$ 7,692,223.95	2.85%

APPROPRIATIONS BY OBJECT CLASSIFICATION

OBJECT means the service or commodity obtained as the result of a specific expenditure.

Code

- 100 Salaries. Amounts paid to employees of the school system who are considered to be in position of a permanent nature, including personnel under written contract substituting for those in permanent positions.
- 200 Employee Benefits. Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employing staff.
- 300 Purchased Services. Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase.
- 400 Energy Services. Expenditures for the various types of energy used by the district.
- 500 Materials and Supplies. Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- 600 Capital Outlay. Expenditures for the acquisition of fixed assets or additions of fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and additional equipment.
- 700 Other Expenses. Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.
- 900 Transfers. Nonreciprocal interfund activity represented by the disbursement of cash and goods from one fund within the district to another fund without an equivalent return or without requirement for repayment.

Source: Financial and Program Cost Accounting and Reporting for Florida Schools, 2015

GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT

Description	2017-2018 Approved Budget	2017-2018 Expenditures	2018-2019 Projected Exp.	Over (Under) 2017-2018 Actual	% Change
OBJECTS:					
100 Salaries	136,122,813.71	\$ 141,352,271.44	143,234,669.73	\$ 1,882,398.29	1.33%
200 Employee Benefits	42,382,575.03	41,259,014.54	44,843,281.93	3,584,267.39	8.69%
300 Purchased Services	27,619,358.83	30,126,788.03	29,967,997.47	(158,790.56)	-0.53%
400 Energy Service	9,262,743.98	8,729,068.18	8,621,021.83	(108,046.35)	-1.24%
500 Materials and Supplies	8,192,237.96	7,256,149.50	8,030,164.64	774,015.14	10.67%
600 Capital Outlay	4,964,666.27	4,192,995.89	4,903,956.10	710,960.21	16.96%
700 Other Expenses	2,618,581.00	3,008,100.47	2,569,860.00	(438,240.47)	-14.57%
Total Appropriations	\$ 231,162,976.78	\$ 235,924,388.05	\$ 242,170,951.70	\$ 6,246,563.65	2.65%
Fund Balance	36,384,683.45	33,788,981.18	35,234,641.48	1,445,660.30	4.28%
Total Appropriations and Fund Balance	\$ 267,547,660.23	\$ 269,713,369.23	\$ 277,405,593.18	\$ 7,692,223.95	2.85%

2018-2019 DEBT SERVICE (200)

ACCOUNT DESCRIPTION	2017-2018 ACTUAL	2018-2019 BUDGET	(210) SBE & COBI BONDS	(290) QZAB
REVENUE :				
STATE SOURCES :				
CO & DS WITHHELD	\$ -	\$ -	\$ -	\$ -
SBE/COBI BONDS	375,000.00	175,000.00	175,000.00	-
CO & DS TO DISTRICT	-	-	-	-
LOCAL SOURCES :				
TAXES	5,351.93	-	-	-
INTEREST	46,177.37	-	-	-
MISCELLANEOUS	-	-	-	-
TRANSFERS :				
FROM C/O	538,854.00	538,854.00	-	538,854.00
FROM OPER.	-	-	-	-
TOTAL EST. REV.	\$ 965,383.30	\$ 713,854.00	\$ 175,000.00	\$ 538,854.00
FUND BALANCE 07/01/2017	5,723,728.05			
FUND BALANCE 07/01/2018		6,230,952.38	5,535.11	6,225,417.27
TOTAL EST. REV. AND BEG. BALANCE	\$ 6,689,111.35	\$ 6,944,806.38	\$ 180,535.11	\$ 6,764,271.27
APPROPRIATIONS :				
RED. OF PRINC.	\$ 336,000.00	\$ 163,000.00	\$ 163,000.00	\$ -
INTEREST	24,662.95	10,770.00	10,770.00	-
DEPOSIT TO ESCROW	-	-	-	-
DUES & FEES	107.21	-	-	-
MISC. EXPENSE	-	-	-	-
TOTAL APPROP.	\$ 360,770.16	\$ 173,770.00	\$ 173,770.00	\$ -
TRANSFERS OUT	-	-	-	-
FUND BALANCE 06/30/2018	6,328,341.19			
FUND BALANCE 06/30/2019		6,771,036.38	6,765.11	6,764,271.27
TOTAL APPROP. AND ENDING BALANCE	\$ 6,689,111.35	\$ 6,944,806.38	\$ 180,535.11	\$ 6,764,271.27

2018-2019 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2018-2019 TOTAL	CO & DS	PECO	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
-------------	--------------------	---------	------	----------------------------	--------------------------------

REVENUE:					
CAPITAL OUTLAY & DEBT SERV. (CO&DS)	\$ 690,000	\$ 690,000			
PUBLIC ED. CAPITAL OUTLAY (PECO)	844,794		844,794		
CAPITAL IMPROVEMENT TAX	23,296,000			23,296,000	
INTEREST	100,000	-		100,000	-
TRANSFERS IN (Food Serv.)	880,900				880,900
TOTAL ESTIMATED REVENUE	\$ 25,811,694	\$ 690,000	\$ 844,794	\$ 23,396,000	\$ 880,900
2017-18 BALANCE FORWARD	16,304,500	1,100,321	-	14,617,345	316,835
TOTAL ESTIMATED REVENUE AND BALANCE FORWARD	\$ 42,116,194	\$ 1,790,321	\$ 844,794	\$ 38,013,345	\$ 1,197,735

LESS APPROPRIATIONS:					
PRIOR YEARS PROJECTS	16,034,500	1,100,321	-	15,702,322	316,835
TRANSFERS TO OPERATING (CAP IMP TAX)	5,000,000		844,794.06	4,155,206	
TRANSFERS TO DEBT SERVICE (CAP IMP TAX)	538,854			538,854	
COPs PAYMENT	6,325,331			6,325,331	
2018-19 CAPITAL PROJECTS REVENUE AVAILABLE	\$ 13,947,509	690,000	-	12,376,609	880,900

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

2018-2019 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2018-2019 TOTAL	CO & DS	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
-------------	--------------------	---------	----------------------------	--------------------------------

2018-2019 PROJECT PROPOSALS				
B Maintenance / Capital Improvement Projects	1,000,000		1,000,000	
C Flooring Replacement	175,000		175,000	
D Sitework / Fencing / Walks	550,000		550,000	
E Security (Intercom, Phone, Camera.)	230,000		230,000	
F Food Service Projects (Local Capital Improvement Fund)	880,900		-	880,900
G Physical Education Enhancements	330,000		330,000	
H HVAC Replacement & Repair	3,410,000		3,410,000	
I Painting Projects	100,000		100,000	
J Fixed Furnishings & Equipment Replacement	10,000		10,000	
K ADA Corrections Districtwide	25,000		25,000	
M Transportation Bus Replacement	2,000,000		2,000,000	
M Maintenance Service Vehicle / Equipment Replacement	750,000		750,000	
N Environmental Issues & Remediation	150,000		150,000	
P Relocatable Moves & Renovations (Leased & Local)	500,000		500,000	
R Roofing Replacement & Repair	1,490,000	690,000	800,000	
S Safety-to-Life Projects	500,000		500,000	
T Technology Upgrades	400,000		400,000	
U Professional / Consulting Services	140,000		140,000	
U School Concurrency Management	35,000		35,000	
W Energy Conservation Program / Incentives	25,000		25,000	
Z Construction Contingency	1,246,609		1,246,609	
TOTAL PROPOSED PROJECTS	\$ 13,947,509	\$ 690,000	\$ 12,376,609	\$ 880,900

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

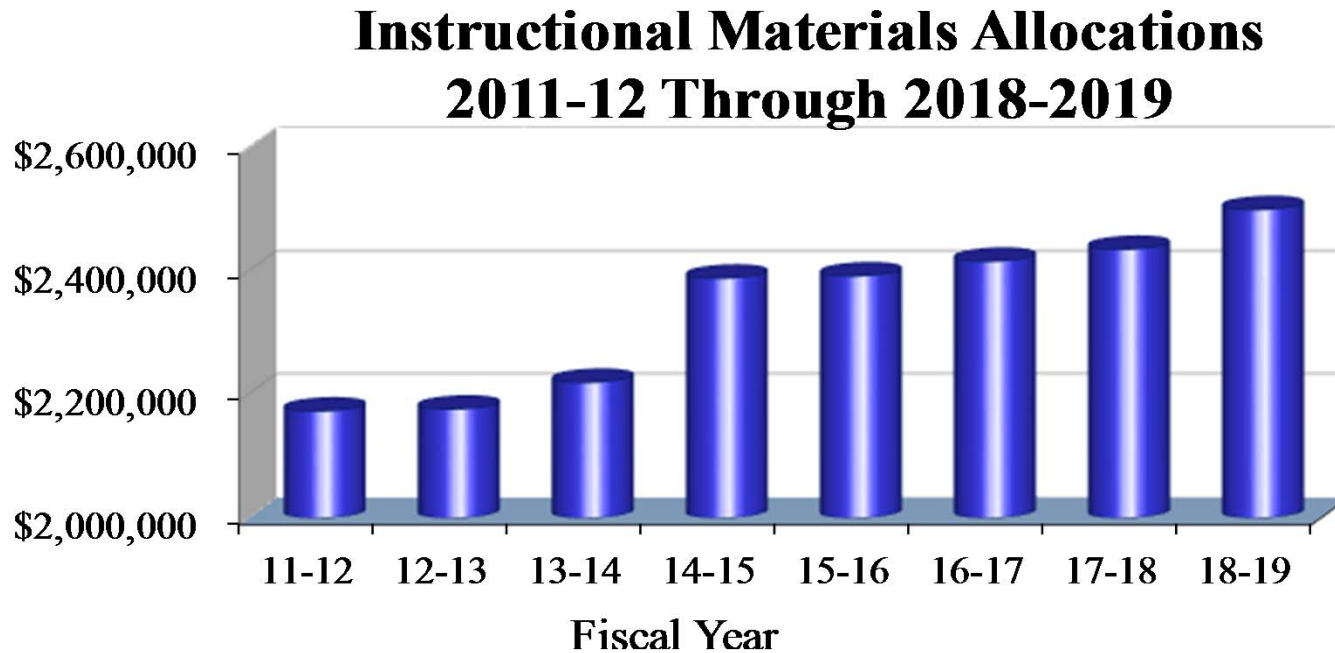
2018-2019 SPECIAL REVENUES (400)

ACCOUNT DESCRIPTION	2017-2018 ACTUAL	2018-2019 BUDGET	(0410) FOOD SERVICE	(0420) FEDERAL FUNDS
REVENUE:				
FEDERAL SOURCES:				
DIRECT FEDERAL	\$ 4,812,684	\$ 4,833,846	\$ -	\$ 4,833,846
FEDERAL THROUGH STATE	31,840,725.17	35,957,068	17,292,700	18,664,368
STATE SOURCES:		0		
STATE	233,136.46	177,000	177,000	
LOCAL SOURCES:				
LOCAL	1,900,982.33	1,457,840	1,457,840	
LEASE PURCHASE	-	0	0	0
TRANSFERS:				
FROM C/O	-	0	0	0
FROM OPER.	-	0	0	0
TOTAL EST. REV.	\$ 38,787,528	\$ 42,425,754	\$ 18,927,540	\$ 23,498,214
FUND BALANCE 07/01/2017	\$ 3,476,037			
FUND BALANCE 07/01/2018		\$ 3,355,248	\$ 3,355,248	-
TOTAL EST. REV. AND BEG. BALANCE	\$ 42,263,565	\$ 45,781,002	\$ 22,282,788	\$ 23,498,214
APPROPRIATIONS:				
SALARIES	\$ 18,271,568	\$ 20,248,665	\$ 6,406,000	\$ 13,842,665
BENEFITS	6,511,516.27	7,813,621.53	3,206,000.00	4,607,621.53
PURCHASED SERVICES	1,688,869.95	1,803,356.32	698,700.00	1,104,656.32
ENERGY SERVICES	418,247.84	472,800.00	388,300.00	84,500.00
MATERIALS/SUPPLIES	7,805,072.66	8,357,062.46	6,891,100.00	1,465,962.46
CAPITAL OUTLAY	1,618,379.36	602,901.00	34,000.00	568,901.00
OTHER EXPENSES	2,093,213.06	2,246,448.06	422,540.00	1,823,908.06
TOTAL APPROP.	38,406,867.15	41,544,853.94	18,046,640.00	23,498,213.94
TRANSFERS OUT	501,450.00	880,900.00	880,900.00	0.00
FUND BALANCE 06/30/2018	3,355,247.79			
FUND BALANCE 06/30/2019		\$ 3,355,248	\$ 3,355,248	\$ -
TOTAL APPROP. AND ENDING BALANCE	\$ 42,263,565	\$ 45,781,002	\$ 22,282,788	\$ 23,498,214

2018-2019 INSTRUCTIONAL MATERIALS ALLOCATION GUIDELINES

The 2018 Legislature appropriated \$232,934,691 statewide for instructional materials, with \$2,498,806 being allocated to the Alachua County School District. This allocation includes: (textbooks \$2,328,720), (library/media \$133,575), and (science lab supplies \$36,511). 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.



HELPFUL LINKS

Finance & Budget website:

<https://fl02219191.schoolwires.net/Domain/39>

School Board of Alachua County website

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

District Information

<https://www.census.gov/quickfacts/fact/table/alachuacityflorida,US/PST045217>

FCAT Information

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

Florida Department of Education

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

Office of Funding & Financial Reporting

<http://www.fldoe.org/finance/fl-edu-finance-program-fefp/>

Florida School Accountability Reports

<http://www.fldoe.org/accountability/accountability-reporting/school-grades/index.shtml>