

2019 – 2020 Annual Budget Executive Summary



TENTATIVE ANNUAL BUDGET

2019-2020

BOARD MEMBERS

Robert P. Hyatt – Chairman

Eileen F. Roy – Vice Chair

Tina Certain

Leanetta McNealy, Ph.D.

Gunnar F. Paulson, Ed.D.

Karen D. Clarke – Superintendent

Visit our website at:

www.sbac.edu

July 30, 2019

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

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BOARD MEMBERS

Tina Certain
Robert P. Hyatt
Leannetta McNealy, Ph.D.
Gunnar F. Paulson, Ed.D.
Eileen F. Roy

SUPERINTENDENT OF SCHOOLS

Karen D. Clarke



An 'A-rated' District

Mission Statement: We are committed to the success of every student!

District Office
620 East University Avenue
Gainesville, Florida
32601-5498

www.sbac.edu
(352) 955-7559

A Message to the Community

Alachua County Public Schools has a lot to celebrate this year. We have been rated an 'A' district by the Florida Department of Education based on the achievement of our students, one of just 24 in Florida. We've seen strong increases in our graduation rates, which continue to be above the state average. We also are thrilled to be launching the revitalization of our old, outdated and overcrowded school facilities, which has been made possible thanks to voter approval of the Half-Cent for Schools initiative.

Of course, we are not resting on our laurels! We have more work to do to ensure that all students are reaching their full potential. With rising costs and per-pupil funding well below the national average, it's critical that the district use its limited resources as efficiently as possible. We're also committed to being financially transparent.

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

The 2019-20 budget for all district funds totals \$423,192,581.00. 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 earmarks for specific purposes, such as 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 and the Half-Cent for Schools. 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 Department of Business Services webpage for more detailed information. The link to that website is:

<https://bit.ly/2JGubsW>

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

Thank you for your continued support of our students, schools and district!

Sincerely,

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

Karen Clark
Superintendent of Schools

GENERAL FUND REVENUE HIGHLIGHTS

The voter approved 1.00 mill property tax will remain in effect for two (2) 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 \$16 million dollars. The following are state allocation adjustments:

- Instructional Materials: Alachua County Public Schools will receive \$2,428,750, an increase of \$45,408 from 2018-2019, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Alachua County Public Schools will receive \$3,830,804, a decrease of (\$198,209) from 2018-2019, 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 2018-2019 will receive \$100 per student, for an estimated total of \$890,459.
- Teacher Classroom Supply Assistance: All full-time classroom teachers will receive approximately \$300 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 \$30,908,984, an increase of \$5,260 over 2018-2019, towards the implementation of the class size reduction amendment.
- Safe School Allocation: Alachua County Public Schools will receive \$2,164,706, an increase of \$253,462 over 2018-2019, towards school safety projects.

The School Board’s strategic priorities for 2019-2020 focus on the following:

- Provide for safer and more secure Facilities.
- Salaries for instructional staff will be ranked in the upper 2/3 of districts statewide; raise the minimum wage for non-instructional staff to \$15/hr., including benefits.
- Eliminate all D and F schools.
- Raise the scores of the lowest quartile in English Language Arts and math districtwide.
- Continue implementation of Equity Plan with currently identified targets, with emphasis on reducing the Achievement Gap.
- Establish Semi-Annual Report of the Strategic Plan (twice a year).

GENERAL FUND - REVENUE

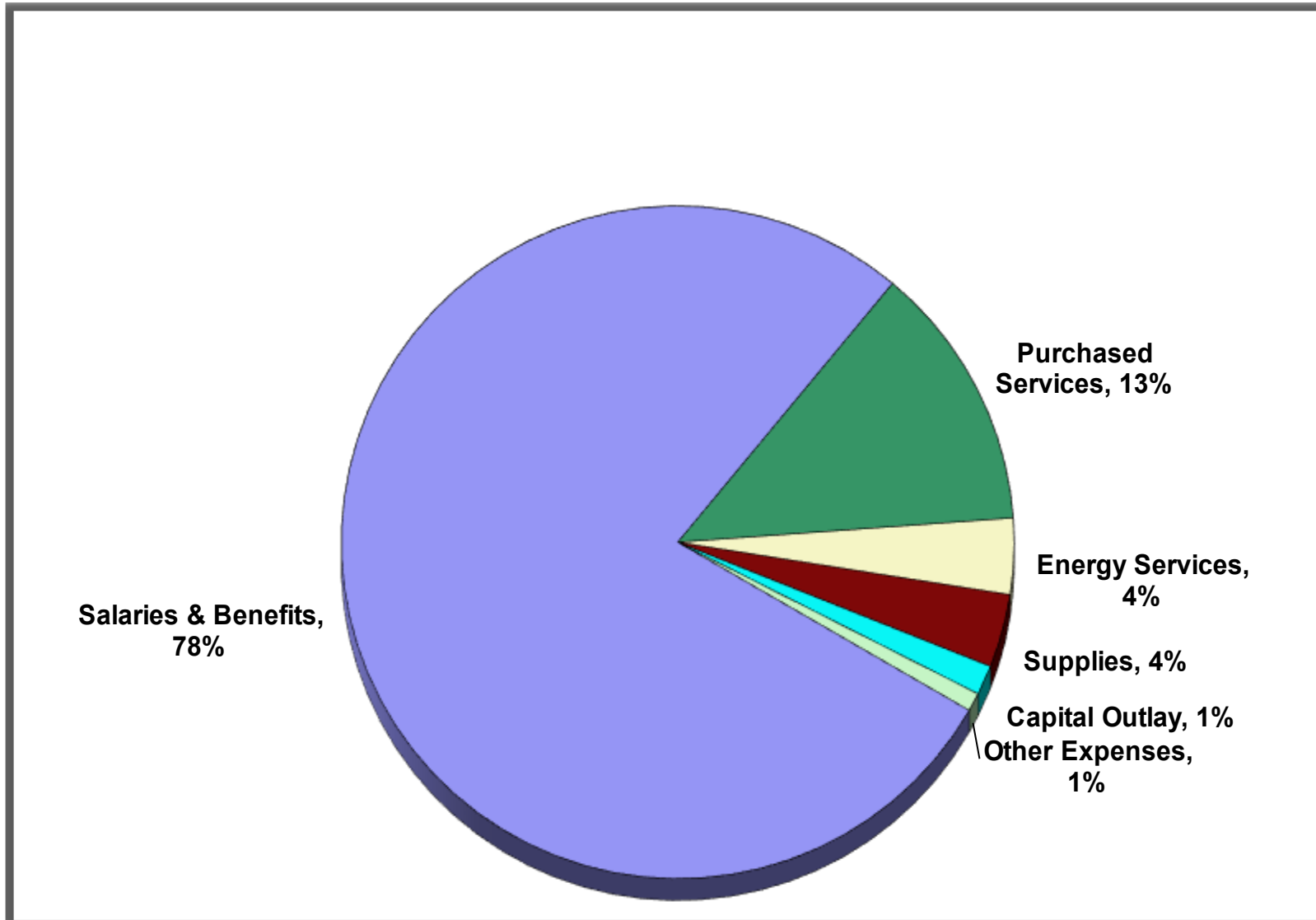
	2018-2019	2018-2019	2019-2020
	<u>Budgeted Revenue</u>	<u>Actual Revenue</u>	<u>Projected Revenue</u>
Federal Sources	\$ 1,190,000	\$ 1,198,093	\$ 1,490,000
State Sources	141,078,276	136,693,814	144,573,795
Local Sources	96,907,440	99,422,193	101,763,639
	<u>\$ 239,175,716</u>	<u>\$ 237,314,100</u>	<u>\$ 247,827,434</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 Classroom Supply Assistance, Class Size Reduction, School Recognition Program, Reading Instruction, Digital Classrooms, Best and Brightest, and Turnaround Supplement.

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.

2019-2020 GENERAL FUND BUDGETED EXPENDITURES



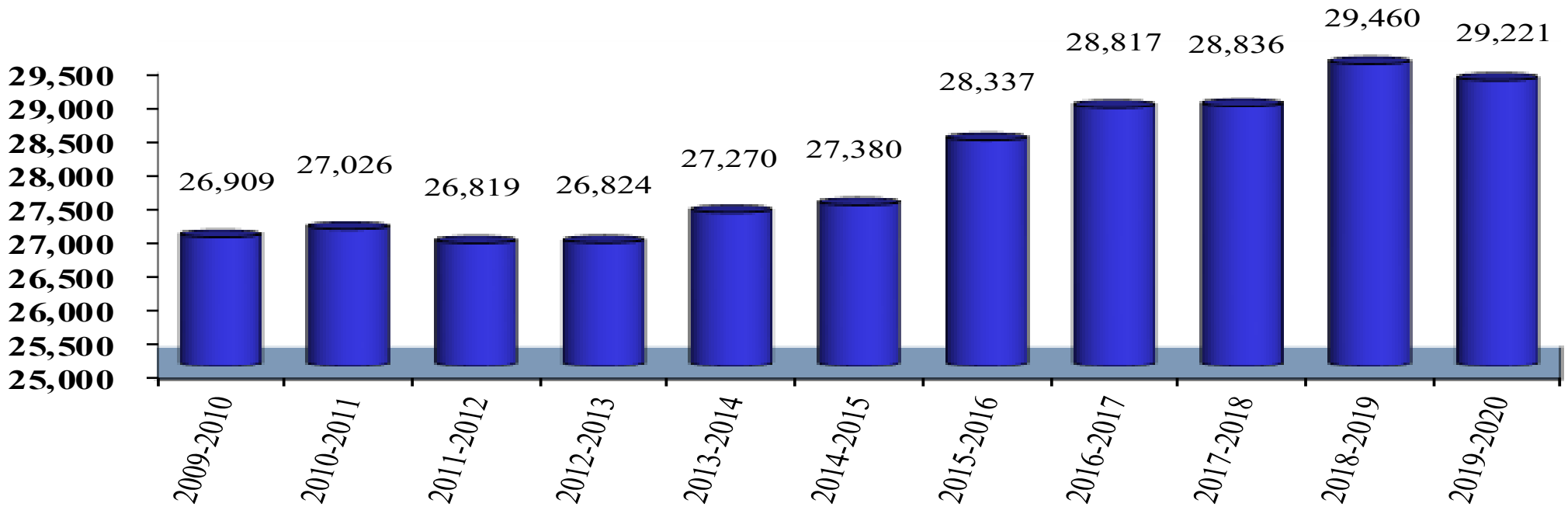
Recap of Millage Levies and District Ad Valorem Tax Revenue

	2018-2019	2019-2020
Certified Property Tax Values	\$16,177,777,569	\$17,224,018,082
	<u>Millage Rate</u> <u>Estimated Revenue</u>	<u>Millage Rate</u> <u>Estimated Revenue</u>
Required Local Effort	4.016 \$ 62,371,157	3.896 \$ 64,420,583
Voter Approved Operating Millage	1.000 15,530,667	1.000 16,535,058
Discretionary Operating	0.748 11,616,939	0.748 12,368,223
Capital Outlay	1.500 23,296,000	1.500 24,802,587
	7.264 \$ 112,814,763	7.144 118,126,452

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
2009-2010	193	2,040	2,029	1,948	2,140	1,945	1,976	1,959	1,980	2,044	2,343	2,239	2,339	1,734	26,909	
2010-2011	134	2,132	2,133	2,010	2,146	2,015	2,030	2,030	2,139	2,067	2,042	2,018	2,003	2,126	27,026	
2011-2012	181	2,211	2,234	1,986	1,897	2,104	2,159	2,052	2,065	2,095	2,048	1,980	1,947	1,860	26,819	
2012-2013	209	2,304	2,155	2,142	2,098	2,009	1,968	2,068	2,086	2,129	2,195	2,023	1,838	1,600	26,824	
2013-2014	210	2,284	2,373	2,113	2,189	2,041	1,986	2,006	2,039	2,112	2,045	1,973	1,935	1,964	27,270	
2014-2015	220	2,324	2,368	2,141	2,246	1,950	1,968	1,956	2,065	2,089	2,305	2,279	1,830	1,639	27,380	
2015-2016	177	2,330	2,310	2,362	2,513	2,280	2,173	2,169	2,030	2,027	2,039	2,016	2,050	1,861	28,337	
2016-2017	180	2,370	2,349	2,402	2,555	2,319	2,210	2,206	2,064	2,061	2,073	2,050	2,085	1,893	28,817	
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	28,836	
2018-2019	226	2,446	2,470	2,337	2,527	2,449	2,325	2,246	2,242	215	2,165	2,088	1,990	1,793	29,460	
2019-2020	196	2,246	2,425	2,405	2,431	2,304	2,385	2,273	2,187	2,210	2,120	2,085	1,920	2,033	29,221	



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	36	117	-	-	-	-	-								153
Finley, J. J.	0031	-	97	107	125	130	116	113								689
Foster, Stephen	0041	-	72	85	82	98	94	108								540
Lake Forest	0071	-	58	70	57	78	65	53								382
Littlewood	0091	23	111	128	123	113	97	110								707
Metcalfe, W. A.	0101	-	2	28	37	60	41	42								210
Williams, Joseph	0111	-	57	81	115	106	101	106								568
Alachua	0161	-	-	-	-	101	99	135								335
Archer	0171	0	75	85	90	89	93	92								526
Shell, Chester	0281	-	60	56	58	56	48	70								348
Terwilliger, Myra	0311	19	73	73	77	92	60	65								460
Idylwild	0321	-	110	129	102	118	119	108								687
Glen Springs	0331	-	98	77	79	75	88	76								495
Rawlings, M. K.	0341	11	-	64	60	57	56	64								313
Hidden Oak	0482	27	122	117	126	132	129	124								777
Wiles, Kimball	0501	0	170	171	162	147	140	150								939
Lawton Chiles	0510	-	122	149	135	141	141	118								807
Meadowbrook	0520	0	132	146	144	145	138	131								834
Newberry	0531	17	102	128	121	115	127	-								610
Norton, C. W.	0541	24	104	122	114	103	105	114								689
Talbot, William	0561	19	118	148	131	118	102	128								764
Irby, W. W.	0571	18	111	138	131	-	-	-								398
TOTAL		195	1,914	2,104	2,069	2,078	1,964	1,908								12,232

Pupil Population Projections

TABLE 2 (Cont.)

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

SCHOOL NAME	SCHOOL PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	
	NUMBER (ESE)															
Lincoln, Abraham	0112						-	221	207	201					630	
Bishop, Howard	0121						-	236	221	234					691	
Westwood	0141						-	375	363	356					1,094	
Mebane, A. L.	0221						-	113	118	132					364	
Fort Clarke	0481						-	346	340	332					1,018	
Kanapaha	0502						-	387	352	311					1,051	
Oak View	0591						128	257	264	237					886	
TOTAL							128	1,935	1,866	1,805					5,733	
Gainesville High	0151									-	508	453	455	389	1,805	
Hawthorne High	0201							54	52	53	52	43	41	52	346	
Newberry High	0261									-	159	157	160	147	623	
Santa Fe High	0271									-	258	288	251	252	1,049	
Loften High	0411							-	-	-	79	65	62	44	251	
Eastside High	0421									-	381	348	295	292	1,315	
Buchholz F. W.	0431									-	589	582	508	532	2,210	
TOTAL								54	52	53	2,025	1,935	1,773	1,708	7,601	
High Springs Comm.	0461	99	98	91	112	106	118	98	109	93					925	
TOTAL		196	2,013	2,202	2,161	2,190	2,069	2,155	2,087	2,027	1,951	2,025	1,935	1,773	1,708	26,493
Special Centers/ Charter Schools Total		233	223	245	241	235	230	186	161	259	95	150	147	325	2,729	
DISTRICT TOTAL		196	2,246	2,425	2,405	2,431	2,304	2,385	2,273	2,187	2,210	2,120	2,085	1,920	2,033	29,221

PUPIL POPULATION PROJECTIONS

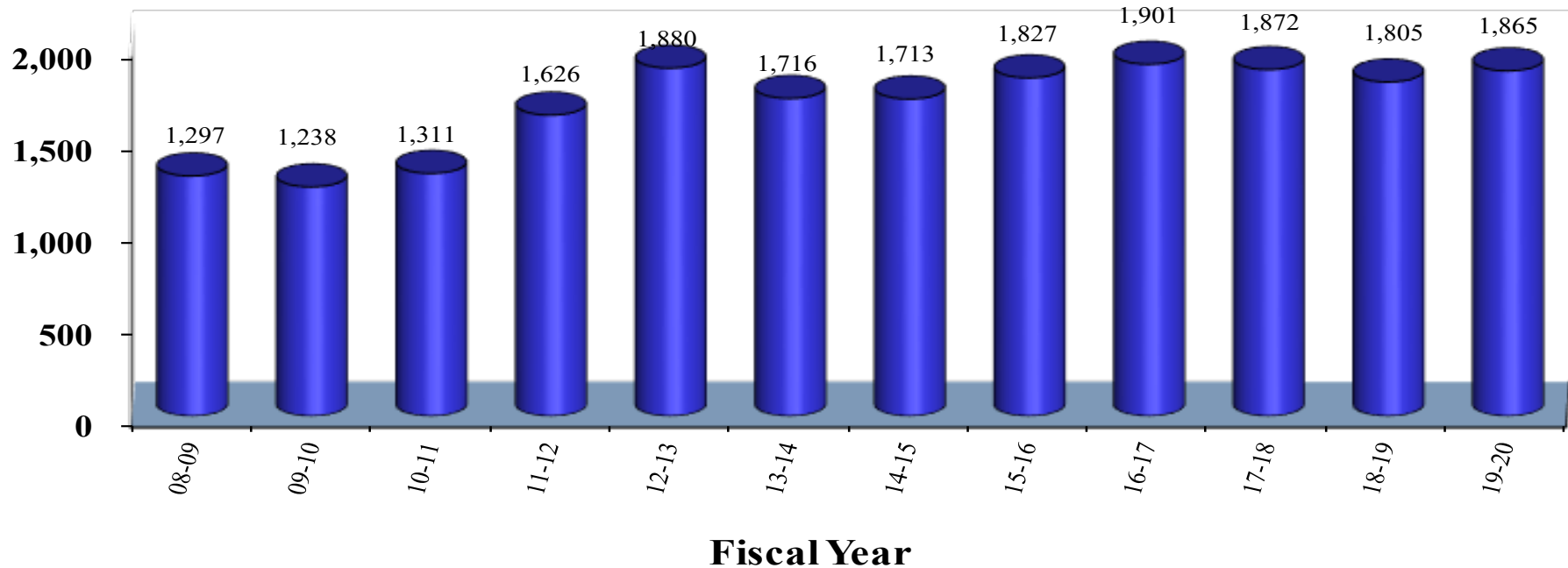
CHARTER SCHOOLS

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 1,817 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
2008-2009 Through 2019-2020**



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, 2018

2019-2020 CONSOLIDATED FUNDS STATEMENT

Description	General Fund	Debt Service	Capital Projects	Special Revenue	TOTAL
APPROPRIATIONS BY OBJECT:					
100 Salaries	\$ 149,137,932	\$ -	\$ -	\$ 22,993,001	\$ 172,130,933
200 Employee Benefits	46,850,835	-	-	9,372,210	56,223,045
300 Purchased Services	32,348,689	-	-	2,480,657	34,829,346
400 Energy Service	9,196,346	-	-	490,666	9,687,012
500 Materials and Supplies	8,897,134	-	-	9,373,553	18,270,687
600 Capital Outlay	3,589,589	-	65,580,070	947,235	70,116,893
700 Other Expenses	2,245,676	-	6,126,483	2,418,700	10,790,859
Total Appropriations	\$ 252,266,201	\$ -	\$ 71,706,553	\$ 48,076,023	\$ 372,048,777
Transfers Out	-	-	5,524,281	960,674	6,484,955
Fund Balance	33,550,335	7,801,065	-	3,307,450	44,658,849
Total Appropriations and Fund Balance	\$ 285,816,536	\$ 7,801,065	\$ 77,230,834	\$ 52,344,147	\$ 423,192,581
APPROPRIATIONS BY FUNCTION:					
5000 Instructional	\$ 145,453,343	\$ -	\$ -	17,521,542	\$ 162,974,885
6100 Pupil Personnel Services	16,285,583	-	-	3,187,063	19,472,646
6200 Instructional Media Services	4,962,815	-	-	-	4,962,815
6300 Instructional Curriculum Services	5,085,174	-	-	3,917,548	9,002,722
6400 Instructional Staff Trainig	952,217	-	-	1,993,742	2,945,959
6500 Instruction Related Technology	3,767,059	-	-	46,681	3,813,740
7100 Board of Education	1,020,549	-	-	-	1,020,549
7200 General Administration	1,230,532	-	-	1,294,854	2,525,386
7300 School Administration	16,728,277	-	-	-	16,728,277
7400 Facilities Acquisition & Constr.	1,169,725	-	65,580,070	12,200	66,761,995
7500 Fiscal Services	2,037,874	-	-	-	2,037,874
7600 Food Services	-	-	-	19,422,374	19,422,374
7700 Central Services	3,994,626	-	-	149,863	4,144,489
7800 Pupil Transportation	11,719,618	-	-	263,883	11,983,501
7900 Operation of Plant	23,398,289	-	-	266,273	23,664,562
8100 Maintenance of Plant	8,268,051	-	-	-	8,268,051
8200 Administrative Technology	1,443,255	-	-	-	1,443,255
9100 Community Services	4,749,214	-	-	-	4,749,214
9200 Redemption of Principal & Interest	-	-	6,126,483	-	6,126,483
Total Appropriations	\$ 252,266,201	\$ -	\$ 71,706,553	\$ 48,076,023	\$ 372,048,777
Transfers Out	-	-	5,524,281	960,674	6,484,955
Fund Balance	33,550,335	7,801,065	-	3,307,450	44,658,849
Total Appropriations and Fund Balances	\$ 285,816,536	\$ 7,801,065	\$ 77,230,834	\$ 52,344,147	\$ 423,192,581

GENERAL FUND STATEMENT OF REVENUE BY SOURCE

Description	2018-2019 Approved Budget	2018-2019 Actual Revenues	2019-2020 Projected Rev.	Over (Under) 2018-2019 Actual	% Change
FEDERAL SOURCES:					
Reserve Officers Training (ROTC)	\$ 190,000.00	180,933.04	\$ 190,000.00	\$ 9,066.96	5.01%
Medicaid Reimbursement	1,000,000.00	1,017,159.93	1,300,000.00	282,840.07	27.81%
Total Federal Sources	\$ 1,190,000.00	\$ 1,198,092.97	\$ 1,490,000.00	\$ 291,907.03	24.36%
STATE SOURCES:					
FEFP	\$ 106,319,932.00	\$ 101,577,256.00	\$ 109,729,976.00	\$ 8,152,720.00	8.03%
Workforce Development	493,947.00	493,947.00	530,690.00	36,743.00	7.44%
CO & DS Administrative Expenses	15,943.00	15,000.00	15,943.00	943.00	6.29%
State License Tax	100,000.00	88,788.28	100,000.00	11,211.72	12.63%
Lottery Enhancement Funds	50,723.00	97,091.00	97,743.00	652.00	0.67%
Class Size Reduction	30,903,724.00	30,634,805.00	30,908,984.00	274,179.00	0.89%
School Recognition	1,334,007.00	890,459.00	890,459.00	-	0.00%
Pre-School Projects	910,000.00	984,158.78	1,000,000.00	15,841.22	1.61%
Charter School Capital Outlay	750,000.00	1,056,739.00	1,100,000.00	43,261.00	4.09%
Miscellaneous State Sources	200,000.00	3,855,569.67	200,000.00	(3,655,569.67)	-94.81%
Total State Sources	\$ 141,078,276.00	\$ 139,693,813.73	\$ 144,573,795.00	\$ 4,879,981.27	3.49%
LOCAL SOURCES:					
Taxes	\$ 89,668,762.00	\$ 89,588,082.90	\$ 93,548,864.00	\$ 3,960,781.10	4.42%
Interest on Investments	600,000.00	1,172,327.55	900,000.00	(272,327.55)	-23.23%
Receipt of Federal Indirect Costs	1,400,000.00	1,426,884.70	1,400,000.00	(26,884.70)	-1.88%
Miscellaneous Local Sources	5,238,678.00	7,234,898.03	5,914,775.00	(1,320,123.03)	-18.25%
Total Local Sources	\$ 96,907,440.00	\$ 99,422,193.18	\$ 101,763,639.00	\$ 2,341,445.82	2.36%
OTHER SOURCES:					
Transfers In	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	-	0.00%
Other Financing Sources				-	
Beginning Fund Balance	33,820,763.96	33,820,763.96	32,989,101.64	(831,662.32)	-2.46%
Total Revenues and Fund Balances	\$ 277,996,479.96	\$ 279,134,863.84	\$ 285,816,535.64	\$ 6,681,671.80	2.39%

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, 2018

GENERAL FUND APPROPRIATIONS SUMMARY BY FUNCTION

Description	2018-2019 Approved Budget	2018-2019 Expenditures	2019-2020 Projected Exp.	Over (Under) 2018-2019 Actual	% Change
FUNCTIONS:					
5000 Instructional	\$ 140,638,458.82	\$ 141,409,573.33	\$ 145,453,343.00	\$ 4,043,769.67	2.86%
6100 Pupil Personnel Services	14,930,189.07	15,039,560.55	16,285,583.00	1,246,022.45	8.28%
6200 Instructional Media Services	4,652,763.19	4,743,238.36	4,962,815.00	219,576.64	4.63%
6300 Instructional Curriculum Services	4,969,322.45	5,047,743.18	5,085,174.00	37,430.82	0.74%
6400 Instructional Staff Trainig	959,948.64	907,597.84	952,217.00	44,619.16	4.92%
6500 Instruction Related Technology	3,350,019.20	3,647,918.13	3,767,059.00	119,140.87	3.27%
7100 Board of Education	969,475.91	963,404.81	1,020,549.00	57,144.19	5.93%
7200 General Administration	1,238,845.37	1,383,273.18	1,230,532.00	(152,741.18)	-11.04%
7300 School Administration	15,939,105.06	16,385,758.28	16,728,277.00	342,518.72	2.09%
7400 Facilities Acquisition & Constr.	117,314.53	2,043,224.98	1,169,725.00	(873,499.98)	-42.75%
7500 Fiscal Services	1,846,762.26	2,029,919.95	2,037,874.00	7,954.05	0.39%
7600 Food Services	-	-	-	-	0.00%
7700 Central Services	3,983,157.98	4,333,759.37	3,994,626.00	(339,133.37)	-7.83%
7800 Pupil Transportation	12,034,793.99	11,670,166.09	11,719,618.00	49,451.91	0.42%
7900 Operation of Plant	23,112,747.23	23,374,897.19	23,398,289.00	23,391.81	0.10%
8100 Maintenance of Plant	7,832,348.57	7,780,565.66	8,268,051.00	487,485.34	6.27%
8200 Administrative Technology Services	1,526,241.82	1,490,840.29	1,443,255.00	(47,585.29)	-3.19%
9100 Community Services	4,069,457.61	3,894,321.01	4,749,214.00	854,892.99	21.95%
9200 Redemption of Principal & Interest	-	-	-	-	0.00%
Total Appropriations	\$ 242,170,951.70	\$ 246,145,762.20	\$ 252,266,201.00	\$ 6,120,438.80	2.49%
Transfers Out	-	-	-	-	
Fund Balance	35,825,528.26	32,989,101.64	33,550,334.64	561,233.00	1.70%
Total Appropriations and Fund Balances	\$ 277,996,479.96	\$ 279,134,863.84	\$ 285,816,535.64	\$ 6,681,671.80	2.39%

APPROPRIATIONS BY OBJECT CLASSIFICATION

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

<u>Code</u>	
<u>100</u>	<u>Salaries.</u> 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.
<u>200</u>	<u>Employee Benefits.</u> 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.
<u>300</u>	<u>Purchased Services.</u> 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.
<u>400</u>	<u>Energy Services.</u> Expenditures for the various types of energy used by the district.
<u>500</u>	<u>Materials and Supplies.</u> 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.
<u>600</u>	<u>Capital Outlay.</u> 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.
<u>700</u>	<u>Other Expenses.</u> 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.
<u>900</u>	<u>Transfers.</u> 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, 2018

GENERAL FUND APPROPRIATIONS SUMMARY BY OBJECT

Description	2018-2019 Approved Budget	2018-2019 Expenditures	2019-2020 Projected Exp.	Over (Under) 2018-2019 Actual	% Change
OBJECTS:					
100 Salaries	143,234,669.73	\$ 146,096,150.71	149,137,932.00	\$ 3,041,781.29	2.08%
200 Employee Benefits	44,843,281.93	44,006,544.75	46,850,835.00	2,844,290.25	6.46%
300 Purchased Services	29,967,997.47	32,625,517.00	32,348,689.00	(276,828.00)	-0.85%
400 Energy Service	8,621,021.83	8,692,238.77	9,196,346.00	504,107.23	5.80%
500 Materials and Supplies	8,030,164.64	5,278,156.66	8,897,134.00	3,618,977.34	68.57%
600 Capital Outlay	4,903,956.10	5,412,197.89	3,589,589.00	(1,822,608.89)	-33.68%
700 Other Expenses	2,569,860.00	4,034,956.42	2,245,676.00	(1,789,280.42)	-44.34%
Total Appropriations	\$ 242,170,951.70	\$ 246,145,762.20	\$ 252,266,201.00	\$ 6,120,438.80	2.49%
Transfers Out	-	-	-		
Fund Balance	35,825,528.26	32,989,101.64	33,550,334.64	561,233.00	1.70%
Total Appropriations and Fund Balance	\$ 277,996,479.96	\$ 279,134,863.84	\$ 285,816,535.64	\$ 6,681,671.80	2.39%

2019-2020 DEBT SERVICE (200)

ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	(210) SBE & COBI BONDS	(290) QZAB
REVENUE:				
STATE SOURCES:				
CO & DS WITHHELD	\$ -	\$ -	\$ -	\$ -
SBE/COBI BONDS	-	-	-	-
CO & DS TO DISTRICT	-	-	-	-
LOCAL SOURCES:				
TAXES	-	-	-	-
INTEREST	527,085.30	-	-	-
MISCELLANEOUS	-	-	-	-
TRANSFERS:				
FROM C/O	524,281.27	524,281.27	-	524,281.27
FROM OPER.	-	-	-	-
TOTAL EST. REV.	\$ 1,051,366.57	\$ 524,281.27	\$ -	\$ 524,281.27
FUND BALANCE 07/01/2018	6,225,417.27			
FUND BALANCE 07/01/2019		7,276,783.52	2,269.49	7,274,514.03
TOTAL EST. REV. AND BEG. BALANCE	\$ 7,276,783.84	\$ 7,801,064.79	\$ 2,269.49	\$ 7,798,795.30
APPROPRIATIONS:				
RED. OF PRINC.	\$ -	\$ -	\$ -	\$ -
INTEREST	-	-	-	-
DEPOSIT TO ESCROW	-	-	-	-
DUES & FEES	-	-	-	-
MISC. EXPENSE	-	-	-	-
TOTAL APPROP.	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-
FUND BALANCE 06/30/2019	7,276,783.52			
FUND BALANCE 06/30/2020		7,801,064.79	2,269.49	7,798,795.30
TOTAL APPROP. AND ENDING BALANCE	\$ 7,276,783.52	\$ 7,801,064.79	\$ 2,269.49	\$ 7,798,795.30
PERCENT OF TOTAL		100.00%	0.03%	99.97%

2019-2020 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2019-2020 TOTAL	CO & DS	HALF PENNY SURTAX	PECO	SECURITY GRANT	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
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REVENUE:							
CAPITAL OUTLAY & DEBT SERV. (CO&DS)	\$ 690,000	\$ 690,000					
PUBLIC ED. CAPITAL OUTLAY (PECO)	-		-				
CAPITAL IMPROVEMENT TAX	24,802,587					24,802,587	
HALF PENNY SURTAX	23,410,832		23,410,832				
INTEREST	100,000	-				100,000	-
TRANSFERS IN (Food Serv.)	960,674						960,674
TOTAL ESTIMATED REVENUE	\$ 49,964,093	\$ 690,000	\$ 23,410,832	\$ -	\$ -	\$ 24,902,587	\$ 960,674
2018-19 BALANCE FORWARD	27,266,741	1,427,383	9,642,928	-	640,000	15,040,976	515,454
TOTAL ESTIMATED REVENUE AND BALANCE FORWARD	\$ 77,230,834	\$ 2,117,383	\$ 33,053,760	\$ -	\$ 640,000	\$ 39,943,563	\$ 1,476,128

LESS APPROPRIATIONS:							
PRIOR YEARS PROJECTS	27,266,741	1,427,383	9,642,928	-	640,000	15,040,976	515,454
TRANSFERS TO OPERATING (CAP IMP TAX)	5,000,000		-			5,000,000	
TRANSFERS TO DEBT SERVICE (CAP IMP TAX)	524,281					524,281	
COPs PAYMENT	6,126,483					6,126,483	
2019-20 CAPITAL PROJECTS REVENUE AVAILABLE	\$ 38,313,329	\$ 690,000	\$ 23,410,832	\$ -	\$ -	\$ 13,251,823	\$ 960,674

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

2019-2020 CAPITAL PROJECTS BUDGETED FUNDS

DESCRIPTION	2019-2020 TOTAL	CO & DS	HALF PENNY SURTAX	PECO	SECURITY GRANT	CAPITAL IMPROVEMENT TAX	LOCAL CAPITAL PROJECT FUNDS
2019-2020 PROJECT PROPOSALS							
A New Construction	23,410,832		23,410,832			-	
B Maintenance / Capital Improvement Projects	800,000					800,000	
C Flooring Replacement	175,000					175,000	
D Sitework / Fencing / Walks	550,000					550,000	
E Security (Intercom, Phone, Camera,)	230,000					230,000	
F Food Service Projects (Local Capital Improvement Fund)	960,674					-	960,674
G Physical Education Enhancements	330,000					330,000	
H HVAC Replacement & Repair	3,070,000					3,070,000	
I Painting Projects	50,000					50,000	
J Fixed Furnishings & Equipment Replacement	10,000					10,000	
K ADA Corrections Districtwide	25,000					25,000	
M Transportation Bus Replacement	1,320,000					1,320,000	
M Maintenance Service Vehicle / Equipment Replacement	250,000					250,000	
N Environmental Issues & Remediation	150,000					150,000	
P Relocatable Moves & Renovations (Leased & Local)	500,000					500,000	
R Roofing Replacement & Repair	1,490,000	690,000				800,000	
S Safety-to-Life Projects	500,000			-		500,000	
T Technology Upgrades	10,000					10,000	
U Professional / Consulting Services	140,000					140,000	
U School Concurrency Management	35,000					35,000	
W Energy Conservation Program / Incentives	25,000			-		25,000	
Z Construction Contingency	4,281,823					4,281,823	
TOTAL PROPOSED PROJECTS	\$ 38,313,329	\$ 690,000	\$ 23,410,832	\$ -	\$ -	\$ 13,251,823	\$ 960,674

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

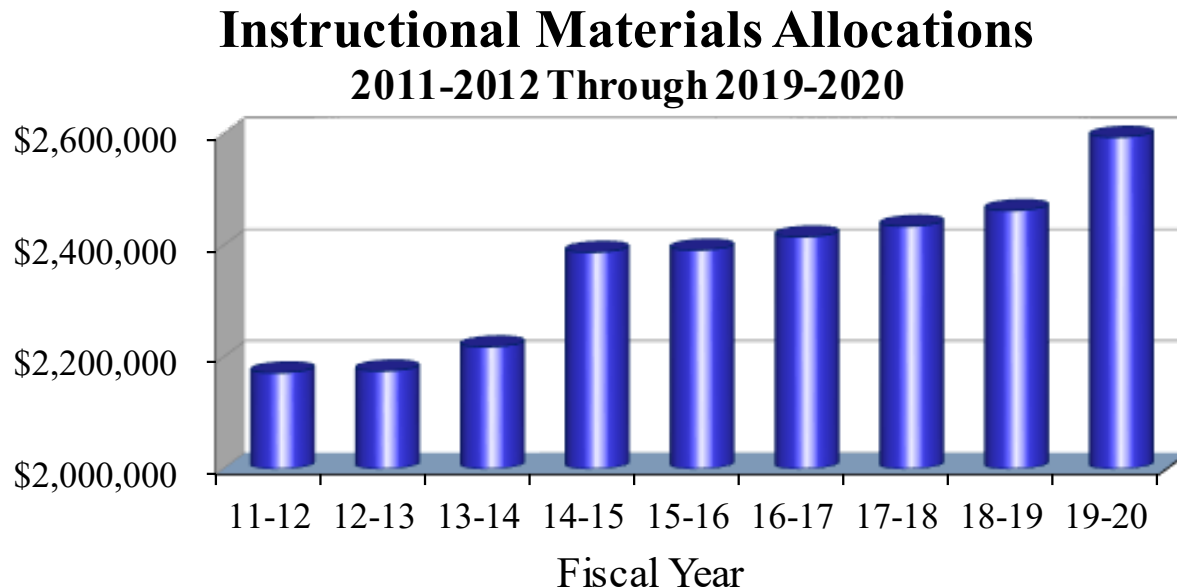
2019-2020 SPECIAL REVENUES (400)

ACCOUNT DESCRIPTION	2018-2019 ACTUAL	2019-2020 BUDGET	(0410) FOOD SERVICE	(0420) FEDERAL FUNDS
REVENUE:				
FEDERAL SOURCES:				
DIRECT FEDERAL	4,418,969.33	\$ 5,048,301.00	\$ -	\$ 5,048,301.00
FEDERAL THROUGH STATE	39,168,740.40	42,336,734.27	18,731,386.47	23,605,347.80
STATE SOURCES:		-		
STATE	197,029.47	195,995.32	195,995.32	
LOCAL SOURCES:				
LOCAL	1,554,586.35	1,455,666.58	1,455,666.58	
LEASE PURCHASE	-	-	-	-
TRANSFERS:				
FROM C/O	-	-	-	-
FROM OPER.	-	-	-	-
TOTAL EST. REV.	\$ 45,339,325.55	\$ 49,036,697.17	\$ 20,383,048.37	\$ 28,653,648.80
FUND BALANCE 07/01/2018	3,615,839.76			
FUND BALANCE 07/01/2019		3,307,449.92	3,307,449.92	-
TOTAL EST. REV. AND BEG. BALANCE	\$ 48,955,165.31	\$ 52,344,147.09	\$ 23,690,498.29	\$ 28,653,648.80
APPROPRIATIONS:				
SALARIES	\$ 19,420,155.48	\$ 22,993,001.18	\$ 6,285,833.39	\$ 16,707,167.79
BENEFITS	7,390,728.16	9,372,210.24	3,092,978.56	6,279,231.68
PURCHASED SERVICES	3,184,255.57	2,480,657.28	894,676.09	1,585,981.19
ENERGY SERVICES	471,667.91	490,665.95	392,435.95	98,230.00
MATERIALS/SUPPLIES	10,185,329.36	9,373,553.26	8,131,465.00	1,242,088.25
CAPITAL OUTLAY	1,233,819.14	947,234.61	-	947,234.61
OTHER EXPENSES	2,380,859.77	2,418,700.40	624,985.12	1,793,715.28
TOTAL APPROP.	\$ 44,266,815.39	\$ 48,076,022.92	\$ 19,422,374.12	\$ 28,653,648.80
TRANSFERS OUT	1,380,900.00	960,674.20	960,674.20	-
FUND BALANCE 06/30/2018	3,307,449.92			
FUND BALANCE 06/30/2019		3,307,449.97	3,307,449.97	-
TOTAL APPROP. AND ENDING BALANCE	\$ 48,955,165.31	\$ 52,344,147.09	\$ 23,690,498.29	\$ 28,653,648.80
PERCENT OF TOTAL		100.00%	45.26%	54.74%

2019-2020 INSTRUCTIONAL MATERIALS ALLOCATION GUIDELINES

The 2019 Legislature appropriated \$233,951,826 statewide for instructional materials, with \$2,428.750 being allocated to the Alachua County School District. This allocation includes: (textbooks \$2,263,377), (library/media \$129,874), and (science lab supplies \$35,499). 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/>

List of Schools including websites:

<https://fl02219191.schoolwires.net/domain/19>

School Grades:

<https://www.sbac.edu/domain/25>

List of Departments:

<https://www.sbac.edu/domain/7124>

District Information

<https://www.census.gov/quickfacts/alachuacountyflorida?>

Florida Department of Education

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