

December 4, 2018, Regular Board Meeting

Title

4. ADOPTION OF BUDGET RESOLUTIONS OCTOBER 2018

Recommendation

That the Duval County School Board adopt the following Budget Resolutions:

- General Fund – Budget Resolution No. 2
- Food Service Fund - Budget Resolution No. 2
- Special Revenue Fund - Other Fund - Budget Resolution No. 2
- Special Revenue Fund Miscellaneous - Budget Resolution No. 2
- Capital Project Fund - Budget Resolution No. 2
- Internal Services Fund - Budget Resolution No. 2
- Trust Fiduciary Fund – Budget Resolution No. 2
- Debt Service Fund - Budget Resolution No. 2
- Enterprise Service Fund – Budget Resolution No. 2

Description

The Budget Amendments are in accordance with Florida Statutes 1011.05 and 1011.06, State Board of Education Rule 6A-1.006 and School Board Policy 7.12, are submitted for the month of October 31, 2018. See Attachment.

Gap Analysis

Without the approval of the budget amendments, the district's financial statements would not reflect current and accurate information and the district would not be in compliance with Florida Statutes.

Previous Outcomes

Budget resolutions have been presented to the Board for approval at regular intervals to ensure accurate and timely financial reporting.

Expected Outcomes

Approval of budget resolutions ensure the district continual effort to maintain best practices for generating accurate financial statements as required by Florida Statutes and for all stakeholders.

Strategic Plan Goal

Ensure Effective, Equitable, & Efficient Use of Resources Aligned to Improved Student Outcomes.

Financial Impact

Budget Amendments (See Explanation).

Contact

Michelle Begley, Chief Financial Officer, 904-390-2972

Ronald Fagan, Executive Director, Financial Services, 904-390-2922

Anthony Cobb, Director, Budget Services, 904-390-2406

Attachments

1. 02 Resolution 1819

General Fund Resolution No. 2 FY 2018-2019

1. Increase revenue for Federal Impact Funds (3121) by \$200,000.00 and increase appropriations by a like amount for correction to revenue code. No negative impact on schools or programs.
2. Decrease revenue for Miscellaneous Federal Through State (3299) by \$110,209.00 for the following:

Receipt of funds for Impact Aid Displaced Students	\$ 89,791.00
Correction to revenue code	\$ (200,000.00)

No negative impact on schools or programs.

3. Decrease revenue for Miscellaneous State Revenue (3399) by \$7,950.00 for 2017-2018 accruals to Schools of Hope grant. No negative impact on schools or programs.
4. Increase revenue for Gifts, Grants, and Bequests (3440) by \$2,000.00 and increase appropriations by a like amount for the following:

Receipt of funds for donations from Darsco, Inc. Plumbing Supply	\$ 500.00
Receipt of funds for donations from Haddad Engineering	\$ 500.00
Receipt of funds for donations from AEC Electrical Contracting	\$ 500.00
Receipt of funds for donations from Robinson/Bush Inc.	\$ 500.00

No negative impact on schools or programs.

5. Increase revenue for Miscellaneous Local Sources (3490) by \$443,469.62 and increase appropriations by a like amount for the following:

Receipt of funds for Building Utilization	\$ 1,691.00
Receipt of funds for sale of junk	\$ 3,878.98
Receipt of funds for scrap metal	\$ 212.58
Receipt of funds for textiles collection	\$ 4,025.70
Receipt of funds for the 2018-2019 Driver Education Safety Program	\$ 300,000.00
Receipt of funds for Community Education	\$ 23,295.28
Receipt of funds for Extended Day	\$ 110,366.08

No negative impact on schools or programs.

6. Increase revenue for Transfers from Special Revenue Funds (3640) by \$367,381.63 and increase appropriations by a like amount for transfers from Food Service for capital projects. No negative impact on schools or programs.
7. Increase revenue for Transfers from Enterprise Funds (3690) by \$796.67 and increase appropriations by a like amount for transfers from Enterprise funds for capital projects. No negative impact on schools or programs.
8. Decrease revenue for Unassigned Fund Balance (2750) by \$20,441.33 due to various 2017-2018 accruals. No negative impact on schools or programs.

Food Service Fund Resolution No. 2 FY 2018-2019

1. Increase Beginning Unassigned Fund Balance (2740) by \$959.00 and increase in appropriations by a like amount for prior year accruals. No negative impact on schools or programs.

Special Revenue-Other Fund Resolution No. 2 FY 2018-2019

1. Increase revenue for Miscellaneous Federal Direct (3199) by \$1,044,049.00 and increase appropriations by a like amount for the following:

Receipt of GEAR UP BELIEF: Building Engaged Learner to Increase Expectations for the Future grant	\$ 102,546.00
Receipt of STRIVE: Systemic Tiered Responsive Interventions Validated by Evidence grant	\$ 736,023.00
Receipt of The Anchor Project: Achieving Notable Change and Opportunities through Relationship Building grant	\$ 105,152.00
Receipt of Duval AWARE 4: All Mental Health Awareness Training grant	\$ 328.00
Receipt of Project Navigation grant	\$ 100,000.00

No negative impact on schools or programs.

2. Increase revenue for Teacher and Principal Training and Recruiting – Title II, Part A (3225) by \$592,522.00 and increase appropriations by a like amount for receipt of advance for Title II, Part A funds, including roll forward. No negative impact on schools or programs.
3. Increase revenue for Elementary and Secondary Education Act, Title I (3240) by \$7,300,000.00 and increase appropriations by a like amount for receipt of advance for Title I, Part A, funds including roll forward. No negative impact on schools or programs.
4. Increase revenue for Twenty-First Century Schools – Title IV (3242) by \$273,019.00 and increase appropriations by a like amount for receipt of 21st Century Community Center grant. No negative impact on schools or programs.
5. Increase revenue for Miscellaneous Federal Through State (3299) by \$4,198,120.00 and increase appropriations by a like amount for the following:

Receipt of Florida AWARE: Advancing Wellness & Resilience in Education grant	\$ 411,841.00
Receipt of Immediate Aid to Restart School Operations grant	\$ 3,788,904.00
Adjustment to balance to award for Title IX Part A Education of Homeless Children and Youth grant	\$ (2,625.00)

No negative impact on schools or programs.

FDLRS Special Revenue-Miscellaneous No. 2 FY 2018-2019

1. No negative impact on schools or programs.

Capital Projects Resolution No. 2 FY 2018-2019

1. Decrease in Restricted Fund Balance (2720) by \$328,956.73 and decrease appropriations by a like amount. No negative impact on schools or programs.

Internal Fund Resolution No. 2 FY 2018-2019

1. Decrease in Beginning Net Position (2780) by \$5,055,046.59 for prior year accruals. No negative impact on schools or programs.
2. Increase in Net Assets, Unrestricted (2791) by \$76.73 and increase appropriations by a like amount for prior year accruals. No negative impact on schools or programs.

Fiduciary Fund Resolution No. 2 FY 2018-2019

1. No negative impact on schools or programs.

Debt Service Fund Resolution No. 2 FY 2018-2019

1. No negative impact on schools or programs.

Enterprise Fund Resolution No. 2 FY 2018-2019

1. No negative impact on schools or programs.

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
GENERAL FUND
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-2019

RESOLUTION NO. 2
As of October 31, 2018

ADOPTED BY BOARD
December 4, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	1,088,825,758.55	875,047.59	1,089,700,806.14
TRANSFERS & BALANCES			
Federal:			
3121 - Federal Impact Funds	-	200,000.00	200,000.00
3191 - R.O.T.C	1,000,000.00	-	1,000,000.00
3199 - Miscellaneous Federal Direct	-	-	-
Federal through State:			
3202 - Medicaid	9,695,402.34	-	9,695,402.34
3280 - Federal through Local	192,707.49	-	192,707.49
3299 - Miscellaneous Federal Through State	200,000.00	(110,209.00)	89,791.00
State:			
3310 - Florida Education Finance Program (FEFP)	478,086,608.00	-	478,086,608.00
3323 - CO & DS Withheld for Administrative Expense	-	-	-
3334 - Florida Teacher's Lead Program	-	-	-
3335 - Diagnostic and Learning Resource Centers	-	-	-
3336 - Instructional Materials	-	-	-
3341 - Racing Commission Funds	445,000.00	-	445,000.00
3342 - State Forest Funds	-	-	-
3343 - State License Tax	250,000.00	-	250,000.00
3344 - District Discretionary Lottery Funds	231,450.00	-	231,450.00
3354 - Transportation	-	-	-
3355 - Class Size Reduction	144,803,175.00	-	144,803,175.00
3361 - School Recognition Funds	7,687,884.00	-	7,687,884.00
3363 - Excellent Teaching	-	-	-
3371 - Voluntary Prekindergarten Program	2,600,000.00	-	2,600,000.00
3376 - Teacher Training	-	-	-
3378 - Full Service Schools	-	-	-
3399 - Miscellaneous State Revenue	4,080,321.12	(7,950.00)	4,072,371.12
Local:			
3411 - District School Taxes	318,157,451.00	-	318,157,451.00
3421 - Tax Redemptions	-	-	-
3424 - Tuition	-	-	-
3425 - Rent	-	-	-
3431 - Interest on Investments	2,250,000.00	-	2,250,000.00
3433 - Net Increase (Decrease) in Fair Market Value of Investments	-	-	-
3440 - Gifts, Grants, and Bequests	150,310.39	2,000.00	152,310.39
3471 - Preschool Program Fees	495,889.10	-	495,889.10
3473 - School-Age Child Care Fees	9,900,976.74	-	9,900,976.74
3479 - Other Schools, Courses, and Class Fees	3,153,203.38	-	3,153,203.38
3490 - Miscellaneous Local Sources	11,477,935.21	443,469.62	11,921,404.83
Other Financing Sources:			
3620 - Transfers from Debt Service Funds	-	-	-
3630 - Transfers from Capital Project Funds	29,323,811.00	-	29,323,811.00
3640 - Transfers from Special Revenue Funds	4,170,474.45	367,381.63	4,537,856.08
3670 - Transfers from Internal Service Funds	-	-	-
3680 - Transfers from Trust Funds	-	-	-
3680 - Transfers from Enterprise Funds	-	796.67	796.67
3733 - Sale of Equipment	-	-	-
3741 - Insurance Loss Recovery	-	-	-
3742 - Other Loss Recovery	-	-	-
Beginning Fund Balances:			
2710 - Nonspendable	3,209,971.32	-	3,209,971.32
2720 - Restricted	15,171,259.74	-	15,171,259.74
2730 - Committed	-	-	-
2740 - Assigned	14,856,632.88	-	14,856,632.88
2750 - Unassigned	27,235,295.39	(20,441.33)	27,214,854.06

**GENERAL FUND
APPROPRIATIONS**

FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 - Instruction*	685,031,580.38	1,908,177.12	3,053,875.36	683,885,882.14
6100 - Student Support Services*	52,257,851.08	2,290,844.54	2,514,750.23	52,033,945.39
6200 - Instructional Media Services	5,262,103.42	25,193.46	27,381.08	5,259,915.80
6300 - Instruction & Curriculum Development Svcs*	14,911,709.19	586,829.87	294,461.40	15,204,077.66
6400 - Instructional Staff Training Services	7,522,991.45	228,187.27	52,885.56	7,698,293.16
6500 - Instruction Related Technology	13,061,006.18	-	0.00	13,061,006.18
7100 - Board	3,295,039.54	-	-	3,295,039.54
7200 - General Administration	2,365,555.31	10,440.06	5,750.00	2,370,245.37
7300 - School Administration	60,560,619.46	90,196.37	5,555.41	60,645,260.42
7400 - Facilities Acquisition & Construction*	7,195,762.70	947,051.30	50.00	8,142,764.00
7500 - Fiscal Services	6,983,487.05	35,000.00	8,600.02	7,009,887.03
7700 - Central Services	20,465,460.20	40,622.41	39,912.47	20,466,170.14
7800 - Student Transportation Services	63,082,118.72	33,241.78	-	63,115,360.50
7900 - Operation of Plant	72,736,348.19	203,331.00	232,493.36	72,707,185.83
8100 - Maintenance of Plant	29,127,462.11	18,236.65	11,608.89	29,134,089.87
8200 - Administrative Technology Services*	10,463,858.32	700,000.00	-	11,163,858.32
9100 - Community Services	1,961,674.83	5,250.00	250.00	1,966,674.83
9200 - Debt Service	-	-	-	-
9700 - Transfers	42,117.88	19.54	-	42,137.42
9800 - Fund Balances	32,499,012.54	-	-	32,499,012.54
TOTAL	1,088,825,758.55			1,089,700,806.14
TOTAL REVISIONS		7,122,621.37	6,247,573.78	
NET INCREASE/DECREASE		875,047.59	-	

ADOPTED BY BOARD: 12/04/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

***Changes in Instruction (Function 5000)**

Increases:

Extended Day	1,908,177.12	
	<u>1,908,177.12</u>	No negative impact

Decreases:

Extended Day	1,753,814.36	
Focus renewal contract	700,000.00	
Charter School Capital Outlay for October	600,061.00	
	<u>3,053,875.36</u>	No negative impact

***Changes in Student Support Services (Function 6100)**

Increases:

United Way contract	2,231,000.00	
Various transfers for small amounts	59,844.54	
	<u>2,290,844.54</u>	No negative impact

Decreases:

United Way contract	2,231,000.00	
Communities in Schools contract	283,750.23	
	<u>2,514,750.23</u>	No negative impact

***Changes in Instruction & Curriculum Development Services (Function 6300)**

Increases:

Communities in Schools contract	343,000.00	
AICE annual and examination fees	88,630.00	
IB fees	121,330.00	
Various transfers for small amounts	33,869.87	
	<u>586,829.87</u>	No negative impact

***Changes in Facilities Acquisition & Construction (Function 7400)**

Increases:

Charter School Capital Outlay for October	600,061.00	
Transfers from food service for capital projects	346,990.30	
	<u>947,051.30</u>	No negative impact

***Changes in Administrative Technology Services (Function 8200)**

Increases:

Focus renewal contract

700,000.00	
700,000.00	No negative impact

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 - Instruction				
100 - Salaries	334,126,962.87	1,332,329.86	-	335,459,292.73
200- Employee Benefits	123,691,211.15	392,812.24	-	124,084,023.39
300 - Purchased Services	158,137,988.00	-	467,403.89	157,670,584.11
400 - Energy Services	9,015.02	20,000.00	-	29,015.02
500 - Materials and Supplies	66,685,457.41	-	2,586,471.47	64,098,985.94
600 - Capital Outlay	2,060,325.52	123,017.32	-	2,183,342.84
700 - Other Expenses	320,620.41	40,017.70	-	360,638.11
SUB	685,031,580.38	1,908,177.12	3,053,875.36	683,885,882.14

6100 - Student Support Services

100 - Salaries	31,927,847.49	-	20,004.80	31,907,842.69
200- Employee Benefits	11,682,045.22	26,516.23	-	11,708,561.45
300 - Purchased Services	2,847,006.26	2,190,234.31	-	5,037,240.57
400 - Energy Services	27,754.57	-	-	27,754.57
500 - Materials and Supplies	5,470,700.11	-	2,494,721.13	2,975,978.98
600 - Capital Outlay	102,342.04	-	24.30	102,317.74
700 - Other Expenses	200,155.39	74,094.00	-	274,249.39
SUB	52,257,851.08	2,290,844.54	2,514,750.23	52,033,945.39

6200 - Instructional Media Services

100 - Salaries	3,694,805.68	-	25,108.64	3,669,697.04
200- Employee Benefits	1,373,944.34	2,084.82	-	1,376,029.16
300 - Purchased Services	26,346.25	23,108.64	-	49,454.89
500 - Materials and Supplies	117,398.23	-	670.44	116,727.79
600 - Capital Outlay	49,608.92	-	1,602.00	48,006.92
700 - Other Expenses	-	-	-	-
SUB	5,262,103.42	25,193.46	27,381.08	5,259,915.80

6300 - Instruction and Curriculum Development Services

100 - Salaries	7,352,647.75	29,628.91	-	7,382,276.66
200- Employee Benefits	2,809,436.63	6,574.41	-	2,816,011.04
300 - Purchased Services	3,037,851.41	340,347.55	-	3,378,198.96
400 - Energy Services	4,335.34	-	-	4,335.34
500 - Materials and Supplies	1,660,474.84	-	294,461.40	1,366,013.44
600 - Capital Outlay	15,321.93	-	-	15,321.93
700 - Other Expenses	31,641.29	210,279.00	-	241,920.29
SUB	14,911,709.19	586,829.87	294,461.40	15,204,077.66

6400 - Instructional Staff Training Services

100 - Salaries	1,838,505.05	90,615.38	-	1,929,120.43
200- Employee Benefits	669,401.25	-	52,885.56	616,515.69
300 - Purchased Services	4,583,160.81	41,435.28	-	4,624,596.09
500 - Materials and Supplies	402,985.51	75,596.70	-	478,582.21
600 - Capital Outlay	3,849.33	-	-	3,849.33
700 - Other Expenses	25,089.50	20,539.91	-	45,629.41
SUB	7,522,991.45	228,187.27	52,885.56	7,698,293.16

6500 - Instruction Related Technology

100 - Salaries	6,971,766.00	-	-	6,971,766.00
200- Employee Benefits	2,587,132.00	-	-	2,587,132.00
300 - Purchased Services	2,845,683.97	-	0.00	2,845,683.97
400 - Energy Services	-	-	-	-
500 - Materials and Supplies	506,684.21	-	-	506,684.21
600 - Capital Outlay	146,380.00	-	-	146,380.00
700 - Other Expenses	3,360.00	-	-	3,360.00
SUB	13,061,006.18	-	0.00	13,061,006.18

7100 - Board

100 - Salaries	617,127.00	-	-	617,127.00
200- Employee Benefits	228,957.00	-	-	228,957.00
300 - Purchased Services	2,233,099.45	-	-	2,233,099.45
400 - Energy Services	427.37	-	-	427.37
500 - Materials and Supplies	11,364.72	-	-	11,364.72
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	204,064.00	-	-	204,064.00
SUB	3,295,039.54	-	-	3,295,039.54

7200 - General Administration

100 - Salaries	1,193,152.57	7,430.00	-	1,200,582.57
200- Employee Benefits	442,398.17	260.06	-	442,658.23
300 - Purchased Services	126,781.89	2,750.00	-	129,531.89
400 - Energy Services	5,935.70	-	-	5,935.70
500 - Materials and Supplies	550,383.78	-	5,750.00	544,633.78
600 - Capital Outlay	1,873.20	-	-	1,873.20
700 - Other Expenses	45,030.00	-	-	45,030.00
SUB	2,365,555.31	10,440.06	5,750.00	2,370,245.37

7300 - School Administration

100 - Salaries	43,294,277.46	36,448.61	-	43,330,726.07
200- Employee Benefits	16,055,115.73	18,233.14	-	16,073,348.87
300 - Purchased Services	510,877.27	32,173.48	-	543,050.75
500 - Materials and Supplies	552,390.57	-	5,555.41	546,835.16
600 - Capital Outlay	144,614.08	2,986.14	-	147,600.22
700 - Other Expenses	3,344.35	355.00	-	3,699.35
SUB	60,560,619.46	90,196.37	5,555.41	60,645,260.42

7400 - Facilities Acquisition and Construction

100 - Salaries	689,777.00	-	-	689,777.00
200- Employee Benefits	255,908.00	-	-	255,908.00
300 - Purchased Services	1,715,104.25	600,111.00	-	2,315,215.25
500 - Materials and Supplies	5,979.71	-	50.00	5,929.71
600 - Capital Outlay	4,528,243.74	346,940.30	-	4,875,184.04
700 - Other Expenses	750.00	-	-	750.00
SUB	7,195,762.70	947,051.30	50.00	8,142,764.00

7500 - Fiscal Services

100 - Salaries	3,858,901.81	-	2,479.00	3,856,422.81
200- Employee Benefits	1,427,571.53	-	-	1,427,571.53
300 - Purchased Services	577,630.40	35,000.00	-	612,630.40
500 - Materials and Supplies	913,121.75	-	6,121.02	907,000.73
600 - Capital Outlay	7,065.94	-	-	7,065.94
700 - Other Expenses	199,195.62	-	-	199,195.62
SUB	6,983,487.05	35,000.00	8,600.02	7,009,887.03

7700 - Central Services

100 - Salaries	8,627,669.66	1,578.00	-	8,629,247.66
200- Employee Benefits	3,807,107.65	586.00	-	3,807,693.65
300 - Purchased Services	5,629,730.15	-	39,024.48	5,590,705.67
400 - Energy Services	127,404.30	-	-	127,404.30
500 - Materials and Supplies	1,859,400.77	-	887.99	1,858,512.78
600 - Capital Outlay	21,090.62	674.91	-	21,765.53
700 - Other Expenses	393,057.05	37,783.50	-	430,840.55
SUB	20,465,460.20	40,622.41	39,912.47	20,466,170.14

7800 - Student Transportation Services

100 - Salaries	992,039.00	-	-	992,039.00
200- Employee Benefits	368,047.00	-	-	368,047.00
300 - Purchased Services	58,308,322.89	33,241.78	-	58,341,564.67
400 - Energy Services	3,394,100.74	-	-	3,394,100.74
500 - Materials and Supplies	15,612.17	-	-	15,612.17
600 - Capital Outlay	2,940.00	-	-	2,940.00
700 - Other Expenses	1,056.92	-	-	1,056.92
SUB	63,082,118.72	33,241.78	-	63,115,360.50

7900 - Operation of Plant

100 - Salaries	11,378,589.89	-	206,566.26	11,172,023.63
200 - Employee Benefits	4,386,181.22	3,831.75	-	4,390,012.97
300 - Purchased Services	36,965,115.71	190,408.80	-	37,155,524.51
400 - Energy Services	17,422,561.43	-	16,784.00	17,405,777.43
500 - Materials and Supplies	1,692,339.14	8,890.45	-	1,701,229.59
600 - Capital Outlay	727,110.80	-	9,143.10	717,967.70
700 - Other Expenses	164,450.00	200.00	-	164,650.00
SUB	72,736,348.19	203,331.00	232,493.36	72,707,185.83

8100 - Maintenance of Plant

100 - Salaries	13,239,175.48	-	11,265.49	13,227,909.99
200 - Employee Benefits	4,875,326.12	-	-	4,875,326.12
300 - Purchased Services	5,613,870.90	17,680.67	-	5,631,551.57
400 - Energy Services	339,393.75	-	-	339,393.75
500 - Materials and Supplies	4,979,861.51	-	343.40	4,979,518.11
600 - Capital Outlay	44,834.35	555.98	-	45,390.33
700 - Other Expenses	35,000.00	-	-	35,000.00
SUB	29,127,462.11	18,236.65	11,608.89	29,134,089.87

8200 - Administrative Technology Services

100 - Salaries	2,641,523.00	-	-	2,641,523.00
200 - Employee Benefits	979,611.00	-	-	979,611.00
300 - Purchased Services	4,302,344.42	700,000.00	-	5,002,344.42
400 - Energy Services	47,738.36	-	-	47,738.36
500 - Materials and Supplies	54,814.31	0.00	-	54,814.31
600 - Capital Outlay	2,340,412.23	-	-	2,340,412.23
700 - Other Expenses	97,415.00	-	-	97,415.00
SUB	10,463,858.32	700,000.00	-	11,163,858.32

9100 - Community Services

100 - Salaries	581,478.80	-	-	581,478.80
200 - Employee Benefits	212,220.25	-	-	212,220.25
300 - Purchased Services	921,792.79	5,000.00	-	926,792.79
400 - Energy Services	-	-	-	-
500 - Materials and Supplies	177,649.11	-	250.00	177,399.11
600 - Capital Outlay	26,533.88	250.00	-	26,783.88
700 - Other Expenses	42,000.00	-	-	42,000.00
SUB	1,961,674.83	5,250.00	250.00	1,966,674.83

9200 - Debt Service

700 - Other Expenses	-	-	-	-
900 - Transfer to Debt	-	-	-	-
SUB	-	-	-	-

9700 - Transfers

900 - Transfers	42,117.88	19.54	-	42,137.42
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9800 - Ending Fund Balances

9710 - Nonspendable	3,209,971.32	-	-	3,209,971.32
9740 - Assigned Fund Balance	-	-	-	-
9750 - Unassigned Fund Balance	29,289,041.22	-	-	29,289,041.22
SUB	32,499,012.54	-	-	32,499,012.54
TOTAL	1,088,825,758.55	7,122,621.37	6,247,573.78	1,089,700,806.14
NET INCREASE/DECREASE		875,047.59	-	

Fund Balance as a Percent of Revenue

0.03

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
FOOD SERVICE
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-2019

RESOLUTION NO. 2
as of October 31, 2018

ADOPTED BY BOARD
December 4, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	76,557,983.87	959.00	76,558,942.87
TRANSFERS & BALANCES			
Federal:			
3261 - Lunch Reimbursement	35,000,000.00	-	35,000,000.00
3262 - Breakfast Reimbursement	15,000,000.00	-	15,000,000.00
3263 - School Snack Reimbursement	1,000,000.00	-	1,000,000.00
3264 - Child Care Food Program	-	-	-
3265 - USDA Donated Commodities	3,242,408.00	-	3,242,408.00
3267 - Summer Food Program	1,100,000.00	-	1,100,000.00
3268 - Nutrition Ed & Training	751,690.44	-	751,690.44
3280 - Federal Thru Local	2,400,000.00	-	2,400,000.00
State:			
3337 - Breakfast Supplement	469,945.00	-	469,945.00
3338 - Lunch Supplement	427,061.00	-	427,061.00
3390 - Misc State Revenue	-	-	-
Local:			
3430 - Interest	120,000.00	-	120,000.00
3450 - Food Service	4,565,000.00	-	4,565,000.00
3490 - Misc Local Revenue	200,000.00	-	200,000.00
Local:			
3610 - Transfers from General	-	-	-
Beginning Fund Balances:			
2710 - Nonspendable	1,276,379.22	-	1,276,379.22
2740 - Assigned	11,005,500.21	959.00	11,006,459.21

FOOD SERVICES APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 - Food Services *	60,863,278.24	135,810.42	503,192.05	60,495,896.61
9700 - Transfers	4,170,474.45	367,381.63	-	4,537,856.08
9800 - Fund Balances	11,524,231.18	959.00	-	11,525,190.18
Totals	76,557,983.87	504,151.05	503,192.05	76,558,942.87
TOTAL REVISIONS	-	504,151.05	503,192.05	-
NET INCREASE/DECREASE	-	959.00	-	-

ADOPTED BY BOARD: December 4, 2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

***Changes in Transfers (Function 7600)**

Decreases:

Transfers to general for capital projects	326,444.20	
Transfers for equipment purchases	100,710.42	
Various transfers for small amounts	76,037.43	
	<u>503,192.05</u>	No negative impact

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 - Food Services				
100 - Salaries	1,549,463.64	-	-	1,549,463.64
200 - Benefits	631,582.17	-	-	631,582.17
300 - Purchased Services	49,465,225.19	-	503,192.05	48,962,033.14
400 - Energy Services	806,194.31	-	-	806,194.31
500 - Materials & Supplies	3,911,196.82	-	-	3,911,196.82
600 - Capital Outlay	1,302,615.11	135,810.42	-	1,438,425.53
700- Other Expenses	3,197,001.00	-	-	3,197,001.00
SUB	60,863,278.24	135,810.42	503,192.05	60,495,896.61

9700 - Transfers

900 - Transfers	4,170,474.45	367,381.63	-	4,537,856.08
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9000 - Ending Fund Balances

9710 - Inventory	1,276,379.22	-	-	1,276,379.22
9741 - Special revenue Fund Balance	10,247,851.96	959.00	-	10,248,810.96
SUB	11,524,231.18	959.00	-	11,525,190.18
TOTAL	76,557,983.87	504,151.05	503,192.05	76,558,942.87
NET INCREASE/DECREASE		959.00	-	

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
SPECIAL REVENUE OTHER
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-19

RESOLUTION NO. 02
as of October 31, 2018

ADOPTED BY BOARD
December 4, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	112,435,311.47	13,407,710.00	125,843,021.47
TRANSFERS & BALANCES			
Federal:			
3199 - Miscellaneous Federal Direct	4,724,419.88	1,044,049.00	5,768,468.88
Federal Through State:			
3201 - Vocational Education Acts	1,593,121.29	-	1,593,121.29
3202 - Medicaid	-	-	-
3220 - Workforce Investment Act	-	-	-
3225 - Teacher and Principal Training and Recruiting - Title II, Part A	2,655,821.26	592,522.00	3,248,343.26
3226 - Math and Science Partnerships - Title II, Part B	-	-	-
3227 - Drug Free Schools	-	-	-
3230 - Individuals with Disabilities Education Act (IDEA)	41,951,738.89	-	41,951,738.89
3240 - Elementary and Secondary Education Act, Title I	56,266,894.39	7,300,000.00	63,566,894.39
3241 - Language Instruction - Title III	859,939.98	-	859,939.98
3242 - Twenty-First Century Schools - Title IV	3,275,476.85	273,019.00	3,548,495.85
3260 - School Lunch Act	-	-	-
3270 - Elementary and Secondary Act (ESEA), Title IV	-	-	-
3280 - Federal Thru Local	-	-	-
3292 - Transition for Refugee	-	-	-
3293 - Emergency Immigrant	-	-	-
3299 - Miscellaneous Federal Through State	1,107,898.93	4,198,120.00	5,306,018.93
Other Financing Sources:			
3610 - Transfers from General Funds	-	-	-

SPECIAL REVENUE OTHER APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 - Instruction*	46,088,048.95	9,545,793.36	290,023.76	55,343,818.55
6100 - Student Support Services*	24,797,290.42	589,327.46	47,762.32	25,338,855.56
6200 - Instructional Media Services	885,585.29	93,082.26	-	978,667.55
6300 - Instruction and Curriculum Development Svcs*	13,014,201.12	530,789.93	654,239.99	12,890,751.06
6400 - Instructional Staff Training Svcs	22,094,423.76	219,398.04	98,048.26	22,215,773.54
6500 - Instruction Related Technology	75,239.15	52,497.36	-	127,736.51
7100 - Board	-	-	-	-
7200 - General Administration	2,995,284.38	178,909.21	-	3,174,193.59
7300 - School Administration	18,788.04	140,156.39	-	158,944.43
7400 - Facilities Acquisition & Construction	-	-	-	-
7700 - Central Services*	44,817.96	667,538.00	-	712,355.96
7800 - Student Transportation Services*	2,175,017.05	-	535,444.88	1,639,572.37
7900 - Operation of Plant	148,555.52	401,113.00	-	549,668.52
8100 - Maintenance of Plant	-	58,624.00	-	58,624.00
8200 - Administrative Technical Service*	-	2,556,000.00	-	2,556,000.00
9100 - Community Services	98,059.83	-	-	98,059.83
9700 - Transfers	-	-	-	-
TOTAL	112,435,311.47	-	-	125,843,021.47
TOTAL REVISIONS	-	15,033,229.01	1,625,519.01	-
NET INCREASE/DECREASE	-	13,407,710.00	-	-

ADOPTED BY BOARD: 12/04/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

***Changes in Instruction (Function 5000)**

Increases:

Title I Part A transfers for recruitment, retention and professional bonuses	1,156,586.41	
Advance of Title I Part A, funds including roll forward	7,300,000.00	
Advance of Title II funds including roll forward	592,522.00	
Title I Part A Unified School Improvement equipment purchases	247,107.30	
Various transfers for small amounts	249,577.65	
	9,545,793.36	No negative impact

***Changes in Student Support Services (Function 6100)**

Increases:

Title I Part A, Communities in Schools contract	490,500.00	
Various transfers for small amounts	98,827.46	
	589,327.46	No negative impact

***Changes in Instruction and Curriculum Development Services (Function 6300)**

Increases:

Receipt of STRIVE Systemic Tiered Responsive Interventions Validated by Evidence Grant	450,000.00	
Various transfers for small amounts	80,789.93	
	530,789.93	No negative impact

Decreases:

Title I Part A, Communities in Schools contract	298,909.90	
Title I Part A, position set ups	301,872.32	
Various transfers for small amounts	53,457.77	
	654,239.99	No negative impact

***Changes in Central Services (Function 7700)**

Increases:

Receipt of Immediate Aid to Restart School Operations Grant	667,538.00	
	667,538.00	No negative impact

***Changes in Student Transportation Services (Function 7800)**

Decreases:

Title I Part A, position set ups	456,207.92	
Various transfers for small amounts	79,236.76	
	535,444.68	No negative impact

***Change in Administrative Technical Service (8200)**

Increases:

Receipt of Immediate Aid to Restart School Operations Grant	2,556,000.00	
	2,556,000.00	No negative impact

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 - Instruction				
100 - Salaries	22,422,508.10	1,956,011.64	-	24,378,519.74
200 - Employee Benefits	10,705,578.25	617,917.15	-	11,323,495.40
300 - Purchased Services	9,569,946.92	-	261,863.76	9,308,083.16
400 - Energy Services	14,623.84	-	26.00	14,597.84
500 - Materials and Supplies	1,050,154.29	6,665,111.04	-	7,715,265.33
600 - Capital Outlay	2,226,792.86	306,753.53	-	2,533,546.39
700 - Other Expenses	98,444.69	-	28,134.00	70,310.69
SUB	46,088,048.95	9,545,793.36	290,023.76	55,343,818.55

6100 - Student Support Services

100 - Salaries	12,053,585.52	352,582.17	-	12,406,167.69
200 - Employee Benefits	4,661,730.98	201,245.35	-	4,862,976.33
300 - Purchased Services	6,641,900.21	25,645.00	-	6,667,545.21
500 - Materials and Supplies	690,148.26	-	47,762.32	642,385.94
600 - Capital Outlay	736,837.87	9,854.94	-	746,692.81
700 - Other Expenses	13,087.58	-	-	13,087.58
SUB	24,797,290.42	589,327.46	47,762.32	25,338,855.56

6200 - Instructional Media Services

100 - Salaries	601,392.15	45,422.00	-	646,814.15
200- Employee Benefits	257,700.53	16,850.00	-	274,550.53
300 - Purchased Services	19,590.73	1,413.71	-	21,004.44
500 - Materials and Supplies	6,901.88	13,272.75	-	20,174.63
600 - Capital Outlay	-	16,123.80	-	16,123.80
700 - Other Expenses	-	-	-	-
SUB	885,585.29	93,082.26	-	978,667.55

6300 - Instruction and Curriculum Development Services

100 - Salaries	6,820,576.80	349,940.95	-	7,170,517.75
200- Employee Benefits	2,899,397.13	131,288.97	-	3,030,686.10
300 - Purchased Services	710,268.60	46,560.01	-	756,828.61
500 - Materials and Supplies	2,545,469.54	-	654,239.99	1,891,229.55
600 - Capital Outlay	36,469.21	-	-	36,469.21
700 - Other Expenses	2,019.84	3,000.00	-	5,019.84
SUB	13,014,201.12	530,789.93	654,239.99	12,890,751.06

6400 - Instructional Staff Training Services

100 - Salaries	13,017,026.00	-	61,128.60	12,955,897.40
200- Employee Benefits	5,158,758.48	-	36,919.66	5,121,838.82
300 - Purchased Services	3,085,392.16	161,402.82	-	3,246,794.98
500 - Materials and Supplies	818,021.80	38,104.03	-	856,125.83
600 - Capital Outlay	15,016.32	19,891.19	-	34,907.51
700 - Other Expenses	209.00	-	-	209.00
SUB	22,094,423.76	219,398.04	98,048.26	22,215,773.54

6500 - Instruction Related Technology

100 - Salaries	47,209.00	-	-	47,209.00
200- Employee Benefits	18,080.15	-	-	18,080.15
300 - Purchased Services	-	52,497.36	-	52,497.36
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	9,950.00	-	-	9,950.00
700 - Other Expenses	-	-	-	-
SUB	75,239.15	52,497.36	-	127,736.51

7100 - Board

100 - Salaries	-	-	-	-
200- Employee Benefits	-	-	-	-
300 - Purchased Services	-	-	-	-
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	-	-	-	-

7200 - General Administration

100 - Salaries	-	-	-	-
200- Employee Benefits	-	-	-	-
300 - Purchased Services	-	-	-	-
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	2,995,284.38	178,909.21	-	3,174,193.59
SUB	2,995,284.38	178,909.21	-	3,174,193.59

7300 - School Administration

100 - Salaries	13,603.40	100,459.80	-	114,063.20
200- Employee Benefits	4,777.04	37,267.59	-	42,044.63
300 - Purchased Services	407.60	2,429.00	-	2,836.60
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	18,788.04	140,156.39	-	158,944.43

7400 - Facilities Acquisition and Construction

100 - Salaries	-	-	-	-
200- Employee Benefits	-	-	-	-
300 - Purchased Services	-	-	-	-
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	-	-	-	-

7700 - Central Services

100 - Salaries	-	-	-	-
200- Employee Benefits	89.18	-	-	89.18
300 - Purchased Services	44,728.78	660,038.00	-	704,766.78
500 - Materials and Supplies	-	3,000.00	-	3,000.00
600 - Capital Outlay	-	4,500.00	-	4,500.00
700 - Other Expenses	-	-	-	-
SUB	44,817.96	667,538.00	-	712,355.96

7800 - Student Transportation Services

100 - Salaries	141,698.10	-	-	141,698.10
200- Employee Benefits	51,076.00	-	-	51,076.00
300 - Purchased Services	1,982,242.95	-	535,444.68	1,446,798.27
400 - Energy Services	-	-	-	-
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	2,175,017.05	-	535,444.68	1,639,572.37

7900 - Operation of Plant

100 - Salaries	-	226,063.00	-	226,063.00
200- Employee Benefits	-	-	-	-
300 - Purchased Services	148,555.52	175,050.00	-	323,605.52
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	148,555.52	401,113.00	-	549,668.52

8100 - Maintenance of Plant

100 - Salaries	-	-	-	-
200- Employee Benefits	-	-	-	-
300 - Purchased Services	-	58,624.00	-	58,624.00
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	-	58,624.00	-	58,624.00

8200 - Administrative Technical Service

100 - Salaries	-	-	-	-
200- Employee Benefits	-	-	-	-
300 - Purchased Services	-	1,872,000.00	-	1,872,000.00
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	684,000.00	-	684,000.00
700 - Other Expenses	-	-	-	-
SUB	-	2,556,000.00	-	2,556,000.00

9100 - Community Services

100 - Salaries	59,719.00	-	-	59,719.00
200- Employee Benefits	22,738.81	-	-	22,738.81
300 - Purchased Services	7,925.00	-	-	7,925.00
500 - Materials and Supplies	7,677.02	-	-	7,677.02
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	98,059.83	-	-	98,059.83

9700 - Transfers

900 - Transfers	-	-	-	-
TOTAL	112,435,311.47	15,033,229.01	1,625,519.01	125,843,021.47
NET INCREASE/DECREASE		13,407,710.00	-	

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
SPECIAL REVENUE FUND MISCELLANEOUS
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-2019

RESOLUTION NO. 2
as of October 31, 2018

ADOPTED BY BOARD
December 4, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	42,137.42	-	42,137.42
TRANSFERS & BALANCES			
Federal Through State and Local:			
3214 - Race to the Top	-	-	-
3269 - Other Food Services	-	-	-
3293 - Emergency Immigrant	-	-	-
3294 - Miscellaneous Federal Through State	-	-	-
Other Financing Sources:			
3610 - Transfers from General Funds	42,137.42	-	42,137.42

SPECIAL REVENUE OTHER APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 - Instruction	-	-	-	-
6100 - Student Personnel Services	5,172.32	-	-	5,172.32
6200 - Instructional Media Services	-	-	-	-
6300 - Instruction & Curriculum Development Svcs	-	-	-	-
6400 - Instructional Staff Training Svcs	36,965.10	-	-	36,965.10
6500 - Instruction Related Technology	-	-	-	-
7200 - General Administration	-	-	-	-
7300 - School Administration	-	-	-	-
7400 - Facilities Acquisition & Construction	-	-	-	-
7700 - Central Services	-	-	-	-
7800 - Student Transportation Services	-	-	-	-
7900 - Operation of Plant	-	-	-	-
8200 - Administrative Technology Services	-	-	-	-
9100 - Community Services	-	-	-	-
9700 - Transfers	-	-	-	-
TOTAL	42,137.42			42,137.42
TOTAL REVISIONS		-	-	
NET INCREASE/DECREASE		-	-	

ADOPTED BY BOARD: 12/04/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

No changes.

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
6100 - Student Support Services				
100 - Salaries	3,522.24	-	-	3,522.24
200- Employee Benefits	1,650.08	-	-	1,650.08
300 - Purchased Services	-	-	-	-
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	5,172.32	-	-	5,172.32
6400 - Instructional Staff Training Services				
100 - Salaries	26,696.66	-	-	26,696.66
200- Employee Benefits	9,366.84	-	-	9,366.84
300 - Purchased Services	-	-	-	-
500 - Materials and Supplies	901.60	-	-	901.60
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	36,965.10	-	-	36,965.10
9700 - Transfers				
900 - Transfers	-	-	-	-
TOTAL	42,137.42	-	-	42,137.42
NET INCREASE/DECREASE		-	-	

DUVAL COUNTY PUBLIC SCHOOLS
 RESOLUTION TO AMEND
 CAPITAL OUTLAY
 DISTRICT SCHOOL BUDGET
 FISCAL YEAR 2018-2019

RESOLUTION NO. 2
 as of October 31, 2018

ADOPTED BY BOARD
 December 4, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	149,354,553.43	(328,956.73)	149,025,596.70
TRANSFERS & BALANCES			
State:			
3321 - CO & DS Distributed	2,000,000.00	-	2,000,000.00
3391 - Public Education Capital Outlay (PECO)	2,680,272.00	-	2,680,272.00
3396 - Class Size Reduction/Capital Outlay	-	-	-
3397 - Charter School Capital Outlay Funding	2,471,613.00	-	2,471,613.00
3399 - Miscellaneous State Revenue	380,203.00	-	380,203.00
Local:			
3413 - District Local Capital Improvement Tax	99,569,408.91	-	99,569,408.91
3421 - Tax Redemptions	-	-	-
3431 - Interest on Investments	650,000.00	-	650,000.00
3432 - Gain on Sale of Investment	-	-	-
3433 - Net Increase(Decrease)FMV.	-	-	-
3495 - Other Miscellaneous Local Sources	-	-	-
3497 - Refund Prior Yr Exp	-	-	-
Other Financing Sources:			
3610 - Transfers from General Fund	-	-	-
3620 - Transfers from Debt Service	-	-	-
3724 - Capital Lease Agreements	-	-	-
3731 - Sale of Land	-	-	-
3732 - Sale of Building	-	-	-
3742 - Other Loss Recovery	-	-	-
3750 - Proceeds of Certificates of Participation	-	-	-
Beginning Fund Balances:			
2710 - Reserved for State Required Carryover Programs	-	-	-
2720 - Restricted Fund Balance	41,603,056.52	(328,956.73)	41,274,099.79
2743 - Assigned/Reserved for Encumbrances	-	-	-
2769 - Undesignated Fund Balance	-	-	-

CAPITAL FUNDS APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 - Facilities Acquisition & Construction*	82,865,374.37	584,096.69	890,053.42	82,559,417.64
9200 - Debt Services/Other expenses	-	-	-	-
9700 - Transfers	58,480,152.41	-	-	58,480,152.41
9800 - Fund Balances	8,009,026.65	-	23,000.00	7,986,026.65
TOTAL	149,354,553.43	-	-	149,025,596.70
TOTAL REVISIONS		584,096.69	913,053.42	
NET INCREASE/DECREASE		-	(328,956.73)	

ADOPTED BY BOARD 12/04/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000
***Changes in Facilities Acquisition & Construction (Function 7400)**

Increases:

Security camera system for various schools	584,096.69	
	<u>584,096.69</u>	No negative impact

Decreases:

Security camera system for various schools	880,000.00	
Various transfers for small amounts	10,053.42	
	<u>890,053.42</u>	No negative impact

CAPITAL FUNDS

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 - Facilities Acquisition and Construction				
610 - Library Books	-	-	-	-
620 - Audio-Visual Materials	-	-	-	-
630 - Buildings and Fixed Equipment	4,800,000.00	-	-	4,800,000.00
640 - Furniture, Fixtures and Equipment	23,751,256.63	-	890,053.42	22,861,203.21
650 - Motor Vehicles	1,997,475.00	-	-	1,997,475.00
660 - Land	802,817.12	-	-	802,817.12
670 - Improvements Other Than Buildings	4,419,461.64	504,989.82	-	4,924,451.46
680 - Remodeling and Renovations	45,748,056.65	79,106.87	-	45,827,163.52
690- Computer Software	1,346,307.33	-	-	1,346,307.33
SUB	82,865,374.37	584,096.69	890,053.42	82,559,417.64
9200- Debt Services/Other expenses				
730- Fees	-	-	-	-
9700 - Transfers				
900 - Transfers	58,480,152.41	-	-	58,480,152.41
2700 - Ending Fund Balances				
2724 - Restricted Local Sales Tax & others	246,431.22	-	-	246,431.22
2726 - Restricted Capital Projects	7,762,595.43	-	23,000.00	7,739,595.43
SUB	8,009,026.65	-	23,000.00	7,986,026.65
TOTAL	149,354,553.43	584,096.69	913,053.42	149,025,596.70
NET INCREASE/DECREASE		-	(328,956.73)	

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
INTERNAL SERVICE
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-2019

RESOLUTION NO. 2
As of October 31, 2018

ADOPTED BY BOARD
December 4, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	250,713,458.72	(5,054,969.86)	245,658,488.86
TRANSFERS & BALANCES			
Local:			
3431 - Interest on Investments	1,213,000.00	-	1,213,000.00
3433 - Net Incr/ (Decr) In the Fair Value of Investments	-	-	-
3440 - Gifts	-	-	-
3481 - Charges for Services	359,231.00	-	359,231.00
3484 - Premium Revenue	139,320,000.00	-	139,320,000.00
3495 - Other Miscellaneous Local	-	-	-
3497 - Refund of Prior Year Expenditures	-	-	-
3741 - Insurance Loss Recovery	-	-	-
Other Financing Sources:			
3610 - Transfers from General	-	-	-
3650 - Interfund Transfers	-	-	-
Beginning Net Position:			
2780 - Net Position	109,821,227.72	(5,055,046.59)	104,766,181.13
2791 - Net Assets, Unrestricted	-	76.73	76.73

INTERNAL SERVICES APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7700 - Central Services *	160,092,288.08	2,076.73	2,176,167.19	157,918,197.62
9700 - Transfers	-	-	-	-
9800 - Fund Balances *	90,621,170.64	-	2,880,879.40	87,740,291.24
TOTAL	250,713,458.72			245,658,488.86
TOTAL REVISIONS		2,076.73	5,057,046.59	
NET INCREASE/DECREASE		-	(5,054,969.86)	

ADOPTED BY BOARD: 12/04/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

***Changes in Central Services (Function 7700)**

Decreases:

Prior year accruals	2,174,167.19	
Various small transfers	2,000.00	
	<u>2,176,167.19</u>	No negative impact

***Changes in Central Services (Function 9800)**

Decreases:

Prior year accruals	2,880,879.40	
	<u>2,880,879.40</u>	No negative impact

INTERNAL SERVICES

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7700 - Central Services				
100 - Salaries	608,248.59	-	-	608,248.59
200 - Benefits	276,234.47	-	-	276,234.47
300 - Purchased Services	23,719,995.47	-	3,507.70	23,716,487.77
400 - Energy Services	-	-	-	-
500 - Materials & Supplies	133,456.59	2,076.73	-	135,533.32
600 - Capital Outlay	153.31	-	-	153.31
700- Other Expenses	135,354,199.65	-	2,172,659.49	133,181,540.16
SUB-TOTAL	160,092,288.08	2,076.73	2,176,167.19	157,918,197.62
9700 - Transfers				
910 - Transfers to General Fund	-	-	-	-
950 - Interfund Transfers	-	-	-	-
SUB-TOTAL	-	-	-	-
9800 - Ending Net Position				
9780 - Net Position	90,621,170.64	-	2,880,879.40	87,740,291.24
9791 - Net Assets, Unrestricted	-	-	-	-
SUB-TOTAL	90,621,170.64	-	2,880,879.40	87,740,291.24
TOTAL	250,713,458.72	2,076.73	5,057,046.59	245,658,488.86
NET INCREASE/DECREASE		-	(5,054,969.86)	

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
TRUST FIDUCIARY FUNDS
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-2019

RESOLUTION NO. 2
as of October 31, 2018

ADOPTED BY BOARD
December 4, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	43,643.42	-	43,643.42
TRANSFERS & BALANCES			
Other Financing Sources:			
3431 - Interest on Investment	-	-	-
3495 - Other Miscellaneous Local	-	-	-
3497 - Refund of Prior Year Expenditures	-	-	-
3640 - Transfers from Special Revenue Funds	-	-	-
Beginning Net Position:			
2780 - Net Assets, Restricted	43,643.42	-	43,643.42

FIDUCIARY FUNDS APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
6100 - Pupil Personnel Services	43,643.42	-	-	43,643.42
7500 - Fiscal Services	-	-	-	-
9800 - Fund Balances	-	-	-	-
TOTAL	43,643.42			43,643.42
TOTAL REVISIONS		-	-	
NET INCREASE/DECREASE		-	-	

ADOPTED BY BOARD: 12/04/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

No changes.

6100 - Pupil Personnel Services

700- Other Expenses	43,643.42	-	-	43,643.42
SUB	43,643.42	-	-	43,643.42

7500 - Fiscal Services

700- Other Expenses	-	-	-	
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2700 - Ending Net Position

2763 - Net Position	-	-	-	-
2769 - Undesignated	-			-
SUB	-	-	-	-
TOTAL	43,643.42	-	-	43,643.42
NET INCREASE/DECREASE		-	-	

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
DEBT SERVICE
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-2019

RESOLUTION NO. 2
as of October 31, 2018

ADOPTED BY BOARD
December 4, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	88,243,709.58	-	88,243,709.58
TRANSFERS & BALANCES			
Federal Direct:			
3199 - Miscellaneous Federal Direct	2,645,253.88	-	2,645,253.88
State:			
3322 - CO & DS Withheld for SBE/COBI Bonds	118,137.56	-	118,137.56
3326 - SBE/COBI Bond Interest	-	-	-
Local:			
3412 - District I & S Taxes	-	-	-
3421 - Tax Redemptions	-	-	-
3431 - Interest on Investments	183,556.30	-	183,556.30
3432- Gain on Sale of Investments	-	-	-
Other Financing Sources:			
3610 - Transfers from General Fund	-	-	-
3630 - Transfers from Capital Project Funds	29,156,341.41	-	29,156,341.41
3650 - Interfund Transfers	-	-	-
3750- Proceeds of COPS	-	-	-
3792- Premium on Refunding Bonds	-	-	-
Beginning Fund Balances:			
2710 - Reserved for State Required Carryover Programs	-	-	-
2720 - Reserved for Encumbrances	-	-	-
2725 - Restricted Debt	56,140,420.43	-	56,140,420.43
2730 - Reserved for Inventory	-	-	-
2763 - Designated Fund Balance	-	-	-
2769 - Undesignated Fund Balance	-	-	-

DEBT SERVICE APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 - Debt Service	23,999,527.58	-	-	23,999,527.58
9700 - Transfers	-	-	-	-
9800 - Fund Balances	64,244,182.00	-	-	64,244,182.00
TOTAL	88,243,709.58	-	-	88,243,709.58
TOTAL REVISIONS	-	-	-	-
NET INCREASE/DECREASE	-	-	-	-

ADOPTED BY BOARD 12/04/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

No changes.

FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 - Debt Service				
710 - Redemption of Principal	10,223,759.00	-	-	10,223,759.00
720 - Interest	13,721,541.02	-	325.00	13,721,216.02
730 - Dues and Fees	54,227.56	325.00	-	54,552.56
760 - Payments to Refunded Bond	-	-	-	-
SUB-TOTAL	23,999,527.58	-	-	23,999,527.58
9700 - Transfers				
900 - Transfers	-	-	-	-
2700 - Ending Fund Balances				
2763 - Designated Fund Balance	64,244,182.00	-	-	64,244,182.00
2769 - Undesignated	-	-	-	-
SUB-TOTAL	64,244,182.00	-	-	64,244,182.00
TOTAL	88,243,709.58	-	-	88,243,709.58
NET INCREASE/DECREASE		-	-	

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
ENTERPRISE FUNDS
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-2019

RESOLUTION NO. 2
as of October 31, 2018

ADOPTED BY BOARD
December 4, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	1,091,391.80	-	1,091,391.80
TRANSFERS & BALANCES			
Other Financing Sources:			
3431 - Interest on Investment	-	-	
3495 - Other Miscellaneous Local	1,091,391.80	-	1,091,391.80
3497 - Refund of Prior Year Expenditures	-	-	-
3640 - Transfers from Special Revenue Funds	-	-	-
Beginning Net Position:			
2780 - Net Assets, Restricted	-	-	-

ENTERPRISE FUNDS APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7500 - Fiscal Services	1,091,391.80	1,000.00	1,796.67	1,090,595.13
9700 - Transfers	-	796.67	-	796.67
9800 - Fund Balances	-	-	-	-
TOTAL	1,091,391.80			1,091,391.80
TOTAL REVISIONS		1,796.67	1,796.67	
NET INCREASE/DECREASE		-	(0.00)	

ADOPTED BY BOARD: 12/04/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

No changes.

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7500 - Fiscal Services				
100 - Salaries	127,226.98	-	-	127,226.98
200 - Benefits	54,303.41	-	-	54,303.41
300 - Purchase Services	908,719.88	-	1,796.67	906,923.21
400 - Energy Services	466.78	1,000.00	-	1,466.78
500 - Material and Supplies	492.48	-	-	492.48
700 - Other Expenses	182.27	-	-	182.27
SUB	1,091,391.80	1,000.00	1,796.67	1,090,595.13
9700 - Transfers				
900 - Transfers	-	796.67	-	796.67
2700 - Ending Net Position				
2780 - Net Position	-	-	-	-
2769 - Undesignated	-	-	-	-
SUB	-	-	-	-
TOTAL	1,091,391.80	1,796.67	1,796.67	1,091,391.80
NET INCREASE/DECREASE		-	(0.00)	