

February 5, 2019, Regular Board Meeting

Title

4. ADOPTION OF BUDGET RESOLUTIONS DECEMBER 2018

Recommendation

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

- **General Fund – Budget Resolution No. 4**
- **Food Service Fund – Budget Resolution No. 4**
- **Special Revenue Fund – Other Fund – Budget Resolution No. 4**
- **Special Revenue Fund Miscellaneous – Budget Resolution No. 4**
- **Capital Project Fund – Budget Resolution No. 4**
- **Internal Services Fund – Budget Resolution No. 4**
- **Trust Fiduciary Fund – Budget Resolution No. 4**
- **Debt Service Fund – Budget Resolution No. 4**
- **Enterprise Service Fund – Budget Resolution No. 4**

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 December 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. 04 Resolutions

General Fund Resolution No. 4 FY 2018-2019

1. Increase revenue for Gifts, Grants, and Bequests (3440) by \$42,765.76 and increase appropriations by a like amount for the following:

Receipt of donations for Instruments for Change	\$ 3,575.00
Receipt of donations from GCA Services Group	\$ 10,000.00
Receipt of donations from Friends of John Stockton	\$ 19,190.76
Receipt of Mayport Middle Enrichment grant from City of Atlantic Beach	\$ 10,000.00

No negative impact on schools or programs.

2. Increase revenue for Miscellaneous Local Sources (3490) by \$6,703.88 and increase appropriations by a like amount for the following:

Receipt of funds for Building Utilization	\$ 2,233.38
Receipt of funds for textile collection	\$ 4,470.50

No negative impact on schools or programs.

3. Increase revenue for Transfers from Enterprise Funds (3690) by \$724.20 and increase appropriations by a like amount for transfers to cover painting costs. No negative impact on schools or programs.

Food Service Fund Resolution No. 4 FY 2018-2019

1. Increase revenue for Nutrition Ed & Training (3268) by \$16,900.00 and increase appropriations by a like amount for FY 2018-2019 Fresh Fruit and Vegetable program. No negative impact on schools or programs.

Special Revenue-Other Fund Resolution No. 4 FY 2018-2019

1. Increase revenue for Vocational Education Acts (3201) by \$165,369.00 and increase appropriations by a like amount for receipt of Carl D. Perkins Career Technical Education, Secondary grant amendment. No negative impact on schools or programs.
2. Increase revenue for Elementary and Secondary Education Act, Title I (3240) by \$4,320,837.50 and increase appropriations by a like amount for receipt of Title I Part A Unified School Improvement grant. No negative impact on schools or programs.

FDLRS Special Revenue-Miscellaneous No. 04 FY 2018-2019

1. Move appropriations within objects. No negative impact on schools or programs.

Capital Projects Resolution No. 4 FY 2018-2019

1. Move appropriations within objects. No negative impact on schools or programs.

Internal Fund Resolution No. 4 FY 2018-2019

1. Increase revenue for Charges for Services (3481) by \$20,000.00 and increase appropriations by a like amount for Print Shop. No negative impact on schools or programs.

Fiduciary Fund Resolution No. 4 FY 2018-2019

1. Move appropriations within objects. No negative impact on schools or programs.

Debt Service Fund Resolution No. 4 FY 2018-2019

1. Move appropriations within objects. No negative impact on schools or programs.

Enterprise Fund Resolution No. 4 FY 2018-2019

1. Move appropriations within objects. 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. 4
as of December 20, 2018

ADOPTED BY BOARD
February 5, 2019

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	1,095,381,874.03	50,193.84	1,095,432,067.87
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	89,791.00	-	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	4,072,371.12	-	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	179,424.23	42,765.76	222,189.99
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	12,815,880.88	6,703.88	12,822,584.76
Other Financing Sources:			
3620 - Transfers from Debt Service Funds	-	-	-
3630 - Transfers from Capital Project Funds	33,992,822.00	-	33,992,822.00
3640 - Transfers from Special Revenue Funds	4,537,856.08	-	4,537,856.08
3670 - Transfers from Internal Service Funds	-	-	-
3680 - Transfers from Trust Funds	-	-	-
3690 - Transfers from Enterprise Funds	796.67	724.20	1,520.87
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	27,305,321.06	-	27,305,321.06

**GENERAL FUND
APPROPRIATIONS**

FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
6000 - Instruction*	687,865,205.45	2,372,015.42	2,131,883.89	688,105,336.98
6100 - Student Support Services	52,087,897.44	110,178.61	18,735.09	52,179,340.96
6200 - Instructional Media Services	5,261,134.55	16,855.54	108,938.67	5,169,051.42
6300 - Instruction & Curriculum Development Svcs	15,234,854.00	129,185.01	477,193.96	14,886,845.05
6400 - Instructional Staff Training Services	7,641,676.07	72,982.26	5,123.93	7,709,534.40
6500 - Instruction Related Technology	13,070,260.18	150,663.00	-	13,220,923.18
7100 - Board	3,295,039.54	-	-	3,295,039.54
7200 - General Administration	2,376,252.79	2,100.00	7,100.00	2,371,252.79
7300 - School Administration	60,738,290.95	12,406.14	4,377.96	60,746,319.13
7400 - Facilities Acquisition & Construction	8,756,841.00	50,361.48	361.02	8,806,841.46
7500 - Fiscal Services	7,010,267.79	46,724.20	-	7,056,991.99
7700 - Central Services	20,474,864.72	3,267.56	32,267.56	20,445,864.72
7800 - Student Transportation Services	63,121,165.95	6,791.36	-	63,127,957.31
7900 - Operation of Plant	72,711,761.22	374,340.62	361,032.28	72,725,069.56
8100 - Maintenance of Plant	29,136,341.34	1,147.00	1,147.00	29,136,341.34
8200 - Administrative Technology Services	12,000,229.25	-	150,663.00	11,849,566.25
9100 - Community Services	1,968,174.83	29,020.00	29,020.00	1,968,174.83
9200 - Debt Service	-	-	-	-
9700 - Transfers	42,137.42	-	-	42,137.42
9800 - Fund Balances	32,589,479.54	-	-	32,589,479.54
TOTAL	1,095,381,874.03			1,095,432,067.87
TOTAL REVISIONS		3,378,038.20	3,327,844.36	
NET INCREASE/DECREASE		50,193.84	-	

ADOPTED BY BOARD: 02/05/2019

CERTIFIED CORRECT: _____

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

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

Increases:

Payroll Suspense for Community Ed and Extended Day	1,853,568.73	
2018-2019 Quarter 3 Math Student Workbooks and Sprint/Assessments	352,630.30	
Various transfers for small amounts	165,816.39	
	<u>2,372,015.42</u>	No negative impact

Decreases:

Payroll Suspense for Community Ed and Extended Day	1,856,746.70	
Transfers within Advanced Placement funds	112,896.81	
Various transfers for small amounts	162,240.38	
	<u>2,131,883.89</u>	No negative impact

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 - Instruction				
100 - Salaries	339,138,168.87	1,449,768.77	-	340,587,937.64
200- Employee Benefits	124,171,010.03	272,640.40	-	124,443,650.43
300 - Purchased Services	162,984,346.43	374,601.21	-	163,358,947.64
400 - Energy Services	29,015.02	-	-	29,015.02
500 - Materials and Supplies	58,486,868.33	-	2,131,883.89	56,354,984.44
600 - Capital Outlay	2,623,408.34	135,638.41	-	2,759,046.75
700 - Other Expenses	432,388.43	139,366.63	-	571,755.06
SUB	687,865,205.45	2,372,015.42	2,131,883.89	688,105,336.98

6100 - Student Support Services				
100 - Salaries	31,924,928.05	-	5,774.92	31,919,153.13
200- Employee Benefits	11,711,250.78	32,861.61	-	11,744,112.39
300 - Purchased Services	5,201,711.00	-	8,718.17	5,192,992.83
400 - Energy Services	27,754.57	-	-	27,754.57
500 - Materials and Supplies	2,851,541.91	-	1,557.00	2,849,984.91
600 - Capital Outlay	95,813.74	-	2,685.00	93,128.74
700 - Other Expenses	274,897.39	77,317.00	-	352,214.39
SUB	52,087,897.44	110,178.61	18,735.09	52,179,340.96

6200 - Instructional Media Services

100 - Salaries	3,650,886.07	-	80,304.06	3,570,582.01
200- Employee Benefits	1,380,432.37	-	28,634.61	1,351,797.76
300 - Purchased Services	68,265.86	16,023.54	-	84,289.40
500 - Materials and Supplies	116,150.73	500.00	-	116,650.73
600 - Capital Outlay	45,339.52	332.00	-	45,671.52
700 - Other Expenses	60.00	-	-	60.00
SUB	5,261,134.55	16,855.54	108,938.67	5,169,051.42

6300 - Instruction and Curriculum Development Services

100 - Salaries	7,459,986.31	96,162.10	-	7,556,148.41
200- Employee Benefits	2,848,152.63	32,022.91	-	2,880,175.54
300 - Purchased Services	3,331,884.58	-	371,817.44	2,960,067.14
400 - Energy Services	4,335.34	-	-	4,335.34
500 - Materials and Supplies	1,332,757.93	-	28,179.92	1,304,578.01
600 - Capital Outlay	15,621.92	1,000.00	-	16,621.92
700 - Other Expenses	242,115.29	-	77,196.60	164,918.69
SUB	15,234,854.00	129,185.01	477,193.96	14,886,845.05

6400 - Instructional Staff Training Services

100 - Salaries	1,886,714.51	24,542.09	-	1,911,256.60
200- Employee Benefits	641,763.73	1,951.31	-	643,715.04
300 - Purchased Services	4,622,362.99	41,658.86	-	4,664,021.85
500 - Materials and Supplies	441,356.10	-	4,939.93	436,416.17
600 - Capital Outlay	3,849.33	-	184.00	3,665.33
700 - Other Expenses	45,629.41	4,830.00	-	50,459.41
SUB	7,641,676.07	72,982.26	5,123.93	7,709,534.40

6500 - Instruction Related Technology

100 - Salaries	6,973,022.00	-	-	6,973,022.00
200- Employee Benefits	2,587,598.00	-	-	2,587,598.00
300 - Purchased Services	2,883,215.97	150,663.00	-	3,033,878.97
400 - Energy Services	-	-	-	-
500 - Materials and Supplies	506,684.21	-	-	506,684.21
600 - Capital Outlay	116,380.00	-	-	116,380.00
700 - Other Expenses	3,360.00	-	-	3,360.00
SUB	13,070,260.18	150,663.00	-	13,220,923.18

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	1,194,979.42	-	-	1,194,979.42
200- Employee Benefits	443,288.40	-	-	443,288.40
300 - Purchased Services	129,531.89	-	-	129,531.89
400 - Energy Services	5,935.70	1,000.00	-	6,935.70
500 - Materials and Supplies	546,184.18	-	7,100.00	539,084.18
600 - Capital Outlay	1,873.20	-	-	1,873.20
700 - Other Expenses	54,460.00	1,100.00	-	55,560.00
SUB	2,376,252.79	2,100.00	7,100.00	2,371,252.79

7300 - School Administration

100 - Salaries	43,383,012.49	-	3,427.47	43,379,585.02
200- Employee Benefits	16,096,879.65	5,809.17	-	16,102,688.82
300 - Purchased Services	557,125.53	5,355.04	-	562,480.57
500 - Materials and Supplies	548,196.05	-	950.49	547,245.56
600 - Capital Outlay	149,453.88	1,112.94	-	150,566.82
700 - Other Expenses	3,623.35	128.99	-	3,752.34
SUB	60,738,290.95	12,406.14	4,377.96	60,746,319.13

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	2,929,292.25	361.02	-	2,929,653.27
500 - Materials and Supplies	5,929.71	-	-	5,929.71
600 - Capital Outlay	4,875,184.04	50,000.46	-	4,925,184.50
700 - Other Expenses	750.00	-	361.02	388.98
SUB	8,756,841.00	50,361.48	361.02	8,806,841.46

7500 - Fiscal Services

100 - Salaries	3,866,510.21	-	-	3,866,510.21
200- Employee Benefits	1,429,587.21	-	-	1,429,587.21
300 - Purchased Services	610,182.32	46,724.20	-	656,906.52
500 - Materials and Supplies	897,726.49	-	-	897,726.49
600 - Capital Outlay	7,065.94	-	-	7,065.94
700 - Other Expenses	199,195.62	-	-	199,195.62
SUB	7,010,267.79	46,724.20	-	7,056,991.99

7700 - Central Services

100 - Salaries	8,629,247.66	-	-	8,629,247.66
200- Employee Benefits	3,807,693.65	-	-	3,807,693.65
300 - Purchased Services	5,608,324.87	-	16,267.56	5,592,057.31
400 - Energy Services	127,404.30	-	16,000.00	111,404.30
500 - Materials and Supplies	1,846,687.80	2,084.14	-	1,848,771.94
600 - Capital Outlay	22,737.97	119.98	-	22,857.95
700 - Other Expenses	432,768.47	1,063.44	-	433,831.91
SUB	20,474,864.72	3,267.56	32,267.56	20,445,864.72

7800 - Student Transportation Services

100 - Salaries	992,039.00	-	-	992,039.00
200- Employee Benefits	368,047.00	-	-	368,047.00
300 - Purchased Services	58,347,370.12	6,791.36	-	58,354,161.48
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	63,121,165.95	6,791.36	-	63,127,957.31

7900 - Operation of Plant

100 - Salaries	11,207,871.06	-	230,104.42	10,977,766.64
200- Employee Benefits	4,402,885.77	32,722.13	-	4,435,607.90
300 - Purchased Services	37,158,110.80	341,524.89	-	37,499,635.69
400 - Energy Services	17,405,977.43	-	-	17,405,977.43
500 - Materials and Supplies	1,654,370.54	-	130,927.86	1,523,442.68
600 - Capital Outlay	661,895.62	93.60	-	661,989.22
700 - Other Expenses	220,650.00	-	-	220,650.00
SUB	72,711,761.22	374,340.62	361,032.28	72,725,069.56

8100 - Maintenance of Plant

100 - Salaries	13,227,909.99	-	-	13,227,909.99
200- Employee Benefits	4,875,326.12	-	-	4,875,326.12
300 - Purchased Services	5,631,626.57	-	-	5,631,626.57
400 - Energy Services	339,393.75	-	-	339,393.75
500 - Materials and Supplies	4,981,540.02	-	1,147.00	4,980,393.02
600 - Capital Outlay	45,544.89	1,147.00	-	46,691.89
700 - Other Expenses	35,000.00	-	-	35,000.00
SUB	29,136,341.34	1,147.00	1,147.00	29,136,341.34

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	4,964,812.42	-	125,344.50	4,839,467.92
400 - Energy Services	47,738.36	-	-	47,738.36
500 - Materials and Supplies	54,814.31	-	-	54,814.31
600 - Capital Outlay	3,214,315.16	-	25,167.50	3,189,147.66
700 - Other Expenses	97,415.00	-	151.00	97,264.00
SUB	12,000,229.25	-	150,663.00	11,849,566.25

9100 - Community Services

100 - Salaries	581,478.80	-	-	581,478.80
200 - Employee Benefits	212,220.25	-	-	212,220.25
300 - Purchased Services	921,985.79	29,020.00	-	951,005.79
400 - Energy Services	-	-	-	-
500 - Materials and Supplies	180,206.11	-	29,020.00	151,186.11
600 - Capital Outlay	26,783.88	-	-	26,783.88
700 - Other Expenses	45,500.00	-	-	45,500.00
SUB	1,968,174.83	29,020.00	29,020.00	1,968,174.83

9200 - Debt Service

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

9700 - Transfers

900 - Transfers	42,137.42	-	-	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	29,379,508.22	-	-	29,379,508.22
SUB	32,589,479.54	-	-	32,589,479.54
TOTAL	1,095,381,874.03	3,378,038.20	3,327,844.36	1,095,432,067.87
NET INCREASE/DECREASE		50,193.84	-	
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. 4
as of December 20, 2018

ADOPTED BY BOARD
February 5, 2019

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	76,558,942.87	16,900.00	76,575,842.87
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	16,900.00	768,590.44
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	11,006,459.21	-	11,006,459.21

FOOD SERVICES APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 - Food Services*	60,856,332.41	1,116,900.00	-	61,973,232.41
9700 - Transfers	4,537,856.08	-	-	4,537,856.08
9800 - Fund Balances*	11,164,754.38	-	1,100,000.00	10,064,754.38
Totals	76,558,942.87	1,116,900.00	1,100,000.00	76,575,842.87
TOTAL REVISIONS		1,116,900.00	1,100,000.00	
NET INCREASE/DECREASE		16,900.00	-	

ADOPTED BY BOARD: 02/05/2019

CERTIFIED CORRECT: _____

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

***Changes in Food Services (Function 7600)**

Increases:

Summer Capital Projects	1,100,000.00	
2018-2019 Fresh Fruit and Vegetable Program	16,900.00	
	<u>1,116,900.00</u>	No negative impact

***Changes in Ending Fund Balances (Function 9800)**

Decreases:

Summer Capital Projects	1,100,000.00	
	<u>1,100,000.00</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	48,961,861.01	2,634.25	-	48,964,495.26
400 - Energy Services	806,194.31	-	-	806,194.31
500 - Materials & Supplies	3,911,368.95	15,210.00	-	3,926,578.95
600 - Capital Outlay	1,798,861.33	1,099,055.75	-	2,897,917.08
700- Other Expenses	3,197,001.00	-	-	3,197,001.00
SUB	60,856,332.41	1,116,900.00	-	61,973,232.41
9700 - Transfers				
900 - Transfers	4,537,856.08	-	-	4,537,856.08
9800 - Ending Fund Balances				
9710 - Inventory	1,276,379.22	-	-	1,276,379.22
9741 - Special revenue Fund Balance	9,888,375.16	-	1,100,000.00	8,788,375.16
SUB	11,164,754.38	-	1,100,000.00	10,064,754.38
TOTAL	76,558,942.87	1,116,900.00	1,100,000.00	76,575,842.87
NET INCREASE/DECREASE		16,900.00	-	

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

RESOLUTION NO. 04
as of December 20, 2018

ADOPTED BY BOARD
February 5, 2019

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	126,060,761.74	4,486,206.50	130,546,968.24
TRANSFERS & BALANCES			
Federal:			
3199 - Miscellaneous Federal Direct	5,768,468.88	-	5,768,468.88
Federal Through State:			
3201 - Vocational Education Acts	1,593,121.29	165,369.00	1,758,490.29
3202 - Medicaid	-	-	-
3220 - Workforce Investment Act	-	-	-
3225 - Teacher and Principal Training and Recruiting - Title II, Part A	3,248,343.26	-	3,248,343.26
3226 - Math and Science Partnerships - Title II, Part B	-	-	-
3227 - Drug Free Schools	-	-	-
3230 - Individuals with Disabilities Education Act (IDEA)	41,954,167.89	-	41,954,167.89
3240 - Elementary and Secondary Education Act, Title I	63,490,021.39	4,320,837.50	67,810,858.89
3241 - Language Instruction - Title III	1,011,179.25	-	1,011,179.25
3242 - Twenty-First Century Schools - Title IV	3,689,440.85	-	3,689,440.85
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	5,306,018.93	-	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*	54,529,421.34	2,052,996.64	980,258.10	55,602,159.88
6100 - Student Support Services	25,170,368.28	269,414.23	72,829.73	25,366,952.78
6200 - Instructional Media Services	998,388.80	39,023.12	-	1,037,411.92
6300 - Instruction and Curriculum Development Svcs	12,928,642.40	271,402.89	-	13,200,045.29
6400 - Instructional Staff Training Svcs*	23,371,749.89	573,145.53	12,197.42	23,932,698.00
6500 - Instruction Related Technology	126,449.12	-	-	126,449.12
7100 - Board	-	-	-	-
7200 - General Administration*	3,189,709.19	1,315,379.79	-	4,505,088.98
7300 - School Administration*	163,944.43	1,239,155.40	774.00	1,402,325.83
7400 - Facilities Acquisition & Construction	-	-	-	-
7700 - Central Services	712,355.96	-	228.03	712,127.93
7800 - Student Transportation Services	1,623,010.27	-	208,023.82	1,414,986.45
7900 - Operation of Plant	549,668.52	-	-	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	82,429.54	-	-	82,429.54
9700 - Transfers	-	-	-	-
TOTAL	126,060,761.74			130,546,968.24
TOTAL REVISIONS		5,760,517.60	1,274,311.10	
NET INCREASE/DECREASE		4,486,206.50	-	

ADOPTED BY BOARD: 02/05/2019

CERTIFIED CORRECT: _____

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

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

Increases:

Load Title I Part A Unified School Improvement grant	1,899,225.64	
Various transfers for small amounts	153,771.00	
	<u>2,052,996.64</u>	No negative impact

Decreases:

Title I Part A transfers for Indirect Cost	980,258.00	
	<u>980,258.00</u>	No negative impact

***Changes in Instructional Staff Training Services (Function 6400)**

Increases:

Load Title I Part A Unified School Improvement grant	309,558.38	
Various transfers for small amounts	263,587.15	
	<u>573,145.53</u>	No negative impact

***Changes in General Administration (7200)**

Increases:

Title I Part A transfers for Indirect Cost	1,118,793.07	
	<u>196,586.72</u>	
	<u>1,315,379.79</u>	No negative impact

***Changes in School Administration (7300)**

Increases:

Load Title I Part A Unified School Improvement grant	1,189,511.76	
Various Transfers for small Amounts	49,643.64	
	<u>1,239,155.40</u>	No negative impact

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 - Instruction				
100 - Salaries	24,586,218.93	749,701.99	-	25,335,920.92
200 - Employee Benefits	11,415,330.25	230,431.44	-	11,645,761.69
300 - Purchased Services	9,629,691.71	371,024.85	-	10,000,716.56
400 - Energy Services	14,597.84	-	-	14,597.84
500 - Materials and Supplies	6,287,852.34	-	980,258.10	5,307,594.24
600 - Capital Outlay	2,524,631.58	701,637.36	-	3,226,268.94
700 - Other Expenses	71,098.69	201.00	-	71,299.69
SUB	54,529,421.34	2,052,996.64	980,258.10	55,602,159.88

6100 - Student Support Services

100 - Salaries	12,363,342.69	211,387.69	-	12,574,730.38
200- Employee Benefits	4,848,905.67	49,560.54	-	4,898,466.21
300 - Purchased Services	6,646,382.81	-	57,093.05	6,589,289.76
500 - Materials and Supplies	571,549.23	-	15,736.68	555,812.55
600 - Capital Outlay	724,600.30	8,466.00	-	733,066.30
700 - Other Expenses	15,587.58	-	-	15,587.58
SUB	25,170,368.28	269,414.23	72,829.73	25,366,952.78

6200 - Instructional Media Services

100 - Salaries	670,406.15	3,736.00	-	674,142.15
200- Employee Benefits	283,302.53	2,913.00	-	286,215.53
300 - Purchased Services	21,654.44	-	-	21,654.44
500 - Materials and Supplies	6,901.88	-	-	6,901.88
600 - Capital Outlay	16,123.80	32,374.12	-	48,497.92
700 - Other Expenses	-	-	-	-
SUB	998,388.80	39,023.12	-	1,037,411.92

6300 - Instruction and Curriculum Development Services

100 - Salaries	7,144,279.92	97,182.81	-	7,241,462.73
200- Employee Benefits	3,021,064.94	32,907.37	-	3,053,972.31
300 - Purchased Services	767,305.89	10,998.73	-	778,304.62
500 - Materials and Supplies	1,953,215.21	130,313.98	-	2,083,529.19
600 - Capital Outlay	37,756.60	-	-	37,756.60
700 - Other Expenses	5,019.84	-	-	5,019.84
SUB	12,928,642.40	271,402.89	-	13,200,045.29

6400 - Instructional Staff Training Services

100 - Salaries	12,923,394.10	334,314.70	-	13,257,708.80
200- Employee Benefits	5,103,354.99	104,180.80	-	5,207,535.79
300 - Purchased Services	4,298,807.87	112,898.63	-	4,411,706.50
500 - Materials and Supplies	1,007,071.42	-	12,197.42	994,874.00
600 - Capital Outlay	34,907.51	1,751.40	-	36,658.91
700 - Other Expenses	4,214.00	20,000.00	-	24,214.00
SUB	23,371,749.89	573,145.53	12,197.42	23,932,698.00

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	8,662.61	-	-	8,662.61
700 - Other Expenses	-	-	-	-
SUB	126,449.12	-	-	126,449.12

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	3,189,709.19	1,315,379.79	-	4,505,088.98
SUB	3,189,709.19	1,315,379.79	-	4,505,088.98

7300 - School Administration

100 - Salaries	114,063.20	931,097.68	-	1,045,160.88
200- Employee Benefits	42,044.63	308,057.72	-	350,102.35
300 - Purchased Services	7,836.60	-	774.00	7,062.60
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	163,944.43	1,239,155.40	774.00	1,402,325.83

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	704,766.78	-	228.03	704,538.75
500 - Materials and Supplies	3,000.00	-	-	3,000.00
600 - Capital Outlay	4,500.00	-	-	4,500.00
700 - Other Expenses	-	-	-	-
SUB	712,355.96	-	228.03	712,127.93

7800 - Student Transportation Services

100 - Salaries	141,698.10	-	-	141,698.10
200- Employee Benefits	51,076.00	-	-	51,076.00
300 - Purchased Services	1,430,236.17	-	208,023.82	1,222,212.35
400 - Energy Services	-	-	-	-
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	1,623,010.27	-	208,023.82	1,414,986.45

7900 - Operation of Plant

100 - Salaries	226,063.00	-	-	226,063.00
200- Employee Benefits	-	-	-	-
300 - Purchased Services	323,605.52	-	-	323,605.52
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	549,668.52	-	-	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	47,954.00	-	-	47,954.00
200- Employee Benefits	18,373.52	-	-	18,373.52
300 - Purchased Services	7,925.00	-	-	7,925.00
500 - Materials and Supplies	8,177.02	-	-	8,177.02
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	82,429.54	-	-	82,429.54

9700 - Transfers

900 - Transfers	-	-	-	-
TOTAL	126,060,761.74	5,760,517.60	1,274,311.10	130,546,968.24
NET INCREASE/DECREASE		4,486,206.50	-	

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

RESOLUTION NO. 4
as of December 20, 2018

ADOPTED BY BOARD
February 5, 2019

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: 02/05/2019

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	3,622.24	-	-	3,622.24
200- Employee Benefits	1,550.08	-	-	1,550.08
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. 4
as of December 20, 2018

ADOPTED BY BOARD
February 5, 2019

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	153,694,607.70	-	153,694,607.70
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	7,140,624.00	-	7,140,624.00
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	41,274,099.79	-	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*	82,559,417.64	912,012.48	62,012.48	83,409,417.64
9200 - Debt Services/Other expenses	-	-	-	-
9700 - Transfers	63,149,163.41	-	-	63,149,163.41
9800 - Fund Balances*	7,986,026.65	-	850,000.00	7,136,026.65
TOTAL	153,694,607.70	-	-	153,694,607.70
TOTAL REVISIONS		912,012.48	912,012.48	
NET INCREASE/DECREASE		0.00	-	

ADOPTED BY BOARD 02/05/2019

CERTIFIED CORRECT: _____

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

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

Increases:

CO&DS funds for Project Priority List	850,000.00	
Various transfers for small amounts	62,012.48	
	<u>912,012.48</u>	No negative impact

***Changes in Ending Fund Balance (Function 9800)**

Decreases:

CO&DS funds for Project Priority List	850,000.00	
	<u>850,000.00</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	21,736,480.72	-	62,012.48	21,674,468.24
650 - Motor Vehicles	1,997,475.00	-	-	1,997,475.00
660 - Land	802,817.12	-	-	802,817.12
670 - Improvements Other Than Buildings	5,025,615.35	673,714.34	-	5,699,329.69
680 - Remodeling and Renovations	46,850,722.12	235,229.14	-	47,085,951.26
690 - Computer Software	1,346,307.33	3,069.00	-	1,349,376.33
SUB	82,559,417.64	912,012.48	62,012.48	83,409,417.64
9200 - Debt Services/Other expenses				
730 - Fees	-	-	-	-
9700 - Transfers				
900 - Transfers	63,149,163.41	-	-	63,149,163.41
2700 - Ending Fund Balances				
2724 - Restricted Local Sales Tax & others	246,431.22	-	-	246,431.22
2726 - Restricted Capital Projects	7,739,595.43	-	850,000.00	6,889,595.43
SUB	7,986,026.65	-	850,000.00	7,136,026.65
TOTAL	153,694,607.70	912,012.48	912,012.48	153,694,607.70
NET INCREASE/DECREASE		0.00	-	

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

RESOLUTION NO. 4
As of December 20, 2018

ADOPTED BY BOARD
February 5, 2019

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	245,678,488.86	20,000.00	245,698,488.86
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	379,231.00	20,000.00	399,231.00
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	104,766,181.13	-	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	157,938,197.62	20,000.00	-	157,958,197.62
9700 - Transfers	-	-	-	-
9800 - Fund Balances	87,740,291.24	-	-	87,740,291.24
TOTAL	245,678,488.86			245,698,488.86
TOTAL REVISIONS		20,000.00	-	
NET INCREASE/DECREASE		20,000.00	-	

ADOPTED BY BOARD: 02/05/2019

CERTIFIED CORRECT: _____

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

No changes.

INTERNAL SERVICES

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7700 - Central Services				
100 - Salaries	625,662.59	-	-	625,662.59
200 - Benefits	282,695.06	-	-	282,695.06
300 - Purchased Services	23,715,987.77	20,000.00	-	23,735,987.77
400 - Energy Services		-	-	
500 - Materials & Supplies	156,033.32	-	-	156,033.32
600 - Capital Outlay	153.31	-	-	153.31
700 - Other Expenses	133,157,665.57	-	-	133,157,665.57
SUB-TOTAL	157,938,197.62	20,000.00	-	157,958,197.62

9700 - Transfers

910 - Transfers to General Fund	-	-	-	-
950 - Interfund Transfers	-	-	-	-
SUB-TOTAL	-	-	-	-

9800 - Ending Net Position

9780 - Net Position	87,740,291.24	-	-	87,740,291.24
9791 - Net Assets, Unrestricted		-	-	
SUB-TOTAL	87,740,291.24	-	-	87,740,291.24
TOTAL	245,678,488.86	20,000.00	-	245,698,488.86
NET INCREASE/DECREASE		20,000.00	-	

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

RESOLUTION NO. 4
 as of December 20, 2018

ADOPTED BY BOARD
 February 5, 2019

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: 02/05/2019

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. 4
as of December 20, 2018

ADOPTED BY BOARD
February 5, 2019

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: 02/05/2019

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	13,721,216.02	-	-	13,721,216.02
730 - Dues and Fees	54,552.56	-	-	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. 4
as of December 20, 2018

ADOPTED BY BOARD
February 5, 2019

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	1,091,391.80	-	1,091,391.80
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	1,090,595.13	-	724.20	1,089,870.93
9700 - Transfers	796.67	724.20	-	1,520.87
9800 - Fund Balances	-	-	-	-
TOTAL	1,091,391.80			1,091,391.80
TOTAL REVISIONS		724.20	724.20	
NET INCREASE/DECREASE		0.00	-	

ADOPTED BY BOARD: 02/05/2019

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	906,923.21	-	724.20	906,199.01
400 - Energy Services	1,466.78	-	-	1,466.78
500 - Material and Supplies	492.48	-	-	492.48
700 - Other Expenses	182.27	-	-	182.27
SUB	1,090,595.13	-	724.20	1,089,870.93

9700 - Transfers				
900 - Transfers	796.67	724.20	-	1,520.87

2700 - Ending Net Position				
2780 - Net Position	-	-	-	-
2769 - Undesignated	-			-
SUB	-	-	-	-

TOTAL	1,091,391.80	724.20	724.20	1,091,391.80
NET INCREASE/DECREASE		0.00	-	