

April 8, 2019, Regular Board Meeting

Title

6. ADOPTION OF BUDGET RESOLUTIONS FEBRUARY 2019

Recommendation

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

- General Fund – Budget Resolution No. 6
- Food Service Fund – Budget Resolution No. 6
- Special Revenue Fund – Other Fund – Budget Resolution No. 6
- Special Revenue Fund Miscellaneous – Budget Resolution No. 6
- Capital Project Fund – Budget Resolution No. 6
- Internal Services Fund – Budget Resolution No. 6
- Trust Fiduciary Fund – Budget Resolution No. 6
- Debt Service Fund – Budget Resolution No. 6
- Enterprise Service Fund – Budget Resolution No. 6

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 February 28, 2019. 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. 06 Combined Resolutions 1819

General Fund Resolution No. 6 FY 2018-2019

1. Increase revenue for Gifts, Grants and Bequests (3440) by \$6,200.00 and increase appropriations by like amount as follows:

| | |
|---|-------------|
| Receipt of donations for Districtwide Recognition Events from Allstate Construction, Inc. | \$ 2,000.00 |
| Receipt of donations for Districtwide Recognition Events from Ajax Building Corporation | \$ 2,000.00 |
| Receipt of donations for Districtwide Recognition Events from Bhide & Hall Architects, P.A. | \$ 1,000.00 |
| Receipt of donations for Districtwide Recognition Events from GLE Associates, Inc. | \$ 200.00 |
| Receipt of donations for Districtwide Recognition Events from Perry-McCall Construction, Inc. | \$ 1,000.00 |

No negative impact on schools or programs.

2. Increase revenue for Miscellaneous Local Sources (3490) by \$45,090.39 and increase appropriations by like amount as follows:

| | |
|--|--------------|
| Receipt of funds for scrap metal | \$ 495.30 |
| Receipt of funds for sale of junk | \$ 782.20 |
| Receipt of funds for Building Utilization | \$ 3,591.89 |
| Receipt of funds from textiles collection | \$ 2,137.00 |
| Receipt of funds from JEA for Green Champion grant | \$ 300.00 |
| Receipt of funds for student laptops at Mandarin Middle School | \$ 37,784.00 |

No negative impact on schools or programs.

Food Service Fund Resolution No. 6 FY 2018-2019

1. Increase revenue for Transfers from General (3610) by \$34,597.81 and increase appropriations by a like amount for transfers from Florida School Recognition funds. No negative impact on schools or programs.

Special Revenue-Other Fund Resolution No. 6 FY 2018-2019

1. Increase revenue for Miscellaneous Federal Through State (3299) by \$542,143.00 and increase appropriations by a like amount for receipt of 2018-2020 Public Charter Schools Grant Program (CSP) Implementation Only award. No negative impact on schools or programs.

FDLRS Special Revenue-Miscellaneous No. 6 FY 2018-2019

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

Capital Projects Resolution No. 6 FY 2018-2019

1. Increase in Other Loss Recovery (3742) by \$440.00 and increase appropriations by a like amount. No negative impact on schools or programs.

Internal Fund Resolution No. 6 FY 2018-2019

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

Fiduciary Fund Resolution No. 6 FY 2018-2019

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

Debt Service Fund Resolution No. 6 FY 2018-2019

1. No negative impact on schools or programs.

Enterprise Fund Resolution No. 6 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. 6
as of February 28, 2019

ADOPTED BY BOARD
April 8, 2019

| ESTIMATED REVENUE | | | |
|--|------------------|-------------------------|------------------|
| Account Description | PRESENT BUDGET | INCREASE/ (DECREASE) | REVISED BUDGET |
| TOTAL REVENUE | 1,083,601,578.44 | 51,290.39 | 1,083,652,868.83 |
| 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) | 461,131,554.00 | - | 461,131,554.00 |
| 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 | 145,683,619.00 | - | 145,683,619.00 |
| 3361 - School Recognition Funds | 4,839,149.00 | - | 4,839,149.00 |
| 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 | 11,107,505.12 | - | 11,107,505.12 |
| 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 | 237,440.07 | 6,200.00 | 243,640.07 |
| 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 | 12,865,031.25 | 45,090.39 | 12,910,121.64 |
| 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 | 1,520.87 | - | 1,520.87 |
| 3733 - Sale of Equipment | - | - | - |
| 3741 - Insurance Loss Recovery | - | - | - |
| 3742 - Other Loss Recovery | 25.00 | - | 25.00 |
| 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 |
|---|-------------------------|---------------------|---------------------|-------------------------|
| 5000 - Instruction* | 667,569,208.91 | 3,246,947.88 | 3,612,014.73 | 667,204,142.06 |
| 6100 - Student Support Services | 54,391,846.03 | 4,575.44 | 62,497.82 | 54,333,923.65 |
| 6200 - Instructional Media Services | 5,373,627.59 | 16,220.98 | 3,680.14 | 5,386,168.43 |
| 6300 - Instruction & Curriculum Development Svcs* | 14,702,169.03 | 94,506.81 | 570,600.15 | 14,226,075.69 |
| 6400 - Instructional Staff Training Services | 7,972,542.60 | 135,814.48 | 2,471.50 | 8,105,865.58 |
| 6500 - Instruction Related Technology | 13,260,244.77 | - | - | 13,260,244.77 |
| 7100 - Board | 3,300,471.87 | - | - | 3,300,471.87 |
| 7200 - General Administration | 2,553,943.90 | 1,225.00 | 225.00 | 2,554,943.90 |
| 7300 - School Administration | 62,253,531.92 | 20,968.64 | 22,816.40 | 62,251,684.16 |
| 7400 - Facilities Acquisition & Construction* | 14,554,869.51 | 4,920,468.00 | 4,150,797.06 | 15,324,540.45 |
| 7500 - Fiscal Services | 6,969,789.68 | 7,782.20 | 7,000.00 | 6,970,571.88 |
| 7700 - Central Services | 20,004,774.88 | 28,032.79 | 60,146.73 | 19,972,660.94 |
| 7800 - Student Transportation Services | 63,116,048.95 | 10,701.09 | - | 63,126,750.04 |
| 7900 - Operation of Plant | 72,713,551.20 | 147,957.86 | 94,514.65 | 72,766,994.41 |
| 8100 - Maintenance of Plant | 28,495,801.75 | 7,149.70 | 37,694.11 | 28,465,257.34 |
| 8200 - Administrative Technology Services | 11,813,121.22 | 26,000.00 | 26,000.00 | 11,813,121.22 |
| 9100 - Community Services | 1,924,417.67 | 5,180.00 | 6,380.00 | 1,923,217.67 |
| 9200 - Debt Service | - | - | - | - |
| 9700 - Transfers | 42,137.42 | 34,597.81 | - | 76,735.23 |
| 9800 - Fund Balances | 32,589,479.54 | - | - | 32,589,479.54 |
| TOTAL | 1,083,601,578.44 | | | 1,083,652,868.83 |
| TOTAL REVISIONS | | 8,708,128.68 | 8,656,838.29 | |
| NET INCREASE/DECREASE | | 51,290.39 | - | |

ADOPTED BY BOARD: 04/08/2019

CERTIFIED CORRECT: _____

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

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

Increases:

| | | |
|---|---------------------|--------------------|
| Charter School Capital Outlay transfers for indirect cost | 2,716,077.00 | |
| Cover payroll obligations for Community Ed and Extended Day | 530,870.88 | |
| | <u>3,246,947.88</u> | No negative impact |

Decreases:

| | | |
|---|---------------------|--------------------|
| Charter School Capital Outlay transfers for indirect cost | 2,716,077.00 | |
| Cover payroll obligations for Community Ed and Extended Day | 851,639.28 | |
| Various transfers for small amounts | 44,298.45 | |
| | <u>3,612,014.73</u> | No negative impact |

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

Decreases:

| | | |
|-------------------------------------|-------------------|--------------------|
| AP/IB/AICE Bonus payments | 517,928.40 | |
| Various transfers for small amounts | 52,671.75 | |
| | <u>570,600.15</u> | No negative impact |

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

Increases:

| | | |
|---|---------------------|--------------------|
| Charter School Capital Outlay transfers for indirect cost | 4,186,548.00 | |
| Charter School Capital Outlay December and January payments | 733,920.00 | |
| | <u>4,920,468.00</u> | No negative impact |

Decreases:

| | | |
|---|---------------------|--------------------|
| Charter School Capital Outlay transfers for indirect cost | 4,150,797.06 | |
| | <u>4,150,797.06</u> | No negative impact |

| FUNCTION/OBJECT | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|------------------------------|----------------|--------------|--------------|----------------|
| 5000 - Instruction | | | | |
| 100 - Salaries | 344,959,263.71 | 816,730.35 | - | 345,775,994.06 |
| 200- Employee Benefits | 121,285,748.36 | 276,026.97 | - | 121,561,775.33 |
| 300 - Purchased Services | 143,158,706.72 | - | 1,999,131.00 | 141,159,575.72 |
| 400 - Energy Services | 29,015.02 | - | - | 29,015.02 |
| 500 - Materials and Supplies | 54,270,516.34 | - | 1,612,883.73 | 52,657,632.61 |
| 600 - Capital Outlay | 2,963,172.45 | 93,655.06 | - | 3,056,827.51 |
| 700 - Other Expenses | 902,786.31 | 2,060,535.50 | - | 2,963,321.81 |
| SUB | 667,569,208.91 | 3,246,947.88 | 3,612,014.73 | 667,204,142.06 |

6100 - Student Support Services

| | | | | |
|------------------------------|---------------|----------|-----------|---------------|
| 100 - Salaries | 32,306,765.40 | - | 13,393.20 | 32,293,372.20 |
| 200- Employee Benefits | 12,383,829.88 | 3,288.75 | - | 12,387,118.63 |
| 300 - Purchased Services | 5,314,450.19 | - | 40,309.62 | 5,274,140.57 |
| 400 - Energy Services | 27,754.57 | - | - | 27,754.57 |
| 500 - Materials and Supplies | 3,843,846.54 | - | 4,101.78 | 3,839,744.76 |
| 600 - Capital Outlay | 124,284.74 | 1,286.69 | - | 125,571.43 |
| 700 - Other Expenses | 390,914.71 | - | 4,693.22 | 386,221.49 |
| SUB | 54,391,846.03 | 4,575.44 | 62,497.82 | 54,333,923.65 |

6200 - Instructional Media Services

| | | | | |
|------------------------------|--------------|-----------|----------|--------------|
| 100 - Salaries | 3,764,835.53 | - | 2,807.95 | 3,762,027.58 |
| 200- Employee Benefits | 1,337,541.98 | 1,037.16 | - | 1,338,579.14 |
| 300 - Purchased Services | 101,561.83 | 15,183.82 | - | 116,745.65 |
| 500 - Materials and Supplies | 123,823.93 | - | 814.97 | 123,008.96 |
| 600 - Capital Outlay | 45,804.32 | - | 57.22 | 45,747.10 |
| 700 - Other Expenses | 60.00 | - | - | 60.00 |
| SUB | 5,373,627.59 | 16,220.98 | 3,680.14 | 5,386,168.43 |

6300 - Instruction and Curriculum Development Services

| | | | | |
|------------------------------|---------------|-----------|------------|---------------|
| 100 - Salaries | 7,617,384.41 | 59,070.40 | - | 7,676,454.81 |
| 200- Employee Benefits | 2,739,059.25 | 20,489.85 | - | 2,759,549.10 |
| 300 - Purchased Services | 2,880,160.76 | - | 548,729.36 | 2,331,431.40 |
| 400 - Energy Services | 4,335.34 | - | - | 4,335.34 |
| 500 - Materials and Supplies | 1,275,828.68 | - | 21,870.79 | 1,253,957.89 |
| 600 - Capital Outlay | 17,496.90 | 620.57 | - | 18,117.47 |
| 700 - Other Expenses | 167,903.69 | 14,325.99 | - | 182,229.68 |
| SUB | 14,702,169.03 | 94,506.81 | 570,600.15 | 14,226,075.69 |

6400 - Instructional Staff Training Services

| | | | | |
|------------------------------|--------------|------------|----------|--------------|
| 100 - Salaries | 1,954,296.79 | 36,470.02 | - | 1,990,766.81 |
| 200- Employee Benefits | 598,842.73 | 10,898.51 | - | 609,741.24 |
| 300 - Purchased Services | 4,820,163.17 | 88,231.96 | - | 4,908,395.13 |
| 500 - Materials and Supplies | 491,775.18 | - | 2,471.50 | 489,303.68 |
| 600 - Capital Outlay | 3,665.33 | - | - | 3,665.33 |
| 700 - Other Expenses | 103,799.40 | 213.99 | - | 104,013.39 |
| SUB | 7,972,542.60 | 135,814.48 | 2,471.50 | 8,105,885.58 |

6500 - Instruction Related Technology

| | | | | |
|------------------------------|---------------|---|---|---------------|
| 100 - Salaries | 6,939,313.34 | - | - | 6,939,313.34 |
| 200- Employee Benefits | 2,440,214.25 | - | - | 2,440,214.25 |
| 300 - Purchased Services | 3,033,878.97 | - | - | 3,033,878.97 |
| 400 - Energy Services | - | - | - | - |
| 500 - Materials and Supplies | 474,264.21 | - | - | 474,264.21 |
| 600 - Capital Outlay | 369,214.00 | - | - | 369,214.00 |
| 700 - Other Expenses | 3,360.00 | - | - | 3,360.00 |
| SUB | 13,260,244.77 | - | - | 13,260,244.77 |

7100 - Board

| | | | | |
|------------------------------|--------------|---|---|--------------|
| 100 - Salaries | 626,629.61 | - | - | 626,629.61 |
| 200- Employee Benefits | 224,886.72 | - | - | 224,886.72 |
| 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 | 3,300,471.87 | - | - | 3,300,471.87 |

7200 - General Administration

| | | | | |
|------------------------------|--------------|----------|--------|--------------|
| 100 - Salaries | 1,361,044.79 | - | - | 1,361,044.79 |
| 200- Employee Benefits | 450,377.80 | - | - | 450,377.80 |
| 300 - Purchased Services | 130,031.89 | 225.00 | - | 130,256.89 |
| 400 - Energy Services | 7,435.70 | 1,000.00 | - | 8,435.70 |
| 500 - Materials and Supplies | 547,175.52 | - | 225.00 | 546,950.52 |
| 600 - Capital Outlay | 1,873.20 | - | - | 1,873.20 |
| 700 - Other Expenses | 56,005.00 | - | - | 56,005.00 |
| SUB | 2,553,943.90 | 1,225.00 | 225.00 | 2,554,943.90 |

7300 - School Administration

| | | | | |
|------------------------------|---------------|-----------|-----------|---------------|
| 100 - Salaries | 44,953,610.99 | 12,666.36 | - | 44,966,277.35 |
| 200- Employee Benefits | 16,046,019.11 | 3,801.71 | - | 16,049,820.82 |
| 300 - Purchased Services | 560,680.07 | 4,445.30 | - | 565,125.37 |
| 500 - Materials and Supplies | 537,908.22 | - | 14,166.09 | 523,742.13 |
| 600 - Capital Outlay | 151,327.19 | - | 8,650.31 | 142,676.88 |
| 700 - Other Expenses | 3,986.34 | 55.27 | - | 4,041.61 |
| SUB | 62,253,531.92 | 20,968.64 | 22,816.40 | 62,251,684.16 |

7400 - Facilities Acquisition and Construction

| | | | | |
|------------------------------|---------------|--------------|--------------|---------------|
| 100 - Salaries | 648,193.62 | - | - | 648,193.62 |
| 200- Employee Benefits | 204,372.15 | - | - | 204,372.15 |
| 300 - Purchased Services | 4,273,610.27 | - | 3,697,642.15 | 575,968.12 |
| 500 - Materials and Supplies | 5,929.71 | - | 800.00 | 5,129.71 |
| 600 - Capital Outlay | 9,422,374.78 | - | 452,354.91 | 8,970,019.87 |
| 700 - Other Expenses | 388.98 | 4,920,468.00 | - | 4,920,856.98 |
| SUB | 14,554,869.51 | 4,920,468.00 | 4,150,797.06 | 15,324,540.45 |

7500 - Fiscal Services

| | | | | |
|------------------------------|--------------|----------|----------|--------------|
| 100 - Salaries | 3,979,978.53 | - | - | 3,979,978.53 |
| 200- Employee Benefits | 1,387,705.03 | - | - | 1,387,705.03 |
| 300 - Purchased Services | 656,299.32 | - | 7,000.00 | 649,299.32 |
| 500 - Materials and Supplies | 740,045.24 | 6,356.82 | - | 746,402.06 |
| 600 - Capital Outlay | 7,065.94 | 1,425.38 | - | 8,491.32 |
| 700 - Other Expenses | 198,695.62 | - | - | 198,695.62 |
| SUB | 6,969,789.68 | 7,782.20 | 7,000.00 | 6,970,571.88 |

7700 - Central Services

| | | | | |
|------------------------------|---------------|-----------|-----------|---------------|
| 100 - Salaries | 8,465,982.49 | - | 50,616.00 | 8,415,366.49 |
| 200- Employee Benefits | 3,510,846.63 | 12,756.46 | - | 3,523,603.09 |
| 300 - Purchased Services | 5,609,617.80 | 5,264.15 | - | 5,614,881.95 |
| 400 - Energy Services | 111,390.74 | - | - | 111,390.74 |
| 500 - Materials and Supplies | 1,837,647.68 | - | 6,201.73 | 1,831,445.95 |
| 600 - Capital Outlay | 24,436.38 | 10,012.18 | - | 34,448.56 |
| 700 - Other Expenses | 444,853.16 | - | 3,329.00 | 441,524.16 |
| SUB | 20,004,774.88 | 28,032.79 | 60,146.73 | 19,972,660.94 |

7800 - Student Transportation Services

| | | | | |
|------------------------------|---------------|-----------|---|---------------|
| 100 - Salaries | 954,254.42 | - | - | 954,254.42 |
| 200- Employee Benefits | 337,472.37 | - | - | 337,472.37 |
| 300 - Purchased Services | 58,410,612.33 | 10,101.09 | - | 58,420,713.42 |
| 400 - Energy Services | 3,394,100.74 | 600.00 | - | 3,394,700.74 |
| 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 | 63,116,048.95 | 10,701.09 | - | 63,126,750.04 |

7900 - Operation of Plant

| | | | | |
|------------------------------|----------------------|-------------------|------------------|----------------------|
| 100 - Salaries | 9,446,741.27 | - | 78,535.67 | 9,368,205.60 |
| 200- Employee Benefits | 5,629,850.68 | 4,380.51 | - | 5,634,231.19 |
| 300 - Purchased Services | 37,674,347.24 | 142,644.89 | - | 37,816,992.13 |
| 400 - Energy Services | 17,370,477.43 | - | - | 17,370,477.43 |
| 500 - Materials and Supplies | 1,475,068.33 | - | 15,978.98 | 1,459,089.35 |
| 600 - Capital Outlay | 868,286.25 | 932.46 | - | 869,218.71 |
| 700 - Other Expenses | 248,780.00 | - | - | 248,780.00 |
| SUB | 72,713,551.20 | 147,957.86 | 94,514.65 | 72,766,994.41 |

8100 - Maintenance of Plant

| | | | | |
|------------------------------|----------------------|-----------------|------------------|----------------------|
| 100 - Salaries | 12,752,100.43 | - | - | 12,752,100.43 |
| 200- Employee Benefits | 4,708,969.38 | - | - | 4,708,969.38 |
| 300 - Purchased Services | 5,631,626.57 | - | 31,039.71 | 5,600,586.86 |
| 400 - Energy Services | 340,432.04 | - | - | 340,432.04 |
| 500 - Materials and Supplies | 4,980,561.44 | - | 6,654.40 | 4,973,907.04 |
| 600 - Capital Outlay | 47,111.89 | 7,149.70 | - | 54,261.59 |
| 700 - Other Expenses | 35,000.00 | - | - | 35,000.00 |
| SUB | 28,495,801.75 | 7,149.70 | 37,694.11 | 28,465,257.34 |

8200 - Administrative Technology Services

| | | | | |
|------------------------------|----------------------|------------------|------------------|----------------------|
| 100 - Salaries | 2,696,910.51 | - | 0.00 | 2,696,910.51 |
| 200- Employee Benefits | 887,778.46 | - | - | 887,778.46 |
| 300 - Purchased Services | 4,838,360.32 | - | - | 4,838,360.32 |
| 400 - Energy Services | 47,738.36 | - | - | 47,738.36 |
| 500 - Materials and Supplies | 54,814.31 | - | - | 54,814.31 |
| 600 - Capital Outlay | 3,186,305.26 | - | 26,000.00 | 3,160,305.26 |
| 700 - Other Expenses | 101,214.00 | 26,000.00 | - | 127,214.00 |
| SUB | 11,813,121.22 | 26,000.00 | 26,000.00 | 11,813,121.22 |

9100 - Community Services

| | | | | |
|------------------------------|---------------------|-----------------|-----------------|---------------------|
| 100 - Salaries | 565,041.03 | - | - | 565,041.03 |
| 200- Employee Benefits | 184,900.86 | - | - | 184,900.86 |
| 300 - Purchased Services | 951,005.79 | 5,000.00 | - | 956,005.79 |
| 400 - Energy Services | - | - | - | - |
| 500 - Materials and Supplies | 151,186.11 | - | 180.00 | 151,006.11 |
| 600 - Capital Outlay | 26,783.88 | 180.00 | - | 26,963.88 |
| 700 - Other Expenses | 45,500.00 | - | 6,200.00 | 39,300.00 |
| SUB | 1,924,417.67 | 5,180.00 | 6,380.00 | 1,923,217.67 |

9200 - Debt Service

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

9700 - Transfers

| | | | | |
|-----------------|-----------|-----------|---|-----------|
| 900 - Transfers | 42,137.42 | 34,597.81 | - | 76,735.23 |
|-----------------|-----------|-----------|---|-----------|

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 | 1,083,601,578.44 | 8,708,128.68 | 8,656,838.29 | 1,083,652,868.83 |
| NET INCREASE/DECREASE | | 51,290.39 | - | |

| | |
|--------------------------------------|------|
| 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. 6
 as of February 28, 2019

ADOPTED BY BOARD
 April 8, 2019

| ESTIMATED REVENUE | | | |
|-----------------------------------|----------------|-------------------------|----------------|
| Account Description | PRESENT BUDGET | INCREASE/ (DECREASE) | REVISED BUDGET |
| TOTAL REVENUE | 76,675,402.87 | 34,597.81 | 76,710,000.68 |
| 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 | 868,150.44 | - | 868,150.44 |
| 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 | | 34,597.81 | 34,597.81 |
| 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 | 62,072,792.41 | 98,212.70 | 63,614.89 | 62,107,390.22 |
| 9700 - Transfers | 4,537,856.08 | - | - | 4,537,856.08 |
| 9800 - Fund Balances | 10,064,754.38 | - | - | 10,064,754.38 |
| Totals | 76,675,402.87 | 98,212.70 | 63,614.89 | 76,710,000.68 |
| TOTAL REVISIONS | | 98,212.70 | 63,614.89 | |
| NET INCREASE/DECREASE | | 34,597.81 | - | |

ADOPTED BY BOARD: 04/08/2019

CERTIFIED CORRECT: _____

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

No Changes.

| FUNCTION/OBJECT | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|-------------------------------------|----------------|-----------|-----------|----------------|
| 7600 - Food Services | | | | |
| 100 - Salaries | 1,555,041.24 | - | 4,777.60 | 1,550,263.64 |
| 200 - Benefits | 633,651.46 | - | 1,769.29 | 631,882.17 |
| 300 - Purchased Services | 48,952,918.37 | 98,212.70 | - | 49,051,131.07 |
| 400 - Energy Services | 806,194.31 | - | - | 806,194.31 |
| 500 - Materials & Supplies | 3,926,578.95 | - | - | 3,926,578.95 |
| 600 - Capital Outlay | 3,001,407.08 | - | 57,068.00 | 2,944,339.08 |
| 700- Other Expenses | 3,197,001.00 | - | - | 3,197,001.00 |
| SUB | 62,072,792.41 | 98,212.70 | 63,614.89 | 62,107,390.22 |
| 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 | 8,788,375.16 | - | - | 8,788,375.16 |
| SUB | 10,064,754.38 | - | - | 10,064,754.38 |
| TOTAL | 76,675,402.87 | 98,212.70 | 63,614.89 | 76,710,000.68 |
| NET INCREASE/DECREASE | | 34,597.81 | - | |

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

RESOLUTION NO. 06
as of February 28, 2019

ADOPTED BY BOARD
April 8, 2019

| ESTIMATED REVENUE | | | |
|---|----------------|-------------------------|----------------|
| Account Description | PRESENT BUDGET | INCREASE/ (DECREASE) | REVISED BUDGET |
| TOTAL REVENUE | 130,624,013.24 | 542,143.00 | 131,166,156.24 |
| TRANSFERS & BALANCES | | | |
| Federal: | | | |
| 3199 - Miscellaneous Federal Direct | 5,768,468.88 | - | 5,768,468.88 |
| Federal Through State: | | | |
| 3201 - Vocational Education Acts | 1,758,490.29 | - | 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 | 67,810,858.89 | - | 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 | 5,383,063.93 | 542,143.00 | 5,925,206.93 |
| Other Financing Sources: | | | |
| 3610 - Transfers from General Funds | - | - | - |

**SPECIAL REVENUE OTHER
APPROPRIATIONS**

| FUNCTION CLASSIFICATION | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|--|----------------|--------------|------------|----------------|
| 5000 - Instruction* | 55,802,890.52 | 739,742.96 | 303,280.53 | 56,239,352.95 |
| 6100 - Student Support Services | 25,422,725.05 | 60,000.65 | 9,290.35 | 25,473,435.35 |
| 6200 - Instructional Media Services | 1,036,080.33 | 1,327.33 | - | 1,037,407.66 |
| 6300 - Instruction and Curriculum Development Svcs | 13,080,604.63 | 47,901.97 | 78,678.95 | 13,049,827.65 |
| 6400 - Instructional Staff Training Svcs | 24,015,074.93 | 168,164.97 | 69,529.60 | 24,113,710.30 |
| 6500 - Instruction Related Technology | 126,449.12 | - | - | 126,449.12 |
| 7200 - General Administration | 4,525,471.05 | 13,321.18 | - | 4,538,792.23 |
| 7300 - School Administration | 1,400,175.31 | 62,982.76 | - | 1,463,158.07 |
| 7700 - Central Services | 711,388.42 | - | - | 711,388.42 |
| 7800 - Student Transportation Services | 1,256,431.82 | - | 87,519.39 | 1,168,912.43 |
| 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 | - | 3,000.00 | 79,429.54 |
| 9700 - Transfers | - | - | - | - |
| TOTAL | 130,624,013.24 | | | 131,166,156.24 |
| TOTAL REVISIONS | | 1,093,441.82 | 551,298.82 | |
| NET INCREASE/DECREASE | | 542,143.00 | - | |

ADOPTED BY BOARD: 04/08/2019

CERTIFIED CORRECT: _____

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

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

Increases:

| | |
|---|-------------------|
| Receipt of 2018-2020 Public Charter Schools Grant Program (CSP) Implementation award | 542,143.00 |
| Title I Part A District transfer cover Catapult November Invoice for Instruction and Administration | 85,315.12 |
| Various transfers for small amounts | 112,284.84 |
| | <u>739,742.96</u> |

| FUNCTION/OBJECT | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|------------------------------|----------------|------------|------------|----------------|
| 5000 - Instruction | | | | |
| 100 - Salaries | 25,260,806.22 | - | 128,095.66 | 25,132,710.56 |
| 200 - Employee Benefits | 11,673,318.36 | - | 31,031.73 | 11,642,286.63 |
| 300 - Purchased Services | 10,101,743.65 | 718,372.46 | - | 10,820,116.11 |
| 400 - Energy Services | 14,597.84 | - | - | 14,597.84 |
| 500 - Materials and Supplies | 5,401,504.35 | - | 117,882.67 | 5,283,621.68 |
| 600 - Capital Outlay | 3,267,289.41 | - | 26,270.47 | 3,241,018.94 |
| 700 - Other Expenses | 83,630.69 | 21,370.50 | - | 105,001.19 |
| SUB | 55,802,890.52 | 739,742.96 | 303,280.53 | 56,239,352.95 |

6100 - Student Support Services

| | | | | |
|------------------------------|---------------|-----------|----------|---------------|
| 100 - Salaries | 12,579,179.18 | 31,112.05 | - | 12,610,291.23 |
| 200- Employee Benefits | 4,896,148.58 | 4,631.78 | - | 4,900,780.36 |
| 300 - Purchased Services | 6,518,850.33 | - | 9,290.35 | 6,509,559.98 |
| 500 - Materials and Supplies | 581,399.38 | 11,418.09 | - | 592,817.47 |
| 600 - Capital Outlay | 825,163.00 | 8,113.73 | - | 833,276.73 |
| 700 - Other Expenses | 21,984.58 | 4,725.00 | - | 26,709.58 |
| SUB | 25,422,725.05 | 60,000.65 | 9,290.35 | 25,473,435.35 |

6200 - Instructional Media Services

| | | | | |
|------------------------------|--------------|----------|---|--------------|
| 100 - Salaries | 674,142.15 | 510.00 | - | 674,652.15 |
| 200- Employee Benefits | 286,215.53 | 189.00 | - | 286,404.53 |
| 300 - Purchased Services | 21,174.75 | 628.33 | - | 21,803.08 |
| 500 - Materials and Supplies | 6,901.88 | - | - | 6,901.88 |
| 600 - Capital Outlay | 47,646.02 | - | - | 47,646.02 |
| 700 - Other Expenses | - | - | - | - |
| SUB | 1,036,080.33 | 1,327.33 | - | 1,037,407.66 |

6300 - Instruction and Curriculum Development Services

| | | | | |
|------------------------------|---------------|-----------|-----------|---------------|
| 100 - Salaries | 7,241,479.24 | 16,612.26 | - | 7,258,091.50 |
| 200- Employee Benefits | 3,053,972.31 | 6,060.22 | - | 3,060,032.53 |
| 300 - Purchased Services | 781,724.62 | 25,229.49 | - | 806,954.11 |
| 500 - Materials and Supplies | 1,961,571.03 | - | 78,678.95 | 1,882,892.08 |
| 600 - Capital Outlay | 37,856.59 | - | - | 37,856.59 |
| 700 - Other Expenses | 4,000.84 | - | - | 4,000.84 |
| SUB | 13,080,604.63 | 47,901.97 | 78,678.95 | 13,049,827.65 |

6400 - Instructional Staff Training Services

| | | | | |
|------------------------------|---------------|------------|-----------|---------------|
| 100 - Salaries | 13,322,995.40 | - | 6,446.43 | 13,316,548.97 |
| 200- Employee Benefits | 5,219,532.13 | - | 16,203.15 | 5,203,328.98 |
| 300 - Purchased Services | 4,435,712.48 | 158,366.99 | - | 4,594,079.47 |
| 500 - Materials and Supplies | 962,508.55 | - | 46,080.02 | 916,428.53 |
| 600 - Capital Outlay | 50,112.37 | 9,797.98 | - | 59,910.35 |
| 700 - Other Expenses | 24,214.00 | - | 800.00 | 23,414.00 |
| SUB | 24,015,074.93 | 168,164.97 | 69,529.60 | 24,113,710.30 |

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 |

7200 - General Administration

| | | | | |
|------------------------------|---------------------|------------------|----------|---------------------|
| 100 - Salaries | - | - | - | - |
| 200- Employee Benefits | - | - | - | - |
| 300 - Purchased Services | - | - | - | - |
| 500 - Materials and Supplies | - | - | - | - |
| 600 - Capital Outlay | - | - | - | - |
| 700 - Other Expenses | 4,525,471.05 | 13,321.18 | - | 4,538,792.23 |
| SUB | 4,525,471.05 | 13,321.18 | - | 4,538,792.23 |

7300 - School Administration

| | | | | |
|------------------------------|---------------------|------------------|----------|---------------------|
| 100 - Salaries | 1,045,160.88 | 61,668.29 | - | 1,106,829.17 |
| 200- Employee Benefits | 347,602.35 | 1,314.47 | - | 348,916.82 |
| 300 - Purchased Services | 7,062.60 | - | - | 7,062.60 |
| 500 - Materials and Supplies | - | - | - | - |
| 600 - Capital Outlay | 349.48 | - | - | 349.48 |
| 700 - Other Expenses | - | - | - | - |
| SUB | 1,400,175.31 | 62,982.76 | - | 1,463,158.07 |

7700 - Central Services

| | | | | |
|------------------------------|-------------------|----------|----------|-------------------|
| 100 - Salaries | - | - | - | - |
| 200- Employee Benefits | 89.18 | - | - | 89.18 |
| 300 - Purchased Services | 703,799.24 | - | - | 703,799.24 |
| 500 - Materials and Supplies | 3,000.00 | - | - | 3,000.00 |
| 600 - Capital Outlay | 4,500.00 | - | - | 4,500.00 |
| 700 - Other Expenses | - | - | - | - |
| SUB | 711,388.42 | - | - | 711,388.42 |

7800 - Student Transportation Services

| | | | | |
|------------------------------|---------------------|----------|------------------|---------------------|
| 100 - Salaries | 141,698.10 | - | - | 141,698.10 |
| 200- Employee Benefits | 51,076.00 | - | - | 51,076.00 |
| 300 - Purchased Services | 1,063,657.72 | - | 87,519.39 | 976,138.33 |
| 400 - Energy Services | - | - | - | - |
| 500 - Materials and Supplies | - | - | - | - |
| 600 - Capital Outlay | - | - | - | - |
| 700 - Other Expenses | - | - | - | - |
| SUB | 1,256,431.82 | - | 87,519.39 | 1,168,912.43 |

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 | - | 3,000.00 | 4,925.00 |
| 500 - Materials and Supplies | 8,177.02 | - | - | 8,177.02 |
| 600 - Capital Outlay | - | - | - | - |
| 700 - Other Expenses | - | - | - | - |
| SUB | 82,429.54 | - | 3,000.00 | 79,429.54 |

9700 - Transfers

| | | | | |
|------------------------------|-----------------------|---------------------|-------------------|-----------------------|
| 900 - Transfers | - | - | - | - |
| TOTAL | 130,624,013.24 | 1,093,441.82 | 551,298.82 | 131,166,156.24 |
| NET INCREASE/DECREASE | | 542,143.00 | - | |

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

RESOLUTION NO. 6
as of February 28, 2019

ADOPTED BY BOARD
April 8, 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: 04/08/2019

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. 6
as of February 28, 2019

ADOPTED BY BOARD
April 8, 2019

| ESTIMATED REVENUE | | | |
|---|----------------|-------------------------|----------------|
| Account Description | PRESENT BUDGET | INCREASE/ (DECREASE) | REVISED BUDGET |
| TOTAL REVENUE | 153,694,607.70 | 440.00 | 153,695,047.70 |
| 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 | - | 440.00 | 440.00 |
| 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 | 83,409,417.64 | 402,874.91 | 402,434.91 | 83,409,857.64 |
| 9200 - Debt Services/Other expenses | - | - | - | - |
| 9700 - Transfers | 63,149,163.41 | - | - | 63,149,163.41 |
| 9800 - Fund Balances | 7,136,026.65 | - | - | 7,136,026.65 |
| TOTAL | 153,694,607.70 | - | - | 153,695,047.70 |
| TOTAL REVISIONS | | 402,874.91 | 402,434.91 | |
| NET INCREASE/DECREASE | | 440.00 | - | |

ADOPTED BY BOARD 04/08/2019

CERTIFIED CORRECT: _____

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

No Changes.

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 | 4,941,101.59 | - | - | 4,941,101.59 |
| 640 - Furniture, Fixtures and Equipment | 21,531,832.59 | - | 16,117.56 | 21,515,715.03 |
| 650 - Motor Vehicles | 1,997,475.00 | - | - | 1,997,475.00 |
| 660 - Land | 802,817.12 | - | - | 802,817.12 |
| 670 - Improvements Other Than Buildings | 5,767,304.09 | 402,874.91 | - | 6,170,179.00 |
| 680 - Remodeling and Renovations | 47,019,510.92 | - | 386,317.35 | 46,633,193.57 |
| 690 - Computer Software | 1,349,376.33 | - | - | 1,349,376.33 |
| SUB | 83,409,417.64 | 402,874.91 | 402,434.91 | 83,409,857.64 |
| 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 | 6,889,595.43 | - | - | 6,889,595.43 |
| SUB | 7,136,026.65 | - | - | 7,136,026.65 |
| TOTAL | 153,694,607.70 | 402,874.91 | 402,434.91 | 153,695,047.70 |
| NET INCREASE/DECREASE | | 440.00 | - | |

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

RESOLUTION NO. 6
 As of February 28, 2019

ADOPTED BY BOARD
 April 8, 2019

| ESTIMATED REVENUE | | | |
|--|----------------|-------------------------|----------------|
| Account Description | PRESENT BUDGET | INCREASE/ (DECREASE) | REVISED BUDGET |
| TOTAL REVENUE | 245,698,488.86 | - | 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 | 399,231.00 | - | 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* | 161,958,197.62 | 2,087,543.25 | 10,000.00 | 164,035,740.87 |
| 9700 - Transfers | - | - | - | - |
| 9800 - Fund Balances* | 83,740,291.24 | - | 2,077,543.25 | 81,662,747.99 |
| TOTAL | 245,698,488.86 | | | 245,698,488.86 |
| TOTAL REVISIONS | | 2,087,543.25 | 2,087,543.25 | |
| NET INCREASE/DECREASE | | - | - | |

ADOPTED BY BOARD: 04/08/2019

CERTIFIED CORRECT: _____

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

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

Increase

| | | |
|----------------------------------|---------------------|--------------------|
| Transfer to cover claims payment | 2,077,543.25 | |
| Various small transfers | 10,000.00 | |
| | <u>2,087,543.25</u> | No negative impact |

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

Decreases:

| | | |
|----------------------------------|---------------------|--------------------|
| Transfer to cover claims payment | 2,077,543.25 | |
| | <u>2,077,543.25</u> | No negative impact |

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 | 23,965,687.77 | - | 10,000.00 | 23,955,687.77 |
| 400 - Energy Services | | - | - | |
| 500 - Materials & Supplies | 153,833.32 | - | - | 153,833.32 |
| 600 - Capital Outlay | 153.31 | - | - | 153.31 |
| 700- Other Expenses | 136,930,165.57 | 2,087,543.25 | - | 139,017,708.82 |
| SUB-TOTAL | 161,958,197.62 | 2,087,543.25 | 10,000.00 | 164,035,740.87 |
| 9700 - Transfers | | | | |
| 910 - Transfers to General Fund | - | - | - | - |
| 950 - Interfund Transfers | - | - | - | - |
| SUB-TOTAL | - | - | - | - |
| 9800 - Ending Net Position | | | | |
| 9780 - Net Position | 83,740,291.24 | - | 2,077,543.25 | 81,662,747.99 |
| 9791 - Net Assets, Unrestricted | | - | - | |
| SUB-TOTAL | 83,740,291.24 | - | 2,077,543.25 | 81,662,747.99 |
| TOTAL | 245,698,488.86 | 2,087,543.25 | 2,087,543.25 | 245,698,488.86 |
| NET INCREASE/DECREASE | | - | - | |

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

RESOLUTION NO. 6
 as of February 28, 2019

ADOPTED BY BOARD
 April 8, 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: 04/08/2019

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 | - | - | - | |
|---------------------|---|---|---|--|

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. 6
as of February 28, 2019

ADOPTED BY BOARD
April 8, 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: 04/08/2019

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. 6
as of February 28, 2019

ADOPTED BY BOARD
April 8, 2019

| 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 | 1,089,870.93 | 15,131.79 | 15,131.79 | 1,089,870.93 |
| 9700 - Transfers | 1,520.87 | - | - | 1,520.87 |
| 9800 - Fund Balances | - | - | - | - |
| TOTAL | 1,091,391.80 | | | 1,091,391.80 |
| TOTAL REVISIONS | | 15,131.79 | 15,131.79 | |
| NET INCREASE/DECREASE | | - | - | |

ADOPTED BY BOARD: 04/08/2019

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 | 905,699.01 | - | 15,131.79 | 890,567.22 |
| 400 - Energy Services | 1,466.78 | - | - | 1,466.78 |
| 500 - Material and Supplies | 492.48 | - | - | 492.48 |
| 600 - Capital Outlay | - | 6,122.90 | - | 6,122.90 |
| 700 - Other Expenses | 682.27 | 9,008.89 | - | 9,691.16 |
| SUB | 1,089,870.93 | 15,131.79 | 15,131.79 | 1,089,870.93 |

| | | | | |
|-------------------------|----------|---|---|----------|
| 9700 - Transfers | | | | |
| 900 - Transfers | 1,520.87 | - | - | 1,520.87 |

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

| | | | | |
|------------------------------|---------------------|------------------|------------------|---------------------|
| TOTAL | 1,091,391.80 | 15,131.79 | 15,131.79 | 1,091,391.80 |
| NET INCREASE/DECREASE | | - | - | |