



# **TENTATIVE BUDGET BRIEF DUVAL COUNTY PUBLIC SCHOOLS FOR SCHOOL YEAR 2010-2011**

July 27, 2010

Version 1.0

DUVAL COUNTY PUBLIC SCHOOLS • JACKSONVILLE, FLORIDA

[www.duvalschools.org](http://www.duvalschools.org)

**DUVAL COUNTY PUBLIC SCHOOLS  
2010-2011 TENTATIVE BUDGET BRIEF  
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## DUVAL COUNTY PUBLIC SCHOOLS BOARD MEMBERS AND SUPERINTENDENT



**Ms. Brenda Priestly Jackson, Chairman**  
Board Member, District IV



**Ms. Nancy Broner, Vice Chairman**  
Board Member, District II



**Ms. Martha Barrett**  
Board Member, District I



**Mr. W. C. Gentry**  
Board Member, District III



**Ms. Betty Burney**  
Board Member, District V



**Ms. Vicki Drake**  
Board Member, District VI



**Mr. Tommy Hazouri,**  
Board Member, District VII



**Mr. Ed Pratt-Dannals**  
Superintendent of Schools



**Duval County Public Schools**  
1701 Prudential Drive  
Jacksonville, Florida 32207  
[www.duvalschools.org](http://www.duvalschools.org)  
Phone (904) 390-2000

## **Strengths**

- Fully Accredited School System
- Curriculum is Standards Based
- Resources are Strategically Aligned
- Decisions are Data Driven
- Experienced Teacher Workforce
- Access to Nation's Finest Professional Development Center for Teachers (Schultz Center)
- Nationally Recognized AP/IB Programs
- Most Privatized School System in Florida

## **Areas Targeted for Success**

- Eliminate Achievement Gap
- Rigorous Curriculum
- At Risk Students
- High School Graduation Rate
- District Dropout Rate
- Classroom Discipline
- Building Relationships
- Teacher Recruitment
- Professional Development for Teachers
- Performance Management (Results)
- School District Funding
- Business Processes

## **KEY ADMINISTRATIVE STAFF**

Ed Pratt-Dannals  
*Superintendent of Schools*

Patricia Willis  
*Deputy Superintendent*

Doug Ayars  
*Chief Operating Officer*

**Message from the Superintendent:**

Our education budget continues to be impacted by the state of our economy; however, we remain committed to providing high quality educational opportunities to all students in Duval County.

Unfortunately we anticipate that the budget shortfall we are currently seeing may grow with the loss of Federal stimulus money in 2011/2012, so we must remain fiscally responsible, presenting a balanced budget.

There has been a lot of attention recently on public education in Florida, including Duval County public schools. I am grateful for the attention that has been given to what I believe is the most important issue facing our community – the education of our children.

Our district is making gains in spite of our budget being significantly cut each year. We are committed to the success of every student and plan to build on the high level of support provided by the community, our families, businesses and faith-based organizations.

We have been working under an approved Strategic Plan since 2008, which provides targets that are specific and measurable to ensure the academic success of Duval County students. We can't do this alone. We are committed to success, and it is our intent to make clear and measurable progress every year toward our long-term objectives.

We have had many success stories; however, like many school districts across the state, some of our schools experienced declines in FCAT performance. These mixed results confirm that we must continue at an aggressive and accelerated pace to ensure that our students and schools are successful.

Through the commitment of our students, the dedication of our teachers and the support of the community, we strongly believe that together we will be successful.  
Thank you for your dedication and support to Duval County Public Schools.

Sincerely,



Ed Pratt-Dannals

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## DUVAL COUNTY PUBLIC SCHOOLS

### **VISION STATEMENT**

Every student will graduate from Duval County Public Schools with the knowledge and the skills to be successful in post-secondary education/or the workforce.

### **MISSION STATEMENT**

The Duval County Public School System is committed to providing high quality educational opportunities that will inspire all students to acquire and use the knowledge and skills needed to succeed in a global economy, and culturally diverse world.

### **CORE BELIEFS**

- The academic success of **every** student in Duval County is the top priority of the Duval County School Board.
- The Duval County School Board believes that our greatest strength as a school district is the racial, gender, ethnic, and socio-economic diversity of our students and Community.
- The achievement gap in Duval County can and must be eliminated.
- **All** DCPS children can be academically prepared to reach their dreams.
- **All** DCPS children can learn at grade level.
- Every school in Duval County can be a high-performing organization, both academically and operationally.
- High quality teachers, supported with high quality, on-going professional development, must drive our rigorous, intellectually and artistically challenging curriculum.
- Academic and operational resources can and must be adequately distributed throughout all DCPS schools.
- All schools can be safe learning environments where every student and adult is valued and respected.

### **CORE COMMITMENTS**

- The academic success of **every** student in Duval County will be the top priority of the Duval County School Board.
- The Duval County School Board will develop and celebrate the racial, gender, ethnic, and socio-economic diversity of our students and Community.
- The achievement gap in Duval County will be eliminated.
- **All** DCPS children will be academically prepared to reach their dreams.
- **All** DCPS children will learn at grade level.
- Every school in Duval County will be a high-performing organization, both academically and operationally.
- High quality teachers, supported with high quality, on-going professional development, will drive our rigorous, intellectually and artistically challenging curriculum.
- Academic and operational resources will be adequately distributed throughout all DCPS schools.
- All schools will be safe learning environments where every student and adult is valued and respected.

## PROFILE OF DUVAL COUNTY PUBLIC SCHOOLS



Duval County Public School System is comprised of approximately 123,080 Full Time Equivalent (FTE) students, 8,609 teachers, 3,376 support staff and 171 schools. Duval County is the twenty-first largest school district in the U.S.

103 Elementary Schools (K-5)
3 Combination Schools (K-8)
25 Middle Schools
21 High Schools
3 Special Schools
3 ESE Schools
<u>13 Charter Schools</u>
<b>171 Total Schools</b>

Source: DCPS Planning Department

### ADMINISTRATION

The School Board consists of seven members elected from geographic districts. The Board has jurisdiction to establish policy, select school sites, engage in contracts, approve building plans, approve staff, set salaries and adopt the school budget. The Board appoints the Superintendent of Schools, who is responsible for implementing Board policies. The Superintendent is supported by a Deputy Superintendent, Chief Operating Officer, and other staff to serve the district.

Board meetings are held on the first Tuesday of each month at 6:00 p.m. at the School Board Administration Building.

### STAFF AND FTE (Full Time Equivalent Students)

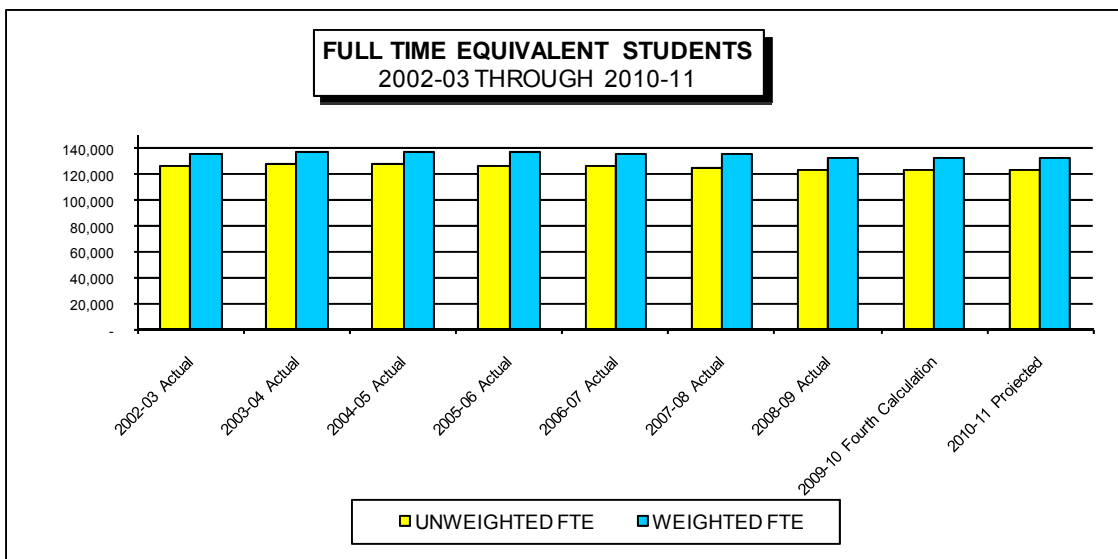
Duval County Public Schools is one of the largest employers in the county with 14,067 employees (12,632 full-time, 1,435 part-time).

Average budgeted elementary school teacher salary in 2010-11 with (38.2%) benefits is \$67,165, middle school is \$63,710, and high school is \$67,994, for a 196-day contract.

Teachers	8,436
Psychologists/Specialists	204
Administrators	719
Support Personnel	3,273
Part-time Personnel	1,435
<b>Total Employees</b>	<b>14,067</b>

Note: Start of school year official Staff Report is issued in February 2010  
 Source: DCPS Human Resources Department, Employee Position Code report as of 7/2/2009

2010-2011 Projected FTE	
Elementary (PK-5)	61,420
Middle School (6-8)	27,561
High School (9-12)	34,099
<b>Total</b>	<b>123,080</b>



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## **Points of Pride**

- The number of A schools in Duval county has increased by 630%, from 10 in 1999 to 73 in 2009. The number of B schools has increased by 314% from 7 in 1999 to 29 in 2009.
- For nine consecutive years, DCPS has been awarded both the Governmental Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and the Association of School Business Officials International's Certificate of Excellence in Financial Reporting.
- For three consecutive years, DCPS has been awarded both the Governmental Finance Officers Association's Certificate of Achievement for Excellence in Budgeting and the Association of School Business Officials International's Certificate of Excellence in Budgeting.
- Zachary Champagne, a fourth-grade Math/Science teacher at Mandarin Oaks Elementary has been selected as the 2010 Duval County Teacher of the year.
- Stanton College Preparatory leads nation in AP European History scores among African American students.
- Duval County Public Schools has an overall District Grade of B.
- Duval County is home to seven of the nation's best high schools according to Newsweek Magazine. Stanton College Prep (3), Paxon School for Advanced Studies (8), Douglas Anderson School of the Arts (33), Mandarin (159), Fletcher (205), Sandalwood (210), and Englewood (1146).
- The number of Duval County Public Schools' students taking AP exams increased 7,833 between 2006 and 2009. (A total of 11,870 students took exams in 2009.)
- Robert E. Lee High School's Engineering Academy was given the status of "Model" by then National Career Academy Coalition.
- Duval County Public Schools received national accreditation by the SACS/CASI.
- Magnet Schools of America named Pine Forest Elementary School of the Arts and James Weldon Johnson College Preparatory Middle School 2009 Schools of Distinction.
- In 2010, 33 teachers earned National Board Certification through the National Board for Professional Teaching Standards. Bringing the total number of board certified teachers to 477.
- Douglas Anderson School of the Arts was named 2010 National GRAMMY Signature School.
- Duval County Public Schools receives Florida Healthy School District Award from the Coordinated School Health Partnership.
- Duval County Public Schools was recently recognized by the Florida Energy Office for Commitment to Energy Efficiency.

## **Funding Priorities**

Florida law requires the Superintendent of Schools to annually prepare and submit a balanced budget to the School Board for consideration and adoption.

As required, the budget being submitted is a detailed operating plan that balances estimated expenditures by function and object to estimated revenues. The 2010-2011 financial plan is to serve approximately 123,080 full-time equivalent students (FTE's) in Duval County Public Schools. Development of this budget involved input from the School Board, Superintendent, Staff, and individual School Budget Meetings.

Duval County Public Schools, for the fourth year in a row, dealt with an extremely tough budget cycle. The crippling economy has drastically reduced tourist spending in the state of Florida. This spending normally generates sales tax dollars which is the most predominant source of revenue for school districts. After the State finalized the FY 2008-09 budget, it immediately reduced the adopted budget due to this decline. In addition, a mid-year cut in January 2009 was implemented. A further reduction in January, 2010 resulted in the district receiving another reduction for \$4.3 million. In total, the cuts to the District were \$27 million or 3% of the General Fund Budget.

State revenues may decline further due to gulf oil crisis. Increases to fixed costs items such as supplies, contracted services, utilities and fuel have exacerbated the problem of funding reductions or no increases in funding. There is a possibility of mid-year cuts in the FY 2010-11 school year.

In the end, a balanced budget was submitted. To balance to a reduced revenue figure, which is projected to be equal to FY 2008-09 but lower than FY 2006-07, the District made changes to its health insurance plans, eliminated cell phone stipends for employees, reduced travel, contracts, supplies, and equipment. Additionally the District used \$14.6 million of fund balance (reserves) to balance the General Fund budget.

The district received funds from the American Recovery and Reinvestment Act (ARRA) to support IDEA, Title I, and Enhancing Education Through Technology. These monies are in addition to the entitlement allocation that the district receives each year. Also, State Fiscal Stabilization Funds will be received to augment the district's General Fund. The 2010-11 year will be the final year that the district receives these funds.

### **Priorities Funding: (Highlights)**

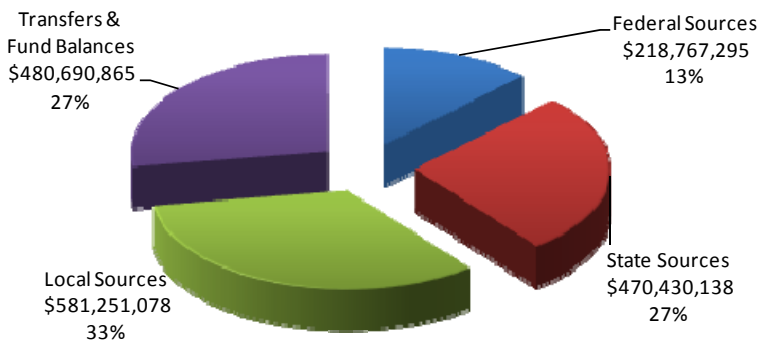
- Class Size Amendment IX funding from the State is increasing from \$138.0 million to \$140.5 million, an increase of \$2.5 million (1.8%).
- Student membership is projected to decrease by 797 FTEs (.6%).
- Cost of student breakfasts and lunches will remain the same as the previous year. For elementary schools, breakfast is \$ 1.00 and lunches are \$1.50; for secondary schools breakfast is \$1.25 and lunches are \$2.00.
- Elementary Art, Music, and Physical Education initiatives were funded, total program cost of \$17.3 million.
- The General Fund increased (\$10.1 million) from \$1.003 billion to \$1.013 billion, or a 1.0% increase as compared to last year's amended budget.

## REVENUE AND APPROPRIATIONS (ALL FUNDS) 2010-2011 SCHOOL YEAR TENTATIVE BUDGET

### Budgeted Revenue (Money) Sources

Where dollars come from:

**Budgeted Revenue Sources for 2010-2011**  
Total Revenue of \$1,751,139,376



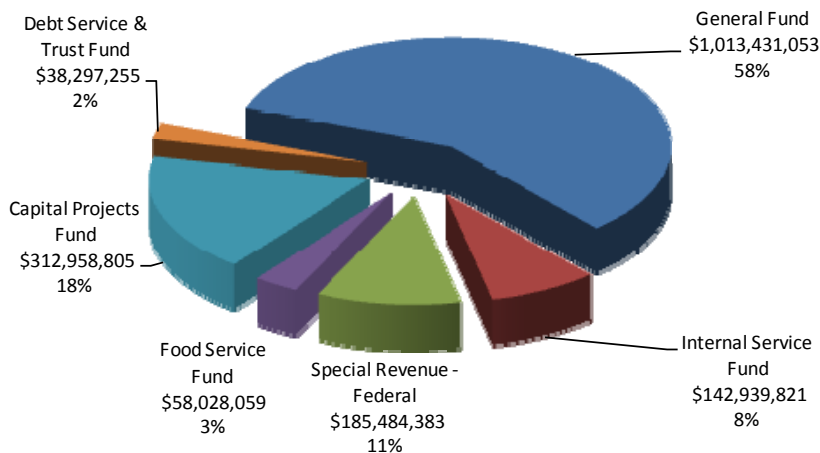
District is funded by a combination of Local, State and Federal money with the largest percentage from Local 33%. Sales tax is the largest income source for the State and property taxes are the largest source of revenue from local funding.

Source: DCPS Tentative Budget Consolidated Funds Statement, 2010-2011

### Budgeted Appropriations by Fund

Where the dollars go:

**Budgeted Revenue Sources for 2010-2011**  
Total Revenue of \$1,751,139,376



Revenues that the district receives from the various sources above are placed in funds for specific activities or attaining certain objectives such as Food Service and Capital Outlay. These are restricted revenues. When revenue is not designated for a specific purpose, it is usually placed in the General Fund which is 57.9% of the total budget.

Source: DCPS Tentative Budget Consolidated Funds Statement, 2010-2011

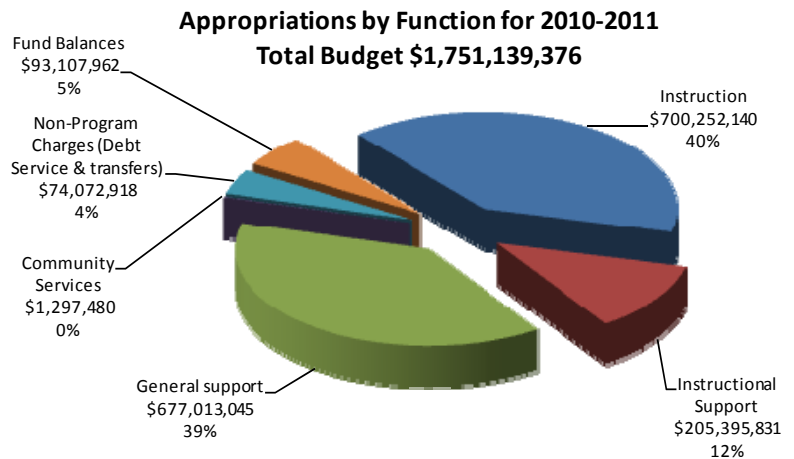
## SUMMARY OF APPROPRIATIONS (ALL FUNDS) 2010-2011 SCHOOL YEAR TENTATIVE BUDGET

### APPROPRIATIONS BY FUNCTION -

Function classification indicates the overall purpose or objective of expenditures. These group-related activities are aimed at accomplishing a major service of regulatory responsibility.

The activities of a local school system are classified into six broad areas:

- Instruction
- Instructional Support
- General Support
- Community Services
- Non-Program charges (Debt Service and transfers)
- Fund Balances



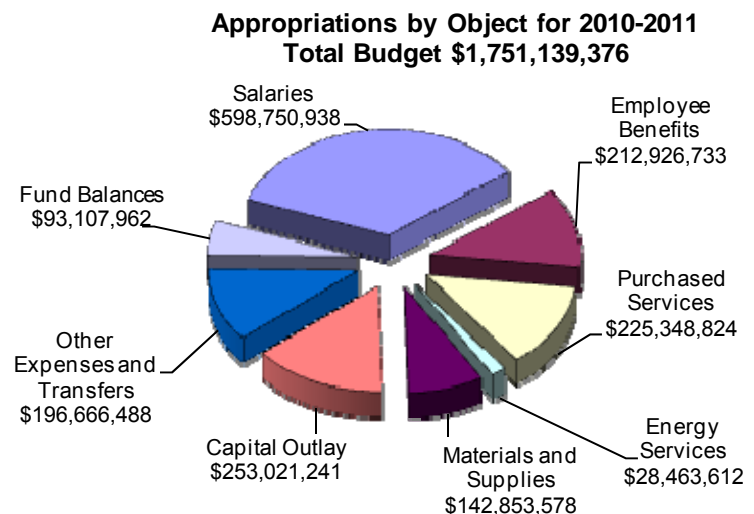
Source: DCPS Tentative Budget Consolidated Funds Statement, 2010-2011

### APPROPRIATIONS BY OBJECT/CATEGORY -

The object classification indicates the type of goods or services obtained as a result of a specific expenditure.

Eight major object categories are:

- Salaries
- Employee Benefits
- Purchased Services
- Energy Services
- Materials and Supplies
- Capital Outlay
- Other Expenses and Transfers
- Fund Balances



Source: DCPS Tentative Budget Consolidated Funds Statement, 2010-2011

<p align="center"><b>BUDGET SUMMARY</b></p> <p align="center">THE PROPOSED OPERATING BUDGET EXPENDITURES OF DUVAL COUNTY PUBLIC SCHOOLS ARE 3.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES FISCAL YEAR 2010-2011</p>									
<p align="center">PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</p>					<p align="center">PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP</p>				
Required Local Effort	5.3460	Discretionary Operating	0.7480	Debt Service	0.000				
Local Capital Improvement (Capital Outlay)	1.5000	Discretionary Critical Needs (Operating)	0.2500						
					<b>TOTAL MILLAGE: 7.844</b>				
<p align="center">BUDGET - ALL FUNDS</p>									
	General Fund	Special Revenue	Debt Service	Capital Projects	Trust Fund	Internal Service	Total All Funds		
<b>ESTIMATED REVENUES</b>									
Federal Sources	\$1,145,000	\$217,622,295					\$218,767,295		
State Sources	\$459,683,453	\$824,476	\$3,719,082	\$6,203,127			\$470,430,138		
Local Sources	\$382,193,744	\$18,888,358		\$85,168,976		\$95,000,000	\$581,251,078		
<b>TOTAL SOURCES</b>	<b>\$843,022,197</b>	<b>\$237,335,129</b>	<b>\$3,719,082</b>	<b>\$91,372,103</b>		<b>\$95,000,000</b>	<b>\$1,270,448,511</b>		
Transfers In	\$29,707,875	\$50,103	\$20,295,204				\$50,053,182		
Non-Revenue Sources				\$53,074,000			\$53,074,000		
FUND BALANCES/NET ASSETS-7/1/10	\$140,700,981	\$6,127,210	\$13,947,425	\$168,512,702	\$335,544	\$47,939,821	\$377,563,683		
<b>TOTAL REVENUES, TRANSFERS, &amp; BALANCES</b>	<b>\$1,013,431,053</b>	<b>\$243,512,442</b>	<b>\$37,961,711</b>	<b>\$312,958,805</b>	<b>\$335,544</b>	<b>\$142,939,821</b>	<b>\$1,751,139,376</b>		
<b>EXPENDITURES</b>									
Instruction	\$617,299,383	\$82,952,757					\$700,252,140		
Pupil Personnel Services	\$47,486,788	\$37,300,610			\$335,544		\$85,122,942		
Instructional Media Services	\$12,723,130	\$1,811,569					\$14,534,699		
Instruction & Curriculum Services	\$30,583,141	\$24,168,415					\$54,751,556		
Instructional Staff Training Services	\$14,828,268	\$25,015,966					\$39,844,234		
Instruction Related Technology	\$10,980,996	\$161,404					\$11,142,400		
Board of Education	\$1,917,353	\$6,591,708					\$8,509,061		
General Administration	\$4,346,100	\$923,581					\$4,346,100		
School Administration	\$61,264,355	\$28,469					\$62,187,936		
Facilities Acquisition & Construction	\$1,886,075	\$2,228,812		\$242,182,099			\$244,096,643		
Fiscal Services	\$6,058,339	\$50,841,712					\$8,287,151		
Food Services	\$16,230,960	\$445,692					\$50,841,712		
Central Services	\$49,395,282	\$2,400,998					\$137,754,115		
Pupil Transportation Services	\$68,997,825	\$138,144					\$51,796,280		
Operation of Plant	\$31,641,125	\$805,503				\$121,077,463	\$69,135,969		
Maintenance of Plant	\$7,611,450	\$510,755					\$31,641,125		
Administrative Technology Services	\$786,725						\$8,416,953		
Community Services	\$12,219		\$24,007,517				\$1,297,480		
Debt Service			\$24,007,517				\$24,019,736		
<b>TOTAL EXPENDITURES</b>	<b>\$984,049,514</b>	<b>\$236,326,095</b>	<b>\$24,007,517</b>	<b>\$242,182,099</b>	<b>\$335,544</b>	<b>\$121,077,463</b>	<b>\$1,607,978,232</b>		
Transfers Out	\$50,103			\$50,003,079			\$50,053,182		
FUND BALANCES / NET ASSETS & RESERVES - 6/30/11	\$29,331,436	\$7,186,347	\$13,954,194	\$20,773,627			\$93,107,962		
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$1,013,431,053</b>	<b>\$243,512,442</b>	<b>\$37,961,711</b>	<b>\$312,958,805</b>	<b>\$335,544</b>	<b>\$142,939,821</b>	<b>\$1,751,139,376</b>		

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

## GENERAL FUND –

The General Fund budget increased \$11.7 million from the 2009-2010 budget largely due to a set asides by the School Board to offset the funding cliff that is expected in 2011-2012. State revenue for the General Fund increased by \$32.2 million from \$445.5 million to \$477.6 million, while local sources decreased by \$31.2 million from \$397.0 million to \$365.4 million. Reserves for the contingency (rainy day fund) in the General Fund are budgeted at \$25.6 million (equal to 3.0% of revenues). Florida statutes require a minimum of a three percent fund balance. Once below this threshold, district notifications to the school board and the Commissioner of Education are required. There are further requirements if the fund balance falls below two percent.

General Fund Revenue			
	2010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Federal Direct	\$ 1.1	\$ 1.2	\$ (0.1)
Federal through State	\$ -	\$ -	\$ -
State Sources:			
Florida Education Finance Program	\$ 256.8	\$ 245.0	\$ 11.8
State Categoricals	\$ 55.1	\$ 54.7	\$ 0.4
Lottery	\$ .3	\$ .3	\$ -
Class Size Reduction	\$ 140.5	\$ 138.0	\$ 2.5
Florida School Recognition	\$ 5.9	\$ 5.9	\$ -
Other State	\$ 1.1	\$ 1.6	\$ (0.5)
Local Sources:			
Local Taxes (incl. prior yr. taxes)	\$ 360.2	\$ 365.7	\$ (5.5)
Interest	\$ 3.5	\$ 4.0	\$ (0.5)
Fees	\$ 11.5	\$ 12.1	\$ (0.6)
Other Local	\$ 7.0	\$ 15.2	\$ (8.2)
Transfers In	\$ 29.7	\$ 36.8	\$ (7.1)
Fund Balances	\$ 140.7	\$ 122.8	\$ 17.9
<b>Total</b>	<b>\$ 1,013.4</b>	<b>\$ 1,003.3</b>	<b>\$ 10.1</b>

Source: Tentative Budget General Funds Revenue Statement, 2010-2011

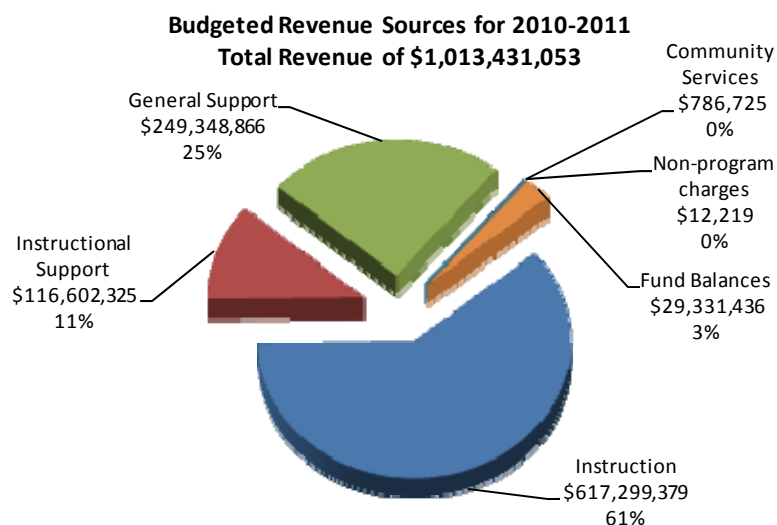
General Fund Appropriations			
	2010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Salaries & Benefits	\$ 693.1	\$ 712.9	\$ (19.8)
Purchased Services	\$ 139.6	\$ 156.7	\$ (17.1)
Energy Services	\$ 27.5	\$ 27.2	\$ 0.3
Materials & Supplies	\$ 117.7	\$ 48.8	\$ 68.9
Capital Outlay	\$ 5.3	\$ 8.0	\$ (2.7)
Other Expense	\$ .9	\$ 2.2	\$ (1.3)
Transfers	\$ -	\$ 5.9	\$ (5.9)
Fund Balances	\$ 29.3	\$ 41.6	\$ (12.3)
<b>Total</b>	<b>\$ 1,013.4</b>	<b>\$ 1,003.3</b>	<b>\$ 10.1</b>

Source: Tentative Budget General Funds Revenue Statement, 2010-2011

## GENERAL FUND (Continued)

The resources of the General Fund are used primarily for salaries (\$514.6 million) and employee benefits (\$178.5 million) totaling \$693.1 million, or approximately 68.3% of the total estimated General Fund budget. From a functional point of view (see chart below), expenditures for instruction (\$617.3 million) and instructional support (pupil personnel, instructional media, curriculum development, in-service training, and instruction related technology) (\$116.6 million) account for approximately 72.4% of the General Fund budget. Expenditures for Other Support Services (General Administration, Central Services, Maintenance of Plant, Community Education, Debt Service, Fiscal Services, School Board, Facilities, School Administration, Custodial and Student Transportation) account for approximately 24.6% of the General Fund budget. Transfers, Reserves and Fund Balances make up the remaining 3%.

Transfers to the General Fund are made from the Capital Outlay Fund to support work order documented in-house maintenance jobs, school bus costs reimbursement and Charter School Capital Outlay to total \$29,707,875.



Source: Tentative Budget General Funds Revenue Statement, 2010-2011

## DEBT SERVICE FUND

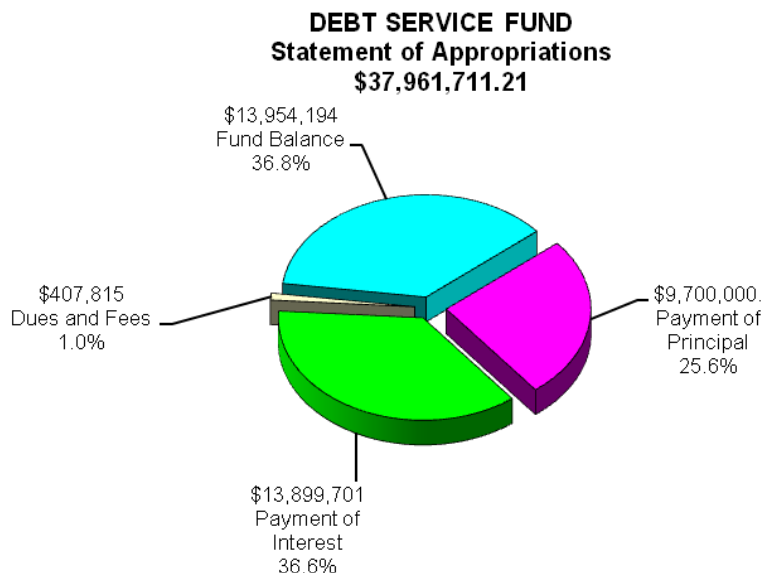
School districts are required to account for the payments of interest and principal on general long-term debt in the Debt Service Fund. The Debt Service budget totals \$37.9 million (chart below) for 2010-2011 and represents 2.2% of the District's total budget. A total of \$24.0 million is expected to be paid in principal, interest, and fee payments. The District also maintains a level of debt service for a sinking fund. The debt budget incorporates the indebtedness of the repayment of bonded Capital Outlay and Debt Service (CO & DS), the repayment for the issuance of the 2000, 2005, 2005A, 2007, 2009A Certificates of Participation (COPS) and Qualified School Construction Bonds (QSCBS) and the payment of Qualified Zone Academy Bonds (QZABS).

Debt Service Revenue			
	2010-11 Budget	2009-10 Budget	Increase/ (Decrease)
State Sources	\$ 3.7	\$ 3.7	\$ -
Local Sources	\$ -	\$ 0.1	\$ (0.1)
Transfers In	\$ 20.3	\$ 20.0	\$ 0.3
Other Financing Sources	\$ -	\$ 1.2	\$ (1.2)
Fund Balance	\$ 13.9	\$ 10.6	\$ 3.3
<b>Total</b>	<b>\$ 37.9</b>	<b>\$ 35.6</b>	<b>\$ 2.3</b>

Source: DCPS Tentative Budget Debt Service Funds Statement, 2010-2011

The Debt Service fund is funded with 54% of interest on investment from Capital Projects Fund, 10% from State sources; and 36% from fund balance. Appropriations within the Debt Service fund are directed to payments for principal of 25.6%, interest of 36.6%, fees of 1% and fund balance 36.8%.

The District, pending approval by the School Board, will request \$33.1 million for 2010 for Qualified School Construction Bonds, construction of new Waterleaf elementary school, classroom additions at Eugene Butler and locker room and cafeteria expansion at John E. Ford; 2010B will be issued for new cafeteria construction, remodeling, and renovating existing classrooms, science labs, lockers, administration, restroom facilities, physical education areas and music spaces in the amount of \$25.9 million.



Source: DCPS Tentative Budget Debt Service Funds Statement, 2010-2011

## DEBT SERVICE FUND (Continued)

The 2010-2011 principal and interest payments to service long-term debt are as follows: bonded Capital Outlay and Debt Service funds (CO & DS) \$3,784,050, and Certificates of Participation (COPS) \$20,223,477.

Debt Service Appropriations			
	2010-11 Budget	2009-10 Budget	Increase/ (Decrease)
SBE & COBI Bonds	\$ 3.7	\$ 3.8	\$ (0.1)
District Bonds	\$ -	\$ -	\$ -
Other Debt Service	\$ 20.3	\$ 17.9	\$ 2.4
Fund Balance	\$ 13.9	\$ 13.9	\$ -
<b>Total</b>	<b>\$ 37.9</b>	<b>\$ 35.6</b>	<b>\$ 2.3</b>

Source: DCPS Tentative Budget Debt Service Funds Statement, 2010-2011

School District of Duval County, Florida				
Schedule of Indebtedness				
Outstanding as of June 30, 2010				
	Interest Rates	Maturity	Amount Outstanding June 30, 2009	Amount Outstanding June 30, 2010
<b>State School Bonds:</b>				
Series 1999-A	4.00-4.75%	2019	\$935,000	\$0
Series 2005-A	5.00%	2019	\$21,765,000	\$19,525,000
Series 2005-B	3.50-5.00%	2018	\$1,785,000	\$1,550,000
Series 2009-A	2.0-5.00%	2019	\$0	\$775,000
<b>District General Obligation Bonds, Refunding:</b>				
Series 1992	5.375-6.30%	2008	\$0	\$0
<b>COPS and QZABS:</b>				
COPS 2000 Series	4.35-5.75%	2020	\$0	\$0
QZAB 2003 Series	NA	2018	\$5,620,500	\$5,620,500
COPS 2005, Refund 2000 Series	4.875-5.75%	2020	\$35,355,000	\$35,355,000
COPS 2005-A Series	2.50-5.00%	2025	\$37,150,000	\$37,150,000
QZABS 2005 Series	NA	2021	\$970,250	\$970,250
COPS 2007 Series	4.00-5.00%	2033	\$145,575,000	\$143,735,000
COPS 2009-A Series	5.125-5.25%	2035	\$0	\$42,430,000
QSCBS 2009-B Series	2.10%	2025	\$0	\$27,220,000
<b>Total Debt Outstanding</b>			<b>\$249,155,750</b>	<b>\$314,330,750</b>

Source: Debt and Amortization Schedules

## CAPITAL PROJECTS FUND

The district's current capital outlay budget is estimated at \$313.0 million, 17.9% of the budget. Capital Projects Funds report the revenues, transfers, and appropriations for construction, renovation, maintenance and repair of educational facilities.

Legislative action over the past two years has reduced the millage rate to 1.50 from 2.00, estimated at a loss of \$15.0 million, to offset the reduction in General Fund.

Capital Projects Revenue			
	2010-11 Budget	2009-10 Budget	Increase/ (Decrease)
State Sources			
PECO	\$ 6.2	\$ 4.2	\$ 2.0
Class Size Reduction	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -
Local Sources			
Millage	\$ 85.2	\$ 89.5	\$ (4.3)
Certificates of Participation	\$ 53.1	\$ 67.3	\$ (14.2)
Other	\$ -	\$ 6.0	\$ (6.0)
Transfers	\$ -	\$ -	\$ -
Fund Balance	\$ 168.5	\$ 166.0	\$ 2.5
<b>Total</b>	<b>\$ 313.0</b>	<b>\$ 333.0</b>	<b>\$ (20.0)</b>

Source: Tentative Budget Capital Outlay Revenue Statement, 2010-2011

Capital Projects Appropriations			
	2010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Library Books (New Libraries)	\$ 0.3	\$ 1.0	\$ (0.7)
Audio Visual Materials	\$ -	\$ -	\$ -
Buildings & Fixed Equipment	\$ 92.0	\$ 63.7	\$ 28.3
Furniture, Fixtures, & Equipment	\$ 45.7	\$ 61.3	\$ (15.6)
Motor Vehicles	\$ 1.6	\$ 1.9	\$ (0.3)
Land	\$ 5.0	\$ 18.0	\$ (13.0)
Improvements other than Buildings	\$ 7.5	\$ 11.7	\$ (4.2)
Remodeling & Renovations	\$ 89.7	\$ 90.9	\$ (1.2)
Computer Software	\$ .4	\$ 1.3	\$ (0.9)
Transfers	\$ 50.1	\$ 59.6	\$ (9.5)
Fund Balance	\$ 20.7	\$ 23.6	\$ (2.9)
<b>Total</b>	<b>\$ 313.0</b>	<b>\$ 333.0</b>	<b>\$ (20.0)</b>

Source: DCPS Approved Budget Capital Outlay Appropriations Statement, 2010-2011

## SPECIAL REVENUE FUND – FOOD SERVICE

The Special Revenue budget for the Food Service Program totals \$58.0 million for 2010-2011 and represents 3.3% of our total budget.

The Food Service Program of the Duval County Public Schools is supported by Federal and State funds, and through meal charges to adults and students. The programs include the National School Lunch Program, School Breakfast Program, Summer Lunch Program, the Special Milk Program, Summer Food Service Program, After School Snack Program, and the Child/Adult Care Food Program.

Cost of breakfasts and lunches will remain the same as the previous year. Breakfast is \$ 1.00 and lunches are \$ 1.50 for elementary schools and for secondary schools breakfast is \$1.25 and lunches are \$2.00.

Special Revenue Fund -Food Service Revenue			
	2010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Federal Sources	\$ 32.2	\$ 32.2	\$ -
State Sources:	\$ .8	\$ .8	\$ -
Local Sources:	\$ 18.9	\$ 13.9	\$ 5.0
Transfers In	\$ -	\$ 4.1	\$ (4.1)
Fund Balances	\$ 6.1	\$ 1.1	\$ 5.0
<b>Total</b>	<b>\$ 58.0</b>	<b>\$ 52.1</b>	<b>\$ 5.9</b>

Source: DCPS Tentative Budget Special Revenue-Food Service Funds Statement, 2010-2011

Special Revenue Fund-Food Service Appropriations			
	2010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Salaries	\$ 3.2	\$ 3.8	\$ (0.6)
Benefits	\$ 1.5	\$ 1.7	\$ (0.2)
Purchased Services	\$ 39.6	\$ 38.4	\$ 1.2
Energy Services	\$ 1.0	\$ 1.1	\$ (0.1)
Materials & Supplies	\$ 2.4	\$ 2.9	\$ (0.5)
Capital Outlay	\$ 1.9	\$ 1.0	\$ 0.9
Other Expense	\$ 1.2	\$ 2.0	\$ (0.8)
Transfers Out	\$ -	\$ -	\$ -
Fund Balances	\$ 7.2	\$ 1.2	\$ 6.0
<b>Total</b>	<b>\$ 58.0</b>	<b>\$ 52.1</b>	<b>\$ 5.9</b>

Source: DCPS Tentative Budget Special Revenue-Food Service Funds Statement, 2010-2011

## SPECIAL REVENUE FUND – FEDERAL

The Special Revenue Fund - Federal budget totals \$103.7 million for 2010-2011 and represents 5.9% of the total budget. Special Revenue Fund - Federal grants and entitlements are received by the District from various federal and state agencies. To receive federal funds, projects must be approved by the School Board and the Department of Education or other governing agency. Special Revenue Fund – Federal must be carefully monitored to ensure that all expenditures are itemized in the approved budget and occur within a stipulated time period. Approximately 51.3% (\$53.2 million) of the funds budgeted under Special Revenue Fund - Federal are allocated for salaries and benefits.

Special Revenue Fund – Federal Revenue			
	2010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Federal Direct	\$ 5.6	\$ 8.7	\$ (3.1)
Federal through State	\$ 98.1	\$ 81.4	\$ 16.7
State Sources	\$ -	\$ -	\$ -
Local Sources - Transfers In	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 103.7</b>	<b>\$ 90.1</b>	<b>\$ 13.6</b>

Source: DCPS Tentative Budget Special Revenue-Federal Funds Statement, 2009-2010

Special Revenue Fund – Federal Appropriations			
	2010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Salaries & Fringe Benefits	\$ 53.2	\$ 56.8	\$ (3.6)
Purchased Services	\$ 29.4	\$ 18.8	\$ 10.6
Materials & Supplies	\$ 15.4	\$ 4.6	\$ 10.8
Capital Outlay & Energy Services	\$ 2.4	\$ 3.9	\$ (1.5)
Other Expense	\$ 3.3	\$ 3.0	\$ 0.3
Transfers	\$ -	\$ 3.0	\$ (3.0)
<b>Total</b>	<b>\$ 103.7</b>	<b>\$ 90.1</b>	<b>\$ 13.6</b>

Source: DCPS Tentative Budget Special Revenue-Federal Funds Statement, 2009-2010

Two Federal Projects (Individuals with Disabilities Education Act (IDEA) (\$46.2 million) and the Elementary and Secondary Education Act, (Title I) (\$40.3 million) account for \$86.5 million of the total budgeted revenue (\$103.7 million) for Special Revenue - Federal. The Title I school-wide projects provide supplemental reading, writing, and mathematics instruction services in 57 elementary schools, 12 middle schools, 11 high schools, and 3 charter schools. The Individuals with Disabilities Education Act (IDEA), Part B, funds provide for the excess cost of special education and related services for students with disabilities, in keeping with the federal mandate for a free appropriate public education, the full opportunity goal, and other requirements specified in the assurances.

An approved Indirect Cost Rate is established each year based on the percentage of District indirect expenditures in the General Fund for the preceding fiscal year. This percentage is applied to all expenditures (except Capital Outlay) and paid to the General Fund monthly to offset overhead. The approved rate for the 2009-2010 fiscal year was 4.95% with payments to General Fund of \$5.1 million. An Indirect Cost Rate of 4.58% has been submitted to the Department of Education for approval with payments projected to be \$4.6 million for the 2010-2011 fiscal year.

## ARRA STIMULUS FUND – FEDERAL

The American Recovery & Reinvestment Act (ARRA) Stimulus Fund - Federal budget totals \$81.7 million for 2010-2011 and represents 4.7% of the total budget. The ARRA funds are comprised of three different supports. These three supports are State Stabilization Funds, Targeted ARRA Stimulus Funds, and Other ARRA Stimulus Funds. The State Stabilization Fund is used to offset funding shortfalls in the General Fund budget of the district. Targeted ARRA Stimulus Funds are provided for IDEA and Title I assistance. Other ARRA Stimulus Funds are generated by individual grant applications and vary as to their area of support.

These funds are tied to Assurances, Principles and Strategies. One of the primary principles is to create and/or save jobs in an effort to stimulate the economy. The funds are for a period of two years and will not be received after that time period. Every effort is being made to anticipate and prepare for this “funding cliff”.

ARRA Stimulus Fund – Federal Revenue			
	2010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Federal Direct	\$ -	\$ -	\$ -
Federal through State	\$ 81.7	\$ 68.4	\$ 13.3
State Sources	\$ -	\$ -	\$ -
Local Sources - Transfers In	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 81.7</b>	<b>\$ 68.4</b>	<b>\$ 13.3</b>

Source: DCPS Tentative Budget Special Revenue-Federal Funds Statement, 2010-2011

ARRA Stimulus Fund – Federal Appropriations			
	2010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Salaries & Fringe Benefits	\$ 60.1	\$ 56.8	\$ 3.3
Purchased Services	\$ 8.5	\$ 5.4	\$ 3.1
Materials & Supplies	\$ 6.5	\$ 1.1	\$ 5.4
Capital Outlay & Energy Services	\$ 2.6	\$ 2.3	\$ 0.3
Other Expense	\$ 4.0	\$ 2.8	\$ 1.2
Transfers	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 81.7</b>	<b>\$ 68.4</b>	<b>\$ 13.3</b>

Source: DCPS Tentative Budget Special Revenue-Federal Funds Statement, 2010-2011

## INTERNAL SERVICE FUND

The Internal Service Budget totals \$144.5 million for 2010-2011 and represents 8.2% of the total budget.

State accounting procedures require the establishment of a special fund to account for expenditures in our self-insurance programs.

Items in this year's Internal Service funds include the print shop, worker's compensation insurance, general liability insurance and employee health insurance.

A major part of these funds is budgeted in other accounts and transferred to this fund during the year. Payment of all life, medical, and casualty insurance claims during the year will be made from the Insurance Fund.

Internal Service Self Insurance - Revenue			
	20010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Federal Sources	\$ -	\$ -	\$ -
State Sources:	\$ -	\$ -	\$ -
Local Sources:	\$ 95.0	\$ 113.5	\$ (18.5)
Transfers In	\$ -	\$ 6.9	\$ ( 6.9)
Fund Balances	\$ 47.9	\$ 46.4	\$ 1.5
<b>Total</b>	\$ 142.9	\$ 166.8	\$ (23.9)

Source: DCPS Tentative Budget Internal Service Funds Statement, 2010-2011

Internal Service Self Insurance - Appropriations			
	20010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Salaries	\$ 0.2	\$ 0.2	\$ -
Benefits	\$ 0.1	\$ 0.1	\$ -
Purchased Services	\$ 7.8	\$ 9.3	\$ ( 1.5)
Energy Services	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ 5.7	\$ ( 5.7)
Other Expense	\$ 113.0	\$ 128.5	\$ (15.5)
Fund Balances	\$ 21.8	\$ 23.0	\$ ( 1.2)
<b>Total</b>	\$ 142.9	\$ 166.8	\$ (23.9)

Source: DCPS Tentative Budget Internal Service Funds Statement, 2010-2011

## INTERNAL SERVICE FUND (Continued)

Printing services provided to schools and departments are now accounted for in Internal Service Fund.

Internal Service Print Shop - Revenue			
	20010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Federal Sources	\$	\$	\$ -
State Sources:	\$	\$	\$ -
Local Sources:	\$ 1.5	\$ 0.7	\$ 0.8
Transfers In	\$ -	\$ .5	\$ ( 0.5 )
Fund Balances	\$ 0.1	\$ 0.2	\$ ( 0.1 )
<b>Total</b>	\$ 1.6	\$ 1.4	\$ 0.2

Source: DCPS Tentative Budget Internal Service Funds Statement, 2010-2011

Internal Service Print Shop - Appropriations			
	20010-11 Budget	2009-10 Budget	Increase/ (Decrease)
Salaries	\$ 0.2	\$ 0.2	\$ -
Benefits	\$ -	\$ 0.1	\$ ( 0.1 )
Purchased Services	\$ 1.0	\$ 0.9	\$ 0.1
Energy Services	\$ -	\$ -	\$ -
Materials & Supplies	\$ 0.4	\$ 0.2	\$ 0.2
Capital Outlay	\$ -	\$ -	\$ -
Other Expense	\$ -	\$ -	\$ -
Fund Balances	\$ -	\$ -	\$ -
<b>Total</b>	\$ 1.6	\$ 1.4	\$ 0.2

Source: DCPS Tentative Budget Internal Service Funds Statement, 2010-2011

## TRUST FUND

Trust Funds are used to report resources held by a governmental unit in a trustee or agency capacity for others. This fund represents a one-time transfer of funding to the Alliance for World Class Education to establish the Robert E. Lee High School Gear Up Scholarship Trust Fund.

<b>Fiduciary Funds</b>			
	<b>2010-11 Budget</b>	<b>2009-10 Budget</b>	<b>Increase/ (Decrease)</b>
State Sources	\$ -	\$ -	\$ -
Local Sources	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -
Fund Balance	\$ .5	\$ -	\$ .5
<b>Total</b>	<b>\$ .5</b>	<b>\$ -</b>	<b>\$ .5</b>

Source: DCPS Tentative Budget Trust Funds Statement, 2010-2011

<b>Fiduciary Funds Appropriations</b>			
	<b>2010-11 Budget</b>	<b>2009-10 Budget</b>	<b>Increase/ (Decrease)</b>
Other Expense	\$ .5	\$ -	\$ .5
<b>Total</b>	<b>\$ .5</b>	<b>\$ -</b>	<b>\$ .5</b>

Source: DCPS Tentative Budget Trust Funds Statement, 2010-2011

## MILLAGE LEVY

	2006-2007 MILLAGE	2007-2008 MILLAGE	2008-2009 MILLAGE	2009-2010 MILLAGE	2010-2011 MILLAGE	DIFFERENCE from 2010-2011
REQUIRED LOCAL EFFORT	4.940	4.879	5.112	5.084	5.346	0.262
DISCRETIONARY	0.510	0.510	0.498	0.748	0.748	0.000
ADDITIONAL DISCRETIONARY	0.250	0.215	0.201	0.000	0.000	0.000
ADDITIONAL	0.000	0.000	0.000	0.250	0.250	0.000
<b>TOTAL OPERATING</b>	<b>5.700</b>	<b>5.604</b>	<b>5.811</b>	<b>6.082</b>	<b>6.344</b>	<b>0.262</b>
DEBT SERVICE	0.342	0.151	0.000	0.000	0.000	0.000
CAPITAL PROJECTS	2.000	2.000	1.750	1.500	1.500	0.000
<b>TOTAL</b>	<b>8.042</b>	<b>7.755</b>	<b>7.561</b>	<b>7.582</b>	<b>7.844</b>	<b>0.262</b>

Source: DCPS Tentative Budget Consolidated Funds Statement, 2009-2010

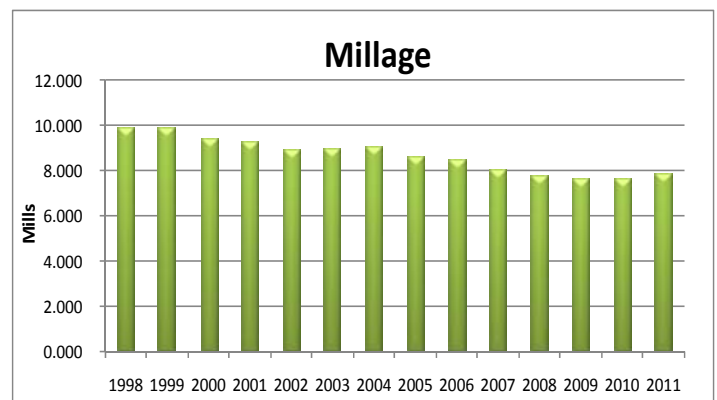
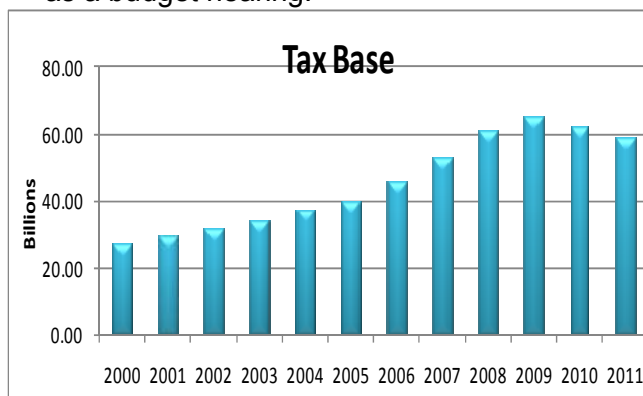
**The total millage increase of 0.262 mills will increase taxes for the average homeowner and whose valuation did not change by the following: \$19.65 for \$75,000 home valuation; \$2.62 for \$100,000 home valuation; and \$32.75 for \$125,000 home valuation.**

The total property assessment for Duval County has decreased by 6.1% from \$62.9 billion in 2009-2010 to \$59.1 billion in 2010-2011.

	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	% Increase (Decrease) from 2009-10
Property Value	\$51,951,142,035	\$61,209,694,800	\$65,108,430,072	\$62,992,703,663	\$59,145,122,443	-6.1%

Source: DCPS Tentative Budget Consolidated Funds Statement, 2010-2011

The millage levy of 7.844 is the maximum amount that the Board may levy without a voter referendum and is less than the roll back rate by 4.38% resulting in the District having to advertise as a budget hearing.



Source: DCPS Budget Services

## MILLAGE LEVY (Continued)

Although the millage rate increased, property owners on average will see a tax decrease because the increase in the millage rate was offset by the decrease in property assessment.

The chart below shows the tax increase for a home with same assessment, which is not typical.



### 2010-2011 Millage Increase

Increase to Homeowners  
With the **same assessment:**

\$50,000 valuation; tax increase	\$13.10
\$75,000 valuation; tax increase	\$19.65
\$100,000 valuation; tax increase	\$26.20
\$125,000 valuation; tax increase	\$32.75

Source: DCPS Budget Services

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## TRUTH IN MILLAGE (TRIM) CALENDAR (State Mandated)

### **DATES FOR ADOPTING 2010-2011 BUDGET (TRIM TIMELINE)**

May 4 Tuesday	Board Meeting. If possible, reappointments on agenda except principals. Approve revised Five-Year Facilities Plan. Budget Resolutions for March, 2010.
June 8 Tuesday	Board Meeting. Board readopts previous year's budget until tentative budget is approved. Budget Resolutions for April, 2010. Principals on reappointment agenda.
July 6 Tuesday	Board Meeting. Budget Resolutions for May, 2010.
July 16 Thursday	Department of Education computes Required Local Effort (RLE) millage and certifies rate to each district.
July 20 Tuesday	Board Meeting. Submit tentative budget to the Board for approval to advertise required notices prior to the first public hearing. <b>(LAW: within 24 days.)</b>
July 24 Saturday	Publish Budget Advertisement in local newspaper. <b>(LAW: within 29 days of Certification.)</b>
July 27 Tuesday	Board Meeting. <b>(Day 3 after Ad)</b> Board conducts first public hearing and adopts the 2010/11 Tentative Budget and Millage. <b>(LAW: within 35 days; and more than 2, no later than 5 days after Ad.)</b>
July 30 Friday	Proposed Millage to Property Appraiser/Tax Collector. <b>(LAW: within 35 days.)</b>
August 20 Tuesday	Board Workshop. Budget Workshop with the Board, if requested.
September 16 Thursday	Board Meeting. Annual Financial Report (AFR) approval and Final public hearing to adopt final budget. <b>(LAW: within 80 days, but not before 65 days after certification.)</b> Final Budget Resolutions for 2009/10 school year approval.
September 17 Friday	2010/11 Adopted final budget (District Summary) due to State. <b>(LAW: within 3 days of Board Approval)</b>