



SCHOOL DISTRICT OF PALM BEACH COUNTY

Board Meeting Date: March 15, 2006

Category: New Business

DIVISION: Budget

Item Type: Action

B1 BUDGET AMENDMENTS – JANUARY 2006

These amendments reflect all budget adjustments for the month of January 2006.

1. General Fund
2. Debt Service Funds
3. Capital Projects Funds
4. Special Revenue Funds – Food Services
5. Special Revenue Funds – Other Federal Programs
6. Internal Service Funds

I recommend the School Board approve the following budget amendments for FY 2006.

LEGAL REVIEW: No

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FINANCIAL IMPACT
The financial impact to the General Fund is a decrease of \$21,577,090. The financial impact to the Debt Service Funds is an increase of \$2,828,515. The financial impact to the Capital Projects Funds is an increase of \$103,000. The financial impact to the Special Revenue Funds – Food Services is an increase of \$167,000. The financial impact to the Special Revenue Funds - Other Federal Programs is an increase of \$1,534,004. The financial impact to the Internal Service Funds is \$0. These funds have been appropriated in reserve, school, and department budgets. Appropriations in all funds have been amended to direct resources where needed.

FULL REVIEW: No

Board Meeting Date: March 15, 2006

SCHOOL DISTRICT OF PALM BEACH COUNTY

***EXECUTIVE SUMMARY
DIVISION OF FINANCIAL MANAGEMENT***

BUDGET AMENDMENTS – JANUARY 2006

1. General Fund (pages 1- 3)

The General Fund budget decreased by \$21,577,090. This decrease is the result of the State's Third Calculation of the Florida Education Finance Program (FEFP), which reduced revenue by approximately \$24.3 million. The Third Calculation reflects actual FTE for Palm Beach that is 5,232 students below projected. A complete analysis of the Third FEFP Calculation is included on page 1 of the attached amendment. School and Department appropriations have been amended to direct resources where needed.

2. Debt Service Funds (pages 4-5)

The Debt Service Funds budget increased by \$2,828,515. Interest revenue was increased by \$2,150,000 to reflect actual earnings to date. Revenue was also increased to reflect the Upfront Premium received for the COPS 2001B and 2002D Swaption deals. COPS 2002E was issued to prepay the COPS 1995A on August 1, 2005. Redemption of Principal was increased to make this \$76.4 million payment. Appropriations have been amended as needed.

3. Capital Projects Funds (pages 6-7)

Capital Projects funds revenue increased by \$103,000. The increase reflects revenue from various inter-local agreements. Appropriations have been amended as needed to carry out the Five Year Capital Plan.

4. Special Revenue Funds – Food Services (pages 8-9)

Special Revenue Funds – Food Services increased by \$167,000. Interest revenue was increased by \$167,000 to reflect higher earnings than originally projected. Appropriations have been amended as needed.

5. Special Revenue Funds - Other Federal Programs (pages 10-11)

Special Revenue Funds - Other Federal Programs increased by \$1,534,004. Adjustments include grant revenue received and appropriated for specific purposes as called for within the various grant applications. These grant funds were received from several sources. Major adjustments to revenue are shown below:

Federal Through State:

Enhancing Education Through Technology – Grant Renewal for FY 06	\$609,314
Title II Teacher/Principal Training - Increase to FY06 Grant Allocation	\$176,350
Title V, Innovative Programs – Increase to FY06 Grant Allocation	\$134,108

State:

Alternative Schools Public/Private Partnership – Grant Renewal for FY 06	\$411,250
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6. Internal Service Funds (pages 12-13)

There was no change to the total amount of the Internal Service Funds (Maintenance) budget. Revenue projections for Charges for Services and Interest were adjusted based on collections to date.

THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Florida Education Finance Program (FEFP) Funding Detail

		FY 2006	FY 2006	
		2005-06 Second Calculation	2005-06 Third Calculation	Increase/ (Decrease) from 2nd Calc.
1	K-12 Unweighted FTE's	178,663.50	173,430.99	(5,232.51)
2	K-12 Weighted FTE's (Funded)	198,048.46	192,640.94	(5,407.52)
3	State Base Student Alloc (BSA)	\$3,742.42	\$3,742.42	0
4	District Cost Differential (DCD)	1.0372	1.0372	0
5	Palm Beach County Schools BSA	\$3,881.64	\$3,881.64	0
6	WTD FTE x BSA x DCD	\$768,752,433	\$747,762,398	(\$20,990,035)
7	DCD Transition Supplement	379,284	379,284	0
8	ESE BLOCK GRANT	69,628,452	69,628,452	0
9	Lottery - Discretionary	10,225,278	8,915,693	(1,309,585)
10	Lottery - School Recog. \$	8,820,466	10,495,215	1,674,749
11	SAI	35,204,654	35,204,654	0
12	Reading Instruction	6,014,261	5,937,286	(76,975)
13	Safe Schools	5,596,569	5,568,736	(27,833)
14	Prior Year Adjustment *	0	97,079	97,079
15	Opportunity Scholarships *	(600,000)	(356,459)	243,541
16	McKay ESE Scholarships *	(6,000,000)	(5,439,013)	560,987
17	Gross State and Local FEFP	\$898,021,397	\$878,193,325	(\$19,828,072)
18	Less: Required Local Effort Taxes	(647,210,440)	(648,686,921)	(1,476,481)
19	TOTAL STATE FEFP	\$250,810,957	\$229,506,404	(\$21,304,553)
Millage				
20	Palm Beach County Tax Roll	\$130,262,743,363	\$130,559,911,672	\$297,168,309
21	Required Local Effort (RLE)	647,210,440	648,686,921	1,476,481
22	Discretionary Funds (Basic)	63,112,299	63,256,277	143,978
23	Discretionary Funds (Supp)	17,819,943	17,860,596	40,653
24	Sub-total Local Funds	\$728,142,682	\$729,803,794	\$1,661,112
25	GRAND TOTAL	\$978,953,639	\$959,310,198	(\$19,643,441)
26	Education Technology	\$3,334,415	\$3,257,274	(\$77,141)
27	Instructional Materials	17,033,247	15,433,478	(1,599,769)
28	Student Transportation	28,742,242	28,742,242	0
29	Teacher Lead Program	1,195,664	1,195,664	0
30	Teacher Training	1,202,191	1,180,873	(21,318)
31	Class Size Reduction	106,667,754	103,666,981	(3,000,773)
32	Categorical Allocations	\$158,175,513	\$153,476,512	(\$4,699,001)
33	Total FEFP & Major Categoricals	\$1,137,129,152	\$1,112,786,710	(\$24,342,442)
Millage Rates				
34	RLE Mills	5.2300	5.2300	0.0000
35	DM Mills-Base	0.5100	0.5100	0.0000
36	DM Mills-Supplemental	0.1440	0.1440	0.0000
37	Total	5.8840	5.8840	0.0000

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2005-2006 Budget Amendment
General Fund
Comparison of Revenue by State Function

	<u>Account Number</u>	<u>Revised Revenue (12/31/2005)</u>	<u>Amendments</u>	<u>Revised Revenue (1/31/2006)</u>
Federal Sources				
Federal Impact	3121	\$17,000	\$0	\$17,000
Reserve Officers Training Corps (ROTC)	3191	624,000	0	624,000
Medicaid	3202	3,300,000	0	3,300,000
Total Federal Revenue		<u>\$3,941,000</u>	<u>\$0</u>	<u>\$3,941,000</u>
State Sources				
Florida Education Finance Program (FEFP)	3310	\$231,485,929	(\$21,769,717)	\$209,716,212
Workforce Development	3315	15,713,332	0	15,713,332
Adults with Disabilities	3318	1,508,606	0	1,508,606
CO&DS Withheld for Administrative Expense	3323	105,564	0	105,564
Florida Teacher Lead Program	3334	1,195,664	0	1,195,664
Instructional Materials	3336	17,033,247	(1,599,769)	15,433,478
State License Tax	3343	340,000	0	340,000
District Discretionary Lottery Funds	3344	8,550,529	365,164	8,915,693
Transportation	3354	28,742,242	0	28,742,242
Class Size Reduction/Operating Funds	3355	106,667,754	(3,000,773)	103,666,981
School Recognition Funds	3361	10,495,215	0	10,495,215
Excellent Teaching Program	3363	3,660,000	0	3,660,000
Public School Technology	3375	3,334,415	(77,141)	3,257,274
Teacher Training	3376	1,202,191	(21,318)	1,180,873
Charter School Capital Outlay Funding	3397	2,156,442	0	2,156,442
Other Miscellaneous State Revenue	3399	3,189,245	0	3,189,245
Total State Revenue		<u>\$435,380,375</u>	<u>(\$26,103,554)</u>	<u>\$409,276,821</u>
Local Sources				
District School Tax	3411	\$728,142,682	\$1,661,112	\$729,803,794
Rent	3425	350,000	0	350,000
Interest, Including Profit On Investments	3430	9,022,262	1,000,000	10,022,262
Other Student Fees	3469	1,400,000	0	1,400,000
School Age Child Care Fees	3473	17,000,000	0	17,000,000
Miscellaneous Local Sources	3490	18,472,065	1,865,352	20,337,418
Total Local Revenue		<u>\$774,387,009</u>	<u>\$4,526,464</u>	<u>\$778,913,474</u>
Other Financing Sources				
Loans	3720	\$9,811,484	\$0	\$9,811,484
Transfers In:				
From Capital Projects Funds	3630	39,534,190	0	39,534,190
Total Other Financing Sources		<u>\$49,345,674</u>	<u>\$0</u>	<u>\$49,345,674</u>
FUND BALANCE, JULY 1, 2005	2800	<u>\$93,635,190</u>	<u>\$0</u>	<u>\$93,635,190</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		<u><u>\$1,356,689,248</u></u>	<u><u>(\$21,577,090)</u></u>	<u><u>\$1,335,112,159</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA

2005-2006 Budget Amendment

General Fund

Comparison of Appropriations by State Function

	<u>Account Number</u>	<u>Revised Appropriations (12/31/2005)</u>	<u>Amendments</u>	<u>Revised Appropriations (1/31/2006)</u>
APPROPRIATIONS				
Instruction	5000	\$851,890,964	(\$21,975,036)	\$829,915,928
Pupil Personnel Services	6100	39,693,311	51,964	39,745,275
Instructional Media Services	6200	17,863,927	(89,020)	17,774,906
Instruction & Curriculum Development Serv.	6300	28,711,476	4,050	28,715,526
Instructional Staff Training Services	6400	17,485,627	(134,468)	17,351,159
Instruction Related Technology	6500	4,717,878	107,210	4,825,088
Board	7100	4,954,189	0	4,954,189
General Administration	7200	7,068,124	(17,431)	7,050,693
School Administration	7300	96,787,033	(1,380,811)	95,406,222
Facilities Acquisition & Construction	7400	1,756,073	578	1,756,651
Fiscal Services	7500	4,440,350	12,275	4,452,625
Central Services	7700	13,806,068	(464,611)	13,341,457
Pupil Transportation Services	7800	39,430,082	1,080,005	40,510,087
Operation of Plant	7900	118,667,384	1,980,133	120,647,517
Maintenance of Plant	8100	47,936,004	127,782	48,063,786
Administrative Technology Services	8200	5,431,341	4,651	5,435,992
Community Services	9100	23,585,930	115,639	23,701,569
Debt Service	9200	1,063,488	0	1,063,488
TOTAL APPROPRIATIONS		\$1,325,289,248	(\$20,577,090)	\$1,304,712,159
BOARD CONTINGENCY RESERVE	2700	\$31,400,000	(\$1,000,000)	\$30,400,000
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$1,356,689,248	(\$21,577,090)	\$1,335,112,159

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2005-2006 Budget Amendment
Debt Service Funds
Comparison of Revenue by State Function

	<u>Account Number</u>	<u>Original Revenue (9/14/2005)</u>	<u>Amendments</u>	<u>Revised Revenue (1/31/2006)</u>
STATE SOURCES:				
CO & DS Withheld for SBE/COBI Bonds	3322	\$5,875,569	\$0	\$5,875,569
SBE/COBI Bond Interest	3326	0	0	0
Total State Sources		\$5,875,569	\$0	\$5,875,569
LOCAL SOURCES:				
District Interest and Sinking Taxes	3412	\$27,472,413	\$0	\$27,472,413
Interest, Including Profit on Investments	3430	0	2,150,000	2,150,000
Miscellaneous Local Sources	3490	0	0	0
Total Local Sources		27,472,413	2,150,000	29,622,413
TOTAL ESTIMATED REVENUES		\$33,347,982	\$2,150,000	\$35,497,982
OTHER FINANCING SOURCES:				
Premium on Certificates of Participation	3793	\$0	\$678,515	\$678,515
Transfers In:				
From Capital Projects Funds	3630	102,846,689	0	102,846,689
Total Other Financing Sources		\$102,846,689	\$678,515	\$103,525,204
FUND BALANCES, JULY 1, 2005	2800	\$195,830,324	\$0	\$195,830,324
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		<u>\$332,024,995</u>	<u>\$2,828,515</u>	<u>\$334,853,510</u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2005-2006 Budget Amendment
Debt Service Funds
Comparison of Appropriations by State Function

	Account Number	Original Appropriations (9/14/2005)	Amendments	Revised Appropriations (1/31/2006)
DEBT SERVICE: (Function 9200)				
Redemption of Principal	710	\$57,945,000	\$76,440,000	\$134,385,000
Interest	720	68,758,535	0	68,758,535
Dues and Fees	730	126,875	2,105,515	2,232,390
TOTAL APPROPRIATIONS		<u>\$126,830,410</u>	<u>\$78,545,515</u>	<u>\$205,375,925</u>
OTHER FINANCING USES:				
Payments to Refunded Bond Escrow Agent	760	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL OTHER FINANCING USES		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FUND BALANCES, JUNE 30, 2006	2700	<u>\$205,194,585</u>	<u>(\$75,717,000)</u>	<u>\$129,477,585</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u><u>\$332,024,995</u></u>	<u><u>\$2,828,515</u></u>	<u><u>\$334,853,510</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA

2005-2006 Budget Amendment

Capital Projects Funds

Comparison of Revenue by State Function

	Account Number	Revised Revenue (12/31/2005)	Amendments	Revised Revenue (1/31/2006)
ESTIMATED REVENUES				
CO & DS Distributed to Districts	3321	\$1,273,633	\$0	\$1,273,633
Interest on Undistributed CO & DS	3325	0	0	0
Public Education Capital Outlay (PECO)	3391	13,853,765	0	13,853,765
Class Size Reduction/Capital Funds	3396	5,542,778	0	5,542,778
District Local Capital Improvement Tax	3413	247,656,807	0	247,656,807
Local Sales Tax	3418	109,000,000	0	109,000,000
Interest, Including Profit on Investments	3430	12,188,149	0	12,188,149
Miscellaneous Local Sources	3490	5,273,492	103,000	5,376,492
Impact Fees	3496	22,000,000	0	22,000,000
Refunds of Prior Year Expenditures	3497	10,996	0	10,996
Total Estimated Revenues		<u>\$416,799,620</u>	<u>\$103,000</u>	<u>\$416,902,620</u>
OTHER FINANCING SOURCES				
Sale of Bonds	3710	\$250,000,000	\$0	\$250,000,000
Loss Recoveries	3740	10,283,112	0	10,283,112
Proceeds of Certificates of Participation	3750	2,150,308	0	2,150,308
Total Other Financing Sources		<u>\$262,433,420</u>	<u>\$0</u>	<u>\$262,433,420</u>
FUND BALANCES, JULY 1, 2005	2800	<u>\$410,695,140</u>	<u>\$0</u>	<u>\$410,695,140</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES				
		<u><u>\$1,089,928,179</u></u>	<u><u>\$103,000</u></u>	<u><u>\$1,090,031,179</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2005-2006 Budget Amendment
Capital Projects Funds
Comparison of Appropriations by State Function

	<u>Account Number</u>	<u>Revised Appropriations (12/31/2005)</u>	<u>Amendments</u>	<u>Revised Appropriations (1/31/2006)</u>
APPROPRIATIONS				
Appropriations: (Functions 7400/9200)				
Library Books (New Libraries)	610	\$1,360,416	(\$1,406)	\$1,359,010
Audio-Visual Materials (Non-Consumable)	620	156,347	(978)	155,369
Buildings and Fixed Equipment	630	622,253,196	(4,561,308)	617,691,888
Furniture, Fixtures, and Equipment	640	92,975,241	(894,859)	92,080,382
Motor Vehicles (Including Buses)	650	10,470,297	16,672	10,486,969
Land	660	54,634,207	3,000	54,637,207
Improvements Other Than Buildings	670	13,850,395	1,973,590	15,823,985
Remodeling and Renovations	680	114,153,488	3,625,327	117,778,815
Computer Software	690	24,263,703	(57,037)	24,206,666
Redemption of Principal	710	4,328,858	0	4,328,858
Interest	720	7,510,623	0	7,510,623
Dues and Fees	730	1,590,529	0	1,590,529
TOTAL APPROPRIATIONS		<u>\$947,547,300</u>	<u>\$103,000</u>	<u>\$947,650,300</u>
OTHER FINANCING USES				
Transfers Out: (Function 9700)				
To General Fund	910	\$39,534,190	\$0	\$39,534,190
To Debt Service Funds	920	102,846,689	0	102,846,689
TOTAL OTHER FINANCING USES		<u>\$142,380,879</u>	<u>\$0</u>	<u>\$142,380,879</u>
FUND BALANCES, JUNE 30, 2006	2700	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		<u><u>\$1,089,928,179</u></u>	<u><u>\$103,000</u></u>	<u><u>\$1,090,031,179</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2005-2006 Budget Amendment
Special Revenue Funds - Food Services - Fund 410
Comparison of Revenue by State Function

	Account Number	Original Revenue (9/14/2005)	Amendments	Revised Revenue (1/31/2006)
FEDERAL THROUGH STATE AND LOCAL:				
National School Lunch Act	3260	\$29,204,599	\$0	\$29,204,599
U.S.D.A. Donated Foods	3265	2,800,000	0	2,800,000
Federal Through Local	3280	0	0	0
Miscellaneous Federal Through State	3299	0	0	0
Total Federal Through State		<u>\$32,004,599</u>	<u>\$0</u>	<u>\$32,004,599</u>
STATE:				
School Breakfast Supplement	3337	\$382,254	\$0	\$382,254
School Lunch Supplement	3338	536,877	0	536,877
Other Miscellaneous Revenue	3399	20,000	0	20,000
Total State		<u>\$939,131</u>	<u>\$0</u>	<u>\$939,131</u>
LOCAL:				
Interest, Including Profit on Investment	3430	\$248,612	\$167,000	\$415,612
Gifts, Grants and Bequests	3440	0	0	0
Food Service	3450	23,222,979	0	23,222,979
Other Miscellaneous Local Sources	3495	396,218	0	396,218
Total Local		<u>\$23,867,809</u>	<u>\$167,000</u>	<u>\$24,034,809</u>
TOTAL ESTIMATED REVENUES		\$56,811,539	\$167,000	\$56,978,539
FUND BALANCE, JULY 1, 2005	2800	<u>\$16,535,886</u>	<u>\$0</u>	<u>\$16,535,886</u>
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		<u><u>\$73,347,425</u></u>	<u><u>\$167,000</u></u>	<u><u>\$73,514,425</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2005-2006 Budget Amendment
Special Revenue Funds - Food Services - Fund 410
Comparison of Appropriations by State Function

	Account Number	Original Appropriations (9/14/2005)	Amendments	Revised Appropriations (1/31/2006)
FOOD SERVICES: (Function 7600)				
Salaries	100	\$16,696,312	\$167,000	\$16,863,312
Employee Benefits	200	10,510,416	0	10,510,416
Purchased Services	300	5,127,634	1,005	5,128,639
Energy Services	400	601,200	0	601,200
Materials and Supplies	500	22,320,088	0	22,320,088
Capital Outlay	600	813,250	(1,005)	812,245
Other Expenses	700	1,869,250	0	1,869,250
TOTAL APPROPRIATIONS		\$57,938,150	\$167,000	\$58,105,150
OTHER FINANCING USES:				
Transfers Out (Function 9700)				
To General Fund	910	\$0	\$0	\$0
To Capital Projects Funds	930	0	0	0
TOTAL OTHER FINANCING USES		\$0	\$0	\$0
FUND BALANCE, JUNE 30, 2006	2700	\$15,409,275	\$0	\$15,409,275
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		\$73,347,425	\$167,000	\$73,514,425

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2005-2006 Budget Amendment
Special Revenue Funds - Other Federal Programs - Fund 420
Comparison of Revenue by State Function

	Account Number	Revised Revenue (12/31/2005)	Amendments	Revised Revenue (1/31/2006)
FEDERAL DIRECT				
Miscellaneous Federal Direct	3199	\$10,876,306	\$24,500	\$10,900,806
Total Federal Direct		\$10,876,306	\$24,500	\$10,900,806
FEDERAL THROUGH STATE				
Vocational Education Acts	3201	\$1,803,317	\$0	\$1,803,317
Workforce Investment Act	3220	0	0	0
Eisenhower Math and Science	3226	0	0	0
Drug Free Schools	3227	0	0	0
Individuals w/Disabilities Educ. Act (IDEA)	3230	44,880,886	0	44,880,886
Elem. And Secondary Educ. Act, Title I	3240	40,883,104	0	40,883,104
Adult General Education	3251	1,201,100	0	1,201,100
Elem. and Secondary Educ. Act, Title VI	3270	1,039,351	134,629	1,173,980
Miscellaneous Federal Through State	3299	28,001,330	786,539	28,787,869
Total Federal Through State		\$117,809,088	\$921,169	\$118,730,256
STATE				
Other Miscellaneous State Revenue	3399	\$2,003,742	\$441,075	\$2,444,817
Total State		\$2,003,742	\$441,075	\$2,444,817
LOCAL				
Interest, Including Profit on Investments	3430	\$0	\$0	\$0
Gifts, Grants & Bequests	3440	13,773,823	147,260	13,921,083
Other Miscellaneous Local Sources	3495	17,749	0	17,749
Total Local		\$13,791,572	\$147,260	\$13,938,832
TOTAL ESTIMATED REVENUES		\$144,480,707	\$1,534,004	\$146,014,711
FUND BALANCE, JULY 1, 2005	2800	\$2,294,556	\$0	\$2,294,556
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		\$146,775,263	\$1,534,004	\$148,309,267

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2005-2006 Budget Amendment
Special Revenue Funds - Other Federal Programs - Fund 420
Comparison of Appropriations by State Function

	Account Number	Revised Appropriations (12/31/2005)	Amendments	Revised Appropriations (1/31/2006)
APPROPRIATIONS				
Instruction	5000	\$62,067,189	\$1,239,646	\$63,306,834
Pupil Personnel Services	6100	15,149,246	(59,464)	15,089,782
Instructional Media Services	6200	181,925	0	181,925
Instructional and Curriculum Development	6300	28,759,679	62,155	28,821,834
Instructional Staff Training	6400	22,406,538	640,424	23,046,963
Instruction Related Technology	6500	365,844	513	366,357
Board	7100	0	0	0
General Administration	7200	3,181,210	34,432	3,215,643
School Administration	7300	1,096,406	40,927	1,137,333
Facilities Acquisition & Construction	7400	384,875	5,334	390,209
Fiscal Affairs	7500	127,965	(728)	127,237
Food Services	7600	0	0	0
Central Services	7700	724,167	42,930	767,097
Pupil Transportation Services	7800	3,081,924	(498,446)	2,583,478
Operation of Plant	7900	3,698,426	(5,307)	3,693,119
Maintenance of Plant	8100	54,022	2,587	56,609
Administrative Technology Services	8200	0	0	0
Community Services	9100	5,495,847	29,000	5,524,847
TOTAL APPROPRIATIONS		\$146,775,263	\$1,534,004	\$148,309,267
OTHER FINANCING USES				
Transfers Out: (Function 9700)				
To General Fund	910	\$0	\$0	\$0
Interfund	950	0	0	0
TOTAL OTHER FINANCING USES		\$0	\$0	\$0
FUND BALANCE, JUNE 30, 2006	2700	\$0	\$0	\$0
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$146,775,263	\$1,534,004	\$148,309,267

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2005-2006 Budget Amendment
Internal Service Fund - Maintenance
Comparison of Revenue by State Function

	Account Number	Original Revenue (9/14/2005)	Amendments	Revised Revenue (1/31/2006)
OPERATING REVENUES:				
Charges for Services	3481	\$28,135,318	(\$30,000)	\$28,105,318
Charges for Sales	3482	0	0	0
Premium Revenue	3484	0	0	0
Total Operating Revenues		<u>\$28,135,318</u>	<u>(\$30,000)</u>	<u>\$28,105,318</u>
NONOPERATING REVENUES:				
Interest, Including Profit on Investment	3430	<u>\$0</u>	<u>\$30,000</u>	<u>\$30,000</u>
Total Nonoperating Revenues		<u>\$0</u>	<u>\$30,000</u>	<u>\$30,000</u>
TRANSFERS IN:				
Transfers from General Fund	3610	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Transfers In		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
NET ASSETS, JULY 1, 2005	2880	<u>\$24,764</u>	<u>\$0</u>	<u>\$24,764</u>
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS, AND NET ASSETS		<u><u>\$28,160,082</u></u>	<u><u>\$0</u></u>	<u><u>\$28,160,082</u></u>

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA
2005-2006 Budget Amendment
Internal Service Fund - Maintenance
Comparison of Appropriations by State Function

	Account Number	Original Appropriations (9/14/2005)	Amendments	Revised Appropriations (1/31/2006)
OPERATING EXPENSES: (Function 9900)				
Salaries	100	\$20,826,569	\$0	\$20,826,569
Employee Benefits	200	6,964,249	0	6,964,249
Purchased Services	300	344,500	0	344,500
Energy Services	400	0	0	0
Materials and Supplies	500	0	0	0
Capital Outlay	600	0	0	0
Other Expenses	700	0	0	0
Total Operating Expenses		<u>\$28,135,318</u>	<u>\$0</u>	<u>\$28,135,318</u>
NONOPERATING EXPENSES: (Function 9900)				
Interest Expense	720	\$0	\$0	\$0
Total Nonoperating Expenses		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TRANSFERS OUT:				
Transfers to General Fund	910	\$0	\$0	\$0
Total Transfers Out		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
NET ASSETS, JUNE 30, 2006	2780	<u>\$24,764</u>	<u>\$0</u>	<u>\$24,764</u>
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS, AND NET ASSETS		<u><u>\$28,160,082</u></u>	<u><u>\$0</u></u>	<u><u>\$28,160,082</u></u>