



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: October 18, 2016		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 1 – General Operating Fund b. Resolution 1 – Special Revenue - Federal Programs c. Resolution 1 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund	
AGENDA REFERENCE: Resolutions to Amend 2016-2017 District School Budget		FISCAL IMPACT / AMOUNT: These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.	
FUND SOURCE: Various			
BACKGROUND INFORMATION / DESCRIPTION On September 15, 2016, the School Board adopted the budget for fiscal year 2016-2017. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.			
EDUCATIONAL IMPACT These amendments facilitate the effective operations of the District through more efficient use of funds.			
OTHER REFERENCES OR NOTES			
ACTION REQUIRED Approval of resolutions to amend District School Budget			
STRATEGIC ALIGNMENT GOAL: F.3: Improve transparency of financial information to all stakeholders. OBJECTIVE: n/a			
REQUESTED BY  Theresa McCants, Director Budgeting Department		DATE October 5, 2016	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE October 5, 2016	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

OCT 18 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - GENERAL OPERATING FUND

October 18, 2016

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	520,000.00	520,000.00			520,000.00
3191 ROTC	360,000.00	360,000.00			360,000.00
3202 Medicaid	1,620,000.00	1,620,000.00			1,620,000.00
3299 Misc Fedl Thru State	1,025,290.73	1,025,290.73			1,025,290.73
3310 FL Ed Finance Program (FEFP)	150,553,374.00	150,553,374.00			150,553,374.00
3315 Workforce Development	4,382,422.00	4,382,422.00			4,382,422.00
3323 CO & DS for Admin Expense	24,183.00	24,183.00			24,183.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	58,000.00	58,000.00			58,000.00
3344 Dist Disc Lottery Funds	133,369.00	133,369.00			133,369.00
3355 Class Size Reduction/Operating	43,217,500.00	43,217,500.00			43,217,500.00
3361 School Recongnition Funds	1,420,617.00	1,420,617.00			1,420,617.00
3371 Voluntary Pre-K Program	1,477,449.99	1,477,449.99			1,477,449.99
3399 Other Misc State Revenue	375,295.00	375,295.00			375,295.00
3411 District School Taxes	88,904,049.00	88,904,049.00			88,904,049.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	100,000.00	100,000.00			100,000.00
3440 Gifts Grants & Bequests	211,292.00	211,292.00			211,292.00
3461 Adult General Ed Course Fees	20,000.00	20,000.00			20,000.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00			600,000.00
3463 Continuing Workforce Ed Fees	30,000.00	30,000.00			30,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	135,000.00	135,000.00			135,000.00
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	65,000.00	65,000.00			65,000.00
3469 Other Student Fees	33,000.00	33,000.00			33,000.00
3473 School-Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	300,000.00	300,000.00			300,000.00
3493 Sale Of Junk	150,000.00	150,000.00			150,000.00
3494 Fedl Indirect Cost Rate	1,200,000.00	1,200,000.00			1,200,000.00
3495 Other Misc Local Sources	409,507.00	409,507.00	387.19		409,894.19
3497 Refunds Of Prior Year Exp	182,895.72	182,895.72			182,895.72
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Svcs Indirect Cost Rate	300,000.00	300,000.00			300,000.00
3630 Trans From CP Proj Funds	8,246,350.00	8,246,350.00			8,246,350.00
3742 Other Loss Recovery	1,000,000.00	1,000,000.00			1,000,000.00
9999 Beginning Fund Balance	48,543,839.04	48,543,839.04			48,543,839.04
TOTAL:	356,716,933.48	356,716,933.48	387.19	0.00	356,717,320.67

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - GENERAL OPERATING FUND

October 18, 2016

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	141,847,526.23	141,847,526.23	90,085.19		141,937,611.42
5200 Exceptional	40,066,266.85	40,066,266.85	20,466.00		40,086,732.85
5300 Vocational-Technical	8,840,113.79	8,840,113.79		195,061.00	8,645,052.79
5400 Adult General	353,769.01	353,769.01	152,500.00		506,269.01
5500 Pre-K	2,123,629.38	2,123,629.38			2,123,629.38
5900 Other Instr	31,126.54	31,126.54			31,126.54
6110 Attendance & Social Wrk	2,393,614.97	2,393,614.97			2,393,614.97
6120 Guidance Services	11,537,901.23	11,537,901.23	1,308.00		11,539,209.23
6130 Health Services	2,519,397.45	2,519,397.45			2,519,397.45
6140 Psychological Services	494,294.85	494,294.85			494,294.85
6150 Parental Involvement	13,616.23	13,616.23			13,616.23
6190 Other Student Personl Svc	370,221.67	370,221.67			370,221.67
6200 Instructional Media Svc	4,928,279.41	4,928,279.41			4,928,279.41
6300 Instruct & Curr Dev Svc	6,777,691.63	6,777,691.63	45,980.00		6,823,671.63
6400 Instruct Staff Trng Svc	3,046,529.64	3,046,529.64	7,000.00		3,053,529.64
6500 Instr Tech Svc	2,859,193.23	2,859,193.23			2,859,193.23
7100 Board	1,497,695.29	1,497,695.29			1,497,695.29
7200 General Administration	895,349.78	895,349.78			895,349.78
7300 School Administration	15,794,639.88	15,794,639.88	1,700.00		15,796,339.88
7400 Facility Acq & Construc	2,153,820.34	2,153,820.34			2,153,820.34
7500 Fiscal Services	3,039,918.74	3,039,918.74			3,039,918.74
7600 Food Services	155,000.00	155,000.00			155,000.00
7710 Plan,Research,Dev,Eval	835,235.00	835,235.00			835,235.00
7720 Information Services	224,217.39	224,217.39	6,000.00		230,217.39
7730 Staff Services	2,745,436.91	2,745,436.91	301,200.00		3,046,636.91
7760 Internal Services	1,540,491.90	1,540,491.90			1,540,491.90
7800 Transportation Services	16,804,316.60	16,804,316.60			16,804,316.60
7900 Operation Of Plant	26,064,943.87	26,064,943.87	23,544.00		26,088,487.87
8100 Maintenance Of Plant	10,890,994.42	10,890,994.42		83.00	10,890,911.42
8200 Admin Tech Svc	3,184,959.00	3,184,959.00			3,184,959.00
9100 Community Services	989,755.27	989,755.27		944.19	988,811.08
9200 Debt Service	10,000.00	10,000.00			10,000.00
9800 Reserves	41,686,986.98	41,686,986.98		453,307.81	41,233,679.17
TOTAL:	356,716,933.48	356,716,933.48	649,783.19	649,396.00	356,717,320.67

ADOPTED BY BOARD: _____ October 18, 2016
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 1
 Board Meeting October 18, 2016**

Account Name	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>High School Apparel</u>	
Other Misc Local Sources Default	387.19
	<u>387.19</u>
Supplies Basic (K-12)	387.19
	<u>387.19</u>

Explanation: To appropriate high school apparel revenue to appropriate schools.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve for Contingencies Unrestricted Reserve		944.19
Temporary Employment Community Services		(944.19)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received in September.

b) <u>Safe Schools</u>		
Clstrm Tchr-Reg-Pay Basic (K-12)		50,514.00
Retirement Benefits Basic (K-12)		3,800.00
Social Security Benefits Basic (K-12)		3,900.00
Group Ins-Health & Hosp Basic (K-12)		15,100.00
Group Ins-Life Basic (K-12)		125.00
Group Ins-Dental Basic (K-12)		304.00
Workers Compensation Basic (K-12)		601.00
Furn Fixtures & Equip-Non-Cap Basic (K-12)		1,611.00
Aides-Reg Pay Exceptional		17,218.00
Retirement Benefits Exceptional		1,400.00
Social Security Benefits Exceptional		1,300.00
Group Ins-Health & Hosp Exceptional		238.00
Group Ins-Life Exceptional		64.00
Group Ins-Dental Exceptional		8.00
Workers Compensation Exceptional		238.00
Group Ins-Health & Hosp Guidance Services		1,308.00
Other Tchr-Reg-Pay Instruct & Curr Dev Svc		28,883.00
Retirement Benefits Instruct & Curr Dev Svc		2,600.00
Retirement Benefits Instruct & Curr Dev Svc		2,200.00
Social Security Benefits Instruct & Curr Dev Svc		2,200.00
Group Ins-Health & Hosp Instruct & Curr Dev Svc		725.00
Group Ins-Health & Hosp Instruct & Curr Dev Svc		5,694.00
Group Ins-Life Instruct & Curr Dev Svc		52.00
Group Ins-Dental Instruct & Curr Dev Svc		76.00
Workers Compensation Instruct & Curr Dev Svc		350.00
Reserve for Contingencies Reserve-Safe Schools-Security		(140,509.00)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve for Contingencies for Safe Schools.

Explanation of Budget Amendment as Follows:
General Operating Fund
Resolution Number 1
Board Meeting October 18, 2016

Account Name	Increase (Decrease)
c) <u>Regular Operations-Schools</u>	
Supplies	41,106.00
Reserve for Contingencies	(41,106.00)
	<u>0.00</u>

Explanation: To appropriate Regular Operations-Schools budget to various schools from project Reserve for Contingencies.

d) <u>Teacher Salary Increase Alloc</u>	
Reserve for Contingencies	27,363.00
Pro & Tech Services	(27,363.00)
	<u>0.00</u>

Explanation: To transfer funds from Teacher Salary Increase Allocation to project Reserve for Contingencies.

e) <u>Workforce Education</u>	
Clstrn Tchr-Other Pay	150,000.00
Clstrn Tchr-Other Pay	100,000.00
Subst Employment-Non-Instr	20,000.00
Printing Binding & Reprod	6,000.00
Other Non-Prof Purc Services	5,300.00
Furn Fixtures & Equip-Non-Cap	5,000.00
Computer Hardware-Non-Cap	5,000.00
Substitute Teachers	5,000.00
Computer Hardware-Capltzd	4,000.00
Travel-Away-In State	3,200.00
Travel-Away-In State	3,000.00
Cell Phones/Radio Phones	2,600.00
Training Tuition Fees	2,500.00
Pro Organiz Dues & Fees	2,200.00
Travel-Away-In State	1,200.00
Other Misc Expenses	1,000.00
Travel-Local	1,000.00
Travel Away-Out Of State	1,000.00
Regular Phones, Fax & Modems	1,000.00
Other Comm /Long Distance	1,000.00
Gasoline	900.00
Pro Organiz Dues & Fees	500.00
Furn Fixtures & Equip-Non-Cap	500.00
Supplies	450.00
Diesel Fuel	100.00
Computer Hardware-Non-Cap	100.00
Supplies	(297,261.00)
Repairs & Maintenance	(19,000.00)
Printing Binding & Reprod	(1,500.00)
Other Non-Prof Purc Services	(1,490.00)
Repairs & Maintenance	(1,000.00)
Substitute Teachers	(1,000.00)
Travel-Local	(600.00)
Rentals	(516.00)
Repair Parts	(100.00)
Repairs & Maintenance	(83.00)
	<u>0.00</u>

Explanation: To adjust Workforce Education budget.

Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 1
 Board Meeting October 18, 2016

Account Name	Increase (Decrease)
f) <u>Reserve-Contingencies</u>	
Reserve for Contingencies	138,945.99
Reserve for Contingencies	(138,945.99)
	<u>0.00</u>

Explanation: To adjust Inventory Reserve to actual.

g) <u>Salaries & Benefits</u>	
Other Support-Reg Pay	300,000.00
Reserve for Contingencies	(300,000.00)
	<u>0.00</u>

Explanation: To adjust budgets between functions and objects.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - SPECIAL REVENUE - FEDERAL PROGRAMS

October 18, 2016

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	3,006,292.61	3,006,292.61			3,006,292.61
3201 Vocational Education Acts	544,312.00	544,312.00			544,312.00
3220 Workforce Investment Act	207,352.00	207,352.00			207,352.00
3221 Adult General Education	195,036.46	195,036.46			195,036.46
3230 Individuals With Disab Ed Act	11,653,137.53	11,653,137.53			11,653,137.53
3240 Elem & Sec Ed Act, Title I	13,976,232.81	13,976,232.81		20,998.00	13,955,234.81
3299 Misc Fedl Thru State	2,442,311.72	2,442,311.72			2,442,311.72
9999 Beginning Fund Balance	1,104.10	1,104.10			1,104.10
TOTAL:	32,025,779.23	32,025,779.23	0.00	20,998.00	32,004,781.23

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - SPECIAL REVENUE - FEDERAL PROGRAMS

October 18, 2016

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,820,459.25	11,820,459.25		21,643.31	11,798,815.94
6100 Pupil Personnel Services	1,847,883.84	1,847,883.84	78,889.44		1,926,773.28
6200 Instructional Media Svc	10,000.00	10,000.00			10,000.00
6300 Instruct & Curr Dev Svc	6,737,539.54	6,737,539.54		149,339.56	6,588,199.98
6400 Instruct Staff Trng Svc	4,836,866.73	4,836,866.73		45,972.04	4,790,894.69
6500 Instr Tech Svc	1,588,627.08	1,588,627.08	130,000.00		1,718,627.08
7200 General Administration	1,120,637.74	1,120,637.74	577.91		1,121,215.65
7300 School Administration	1,869.47	1,869.47			1,869.47
7400 Facility Acq & Construc	11,662.97	11,662.97			11,662.97
7710 Plan,Research,Dev,Eval	9,297.78	9,297.78			9,297.78
7720 Information Services	9,766.87	9,766.87			9,766.87
7730 Staff Services	71,341.46	71,341.46		3,206.04	68,135.42
7800 Transportation Services	2,849,399.58	2,849,399.58		10,286.96	2,839,112.62
7900 Operation Of Plant	29,957.00	29,957.00		17.44	29,939.56
8200 Admin Tech Svc	75,372.00	75,372.00			75,372.00
9100 Community Services	1,005,097.92	1,005,097.92			1,005,097.92
TOTAL:	32,025,779.23	32,025,779.23	209,467.35	230,465.35	32,004,781.23

ADOPTED BY BOARD: _____ October 18, 2016
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
SPECIAL REVENUES
BOARD MEETING October 18, 2016**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
HE1254-14-1-0011	Military Precision : Shipshape Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-15-1-0053	Military : Diamond Formation Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1617A-7CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2626B-6CD01	FDLRS Associate Center IDEA Part B Discretionary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2666B-6CD01	FDLRS Associate Center IDEA Part B Discretionary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2626B-6CD02	Alt Assessment for Students with Disabilities Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2627B-7CD02	Alt Assessment for Students with Disabilities Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2627B-7CDT1	Sednet/Idea Part B - Trust Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2637B-7CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
SPECIAL REVENUES
BOARD MEETING October 18, 2016**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-2127B-7CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(503.00)
170-2127B-7CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	53,138.00
170-2127B-7CB01	Title I, Part A Basic - Parental Involvement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2127B-7CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: To decrease budget per U.S. Department of Education.	(20,998.00)
170-2127B-7CB01	Title I, Basic - Private School Services Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	11,888.00
170-2127B-7CB01	Title I, Part A, Basic - Low Performing Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(64,523.00)

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - CAPITAL PROJECTS FUND

October 18, 2016

FUND NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3426	PECO Maintenance Fund Fy 16	73,156.62	73,156.62			73,156.62
3427	PECO Maintenance Fund Fy 17	1,388,480.00	1,388,480.00			1,388,480.00
3610	Cap Outlay & Debt Srv (CO & DS)	2,552,541.86	2,552,541.86			2,552,541.86
3712	Cap Imprv Tax Constr Fd Fy 12	458,963.82	458,963.82			458,963.82
3714	Cap Imprv Tax Constr Fd Fy 14	2,536,421.12	2,536,421.12			2,536,421.12
3715	Cap Imprv Tax Constr Fd Fy 15	3,532,898.96	3,532,898.96			3,532,898.96
3716	Cap Imprv Tax Constr Fd Fy 16	4,314,428.95	4,314,428.95			4,314,428.95
3717	Cap Imprv Tax Constr Fd Fy 17	24,007,706.00	24,007,706.00			24,007,706.00
3910	Local Capital Improvement Fund	1,988,416.77	1,988,416.77			1,988,416.77
3943	Half Cent Sales Tax 2003	4,257,469.39	4,257,469.39			4,257,469.39
3948	Half Cent Sales Tax 2008	91,208,157.16	91,208,157.16			91,208,157.16
3949	Sales Tax Revenue Bonds 2016	56,616,004.84	56,616,004.84			56,616,004.84
3980	Charter Schools-Capital Outlay	290,103.00	290,103.00			290,103.00
TOTAL:		193,224,748.49	193,224,748.49	0.00	0.00	193,224,748.49

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - CAPITAL PROJECTS FUND

October 18, 2016

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	91,973,147.11	91,973,147.11	15,454.32		91,988,601.43
9700 Transfer Of Funds	19,095,828.00	19,095,828.00			19,095,828.00
9800 Reserves	82,155,773.38	82,155,773.38		15,454.32	82,140,319.06
TOTAL:	193,224,748.49	193,224,748.49	15,454.32	15,454.32	193,224,748.49

ADOPTED BY BOARD: October 18, 2016
 (Date)

CERTIFIED CORRECT: *Malcolm Thomas*
 (District Superintendent Signature)

Explanation of Budget Amendment as Follows:
Capital Projects Fund
Resolution Number 1
Board Meeting October 18, 2016

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3426 - PECO Maintenance Fund Fy 16</u>		
Remod/Renov-Non-Cap	Energy Management Systems	2,308.73
Remod/Renov-Non-Cap	Doors	(2,308.73)
		<u>0.00</u>
Explanation: To transfer funds from Doors project to Energy Management project.		
b) <u>3712 - Cap Imprv Tax Constr Fd Fy 12</u>		
Computer Hardware-Non-Cap	School Printers	472.99
Computer Hardware-Non-Cap	Admin Computers-School Based	(472.99)
		<u>0.00</u>
Explanation: To transfer funds from Admin Computers-School Based project to School Printers project.		
c) <u>3712 - Cap Imprv Tax Constr Fd Fy 12</u>		
Imprv Not Bldg Noncap/Acq-Cons	Sitework	39,916.96
Imprv Not Bldg Noncap/Acq-Cons	Sitework	(39,916.96)
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	55,351.51
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	(55,351.51)
		<u>0.00</u>
Explanation: To transfer funds between objects and cost centers within Portable Classroom Relocation, Setup, Utilities project.		
d) <u>3714 - Cap Imprv Tax Constr Fd Fy 14</u>		
Computer Hardware-Non-Cap	Computer Equipment	4,092.50
Furn Fixtures & Equip-Non-Cap	Equipment	1,318.21
Remod/Renov-Non-Cap	Indoor Air Quality	145.85
Reserve For Contingencies	Unrestricted Reserve	(5,556.56)
		<u>0.00</u>
Explanation: To transfer funds from reserve project to Computer Equipment project, Equipment project, and Indoor Air Quality project.		
e) <u>3715 - Cap Imprv Tax Constr Fd Fy 15</u>		
Furn Fixtures & Equip-Non-Cap	Classroom Furniture	9,897.76
Reserve For Contingencies	Unrestricted Reserve	(9,897.76)
		<u>0.00</u>
Explanation: To transfer funds from reserve project to Classroom Furniture project.		

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 1
 Board Meeting October 18, 2016**

Fund Name	Project	Increase (Decrease)
f) <u>3716 - Cap Imprv Tax Constr Fd Fy 16</u>		
Computer Hardware-Non-Cap	Computer Equipment	47,276.36
Renovations-Network/Retrofit	Computer Equipment	<u>(47,276.36)</u>
		<u>0.00</u>

Explanation: To transfer funds between objects and cost centers within Computer Equipment project to facilitate the proper classification of expenditures.