

**Explanation of Budget Amendment as Follows:
Part III - Capital Outlay Fund
Resolution Number 7
Board Meeting March 17, 2009**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3910 - Local Capital Improvement Fund</u>		
Misc Local Revenue		100,000.00
		<u>100,000.00</u>
Buildings and Fixed Equipment - Construction	Audiology Center	100,000.00
		<u>100,000.00</u>

Explanation: Appropriate revenue to facilitate funding for Holm Elementary audiology center project.

II. <u>Amendments Between Appropriations</u>		
a) <u>3427 - PECO Maintenance Fund - FY2007</u>		
Improvements Other Than Bldgs. - Non-Cap	Fuel Tank Compliance	(2,670.00)
Remodeling and Renovations - Cap	Security Systems	(3,500.00)
Remodeling and Renovations - Non-Cap	Energy Conservation	7,289.32
Remodeling and Renovations - Non-Cap	General Renovations	(1,025.00)
Remodeling and Renovations - Non-Cap	General Renovations	(94.32)
		<u>(0.00)</u>

Explanation: To reallocate funds between projects to utilize residual balances and to ensure compliance with PECO reversion requirements.

b) <u>3428 - PECO Maintenance Fund - FY2008</u>		
Remodeling and Renovations - Non-Cap	Capital Outlay Crew	(200,000.00)
Remodeling and Renovations - Non-Cap	General Renovations	200,000.00
		<u>0.00</u>

Explanation: To reallocate funds between projects to facilitate funding for general renovations projects.

c) <u>3428 - PECO Maintenance Fund - FY2008</u>		
Improvements Other Than Bldgs. - Non-Cap	Fuel Tank Compliance	25,632.00
Improvements Other Than Bldgs. - Non-Cap	Fuel Tank Compliance	(25,632.00)
		<u>0.00</u>

Explanation: To reallocate funds between cost centers to facilitate additional funds for Transportation Services fuel tank compliance project.

d) <u>3428 - PECO Maintenance Fund - FY2008</u>		
Remodeling and Renovations - Non-Cap	Safety Renovations	110,000.00
Remodeling and Renovations - Non-Cap	Capital Outlay Crew	(110,000.00)
		<u>0.00</u>

Explanation: To reallocate funds between projects to facilitate funding for sub-ceiling structural repairs at Northview High.

**Explanation of Budget Amendment as Follows:
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Fund Name	Project	Increase (Decrease)
e) <u>3715 - Capital Improve Tax Constr Fd - FY2005</u>		
Remodeling and Renovations - Non-Cap	Asbestos Removal	(205.00)
Remodeling and Renovations - Non-Cap	Electrical Renovations	(2,930.66)
Remodeling and Renovations - Non-Cap	Electrical Renovations	(697.53)
Remodeling and Renovations - Non-Cap	Fire Protection Sys	3,868.19
Remodeling and Renovations - Non-Cap	Indoor Air Quality	(35.00)
		<u>0.00</u>

Explanation: To reallocate funds between projects to utilize residual balances remaining from completed projects.

f) <u>3716 - Capital Improve Tax Constr Fd - FY2006</u>		
Computer Hardware - Non-Capitalized	Administrative Computers - School Based	1,416.56
Renovations - Network/Retrofit	Computer Equipment	(1,416.56)
		<u>0.00</u>

Explanation: To reallocate funds between projects to utilize the residual balance remaining in information Technology computer project.

g) <u>3719 - Capital Improve Tax Constr Fd - FY2009</u>		
Furn., Fixtures, and Equip. - Capitalized	Equipment-Vocational Education	916.06
Computer Hardware - Capitalized	Computer Equipment-Vocational Education	(5,977.06)
Renovations - Network/Retrofit	Equipment-Vocational Education	5,061.00
		<u>0.00</u>

Explanation: To reallocate funds between projects to facilitate the proper classification of vocational education equipment.

h) <u>3719 - Capital Improve Tax Constr Fd - FY2009</u>		
Transfers to General Fund	Milage Fund Transfer for Leased Equipment	65,600.00
Reserve for Contingencies	Reserve-Major Self Insured Losses	(65,600.00)
		<u>0.00</u>

Explanation: To reallocate funds from major self insured loss reserve project to facilitate funding for the drivers education leased vehicles program.

i) <u>3934 - Class Size Reduction - FY2004</u>		
Buildings and Fixed Equipment - Construction	Beulah Elementary Classroom Add	(227,496.00)
Furn., Fixtures, and Equip. - Capitalized	Beulah Elementary Classroom Add	227,496.00
		<u>0.00</u>

Explanation: To reallocate funds between objects within the Beulah Elementary classroom addition project to facilitate funding for furniture, fixtures and equipment.

**Explanation of Budget Amendment as Follows:
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Fund Name	Project	Increase (Decrease)
j) 3943 - Half Cent Sales Tax - FY2003		
Buildings and Fixed Equipment - Architect/Engineer	Bailey Middle General Renovations & Sitework	(138,064.00)
Buildings and Fixed Equipment - Construction	Bailey Middle General Renovations & Sitework	(1,242,576.00)
Improvements Other Than Bldgs. - Cap	Bailey Middle General Renovations & Sitework	155,000.00
Remodeling and Renovations - Non-Cap	Bailey Middle General Renovations & Sitework	1,225,640.00
		<u>0.00</u>

Explanation: To reallocate funds between objects within the Bailey Middle general renovations and sitework project due to a change in the scope of the project.

k) 3943 - Half Cent Sales Tax - FY2003		
Improvements Other Than Bldgs. - Cap	Pine Meadow Elem Land/Construction	30,000.00
Remodeling and Renovations - Non-Cap	Pine Meadow Elem Land/Construction	320,000.00
Reserve for Contingencies	Half Cent Sales Tax Overage Account	(350,000.00)
Remodeling and Renovations - Non-Cap	Bratt Elem Renovations - Bldg 1	400,000.00
Reserve for Contingencies	Half Cent Sales Tax Overage Account	(400,000.00)
Remodeling and Renovations - Non-Cap	Bellview Middle General Renovations	15,570.00
Reserve for Contingencies	Half Cent Sales Tax Overage Account	(15,570.00)
		<u>0.00</u>

Explanation: To reallocate funds from half cent sales tax overage project to facilitate additional funds for various half cent sales tax projects.