

Fiscal Year 2020-21 Recommended Budget
Budget Units with Changes from Fiscal Year 2019-20 Adopted Budget
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EXHIBIT A

3920000BU - Dental Plan Insurance (Fund 038A)				
	FY 2019-20 Adopted Budget	FY 2020-21 Recom'd Budget	Change from FY 2019-20 Adopted	% Change
<u>Appropriations by Object</u>				
Services & Supplies	-	17,800,000	17,800,000	100.0%
Total Expenditures / Appropriations	-	17,800,000	17,800,000	100.0%
Net Financing Uses	-	17,800,000	17,800,000	100.0%
<u>Revenue</u>				
Charges for Services	-	17,800,000	17,800,000	100.0%
Total Revenue	-	17,800,000	17,800,000	100.0%
Use of Fund Balance	0	0	0	0.0%

The Dental Plan Insurance Fund transitioned from a fully-insured dental program to a self-insured dental program on January 1, 2020. An Appropriation Adjustment Request was processed to provide the necessary appropriations through June 30, 2020. There was no budget established as part of the Fiscal Year 2019-20 Adopted Budget. This change will establish appropriations for the Dental Plan Insurance Fund beginning July 1, 2020.

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EXHIBIT A

9282000BU - 2004 Pension Obligation Bonds (Fund 282A)				
	FY 2019-20 Adopted Budget	FY 2020-21 Recom'd Budget	Change from FY 2019-20 Adopted	% Change
<u>Appropriations by Object</u>				
Services & Supplies	1,403,102	1,007,848	(395,254)	-28.2%
Other Charges	46,323,810	46,825,318	501,508	1.1%
Total Expenditures / Appropriations	47,726,912	47,833,166	106,254	0.2%
Other Reimbursements	(46,523,810)	(46,523,810)	-	0.00%
Total Reimbursements	(46,523,810)	(46,523,810)	-	0.0%
Net Financing Uses	1,203,102	1,309,356	106,254	8.8%
Use of Fund Balance	1,203,102	1,309,356	106,254	8.8%

This debt service budget needs to be amended due to the standard increases in principal payments over the lifetime of the bonds. Total debt service will increase from the prior year and payment is due July 2020.

9307001BU - 2018 COPs Refunding Bond - Debt Services (Fund 307A)				
	FY 2019-20 Adopted Budget	FY 2020-21 Recom'd Budget	Change from FY 2019-20 Adopted	% Change
<u>Appropriations by Object</u>				
Services & Supplies	1,969,356	485,813	(1,483,543)	-75.3%
Other Charges	9,662,125	9,664,750	2,625	0.0%
Total Expenditures / Appropriations	11,631,481	10,150,563	(1,480,918)	-12.7%
Other Reimbursements	(9,802,125)	(9,802,125)	-	0.00%
Total Reimbursements	(9,802,125)	(9,802,125)	-	0.0%
Net Financing Uses	1,829,356	348,438	(1,480,918)	-81.0%
Use of Fund Balance	1,829,356	348,438	(1,480,918)	-81.0%

This debt service budget needs to be amended due to the standard increases in principal payments over the lifetime of the bonds. Total debt service will increase from the prior year and payment is due October 1, 2020.

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EXHIBIT A

9313000BU - Pension Obligation Bond- Debt Service (Fund 313A)				
	FY 2019-20 Adopted Budget	FY 2020-21 Recom'd Budget	Change from FY 2019-20 Adopted	% Change
<u>Appropriations by Object</u>				
Services & Supplies	1,149,747	777,632	(372,115)	-32.4%
Other Charges	93,211,712	96,808,657	3,596,945	3.9%
Total Expenditures / Appropriations	94,361,459	97,586,289	3,224,830	3.4%
Other Reimbursements	(93,406,712)	(93,406,712)	-	0.00%
Total Reimbursements	(93,406,712)	(93,406,712)	-	0.0%
Net Financing Uses	954,747	4,179,577	3,224,830	337.8%
Use of Fund Balance	954,747	4,179,577	3,224,830	337.8%

This debt service budget needs to be amended due to the standard increases in principal payments over the lifetime of the bonds. Total debt service will increase from the prior year and payment is due August 2020.