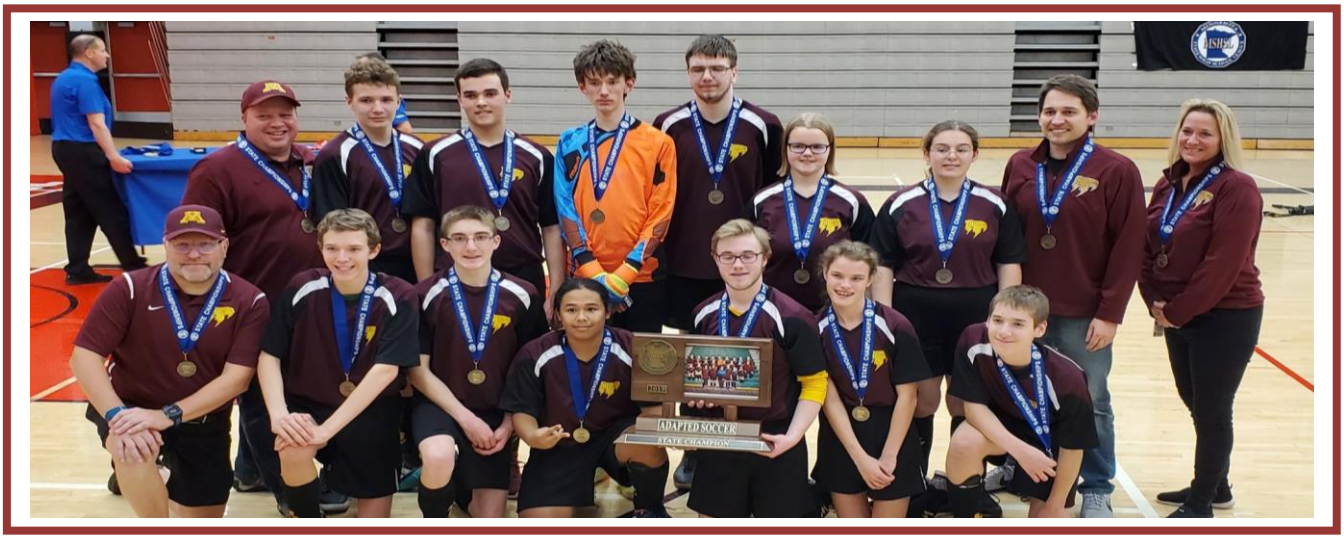
2020-21 Preliminary Budget

South Washington County Schools
Independent School District 833







For School Board Approval 6.18.2020

South Washington County Schools
2020-21 Preliminary Budget

DISTRICT ADMINISTRATION

Superintendent of Schools	Keith Jacobus
Assistant Superintendent for Academic Excellence and Accountability	Mike Johnson
Assistant Superintendent for Academic Excellence and Accountability	Julie Nielsen
Assistant Superintendent for Academic Excellence and Accountability	Kristine Schaefer
Director of Communications and Community Relations	Pepe Barton
Director of Community Education	Bob Lawrence
Director of Finance and Operations	Dan Pyan
Director of Human Services	Kevin Witherspoon
Director of Nutrition Services	Wendy Peterson
Director of Program Evaluation, Research and Assessment	John Lindner
Director of Special Services	Michelle Barries
Director of Teaching and Learning Services	Kelly Jansen
Director of Technology	Bob Berkowitz
Director of Transportation	Carrie Olson

BUILDING ADMINISTRATION

East Ridge High School Principal	Jim Smokrovich
Park High School Principal	Todd Herber
Woodbury High School Principal	Sarah Sorenson-Wagner
South Washington Alternative High School Principal	Nick Falde
Cottage Grove Middle School Principal	Harold Scott
Lake Middle School Principal	Molly Roeske
Oltman Middle School Principal	Joni Hagebock
Woodbury Middle School Principal	Kari Lopez
Armstrong Elementary School Principal	Andrew Caflisch
Bailey Elementary School Principal	Candace Gram
Cottage Grove Elementary School Principal	Theresa Blume
Crestview Elementary School Principal	Jodi Husting
Grey Cloud Elementary School Principal	Laura Loshek
Hillside Elementary School Principal	Erin Shadick
Liberty Ridge Elementary School Principal	Michael Moore
Middleton Elementary School Principal	Arthur Williams
Newport Elementary School Principal	Rich Romano
Nuevas Fronteras Spanish Immersion School	Cynthia Maldonado
Pine Hill Elementary School Principal	Jolaine Mast
Pullman Elementary School Principal	Ed Ross
Red Rock Elementary School Principal	Jennifer Holt
Royal Oaks Elementary School Principal	Susan Risius
Valley Crossing Elementary School Principal	Connha Classon
Woodbury Elementary School Principal	Tony Mosser

South Washington County Schools
2020-21 Preliminary Budget

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South Washington County Schools
2020-21 Preliminary Budget

I. Budget Process

Compiling the annual budget is a process that takes several months and collects input from several different sources. When reading this budget document, it is important to have a general understanding of how and when data is gathered, how projects are prioritized, and how the general fiscal cycle works. Below is a brief timeline of the budget process.

- November 2019 – Discussion of budget projections and changes needed
- December 2019 – Formation of Budget Committees to discuss changes
- December 2019 – Committees begin reduction process
- January 2020 – School Board is presented with recommended changes
- January 2020 – Staff is presented with changes
- February 2020 – Public presentations of budget adjustments
- February 2020 – School Board approves budget adjustments
- March 2020 – Staffing workshops and allocations completed; non-renewed staff are notified
- March 2020 – Debt Service, Construction, Trust Fund and Facilities-related budgets approved
- April 2020 – 2019-20 Revised Budget calculated and approved
- May 2020 – Calculation and compilation of budgets for all revenue and expenditure amounts for General, School Nutrition, Community Service, Agency, and Internal Service Funds
- June 2020 – Approval of 2020-21 Preliminary General Fund, School Nutrition and Community Services Budgets
- July through September 2020 – Prepare for annual audit
- November 2020 – Annual audit results for 2019-20 presented by auditing firm and accepted by the School Board

II. General Fund

The General Fund of all school districts in the State of Minnesota is used to account for an array of initiatives including regular K-12 instruction, special education, transportation, district administration, capital, maintenance, staff development, media centers, athletics, and the majority of all school district functions. Examples of items that are NOT included in the general fund include:

- School Nutrition
- Community Education
- Building Construction projects that are funded through selling bonds or capital loans
- Debt Service transactions
- Custodial transactions
- Internal Services transactions

Transactions that are accounted for outside of the general fund will be discussed in other sections of this document.

Within the general fund are several requirements to reserve funds for a particular purpose. These reserve requirements are put in place by the State Legislature and compliance is required of all school districts. Examples of required reserves within the general fund include:

- Long term facility maintenance
- Operating capital
- Capital projects
- Staff development
- Safe schools
- Basic skills
- Learning & development
- Vocational education
- Gifted and talented
- Achievement & integration

These reserves are accounted for separately on the District's books, as required. However, because several of the reserves have expenditures that surpass by far the revenue required to be reserved for them, and no reserve fund balance exists at the end of any given fiscal year for these reserves, they are included in the undesignated/unreserved portion of the general fund budget presentation. Specifically, this includes basic skills, learning and development, gifted and talented, learning center, and vocational education. This point should be kept in mind while reading the general fund budget pages.

A. Enrollment

Student Enrollment is extremely important as it not only drives staffing decisions, but is also the key factor of the general education revenue funding formula. For this reason, student enrollment projections in and of themselves require many hours of analysis before they are relied upon for making decisions.

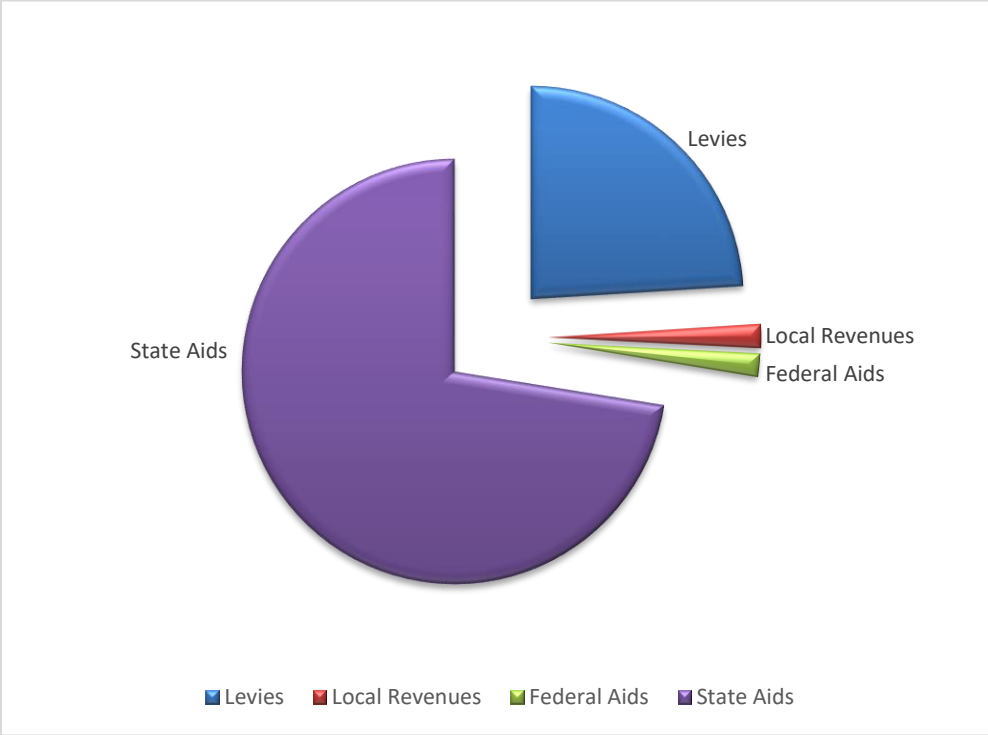
Enrollment projections are determined using separate methods depending on the grade level being projected. Kindergarten projections are based on birth rate data received from Washington County. The birth rates are then modified based on historical trends in capture rates in the district to project the number of kindergarteners expected to enroll. Projections for the remaining grade levels are determined using a historical 10-year cycle process.

The table on the following page provides actual enrollment data from the 2018-19 school year as well as projected enrollment data for the 2019-20 and 2020-21 school years. (Final enrollment data for the 2019-20 school year will not be available until the fall of 2020.) These enrollment projections were used to calculate the expected general education aid which is discussed later in this document.

	Average Daily Membership		
Grades	**2017-18 Actual**	**2018-19 Projection**	**2020-21 Projection**
Pre-K	311.41	305.00	311.22
Kindergarten	1,325.18	1,382.75	1,314.00
Grades 1 – 3	4,104.36	4,139.25	4,152.00
Grades 4 – 6	4,271.52	4,287.25	4,300.00
Grades 7 - 12	8,533.20	8,644.75	8,849.00
Total	**18,545.67**	**18,759.00**	**18,926.22**

B. Where Does the Money Come From?

The general fund receives its revenue from three very broad sources: state aids, federal aids, and local revenue. More information on each of these revenue sources can be found below. Much of this information has been obtained from the 2019-20 edition of "Financing Education in Minnesota", a document provided by the Minnesota House of Representatives Fiscal Analysis Department.



1. State Aids

a) *General Education Aid - $150,367,267*

General Education Aid is the largest funding source of the school district. This aid is comprised of several components, each with its own formulas to calculate the amount the district can expect to receive from the Department of Education in a given fiscal year.

- **Basic Formula** – This portion of general education aid is calculated by taking the formula allowance (determined by the State Legislature) times the adjusted pupil unit (APU). For the 2020-21 fiscal year, the formula allowance was estimated at $6,567 per pupil unit. The resulting revenue projection related to the basic formula is $131,861,282 for the 2020-21 fiscal year.
- **Compensatory** – This portion of general education aid is driven by the number of students eligible to receive either free or reduced lunches based on the financial circumstances of the family. Based on the current funding levels, the district receives approximately $820 for each pupil eligible for free or reduced lunch. This revenue is required to be used to help students coming from less privilege achieve learning success. The revenue projection for compensatory revenue is $2,845,322 for the 2020-21 fiscal year.

- **Referendum** – A portion of general education aid is connected to the voter approved operating referendum. This revenue source is designed to equalize the tax burden for tax payers between districts. For example, if two districts have equal voter approved operating referendums but one of the districts has a much higher tax base over which the tax burden is spread, the tax payers in the less wealthy district will have a higher individual tax burden. This revenue source helps pay a portion of the voter approved levy with dollars from the state in the less wealthy district in this example. For South Washington County Schools, the State will pay about 3% or $850,553 for the 2020-21 school year.
- **Local Optional Revenue** – Another benefit to the taxpayers added by the State Legislature is the LOR, which allowed School Board to move $724 per pupil unit of voter-approved referendum revenue to LOR. This allows SWCS to receive an additional $2,555,437 in state aid offsetting local taxpayer contributions.
- **Operating Capital** – Recognizing the need for school districts to maintain their facilities, the Legislature includes a component in the general education aid to help address these needs. The formula for operating capital includes a per-pupil amount as well as an amount based on the age of the district's buildings. The projected operating capital aid for the 2020-21 fiscal year is $3,371,732.
- **Alternative Attendance Adjustment** – South Washington County Schools provides transportation to public, charter, and non-public students alike. However, general education aid is received only for those students who actually attend SWC Schools. The alternative attendance adjustment is the method used to help fund the cost of transporting charter school students who do not attend SWCS. In the current year, the allowance is $306.00 per pupil unit less an adjustment for students transported to Minnesota State Academies. The total amount anticipated for the 2020-21 fiscal year is $182,085.
- **Gifted and Talented** – South Washington County Schools will receive $13 per adjusted pupil unit to be used to identify gifted and talented students and provide programming for those students. In addition, the funds can be used to provide staff development to those serving the district's gifted and talented population. The projected gifted and talented aid for 2020-21 is $267,790.
- **English Learner** – A portion of the general education aid is generated based on the number of students which are not proficient in English. Whether or not a student is considered proficient in English is determined by testing standards set by the Minnesota Department of Education. The Legislature has provided for $704 per reported English learning student be allocated to school districts to assist in the costs associated with serving the needs of these students. The projected EL revenue for 2020-21 is $360,448.
- **Extended Time** – The extended time allowance for 2020-21 is $5,117 per adjusted pupil unit for students with an average daily membership exceeding 1.0 (up to a limit of 1.2). This revenue is generated on students attending summer school or who attend an extended day program. The anticipated revenue for 2020-21 is $307,020.

b) *Literacy Incentive Aid - $1,043,521 (Estimated)*

Literacy Incentive Aid is awarded to districts based on two factors:

- Reading levels of the district's current third graders
- Progress made in reading levels between the third and fourth grade

Each component of this aid is calculated by multiplying $530 times the average percentage of students meeting proficiency and growth requirements on the reading portion of the Minnesota Comprehensive Assessment (MCA) and then multiplying that by the number of students in the tested grade level.

c) *Permanent School Fund - $840,115*

In the mid-1800's, lands were granted to the State by the Federal government and were placed in a trust fund called the Permanent School Fund. The State constitution requires that any revenue generated (from timber, mining, or sale of land) be held in this trust and that any interest earnings of the trust be distributed to school districts based on the number of students served. In 2020-21 the endowment per pupil unit is $42.94.

d) *Special Education Aid - $30,170,239*

Special Education Aid is provided to districts to help fund the additional costs associated with providing required services to students with disabilities. South Washington County Schools serves approximately 3,276 students with disabilities. Special Education Aid is made up of the following components:

- **Initial Aid** – Special Education Initial Aid is awarded to districts based the lowest of three formulas; Prior year 'old formula' expenses at 62% of cost, Prior year all State special education expenses at 50% of cost, or 5% of census-based calculations involving special education student disabilities and free/reduced lunch data.
- **Excess Cost Aid** – Excess Cost Aid is generated by a district with large unreimbursed special education costs relative to district's general education revenue. It is calculated as the greatest of three: 56% difference of unreimbursed costs and 7% of general education revenue, 62% of the difference of unreimbursed 'old formula' costs and 2.5% of general education revenue, or zero.
- **Special Education Transportation –** Prior year expenses in transporting special education students are reimbursed at 100% of cost, however this aid is subject to proration.
- **Cross Subsidy Reduction Aid –** Cross Subsidy Reduction Aid is a new component the goal of which is to hold the state average cross subsidy per pupil at the FY19 level. It is calculated as a percent of the prior year initial cross subsidy.

e) *Non-Public Pupil Transportation Aid - $652,422*

Just as the Alternative Attendance Adjustment within General Education Aid provides the district with revenue for transporting charter school students, the Non-Public Pupil Transportation Aid provides for the costs associated with transporting non-public students. The formula for calculating this revenue is based on the cost per pupil transported in the base year. (The base year for purposes of calculating the 2020-21 revenue is 2018-19.) This cost per student in the base year is then multiplied times the number of non-public students transported in the current year and adjusted for any change in the general education funding allowance.

f) ***Long Term Facilities Maintenance Aid - $1,604,087***

Facilities program established by State Legislature which combined previous alternative facilities funding and health and safety funding. This revenue is a mix of state aid and taxpayer levy. The amounts of each are based our 10-year facilities plan which is approved by MDE.

2. Federal Aids

a) ***Federal Special Education - $3,219,872***

These funds are available to offset the costs of providing special education services to students, ages 3 – 21, including costs not eligible for State funding. The district uses these funds to pay for a special education director and clerical support as well as benefits paid to special education staff.

b) ***Federal Special Education Preschool - $61,902***

Federal early childhood funds are available to provide services to children between the ages of three and five. The district uses these funds for program related clerical support and salary expenses.

c) ***Federal Special Education Birth to 2 - $181,302***

These funds are available to serve the needs of children between birth and the age of two. The district uses these funds for program related clerical support and salary expenses.

d) ***Title I - $506,512***

Title I funds are used to serve students who are struggling academically and live in low income areas. SWCS uses these funds to provide additional teachers and paraprofessionals at identified schools.

e) ***Title II - $298,251***

Title II funds can be used for professional development purposes or class size reduction. The district uses these funds to provide curriculum coordinators who work with licensed staff. A portion of these funds are required to be allocated to the non-public schools for approved non-religious professional development of their staff.

f) ***Title III - $145,703***

Title III funds can be used for professional development or language instruction to help ensure that students whose primary language is not English are able to attain proficiency in English.

g) ***Other Federal Revenue - $1,247,564***

The district receives various other federal funds which may only be used in accordance with the federal grant guidelines specific to the funds received.

3. Local Revenue

a) *Property Tax Levy - $62,250,010*

The second largest source of revenue for the district is revenue generated from the property tax levy. Much like general education aid, there are several components and calculations related to these funds. The details of these calculations can be found in the 19PAY20 Levy Limitation and Certification report. Property Tax Levy revenue is required to be reserved for several specific purposes as follows:

- Operating Capital - $438,389
- Capital Projects - $2,322,705
- Achievement and Integration - $1,002,019
- Long Term Facilities Maintenance - $6,172,270
- Lease Levy - $4,055,568
- Alternative Teacher Professional Pay System - $1,512,541
- Safe Schools - $1,084,921
- Career and Technical Education - $256,237
- Unreserved General Fund - $45,405,360

b) *Third Party Billing - $650,000*

The district provides certain services to special education students that are deemed to be medical in nature. When the proper paperwork is in place, the district is able to request payment to offset the costs of providing these services.

c) *E-Rate Funding - $250,000*

The district receives reimbursement for its eligible telecommunication and internet costs at a rate dependent on the total state appropriation. The amount received is reduced by any Federal E-Rate funding received. This funding source directly offsets expenditures.

d) *Athletic and Activity Participation Fees - $667,120*

Students are charged a fee to participate in athletics and activities. These fees are intended to help offset the costs associated with providing coaching staff for the given sport or activity. For families who are eligible for free or reduced lunches, participation fees are also lowered.

e) *Admission and Other Student Fees - $1,052,342*

The district charges admission fees to many activities and other fees, when allowable, including parking permits, lost library books, lost textbooks, class fees, and copies of transcripts.

f) *Interest Earnings - $300,726*

Given the current market, the General Fund does not earn a significant amount of interest. When possible, funds are invested in six to twelve-month allowable investments such as certificates of deposit. As market conditions fluctuate, the district monitors the best financial instrument to use for any excess cash balance maintained in the general fund.

g) *Other Local Revenue - $1,861,716*

The district collects revenue from several local sources in the form of grants, fees for services, athletic cooperative charges, charter school sponsorships fees, and advertising sales.

C. Where Does the Money Get Spent?

There are several types of expenditures made by the school district which can be categorized in six general categories. These categories are specified within the Uniform Financial Accounting and Reporting Standards (UFARS) used by all school districts in the State of Minnesota. The largest expense for any school district is salaries and the associated benefits. For South Washington County Schools, salaries and benefits make up 80% of the 2020-21 general fund budget. The remaining expenditure categories are: services, supplies, equipment & capital improvements, and other. These category types will be referred to regularly in this document making it important for the reader to have a clear understanding of the types of expenditures which are included in each category. To that end, examples of each of the expenditure categories are listed below:

- **Salaries** – Expenditures in this category include salary payments to administrators, teachers, educational assistants, clerical support, maintenance employees, or any individual who is deemed to be an employee of the school district (rather than an independent contractor).

- **Benefits** – Benefit expenditures include employer portions of Federal payroll taxes, retirement contributions, employer paid insurance premiums, and all benefits agreed to within negotiated union contracts and labor policies.

- **Services** – Expenditures in this category include a wide variety of costs. This category includes payments to individuals or organizations for professional services such as auditors, professional speakers, attorneys, contracted service providers, or consultants. This category also includes utilities, professional development registrations, travel costs, operating leases, tuition payments, and transportation contracts.

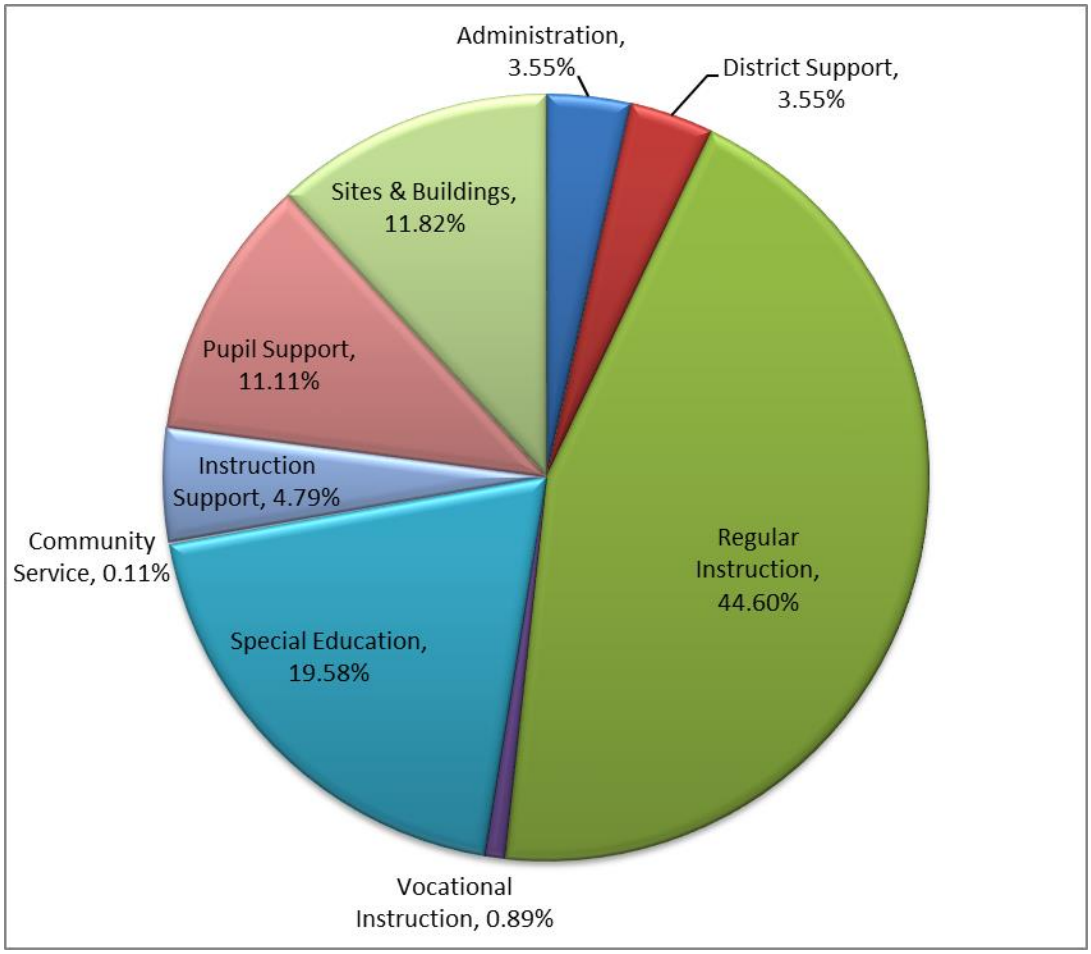
- **Supplies** – Supply expenditures include supplies purchased for both instructional and non-instructional purposes. This includes everything from toner in the district offices to textbooks used by students. This category also includes items such as standardized tests, media resources, electronic replacements of instructional resources (such as applications for electronic devices), and food.

- **Equipment and Capital Improvements** – Expenditures in this category would include the purchase of land, improvements made to buildings, equipment, and capital leases (such as the copy machine leases the district has with Xerox and Metro Sales). One thing to keep in mind is that a "capital" improvement does not mean the purchase is necessarily funded with operating capital dollars. Although operating capital can certainly fund this type of expenditure, this is not the only funding source for this type of expenditure.

- **Other** – The UFARS manual provides for a miscellaneous category of expenditure for those items that do not fit neatly within the other categories. Examples of this type of expenditure are dues, memberships, licenses, sales tax, indirect cost allocations, and other miscellaneous expenditures.

General Fund Expenditures per Pupil

Program	Expenditures	
Regular Instruction	$ 6,322.81	44.60%
Special Education	2,776.01	19.58%
Sites & Buildings	1,675.40	11.82%
Pupil Support	1,575.33	11.11%
Instruction Support	679.04	4.79%
District Support	503.86	3.55%
Administration	503.33	3.55%
Vocational Instruction	125.59	0.89%
Community Service	15.71	0.11%
	$ 14,177.07	



General Fund Expenditures by Program Area

In order to better explain where the school district spends the dollars it has been entrusted with, a discussion of the broad program areas will follow. Keep in mind that within each of these program areas, the revenue that is funding the particular initiative may be coming from state, federal, local, or a combination of funding sources. A brief description of each program area along with a summary of budgeted expenditures is listed below. These summaries include expenditures of the entire general fund which includes both reserved and unreserved amounts.

1. Administration

This program area includes the costs of the School Board, the Superintendent's office, and the principal's office in each of the schools.

	2019 Actual	2020 Revised	2021 Original	% Change
Salaries	$ 6,097,536	$ 6,177,816	$ 6,361,767	2.98%
Benefits	2,461,704	2,730,528	2,487,775	-8.89%
Services	253,175	392,123	458,105	16.83%
Supplies	34,860	30,086	27,385	-8.98%
Equipment & Capital	-74,700	5,597	1,168	-79.13%
Other	98,747	119,000	105,774	-11.11%
Total	**$ 8,871,321**	**$ 9,455,150**	**$ 9,441,974**	**-0.14%**

2. District Support Services

The district support services program category includes Human Resources, Information Systems, and the Business Office. In addition, liability and worker's compensation insurance for the entire district is recorded in this program area.

	2019 Actual	2020 Revised	2021 Original	% Change
Salaries	$ 3,014,106	$ 3,489,410	$ 3,633,901	4.14%
Benefits	1,376,403	1,500,130	1,469,578	-2.04%
Services	508,038	1,578,148	1,112,685	-29.49%
Supplies	2,526,246	1,544,904	2,807,862	81.75%
Equipment & Capital	1,246,092	1,847,367	1,034,143	-44.02%
Other	-617,633	-481,463	-606,335	25.94%
Total	**$ 8,053,252**	**$ 9,478,496**	**$ 9,451,834**	**-0.28%**

3. Elementary and Secondary Regular Instruction

This program category includes kindergarten, elementary, and secondary regular instruction which includes Title I, Title II, and Title III. In addition, all athletics and activities are reported in this program area.

	2019 Actual	2020 Revised	2021 Original	% Change
Salaries	$ 76,148,008	$ 76,569,834	$ 80,563,240	5.22%
Benefits	28,259,515	28,372,971	29,319,904	3.34%
Services	4,268,624	4,381,203	3,580,562	-18.27%
Supplies	2,744,997	2,786,243	3,669,461	31.70%
Equipment & Capital	850,897	1,152,556	851,623	-26.11%
Other	641,167	710,697	624,772	-12.09%
Total	**$ 112,913,208**	**$ 113,973,504**	**$ 118,609,562**	**4.07%**

4. Vocational Education Instruction

Vocational and educational instruction includes the cost of providing classes (primarily at the secondary level) involving agriculture, health sciences, business, or anything aiming to teach students about specific career options available to them after completing high school. In addition, this program area has a component for special needs students' participation in vocational activities during the school day.

	2019 Actual	2020 Revised	2021 Original	% Change
Salaries	$ 870,305	$ 906,613	$ 923,584	1.87%
Benefits	325,732	362,122	369,254	1.97%
Services	958,350	998,100	997,350	-0.08%
Supplies	53,390	38,030	42,751	12.41%
Equipment & Capital	16,456	13,484	18,000	33.49%
Other	5,861	6,000	5,000	-16.67%
Total	**$ 2,230,094**	**$ 2,324,349**	**$ 2,355,939**	**1.36%**

5. Special Education Instruction

This program category captures the costs involved with providing services to special education students. However, the cost of providing special transportation to these students is not included in this category.

	2019 Actual	2020 Revised	2021 Original	% Change
Salaries	$ 28,501,965	$ 31,196,950	$ 34,160,194	9.50%
Benefits	10,117,092	11,063,302	12,370,319	11.81%
Services	3,143,658	4,191,076	4,235,167	1.05%
Supplies	290,987	339,637	386,191	13.71%
Equipment & Capital	1,180	11,050	1,050	-90.50%
Other	922,700	958,030	922,277	-3.73%
Total	**$ 42,977,581**	**$ 47,760,045**	**$ 52,075,198**	**9.04%**

6. Community Education and Services

This program category includes costs associated with the state funded voluntary pre-kindergarten (VPK) program.

	2019 Actual	2020 Revised	2021 Original	% Change
Salaries	$ 192,114	$ 200,000	$ 200,000	0.00%
Benefits	91,388	0	94,695	100.00%
Total	**$ 283,502**	**$ 200,000**	**$ 294,695**	**47.35%**

7. Instructional Support Services

The instructional support services category includes costs associated with assistant principals, curriculum office, textbooks, media centers, and staff development.

	2019 Actual	2020 Revised	2021 Original	% Change
Salaries	$ 7,655,664	$ 8,728,753	$ 8,768,572	0.46%
Benefits	2,498,058	2,681,175	2,740,877	2.23%
Services	236,884	400,115	378,426	-5.42%
Supplies	395,469	595,096	496,510	-16.57%
Equipment & Capital	6,665	282,000	282,000	0.00%
Other	79,197	80,500	71,675	-10.96%
Total	**$ 10,871,936**	**$ 12,767,639**	**$ 12,738,060**	**-0.23%**

8. Pupil Support Services

This program category captures the cost associated with counseling offices, health services, and psychologists serving regular education students, social workers, and transportation of regular and special needs students.

	2019 Actual	2020 Revised	2021 Original	% Change
Salaries	$ 10,171,174	$ 11,067,042	$ 12,432,599	12.34%
Benefits	5,735,253	6,131,664	6,662,400	8.66%
Services	5,874,784	8,196,294	8,596,803	4.89%
Supplies	1,291,332	1,194,255	1,211,231	1.42%
Equipment & Capital	446,242	498,650	601,885	20.70%
Other	72,577	57,750	46,750	-19.05%
Total	**$ 23,591,362**	**$ 27,145,655**	**$ 29,551,668**	**8.86%**

9. Sites and Buildings

This program area includes the costs of maintaining the district's buildings and facilities. The salaries and benefits of the buildings and grounds director and clerical support as well as all custodial and maintenance employees are recorded here. In addition, this program category includes expenditures such as electricity, water, sewer, gas, trash removal, snow removal, health & safety projects, and a large portion of the district's capital projects.

	2019 Actual	2020 Revised	2021 Original	% Change
Salaries	$ 5,938,388	$ 6,325,287	$ 6,278,038	-0.75%
Benefits	2,506,140	2,854,565	2,832,812	-0.76%
Services	10,094,475	12,971,983	15,339,631	18.25%
Supplies	1,266,505	1,223,823	1,250,350	2.17%
Equipment & Capital	5,807,081	6,185,959	5,530,969	-10.59%
Other	203,958	218,100	197,000	-9.67%
Total	**$ 25,816,547**	**$ 29,779,717**	**$ 31,428,800**	**5.54%**

10. Transfers

The transfer category consists of transfers made to other funds.

	2019 Actual	2020 Revised	2021 Original	% Change
Transfers	0	800,000	0	-100.00%
Total	**$ 0**	**$ 800,000**	**$ 0**	**-100.00%**

General Fund Budget Summary (Reserved and Unreserved)

	2019 Actual	2020 Revised	2021 Original	% Change
Revenues				
Local Revenues	$ 58,906,845	$ 62,231,696	$ 66,589,828	7.00%
State Aids	179,509,805	183,713,512	187,803,463	2.23%
Federal Aids	4,198,283	4,506,814	4,543,007	0.80%
Other Revenues	550,240	161,541	192,086	18.91%
Total Revenues	**$ 243,165,172**	**$ 250,613,563**	**$ 259,128,384**	**3.40%**
Expenditures				
Salaries	$ 138,589,261	$ 144,661,705	$ 153,321,895	5.99%
Benefits	53,371,285	55,696,457	58,347,614	4.76%
Services	25,337,989	33,109,042	34,698,729	4.80%
Supplies	8,603,785	7,752,074	9,891,741	27.60%
Equipment & Capital	8,299,913	9,996,663	8,320,838	-16.76%
Other	1,406,573	1,668,614	1,366,913	-18.08%
Transfers	0	800,000	0	-100.00%
Total Expenditures	**$ 235,608,804**	**$ 253,684,555**	**$ 265,947,730**	**4.83%**
Fund Balance Projection				
Beginning	$ **8,412,248**	$ **15,968,616**	$ **12,897,624**	-19.23%
Revenues	243,165,172	250,613,563	259,128,384	3.40%
Expenditures	-235,608,804	-253,684,555	-265,947,730	4.83%
Projected Fund Balance	**$ 15,968,616**	**$ 12,897,624**	**$ 6,078,278**	**-52.87%**
Percent of Expenditures	**6.78%**	**5.08%**	**2.29%**	

III. School Nutrition Fund

The School Nutrition Fund is used to account for the activities related to providing nutrition services to the K-12 academic program as well as catering services provided by the district. The fund operates on the principle of revenues exceeding expenditures on day-to-day operations so that the excess can be used to systematically replace and upgrade kitchen equipment around the district. By operating in this manner, the goal of the School Nutrition program is to be self-sustained and not to pull resources from direct K-12 instructional funds. School Nutrition pays the general fund for certain overhead costs such as payroll, accounts payable, and technology support. A summary of this fund's budget is listed below.

	2019 Actual	2020 Revised	2021 Original	% Change
Revenues				
Local Revenues	$ 6,325,946	$ 4,302,262	$ 6,686,367	55.42%
State Aids	424,550	307,885	479,900	55.87%
Federal Aids	2,892,907	2,655,660	3,143,700	18.38%
Transfers	0	400,000	0	-100.00%
Total Revenues	**$ 9,643,403**	**$ 7,265,807**	**$ 10,309,967**	**41.90%**
Expenditures				
Salaries	$ 3,185,302	$ 2,733,302	$ 3,614,943	32.26%
Benefits	1,177,854	1,207,300	1,336,665	10.72%
Services	489,591	351,800	660,675	87.80%
Supplies	3,915,412	3,264,000	4,006,250	22.74%
Equipment & Capital	282,906	220,000	360,000	63.64%
Other	645,968	429,560	587,612	36.79%
Total Expenditures	**$ 9,697,034**	**$ 8,205,962**	**$ 10,566,145**	**28.76%**
Fund Balance Projection				
Beginning	$ **1,299,703**	$ **1,246,073**	$ **305,918**	-75.45%
Revenues	9,643,403	7,265,807	10,309,967	41.90%
Expenditures	-9,697,034	-8,205,962	-10,566,145	28.76%
Projected Fund Balance	**$ 1,246,073**	**$ 305,918**	**$ 49,740**	**-83.74%**
Percent of Expenditures	**12.85%**	**3.73%**	**0.47%**	

IV. Community Education Fund

The Community Education Fund accounts for the activities related to providing education services for Pre-Kindergarten and Post-Grade 12 students. The fund operates on a principle of breaking even on a year-to-year basis and maintaining a healthy fund balance which protects future programming. Community Education pays the general fund for space used in the district according to formulas outlined in the Uniform Financial Accounting and Reporting Standards (UFARS) Manual. Community Education pays the general fund for certain overhead costs such as payroll, accounts payable, and technology support. A summary of the complete Community Education budget is listed below. Within Community Education are several Fund Balance requirements which will be discussed in greater detail on the following pages.

	2019 Actual	2020 Revised	2021 Original	% Change
Revenues				
Local Revenues	$ 12,828,463	$ 9,895,410	$ 8,036,292	-18.79%
State Aids	2,427,024	2,533,365	2,535,318	0.08%
Federal Aids	18,476	16,902	29,000	71.58%
Transfers	0	400,000	0	-100.00%
Total Revenues	**$ 15,273,962**	**$ 12,845,677**	**$ 10,600,610**	**-17.48%**
Expenditures				
Salaries	$ 9,329,074	$ 8,743,107	$ 6,760,718	-22.67%
Benefits	2,606,542	2,685,688	2,349,051	-12.53%
Services	1,827,484	882,879	830,210	-5.97%
Supplies	835,036	634,826	467,203	-26.40%
Equipment & Capital	177,313	145,262	63,509	-56.28%
Other	7,299	36,959	36,060	-2.43%
Total Expenditures	**$ 14,782,748**	**$ 13,128,721**	**$ 10,506,751**	**-19.97%**
Fund Balance Projection				
Beginning	$ **24,625**	$ **515,839**	$ **232,795**	-54.87%
Revenues	15,273,962	12,845,677	10,600,610	-17.48%
Expenditures	-14,782,748	-13,128,721	-10,506,751	-19.97%
Projected Fund Balance	**$ 515,839**	**$ 232,795**	**$ 326,654**	**40.32%**
Percent of Expenditures	**3.49%**	**1.77%**	**3.11%**	

A. School Readiness Fund Balance

The School Readiness Fund Balance is used to accumulate all revenues and expenditures related to the district's early childhood education program. This program is provided to assess children's cognitive skills, teach educational programming that will strengthen children's cognitive skills and development, and generally prepare children for entry into kindergarten. In addition, this program provides support in the Community kids preschool and to provide scholarships to students who are not eligible for the early learning scholarships.

	2019 Actual	2020 Revised	2021 Original	% Change
Revenues				
Local Revenues	$ 1,593,985	$ 1,503,963	$ 1,198,700	-20.30%
State Aids	669,818	652,049	652,758	0.11%
Total Revenues	**$ 2,263,803**	**$ 2,156,012**	**$ 1,851,458**	**-14.13%**
Expenditures				
Salaries	$ 1,643,425	$ 1,640,478	$ 1,382,471	-15.73%
Benefits	610,752	650,020	565,186	-13.05%
Services	-144,736	-549,620	-401,700	-26.91%
Supplies	34,104	21,050	11,500	-45.37%
Equipment & Capital	651	29,500	2,000	-93.22%
Other	115	125	50	-60.00%
Total Expenditures	**$ 2,144,311**	**$ 1,791,553**	**$ 1,559,507**	**-12.95%**
Fund Balance Projection				
Beginning	$ **-1,232,974**	$ **-1,113,482**	$ **-749,023**	-32.73%
Revenues	2,263,803	2,156,012	1,851,458	-14.13%
Expenditures	-2,144,311	-1,791,553	-1,559,507	-12.95%
Projected Fund Balance	**$ -1,113,482**	**$ -749,023**	**$ -457,072**	**-38.98%**
Percent of Expenditures	**-51.93%**	**-41.81%**	**-29.31%**	

B. Early Childhood Family Education Fund Balance

Programming provided for children aged birth to kindergarten and their caretakers are operated under the Early Childhood Family Education Fund Balance. This program provides classes and resources to expectant parents and caretakers of young children which may help them understand a child's learning and development and as a result be able to help children grow. This program also provides parenthood education in secondary schools and outreach work in the community.

	2019 Actual	2020 Revised	2021 Original	% Change
Revenues				
Local Revenues	$ 465,897	$ 470,581	$ 447,779	-4.85%
State Aids	858,635	846,342	882,005	4.21%
Total Revenues	**$ 1,324,532**	**$ 1,316,923**	**$ 1,329,784**	**0.98%**
Expenditures				
Salaries	$ 991,310	$ 956,992	$ 873,496	-8.72%
Benefits	302,603	289,213	292,196	1.03%
Services	85,874	103,940	69,900	-32.75%
Supplies	23,206	16,240	12,100	-25.49%
Equipment & Capital	10,803	8,700	3,000	-65.52%
Other	160	1,000	1,000	0.00%
Total Expenditures	**$ 1,413,957**	**$ 1,376,085**	**$ 1,251,692**	**-9.04%**
Fund Balance Projection				
Beginning	$ **454,435**	$ **365,010**	$ **305,848**	-16.21%
Revenues	1,324,532	1,316,923	1,329,784	0.98%
Expenditures	-1,413,957	-1,376,085	-1,251,692	-9.04%
Projected Fund Balance	**$ 365,010**	**$ 305,848**	**$ 383,940**	**25.53%**
Percent of Expenditures	**25.81%**	**22.23%**	**30.67%**	

C. Adult Basic Education Fund Balance

The Adult Basic Education Fund Balance is used to accumulate the revenues and expenditures related to providing basic skills learning opportunities for individuals 17 years of age or older who are not enrolled in an elementary or secondary school. Funding for this program is dependent upon the number of student contact hours. This program provides K-12 level basic skills to allow participants to achieve their individual academic goals up to the level of high school completion. Adult Basic Education also serves adult immigrants with English language classes in order to improve their English skills, including: speaking, reading, writing, and listening. The ultimate goal of the program is to help the functionally illiterate become more employable and productive citizens.

	2019 Actual	2020 Revised	2021 Original	% Change
Revenues				
Local Revenues	$ 26,658	$ 6,992	$ 30,000	329.06%
State Aids	482,065	613,128	613,128	0.00%
Federal Aids	18,476	16,902	29,000	71.58%
Total Revenues	**$ 527,198**	**$ 637,022**	**$ 672,128**	**5.51%**
Expenditures				
Salaries	$ 418,710	$ 298,725	$ 340,392	13.95%
Benefits	114,095	88,591	108,974	23.01%
Services	65,166	62,700	62,200	-0.80%
Supplies	16,886	19,500	19,500	0.00%
Equipment & Capital	0	3,800	4,800	26.32%
Other	320	400	400	0.00%
Total Expenditures	**$ 615,176**	**$ 473,716**	**$ 536,266**	**13.20%**
Fund Balance Projection				
Beginning	$ **87,978**	$ **0**	$ **163,306**	100.00%
Revenues	527,198	637,022	672,128	5.51%
Expenditures	-615,176	-473,716	-536,266	13.20%
Projected Fund Balance	**$ 0**	**$ 163,306**	**$ 299,168**	**83.19%**
Percent of Expenditures	**0.00%**	**34.47%**	**55.79%**	

V. Construction Fund

The Construction Fund accounts for the costs of school construction, addition, and renovation projects which are funded through bonds or certificates of participation (or other specific funding sources). When bonds (or certificates of participation) are issued in connection with a building project, the bond proceeds are recorded as revenue in the Construction Fund. The funds are then drawn down as payments are made for work completed on the project(s). The proceeds of bonds can only be used for the purpose for which they were issued.

	2019 Actual	2020 Revised	2021 Original	% Change
Revenues				
Local Revenues	$ 1,174,780	$ 180,000	$ 100,000	-44.44%
Other Revenues	0	28,095,000	0	-100.00%
Total Revenues	**$ 1,174,780**	**$ 28,275,000**	**$ 100,000**	**-99.65%**
Expenditures				
Salaries	$ 326,510	$ 13,000	$ 0	-100.00%
Benefits	7,241	0	0	0.00%
Services	24,673,858	13,949,000	8,686,461	-37.73%
Equipment & Capital	15,702,436	300,000	300,000	0.00%
Total Expenditures	**$ 40,854,353**	**$ 14,262,000**	**$ 8,986,461**	**-36.99%**
Fund Balance Projection				
Beginning	$ **59,314,025**	$ **19,634,452**	$ **33,647,452**	71.37%
Revenues	1,174,780	28,275,000	100,000	-99.65%
Expenditures	-40,854,353	-14,262,000	-8,986,461	-36.99%
Projected Fund Balance	**$ 19,634,452**	**$ 33,647,452**	**$ 24,760,991**	**-26.41%**
Percent of Expenditures	**48.06%**	**235.92%**	**275.54%**	

VI. Debt Service Fund

The Debt Service Fund exists to record the principal and interest payments on long-term debt issued by the district. Annual levies will provide revenue at a rate of 105% of pending debt service payments for a given fiscal year. This rate is specified in statute to ensure that principal and interest payments can be made as scheduled even if there are late property tax payments or delinquencies that may arise. The Debt Service Fund is also monitored by the Minnesota Department of Education for accumulation of excess fund balance. If the debt service fund balance is deemed to be at a level in excess of what is needed to make debt payments, a levy adjustment is made to reduce revenue and bring the fund balance down to a feasible amount.

	2019 Actual	2020 Revised	2021 Original	% Change
Revenues				
Local Revenues	$ 55,331,583	$ 29,083,627	$ 28,522,000	-1.93%
State Aids	924,450	1,238,000	1,238,000	0.00%
Federal Aids	1,023,148	1,025,000	1,025,000	0.00%
Total Revenues	**$ 57,279,181**	**$ 31,346,627**	**$ 30,785,000**	**-1.79%**
Expenditures				
Other	57,912,539	26,250,750	31,243,399	19.02%
Total Expenditures	**$ 57,912,539**	**$ 26,250,750**	**$ 31,243,399**	**19.02%**
Fund Balance Projection				
Beginning	$ **5,379,220**	$ **4,745,861**	$ **9,841,738**	107.38%
Revenues	57,279,181	31,346,627	30,785,000	-1.79%
Expenditures	-57,912,539	-26,250,750	-31,243,399	19.02%
Projected Fund Balance	**$ 4,745,861**	**$ 9,841,738**	**$ 9,383,339**	**-4.66%**
Percent of Expenditures	**8.19%**	**37.49%**	**30.03%**	

VII. Custodial Fund

The Custodial Fund is used to account for resources from various third parties which are held by the District for donor-directed purposes, such as to award scholarships to former students. The custodial fund is used to record the revenues and expenditures for custodial agreements where the school board has accepted the responsibility to serve as custodian.

	2019 Actual	2020 Revised	2021 Original	% Change
Revenues				
Local Revenues	$ 37,535	$ 32,000	$ 32,000	0.00%
Total Revenues	**$ 37,535**	**$ 32,000**	**$ 32,000**	**0.00%**
Expenditures				
Other	$ 30,500	$ 32,000	$ 32,000	0.00%
Total Expenditures	**$ 30,500**	**$ 32,000**	**$ 32,000**	**0.00%**
Fund Balance Projection				
Beginning	$ **43,847**	$ **50,882**	$ **50,882**	0.00%
Revenues	37,535	32,000	32,000	0.00%
Expenditures	-30,500	-32,000	-32,000	0.00%
Projected Fund Balance	**$ 50,882**	**$ 50,882**	**$ 50,882**	**0.00%**
Percent of Expenditures	**166.83%**	**159.01%**	**159.01%**	

VIII. Internal Service Fund

An internal service fund has been established at South Washington County Schools from excess General Fund assets held over the last 14 years. These funds are used to offset the accrued liability related to post-employment benefits such as severance and pension benefits.

	2019 Actual	2020 Revised	2021 Original	% Change
Revenues				
Local Revenues	$ 103,627	$ 30,000	$ 30,000	0.00%
Total Revenues	**$ 103,627**	**$ 30,000**	**$ 30,000**	**0.00%**
Expenditures				
Salaries	$ 143,430	$ 115,000	$ 115,000	0.00%
Benefits	1,388,103	515,000	515,000	0.00%
Total Expenditures	**$ 1,531,533**	**$ 630,000**	**$ 630,000**	**0.00%**
Fund Balance Projection				
Beginning	$ **2,614,432**	$ **1,186,527**	$ **586,527**	-50.57%
Revenues	103,627	30,000	30,000	0.00%
Expenditures	-1,531,533	-630,000	-630,000	0.00%
Projected Fund Balance	**$ 1,186,527**	**$ 586,527**	**$ -13,474**	**-102.30%**
Percent of Expenditures	**77.47%**	**93.10%**	**-2.14%**	

IX. OPEB Trust Fund

An irrevocable OPEB (other post-employment benefits) trust was created in June 2018 with assets that were set aside for OPEB in previous years to fund post-retirement insurance costs.

	2019 Actual	2020 Revised	2021 Original	% Change
Revenues				
Local Revenues	$ 118,217	$ 10,000	$ 10,000	0.00%
Total Revenues	**$ 118,217**	**$ 10,000**	**$ 10,000**	**0.00%**
Expenditures				
Benefits	$ 0	$ 921,073	$ 921,073	0.00%
Services	12,653	0	0	0.00%
Total Expenditures	**$ 12,653**	**$ 921,073**	**$ 921,073**	**0.00%**
Fund Balance Projection				
Beginning	$ **3,098,281**	$ **3,203,845**	$ **2,292,772**	-28.44%
Revenues	118,217	10,000	10,000	0.00%
Expenditures	-12,653	-921,073	-921,073	0.00%
Projected Fund Balance	**$ 3,203,845**	**$ 2,292,772**	**$ 1,381,699**	**-39.74%**
Percent of Expenditures	**25320.83%**	**248.92%**	**150.01%**	

X. 2021 District Budget and Fund Balance Projection Summary

For School Board Approval June 18, 2020

South Washington County Schools
Independent School District 833
Original Budget
For The Period Ended June 30, 2021

Fund	Projected Balance June 30, 2020	Preliminary Budget Revenues	Preliminary Budget Expenditures	Preliminary Budget Net Impact	Adjustments	Projected Balance June 30, 2021	Percent of Expenditures
General Fund							
Unrestricted							
Unassigned, Assigned & Committed	7,990,674	225,149,592	229,253,107	(4,103,515)	(3,386,942)	500,217	
Restricted	-						
Capital projects	190,896	2,322,705	2,322,705	-	-	190,896	
LTFM	2,075,158	7,776,357	7,337,289	439,068	-	2,514,226	
Operating capital	827,760	3,810,121	5,674,119	(1,863,998)	-	(1,036,238)	
Staff Development	355,920	2,707,499	2,590,906	116,593	-	472,513	
State-approved alternative programs	621,875	437,823	414,438	23,385	-	645,260	
Safe schools	650,000	1,084,921	926,500	158,421	-	808,421	
Community arts center	30,683	-	-	-	-	30,683	
Other	(1,797,642)	15,839,366	17,428,666	(1,589,300)	3,386,942	-	
Nonspendable	1,952,300	-	-	-	-	1,952,300	
Total General Fund	12,897,624	259,128,384	265,947,730	(6,819,346)	-	6,078,278	2.3%
Food Service Fund							
Restricted	966,663	10,309,967	10,566,145	(256,178)	-	710,485	
Nonspendable	139,255	-	-	-	-	139,255	
Total Food Service Fund	705,918	10,309,967	10,566,145	(256,178)	-	449,740	4.3%
Community Education Fund							
Restricted							
Community education	1,859,360	5,666,249	5,996,414	(330,165)	-	1,529,195	
Early childhood family education	305,848	1,329,784	1,251,692	78,092	-	383,940	
School readiness	(749,023)	1,851,458	1,559,507	291,951	-	(457,072)	
Adult basic education	163,306	672,128	536,266	135,862	-	299,168	
Community service	(1,356,000)	1,080,991	1,162,872	(81,881)	-	(1,437,881)	
Nonspendable	9,304	-	-	-	-	9,304	
Total Community Education Fund	232,795	10,600,610	10,506,751	93,859	-	326,654	3.1%
Building Construction Fund							
Restricted							
Long term facililities maintenance	28,941,994	100,000	7,686,461	(7,586,461)	-	21,355,533	
Projects funded by certificates of participation	1,028,737	-	-	-	-	1,028,737	
Building construction	3,676,721	-	1,300,000	(1,300,000)	-	2,376,721	
Total Building Construction Fund	33,647,452	100,000	8,986,461	(8,886,461)	-	24,760,991	
Debt Service Fund	9,841,738	30,785,000	31,243,399	(458,399)	-	9,383,339	
Internal Service Fund							
Severance benefits	269,533	15,000	315,000	(300,000)	-	(30,467)	
Pension benefits	316,994	15,000	315,000	(300,000)	-	16,994	
Total Internal Service Fund	586,527	30,000	630,000	(600,000)	-	(13,473)	
Custodial Fund (*formerly Agency Fund*)	50,882	32,000	32,000	-	-	50,882	
OPEB Trust Fund	2,292,772	10,000	921,073	(911,073)	-	1,381,699	
Total All Funds	60,255,708	310,995,961	328,833,559	(17,837,598)	-	42,418,110	

XI. 2020 District Budget and Fund Balance Projection Summary

For School Board Approval June 18, 2020

South Washington County Schools
Independent School District 833
Revised Budget
For The Period Ended June 30, 2020

Fund	Audited Balance June 30, 2019	Revised Budget Revenues	Revised Budget Expenditures	Revised Budget Net Impact	Adjustments	Projected Balance June 30, 2020	Percent of Expenditures
General Fund							
Unrestricted							
Unassigned, Assigned & Committed	6,807,170	215,989,165	213,961,460	2,027,705	(844,201)	7,990,674	
Restricted	-						
Capital projects	200,338	2,159,287	2,168,729	(9,442)		190,896	
LTFM	3,054,331	4,767,640	5,746,813	(979,173)		2,075,158	
Operating capital	1,216,847	7,756,998	8,146,085	(389,087)		827,760	
Staff Development	671,393	2,638,953	2,954,426	(315,473)		355,920	
State-approved alternative programs	1,325,369	437,823	1,141,317	(703,494)		621,875	
Safe schools	591,786	1,713,740	1,655,526	58,214		650,000	
Community arts center	30,683	-	-	-		30,683	
Other	118,399	15,149,957	17,910,199	(2,760,242)	844,201	(1,797,642)	
Nonspendable	1,952,300	-	-	-		1,952,300	
Total General Fund	15,968,616	250,613,563	253,684,555	(3,070,992)	-	12,897,624	5.1%
						##	
Food Service Fund							
Restricted	1,106,818	7,665,807	8,205,962	(540,155)	-	566,663	
Nonspendable	139,255	-	-	-	-	139,255	
Total Food Service Fund	1,246,073	7,665,807	8,205,962	(540,155)	-	705,918	8.6%
						##	
Community Education Fund							
Restricted							
Community education	2,125,417	7,476,601	7,742,658	(266,057)	-	1,859,360	
Early childhood family education	365,010	1,316,923	1,376,085	(59,162)	-	305,848	
School readiness	(1,113,482)	2,156,012	1,791,553	364,459	-	(749,023)	
Adult basic education	-	637,022	473,716	163,306	-	163,306	
Community service	(870,410)	1,259,119	1,744,709	(485,590)	-	(1,356,000)	
Nonspendable	9,304	-	-	-	-	9,304	
Total Community Education Fund	515,839	12,845,677	13,128,721	(283,044)	-	232,795	1.8%
						##	
Building Construction Fund							
Restricted							
Alternative facilities program/LTFM	13,396,994	28,095,000	12,550,000	15,545,000	-	28,941,994	
Projects funded by certificates of participation	1,028,737	-	-	-	-	1,028,737	
Building construction	5,208,721	180,000	1,712,000	(1,532,000)	-	3,676,721	
Total Building Construction Fund	19,634,452	28,275,000	14,262,000	14,013,000	-	33,647,452	
Debt Service Fund	4,745,861	31,346,627	26,250,750	5,095,877	-	9,841,738	
Internal Service Fund							
Severance benefits	569,533	15,000	315,000	(300,000)	-	269,533	
Pension benefits	616,994	15,000	315,000	(300,000)	-	316,994	
Total Internal Service Fund	1,186,527	30,000	630,000	(600,000)	-	586,527	
Custodial Fund *(formerly Agency Fund)*	50,882	32,000	32,000	-	-	50,882	
OPEB Trust Fund	3,203,845	10,000	921,073	(911,073)	-	2,292,772	
Total All Funds	46,552,095	330,818,674	317,115,061	13,703,613	-	60,255,708	

The District plans to request fund transfers from General Fund to Food Service and Community Education as allowed under Minnesota Laws 2020, Chapter 116/House File 4415, Article 3 Section 8. An anticipated transfer to each of $400,000 ($800,000 total) has been included in the amounts above.