

FY 2020 Budget Frequently Asked Questions (date of question)

Q: I am writing to request information on last year's (2017/2018) school budget expenditures. I am interested in learning what our budgeted dollars were spent on, including legal fees, negotiation expenditures, consulting fees, etc. Is there a way to obtain this information? (February 15, 2019)

A: The actual expenses for the 2017-2018 School year are found on pages 31-33 of the FY 2020 City and School Budget Book @ <https://www.sbschools.net/cms/lib/VT01819219/Centricity/Domain/26/FY20%20BB.pdf>

Q: When looking at the inside cover of the Budget Book, I do not understand how the overall School Budget expenses are increasing by 4.15% yet the tax rate is showing an increase of 3.36% which is less than the total budget increase. Can you please explain this difference? (February 14, 2019)

A: A video to explain the calculation can be seen [here](#).

TAX RATE INFORMATION (CITY & SCHOOL)

Summary of Key Budget Parameters							
Year	City Budget	Estimated City Tax Rate	School Budget	Estimated School Tax Rate	Combined Budget	Estimated Combined Tax Rate	
2019-20	\$60,006,766 *	\$0.5382 **	\$51,746,533 ^	\$1.6026	\$111,753,299	\$2.1408	
2018-19	\$53,392,056	\$0.5136	\$49,686,166	\$1.5506	\$103,078,222	\$2.0642	
Increase/(Decrease)	\$6,614,710	\$0.0246	\$2,060,367	\$0.0520	\$8,675,077	\$0.0766	
Percent							
Increase/(Decrease)	12.39%	4.79%	4.15%	3.36%	8.42%	3.71%	
*Total City budget includes all expenses for the General Fund, Enterprise Funds, and Special Funds. All but \$16,126,330 is offset by revenue				^The total budget expense is offset by \$11,304,240 in other revenue which reduces the amount needed to be raised by property taxes.			
**Voter approved "Pennys for Paths" increases tax rate to \$0.5382				See page 29 of the Budget Book for a full explanation of the tax rate formula. Also watch the video link that explains the Education Tax Rate Calculation.			

Estimated Tax Rate on Primary Residences (4)					
Year	Value		Value		Value
	\$100,000	(1)	\$232,790	(2)	\$337,856
2019-20					
City	\$538		\$1,253		\$1,818
School	\$1,603	*	\$3,731	*	\$5,414
Total	\$2,141		\$4,984		\$7,233
2018-19					
City	\$514		\$1,196		\$1,735
School	\$1,551	*	\$3,610	*	\$5,239
Total	\$2,064		\$4,805		\$6,974
Increase/(Decrease)					
City	\$25		\$57		\$83
School	\$52	*	\$121	*	\$176
Total	\$77		\$178		\$259

(1) Per \$100 of assessed value.
 (2) Average condo value in South Burlington.
 (3) Average Primary Residence value in South Burlington.
 (4) The School District tax rate is subject to change based on legislative action taken after the budget vote.
 * School amounts are listed prior to the impact of income sensitivity.

*Q: How can 1.35 FTE account for .85% of the 4.15%? Wouldn't that mean they account for \$422,332 in increased expenses? (0.85% * \$49,686,166 = \$422,332) That seems really high. If the FTE increase doesn't account for that much, where is the rest of the \$2,060,367 coming from? (January 17, 2019)*

A: Below is a table that outlines the net increase in the proposed staff changes.

<u>Postion name:</u>	<u>FTE</u>	<u>Salary</u>	<u>Total Resource</u>
New Teachers at Elementary Level Special Ed.	5	\$ 80,979	\$404,895
Paraeducator reductions	-9	\$ (27,150)	-\$244,350
EEE Teacher	1	\$ 80,979	\$80,879
EEE Speech	1	\$ 80,979	\$ 80,979
Paraeducator	1	\$ 34,522	\$ 34,522
Guidance at HS	0.5	\$ 41,081	\$ 41,081
Security for District	1	\$ 43,846	\$43,846
Office of Operations/Finance Asst.	0.73	\$ 46,799	\$ 46,799
Asst Mentoring Coordinator	0.12	\$ 4,374	\$4,374
Total FTE resource increase	1.35		\$493,025
Reconciliation of less PreK outside placement expense			(\$50,000)
			\$443,025

Q: Additions (717,301) plus increases in salaries (1,018,993) plus other continuing services (538,074) gets me to \$2,274,368, which is higher than the proposed increase of \$2,060,367 – What am I missing? (January 17, 2019)

A: The difference in the \$2,274,368 and the actual budget increase of \$2,060,367 comes from adjustments, both upward and downward, in other areas of the budget that are shown in the details but were not highlighted as significant reportable adjustments.

Q: "Although the budget sees a 4.75% total increase, 3.07% of that total is attributable to health insurance increases and salary contingencies. Information you sent me on Jan 8 detailed the Continuing Services budget represented a 3.42% increase over FY2019. In the Jan 10 issue of the Other Paper in a page 6 article entitled SB School Board Mgt Synopsis, the proposed budget has been reduced by \$485,933 which the article says means the budget represents a 2.75% increase over FY2019. Again from your Jan 8 email to me: The net education spending in this version would be an increase of \$2,445,528 or 6.5%, that is an increase of \$904.40 per equalized pupil over current spending". So I remain a bit confused as to what is the actual FY2020 budget increase over FY2019 AND how

does the net education spending per equalized pupil differ from the budget increase?”. (January 15, 2019)

A: The Proposed Budget presentation on January 2 represented a total expense increase of 4.75% over FY19. That amount is not the same as the Continuing Services budget which was also included in the email of January 8th. The presentation that was given on January 2nd did have an error in the 2019 Tax rate which in the article wasn't corrected. The article stated the tax rate increase was 2.75% however the correct percent should have been 4.65%. The increase of \$72.00 in \$100,000 of assessed value was correctly stated.

The most recent version of the budget that was presented on 1/9/2019 showed reductions from the January 2nd proposed budget. The new worksheet from January 9th is shown below. This version states, total budget expense of \$51,746,533 or an increase of \$2,060,367 or 4.15% over the 2019 Budget. The total net education spending per equalized pupils has increased \$1,001.03 or 6.68% over FY2019. The reason for the increase in Net Education Spending is higher than the overall budget increase is due to the reduction (\$746,154) in “Other” revenue compared to FY19. There was a significant amount of revenue that the State of VT withheld from the Education Fund due to a Healthcare Recapture which totaled \$468,817. There were two accounting errors discovered in the FY19 Revenue which totaled a loss of \$190,000 in FY20. Having less “Other” revenue brings the amount requested from the Education Fund higher than in the FY19 budget.

Currently the District's estimated equalized pupil count is slightly higher than last year by 18.22 students and since that number has not been frozen by the Agency of Education, we believe the number will show a slight increase over the January

SBSD Budget Development--"Recommended 1/9/2019"

SBSD Budget FY 2019-20 Status	Actual FY19 Budget	FY20 Proposed Budget	Change	% Chg	Version: # 3	1/15/2019
Expenditure Budget Funds 01 & 03:	\$49,686,166	\$52,532,946	\$2,846,780	5.73%	State Level Factors FY20	FY19 Factors
Assumed level of changes:		(\$786,413)			Property Yield: \$10,666	\$10,220
Adjusted Expenditure Budget:	\$49,686,166	\$51,746,533 (1)	\$2,060,367	4.15%	* CLA: 93.28%	94.51%
Less "Other" Revenue Funds 01 & 03:	\$12,050,394	\$11,304,240 (2)	(\$746,154)	-6.19%	Equalized Pupils: 2,531.01	2,512.79
possible revenue budget changes:		\$0			Non-Resid Tax Rate: \$1,5800	\$1,5800
Adjusted Revenue Budget:	\$12,050,394	\$11,304,240	(\$746,154)	-6.19%	Residential Property Tax Impact	
(Net) State Education Fund:	\$37,635,772	\$40,442,293	\$2,806,521	7.46%	Before income sensitivity and with the CLA the residential property tax per \$100,000 homestead value is estimated as:	
Equalized Pupils:	2,512.79	2,531.01 (3)	18.22	0.73%	Total	\$1,498
Net "Ed Spending" Per Equalized Pupil:	\$14,977.68	\$15,978.72	\$1,001.03	6.68%	Change from FY19	\$55
Property "Yield":	\$10,220	\$10,666 (4)	\$446.00	4.36%	monthly change	\$4.62
S.B. Residential Tax Rate (w/o CLA):	\$1.4655	\$1.4981	\$0.0326	2.22%	Tax on a \$231,356 condo	\$3,716
Residential Tax Rate w/ CLA:	\$1.5506	\$1.6060 (5)	\$0.0554	3.58%	Change from FY19	\$128
Non-Residential Tax Rate (w/o CLA):	\$1.5800	\$1.5800	\$0.0000	0.00%	monthly change	\$10.69
Non-Residential Tax Rate w/ CLA:	\$1.6718	\$1.6938	\$0.0220	1.32%	Tax on a \$336,110 home	\$5,398
					Change from FY19	\$186
					monthly change	\$15.53
					Income Sens Impact	2.44%
					Tax on \$40,000 HH Inc:	\$976
					Tax on \$60,000 HH Inc:	\$1,463
					Tax on \$80,000 HH Inc:	\$1,951
						FY19 Factors
						2.42%
						8
						11
						15

The % change in the total expenditure budget	4.15%
The % change in ed spending per equalized pupil is:	6.68%
The % change in the estimated residential tax rate is:	3.58%
The % change in the non-residential tax rate from FY19 is:	1.32%
The % change in the income sensitized rate from FY19 is:	0.77%
The % change in draw from the State Education Fund is:	7.46%

Sheet Notes:

- (1) The total **adjusted** expenditure budget proposed for the coming year.
- (2) The total amount expected in revenue for the coming year.
- (3) The count of equalized pupils computed by the AOE
- (4) The "property yield, set by the AOE
- (5) The total computed residential tax rate.

** WITH CORRECTED FY19 TAX RATE

Budget Notes:

1. Total expenditure budget, ed spending per equalized pupil, and percent change are, by law, included in the ballot language.
2. This budget recognizes reductions considered to date, as well as finalized CLA and current **estimated Equalized Pupils**.

Budget Development Status:

This version is the "Recommended" budget with reductions.

Q: "This budget represents a 2.75 percent increase over FY 19 and residents would see a \$72 annual increase in their taxes per \$100,000 of assessed value prior to income sensitivity" "This information has changed from the previous edition of the Other Paper and the information you sent me on Jan 8. Information you sent me: As you can see by the Budget Worksheet below, the Continuing Services budget is an increase of \$1,699,374 or 3.42% over the total FY19 adopted budget. The net education spending in this version would be an increase of \$2,445,528 or 6.5%, that is an increase of \$904.40 per equalized pupil over current spending". (January 12, 2019)

A: The 2.75% increase was in reference to the tax rate itself. The original worksheet that was presented in December had an error in the FY19 final tax rate which was corrected when we replied to your questions on December 8th. The overall tax rate increase on the Continuing Services budget would be 2.95% or a

\$46 dollar annual increase in taxes per \$100,000 of assessed value prior to income sensitivity.

Q: I remain a bit confused by the "net education spending" which has increased significantly above the overall budget increase. Can you explain the difference between the two descriptors? (January 12, 2019)

A: The overall budget increase is our total expenses for FY20 where as the "net education spending" is a calculation of the total overall budget less "local" revenues the District receives. Since the anticipated revenue estimate for FY20 is down 6.19% (we shared that sheet in our January 8th email), that increases the amount of funds we need to draw from the state education fund.

Q: "In your email to me you also included the "Administration's proposed budget" which is greater than the Continuing Services Budget. Is that budget no longer under consideration?" (January 12, 2019)

A: The School Board asked the Administration to present 3 budgets this year. These were a level fund budget (no increase in spending), a Continuing Services Budget (the cost to keep all services the same with no changes), and a Recommended Budget (to include any additions, changes etc). The Administration presented the recommended budget on January 2nd which was what you received and then under further guidance from the School Board, we presented a revised recommended budget on January 9th. There has been no adopted budget at this time the Board will likely be making more final decisions at the January 16th meeting.

Q: "I did not see any discussion of the Budget listed for the Jan 16 School Board meeting other than #10: School Board Line Item Program Budget for FY 2020 I am not certain what that is. Is the next action by the Board to approve the continuing Service budget mentioned above (2.75% increase over FY 2019)?" (January 12, 2019)

A: The School Board will need to approve the line items specific to their portion of the Budget as stated in #10 of the agenda. #11 on the agenda references action on approval of the overall Budget.

Q: "Are there new teachers/para-educators/staff? If so how many and are they replacements for retiring/leaving personnel or new?" (January 12, 2019)

A: The recommended budget has some additions and reductions in staff. The staffing changes are not related to retiring/leaving staff, they are proposed changes and additions to Special Education and a PreK program addition at Rick Marcotte Central School. Attached are sheets that were presented at the January 9th meeting to outline those changes.

*Q: "Continuing Services Budget: Proposed expenditures would be up \$1,699,374..... and proposed net education spending would be \$2,858,493 higher than in fiscal year 2019..... spending per pupil would be \$1,137.58 higher than the year prior. What were the corresponding numbers from the previous year's (2019) budget?.... this will allow me to calculate the **percent increase** from last year as compared to the upcoming year?" (January 07, 2019)*

A: As you can see by the Budget Worksheet below, the Continuing Services budget is an increase of \$1,699,374 or 3.42% over the total FY19 adopted budget. The net education spending in this version would be an increase of \$2,445,528 or 6.5%, that is an increase of \$904.40 per equalized pupil over current spending.

SBSD Budget Development--"Continuing Services"

SBSD Budget FY 2019-20 Status	Actual FY19 Budget	FY20 Cont. Serv. Budget	Change	% Chg	Version: # 1	1/7/2019
Expenditure Budget Funds 01 & 03:	\$49,686,166	\$51,385,540	(\$1,699,374)	3.42%	State Level Factors FY20	FY19 Factors
Assumed level of additions:					Property Yield: \$10,666	\$10,220
		\$0			* CLA: 93.28%	94.50% (3)
Adjusted Expenditure Budget:	\$49,686,166	\$51,385,540	\$1,699,374	3.42%	Equalized Pupils: 2,523.68	2,512.79
Less "Other" Revenue Funds 01 & 03:	\$12,050,394	\$11,304,240	(\$746,154)	-6.19%	Non-Resid Tax Rate: \$1,5800	\$1,5800
possible revenue budget changes:		\$0				
Adjusted Revenue Budget:	\$12,050,394	\$11,304,240	(\$746,154)	-6.19%		
(Net) State Education Fund:	\$37,635,772	\$40,081,300	\$2,445,528	6.50%	Residential Property Tax Impact	
Equalized Pupils:	2,512.79	2,523.68	10.89	0.43%	Before income sensitivity and with the CLA the residential property tax per \$100,000 homestead value is estimated as:	
Net "Ed Spending" Per Equalized Pupil:	\$14,977.68	\$15,882.08	\$904.40	6.04%	Total	\$1,489
Property "Yield":	\$10,220	\$10,666	\$446.00	4.36%	Change from FY18	\$46
S.B. Residential Tax Rate (w/o CLA):	\$1.4655	\$1.4690	\$0.0035	160%	monthly change	\$3.81
Residential Tax Rate w/ CLA:	\$1.5506	\$1.5963	\$0.0457	2.95%	Tax on a \$231,356 condo	\$3,693 (6)
Non-Residential Tax Rate (w/o CLA):	\$1.5800	\$1.5800	\$0.0000	0.00%	Change from FY18	\$106
Non-Residential Tax Rate w/ CLA:	\$1.6718	\$1.6938	\$0.0220	1.32%	monthly change	\$8.82
					Tax on a \$336,110 home	\$5,365 (7)
					Change from FY18	\$154
					monthly change	\$12.81
The % change in the total expenditure budget				3.42%	Income Sens Impact	2.42%
The % change in ed spending per equalized pupil is:**				6.04%	Tax on \$40,000 HH Inc:	\$970 2
The % change in the estimated residential tax rate is:				2.95%	Tax on \$60,000 HH Inc:	\$1,454 2
The % change in the non-residential tax rate from FY19 is:				1.32%	Tax on \$80,000 HH Inc:	\$1,939 3
The % change in the income sensitized rate from FY19 is:				0.17%		
The % change in draw from the State Education Fund is:				6.50%		

Sheet Notes:

1. The total expenditure budget proposed for the coming year.
2. The total amount expected in revenue for the coming year.
3. The count of equalized pupils computed by the AOE
4. The "property yield, set by the AOE
5. The total computed residential tax rate.

Budget Notes:

1. Total expenditure budget, ed spending per equalized pupil, and percent change are, by law, included in the ballot language.
2. This budget recognizes reductions considered to date, as well as current estimated data for the CLA and Equalized Pupils.

Budget Development Status:

This version is the "Continued Services" budget.

Notes:

- (1)
- (2)
- (3)
- (4)
- (5)
- (6)
- (7)

Income Sensitivity

ESPEQP	\$15,882.08	(1)
Income Yield	\$13,104	(2)
1 div by 2	121	(3)
times statutory %	2.00%	(4)
(3) times (4)	2.42%	(5)

Q: "major cost driver of this proposed budget is the increase in health care costs of 11.8 percent for the most widely-used plan". How much are employees contributing to their health care premiums, deductibles, and co-pays? (January 07, 2019)

A:

- Current employees covered under SBEA contract (teachers) pay 20% of premiums and have out of pocket maximums of:
Single plan - \$400 / Two-person - \$800 / Employee plus covered children - \$800 / Family - \$1,000
- Both Union and Non Union Support Staff pay 9% of premiums and have out of pocket maximum of:
Single plan \$350 / Two-person - \$700 / Employee plus covered children - \$700 / Family - \$1,050
- Employees in all groups pay the 1st dollars of the out of pocket expenses.

Q: "In terms of the administration's proposed budget, a few key adds are being recommended. The increase over the continued services budget is 2.3 percent". If the administration's proposed budget is 2.3% higher than the continued services budget... how much higher is the continued services budget this year compared to last year. This allows one to determine how much of a budget increase the administration's proposed budget represents compared to the current year. I am guessing this would be about 4-5% and that sounds pretty high considering what has happened in past years when budget proposals exceeded cost of living increases most individuals receive in their places of employment. Proposed expenditures would be \$2,842,999 higher and the net education spending would be \$4,002,118 higher than current spending. The education spending per pupil would come in at \$1,592.70". Again can you provide the base figures for the current year for each of the above statistics so that a percentage change can be determined. For instance if net spending this year is \$50 million then a \$4 million increase would represent an 8% increase year over year." (January 07, 2019)

A: Below is the Administrations Proposed Budget Worksheet from 1/2/2019. The adjusted expenditure budget is the line that was requested at this meeting. That total is \$2,360,847 which is a 4.75% total increase over FY19 or 1.33% over the Continuing Services Budget. The Administration's Proposed Budget has a Net Education Spending increase of \$3,107,001 or 8.26%. The Per pupil cost is

\$1,166.51 higher than the current year, I believe you had quoted \$1,592.70 which was not correct.

SBSD Budget Development--"Proposed Budget 1/02/2019"

SBSD Budget FY 2019-20 Status	Actual FY19 Budget	FY20 Proposed Budget	Change	% Chg	Version: # 2	1/7/2019
Expenditure Budget Funds 01 & 03:	\$49,686,166	\$52,532,946	\$2,846,780	5.73%	State Level Factors FY20	FY19 Factors
Assumed level of changes:		(\$485,933)			Property Yield: \$10,666	\$10,220
Adjusted Expenditure Budget:	\$49,686,166	\$52,047,013 (1)	\$2,360,847	4.75%	* CLA: 93.28%	94.51%
Less "Other" Revenue Funds 01 & 03:	\$12,050,394	\$11,304,240 (2)	(\$746,154)	-6.19%	Equalized Pupils: 2,523.68	2,512.79
possible revenue budget changes:		\$0			Non-Resid Tax Rate: \$1.5800	\$1.5800
Adjusted Revenue Budget:	\$12,050,394	\$11,304,240	(\$746,154)	-6.19%	Residential Property Tax Impact	
(Net) State Education Fund:	\$37,635,772	\$40,742,773	\$3,107,001	8.26%	Before income sensitivity and with the CLA the residential property tax per \$100,000 homestead value is estimated as:	
Equalized Pupils:	2,512.79	2,523.68 (3)	10.89	0.43%	Total	\$1,514
Net "Ed Spending" Per Equalized Pupil:	\$14,977.68	\$16,144.19	\$1,166.51	7.79%	Change from FY19	\$72
Property "Yield":	\$10,220	\$10,666 (4)	\$446.00	4.36%	monthly change	\$6.01
S.B. Residential Tax Rate (w/o CLA):	\$1.4655	\$1.5136	\$0.0481	3.28%	Tax on a \$231,356 condo	\$3,754
Residential Tax Rate w/ CLA:	\$1.5506	\$1.6227 (5)	\$0.0721	4.65%	Change from FY19	\$167
Non-Residential Tax Rate (w/o CLA):	\$1.5800	\$1.5800	\$0.0000	0.00%	monthly change	\$13.91
Non-Residential Tax Rate w/ CLA:	\$1.6718	\$1.6938	\$0.0220	1.32%	Tax on a \$336,110 home	\$5,454
					Change from FY19	\$242
					monthly change	\$20.21
					Income Sens Impact	2.46%
					Tax on \$40,000 HH Inc:	\$986
					Tax on \$60,000 HH Inc:	\$1,478
					Tax on \$80,000 HH Inc:	\$1,971
						FY19 Factors
						2.42%
						18
						26
						35

The % change in the total expenditure budget	4.75%
The % change in ed spending per equalized pupil is:	7.79%
The % change in the estimated residential tax rate is:	4.65%
The % change in the non-residential tax rate from FY19 is:	1.32%
The % change in the income sensitized rate from FY19 is:	1.82%
The % change in draw from the State Education Fund is:	8.26%

Sheet Notes:

- (1) The total adjusted expenditure budget proposed for the coming year.
- (2) The total amount expected in revenue for the coming year.
- (3) The count of equalized pupils computed by the AOE
- (4) The "property yield, set by the AOE
- (5) The total computed residential tax rate.

Budget Notes:

1. Total expenditure budget, ed spending per equalized pupil, and percent change are, by law, included in the ballot language.
2. This budget recognizes reductions considered to date, as well as finalized CLA and current estimated Equalized Pupils.

Budget Development Status:

This version is the "Proposed" budget with reductions.

Notes:

Income Sensitivity		
ESPEQP	\$16,144.19	(1)
Income Yield	\$13,104	(2)
1 div by 2	1.23	(3)
times statutory %	2.00%	(4)
(3) times (4)	2.46%	(5)

The key factors in the increase in Net Education Spending is a significant (\$746,154) reduction in "Other" revenue from FY19. There was a significant amount of revenue that the State of VT withheld from the State Education Funds due to a Healthcare Recapture that totaled \$468,817. There were two accounting errors discovered in the FY19 Revenue which totaled a loss of \$190,000 in

revenue as well. Having less “Other” revenue brings the amount requested from the Education Fund higher than in past years. One positive effect was that the District’s estimated equalized pupil count is slightly higher than last year by 10.89 students. Below is the revenue sheet that was presented at the 12/19/2018 budget presentation. These numbers have not changed since that presentation.

South Burlington School District Revenues Anticipated for FY 2020 Continuing Services	Adopted FY 2019	Proposed FY 2020	\$ Incr/ Decr	% Incr/ Decr
	Revenues	Revenues		
General Fund				
Local Funds				
Interest Income	\$16,550	\$17,000	\$450	2.72%
Rental Income	47,000	48,650	\$1,650	3.51%
E-Rate Rebates	47,000	47,000	\$0	0.00%
City Payment	-	-		
Reimbursement - Shared Services	221,557	301,677	\$80,120	36.16%
Tuition from other Districts	2,843,000	2,810,000	(\$33,000)	-1.16%
Special Ed Tuition Income	200,000	122,000	(\$78,000)	-39.00%
Miscellaneous	50,000	21,500	(\$28,500)	-57.00%
Total Local Funds	\$3,425,107	\$3,367,827	(\$57,280)	-1.67%
From State Ed Fund less Act 85 reduction Net Expected from State Ed Fund				
State Grant Funds				
Special Education:				
Early Essential Education	\$165,161	\$187,421	\$22,260	13.48%
Mainstream Block Grant	863,892	920,398	\$56,506	6.54%
Extraordinary Reimbursement	516,572	279,223	(\$237,349)	-45.95%
Special Ed Expense Reimb	3,922,489	3,906,759	(\$15,730)	-0.40%
Care & Custody	140,000	150,000	\$10,000	7.14%
Subtotal State Special Education Funds	\$5,608,114	\$5,443,801	(\$164,313)	-2.93%
Other State Funds:				
Driver Education	\$14,000	\$12,000	(\$2,000)	-14.29%
Transportation	580,000	601,153	\$21,153	3.65%
Voc Tuition Pass Flow Through	150,000	-	(\$150,000)	-100.00%
Voc Transp, Fuel Tax Refunds & Other	70,000	44,420	(\$25,580)	-36.54%
Total State Funds	\$814,000	\$657,573	(\$156,427)	-19.22%
Other Revenues:				
Interfund Transfers In	\$40,000	\$0	(\$40,000)	-100.00%
Refund of Prior Year Expense	-	-		
Other	15,000	7,016	(\$7,984)	-53.23%
Total State Funds	\$55,000	\$7,016	(\$47,984)	-87.24%
Total "Other" Revenues	\$9,902,221	\$9,476,217	(\$426,004)	-4.30%
Carryover from Prior Year General Fund Fund Balance	\$555,345	\$169,000	(\$386,345)	-69.57%
Revenues and Use of Prior Fund Ba	\$10,457,566	\$9,645,217	(\$812,349)	-7.77%
Special Revenue Fund				
State Grants				
B.E.S.T. Grant	\$11,500	\$11,500	\$0	0.00%
Other Grants	-	-	-	
Total State Grants	\$11,500	\$11,500	\$0	0.00%
Federal Grants				
Special Education				
IDEA	\$654,929	\$662,350	\$7,421	1.13%
IDEA - Preschool	9,807	11,473	\$1,666	16.99%
Medicaid	375,000	375,000	\$0	0.00%
EPSDT	28,000	28,000	\$0	n/a
Title & Other Federal Funds	513,592	570,700	\$57,108	11.12%
Subtotal Federal Funds	\$1,581,328	\$1,647,523	\$66,195	4.19%
Total Special Revenue Funds	\$1,592,828	\$1,659,023	\$66,195	4.16%
Total Anticipated Revenues	\$12,050,394	\$11,304,240	(\$746,154)	-6.19%

Q: What are the total dollars in the FY2020 budget that make up the 11.8% increase in Health Insurance premiums? (December 20, 2018)

A: The total amount is \$545,542 or 1.10% of the total increase in the health insurance expense detail on page 31 of the budget book.