



2020-2021 Proposed

**CITY & SCHOOL
DISTRICT BUDGETS**
South Burlington, Vermont

Homestead: City Tax Rate \$0.5542 + *School Tax Rate \$1.7829 = \$2.3371

Non-Homestead: City Tax Rate \$0.5542 + *School Tax Rate \$1.8394 = \$2.3936

***ESTIMATED SCHOOL TAX RATES**

SPENDING SUBJECT TO VOTER APPROVAL ON MARCH 3, 2020

Public Hearing	F.H. Tuttle Middle School
Monday	Cafeteria
March 2, 2020	500 Dorset Street
7:00 p.m.	So. Burlington, VT

Steering Committee

Helen Riehle, Steering Committee Chair and Elizabeth Fitzgerald, Steering Committee Vice Chair

School Board

Elizabeth Fitzgerald, Chair
Bridget Burkhardt, Clerk
Martin LaLonde, School Director
Alex McHenry, School Director
Brian Minier, School Director
David Young, Superintendent
Gary Marckres, Director of Operations and Finance
Amadee Denton, Business Manager

City Council

Helen Riehle, Council Chair
Meaghan Emery, Council Vice Chair
Tim Barritt, Council Clerk
David Kaufman, City Council
Tom Chittenden, City Council
Kevin Dorn, South Burlington City Manager
Tom Hubbard, Deputy City Manager

Summary of Key Budget Parameters

Year	City Budget	Estimated City Tax Rate	School Budget	Estimated School Tax Rate	Combined Budget	Estimated Combined Tax Rate
2020-21	\$57,208,145 *	\$0.5542	\$55,865,686 ^	\$1.7829	\$113,073,831	\$2.3371
2019-20	\$60,006,766	\$0.5382	\$51,746,533	\$1.6030	\$111,753,299	\$2.1412
Increase/(Decrease)	(\$2,798,621)	\$0.0160	\$4,119,153	\$0.1799	\$1,320,532	\$0.1959
Percent Increase/(Decrease)	-4.66%	2.98%	7.96%	11.22%	1.18%	9.15%

*Total City budget includes all expenses for the General Fund, Enterprise Funds, and Special Funds. All but \$16,988,422 is offset by revenue.

^The total budget expense is reduced by, \$11,291,856 in local revenue which lowers the amount needed to be raised by property taxes.

Estimated Tax Rate on Primary Residences (4)

Year	Value		Value		Value	
	\$100,000	(1)	\$234,724	(2)	\$340,959	(3)
2020-21						
City	\$554		\$1,301		\$1,890	
School	\$1,783	*	\$4,185	*	\$6,079	*
Total	<u>\$2,337</u>		<u>\$5,486</u>		<u>\$7,969</u>	
2019-20						
City	\$538		\$1,263		\$1,835	
School	\$1,603	*	\$3,763	*	\$5,466	*
Total	<u>\$2,141</u>		<u>\$5,026</u>		<u>\$7,301</u>	
Increase/(Decrease)						
City	\$16		\$38		\$55	
School	\$180	*	\$422	*	\$613	*
Total	<u>\$196</u>		<u>\$460</u>		<u>\$668</u>	

(1) Per \$100,000 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.

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Dear Community Members:

We welcome the opportunity to update you on our schools. The goal of this booklet is to provide you with an overview of the proposed budget and educational programs it supports.

The South Burlington School District is made up of five schools:

- Three elementary schools that serve our youngest students through fifth grade: Chamberlin, Orchard, and Rick Marcotte Central.
- Frederick H. Tuttle Middle School serves students in sixth through eighth grade.
- South Burlington High School serves students in ninth through twelfth grade.

In total, we have 2,510 students enrolled this year, an increase of 35 students over the projected enrollment. For the 2020/2021 school year, enrollment is projected to increase by an additional 68 students for an estimated total enrollment of 2,578. Overall, this results in a two-year increase of 103 students. This projection includes 178 tuition students from Grand Isle County and Georgia, which is consistent with recent tuition enrollment.

Providing students with a quality education remains the goal of the South Burlington School District. I remain honored to serve the District as the Superintendent.

The proposed FY 2021 school year budget supports the continuation of programs currently being provided as well as many initiatives that support student learning that administrators will articulate in the pages that follow. Most importantly, the initiatives support the desired outcomes (Ends) we want all students to achieve.

- Disposition for Lifelong Learning
- Personal Development
- Academic Proficiency
- Citizenship

The budget was developed after receiving input and feedback from the School Board, Administrators, Citizens Budget Advisory Committee and the Community.

This proposed FY 2021 budget will:

- Add two teachers at Rick Marcotte Central School and one teacher at Chamberlin School due to increasing enrollment.
- Add a contingency teacher at Orchard School if the enrollment increases beyond what is projected.

- Add .8 Full Time Equivalent (FTE) staffing at the High School to cover course offerings due to increasing enrollment, specifically for the ninth grade. The ninth-grade class expected for next year is projected to be the largest graduating class ever from South Burlington High School.
- Provide required maintenance for the facilities with minimum investment at South Burlington High School and Frederick H. Tuttle Middle School due to the proposed bond item to build a new High School and Middle School.
- Provide continued support for our work on Diversity, Equity and Inclusion throughout the District.
- Maintain academic and co-curricular programs.
- Support teacher and staff professional development so that new learning and sharing can be optimized for students at all five schools.

The implication of this proposed budget for the taxpayers of South Burlington represents a 11.22% tax increase which translates into an increase of \$180 on a \$100,000 homestead property value (prior to the income sensitivity property tax credit for household income below \$136,500). The 11.22% increase is made up of the following:

- 10.18% increase in the tax rate comes from the overall increase of 7.96% in the total budget expenses.
- .03% is due to the slight reduction in estimated revenues.
- 1.09% is related to the repayment of the FY 2019 deficit in the amount of \$437,267.
- -2.41% is a reduction in the tax rate related to the increase in the property “yield” of \$10,883 set by the State. This amount can be changed during the legislative session which would result in a change in the final tax bill.
- 4.00% increase is a direct result of the Common Level of Appraisal falling from 93.28% to 89.92% due to homes in South Burlington selling above the assessed value.
- -1.67% is a reduction to the tax rate, as the Equalized Pupil Count increased by 39.62 over FY2020. This number is also not finalized by the State Agency of Education and if changed, would result in an adjustment to the final tax rate.

Including FY 2021, the 5-year average tax rate increase is 2.05% and the 10-year average is 2.46%.

As reported to you last year, the Master Planning and Visioning process has been ongoing. It was set up to inform the School Board about the condition of all District facilities. After reviewing all facilities and carefully studying a number of options, the School Board decided to move forward with building a new High School and Middle School. The Phase I report informed the District about the electrical, mechanical, and structural conditions of the two schools. Phase II of the report provided the School Board with several options including cost estimates to improve the teaching and learning spaces at the schools. The School Board made the decision to direct the architectural firm of Dore and Whittier to design a new High School and Middle School. The cost of the project is \$209,588,828 and will go before the voters on March 3rd.

In closing, I wish to thank the entire community for the ongoing support and commitment to our students.

March 3, 2020 Bond Question



In order to lay the foundation for the education of the next several generations of the city's children, the South Burlington School District is proposing the construction of a new middle school (MS), high school (HS), and physical education and athletic center (PEAC) on the existing Dorset Street campus. The District developed the proposal through years of study about how to address aging infrastructure systems, accessibility, health and safety, overcrowding, growing enrollment, and significant changes to how we educate our children since the current buildings were constructed in the early 1960s. Many options were considered ranging from renovations to repair infrastructure only, through renovations to address varying levels of infrastructure, capacity, and educational needs, to new buildings that address all infrastructure and educational needs. Ultimately the board determined that new buildings addressed the needs identified in the studies in the most complete, least disruptive, healthiest and safest way. Infrastructure-only renovations were rejected because they would still require a minimum investment of \$55 million, would have little tangible impact on the educational program, would not solve increasing capacity challenges, and would require years of students learning in buildings that were under construction and temporary trailers. The new buildings are designed to better support today's teaching models and the needs of today's students and will have the flexibility to adapt as those models and needs continue to evolve over the next several decades.

The proposed project includes a 145,700 sf middle school, a 197,900 sf high school, and a 89,700 sf PEAC that will house the athletic spaces and health classrooms that would otherwise be included in the high school plus a 200-meter indoor track. The changes the new facilities will bring to South Burlington Middle and High Schools will be far more than changes to the buildings. Changes in educational design will provide our students with environments that will assure that the proud tradition of high-quality education in South Burlington will continue to be a distinguishing component of this community for the next several decades and multiple generations of students.

The budget for the project that voters will be asked to approve is \$209,588,828. The project will be financed by a series of bonds that will be repaid over 32 years. The project will appear as a series of items on the Town Meeting Day ballot on March 3, 2020. For complete details including tax impact relating to this project, go to <https://www.southburlingtonvtschools.com/>.

OFFICE OF OPERATIONS AND FINANCIAL MANAGEMENT

Director of Operations and Financial Management: **Gary Marckres**
Address: **550 Dorset Street**
Phone: **652-7055**

Our Operations and Financial Management team experienced an extremely high-paced year to finish FY 2019 and begin FY 2020. The teams highlighted below worked extremely hard to keep pace with the requirements necessary to support the students, staff, and buildings of the South Burlington School District.

The Business Services Office continues to respond to the challenges brought on by the volume of work and the pace of changes to school finance during FY 2020. FY 2021 will prove to be another challenging year with the continued changes and improvements to our financial accounting system, uniform chart of accounts, and student information systems. For FY 2021 we will also continue to build on positive collaborative progress with our Human Resources Office to provide improved efficiency in payroll, employee attendance, and employee health care benefits management. We are fortunate to have dedicated, flexible professionals with the ability to manage this level of simultaneous change in business services systems.

Facilities Management had an extremely busy FY 2020. Most importantly, our maintenance and custodial services staff did a great job of keeping our buildings and grounds safe, clean, and environmentally supportive for students and staff. This group handled lead testing and mitigation very efficiently and responded well to the requirements and the work needed to complete the process. The outdoor restroom project was completed, with District facilities and operations personnel acting as the general contractor and completing some of the typically provided sub-contractor roles for a project of this type. This effort resulted in considerable cost savings for taxpayers. The ten-year and beyond Facilities Stewardship Plan will depend largely on the community decision relative to the bond vote on Town Meeting Day. Significant projects at the high and middle schools will be scheduled for School Board consideration if required.

Transportation Services continues to work hard to mitigate the shortage of qualified drivers. We share the frustration that late and inconsistent service causes our families. For FY 2021, we will continue our focus on the challenges in driver staffing. We have purchased transportation routing

software for implementation in FY 2021 to add efficiency and improve communication and information sharing.

Nutrition Services continues to deliver high-quality food to students and staff while improving the efficiency of their operations in FY 2020. The implementation of enhanced point-of-sale software was very successful, creating more flexible payment options for students and staff, and better tracking for food safety and food allergy information. The recently completed FY 2020 federal nutrition services audit was exceptional and the professionalism of the staff was highlighted during the out brief. For FY 2021, the nutrition services program will continue improving high-quality offerings and attention to customer service.

The Safety and Security program expanded during FY 2020 with one additional Campus Safety Officer and reconfigured coverage to include limited elementary school support. This effort, combined with our highly successful three-member School Resource Officer team from the South Burlington Police Department, makes our district a leader in safety and security programs for Vermont schools. For FY 2021, we are proposing the addition of two Campus Safety Officers to reach our goal of full staffing for all District schools. The FY 2021 budget also includes the addition of an app-based emergency notification system that allows users to notify administrators, police, fire, emergency medical personnel, and 911 of type-specific emergencies with a single push of a button on their mobile device.

Finally, our team of over 85 operations and finance employees shares this mission and goal:

“The Operations and Financial Management team supports the mission of the South Burlington School District and the goals of the Superintendent through efficient, responsible resource management and coordinated, collaborative operational support. Our goal is to maximize the impact that resources provide for our students, and deliver quality support for all stakeholders in the areas of: business services, safety and security, nutrition services, facilities maintenance, and transportation services.”

Without the drive for continued improvement from our team, reaching this goal would be impossible. I am grateful for their dedication and effort, and look forward to their continued success in FY 2021.

THE OFFICE OF LEARNING

Director of Learning: **Michael Martin**

Address: **500 Dorset Street**

Phone: **652-7390**

“Sharing, Caring, Learning Together”

Since teachers are our most important resource in raising student outcomes, teacher compensation remains the largest part of our district’s budget. In addition, South Burlington School District (SBSD) invests significantly in the ongoing professional development of our teachers so that *all* of our students can successfully meet our District Ends, namely, a **disposition for lifelong learning, academic proficiency, personal development, and citizenship**. SBSD invests in several areas in order for teachers to engage in lifelong learning as they incorporate the most current research-based instructional strategies into their teaching practice, including, but not limited to the investments that follow.

Instructional Coaches

SBSD employs part-time and full-time coaches to provide direct support to teachers in English Language Arts, Math, and instructional practice across disciplines. Our instructional coaches are instrumental in helping teachers develop common assessments, analyze student data, and identify specific student needs. Coaches also provide teachers with instructional resources and expertise in best practices, as needed. SBSD is currently piloting coaching cycles, whereby coaches help teachers set student-centered goals, conduct peer observations and modeling, and guide teachers as they try out new approaches in their classrooms.

Information Technology Integrationists

SBSD employs part and full-time information technology integrationists in order to provide timely support to teachers in the process of developing high-impact strategies for technology in the classroom. SBSD Information Technology Integrationists provide specialized support for teacher and student innovation with technology for education, as well as ongoing support for teacher fluency with our learner management and student information systems.

Teacher Mentors

SBSD pays stipends to qualified teachers on staff to serve as mentors to our newly hired teachers. Teachers who are new to the profession are assigned a mentor for their first two years, and teachers who are new to SBSD are assigned a mentor for their first year only. In addition, SBSD pays a stipend to one program coordinator who works with mentors to ensure high-quality support is provided to new teachers on an ongoing basis. The teacher mentor program is based on the Danielson Framework for Teaching (FFT), which is also the District’s framework for teacher evaluation.

Tuition and Conference Reimbursement

SBSD makes available each year to teachers funds to reimburse the cost of college courses that advance teacher professional learning goals. Teachers may receive reimbursement for up to six graduate credits not to exceed the cost of one winter-rate, three-credit course charged by the University of Vermont. Teachers may also receive funding to attend conferences that support their professional practice in the District. This investment provides teachers the opportunity to seek out and participate in the professional learning experiences they find most relevant to their teaching practice.

Embedded Professional Development

SBSD provides time for teachers to grow professionally during their contracted work hours. For example, in recent years, districtwide inservice days have provided sessions on diversity, equity, and inclusion. For the 2019-20 school year, Teacher Learning Communities (TLC) have focused on top school priorities, including, but not limited to literacy & math instruction, proficiency-based learning, and restorative practice.

Side by Side Professional Development

SBSD pays for groups of teachers, coaches, and administrators to attend conferences and workshops together, so that they can share new insights and plan the best way to disseminate new learning upon their return to school. This approach underlines the importance of having administrators and teachers work together to lead school improvement efforts.

Curriculum Camp and Summer Work

SBSD pays teachers an hourly rate to revise and improve curriculum during the summer months. In recent years, the District has also sponsored a Curriculum Camp led by national and local experts on Universal Design for Learning (UDL), Literacy & Math Instruction, and Proficiency-Based Learning with administrators, coaches, and teachers attending professional development sessions together. This investment allows our teachers to redesign units of study, assessments, and learning activities to reflect the most current research-based practices.



EDUCATIONAL SUPPORT SYSTEMS

Director of Educational Support Systems: **Joanne Godek**

Address: **500 Dorset Street**

Phone: **652-7253**



Student Support Services has a Multi-Tiered System of Educational Supports (MTSS) to efficiently and effectively monitor student progress. Teams of professionals meet regularly to review progress and develop strategies to be implemented universally in the classroom as well as plans for specific targeted or intensive interventions. The goal is for every student to participate fully in optimal learning environments in classrooms. The MTSS process is: a problem solving process; a school-wide instruction and intervention system, both behavioral and academic; a shared responsibility;

and a defined process using assessments to make data-based decisions for student success on a rapid cycle for accelerated learning.


Each school has a model of service that allows for student success. The elementary schools have one special educator per grade level and one Speech Language Pathologist to provide instruction to increase the rate of improvement for students on an Individualized Education Program. The middle school has a model for co-planning and co-teaching with a special educator on each team, plus two intensive needs special educators and a Speech Language Pathologist. The High School continues their model of co-planning and co-teaching within departments, two alternative programs, a Speech Language Pathologist and a transition academy for learners with developmental disabilities.

Paraeducators are assigned to students with complex needs as needed and identified through a process at the district level. These assignments are reviewed annually to develop meaningful inclusion. As classrooms redesign their learning and students gain skills the positions may be faded for some. There continues to be a high number of students with intensive disabilities. The District Interdisciplinary Team (Psychologists, Board Certified Behavior Analysts, Speech Language Therapist, Occupational Therapist, and Physical Therapist) supports student teams.

Currently we have Essential Early Education Preschools at each elementary school and an Early Childhood Special Educator and Speech Language Pathologist that consult to our Partner Preschools in Chittenden County. To learn more about Educational Support Services go to our tab on the District website.

SOUTH BURLINGTON HIGH SCHOOL

Principal: **Patrick Burke**
Address: **550 Dorset Street**
Phone: **652-7000**




South Burlington High School
We inspire all learners to make a difference in the world.

Core Values & Beliefs
At South Burlington High School, we are committed to:

- EQUITY
- OPPORTUNITY
- COMMUNITY
- INDIVIDUALITY
- TENACITY
- INTEGRITY
- CREATIVITY
- RESPONSIBILITY

Student Learning Expectations
South Burlington High School graduates are:

- Clear & Effective Communicators
- Self-Directed Learners
- Creative & Practical Problem Solvers
- Responsible & Involved Citizens
- Informed & Integrative Thinkers



South Burlington High School (SBHS) population has been steady over 920 students for the past several years. Contrary to the larger state-wide trend, the SBHS enrollment has stayed stable or increased for a number of years. Currently, SBHS enrolls around 178 tuition students, most coming from Georgia and Grand Isle County in the Lake Champlain Islands. Students from these communities may choose to access

funds allowing them to attend any public or private high school. Choice students elect to attend South Burlington High School for a variety of reasons including community culture, academic programming, co-curricular, and logistical convenience. These tuition students make up about 20% of the South Burlington High School population. The tuition dollars that flow into South Burlington account for the education of these students while also helping the SBHS to maintain broad offerings in and out of the classroom.

SBHS consistently performs well above the state average in standardized tests and was the highest Vermont school listed in the top 100 high schools in America (77th) by the National Center for Educational Statistics. For the past several years, including 2018 and 2019, SBHS was named the top public school in Vermont by multiple external entities including Niche and MSN Money (Microsoft).*

All freshmen at SBHS enroll in heterogeneous classes in English, Science, and Social Studies. Math and World Language are based on previous exposure to the material. Students in grades ten to twelve may select from college preparatory, honors, or 14 Advanced Placement courses. Approximately 10% of students receive special education services. All students are required to take 4 years of English and 3 years of Social Studies, Mathematics, and Science, a year and a half of Physical Education, one year of

Fine/Performing Arts, and a semester of Health and Technology. A variety of elective courses, including five World Languages, fill the remainder of students' schedules. SBHS offers a variety of co-curricular activities for its students. In 2017-2018, 74.6% of students participated in at least one activity or sport.

SBHS students have access to two local technical centers. In addition, SBHS participates in the Vermont Virtual Learning Cooperative, allowing our students to take a wide array of online classes. There are a broad range of local businesses who accept SBHS students in internships and for shadowing experiences. These students are coordinated and supported through either The Career Development Center (CDC) or the Big Picture Program which requires all of their students to do an internship often two days a week. Recent changes to our master schedule are designed to facilitate opportunities for both internships, employment, and dual enrollment opportunities.

The State of Vermont funds two dual enrollment courses for all Vermonters from the end of their 10th-grade year until their graduation. In addition, the state funds an Early College opportunity covering the cost of tuition for students who want to spend their senior year in a college setting. In 2019-20 SBHS had 20 members of the class of 2020 enrolled in Early College. To help with access whenever possible SBHS provides transportation for students to CCV in Winooski. Approximately 80% of SBHS graduates continue their education beyond high school, accessing a wide range of post-secondary options including technical schools, and two- and four-year colleges – including many of the most competitive universities in the US.

SBHS provides multiple opportunities for student recognition. Art exhibits, choral and band concerts, and drama performances provide arenas for showcasing the creative talents of students.

Our student successes in their academic and athletic endeavors are celebrated at the school-wide Academic Awards Night, the All-Sports Banquet, the National Honor Society induction and the posting/publication of the quarterly honor roll. Our school website, social media feeds, and the local newspaper regularly boast about student involvement, innovation, and achievement of local, state and national honors.

Sources:

<https://thebestschools.org/rankings/best-public-high-schools-us/>

<https://www.msn.com/en-us/money/careersandeducation/the-best-public-high-school-in-every-state/ss-BBN1tat#image=11>

<https://www.niche.com/k12/search/best-public-high-schools>

FREDERICK H. TUTTLE MIDDLE SCHOOL

Principal: **Karsten Schlenter**

Address: **500 Dorset Street**

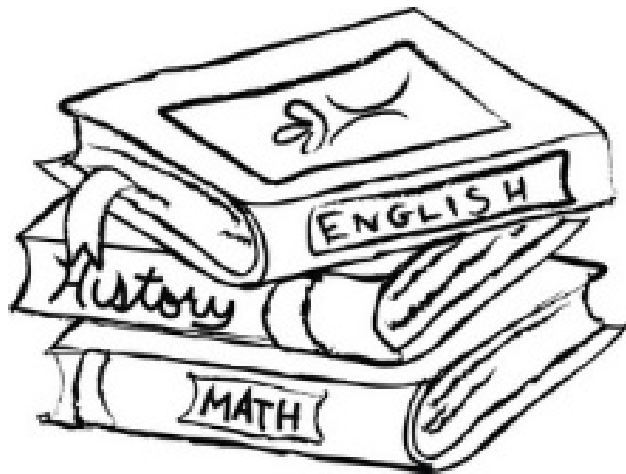
Phone: **652-7100**

“Working Together to Make a Difference”

Frederick H. Tuttle Middle School provides a well-rounded, challenging and engaging curriculum to all students in a safe learning environment. Our highly qualified staff is well prepared to provide the necessary direction, guidance and support to our students in an ongoing educational transformation that prepares them to become lifelong learners, productive citizens and caring members of their community

Students are placed on six educational teams to create a sense of community and belonging that addresses the social emotional needs of our students at the middle level. All students are exposed to a rigorous and challenging curriculum and a well-rounded educational experience to become proficient in all subject areas. Every student is enrolled in either French or Spanish and has access to an exceptional visual and performing arts program as well as a variety of exploratory options. All students receive a computer device and have access to state-of-the-art technology that facilitates learning in a meaningful fashion. Our educational professionals have received extensive training in proficiency-based learning, Universal Design for Learning (UDL), the Common Core State Standards (CCSS), Next Generation Science Standards (NGSS), STEM technology, effective inclusion of all students as well as the meaningful integration of technology.

Our extra-curricular program provides exceptional opportunities for students to become involved in academic clubs and enriching activities, leadership functions, athletic involvement and our outstanding performing arts program. Our students are prepared to become resilient and mindful citizens who display our core values of equity, diversity and inclusion.



RICK MARCOTTE CENTRAL SCHOOL

Principal: **Brent Coon**
Address: **200 Market Street**
Phone: **652-7200**



Rick Marcotte Central School (RMCS) is located at 200 Market Street. RMCS sits in an ever-changing part of our wonderful city. We are home to 396 students in grades Pre-K through 5 who are served in twenty classrooms and in a building where space is at a premium. Our sixty dedicated staff members strive to provide a wealth of learning experiences that afford students the opportunity to reach their maximum potential. Collectively, our job is to facilitate the growth and development of our students with the goal of creating caring, competent, knowledgeable, and responsible citizens of the future.

Our emphasis on PBIS, Responsive Classroom, and Social Emotional learning supports our priority of creating a positive school learning environment where, "Everybody is Somebody." Students participate in daily morning meetings, activities, greetings, and other experiences that foster the enhancement of self-esteem and build a sense of community. Our school counselors and social worker supplement this emphasis through a focused approach using both individual and small group opportunities for teaching and learning.

Along with our sister schools, Orchard and Chamberlin School, we provide an excellent education for our South Burlington elementary students. Rick Marcotte staff foster academic proficiency, disposition for lifelong learning, personal development, and citizenship in every student. Our district-wide curriculum is aligned to the Common Core State Standards, the Next Generation Science Standards and the College, Career & Civic Life C3 Framework for Social Studies State Standards.

For both academics and social emotional learning, we use a multi-tier system of support at the universal, targeted, and intensive levels. Special and Para-educators, in addition to our Speech and Language Pathologist, English Language Learners teacher, and literacy teaching personnel enhance the skill building and acquisition of knowledge in their daily work with students.

In addition to quality instruction in the core content areas, our students are fortunate to receive exceptional instruction in health and integrated arts. Music, Physical Education, Health, Art, and Library Media are all important components to the well-rounded educational experience. We value the education and development of our children cognitively, socially, emotionally, and physically.

The PTO provides financial support for dozens of school initiatives along with leading and staffing numerous school events. Parents play an integral role as partners in our quest for educational excellence.

Rick Marcotte Central School is a thriving learning community with a devoted staff, talented and special children, and tremendously supportive parents and partners. Collectively, we live our motto that everyone has value, and we all contribute to the well-being, appreciation, and education of one another.

ORCHARD SCHOOL

Principal: **Mark Trifilio**
Address: **2 Baldwin Avenue**
Phone: **652-7300**



“A Wonderful Place to Grow”

Orchard School sits in the south-west section of South Burlington just behind Route 7. This year, our kindergarten enrollment jumped to over eighty students leaving us with a Pre-Kindergarten through fifth grade school of over 430 students. We are excited that our student population continues to grow though classroom and office spaces are tight

Orchard School has an interesting dynamic combination of students coming from neighborhoods both local and a little more distant. We have students coming from around the world with extensive backgrounds and languages.

Orchard has a well-trained staff working to meet challenges in education. We have a focus of updating literacy and math instruction to improve learning. There are additional workshops in working with students suffering from trauma as well as learning about restorative practices. Though we still have much work to do, the Orchard test scores on state assessments are fairly strong. Exploring equity for all students continues to be the lens for our work.

The faculty at Orchard School understands students are stronger learners with a safe, positive and supportive school climate. Because of this, the staff made two major changes this school year to improve school climate. The first effort was a reboot of the Core Project, our name for PBIS (Positive Behaviors, Interventions and Supports.) The second was the implementation of Second Step, a curriculum for Social/Emotional Education. We are already observing positive changes throughout Orchard School. We continue to have an All-School Morning Meeting every week that includes greetings, celebrations and activities. It is typical to see kindergartners sitting on the laps of their fifth grade *Book Buddies* at each meeting. It is a special time each week which strengthens our school climate.

We also enjoy a strong relationship with parents and the community. Orchard School’s PTO and volunteers are a huge component of our strong school culture. This year, the Drama Volunteers have produced the musical, *Peter Pan*, which included many students from the fourth and fifth grades as well as a third grade chorus. Orchard School hosted its third annual *Fun Run* that raised funds in October for school enrichment and playground upgrades.

Orchard School is proud of its gardens which are frequently cultivated by the students (and parents). We also enjoy a Farm-to-School program in collaboration with the non-profit organization partner, *Common Roots*. Orchard School works to be a very inclusive school that welcomes children from all cultures, socio-economic levels and abilities. We continually work to live up to our motto, “*Orchard School, A Wonderful Place to Grow.*”

CHAMBERLIN SCHOOL

Principal: **Holly Rouelle**
Address: **262 White Street**
Phone: **652-7400**



Welcome to Chamberlin School, a special place where the pursuit of lifelong learning is nurtured by the active participation of students, parents, and teachers. Where caring and concern for one another foster responsible citizenship. Where everyone is encouraged to be a part of a warm, supportive, growing family.

Located on 262 White Street, Chamberlin School sits amidst wonderful neighborhoods on the northeast side of South Burlington. We are home to approximately 270 students, grades Pre-K-5, including one of the South Burlington School District preschool programs and a School's Out preschool program. We have a diverse student population with approximately 20 different languages spoken in the homes of our families. Chamberlin celebrates a strong connection with our community as we host Retired and Senior Volunteer Program (RSVP) and South Burlington School District mentor volunteers, and partnerships with the University of Vermont and many other community organizations.

Along with our sister schools of Orchard School and Rick Marcotte Central School, we provide an excellent education for our South Burlington elementary students. Chamberlin staff foster academic proficiency, disposition for lifelong learning, personal development, and citizenship in every student. Our curriculum district wide is aligned to the national Common Core State Standards, the Next Generation Science Standards and the College, Career & Civic Life C3 Framework for Social Studies State Standards. We use a Multi-Tiered System of Support for academics and social emotional learning to provide supports at the universal, targeted and intensive levels. Along with our academic curriculum, we use a program called Second Step, to foster learning skills, empathy, problem solving and emotion management. New this year, we have a multi age advisory once a month called Wolf Pack Time. During this advisory, students learn the aspects of restorative circles to share their voices and build relationships in our school community. We strive for school success for all of our students by offering learning opportunities that promote the whole child.

This school year, Chamberlin School was again recognized for the second year in a row, as a 2019 VT Positive Behavior Intervention Support System (PBiS) Exemplar School. Sustained implementation in VT PBiS, includes staff coaching on evidence based classroom management strategies which, is having positive effects on our school climate. Along with our other South Burlington schools, we participate in the Farm-to-School program, which includes monthly Vermont food lessons, taste testing, and gardening. Chamberlin also has a Girls On The Run program for grades 3-5. Our PTO hosts annual events such as our fall Harvest Festival and our spring Fun Run, in addition to family movie nights. As a school located near many family homes, we participate in the VT Safe Routes to School (SRTS) program. We work with the city and VT SRTS to promote safe and healthy options for getting to school, including walking and biking. We participate annually in International Walk to School Day and participate in VT Walk and Roll Day. Our elementary students have many opportunities to become inspired to make a difference in the world!

STAFF ACCOMPLISHMENTS AND AWARDS

August 23, 2019

Administrators, Teachers, and Support Staff who have completed 10 Years of Service

Michelle Fretta.....	Consulting Teacher	High School
Fred Haulenbeek.....	Transportation	District
Corey McKenzie	Special Education Teacher.....	FHT Middle School
Bob Metz	Social Studies Teacher.....	High School
Jerry Normandin.....	Duty Assistant	High School
Kelly Philbrick.....	Account Payable	District
Daniel “Amadou” Suplee-DiFranco	School’s Out.....	RM Central School
Mark Trifilio.....	Principal.....	Orchard School
Amy Verrill.....	Elementary Teacher	Orchard School
Emily West	Language Arts Teacher	High School
Veronica White	Language Arts Teacher	High School
Barb Willette.....	Transportation	District

Administrators, Teachers, and Support Staff who have completed 20 Years of Service

Karen Bohmann	Language Arts Teacher	High School
Glen Button	Behavior Facilitator.....	FHT Middle School
Aimee Bushey	Music Teacher	High School
Christa Chambers	Operations Specialist.....	District
Meg Collins	Administrative Assistant	District
Rose Dattilio	Administrative Assistant	Chamberlin School
Amy Frostman.....	Music Teacher.....	Orchard School
Renee Gardner	Intensive Needs Teacher.....	High School
Tara Gauding	Paraeducator	FHT Middle School
Sean Jones	Physical Education Teacher	High School
Greg Lewis	Social Studies Teacher.....	High School
Mark McFadden	Language Arts Teacher	High School
John Painter	CAS – Mathematics.....	High School

Erin Randall-Mullins Health Education Teacher High School
 Max Skapof Science Teacher High School
 Christina Toner..... Music Teacher High School
 Kimberly Watkin Social Studies Teacher..... High School
 William Wight Social Studies Teacher..... FHT Middle School

**Administrators, Teachers, and Support Staff who have completed
 30 Years of Service**

Debra Alberghini-Miller Elementary Teacher RM Central School
 Christina Brown Elementary Teacher Chamberlin School
 Amadee Denton Business Manager..... District
 Lori Dow-Moore World Language Teacher High School
 Mary Lou Monell..... School's Out RM Central School
 Sue O'Brien Administrative Assistant Orchard School
 Melinda Tate Teacher Orchard School

**Administrators, Teachers, and Support Staff who have completed
 35 Years of Service**

Barb Gilmore Administrative Assistant RM Central School

**Administrators, Teachers, and Support Staff who have completed
 40 Years of Service**

Kathryn Buley Elementary Teacher Chamberlin School

Dominick Marabella Support Staff Award

Glen Button Behavior Facilitator
 FHTMS Activities Director..... FHT Middle School

SBSD Outstanding Teacher Recognition

Raechel Barone Elementary Teacher Orchard School
 Phil Surks CAS – Science High School

The Theodore Manazir South Burlington School Board Award

Melissa McConnell Clinician Orchard School



South Burlington School District Proposed Budget for FY 2021

The proposed budget of \$55,865,686 represents a significant investment in the education of our South Burlington Students. This section shows how this budget supports the accomplishment of the district's "Global Ends Policy," which states that:

- Students will successfully complete their education from the South Burlington School District ready for the next step in their lives.
- They will show cultural and academic competence appropriate to grade and developmental capacity.
- All graduates will be prepared for college, career, or individually determined next steps.
- Further, these Ends will be met at a cost that the community will support.

Budget Highlights

This section focuses on the details in the proposed budget. Items covered here are revenues, expenditures, tax rates, and taxes based on household incomes. The table on the next page includes a summary of the major revenue and expenditure components of this FY 2021 budget, compared to the FY 2020 budget, with explanations following.

The proposed budget of \$55,865,686 constitutes an increase of \$4,119,153 (7.96%) over the previous fiscal year. The major revenue and expenditure or spending categories are discussed on the next several pages.

<u>REVENUES</u>	<u>Adopted FY 2020 Budget</u>	<u>Proposed FY 2021 Budget</u>	<u>Budget Difference</u>	<u>% Chg by Category</u>	<u>% Chg over FY2020 Budget</u>
State Education Fund	\$40,442,293	\$45,011,097*	\$4,568,804	11.30%	8.83%
Other "Local Revenues"	\$11,304,240	\$11,291,856	(\$12,384)	-0.11%	-0.02%
TOTAL REVENUES	\$51,746,533	\$56,302,953	\$4,556,420		8.81%

*Includes an additional amount from the Education Fund of \$437,267 related to the FY2019 deficit.

<u>EXPENDITURES</u>					
Salaries & Wages	\$31,690,289	\$33,256,370	\$1,566,081	4.94%	3.03%
Health Insurance	\$5,864,704	\$6,906,917	\$1,042,213	17.77%	2.01%
Employee Benefits (Dental, Life, LTD, W/C)	\$4,334,797	\$4,439,208	\$104,411	2.41%	0.20%
Purchased Professional Services*	\$1,513,216	\$1,820,239	\$307,022	20.29%	0.59%
Purchased Technical Services	\$1,189,402	\$1,279,587	\$90,185	7.58%	0.17%
Purchased Property Services**	\$693,306	\$1,196,277	\$502,971	72.55%	0.97%
Insurance- Property/Liability/Vehicle	\$175,541	\$194,318	\$18,777	10.70%	0.04%
Other Purchased Services	\$2,287,863	\$2,501,393	\$213,530	9.33%	0.41%
Supplies & Materials	\$1,770,140	\$1,962,622	\$192,482	10.87%	0.37%
Equipment	\$1,177,505	\$1,151,694	(\$25,811)	-2.19%	-0.05%
Miscellaneous, Contingency & Transfers	\$619,904	\$737,535	\$117,631	18.98%	0.23%
Debt Service (2005, 2016, 2018 Bonds)	\$429,867	\$419,526	(\$10,341)	-2.41%	-0.02%
TOTAL EXPENDITURES	\$51,746,533	\$55,865,686	\$4,119,153		7.96%

*Contracts with Special Education service providers & facility contracts

**Facility Stewardship projects

Important to note, the District's share of the VT State Teachers Retirement unfunded retirement & healthcare liability is \$48,410,959. This is a book entry referenced in the FY19 Audit which will be available online by March 30, 2020.

REVENUES

Revenues come from a variety of sources. However, for reporting in this budget, there are three major categories. These categories are: "Draw from the State Education Fund", basically property taxes, which comprise 80% of the total, and local and state revenues, which amount to the remaining 20%. Local revenues are anticipated to decrease by \$12,384 or -0.11% when compared to FY 2020. This decrease results from a slight increase in local and State revenues and a small reduction in Federal Revenues. For FY 2021, the \$45,011,097 the District is requesting from the State Education Fund includes \$437,267 needed to repay a deficit from FY 2019 that resulted from actual revenues being lower than projected revenues. The contributors to this reduction in actual revenues received was in tuition income, State Education Fund due to Act 85 healthcare recapture and the spending down of the Fund Balance. Special education state reimbursement grants are projected to be up a total of \$471,146 or 8.65%. We expect to receive \$23,554 less in federal funds next year, a decrease of 1.43%. Other state and locally generated

funds comprise the balance of budgeted revenues. Revenue details are shown in a table on page 29 of this booklet.

EXPENDITURES

Public education is a labor intensive endeavor. In this budget, salaries account for \$33.2 million in expense, with benefits budgeted at \$11.3 million. Together these total \$44.6 million, or 80% of the total budget. Overall, salaries are up by 3.03% and benefits are projected to increase by 2.21%. Currently, there are three collective bargaining agreements being negotiated, with funds budgeted in the contingency area to account for those settlements. Health insurance premiums for FY 2021 are increasing by 12.9%. Key changes are as follows:

Salaries and Benefits:

- Teacher, Support Staff Union, and Administrators contracts are not settled for FY 2021.
- Enrollment at the Elementary level and High School are increasing which requires the addition of 3 Elementary Teachers and .80 FTE core teaching staff at the High School.
- Substitute salaries are up 45.1% due to historical spending and the increased daily rate to attract required substitutes.
- Building security salaries are up \$57,657 due to the addition of two positions in FY 2021, enabling coverage at all District buildings during the school year.
- With the announcement of a 12.9% increase in premiums and the settlement of Act 11 (Statewide Healthcare), the health insurance expense budget is up 17.77% over FY 20 20. This increase also accounts for the proposed new staff in this budget.

Purchased Professional Services is up by \$307,022 or 20.29% due to preventative maintenance contracts, outside placement contracts for some of our students who have Individual Education Plans (IEPs), and remediation services for Stewardship projects.

Purchased Technical Services is increasing \$90,185 or 7.58%, due to legal services for negotiations of 3 bargaining groups, maintenance of vehicles and restatement of Retirement Plan documents per IRS regulations.

Purchased Property Services is up by \$502,971 or 72.55% due to the addition of funds to cover Facility Stewardship projects that over the past 5 fiscal years were resourced by bond funds.

Other Purchased Services is increasing 9.33%. An increase in Vocational Tuition expense and offsite placement tuition for students who cannot be supported by our existing in-district programs is required.

Supplies and Materials are increasing by 10.87%. This section of line items accounts for items traditionally termed “supplies” plus the district cost of fuel oil, diesel, electricity, natural gas, and the like. With the increase in enrollment, there will be the need to supply the classroom additions. There is also a Human Resource Software package in this proposed budget.

Equipment shows a moderate decrease of \$25,811. The slight decrease comes from not needing to purchase expensive switches for our computer network in this budget year.

Contingency and Transfers categories include funding for unforeseen emergencies since the undesignated Fund Balance was expended to cover past revenue losses, staffing adjustments, and changes from negotiations that are underway. There is \$50,000 transfer to the Nutritional Services Fund included to cover a portion of past deficits. The increase in this category is \$117,631.

Discussion of Proposed Budget Changes

In this budget proposal, expenses total \$55,865,686, an increase of 7.96% from the approved FY 2020 budget. Pages 23 & 24 describe the additions to the budget that result in this increase. One of the drivers of the increase is an increase in staff to support increasing enrollment. Unlike many districts who are experiencing gradual declines in enrollment, South Burlington's enrollment has been increasing for the past several years. The District has gained an additional 35 students above the estimated number for the 2019/2020 school year. Total enrollment for 2019/2020 is 2,510 students, which includes tuition students and students who participate in the Early College program. Our demographer estimates an additional increase of 68 students for the 2020/2021 school year. Equalized pupils, a two-year rolling average of our enrollment weighted for factors like grade level and number of students with certain special needs, is up to 2,579.74, an increase of 39.62 pupils versus the 2,540.12 calculated by the state for the FY 2020 budget year. The equalized pupil number is calculated by the State based on information provided by the District and is used in the calculation of the homestead property tax rate as described below. Using the criteria of Act 68, the cost per equalized pupil would increase by 9.59% over FY 2020.

We are proposing with this budget that we utilize the Capital Reserve Funds established in FY 2016 totaling \$300,000 to partially fund two roofing projects, one at Rick Marcotte Central School and the other at Orchard School. These roofing replacements are projects in the Facility Stewardship Plan and because there are no bond funds to help offset the overall cost to the General Fund, the use of these reserve funds will keep the total budget expenditure increase under 8%.

Property Tax Rates – The increase in expenses, combined with factors determined by the state that translate the change in the budget to a change in the tax rate – yield, Common Level of Appraisal (CLA), and equalized pupils – results in an estimated homestead tax rate needed to fund the FY2021 budget of \$1.7829 per hundred dollars of assessed valuation, an increase of 11.22%. Prior to factoring in income sensitivity, the homestead property tax impact equates to a \$180 annual increase on \$100,000 of assessed value. The non-homestead tax rate is estimated to be \$1.8394, up by thirteen cents as shown in the table below. The CLA – an estimate made by the State of how houses are appraised versus how they are actually valued by the market in South Burlington - decreased 3.36% from FY 2020, accounting for 7.19 cents of the increase in the

estimated homestead tax rate. It is important to note that these are estimated rates, based on the projections made by the State Tax Commissioner on December 1, 2019. While we believe these estimates are reliable, action by the State Legislature, now in session, could change the estimated rates based on a number of factors after the budget has been considered by the voters.

Category	Adopted FY20	Proposed FY21	\$ Change	% Change
Total Spending (expenditures)	\$51,746,533	\$55,865,686	\$4,119,153	7.96%
Total Local Revenues	\$11,304,240	\$11,291,856	-\$12,384	-0.11%
Act 68 Expenses (expense minus revenue)	\$40,442,293	\$45,011,097*	\$4,568,804	11.30%
Equalized pupils	2,540.12	2,579.74	39.62	1.56%
Act 68 per pupil cost	\$15,921.41	\$17,447.92	\$1,526.51	9.59%
<u>Estimated Tax Rates</u>				
Homestead Tax Rate	\$1.6030	\$1.7829	\$0.1799	11.22%
Non-Homestead Tax Rate	\$1.7088	\$1.8394	\$0.1306	7.64%

* Includes an additional amount from the Education Fund of \$437,267 related to the FY2019 deficit.

Note: Tax Rates Estimated and Subject to Legislative Changes

Tax rate impact on the typical home and condominium are shown on the inside front cover of this booklet.

The Statewide Projection of Homestead Tax Rates – While the final tax rate is dependent on actions taken by the legislature, the projections noted in this proposed budget make use of estimates by the Vermont Joint Fiscal Office in early December.

The Statewide Non-Homestead Tax Rate - The State sets the non-homestead base rate, which is then divided by CLA. The resulting non-residential rate is multiplied by the assessed value, divided by 100, and added to the municipal tax to determine your non-homestead tax rate.

Property Taxes Based on Household Incomes – The education tax for nearly 50% of the citizens of South Burlington is based on household income as set forth in Act 68. For 2019/2020 household income below \$136,500 as set by the legislature, pays their property taxes based upon income.

Recommended Additions/Changes in the FY21 Recommended Budget:

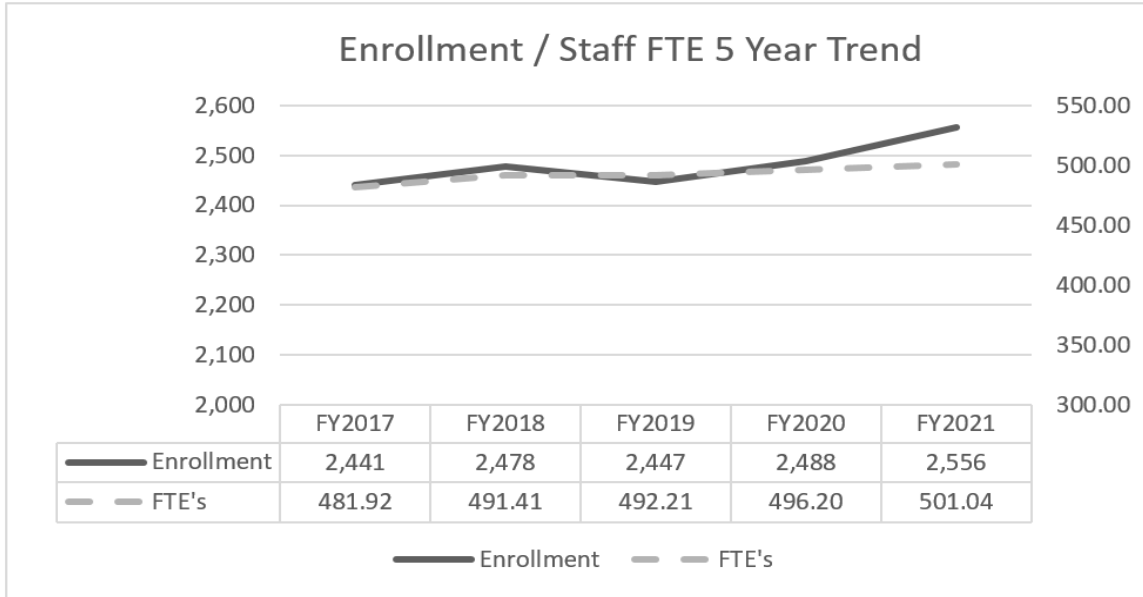
<u>Request</u>	<u>Rationale</u>	<u>Cost</u> (% of Total Increase) \$4,119,153
2.0 Classroom Teachers at R.M. Central	Class sizes at R.M. Central necessitate the addition to maintain class size policy.	\$163,812 (3.98%)
1.0 Classroom Teacher at Chamberlin	Class size in Grade 2 at Chamberlin necessitate the addition to maintain class size policy.	\$83,812 (2.03%)
0.20 FTE Guidance at Orchard School	Increased caseloads and enrollment numbers have necessitated this increase	\$20,080 (0.49%)
2.0 FTE Campus Safety Positions	Safety continues to be a concern, the addition of 2 FTE's to the current 4 FTE's will help address needs Districtwide.	\$93,811 (2.28%)
.8 FTE Core teacher needs at the High School	Class sizes in core subjects necessitate the additions across all core subjects.	\$64,000 (1.55%)
.10 District Nurse Liaison	The increase in medical needs and record keeping for state requirements has created the need for the additional support.	\$12,028 (0.29%)
Stipends for FHTMS Distributed Leadership Model for Core Subjects	Stipends to facilitate Proficiency Based Learning and UDL work in core subjects.	\$16,000 (0.39%)

Recommended Additions/Changes in the FY21 Recommended Budget:

<u>Request</u>	<u>Rationale</u>	<u>Cost</u> (% of Total Increase)
Athletic Event Supervision 3 positions on the Co-Curricular Schedule	The addition of new teams over the years and increase in evenings and weekends has been beyond what the Student Activities Director can attend.	\$9,017 (0.22%)
Human Resource Software	Increase in legal requirements and no Human Resource module available in the new financial accounting software that will be provided by the State of Vermont.	\$30,900 (0.75%)
RAVE Mobile Safety Software	Alert system that provides notification to school-based staff, Police, Fire & EMS and 911 via a cell phone app.	\$15,000 (0.36%)
Maintenance & Facility Stewardship Projects	Provides required maintenance for facilities with a minimum investment at the South Burlington High School and F. H. Tuttle Middle School.	\$516,173 (12.53%)
Repayment of Pre-Bond Line of Credit	The line of credit used for Pre-Bond expenses will need to be repaid depending on the outcome of the Bond Vote in March.	\$9,800 (0.24%)
Overall Total of Listed Additions		\$1,034,433 (25.11%)

The remaining additions to the budget are due to salary changes, contingency for contract negotiations, increase in benefit expenses, services that are currently in place (e.g. tuition agreements, contracts, lease payment obligations) these changes total; \$3,084,720 or 74.90%. When added to the 25.11% additions above total \$4,119,153 or a total increase of 7.96% over FY20.

COMPARISON OF ENROLLMENT vs. STAFFING FTE's



The above chart does not include Early College enrollment for FY 2020 and FY 2021

Equalized Pupils is a calculation of a 2 year average daily membership (ADM) then adjusted by weighting factors for students in Pre-K, Secondary grade level, Poverty, & Limited English Proficiency. This is then multiplied by a State equalization ratio.

Actual student enrollment has increased by 35 students over the FY 2020 school year and the projection is an additional 68 students for the FY 2021 school year. South Burlington continues to see an upward trend in enrollment and according to McKibben Demographics, this upward trend will continue for the next 10 years. The chart below shows actual FY 2020 enrollment and projections for FY 2021 by grade level.

Grade	Current Enrollment as of 1/7/2020	Anticipated	Difference
K	188	173	-15
1	177	192	15
2	167	177	10
3	175	171	-4
4	170	183	13
5	145	179	34
6	165	160	-5
7	191	173	-18
8	214	199	-15
9	220	262	42
10	231	227	-4
11	222	233	11
12	223	227	4
Early College	20	20	0
TOTAL	2508	2576	68

Summary of FTE's

	Overall Summary		
	Adopted FY20	Actual FY20	Proposed FY21
Teachers			
Social Studies, English, Math, Science, Elementary Teachers	119.17	118.17	121.17
Arts, PE, Technology, Library-Media, World Language, Family Living, Business	51.50	51.76	51.50
Support, Leadership, Alternative Programs	16.90	16.90	16.90
Guidance, Health Services	15.90	16.10	16.20
Sp Education & ELL Teachers	58.90	59.90	59.90
Total	262.37	262.83	265.67
Support Staff			
Special Education	70.17	71.17	71.17
Instruction, Supervision, Support, Library/Media, LPN	111.92	114.66	114.66
Guidance, Technology, Alumni, HR, Transportation	34.54	34.54	36.54
Maint., Custodial, Security	216.63	220.37	222.37
Total			
Leadership			
Administrators	13.00	13.00	13.00
GRAND TOTAL	492.00	496.20	501.04
			**
			9.04

Core Teaching Staff:
3.0 Elementary Teachers*

Guidance/Health Services:
0.20 Orchard Guidance* (currently in FY20)
0.10 District Nurse Liaison*

Special Education Teacher:
(position added in FY20 was trans. from RMC)
1.0 Teacher of the Deaf

Security Staff:
2.0 Campus Security*

Special Education Support Staff:
(positions added in FY20)
1.0 LPN

District Support Staff:
(positions added in FY20)
1.0 Central Office Position
1.0 Data Analyst
.74 Van Driver

9.04 Total increase over FY20 adopted budget

*New position requests for FY21

** A total of 1.80 FTE are being held in contingency and are not counted in the grand total.

COMPARATIVE BUDGET

General Fund and Special Revenue Funds Combined***

Revenues:

	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>% Change</u>
State Property Tax	\$37,635,772	\$40,442,293	\$45,011,097	11.30%
Tuition	3,043,000	2,932,000	2,656,000	-9.41%
Federal Aid Programs	1,581,328	1,647,523	1,623,969	-1.43%
State Aid Programs	6,433,614	6,112,874	6,605,177	8.05%
Rentals	47,000	48,650	48,650	.00%
Other Revenues	390,107	394,193	358,060	-9.17%
Undesignated Fund Balance	<u>555,345</u>	<u>169,000</u>	<u>0</u>	<u>-100.00%</u>
Total Revenue	\$49,686,166	\$51,746,533	\$56,302,953*	8.81%

Expenses:

Salaries	\$31,053,018	\$31,690,290	\$33,256,370	4.94%
Benefits	9,634,557	10,199,499	11,346,125	11.24%
Services (1)	5,415,085	5,859,328	6,991,814	19.33%
Supplies (2)	1,822,828	1,770,140	1,962,622	10.87%
Equipment (3)	1,170,246	1,177,505	1,151,694	-2.19%
Contingency & Transfers & Misc.	207,500	619,904	737,535	18.98%
Debt Service	<u>382,932</u>	<u>429,867</u>	<u>419,526</u>	<u>-2.41%</u>
Total Expenses	\$49,686,166	\$51,746,533	\$55,865,686	7.96%

* Additional revenue is needed to fund FY2019 deficit of \$437,267

***Revenue & Expenses include \$54,230,217 of General Funds and \$1,635,469 in Special Revenue Funds.

- (1) Includes purchased professional services, such as legal advice, negotiations, psychological assessments, telephone, printing, property and liability insurance.
- (2) Includes classroom, athletic, and administrative supplies; electricity and other utilities; gasoline; textbooks; and audio-visual materials.
- (3) Includes funds for the purchase of computers, copiers, network, and custodial equipment.

SCHOOL DISTRICT 10-YEAR CAPITAL DEBT SERVICE BUDGET

Current Debt Service	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
2005 Bond	164,860	159,733	153,304	153,305	147,039	133,989	-	-	-	-
2016 Bond	179,039	176,713	174,212	171,555	168,760	165,814	162,695	159,412	156,036	152,603
2018 Bond	75,627	74,719	73,750	72,720	71,628	70,451	69,132	67,662	66,084	64,487
2022 Prop. Bond Pending Voter Approval Estimates ONLY		4,496,833	11,210,075	15,427,440	15,212,250	14,918,775	14,625,300	14,331,825	14,038,350	13,744,875
ANNUAL TOTALS:	419,526	4,907,998	11,611,341	15,825,020	15,599,677	15,289,029	14,995,554	14,558,899	14,260,470	13,961,965

Understanding The Property Tax Formula

FY2021 Proposed Budget

So how does Vermont get from the school budget to our property taxes? Here's how it works:

EXPENDITURES

Expenditures are the total dollars a school district intends to spend. **\$55,865,686**

MINUS LOCAL REVENUES

Local revenues are money the district has or is owed (e.g., federal dollars, state aid for special education, transportation, tuitions, surplus, interest). **\$11,291,856**

EQUALS EDUCATION SPENDING

Education spending is the amount that needs to be raised by education property taxes, augmented by the Education Fund. *This includes \$437,267 Of prior FY19 deficit repayment. **\$45,011,097***

DIVIDED BY EQUALIZED PUPILS

Equalized pupils is a two-year weighted average. **2,579.74**

EQUALS EDUCATION SPENDING PER EQUALIZED PUPIL

Education spending divided by equalized pupils. **\$17,447.92**

DIVIDED BY PROPERTY TAX YIELD PER \$1 OF TAX RATE

Formerly referred to as the Base Amount, which is set by the state and used to compare district's education spending per equalized pupil. **\$10,883**

EQUALS EQUALIZED HOMESTEAD TAX RATE TO BE PRORATED

Education spending per equalized pupil divided by property tax yield **\$1.6032**

DIVIDED BY COMMON LEVEL OF APPRAISAL (CLA)

CLA is the ratio of the town's listed property values versus the state's estimated values. The state's value is set by actual sales averaged over three years. **89.92%**

EQUALS ACTUAL HOMESTEAD TAX RATE (ESTIMATED)

Equalized homestead tax rate divided by the CLA. This is multiplied by the Assessed value of your home and divided by 100. The resulting education tax is added to the municipal tax to calculate your total property tax due. However, if you make less than \$136,500, your taxes can be based on a percentage of your income, rather than your property value. **\$1.7829**

ACTUAL NON-HOMESTEAD TAX RATE (ESTIMATED)

The State sets the non-homestead base rate, which is then divided by CLA. The resulting non-residential rate is multiplied by the assessed value, divided by 100, and added to the municipal tax to determine your non-homestead tax rate. **\$1.8394**

South Burlington School District Revenues Anticipated for FY 2021	Budget FY 2019		Actual FY 2019		Budget FY 2020	YTD FY 2020 12/31/2019	Proposed FY 2021
	Revenues		Revenues		Revenues	Revenues	Revenues
General Fund							
Property Tax Funds							
State Education Fund	\$37,635,772		\$37,471,686		\$40,442,293	\$26,961,529	\$45,011,097
Local Funds							
Interest Income	\$16,550		\$19,491		\$17,000	\$6,122	\$50,000
Rental Income	\$47,000		\$53,169		48,650	\$29,011	\$48,650
E-Rate Rebates	\$47,000		\$36,834		47,000	\$14,004	\$36,833
Reimbursement - Shared Services	\$221,557		\$267,058		301,677	\$34,873	\$224,427
Tuition from other Districts	\$2,843,000		\$2,469,157		2,810,000	\$1,445,987	\$2,556,000
Special Ed Tuition Income	\$200,000		\$92,090		122,000	\$41,567	\$100,000
Miscellaneous	\$15,000		\$15,500		21,500	\$34,375	\$41,800
Total Local Funds	\$3,390,107		\$2,953,299		\$3,367,827	\$1,605,939	\$3,057,710
State Grant Funds							
Special Education:							
Early Essential Education	\$165,161		\$165,161		\$187,421	\$93,711	\$199,599
Mainstream Block Grant	\$863,892		\$863,892		920,398	\$460,199	\$937,522
Extraordinary Reimbursement	\$516,572		\$494,636		279,223	\$406,386	\$254,470
Special Ed Expense Reimb	\$3,922,489		\$3,889,378		3,906,759	\$1,153,150	\$4,355,142
Care & Custody	\$140,000		\$168,214		150,000	\$80,900	\$168,214
Subtotal State Special Education Funds	\$5,608,114		\$5,581,281		\$5,443,801	\$2,194,346	\$5,914,947
Other State Funds:							
Driver Education	\$14,000		\$8,039		\$12,000	\$2,810	\$8,038
Transportation	\$580,000		\$626,616		601,153	\$203,319	\$626,616
Voc Tuition Pass through	\$150,000		\$0		-	\$0	
Voc Transp, Fuel Tax Refunds & Other	\$70,000		\$62,383		44,420	\$6,728	\$44,076
Total State Funds	\$814,000		\$697,038		\$657,573	\$212,857	\$678,730
Other Revenues:							
Interfund Transfers In	\$40,000		\$0		-	\$0	\$0
Other	\$50,000		\$51,496		7,016	\$28,492	\$5,000
Total State Funds	\$90,000		\$51,496		\$7,016	\$28,492	\$5,000
Carryover from Prior Year General Fund Fund	\$555,345				\$169,000		\$0
Total General Fund Local Revenue	\$48,093,338		\$46,754,800		\$50,087,510	\$31,003,163	\$54,667,484
Special Revenue Fund							
State Grants							
B.E.S.T. Grant	\$11,500		\$10,662		\$11,500	\$0	\$11,500
Other Grants	-		\$14,416		-	\$0	-
Total State Grants	\$11,500		\$25,078		\$11,500	\$0	\$11,500
Federal Grants							
IDEA	\$654,929		\$657,644		\$662,350	\$159,554	\$695,612
IDEA - Preschool	9,807		\$10,104		11,473	\$1,722	\$12,134
Medicaid	375,000		\$258,019		375,000	\$110,641	\$258,019
EPSDT	28,000		\$19,630		28,000	\$7,307	\$28,000
Title & Other Federal Funds	513,592		\$582,905		570,700	\$140,434	\$630,204
Subtotal Federal Funds	\$1,581,328		\$1,528,302		\$1,647,523	\$419,658	\$1,623,969
Total Special Revenue Funds	\$1,592,828		\$1,553,380		\$1,659,023	\$419,658	\$1,635,469
Total Anticipated Revenues	\$49,686,166		\$48,308,180		\$51,746,533	\$31,422,821	\$56,302,953**

** Additional revenue over budget of \$437,267 is for FY2019 deficit repayment

FY2021 Proposed Budget

SCHOOL DISTRICT COMPARATIVE BUDGET
General Fund and Special Revenue Funds

Account Number / Description	FY 2019 Adopted Budget	FY 2019 Actual Expenses	FY 2020 Adopted Budget	Y-T-D FY 2020 @12/31/19	Projected FY 2020 at Year End	FY 2021 Proposed
Salaries & Wages						
50110 Teacher Salaries	\$20,140,393	\$20,043,039	\$20,727,230	\$7,573,624	\$20,422,601	\$21,538,911
50111 Co-Curricular - Student Activities	\$598,090	\$600,034	\$619,728	\$302,587	\$617,938	\$673,935
50112 Administrator Salaries	\$1,739,255	\$1,738,920	\$1,771,667	\$900,540	\$1,762,075	\$1,835,064
50113 Supervisor Salaries	\$361,563	\$364,321	\$364,035	\$185,515	\$354,471	\$392,826
50114 Administrative and Support Salaries	\$1,267,196	\$1,235,223	\$1,267,209	\$529,202	\$1,272,223	\$1,351,129
50115 Paraprofessional Salaries	\$2,590,799	\$2,378,243	\$2,362,893	\$926,006	\$2,347,106	\$2,541,601
50118 Office Aide Salaries - Sub Salaries	\$163,492	\$142,583	\$190,509	\$82,416	\$192,169	\$153,829
50117 &19 Recess and Lunchroom Aides	\$125,705	\$194,606	\$137,408	\$59,491	\$135,555	\$199,051
50120 Substitute Teacher Salaries	\$245,225	\$370,716	\$255,000	\$139,354	\$274,708	\$370,000
50121 Business Office Salaries	\$268,515	\$310,777	\$322,194	\$152,753	\$319,563	\$337,776
50122 Maintenance Salaries	\$851,355	\$821,887	\$821,071	\$445,903	\$843,905	\$936,384
50123 Custodian Salaries	\$864,832	\$802,734	\$860,137	\$366,452	\$840,941	\$848,138
50124 Building Security Salaries	\$69,733	\$113,588	\$150,372	\$59,412	\$145,092	\$208,029
50126 Long-Term Sub. Teacher Salaries	\$260,000	\$255,483	\$268,000	\$110,371	\$267,742	\$300,000
50130 Overtime Salaries	\$86,350	\$95,241	\$95,350	\$46,348	\$94,388	\$100,050
50132 Bus Driver Salaries	\$598,916	\$631,109	\$596,858	\$285,940	\$612,339	\$670,727
50133 Bus Monitor Salaries	\$63,610	\$92,461	\$68,210	\$46,281	\$72,279	\$83,871
Salaries & Wages	\$30,295,029	\$30,190,965	\$30,877,871	\$12,212,195	\$30,575,095	\$32,541,320
Employee Benefits						
50210 50217 Health Insurance	\$5,233,619	\$5,131,353	\$5,678,948	\$2,102,726	\$5,511,054	\$6,717,680
50215 Catamount Health Program	\$11,191	\$7,452	\$10,689	\$1,312	\$8,950	\$7,679
50220 50230 Social Security	\$2,238,647	\$2,238,304	\$2,312,389	\$898,444	\$2,298,551	\$2,419,553
50231 33-91 Life & Disability Insurance	\$110,817	\$111,304	\$115,780	\$52,846	\$109,692	\$148,312
50243 Employee Retirement (Support Staff)	\$770,980	\$717,317	\$732,680	\$461,962	\$755,908	\$661,311
50251 50253 Workers' Compensation	\$346,993	\$359,352	\$348,275	\$331,670	\$349,489	\$365,689
50260 Unemployment Compensation	\$30,000	\$13,527	\$30,000	\$6,798	\$27,192	\$15,000
50281 50283 Dental Insurance	\$453,464	\$354,143	\$463,097	\$166,977	\$452,583	\$523,014
50286 50288 Tuition Reimbursement	\$131,590	\$131,996	\$141,590	\$52,397	\$139,978	\$150,000
Employee Benefits	\$9,327,301	\$9,064,746	\$9,833,448	\$4,075,132	\$9,653,397	\$11,008,239
Purchased Professional Services						
50321 50330 Purchased Services	\$723,685	\$670,304	\$1,080,602	\$528,030	\$1,078,555	\$1,403,555
Purchased Professional Services	\$723,685	\$670,304	\$1,080,602	\$528,030	\$1,078,555	\$1,403,555
Purchased Technical Services						
50331 Benefit Plan Administration	\$57,000	\$87,148	\$60,100	\$37,717	\$69,148	\$82,000
50334 Principal Search Services	\$2,000	\$2,785	\$2,000	\$0	\$1,800	\$2,000
50335 Legal Services	\$80,000	\$65,308	\$80,000	\$20,223	\$78,593	\$80,000
50336 Negotiations Services	\$25,000	\$54,568	\$30,000	\$31,936	\$41,900	\$45,000
50337 Audit Services	\$22,500	\$22,000	\$22,500	\$21,500	\$22,750	\$22,500
50340 Equipment Repair/Maintenance	\$86,632	\$100,090	\$102,632	\$115,179	\$116,510	\$129,832
50341 Technical Services	\$10,500	\$15,730	\$10,000	\$672	\$9,835	\$11,500
50343 Homebound Tutoring	\$7,000	\$13,200	\$12,000	\$1,350	\$11,350	\$14,500
50344 Preschool Expenses	\$937,510	\$855,923	\$870,170	\$472,130	\$904,260	\$892,255
Purchased Technical Services	\$1,228,142	\$1,216,752	\$1,189,402	\$700,707	\$1,256,146	\$1,279,587
Purchased Property Services						
50411 Water & Sewer	\$63,960	\$66,088	\$64,260	\$18,940	\$66,820	\$68,800
50421 Refuse Removal	\$30,700	\$42,559	\$32,700	\$18,621	\$37,300	\$46,800
50422 Snow Removal	\$70,000	\$71,463	\$70,000	\$26,668	\$69,689	\$74,000
50430 Plant Repair Services	\$260,000	\$190,217	\$268,500	\$232,502	\$287,500	\$726,500
50441 Rental of Land/Buildings	\$20,000	\$20,000	\$20,000	\$0	\$20,000	\$20,000
50442 Equipment Rental	\$14,500	\$13,560	\$14,500	\$3,200	\$12,800	\$16,000
50443 Copier Usage	\$96,081	\$110,113	\$96,077	\$47,909	\$97,800	\$107,723
50445 Leases	\$56,448	\$77,319	\$87,819	\$80,792	\$92,200	\$85,654
50475 Uniforms	\$27,800	\$26,665	\$29,300	\$18,666	\$26,800	\$30,700
50485 Fire Alarm Service	\$7,150	\$16,029	\$7,150	\$5,073	\$7,100	\$17,100
50490 Vehicle Operation	\$3,000	\$608	\$3,000	\$1,173	\$2,900	\$3,000
Purchased Property Services	\$649,639	\$634,623	\$693,306	\$453,544	\$720,909	\$1,196,277

FY2021 Proposed Budget

SCHOOL DISTRICT COMPARATIVE BUDGET
General Fund and Special Revenue Funds

Account Number / Description	FY 2019 Adopted Budget	FY 2019 Actual Expenses	FY 2020 Adopted Budget	Y-T-D FY 2020 @12/31/19	Projected FY 2020 at Year End	FY 2021 Proposed
Property Liability Insurance						
50521 Property Insurance	\$80,836	\$71,470	\$80,836	\$77,756	\$77,756	\$80,089
50522 Liability Insurance	\$83,105	\$94,642	\$83,105	\$96,630	\$96,630	\$99,529
50524 Vehicle Insurance	\$11,600	\$14,381	\$11,600	\$11,766	\$11,766	\$14,700
Property Liability Insurance	\$175,541	\$180,493	\$175,541	\$186,152	\$186,152	\$194,318
Other Purchased Services						
50513 50520 Student Transportation & CCTA	\$45,530	\$16,630	\$41,488	\$23,706	\$48,685	\$61,788
50530 Telephone	\$119,586	\$140,949	\$127,561	\$142,365	\$155,350	\$105,836
50531 Postage	\$21,025	\$15,947	\$21,025	\$11,988	\$20,398	\$17,245
50532 Telecommunications	\$1,000	\$768	\$1,300	\$384	\$1,285	\$900
50540 Advertising/Marketing	\$17,570	\$19,604	\$17,570	\$3,695	\$16,860	\$17,200
50543 Recruit/Retain Non Resident Students	\$750	\$160	\$750	\$0	\$750	\$750
50550 Printing	\$12,100	\$10,821	\$12,100	\$4,619	\$10,350	\$12,000
50560 Tuition	\$1,530,421	\$398,198	\$1,639,346	\$650,536	\$1,549,576	\$1,788,779
50568 Tech Center - State Distribution	\$160,000	\$215,117	\$185,000	\$238,920	\$238,920	\$254,352
50580 Travel	\$21,537	\$22,680	\$22,607	\$5,916	\$21,867	\$24,154
50585 50588 Conferences & Prof. Development	\$201,976	\$146,171	\$216,116	\$71,625	\$214,395	\$215,389
Other Purchased Services	\$2,131,495	\$987,045	\$2,284,863	\$1,153,754	\$2,278,436	\$2,498,393
Supplies and Materials						
50610 Program Supplies	\$447,640	\$335,212	\$440,264	\$239,761	\$436,700	\$434,099
50611 504 /ESS Program Supplies	\$6,000	\$4,399	\$9,000	\$3,440	\$8,811	\$9,000
50612 General Supplies	\$186,789	\$148,029	\$191,789	\$78,307	\$190,800	\$196,052
50613 Field Trips	\$12,900	\$9,663	\$13,950	\$5,275	\$13,900	\$13,950
50614 Focus Supplies	\$1,100	\$804	\$1,100	\$0	\$1,100	\$1,100
50615 Repair Supplies	\$98,200	\$86,698	\$98,200	\$66,809	\$98,200	\$100,800
50616 Grounds Supplies	\$18,950	\$15,645	\$21,950	\$3,685	\$21,900	\$19,750
50622 Electricity	\$326,200	\$304,315	\$326,300	\$158,721	\$317,442	\$326,900
50623 Gas	\$122,300	\$124,816	\$130,700	\$20,353	\$129,000	\$131,400
50624 Oil	\$5,000	\$0	\$6,500	\$0	\$6,000	\$3,500
50626 Vehicle Fuel	\$96,000	\$122,784	\$108,788	\$48,515	\$107,800	\$127,000
50640 Books & Periodicals	\$122,440	\$92,299	\$103,140	\$55,339	\$103,100	\$102,278
50650 Audio/Visual Materials	\$11,000	\$9,494	\$11,000	\$2,960	\$10,350	\$8,347
50670 Software	\$71,837	\$66,786	\$71,637	\$37,179	\$71,637	\$127,647
50675 Software Maintenance Agreements	\$275,472	\$273,210	\$214,822	\$166,615	\$215,435	\$292,697
Supplies and Materials	\$1,801,828	\$1,594,155	\$1,749,140	\$886,959	\$1,732,175	\$1,894,520
Equipment						
50733 Classroom Furniture Replacement	\$18,000	\$4,380	\$23,000	\$6,998	\$23,000	\$31,000
50734 Small Equipment	\$150,886	\$141,686	\$142,826	\$57,629	\$143,500	\$171,249
50735 Computers	\$517,480	\$507,419	\$522,680	\$526,215	\$527,060	\$561,605
50740 Equipment	\$483,880	\$431,497	\$488,999	\$35,830	\$488,650	\$387,840
Equipment	\$1,170,246	\$1,084,983	\$1,177,505	\$626,672	\$1,182,210	\$1,151,694
Other Costs & Contingency						
50810 50812 Dues	\$40,900	\$40,347	\$50,261	\$41,625	\$50,260	\$45,912
50831 Interest Tax Anticipation Notes	\$5,000	\$2,877	\$5,000	\$12,329	\$12,329	\$14,000
50840 50842 Contingency	\$60,000	\$57,015	\$461,893	\$65,367	\$450,000	\$582,415
50890 50891 Miscellaneous	\$38,600	\$30,562	\$39,750	\$19,134	\$39,750	\$42,610
50892 Program Evaluation	\$52,700	\$25,201	\$52,700	\$25,081	\$52,000	\$52,300
50893 Miscellaneous Functions	\$10,300	\$11,138	\$10,300	\$218	\$11,500	\$10,300
50894 Capital Reserve - Contingency	\$0	\$0	\$0	\$0	\$0	\$0
50998 Transfers In--School's Out	(\$50,000)	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$60,000)
50999 Interfund Transfers Out	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Other Costs and Contingency	\$207,500	\$217,139	\$619,904	\$163,754	\$615,839	\$737,537
Debt Service						
50830 Interest on Bonds	\$117,932	\$121,455	\$117,342	\$56,804	\$117,342	\$107,001
50910 Principal on Bonds	\$265,000	\$265,000	\$312,525	\$312,525	\$312,525	\$312,525
Debt Service	\$382,932	\$386,455	\$429,867	\$369,329	\$429,867	\$419,526
GENERAL FUND TOTAL	\$48,093,338	\$46,227,659	\$50,111,449	\$21,356,228	\$49,708,781	\$54,324,966

FY2021 Proposed Budget

SCHOOL DISTRICT COMPARATIVE BUDGET
General Fund and Special Revenue Funds

Account Number / Description	FY 2019 Adopted Budget	FY 2019 Actual Expenses	FY 2020 Adopted Budget	Y-T-D FY 2020 @12/31/19	Projected FY 2020 at Year End	FY 2021 Proposed
SPECIAL REVENUE FUND						
50110 Teacher Salaries	\$396,049	\$452,924	\$480,190	\$203,508	\$467,148	\$393,377
50114 Secretarial Salaries	\$87,014	\$88,015	\$89,615	\$44,745	\$87,732	\$99,311
50115 Aide Salaries	\$201,912	\$162,550	\$167,415	\$66,663	\$153,759	\$141,621
50132 Bus Driver Salaries	\$56,546	\$64,456	\$58,238	\$28,091	\$58,528	\$62,932
50133 Bus Monitor Salaries	\$16,468	\$21,770	\$16,961	\$10,057	\$16,125	\$17,809
50211 Health Insurance	\$164,145	\$153,526	\$185,756	\$65,091	\$169,785	\$189,237
50220 Social Security	\$58,160	\$58,275	\$62,150	\$26,158	\$61,857	\$54,701
50231 Life Insurance	\$2,023	\$1,922	\$2,221	\$922	\$2,200	\$2,488
50232 OPEB State Teachers Retirement	\$55,447	\$68,383	\$98,471	\$16,069	\$89,692	\$75,828
50281 Dental Insurance	\$16,571	\$14,462	\$16,998	\$5,436	\$11,651	\$15,088
50291 Disability Insurance	\$10,910	\$342	\$455	\$165	\$471	\$542
50330 Purchased Services	\$503,583	\$370,400	\$432,614	\$191,724	\$340,500	\$416,684
50513 Student Transportation	\$0	\$0	\$0	\$2,270	\$5,380	\$0
50580 50585 Travel/Conferences	\$3,000	\$0	\$3,000	\$37,295	\$56,750	\$3,000
50610 Program Supplies	\$21,000	\$0	\$21,000	\$23,845	\$27,500	\$68,102
50612 General Supplies	\$0	\$0	\$0	\$0	\$0	\$0
50734 Equipment	\$0	\$0	\$0	\$0	\$0	\$0
50810 Dues	\$0	\$0	\$0	\$0	\$0	\$0
50810 Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0
50999 Program Evaluation	\$0	\$0	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTALS	\$1,592,828	\$1,457,025	\$1,635,084	\$722,039	\$1,549,078	\$1,540,720
General & Special Revenue Funds	\$49,686,166	\$47,684,684	\$51,746,533	\$22,078,267	\$51,257,859	\$55,865,686

Many Thanks!

The District would like to thank a small group of residents who volunteered to participate in the Citizen's Budget Advisory Committee this year. The commitment of time and heart is much appreciated.

Citizen Budget Advisory Committee Members:

Kelly Philbrick	David Philbrick
Charles Miller	Patrick Campbell
Annette Harton	

For a complete explanation of the district's financial condition, including the most current estimate of future pension liabilities, please use the interactive link in the online version of this budget book.

<https://www.sbschools.net/domain/39>

District: **South Burlington**
 SU: **South Burlington**

T191

Chittenden County

Property dollar equivalent yield

10,883

13,396

Homestead tax rate per \$10,883 of spending per equalized pupil

1.00

Income dollar equivalent yield per 2.0% of household income

Expenditures

		FY2018	FY2019	FY2020	FY2021	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$49,268,888	\$49,686,166	\$51,746,533	\$55,865,686	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.
4.	Locally adopted or warned budget	\$49,268,888	\$49,686,166	\$51,746,533	\$55,865,686	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	plus Prior year deficit repayment of deficit	-	-	-	\$437,267	6.
7.	Total Budget	\$49,268,888	\$49,686,166	\$51,746,533	\$56,302,953	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	\$437,267	9.

Revenues

10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$12,046,081	\$12,050,394	\$11,304,240	\$11,291,856	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 6C	-	-	-	-	11.
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	NA	12.
13.	Offsetting revenues	\$12,046,081	\$12,050,394	\$11,304,240	\$11,291,856	13.

14.	Education Spending	\$37,222,807	\$37,635,772	\$40,442,293	\$45,011,097	14.
15.	Equalized Pupils	2,416.89	2,512.79	2,540.12	2,579.74	15.

		FY2018	FY2019	FY2020	FY2021	
16.	Education Spending per Equalized Pupil	\$15,401.12	\$14,977.68	\$15,921.41	\$17,447.92	16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pup	\$152.46	\$152.39	\$169.23	\$163	17.
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	\$22.46	\$21.94	\$16.10	\$21	18.
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	19.
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	\$8.62	\$20.69	\$23.17	\$28	24.
25.	plus Excess spending threshold	threshold = \$17,386 \$17,386.00	threshold = \$17,816 \$17,816.00	threshold = \$18,311 \$18,311.00	threshold = \$18,756 \$18,756.00	25.
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	26.
27.	plus Per pupil figure used for calculating District Equalized Tax Rate	\$15,401	\$14,978	\$15,921	\$17,447.92	27.
28.	District spending adjustment (minimum of 100%)	151.586% based on yield \$10,160	146.553% based on yield \$10,220	149.525% based on \$10,648	160.323% based on yield \$10,883	28.

Prorating the local tax rate

29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$17,447.92 ÷ (\$10,883 / \$1.00)]	\$1.5159 based on \$1.00	\$1.4655 based on \$1.00	\$1.4953 based on \$1.00	\$1.6032 based on \$1.00	29.
30.	Percent of South Burlington equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	30.
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.60)	\$1.5159	\$1.4655	\$1.4953	\$1.6032	31.
32.	Common Level of Appraisal (CLA)	95.98%	94.51%	93.28%	89.92%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$1.6032 / 89.92%)	\$1.5794 based on \$1.00	\$1.5506 based on \$1.00	\$1.6030 based on \$1.00	\$1.7829 based on \$1.00	33.

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

34.	Anticipated income cap percent (to be prorated by line 30) [(17,447.92 + 13,396) x 2.00%]	2.57% based on 2.00%	2.42% based on 2.00%	2.43% based on 2.00%	2.61% based on 2.00%	34.
35.	Portion of district income cap percent applied by State (100.00% x 2.61%)	2.57% based on 2.00%	2.42% based on 2.00%	2.43% based on 2.00%	2.61% based on 2.00%	35.
36.	#N/A	-	-	-	-	36.
37.	#N/A	-	-	-	-	37.

- Following current statute, the Tax Commissioner recommended a property yield of \$10,883 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,396 for a base income percent of 2.0% and a non-residential tax rate of \$1.654. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 2.0%.

Articles that will be on the Ballot March 3, 2020

WARNING CITY OF SOUTH BURLINGTON SCHOOL DISTRICT 2020 ANNUAL MEETING

The legal voters of the City of South Burlington School District are hereby notified and warned to meet at their respective polling places at the Frederick H. Tuttle Middle School on Dorset Street, the Orchard School on Baldwin Avenue and the Chamberlin School on White Street on Tuesday, March 3, 2020, at 7:00 o'clock in the morning, at which time the polls will open, until 7:00 o'clock in the evening, at which time the polls will close, to vote by Australian ballot on the following articles:

ARTICLE I ELECTION OF OFFICERS

To elect two (2) Directors to the South Burlington School District Board of School Directors, one (1) Director for a three (3) year term and one (1) Director for a two (2) year term as required by law.

ARTICLE II AUTHORIZATION TO ISSUE GENERAL OBLIGATION DEBT FOR CAPITAL CONSTRUCTION

The South Burlington School District Board of School Directors proposes to incur bonded indebtedness for the purpose of financing construction of a new High School and a new Middle School on properties located at 500 and 550 Dorset Street at a capital construction cost of Two Hundred Nine Million Five Hundred Eighty-Eight Thousand Eight Hundred Twenty-Eight and 00/100 Dollars (\$209,588,828.00) (exclusive of interest). It is expected that 0 percent of the project will be eligible for state school construction aid and therefore 100 percent of the capital construction cost, \$209,588,828.00, plus interest, will be the responsibility of the South Burlington School District. So,

Shall the bonds of the South Burlington School District in a principal amount not to exceed Two Hundred Nine Million Five Hundred Eighty-Eight Thousand Eight Hundred Twenty-Eight and 00/100 Dollars (\$209,588,828.00) be issued for the purpose of financing construction of a new High School and a new Middle School on the properties located at 500 and 550 Dorset Street?

State funds may not be available at the time this project is otherwise eligible to receive State school construction aid. The district is responsible for all costs incurred in connection with any borrowing done in anticipation of State school construction aid.

ARTICLE III BUDGET

Shall the voters of the City of South Burlington School District approve the School Board to expend Fifty-Five Million Eight Hundred Sixty-Five Thousand Six Hundred Eighty-Six and 00/100 Dollars (\$55,865,686.00), which is the amount the School Board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$17,447.92 per equalized pupil. This projected spending per equalized pupil is 9.59% more than spending for the current year.

POLLING PLACES ARE THE FREDERICK H. TUTTLE MIDDLE SCHOOL AT 500 DORSET STREET, THE ORCHARD SCHOOL AT 2 BALDWIN AVENUE, AND THE CHAMBERLIN SCHOOL AT 262 WHITE STREET. VOTERS ARE TO GO TO THE POLLING PLACE IN THEIR RESPECTIVE DISTRICT.

The legal voters of the City of South Burlington School District are further warned and notified that a public information meeting will be held to discuss Articles I, II and III on Monday, March 2, 2020 at Frederick H. Tuttle Middle School Cafeteria at 7:00 pm.

The legal voters of the City of South Burlington School District are further notified that voter qualification, registration and absentee voting relative to said annual meeting shall be as provided in Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

SOUTH BURLINGTON SCHOOL DISTRICT'S FACILITIES STEWARDSHIP PLAN

The following two pages contain the South Burlington School District's facilities stewardship plan through Fiscal Year (FY) 2031. The plan represents a continuation of the most recent Master Planning and Visioning (MPV) work that began in 2018. Phase I of the MPV work evaluated the structural, electrical, and mechanical condition of the High School and Middle School to determine and prioritize facilities maintenance requirements. Phase II of the MPV work examined current and future educational strategies to develop recommendations on the most effective and cost efficient ways to integrate the requirements identified in phase I, with improvements in the delivery of education.

After reviewing the results of the first two phases, the School Board approved the development of schematic designs and cost estimates for replacing the Middle and High School with a newly constructed combined Middle / High School. The resulting proposal will appear on the March 3 ballot for consideration by the community. The FY 2021 plan documents the work that must be done to maintain our buildings and support their current structure and use. The FY 2022-31 plan is a prioritized assessment of work that should be scheduled, based on the combined results from the MPV work. The implementation of the FY 2022-2031 plan will be determined by the result of the March Middle School / High School construction ballot question.

As we gain clarity on future potential impacts and further evaluate the condition and requirements at our elementary facilities, we will make additional adjustments to the plan.

Gary Marckres

Director of Operations and Financial Management

SBSD FACILITIES STEWARDSHIP PLAN - FY21

Updated: 12/18/19

Project Code	Category Code	Categories	FY 2021	
SB District				
DIST	BUS	Buses (30 in fleet with a 10 year useful life)	2	
DIST	BUS+	Lease Cost	\$36,684	L
DIST	KTCHN	All Schools	\$35,000	O
DIST	OTHER	400 Dorset - Extended life restoration	\$2,000	O
Total - SB School District			\$73,684	
SB High School:				
SBHS	ENER	Lighting	\$3,000	O
SBHS	FLR	Carpet & Asbestos, Floor tile Replacement	\$20,000	O
SBHS	FLR	Gym Floors Sand & Refinish outside contractor	\$3,000	O
SBHS	HVAC	Air Handler Repairs and Auto Logic	\$25,000	O
SBHS	PKGL	Main Lot - striping	\$3,000	O
SBHS	PKGL	Main Lot - Asphalt Repairs	\$15,000	O
SBHS	PKGL	Student Lot - Asphalt Repairs	\$5,000	O
SBHS	ROOF	Auditorium Band Room & Surrounding Side Roofs	\$10,000	O
SBHS	ROOF	Roof over Kitchen Freezer Small PVC Roofing System	\$14,000	O
SBHS	SEC/SAF	Fire Alarm Upgrades	\$15,000	O
SBHS	SEC/SAF	Re-key and door hardware upgrade and security	\$3,000	O
SBHS	SEC/SAF	Exterior Door Upgrades	\$10,000	O
SBHS	Other	Elevators- ADA Audit	\$2,500	O
Total - SBHS			\$128,500	
Frederick H. Tuttle Middle School:				
FHTMS	FLR	Gym Floors	\$22,000	O
FHTMS	FLR	Flooring - Carpet & Asbestos floor tile Replacement	\$50,000	O
FHTMS	ENER	Lighting	\$3,000	O
FHTMS	OTHER	Elevators- ADA Audit	\$5,000	O
FHTMS	HVAC	Hot water heater rplacement	\$35,000	O
FHTMS	HVAC	Auto Logic and Maintenance	\$10,000	O
FHTMS	ROOF	Roof Coating - Extend Life	\$30,000	O
FHTMS	SEC/SAF	Fire Alarm Upgrades	\$10,000	O
FHTMS	SEC/SAF	Exterior Door Replacement	\$10,000	O
FHTMS	SEC/SAF	Re-key and door hardware upgrade and security	\$5,000	O
Total - FHTMS			\$180,000	
Chamberlin School:				
CHAMB	ENER	Lighting	\$3,000	O
CHAMB	FLR	Flooring - Carpet & Asbestos floor tile Replacement	\$12,000	O
CHAMB	PKGL	Parking Lot - upgrades	\$10,000	O
CHAMB	ROOF	Roof Phase 1 Roof Replacement Shingled Roof (South section)	\$90,000	O
Total - Chamberlin School			\$115,000	
Orchard School:				
ORCH	ENER	Lighting	\$3,000	O
ORCH	FLR	Flooring - Carpet & Asbestos floor tile Replacement	\$12,000	O
ORCH	PKGL	Striping	\$7,000	O
ORCH	ROOF	Phase 2 Roof Replacement (gymnasium and main office area)	\$190,000	O
ORCH	HVAC	Gymnasium Air Handler	\$40,000	O
Total - Orchard School			\$252,000	
Rick Marcotte Central School:				
MARC	ENER	Lighting	\$3,000	O
MARC	FLR	Flooring - Carpet & Asbestos floor tile Replacement	\$12,000	O
MARC	HVAC	Burner Replacement 2 (1996)	\$55,000	O
MARC	ROOF	Phase 2 Roof Replacement (Main entrance area)	\$180,000	O
MARC	OTHER	Athletic Field Improvements	\$30,000	O
Total - Rick Marcotte Central School			\$280,000	
Grand Total - FY 21 Stewardship Budget Requirement			\$1,029,184	*

* \$300,000 from the Capital Reserve Fund will be committed to the roof projects at Orchard and Rick Marcotte Schools, reducing the operating budget impact total to \$729,184

This table provides an estimate of Elementary Facilities Stewardship costs for Fiscal Years 2022-2031. Facilities Stewardship planning estimates for the High School and Middle School will be developed based on Board guidance informed by the results of the March 3, 2020 Town Meeting Bond Article.

Summary of Capital Improvement and Stewardship Plan for Elementary Schools FY22-31				
Chamberlin Elementary School				
	Priority 1	Priority 2	Priority 3	Total
	FY22-24	FY25-27	FY28-31	
CATEGORY	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
1 Health, Safety, & Welfare	\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000
2 Code Compliance (not included above)	150,000			150,000
3 Handicap Accessibility (ADA)				-
4 Maintenance - Extending the Life of the Buildi	591,425	369,000	620,125	1,580,550
5 Energy Efficiency / Energy, Water Saving	9,000	9,000	12,000	30,000
6 Hazardous Materials Abatement	36,900	45,100	73,800	155,800
Chamberlin Totals	\$ 797,325	\$ 433,100	\$ 715,925	\$ 1,946,350
Orchard Elementary School				
	Priority 1	Priority 2	Priority 3	Total
	FY22-24	FY25-27	FY28-31	
CATEGORY	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
1 Health, Safety, & Welfare	\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000
2 Code Compliance (not included above)	150,000			150,000
3 Handicap Accessibility (ADA)				-
4 Maintenance - Extending the Life of the Buildi	646,775	133,250	143,500	923,525
5 Energy Efficiency / Energy, Water Saving	104,000	9,000	12,000	125,000
6 Hazardous Materials Abatement	36,900	36,900	49,200	123,000
Orchard Totals	\$ 947,675	\$ 189,150	\$ 214,700	\$ 1,351,525
Rick Marcotte Central School				
	Priority 1	Priority 2	Priority 3	Total
	FY22-24	FY25-27	FY28-31	
CATEGORY	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
1 Health, Safety, & Welfare	\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000
2 Code Compliance (not included above)				-
3 Handicap Accessibility (ADA)				-
4 Maintenance - Extending the Life of the Buildi	520,803	333,843	175,490	1,030,135
5 Energy Efficiency / Energy, Water Saving	9,000	9,000	12,000	30,000
6 Hazardous Materials Abatement	36,900	36,900	49,200	123,000
RMCS Totals	\$ 576,703	\$ 389,743	\$ 246,690	\$ 1,213,135
Total Capital Improvement and Stewardship Plan for Elementary Schools FY22-31				\$ 4,511,010



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VERMONT

CITY MANAGER'S FY2019 ANNUAL REPORT

Kevin Dorn, City Manager

I am pleased to provide this annual message and overview of the past year to the residents and taxpayers of the City of South Burlington. Much has been accomplished over the past twelve months and we look forward to a very exiting 2020.

The pages elsewhere in this book will provide you with important and detailed information on the proposed Fiscal Year 2021 Municipal budget which will begin on July 1, 2020. I hope you will take time to review the budget in detail and plan to attend the annual budget presentation that we share with the School District on the evening of March 2nd. Voters will then have the opportunity to vote on the budget and other ballot items on March 3.

Our finance team, department managers, and City Council worked very hard and with a sharp pencil to keep the increase in our proposed FY '21 budget to a bare minimum. The Council and the administration recognize the impacts or rising taxes on our residents and that is why we worked so hard to hold spending to a barely sustainable level. In the end the Council approved a 2.98% increase in the tax rate which translates into a \$54 increase for the average home owner and \$37 for the average owner of a condominium.

As readers may not know, the vast majority of our budget is non-discretionary, meaning that we are obligated to pay the costs as presented. These non-discretionary items include contractual matters such as wages, salaries and benefits that are negotiated with our employee bargaining units, health care and pension contributions and a multitude of other fixed obligations.

What remains is discretionary spending – a very small part of our budget – where restraint or even cuts must be endured. Paving, adding staff, buying books and improvements to our parks are examples of discretionary spending that can be reduced or even eliminated when budgets get tight. But these are a small fraction of the overall budget so when cuts are made in these programs the impact can be minimal on the overall budget.

The point is that with so much of our budget being a fixed obligation the more difficult it is to reduce spending in an impactful way.

We hope you will take time to read and understand the budget. If you have any questions please feel free to give me or Deputy City Manager Tom Hubbard a call.

2019 was an incredibly busy year in the City of South Burlington. Some very important work on services and issues important to the residents were accomplished and I outline just some of them below.

City Center is being built. The vision held by the members of this community for over 50 years is now coming to fruition. Market Street has been completed and is open to traffic; both auto and bike/pedestrian. Market Street includes plenty of parking, wide bike and pedestrian facilities and lighting and other amenities that make it a very attractive “main street” for our community.

Both Allard Square, 39 units of affordable senior housing developed by Cathedral Square, and the Garden Apartments, 60 units of affordable housing built by the Champlain Housing Trust are both completed and open to residents. Another large housing project on Garden Street is beginning to go through the permitting process.

Garden Street north has been constructed part of the way from Market Street to Midas Drive and the connection, which is a City responsibility, is in the design phase. The southern part of Garden Street from Dorset to Market is also under construction and should be completed sometime this year. City Center is well on its way!

We had tremendous public attendance at our summer SoBu Nite Out series of concerts and food trucks. Now in its 4th year, SoBu Nite Out drew crowds of over 1,000 people at each of the six events. We are looking for an even better program in the summer of 2020. Watch our website and the Other Paper for more on those events soon.

2019 was also a great year for our parks. We are investing more funding in maintaining and improving all of our parks and are working toward establishing a new dog park for our four-legged residents. That park will likely be built near the Swift Street parking lot next to the Wheeler House.

Representatives of the City participated in a series of meetings with the (South) Burlington International Airport on a Noise Compatibility Program that moves beyond the prior focus on buying and demolishing houses. Over the years we have lost about 200 houses to this program; houses that met an affordability level that simply cannot be replaced.

The new program will focus on insulating houses for sound-proofing purposes as well as supporting owners who want to sell their homes. This plan has been approved by the Burlington City Council and is now being reviewed by the Federal Aviation Administration. Assuming FAA approval the next step will be for the Airport to apply for federal grants to implement the program.

The City Council established “Interim Zoning” that places restrictions on development in certain areas of South Burlington most notably the so-called Southeast Quadrant. Proposed development in the subject area must comply with certain restrictions and, in addition to the normal review by the Development Review Board, require review by the Council as well.

The Council enacted IZ in 2018 and then appointed committees to study issues such as identifying valuable open space, creating new standards for developments call Planned Unit Developments (PUDs), addressing deficiencies in our Transferable Development Rights (TDRs)

program and trying to better understand the costs and benefits associated with open space and the development of such space. The Committees have been working hard on these issues and will be delivering the results of their studies to the Council this winter.

2019 was the first full year of implementation of our “Energy Revolving Investment Fund”. Under this program we are investing funds that we receive from the solar project on our closed landfill off of Airport Parkway in programs to improve the energy efficiency of our buildings and our city-owned facilities. We then identify the savings that flow from those investments in terms of reduced electrical or thermal costs and place those in a fund to be reinvested in more efficiency programs. This concept was put forth by the South Burlington Energy Committee and is already showing great results in reducing our overall demand on energy and achieving climate goals set by the Council.

Our Bike and Pedestrian Committee was busy this year planning for the use of the “Penny for Paths” funds that are accumulating as a result of the voter approved ballot item passed in August of 2018. There are numerous new bike and pedestrian facilities in the planning phase and we expect to see construction begin on some of them this spring and summer. Making South Burlington safer for those who bike or walk is a high priority for the Committee and the City Council.

In 2019 South Burlington joined with the towns of Williston, Shelburne, St. George and Hinesburg to form the Champlain Valley Conservation Partnership. This group was organized in recognition of the fact that the individual communities have either conserved land, or certain parcels have restrictions on them based upon natural resource protections, that are in close proximity to one another. The Communities recognize that we can do more together across borders as a group to protect and maintain our conserved lands if we work together. You will be hearing a lot more from this group.

In the past year we completed negotiations on contracts with the three bargaining units representing employees at the Police Department, the Fire Department and the Department of Public Works/City Hall. These contracts were retroactive to July 1, 2018 and they have a duration of three years. We will begin discussions with the bargaining units sometime this year with the goal of having the three labor contracts in place by July 1, 2021.

Employee wellness and safety are always a top priority but even more so during 2019. I challenged each department to prepare for a safety audit to be conducted by an organization called Project WorkSafe. After an enormous amount of effort to address safety issues throughout City government, Project Workplace completed a safety audit finding very few deficiencies. Those deficiencies were quickly remedied and we received a clean audit from Project WorkSafe.

The importance of this focus on workplace safety is twofold; above all things, we want our City employees to be safe and to avoid injuries that could have life-long implications or worse. As City Manager workplace safety and the wellness of our workforce is my number one priority. In addition, failing an inspection by the Vermont Occupational Health and Safety Administration can lead to very serious fines. I am pleased that we passed the audit but we all recognize that workplace safety must remain our top priority and we must continue to be diligent about

maintaining a safe workplace. Lastly, a relentless focus on safety leads to reductions in the cost of workers compensation insurance with that benefit flowing to the taxpayers.

2019 was the first full year of operation for our Community Outreach Program. South Burlington has joined with Colchester, Winooski, Essex, Williston and Shelburne and our partners at Howard Mental Health to embed five professional mental health counselors in our police and fire departments to respond to residents and visitors experiencing a mental health crisis. We anticipated and have now proven the efficacy of having trained counselors respond to individuals with mental health needs and addressing those needs at the point of contact.

In the past, it was our police and ambulance teams who responded to folks experiencing a mental health crisis. The most frequent outcome of that engagement would be taking the individual to the Emergency Department for evaluation and treatment. This has contributed to an ongoing overcrowding situation in the ED that has risen to an almost crisis level.

Often our CO counselors respond independently of the need to have police officers accompanying them thereby freeing the officers for other work. But there are times when our counselors and the police or ambulance teams deploy to the situation together to address urgent mental health needs. The result of this partnership between mental health counselors and first responders are far better outcomes for the individual and a significant decline in the number of our residents and visitors waiting to be attended to in the Emergency Department of the hospital.

Working with other communities to build more housing that is affordable is a very high priority of the City Council and your Affordable Housing Committee. With other partners in the non-profit and private sector we have made significant strides toward building more housing across a range of prices. Yet, we still find that over 1,000 of our households are spending more than 50% of their income on housing. The only solution is to increase our housing supply in a smart way so that prices moderate as supply equalizes with demand.

Lastly, I want to make mention of the pilot program the City facilitated with a company called Consensus out of Toronto. Consensus has developed a “block chain technology”- based application for smart phones that allows real time polling of South Burlington residents on important issues of the day. Consensus needed a municipal government with whom to partner in order to develop their technology and prepare it for the market. We were happy to support Consensus in this pilot project thereby catching the attention of a lot of the technology world as a local government favorable to technology companies, jobs and economic growth. The Consensus app is now ready for the market and we were the first customer. So you will see its continued use as our City Council, Committees and staff constantly look for feedback on issues important to you.

Looking ahead, 2020 promises to be another exciting year for the City as we look to continue our major projects. The Community Center will be well under construction heading toward a summer or fall 2021 opening. The design and operational plan for a proposed indoor recreation facility will be completed to the point that the project is ready to be considered by the voters.

We are also looking forward to beginning the installation of “adaptive signal controls” along Williston Road from Patchen/Hinesburg Road to the top of the hill in Burlington and from Williston Road to Kennedy Drive on Dorset Street. These systems are the latest technology in

signalized traffic control utilizing sensors to provide information into a computer-controlled network of signals allowing for traffic control based upon demand at each signal. We recognize the traffic concerns in this area and believe this new system will have a material effect on addressing traffic backups.

We look forward to working with the Airport on moving forward with a noise abatement program centered around the sound insulation of homes eligible for the program. As the City of Burlington owns the Airport they will have to apply for the federal grant to support this effort. Our dependence on another City to address the adverse impacts of noise from their Airport operations underscores the continuing need to work toward regional Airport governance. As the externalities of airport operations have a regional impact there should be a regional governing body overseeing its operations and management.

We also look forward to emerging from Interim Zoning with a plan to balance development and open space needs that has broad public support. And should the budget be approved by voters in March we will have more funding for paving leading to an improvement in the condition of our roads. We will also hopefully see the completion of a new dog park and the continued development of updated management plans and improvements in our other parks. We will continue our efforts on energy efficiency and conservation continuing our plan to reinvest those savings in more improvements and we will continue to support our existing businesses and recruiting new businesses to South Burlington to broaden and expand our job base and economic opportunities for our residents.

I am so looking forward to the music and food truck line up for SoBu Nite Out this summer. And residents will see a few new and exciting programs from our Recreation and Parks Department that will bring our community together for fun in the outdoors.

This past year has brought progress toward increasing the quality of life and community for our residents and we look forward to continuing that effort in 2020. To get there requires public participation in and support for local government and we encourage all residents to be engaged in what is going on in the community.

That said, I want to recognize the enormous contribution made by your municipal employees to maintaining a safe and vibrant community. Think about the plow truck going by your house at 4:00 AM; that truck is being driven by a Department of Public Works employee making sure the roads are clear to get to work or take your child to school.

And when you are sick or injured at home or at work, a highly qualified South Burlington ambulance team is there to address your health needs and transport you safely to the hospital, if needed. Fresh water is provided throughout the City, provided by your team at the South Burlington Water Department. Your toilets and sinks flush because the Water Quality Department is maintaining our system, some of the highest efficiency systems found anywhere in the country. And in conjunction with your Water Quality Department, your Stormwater Division is working to clean our waters and reverse the degradation of Lake Champlain.

Every hour of every day of the year, your Police Department is on the job keeping our City safe and our Fire Department is attending to emergencies in our community. Your Recreation

Department is hosting a multitude of programs in which you and your family can participate as they work to maintain our parks for the use of our residents and visitors.

Your Public Library staff is hard at work planning for the transition to the new Public Library now under construction in City Center, even as they help you find that mystery novel for which you are searching. And your City Clerk's office is always there to register you to vote, find important documents and provide an array of other services.

Our Planning and Zoning staff implement the City's zoning regulations and work with our Development Review Board to review projects to ensure that they meet City standards and requirements. Your Community Development team is overseeing City projects such as the Community Center and a potential indoor recreation facility. And finally, your administrative staff provide the needed support for all of these City services to build the highest quality of life that can be found anywhere.

You have 173 dedicated employees working constantly to maintain and improve your quality of life. Please take a moment to let them know of your appreciation when you see them.

I want to close by saluting the City Council and all of the volunteers who serve on our various and many City Committees. The five members of your Council work countless hours preparing for and sitting through meetings, engaging with you and other members of the public to understand your needs and concerns and doing their very, very best to represent those needs through the actions they take. It is not an easy job to reconcile differences of opinion that may exist on policy issues and continue to move the community forward toward an even higher quality of life for our residents. You may not agree with every decision that the Council makes but we should all express our appreciation for their dedication and service to the Community.

For me, personally, it is a great honor to serve the people of South Burlington. You have an incredible team of dedicated employees working for you and I know I speak for all of them when I say thank you so much for the opportunity to serve and for the tremendous support that you provide.



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V E R M O N T

Proposed Financial Management Plan Fiscal Year 2021

In accordance with the City Charter, the proposed budget for FY 2021, which has been discussed and approved by the City Council (January 13, 2020), is now available to the voters for their consideration on March 3, 2020.

The FY 2021 General Fund budget expenditures are proposed at \$26,599,754, which includes both the total expenditures and the one cent for the Penny for Paths. General Fund non-property tax revenues increased to \$9,611,332. General Fund property tax (Tax Levy) will increase by \$556,773 to \$16,988,422. The Tax Levy is arrived at by subtracting non-property tax revenues from total General Fund expenses. The City tax rate is calculated by dividing the Tax Levy by the estimated Grand List.

The property tax rate needed is \$0.5542, an increase of \$0.0160 (cents) over the FY20 tax rate, or 2.98% overall. This equates to an annual increase of \$54.55 for the average homeowner, and \$37.56 annual increase to the average condo owner. The average home is based on an assessed value of \$340,959 and the average condo is based on an assessed value of \$234,724.

Total of all funds for FY21 is \$57,208,145.40 which includes expenditures from the General Fund, Special Funds, and Enterprise Funds.

Grand List & Tax Rate

Vermont State Statutes require a new Grand List for each municipality to be tentatively set by the City Assessor as of April 1. After reviewing relevant information, the City Assessor formally sets the Grand List in mid-June. Following that, Change of Appraisal notices are sent to property owners (only those whose appraisals have changes), who may then grieve the assessed value of their property. Therefore, the Grand List may increase or decrease as a result of these grievances. The official Grand List is then set at the end of the Assessor's grievance process, typically around the end of June. Anyone still not satisfied with the outcome of that process may appeal to the Board of Civil Authority – and that process may require several months.

The first tax payment is typically due to the City on August 15 of each year. State Statute requires municipalities give taxpayers at least thirty (30) days' notice. To meet this requirement, City Council must set the City tax rate at least 45 days prior to the first payment due date – to allow for actual printing and mailing of the tax bills. Thus, City Council sets the tax rate the end of June-early July.

As part of our budget process, we estimate a tax rate based on the Tax Levy needed to support the General Fund which is then divided by the City Assessor's estimate of what next year's Grand List will be. To clarify, we are projecting a tax rate in December of a given year when the tax rate will not be set until the following June. We use a conservative estimate for next year's Grand List, the actual rate to be set by City Council in June/early July 2020.

The City tax rate approved by City Council in June/July uses a much more accurate Grand List than we have at the time of budget preparation (in December and January). The 2020 Grand List has been conservatively estimated by the City Assessor to be \$30,653,315.

As previously explained, the City tax rate is calculated by dividing the Tax Levy by the estimated Grand List. Using the proposed budget figures, the estimated tax rate is calculated as follows:

- Tax Levy for FY 2021 as proposed is \$16,988,422
- Estimated 2020 Grand List of \$30,653,315
- Dividing the Tax Levy by the estimated Grand List results in an estimated City tax rate of \$0.5542

As stated, the estimated FY 2021 tax rate of \$0.5542 is an increase of \$0.0160 (cents) over the FY 2020 approved tax rate. When computing the impact of this tax for an individual property owner, the City takes the property owner's assessed property value, divides that by 100, and multiplies it by the actual property tax rate.

The proposed budget

The tax rate increase is slightly higher than last year's proposal, with the FY21 budget at a proposed increase of 2.98%, the FY20 budget was 2.84%. Providing a budget that is reasonable and sustainable, while understanding and respecting the impact of increased taxes voters are faced with, certainly remains a priority.

Major considerations for preparation of this year's proposal included: sensitivity toward any tax rate increase, maintain current level of service, meet all contractual obligations, meet all bonded debt obligations, support for the Capital Improvement Plan, fund annual assessments & support to other entities, and continued support for Council initiatives.

To expand on these considerations, the budget continues the Council initiative to support a Housing Trust Fund; establishes a designated reserve for a stabilization fund; fully funds assessments for the Winooski Valley Park District, Green Mountain Transit, VT League of Cities & Towns, Regional Planning, and other entities; and provides funding for the approved projects and resources as part of the capital improvement plan. The budget also includes \$50,000 for continued stewardship of all our city buildings, in an ongoing effort to keep them well-maintained and energy efficient.

A number of major items in the budget are directly tied to the capital plan that was adopted by the Council on December 16. Some of the projects listed in the Capital Improvement Plan (CIP) are offset with the use of grants or impact fees. Examples of the major projects funded as part of the CIP include: increases in paving, tree care, fleet replacement, building improvements, security equipment at the Police Dept., and parks improvements. Additional funding for the CIP has been provided through voter approval of both the re-allocation of ½ cent in the open space fund for open space projects, the passage of the communications bond for public safety equipment, and voter approval for the "Penny for Paths". The complete CIP is included in this budget booklet.

The budget projects a slight increase of revenue for planning & zoning fees and permits, and revenue for both fire inspection and electrical inspection services based on proposed development projects. These inspection services are provided locally, rather than by the State, and any revenue derived from these services stays with the municipality. The services more than pay for themselves. Adjusting these revenue projections right-sizes the expected income based on development growth for 2021. Additionally, there are projected revenue increases from the local option taxes; Grand List growth of 1%; recording fees for City Clerk's office; road permit fees; ambulance revenue fees; retiring debt on Police Station fit-up for the 2nd floor; and increased interest revenue.

Expense factors influencing the budget this year include health insurance costs, and contractual agreements for salaries & benefits with the three Collective Bargaining Units. Proposed staffing changes include one additional full-time position in the Parks Department through DPW, and the adjustment of two part-time positions at the Public Library moving to full-time positions.

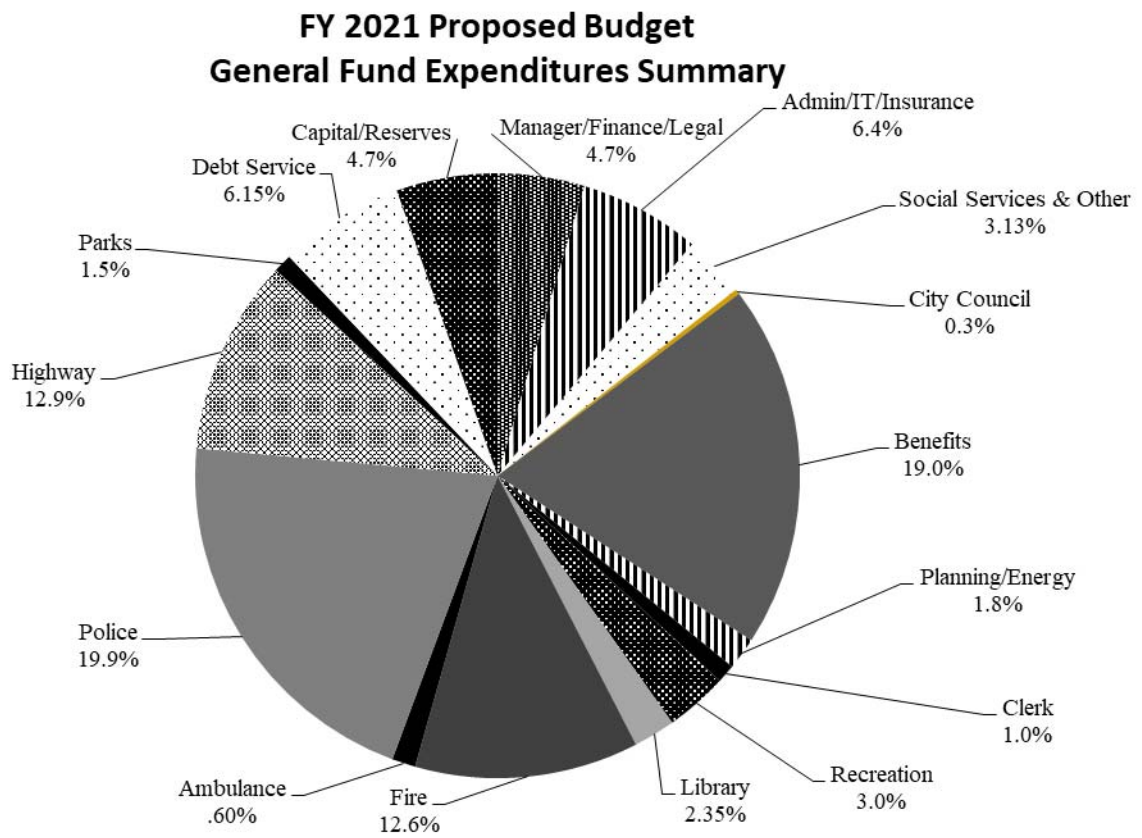
The City will continue to focus on LEAN PROCESSES—seeking to achieve incremental changes in processes to improve efficiency and quality, and will continue to report back to the Council on the results of these efforts.

Additionally, the City will continue to seek regionalization efforts and coordination of shared services as tools to help offset the rising cost of services.

General Fund Revenues & Expenditures

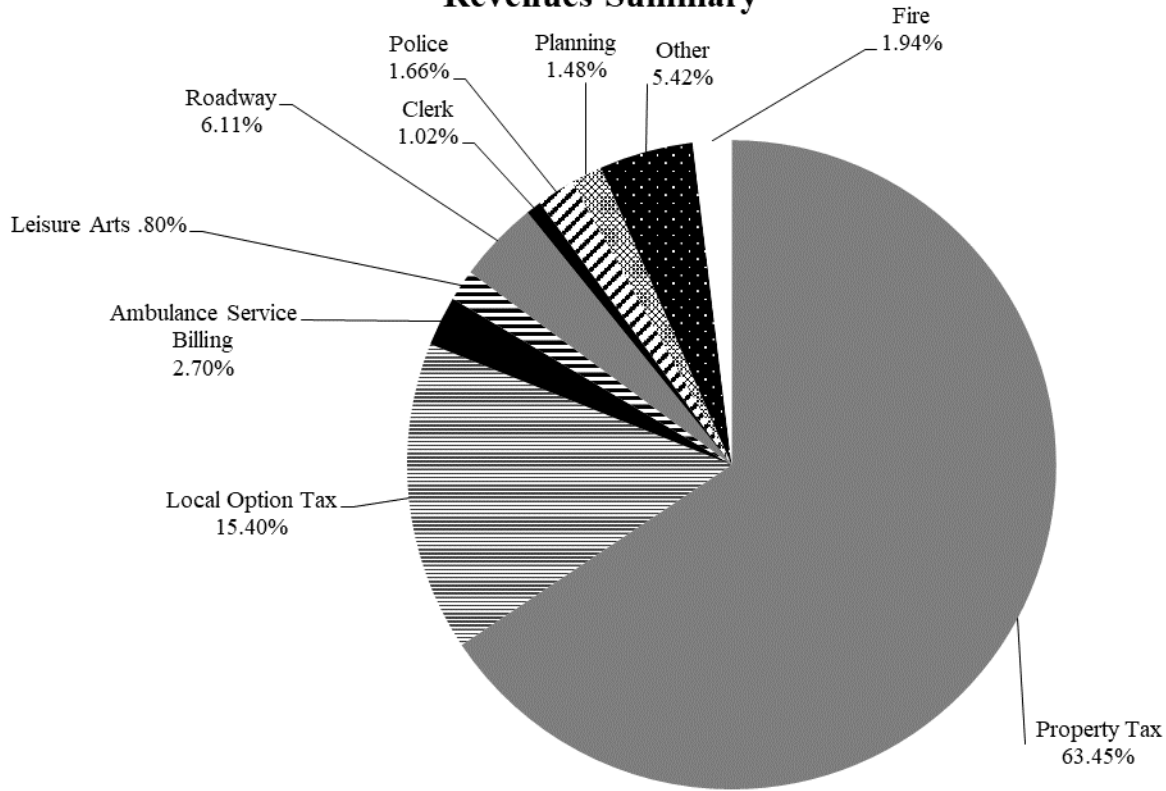
Please note that all property tax calculations are for City property taxes only, and do not include the education property tax. A separate School District budget is proposed by the School Board.

General Fund Expenses are proposed at \$26,599,754



General Fund Revenues are proposed at \$9,611,332

FY 21 Proposed General Fund Budget Revenues Summary



Enterprise Funds: Total annual increase in fees is \$21.75.

Water: The Water Fund budget for FY21 is proposed at \$2,859,200.00. Water utility rates are proposed to increase by 3%. This is an annual increase of \$7.36, and still provides the City with one of the lowest water rates on the CWD system.

Sewer: The Sewer Fund budget for FY21 is proposed at \$4,952,756.50. A rate increase of 3.9% is proposed, which translates to a \$12.95 annual increase.

Stormwater: The FY21 Stormwater Fund budget is proposed at, \$3,185,467.86 with a rate increase of 1.75% proposed, an increase of \$1.44.

Special Funds, which have designated fund numbers of 200, 300 and 600, include various funds such as Impact Fees, Donation Accounts, and other funds designated by the City Council to be held for a specific purpose. Some of these funds are reflected with some amount of revenue or expenditures within the General Fund, others remain separate if no activity is anticipated within the proposed fiscal year. Total projected expenses for FY21 for all Special Funds are \$19,610,967.

Copies of the FY 2021 proposed budget booklet are available at the following locations: South Burlington Public Library, City Manager’s Office, City Clerk’s Office, and on the City’s website at www.sbyt.gov .

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
19	GENERAL GOVERNMENT						
20	CITY COUNCIL						
21	Council Clerk Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
22	FICA/Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
23	General Expenses	\$2,500.00	\$3,987.00	\$3,000.00	\$3,500.00	\$500.00	16.67%
24	Holmes Road	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
25	Interim Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
26	Contractual Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
27	Housing Trust	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.00%
28	Designated Reserve	\$50,000.00	\$33,135.32	\$0.00	\$10,000.00	\$10,000.00	0.00%
29	Advertising	\$3,000.00	\$3,076.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
30	Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
31	Councilors	\$5,480.00	\$5,392.50	\$7,750.00	\$7,750.00	\$0.00	0.00%
32	Liquor Control	\$300.00	\$295.00	\$500.00	\$500.00	\$0.00	0.00%
33		\$111,280.00	\$95,885.82	\$64,250.00	\$74,750.00	\$10,500.00	16.34%
34							
35							
36							
37	HR & BENEFITS ADMINISTRATION						
38	Salaries	\$ 195,378.50	\$ 194,403.10	\$130,773.03	\$112,282.00	(\$18,491.03)	-14.14%
39	Wellness/Activities	\$0.00	\$0.00	\$13,400.00	\$13,400.00	\$0.00	0.00%
40	EAP Services	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
41	FICA/Medicare	\$ 14,946.46	\$ 15,445.63	\$10,004.14	\$8,589.57	(\$1,414.56)	-14.14%
42	Vision Plan	\$ 14,005.70	\$ 12,691.09	\$11,226.92	\$12,764.16	\$1,537.24	13.69%
43	Vision Plan Sick Bank	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
44	Disability Insurance	\$ 28,064.28	\$ 33,035.94	\$24,888.13	\$26,718.80	\$1,830.66	7.36%
45	Long Term Disability	\$0.00	\$0.00	\$10,965.00	\$28,048.68	\$17,083.68	155.80%
46	Group Health Insurance	\$ 2,073,173.16	\$ 2,118,159.37	\$2,197,563.00	\$2,417,319.00	\$219,756.00	10.00%
47	Bank - Benefits	\$10,000.00	\$6,110.04	\$20,000.00	\$8,000.00	(\$12,000.00)	-60.00%
48	Group Life Insurance	\$ 16,265.00	\$ 16,192.93	\$20,276.00	\$37,604.70	\$17,328.70	85.46%
49	Group Dental Insurance	\$ 115,418.38	\$ 120,462.03	\$117,696.02	\$129,067.92	\$11,371.90	9.66%
50	Dental Sick Bank	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
51	Pension	\$ 1,333,335.16	\$ 1,377,809.90	\$1,410,959.57	\$ 1,418,474.99	\$7,515.42	0.53%
52	ICMA Match	\$ 161,278.27	\$ 162,159.16	\$196,175.89	\$208,470.99	\$12,295.10	6.27%
53	Advertising	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
54	Dues and Subscriptions	\$0.00	\$0.00	\$1,115.00	\$1,000.00	(\$115.00)	-10.31%
55	Workers Comp Insurance	\$369,598.00	\$350,695.83	\$390,000.00	\$361,000.00	(\$29,000.00)	-7.44%
56	VLCT Unemployment Insurance	\$15,398.00	\$12,225.00	\$15,400.00	\$13,000.00	(\$2,400.00)	-15.58%
57	Insurance Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
58	Hiring - required testing	\$1,200.00	\$4,185.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
59	Payroll Service	\$20,000.00	\$38,914.07	\$26,000.00	\$32,000.00	\$6,000.00	23.08%
60	Pension Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
61	Contractual Services	\$0.00	\$0.00	\$28,200.00	\$28,200.00	\$0.00	0.00%
62	Travel and Training	\$0.00	\$0.00	\$6,000.00	\$4,000.00	(\$2,000.00)	-33.33%
63	Fringe Benefits	\$14,840.00	\$8,248.37	\$13,000.00	\$8,500.00	(\$4,500.00)	-34.62%
64	Non-Taxable Fringe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
65	Employee(s) payout	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
66	Long Term Disability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
67	COBRA Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
68	Payment to Sickbank Fund 298	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	0.00%
69		\$4,507,900.90	\$4,595,737.46	\$4,776,842.70	\$5,001,640.81	\$224,798.10	4.71%
70							
71	GF PROPERTY INSURANCE						
72	Bonding Insurance-Public Officials	\$0.00	\$0.00	\$6,030.00	\$6,100.00	\$70.00	1.16%
73	Property Insurance	\$235,101.00	\$263,322.89	\$242,154.03	\$268,000.00	\$25,845.97	10.67%
74	Accident -Deductibles	\$10,000.00	\$7,491.03	\$10,000.00	\$10,000.00	\$0.00	0.00%
75		\$245,101.00	\$270,813.92	\$258,184.03	\$284,100.00	\$25,915.97	10.04%
76							
77							
78	CITY MANAGER						
79	Departmental Salaries	\$ 444,272.91	\$ 454,499.34	\$364,179.21	\$377,414.00	\$13,234.79	3.63%
80	Part-time departmental salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
81	Comp Time Reduction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
82	Leave Time Turn-In	\$4,595.08	\$4,595.08	\$4,900.00	\$10,269.00	\$5,369.00	109.57%
83	FICA/Medicare	\$ 33,986.88	\$ 39,933.58	\$27,859.71	\$28,872.17	\$1,012.46	3.63%
84	Reserve for Future Adj.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
85	Office Supplies	\$4,200.00	\$3,458.59	\$3,000.00	\$3,500.00	\$500.00	16.67%
86	Late Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
87	Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
88	Advertising	\$10,000.00	\$10,673.81	\$10,000.00	\$11,000.00	\$1,000.00	10.00%
89	Telephone	\$2,500.00	\$3,626.90	\$3,100.00	\$3,600.00	\$500.00	16.13%
90	Postage	\$2,100.00	\$2,029.94	\$2,000.00	\$2,000.00	\$0.00	0.00%
91	Dues and Subscriptions	\$2,800.00	\$3,652.65	\$2,900.00	\$3,700.00	\$800.00	27.59%
92	NESGFOA-Prfmnc Measures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
93	City Hall Cleaning Svce	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
94	City Hall General Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
95	Printing	\$2,000.00	\$3,062.58	\$3,000.00	\$3,100.00	\$100.00	3.33%
96	Legal-Retainer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
97	General Govt Audit/Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
98	Consulting Fees	\$55,000.00	\$60,010.29	\$55,000.00	\$60,000.00	\$5,000.00	9.09%
99	Equip/Mntnce Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100	Travel & Training	\$8,000.00	\$9,157.72	\$8,000.00	\$8,000.00	\$0.00	0.00%
101	Harvard Kennedy School	\$0.00	\$0.00	\$0.00	\$14,000.00	\$14,000.00	0.00%
102	Electricity-City Hall	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
103	Heating/Cooling-City Hall	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
104	Street Lights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
105	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
106		\$569,454.86	\$594,700.48	\$483,938.92	\$525,455.17	\$41,516.25	8.58%
107							
108							
109	LEGAL/ACCOUNTING/ ACTUARY						
110	Planning and Design Legal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
111	Gen Govt. Actuaries/Pension	\$22,000.00	\$22,000.00	\$23,000.00	\$24,000.00	\$1,000.00	4.35%
112	Legal Retainer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
113	Gen Govt. Audit/Accounting	\$28,000.00	\$26,000.00	\$28,000.00	\$28,000.00	\$0.00	0.00%
114	Background checks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
115	Appeals and Abatements	\$10,000.00	\$5,297.13	\$8,000.00	\$6,000.00	(\$2,000.00)	-25.00%
116	Legal Costs	\$ 99,315.91	\$ 99,650.14	\$184,824.50	\$176,591.81	(\$8,232.69)	-4.45%
117	FICA/Medicare	\$ 7,597.67	\$ 7,639.21	\$14,139.07	\$13,509.27	(\$629.80)	-4.45%
118	Subscriptions	\$4,618.27	\$5,371.07	\$5,200.00	\$5,400.00	\$200.00	3.85%
119	Professional Development	\$2,000.00	\$3,262.00	\$2,000.00	\$3,500.00	\$1,500.00	75.00%
120	Legal/Labor/Suits	\$98,000.00	\$73,484.63	\$50,000.00	\$75,000.00	\$25,000.00	50.00%
121		\$271,531.86	\$242,704.18	\$315,163.57	\$332,001.08	\$16,837.51	5.34%
122							
123							
124	ADMINISTRATIVE SERVICES						
125	Salaries	\$0.00	\$0.00	\$242,951.12	\$263,199.16	\$20,248.04	8.33%
126	FICA/Medicare	\$0.00	\$0.00	\$18,585.76	\$20,134.74	\$1,548.97	8.33%
127	City Hall Maintenance	\$20,000.00	\$24,670.59	\$20,000.00	\$20,000.00	\$0.00	0.00%
128	Energy Efficiency	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00	0.00%
129	Branding and Outreach	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	0.00%
130	Digital Media	\$0.00	\$0.00	\$19,000.00	\$19,000.00	\$0.00	0.00%
131	Contingency/ Repairs/Grants	\$140,000.00	\$138,142.10	\$140,000.00	\$140,000.00	\$0.00	0.00%
132	Municipal Bld Cleaning Supplies	\$1,700.00	\$984.91	\$1,500.00	\$1,000.00	(\$500.00)	-33.33%
133	Municipal Bld Cleaning Service	\$30,000.00	\$30,332.47	\$30,000.00	\$30,300.00	\$300.00	1.00%
134	cvx	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
135	Computer Software/Hardwar	\$0.00	\$2,235.83	\$0.00	\$0.00	\$0.00	0.00%
136	Archives and Digitalization	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	0.00%
137	Electricity-City Hall	\$30,000.00	\$30,675.50	\$30,000.00	\$30,000.00	\$0.00	0.00%
138	Heating/Cooling-City Hall	\$17,000.00	\$16,051.99	\$17,000.00	\$17,000.00	\$0.00	0.00%
139	Street Lights	\$142,000.00	\$142,042.39	\$144,000.00	\$144,000.00	\$0.00	0.00%
140	Sewer User Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
141	Stormwater User Rent	\$312,120.00	\$318,769.92	\$317,460.00	\$321,000.00	\$3,540.00	1.12%
142	To Stormwater-GIS Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
143	Urban Art Project Park	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
144	Health Officer reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
145	Vehicle Expense	\$2,000.00	\$1,523.40	\$1,700.00	\$1,700.00	\$0.00	0.00%
146	Emergency Management Center	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%
147	Generator Preventive Maint.	\$1,800.00	\$969.17	\$1,000.00	\$1,000.00	\$0.00	0.00%
148	Office equipment fees	\$12,000.00	\$8,001.79	\$12,000.00	\$10,000.00	(\$2,000.00)	-16.67%
149	HVAC Maintenance	\$2,400.00	\$2,344.50	\$1,600.00	\$2,400.00	\$800.00	50.00%
150	Orthophotographs/Impact Fee Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
151	Council/Board Secretary (wage/FICA)	\$14,000.00	\$13,434.96	\$13,000.00	\$14,000.00	\$1,000.00	7.69%
152	P/T Administrative Support	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
153	Postive Pay	\$800.00	\$843.84	\$800.00	\$850.00	\$50.00	6.25%
154	Facilites assessment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
155	Facility Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
156	Public Art	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
157	Comm. Member Conf Reg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
158	TIF Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
159	PD 3rd Floor Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
160		\$728,320.00	\$731,023.36	\$1,101,596.88	\$1,130,583.90	\$28,987.01	2.63%
161							
162	INFORMATION TECHNOLOGY						
163	IT Salaries	\$ 62,923.05	\$ 90,731.51	\$141,507.93	\$147,201.60	\$5,693.67	4.02%
164	IT-Overtime/Part Time	\$0.00	\$0.00	\$2,121.60	\$29,700.00	\$27,578.40	1299.89%
165	FICA/Medicare	\$ 4,813.61	\$ 7,181.58	\$10,825.36	\$11,260.92	\$435.57	4.02%
166	Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
167	Office Equipment Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
168	Computer Software	\$26,000.00	\$25,899.70	\$26,000.00	\$35,000.00	\$9,000.00	34.62%
169	Computer Hardware	\$24,000.00	\$23,718.65	\$35,500.00	\$29,000.00	(\$6,500.00)	-18.31%
170	IT Utility Services	\$14,500.00	\$14,485.29	\$14,900.00	\$16,600.00	\$1,700.00	11.41%
171	IT Support Service	\$5,000.00	\$4,530.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
172		\$137,236.66	\$166,546.73	\$235,854.89	\$273,762.52	\$37,907.64	16.07%
173							
174							
175	ADMINISTRATIVE SERVICES						
176	Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
177	FICA/Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
178	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
179	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
180	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
181	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
182	Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
183	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
184	Website	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
185	Travel and Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
186		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
187							
188							
189							
190	CITY CLERK						
191	City Clerk Salaries-Perm.	\$ 201,033.80	\$ 203,977.93	\$192,228.14	\$199,820.67	\$7,592.53	3.95%
192	Leave Time Turn-In	\$3,116.30	\$0.00	\$3,225.53	\$0.00	(\$3,225.53)	-100.00%
193	Overtime	\$1,000.00	\$624.68	\$300.00	\$300.00	\$0.00	0.00%
194	B.C.A. Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
195	FICA/Medicare	\$ 15,296.44	\$ 15,875.64	\$14,619.91	\$15,286.28	\$666.37	4.56%
196	Nontaxable Fringe Ben.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
197	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
198	Late Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
199	General Supplies	\$2,500.00	\$2,281.34	\$2,200.00	\$2,500.00	\$300.00	13.64%
200	Animal Control Costs	\$5,128.00	\$4,486.51	\$5,700.00	\$5,200.00	(\$500.00)	-8.77%
201	Election Expenses	\$12,195.00	\$10,877.25	\$7,200.00	\$12,000.00	\$4,800.00	66.67%
202	School Election Expenses	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
203	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
204	Telephone	\$400.00	\$182.94	\$400.00	\$400.00	\$0.00	0.00%
205	Postage	\$1,200.00	\$874.40	\$1,200.00	\$2,250.00	\$1,050.00	87.50%
206	Dues and Subscriptions	\$300.00	\$355.00	\$390.00	\$400.00	\$10.00	2.56%
207	Printing	\$350.00	\$266.43	\$350.00	\$350.00	\$0.00	0.00%
208	Contractual Services	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	0.00%
209	BCA elections	\$3,600.00	\$3,071.36	\$2,700.00	\$7,400.00	\$4,700.00	174.07%
210	Election Workers	\$3,700.00	\$2,911.49	\$2,600.00	\$7,100.00	\$4,500.00	173.08%
211	BCA Appeals/Abatements	\$500.00	\$170.00	\$500.00	\$500.00	\$0.00	0.00%
212	Office Equip Maintenance	\$2,000.00	\$910.38	\$2,000.00	\$2,100.00	\$100.00	5.00%
213	Travel & Training	\$3,700.00	\$2,152.81	\$3,700.00	\$4,200.00	\$500.00	13.51%
214	Photocopier Lease Prin	\$1,500.00	\$1,364.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
215		\$263,019.54	\$254,382.16	\$242,313.58	\$262,806.95	\$20,493.37	8.46%
216							
217							
218	GENERAL LEDGER/PAYROLL						
219	G.L./Pysl.Salaries-Perm.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
220	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
221	Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
222	FICA/Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
223	Nontaxable Fringe Ben.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
224	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
225	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
226	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
227	Dues & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
228	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
229	Auditing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
230	Equipment Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
231	Computer Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
232	Travel & Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
233		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
234							
235							
236	FINANCE, ASSESSING & TAX						
237	Assessing/Tax Sal.-Perm.	\$ 284,304.69	\$ 281,423.41	\$297,896.32	\$321,633.75	\$23,737.43	7.97%
238	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
239	Overtime	\$800.00	\$699.59	\$800.00	\$800.00	\$0.00	0.00%
240	FICA/Medicare	\$ 21,535.49	\$ 23,768.41	\$22,567.76	\$24,604.98	\$2,037.22	9.03%
241	Office Supplies	\$2,000.00	\$3,581.39	\$1,700.00	\$2,000.00	\$300.00	17.65%
242	Advertising	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
243	Telephone	\$325.00	\$241.52	\$300.00	\$250.00	(\$50.00)	-16.67%
244	Postage	\$6,000.00	\$5,972.20	\$6,400.00	\$6,000.00	(\$400.00)	-6.25%
245	Dues and Memberships	\$600.00	\$310.00	\$950.00	\$800.00	(\$150.00)	-15.79%
246	Printing	\$3,000.00	\$2,118.80	\$4,000.00	\$3,000.00	(\$1,000.00)	-25.00%
247	Consulting/Assessing Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
248	Legal Fees,Tax Collection	\$0.00	\$248.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
249	Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
250	NEMRC/APEX	\$1,400.00	\$2,110.38	\$1,400.00	\$5,100.00	\$3,700.00	264.29%
251	Travel & Training	\$4,000.00	\$4,337.69	\$4,000.00	\$4,000.00	\$0.00	0.00%
252	Reappraisal Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
253		\$324,465.18	\$324,811.39	\$340,514.08	\$368,688.73	\$28,174.65	8.27%
254							
255							
256	PLANNING/DEVELOPMENT REVIEW						
257	Planning Salaries-Perm.	\$ 326,243.74	\$ 350,293.84	\$297,273.27	\$339,603.50	\$42,330.23	14.24%
258	Part-time staff in admin services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
259	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
260	Overtime	\$0.00	\$150.69	\$6,300.00	\$6,300.00	\$0.00	0.00%
261	Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
262	FICA/Medicare	\$ 22,918.65	\$ 31,178.43	\$21,817.44	\$25,979.67	\$4,162.23	19.08%
263	Nontaxable Fringes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
264	Reimbursable grant expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
265	Office Supplies	\$2,500.00	\$3,333.11	\$2,500.00	\$2,700.00	\$200.00	8.00%
266	Public Meeting Advertising	\$3,200.00	\$1,720.80	\$3,500.00	\$3,500.00	\$0.00	0.00%
267	Telephone	\$300.00	\$127.97	\$300.00	\$150.00	(\$150.00)	-50.00%
268	Postage	\$1,000.00	\$455.70	\$1,000.00	\$800.00	(\$200.00)	-20.00%
269	Dues and Subscriptions	\$1,500.00	\$1,316.00	\$1,500.00	\$1,650.00	\$150.00	10.00%
270	Document Printing	\$1,500.00	\$679.48	\$1,500.00	\$1,500.00	\$0.00	0.00%
271	Maps	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
272	Payment for GIS services	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
273	Legal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
274	Consultants	\$55,000.00	\$48,621.01	\$55,000.00	\$55,000.00	\$0.00	0.00%
275	Cmte Support (Nat Res, Energy, Other)	\$2,900.00	\$8,577.32	\$2,900.00	\$2,900.00	\$0.00	0.00%
276	PC/DRB Stipends	\$9,000.00	\$8,754.17	\$9,000.00	\$9,000.00	\$0.00	0.00%
277	Equipment Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
278	Travel & Training	\$5,500.00	\$3,844.47	\$5,500.00	\$5,500.00	\$0.00	0.00%
279	Legal Permit Review	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
280	Independent Technical Review	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
281	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
282	Special Projects	\$25,000.00	\$6,416.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
283	Operating Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
284		\$459,062.39	\$467,968.99	\$420,590.71	\$467,083.17	\$46,492.46	11.05%
285							
286							
287							
288	NATURAL RESOURCES & ENERGY						
289	Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
290	Educational Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
291	Special Projects Material	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
292	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
293	Travel & Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
294		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
295							
296							
297	CULTURE AND RECREATION						
298	RECREATION ADMINISTRATION						
299	Rec.Admin.Salaries-Perm.	\$ 251,324.00	\$ 258,360.02	\$258,687.89	\$271,760.70	\$13,072.81	5.05%
300	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00	0.00%
301	Overtime	\$0.00	\$192.85	\$0.00	\$1,500.00	\$1,500.00	0.00%
302	Taxable Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
303	FICA/Medicare	\$ 19,689.64	\$ 20,249.98	\$19,789.62	\$20,789.69	\$1,000.07	5.05%
304	Nontaxable Fringe Ben.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
305	Office Supplies	\$3,000.00	\$1,008.78	\$3,300.00	\$3,000.00	(\$300.00)	-9.09%
306	Clothing	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
307	Telephone	\$3,733.00	\$926.08	\$2,000.00	\$1,500.00	(\$500.00)	-25.00%
308	Postage	\$350.00	\$14.95	\$350.00	\$150.00	(\$200.00)	-57.14%
309	Dues and Subscriptions	\$600.00	\$1,433.25	\$1,700.00	\$1,700.00	\$0.00	0.00%
310	Scholarships	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
311	Printing	\$32,000.00	\$43,715.21	\$16,000.00	\$36,000.00	\$20,000.00	125.00%
312	Computer Software Contract	\$5,000.00	\$4,592.42	\$5,850.00	\$4,600.00	(\$1,250.00)	-21.37%
313	Travel & Training	\$4,000.00	\$4,842.63	\$5,000.00	\$6,900.00	\$1,900.00	38.00%
314	Lease Printer and Copier	\$5,046.00	\$4,811.85	\$3,600.00	\$5,000.00	\$1,400.00	38.89%
315		\$325,742.64	\$341,148.02	\$316,277.51	\$361,900.39	\$45,622.88	14.42%
316							
317							
318							
319	PROGRAMS						
320	Salaries-Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
321	Salaries-Fall/Winter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
322	Salaries-Spring/Summer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
323	Salaries-Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
324	FICA/Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
325	Supplies and Equipment	\$10,200.00	\$7,727.54	\$11,000.00	\$11,000.00	\$0.00	0.00%
326	Advertising	\$5,000.00	\$6,690.97	\$5,000.00	\$7,000.00	\$2,000.00	40.00%
327	Senior Programs	\$3,500.00	\$4,761.96	\$0.00	\$0.00	\$0.00	0.00%
328	Special Events	\$8,000.00	\$8,272.82	\$11,000.00	\$18,000.00	\$7,000.00	63.64%
329	School Custodial Reim	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
330	School Use	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
331		\$29,700.00	\$27,453.29	\$30,000.00	\$39,000.00	\$9,000.00	30.00%
332							
333							
334							
335	Red Rock Park						
336	Red Rocks Park Salaries	\$15,000.00	\$6,094.50	\$6,100.00	\$6,500.00	\$400.00	6.56%
337	FICA/Medicare	\$1,766.00	\$344.81	\$0.00	\$0.00	\$0.00	0.00%
338	General Supplies	\$2,000.00	\$680.41	\$1,500.00	\$1,500.00	\$0.00	0.00%
339	Clothing	\$375.00	\$301.50	\$200.00	\$200.00	\$0.00	0.00%
340	Telephone	\$245.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
341	Printing	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
342	Consulting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
343	Utilities	\$500.00	\$254.26	\$400.00	\$400.00	\$0.00	0.00%
344		\$20,886.00	\$7,675.48	\$8,450.00	\$8,850.00	\$400.00	4.73%
345							
346							
347	FACILITIES						
348	Park Salaries	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
349	FICA/Medicare	\$229.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
350	Supplies	\$6,484.00	\$4,124.89	\$9,500.00	\$9,500.00	\$0.00	0.00%
351	Fuel-Gas - Heat	\$1,250.00	\$1,394.98	\$1,500.00	\$1,500.00	\$0.00	0.00%
352	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
353	Recreation Path materials	\$0.00	\$0.00	\$500.00	\$0.00	(\$500.00)	-100.00%
354	Electric-Jaycee Park	\$1,600.00	\$1,546.14	\$1,600.00	\$1,600.00	\$0.00	0.00%
355	Electric-Dorset Park	\$2,000.00	\$2,119.98	\$2,500.00	\$2,500.00	\$0.00	0.00%
356	Electric-Overlook Park	\$375.00	\$254.99	\$300.00	\$300.00	\$0.00	0.00%
357	Electric-Red Rocks Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
358	Electric-Tennis Courts	\$550.00	\$261.75	\$300.00	\$300.00	\$0.00	0.00%
359	Facilities Maintenance Contracts	\$2,825.00	\$1,440.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
360	Port-O-Lets	\$4,600.00	\$6,332.93	\$4,600.00	\$7,000.00	\$2,400.00	52.17%
361	Vehicle Maintenance	\$3,000.00	\$2,617.81	\$3,500.00	\$3,500.00	\$0.00	0.00%
362	Capital Items	\$0.00	\$0.00	\$265,000.00	\$180,000.00	(\$85,000.00)	-32.08%
363	Debt Repayment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
364	Shared Use Paths	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
365	Ongoing Facilities Improvements	\$23,000.00	\$23,469.71	\$32,500.00	\$32,000.00	(\$500.00)	-1.54%
366		\$48,913.50	\$43,563.18	\$327,300.00	\$243,700.00	(\$83,600.00)	-25.54%
367							
368							
369							
370	LEISURE ARTS						
371	Seasonal Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
372	Playground Leaders	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
373	Arts & Crafts Instructors	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
374	Adult Programs Supplies/I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
375	FICA/Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
376	Youth Playground Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
377	Youth Arts & Crafts Materi	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
378	Senior Club Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
379	Reimbursement-Bus Drivers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
380	Artists-Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
381	Chorus Directors	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
382		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
383							
384							
385							
386	Contracted General Programs						

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
387	Adult Programs	\$22,700.00	\$17,744.71	\$23,000.00	\$18,000.00	(\$5,000.00)	-21.74%
388	Jazzercise of Shelburne	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
389	Skate lessons - Vt Skate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
390	Special Events	\$0.00	\$41.82	\$0.00	\$0.00	\$0.00	0.00%
391	Swim Lessons-Sport/Fit Ed	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
392	VRPA Discount	\$6,500.00	\$9,466.00	\$9,600.00	\$9,600.00	\$0.00	0.00%
393	Driver's Education	\$23,400.00	\$35,750.00	\$33,000.00	\$36,000.00	\$3,000.00	9.09%
394	Ski Programs	\$10,000.00	\$10,760.00	\$11,000.00	\$11,000.00	\$0.00	0.00%
395	Chorus Director	\$3,600.00	\$3,600.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
396	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
397	Track Meet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
398	City Fest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
399	Youth Programs	\$25,000.00	\$20,923.65	\$30,000.00	\$30,000.00	\$0.00	0.00%
400		\$94,200.00	\$98,286.18	\$113,600.00	\$111,600.00	(\$2,000.00)	-1.76%
401							
402							
403							
404							
405	VRPA Discount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
406		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
407							
408							
409							
410							
411	Afternoon Skiing-Middle S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
412	Afternoon Skiing- Elementary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
413		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
414							
415							
416							
417							
418	Spec.Activities Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
419	FICA/Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
420	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
421	City Fest	\$17,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
422	SoBu Night Out	\$27,000.00	\$25,650.23	\$25,000.00	\$27,000.00	\$2,000.00	8.00%
423	Food Playground-O'Dell Appts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
424	Mor'in Jo with Fido	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
425	Program Cell Phones	\$960.00	\$907.99	\$1,600.00	\$500.00	(\$1,100.00)	-68.75%
426		\$45,760.00	\$26,558.22	\$26,600.00	\$27,500.00	\$900.00	3.38%
427							
428							
429	PUBLIC LIBRARY						
430	Library Salaries	\$ 332,443.00	\$ 336,321.52	\$357,706.10	\$424,530.46	\$66,824.36	18.68%
431	Children Librarian	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
432	Community Assistants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
433	Vacation/Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
434	Community Aides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
435	Office Manager/Circulat'n	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
436	FICA/Medicare	\$ 24,360.89	\$ 27,792.28	\$27,364.52	\$32,476.58	\$5,112.06	18.68%
437	Library Supplies	\$5,800.00	\$6,123.12	\$7,800.00	\$6,200.00	(\$1,600.00)	-20.51%
438	Late Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
439	Books - Adult	\$19,000.00	\$15,850.35	\$18,000.00	\$17,000.00	(\$1,000.00)	-5.56%
440	Books - Children	\$9,550.00	\$11,178.19	\$9,000.00	\$9,000.00	\$0.00	0.00%
441	Books - Young Adults	\$2,500.00	\$3,900.37	\$2,500.00	\$3,000.00	\$500.00	20.00%
442	DVDs/CDs-Adult	\$6,500.00	\$5,928.68	\$6,000.00	\$6,000.00	\$0.00	0.00%
443	DVDs/CDs-Children	\$2,300.00	\$847.15	\$2,000.00	\$1,500.00	(\$500.00)	-25.00%
444	Program Supplies-Arts/Cra	\$2,000.00	\$1,807.69	\$2,300.00	\$2,000.00	(\$300.00)	-13.04%
445	Blanchette Non Fiction Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
446	Blanchette Non-Fiction Subscriptions-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
447	Photocopies	\$0.00	(\$174.00)	\$0.00	\$0.00	\$0.00	0.00%
448	Bookmobile Gasoline	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
449	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
450	Telephone Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
451	Postage	\$1,000.00	\$1,276.20	\$0.00	\$1,400.00	\$1,400.00	0.00%
452	Dues and Subscriptions	\$800.00	\$1,509.13	\$2,600.00	\$2,000.00	(\$600.00)	-23.08%
453	Inter-Library delivery	\$1,560.00	\$615.00	\$1,700.00	\$1,215.00	(\$485.00)	-28.53%
454	Online & Print Subscripti	\$11,000.00	\$11,539.87	\$14,500.00	\$18,525.00	\$4,025.00	27.76%
455	School Use	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
456	Building Lease	\$45,000.00	\$46,200.00	\$45,000.00	\$46,200.00	\$1,200.00	2.67%
457	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
458	Janitorial Services	\$16,335.00	\$16,609.17	\$16,335.00	\$15,885.00	(\$450.00)	-2.75%
459	Community Programs	\$6,000.00	\$3,925.26	\$7,550.00	\$6,000.00	(\$1,550.00)	-20.53%
460	Service to Shut-Ins	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
461	Repair/Maintenance Librar	\$9,000.00	\$13,360.34	\$16,000.00	\$13,500.00	(\$2,500.00)	-15.63%
462	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
463	Bookmobile services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
464	Bookmobile maintenance	\$500.00	\$50.00	\$500.00	\$500.00	\$0.00	0.00%
465	Computer Operations - Software	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
466	Computer Operations - Hardware	\$600.00	\$2,786.88	\$1,000.00	\$2,100.00	\$1,100.00	110.00%
467	Travel & Training	\$2,000.00	\$2,251.27	\$1,500.00	\$1,500.00	\$0.00	0.00%
468	Library Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
469	Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
470	Computer Program Fees	\$3,600.00	\$3,556.35	\$3,600.00	\$4,167.00	\$567.00	15.75%
471	Office Renovations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
472	C/L Photocopier Lease Pri	\$2,400.00	\$3,388.03	\$2,400.00	\$3,000.00	\$600.00	25.00%
473		\$504,248.89	\$516,642.85	\$545,555.62	\$617,899.04	\$72,343.42	13.26%
474							
475	PUBLIC SAFETY						
476	FIRE DEPARTMENT						
477	Fire Salaries-Permanent	\$ 2,002,398.00	\$ 1,883,822.09	\$1,869,299.90	\$2,010,155.14	\$140,855.24	7.54%
478	Fire Salaries-Other-On Call	\$83,347.70	\$81,590.33	\$71,813.42	\$82,000.00	\$10,186.58	14.18%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
479	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
480	New Employee Training	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
481	Holiday Pay	\$ 186,354.00	\$ 330,052.39	\$190,344.00	\$335,100.00	\$144,756.00	76.05%
482	Fair Labor Standard O/T	\$ 165,185.77	\$ -	\$141,804.23	\$141,804.00	(\$0.23)	0.00%
483	F/D Overtime - Fill-In	\$187,000.00	\$285,196.07	\$138,000.00	\$138,000.00	\$0.00	0.00%
484	F/D Overtime - Training	\$28,000.00	\$29,373.10	\$30,000.00	\$30,000.00	\$0.00	0.00%
485	F/D Overtime - Emerg Call	\$7,000.00	\$9,983.49	\$6,500.00	\$6,500.00	\$0.00	0.00%
486	Salaries-USAR Storm Deployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
487	Wellness/Fitness	\$0.00	\$15,508.32	\$13,000.00	\$25,000.00	\$12,000.00	92.31%
488	Fire-Off Duty Outside Emp	\$3,000.00	\$1,750.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
489	Administrative Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
490	ADP Timeclock Charge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
491	FICA/Medicare	\$ 206,998.22	\$ 207,824.05	\$165,952.77	\$210,647.27	\$44,694.50	26.93%
492	Office Supplies	\$2,000.00	\$1,878.82	\$2,000.00	\$2,000.00	\$0.00	0.00%
493	Late Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
494	Medical Supplies	\$0.00	\$622.28	\$0.00	\$0.00	\$0.00	0.00%
495	Oxygen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
496	Vaccinations-HEP	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
497	REHAB Supplies	\$300.00	\$59.41	\$300.00	\$300.00	\$0.00	0.00%
498	Station Operating Supply	\$3,000.00	\$960.00	\$3,000.00	\$2,000.00	(\$1,000.00)	-33.33%
499	Maintenance Tools	\$420.00	\$474.68	\$350.00	\$475.00	\$125.00	35.71%
500	Uniforms	\$15,000.00	\$26,513.39	\$32,500.00	\$28,000.00	(\$4,500.00)	-13.85%
501	Uniforms -Electrical Inspector	\$500.00	\$595.67	\$500.00	\$625.00	\$125.00	25.00%
502	Uniforms-Call	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
503	Firefighting Clothing	\$8,400.00	\$12,467.71	\$36,800.00	\$20,000.00	(\$16,800.00)	-45.65%
504	Vehicle Tools	\$1,000.00	\$1,538.13	\$1,000.00	\$1,500.00	\$500.00	50.00%
505	Gas Chiefs' vehicle & rei	\$2,500.00	\$2,703.47	\$2,500.00	\$2,800.00	\$300.00	12.00%
506	Vehicle - Electrical Inspector	\$9,600.00	\$9,509.05	\$9,600.00	\$0.00	(\$9,600.00)	-100.00%
507	Diesel Fuel	\$15,000.00	\$19,029.36	\$18,000.00	\$19,000.00	\$1,000.00	5.56%
508	Oil	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	0.00%
509	Films and Books	\$1,000.00	\$144.70	\$1,000.00	\$1,000.00	\$0.00	0.00%
510	Fire Prevention Materials	\$1,500.00	\$1,038.59	\$1,500.00	\$1,500.00	\$0.00	0.00%
511	Fire Extinguishers	\$600.00	\$768.00	\$600.00	\$775.00	\$175.00	29.17%
512	Airpacks Maintenance	\$4,500.00	\$7,139.79	\$10,000.00	\$7,000.00	(\$3,000.00)	-30.00%
513	Telephone	\$12,000.00	\$10,359.03	\$12,000.00	\$10,500.00	(\$1,500.00)	-12.50%
514	Postage-Tool Shipping	\$450.00	\$192.77	\$450.00	\$200.00	(\$250.00)	-55.56%
515	Dues and Subscriptions	\$1,500.00	\$1,103.17	\$1,700.00	\$1,500.00	(\$200.00)	-11.76%
516	Dues and Subscriptions - Electric	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
517	HVAC Maintenance	\$0.00	\$0.00	\$4,500.00	\$4,500.00	\$0.00	0.00%
518	Stations Maintenance/Repairs	\$116,000.00	\$116,046.73	\$25,000.00	\$25,000.00	\$0.00	0.00%
519	Laundry and Bedding	\$900.00	\$146.17	\$1,200.00	\$5,000.00	\$3,800.00	316.67%
520	Radio Repair	\$1,500.00	\$2,431.31	\$2,000.00	\$2,500.00	\$500.00	25.00%
521	Vehicle Maintenance	\$16,000.00	\$36,641.56	\$18,000.00	\$38,000.00	\$20,000.00	111.11%
522	Vehicle Repair	\$20,000.00	\$24,808.97	\$30,000.00	\$30,000.00	\$0.00	0.00%
523	Tires	\$3,000.00	\$1,611.94	\$10,000.00	\$6,500.00	(\$3,500.00)	-35.00%
524	Equipment R & M	\$7,500.00	\$14,493.42	\$8,500.00	\$25,000.00	\$16,500.00	194.12%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
525	Computers Contract ACS	\$3,000.00	\$5,920.55	\$4,500.00	\$7,000.00	\$2,500.00	55.56%
526	Fire Safety Education	\$3,400.00	\$3,445.36	\$0.00	\$3,600.00	\$3,600.00	0.00%
527	Conferences	\$1,000.00	\$218.67	\$1,000.00	\$1,000.00	\$0.00	0.00%
528	Training Schools	\$4,500.00	\$5,157.43	\$6,500.00	\$6,500.00	\$0.00	0.00%
529	Training Schools-Electrical Inspector	\$500.00	\$0.00	\$250.00	\$500.00	\$250.00	100.00%
530	Training Equipment	\$750.00	\$145.56	\$1,200.00	\$1,200.00	\$0.00	0.00%
531	Recruiting & Testing	\$1,000.00	\$3,437.23	\$4,000.00	\$2,000.00	(\$2,000.00)	-50.00%
532	Fire Station #1 Heat/Elec	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
533	Fire Station #2 Heat/Elec	\$12,500.00	\$19,612.08	\$20,000.00	\$20,000.00	\$0.00	0.00%
534	Water Tank Rental Station	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
535	Fire Safety Equipment	\$117,000.00	\$94,522.75	\$32,000.00	\$32,000.00	\$0.00	0.00%
536	Equipment-Fire Inspector	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
537	F/D Furniture/Equipment	\$2,500.00	\$1,000.00	\$67,000.00	\$7,500.00	(\$59,500.00)	-88.81%
538	Fire truck fit up	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
539	Hoses, Nozzles, Misc.	\$0.00	\$0.00	\$5,200.00	\$3,000.00	(\$2,200.00)	-42.31%
540	Equipment Notes Prin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
541	Equipment Notes Int	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
542	Fire truck-repayment to WPC	\$94,000.00	\$94,000.00	\$0.00	\$0.00	\$0.00	0.00%
543	Copier	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
544	Operating Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
545	F/D Equipment Trsf Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
546	F/D CIP Trsf Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
547	Fire Inspector	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
548	Fire Inspector Car/Equipment	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	0.00%
549		\$3,355,203.69	\$3,365,837.59	\$3,013,964.32	\$3,313,481.41	\$299,517.09	9.94%
550							
551							
552	AMBULANCE						
553	Permanent Salaries	\$ 467,470.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
554	EMT Pay	\$ 83,347.70	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
555	Holiday Pay	\$ 33,277.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
556	Fair Labor Standard OT	\$ 36,570.77	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
557	Overtime Fill-In	\$49,000.00	\$0.00	\$35,000.00	\$0.00	(\$35,000.00)	-100.00%
558	Overtime - Training	\$7,000.00	\$0.00	\$8,500.00	\$0.00	(\$8,500.00)	-100.00%
559	Overtime - Emergency Call	\$0.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)	-100.00%
560	Salaries-USAR Storm Deployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
561	Wellness	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
562	Paramedic Grant Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
563	FICA/MEDI	\$ 38,094.56	\$0.00	\$38,000.00	\$0.00	(\$38,000.00)	-100.00%
564	Doctor Services Stipend	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
565	Payment to VT-Medicaid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
566	Office Supplies	\$2,000.00	\$49.69	\$2,000.00	\$750.00	(\$1,250.00)	-62.50%
567	Medical Supplies-Disposab	\$29,000.00	\$24,656.16	\$49,000.00	\$49,000.00	\$0.00	0.00%
568	Medical Supplies-Oxygen	\$3,500.00	\$2,216.74	\$3,000.00	\$3,000.00	\$0.00	0.00%
569	Medical Equipment Replace	\$7,500.00	\$17,618.13	\$7,500.00	\$17,500.00	\$10,000.00	133.33%
570	Uniforms-Career	\$6,000.00	\$17,409.36	\$7,000.00	\$7,000.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
571	Diesel Fuel	\$6,500.00	\$6,132.18	\$6,500.00	\$6,800.00	\$300.00	4.62%
572	Training Films and Books	\$750.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
573	Telephone	\$5,000.00	\$5,935.52	\$7,000.00	\$6,200.00	(\$800.00)	-11.43%
574	Billing Postage	\$1,500.00	\$1,149.10	\$1,500.00	\$1,200.00	(\$300.00)	-20.00%
575	Dues & Subscriptions	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
576	Contingency-Equipment Rep	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
577	Radios Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
578	Radio Repair	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%
579	Vehicle Maintenance	\$2,500.00	\$33.81	\$3,000.00	\$3,000.00	\$0.00	0.00%
580	Vehicle Repair	\$3,000.00	\$3,589.34	\$3,000.00	\$4,000.00	\$1,000.00	33.33%
581	Equipment R&M	\$1,250.00	\$3,302.68	\$1,250.00	\$3,400.00	\$2,150.00	172.00%
582	Office Equip Maintenance	\$500.00	\$0.00	\$500.00	\$250.00	(\$250.00)	-50.00%
583	Billing Software/Upgrades	\$4,000.00	\$2,890.79	\$4,000.00	\$3,000.00	(\$1,000.00)	-25.00%
584	Med Equipment Maintenance	\$1,000.00	\$0.00	\$1,200.00	\$2,000.00	\$800.00	66.67%
585	Training Programs	\$3,750.00	\$220.00	\$8,000.00	\$5,000.00	(\$3,000.00)	-37.50%
586	Training Equipment	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
587	To Reserve Fund-Training	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
588	Replacement Vehicle	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
589	EMS Patient Care Equip	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	0.00%
590	Paperless Reporting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
591	Notes/Bonds-Vehicles/Equi	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
592	Operating Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
593		\$804,510.53	\$95,203.50	\$238,250.00	\$158,400.00	(\$79,850.00)	-33.52%
594							
595							
596	POLICE						
597	Police Salaries-Permanent	\$ 3,360,434.00	\$ 3,169,719.18	\$3,283,357.67	\$3,385,868.00	\$102,510.33	3.12%
598	Police Holiday Pay	\$ 197,275.96	\$ 218,343.30	\$168,710.88	\$220,000.00	\$51,289.12	30.40%
599	Automatic Corporal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600	Shift Differential	\$ 64,873.80	\$ 47,244.31	\$52,750.69	\$48,000.00	(\$4,750.69)	-9.01%
601	Per Diem Dispatchers	\$20,000.00	\$15,592.63	\$0.00	\$0.00	\$0.00	0.00%
602	Rec Path Patrol - Interns	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
603	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
604	Police Salaries-Overtime	\$285,000.00	\$413,841.40	\$298,000.00	\$298,000.00	\$0.00	0.00%
605	Drug Task Force Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
606	CUSI Officer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
607	Off-Duty Police Salary	\$10,000.00	\$5,391.25	\$10,000.00	\$10,000.00	\$0.00	0.00%
608	Reparative Board Grant Ac	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
609	Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
610	FICA/Medicare	\$ 301,309.57	\$ 297,384.38	\$278,321.17	\$303,082.90	\$24,761.74	8.90%
611	Fitness	\$7,200.00	\$13,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
612	Office Supplies	\$10,500.00	\$11,699.50	\$10,500.00	\$10,500.00	\$0.00	0.00%
613	Late Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
614	Firearms equip/supplies	\$12,000.00	\$12,143.48	\$13,000.00	\$13,000.00	\$0.00	0.00%
615	Radio Equipment-Supplies	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
616	Investigative Supplies	\$8,120.00	\$10,682.74	\$8,120.00	\$8,500.00	\$380.00	4.68%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
617	Youth Services Supplies	\$5,000.00	\$5,014.65	\$5,000.00	\$5,000.00	\$0.00	0.00%
618	Traffic Safety Grant	\$0.00	\$11,284.25	\$0.00	\$0.00	\$0.00	0.00%
619	Traffic Unit Supplies	\$2,000.00	\$2,331.38	\$2,000.00	\$2,000.00	\$0.00	0.00%
620	Emergency Mgmt Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
621	K-9 Supplies	\$4,000.00	\$5,061.45	\$4,000.00	\$4,000.00	\$0.00	0.00%
622	Janitorial Supplies	\$3,200.00	\$3,027.45	\$3,200.00	\$3,200.00	\$0.00	0.00%
623	Uniform Supplies	\$35,000.00	\$46,650.65	\$38,500.00	\$38,500.00	\$0.00	0.00%
624	Tires	\$9,800.00	\$3,045.56	\$9,800.00	\$9,800.00	\$0.00	0.00%
625	Gas and Oil	\$60,000.00	\$53,150.50	\$60,000.00	\$55,000.00	(\$5,000.00)	-8.33%
626	Community Outreach	\$0.00	\$0.00	\$44,000.00	\$60,365.00	\$16,365.00	37.19%
627	Telephone	\$30,000.00	\$33,397.13	\$30,000.00	\$30,000.00	\$0.00	0.00%
628	Postage	\$2,200.00	\$2,763.00	\$2,200.00	\$2,200.00	\$0.00	0.00%
629	Dues and Subscriptions	\$2,000.00	\$1,912.33	\$2,000.00	\$2,000.00	\$0.00	0.00%
630	Towing Services	\$1,000.00	\$855.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
631	Crime Prevention Supplies	\$2,000.00	\$1,813.76	\$2,000.00	\$2,000.00	\$0.00	0.00%
632	I.C.A.C.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
633	Building Repairs	\$0.00	\$29.98	\$0.00	\$65,000.00	\$65,000.00	0.00%
634	Generator Preventive Maint.	\$800.00	\$1,259.46	\$800.00	\$1,200.00	\$400.00	50.00%
635	Building Maintenance	\$15,000.00	\$14,099.27	\$15,000.00	\$15,000.00	\$0.00	0.00%
636	Upper Floor Lease Expenses	\$169,967.00	\$119,552.90	\$183,826.41	\$50,600.00	(\$133,226.41)	-72.47%
637	Uniform Cleaning	\$15,000.00	\$13,481.99	\$15,000.00	\$15,000.00	\$0.00	0.00%
638	Office Equip. Contract	\$6,000.00	\$5,088.84	\$6,000.00	\$6,000.00	\$0.00	0.00%
639	Radio Equip. Maintenance	\$2,000.00	\$3,185.55	\$2,000.00	\$2,000.00	\$0.00	0.00%
640	Vehicle Repair	\$53,500.00	\$55,486.69	\$55,000.00	\$55,000.00	\$0.00	0.00%
641	Computer Connections Syst	\$8,800.00	\$9,018.55	\$8,800.00	\$8,800.00	\$0.00	0.00%
642	Equipment Maintenance	\$2,000.00	\$1,423.00	\$2,000.00	\$1,500.00	(\$500.00)	-25.00%
643	Records Management System	\$7,600.00	\$13,525.00	\$11,000.00	\$12,000.00	\$1,000.00	9.09%
644	Legal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
645	Consulting Services	\$18,000.00	\$18,701.00	\$26,300.00	\$27,000.00	\$700.00	2.66%
646	Legal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
647	IT Computer Services/Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
648	Tower Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
649	Animal Control Contracts	\$24,900.00	\$25,839.25	\$25,500.00	\$26,000.00	\$500.00	1.96%
650	Accreditation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
651	Conferences	\$6,000.00	\$4,837.55	\$6,000.00	\$6,000.00	\$0.00	0.00%
652	In-Service Training	\$28,500.00	\$31,573.52	\$32,500.00	\$32,500.00	\$0.00	0.00%
653	Recruiting & Testing	\$4,000.00	\$4,943.50	\$3,700.00	\$4,000.00	\$300.00	8.11%
654	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	0.00%
655	Electric-Police Dept.	\$62,000.00	\$55,015.98	\$60,000.00	\$60,000.00	\$0.00	0.00%
656	Heat/Hot Water	\$5,500.00	\$6,339.12	\$5,500.00	\$5,500.00	\$0.00	0.00%
657	Radio Installation Utilit	\$500.00	\$50,471.69	\$500.00	\$500.00	\$0.00	0.00%
658	Building Common Area Fees	\$65,000.00	\$82,447.94	\$65,000.00	\$65,000.00	\$0.00	0.00%
659	Cleaning/Building Service	\$34,200.00	\$32,692.52	\$35,000.00	\$33,000.00	(\$2,000.00)	-5.71%
660	Vehicles and Equipment	\$108,000.00	\$101,302.32	\$108,000.00	\$126,000.00	\$18,000.00	16.67%
661	Vehicle Equipment	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
662	Office Equipment	\$5,000.00	\$3,790.73	\$5,000.00	\$4,000.00	(\$1,000.00)	-20.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
663	Radio Replacement/Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
664	Investigative Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
665	Taser Replacement	\$3,500.00	\$3,473.65	\$3,500.00	\$3,500.00	\$0.00	0.00%
666	Computers/software	\$93,780.00	\$93,032.54	\$89,000.00	\$76,000.00	(\$13,000.00)	-14.61%
667	Equipment Notes Prin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
668	Equipment Notes Int	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
669	BYRNE Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
670	Operating Transfer In/Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
671		\$5,177,760.33	\$5,140,961.82	\$5,106,686.81	\$5,234,415.90	\$127,729.09	2.50%
672							
673							
674	STREETS AND HIGHWAYS						
675	Highway Salaries-Perm.	\$ 720,753.31	\$ 711,076.50	\$722,351.53	\$ 756,916.18	\$34,564.65	4.79%
676	Highway Salaries - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
677	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
678	Highway Salaries-Overtime	\$25,000.00	\$53,099.14	\$31,000.00	\$35,000.00	\$4,000.00	12.90%
679	On-Call Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
680	FICA/Medicare	\$ 53,566.19	\$ 60,539.93	\$56,788.36	\$60,581.59	\$3,793.23	6.68%
681	Drug/Alcohol/Phys.Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
682	Office Supplies	\$1,800.00	\$3,821.98	\$2,000.00	\$2,000.00	\$0.00	0.00%
683	Late Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
684	Traffic Light Supplies	\$25,000.00	\$26,309.89	\$30,000.00	\$28,000.00	(\$2,000.00)	-6.67%
685	Sign Supplies	\$6,500.00	\$6,352.52	\$7,500.00	\$7,500.00	\$0.00	0.00%
686	City Highways Material	\$31,000.00	\$39,597.92	\$35,000.00	\$37,500.00	\$2,500.00	7.14%
687	Road Striping	\$20,000.00	\$20,164.29	\$20,000.00	\$20,000.00	\$0.00	0.00%
688	Winter Salt	\$100,000.00	\$155,279.36	\$120,000.00	\$150,000.00	\$30,000.00	25.00%
689	Winter Sand	\$300.00	\$525.28	\$300.00	\$300.00	\$0.00	0.00%
690	Winter Liquid Deicer Addi	\$13,500.00	\$17,039.88	\$14,000.00	\$18,000.00	\$4,000.00	28.57%
691	Building Supplies	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	\$0.00	0.00%
692	Uniforms	\$20,000.00	\$22,150.03	\$20,000.00	\$20,000.00	\$0.00	0.00%
693	Vehicle Repair Parts	\$75,000.00	\$72,678.67	\$75,000.00	\$75,000.00	\$0.00	0.00%
694	School Bus parts	\$32,500.00	\$25,265.85	\$35,000.00	\$30,000.00	(\$5,000.00)	-14.29%
695	Gasoline HW	\$20,000.00	\$33,426.81	\$20,000.00	\$30,000.00	\$10,000.00	50.00%
696	Diesel/Gasoline Non City	\$125,000.00	\$143,040.50	\$125,000.00	\$140,000.00	\$15,000.00	12.00%
697	Oil	\$6,000.00	\$6,339.32	\$6,000.00	\$6,500.00	\$500.00	8.33%
698	Diesel Fuel HW	\$27,500.00	\$28,517.74	\$32,000.00	\$32,000.00	\$0.00	0.00%
699	Fuel Station Maintenance	\$2,000.00	\$853.24	\$1,500.00	\$1,500.00	\$0.00	0.00%
700	See, Click, Fix	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.00%
701	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
702	Telephone/Internet	\$7,500.00	\$5,499.33	\$7,000.00	\$6,000.00	(\$1,000.00)	-14.29%
703	Building Maintenance	\$31,000.00	\$33,872.53	\$71,000.00	\$75,000.00	\$4,000.00	5.63%
704	HVAC Maintenance	\$3,500.00	\$4,828.62	\$4,500.00	\$5,000.00	\$500.00	11.11%
705	Generator Preventive Maint.	\$1,500.00	\$4,426.17	\$2,500.00	\$4,500.00	\$2,000.00	80.00%
706	Hydrant Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
707	Tree Care	\$8,500.00	\$8,070.65	\$58,500.00	\$100,000.00	\$41,500.00	70.94%
708	Legal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
709	Consulting Services	\$17,500.00	\$23,016.41	\$20,000.00	\$24,000.00	\$4,000.00	20.00%
710	Equipment Rental/Purchase	\$1,750.00	\$848.26	\$1,500.00	\$1,000.00	(\$500.00)	-33.33%
711	Office Equipment Maintnce	\$1,750.00	\$1,616.10	\$1,500.00	\$1,500.00	\$0.00	0.00%
712	Travel & Training	\$9,000.00	\$5,896.85	\$9,000.00	\$9,000.00	\$0.00	0.00%
713	Utilities - Garage	\$18,500.00	\$13,366.15	\$18,000.00	\$18,000.00	\$0.00	0.00%
714	Utilities-Garage Heat	\$13,500.00	\$14,970.40	\$13,000.00	\$13,000.00	\$0.00	0.00%
715	Traffic Lights -Electricity	\$23,500.00	\$19,820.07	\$20,000.00	\$20,000.00	\$0.00	0.00%
716	Utilities - Storm Station	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
717	Stormwater Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
718	Vehicle Replacement	\$255,000.00	\$246,157.70	\$195,000.00	\$250,000.00	\$55,000.00	28.21%
719	Highway Paving	\$600,000.00	\$655,153.39	\$625,000.00	\$750,000.00	\$125,000.00	20.00%
720	State Aid Highways	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
721	Curbs and Sidewalks	\$5,000.00	\$1,198.64	\$5,000.00	\$2,500.00	(\$2,500.00)	-50.00%
722	Traffic Calming	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
723	Special Project	\$85,000.00	\$45,035.81	\$85,000.00	\$600,000.00	\$515,000.00	605.88%
724	Facility Stewardship	\$75,000.00	\$37,000.00	\$75,000.00	\$50,000.00	(\$25,000.00)	-33.33%
725	Equipment Notes Prin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
726	Equipment Notes Int	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
727	Operating Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
728	Operating Trsfrs Out - Hg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
729		\$2,464,319.50	\$2,546,855.93	\$2,566,339.90	\$3,391,697.77	\$825,357.87	32.16%
730							
731							
732							
733	PARK MAINTENANCE						
734	Park Maint.Salaries-Perm.	\$ 189,248.28	\$ 213,406.49	\$199,555.30	\$ 243,939.38	\$44,384.08	22.24%
735	Parks Salaries Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
736	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
737	Park Maint.Sal-Overtime	\$0.00	\$9,964.95	\$0.00	\$10,000.00	\$10,000.00	0.00%
738	Parks On Call	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
739	FICA/Medicare	\$ 14,477.49	\$ 17,816.45	\$15,175.80	\$19,426.36	\$4,250.56	28.01%
740	Payment to Sickbank Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
741	Park Supplies	\$28,500.00	\$29,268.06	\$30,000.00	\$30,000.00	\$0.00	0.00%
742	Maintenance & Landscaping Contract	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	0.00%
743	Cemetery Supplies	\$300.00	\$0.00	\$300.00	\$5,000.00	\$4,700.00	1566.67%
744	Recreation Path Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
745	Wheeler Park	\$0.00	\$3,374.11	\$0.00	\$0.00	\$0.00	0.00%
746	Veterans Memorial Park	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
747	Recreation Path Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
748		\$232,525.77	\$273,830.06	\$245,031.10	\$383,365.74	\$138,334.64	56.46%
749							
750							
751	DEBT SERVICE						
752	Public Works Facility	\$98,549.83	\$98,568.00	\$98,550.00	\$98,550.00	\$0.00	0.00%
753	Pension Liability Note Principal	\$345,205.93	\$345,205.93	\$362,081.00	\$381,454.00	\$19,373.00	5.35%
754	Kennedy Dr Reconstruction	\$22,493.70	\$22,508.00	\$22,493.70	\$22,493.70	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
755	Lime Kiln Bridge	\$22,493.70	\$22,508.00	\$22,494.00	\$22,494.00	\$0.00	0.00%
756	F/D Building Improvements	\$ 29,991.60	\$ 30,005.00	\$29,991.60	\$29,991.60	\$0.00	0.00%
757	Emergency Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
758	Police Headquarters	\$360,000.00	\$360,000.00	\$360,000.00	\$360,000.00	\$0.00	0.00%
759	Parkland, 1992	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
760	Communications Equipment-Community	\$ 190,000.00	\$ 190,000.00	\$190,000.00	\$190,000.00	\$0.00	0.00%
761	Public Works Facility-Int.	\$13,858.66	(\$8,558.58)	\$8,335.00	\$2,782.00	(\$5,553.00)	-66.62%
762	Kennedy Dr Reconstruction	\$7,132.55	\$5,714.94	\$6,080.00	\$5,011.00	(\$1,069.00)	-17.58%
763	Lime Kiln Bridge	\$7,132.55	\$5,714.94	\$6,080.00	\$5,011.00	(\$1,069.00)	-17.58%
764	F/D Building Improvements	\$9,564.11	\$7,618.48	\$8,153.00	\$6,719.00	(\$1,434.00)	-17.59%
765	Emergency Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
766	Police Headquarters	\$203,472.00	\$169,537.20	\$189,882.00	\$175,644.00	(\$14,238.00)	-7.50%
767	Public Safety/Communications	\$0.00	(\$450.82)	\$0.00	\$0.00	\$0.00	0.00%
768	Pension Liability Note Interest	\$315,742.20	\$323,183.68	\$298,867.00	\$279,494.00	(\$19,373.00)	-6.48%
769	Police Station Fitup	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
770	Sewer Fund Note-Solar	\$12,005.00	\$12,005.00	\$12,004.00	\$12,005.00	\$1.00	0.01%
771	Communications Equipment-Community	\$ 33,003.00	\$ 33,414.91	\$29,336.00	\$25,669.00	(\$3,667.00)	-12.50%
772		\$1,670,644.84	\$1,616,974.68	\$1,644,347.30	\$1,617,318.30	(\$27,029.00)	-1.64%
773							
774							
775	SOCIAL SERVICE & OTHER OPERATING ENTITIES						
776	G.B.I.C.	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
777	V.L.C.T.	\$15,397.00	\$21,858.00	\$22,505.00	\$23,000.00	\$495.00	2.20%
778	Chamber of Commerce	\$4,035.00	\$3,600.00	\$3,600.00	\$3,600.00	\$0.00	0.00%
779	Social Services	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
780	Community Use	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
781	CCTV-Clickable Meetings	\$10,000.00	\$10,000.00	\$20,000.00	\$21,000.00	\$1,000.00	5.00%
782	USA Triathlon	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
783	Front Porch Forum	\$4,140.00	\$4,608.00	\$4,500.00	\$4,900.00	\$400.00	8.89%
784	County Court	\$150,000.00	\$140,851.86	\$146,000.00	\$145,000.00	(\$1,000.00)	-0.68%
785	Winooski Valley Park	\$56,592.00	\$56,592.00	\$59,086.00	\$60,494.00	\$1,408.00	2.38%
786	C.C.T.A.	\$494,631.00	\$494,631.00	\$504,403.00	\$508,732.00	\$4,329.00	0.86%
787	Regional Planning	\$35,075.00	\$35,075.00	\$35,804.00	\$35,761.00	(\$43.00)	-0.12%
788	Metropolitan Planning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
789		\$789,870.00	\$787,215.86	\$815,898.00	\$822,487.00	\$6,589.00	0.81%
790							
791							
792							
793	TO CAPITAL/RESERVE FUNDS						
794	Ambulance Department	\$155,000.00	\$155,000.00	\$155,000.00	\$155,000.00	\$0.00	0.00%
795	Fuel Pump Reserve Fund	\$8,200.00	\$8,200.00	\$8,200.00	\$8,200.00	\$0.00	0.00%
796	Open Space Reserve Fund	\$285,000.00	\$285,000.00	\$285,000.00	\$306,533.00	\$21,533.00	7.56%
797	Reappraisal Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
798	Open Space Reserve/Trsf	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
799	Ambulance Svce Assessment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
800	Ambulance Svce-Trnsprt'n	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE EXPENDITURE BUDGET

	A	B	C	D	E	F	G
16	ACCOUNT	2019	2019	2020	2021	2020 vs 2021	2020 vs 2021
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
18							
801	To undesignated reserve fund	\$21,000.00	\$21,659.97	\$21,000.00	\$21,000.00	\$0.00	0.00%
802	To Market Street	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
803	To Capital Improvements	\$750,000.00	\$750,000.00	\$860,000.00	\$750,000.00	(\$110,000.00)	-12.79%
804		\$1,219,200.00	\$1,219,859.97	\$1,329,200.00	\$1,240,733.00	(\$88,467.00)	-6.66%
805							
806							
807		\$24,400,858.08	\$23,852,641.12	\$24,566,749.94	\$26,293,220.89	\$1,726,470.95	7.03%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE REVENUE BUDGET

	A	P	Q	R	S	T	U
6	ACCOUNT	2019	2019	2020	2021	2019 vs 2020	2019 vs 2020
7	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
8							
9							
10	Tax, Current Budget	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
11	Taxes, Open Spaces Assess	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
12	Taxes, Ambulance Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
13	Taxes, Ambulance-Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
14	Delinquent Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
15	VT Payment in Lieu of Tax	\$170,000.00	\$194,821.51	\$170,000.00	\$195,000.00	\$25,000.00	14.71%
16	Taxes, Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
17	Insurance Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
18	Taxes, Reappraisal/ACT 60	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$0.00	0.00%
19	Taxes, State Educational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20	School Tax Collection Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
21	Penalty, Current & Prior	\$110,000.00	\$171,170.57	\$125,000.00	\$150,000.00	\$25,000.00	20.00%
22	Interest, Current & Prior	\$45,000.00	\$85,677.71	\$50,000.00	\$75,000.00	\$25,000.00	50.00%
23	Abatements/Write-offs	\$0.00	(\$86.33)	\$0.00	\$0.00	\$0.00	0.00%
24	Attorney Fees	\$1,000.00	\$3,795.31	\$2,500.00	\$3,000.00	\$500.00	20.00%
25	Fee to Collect State Educ	\$93,000.00	\$0.00	\$93,000.00	\$95,000.00	\$2,000.00	2.15%
26	Current Use	\$16,000.00	\$14,772.00	\$13,500.00	\$14,800.00	\$1,300.00	9.63%
27	State Ed Municipal Rebate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
28	Per Parcel Payment Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
29		\$500,000.00	\$535,150.77	\$519,000.00	\$597,800.00	\$78,800.00	15.18%
30							
31							
32	Local Option Tax-Sales	\$2,750,000.00	\$3,002,190.90	\$2,780,000.00	\$3,000,000.00	\$220,000.00	7.91%
33	Local Option Tax-Rooms/Me	\$235,000.00	\$1,040,874.58	\$1,010,000.00	\$1,050,000.00	\$40,000.00	3.96%
34	Sales Tax - Fire Safer Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
35	Rooms/Meals - Fire Vehicle	\$352,658.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36	Rooms/Meals - P/D Hdqtrs	\$360,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37		\$3,697,658.00	\$4,043,065.48	\$3,790,000.00	\$4,050,000.00	\$260,000.00	6.86%
38							
39	CITY COUNCIL						
40	Interim Zoning Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
42							
43	ADMINISTRATIVE SERVICES						
44	Administrative Services-Water	\$47,500.00	\$47,500.00	\$47,500.00	\$47,500.00	\$0.00	0.00%
45	Admin. Services-Stormwater	\$134,392.00	\$134,392.00	\$134,392.00	\$134,392.00	\$0.00	0.00%
46	Administrative Services-Sewer	\$150,336.00	\$150,336.00	\$150,336.00	\$150,336.00	\$0.00	0.00%
47	Administrative Services CJC	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00%
48	From Sewer-Audit/ Actuary/Asset	\$6,214.00	\$6,214.00	\$6,214.00	\$6,214.00	\$0.00	0.00%
49	From SW-Audit & Actuary/Asset	\$3,555.00	\$3,555.00	\$3,555.00	\$3,555.00	\$0.00	0.00%
50	From Water-Audit	\$2,100.00	\$2,100.00	\$2,100.00	\$2,100.00	\$0.00	0.00%
51	DPSA Insurance Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
52	Admin Services Fee Fund 240	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
53	Pension Liability Note - Stormwater	\$26,510.00	\$26,510.00	\$26,510.00	\$26,510.00	\$0.00	0.00%
54	Pension Liability Note - Sewer	\$38,675.00	\$38,675.00	\$38,675.00	\$38,675.00	\$0.00	0.00%
55	Payment from Stormwater for Ortho	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
56	Payment from Sewer for Ortho	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE REVENUE BUDGET

	A	P	Q	R	S	T	U
6	ACCOUNT	2019	2019	2020	2021	2019 vs 2020	2019 vs 2020
7	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
8							
57	PD 3rd floor lease rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
58	Payment Payroll, Testing_Sewer	\$700.00	\$700.00	\$700.00	\$700.00	\$0.00	0.00%
59	Payment Payroll, Testing Stormw	\$480.00	\$480.00	\$480.00	\$480.00	\$0.00	0.00%
60	Administrative Svc-CJC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
61	Wellness Payment	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
62	COBRA Repayment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
63	Sick Bank Repayment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
64	Insurance/Leadership	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
65	CIGNA/VLCT Insur Rebate	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00	0.00%
66	Worker's Comp. Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
67	Insurance Reimbursement	\$0.00	\$360.80	\$0.00	\$0.00	\$0.00	0.00%
68	Building Maintenance Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
69	Interest on Investments	\$21,000.00	\$28,549.06	\$22,000.00	\$225,000.00	\$203,000.00	922.73%
70	Credit Card Cash Back	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
71	Miscellaneous	\$2,000.00	\$26,046.68	\$1,500.00	\$2,000.00	\$500.00	33.33%
72	Computer Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
73	Applied Surplus-Gen.Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
74	Solar Credits	\$0.00	\$11,555.09	\$14,900.00	\$12,000.00	(\$2,900.00)	-19.46%
75	Operating Transfers In Due From	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
76		\$433,462.00	\$476,993.63	\$458,862.00	\$662,462.00	\$203,600.00	44.37%
77							
78	CITY CLERK						
79	Returned Check Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
80	Recording Fees	\$135,000.00	\$101,506.00	\$120,000.00	\$180,000.00	\$60,000.00	50.00%
81	Photocopy Fees	\$26,000.00	\$20,699.45	\$26,000.00	\$26,000.00	\$0.00	0.00%
82	Photocopies-Vital Records	\$5,300.00	\$3,861.00	\$6,000.00	\$26,000.00	\$20,000.00	333.33%
83	Pet Licenses	\$22,000.00	\$24,425.41	\$23,000.00	\$23,000.00	\$0.00	0.00%
84	Pet Control Fees	\$2,000.00	\$2,865.00	\$2,000.00	\$1,500.00	(\$500.00)	-25.00%
85	Beverage/Cabaret License	\$9,000.00	\$8,570.00	\$9,000.00	\$9,000.00	\$0.00	0.00%
86	Tobacco Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
87	Entertainment Permits	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	0.00%
88	Fish & Game Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
89	Marriage Licenses	\$1,500.00	\$1,350.00	\$1,200.00	\$1,400.00	\$200.00	16.67%
90	Green Mountain Passports	\$300.00	\$292.00	\$300.00	\$300.00	\$0.00	0.00%
91	Motor Vehicle Renewals	\$800.00	\$455.00	\$600.00	\$600.00	\$0.00	0.00%
92	Election Expenses Reimbur	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
93	Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
94	Miscellaneous Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
95	School Reimbursement Elections	\$1,500.00	\$1,098.18	\$1,500.00	\$1,500.00	\$0.00	0.00%
96	Expedited mailing service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
97		\$203,400.00	\$165,322.04	\$189,600.00	\$269,300.00	\$79,700.00	42.04%
98							
99	PLANNING/DEVELOPMENT REVIEW						
100	Building & Sign Permits	\$250,000.00	\$283,083.65	\$250,000.00	\$275,000.00	\$25,000.00	10.00%
101	Bianchi Ruling	\$10,000.00	\$14,010.00	\$10,000.00	\$11,000.00	\$1,000.00	10.00%
102	Ordinance Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
103	Zoning and Planning	\$95,000.00	\$69,660.40	\$95,000.00	\$90,000.00	(\$5,000.00)	-5.26%
104	Sewer Inspection Fees	\$2,500.00	\$3,050.00	\$2,500.00	\$2,500.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE REVENUE BUDGET

	A	P	Q	R	S	T	U
6	ACCOUNT	2019	2019	2020	2021	2019 vs 2020	2019 vs 2020
7	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
8							
105	Peddlers' Permits	\$1,200.00	\$1,190.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
106	Legal Permit Review	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
107	Independent Technical Review	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
108	Market Street Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
109	MPG Grants Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
110	Grant Revenue-EECBG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
111	Solar Credit-Transfer In Fund	\$25,000.00	\$0.00	\$25,000.00	\$10,000.00	(\$15,000.00)	-60.00%
112	Zoning Violations-Ticketing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
113		\$383,700.00	\$370,994.05	\$383,700.00	\$389,700.00	\$6,000.00	1.56%
114							
115							
116	RECREATION						
117	Red Rocks Gate Receipts	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
118	From Fund 240	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
119		\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
120							
121							
122	Special Event Revenue	\$10,000.00	\$13,117.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
123		\$10,000.00	\$13,117.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
124							
125							
126	VRPA Discounts	\$6,500.00	\$8,402.00	\$9,600.00	\$9,600.00	\$0.00	0.00%
127		\$6,500.00	\$8,402.00	\$9,600.00	\$9,600.00	\$0.00	0.00%
128							
129							
130	Afternoon Skiing/Middle Sc	\$14,450.00	\$18,135.00	\$16,000.00	\$16,000.00	\$0.00	0.00%
131	Afternoon Skiing/Elementary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
132		\$14,450.00	\$18,135.00	\$16,000.00	\$16,000.00	\$0.00	0.00%
133							
134							
135	Tennis Class Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
136	Youth Programs	\$60,000.00	\$57,284.50	\$74,000.00	\$70,000.00	(\$4,000.00)	-5.41%
137	City Fest	\$17,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
138	Bikes and Bites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
139	SoBu Night Out	\$27,000.00	\$9,735.00	\$41,000.00	\$30,000.00	(\$11,000.00)	-26.83%
140	Mor'in Joe with Fido	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
141	Operating Transfer In	\$24,450.00	\$36,750.00	\$0.00	\$0.00	\$0.00	0.00%
142	Rec Impact Fees	\$0.00	\$0.00	\$170,000.00	\$0.00	(\$170,000.00)	-100.00%
143	Hinesburg Road Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
144	Community Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
145	Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
146	Transfer In-Fund 309	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
147	Adult Evening Classes	\$22,000.00	\$28,016.23	\$26,000.00	\$28,000.00	\$2,000.00	7.69%
148	Drivers Education	\$0.00	\$0.00	\$27,000.00	\$40,000.00	\$13,000.00	48.15%
149		\$151,250.00	\$131,785.73	\$338,000.00	\$168,000.00	(\$170,000.00)	-50.30%
150							
151	PUBLIC LIBRARY						
152	Grants	\$140.00	\$492.50	\$140.00	\$390.00	\$250.00	178.57%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE REVENUE BUDGET

	A	P	Q	R	S	T	U
6	ACCOUNT	2019	2019	2020	2021	2019 vs 2020	2019 vs 2020
7	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
8							
153	Library Lost Books	\$900.00	\$690.07	\$0.00	\$0.00	\$0.00	0.00%
154	Late Book Charges/Fines	\$3,800.00	\$1,525.77	\$3,800.00	\$1,600.00	(\$2,200.00)	-57.89%
155	Non-Resident Fees	\$700.00	\$1,347.93	\$800.00	\$1,500.00	\$700.00	87.50%
156	Conference Room Rental	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	0.00%
157	Blanchette Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
158	Library Photocopies & Printing	\$2,200.00	\$2,063.59	\$2,200.00	\$2,200.00	\$0.00	0.00%
159	Bookmobile Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
160	Library Miscellaneous	\$0.00	\$329.40	\$0.00	\$0.00	\$0.00	0.00%
161	Transfer In - Fund 603	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
162	Blanchette Gift Trsf In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
163		\$7,740.00	\$7,449.26	\$6,940.00	\$5,790.00	(\$1,150.00)	-16.57%
164							
165	FIRE DEPARTMENT						
166	Fire Safer Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
167	Pager Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
168	Fire Truck Trade In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
169	Vehicle Trade In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
170	Outside Employment	\$4,000.00	\$2,584.25	\$1,000.00	\$700.00	(\$300.00)	-30.00%
171	Misc. Revenue-Fire Dept.	\$0.00	\$1,759.60	\$0.00	\$0.00	\$0.00	0.00%
172	Fire Inspection Revenue	\$390,000.00	\$560,589.83	\$410,000.00	\$440,000.00	\$30,000.00	7.32%
173	Electrical Inspection Revenue	\$50,000.00	\$57,804.12	\$60,000.00	\$70,000.00	\$10,000.00	16.67%
174	Fire Impact Fees	\$116,000.00	\$116,000.00	\$0.00	\$0.00	\$0.00	0.00%
175	Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
176	Loan Proceeds-WPC-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
177	F/Vehicles-Transfer In-Fund 306	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
178		\$560,000.00	\$738,737.80	\$471,000.00	\$510,700.00	\$39,700.00	8.43%
179							
180	AMBULANCE						
181	Tax Revenues	\$155,000.00	\$155,000.00	\$155,000.00	\$155,000.00	\$0.00	0.00%
182	Ambulance Service Billing	\$600,000.00	\$704,973.40	\$610,000.00	\$710,000.00	\$100,000.00	16.39%
183	Paramedic Training Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
184	Williston Billing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
185	Vehicle Trade-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
186	Grand Isle Billing	\$6,000.00	\$5,775.68	\$5,000.00	\$5,800.00	\$800.00	16.00%
187	Tansfer from Fund 307	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
188	Miscellaneous Income	\$12,000.00	\$4,425.00	\$12,000.00	\$5,000.00	(\$7,000.00)	-58.33%
189	Patient Care Equip Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
190		\$773,000.00	\$870,174.08	\$782,000.00	\$875,800.00	\$93,800.00	11.99%
191							
192	POLICE						
193	Vermont District Court	\$50,000.00	\$7,594.03	\$30,000.00	\$10,000.00	(\$20,000.00)	-66.67%
194	C.U.S.I. Overtime Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
195	Miscellaneous Grants	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
196	Sale of Cruisers/Bequest	\$4,000.00	\$12,920.00	\$3,000.00	\$4,000.00	\$1,000.00	33.33%
197	Police Reports	\$7,500.00	\$2,400.11	\$6,000.00	\$3,500.00	(\$2,500.00)	-41.67%
198	Criminal Investigations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
199	Accreditation Refund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
200	Drug Task Force Grant	\$115,000.00	\$115,267.03	\$115,000.00	\$115,000.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE REVENUE BUDGET

	A	P	Q	R	S	T	U
6	ACCOUNT	2019	2019	2020	2021	2019 vs 2020	2019 vs 2020
7	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
8							
201	Asset forfeiture for training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
202	I.C.A.C.	\$3,500.00	\$8,018.25	\$3,500.00	\$3,500.00	\$0.00	0.00%
203	SHARP	\$34,000.00	\$6,251.32	\$34,000.00	\$20,000.00	(\$14,000.00)	-41.18%
204	Parking Tickets	\$0.00	\$3,344.59	\$0.00	\$0.00	\$0.00	0.00%
205	Alarm Registrations	\$10,000.00	\$20,880.00	\$10,000.00	\$20,000.00	\$10,000.00	100.00%
206	Alarm Fines	\$2,500.00	\$5,550.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
207	Off Duty Police	\$10,000.00	\$3,365.22	\$10,000.00	\$10,000.00	\$0.00	0.00%
208	Youth Service Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
209	Crime Prevention Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
210	COPS Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
211	Bullet Proof Vest Grant	\$2,400.00	\$0.00	\$2,400.00	\$3,000.00	\$600.00	25.00%
212	JAG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
213	Reparative Board Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
214	Police Impact Fee - defray bond	\$95,000.00	\$95,000.00	\$110,000.00	\$110,000.00	\$0.00	0.00%
215	I.C.A.C.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
216	BYRNE Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
217	2nd Floor Lease Revenue	\$101,688.00	\$94,475.05	\$103,000.00	\$103,489.80	\$489.80	0.48%
218	Solar Credits	\$0.00	\$1,368.55	\$1,375.00	\$1,375.00	\$0.00	0.00%
219	Miscellaneous - Police	\$8,000.00	\$5,145.45	\$8,500.00	\$6,000.00	(\$2,500.00)	-29.41%
220	Transfer In-Fund 207	\$42,000.00	\$5,291.52	\$20,000.00	\$20,000.00	\$0.00	0.00%
221		\$490,588.00	\$386,871.12	\$464,275.00	\$437,364.80	(\$26,910.20)	-5.80%
222							
223	STREETS AND HIGHWAYS						
224	Road Opening Permits	\$95,000.00	\$138,673.92	\$90,000.00	\$120,000.00	\$30,000.00	33.33%
225	Overweight truck permits	\$2,000.00	\$1,775.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
226	Highway State Aid	\$225,000.00	\$212,008.67	\$225,000.00	\$225,000.00	\$0.00	0.00%
227	Grants	\$0.00	\$0.00	\$0.00	\$600,000.00	\$600,000.00	0.00%
228	Rental of Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
229	Fuel Pump Surcharge	\$6,000.00	\$5,847.85	\$6,000.00	\$6,000.00	\$0.00	0.00%
230	Pelletizing Plant Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
231	HazMat Facility Lease	\$24,000.00	\$20,759.80	\$23,000.00	\$23,000.00	\$0.00	0.00%
232	School Bus Parts Reimburse	\$32,500.00	\$29,855.63	\$32,500.00	\$30,000.00	(\$2,500.00)	-7.69%
233	Diesel/Gas reim Non-City	\$125,000.00	\$118,945.54	\$125,000.00	\$140,000.00	\$15,000.00	12.00%
234	School vehicle repair pay	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	0.00%
235	Salary Reimbursement- Sewer	\$280,454.00	\$280,454.00	\$280,454.00	\$280,454.00	\$0.00	0.00%
236	FICA Reimbursement-Sewer	\$22,944.00	\$22,944.00	\$22,944.00	\$22,944.00	\$0.00	0.00%
237	Pension Reimbursement-Sewer	\$85,518.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
238	Reimbursemetn from Fund 265	\$8,343.00	\$8,343.00	\$8,343.00	\$0.00	(\$8,343.00)	-100.00%
239	Salary Reimbursement-Stormwater	\$78,215.00	\$0.00	\$0.00	\$78,215.00	\$78,215.00	0.00%
240	FICA Reimbursement-Stormwater	\$18,773.00	\$18,773.00	\$18,773.00	\$18,773.00	\$0.00	0.00%
241	Benefits Reimburse.-Stormwater	\$10,429.00	\$10,429.00	\$10,429.00	\$10,429.00	\$0.00	0.00%
242	Vehicle Trade In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
243	Sewer Inspection Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
244	Impact Fees-Highway	\$85,000.00	\$0.00	\$85,000.00	\$0.00	(\$85,000.00)	-100.00%
245	Hgwy Miscellaneous Revenue	\$70,000.00	\$54,117.27	\$50,000.00	\$30,000.00	(\$20,000.00)	-40.00%
246	Hgwy Paving-Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
247		\$1,169,176.00	\$922,926.68	\$999,443.00	\$1,606,815.00	\$607,372.00	60.77%
248							

CITY OF SOUTH BURLINGTON 2021 COMPARATIVE REVENUE BUDGET

	A	P	Q	R	S	T	U
6	ACCOUNT	2019	2019	2020	2021	2019 vs 2020	2019 vs 2020
7	DESCRIPTION	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
8							
249							
250	Tree Replacement Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
251		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
252							
253							
254	Parks-Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
255	Cemetery Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
256	Recreat'n Impact Fee/Trsf	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
257		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
258							
259	Highway Impact fees Market Street	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
260	Dorset Park Solar Array	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
261		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
262							
263	Total General Fund Revenue	\$8,413,924.00	\$8,689,124.64	\$8,440,420.00	\$9,611,331.80	\$1,170,911.80	13.87%

GENERAL FUND DEPARTMENTAL SUMMARY

	A	B	K	L	M	N	O	P	Q	R	
1	FY 2021 Budget		FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 20-21 \$ Change	FY 20-21 % Change	
2	General Fund		\$21,153,145.21	\$22,934,609.42	\$24,353,500.43	\$23,686,097.55	\$24,566,749.94	\$26,293,220.89	\$1,726,470.95	7.03%	
3	General Fund Non-Property Tax Revenues		\$7,880,860.91	\$8,938,967.07	\$9,755,145.64	\$8,413,924.00	\$8,440,420.00	\$9,611,331.80	\$1,170,911.80	13.87%	
4	<i>Mgt/Staff Challenge - reduce costs /increase \$</i>										
5	net to be raised by property tax		\$13,272,284.30	\$13,995,642.35	\$14,598,354.79	\$15,272,173.55	\$16,126,329.94	\$16,681,889.09	\$555,559.15	3.45%	
6			\$0.4600	\$0.4737	\$0.4946	\$0.5136	\$0.5282	\$0.5442	\$0.0160	3.04%	
7											
8											
9											
10											
11			General Fund Departmental Summary								
12											
13											
14	City Manager-	Expenditures	\$579,821.77	\$563,986.69	\$633,992.30	\$569,454.86	\$483,938.92	\$525,455.17	\$41,516.25	8.58%	
15	Finance	Revenues	\$4,531,241.10	\$4,518,661.74	\$4,664,344.00	\$4,631,120.00	\$4,767,862.00	\$5,310,262.00	\$542,400.00	11.38%	
16		Net	\$3,951,419.33	\$3,954,675.04	\$4,030,351.70	\$4,061,665.14	\$4,283,923.08	\$4,784,806.83	\$500,883.75	11.69%	
17											
18	City Council	Expenditures	\$214,004.05	\$215,005.00	\$211,280.00	\$111,280.00	\$64,250.00	\$74,750.00	\$10,500.00	16.34%	
19		Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
20		Net	-\$214,004.05	-\$215,005.00	-\$211,280.00	-\$111,280.00	-\$64,250.00	-\$74,750.00	(\$10,500.00)	16.34%	
21											
22	Assessing/Tax	Expenditures	\$238,069.76	\$305,010.48	\$313,713.59	\$324,465.18	\$340,514.08	\$368,688.73	\$28,174.65	8.27%	
23		Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
24		Net	-\$238,069.76	-\$305,010.48	-\$313,713.59	-\$324,465.18	-\$340,514.08	-\$368,688.73	(\$28,174.65)	8.27%	
25											
26	Benefits	Expenditures	\$3,302,378.11	\$3,646,833.80	\$3,862,825.04	\$4,486,700.90	\$4,776,842.70	\$5,001,640.81	\$224,798.10	4.71%	
27		Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
28		Net	-\$3,302,378.11	-\$3,646,833.80	-\$3,862,825.04	-\$4,486,700.90	-\$4,776,842.70	-\$5,001,640.81	(\$224,798.10)	4.71%	
29											
30	Property Insurance	Expenditures	\$421,362.36	\$496,035.00	\$216,818.00	\$245,101.00	\$258,184.03	\$284,100.00	\$25,915.97	10.04%	
31		Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
32		Net	-\$421,362.36	-\$496,035.00	-\$216,818.00	-\$245,101.00	-\$258,184.03	-\$284,100.00	(\$25,915.97)	10.04%	
33											
34	Legal Services	Expenditures	\$256,608.60	\$264,700.68	\$271,386.17	\$292,731.86	\$315,163.57	\$332,001.08	\$16,837.51	5.34%	
35		Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
36		Net	-\$256,608.60	-\$264,700.68	-\$271,386.17	-\$292,731.86	-\$315,163.57	-\$332,001.08	(\$16,837.51)	5.34%	
37											
38	Admin. Services	Expenditures	\$715,970.75	\$709,233.79	\$720,993.10	\$728,320.00	\$1,101,596.88	\$1,130,583.90	\$28,987.01	2.63%	
39		Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
40		Net	-\$715,970.75	-\$709,233.79	-\$720,993.10	-\$728,320.00	-\$1,101,596.88	-\$1,130,583.90	(\$28,987.01)	2.63%	
41											
42	IT Services	Expenditures	\$105,744.15	\$120,237.39	\$122,739.40	\$137,236.66	\$235,854.89	\$273,762.52	\$37,907.64	16.07%	
43		Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
44		Net	-\$105,744.15	-\$120,237.39	-\$122,739.40	-\$137,236.66	-\$235,854.89	-\$273,762.52	(\$37,907.64)	16.07%	
45											
46	Social Services and	Expenditures	\$743,407.00	\$775,662.00	\$768,883.00	\$789,870.00	\$815,898.00	\$822,487.00	\$6,589.00	0.81%	
47	other Entities	Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
48		Net	-\$743,407.00	-\$775,662.00	-\$768,883.00	-\$789,870.00	-\$815,898.00	-\$822,487.00	(\$6,589.00)	0.81%	
49											
50	Planning/Energy	Expenditures	\$316,139.45	\$399,813.52	\$414,356.90	\$459,062.39	\$420,590.71	\$467,083.17	\$46,492.46	11.05%	
51		Revenues	\$321,700.00	\$349,200.00	\$357,700.00	\$383,700.00	\$383,700.00	\$389,700.00	\$6,000.00	1.56%	
52		Net	\$5,560.55	-\$50,613.52	-\$56,656.90	-\$75,362.39	-\$36,890.71	-\$77,383.17	(\$40,492.46)	109.76%	
53											
54	Clerk	Expenditures	\$231,661.10	\$256,680.03	\$251,734.18	\$263,019.54	\$242,313.58	\$262,806.95	\$20,493.37	8.46%	
55		Revenues	\$222,500.00	\$231,300.00	\$204,000.00	\$203,400.00	\$189,600.00	\$269,300.00	\$79,700.00	42.04%	
56		Net	-\$9,161.10	-\$25,380.03	-\$47,734.18	-\$59,619.54	-\$52,713.58	\$6,493.05	\$59,206.63	-112.32%	
57											
58	Recreation	Expenditures	\$512,032.72	\$1,139,439.21	\$1,152,637.59	\$565,202.14	\$822,227.51	\$792,550.39	(\$29,677.12)	-3.61%	

GENERAL FUND DEPARTMENTAL SUMMARY

	A	B	K	L	M	N	O	P	Q	R	
1	FY 2021 Budget		FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 20-21 \$ Change	FY 20-21 % Change	
2	General Fund		\$21,153,145.21	\$22,934,609.42	\$24,353,500.43	\$23,686,097.55	\$24,566,749.94	\$26,293,220.89	\$1,726,470.95	7.03%	
3	General Fund Non-Property Tax Revenues		\$7,880,860.91	\$8,938,967.07	\$9,755,145.64	\$8,413,924.00	\$8,440,420.00	\$9,611,331.80	\$1,170,911.80	13.87%	
4	<i>Mgt/Staff Challenge - reduce costs /increase \$</i>										
5		net to be raised by property tax	\$13,272,284.30	\$13,995,642.35	\$14,598,354.79	\$15,272,173.55	\$16,126,329.94	\$16,681,889.09	\$555,559.15	3.45%	
6			\$0.4600	\$0.4737	\$0.4946	\$0.5136	\$0.5282	\$0.5442	\$0.0160	3.04%	
7											
8											
9											
59		Revenues	\$197,000.00	\$833,036.00	\$759,272.32	\$195,200.00	\$375,600.00	\$205,600.00	(\$170,000.00)	-45.26%	
60		Net	-\$315,032.72	-\$306,403.21	-\$393,365.27	-\$370,002.14	-\$446,627.51	-\$586,950.39	(\$140,322.88)	31.42%	
61											
62	Library	Expenditures	\$451,707.42	\$463,376.59	\$488,379.12	\$504,248.89	\$545,555.62	\$617,899.04	\$72,343.42	13.26%	
63		Revenues	\$31,185.00	\$6,800.00	\$25,871.67	\$7,740.00	\$6,940.00	\$5,790.00	(\$1,150.00)	-16.57%	
64		Net	-\$420,522.42	-\$456,576.59	-\$462,507.45	-\$496,508.89	-\$538,615.62	-\$612,109.04	(\$73,493.42)	13.64%	
65											
66	Fire	Expenditures	\$2,492,657.03	\$2,587,554.94	\$2,661,858.75	\$2,640,443.16	\$3,013,964.32	\$3,313,481.41	\$299,517.09	9.94%	
67		Revenues	\$304,000.00	\$554,000.00	\$554,000.00	\$560,000.00	\$471,000.00	\$510,700.00	\$39,700.00	8.43%	
68		Net	-\$2,188,657.03	-\$2,033,554.94	-\$2,107,858.75	-\$2,080,443.16	-\$2,542,964.32	-\$2,802,781.41	(\$259,817.09)	10.22%	
69											
70	Ambulance	Expenditures	\$715,713.27	\$674,682.90	\$746,933.26	\$804,510.53	\$238,250.00	\$158,400.00	(\$79,850.00)	-33.52%	
71		Revenues	\$719,000.00	\$738,000.00	\$748,000.00	\$773,000.00	\$782,000.00	\$875,800.00	\$93,800.00	11.99%	
72		Net	\$3,286.73	\$63,317.10	\$1,066.74	-\$31,510.53	\$543,750.00	\$717,400.00	\$173,650.00	31.94%	
73											
74	Police	Expenditures	\$4,626,629.99	\$4,865,039.02	\$4,921,066.57	\$5,177,760.33	\$5,106,686.81	\$5,234,415.90	\$127,729.09	2.50%	
75		Revenues	\$455,169.34	\$526,969.34	\$472,188.00	\$490,588.00	\$464,275.00	\$437,364.80	(\$26,910.20)	-5.80%	
76		Net	-\$4,171,460.65	-\$4,338,069.68	-\$4,448,878.57	-\$4,687,172.33	-\$4,642,411.81	-\$4,797,051.10	(\$154,639.29)	3.33%	
77											
78	Highway	Expenditures	\$2,204,753.91	\$2,464,532.83	\$3,372,871.58	\$2,464,319.50	\$2,566,339.90	\$3,391,697.77	\$825,357.87	32.16%	
79		Revenues	\$1,099,065.47	\$1,181,000.00	\$1,969,769.65	\$1,169,176.00	\$999,443.00	\$1,606,815.00	\$607,372.00	60.77%	
80		Net	-\$1,105,688.44	-\$1,283,532.83	-\$1,403,101.93	-\$1,295,143.50	-\$1,566,896.90	-\$1,784,882.77	(\$217,985.87)	13.91%	
81											
82	Parks	Expenditures	\$207,780.78	\$223,266.00	\$235,327.87	\$232,525.77	\$245,031.10	\$383,365.74	\$138,334.64	56.46%	
83		Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
84		Net	-\$207,780.78	-\$223,266.00	-\$235,327.87	-\$232,525.77	-\$245,031.10	-\$383,365.74	(\$138,334.64)	56.46%	
85											
86	Debt Service	Expenditures	\$1,580,513.93	\$1,559,319.56	\$1,656,504.00	\$1,670,644.84	\$1,644,347.30	\$1,617,318.30	(\$27,029.00)	-1.64%	
87		Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
88		Net	-\$1,580,513.93	-\$1,559,319.56	-\$1,656,504.00	-\$1,670,644.84	-\$1,644,347.30	-\$1,617,318.30	\$27,029.00	-1.64%	
89											
90	Capital/Reserves	Expenditures	\$1,236,189.06	\$1,204,200.00	\$1,329,200.00	\$1,219,200.00	\$1,329,200.00	\$1,240,733.00	(\$88,467.00)	-6.66%	
91		Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
92		Net	-\$1,236,189.06	-\$1,204,200.00	-\$1,329,200.00	-\$1,219,200.00	-\$1,329,200.00	-\$1,240,733.00	\$88,467.00	-6.66%	
93											
94		Total Expenditures	\$21,153,145.21	\$22,934,609.42	\$24,353,500.43	\$23,686,097.55	\$24,566,749.94	\$26,293,220.89	\$1,726,470.95	7.03%	
95		Total Revenue	\$7,880,860.91	\$8,938,967.07	\$9,755,145.64	\$8,413,924.00	\$8,440,420.00	\$9,611,331.80	\$1,170,911.80	13.87%	
97		Net	-\$13,272,284.30	-\$13,995,642.35	-\$14,598,354.79	-\$15,272,173.55	-\$16,126,329.94	-\$16,681,889.09	(\$555,559.15)	3.45%	
98											
99	Note - For Each Department Columns K through Q "Net" row:										
100	A minus (-) net means department needs to be support by other revenue										
101	No minus means department is contributing revenue to the General Fund										

SPECIAL FUNDS FY 2021

Fund #	Special Funds	
221	Planning & Zoning	Highway Impact Fees
	Fund Description (one sentence):	Fund for receipt of Highway Impact Fees for new development in accordance with Impact Fee Ordinance
	How is the money spent?	Through DPW, for capital projects identified within the Impact Fee Ordinance
	Projected Revenue	\$400,000
	Projected Expenses	\$381,000
280	City Center	TIF District
	Fund Description (one sentence):	Capture all TIF District revenues/expenses
	How is the money spent?	Capital expenditures and related costs for the TIF District
	Projected Revenue	\$8,824,000
	Projected Expenses	\$8,824,000
312	City Center	Capital Improvement Reserve Fund
	Fund Description (one sentence):	Depository for budgeted reserves designated for City Center
	How is the money spent?	Non TIF eligible capital costs including debt payments and anticipation notes for future debt
	Projected Revenue	\$750,000
	Projected Expenses	\$1,637,000
309	Planning & Zoning	Open Space Reserve Fund
	Fund Description (one sentence):	Voter approved appropriation for the acquisition and maintenance of open space land
	How is the money spent?	Purchase of land, maintenance of currently held open space and special projects
	Projected Revenue	\$153,267
	Projected Expenses	\$0
216	City Clerk	Clerk's Computerization Fund
	Fund Description (one sentence):	Fund clerk's computerization
	How is the money spent?	Majority of the funds are spent on the ACS program for Land Records Ordinances codification and now put \$6,000 toward ClerkBase cost yearly
	Projected Revenue	\$55,000
	Projected Expenses	\$50,000
298	City Manager	Sick Bank Reserve Fund
	Fund Description (one sentence):	Reserves needed to offset the turn in of accumulated sick time
	How is the money spent?	Disbursements to current and retired employees for approved sick time turn in.
	Projected Revenue	\$125,000
	Projected Expenses	\$125,000
214	City Manager	Housing Trust Fund
	Fund Description (one sentence):	Public/Private Partnership for affordable housing initiatives
	How is the money spent?	Specific projects for affordable housing
	Projected Revenue	\$50,000
	Projected Expenses	\$0
227	City Clerk	Clerk's Restoration Fund
	Fund Description (one sentence):	Fund clerk's restoration of documents
	How is the money spent?	Majority of the funds are spent on restoring old land record volumes
	Projected Revenue	\$16,000
	Projected Expenses	\$30,000
220	Recreation and Parks	Recreation Impact Fees
	Fund Description (one sentence):	Money collected from developers as per the Impact Fee Ordinance
	How is the money spent?	Purchase of land for recreation purposes, recreation development, recreation path
	Projected Revenue	\$155,000
	Projected Expenses	\$150,000
238	Recreation and Parks	Senior Citizens Organizational Fund
	Fund Description (one sentence):	Money collected from donations and senior events.
	How is the money spent?	Program supplies for Senior activities
	Projected Revenue	\$0
	Projected Expenses	\$0
240	Recreation and Parks	Recreation Camp Programs
	Fund Description (one sentence):	Camp programs- to include Day Camps, Adventure Camps and Specialty, Sport & Technology Camps
	How is the money spent?	Majority of money is spent on salaries, other spent on supplies, equipment, programming and transportation
	Projected Revenue	\$60,000
	Projected Expenses	\$43,000
251	Recreation and Parks	Field Use Fees
	Fund Description (one sentence):	Charges for use of fields to user groups based on the Facility Use & Fee Policy set by City Council
	How is the money spent?	Money is put back into the maintenance of fields for equipment & supplies, and PT salary expenses Fund built up to then purchase grounds equipment
	Projected Revenue	\$40,000
	Projected Expenses	\$55,000

SPECIAL FUNDS FY 2021

243	Recreation and Parks	South Village REC Impact Fees
	Fund Description (one sentence):	Money collected from developers as per the Impact Fee Ordinance
	How is the money spent?	Use for the construction of South Village Soccer Field
	Projected Revenue	\$30,000
	Projected Expenses	\$145,000
309	Recreation and Parks	Open Space Reserve Fund
	Fund Description (one sentence):	Voter approved appropriation for the acquisition and maintenance of open space land
	How is the money spent?	Maintenance of currently held open space and special projects
	Projected Revenue	\$664,767
	Projected Expenses	\$664,767
613	Library	Community Library Blanchette Fund
	Fund Description (one sentence):	Donations to support construction of the new community library
	How is the money spent?	Building of the new community Library
	Projected Revenue	\$0
	Projected Expenses	\$428,000
604	Recreation and Parks	Bike and Ped-Penny for Paths
	Fund Description (one sentence):	Annual appropriation of one cent on the tax rate earmarked for bike & ped projects.
	How is the money spent?	Priorities established by committee & staff for bike & ped improvements and maintenance.
	Projected Revenue	\$730,000
	Projected Expenses	\$730,000
605	Recreation and Parks	Recreation Donations
	Fund Description (one sentence):	Money donated to department by individuals or businesses
	How is the money spent?	Money is spent on scholarship aid, supplies, and misc. expenses not part of the operating budget.
	Projected Revenue	\$0
	Projected Expenses	\$0
606	Recreation and Parks	Recreation Foundation
	Fund Description (one sentence):	Indoor recreation facility
	How is the money spent?	Expenses related to indoor recreation facility.
	Projected Revenue	\$0
	Projected Expenses	\$0
607	Recreation and Parks	Veterans Memorial Fund
	Fund Description (one sentence):	Donations to build the Veterans Memorial at Dorset Park
	How is the money spent?	Money is to be used for maintenance of the Memorial Area
	Projected Revenue	\$850
	Projected Expenses	\$700
618	Recreation and Parks	Dog Park Donations
	Fund Description (one sentence):	Donations on behalf of Friends of the Dog Park
	How is the money spent?	Money is spent on improvements to the park not funded by operations
	Projected Revenue	\$5,000
	Projected Expenses	\$5,000
603	Library	Library Donations and Bequests
	Fund Description (one sentence):	Donations to support current and future library needs
	How is the money spent?	Purchase of services and items at Directors discretion with input from library board
	Projected Revenue	\$500
	Projected Expenses	\$1,000
610	Recreation and Paths	Recreation Path Donations
	Fund Description (one sentence):	Donations to support additional connection within the recreation path network.
	How is the money spent?	Through staff and committee priorities and donor specific purposes.
	Projected Revenue	\$0
	Projected Expenses	\$0
207	Police Department	Police Forfeiture
	Fund Description (one sentence):	Equitable sharing funds from drug case seizures
	How is the money spent?	Equipment, training, unplanned police expenses
	Projected Revenue	\$5,000
	Projected Expenses	\$5,000
290	Police Department	Highway Safety Grant
	Fund Description (one sentence):	Funds from the VT Governor's Highway Safety program for time spent on highway safety initiatives
	How is the money spent?	Purchase of highway safety equipment and supplies
	Projected Revenue	\$2,500
	Projected Expenses	\$2,500
222	Police Impact Fees	Police Station Impact Fees
	Fund Description (one sentence):	Impact fees for Police Station based on Impact Fee Ordinance

SPECIAL FUNDS FY 2021

	How is the money spent?	Payment of Police Station bond
	Projected Revenue	\$110,000
	Projected Expenses	\$110,000
211	Ambulance Department	EMT-P Training Reserve Fund
	Fund Description (one sentence):	Reserve for recurrent training/recertification of Emergency Medical Technicians and Paramedics
	How is the money spent?	Payment to certified EMT-P instructors/facilities
	Projected Revenue	\$10,000
	Projected Expenses	\$0
242	Energy Committee	Infostructure Upgrades and Improvements
	Fund Description (one sentence):	Solar Credits and Disbursements associated with the Landfill Solar Array.
	How is the money spent?	Disbursements made to Altus-partner in project-as well as possible improvements & efficiencies
	Projected Revenue	\$112,000
	Projected Expenses	\$40,000
233	Energy Committee	Donation Fund
	Fund Description (one sentence):	Private donations and grant funds marked for energy efficient programs & initiatives
	How is the money spent?	Recommendations from the committee and staff support
	Projected Revenue	\$0
	Projected Expenses	\$0
285	Recreation and Parks	Indoor Recreation Center
	Fund Description (one sentence):	Capture all expenditures related to construction of indoor REC center
	How is the money spent?	Build indoor recreation courts, multi-purpose activity room and offices for recreation purposes at Vet Memorial Park.
	Projected Revenue	\$6,184,000
	Projected Expenses	\$6,184,000
	Total Revenues	18,482,883
	Total Expenses	19,610,967

ENTERPRISE FUNDS SUMMARY

	B	U	V	W	X	Y	Z
31	ACCOUNT	FY 19 Budget	19 Actual	FY 20 Budget	FY 21 Budget	\$ Change	% Change
33	SEWER						
34	Salaries-Permanent	\$497,041.29	\$532,443.77	\$524,356.83	\$ 537,669.66	\$13,312.83	2.54%
35	Payment to Highway-wages	\$280,454.00	\$293,249.47	\$280,454.00	\$280,454.00	\$0.00	0.00%
36	Leave Time Turn-In	\$7,194.25	\$0.00	\$7,446.05	\$7,706.66	\$260.61	3.50%
37	Sick bank payouts	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
38	Payment to Sick bank Fund	\$5,000.00	\$0.00	\$5,000.00	\$10,000.00	\$5,000.00	100.00%
39	Payroll Service and Testing to GF	\$0.00	\$0.00	\$700.00	\$1,788.24	\$1,088.24	155.46%
40	PAFO Certification	\$9,000.00	\$0.00	\$13,800.00	\$14,283.00	\$483.00	3.50%
41	Salaries-Overtime	\$38,594.40	\$69,701.24	\$38,000.00	\$50,000.00	\$12,000.00	31.58%
42	Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43	FICA/Medicare	\$35,646.24	\$49,476.94	\$41,685.37	\$47,403.94	\$5,718.57	13.72%
44	Payment to Highway-FICA/M	\$22,944.00	\$22,944.00	\$22,944.00	\$21,454.73	(\$1,489.27)	-6.49%
45	Nontaxable Fringe Ben.	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00	0.00%
46	Vision Plan	\$888.07	\$958.29	\$960.12	\$ 883.20	(\$76.92)	-8.01%
47	Disability Income	\$1,624.91	\$6,827.49	\$258.23	\$ 1,835.76	\$1,577.53	610.90%
48	Long Term Disability	\$2,925.00	\$0.00	\$3,117.50	\$ 3,462.84	\$345.34	11.08%
49	Group Health Insurance	\$146,364.71	\$126,521.72	\$141,773.87	\$ 145,062.22	\$3,288.35	2.32%
50	Benefit Reimbursed to HW	\$78,215.00	\$78,215.00	\$97,768.75	\$0.00	(\$97,768.75)	-100.00%
51	Group Life Insurance	\$918.00	\$1,959.79	\$1,328.81	\$ 1,502.40	\$173.59	13.06%
52	Group Dental Insurance	\$5,109.38	\$7,945.06	\$8,492.16	\$ 8,170.80	(\$321.36)	-3.78%
53	Pension	\$49,860.67	\$64,318.19	\$64,318.19	\$ 58,954.00	(\$5,364.19)	-9.10%
54	Pension Note Payment	\$38,675.00	\$38,675.00	\$38,675.00	\$38,675.00	\$0.00	0.00%
55	ICMA Match	\$15,968.58	\$18,387.97	\$22,305.70	\$ 20,156.68	(\$2,149.02)	-9.63%
56	Pension Payment to Highway	\$85,518.00	\$85,518.00	\$106,897.50	\$0.00	(\$106,897.50)	-100.00%
57	Office Supplies	\$1,250.00	\$2,479.05	\$1,250.00	\$2,500.00	\$1,250.00	100.00%
58	Late Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
59	Plant Equipment/supplies	\$85,000.00	\$108,110.18	\$87,500.00	\$100,000.00	\$12,500.00	14.29%
60	Ferrous Chloride	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
61	Polymer	\$75,000.00	\$66,270.00	\$72,500.00	\$60,000.00	(\$12,500.00)	-17.24%
62	Sewer Line Maint/Supplies	\$15,000.00	\$139,673.34	\$22,500.00	\$25,000.00	\$2,500.00	11.11%
63	Pumping Station Supplies	\$25,000.00	\$26,196.25	\$23,000.00	\$25,000.00	\$2,000.00	8.70%
64	Laboratory Supplies	\$11,000.00	\$16,505.70	\$11,500.00	\$11,500.00	\$0.00	0.00%
65	Paint and Hardware	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
66	Oil and Grease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
67	Chlorine and Sulpher	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
68	Caustic Soda and Lime	\$80,000.00	\$126,682.62	\$75,000.00	\$100,000.00	\$25,000.00	33.33%
69	Alum	\$90,000.00	\$119,949.75	\$87,500.00	\$100,000.00	\$12,500.00	14.29%
70	Generator Preventive Maint.	\$7,000.00	\$8,918.05	\$7,500.00	\$10,000.00	\$2,500.00	33.33%
71	Water-Airport-B/B-Pump	\$1,400.00	\$1,354.29	\$1,400.00	\$1,400.00	\$0.00	0.00%
72	Landfill Supplies/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
73	Clothing Supplies	\$3,750.00	\$3,595.30	\$3,750.00	\$3,750.00	\$0.00	0.00%
74	Truck Parts	\$6,500.00	\$7,436.54	\$6,500.00	\$7,500.00	\$1,000.00	15.38%
75	Gas - Diesel Fuel - Oil	\$9,000.00	\$10,634.07	\$10,000.00	\$11,000.00	\$1,000.00	10.00%
76	Natural Gas - Airport Parkway	\$60,000.00	\$59,255.18	\$57,000.00	\$60,000.00	\$3,000.00	5.26%
77	Natural Gas - Bartlett Bay	\$5,500.00	\$7,122.34	\$5,500.00	\$7,500.00	\$2,000.00	36.36%
78	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
79	Telephone and Alarms	\$6,500.00	\$6,571.93	\$5,000.00	\$6,500.00	\$1,500.00	30.00%
80	Postage	\$50.00	\$0.00	\$50.00	\$0.00	(\$50.00)	-100.00%
81	Memberships/Dues	\$650.00	\$1,180.00	\$500.00	\$1,000.00	\$500.00	100.00%
82	Discharge Permits	\$14,000.00	\$13,650.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
83	Workers Comp Insurance	\$17,100.00	\$70,779.50	\$15,000.00	\$35,671.06	\$20,671.06	137.81%
84	Property Insurance	\$45,000.00	\$48,620.47	\$41,000.00	\$55,562.57	\$14,562.57	35.52%
85	Unemployment Insurance	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
86	Insurance Claims	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	0.00%
87	Billing Payment to CWD	\$43,500.00	\$50,000.00	\$45,000.00	\$50,000.00	\$5,000.00	11.11%
88	Soil/Sludge Management	\$140,000.00	\$127,502.42	\$125,000.00	\$125,000.00	\$0.00	0.00%
89	Discharge Water Testing	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
90	Environmental Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
91	Landfill Fees	\$1,500.00	(\$257.30)	\$2,500.00	\$2,000.00	(\$500.00)	-20.00%
92	To GF-Audit/Actuary/Pension	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
93	Auditing/Actuary/Pension	\$6,214.00	\$6,214.00	\$6,214.00	\$6,214.00	\$0.00	0.00%
94	Engineering/Consulting	\$80,000.00	\$8,451.28	\$25,000.00	\$15,000.00	(\$10,000.00)	-40.00%
95	Landfill Engineering	\$25,000.00	\$23,265.87	\$15,000.00	\$17,500.00	\$2,500.00	16.67%

ENTERPRISE FUNDS SUMMARY

	B	U	V	W	X	Y	Z
31	ACCOUNT	FY 19 Budget	19 Actual	FY 20 Budget	FY 21 Budget	\$ Change	% Change
96	Office Equipment Contract	\$750.00	\$0.00	\$500.00	\$0.00	(\$500.00)	-100.00%
97	Wireless Antenna	\$2,000.00	\$1,735.12	\$0.00	\$0.00	\$0.00	0.00%
98	Administrative Services	\$150,336.00	\$150,336.00	\$150,336.00	\$150,336.00	\$0.00	0.00%
99	IT Service	\$4,500.00	\$1,078.65	\$0.00	\$0.00	\$0.00	0.00%
100	HVAC Maintenance	\$18,000.00	\$34,277.41	\$15,000.00	\$17,500.00	\$2,500.00	16.67%
101	Burlington Sewer Lines	\$240,000.00	\$220,559.13	\$0.00	\$0.00	\$0.00	0.00%
102	Travel & Training	\$7,000.00	\$5,628.16	\$7,000.00	\$6,000.00	(\$1,000.00)	-14.29%
103	Hinesburg Rd Pumping Dsgn	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
104	Utilities-Pumping Station	\$65,000.00	\$83,500.32	\$75,000.00	\$75,000.00	\$0.00	0.00%
105	Utilities--L/Fill Station	\$3,000.00	\$0.00	\$3,000.00	\$1,500.00	(\$1,500.00)	-50.00%
106	Electric-Airport Parkway	\$180,000.00	\$174,234.47	\$180,000.00	\$180,000.00	\$0.00	0.00%
107	Electric-Bartlett Bay	\$110,000.00	\$119,163.43	\$100,000.00	\$100,000.00	\$0.00	0.00%
108	Replacement-Vehicles	\$65,000.00	\$72,721.73	\$90,000.00	\$40,000.00	(\$50,000.00)	-55.56%
109	Building Improvements	\$10,000.00	\$10,875.09	\$5,000.00	\$5,000.00	\$0.00	0.00%
110	Pumps Replacements	\$50,000.00	\$39,193.84	\$60,000.00	\$50,000.00	(\$10,000.00)	-16.67%
111	Pump Repairs	\$40,000.00	\$39,010.76	\$40,000.00	\$40,000.00	\$0.00	0.00%
112	Payment to GF for Ortho	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
113	Airport Parkway Upgrade	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
114	Bartlett Bay Upgrades	\$40,000.00	\$37,456.05	\$100,000.00	\$400,000.00	\$300,000.00	300.00%
115	Office Furniture/Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
116	Current Principal-Vactor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
117	Loan for Airport Parkway	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
118	Loan to General Fund-Solar	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
119	Bartlett Bay Bond Replace	\$245,000.00	\$245,000.00	\$245,000.00	\$0.00	(\$245,000.00)	-100.00%
120	Landfill Leachate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
121	Scope BTV/SB Sewer	\$75,000.00	\$2,496,960.10	\$0.00	\$0.00	\$0.00	0.00%
122	Safety Items	\$7,500.00	\$30,181.74	\$7,500.00	\$10,000.00	\$2,500.00	33.33%
123	Payment to Stormwater for GIS	\$4,000.00	\$0.00	\$4,000.00	\$1,500.00	(\$2,500.00)	-62.50%
124	Airport Parkway Loan Payment	\$1,272,059.74	\$1,272,061.74	\$1,272,059.74	\$1,272,059.74	\$0.00	0.00%
126	Hadley Sewer Bond Payment	\$0.00	\$0.00	\$225,000.00	\$225,000.00	\$0.00	0.00%
127	Capital Projects - CIP	\$1,895,000.00	\$0.00	\$0.00	\$260,000.00	\$260,000.00	0.00%
128	Xfer to Reserve-Pump St U	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
129		\$6,673,301.24	\$7,493,776.50	\$4,777,341.82	\$4,952,756.50	\$175,414.68	3.67%
130							
131	WATER DEPARTMENT						
132	CWD Labor	\$305,000.00	\$0.00	\$333,500.00	\$434,776.00	\$101,276.00	30.37%
133	Office Salaries	\$168,500.00	\$0.00	\$184,000.00	\$228,500.00	\$44,500.00	24.18%
134	CWD OT	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
135	Emergency On-Call	\$2,900.00	\$0.00	\$2,750.00	\$2,800.00	\$50.00	1.82%
136	Miscellaneous	\$600.00	\$0.00	\$700.00	\$1,000.00	\$300.00	42.86%
137	Water Supply Permit Fees	\$34,250.00	\$0.00	\$33,000.00	\$33,200.00	\$200.00	0.61%
138	Insurance	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
139	Building Rent	\$20,750.00	\$0.00	\$23,897.00	\$25,697.00	\$1,800.00	7.53%
140	Water Purchase	\$1,371,831.00	\$0.00	\$1,434,100.00	\$1,481,410.00	\$47,310.00	3.30%
141	Public Information	\$3,100.00	\$0.00	\$3,100.00	\$3,000.00	(\$100.00)	-3.23%
142	Professional Services	\$135,500.00	\$0.00	\$108,788.00	\$113,360.00	\$4,572.00	4.20%
143	Equipment Rental	\$110,000.00	\$0.00	\$100,904.00	\$115,057.00	\$14,153.00	14.03%
144	Computer Services	\$18,605.00	\$0.00	\$6,400.00	\$6,600.00	\$200.00	3.13%
145	Administrative Services	\$47,500.00	\$0.00	\$55,000.00	\$83,600.00	\$28,600.00	52.00%
146	System Improvements	\$25,000.00	\$0.00	\$27,500.00	\$0.00	(\$27,500.00)	-100.00%
147	Debt Service	\$155,275.00	\$0.00	\$132,800.00	\$130,750.00	(\$2,050.00)	-1.54%
148	ROW Permit fees	\$10,000.00	\$0.00	\$7,500.00	\$7,500.00	\$0.00	0.00%
149	Capital Investments	\$120,000.00	\$0.00	\$130,000.00	\$0.00	(\$130,000.00)	-100.00%
150	Materials	\$63,500.00	\$0.00	\$65,485.00	\$81,950.00	\$16,465.00	25.14%
151	Xfer to Reserve Fund	\$68,000.00	\$0.00	\$80,000.00	\$95,000.00	\$15,000.00	18.75%
152		\$2,675,311.00	\$0.00	\$2,744,424.00	\$2,859,200.00	\$114,776.00	4.18%
153							
154	STORMWATER						
155	Salaries-Permanent	\$525,912.20	\$522,652.13	\$542,664.29	\$ 561,594.99	\$18,930.70	3.49%
156	Payment to Highway-wages	\$0.00	\$0.00	\$0.00	\$78,215.00	\$78,215.00	0.00%
157	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
158	Salaries-Overtime	\$0.00	\$22,840.75	\$12,000.00	\$23,000.00	\$11,000.00	91.67%
159	GIS employee - parttime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

ENTERPRISE FUNDS SUMMARY

	B	U	V	W	X	Y	Z
31	ACCOUNT	FY 19 Budget	19 Actual	FY 20 Budget	FY 21 Budget	\$ Change	% Change
160	Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
161	FICA/Medicare	\$38,652.65	\$45,473.59	\$41,422.30	\$44,721.52	\$3,299.22	7.96%
162	Nontaxable Fringe Benefit	\$0.00	\$0.00	\$0.00	\$4,200.00	\$4,200.00	0.00%
163	Vision Plan	\$941.66	\$568.48	\$760.33	\$ 711.61	(\$48.72)	-6.41%
164	Disability Long Short Term	\$1,624.91	\$7,619.57	\$1,488.41	\$ 5,939.91	\$4,451.50	299.08%
165	Group Health Insurance	\$116,104.80	\$137,319.09	\$123,501.87	\$ 142,970.94	\$19,469.07	15.76%
166	Health Insurance FICA	\$3,187.05	\$0.00	\$1,259.96	\$1,119.96	(\$140.00)	-11.11%
167	Reimburse to Highway Bene	\$10,429.00	\$10,429.00	\$10,429.00	\$0.00	(\$10,429.00)	-100.00%
168	Group Life Insurance	\$893.25	\$2,127.17	\$1,336.62	\$ 1,605.69	\$269.07	20.13%
169	Group Dental Insurance	\$6,621.91	\$4,738.38	\$6,287.85	\$ 6,437.31	\$149.46	2.38%
170	Pension	\$63,623.21	\$63,623.21	\$63,623.21	\$ 79,047.77	\$15,424.56	19.51%
171	Pension Note Payment	\$26,510.00	\$26,510.00	\$26,510.00	\$26,510.00	\$0.00	0.00%
172	Payment to Sick bank Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
173	Payroll Service and Testing to GF	\$880.00	\$480.00	\$880.00	\$1,788.24	\$908.24	103.21%
174	ICMA Match	\$25,417.19	\$34,093.65	\$27,390.90	\$ 28,736.12	\$1,345.22	4.91%
175	Office Supplies	\$1,750.00	\$1,259.57	\$1,750.00	\$1,750.00	\$0.00	0.00%
176	Small Equipment/Tools	\$3,000.00	\$2,823.50	\$2,800.00	\$2,500.00	(\$300.00)	-10.71%
177	Vaccinations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
178	Uniforms/Supplies	\$6,500.00	\$7,361.18	\$7,500.00	\$7,500.00	\$0.00	0.00%
179	Vehicle Parts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
180	Gasoline	\$2,500.00	\$2,735.41	\$2,500.00	\$2,500.00	\$0.00	0.00%
181	Oil	\$300.00	\$134.35	\$300.00	\$300.00	\$0.00	0.00%
182	Diesel Fuel	\$5,200.00	\$3,593.71	\$5,200.00	\$5,000.00	(\$200.00)	-3.85%
183	Permit Requirement-Educat	\$10,000.00	\$5,500.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
184	Advertising-Public Relation	\$0.00	(\$226.50)	\$0.00	\$0.00	\$0.00	0.00%
185	Telephone	\$2,300.00	\$1,867.82	\$2,300.00	\$2,000.00	(\$300.00)	-13.04%
186	Postage	\$125.00	\$0.00	\$125.00	\$50.00	(\$75.00)	-60.00%
187	Membership/Dues/ CDL	\$300.00	\$283.00	\$300.00	\$300.00	\$0.00	0.00%
188	Discharge Permits Renewal	\$30,000.00	\$16,150.40	\$24,000.00	\$20,000.00	(\$4,000.00)	-16.67%
189	Workers Comp Insurance	\$5,100.00	\$21,109.67	\$19,000.00	\$22,999.48	\$3,999.48	21.05%
190	Property Insurance	\$12,300.00	\$13,289.64	\$13,000.00	\$12,849.33	(\$150.67)	-1.16%
191	Unemployment Insurance	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
192	GIS-Fees/Software	\$12,000.00	\$16,043.00	\$38,000.00	\$38,000.00	\$0.00	0.00%
193	Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
194	Sediment & Debris Disposal	\$750.00	\$185.00	\$650.00	\$500.00	(\$150.00)	-23.08%
195	Water Quality Monitoring	\$35,000.00	\$24,055.45	\$35,000.00	\$33,000.00	(\$2,000.00)	-5.71%
196	Building/Grounds Maint	\$1,000.00	\$0.00	\$1,000.00	\$500.00	(\$500.00)	-50.00%
197	Vehicle Maintenance	\$6,000.00	\$8,124.22	\$6,000.00	\$7,500.00	\$1,500.00	25.00%
198	Storm System Maint Materi	\$45,000.00	\$47,435.85	\$45,000.00	\$45,000.00	\$0.00	0.00%
199	Printing	\$100.00	\$522.00	\$100.00	\$100.00	\$0.00	0.00%
200	Legal Services	\$15,000.00	\$18,619.89	\$5,000.00	\$22,500.00	\$17,500.00	350.00%
201	To GF-Audit/Actuary/Pension	\$0.00	\$3,555.00	\$0.00	\$3,555.00	\$3,555.00	0.00%
202	Engineering-Watershed	\$60,000.00	\$6,431.59	\$60,000.00	\$60,000.00	\$0.00	0.00%
203	Engineering-Svce W Qlty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
204	Engineering-Nghbrhd Asst	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
205	Billing Payment CWD	\$48,000.00	\$50,000.00	\$49,000.00	\$50,000.00	\$1,000.00	2.04%
206	Outside Services-GIS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
207	IT/Computers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
208	Engineering-Disconnect Prg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
209	Office Equipment Maintena	\$2,000.00	\$1,040.35	\$2,000.00	\$2,000.00	\$0.00	0.00%
210	Equipment Rental	\$750.00	\$1,103.68	\$750.00	\$1,000.00	\$250.00	33.33%
211	Administrative Services	\$0.00	\$134,392.00	\$134,392.00	\$134,392.00	\$0.00	0.00%
212	Conference/Training Expen	\$5,000.00	\$3,145.70	\$8,500.00	\$6,500.00	(\$2,000.00)	-23.53%
213	Recruiting/Interviews	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
214	S/W Bldg Utilities	\$3,500.00	\$3,215.69	\$3,500.00	\$3,500.00	\$0.00	0.00%
215	Stormwater Pumps Electric	\$300.00	\$248.25	\$300.00	\$300.00	\$0.00	0.00%
216	Stormwater Fee/Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
217	Vehicles/Equipment	\$200,000.00	\$66,049.02	\$200,000.00	\$171,000.00	(\$29,000.00)	-14.50%
218	Office Furniture/Equipmen	\$5,000.00	\$0.00	\$7,500.00	\$2,500.00	(\$5,000.00)	-66.67%
219	Project Notes Princ/Inter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
220	Payment to GF for Ortho	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
221	Debt. Repayment to GF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
222	ERU Rate/Equity Analysis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

ENTERPRISE FUNDS SUMMARY

	B	U	V	W	X	Y	Z
31	ACCOUNT	FY 19 Budget	19 Actual	FY 20 Budget	FY 21 Budget	\$ Change	% Change
223	Reimbursement to Highway	\$18,773.00	\$18,773.00	\$18,773.00	\$18,773.00	\$0.00	0.00%
224	Stormwater capital projects	\$1,120,000.00	\$1,056,758.69	\$1,582,000.00	\$1,481,000.00	(\$101,000.00)	-6.38%
225	Consulting/Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
226	Flow Restoration Plan Analysis	\$15,000.00	\$3,008.75	\$10,000.00	\$7,500.00	(\$2,500.00)	-25.00%
227	Construction Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
228	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
229	Consulting/Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
230	Undesignated Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
231	Construction Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
232		\$2,495,345.83	\$2,417,063.90	\$3,157,794.74	\$3,185,467.86	\$27,673.12	0.88%
233							
234	SEWER						
235	Sewer User Fees	\$3,550,000.00	\$3,683,800.25	\$3,674,265.16	\$3,800,000.00	\$125,734.84	3.42%
236	Sewer Septage Revenue	\$20,000.00	\$72,564.00	\$20,000.00	\$40,000.00	\$20,000.00	100.00%
237	Hookup Fees	\$300,000.00	\$473,613.49	\$325,000.00	\$350,000.00	\$25,000.00	7.69%
238	Environmental Impact	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
239	Colchester Airport PKW payment	\$742,310.00	\$742,310.00	\$742,310.00	\$742,310.00	\$0.00	0.00%
240	General Fund Note Repayment	\$0.00	\$12,005.00	\$0.00	\$0.00	\$0.00	0.00%
241	Miscellaneous Revenue	\$5,000.00	\$306,976.77	\$10,000.00	\$10,000.00	\$0.00	0.00%
242	State Revolving Fund	\$1,895,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
243	Sewer Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
244		\$6,512,310.00	\$5,291,269.51	\$4,771,575.16	\$4,942,310.00	\$170,734.84	3.58%
245							
246	WATER						
247	Water Sales	\$2,319,411.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
248	Services	\$64,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
249	Connection Fees	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
250	Investment Interest	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
251	Miscellaneous Income	\$146,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
252	Transfers In	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
253		\$2,675,311.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
254							
255	STORMWATER						
256	Intergovernmental Revenue	\$250,000.00	\$465,739.70	\$935,591.68	\$750,000.00	(\$185,591.68)	-19.84%
257	S/W User Fees - Water Bill	\$2,219,804.00	\$2,283,558.62	\$2,281,335.41	\$2,400,000.00	\$118,664.59	5.20%
258	Credit Application Fees	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)	-100.00%
259	Systems Takeover App Fees	\$0.00	\$0.00	\$500.00	\$0.00	(\$500.00)	-100.00%
260	Street Sweeping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
261	Payment for GIS services	\$38,000.00	\$37,520.00	\$38,000.00	\$38,000.00	\$0.00	0.00%
262	State of Vermont Fee for Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
263	SW Grants	\$50,000.00	\$7,474.40	\$50,000.00	\$0.00	(\$50,000.00)	-100.00%
264	Land owner , ARRA, SAD payment	\$0.00	\$93,172.00	\$0.00	\$725,000.00	\$725,000.00	0.00%
265	Miscellaneous Revenue	\$1,000.00	\$1,200.00	\$1,000.00	\$80,000.00	\$79,000.00	7900.00%
266	Reserve Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
267	Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
268	Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
269							
270		\$2,559,304.00	\$2,888,664.72	\$3,306,927.09	\$3,993,000.00	\$686,072.91	20.75%
271							



**CITY OF SOUTH BURLINGTON
PROPOSED FY'21 MUNICIPAL UTILITY RATES**

January 10, 2020

Utility	Existing Fiscal Year 2020 Rate	Fiscal Year 2020 Annual Fee for the Average Home Owner	Proposed Fiscal Year 2021 Rate	% Increase	Annual Increase for South Burlington Home Owner
Stormwater	\$6.96 per month per residential unit	\$83.52	\$7.08 per month for residential units	1.75%	\$1.44
Sewer	\$41.38 per 1,000 cubic feet	\$331.95	\$42.99 per 1,000 cubic feet	3.90%	\$12.95
Water	\$30.59 per 1,000 cubic feet	\$245.36	\$31.49 per 1,000 cubic feet	3.00%	\$7.36

10-YEAR CAPITAL PLAN

	A	B	Q	R	S	T	U	V	W	X	Y	Z
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1												
2												
3												
4												
5		Current Bond Obligations (excluding Police station & TIF Related bonds)	\$193,051	\$88,095	\$84,414	\$80,677	\$76,887	\$0	\$0	\$0	\$0	\$0
6												
7												
8		Highway/Parks										
9		Current Note(s)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Expenditures Paving	\$750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
11		Fleet Replacement	\$250,000	\$300,000	\$250,000	\$300,000	\$300,000	\$350,000	\$320,000	\$325,000	\$325,000	\$325,000
12		Salt/Sand Storage Shed Expansion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Garage Expansion	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		New Fueling System	\$25,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Removal of infected ash trees	\$100,000	\$200,000	\$200,000	\$200,000	\$200,000	\$150,000	\$0	\$0	\$0	\$0
16		Revenue trade-in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Revenue FY13-14 Carryover	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Facilities Stewardship	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Revenue Other-Fueling Station Reserve Fund	(\$25,000)	\$0	(\$40,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Revenue Grant/Donation/Developer Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Road Improvement Impact Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Total Highway/Parks To Be Raised By Property Tax	\$1,140,000	\$1,500,000	\$1,660,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,320,000	\$1,325,000	\$1,325,000	\$1,325,000
23												
24												
25		Road Improvements										
26		Expenditures Intersection Improvements Airport Parkway	\$0	\$0	\$50,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
27		Williston Road Street Improvements (Road)	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$369,000	\$4,221,000	\$0
28		Spears Street Widening (Road)	\$0	\$0	\$0	\$0	\$315,000	\$325,000	\$2,596,000	\$0	\$0	\$0
29		Revenue Secured Debt Proceeds (Penny for Path Proj)	\$0	\$0	(\$10,000)	(\$50,000)	(\$10,000)	\$0	\$0	\$0	\$0	\$0
30		Grant/Donation/Developer	\$0	\$0	(\$30,000)	(\$100,000)	(\$160,000)	\$0	\$0	(\$179,000)	(\$4,121,000)	\$0
31		Anticipated Bond	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,596,000)	\$0	\$0	\$0
32		Highway/Road Impact Fee	\$0	\$0	\$0	\$0	(\$115,000)	(\$275,000)	\$0	(\$120,000)	\$0	\$0
33		Recreation Impact Fee	\$0	\$0	\$0	\$0	(\$100,000)	\$0	\$0	\$0	\$0	\$0
34		Other	\$0	\$0	(\$10,000)	(\$50,000)	(\$130,000)	(\$50,000)	(\$100,000)	(\$70,000)	(\$100,000)	\$0
35			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36												
37		Energy Projects										
38		Facility Stewardship	\$20,000	\$30,000	\$0	\$0	\$0	\$60,000	\$50,000	\$0	\$0	\$0
39		Adaptive Signal Control	\$110,000	\$110,000	\$110,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
40		Sewer Outfall Turbine	\$100,000	\$900,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		Sewer Fund	(\$90,000)	(\$170,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42		Grant/Donation/Developer Contribution	(\$70,000)	(\$770,000)	(\$120,000)	(\$25,000)	\$0	\$0	\$0	\$0	\$0	\$0
43		Anticipated Debt Proceeds	(\$30,000)	(\$40,000)	(\$10,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44		Other - Energy Revolving Fund	(\$40,000)	(\$60,000)	(\$80,000)	(\$25,000)	\$0	(\$60,000)	(\$50,000)	\$0	\$0	\$0
45			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46												
47		Fire Department										
48		Note-Capital improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49		Current Note	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50		Communication Note Repayment	\$215,669	\$212,002	\$208,335	\$204,668	\$201,001	\$197,334	\$193,667	\$0	\$0	\$0
51		Repayment of WPC Note	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52		Expenditures Vehicles-Fire	\$0	\$0	\$740,000	\$0	\$730,000	\$1,350,000	\$12,000	\$40,000	\$40,000	\$40,000
53		Vehicles-Ambulance	\$0	\$359,000	\$0	\$0	\$0	\$275,000	\$0	\$350,000	\$350,000	\$0
54		Revenue trade in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

10-YEAR CAPITAL PLAN

	A	B	Q	R	S	T	U	V	W	X	Y	Z
55		FD Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Expenditures	Fire Station 2 Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$100,000
57		Antennae Tower	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Revenue	Fire Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59		Capital Improvement Note Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Expenditures	Equipment	\$10,000	\$55,000	\$52,000	\$69,000	\$43,500	\$76,000	\$0	\$108,000	\$60,000	\$142,000
61	Total Fire Department To Be Raised By Property Tax		\$225,669	\$626,002	\$1,000,335	\$273,668	\$974,501	\$1,898,334	\$205,667	\$498,000	\$950,000	\$282,000
62												
72												
73	Police Department											
74	Expenditures	Vehicles	\$129,000	\$155,000	\$155,000	\$188,000	\$189,000	\$144,000	\$147,000	\$192,000	\$147,000	\$150,000
75	Revenue	trade in	(\$3,000)	(\$4,000)	(\$3,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)
76	Net		\$126,000	\$151,000	\$152,000	\$184,000	\$185,000	\$140,000	\$143,000	\$188,000	\$143,000	\$146,000
77		Building Stewardship Reserve	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
78	Revenue	19 Gregory Lease	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
79		Police Station Debt Repayment	\$535,644	\$520,866	\$505,602	\$489,780	\$473,472	\$456,804	\$439,794	\$422,500	\$404,946	\$387,144
80		Police impact fees	(\$110,000)	(\$110,000)	(\$110,000)	(\$110,000)	(\$110,000)	(\$96,804)	(\$79,794)	(\$62,500)	(\$44,946)	(\$27,144)
81		Other- Local Option Sales Tax	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)
82	Equipment	Tasers/Handguns	\$0	\$35,000	\$40,000	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0
83		Security/Access Equipment	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84		Photocopier	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85		Dispatch Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86		Computer, Radio & Electronics	\$76,000	\$230,000	\$162,000	\$88,000	\$91,000	\$127,000	\$127,000	\$127,000	\$130,000	\$130,000
87	Total Police Department To Be Raised By Property Tax		\$332,644	\$466,866	\$389,602	\$291,780	\$279,472	\$267,000	\$270,000	\$355,000	\$273,000	\$276,000
88												
89												
90	Recreation and Parks											
91	Expenditures	Overlook Park	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92		Fleet Replacement	\$0	\$70,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93		Jaycee Park/Obrien Center	\$0	\$0	\$0	\$50,000	\$500,000	\$250,000	\$0	\$0	\$0	\$0
94		Jaycee Park Improvements	\$15,000	\$0	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95		Szymanski Park Improvements	\$20,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
96		Farrell Playground Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
97		Red Rocks Facility Replacement	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98		Wheeler House Improvements	\$120,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
99		Irrigation System Upgrades	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100		Recrowning of Athletic Fields @ Vet	\$0	\$0	\$150,000	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0
101		Baseball Field Dugout Replacement	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0
102		Parks System Master Plan	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103		Veteran Memorial Park Upgrades	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104		Bleacher Replacement	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105		Vet Memorial basketball courts	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106		Dog Park Amenities	\$50,000	\$25,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107		South Village Soccer Field	\$145,000	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108	Revenue	Grant/Donation/Developer	\$0	\$0	\$0	(\$50,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0
109		Debt Proceeds	\$0	\$0	\$0	\$0	(\$400,000)	(\$250,000)	\$0	\$0	\$0	\$0
110		South Village REC Impace Fees	(\$145,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111		Other-Facility Use fees	(\$30,000)	(\$15,000)	(\$60,000)	(\$15,000)	(\$15,000)	\$0	\$0	\$0	\$0	\$0
112		Recreation Impact Fees	(\$50,000)	(\$150,000)	(\$10,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113	Total Recreation and Parks To Be Raised By Property Tax		\$235,000	\$695,000	\$210,000	\$150,000	\$250,000	\$50,000	\$0	\$0	\$0	\$60,000
114												
115												
116	Open Space Projects											
117	Expenditures	Debt Repayment-Open Space	\$125,111	\$125,111	\$125,111	\$125,111	\$125,111	\$125,111	\$125,111	\$0	\$0	\$0
118		Underwood Property	\$270,000	\$225,000	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119		Red Rocks	\$159,000	\$75,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120		Wheeler Homestead/Nature Park Upgrades	\$150,000	\$50,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

10-YEAR CAPITAL PLAN

	A	B	Q	R	S	T	U	V	W	X	Y	Z
121	Revenue	Grant/Donation/Developer	(\$5,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122		Recreation Impact Fee	(\$50,000)	(\$75,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123		Penny for Path Debt Proceeds	(\$50,000)	(\$75,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124		Open Space Debt Proceeds	(\$474,000)	(\$200,000)	(\$57,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125		1/2 Cent Open Space (proposed)	(\$125,111)	(\$125,111)	(\$125,111)	(\$125,111)	(\$125,111)	(\$125,111)	(\$125,111)	\$0	\$0	\$0
126	Total Open Space To Be Raised By Property Tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127												
128												
129	Bike /Ped Improvements											
130	Expenditures	Airport Drive/Parkway Sidewalk & On-Road	\$40,000	\$186,000	\$0	\$0	\$0	\$100,000	\$100,000	\$300,000	\$300,000	\$0
131		Williston Road Crosswalk Locations (TBD)	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132		Allen Rd. Sidewalks (Lower)	\$0	\$0	\$0	\$167,000	\$140,000	\$0	\$0	\$0	\$0	\$0
133		RRFB Upgrades	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
134		Dorset Street Barrier Project	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135		City Rec Path Wayfinding Project	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136		Queen City Park Road Shared Use Path	\$0	\$0	\$0	\$0	\$0	\$50,000	\$250,000	\$0	\$0	\$0
137		Shelburne Rd Crosswalk Imp	\$0	\$0	\$23,000	\$93,000	\$0	\$0	\$0	\$0	\$0	\$0
138		Hinesburg Road Crosswalk Location	\$80,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139		Spear Street/UVM Bike/Ped Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$300,000	\$340,000	\$0
140		Queen City Park Road Sidewalk	\$0	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141		Kennedy Dr/Twin Oaks Crosswalk	\$100,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142		Kimball Avenue Shared Use Path	\$0	\$0	\$66,000	\$304,000	\$159,000	\$0	\$0	\$0	\$0	\$0
143		Allen Rd. Shared Use Path (Upper)	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
144		Spear Street Jug Handle Shared Use Path	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145		S. Dorset Street Shared Use Path	\$100,000	\$50,000	\$350,000	\$360,000	\$0	\$0	\$0	\$0	\$0	\$0
146		Shelburne Road Ped/Bike Facilities	\$0	\$0	\$0	\$0	\$0	\$58,000	\$289,000	\$231,000	\$0	\$0
147		Hinesburg Rd Bike Facilities	\$0	\$0	\$50,000	\$50,000	\$150,000	\$250,000	\$0	\$0	\$0	\$0
148		Vale to Spear/Swift Streets Path	\$0	\$0	\$0	\$0	\$0	\$558,000	\$0	\$0	\$0	\$0
149		Spear Street Bike/Ped Improvements	\$0	\$50,000	\$100,000	\$500,000	\$0	\$0	\$50,000	\$100,000	\$300,000	\$0
150	Revenues	Recreation Impact Fees	(\$50,000)	(\$38,000)	(\$166,000)	(\$137,000)	\$0	(\$108,000)	(\$108,000)	(\$50,000)	(\$100,000)	\$0
151		Highway Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152		Debt Proceeds - Future	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153		Debt Proceeds - Penny for Path	(\$530,000)	(\$358,000)	(\$153,000)	(\$250,000)	(\$160,000)	(\$100,000)	(\$200,000)	(\$230,000)	(\$150,000)	\$0
154		Grant/Donation/Developer & Other	(\$150,000)	(\$230,000)	(\$320,000)	(\$1,087,000)	(\$289,000)	(\$808,000)	(\$531,000)	(\$651,000)	(\$690,000)	\$0
155	Total Road & Sidewalk Improvements To Be Raised By Property Tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156												
157												
158	IT											
159	Expenditures	IT Hardware	\$17,000	\$17,000	\$18,000	\$18,000	\$18,000	\$19,000	\$19,000	\$19,000	\$20,000	\$20,000
160		IT Servers	\$12,000	\$18,000	\$12,000	\$45,000	\$18,500	\$47,000	\$18,000	\$12,000	\$45,000	\$19,000
161	Total IT to Be Raised By Property Tax		\$29,000	\$35,000	\$30,000	\$63,000	\$36,500	\$66,000	\$37,000	\$31,000	\$65,000	\$39,000
162												
163												
164	Administration											
165	Expenditures	Public Art	\$5,000	\$35,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
166		Indoor Recreation Facilities	\$6,184,000	\$13,350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
167		Performing Arts Facility	\$0	\$0	\$20,000,000	\$8,720,000	\$0	\$0	\$0	\$0	\$0	\$0
168		City Debt Service	\$336,232	\$1,062,090	\$1,062,090	\$1,630,141	\$1,630,141	\$1,630,141	\$1,630,141	\$1,630,141	\$1,630,141	\$1,630,141
169		19 Gregory Fit-up Note Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170												
171	Revenue	19 Gregory Drive Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172		Grant/Capital Campaign/Developer Con	\$0	\$0	(\$1,000,000)	(\$1,000,000)	\$0	\$0	\$0	\$0	\$0	\$0
173		City Debt Proceeds	(\$6,184,000)	(\$13,350,000)	(\$19,000,000)	(\$7,720,000)	\$0	\$0	\$0	\$0	\$0	\$0
174		Other-	\$0	\$0	\$0	(\$568,051)	(\$568,051)	(\$568,051)	(\$568,051)	(\$568,051)	(\$568,051)	(\$568,051)
175		Reserve Fund	(\$302,609)	(\$955,881)	(\$955,881)	(\$955,881)	(\$955,881)	(\$955,881)	(\$955,881)	(\$955,881)	(\$955,881)	(\$955,881)

10-YEAR CAPITAL PLAN

	A	B	Q	R	S	T	U	V	W	X	Y	Z
176		Public Facilities Impact Fee	(\$33,623)	(\$106,209)	(\$106,209)	(\$106,209)	(\$106,209)	(\$106,209)	(\$106,209)	(\$106,209)	(\$106,209)	(\$106,209)
177	Total Administration To Be Raised By Property Tax		\$5,000	\$35,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
178												
179												
180	Library											
181	Expenditures	Bookmobile replacement	\$0	\$0	\$110,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	Revenue	Grant/Donation	\$0	\$0	(\$50,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	Total Library To Be Raised By Property Tax		\$0	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
184												
185												
186	City Center											
187	Expenditures	Market Street	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188		Library, Senior Center, City Hall	\$6,510,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189		Williston Road Streetscape	\$142,000	\$951,000	\$1,051,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190		Garden Street	\$1,560,230	\$5,182,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
191		Pedestrian/Bicycle Access at I-89 Exit 14	\$1,300,000	\$2,979,000	\$8,567,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192		City Center Park	\$0	\$0	\$190,000	\$1,031,550	\$0	\$0	\$0	\$0	\$0	\$0
193		Urban Park & Festival Streets	\$0	\$300,000	\$3,249,351	\$812,900	\$0	\$0	\$0	\$0	\$0	\$0
194		City Center - Parking Garage	\$0	\$170,000	\$2,750,000	\$3,140,000	\$6,315,000	\$0	\$0	\$0	\$0	\$0
195		Stormwater & Wetland Mitigation	\$120,000	\$1,100,000	\$1,100,000	\$990,000	\$140,000	\$0	\$0	\$0	\$0	\$0
196		City Share Financing Payments	\$971,078	\$988,882	\$1,005,190	\$995,482	\$985,428	\$971,999	\$960,938	\$952,016	\$938,704	\$923,721
197		TIF District Financing Payments	\$466,782	\$1,233,584	\$1,996,998	\$3,206,171	\$3,267,630	\$3,634,373	\$3,615,856	\$3,596,428	\$3,676,179	\$3,665,455
198	Revenue	Grants or Donations	(\$1,237,436)	(\$2,582,921)	(\$5,997,250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
199		Highway Impact Fees	(\$381,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200		Recreation Impact Fees										
201		Future Public Facility Impact Fee	(\$97,108)	(\$98,888)	(\$97,942)	(\$96,971)	(\$95,966)	(\$94,623)	(\$93,517)	(\$92,624)	(\$91,293)	(\$89,795)
202		City Debt Proceeds	(\$4,234,351)	\$0	(\$350,242)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203		TIF Financing Proceeds	(\$3,017,101)	(\$8,099,379)	(\$10,560,359)	(\$5,974,450)	(\$6,455,000)	\$0	\$0	\$0	\$0	\$0
204		CIP Reserve Fund	(\$1,636,611)	(\$889,994)	(\$907,248)	(\$898,511)	(\$889,462)	(\$877,376)	(\$867,422)	(\$859,392)	(\$847,411)	(\$833,926)
205		TIF District Increment	(\$466,782)	(\$1,233,584)	(\$1,996,998)	(\$3,206,171)	(\$3,267,630)	(\$3,634,373)	(\$3,615,856)	(\$3,596,428)	(\$3,676,179)	(\$3,665,455)
206		Other										
207	Total City Center To Be Raised By Property Tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208												
209	Transfer to CIP Reserve Fund		\$750,000	\$860,000	\$860,000	\$860,000	\$860,000	\$860,000	\$860,000	\$860,000	\$860,000	\$860,000
210												
211	Total Capital Expenditures To Be Raised By Property Tax		\$2,910,364	\$4,305,963	\$4,314,351	\$3,239,125	\$3,997,360	\$4,661,334	\$2,712,667	\$3,089,000	\$3,493,000	\$2,862,000
212												
215												
216	Sewer											
217	Current Note(s)		\$1,272,060	\$1,272,060	\$1,272,060	\$1,272,060	\$1,272,060	\$1,272,060	\$1,272,060	\$1,272,060	\$1,272,060	\$1,272,060
218	Revenue	Colchester Portion of Airport Parkway Bonds	(\$742,310)	(\$742,310)	(\$742,310)	(\$742,310)	(\$742,310)	(\$742,310)	(\$742,310)	(\$742,310)	(\$742,310)	(\$742,310)
219	Expenditures	Vehicles	\$40,000	\$70,000	\$135,000	\$80,000	\$0	\$75,000	\$0	\$80,000	\$0	\$0
220		Bartlett Bay Upgrades	\$400,000	\$400,000	\$3,200,000	\$8,000,000	\$6,000,000	\$0	\$0	\$0	\$0	\$0
221		Airport Parkway Outfall	\$50,000	\$270,000	\$230,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
222		Pump Station Upgrades	\$200,000	\$0	\$200,000	\$0	\$200,000	\$0	\$200,000	\$0	\$200,000	\$0
223		Hinesburg Rd. PS and Dorset St. FM	\$0	\$0	\$100,000	\$150,000	\$1,750,000	\$1,700,000	\$0	\$0	\$0	\$0
224		Pump Station Telemetry	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225		Lane Press PS & FM	\$0	\$0	\$50,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
227		BBWWTF P Limits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
228		Inflow & Infiltration Reduction	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0
229		Gravity Sleeves	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$500,000	\$0	\$0
230		Wastewater Infrastructure CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
231		State Revolving Fund	(\$250,000)	(\$470,000)	(\$580,000)	(\$9,650,000)	(\$7,750,000)	(\$1,850,000)	(\$500,000)	(\$500,000)	\$0	\$0
232	Total Sewer To Be Raised By Fees		\$1,029,750	\$859,750	\$3,864,750	\$609,750	\$729,750	\$604,750	\$729,750	\$609,750	\$729,750	\$529,750
233												
234												

10-YEAR CAPITAL PLAN

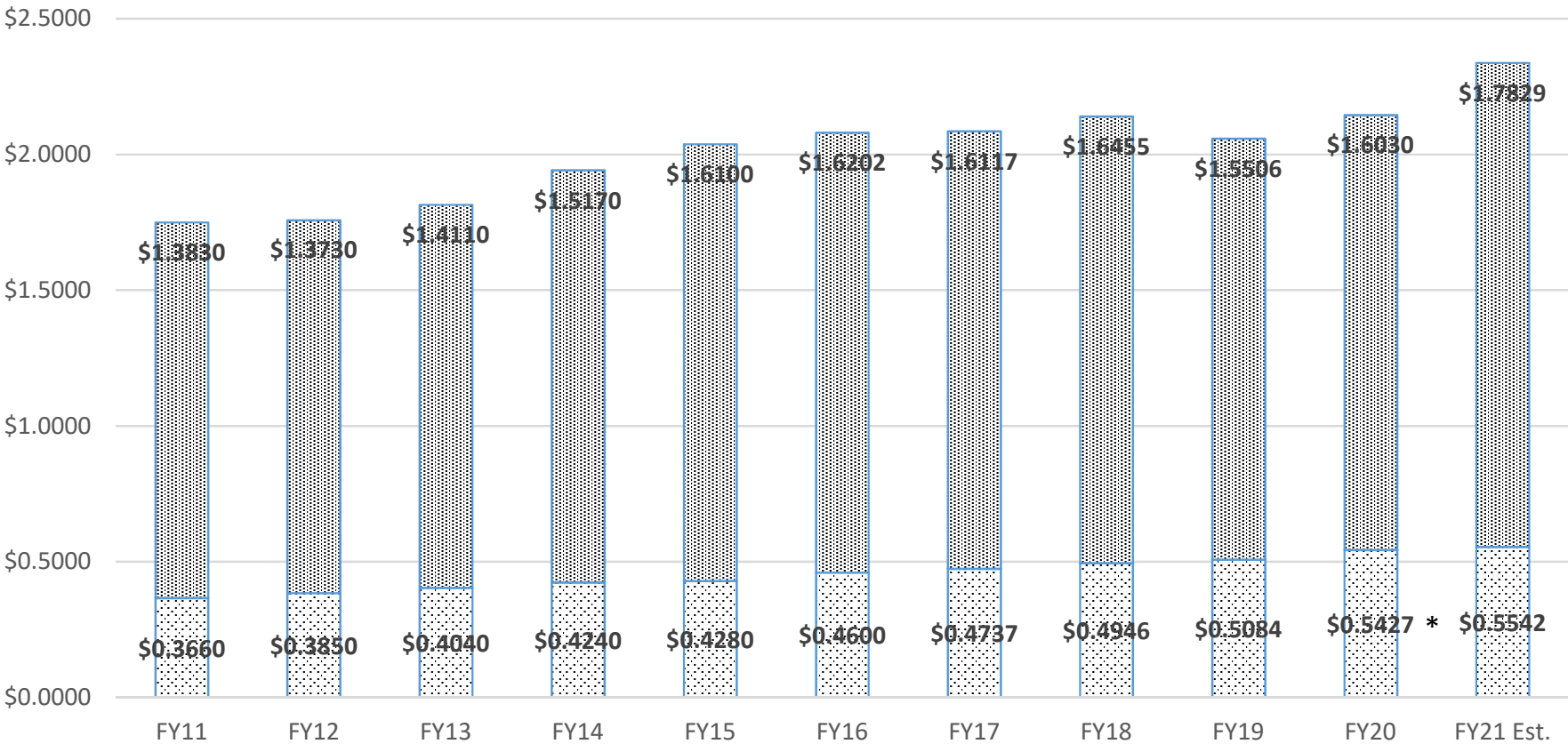
	A	B	Q	R	S	T	U	V	W	X	Y	Z
235	Stormwater											
236	Current Note(s)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
237	Expenditures	Vehicles	\$56,000	\$3,500	\$306,000	\$254,000	\$0	\$0	\$0	\$0	\$0	\$0
238		To fleet reserve fund	\$115,000	\$115,000	\$115,000	\$200,000	\$150,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
239	Revenue	Fleet Reserve Fund	(\$61,000)	(\$8,500)	(\$366,000)	(\$574,000)	(\$70,000)	(\$120,000)	(\$120,000)	(\$120,000)	(\$200,000)	(\$200,000)
240		Interfund borrowing to Water Dept	\$0	\$0	\$0	\$320,000	\$0	\$0	\$0	\$0	\$0	\$0
241	Revenue	PMT from Water Dept	\$0	\$0	\$0	\$0	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	\$0	\$0
242		Stormwater Projects Throughout City	\$1,481,000	\$1,930,000	\$1,250,000	\$1,000,000	\$1,576,000	\$2,047,000	\$2,000,000	\$2,200,000	\$2,000,000	\$2,000,000
243	Revenue	Other- Shelburne Intermunicipal Agreement	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)
244		Grant Donation Developer Contribution	(\$725,000)	(\$819,000)	(\$324,000)	(\$250,000)	(\$125,000)	(\$125,000)	(\$125,000)	(\$125,000)	(\$125,000)	(\$125,000)
245	Total Stormwater To Be Raised By Fees		\$786,000	\$1,141,000	\$901,000	\$870,000	\$1,371,000	\$1,842,000	\$1,795,000	\$1,995,000	\$1,795,000	\$1,795,000
246												
247												
248	Capex Recap											
249	Including current borrowing											
250	Total General Fund		\$2,910,364	\$4,305,963	\$4,314,351	\$3,239,125	\$3,997,360	\$4,661,334	\$2,712,667	\$3,089,000	\$3,493,000	\$2,862,000
251	Total Sewer		\$1,029,750	\$859,750	\$3,864,750	\$609,750	\$729,750	\$604,750	\$729,750	\$609,750	\$729,750	\$529,750
252	Total Stormwater		\$786,000	\$1,141,000	\$901,000	\$870,000	\$1,371,000	\$1,842,000	\$1,795,000	\$1,995,000	\$1,795,000	\$1,795,000
253	Grand Total		\$4,726,114	\$6,306,713	\$9,080,101	\$4,718,875	\$6,098,110	\$7,108,084	\$5,237,417	\$5,693,750	\$6,017,750	\$5,186,750
254												

FY2021 - FY2027 DEBT PROJECTION BY FUND

	A	C	D	E	F	G	H	S	T	U	V	W	X	Y
1	FY2021-2027 Current Debt by Fund													
2	GF	Description	Date of Issue	Fund	Maturity Date	Balance Pending	Principle	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
96		VMBB-Series 2000-1					Principle	\$ 21,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97		\$ 2,435,000.00					Interest (1)	\$ 605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98							Interest (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	2004	Water System Infrastructure/ Tanks	7/1/2004	401	45,627.00	1,775,155.65	1,900,000.00	\$ 380,084	\$ 285,063	\$ 190,042	\$ 95,021	\$ -		
100		VMBB-Series 2004-1					Principle	\$ 95,021	\$ 95,021	\$ 95,021	\$ 95,021	\$ 95,021	\$ -	\$ -
101		\$3,400,000					Interest (1)	\$ 11,750	\$ 9,470	\$ 7,156	\$ 4,804	\$ 2,419	\$ -	\$ -
102							Interest (2)	\$ 9,470	\$ 7,156	\$ 4,804	\$ 2,419	\$ -	\$ -	\$ -
103					TOTAL	\$ 2,048,614.04	\$ 2,335,000.00	\$ 138,296.18	\$ 111,646.50	\$ 106,980.53	\$ 102,243.28	\$ 97,439.51	\$ -	\$ -
112														
113		GRAND TOTAL				\$ 45,117,128.53	\$ 76,272,604.00	\$ 4,228,969	\$ 4,070,285	\$ 4,034,210	\$ 4,326,467	\$ 4,280,091	\$ 4,063,773	\$ 4,023,566

NOTES

Tax Rate Changes: Ten Years



***City FY20 Tax Rate includes \$0.01 for "Penny for Paths"**

City School

City of South Burlington
575 Dorset Street
South Burlington, VT 05403

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