

southburlington
VERMONT

2018-2019 Proposed

**CITY & SCHOOL
DISTRICT BUDGETS**

South Burlington, Vermont

Residential: City Tax Rate \$0.5136 + *School Tax Rate \$1.6102 = \$2.1238

Non-Residential: City Tax Rate \$0.5136 + *School Tax Rate \$1.7236 = \$2.2372

***ESTIMATED SCHOOL TAX RATES**

SPENDING SUBJECT TO VOTER APPROVAL ON MARCH 6, 2018

Public Hearing	F.H. Tuttle Middle School
Monday	Cafeteria
March 5, 2018	500 Dorset Street
7:00 p.m.	So. Burlington, VT

Steering Committee

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

School Board

Elizabeth Fitzgerald, Chair
Martin LaLonde, Clerk
Bridget Burkhardt, School Director
Alex McHenry, School Director
Steve Wisloski, School Director
David Young, Superintendent
John Aubin, Business Manager

City Council

Helen Riehle, Council Chair
Meaghan Emery, Council Vice Chair
Tim Barritt, Council Clerk
Pat Nowak, 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
2018-19	\$53,392,056	\$0.5136	\$49,686,166	\$1.6102	\$103,078,222	\$2.1238
2017-18	\$38,275,300	\$0.4946	\$49,268,882	\$1.5793	\$87,184,073	\$2.0739
Increase/(Decrease)	\$15,116,756	\$0.0190	\$417,284	\$0.0309	\$15,534,040	\$0.0499
Percent Increase/(Decrease)	39.49%	3.84%	0.85%	1.96%	17.82%	2.41%

Estimated Tax Rate on Primary Residences (4)

Year	Value \$100,000 (1)	Value \$231,356 (2)	Value \$336,110 (3)
2018-19			
City	\$514	\$1,188	\$1,726
School	\$1,610 *	\$3,725 *	\$5,412 *
Total	\$2,124	\$4,914	\$7,138
2017-18			
City	\$495	\$1,144	\$1,662
School	\$1,579 *	\$3,654 *	\$5,308 *
Total	\$2,074	\$4,798	\$6,971
Increase/(Decrease)			
City	\$19	\$44	\$64
School	\$31 *	\$71 *	\$104 *
Total	\$50	\$115	\$168

(1) Per \$100 of assessed value.

(2) Average condo value in South Burlington.

(3) Average Primary Residence value in South Burlington.

(4) The School District tax rate is subject to change based on legislative action taken after the budget vote.

* School amounts are listed prior to the impact of income sensitivity.

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Dear Community Members:

The South Burlington School District continues to be highly regarded and is well known for providing a quality education to our students and readying them for their next steps. I remain proud to work in a community that values the programs and opportunities offered to students, and I am grateful for our dedicated staff for their efforts in supporting students in a caring, compassionate, and supportive manner.

This proposed budget for the taxpayers of South Burlington represents:

- + 0.85% Total Budget Expense over the prior year.
- + 1.96% Tax Rate Increase over the prior year.
- - 2.75% Education Spending per Equalized Pupil reduction over the prior year.

This proposed budget supports the continuation of programs currently in the District and supports our desired outcomes (Ends) for all students. They are:

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

Notable items in this proposed budget:

- **Academic Programming:** Student enrollment is increasing in South Burlington, which is different than in many Vermont schools. As a result of this increase, the budget includes two contingency teachers who may be needed to cover classes/sections that could potentially have higher than normal student enrollments.
- **Master Planning:** The School Board and Administration remain committed to evaluating the needs of the District and creating a plan for the future. The School Board gave direction to the Administration following the last Master Planning and Visioning work in December 2016 to address four items and amended those slightly in November 2017. Many of those initiatives are underway and regularly discussed at School Board meetings. Please visit our District webpage for the most recent updates. The areas of focus are as follows:
 - Identify the specific needs for upgrades at the high school and middle school.
 - Identify and set up a system to monitor and report issues that may impact the District's ability to maintain/improve the quality of PreK-5 public education.
 - Develop a contingency plan by April 30, 2018, to ensure equitable delivery of elementary educational services in South Burlington should the Chamberlin Elementary School need to be closed.
 - Revitalize the District's strategic plan starting with an analysis of the current strengths, weaknesses, opportunities, and threats (SWOT).

- **Facilities Bond:** Bonded debt is a long-term commitment that is entered into carefully. Items included within the bond need to last for at least twenty years. Because the items are expected to last/function for over twenty years we think it is important for the cost of these items to be spread over those twenty years. The Administration does not plan for any changes to configurations or retrofits to our currently functioning schools. There are, however, items that are currently necessary no matter the results of the longer-term planning process. The projects, at an estimated total cost of \$950,500, fall into three main categories:
 - Upgrades to athletic facilities at Munson Field at a cost of \$375,000 for public and team restrooms, an athletic trainer area, and an equipment storage building.
 - SBHS Library – to purchase a portion of necessary library furnishings at a cost of \$150,000, due to the City Library moving to a new location.
 - Some small safety, security, and ongoing stewardship projects at all five schools including roof repairs at Orchard School and Rick Marcotte Central School, fire alarm upgrades, heating burner replacements at Tuttle, new flooring according to plan (to reduce trip hazards and replace worn, outdated tile), and new lighting for energy savings. This amounts to \$425,000.

The goal of this booklet is to provide South Burlington community members with information that helps you more clearly understand the elements within the budget. I welcome the opportunity to meet with any community members who have questions either in person, by email, or by phone.

I remain thankful for the opportunity to serve as your Superintendent of Schools in South Burlington.

David Young
Superintendent of Schools



South Burlington School District Proposed Budget for FY 2019

The proposed budget of \$49,686,166 represents a significant investment in the education for our students here in South Burlington. The aim of this report is to show how this budget allows the District to meet the goals of the District Ends Policy. The District Ends Policy, under which the District operates, 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 is a summary of the major revenue and expenditure components of this FY 2019 budget compared against the current adjusted FY 2018 budget with explanations following.

The proposed budget of \$49,686,166 constitutes an increase of \$417,284 (0.85%) over the previous fiscal year. The resulting homestead tax rate impact is estimated at \$1.6102 (1.96% increase from the current year). As usual, the tax rate impacts are subject to change by action of the state legislature. The major revenue and expenditure or spending categories are discussed on the next several pages.

The proposed budget includes a long-term bond in the amount of \$950,500 to make various long-lived improvements and repairs to our facilities. Discussed in more detail on the next page, the bond would allocate \$400,000 to a restroom facility and storage building on the Munson/Iverson track and field facility. It would provide funding of \$150,000 to make improvements to the high school library following the exit of the city library from the building. And, finally, it would provide funding for a host of energy, security, and other building improvements as shown on the next page. In a concept termed “intergenerational equity,” we believe that funding these projects over a twenty-year period properly allocates those expenses to future taxpayers rather than having only current taxpayers pay for those improvements that will benefit taxpayers for many years to come.

PROPOSED BOND ITEMS

Munson Field /Iverson Track

o Restrooms & Training Room	\$325,000
o Storage Building	\$50,000

South Burlington High School

o Library Reconfiguration	\$150,000
o Fire Alarm Upgrade	\$43,000
o Re-Key and door hardware upgrade and security	\$15,000
o Exterior door upgrades	\$13,000

Frederick H Tuttle Middle School

o Burner Replace	\$65,000
o Carpet & asbestos floor tile replacement	\$110,000
o Light fixture replacements	\$12,000
o Fire Alarm Upgrade	\$10,000
o Key and Lock Security Upgrades	\$5,000

Chamberlin Elementary School

o Light fixtures replacements	\$3,000
o Carpet & asbestos floor tile replace	\$7,000
o Parking Lot Upgrades	\$7,500
o Fire Alarm Upgrade	\$5,000

Orchard Elementary School

o Carpet & asbestos floor tile replace	\$5,000
o Light fixture replacements	\$3,000
o Roof	\$67,000
o Fire Alarm Upgrade	\$5,000
o Key Scan Access	\$5,000

Rick Marcotte Central School

o Light fixture replacements	\$3,000
o Carpet & asbestos floor tile replace	\$5,000
o Roof Replacement	\$30,000
o Fire Alarm Upgrade	\$7,000
o Main door replacement	\$10,000

SBSD Budget Worksheet - Proposed FY 2019 Budget			
General Fund and Special Revenue Funds			
Revenue and Expenditure Summary			
	Adopted FY 2018 Budget	Proposed FY 2019 Budget	% Chg
<u>REVENUES</u>			
<u>General Fund</u>			
State Ed Fund	\$37,222,807	\$37,635,772	1.11%
Other "Local Revenues"	\$10,590,291	\$10,457,566	-1.25%
<u>Special Revenue Fund</u>	\$1,455,790	\$1,592,828	9.41%
TOTAL REVENUES	\$49,268,888	\$49,686,166	0.85%
<u>EXPENDITURES</u>			
<u>General Fund</u>			
Salaries & Wages	\$29,278,414	\$30,295,029	3.47%
Employee Benefits	\$9,767,263	\$9,327,301	-4.50%
Purchased Professional Services	\$958,541	\$723,685	-24.50%
Purchased Technical Services	\$1,204,302	\$1,228,142	1.98%
Purchased Property Services	\$593,608	\$649,639	9.44%
Insurance—Property Liability	\$164,600	\$175,541	6.65%
Other Purchased Services	\$2,029,496	\$2,131,495	5.03%
Supplies and Materials	\$1,852,802	\$1,801,828	-2.75%
Equipment	\$1,199,173	\$1,170,246	-2.41%
Miscellaneous, Contingency & Transfers	\$396,435	\$207,500	-47.66%
Debt Service	\$368,469	\$382,932	3.93%
<u>Special Revenue Fund</u>	\$1,455,784	\$1,592,828	9.41%
TOTAL EXPENDITURES	\$49,268,888	\$49,686,166	0.85%

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 76% of the total; and local and state revenues, which amount to the remaining 24%. Tuition income, both regular and special, is slightly down from last year by \$110,256, or 3.5%. Special education state reimbursement grants are down a total of \$65,846, or 1.16%. We expect to receive \$1.59 million in federal funds next year, an increase of 9.49%. Other locally generated funds and funds carried over from past fiscal years comprise the balance of budgeted revenues. The number of non-resident students who have elected to attend South Burlington High School or FHT Middle School as tuition students have remained about the same. Revenue details are shown in a table on page 27 of this booklet.

EXPENDITURES

Public education is a labor-intensive endeavor. In the general fund, salaries account for \$30.3 million in expense, and benefits \$9.4 million. Together these total \$39.7 million or 83% of the general fund budget. Overall, salaries are up by 3.47%, and benefits are projected to decrease by 4.50%. In the fall of 2017, the Board completed negotiations with the teacher and support staff union groups. Those agreements will continue through the FY19 budget year. The Board is currently in negotiations with the administrative group, but there is no contract in place yet for that group. Key changes are as follows:

Salaries and Benefits:

- The teacher salary account increase of 3.48% reflects changes in staffing levels and projected retirements. Teacher contracted wage rates are up by 2.49%. (See page 22)
- The budget for paraprofessionals is up by 1.49% largely a result of contract settlements but also changes in staffing to meet student needs. These changes are primarily for the need of specialized employees to align with student needs as defined in Individual Education Plans (IEPs).
- Overtime is up by 26.8% (\$18,250), building security checks made on weekends are up by 22.11% (up \$12,627).
- Substitutes for teachers and paraprofessionals are up by \$27,426 because of a wage increase to attract quality substitute staff.
- With a total reconfiguration of health insurance plans, statewide premium rates are expected to decline; however, the District is sharing the cost of out-of-pocket deductible expenses with staff. The net impact of these changes is hard to predict, but we are budgeting for \$573,524, a 9.9% decrease in cost to the district. (This does not include any amount due under the Act 85 mandated "Health Clawback.")
- Overall, employee benefits are set to decrease by 4.5% largely as a result of health insurance plan changes.

Purchased Professional Services are down by \$234,856 (24.5%) as we expect decreased needs for certain services for some of our students who have Individual Education Plans (IEPs).

Purchased Technical Services are up slightly, reflecting an expected tuition increase to be paid to local preschool organizations. Almost all of the increased cost is covered by additional state funding in the draw from the State Education Fund.

Purchased Property Services are up by \$56,031. The District has increased the volume of facility maintenance projects to help maintain our physical plant. Previous projects were deferred, largely due to budget difficulties for FY18. The amount budgeted for facilities maintenance projects was previously reduced to \$238,535. In total we are including \$1,301,050 in stewardship projects, \$227,500 of which is proposed to be financed by a five-year lease, the bulk of which will be financed by a proposed \$950,500 twenty-year bond.

Other Purchased Services are increasing 5.03%. This entire increase is a result of out-of-district tuition for IEP students who cannot be well served by our existing in-district program and require offsite placements.

Supplies and Materials are down by 2.75%. This section of line items accounts not only for items traditionally termed “supplies” but also the District’s cost of fuel oil, diesel, electricity, natural gas, and the like. With low inflation and modest changes in energy costs, this group of accounts has been relatively stable.

Equipment decreases by \$28,927 or 2.41%. In addition to building improvements and repairs, the stewardship plan includes the replacement of one bus (in the current year we are replacing a bus as well) and a further upgrade of our security camera system. The bus and the security camera system are being financed through a five-year lease with the FY19 lease payments being included in the budget.

Due to the proposed \$950,500 bond, we are not proposing to add additional funds to the District’s Capital Reserve Fund.

Contingency and Transfers categories include funding for unforeseen emergencies, for facility repairs, and for staffing adjustments which may be needed to handle changes in enrollments. There is \$50,000 included to be used as a transfer to the Nutritional Services Fund to cover a portion of past deficits. The deficit for this set of accounts is declining by \$188,929 or 47.66%.

Discussion of Proposed Budget Changes

This budget proposal--general and special revenue funds--amounts to \$49,686,166, which results in an estimated increase of 1.96% (3.09 cents) in the residential tax rate. Unlike many districts that are experiencing gradual declines in enrollment, South Burlington’s enrollment has grown steadily, with “equalized” pupils of 2,512.79, versus the current year’s 2,416.89. The Common Level of Appraisal (CLA) decreased only slightly from FY18. Prior to factoring in income sensitivity, the residential property tax impact equates to a \$104 increase on a home valued at \$336,110 and a \$71 increase on a condominium valued at \$231,356.

With this budget we are proposing to provide modest resources to meet the growing list of programs and activities mandated by either the state or federal governments, including flexible pathways and increasing human resources and personnel regulation. We are adding resources to better respond to students with trauma and other debilitating life situations. We are proposing to continue the master planning and visioning process, begun in FY16, by examining facility needs of the high and middle schools in order to prepare our community for the next twenty years of academic delivery.

Property Tax Rates – We estimate the residential tax rate needed to fund this budget is \$1.6102 per hundred dollars of assessed valuation, an increase of 1.96%. It is important to note that this is an estimated rate based on the projections made by the State Tax Commissioner during the past 3-4 months. While we believe these estimates are reliable, action of the State Legislature, now in session, could change the estimated rate based on a number of factors after the budget has

been considered by the voters. Using the criteria of Act 68, the equalized per pupil cost **decreases** by 2.75% over the prior year. The non-residential tax rate charged on commercial properties and rental units is estimated to be \$1.7236 and is up by twelve cents. (The non-residential tax rate is not a function of school spending.) See below:

<u>Category</u>	<u>Adopted FY18</u>	<u>Proposed FY19</u>	<u>\$ Change</u>	<u>% Change</u>
Total Spending	\$49,268,882	\$49,686,166	\$417,284	0.85%
Total "Other Revenues"	\$12,046,081	\$12,050,394	\$4,313	0.04%
Net "Ed Spending"	\$37,222,807	\$37,635,772	\$412,965	1.11%
Equalized Pupils	2,416.89	2,512.79	95.90	3.97%
Net "Ed Spending" per Equalized Pupil	\$15,401.12	\$14,977.68	(\$423.44)	-2.75%
<u>Estimated Tax Rates</u>				
Residential Tax Rate	\$1.5793	\$1.6102	\$0.0309	1.96%
Non Residential Tax Rate	\$1.5993	\$1.7236	\$0.1243	7.77%
Income Sensitivity Percentage	27.20%	25.30%	-1.90%	-6.99%

Examples of the effect of these tax rates on the typical home and condominium are also shown on the inside front cover of this booklet.

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

Property Taxes Based on Household Incomes – The education taxes for many citizens are based on household incomes as set in Act 68. For household incomes below a level set by the legislature, the education tax rate is based upon income.

Below is a hypothetical example of two taxpayers whose homes are both assessed at \$336,110. The first one pays based upon the value of the homestead. The second has a household income of \$70,000 and pays based on this measure. See our website:

<https://propertytaxes.sbschools.net/>

Possible Tax Scenarios	
Example 1 - Tax Based on Property Value	
	Property Tax Impact
FY 19 Estimated Rate (per \$100 value)	\$1.6102
FY 18 Tax Rate (per \$100 value)	\$1.5793
Tax on \$336,110 Homestead, FY 19 est'd	\$5,412
Tax on \$336,110 Homestead, FY 18	\$5,308
Tax Difference from FY 18	\$104
Example 2 - Tax Based on Household Income	
	Property Tax Impact
FY 19 Estimated Income Percentage	\$0.0253
FY 18 Estimated Income Percentage	\$0.0272
Tax on \$70,000 Income, FY 19 est'd	\$1,771
Tax on \$70,000 Homestead, FY 18	\$1,904
Tax Difference from FY 18 (less)	(\$133)

Questions and Answers Concerning the Proposed Budget

Q: How does this year’s spending and tax rate compare with past years?

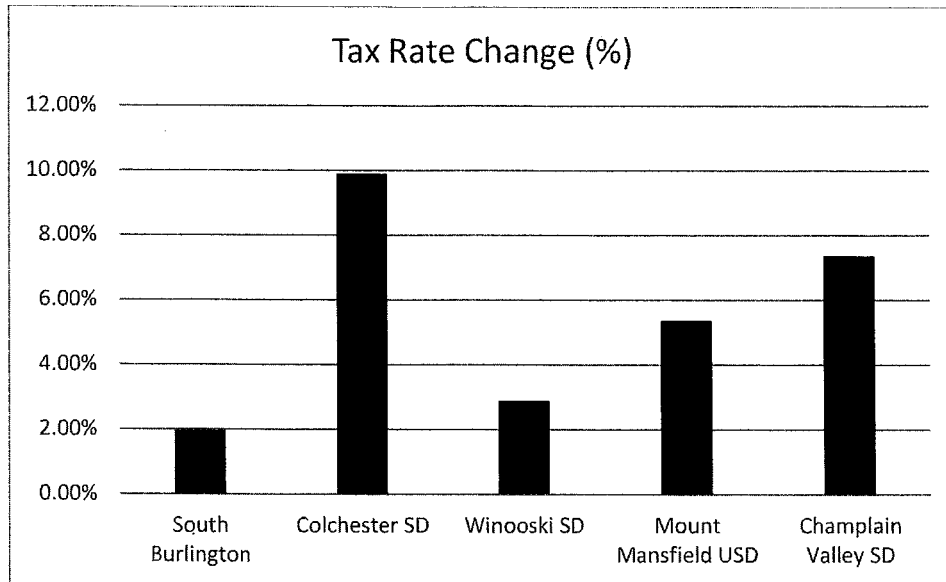
A: The table below shows the budget and the percentage of change in spending and the residential tax rates from FY 2010 through the FY 2019 proposed budget. The average budget increase over that period of time has been 2.66%. The average increase in the residential tax rate has been 1.83%, and the FY 2019 requested budget will increase the tax rate by 1.96%, slightly below the average of this time period.

Proposed FY 2019 Budget				
Fiscal Year	Budget Request	% Spending Increase Proposed	Tax Rate	Change in Tax Rate
2019 Proposed	\$49,686,166	0.85%	\$1.6102 *	1.96%
2018	\$49,268,888	4.89%	\$1.5793	-2.01%
2017	\$46,973,703	2.68%	\$1.6117	-0.52%
2016	\$45,747,228	3.27%	\$1.6202	0.61%
2015	\$44,297,297	3.05%	\$1.6104	6.15%
2014	\$42,986,751	2.09%	\$1.5171	7.50%
2013	\$42,106,183	3.74%	\$1.4112	2.78%
2012	\$40,587,607	0.72%	\$1.3730	-0.72%
2011	\$40,296,044	0.93%	\$1.3830	-5.98%
2010	\$39,923,685	4.40%	\$1.4710	8.56%
Ten Year Averages:		2.66%		1.83%

* Estimated, subject to final adjustments by the state legislature.

Q: What are the estimated tax increases for surrounding districts that are comparable to South Burlington?

A: Tax rates of four surrounding districts are shown on the next page. As with South Burlington, these are not yet adopted by their communities and are estimates based on the best available data. Tax rate data is not yet available for Burlington. Montpelier will be reporting for the first time as a joint district with Roxbury starting in FY19.



Q: What is the status of the Master Planning and Visioning activity with regards to the future of our school programs and facilities?

A: The School Board continues its significant work in this area in the form of planning subcommittees with support from the Administration and outside expertise when necessary. In this light, the School Board gave direction to the Administration to address four items in December 2016, which were amended in November 2017. Specifically, the Board is working with the Superintendent to:

1. Identify the specific needs for upgrades at the high school and middle school. It will also assess the educational value of each upgrade, recommend timelines, and estimate costs no later than April 30, 2019.
2. Identify and set up a system to monitor and report issues that are or may impact the District's ability to maintain/improve the quality of PreK-5 public education with specific emphasis on providing documentation by April 30, 2018, of any impacts or threats to the health and education outcomes to students caused by the location and/or physical space of the Chamberlin Elementary School. In the meantime, the District will continue to operate the three current elementary schools.
3. Develop a contingency plan by April 30, 2018, to ensure equitable delivery of elementary educational services in South Burlington should the Chamberlin Elementary School need to be closed.
4. Revitalize the District's strategic plan starting with an analysis of the current strengths, weaknesses, opportunities, and threats (Phase One SWOT) and develop a plan for additional phases of a strategic planning process by December 31, 2018. The information gathered in the Master Planning and Visioning process will form a starting point for the analysis.

The Superintendent is now directing a number of tasks that will inform the public with the best information available to satisfy these areas. The most significant actions underway are described below:

- a. An architectural study of high/middle schools to assess the structural, mechanical, and electrical capacity is underway (this relates to item #1 above). A meeting was held on January 23, 2018 with Dore and Whittier where they will present a Draft Report for District Review. This work will be reviewed, cost estimates provided, and community presentations will be scheduled with completion expected by mid-April 2018. The FY19 recommended budget includes \$35,000 for assessing the best utilization of spaces for learning at these two schools.
- b. A comprehensive demographic study and enrollment forecast were utilized in planning class sizes in this FY19 budget (this relates to item #2 above). This work was completed by McKibben Demographics and forecasts enrollment at each school through 2028.
- c. Noise testing and sound mitigation is planned at Chamberlin School (this relates to items #2 & #3 above). The Administration met with ATC, the company that will be conducting this study, and determined that testing will take place in the first two weeks of April 2018. The results will be used to determine if we are now in compliance with OSHA standards, as well as to provide a baseline to use for noise comparison when the F-35 jets arrive. In addition, the Superintendent recently met with the management of the Airport to discuss the specifics of sound mitigation and funding status which also directly involves the Federal Aviation Agency (FAA).
- d. The District, as well as the City of South Burlington, have representation on the Burlington International Airport Noise Compatibility Program (NCP) Technical Advisory Committee (this also relates to items #2 & #3 above). A School Board member serves on this committee, and our Superintendent also attends. The stated purpose of this committee is to provide options for individuals who are impacted by noise from the Airport under a new Noise Compatibility Program. The Airport's goal is to explore other alternatives to acquisition (which is now in the plan) such as sound insulation, sales assistance, and noise barriers. The revised NCP will be prepared in accordance with FAA regulations and associated guidelines.
- e. District administration is developing a template to be used as a tool for a threshold analysis of the three elementary schools to analyze configuration or reconfiguration of the programs and services provided (this relates items 2, 3, & 4 above). The specifics of this plan and the rating system used are being refined in order to provide for the analysis of strengths, weaknesses, opportunities, and threats (SWOT) later in 2018.

Q: Over the past five years, what has been the level of spending for salaries and health insurance premiums in the District?

A: The below chart reports this data.

GENERAL FUND COSTS: Category	Actual FY 14	Actual FY 15	Actual FY 16	Actual FY 17	Budget FY 18	Proposed FY 19
SALARIES & WAGES:						
Teachers	\$17,455,898	\$19,182,420	\$18,598,959	\$19,104,225	\$19,462,670	\$20,140,393
Administrators	\$1,582,667	\$1,627,708	\$1,653,645	\$1,665,162	\$1,714,853	\$1,739,255
Co-Curricular	\$417,350	\$521,448	\$492,150	\$529,971	\$551,345	\$598,090
All Others	\$6,248,754	\$5,543,795	\$7,355,118	\$7,225,783	\$7,549,546	\$7,817,291
Totals	\$25,704,669	\$26,875,371	\$28,099,872	\$28,525,141	\$29,278,414	\$30,295,029
HEALTH INSURANCE COSTS - (net cost to the district)						
Teachers	\$2,875,376	\$2,840,035	\$2,947,300	\$3,166,317	\$3,153,189	\$2,376,935
All other	\$2,383,414	\$2,486,408	\$2,786,587	\$2,667,190	\$2,653,953	\$1,997,976
HRA Costs	\$0	\$0	\$0	\$0	\$0	\$858,709
Totals	\$5,258,790	\$5,326,443	\$5,733,887	\$5,833,507	\$5,807,143	\$5,233,620

Q: A big part of the low tax rate increase this year seems to be the big increase in “Equalized Pupils.” What are “equalized pupils,” and how are they computed?

A: “Equalized Pupils” are a way of computing the number of pupils in school districts across the state in a consistent fashion. The computation includes several variables as described below.

Weights

When Vermont first went to an education funding system based on per pupil cost, there was much discussion about how to count students. The common understanding was, for example, that it was more expensive to educate high school students than it was elementary school students because of the need for specialized programs. With the increasing needs of younger students requiring more intensive personnel support, that assumption has been questioned several times, but secondary students still receive a “weight” while elementary students do not. Districts who hosted students with Limited English Proficiency (LEP) skills thought their populations were harder to educate than districts where all or nearly all students spoke English from birth.

It wasn’t long before the State decided to “weight” students with varying needs differently. We moved to a system where a high school student is weighted by 0.13. That means if you have a high school student, the student does not count simply as one student but as 1.13 students. Similarly, students with Limited English Proficiency (LEP or ELL) were weighted by 0.20, meaning if you had a student who could not speak English proficiently, the student was counted as 1.20 students in the equalized pupil calculation. Students whom the state deemed as “living in poverty” were weighted by 0.25. The state eventually decided to support education of students aged 3 and 4—“Pre-K.” Those students were weighted by 0.46. In the state’s calculation and in the chart below, Pre-K counts are reduced by 0.54.

ADM

Annually school districts are required to count their students. Districts count their students in many different ways, at different times of the year, for different purposes. For Act 60/68 students are counted as “Average Daily Membership.” The original ADM count of students for the educational funding system was done for the first forty days of the school year, ending early in October. Students who were registered for school through the entire counting period counted as one student. Students who registered for school but left after only twenty days, for example, were counted as 0.50 student. Students who did not register for school until, for example, the tenth day of school but stayed through the end of the 40-day count period were counted as a 0.75 student. At the end of those forty days, the total of those either full or partial registered days were submitted to the state to count as the school’s ADM. The forty-day count period became problematic with Act 60 because the counts were being analyzed by the state too late to give enough time for districts to build their budgets. As a result, the state shortened the 40-day count to a 20-day count starting in September and usually ending on or about October 1. Along with counting students, districts (or the state) has to arrive at how to categorize those students. Are they elementary or secondary students? Are they LEP students? Are they students who live in poverty? All of that counting gets categorized, added, subtracted, and multiplied by the Agency of Education to arrive at the number of equalized pupils. It does not end there.

Two-Year Moving Average

It would be unfair, some said, to count our students this year only. We can’t be hiring staff and letting staff go every year based on the year-to-year fluctuation in student enrollments. A common method of smoothing variation in trend data is by a “moving average.” This technique averages, in this case, the current year’s ADM with last year’s ADM. Next year we drop off last year’s ADM, and we average this year’s with next year’s. In this way, big increases or decreases in enrollment only affect the calculation by one-half each year. If a trend continues for two or more years, the district recognizes the effect of that change, but if enrollment spikes (or drops) in any given year, the effect of that spike or drop is muted.

Maximum Loss

Another modification to the calculation recognized that some districts’ enrollment might drop significantly from one year to the next. This would force a tax rate up, perhaps requiring significant staffing reductions on short notice. To protect against a significant drop in enrollments, the State instituted the “maximum loss provision.” Under this provision, no district’s equalized pupils could drop by more than 3.5% from one year to the next. If for example, in year one a district’s count of equalized pupils declined from 2,000 to 1,900, your count of equalized pupils was held at 1,930, a 3.5% loss, rather than going down to the 1,900 that the pupil count would indicate.

Equalization Ratio

You may wonder if we weight all these students for all these different characteristics, won't we end up with more students than we actually have? And when we divide our cost by this bigger number, won't we end up with a smaller cost-per-pupil than there really should be? Yes, that is true. To solve that problem, state analysts used an equalization technique. To effectuate this, they added up all the enrolled students and then divided that number by the number of weighted students. This is expressed as an "Equalization Ratio," which is always less than one. For FY19, the equalization ratio is 0.94738. For FY18, the equalization ratio was 0.93305. The equalization ratio is applied to every district's weighted student count so that, in total, the number of equalized students across the state is equal to the number of seated students.

Two other factors

Tuition Students. You may be thinking that tuition students are counted in with all the district's resident students when adding up students who are in attendance. No, incoming tuition students are not counted at all in the ADM count or anywhere in the weighting or equalization process. You might ask, "What if a sending district sends a tuition student to our high school who has Limited English Proficiency. Do we get extra credit for that student in our tax rate calculation?" No, the formula does not recognize this. The sending district gets credit for that student in its tax rate calculation, but the receiving school district does not.

State-placed students. The formula does recognize state-placed students. State-placed students are those students who may be residents of a town in another part of the state. For whatever reason, the court system or the Department of Children, Youth, and Families may not want the student attending school in their own town school and so "places" that student in another district in the state. If that happens, the state-placed student is counted in with the other resident students of the receiving district. The receiving district's Education Spending Per Equalized Pupil is reduced accordingly, reducing the receiving district's tax rate slightly.

Wrapping it up

In the fall the district reports its enrollment of resident pupils to the State Agency of Education (AOE). The AOE applies various weights to the categories of students reported, adds them up, and averages them with the prior year's ADM count. Next, the State adds up all the weighted students across the entire state and divides those students by the weighted students to arrive at an "equalization ratio." The State then multiplies each district's two-year average weighted count by the Equalization Ratio to arrive at each district's equalized pupils. If any district's equalized pupil count declines by more than 3.5% from one year to the next, the district is "held harmless" at 96.5% of its last year's count.

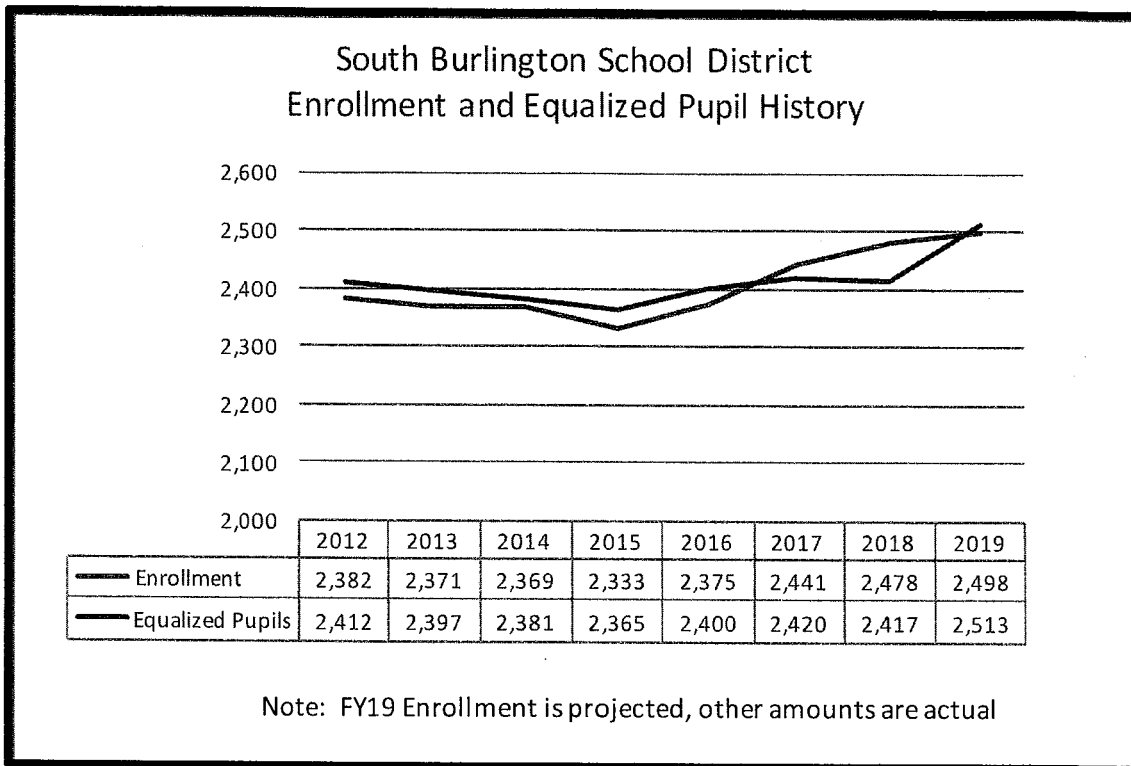
This discussion does not touch all the complexities of the equalized pupil calculation. There have been over the years several more complications added to the process, many of them related to district consolidation and mergers that are not discussed here. This piece is intended to hit the main points of the equalized pupil process. To do full justice to this subject would require many more pages.

Calculation of South Burlington's State AOE Equalization Calculation

While the spreadsheet the State AOE uses to compute equalized pupils has five separate tabs of data, the chart below attempts to abstract South Burlington's calculation from that sheet. 83.55 of the additional equalized pupils derive directly from an increase in this year's average daily membership (ADM). The equalization ratio contributes about 1.5% to the increase.

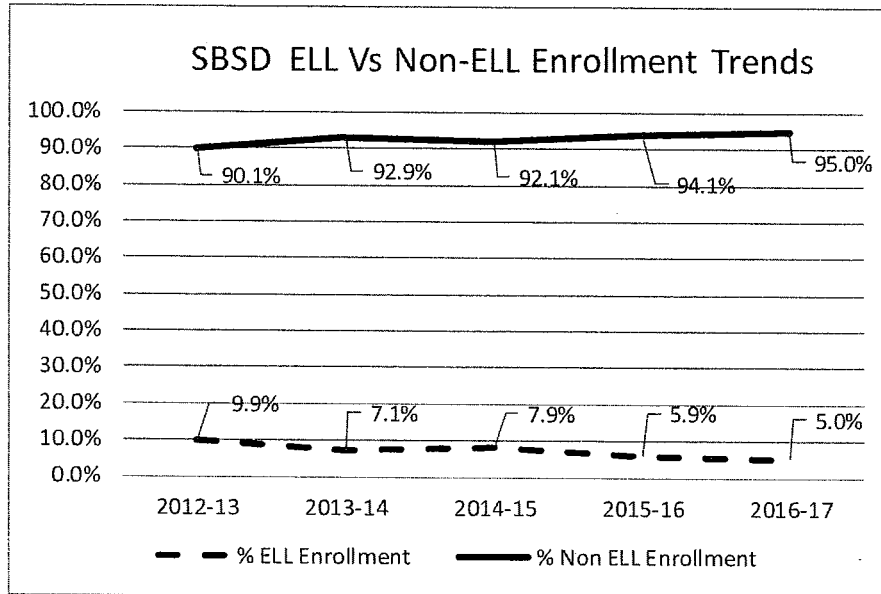
Equalized Pupils, Selected Data		2017-18	2018-19	Change
ADM (Average Daily Membership) Data				
1	Year's ADM	2,494.49	2,578.04	83.55
2	Pre K Count (for information only, already included in ADM, does not add in again)	279.10	293.08	13.98
3	Two year moving average ADM	2,467.51	2,536.30	68.79
4	add State Placed Count (not included in ADM)	5.24	7.01	1.77
	Adjust by Weights:			
5	Secondary Weight	140.96	143.57	2.61
6	Pre-K Weight	(151.10)	(159.40)	(8.30)
7	LEP (or, ELL) Weight	38.6	39.2	0.60
8	Poverty Weight	88.72	85.68	(3.04)
9	Total of Two year Average ADM, State Placed Pupils, and Weights	2,589.93	2,652.36	62.43
10	multiply by Equalization Ratio	0.93305	0.94738	
11	equals Equalized Pupils	2,416.53	2,512.79	96.26

South Burlington School District's history of enrolled students (including tuition students) and equalized pupils (not including tuition students) is shown below.



Q: Is the ELL enrollment (“English Language Learners” or “Limited English Proficiency”) increasing at a higher rate than the non-ELL enrollment?

A: No, see below



<u>Year</u>	<u>Total Enrollment</u>	<u># ELL</u>	<u>% ELL Enrollment</u>	<u>% Non ELL Enrollment</u>
2012-13	2,371	236	9.9%	90.1%
2013-14	2,369	168	7.1%	92.9%
2014-15	2,333	183	7.9%	92.1%
2015-16	2,375	139	5.9%	94.1%
2016-17	2,441	121	5.0%	95.0%

Q: What is the ratio of students to Behavioral Coach? What proportion of the student population might this position serve? What is the actual ratio of support staff to students? How many students do each support staff work with?

A: The district has two coaches for 991 students in the elementary schools. Data for staffing load is shown below:

FY 19 Special Educator Caseloads and Ratios									
	1	2	3	4	5	6	7	8	9
Chamberlin	4.5	38	18.0	256	14.8%	56.9	8.4	4.7	2.4
Central	5.00	31	14.0	338	9.2%	67.6	6.2	3.8	2.2
Orchard	6.0	36	11.5	397	9.1%	66.2	6.0	5.5	3.2
FHTMS	9.0	65	15.0	569	11.8%	63.2	7.4	7.3	4.3
SBHS	10.0	93	18.0	938	11.8%	93.8	11.1	12.6	5.2
Preschool	6.0		6.0	47					

Key	
1	Total number of special education professional staff (including Special Educators and Speech Language Pathologists)
2	Total number of students who receive special education on an Individualized Education Plan (IEP)
3	Total number of paraeducators and interventionists. Interventionists serve IEP students with intensive needs 1:1.
4	Total school enrollment predicted for FY19 (McKibben Projections)
5	Percent of students receiving special education on an Individualized Education Plan (IEP).
6	Number of students per special education professional staff.
7	Average caseload for each special education professional staff member.
8	Number of students on IEPs per paraeducator (excludes interventionists who serve intensive needs 1:1).
9	Number of students on IEPs per total paraeducator and interventionist.

Q: The State seems to want to take a closer look at staffing ratios for school districts. What are the staffing ratios for South Burlington schools, and what would they be if this budget is adopted?

A: The State Agency of Education issued data in the fall of 2017 showing staffing data for all the districts in the state broken out by various employee categories. The data was collected and reported based on the FY16 school year. South Burlington's results and how they compare with other districts in the state are shown below. We have also attempted to show here what these ratios for South Burlington would be if the budget was adopted. We, of course, have no way of knowing how the FY19 numbers might compare with other districts in the state.

<u>Students per teacher</u>	<u>FY16</u>	<u>FY19</u>
Lowest in the State (Caledonia North SU)	6.95	
Average in the State	9.51	
South Burlington, ranks 4th	11.30	9.96
Highest in the State (Dresden)	12.10	
 <u>Students per para-educator</u>		
Lowest in the State (St Johnsbury SD)	13.11	
Average in the State	18.84	
South Burlington, ranks 7th	25.62	43.28
Highest in the State (Orange SW)	36.29	
 <u>Students per total Staff</u>		
Lowest in the State (Caledonia North SU)	3.73	
Average in the State	4.77	
South Burlington, tied for 2nd with Lamoille South	5.80	5.08
Highest in the State (Dresden)	5.92	

Q: Is there a decrease in contracted services with the hire of the Board Certified Behavior Analyst (BCBA)?

A: No, the District does not have any contracted behavioral services in either the adopted 2017-18 or the proposed 2018-19 budget. We believe the addition of the BCBA coach attempts to meet more of the need for behavioral assistance that is currently not being met. We believe this position will generate \$33,600 in additional Special Education expense reimbursement, so the net additional cost of this position is \$26,400. The BCBA position specializes in services to students who suffer from behavioral challenges. This position would train our staff in strategies for how best to try to modify students' behaviors.

Q: With the added kindergarten co-teacher at Chamberlin, what does the model look like? How is that working or not working?

A: Pros

- Ability to split forty-two students into three learning groups during key instructional times, specifically offering readers' and writers' workshops.
- The special educator is able to run intervention groups focusing on both academic and social/emotional needs.
- The co-teacher rotates location assisting in each classroom during math time.
- In kindergarten, assessments are 1:1 and can take up to 60 minutes per student. With a co-teacher, instruction can continue in the classroom while assessments are being done.
- The special educator can better case manage Kindergarten students on IEPs.

B: Cons (some of these points are simply because this model was put into place after the beginning of the year when students were assigned to classes and the schedule was already set)

- Unable to split students into three learning groups for math instruction due to previously set schedule between the two classrooms (due to "creative arts," i.e. art, music, and physical education).
- The model is not ideal for a kindergarten student who may ordinarily thrive on routine and may sometimes struggle with too many transitions. Kindergarten students may be more sensitive to different teaching styles.
- It may be very difficult to clarify responsibilities between the special educator and classroom teacher roles. Crisis situations often pull the third teacher away from planned tier one instruction.

We believe this co-teaching model is working well, therefore, we are continuing it into FY19.

Q: The teacher salary account shows an increase of 3.48%. Does that mean the teachers are receiving a 3.48% salary increase?

A: No. Changes in staffing, column advancements, retirements, and new hires all affect the amount budgeted for each given year. During the current year, 2017-18, we have had 28 teachers earn column advancements based on additional educational level attainment. These column advancements add \$3,336 on average--\$93,419 total--to the FY18 expenditures and a similar amount to the FY19 budget. In addition, during the current 2017-18 year, we have added two teachers who were not budgeted and who will need to be accommodated in the 2018-19 year as well. The FY18 cost of these two positions is \$95,176. The proposed budget also recommends two additions that will affect this account: the addition of a co-teaching position at Orchard School, estimated at \$80,000; and, the conversion of LPN time to RN time for the Chamberlin School: \$24,644. These changes all contribute to the 3.48% change in the teacher salary account.

FY18 Adopted Budget	\$19,462,670
Add 2.49% contract increase	\$484,620
Add for 28 column advancements	\$93,419
Add for two additional staff people	\$95,176
Add Co-teaching at Orchard	\$80,000
Add RN/LPN Change Chamberlin	\$24,644
total of above Items:	\$20,240,529
FY19 Recommended Budget Amount	\$20,140,393
all other changes not listed, reduction	(\$100,136)

Q: I realize we have to maintain our buildings and I do agree that bonded debt for long-term (20yr+) projects absolutely makes sense, but I would ask the Board to really step back and consider where we are. Is bonded debt the right way of paying for repairs and improvements to our facilities?

A: Bonded debt is long-term commitment that is entered into carefully. The Administration does not plan for any changes to configurations or retrofits inside of our schools that could soon become obsolete. But there are some items that are currently necessary no matter what the longer term planning process results will be. The projects, at an estimated total cost of \$950,500, fall into three main categories:

- Upgrades to athletic facilities at Munson Field at a cost of \$375,000 for public and team restrooms, an athletic trainer area, and an equipment storage building.
- SBHS Library – to purchase a portion of necessary library furnishings at a cost of \$150,000, due to the Community Library moving from the high school to a new location.

Some small safety, security, and ongoing stewardship projects at all five schools including roof repairs at Orchard School and Rick Marcotte Central School, fire alarm upgrades, heating burner replacements at Tuttle, new flooring according to plan (to reduce trip hazards and replace worn, outdated tile), and new lighting for energy savings. This amounts to \$425,000.

Projects that did not fall into the above three categories have been delayed.

In a concept termed “intergenerational equity” we believe that funding these projects over a twenty-year period properly allocates those expenses to future tax payers, rather than having only current taxpayers pay for those improvements that will benefit taxpayers for many years to come.

Q: What Items are proposed for the \$950,500 Bond issue?

Munson Field /Iverson Track			
o Restrooms & Training Room	\$325,000	o Fire Alarm Upgrade	\$43,000
o Storage Building	\$50,000	o Re-Key and door hardware upgrade and security	\$15,000
		o Exterior door upgrades	\$13,000
South Burlington High School		Frederick H Tuttle Middle School	
o Library Reconfiguration	\$150,000	o Burner Replace	\$65,000

o Carpet & asbestos floor tile replacement	\$110,000
o Light fixture replacements	\$12,000
o Fire Alarm Upgrade	\$10,000
o Key and Lock Security Upgrades	\$5,000

Orchard Elementary School	
o Carpet & asbestos floor tile replace	\$5,000
o Light fixture replacements	\$3,000
o Roof	\$67,000
o Fire Alarm Upgrade	\$5,000
o Key Scan Access	\$5,000

Chamberlin Elementary School	
o Light fixtures replacements	\$3,000
o Carpet & asbestos floor tile replace	\$7,000
o Parking Lot Upgrades	\$7,500
o Fire Alarm Upgrade	\$5,000

Rick Marcotte Central School	
o Light fixture replacements	\$3,000
o Carpet & asbestos floor tile replace	\$5,000
o Roof Replacement	\$30,000
o Fire Alarm Upgrade	\$7,000
o Main door replacement	\$10,000

Q: I understand that the District is increasing its use of long-term funding for building and infrastructure repairs via leases and bonding. What is our current debt load and how does it compare with surrounding districts? What are this additional interest costs and rates associated with borrowing for these needs?

A: The proposed budget includes a bond issue in the amount of \$950,500 to fund needed facilities capital improvements and repairs. In the first year of a bond, the District is obligated to budget one-half of one year’s interest expense, \$20,010. The first five year’s debt service expense for the proposed bond will average 79,842.

The total bond debt service cost for the district, including current bonds and the proposed bond, for the FY2020 to FY2022 years, is estimated to be \$322,575, \$315,934, and \$309,293. The District’s total outstanding bonded debt is currently \$3.49 million. This is low for a District the size of South Burlington.

Burlington SD	\$28,652,857	Huntington Town SD	\$1,446,431
Champlain Valley USD #15	\$4,644,000	Milton Town SD	\$2,830,000
Colchester Town SD	\$4,705,882	Mt. Mansfield Modified USD	\$5,272,375
Essex Community Ed Center USD #46	\$5,710,000	South Burlington City SD	\$3,490,000
Essex Junction ISD	\$210,000	Williston Town SD	\$20,352,535
Essex Town SD	\$570,000	Winooski SD	\$200,000

Q: Why would the Board propose a bond issue for capital improvements instead of including that expense in the operating budget?

A: After several years of deferring bigger-ticket capital repair items, we are now in a position of having to increase the amount we would like to allocate to these items while attempting to keep the increase in the budget reasonable. We also think it fair to allocate the cost of these longer-lived items over a broader pool of users. In economics terms, “intergenerational equity” bonding spreads the cost of long-lived improvements across future taxpayers rather than requiring current tax payers to pay for benefits received by future residents.

Q: What level of debt is appropriate for a district that is our size?

A: Vermont State Law at 24 VSA § 1762 governs debt levels for municipalities and school districts. The maximum debt level is stated at ten times the municipality's grand list (for South Burlington, about \$29 billion).

§ 1762. Limits

(a) A municipal corporation shall not incur an indebtedness for public improvements which, with its previously contracted indebtedness, shall, in the aggregate, exceed ten times the amount of the last grand list of such municipal corporation. Bonds or obligations given or created in excess of the limit authorized by this subchapter and contrary to its provisions shall be void.

(b) However, the provisions of this subchapter as to the debt limit shall not apply to bonds issued under section 1752 or 1754 of this title, relating to the ordinary expenses of a municipality. (Amended 2011, No. 155 (Adj. Sess.), § 10.)

Many Thanks

The District thanks a small group of residents who have volunteered to participate in the Citizen's Budget Advisory Committee this year. The commitment of time and heart is much appreciated and has strengthened the content of this budget.

Citizens Budget Advisory Committee Members:

Gwen Bruns	Charlie Jones, MHA, CHE
Diane Bugbee	Mike Keller
Michael Donoghue	Art Klugo
Casey Shea	Cari Papp
Dan Fleming	Gerry Silverstein

COMPARATIVE BUDGET

General Fund and Special Revenue Funds Combined***

Revenues:

	<u>FY 2017 Budget</u>	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>	<u>% Change</u>
State Property Tax	\$36,427,476	\$37,222,807	\$37,635,772	1.11%
Tuition	2,313,090	3,153,256	3,043,000	-3.50%
Federal Aid Programs	1,411,184	1,444,290	1,581,328	9.49%
State Aid Programs	5,149,473	6,376,057	6,433,614	.90%
Rentals	114,788	136,968	47,000	-65.69%
Other Revenues	216,409	382,075	390,107	2.10%
Carry Over	<u>1,341,283</u>	<u>553,435</u>	<u>555,345</u>	<u>.35%</u>
Total Revenue	\$46,973,703	\$49,268,888	\$49,686,166	.85%

Expenses:

Salaries	\$28,526,171	\$29,941,143	\$31,053,018	3.71%
Benefits	9,732,487	10,025,820	9,634,557	-3.90%
Services (1)	4,844,583	5,461,108	5,415,085	-.84%
Supplies (2)	1,807,896	1,875,139	1,822,828	-2.79%
Equipment (3)	1,028,724	1,199,180	1,170,246	-2.41%
Contingency & Transfers & Misc. (4)	674,633	398,029	207,500	-47.87%
Debt Service	<u>359,209</u>	<u>368,469</u>	<u>\$382,932</u>	<u>3.93%</u>
Total Expenses	\$46,973,703	\$49,268,888	\$49,686,166	.85%

***Revenue & Expenses include \$48,093,338 of General Funds and \$1,592,828 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.
- (4) Includes \$300,000 in FY2017 that was approved for a capital reserve fund.

SCHOOL DISTRICT 10-YEAR CAPITAL DEBT SERVICE BUDGET

Current Debt Service	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
2005 Bond	183,351	177,804	172,188	164,861	159,931	153,305	147,040	141,552	133,990	-
2016 Bond	185,118	185,118	181,203	179,040	176,713	174,212	171,555	168,760	165,815	162,694
2018 Bond Proposed if voter approved	-	20,010	83,644	81,743	79,842	77,941	76,040	74,139	72,238	70,337
ANNUAL TOTALS:	368,469	382,932	437,035	425,644	416,485	405,458	394,635	384,451	372,043	233,031

ANTICIPATED REVENUES FOR FY 2019 BUDGET

General Fund	Budget FY 2017 Revenues	Actual FY 2017 Revenues	Budget FY 2018 Revenues	YTD (12/31/17) FY 2018 Revenues	Proposed FY 2019 Revenues
Local Funds					
Interest Income	\$19,700	\$16,829	\$16,550	\$6,415	\$16,550
Rental Income	\$50,000	47,582	72,180	\$38,962	\$47,000
E-Rate Rebates	\$50,000	47,134	58,000	\$20,501	\$47,000
City Payment	\$64,788	64,788	64,788		
Reimbursement - Shared Services	\$100,000	116,108	232,218		\$221,557
Tuition from other Districts	\$2,313,090	2,616,233	2,828,256	\$1,489,877	\$2,843,000
Special Ed Tuition Income		320,647	325,000	\$52,019	\$200,000
Miscellaneous	\$46,709	76,609	15,000	\$7,415	\$50,000
Interfund Transfers In	\$0	\$40,000	\$18,500		\$40,000
Refund of Prior Year Expense	\$0	(228)	\$0		\$0
Other	\$0	(910)	\$41,807	\$30,512	\$15,000
Total Local Funds	\$2,644,287	\$3,344,791	\$3,672,299	\$1,645,701	\$3,480,107
State Funds					
State Education Fund	\$36,427,476	\$36,270,827	\$37,222,807	\$25,637,138	\$37,635,772
Special Education:					
Early Essential Education	\$168,977	\$164,993	\$168,977	\$162,778	\$165,161
Mainstream Block Grant	\$827,528	822,556	871,549	\$871,549	\$863,892
Extraordinary Reimbursement	\$462,450	541,633	488,464		\$516,572
Special Ed Expense Reimb	\$2,900,000	3,632,185	3,844,416	\$1,850,842	\$3,922,489
Care & Custody	\$159,113	141,459	300,554	\$14,328	\$140,000
Subtotal State Special Education Funds	\$4,518,068	\$5,302,826	\$5,673,960	\$2,899,497	\$5,608,114
Other State Funds:					
Driver Education	\$18,500	\$13,900	\$17,569	\$852	\$14,000
Transportation	\$566,135	557,642	\$631,221		\$580,000
Voc Tuition Pass Flow Through	\$0	156,649	\$0		\$150,000
Voc Transp, Fuel Tax Refunds & Other	\$40,770	74,605	\$41,807	\$21,345	\$70,000
Subtotal Other State Funds:	\$625,405	\$802,796	\$690,597	\$22,197	\$814,000
Carryover of Prior Year General Fund Balance	\$1,341,283	\$1,341,283	\$553,435	\$553,435	\$555,345
Total Local & State General Fund Revenues	\$45,556,519	\$47,062,523	\$47,813,098	\$30,757,968	\$48,093,338
Special Revenue Fund					
State Grants					
B.E.S.T. Grant	\$6,000	\$18,144	\$11,500	\$3,791	\$11,500
Other Grants - Big Picture	\$0	\$6,338	\$0	\$1,095	\$0
Subtotal State Grant Funds	\$6,000	\$24,482	\$11,500	\$4,886	\$11,500
Federal Grants					
Special Education					
IDEA	\$606,693	\$598,902	\$604,000	\$218,031	\$654,929
IDEA - Preschool	\$9,491	\$9,757	\$10,266	\$9,816	\$9,807
Medicaid	\$327,000	\$404,448	\$265,000	\$32,105	\$403,000
Title & Other Federal Funds	\$468,000	\$496,392	\$565,024	\$175,546	\$513,592
Subtotal Federal Funds	\$1,411,184	\$1,509,499	\$1,444,290	\$435,498	\$1,581,328
Total Special Revenue Funds	\$1,417,184	\$1,533,981	\$1,455,790	\$440,384	\$1,592,828
Total Anticipated Revenues	\$46,973,703	\$48,596,504	\$49,268,888	\$31,198,352	\$49,686,166

District: **South Burlington**
County: **Chittenden**

T191
South Burlington

Property dollar equivalent yield

Homestead tax rate per \$9,842 of spending per equalized pupil
1.00

Income dollar equivalent yield per 2.0% of household income

		FY2016	FY2017	FY2018	FY2019	
Expenditures						
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$45,747,228	\$46,973,703	\$49,268,888	\$49,686,166	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	\$45,747,228	\$46,973,703	\$49,268,888	\$49,686,166	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.
7.	Total Budget	\$45,747,228	\$46,973,703	\$49,268,888	\$49,686,166	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.

		FY2016	FY2017	FY2018	FY2019	
Revenues						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$9,932,014	\$10,546,227	\$12,046,081	\$12,050,394	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.
13.	Offsetting revenues	\$9,932,014	\$10,546,227	\$12,046,081	\$12,050,394	13.

		FY2016	FY2017	FY2018	FY2019	
14.	Education Spending	\$35,815,214	\$36,427,476	\$37,222,807	\$37,635,772	14.
15.	Equalized Pupils	2,400.03	2,420.12	2,416.89		15.

		FY2016	FY2017	FY2018	FY2019	
16.	Education Spending per Equalized Pupil	\$14,922.82	\$15,051.93	\$15,401.12	\$14,977.68	16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$268.24	\$148.43	\$152.46	\$162	17.
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	\$24.75	\$21.23	\$22.46	\$22	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)	\$3.66	\$5.17	\$8.62	\$21	24.
25.	Excess spending threshold	threshold = \$17,103	Allowable growth	threshold = \$17,386		25.
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	\$17,103.00	\$15,174.39	\$17,386.00	-	26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$14,923	\$15,052	\$15,401	\$14,977.68	27.
28.	District spending adjustment (minimum of 100%)	157.763% based on \$9,285	155.159% based on \$9,701	151.586% based on yield \$10,160	152.181% based on yield \$9,842	28.

Prorating the local tax rate

		FY2016	FY2017	FY2018	FY2019	
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) (\$14,977.68 ÷ (\$9,842.00 / \$1,000))	\$1,5619 based on \$0.99	\$1,5516 based on \$1.00	\$1,5159 based on \$1.00	\$1,5218 based on \$1.00	29.
30.	Percent of South Burlington equalized pupils not in a union school district	100.00%	100.00%	100.00%		30.
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.52)	\$1,5619	\$1,5516	\$1,5159	\$1,5218	31.
32.	Common Level of Appraisal (CLA)	96.40%	96.27%	95.98%	94.51%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$1,5218 / 94.51%)	\$1,6202 based on \$0.99	\$1,6117 based on \$1.00	\$1,5794 based on \$1.00	\$1,6102 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.

		FY2016	FY2017	FY2018	FY2019	
34.	Anticipated income cap percent (to be prorated by line 30) ((\$14,977.68 ÷ \$11,862) x 0.00%)	2.84% based on 1.80%	2.77% based on 2.00%	2.57% based on 2.00%	2.52%	34.
35.	Portion of district income cap percent applied by State (100.00% x 2.52%)	2.84% based on 1.80%	2.77% based on 2.00%	2.57% based on 2.00%	2.52%	35.
36.		-	-	-	-	36.
37.		-	-	-	-	37.

- Following current statute, the Tax Commissioner recommended a property yield of \$9,842 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,862 for a base income percent of 2.0% and a non-residential tax rate of \$1,629. 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%.

SCHOOL DISTRICT COMPARATIVE BUDGET
General Fund and Special Revenue Funds

Account Number / Description	FY 2017 Adopted Budget	FY 2017 Actual Expenses	FY 2018 Adopted Budget	Y-T-D FY 2018 @12/1/17	Projected FY 2018 at Year End	FY 2019 Proposed
Salaries & Wages						
50110 Teacher Salaries	\$18,830,970	\$19,104,225	\$19,462,670	\$4,739,844	\$19,401,246	\$20,140,393
50111 Co-Curricular - Student Activities	\$521,448	\$529,971	\$551,345	\$149,369	\$524,368	\$598,090
50112 Administrator Salaries	\$1,663,626	\$1,665,162	\$1,714,853	\$652,453	\$1,692,514	\$1,739,255
50113 Supervisor Salaries	\$341,907	\$365,648	\$353,965	\$135,300	\$356,123	\$361,563
50114 Administrative and Support Salaries	\$1,056,480	\$1,071,769	\$1,204,205	\$339,313	\$1,107,985	\$1,267,196
50115 Paraprofessional Salaries	\$2,196,386	\$2,321,505	\$2,552,887	\$627,700	\$2,500,277	\$2,590,799
50118 Office Aide Salaries - Sub Salaries	\$161,432	\$155,210	\$166,066	\$48,764	\$154,288	\$163,492
50117 &19 Recess and Lunchroom Aides	\$105,061	\$119,325	\$126,250	\$32,055	\$126,887	\$125,705
50120 Substitute Teacher Salaries	\$214,500	\$196,223	\$245,225	\$44,653	\$194,653	\$245,225
50121 Business Office Salaries	\$254,485	\$257,621	\$263,252	\$95,966	\$261,615	\$268,515
50122 Maintenance Salaries	\$812,948	\$830,719	\$841,434	\$316,405	\$823,372	\$851,355
50123 Custodian Salaries	\$829,922	\$801,002	\$820,065	\$282,691	\$805,937	\$864,832
50124 Building Security Salaries	\$43,281	\$66,085	\$57,106	\$19,601	\$66,560	\$69,733
50126 Long-Term Sub. Teacher Salaries	\$230,000	\$267,812	\$230,000	\$97,957	\$267,957	\$260,000
50130 Overtime Salaries	\$73,925	\$88,209	\$68,100	\$23,622	\$88,622	\$86,350
50132 Bus Driver Salaries	\$531,887	\$589,363	\$555,126	\$182,766	\$588,037	\$598,916
50133 Bus Monitor Salaries	\$57,149	\$95,294	\$65,864	\$24,785	\$95,136	\$63,610
Salaries & Wages	\$27,925,406	\$28,525,141	\$29,278,414	\$7,813,244	\$29,055,577	\$30,295,029
Employee Benefits						
50210 50213 Health Insurance	\$5,631,654	\$5,848,415	\$5,807,143	\$1,594,929	\$4,785,179	\$5,233,619
50215 Catamount Health Program	\$10,000	\$11,451	\$10,000	\$2,064	\$11,064	\$11,191
50220 50230 Social Security	\$2,073,475	\$2,096,789	\$2,183,631	\$578,486	\$2,166,171	\$2,238,647
50231 33-91 Life & Disability Insurance	\$166,754	\$104,501	\$108,389	\$29,098	\$107,334	\$110,817
50242 Administrator Retirement (SBAA)	\$38,381	\$38,381	\$0	\$0	\$0	\$0
50243 Employee Retirement (Support Staff)	\$700,166	\$698,140	\$765,685	\$136,077	\$686,077	\$770,980
50251 50253 Workers' Compensation	\$262,522	\$302,489	\$280,898	\$315,453	\$315,453	\$346,993
50260 Unemployment Compensation	\$30,000	\$38,811	\$37,000	\$8,282	\$38,282	\$30,000
50281 50283 Dental Insurance	\$434,961	\$440,605	\$452,517	\$119,920	\$439,689	\$453,464
50286 50288 Tuition Reimbursement	\$122,000	\$99,593	\$122,000	\$51,280	\$99,870	\$131,590
Employee Benefits	\$9,469,913	\$9,679,175	\$9,767,263	\$2,835,589	\$8,649,120	\$9,327,301
Purchased Professional Services						
50321 50330 Purchased Services	\$875,411	\$756,885	\$958,541	\$138,955	\$750,015	\$723,685
Purchased Professional Services	\$875,411	\$756,885	\$958,541	\$138,955	\$750,015	\$723,685
Purchased Technical Services						
50331 Benefit Plan Administration	\$40,000	\$56,660	\$56,000	\$5,783	\$56,067	\$57,000
50334 Principal Search Services	\$2,000	\$0	\$2,000	\$0	\$2,000	\$2,000
50335 Legal Services	\$80,000	\$72,965	\$80,000	\$18,301	\$73,301	\$80,000
50336 Negotiations Services	\$50,000	\$50,306	\$50,000	\$34,072	\$54,072	\$25,000
50337 Audit Services	\$22,500	\$18,600	\$22,500	\$10,000	\$18,000	\$22,500
50340 Equipment Repair/Maintenance	\$86,252	\$104,595	\$99,302	\$131,303	\$134,898	\$86,632
50341 Technical Services	\$9,500	\$10,477	\$10,500	\$1,838	\$9,838	\$10,500
50343 Homebound Tutoring	\$8,000	\$5,810	\$9,000	\$610	\$5,610	\$7,000
50344 Preschool Expenses	\$913,000	\$829,579	\$875,000	\$425,593	\$937,510	\$937,510
Purchased Technical Services	\$1,211,252	\$1,148,992	\$1,204,302	\$627,500	\$1,291,296	\$1,228,142
Purchased Property Services						
50411 Water & Sewer	\$64,546	\$62,265	\$65,000	\$14,499	\$59,499	\$63,960
50421 Refuse Removal	\$29,500	\$26,826	\$30,500	\$10,068	\$25,068	\$30,700
50422 Snow Removal	\$80,000	\$50,602	\$70,000	\$13,000	\$49,093	\$70,000
50430 Plant Repair Services	\$205,000	\$309,381	\$238,535	\$215,423	\$306,301	\$260,000

SCHOOL DISTRICT COMPARATIVE BUDGET
General Fund and Special Revenue Funds

Account Number / Description	FY 2017 Adopted Budget	FY 2017 Actual Expenses	FY 2018 Adopted Budget	Y-T-D FY 2018 @12/1/17	Projected FY 2018 at Year End	FY 2019 Proposed
50441 Rental of Land/Buildings	\$20,000	\$20,000	\$20,000	\$0	\$20,000	\$20,000
50442 Equipment Rental	\$18,300	\$12,186	\$18,800	\$6,092	\$12,592	\$14,500
50443 Copier Usage	\$94,383	\$94,351	\$96,003	\$19,396	\$94,396	\$96,081
50445 Leases	\$25,000	\$25,000	\$25,000	\$0	\$25,000	\$56,448
50475 Uniforms	\$16,750	\$32,752	\$19,320	\$12,045	\$30,815	\$27,800
50485 Fire Alarm Service	\$2,450	\$19,562	\$7,450	\$3,728	\$18,728	\$7,150
50490 Vehicle Operation	\$2,500	\$2,391	\$3,000	\$1,051	\$2,051	\$3,000
Purchased Property Services	\$558,429	\$655,315	\$593,608	\$295,301	\$643,542	\$649,639
Property Liability Insurance						
50521 Property Insurance	\$73,000	\$74,605	\$73,000	\$80,836	\$80,836	\$80,836
50522 Liability Insurance	\$73,000	\$68,421	\$80,000	\$83,105	\$83,105	\$83,105
50524 Vehicle Insurance	\$14,000	\$10,568	\$11,600	\$11,581	\$11,581	\$11,600
Property Liability Insurance	\$160,000	\$153,594	\$164,600	\$175,522	\$175,522	\$175,541
Other Purchased Services						
50513 50520 Student Transportation & CCTA	\$39,500	\$39,176	\$28,980	\$8,335	\$38,395	\$45,530
50530 Telephone	\$135,120	\$118,710	\$145,458	\$39,930	\$114,930	\$119,586
50531 Postage	\$24,836	\$18,288	\$21,695	\$6,554	\$18,554	\$21,025
50532 Telecommunications	\$2,000	\$768	\$1,000	\$256	\$1,006	\$1,000
50540 Advertising/Marketing	\$26,100	\$15,807	\$27,670	\$1,894	\$14,894	\$17,570
50543 Recruit/Retain Non Resident Students	\$500	\$395	\$900	\$0	\$400	\$750
50550 Printing	\$18,500	\$10,660	\$15,900	\$4,276	\$10,065	\$12,100
50560 Tuition	\$894,700	\$1,513,723	\$1,421,500	\$248,338	\$1,480,001	\$1,530,421
50561 Other Tuition	\$5,000	\$0	\$0	\$0	\$0	\$0
50568 Tech Center - State Distribution	\$158,000	\$156,649	\$160,000	\$0	\$160,000	\$160,000
50580 Travel	\$20,127	\$15,064	\$20,127	\$3,193	\$15,193	\$21,537
50585 50588 Conferences & Prof. Development	\$178,666	\$130,842	\$186,266	\$65,062	\$129,329	\$201,976
Other Purchased Services	\$1,503,049	\$2,020,082	\$2,029,496	\$377,838	\$1,982,767	\$2,131,495
Supplies and Materials						
50610 Program Supplies	\$404,752	\$394,647	\$431,112	\$176,632	\$390,098	\$447,640
50611 504 /ESS Program Supplies	\$3,000	\$2,617	\$6,000	\$1,933	\$2,388	\$6,000
50612 General Supplies	\$182,197	\$140,888	\$202,199	\$47,832	\$136,499	\$186,789
50613 Field Trips	\$10,070	\$9,026	\$16,100	\$2,855	\$9,295	\$12,900
50614 Focus Supplies	\$2,000	\$1,086	\$2,000	\$0	\$1,000	\$1,100
50615 Repair Supplies	\$91,300	\$95,636	\$100,600	\$47,382	\$93,990	\$98,200
50616 Grounds Supplies	\$27,600	\$13,782	\$24,350	\$4,198	\$13,998	\$18,950
50622 Electricity	\$380,700	\$341,988	\$367,900	\$99,143	\$339,143	\$326,200
50623 Gas	\$150,014	\$120,135	\$141,500	\$5,336	\$120,336	\$122,300
50624 Oil	\$6,000	\$0	\$6,500	\$0	\$6,000	\$5,000
50626 Vehicle Fuel	\$129,250	\$87,079	\$111,500	\$20,863	\$85,863	\$96,000
50640 Books & Periodicals	\$117,633	\$104,398	\$138,704	\$43,057	\$97,225	\$122,440
50650 Audio/Visual Materials	\$12,760	\$8,621	\$11,932	\$4,140	\$8,277	\$11,000
50670 Software	\$110,988	\$82,181	\$51,210	\$46,784	\$82,334	\$71,837
50675 Software Maintenance Agreements	\$169,120	\$176,720	\$241,195	\$148,996	\$175,181	\$275,472
Supplies and Materials	\$1,797,384	\$1,578,805	\$1,852,802	\$649,149	\$1,561,625	\$1,801,828
Equipment						
50733 Classroom Furniture Replacement	\$14,340	\$12,943	\$34,500	\$625	\$12,640	\$18,000
50734 Small Equipment	\$118,658	\$94,413	\$224,543	\$68,916	\$94,646	\$150,886
50735 Computers	\$489,217	\$484,358	\$500,200	\$314,031	\$484,339	\$517,480
50740 Equipment	\$406,509	\$547,166	\$439,930	\$492,412	\$547,734	\$483,880
Equipment	\$1,028,724	\$1,138,879	\$1,199,173	\$875,984	\$1,139,359	\$1,170,246

SCHOOL DISTRICT COMPARATIVE BUDGET
General Fund and Special Revenue Funds

Account Number / Description	FY 2017 Adopted Budget	FY 2017 Actual Expenses	FY 2018 Adopted Budget	Y-T-D FY 2018 @12/1/17	Projected FY 2018 at Year End	FY 2019 Proposed
Other Costs & Contingency						
50810 50812 Dues	\$39,368	\$35,849	\$40,398	\$34,915	\$34,915	\$40,900
50831 Interest Tax Anticipation Notes	\$8,000	\$0	\$5,000	\$3,423	\$3,423	\$5,000
50840 50842 Contingency	\$195,094	\$26,689	\$220,596	\$0	\$27,000	\$60,000
50890 50891 Miscellaneous	\$47,371	\$340,347	\$55,435	-\$36,592	\$308,601	\$38,600
50892 Program Evaluation	\$50,000	\$33,673	\$52,700	\$24,124	\$34,124	\$52,700
50893 Miscellaneous Functions	\$13,200	\$14,270	\$12,300	\$1,113	\$13,113	\$10,300
50894 Capital Reserve - Contingency	\$0	\$0	\$0	\$0	\$0	\$0
50998 Transfers In--School's Out	-\$40,000	\$0	-\$40,000	\$0	-\$40,000	-\$50,000
50999 Interfund Transfers Out	\$360,000	\$60,000	\$50,000	\$0	\$60,000	\$50,000
Other Costs and Contingency	\$673,033	\$510,827	\$396,429	\$26,984	\$441,177	\$207,500
Debt Service						
50830 Interest on Bonds	\$99,209	\$98,651	\$103,469	\$49,168	\$98,336	\$117,932
50910 Principal on Bonds	\$260,000	\$260,000	\$265,000	\$265,000	\$265,000	\$265,000
Debt Service	\$359,209	\$358,651	\$368,469	\$314,168	\$363,336	\$382,932
GENERAL FUND TOTAL	\$45,561,810	\$46,526,347	\$47,813,098	\$14,130,235	\$46,053,336	\$48,093,338
SPECIAL REVENUE FUND						
50110 Teacher Salaries	\$351,450	\$461,952	\$376,944	\$174,420	\$457,298	\$396,049
50114 Secretarial Salaries	\$74,069	\$84,613	\$80,608	\$32,154	\$84,696	\$87,014
50115 Aide Salaries	\$110,335	\$159,943	\$133,832	\$55,919	\$189,266	\$201,912
50132 Bus Driver Salaries	\$54,416	\$57,501	\$55,282	\$14,399	\$56,004	\$56,546
50133 Bus Monitor Salaries	\$10,496	\$12,582	\$16,063	\$5,308	\$16,158	\$16,468
50211 Health Insurance	\$161,255	\$153,291	\$152,026	\$58,668	\$103,285	\$164,145
50220 Social Security	\$45,997	\$58,015	\$50,833	\$20,926	\$69,151	\$58,160
50231 Life Insurance	\$1,845	\$1,802	\$1,879	\$601	\$1,973	\$2,023
50232 OPEB State Teachers Retirement	\$40,600	\$47,437	\$41,184	\$0	\$47,000	\$55,447
50281 Dental Insurance	\$12,432	\$12,536	\$12,297	\$4,831	\$16,092	\$16,571
50291 Disability Insurance	\$445	\$310	\$338	\$2,729	\$10,909	\$10,910
50330 Purchased Services	\$533,442	\$314,977	\$507,561	\$3,940	\$320,921	\$503,583
50580 50585 Travel/Conferences	\$3,000	\$53,891	\$3,000	\$10,342	\$52,842	\$3,000
50610 Program Supplies	\$10,000	\$14,975	\$21,884	\$13,054	\$13,232	\$21,000
50612 General Supplies	\$512	\$0	\$453	\$0	\$450	\$0
50734 Equipment	\$0	\$0	\$0	\$0	\$4,850	\$0
50810 Dues	\$1,600	\$0	\$1,600	\$0	\$1,600	\$0
50810 Miscellaneous	\$0	\$4,550	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTALS	\$1,411,894	\$1,438,374	\$1,455,784	\$397,293	\$1,445,727	\$1,592,828
GENERAL & SPECIAL REVENUE FUNDS	\$46,973,703	\$47,964,721	\$49,268,882	\$14,527,527	\$47,499,063	\$49,686,166

**SBSD Budget Development
STAFF SUMMARY**

Part 1

	RM Central School			Chamberlin School			Orchard School			Elementary Summary		
	Budgeted FY17/18	Actual FY17/18	Recommended FY18/19	Budgeted FY17/18	Actual FY17/18	Recommended FY18/19	Budgeted FY17/18	Actual FY17/18	Recommended FY18/19	Budgeted FY17/18	Actual FY17/18	Recommended FY18/19
Teachers												
Social Studies, English, Math, Science, Elementary Teachers	20.00	20.00	19.00	14.00	14.50	14.50	21.00	22.00	22.00	55.00	56.50	55.50
Arts, PE, Technology, Library-Media, World Language, Family Living, Business	4.00	4.00	4.00	2.90	2.80	2.70	4.00	4.00	4.00	10.90	10.80	10.70
Support, Leadership, Alternative Programs	2.80	2.80	2.80	3.13	3.00	3.00	3.12	3.00	3.00	9.05	8.80	8.80
Guidance, Health Services	2.60	2.60	2.60	1.60	1.60	2.00	2.40	2.40	2.40	6.60	6.60	7.00
Sp Education & ELL Teachers	6.00	6.00	6.00	5.00	5.50	5.50	7.60	7.60	8.60	18.60	19.10	20.10
Total	35.40	35.40	34.40	26.63	27.40	27.70	38.12	39.00	40.00	100.15	101.80	102.10
Support Staff												
Special Education	16.00	17.00	16.00	13.00	13.00	13.00	13.00	12.50	13.50	42.00	42.50	42.50
Instruction, Supervision, Support, Library/Media, LPN, Guidance, Technology, Alumni	9.69	10.69	10.19	6.99	7.15	6.55	8.14	8.14	8.14	24.82	25.98	24.88
Maintenance and Custodial	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	9.00	9.00	9.00
Total	28.69	30.69	29.19	22.99	23.15	22.55	24.14	23.64	24.64	75.82	77.48	76.38
Leadership												
Administrators	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00
GRAND TOTAL	65.09	67.09	64.59	50.62	51.55	51.25	63.26	63.64	65.64	178.97	182.28	181.48

**SBSD Budget Development
STAFF SUMMARY**

	FHT Middle School			SB High School			District			Overall Summary		
	Budgeted FY17/18	Actual FY17/18	Recommended FY18/19	Budgeted FY17/18	Actual FY17/18	Recommended FY18/19	Budgeted FY17/18	Actual FY17/18	Recommended FY18/19	Budgeted FY17/18	Actual FY17/18	Recommended FY18/19
Teachers												
Social Studies, English, Math, Science, Elementary Teachers	24.00	24.00	24.00	38.37	38.10	38.30	-	-	-	117.37	118.60	117.80
Arts, PE, Technology, Library-Media, World Language, Family Living, Business	14.55	14.55	14.55	23.48	23.15	23.32	3.10	3.10	3.00	52.03	51.60	51.57
Support, Leadership, Alternative Programs	0.83	1.10	1.10	5.59	5.67	5.80	0.10	0.00	0.00	15.57	15.57	15.70
Guidance, Health Services	2.80	2.80	2.80	5.50	5.50	5.50	0.10	0.10	0.10	15.00	15.00	15.40
Sp Education & ELL Teachers	10.00	10.00	10.00	11.60	11.60	11.60	8.60	8.60	8.60	48.80	49.30	50.30
Total	52.18	52.45	52.45	84.54	84.02	84.52	11.90	11.80	11.70	248.77	250.07	250.77
Support Staff												
Special Education	16.00	12.00	12.00	16.00	17.00	17.00	10.23	11.43	11.63	84.23	82.93	83.13
Instruction, Supervision, B19Support, Library/Media, LPN Guidance, Technology, Alumni, HR	8.50	8.85	8.85	17.73	17.98	17.98	60.47	61.20	62.20	111.52	114.01	113.91
Maintenance and Custodial	6.00	6.00	6.00	8.00	7.60	7.60	8.80	8.80	8.80	31.80	31.40	31.40
Total	30.50	26.85	26.85	41.73	42.58	42.58	79.50	81.43	82.63	227.55	228.34	228.44
Leadership												
Administrators	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	13	13	13
GRAND TOTAL	84.68	81.30	81.30	130.27	130.60	131.10	95.40	97.23	98.33	489.32	491.41	492.21

Total Change Actual FY18 vs. Budget FY19

0.80

STEWARDSHIP PLAN FY 2019 – FY 2028

Grand Total - District Capital Needs

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	\$2,713,200	\$1,773,500	\$1,493,172	\$696,211	\$499,800	\$672,223	\$780,600	\$537,100	\$495,600
	\$409,100	\$206,400	\$137,050	\$158,111	\$171,700	\$139,000	\$0	\$0	\$116,500
	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$175,100	\$255,100	\$175,100	\$175,100	\$175,100	\$175,100	\$0	\$0	\$175,100
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$1,451,000	\$1,239,000	\$1,128,022	\$350,000	\$150,000	\$345,123	\$776,600	\$523,100	(\$291,600)
	\$2,385,200	\$1,700,500	\$1,440,172	\$683,211	\$496,800	\$659,223	\$776,600	\$523,100	\$0

SUMMARY OF FUNDING SOURCES:

	2020	2021	2022	2023	2024	2025	2026	2027	2028
Operating Budget Amount "O"	\$409,100	\$206,400	\$137,050	\$158,111	\$171,700	\$139,000	\$201,500	\$148,000	\$0
Funding To Be Determined Amount "T"	\$1,451,000	\$1,239,000	\$1,128,022	\$350,000	\$150,000	\$345,123	\$400,000	\$200,000	\$0
Bond Amount "B"	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lease Amount "L"	\$175,100	\$255,100	\$175,100	\$175,100	\$175,100	\$175,100	\$175,100	\$175,100	\$0
TOTAL	\$2,385,200	\$1,700,500	\$1,440,172	\$683,211	\$496,800	\$659,223	\$776,600	\$523,100	(\$291,600)

SUMMARY OF CATEGORY CODES:

	2020	2021	2022	2023	2024	2025	2026	2027	2028
Athletic Fields	\$103,000	\$503,000	\$3,000	\$39,011	\$3,000	\$23,000	\$3,000	\$3,000	\$3,000
Boilers & Burners	\$35,000	\$70,000	\$495,000	\$0	\$0	\$235,000	\$440,000	\$200,000	\$200,000
Buses & Other Vehicles	\$175,100	\$255,100	\$175,100	\$175,100	\$210,100	\$175,100	\$175,100	\$210,100	\$175,100
Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Flooring & Carpet	\$92,600	\$93,400	\$80,550	\$79,100	\$80,700	\$76,000	\$59,000	\$59,000	\$59,000
Gymnasium	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heating, Ventilation & AC	\$308,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kitchen	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Other Projects	\$331,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Parking Lots	\$563,500	\$0	\$13,500	\$0	\$163,000	\$0	\$61,500	\$13,000	\$16,500
Roofs	\$781,000	\$514,000	\$728,022	\$350,000	\$0	\$110,123	\$0	\$0	\$0
Security & Safety	\$52,000	\$82,000	\$27,000	\$17,000	\$7,000	\$17,000	\$7,000	\$17,000	\$7,000
Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Windows	\$242,000	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$2,718,200	\$1,778,500	\$1,498,172	\$696,211	\$499,800	\$672,223	\$780,600	\$537,100	\$495,600

Stewardship Plan: A detailed listing of possible stewardship items is posted to the web at <https://vt01819219.schoolwires.net/Page/1421>.

The district is currently working with Dore and Whittier Architects for a comprehensive review of the mechanical, structural, and electrical needs of the High and Middle Schools. This detailed study will inform future stewardship planning.



southburlington

VERMONT

CITY MANAGER'S 2017 ANNUAL REPORT

Kevin Dorn, City Manager

I would like to preface my annual report to the community by recognizing the hard working men and women who provide an exemplary level of service to our residents and visitors to our community. Having now worked five years with these dedicated public servants I can say with no hesitation that you will not find a finer, more hard-working group of professionals across all ranks and departments of government than those who serve South Burlington. It is a privilege for me to work side-by-side with them to provide the highest quality of municipal services found anywhere in Vermont, or even across our country.

In many ways 2017 was a year of accomplishment, and in some sense transition, for municipal government. We saw the beginning of construction of the first public projects in City Center; a growing effort to join with neighboring communities to provide a higher quality of service to residents and visitors; the continuing and unfortunately challenging relationship with the Burlington International Airport; our first efforts at the municipal government level to address the growing mental health problems in our region; new initiatives on climate and sustainability issues; and, our continued and growing effort to build community identity through our programs, infrastructure, and events.

During our community "branding" project in 2015, we found that 56% of our residents felt that South Burlington had no strong community identity. This was a shocking statistic and one that has truly focused our government-wide efforts to build a stronger sense of community identity and quality of life for our residents. Clearly, the beginning of the construction of City Center, our own downtown, events such as Bikes and Bites at Veterans Memorial Park, the banners seen around the business districts, the renovation of City Hall and other initiatives help to grow our sense of community and community identity.

It has been suggested by some that many view South Burlington as a "pass through" community where people travel through to get to another place. Well, not anymore; we will continue to work in partnership with other organizations in our community to build infrastructure, host events, focus our messaging and build upon our identity—and by extension, the quality of life for our residents. Because truly, South Burlington **IS** a great community.

CITY CENTER

This past summer we began construction on City Center Park, consisting of a new trail system and other amenities creating a great urban natural area for residents to enjoy. As City Center builds out the park will serve as a place to walk through the woods, enjoy the outdoors and experience educational programming for children; all within a short walk for current and future residents. The park should be completed and open to the public this coming summer.

As the park is completed we will begin the long-awaited re-construction of Market Street. Four years ago, we invested a small amount of public funding along with money raised from some private donors to complete the paving of Market Street—making it safer and more passable for cars and pedestrians. This small improvement was well appreciated by residents seeking access to the Marcotte Central School and better access to Dorset Street.

If things continue according to plan, sometime in May we will begin the complete demolition and reconstruction of the entire length of Market Street turning it into a fantastic new "main street" for South Burlington and City Center. Much of the work

will be completed by the end of the 2018 construction season with landscaping and other smaller projects completed in 2019.

In the meantime, construction has begun on a 39 unit affordable senior project on Market Street immediately behind the Marcotte Central School which will be owned and operated by South Burlington-based Cathedral Square. This new residential development for seniors will be known as Allard Square and it will serve as the precursor for the continuing build-out along Market Street.

The City has an option on the land immediately east of Allard Square which is the prospective site for a new, modern Public Library, community center, and City Hall. The City Council and city staff will be working through multiple channels to get information out to the public about what is proposed on the site and gain the public's feedback. As I write this, that process has already begun, with the public being invited in for "visioning" sessions. There will be many other opportunities for the public to weigh in on this project in the months ahead.

Importantly, the decision on whether or not to proceed with these public facilities will be made by the voters. It is possible that this question will be ready for voters to consider in the November general election.

Speaking of the Library, for a wide variety of reasons we felt it was time to transition what was the Community Library, housed within the High School Library, into our own independent Public Library. We chose a great location for the Library at the University Mall and over the course of just a few months transformed that new space and arranged for all municipally owned books, furniture and fixtures to be moved to the new space in just a couple of days. The response from the public to the move has been overwhelmingly positive.

We view the Public Library space at the University Mall as transitional, as the public considers the question of building a new, modern Public Library.

South Burlington City Center for the Arts is a new organization established in part to undertake a feasibility study looking at the possibility of building a creative arts center in City Center. There is a segment of the performing arts infrastructure in our area that is totally unserved or underserved. The leadership of the Arts organization believes that building a structure that meets those unmet needs would provide a vital, additional public component of City Center and create new opportunities for the arts in our region and state.

REGIONAL COLLABORATION

I am most fortunate to work with a dynamic group of City/Town Managers in our neighboring communities. We are all faced with the same challenge of trying to provide the highest quality of services to our residents being always mindful of the implications of these services to our taxpayers. One way to reconcile these issues is for communities to work together on matters of common interest and spread the cost over a broader base.

There are three programs that I would like to highlight that showcase the growing need to collaborate among communities and that will serve as a precursor for more to come.

1. Union Municipal District – Chittenden County Public Safety Authority

On March 6, voters will consider an item on the ballot approving/disapproving the establishment of a Union Municipal District (UMD) that will become known as the Chittenden County Public Safety Authority. A UMD is a vehicle that allows multiple communities to come together and form an organization to provide a particular service. The Chittenden Solid Waste District, Green Mountain Transit, and Champlain Water District are examples of UMDs.

The purpose of the UMD/Authority will be to facilitate the consolidation of dispatch and 911 services in seven Chittenden County communities. Currently, we all run our own, independent emergency dispatch centers and the Town of Shelburne operates what is called a Public Safety Answering Point (PSAP), which is one of the 911 call takers in Vermont.

Studies have shown that by consolidating dispatch and 911 services into one center we can save, on average, 71 seconds on every emergency call. And as we note, 71 seconds could save your life. That is why City/Town managers, City Councils and Select boards have strongly endorsed this proposal. And perhaps more importantly, 18 Chiefs of Police and Fire Services from the area have endorsed the formation of the Authority as well.

The question of forming the UMD/Authority will be on the ballot in South Burlington, Burlington, Winooski, Colchester, Milton, Williston and Shelburne. Again, the decision to proceed to establish the UMD/Authority will be decided by the voters.

2. Mental Health

We have witnessed, frankly, a shocking increase in the number of mental health related incidents and challenges in our community over the past couple of years. While we have rightfully focused public attention on the growing opiate crisis in our state, mental health related incidents have been on the rise with little attention in the press or by governmental officials. This increase is being felt across the state and most assuredly in the Central Chittenden County communities.

With this in mind other managers and Public Safety Chiefs and I have partnered with Howard Mental Health and the University of Vermont Medical Center in what we have called a "Community Collaborative" for the purpose of identifying key problems in the mental health service delivery infrastructure and finding better ways to partner to address those challenges.

The first program to emerge from this discussion is called Community Outreach. The Cities of South Burlington and Winooski and the Towns of Colchester, Essex, Williston, and Shelburne are partnering with the Howard Center and the State of Vermont Department of Mental Health to fund a program that will embed four trained mental health counselors with our first responders. The counselors will work independently or in conjunction with our first responders to support members of our community, who are experiencing mental health crisis and facilitate their treatment by other service providers. By placing a trained mental health professional at the point of contact with the patient, we can better meet the needs of the individual and the community. And with multiple communities working together we can provide this service for our combined populations and do so much more efficiently and economically.

3. Stormwater

South Burlington has been the acknowledged leader in addressing impacts on water quality brought about by stormwater in Vermont. Our community was the first to form a stormwater utility, hire expert staff and acquire the needed equipment to build and maintain stormwater treatment infrastructure.

Due to new state and federal regulations other communities are understanding their need to take steps to address their own stormwater impacts. Rather than hiring staff and purchasing equipment, the Town of Shelburne has contracted with our Stormwater Department to manage their stormwater obligations. South Burlington is being paid for these services which helps us spread the cost of our program over a larger fee base making our overall program more economical while providing best in class service to Shelburne. This is a win-win for both communities and is working well.

In the years ahead we will look for additional services that can be provided more efficiently and effectively by banding together with our neighbors.

BURLINGTON INTERNATIONAL AIRPORT

2017 was another challenging year in our relationship with the management of Burlington International Airport (BIA) and the City of Burlington. The City Council has made it clear to BIA management that we seek the termination of any further demolition of homes under the next Noise Compatibility Program developed by BIA. The demolition of approximately 40 homes under the current program will bring the total number of homes demolished in the Chamberlin neighborhood to around 200. These demolished homes are irreplaceable at the price point they occupied in the market. Chamberlin is a great neighborhood and these homes were perfect for working families. Now we have 200 fewer of them even as the state and local leaders acknowledge the need for more housing for our workforce.

The Council believes that there are other methods that can be deployed such as the sound insulation of homes that can provide adequate noise abatement for residents. There are also other types of buyout programs that provide market value to the seller but the homes are not then demolished; they are insulated and put back on the market. These are the types of programs favored by the Council.

Every attempt that has been made to garner a real commitment from the City of Burlington and the BIA management to respect the request of the City Council, regarding the preservation of this vital neighborhood and the homes in it, has been denied.

For this and other reasons, the Council has endorsed the formation of a study committee to consider a regional governance model to oversee BIA operations. Legislation has been introduced in Montpelier by our four-member House delegation to establish such a study committee. We are hopeful that this legislation can be enacted this year.

There is good reason for the state to be concerned about BIA as well. At the time of this writing, the December "enplanement" numbers (the number of people who board a scheduled air carrier in a year) has not been posted but through November BIA is on track to have the lowest number of enplanements in 15 years. The decline in enplanements and the seeming lack of any known response from BIA management raises serious concerns about future airline service out of BIA. It is time that BIA management be overseen by a strong regional authority, bringing a broader perspective to governance of this important public asset.

ENERGY AND CLIMATE CHANGE

This past year the City of South Burlington and the South Burlington School District partnered with Encore Energy and Altus Energy to build a 1.5 + Megawatt solar farm on the site of the old City landfill off of Airport Parkway. Both the City and School District will benefit from the credits from the solar farm and in the case of the City we will set those funds aside to support further energy efficiency and conservation investments.

Also this past year the City joined with the Governor and other communities in the Vermont Climate Pledge Coalition which will help guide our efforts to reduce our overall impact on our climate and the environment. This program also fits well under our new efforts around overall sustainability. We will be talking much more about these initiatives in 2018.

In the meantime, the city has been working very aggressively on energy efficiency and conservation measures involving public buildings, and the School District is doing much the same. Most of our investments in efficiency and conservation have a very short payback period and make great financial, as well as environmental sense. All of these initiatives are good for the taxpayers.

SUSTAINABILITY OF GOVERNMENT

Over the next few months, City staff will be working with the Council on a comprehensive review of what we are referring to as the sustainability of government. The purpose of this effort will be to project out 3 to 5 to 7 years and determine what levels of service to the public will be sustainable. With the cost of providing services continuing to rise in the face of public expectations about the quality and quantity of those services we need to take a close look at our ability to meet both the taxpayers' and residents' expectations for level of service. There are components of our cost structure that are, in my view, unsustainable. In order to meet the expectations of the public for appropriate levels of service we will need to explore new, more efficient ways of meeting those needs.

This project will involve most of the senior staff and department managers as well as the Council. I expect to have a report on these matters for the public before the end of summer.

CONTRACT NEGOTIATIONS

Most of the employees of the City are represented by one of three unions. Each of the three current contracts with these unions expires on June 30. We are already beginning negotiations and hope to have contracts approved for all three bargaining units before the current contracts expire. This will entail a significant amount of work during the first half of the calendar year.

COMMUNITY EVENTS AND PARKS

We also look forward to continuing the new community-wide events that have been developed over the past two years. The six "Bikes and Bites" events at Veterans Park featuring live music and food trucks were extremely successful this past year. We had another great City-Fest in partnership with the South Burlington Rotary, as well. The purpose of these and other

events is to bring residents together to enjoy a night out with friends and family, and to build community. You will see more of these and other events in 2018.

Last year the voters approved setting aside ½ of the 1 cent on the tax rate for open space to invest in maintenance and improvements to our current parks and open areas. We were falling behind on our stewardship obligations to our parks and we needed to find funding to meet those commitments.

With the funds raised from the ½ cent we were able to finance a loan for over \$1 million to fund immediate improvements in our parks. Some of that work began last summer at the Wheeler Homestead and at Red Rocks Park and much more will be done in 2018. We have partnered with the Winooski Valley Park District (WVPD) to complete some of this work and they will be taking on more projects for us this summer.

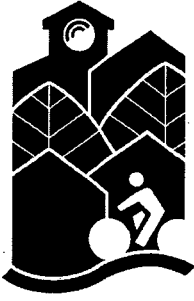
There are many other new programs and initiatives being implemented by our departmental leaders that you can learn more about by reading their comments in our Annual Report. I encourage you to take the time to review the Annual Report and learn about the many things going on across City government.

I would also like to take this moment to express our appreciation to all of the volunteers who participate on our many committees or who provide assistance with programs and events. The involvement of volunteers in our City life is invaluable and serves as a foundational element in our efforts to grow our community identity.

Finally, and very importantly, on behalf of all of our staff I want to extend our great appreciation to the work of the South Burlington City Council. Any resident who has attended one or more Council meetings or watches these meetings on Channel 17 can attest to the dedication and hard work of our Council Members.

The Council typically meets the first and third Mondays of each month, but there are often additional meetings as well. Each of these meetings requires preparation and often they can last four or more hours. This is a lot of work to ask of anyone, and our Council members, Helen Riehle, Chair, Meaghan Emery, Vice Chair, Tim Barritt, Clerk, Pat Nowak and Tom Chittenden deserve the respect and appreciation of the entire community for their leadership, dedication, and hard work. Thank you Council Members for all you do for our community.

Kevin Dorn
City Manager



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V E R M O N T

Proposed Financial Management Plan Fiscal Year 2019

In accordance with the City Charter, the proposed budget for FY 2019, which has been discussed and approved by the City Council (January 4 & 16, 2018), is now available to the voters for their consideration on March 6, 2018.

The FY 2019 General Fund budget expenditures are proposed at \$23,686,098—a decrease of \$667,403 over the current fiscal year. General Fund non-property tax revenues are \$8,413,924—a decrease of \$1,341,222 over FY18. General Fund property tax revenues (Tax Levy) will increase by \$673,819 to \$15,272,174. 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 \$0.5136, an increase of \$0.0190 (cents) over the FY18 tax rate, or 3.84% overall. This equates to an annual increase of \$63.86 for the average homeowner, and \$43.96 annual increase to the average condo owner. The average home is based on an assessed value of \$336,110 and the average condo is based on an assessed value of \$231,356.

Total of all funds for FY19 is \$53,392,056 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 around the end of June.

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 (conservative) 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 2018.

The City tax rate approved by City Council in June uses a much more accurate Grand List than we have at the time of budget preparation (in December and January). The 2018 Grand List has been conservatively estimated by the City Assessor to be \$29,736,718.

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

- Tax Levy for FY 2019 as proposed is \$15,272,174
- Estimated 2018 Grand List of \$29,736,718
- Dividing the Tax Levy by the estimated Grand List results in an estimated City tax rate of \$0.5136

The estimated FY 2019 tax rate of \$0.5136 is an increase of \$0.0190 (cents) over the FY 2018 approved tax rate of \$0.4946. 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 budget is slightly higher than last year's proposal. The City Council considered a number of different budget scenarios ranging from 3.44%-3.89%, and after significant deliberation, approved the budget with an increase of 3.84%.

The proposed budget enables departments to minimally provide the current level of service. While in the short term over the next fiscal year the current level of service can be marginally maintained, this is not sustainable moving forward at this pace without a larger growth in the Grand List, or additional funding. Otherwise reductions in service or loss of positions are inevitable. Taxes for municipal funding remain at 22 cents out of every dollar paid in taxes for all city budgets and services. Without significant changes in education funding, financial pressures will remain that jeopardize the appropriate level of funding for municipal services.

The budget continues the Council initiative to support a Housing Trust Fund; provides for salary increases for employees; covers increases in health insurance costs and pension obligations; fully funds the Winooski Valley Park District, Green Mountain Transit, VT League of Cities & Towns, Regional Planning, and other assessments; and meets all bonded debt obligations. The budget also maintains a \$75,000 designated fund for stewardship of all our city buildings, in an ongoing effort to keep them well-maintained and energy efficient.

Some of the projects initially listed in the Capital Improvement Plan (CIP) have been eliminated, while others have been reduced or offset with the use of grants or impact fees. Without full funding of the CIP, long-term planning is at risk. 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, and the passage of the communications bond for public safety equipment.

The budget maintains levels of revenue for planning & zoning fees and permits, but a reduction in 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. Reducing these revenue projections right-sizes the expected income based on development growth for 2019.

Expense factors influencing the budget this year include the pension contribution increase, health insurance increase, and projected contractual agreements for salaries & benefits with the three Collective Bargaining Units. These three factors alone account for the offset of a ¾% growth in the Grand List, and a 3% increase in the tax rate.

The budget, as proposed, does not provide for any increase in the sick-bank fund which reduces the long-term debt in sick time accrual, or increase to the stewardship fund previously mentioned. The budget does not fund all requests in the capital budget, any new staff positions, or any kind of stabilization fund which would contribute money to the Balance Sheet for emergency reserves. While the City has been able to place some income back on the balance sheet in previous years, last year was an indication that there is little room for that as the budget currently exists, and we are just over halfway toward the goal recommended by our auditor of \$1.7 Million in reserve.

The City is mindful of the impacts of salaries & benefits as we move into negotiations with the three bargaining units over the next few months, and sustainability of operations and impacts to the taxpayer will again be addressed as major factors. The City will continue to focus on LEAN PROCESSES—seeking to achieve incremental changes in processes to improve efficiency and quality, and will 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.

Requested items and initiatives have been removed to make the budget work. We eliminated \$75,000 from the Public Works vehicle fleet, \$35,000 for one police cruiser & fit-up, \$50,000 from the designated reserve fund, \$25,000 from social services funding, and \$110,000 from the City Center reserve fund.

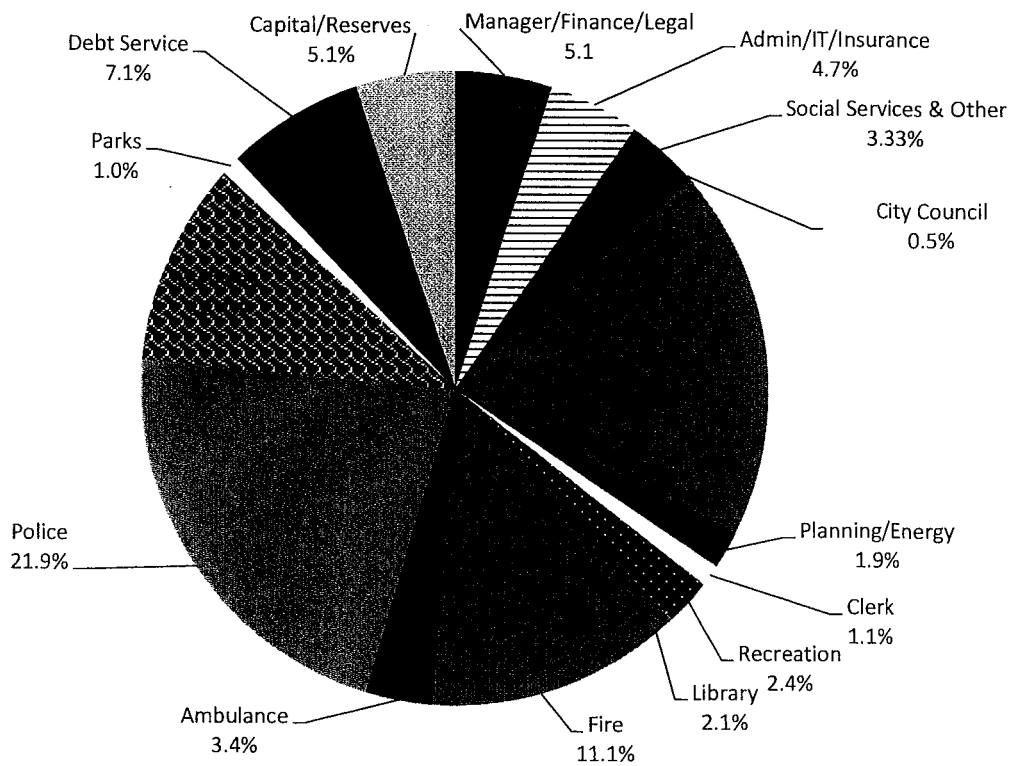
Many of the items proposed, while discretionary, are important and critical to the operations and overall function of the departments, which would've been supported had the financial resources been available. Providing a budget that is reasonable and sustainable, while understanding and respecting the impact of increased taxes voters are faced with, certainly remains a tough balancing act.

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.

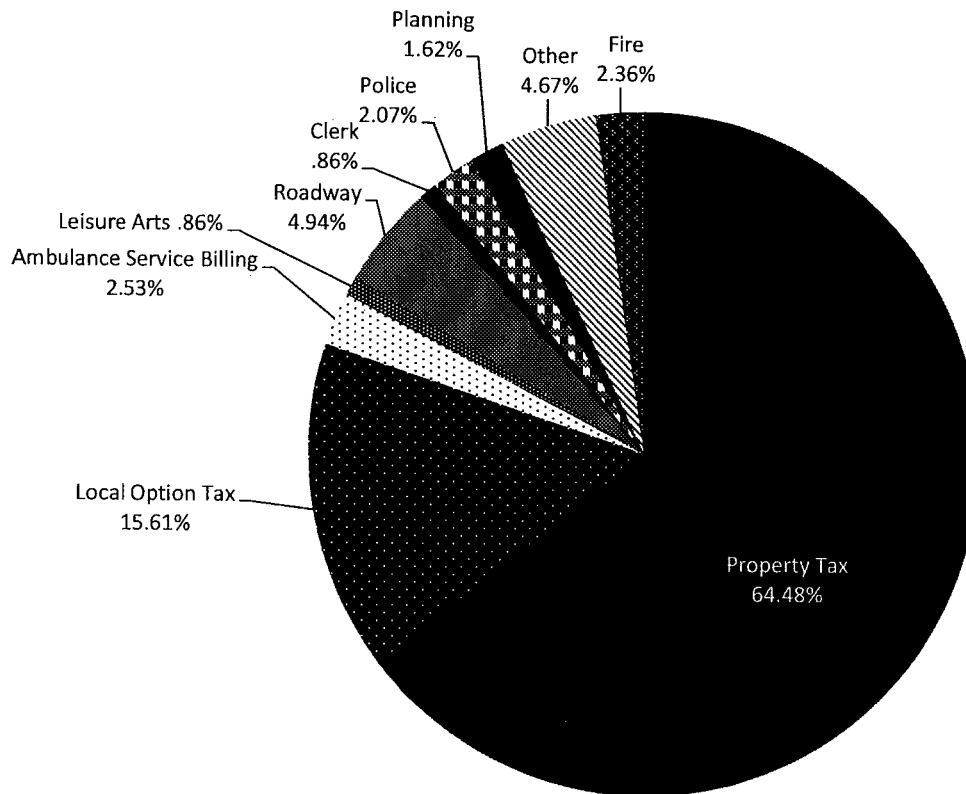
General Fund Expenses are proposed at \$23,686,098.

**FY 2019 Proposed Budget
General Fund Expenditures Summary**



General Fund Revenues are proposed at \$8,413,924

FY 19 Proposed General Fund Budget Revenues Summary



Enterprise Funds: Total annual increase in fees is \$16.77.

Water: The Water Fund budget for FY19 is proposed at \$2,675,311. Water utility rates are proposed to increase by 2.53%. This is an annual increase of \$5.88, and still provides the City with one of the lowest water rates on the CWD system.

Sewer: The Sewer Fund budget for FY19 is proposed at \$6,673,301. A rate increase of 2.9% is proposed, which translates to a \$9.09 annual increase.

Stormwater: The FY19 Stormwater Fund budget is proposed at \$2,495,346, with a rate increase of 2.24% proposed, an increase of \$1.80.

Special Funds:

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 FY19 for all Special Funds are \$17,862,500 estimated revenue in these accounts is projected at \$17,997,500.

Copies of the FY 2019 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.sbvt.gov.

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE EXPENDITURE BUDGET

	B	O	P	Q	R	S	T	U	V
16	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
152	IT Salaries	\$ 46,958.37	\$49,112.88	\$ 54,098.83	\$ 54,581.99	\$ 56,422.40	\$ 62,923.05	\$6,500.65	11.52%
153	IT-Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
154	FICA/Medicare	\$ 3,385.78	\$3,807.73	\$ 4,138.56	\$ 4,246.50	\$ 4,317.00	\$ 4,813.61	\$496.61	11.50%
155	Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
156	Office Equipment Fees	\$0.00	\$220.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
157	Computer Software	\$12,000.00	\$11,729.16	\$12,000.00	\$12,293.93	\$20,700.00	\$26,000.00	\$5,300.00	25.60%
158	Computer Hardware	\$33,400.00	\$33,375.98	\$35,000.00	\$34,477.65	\$18,500.00	\$24,000.00	\$5,500.00	29.73%
159	IT Utility Services	\$5,000.00	\$4,652.00	\$5,000.00	\$4,848.87	\$17,800.00	\$14,500.00	(\$3,300.00)	-18.54%
160	IT Support Service	\$5,000.00	\$4,023.08	\$10,000.00	\$9,900.28	\$5,000.00	\$5,000.00	\$0.00	0.00%
161		\$105,744.15	\$106,920.83	\$120,237.39	\$120,349.22	\$122,739.40	\$137,236.66	\$14,497.26	11.81%
162									
163									
164	ADMINISTRATIVE SERVICES								
165	Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
166	FICA/Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
167	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
168	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
169	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
170	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
171	Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
172	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
173	Website	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
174	Travel and Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
175		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
176									
177									
178									
179	CITY CLERK								
180	City Clerk Salaries-Perm.	\$ 173,292.74	\$180,122.95	\$ 191,813.16	\$ 186,631.12	\$ 197,276.81	\$ 201,033.80	\$3,756.99	1.90%
181	Leave Time Turn-In	\$5,620.00	\$0.00	\$5,000.00	\$0.00	\$3,055.37	\$3,116.30	\$60.93	1.99%
182	Overtime	\$1,000.00	\$453.39	\$1,000.00	\$1,741.73	\$1,000.00	\$1,000.00	\$0.00	0.00%
183	B.C.A. Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
184	FICA/Medicare	\$ 13,180.36	\$14,330.45	\$ 15,053.87	\$ 15,363.91	\$ 15,402.00	\$ 15,296.44	(\$105.56)	-0.69%
185	Nontaxable Fringe Ben.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
186	Office Supplies	\$0.00	\$0.00	\$0.00	\$8.19	\$0.00	\$0.00	\$0.00	0.00%
187	Late Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
188	General Supplies	\$2,500.00	\$2,424.40	\$2,500.00	\$1,956.88	\$2,500.00	\$2,500.00	\$0.00	0.00%
189	Animal Control Costs	\$5,570.00	\$4,555.72	\$4,700.00	\$4,850.31	\$4,700.00	\$5,128.00	\$428.00	9.11%
190	Election Expenses	\$7,250.00	\$6,803.34	\$10,000.00	\$10,034.56	\$8,500.00	\$12,195.00	\$3,695.00	43.47%
191	School Election Expenses	\$1,500.00	\$0.00	\$1,500.00	\$5,899.20	\$0.00	\$1,500.00	\$1,500.00	0.00%
192	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
193	Telephone	\$700.00	\$269.23	\$500.00	\$232.94	\$400.00	\$400.00	\$0.00	0.00%
194	Postage	\$2,200.00	\$1,145.27	\$1,700.00	\$1,066.22	\$1,500.00	\$1,200.00	(\$300.00)	-20.00%
195	Dues and Subscriptions	\$300.00	\$305.00	\$375.00	\$180.00	\$350.00	\$300.00	(\$50.00)	-14.29%
196	Printing	\$375.00	\$339.69	\$365.00	\$92.17	\$350.00	\$350.00	\$0.00	0.00%
197	Contractual Services	\$4,000.00	\$3,675.00	\$4,000.00	\$3,675.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
198	BCA elections	\$2,200.00	\$1,073.25	\$4,200.00	\$3,061.15	\$2,000.00	\$3,600.00	\$1,600.00	80.00%
199	Election Workers	\$2,000.00	\$900.00	\$4,000.00	\$2,754.50	\$2,500.00	\$3,700.00	\$1,200.00	48.00%
200	BCA Appeals/Abatements	\$1,500.00	\$500.00	\$1,500.00	\$856.00	\$500.00	\$500.00	\$0.00	0.00%
201	Office Equip Maintenance	\$2,273.00	\$1,854.85	\$2,273.00	(\$138.19)	\$2,000.00	\$2,000.00	\$0.00	0.00%
202	Travel & Training	\$4,700.00	\$3,723.78	\$4,700.00	\$4,468.98	\$4,200.00	\$3,700.00	(\$500.00)	-11.90%
203	Photocopier Lease Prin	\$1,500.00	\$1,493.64	\$1,500.00	\$1,499.93	\$1,500.00	\$1,500.00	\$0.00	0.00%
204		\$231,661.10	\$223,969.96	\$256,680.03	\$244,234.60	\$251,734.18	\$263,019.54	\$11,285.36	4.48%
205									
224									
225	FINANCE, ASSESSING & TAX								
226	Assessing/Tax Sal.-Perm.	\$ 203,350.93	\$209,977.92	\$ 266,753.81	\$ 268,997.80	\$ 273,955.59	\$ 284,304.69	\$10,349.10	3.78%
227	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
228	Overtime	\$200.00	\$480.48	\$0.00	\$775.73	\$0.00	\$800.00	\$800.00	0.00%
229	FICA/Medicare	\$ 15,556.35	\$17,304.73	\$ 20,406.67	\$ 22,211.95	\$ 20,958.00	\$ 21,535.49	\$577.49	2.76%
230	Office Supplies	\$1,834.10	\$1,818.07	\$1,800.00	\$2,052.79	\$1,900.00	\$2,000.00	\$100.00	5.26%
231	Advertising	\$1,936.50	\$248.00	\$500.00	\$496.00	\$500.00	\$500.00	\$0.00	0.00%
232	Telephone	\$301.88	\$116.04	\$660.00	\$307.56	\$300.00	\$325.00	\$25.00	8.33%
233	Postage	\$5,500.00	\$6,278.48	\$5,500.00	\$5,553.89	\$6,500.00	\$6,000.00	(\$500.00)	-7.69%
234	Dues and Memberships	\$590.00	\$705.00	\$590.00	\$485.00	\$750.00	\$600.00	(\$150.00)	-20.00%
235	Printing	\$3,500.00	\$3,481.49	\$3,500.00	\$2,897.30	\$3,500.00	\$3,000.00	(\$500.00)	-14.29%
236	Consulting/Assessing Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
237	Legal Fees, Tax Collection	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
238	Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
239	NEMRC/APEX	\$1,300.00	\$1,320.89	\$1,300.00	\$1,336.85	\$1,350.00	\$1,400.00	\$50.00	3.70%

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE EXPENDITURE BUDGET

16	B	O	P	Q	R	S	T	U	V
16	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
240	Travel & Training	\$4,000.00	\$2,125.17	\$4,000.00	\$2,352.74	\$4,000.00	\$4,000.00	\$0.00	0.00%
241	Reappraisal Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
242		\$238,069.76	\$243,856.27	\$305,010.48	\$307,467.61	\$313,713.59	\$324,465.18	\$10,751.59	3.43%
243									
244									
245	PLANNING/DEVELOPMENT REVIEW								
246	Planning Salaries-Perm.	\$ 224,088.78	\$218,860.38	\$ 285,315.77	\$ 286,364.94	\$ 298,489.90	\$ 326,243.74	\$27,753.84	9.30%
247	Part-time staff in admin services	\$ 7,444.09	\$7,444.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
248	Leave Time Turn-In	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
249	Overtime	\$6,300.00	\$4,737.10	\$6,300.00	\$4,275.90	\$6,300.00	\$0.00	(\$6,300.00)	-100.00%
250	Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
251	FICA/Medicare	\$ 17,706.37	\$17,752.74	\$ 21,697.75	\$ 22,149.41	\$ 23,317.00	\$ 22,918.65	(\$398.35)	-1.71%
252	Nontaxable Fringes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
253	Reimbursable grant expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
254	Office Supplies	\$4,000.00	\$4,020.00	\$3,000.00	\$2,410.60	\$3,000.00	\$2,500.00	(\$500.00)	-16.67%
255	Public Meeting Advertising	\$4,000.00	\$4,456.60	\$4,000.00	\$3,097.35	\$4,000.00	\$3,200.00	(\$800.00)	-20.00%
256	Telephone	\$750.00	\$288.44	\$350.00	\$163.12	\$350.00	\$300.00	(\$50.00)	-14.29%
257	Postage	\$1,250.00	\$684.73	\$1,250.00	\$797.76	\$1,000.00	\$1,000.00	\$0.00	0.00%
258	Dues and Subscriptions	\$1,200.00	\$1,577.00	\$1,500.00	\$1,296.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
259	Document Printing	\$2,000.00	\$1,834.87	\$2,000.00	\$1,316.96	\$2,000.00	\$1,500.00	(\$500.00)	-25.00%
260	Maps	\$500.00	\$0.00	\$0.00	\$6,932.87	\$0.00	\$0.00	\$0.00	0.00%
261	Payment for GIS services	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
262	Legal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
263	Consultants	\$27,000.00	\$27,000.00	\$55,000.00	\$5,408.63	\$55,000.00	\$55,000.00	\$0.00	0.00%
264	Cmte Support (Nat Res, Energy, Other)	\$2,900.00	\$1,487.09	\$2,900.00	\$1,547.57	\$2,900.00	\$2,900.00	\$0.00	0.00%
265	PC/DRB Stipends	\$8,500.00	\$8,850.00	\$8,500.00	\$8,977.90	\$8,500.00	\$9,000.00	\$500.00	5.88%
266	Equipment Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
267	Travel & Training	\$5,500.00	\$3,913.65	\$5,500.00	\$3,253.61	\$5,500.00	\$5,500.00	\$0.00	0.00%
268	Legal Permit Review	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
269	Independent Technical Review	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
270	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
271	Special Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	0.00%
272	Operating Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
273		\$316,139.45	\$302,906.69	\$399,813.52	\$350,492.62	\$414,356.90	\$459,062.39	\$44,705.49	10.79%
274									
286	CULTURE AND RECREATION								
287	RECREATION ADMINISTRATION								
288	Rec. Admin.Salaries-Perm.	\$ 207,291.31	\$231,170.49	\$ 269,195.00	\$ 249,529.93	\$ 283,246.09	\$ 251,324.00	(\$31,922.09)	-11.27%
289	Leave Time Turn-In	\$5,994.00	\$652.07	\$ 2,635.48	\$ 746.80	\$6,000.00	\$0.00	(\$6,000.00)	-100.00%
290	Overtime	\$0.00	\$2,558.29	\$ -	\$ -	\$0.00	\$0.00	\$0.00	0.00%
291	Taxable Fringe Benefits	\$0.00	\$80.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
292	FICA/Medicare	\$ 15,534.67	\$18,591.90	\$ 20,725.14	\$ 20,027.46	\$ 22,128.00	\$ 19,689.64	(\$2,438.36)	-11.02%
293	Nontaxable Fringe Ben.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
294	Office Supplies	\$3,000.00	\$3,042.87	\$3,000.00	\$2,589.44	\$3,000.00	\$3,000.00	\$0.00	0.00%
295	Telephone	\$1,200.00	\$698.50	\$1,200.00	\$2,013.69	\$1,200.00	\$3,733.00	\$2,533.00	211.08%
296	Postage	\$550.00	\$330.48	\$350.00	\$215.60	\$350.00	\$350.00	\$0.00	0.00%
297	Dues and Subscriptions	\$1,075.00	\$1,342.50	\$1,000.00	\$558.15	\$1,343.00	\$600.00	(\$743.00)	-55.32%
298	Scholarships	\$1,000.00	(\$186.84)	\$1,000.00	(\$50.00)	\$1,000.00	\$1,000.00	\$0.00	0.00%
299	Printing	\$3,800.00	\$8,791.00	\$7,000.00	\$4,659.15	\$10,000.00	\$32,000.00	\$22,000.00	220.00%
300	Computer Software Contract	\$4,000.00	\$4,352.40	\$4,000.00	\$4,286.93	\$4,400.00	\$5,000.00	\$600.00	13.64%
301	Travel & Training	\$3,400.00	\$5,684.56	\$4,200.00	\$4,761.31	\$5,000.00	\$4,000.00	(\$1,000.00)	-20.00%
302	Lease Printer and Copier	\$3,540.00	\$4,857.88	\$3,540.00	\$4,947.92	\$3,500.00	\$5,046.00	\$1,546.00	44.17%
303		\$250,384.98	\$281,966.10	\$317,845.62	\$294,286.38	\$341,167.09	\$325,742.64	(\$15,424.45)	-4.52%
304									
305									
306									
307	PROGRAMS								
308	Salaries-Miscellaneous	\$0.00	\$0.00	\$0.00	\$1,758.18	\$0.00	\$0.00	\$0.00	0.00%
309	Salaries-Fall/Winter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
310	Salaries-Spring/Summer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
311	Salaries-Programs	\$20,000.00	\$23,542.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
312	FICA/Medicare	\$1,530.00	\$1,809.22	\$0.00	\$145.05	\$0.00	\$0.00	\$0.00	0.00%
313	General Supplies	\$14,000.00	\$11,126.16	\$10,000.00	\$2,569.26	\$11,200.00	\$10,200.00	(\$1,000.00)	-8.93%
314	Advertising	\$2,200.00	\$4,846.18	\$2,200.00	\$4,338.41	\$5,000.00	\$5,000.00	\$0.00	0.00%
315	Senior Programs	\$3,000.00	\$3,125.47	\$5,000.00	\$8,439.98	\$3,500.00	\$3,500.00	\$0.00	0.00%
316	Special Events	\$5,000.00	\$7,603.14	\$6,000.00	\$4,343.13	\$7,800.00	\$8,000.00	\$200.00	2.56%
317	School Custodial Reim	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
318	School Use	\$3,000.00	\$2,288.00	\$3,000.00	\$2,288.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
319		\$48,730.00	\$54,340.75	\$26,200.00	\$23,882.01	\$30,500.00	\$29,700.00	(\$800.00)	-2.62%
320									

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE EXPENDITURE BUDGET

	B	O	P	Q	R	S	T	U	V
16	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
321									
322									
323	Red Rock Park								
324	Red Rocks Park Salaries	\$0.00	\$0.00	\$11,000.00	\$13,643.81	\$16,500.00	\$15,000.00	(\$1,500.00)	-9.09%
325	FICA/Medicare	\$0.00	\$0.00	\$853.60	\$1,133.88	\$1,263.00	\$1,766.00	\$503.00	39.83%
326	General Supplies	\$0.00	\$0.00	\$3,500.00	\$3,859.22	\$500.00	\$2,000.00	\$1,500.00	300.00%
327	Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$375.00	\$375.00	0.00%
328	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$245.00	\$245.00	0.00%
329	Printing	\$0.00	\$0.00	\$600.00	\$587.39	\$1,000.00	\$1,000.00	\$0.00	0.00%
330	Consulting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
331	Utilities	\$0.00	\$0.00	\$500.00	\$103.30	\$700.00	\$500.00	(\$200.00)	-28.57%
332		\$0.00	\$0.00	\$16,453.60	\$19,327.60	\$19,963.00	\$20,886.00	\$923.00	4.62%
333									
334									
335	FACILITIES								
336	Park Salaries	\$16,000.00	\$13,299.98	\$2,500.00	\$587.46	\$3,000.00	\$3,000.00	\$0.00	0.00%
337	FICA/Medicare	\$1,224.00	\$1,089.98	\$191.25	\$48.47	\$229.50	\$229.50	\$0.00	0.00%
338	Supplies	\$9,000.00	\$12,691.36	\$5,500.00	\$6,483.83	\$9,000.00	\$6,484.00	(\$2,516.00)	-27.96%
339	Fuel-Gas - Heat	\$3,000.00	\$2,789.02	\$3,000.00	\$1,061.88	\$1,500.00	\$1,250.00	(\$250.00)	-16.67%
340	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
341	Recreation Path materials	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
342	Electric-Jaycee Park	\$1,600.00	\$1,789.78	\$1,600.00	\$1,382.36	\$1,600.00	\$1,600.00	\$0.00	0.00%
343	Electric-Dorset Park	\$2,000.00	\$1,283.98	\$3,000.00	\$1,750.55	\$1,500.00	\$2,000.00	\$500.00	33.33%
344	Electric-Overlook Park	\$400.00	\$337.27	\$350.00	\$265.04	\$350.00	\$375.00	\$25.00	7.14%
345	Electric-Red Rocks Parks	\$400.00	(\$192.28)	\$0.00	\$51.89	\$0.00	\$0.00	\$0.00	0.00%
346	Electric-Tennis Courts	\$500.00	\$471.43	\$550.00	\$246.55	\$550.00	\$550.00	\$0.00	0.00%
347	Facilities Maintenance Contracts	\$2,393.74	\$3,876.21	\$2,393.74	\$2,743.19	\$2,400.00	\$2,825.00	\$425.00	17.71%
348	Port-O-Lets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,600.00	\$4,600.00	0.00%
349	Vehicle Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00%
350	Capital Items	\$22,000.00	\$0.00	\$429,000.00	\$0.00	\$246,500.00	\$0.00	(\$246,500.00)	-100.00%
351	Debt Repayment	\$0.00	\$0.00	\$118,536.00	\$0.00	\$125,112.00	\$0.00	(\$125,112.00)	-100.00%
352	Shared Use Paths	\$0.00	\$0.00	\$42,000.00	\$0.00	\$77,000.00	\$0.00	(\$77,000.00)	-100.00%
353	Ongoing Facilities Improvements	\$32,000.00	\$46,603.92	\$48,000.00	\$0.00	\$172,366.00	\$23,000.00	(\$149,366.00)	-86.66%
354		\$91,017.74	\$84,040.65	\$657,120.99	\$14,621.22	\$641,107.50	\$48,913.50	(\$592,194.00)	-92.37%
355									
356									
357									
358	LEISURE ARTS								
359	Seasonal Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360	Playground Leaders	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
361	Arts & Crafts Instructors	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
362	Adult Programs Supplies/I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
363	FICA/Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
364	Youth Playground Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
365	Youth Arts & Crafts Materi	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
366	Senior Club Contract	\$0.00	\$0.00	\$0.00	\$15.96	\$0.00	\$0.00	\$0.00	0.00%
367	Reimbursement-Bus Drivers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
368	Artists-Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
369	Chorus Directors	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
370		\$0.00	\$0.00	\$0.00	\$15.96	\$0.00	\$0.00	\$0.00	0.00%
371									
372									
373									
374	Contracted General Programs								
375	Adult Programs	\$28,000.00	\$10,743.80	\$36,000.00	\$11,866.54	\$33,500.00	\$22,700.00	(\$10,800.00)	-32.24%
376	Jazzercise of Shelburne	\$8,000.00	\$4,160.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
377	Skate lessons - Vt Skate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
378	Special Events	\$0.00	\$0.00	\$0.00	\$304.30	\$0.00	\$0.00	\$0.00	0.00%
379	Swim Lessons-Sport/Fit Ed	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00%
380	VRPA Discount	\$15,000.00	\$6,545.00	\$17,500.00	\$8,484.00	\$6,500.00	\$6,500.00	\$0.00	0.00%
381	Driver's Education	\$20,000.00	\$18,850.00	\$20,000.00	\$19,500.00	\$19,000.00	\$23,400.00	\$4,400.00	23.16%
382	Ski Programs	\$12,000.00	\$9,030.00	\$12,000.00	\$9,385.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
383	Chorus Director	\$3,600.00	\$1,800.00	\$3,600.00	\$0.00	\$3,600.00	\$3,600.00	\$0.00	0.00%
384	Telephone	\$1,800.00	\$1,024.24	\$2,719.00	\$360.00	\$2,300.00	\$0.00	(\$2,300.00)	-100.00%
385	Track Meet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
386	City Fest	\$0.00	\$0.00	\$0.00	\$21,659.38	\$0.00	\$0.00	\$0.00	0.00%
387	Youth Programs	\$30,000.00	\$18,933.66	\$30,000.00	\$23,679.75	\$25,000.00	\$25,000.00	\$0.00	0.00%
388		\$121,900.00	\$71,086.70	\$121,819.00	\$95,238.97	\$99,900.00	\$94,200.00	(\$5,700.00)	-5.71%
389									
404									

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE EXPENDITURE BUDGET

	B	O	P	Q	R	S	T	U	V
16	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
405									
406	Spec. Activities Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
407	FICA/Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
408	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
409	City Fest	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$17,000.00	(\$3,000.00)	-15.00%
410	Bikes & Bites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00	\$27,000.00	0.00%
411	Food Playground-O'Dell Appis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
412	Mor'in Jo with Fido	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	0.00%
413	Program Cell Phones	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$960.00	\$960.00	0.00%
414		\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$45,760.00	\$25,760.00	128.80%
415									
416									
417	COMMUNITY LIBRARY								
418	Library Salaries	\$ 284,007.82	\$299,026.82	\$ 306,647.09	\$ 306,758.60	\$ 329,489.12	\$ 332,443.00	\$ 2,953.88	0.90%
419	Children Librarian	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
420	Community Assistants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
421	Vacation/Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
422	Community Aides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
423	Office Manager/Circulat'n	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
424	FICA/Medicare	\$ 21,726.60	\$23,887.06	\$ 23,458.50	\$ 24,716.51	\$ 25,340.00	\$ 24,360.89	(\$979.11)	-3.86%
425	Library Supplies	\$5,800.00	\$5,637.89	\$5,800.00	\$5,769.65	\$5,800.00	\$5,800.00	\$0.00	0.00%
426	Late Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
427	Books - Adult	\$15,000.00	\$15,226.40	\$18,000.00	\$17,412.12	\$18,000.00	\$19,000.00	\$1,000.00	5.56%
428	Books - Children	\$7,550.00	\$7,069.27	\$9,550.00	\$9,329.07	\$9,550.00	\$9,550.00	\$0.00	0.00%
429	Books - Young Adults	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.00%
430	DVDs/CDs-Adult	\$4,500.00	\$4,920.82	\$5,500.00	\$4,979.33	\$5,500.00	\$6,500.00	\$1,000.00	18.18%
431	DVDs/CDs-Children	\$1,800.00	\$1,770.48	\$2,300.00	\$1,734.86	\$2,300.00	\$2,300.00	\$0.00	0.00%
432	Program Supplies-Arts/Cra	\$2,000.00	\$2,084.72	\$2,000.00	\$1,608.33	\$2,000.00	\$2,000.00	\$0.00	0.00%
433	Blanchette Non Fiction Expenditures	\$14,000.00	\$11,755.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
434	Blanchette Non-Fiction Subscriptions-	\$4,000.00	\$3,813.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
435	Photocopies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
436	Bookmobile Gasoline	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
437	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
438	Telephone Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
439	Postage	\$2,000.00	\$1,057.83	\$440.00	\$1,165.08	\$600.00	\$1,000.00	\$400.00	66.67%
440	Dues and Subscriptions	\$400.00	\$676.95	\$1,960.00	\$3,335.00	\$800.00	\$800.00	\$0.00	0.00%
441	Inter-Library delivery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,560.00	\$1,560.00	0.00%
442	Online & Print Subscripti	\$2,000.00	\$4,759.46	\$9,000.00	\$8,491.81	\$9,000.00	\$11,000.00	\$2,000.00	22.22%
443	School Use	\$62,500.00	\$62,500.00	\$62,500.00	\$62,500.00	\$61,100.00	\$0.00	(\$61,100.00)	-100.00%
444	Building Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	0.00%
445	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
446	Janitorial Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,335.00	\$16,335.00	0.00%
447	Community Programs	\$6,000.00	\$4,787.17	\$6,000.00	\$5,199.30	\$6,000.00	\$6,000.00	\$0.00	0.00%
448	Service to Shut-Ins	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
449	Repair/Maintenance Librar	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00	\$9,000.00	\$7,600.00	542.86%
450	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
451	Bookmobile services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
452	Bookmobile maintenance	\$1,000.00	\$106.62	\$500.00	\$231.03	\$500.00	\$500.00	\$0.00	0.00%
453	Computer Operations - Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
454	Computer Operations - Hardware	\$9,092.00	\$9,792.74	\$3,000.00	\$1,544.79	\$3,000.00	\$600.00	(\$2,400.00)	-80.00%
455	Travel & Training	\$2,000.00	\$1,724.44	\$2,000.00	\$1,467.36	\$2,800.00	\$2,000.00	(\$800.00)	-28.57%
456	Library Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
457	Furniture	\$1,200.00	\$1,083.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
458	Computer Program Fees	\$2,900.00	\$284.03	\$2,400.00	\$2,516.36	\$2,400.00	\$3,600.00	\$1,200.00	50.00%
459	Office Renovations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
460	C/L Photocopier Lease Pri	\$2,231.00	\$2,804.63	\$2,321.00	\$1,991.05	\$2,800.00	\$2,400.00	(\$400.00)	-14.29%
461		\$451,707.42	\$464,769.92	\$463,376.59	\$460,750.25	\$488,379.12	\$504,248.89	\$15,869.77	3.25%
462									
463	PUBLIC SAFETY								
464	FIRE DEPARTMENT								
465	Fire Salaries-Permanent	\$ 1,443,739.99	\$1,397,999.17	\$ 1,599,725.44	\$ 1,482,764.64	\$ 1,639,591.27	\$ 1,534,928.00	(\$104,663.27)	-6.38%
466	Fire Salaries-Other-On Call	\$2,500.00	\$564.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
467	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
468	New Employee Training	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00	(\$7,500.00)	-100.00%
469	Holiday Pay	\$ 166,540.00	\$222,056.53	\$ 141,225.35	\$ 218,932.97	\$ 166,540.00	\$ 153,076.50	(\$13,463.50)	-8.08%
470	Fair Labor Standard O/T	\$80,000.00	\$3,431.76	\$ 107,995.86	\$ 31,080.73	\$ 118,544.88	\$ 128,615.00	\$10,070.12	8.49%
471	F/D Overtime - Fill-In	\$65,000.00	\$192,645.84	\$120,000.00	\$188,135.32	\$120,000.00	\$138,000.00	\$18,000.00	15.00%
472	F/D Overtime - Training	\$35,000.00	\$35,134.54	\$35,000.00	\$20,846.92	\$39,500.00	\$21,000.00	(\$18,500.00)	-46.84%
473	F/D Overtime - Emerg Call	\$7,000.00	\$13,758.83	\$7,000.00	\$6,773.29	\$7,000.00	\$7,000.00	\$0.00	0.00%
474	Salaries-USAR Storm Deployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE EXPENDITURE BUDGET

	B	O	P	Q	R	S	T	U	V
16	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
475	Wellness/Fitness	\$ 10,500.00	\$2,650.00	\$ 7,000.00	\$ 16,325.00	\$7,000.00	\$0.00	(\$7,000.00)	-100.00%
476	Fire-Off Duty Outside Emp	\$3,000.00	\$1,640.00	\$3,000.00	\$160.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
477	Administrative Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
478	ADP Timeclock Charge	\$0.00	\$0.00	\$0.00	\$0.00	\$3,600.00	\$0.00	(\$3,600.00)	-100.00%
479	FICA/Medicare	\$ 126,440.97	\$149,773.80	\$ 161,638.29	\$ 156,411.85	\$ 167,362.60	\$ 168,903.66	\$1,541.06	0.92%
480	Office Supplies	\$2,000.00	\$1,986.36	\$2,000.00	\$1,803.56	\$2,000.00	\$2,000.00	\$0.00	0.00%
481	Late Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
482	Medical Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
483	Oxygen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
484	Vaccinations-HEP	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%
485	REHAB Supplies	\$300.00	\$239.54	\$300.00	\$168.10	\$300.00	\$300.00	\$0.00	0.00%
486	Station Operating Supply	\$4,500.00	\$3,937.69	\$4,500.00	\$1,494.47	\$4,500.00	\$3,000.00	(\$1,500.00)	-33.33%
487	Maintenance Tools	\$420.00	\$330.21	\$420.00	\$65.78	\$420.00	\$420.00	\$0.00	0.00%
488	Uniforms	\$13,000.00	\$13,029.22	\$ 13,400.00	\$ 13,831.57	\$19,000.00	\$15,000.00	(\$4,000.00)	-21.05%
489	Uniforms -Electrical Inspector	\$0.00	\$0.00	\$ 500.00	\$ 424.30	\$500.00	\$500.00	\$0.00	0.00%
490	Uniforms-Call	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
491	Firefighting Clothing	\$6,000.00	\$6,601.04	\$9,600.00	\$8,254.21	\$12,000.00	\$8,400.00	(\$3,600.00)	-30.00%
492	Vehicle Tools	\$1,000.00	\$751.41	\$1,000.00	\$93.10	\$1,000.00	\$1,000.00	\$0.00	0.00%
493	Gas Chiefs' vehicle & rei	\$2,800.00	\$3,201.43	\$2,800.00	\$1,973.47	\$3,200.00	\$2,500.00	(\$700.00)	-21.88%
494	Vehicle - Electrical Inspector	\$0.00	\$0.00	\$1,200.00	\$825.79	\$1,200.00	\$9,600.00	\$8,400.00	700.00%
495	Diesel Fuel	\$29,000.00	\$12,873.66	\$22,000.00	\$13,825.02	\$18,000.00	\$15,000.00	(\$3,000.00)	-16.67%
496	Oil	\$600.00	\$0.00	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	0.00%
497	Films and Books	\$1,100.00	\$750.76	\$1,100.00	\$56.55	\$1,000.00	\$1,000.00	\$0.00	0.00%
498	Fire Prevention Materials	\$3,000.00	\$1,444.57	\$3,000.00	\$1,512.40	\$2,500.00	\$1,500.00	(\$1,000.00)	-40.00%
499	Fire Extinguishers	\$600.00	\$301.00	\$600.00	\$166.00	\$600.00	\$600.00	\$0.00	0.00%
500	Airpacks Maintenance	\$5,500.00	\$2,608.02	\$4,500.00	\$1,799.49	\$4,500.00	\$4,500.00	\$0.00	0.00%
501	Telephone	\$14,000.00	\$11,948.43	\$14,000.00	\$10,446.01	\$14,000.00	\$12,000.00	(\$2,000.00)	-14.29%
502	Postage-Tool Shipping	\$450.00	\$527.41	\$450.00	\$239.78	\$450.00	\$450.00	\$0.00	0.00%
503	Dues and Subscriptions	\$1,350.00	\$1,384.99	\$1,350.00	\$1,375.50	\$1,500.00	\$1,500.00	\$0.00	0.00%
504	Dues and Subscriptions - Electric	\$0.00	\$0.00	\$250.00	\$453.65	\$250.00	\$250.00	\$0.00	0.00%
505	HVAC Maintenance	\$0.00	\$0.00	\$0.00	\$642.00	\$0.00	\$0.00	\$0.00	0.00%
506	Stations Maintenance/Repairs	\$23,597.08	\$19,248.18	\$14,000.00	\$20,118.97	\$14,000.00	\$116,000.00	\$102,000.00	728.57%
507	Laundry and Bedding	\$900.00	\$180.05	\$900.00	\$211.90	\$900.00	\$900.00	\$0.00	0.00%
508	Radio Repair	\$2,500.00	\$5,853.45	\$2,500.00	\$1,988.50	\$1,500.00	\$1,500.00	\$0.00	0.00%
509	Vehicle Maintenance	\$8,000.00	\$21,014.68	\$16,000.00	\$12,836.36	\$16,000.00	\$16,000.00	\$0.00	0.00%
510	Vehicle Repair	\$13,000.00	\$13,287.97	\$26,000.00	\$20,996.91	\$20,000.00	\$20,000.00	\$0.00	0.00%
511	Tires	\$6,000.00	\$2,286.76	\$6,000.00	\$2,547.88	\$5,200.00	\$3,000.00	(\$2,200.00)	-42.31%
512	Equipment R & M	\$4,000.00	\$2,688.34	\$7,500.00	\$6,691.63	\$7,500.00	\$7,500.00	\$0.00	0.00%
513	Computers Contract ACS	\$2,500.00	\$2,504.73	\$4,500.00	\$2,841.98	\$4,500.00	\$3,000.00	(\$1,500.00)	-33.33%
514	Public Safety Equipment	\$155,000.00	\$155,000.00	\$35,000.00	\$40,620.01	\$0.00	\$3,400.00	\$3,400.00	0.00%
515	Conferences	\$1,500.00	\$833.34	\$1,500.00	\$294.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
516	Training Schools	\$4,000.00	\$4,726.41	\$4,000.00	\$4,394.19	\$7,600.00	\$4,500.00	(\$3,100.00)	-40.79%
517	Training Schools-Electrical Inspector	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
518	Training Equipment	\$750.00	\$39.48	\$750.00	\$139.40	\$750.00	\$750.00	\$0.00	0.00%
519	Recruiting & Testing	\$1,000.00	\$0.00	\$1,000.00	\$924.50	\$1,000.00	\$1,000.00	\$0.00	0.00%
520	Fire Station #1 Heat/Elec	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
521	Fire Station #2 Heat/Elec	\$12,500.00	\$16,851.66	\$12,500.00	\$19,561.78	\$12,500.00	\$12,500.00	\$0.00	0.00%
522	Water Tank Rental Station	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
523	Fire Safety Equipment	\$57,500.00	\$56,396.40	\$12,000.00	\$12,000.00	\$32,000.00	\$117,000.00	\$85,000.00	265.63%
524	Equipment-Fire Inspector	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
525	F/D Furniture/Equipment	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
526	Fire truck fit up	\$12,000.00	\$11,310.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
527	Hoses, Nozzles, Misc.	\$10,000.00	\$9,833.75	\$12,500.00	\$0.00	\$12,500.00	\$0.00	(\$12,500.00)	-100.00%
528	Equipment Notes Prin	\$0.00	\$0.00	\$0.00	\$1,899,992.85	\$0.00	\$0.00	\$0.00	0.00%
529	Equipment Notes Int	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
530	Fire truck-repayment to WPC	\$ 149,069.00	\$148,391.81	\$153,000.00	\$153,000.00	\$153,000.00	\$94,000.00	(\$59,000.00)	-38.56%
531	Copier	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
532	Operating Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
533	F/D Equipment Trsf Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
534	F/D CIP Trsf Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
535	Fire Inspector	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
536	Fire Inspector Car/Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
537		\$2,492,657.03	\$2,552,018.32	\$2,587,554.94	\$4,380,042.33	\$2,661,858.75	\$2,640,443.16	(\$21,415.59)	-0.80%
538									
539									
540	AMBULANCE								
541	Permanent Salaries	\$ 360,495.52	\$412,537.91	\$ 370,779.19	\$ 485,946.23	\$ 381,171.16	\$ 467,470.00	\$86,298.84	22.64%
542	EMT Pay	\$ 79,426.41	\$97,718.71	\$ 80,861.09	\$ 87,115.49	\$ 84,602.52	\$ 83,347.70	(\$1,254.82)	-1.48%
543	Holiday Pay	\$ 45,420.00	\$51,615.93	\$ 33,672.38	\$ 60,503.44	\$ 45,420.00	\$ 33,277.50	(\$12,142.50)	-26.73%
544	Fair Labor Standard OT	\$32,547.06	\$26,496.56	\$ 25,749.47	\$ 34,255.08	\$ 29,180.74	\$ 36,570.77	\$7,390.03	25.33%

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE EXPENDITURE BUDGET

	B	O	P	Q	R	S	T	U	V
16	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
545	Overtime Fill-In	\$20,000.00	\$46,595.13	\$20,000.00	\$48,685.45	\$25,000.00	\$49,000.00	\$24,000.00	96.00%
546	Overtime - Training	\$15,000.00	\$11,499.51	\$15,000.00	\$6,691.98	\$12,000.00	\$7,000.00	\$(5,000.00)	-41.67%
547	Overtime - Emergency Call	\$5,000.00	\$4,743.22	\$5,000.00	\$1,305.11	\$5,000.00	\$0.00	\$(5,000.00)	-100.00%
548	Salaries-USAR Storm Deployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
549	Wellness	\$ 4,800.00	\$1,405.00	\$ 1,000.00	\$ 4,610.00	\$1,500.00	\$0.00	\$(1,500.00)	-100.00%
550	Paramedic Grant Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
551	FICA/MEDI	\$ 32,724.28	\$48,151.41	\$ 37,970.77	\$ 52,254.06	\$ 39,908.84	\$ 38,094.56	\$(1,814.28)	-4.55%
552	Doctor Services Stipend	\$2,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
553	Payment to VT-Medicaid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
554	Office Supplies	\$2,000.00	\$966.68	\$2,000.00	\$1,225.29	\$2,000.00	\$2,000.00	\$0.00	0.00%
555	Medical Supplies-Disposab	\$23,500.00	\$29,857.16	\$23,500.00	\$25,076.45	\$28,800.00	\$29,000.00	\$200.00	0.69%
556	Medical Supplies-Oxygen	\$4,000.00	\$2,899.70	\$4,000.00	\$2,567.34	\$3,500.00	\$3,500.00	\$0.00	0.00%
557	Medical Equipment Replace	\$5,000.00	\$6,289.10	\$5,000.00	\$11,799.20	\$6,500.00	\$7,500.00	\$1,000.00	15.38%
558	Uniforms-Career	\$7,000.00	\$4,345.04	\$ 7,000.00	\$ 8,732.70	\$6,000.00	\$6,000.00	\$0.00	0.00%
559	Diesel Fuel	\$7,800.00	\$3,866.72	\$7,800.00	\$4,413.69	\$6,500.00	\$6,500.00	\$0.00	0.00%
560	Training Films and Books	\$750.00	\$335.20	\$750.00	\$564.68	\$750.00	\$750.00	\$0.00	0.00%
561	Telephone	\$3,000.00	\$4,827.81	\$3,000.00	\$5,921.29	\$5,000.00	\$5,000.00	\$0.00	0.00%
562	Billing Postage	\$3,000.00	\$1,662.18	\$3,000.00	\$854.92	\$2,000.00	\$1,500.00	\$(500.00)	-25.00%
563	Dues & Subscriptions	\$500.00	\$334.00	\$500.00	\$120.00	\$500.00	\$500.00	\$0.00	0.00%
564	Contingency-Equipment Rep	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
565	Radios Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
566	Radio Repair	\$1,750.00	\$885.25	\$1,750.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
567	Vehicle Maintenance	\$2,500.00	\$2,627.64	\$2,500.00	\$771.07	\$2,500.00	\$2,500.00	\$0.00	0.00%
568	Vehicle Repair	\$3,000.00	\$2,128.52	\$3,000.00	\$1,692.29	\$3,000.00	\$3,000.00	\$0.00	0.00%
569	Equipment R&M	\$1,250.00	\$823.64	\$1,250.00	\$802.42	\$1,250.00	\$1,250.00	\$0.00	0.00%
570	Office Equip Maintenance	\$350.00	\$116.21	\$350.00	\$511.81	\$350.00	\$500.00	\$150.00	42.86%
571	Billing Software/Upgrades	\$4,000.00	\$3,696.54	\$4,000.00	\$3,265.05	\$4,000.00	\$4,000.00	\$0.00	0.00%
572	Med Equipment Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$3,048.27	\$1,000.00	\$1,000.00	\$0.00	0.00%
573	Training Programs	\$6,000.00	\$5,324.24	\$3,750.00	\$210.00	\$6,000.00	\$3,750.00	\$(2,250.00)	-37.50%
574	Training Equipment	\$500.00	\$0.00	\$500.00	\$379.00	\$500.00	\$500.00	\$0.00	0.00%
575	To Reserve Fund-Training	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
576	Replacement Vehicle	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
577	EMS Patient Care Equip	\$31,000.00	\$30,869.63	\$0.00	\$0.00	\$32,000.00	\$0.00	\$(32,000.00)	-100.00%
578	Paperless Reporting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
579	Notes/Bonds-Vehicles/Equi	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
580	Operating Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
581		\$715,713.27	\$812,618.64	\$674,682.90	\$863,322.31	\$746,933.26	\$804,510.53	\$57,577.27	7.71%
582									
583									
584	POLICE								
585	Police Salaries-Permanent	\$ 3,013,206.89	\$2,821,859.79	\$ 3,210,438.77	\$ 2,771,637.58	\$ 3,199,305.83	\$ 3,360,434.00	\$161,128.17	5.04%
586	Police Holiday Pay	\$ 277,919.82	\$205,720.11	\$ 134,472.16	\$ 207,720.71	\$ 182,271.43	\$ 197,275.96	\$15,004.53	8.23%
587	Automatic Corporal	\$ 7,470.92	\$0.00	\$ 9,587.38	\$ -	\$0.00	\$0.00	\$0.00	0.00%
588	Shift Differential	\$ 63,432.16	\$50,399.38	\$ 52,579.80	\$ 47,842.11	\$ 63,432.16	\$ 64,873.80	\$1,441.64	2.27%
589	Per Diem Dispatchers	\$0.00	\$12,523.99	\$19,500.00	\$80,674.29	\$15,000.00	\$20,000.00	\$5,000.00	33.33%
590	Rec Path Patrol - Interns	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
591	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
592	Police Salaries-Overtime	\$220,000.00	\$269,376.44	\$321,043.88	\$282,738.97	\$319,930.58	\$285,000.00	\$(34,930.58)	-10.92%
593	Drug Task Force Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
594	CUSI Officer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
595	Off-Duty Police Salary	\$22,000.00	\$8,880.00	\$25,000.00	\$7,610.00	\$20,000.00	\$10,000.00	\$(10,000.00)	-50.00%
596	Reparative Board Grant Ac	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
597	Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
598	FICA/Medicare	\$ 256,432.16	\$260,761.66	\$ 293,562.98	\$ 263,285.05	\$ 294,826.57	\$ 301,309.57	\$6,483.01	2.20%
599	Fitness	\$ 27,300.00	\$0.00	\$ 6,000.00	\$ 7,150.00	\$6,000.00	\$7,200.00	\$1,200.00	20.00%
600	Office Supplies	\$11,000.00	\$11,652.66	\$10,500.00	\$10,695.80	\$10,500.00	\$10,500.00	\$0.00	0.00%
601	Late Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
602	Firearms equip/supplies	\$12,800.00	\$15,366.25	\$12,000.00	\$15,982.99	\$12,000.00	\$12,000.00	\$0.00	0.00%
603	Radio Equipment-Supplies	\$800.00	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
604	Investigative Supplies	\$8,120.00	\$8,189.07	\$8,120.00	\$8,230.94	\$8,120.00	\$8,120.00	\$0.00	0.00%
605	Youth Services Supplies	\$6,000.00	\$3,853.69	\$6,000.00	\$2,456.26	\$5,000.00	\$5,000.00	\$0.00	0.00%
606	Traffic Safety Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
607	Traffic Unit Supplies	\$2,000.00	\$2,006.68	\$2,000.00	\$6,621.08	\$2,000.00	\$2,000.00	\$0.00	0.00%
608	Emergency Mgmt Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
609	K-9 Supplies	\$4,000.00	\$3,656.30	\$4,000.00	\$17,660.92	\$4,000.00	\$4,000.00	\$0.00	0.00%
610	Janitorial Supplies	\$2,800.00	\$2,976.81	\$2,800.00	\$1,528.85	\$3,200.00	\$3,200.00	\$0.00	0.00%
611	Uniform Supplies	\$37,000.00	\$33,127.82	\$ 40,000.00	\$ 30,422.22	\$35,000.00	\$35,000.00	\$0.00	0.00%
612	Tires	\$10,200.00	\$4,510.08	\$10,200.00	\$8,238.00	\$9,800.00	\$9,800.00	\$0.00	0.00%
613	Gas and Oil	\$76,000.00	\$64,966.40	\$74,000.00	\$51,217.60	\$70,000.00	\$60,000.00	\$(10,000.00)	-14.29%
614	Telephone	\$29,000.00	\$27,070.72	\$32,200.00	\$28,241.03	\$32,000.00	\$30,000.00	\$(2,000.00)	-6.25%

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE EXPENDITURE BUDGET

16	B	O	P	Q	R	S	T	U	V
17	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	S(+/-)	%(+/-)
615	Postage	\$2,800.00	\$2,011.04	\$2,400.00	\$1,901.13	\$2,200.00	\$2,200.00	\$0.00	0.00%
616	Dues and Subscriptions	\$2,300.00	\$1,726.76	\$2,300.00	\$1,875.92	\$2,100.00	\$2,000.00	(\$100.00)	-4.76%
617	Towing Services	\$1,000.00	\$750.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
618	Crime Prevention Supplies	\$4,500.00	\$6,323.33	\$4,500.00	\$1,597.10	\$4,500.00	\$2,000.00	(\$2,500.00)	-55.56%
619	I.C.A.C.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620	Building Repairs	\$3,500.00	\$380.16	\$3,000.00	\$1,676.70	\$0.00	\$0.00	\$0.00	0.00%
621	Generator Preventive Maint.	\$700.00	\$0.00	\$800.00	\$660.00	\$800.00	\$800.00	\$0.00	0.00%
622	Building Maintenance	\$7,000.00	\$11,071.57	\$8,000.00	\$6,433.43	\$11,000.00	\$15,000.00	\$4,000.00	36.36%
623	Upper Floor Lease Expenses	\$ 24,526.90	\$24,526.90	\$ 97,284.06	\$ 10,539.04	\$135,100.00	\$169,967.00	\$34,867.00	25.81%
624	Uniform Cleaning	\$17,000.00	\$12,286.75	\$16,000.00	\$13,965.85	\$15,000.00	\$15,000.00	\$0.00	0.00%
625	Office Equip. Contract	\$5,000.00	\$8,272.74	\$5,000.00	\$5,787.61	\$6,000.00	\$6,000.00	\$0.00	0.00%
626	Radio Equip. Maintenance	\$11,000.00	\$9,606.85	\$10,000.00	\$1,466.09	\$2,000.00	\$2,000.00	\$0.00	0.00%
627	Vehicle Repair	\$44,000.00	\$64,693.68	\$48,000.00	\$52,459.68	\$48,000.00	\$53,500.00	\$5,500.00	11.46%
628	Computer Connections Syst	\$14,500.00	\$8,183.87	\$14,000.00	\$4,289.75	\$14,000.00	\$8,800.00	(\$5,200.00)	-37.14%
629	Equipment Maintenance	\$3,000.00	\$418.25	\$3,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
630	Records Management System	\$10,000.00	\$2,745.64	\$10,000.00	\$8,851.25	\$7,600.00	\$7,600.00	\$0.00	0.00%
631	Legal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
632	Consulting Services	\$6,840.00	\$8,389.50	\$7,000.00	\$18,750.00	\$15,000.00	\$18,000.00	\$3,000.00	20.00%
633	Legal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
634	IT Computer Services/Software	\$0.00	\$0.00	\$10,000.00	\$6,966.00	\$5,000.00	\$0.00	(\$5,000.00)	-100.00%
635	Tower Lease	\$300.00	\$357.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
636	Animal Control Contracts	\$ 7,901.15	\$5,860.13	\$24,900.00	\$21,687.17	\$24,900.00	\$24,900.00	\$0.00	0.00%
637	Accreditation	\$0.00	\$0.00	\$0.00	(\$4.00)	\$0.00	\$0.00	\$0.00	0.00%
638	Conferences	\$6,600.00	\$5,541.24	\$6,600.00	\$4,390.31	\$6,000.00	\$6,000.00	\$0.00	0.00%
639	In-Service Training	\$25,000.00	\$22,769.21	\$28,500.00	\$18,285.40	\$28,500.00	\$28,500.00	\$0.00	0.00%
640	Recruiting & Testing	\$2,500.00	\$2,630.60	\$4,250.00	\$3,394.79	\$4,000.00	\$4,000.00	\$0.00	0.00%
641	Tuition Reimbursement	\$3,400.00	\$0.00	\$0.00	\$0.00	\$3,800.00	\$0.00	(\$3,800.00)	-100.00%
642	Electric-Police Dept.	\$36,000.00	\$49,479.21	\$45,000.00	\$63,143.26	\$50,000.00	\$62,000.00	\$12,000.00	24.00%
643	Heat/Hot Water	\$7,000.00	\$3,982.43	\$7,000.00	\$4,454.46	\$6,500.00	\$5,500.00	(\$1,000.00)	-15.38%
644	Radio Installation Utiliti	\$500.00	\$89.48	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
645	Building Common Area Fees	\$50,000.00	\$71,730.53	\$55,000.00	\$65,256.18	\$60,000.00	\$65,000.00	\$5,000.00	8.33%
646	Cleaning/Building Service	\$34,200.00	\$32,834.46	\$34,200.00	\$33,719.88	\$34,200.00	\$34,200.00	\$0.00	0.00%
647	Vehicles and Equipment	\$49,000.00	\$44,591.30	\$77,000.00	\$112,990.07	\$82,000.00	\$108,000.00	\$26,000.00	31.71%
648	Vehicle Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$5,000.00	(\$13,000.00)	-72.22%
649	Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.00%
650	Radio Replacement/Equipment	\$21,000.00	\$315.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
651	Investigative Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
652	Taser Replacement	\$9,080.00	\$42,191.20	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	0.00%
653	Computers/software	\$129,000.00	\$146,107.10	\$66,000.00	\$65,546.51	\$38,680.00	\$93,780.00	\$55,100.00	142.45%
654	Equipment Notes Prin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
655	Equipment Notes Int	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
656	BYRNE Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
657	Operating Transfer In/Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
658		\$4,626,629.99	\$4,396,964.46	\$4,865,039.02	\$4,380,037.98	\$4,921,066.57	\$5,177,760.33	\$256,693.77	5.22%
659									
660									
661	STREETS AND HIGHWAYS								
662	Highway Salaries-Perm.	\$ 704,617.86	\$731,585.03	\$ 685,829.70	\$ 746,180.55	\$ 692,158.58	\$ 720,753.31	\$28,594.72	4.13%
663	Highway Salaries - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
664	Leave Time Turn-In	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
665	Highway Salaries-Overtime	\$26,823.08	\$13,765.73	\$27,000.00	\$28,685.63	\$25,000.00	\$25,000.00	\$0.00	0.00%
666	On-Call Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
667	FICA/Medicare	\$ 53,225.42	\$58,305.74	\$ 53,468.25	\$ 61,887.26	\$ 54,863.00	\$ 53,566.19	(\$1,296.81)	-2.36%
668	Drug/Alcohol/Phys.Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
669	Office Supplies	\$2,000.00	\$1,738.65	\$2,000.00	\$2,098.94	\$1,750.00	\$1,800.00	\$50.00	2.86%
670	Late Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
671	Traffic Light Supplies	\$22,500.00	\$30,138.70	\$22,500.00	\$16,719.92	\$30,000.00	\$25,000.00	(\$5,000.00)	-16.67%
672	Sign Supplies	\$5,500.00	\$9,719.47	\$5,500.00	\$5,653.16	\$7,500.00	\$6,500.00	(\$1,000.00)	-13.33%
673	City Highways Material	\$35,000.00	\$30,585.51	\$35,000.00	\$29,699.28	\$32,500.00	\$31,000.00	(\$1,500.00)	-4.62%
674	Road Striping	\$12,000.00	\$10,162.56	\$10,000.00	\$12,322.91	\$10,000.00	\$20,000.00	\$10,000.00	100.00%
675	Winter Salt	\$110,000.00	\$89,506.45	\$120,000.00	\$124,237.08	\$100,000.00	\$100,000.00	\$0.00	0.00%
676	Winter Sand	\$700.00	\$116.80	\$700.00	\$307.43	\$300.00	\$300.00	\$0.00	0.00%
677	Winter Liquid Deicer Addi	\$15,000.00	\$8,906.04	\$15,000.00	\$13,195.14	\$12,500.00	\$13,500.00	\$1,000.00	8.00%
678	Building Supplies	\$1,750.00	\$1,397.07	\$1,750.00	\$1,331.48	\$1,500.00	\$1,400.00	(\$100.00)	-6.67%
679	Uniforms	\$ 20,364.75	\$15,041.69	\$ 19,784.88	\$ 19,505.48	\$21,000.00	\$20,000.00	(\$1,000.00)	-4.76%
680	Vehicle Repair Parts	\$85,000.00	\$71,380.67	\$90,000.00	\$69,773.99	\$85,000.00	\$75,000.00	(\$10,000.00)	-11.76%
681	School Bus parts	\$32,500.00	\$38,648.08	\$32,500.00	\$31,660.94	\$32,500.00	\$32,500.00	\$0.00	0.00%
682	Gasoline HW	\$27,500.00	\$20,349.18	\$25,000.00	\$16,679.17	\$22,500.00	\$20,000.00	(\$2,500.00)	-11.11%
683	Diesel/Gasoline Non City	\$175,000.00	\$99,110.32	\$175,000.00	\$111,043.22	\$150,000.00	\$125,000.00	(\$25,000.00)	-16.67%
684	Oil	\$8,000.00	\$5,639.73	\$8,000.00	\$4,033.17	\$7,000.00	\$6,000.00	(\$1,000.00)	-14.29%

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE EXPENDITURE BUDGET

	B	O	P	Q	R	S	T	U	V
18	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
17	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
685	Diesel Fuel HW	\$65,000.00	\$9,569.23	\$45,000.00	\$26,972.21	\$25,000.00	\$27,500.00	\$2,500.00	10.00%
686	Fuel Station Maintenance	\$0.00	\$1,842.41	\$1,000.00	\$0.00	\$1,500.00	\$2,000.00	\$500.00	33.33%
687	See, Click, Fix	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	(\$1,500.00)	-100.00%
688	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
689	Telephone/Internet	\$8,800.00	\$8,400.28	\$8,800.00	\$6,485.58	\$8,800.00	\$7,500.00	(\$1,300.00)	-14.77%
690	Building Maintenance	\$30,000.00	\$30,517.80	\$35,000.00	\$28,739.72	\$32,500.00	\$31,000.00	(\$1,500.00)	-4.62%
691	HVAC Maintenance	\$3,872.80	\$2,607.00	\$4,000.00	\$3,099.00	\$3,750.00	\$3,500.00	(\$250.00)	-6.67%
692	Generator Preventive Maint.	\$700.00	\$1,037.06	\$700.00	\$1,273.81	\$1,000.00	\$1,500.00	\$500.00	50.00%
693	Hydrant Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
694	Tree Care	\$8,000.00	\$6,691.14	\$8,000.00	\$9,903.49	\$7,500.00	\$8,500.00	\$1,000.00	13.33%
695	Legal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
696	Consulting Services	\$20,000.00	\$6,206.42	\$20,000.00	\$14,278.48	\$20,000.00	\$17,500.00	(\$2,500.00)	-12.50%
697	Equipment Rental/Purchase	\$2,500.00	\$2,910.67	\$1,500.00	\$1,408.05	\$1,750.00	\$1,750.00	\$0.00	0.00%
698	Office Equipment Maintnce	\$1,500.00	\$1,852.36	\$2,000.00	\$704.39	\$2,000.00	\$1,750.00	(\$250.00)	-12.50%
699	Travel & Training	\$5,400.00	\$5,835.62	\$5,500.00	\$5,800.33	\$6,500.00	\$9,000.00	\$2,500.00	38.46%
700	Utilities - Garage	\$18,000.00	\$18,126.82	\$18,000.00	\$18,917.01	\$18,500.00	\$18,500.00	\$0.00	0.00%
701	Utilities-Garage Heat	\$17,000.00	\$11,931.70	\$17,000.00	\$12,747.91	\$15,000.00	\$13,500.00	(\$1,500.00)	-10.00%
702	Traffic Lights -Electricity	\$40,000.00	\$33,116.06	\$35,000.00	\$25,087.35	\$31,000.00	\$23,500.00	(\$7,500.00)	-24.19%
703	Utilities - Storm Station	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
704	Stormwater Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
705	Vehicle Replacement	\$60,000.00	\$62,336.50	\$195,000.00	\$196,522.69	\$253,000.00	\$255,000.00	\$2,000.00	0.79%
706	Highway Paving	\$575,000.00	\$575,000.00	\$575,000.00	\$559,589.95	\$575,000.00	\$600,000.00	\$25,000.00	4.35%
707	State Aid Highways	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
708	Curbs and Sidewalks	\$10,000.00	\$7,007.15	\$7,500.00	\$3,855.84	\$7,500.00	\$5,000.00	(\$2,500.00)	-33.33%
709	Traffic Calming	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
710	Special Project	\$0.00	\$0.00	\$150,000.00	\$51,695.85	\$1,075,000.00	\$85,000.00	(\$990,000.00)	-92.09%
711	Facility Stewardship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	0.00%
712	Equipment Notes Prin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
713	Equipment Notes Int	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
714	Operating Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
715	Operating Trsfns Out - Hg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
716		\$2,204,753.91	\$2,022,585.64	\$2,464,532.83	\$2,263,596.41	\$3,372,871.58	\$2,464,319.50	(\$908,552.09)	-26.94%
717									
718									
719									
720	PARK MAINTENANCE								
721	Park Maint.Salaries-Perm.	\$ 170,117.14	\$185,566.16	\$ 181,275.37	\$ 209,469.84	\$ 176,600.87	\$ 189,248.28	\$12,647.41	7.16%
722	Parks Salaries Other	\$0.00	\$0.00	\$0.00	\$0.00	\$14,250.00	\$0.00	(\$14,250.00)	-100.00%
723	Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
724	Park Maint.Sal-Overtime	\$0.00	\$1,064.68	\$0.00	\$3,090.85	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%
725	Parks On Call	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
726	FICA/Medicare	\$ 12,863.65	\$15,364.25	\$ 13,490.44	\$ 17,103.18	\$ 14,677.00	\$ 14,477.49	(\$199.51)	-1.36%
727	Payment to Sickbank Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
728	Park Supplies	\$21,000.00	\$22,045.14	\$21,000.00	\$20,212.84	\$28,500.00	\$28,500.00	\$0.00	0.00%
729	School Grounds Maintenan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
730	Cemetery Supplies	\$300.00	\$83.68	\$300.00	\$65.90	\$300.00	\$300.00	\$0.00	0.00%
731	Recreation Path Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
732	Wheeler Park	\$0.00	\$992.86	\$3,700.00	\$6,005.20	\$0.00	\$0.00	\$0.00	0.00%
733	Veterans Memorial Park	\$3,500.00	\$1,208.50	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
734	Recreation Path Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
735		\$207,780.78	\$226,325.27	\$223,266.00	\$255,947.81	\$235,327.87	\$232,525.77	(\$2,802.10)	-1.19%
736									
737									
738	DEBT SERVICE								
739	Public Works Facility	\$98,568.00	\$98,568.00	\$98,568.00	\$98,568.00	\$98,568.00	\$98,549.83	(\$18.17)	-0.02%
740	Pension Liability Note Principal	\$262,974.00	\$262,973.13	\$262,974.00	\$275,128.55	\$328,377.00	\$345,205.93	\$16,828.93	5.12%
741	Kennedy Dr Reconstruction	\$22,440.00	\$22,508.00	\$22,440.00	\$22,508.00	\$22,508.00	\$22,493.70	(\$14.30)	-0.06%
742	Lime Kiln Bridge	\$22,440.00	\$22,508.00	\$22,440.00	\$22,508.00	\$22,508.00	\$22,493.70	(\$14.30)	-0.06%
743	F/D Building Improvements	\$30,090.00	\$30,005.00	\$30,090.00	\$30,004.99	\$30,005.00	\$ 29,991.60	(\$13.40)	-0.04%
744	Emergency Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
745	Police Headquarters	\$360,000.00	\$360,000.00	\$360,000.00	\$360,000.00	\$360,000.00	\$360,000.00	\$0.00	0.00%
746	Parkland, 1992	\$0.00	\$0.00	\$0.00	(\$1,862.99)	\$0.00	\$0.00	\$0.00	0.00%
747	Communications Equipment-Community	\$0.00	\$0.00	\$0.00	\$0.00	\$186,937.00	\$ 190,000.00	\$3,063.00	1.64%
748	Public Works Facility-Int.	\$30,148.99	\$30,148.99	\$24,778.02	(\$2,461.19)	\$19,343.00	\$13,858.66	(\$5,484.34)	-28.35%
749	Kennedy Dr Reconstruction	\$10,182.15	\$8,813.75	\$9,183.57	\$7,772.17	\$8,167.00	\$7,132.55	(\$1,034.45)	-12.67%
750	Lime Kiln Bridge	\$10,182.15	\$8,813.75	\$9,183.57	\$7,772.17	\$8,167.00	\$7,132.55	(\$1,034.45)	-12.67%
751	F/D Building Improvements	\$13,653.34	\$11,749.45	\$12,314.33	\$10,360.93	\$10,951.00	\$9,564.11	(\$1,386.89)	-12.66%
752	Emergency Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
753	Police Headquarters	\$239,292.00	\$239,292.00	\$228,492.00	\$182,870.38	\$216,396.00	\$203,472.00	(\$12,924.00)	-5.97%
754	Public Safety/Communications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE EXPENDITURE BUDGET

B	O	P	Q	R	S	T	U	V
16	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
17	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
755 Pension Liability Note Interest	\$397,975.00	\$397,975.00	\$397,975.00	\$385,819.58	\$332,572.00	\$315,742.20	(\$16,829.80)	-5.06%
756 Police Station Fitup	\$ 69,568.30	\$0.00	\$ 68,877.06	\$ -	\$0.00	\$0.00	\$0.00	0.00%
757 Sewer Fund Note-Solar	\$13,000.00	\$12,004.68	\$12,004.00	\$13,513.00	\$12,005.00	\$12,005.00	\$0.00	0.00%
758 Communications Equipment-Community	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 33,003.00	\$33,003.00	0.00%
759	\$1,580,513.93	\$1,505,359.75	\$1,559,319.56	\$1,412,301.59	\$1,656,504.00	\$1,670,644.84	\$14,140.84	0.85%
760								
761								
762 SOCIAL SERVICE & OTHER OPERATING ENTITIES								
763 G.B.I.C.	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
764 V.L.C.T.	\$19,982.00	\$19,982.00	\$20,644.00	\$20,644.00	\$21,344.00	\$15,397.00	(\$5,947.00)	-27.86%
765 Chamber of Commerce	\$3,600.00	\$3,600.00	\$4,035.00	\$0.00	\$4,035.00	\$4,035.00	\$0.00	0.00%
766 Social Services	\$37,840.00	\$37,840.00	\$38,975.00	\$38,975.00	\$40,600.00	\$15,000.00	(\$25,600.00)	-63.05%
767 Community Use	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
768 CCTV-Clickable Meetings	\$5,000.00	\$5,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
769 USA Triathlon	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
770 Front Porch Forum	\$3,960.00	\$4,140.00	\$3,960.00	\$4,140.00	\$4,140.00	\$4,140.00	\$0.00	0.00%
771 County Court	\$124,300.00	\$131,945.22	\$136,000.00	\$141,546.48	\$143,000.00	\$150,000.00	\$7,000.00	4.90%
772 Winooski Valley Park	\$54,000.00	\$54,000.00	\$55,114.00	\$55,114.00	\$57,231.00	\$56,592.00	(\$639.00)	-1.12%
773 C.C.T.A.	\$453,352.00	\$453,387.00	\$465,522.00	\$465,521.01	\$447,693.00	\$494,631.00	\$46,938.00	10.48%
774 Regional Planning	\$36,373.00	\$36,373.00	\$36,412.00	\$36,412.00	\$35,840.00	\$35,075.00	(\$765.00)	-2.13%
775 Metropolitan Planning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
776	\$743,407.00	\$751,267.22	\$775,662.00	\$777,352.49	\$768,883.00	\$789,870.00	\$20,987.00	2.73%
777								
778								
779								
780 TO CAPITAL/RESERVE FUNDS								
781 Ambulance Department	\$155,000.00	\$155,000.00	\$155,000.00	\$155,000.00	\$155,000.00	\$155,000.00	\$0.00	0.00%
782 Fuel Pump Reserve Fund	\$8,200.00	\$8,200.00	\$8,200.00	\$8,200.00	\$8,200.00	\$8,200.00	\$0.00	0.00%
783 Open Space Reserve Fund	\$285,000.00	\$285,000.00	\$285,000.00	\$285,000.00	\$285,000.00	\$285,000.00	\$0.00	0.00%
784 Reappraisal Fund	\$95,500.00	\$95,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
785 Open Space Reserve/Trsf	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
786 Ambulance Svce Assessment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
787 Ambulance Svce-Trnsprt'n	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
788 To undesignated reserve fund	\$ 76,560.06	\$58,000.00	\$21,000.00	\$0.00	\$21,000.00	\$21,000.00	\$0.00	0.00%
789 To Market Street	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
790 To Capital Improvements	\$615,929.00	\$615,929.00	\$735,000.00	\$735,000.00	\$860,000.00	\$750,000.00	(\$110,000.00)	-12.79%
791	\$1,236,189.06	\$1,217,629.00	\$1,204,200.00	\$1,183,200.00	\$1,329,200.00	\$1,219,200.00	(\$110,000.00)	-8.28%
792								
793								
794	\$21,153,145.21	\$20,895,077.35	\$22,934,609.42	\$23,096,607.47	\$24,353,500.43	\$23,686,097.55	(\$667,402.87)	-2.74%
795								

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE REVENUE BUDGET

	B	N	O	P	Q	R	S	T	U
6	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
7	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
8									
9									
10	Tax, Current Budget	\$0.00	\$13,204,580.40	\$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	\$0.00	0.00%
12	Taxes, Ambulance Service	\$0.00	\$0.00	\$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	\$0.00	0.00%
14	Delinquent Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
15	VT Payment in Lieu of Tax	\$40,000.00	\$48,411.78	\$40,000.00	\$165,411.06	\$153,000.00	\$170,000.00	\$17,000.00	11.11%
16	Taxes, Other	\$0.00	\$0.00	\$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	\$0.00	0.00%
18	Taxes, Reappraisal/ACT 60	\$71,000.00	\$71,000.00	\$71,000.00	\$64,617.00	\$71,000.00	\$65,000.00	(\$6,000.00)	-8.45%
19	Taxes, State Educational	\$0.00	\$0.00	\$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	\$0.00	0.00%
21	Penalty, Current & Prior	\$125,000.00	\$128,806.77	\$125,000.00	\$106,697.47	\$125,000.00	\$110,000.00	(\$15,000.00)	-12.00%
22	Interest, Current & Prior	\$35,000.00	\$43,571.09	\$35,000.00	\$43,651.86	\$42,000.00	\$45,000.00	\$3,000.00	7.14%
23	Abatements/Write-offs	\$0.00	(\$3,525.73)	\$0.00	(\$70,711.31)	\$0.00	\$0.00	\$0.00	0.00%
24	Attorney Fees	\$2,500.00	\$3,535.54	\$2,500.00	\$1,011.43	\$2,500.00	\$1,000.00	(\$1,500.00)	-60.00%
25	Fee to Collect State Educ	\$76,000.00	\$93,273.83	\$90,000.00	\$92,470.10	\$93,300.00	\$93,000.00	(\$300.00)	-0.32%
26	Current Use	\$16,000.00	\$16,000.00	\$15,000.00	\$0.00	\$16,000.00	\$16,000.00	\$0.00	0.00%
27	State Ed Municipal Rebate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
28	Per Parcel Payment Training	\$450.00	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
29		\$365,950.00	\$13,606,103.68	\$378,500.00	\$403,147.61	\$502,800.00	\$500,000.00	(\$2,800.00)	-0.56%
30									
31									
32	Local Option Tax-Sales	\$2,683,090.12	\$2,742,118.16	\$2,695,571.69	\$2,621,247.43	\$2,749,000.00	\$2,750,000.00	\$1,000.00	0.04%
33	Local Option Tax-Rooms/Me	\$265,657.72	\$228,862.33	\$257,046.78	\$962,049.54	\$235,000.00	\$235,000.00	\$0.00	0.00%
34	Sales Tax - Fire Safer Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
35	Rooms/Meals - Fire Vehicle	\$352,658.00	\$352,658.00	\$352,658.00	\$0.00	\$352,658.00	\$352,658.00	\$0.00	0.00%
36	Rooms/Meals - P/D Hdqtrs	\$360,000.00	\$360,000.00	\$360,000.00	\$0.00	\$360,000.00	\$360,000.00	\$0.00	0.00%
37		\$3,661,405.84	\$3,683,638.49	\$3,665,276.48	\$3,583,296.97	\$3,696,658.00	\$3,697,658.00	\$1,000.00	0.03%
38									
39	CITY COUNCIL								
40	Interim Zoning Revenue	\$0.00	\$0.00	\$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	\$0.00	0.00%
42									
43	ADMINISTRATIVE SERVICES								
44	Administrative Services-Water	\$57,500.00	\$47,500.00	\$57,500.00	\$47,500.00	\$47,500.00	\$47,500.00	\$0.00	0.00%
45	Admin. Services-Stormwater	\$134,391.55	\$134,391.55	\$134,391.55	\$134,391.55	\$134,392.00	\$134,392.00	\$0.00	0.00%
46	Administrative Services-Sewer	\$150,335.71	\$150,335.71	\$150,335.71	\$150,335.71	\$150,336.00	\$150,336.00	\$0.00	0.00%
47	Administrative Services CJC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
48	From Sewer-Audit/ Actuary/Asset	\$6,214.00	\$6,214.00	\$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	\$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	\$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	\$0.00	0.00%
52	Admin Services Fee Fund 240	\$31,424.00	\$31,424.00	\$31,424.00	\$31,424.00	\$31,424.00	\$0.00	(\$31,424.00)	-100.00%
53	Pension Liability Note - Stormwater	\$26,510.00	\$26,510.00	\$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	\$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	\$0.00	0.00%
56	Payment from Sewer for Ortho	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
57	PD 3rd floor lease rent	\$0.00	\$0.00	\$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	\$700.00	\$700.00	\$0.00	0.00%
59	Payment Payroll, Testing Stormw	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$0.00	0.00%
60	Wellness Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
61	COBRA Repayment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
62	Sick Bank Repayment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
63	Insurance/Leadership	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
64	CIGNA/VLCT Insur Rebate	\$0.00	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
65	Worker's Comp. Reimbursement	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE REVENUE BUDGET

	B	N	O	P	Q	R	S	T	U
6	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
7	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
8									
66	Insurance Reimbursement	\$0.00	\$2,256.00	\$0.00	\$11,475.61	\$0.00	\$0.00	\$0.00	0.00%
67	Building Maintenance Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
68	Interest on Investments	\$35,000.00	\$19,135.81	\$21,000.00	\$20,165.22	\$21,000.00	\$21,000.00	\$0.00	0.00%
69	Credit Card Cash Back	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
70	Miscellaneous	\$2,000.00	\$1.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
71	Computer Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
72	Applied Surplus-Gen.Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
73	Solar Credits	\$0.00	\$0.00	\$0.00	\$14,209.09	\$0.00	\$0.00	\$0.00	0.00%
74	Operating Transfers In Due From	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
75		\$503,885.26	\$463,283.07	\$474,885.26	\$487,735.18	\$464,886.00	\$433,462.00	(\$31,424.00)	-6.76%
76									
77	CITY CLERK								
78	Returned Check Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
79	Recording Fees	\$145,000.00	\$120,389.00	\$155,000.00	\$112,651.46	\$135,000.00	\$135,000.00	\$0.00	0.00%
80	Photocopy Fees	\$25,000.00	\$23,483.79	\$28,000.00	\$24,816.85	\$26,000.00	\$26,000.00	\$0.00	0.00%
81	Photocopies-Vital Records	\$6,000.00	\$4,950.00	\$5,000.00	\$4,932.00	\$5,000.00	\$5,300.00	\$300.00	6.00%
82	Pet Licenses	\$28,000.00	\$21,974.00	\$25,000.00	\$22,015.28	\$22,000.00	\$22,000.00	\$0.00	0.00%
83	Pet Control Fees	\$6,000.00	\$3,506.00	\$5,000.00	\$2,356.00	\$4,000.00	\$2,000.00	(\$2,000.00)	-50.00%
84	Beverage/Cabaret License	\$7,000.00	\$8,200.00	\$8,000.00	\$8,935.00	\$8,200.00	\$9,000.00	\$800.00	9.76%
85	Tobacco Licenses	\$0.00	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
86	Entertainment Permits	\$1,500.00	\$250.00	\$1,000.00	\$150.00	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%
87	Fish & Game Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
88	Marriage Licenses	\$1,500.00	\$1,480.00	\$1,500.00	\$1,450.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
89	Green Mountain Passports	\$300.00	\$302.00	\$300.00	\$256.00	\$300.00	\$300.00	\$0.00	0.00%
90	Motor Vehicle Renewals	\$1,000.00	\$779.00	\$1,000.00	\$660.00	\$1,000.00	\$800.00	(\$200.00)	-20.00%
91	Election Expenses Reimbur	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
92	Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
93	Miscellaneous Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
94	School Reimbursement Elections	\$1,200.00	\$0.00	\$1,500.00	\$5,899.20	\$0.00	\$1,500.00	\$1,500.00	0.00%
95	Expedited mailing service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
96		\$222,500.00	\$185,318.79	\$231,300.00	\$184,121.79	\$204,000.00	\$203,400.00	(\$600.00)	-0.29%
97									
98	PLANNING/DEVELOPMENT REVIEW								
99	Building & Sign Permits	\$212,500.00	\$254,007.52	\$250,000.00	\$147,896.12	\$250,000.00	\$250,000.00	\$0.00	0.00%
100	Bianchi Ruling	\$8,000.00	\$12,045.00	\$8,000.00	\$11,744.00	\$9,000.00	\$10,000.00	\$1,000.00	11.11%
101	Ordinance Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
102	Zoning and Planning	\$85,000.00	\$111,225.73	\$87,500.00	\$95,604.12	\$95,000.00	\$95,000.00	\$0.00	0.00%
103	Sewer Inspection Fees	\$0.00	\$3,300.00	\$2,500.00	\$2,350.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
104	Peddlers' Permits	\$1,200.00	\$1,250.00	\$1,200.00	\$765.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
105	Legal Permit Review	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
106	Independent Technical Review	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
107	Market Street Grant	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
108	MPG Grants Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
109	Grant Revenue-EECBG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
110	Solar Credit-Transfer In Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	0.00%
111	Zoning Violations-Ticketing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
112		\$321,700.00	\$381,828.25	\$349,200.00	\$258,359.24	\$357,700.00	\$383,700.00	\$26,000.00	7.27%
113									
114									
115	RECREATION								
116	Red Rocks Gate Receipts	\$4,500.00	\$10,816.00	\$6,500.00	\$13,480.00	\$11,000.00	\$13,000.00	\$2,000.00	18.18%
117	From Fund 240	\$0.00	\$0.00	\$55,000.00	\$55,000.00	\$0.00	\$0.00	\$0.00	0.00%
118		\$4,500.00	\$10,816.00	\$61,500.00	\$68,480.00	\$11,000.00	\$13,000.00	\$2,000.00	18.18%
119									
120									
121	Donations	\$500.00	\$550.00	\$1,000.00	\$40.00	\$35,000.00	\$10,000.00	(\$25,000.00)	-71.43%
122		\$500.00	\$550.00	\$1,000.00	\$40.00	\$35,000.00	\$10,000.00	(\$25,000.00)	-71.43%

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE REVENUE BUDGET

	B	N	O	P	Q	R	S	T	U
6	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
7	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
8									
123									
124									
125	VRPA Discounts	\$15,000.00	\$6,545.00	\$17,500.00	\$10,753.00	\$6,545.00	\$6,500.00	(\$45.00)	-0.69%
126		\$15,000.00	\$6,545.00	\$17,500.00	\$10,753.00	\$6,545.00	\$6,500.00	(\$45.00)	-0.69%
127									
128									
129	Afternoon Skiing/Middle Sc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,450.00	\$14,450.00	0.00%
130	Afternoon Skiing/Elementary	\$0.00	(\$90.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
131		\$0.00	(\$90.00)	\$0.00	\$0.00	\$0.00	\$14,450.00	\$14,450.00	0.00%
132									
133									
134	Tennis Class Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
135	Youth Programs	\$116,000.00	\$73,608.00	\$116,000.00	\$90,601.25	\$98,000.00	\$60,000.00	(\$38,000.00)	-38.78%
136	City Fest	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$17,000.00	\$17,000.00	0.00%
137	Bikes and Bites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00	\$27,000.00	0.00%
138	Food Playground-O'Dell Apts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
139	Mor'in Joe with Fido	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	0.00%
140	Drivers Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,450.00	\$24,450.00	0.00%
141	Rec Impact Fees	\$18,000.00	\$0.00	\$194,500.00	\$0.00	\$181,866.00	\$0.00	(\$181,866.00)	-100.00%
142	Hinesburg Road Grant	\$0.00	\$0.00	\$39,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
143	Vermont Track Meet-VRPA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
144	Debt Proceeds	\$0.00	\$0.00	\$212,000.00	\$0.00	\$246,500.00	\$0.00	(\$246,500.00)	-100.00%
145	Transfer In-Fund 309	\$0.00	\$0.00	\$148,536.00	\$0.00	\$139,361.32	\$0.00	(\$139,361.32)	-100.00%
146	Adult Evening Classes	\$43,000.00	\$36,126.00	\$43,000.00	\$20,985.50	\$41,000.00	\$22,000.00	(\$19,000.00)	-46.34%
147		\$177,000.00	\$109,734.00	\$753,036.00	\$116,586.75	\$706,727.32	\$151,250.00	(\$555,477.32)	-78.60%
148									
149	COMMUNITY LIBRARY								
150	Grants	\$0.00	\$0.00	\$0.00	\$142.50	\$0.00	\$140.00	\$140.00	0.00%
151	Library Lost Books	\$1,000.00	\$257.86	\$0.00	\$494.53	\$1,200.00	\$900.00	(\$300.00)	-25.00%
152	Late Book Charges/Fines	\$3,200.00	\$4,831.21	\$3,800.00	\$4,424.35	\$3,800.00	\$3,800.00	\$0.00	0.00%
153	Non-Resident Fees	\$750.00	\$705.00	\$700.00	\$580.00	\$700.00	\$700.00	\$0.00	0.00%
154	Blanchette Fund	\$18,000.00	\$18,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
155	Library Photocopies & Printing	\$1,500.00	\$2,789.65	\$1,800.00	\$2,111.90	\$2,200.00	\$2,200.00	\$0.00	0.00%
156	Bookmobile Donations	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
157	Library Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
158	Transfer In - Fund 603	\$6,735.00	\$6,735.00	\$0.00	\$0.00	\$14,971.67	\$0.00	(\$14,971.67)	-100.00%
159	Blanchette Gift Trsf In	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)	-100.00%
160		\$31,185.00	\$33,418.72	\$6,800.00	\$7,753.28	\$25,871.67	\$7,740.00	(\$18,131.67)	-70.08%
161									
162	FIRE DEPARTMENT								
163	Fire Safer Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
164	Pager Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
165	Fire Truck Trade In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
166	Vehicle Trade In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
167	Outside Employment	\$4,000.00	\$1,585.63	\$4,000.00	\$168.50	\$4,000.00	\$4,000.00	\$0.00	0.00%
168	Misc. Revenue-Fire Dept.	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	0.00%
169	Fire Inspection Revenue	\$300,000.00	\$471,924.90	\$475,000.00	\$166,660.40	\$475,000.00	\$390,000.00	(\$85,000.00)	-17.89%
170	Electrical Inspection Revenue	\$0.00	\$21,097.75	\$75,000.00	\$24,861.00	\$75,000.00	\$50,000.00	(\$25,000.00)	-33.33%
171	Fire Impact Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,000.00	\$116,000.00	0.00%
172	Loan Proceeds	\$0.00	\$0.00	\$0.00	\$1,900,000.00	\$0.00	\$0.00	\$0.00	0.00%
173	Loan Proceeds-WPC-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
174	F/Vehicles-Transfer In-Fund 306	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
175		\$304,000.00	\$494,608.28	\$554,000.00	\$2,091,789.90	\$554,000.00	\$560,000.00	\$6,000.00	1.08%
176									
177	AMBULANCE								
178	Tax Revenues	\$155,000.00	\$155,000.00	\$155,000.00	\$155,000.00	\$155,000.00	\$155,000.00	\$0.00	0.00%
179	Ambulance Service Billing	\$540,000.00	\$465,075.20	\$565,000.00	\$619,499.37	\$575,000.00	\$600,000.00	\$25,000.00	4.35%

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE REVENUE BUDGET

	B	N	O	P	Q	R	S	T	U
6	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
7	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
8									
180	Paramedic Training Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
181	Williston Billing	\$18,000.00	\$10,995.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
182	Vehicle Trade-In	\$0.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
183	Grand Isle Billing	\$6,000.00	\$5,760.65	\$6,000.00	\$6,157.75	\$6,000.00	\$6,000.00	\$0.00	0.00%
184	Transfer from Fund 307	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
185	Miscellaneous Income	\$0.00	\$14,850.00	\$12,000.00	\$12,361.91	\$12,000.00	\$12,000.00	\$0.00	0.00%
186	Patient Care Equip Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
187		\$719,000.00	\$655,181.65	\$738,000.00	\$793,019.03	\$748,000.00	\$773,000.00	\$25,000.00	3.34%
188									
189	POLICE								
190	Vermont District Court	\$70,000.00	\$51,926.89	\$70,000.00	\$29,092.00	\$60,000.00	\$50,000.00	(\$10,000.00)	-16.67%
191	C.U.S.I. Overtime Grant	\$0.00	\$6,707.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
192	Miscellaneous Grants	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$5,000.00	(\$2,500.00)	-33.33%
193	Sale of Cruisers/Bequest	\$0.00	\$1,200.00	\$3,000.00	\$3,330.00	\$3,000.00	\$4,000.00	\$1,000.00	33.33%
194	Police Reports	\$7,500.00	\$7,270.00	\$7,500.00	\$7,069.35	\$7,500.00	\$7,500.00	\$0.00	0.00%
195	Criminal Investigations	\$0.00	\$1,029.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
196	Accreditation Refund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
197	Drug Task Force Grant	\$93,000.00	\$138,333.24	\$94,000.00	\$107,716.50	\$115,000.00	\$115,000.00	\$0.00	0.00%
198	Asset forfeiture for training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
199	I.C.A.C.	\$0.00	\$3,449.67	\$0.00	\$3,455.73	\$2,000.00	\$3,500.00	\$1,500.00	75.00%
200	SHARP	\$0.00	\$0.00	\$0.00	\$33,892.22	\$0.00	\$34,000.00	\$34,000.00	0.00%
201	Parking Tickets	\$0.00	\$350.00	\$0.00	\$90.00	\$0.00	\$0.00	\$0.00	0.00%
202	Alarm Registrations	\$10,000.00	\$12,140.00	\$10,000.00	\$5,250.00	\$12,000.00	\$10,000.00	(\$2,000.00)	-16.67%
203	Alarm Fines	\$5,500.00	\$0.00	\$3,000.00	\$100.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
204	Off Duty Police	\$30,000.00	\$15,536.55	\$30,000.00	\$4,231.75	\$20,000.00	\$10,000.00	(\$10,000.00)	-50.00%
205	Youth Service Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
206	Crime Prevention Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
207	COPS Grant	\$37,500.00	\$37,500.00	\$85,000.00	\$87,500.00	\$2,500.00	\$0.00	(\$2,500.00)	-100.00%
208	Bullet Proof Vest Grant	\$3,200.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	\$2,400.00	(\$1,100.00)	-31.43%
209	JAG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
210	Reparative Board Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
211	Police Impact Fee - defray bond	\$75,000.00	\$95,926.37	\$110,000.00	\$30,999.40	\$110,000.00	\$95,000.00	(\$15,000.00)	-13.64%
212	I.C.A.C.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
213	BYRNE Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
214	2nd Floor Lease Revenue	\$ 103,469.34	\$10,679.41	\$ 103,469.34	\$101,789.40	\$101,688.00	\$101,688.00	\$0.00	0.00%
215	Solar Credits	\$ -	\$0.00	\$0.00	\$1,349.11	\$0.00	\$0.00	\$0.00	0.00%
216	Miscellaneous - Police	\$0.00	\$7,022.73	\$0.00	\$8,213.14	\$5,000.00	\$8,000.00	\$3,000.00	60.00%
217	Transfer In-Fund 207	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$42,000.00	\$22,000.00	110.00%
218		\$455,169.34	\$409,071.50	\$526,969.34	\$424,078.60	\$472,188.00	\$490,588.00	\$18,400.00	3.90%
219									
220	STREETS AND HIGHWAYS								
221	Road Opening Permits	\$135,000.00	\$95,978.00	\$120,000.00	\$76,016.00	\$110,000.00	\$95,000.00	(\$15,000.00)	-13.64%
222	Overweight truck permits	\$1,700.00	\$2,909.00	\$1,700.00	\$1,815.00	\$2,500.00	\$2,000.00	(\$500.00)	-20.00%
223	Highway State Aid	\$212,000.00	\$225,802.50	\$222,000.00	\$224,529.13	\$225,000.00	\$225,000.00	\$0.00	0.00%
224	Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$771,000.00	\$0.00	(\$771,000.00)	-100.00%
225	Rental of Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
226	Fuel Pump Surcharge	\$1,000.00	\$5,875.48	\$5,800.00	\$5,774.65	\$6,000.00	\$6,000.00	\$0.00	0.00%
227	Pelletizing Plant Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
228	HazMat Facility Lease	\$18,800.00	\$22,265.99	\$26,000.00	\$21,518.78	\$24,000.00	\$24,000.00	\$0.00	0.00%
229	School Bus Parts Reimburse	\$32,500.00	\$41,953.90	\$32,500.00	\$36,611.88	\$32,500.00	\$32,500.00	\$0.00	0.00%
230	Diesel/Gas reim Non-City	\$175,000.00	\$71,214.87	\$175,000.00	\$90,953.61	\$150,000.00	\$125,000.00	(\$25,000.00)	-16.67%
231	School vehicle repair pay	\$19,000.00	\$8,941.23	\$19,000.00	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)	-100.00%
232	Salary Reimbursement- Sewer	\$280,000.29	\$280,000.29	\$269,000.00	\$269,000.00	\$280,543.46	\$280,454.00	(\$89.46)	-0.03%
233	FICA Reimbursement-Sewer	\$21,420.02	\$21,420.02	\$22,000.00	\$22,000.00	\$22,944.08	\$22,944.00	(\$0.07)	0.00%
234	Pension Reimbursement-Sewer	\$81,640.00	\$81,640.00	\$82,000.00	\$0.00	\$85,518.83	\$85,518.00	(\$0.82)	0.00%
235	Reimbursement from Fund 265	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,343.30	\$8,343.00	(\$0.30)	0.00%
236	Salary Reimbursement-Stormwater	\$73,274.65	\$73,274.65	\$75,000.00	\$0.00	\$78,218.44	\$78,215.00	(\$3.44)	0.00%

CITY OF SOUTH BURLINGTON 2019 COMPARATIVE REVENUE BUDGET

	B	N	O	P	Q	R	S	T	U
6	ACCOUNT	2016	2016	2017	2017	2018	2019	2018 vs 2019	2018 vs 2019
7	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	\$(+/-)	%(+/-)
8									
237	FICA Reimbursement-Stormwater	\$5,605.51	\$5,605.51	\$18,000.00	\$18,000.00	\$18,772.43	\$18,773.00	\$0.57	0.00%
238	Benefits Reimburse -Stormwater	\$9,125.00	\$9,125.00	\$10,000.00	\$10,000.00	\$10,429.13	\$10,429.00	(\$0.12)	0.00%
239	Vehicle Trade In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
240	Sewer Inspection Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
241	Impact Fees-Recreation	\$5,000.00	\$5,000.00	\$75,000.00	\$75,000.00	\$104,000.00	\$85,000.00	(\$19,000.00)	-18.27%
242	Hgwy Miscellaneous Revenue	\$20,000.00	\$112,041.47	\$20,000.00	\$77,581.93	\$30,000.00	\$70,000.00	\$40,000.00	133.33%
243	Hgwy Paving-Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
244		\$1,099,065.47	\$1,071,047.91	\$1,181,000.00	\$936,800.98	\$1,969,769.65	\$1,169,176.00	(\$800,593.65)	-40.64%
245									
246									
247	Tree Replacement Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
248		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
249									
250									
251	Parks-Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
252	Cemetery Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
253	Recreat'n Impact Fee/Trsf	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
254		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
255									
256	Highway Impact fees Market Street	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
257	Dorset Park Solar Array	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
258		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
259									
260	Total General Fund Revenue	\$7,880,860.91	\$21,111,055.34	\$8,938,967.07	\$9,365,962.33	\$9,755,145.64	\$8,413,924.00	(\$1,341,221.64)	-13.75%
261									

GENERAL FUND DEPARTMENTAL SUMMARY

A	B	K	L	M	N	O	P	Q	R
FY 2019 Budget	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2019 Budget	FY 18-19 \$	FY 18-19 %
							Change	Change	Change
1	General Fund	\$20,664,488.29	\$21,246,341.68	\$21,153,145.21	\$22,934,609.42	\$24,353,500.43	\$23,686,097.55	(\$667,402.87)	-2.74%
2	General Fund Non-Property Tax Revenues	\$9,065,067.82	\$9,034,897.30	\$7,880,860.91	\$8,938,967.07	\$9,755,145.64	\$8,413,924.00	(\$1,341,221.64)	-13.75%
3	Mgt/Staff Challenge - reduce costs /increase \$								
4	Net to be raised by property tax	\$11,599,420.47	\$12,211,444.38	\$13,272,284.30	\$13,995,642.35	\$14,598,354.79	\$15,272,175.55	\$673,818.77	4.62%
5			\$0.4285	\$0.4600	\$0.4737	\$0.4946	\$0.5136	\$0.0119	3.84%
6									
7									
8									
9									
10									
11									
12									
13									
14	City Manager- Expenditures	\$573,477.90	\$478,770.22	\$579,821.77	\$563,986.69	\$633,992.30	\$569,454.86	(\$64,537.44)	-10.18%
15	Finance Revenues	\$5,539,261.54	\$4,817,313.58	\$4,531,241.10	\$4,518,661.74	\$4,664,344.00	\$4,631,120.00	(\$33,224.00)	-0.71%
16	Net	\$4,965,783.64	\$4,338,543.35	\$3,951,419.33	\$3,954,675.04	\$4,030,351.70	\$4,061,665.14	\$31,313.44	0.78%
17									
18	City Council Expenditures	\$283,528.26	\$8,280.00	\$214,004.05	\$215,005.00	\$211,280.00	\$111,280.00	(\$100,000.00)	-47.33%
19	Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
20	Net	-\$283,528.26	-\$8,280.00	-\$214,004.05	-\$215,005.00	-\$211,280.00	-\$111,280.00	\$100,000.00	-47.33%
21									
22	Assessing/Tax Expenditures	\$139,437.48	\$222,882.32	\$238,069.76	\$305,010.48	\$313,713.59	\$324,465.18	\$10,751.59	3.43%
23	Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24	Net	-\$139,437.48	-\$222,882.32	-\$238,069.76	-\$305,010.48	-\$313,713.59	-\$324,465.18	(\$10,751.59)	3.43%
25									
26	Benefits Expenditures	\$3,124,540.10	\$3,211,858.41	\$3,302,378.11	\$3,646,833.80	\$3,862,825.04	\$4,486,700.90	\$623,875.87	16.15%
27	Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
28	Net	-\$3,124,540.10	-\$3,211,858.41	-\$3,302,378.11	-\$3,646,833.80	-\$3,862,825.04	-\$4,486,700.90	(\$623,875.87)	16.15%
29									
30	Property Insurance Expenditures	\$416,531.08	\$575,020.00	\$421,362.36	\$496,035.00	\$216,818.00	\$245,101.00	\$28,283.00	13.04%
31	Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
32	Net	-\$416,531.08	-\$575,020.00	-\$421,362.36	-\$496,035.00	-\$216,818.00	-\$245,101.00	(\$28,283.00)	13.04%
33									
34	Legal Services Expenditures	\$325,923.41	\$256,689.02	\$256,608.60	\$264,700.68	\$271,386.17	\$292,731.86	\$21,345.68	7.87%
35	Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36	Net	-\$325,923.41	-\$256,689.02	-\$256,608.60	-\$264,700.68	-\$271,386.17	-\$292,731.86	(\$21,345.68)	7.87%
37									
38	Admin. Services Expenditures	\$898,871.02	\$674,735.11	\$715,970.75	\$709,233.79	\$720,993.10	\$728,320.00	\$7,326.90	1.02%
39	Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40	Net	-\$898,871.02	-\$674,735.11	-\$715,970.75	-\$709,233.79	-\$720,993.10	-\$728,320.00	(\$7,326.90)	1.02%
41									
42	IT Services Expenditures	\$161,995.94	\$138,876.79	\$105,744.15	\$120,237.39	\$122,739.40	\$137,236.66	\$14,497.26	11.81%
43	Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
44	Net	-\$161,995.94	-\$138,876.79	-\$105,744.15	-\$120,237.39	-\$122,739.40	-\$137,236.66	(\$14,497.26)	11.81%
45									
46	Social Services and other Entities Expenditures	\$715,939.34	\$708,252.00	\$743,407.00	\$775,662.00	\$768,883.00	\$789,870.00	\$20,987.00	2.73%
47	Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
48	Net	-\$715,939.34	-\$708,252.00	-\$743,407.00	-\$775,662.00	-\$768,883.00	-\$789,870.00	(\$20,987.00)	2.73%
49									
50	Planning/Energy Expenditures	\$307,000.85	\$293,550.69	\$316,139.45	\$399,813.52	\$414,356.90	\$459,062.39	\$44,705.49	10.79%
51	Revenues	\$417,868.99	\$272,500.00	\$321,700.00	\$349,200.00	\$357,700.00	\$383,700.00	\$26,000.00	7.27%

GENERAL FUND DEPARTMENTAL SUMMARY

	A	B	K	L	M	N	O	P	Q	R
	FY 2019 Budget		FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2019 Budget Change	FY 18-19 % Change
52	Net		\$110,868.14	-\$21,050.69	\$5,560.55	-\$50,613.52	-\$56,656.90	-\$75,362.39	(\$18,705.49)	33.02%
53	Expenditures		\$198,196.10	\$226,952.30	\$231,661.10	\$256,680.03	\$251,734.18	\$263,019.54	\$11,285.36	4.48%
54	Revenues		\$187,655.25	\$227,800.00	\$222,500.00	\$231,300.00	\$204,000.00	\$203,400.00	(\$600.00)	-0.29%
55	Net		-\$10,540.85	\$847.70	-\$9,161.10	-\$25,380.03	-\$47,734.18	-\$59,619.54	(\$11,885.36)	24.90%
56	Expenditures		\$535,692.07	\$488,642.01	\$512,032.72	\$1,139,439.21	\$1,152,637.59	\$565,202.14	(\$587,435.45)	-50.96%
57	Revenues		\$198,246.27	\$203,500.00	\$197,000.00	\$833,036.00	\$759,272.32	\$195,200.00	(\$564,072.32)	-74.29%
58	Net		-\$337,445.80	-\$285,142.01	-\$315,032.72	-\$306,403.21	-\$393,365.27	-\$370,002.14	\$23,363.13	-5.94%
59	Expenditures		\$439,798.94	\$437,175.78	\$451,707.42	\$463,376.59	\$488,379.12	\$504,248.89	\$15,869.77	3.25%
60	Revenues		\$27,478.60	\$21,950.00	\$31,185.00	\$6,800.00	\$25,871.67	\$7,440.00	(\$18,131.67)	-70.08%
61	Net		-\$412,320.34	-\$415,225.78	-\$420,522.42	-\$456,576.59	-\$462,507.45	-\$496,808.89	(\$34,001.44)	7.35%
62	Expenditures		\$2,369,199.14	\$3,061,337.33	\$2,492,657.03	\$2,587,554.94	\$2,661,858.75	\$2,640,443.16	(\$21,415.59)	-0.80%
63	Revenues		\$507,783.44	\$903,000.00	\$304,000.00	\$554,000.00	\$554,000.00	\$560,000.00	\$6,000.00	1.08%
64	Net		-\$1,861,415.70	-\$2,158,337.33	-\$2,188,657.03	-\$2,033,554.94	-\$2,107,858.75	-\$2,080,443.16	\$27,415.59	-1.30%
65	Expenditures		\$732,275.52	\$888,924.27	\$715,713.27	\$674,682.90	\$746,933.26	\$804,510.53	\$57,577.27	7.71%
66	Revenues		\$721,813.17	\$826,000.00	\$719,000.00	\$738,000.00	\$748,000.00	\$773,000.00	\$25,000.00	3.34%
67	Net		-\$10,462.35	-\$62,924.27	\$3,286.73	\$63,317.10	\$1,066.74	-\$31,510.53	(\$32,577.27)	-3053.90%
68	Expenditures		\$4,017,785.80	\$4,574,421.09	\$4,626,629.99	\$4,865,039.02	\$4,921,066.57	\$5,177,760.33	\$256,693.77	5.22%
69	Revenues		\$279,616.15	\$420,900.00	\$455,169.34	\$526,969.34	\$472,188.00	\$490,588.00	\$18,400.00	3.90%
70	Net		-\$3,738,169.65	-\$4,153,521.09	-\$4,171,460.65	-\$4,338,069.68	-\$4,448,878.57	-\$4,687,172.33	(\$238,293.77)	5.36%
71	Expenditures		\$2,564,505.51	\$2,385,956.82	\$2,204,753.91	\$2,464,532.83	\$3,372,871.58	\$2,464,319.50	(\$908,552.09)	-26.94%
72	Revenues		\$1,185,344.41	\$1,341,933.72	\$1,099,065.47	\$1,181,000.00	\$1,969,769.65	\$1,169,176.00	(\$800,593.65)	-40.64%
73	Net		-\$1,379,161.10	-\$1,044,023.10	-\$1,105,688.44	-\$1,283,532.83	-\$1,403,101.93	-\$1,295,143.50	\$107,958.44	-7.69%
74	Expenditures		\$188,780.80	\$206,462.98	\$207,780.78	\$223,266.00	\$235,327.87	\$232,525.77	(\$2,802.10)	-1.19%
75	Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
76	Net		-\$188,780.80	-\$206,462.98	-\$207,780.78	-\$223,266.00	-\$235,327.87	-\$232,525.77	\$2,802.10	-1.19%
77	Expenditures		\$1,716,759.03	\$1,528,854.55	\$1,580,513.93	\$1,559,319.56	\$1,656,504.00	\$1,670,644.84	\$14,140.84	0.85%
78	Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
79	Net		-\$1,716,759.03	-\$1,528,854.55	-\$1,580,513.93	-\$1,559,319.56	-\$1,656,504.00	-\$1,670,644.84	(\$14,140.84)	0.85%
80	Expenditures		\$954,250.00	\$878,700.00	\$1,236,189.06	\$1,204,200.00	\$1,329,200.00	\$1,219,200.00	(\$110,000.00)	-8.28%
81	Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
82	Net		-\$954,250.00	-\$878,700.00	-\$1,236,189.06	-\$1,204,200.00	-\$1,329,200.00	-\$1,219,200.00	\$110,000.00	-8.28%
83	Total Expenditures		\$20,664,488.29	\$21,246,341.68	\$21,153,145.21	\$22,934,609.42	\$24,353,500.43	\$23,686,097.55	(\$667,402.87)	-2.74%
84	Total Revenue		\$9,065,067.82	\$9,034,897.30	\$7,880,860.91	\$8,938,967.07	\$9,755,145.64	\$8,413,924.00	(\$1,341,221.64)	-13.75%
85	Net		-\$11,599,420.47	-\$12,211,444.38	-\$13,272,284.30	-\$13,995,642.35	-\$14,598,354.79	-\$15,272,173.55	(\$673,818.77)	4.62%
86	Note - For Each Department Columns C through G "Net" row:									
87	A minus (-) net means department needs to be support by other revenue									
88	No minus means department is contributing revenue to the General Fund									

SPECIAL FUNDS FY19

A	B	C
1	Fund #	Special Funds
2		
3	221	Planning & Zoning
4		Highway Impact Fees
5		Fund Description (one sentence):
6		Fund for receipt of Highway Impact Fees for new development in accordance with Impact Fee Ordinance
7		How is the money spent?
8		Through DPW, for capital projects identified within the Impact Fee Ordinance
9		Projected Revenue
10		\$160,000
11		Projected Expenses
12		\$381,000
13	280	City Center
14		TIF District
15		Fund Description (one sentence):
16		Capture all TIF District revenues/expenses
17		How is the money spent?
18		Capital expenditures and related costs for the TIF District
19		Projected Revenue
20		\$16,247,000
21		Projected Expenses
22		\$16,247,000
23	312	City Center
24		Capital Improvement Reserve Fund
25		Fund Description (one sentence):
26		Depository for budgeted reserves designated for City Center
27		How is the money spent?
28		Non TIF eligible capital costs including debt payments and anticipation notes for future debt
29		Projected Revenue
30		\$750,000
31		Projected Expenses
32		\$600,000
33	309	Planning & Zoning
34		Open Space Reserve Fund
35		Fund Description (one sentence):
36		Voter approved appropriation for the acquisition and maintenance of open space land
37		How is the money spent?
38		Purchase of land, maintenance of currently held open space and special projects
39		Projected Revenue
40		\$285,000
41		Projected Expenses
42		\$155,000
43	216	City Clerk
44		Clerk's Computerization Fund
45		Fund Description (one sentence):
46		Fund clerk's computerization
47		How is the money spent?
48		Majority of the funds are spent on the ACS program for Land Records
49		Ordinances codification and now put \$6,000 toward ClerkBase cost yearly
50		Projected Revenue
51		\$56,000
52		Projected Expenses
53		\$56,000
54	298	City Manager
55		Sick Bank Reserve Fund
56		Fund Description (one sentence):
57		Reserves needed to offset the turn in of accumulated sick time
58		How is the money spent?
59		Disbursements to current and retired employees for approved sick time turn in.
60		Projected Revenue
61		\$125,000
62		Projected Expenses
63		\$125,000
64	214	City Manager
65		Housing Trust Fund
66		Fund Description (one sentence):
67		Public/Private Partnership for affordable housing initiatives
68		How is the money spent?
69		Specific projects for affordable housing
70		Projected Revenue
71		\$50,000
72		Projected Expenses
73		\$0
74	227	City Clerk
75		Clerk's Restoration Fund
76		Fund Description (one sentence):
77		Fund clerk's restoration of documents
78		How is the money spent?
79		Majority of the funds are spent on restoring old land record volumes
80		Projected Revenue
81		\$20,000
82		Projected Expenses
83		\$10,000
84	220	Recreation and Parks
85		Recreation Impact Fees
86		Fund Description (one sentence):
87		Money collected from developers as per the Impact Fee Ordinance
88		How is the money spent?
89		Purchase of land for recreation purposes, recreation development, recreation path
90		Projected Revenue
91		\$150,000
92		Projected Expenses
93		\$150,000
94	238	Recreation and Parks
95		Senior Citizens Organizational Fund-NEW
96		Fund Description (one sentence):
97		Money collected from donations and senior events.
98		How is the money spent?
99		Program supplies for Senior activities
100		Projected Revenue
101		\$0
102		Projected Expenses
103		\$0
104	240	Recreation and Parks
105		Recreation Camp Programs
106		Fund Description (one sentence):
107		Camp programs- to include Day Camps, Adventure Camps and Specialty, Sport & Technology Camps
108		How is the money spent?
109		Majority of money is spent on salaries, other spent on supplies, equipment, programming and transportation
110		Projected Revenue
111		\$0
112		Projected Expenses
113		\$0
114	251	Recreation and Parks
115		Field Use Fees
116		Fund Description (one sentence):
117		Charges for use of fields to user groups based on the Facility Use & Fee Policy set by City Council
118		How is the money spent?
119		Money is put back into the maintenance of fields for equipment & supplies, and PT salary expenses
120		Projected Revenue
121		\$36,000
122		Projected Expenses
123		\$30,000
124	604	Recreation and Parks
125		Community Chorus
126		Fund Description (one sentence):
127		Money deposited into the city account from Community Chorus funds and membership dues
128		How is the money spent?
129		Money is used to pay invoices for the Community Chorus
130		Projected Revenue
131		\$0
132		Projected Expenses
133		\$0
134	605	Recreation and Parks
135		Recreation Donations
136		Fund Description (one sentence):
137		Money donated to department by individuals or businesses
138		How is the money spent?
139		Money is spent on scholarship aid, supplies, and misc. expenses not part of the operating budget.

SPECIAL FUNDS FY19

	A	B	C
1	Fund #	Special Funds	
88		Projected Revenue	\$2,500
89		Projected Expenses	\$2,500
90			
91	606	Recreation and Parks	PACT
92		Fund Description (one sentence):	Fiduciary Account for the PACT Organization
93		How is the money spent?	Money is spent on PACT activities with approval from the PACT Board
94		Projected Revenue	\$3,500
95		Projected Expenses	\$3,000
96			
97	607	Recreation and Parks	Veterans Memorial Fund
98		Fund Description (one sentence):	Donations to build the Veterans Memorial at Dorset Park
99		How is the money spent?	Money is to be used for maintenance of the Memorial Area
100		Projected Revenue	\$500
101		Projected Expenses	\$500
102			
103	618	Recreation and Parks	Dog Park Donations
104		Fund Description (one sentence):	Donations on behalf of Friends of the Dog Park
105		How is the money spent?	Money is spent on improvements to the park not funded by operations
106		Projected Revenue	\$0
107		Projected Expenses	\$0
108			
109	603	Library	Library Donations and Bequests
110		Fund Description (one sentence):	Donations to support current and future library needs
111		How is the money spent?	Purchase of services and items at Directors discretion with input from library board
112		Projected Revenue	\$0
113		Projected Expenses	\$0
114			
115	207	Police Department	Police Forfeiture
116		Fund Description (one sentence):	Equitable sharing funds from drug case seizures
117		How is the money spent?	Equipment, training, unplanned police expenses
118		Projected Revenue	\$2,000
119		Projected Expenses	\$2,000
120			
121	245	Police Department	Mobile Data Terminals (Homeland Security Grants)
122		Fund Description (one sentence):	State grants for equipment to enhance homeland security
123		How is the money spent?	Purchase of communication equipment and License Plate Readers
124		Projected Revenue	\$0
125		Projected Expenses	\$0
126			
127	290	Police Department	Highway Safety Grant
128		Fund Description (one sentence):	Funds from the VT Governor's Highway Safety program for time spent on highway safety initiatives
129		How is the money spent?	Purchase of highway safety equipment and supplies
130		Projected Revenue	5,000
131		Projected Expenses	5,000
132			
133	222	Police Impact Fees	Police Station Impact Fees
134		Fund Description (one sentence):	Impact fees for Police Station based on Impact Fee Ordinance
135		How is the money spent?	Payment of Police Station bond
136		Projected Revenue	\$95,000
137		Projected Expenses	\$95,000
138			
139	211	Ambulance Department	EMT-P Training Reserve Fund
140		Fund Description (one sentence):	Reserve for recurrent training/recertification of Emergency Medical Technicians and Paramedics
141		How is the money spent?	Payment to certified EMT-P instructors/facilities
142		Projected Revenue	\$10,000
143		Projected Expenses	\$0
144			
145			
146		Total Revenues	17,997,500
147		Total Expenses	17,862,000

ENTERPRISE FUNDS SUMMARY

	B	P	Q	R	S	T	U	V
31	ACCOUNT	FY 16 Actual	FY 17 Budget	17 Actual	FY 18 Budget	FY 19 Budget	\$ Change	% Change
181	Gasoline	\$2,081.74	\$4,500.00	\$2,433.11	\$3,000.00	\$2,500.00	(\$500.00)	-16.67%
182	Oil	\$393.22	\$350.00	\$157.86	\$350.00	\$300.00	(\$50.00)	-14.29%
183	Diesel Fuel	\$5,114.99	\$8,000.00	\$4,472.14	\$6,000.00	\$5,200.00	(\$800.00)	-13.33%
184	Permit Requirement-Educat	\$9,321.84	\$10,900.00	\$8,004.60	\$10,500.00	\$10,000.00	(\$500.00)	-4.76%
185	Advertising-Public Relation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
186	Telephone	\$2,195.64	\$2,400.00	\$2,310.75	\$2,250.00	\$2,300.00	\$50.00	2.22%
187	Postage	\$103.97	\$200.00	\$207.53	\$125.00	\$125.00	\$0.00	0.00%
188	Membership/Dues/ CDL	\$252.00	\$600.00	\$213.00	\$400.00	\$300.00	(\$100.00)	-25.00%
189	Discharge Permits Renewal	\$6,980.96	\$21,500.00	\$29,964.80	\$21,500.00	\$30,000.00	\$8,500.00	39.53%
190	Workers Comp Insurance	\$5,101.02	\$9,000.00	\$5,283.70	\$5,100.00	\$5,100.00	\$0.00	0.00%
191	Property Insurance	\$12,301.86	\$5,305.00	\$8,660.25	\$12,300.00	\$12,300.00	\$0.00	0.00%
192	Unemployment Insurance	\$1,542.50	\$2,000.00	\$1,519.25	\$2,000.00	\$2,000.00	\$0.00	0.00%
193	GIS-Fees/Software	\$9,568.67	\$12,000.00	\$8,357.24	\$11,500.00	\$12,000.00	\$500.00	4.35%
194	Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
195	Sediment & Debris Disposal	\$1,526.29	\$750.00	\$205.49	\$1,000.00	\$750.00	(\$250.00)	-25.00%
196	Water Quality Monitoring	\$10,773.84	\$35,000.00	\$31,364.00	\$35,000.00	\$35,000.00	\$0.00	0.00%
197	Building/Grounds Maint	\$0.00	\$1,600.00	\$520.00	\$1,500.00	\$1,000.00	(\$500.00)	-33.33%
198	Vehicle Maintenance	\$4,807.79	\$7,500.00	\$5,416.48	\$6,500.00	\$6,000.00	(\$500.00)	-7.69%
199	Storm System Maint Materi	\$163,482.26	\$60,000.00	\$14,395.00	\$45,000.00	\$45,000.00	\$0.00	0.00%
200	Printing	\$155.55	\$100.00	\$0.00	\$200.00	\$100.00	(\$100.00)	-50.00%
201	Legal Services	\$9,480.75	\$15,000.00	\$9,959.38	\$17,500.00	\$15,000.00	(\$2,500.00)	-14.29%
202	To GF-Audit/Actuary/Pension	\$3,555.00	\$3,555.00	\$3,555.00	\$3,555.00	\$0.00	(\$3,555.00)	-100.00%
203	Engineering-Watershed	\$30,248.08	\$0.00	\$0.00	\$60,000.00	\$60,000.00	\$0.00	0.00%
204	Engineering-Svce W Qlty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
205	Engineering-Nghbrhd Asst	\$26,346.80	\$24,000.00	\$517.50	\$0.00	\$0.00	\$0.00	0.00%
206	Billing Payment CWD	\$40,550.00	\$43,000.00	\$46,045.00	\$43,000.00	\$48,000.00	\$5,000.00	11.63%
207	Outside Services-GIS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
208	IT/Computers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
209	Engineering-Disconnect Prg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
210	Office Equipment Maintena	\$550.95	\$750.00	\$0.00	\$600.00	\$2,000.00	\$1,400.00	233.33%
211	Equipment Rental	\$0.00	\$1,500.00	\$488.89	\$1,000.00	\$750.00	(\$250.00)	-25.00%
212	Administrative Services	\$134,391.55	\$134,391.55	\$134,391.55	\$134,392.00	\$0.00	(\$134,392.00)	-100.00%
213	Conference/Training Expen	\$1,229.40	\$4,250.00	\$2,456.10	\$5,000.00	\$5,000.00	\$0.00	0.00%
214	Recruiting/Interviews	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
215	S/W Bldg Utilities	\$3,282.56	\$3,750.00	\$3,449.07	\$3,500.00	\$3,500.00	\$0.00	0.00%
216	Stormwater Pumps Electric	\$226.34	\$480.00	\$223.16	\$300.00	\$300.00	\$0.00	0.00%
217	Stormwater Fee/Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
218	Vehicles/Equipment	\$412,355.67	\$200,000.00	\$0.00	\$200,000.00	\$200,000.00	\$0.00	0.00%
219	Office Furniture/Equipmen	\$7,435.18	\$1,000.00	\$816.71	\$1,000.00	\$5,000.00	\$4,000.00	400.00%
220	Project Notes Princ/Inter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
221	Payment to GF for Ortho	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
222	Debt. Repayment to GF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
223	ERU Rate/Equity Analysis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
224	Reimbursement to Highway	\$5,605.51	\$18,000.00	\$18,000.00	\$18,772.43	\$18,773.00	\$0.57	0.00%
225	Stormwater capital projects	\$635,803.18	\$1,300,000.00	\$645,428.20	\$1,685,000.00	\$1,120,000.00	(\$565,000.00)	-33.53%
226	Consulting/Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
227	Flow Restoration Plan Analysis	\$83,830.01	\$15,000.00	\$22,433.08	\$15,000.00	\$15,000.00	\$0.00	0.00%
228	Construction Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
229	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
230	Consulting/Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
231	Undesignated Reserve	\$38,047.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
232	Construction Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
233		\$2,201,128.40	\$2,629,884.74	\$1,630,838.34	\$3,052,609.01	\$2,495,345.83	(\$557,263.18)	-18.26%
234								
235								
236								
237	Revenues							
238	SEWER							
239	Sewer User Fees	\$3,376,383.39	\$3,421,385.21	\$3,451,016.20	\$3,500,000.00	\$3,550,000.00	\$50,000.00	1.43%
240	Sewer Septage Revenue	\$6,745.50	\$25,000.00	\$27,957.74	\$10,000.00	\$20,000.00	\$10,000.00	100.00%
241	Hookup Fees	\$488,597.50	\$200,000.00	\$174,804.78	\$300,000.00	\$300,000.00	\$0.00	0.00%
242	Environmental Impact	\$0.00	\$10,000.00	\$1,516.65	\$0.00	\$0.00	\$0.00	0.00%
243	Colchester Airport PKW payment	\$742,310.00	\$742,310.00	\$742,310.00	\$742,310.00	\$742,310.00	\$0.00	0.00%
244	General Fund Note Repayment	\$12,004.68	\$166,000.00	\$12,004.00	\$166,000.00	\$0.00	(\$166,000.00)	-100.00%
245	Miscellaneous Revenue	\$2,668.36	\$2,000.00	\$44,225.04	\$4,000.00	\$5,000.00	\$1,000.00	25.00%
246	State Revolving Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$1,895,000.00	\$1,895,000.00	0.00%
247	Sewer Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
248		\$4,628,709.43	\$4,566,695.21	\$4,453,834.41	\$4,722,310.00	\$6,512,310.00	\$1,790,000.00	37.91%
249								
250	WATER							
251	Water Sales	\$0.00	\$2,246,145.00	\$0.00	\$2,259,042.00	\$2,319,411.00	\$60,369.00	2.67%
252	Services	\$0.00	\$58,800.00	\$0.00	\$63,900.00	\$64,000.00	\$100.00	0.16%
253	Connection Fees	\$0.00	\$120,000.00	\$0.00	\$120,000.00	\$100,000.00	(\$20,000.00)	-16.67%
254	Investment Interest	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$900.00	(\$100.00)	-10.00%

ENTERPRISE FUNDS SUMMARY

	B	P	Q	R	S	T	U	V
31	ACCOUNT	FY 16 Actual	FY 17 Budget	17 Actual	FY 18 Budget	FY 19 Budget	\$ Change	% Change
255	Miscellaneous Income	\$0.00	\$130,390.00	\$0.00	\$144,960.00	\$146,000.00	\$1,040.00	0.72%
256	Transfers In	\$0.00	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$0.00	0.00%
257		\$0.00	\$2,601,335.00	\$0.00	\$2,633,902.00	\$2,675,311.00	\$41,409.00	1.57%
258								
259	STORMWATER							
260	Intergovernmental Revenue	\$44,048.64	\$0.00	\$32,360.95	\$80,000.00	\$50,000.00	(\$30,000.00)	-37.50%
261	S/W User Fees - Water Bill	\$1,844,833.99	\$2,133,412.09	\$2,089,789.18	\$2,066,764.00	\$2,219,804.00	\$153,040.00	7.40%
262	Credit Application Fees	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	0.00%
263	Systems Takeover App Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
264	Street Sweeping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
265	Payment for GIS services	\$7,500.00	\$38,000.00	\$6,500.00	\$38,000.00	\$38,000.00	\$0.00	0.00%
266	State of Vermont Fee for Service	\$0.00	\$50,000.00	\$3,198.75	\$0.00	\$0.00	\$0.00	0.00%
267	SW Grants	\$0.00	\$0.00	\$12,043.00	\$940,000.00	\$250,000.00	(\$690,000.00)	-73.40%
268	Land owner , ARRA, SAD payment	\$11,535.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
269	Miscellaneous Revenue	\$67.00	\$0.00	\$25.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
270	Reserve Transfer In	\$0.00	\$407,972.65	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
271	Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
272	Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
273		\$1,907,985.14	\$2,629,884.74	\$2,144,416.88	\$3,125,764.00	\$2,559,304.00	(\$566,460.00)	-18.12%
274								



southburlington
VERMONT

**CITY OF SOUTH BURLINGTON
PROPOSED FY'19 MUNICIPAL UTILITY RATES**

January 17, 2018

Utility	Existing Fiscal Year 2018 Rate	Fiscal Year 2017 Annual Fee for the Average Home Owner	Proposed Fiscal Year 2019 Rate	% Increase	Annual Increase for South Burlington Home Owner
Stormwater	\$6.69 per month for residential units	\$80.28	\$6.84 per month for residential units	2.242%	\$1.80
Sewer	\$39.09 per 1,000 cubic feet	\$313.50	\$40.22 per 1,000 cubic feet	2.900%	\$9.09
Water	\$29.02 per 1,000 cubic feet	\$232.80	\$29.76 per 1,000 cubic feet	2.526%	\$5.88

10-YEAR CAPITAL PLAN

A	B	O	P	Q	R	S	T	U	V	W	X
		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
71	Red Rocks	\$84,000	\$0	\$0	\$0	\$1,200,000	\$0	\$0	\$0	\$0	\$0
72	Veterans Memorial Park	\$0	\$195,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Wheeler Homestead/Nature Park Upgrades	\$65,000	\$13,000	\$90,000	\$55,000	\$5,000	\$0	\$0	\$0	\$0	\$0
74	Symanski Tennis Court	\$0	\$6,000	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0
75	Bay Crest Park Playground/Site Improvements	\$70,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
76	Vet Memorial basketball courts	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	WYPD Construction & Oversight	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Facilities	\$23,000	\$17,000	\$17,600	\$27,400	\$28,700	\$35,200	\$33,300	\$31,700	\$31,700	\$32,000
79	South Village Soccer Field	\$30,000	\$145,000	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	Parks Signage & Wayfinding	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
81	Grant Repavement-Open Space	\$125,111	\$125,111	\$125,111	\$125,111	\$125,111	\$125,111	\$125,111	\$125,111	\$125,111	\$125,111
82	Revenue	-\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	Grant/Donation/Developer	-\$85,000	-\$145,000	-\$200,000	-\$50,000	-\$494,000	-\$75,000	-\$75,000	\$0	\$0	\$0
84	Recreation Impact Fees	\$227,000	-\$91,000	-\$71,000	-\$58,000	-\$754,000	-\$433,000	-\$183,000	-\$8,000	-\$8,000	-\$8,000
85	Debt Proceeds	-\$125,111	-\$125,111	-\$125,111	-\$125,111	-\$125,111	-\$125,111	-\$125,111	-\$125,111	-\$125,111	-\$125,111
86	1/2 Cent Open Space (proposed)	\$23,000	\$218,000	\$152,600	\$7,400	\$108,700	\$35,200	\$33,300	\$31,700	\$31,700	\$32,000
87	Total Recreation and Parks To Be Raised By Property Tax										
88											
89	Shared Use (Recreation) Paths										
90	Expenditures	\$0	\$0	\$0	\$0	\$165,000	\$759,000	\$396,000	\$0	\$0	\$0
91	Kimball Avenue Path										
92	Allen Rd. Path	\$0	\$185,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	Spear Street Jug Handle Path	\$0	\$104,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	S. Dorset Street Path	\$52,000	\$275,000	\$275,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	Shelburne Road Path	\$0	\$0	\$0	\$0	\$58,000	\$289,000	\$231,000	\$0	\$0	\$0
96	Joy Drive Path	\$0	\$0	\$0	\$0	\$0	\$17,000	\$76,000	\$25,000	\$0	\$0
97	Alport Dr/Pkwy-Lime Kiln Rd Path	\$0	\$0	\$40,000	\$186,000	\$0	\$0	\$0	\$0	\$0	\$0
98	Vale to Spear/Swift Streets Path	\$0	\$0	\$0	\$0	\$0	\$0	\$558,000	\$0	\$0	\$0
99	Parallel to Williston Rd	\$0	\$0	\$0	\$0	\$279,000	\$0	\$0	\$0	\$0	\$0
100	White St. Sidewalk	\$0	\$50,000	\$40,000	\$200,000	\$250,000	\$0	\$0	\$0	\$0	\$0
101	Revenue	-\$52,000	-\$614,000	-\$355,000	-\$348,000	-\$423,000	-\$990,000	-\$627,000	\$0	\$0	\$0
102	Recreation Impact Fees										
103	Total Recreation Paths To Be Raised By Property Tax										
104											
105	Road and Sidewalk Improvements										
106	Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107	Hinesburg Rd. Sidewalk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108	Williston Road Access Management	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109	Alport Pkwy-Lime Kiln Intersection	\$0	\$50,000	\$50,000	\$50,000	\$300,000	\$300,000	\$0	\$0	\$0	\$0
110	Kimball/Community Intersection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	Allen Rd. Sidewalks	\$33,000	\$167,000	\$142,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112	Shelburne Rd Crosswalk Imp	\$0	\$0	\$0	\$23,000	\$93,000	\$0	\$0	\$0	\$0	\$0
113	Van Sticken-Route 116 Intersection	\$0	\$0	\$0	\$0	\$0	\$420,000	\$0	\$0	\$0	\$0
114	Spear Street Reconstruction	\$0	\$0	\$315,000	\$325,000	\$2,596,000	\$0	\$0	\$0	\$0	\$0
115	Williston Road Improvements	\$0	\$0	\$100,000	\$369,000	\$4,221,000	\$0	\$0	\$0	\$0	\$0
116	Tilley to Community Drive Road	\$0	\$0	\$0	\$50,000	\$50,000	\$250,000	\$0	\$0	\$0	\$0
117	Alport Drive Extension Road	\$0	\$0	\$0	\$0	\$300,000	\$300,000	\$600,000	\$4,400,000	\$3,400,000	\$0
118	Recreation Impact Fees	-\$53,000	-\$37,000	-\$100,000	-\$23,000	-\$210,000	-\$300,000	\$0	\$0	\$0	\$0
119	Highway Impact Fees										
120	Debt Proceeds - Future	-\$180,000	-\$180,000	-\$492,000	-\$349,000	-\$4,754,000	-\$970,000	-\$600,000	-\$4,400,000	-\$3,400,000	\$0
121	Total Road & Sidewalk Improvements To Be Raised By Property Tax										
122											
123	Administration										
124	Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	Signage & Wayfinding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
126	Communication Equipment (Copiers)	\$14,000	\$15,000	\$15,000	\$15,000	\$16,000	\$16,000	\$16,000	\$17,000	\$17,000	\$18,000
127	IT Hardware	\$16,000	\$16,000	\$21,000	\$16,000	\$16,000	\$19,000	\$0	\$26,000	\$19,000	\$0
128	IT Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	IT Servers	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
130	Public Art	\$101,688	\$101,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
131	19 Gregory Fit-up Note Payment	-\$101,688	-\$101,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132	Revenue 19 Gregory Drive Lease	\$40,000	\$35,000	\$56,000	\$51,000	\$52,000	\$55,000	\$36,000	\$63,000	\$56,000	\$38,000
133	Total Administration To Be Raised By Property Tax										
134											
135											
136	Library										
137	Expenditures	\$0	\$110,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138	Revenue	\$0	-\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	Total Library To Be Raised By Property Tax										

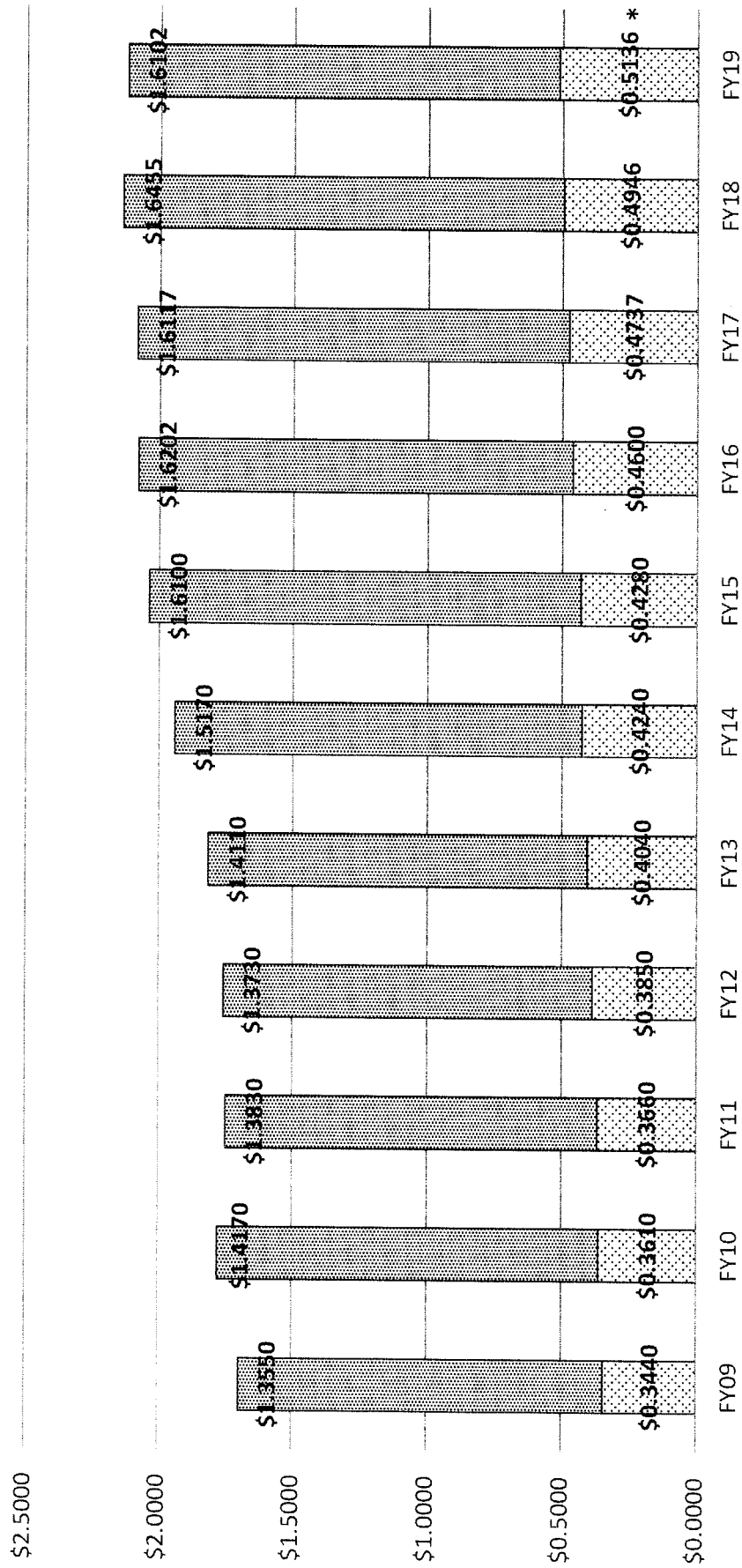
FY2019 - FY2024 DEBT PROJECTION BY FUND

A	C	D	E	F	H	Q	R	S	T	U	V
1	FY2018-2024 Current Debt By Fund	Date of Issue	Fund	Maturity Date	Principle	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
2	Description										
94	\$ 2,435,000.00				Interest (1)	\$ 1,806	\$ 1,207	\$ 605	\$ -	\$ -	\$ -
95					Interest (2)	\$ 1,207	\$ 605	\$ -	\$ -	\$ -	\$ -
96	Water System Infrastructure/Tanks	7/1/2004	401	45,627.00	1,900,000.00	\$ 570,126	\$ 475,105	\$ 380,084	\$ 285,063	\$ 190,042	\$ 95,021
97	VMBB-Series 2004-1				Principle	\$ 95,021	\$ 95,021	\$ 95,021	\$ 95,021	\$ 95,021	\$ 95,021
98	\$3,400,000				Interest (1)	\$ 16,207	\$ 13,998	\$ 11,750	\$ 9,470	\$ 7,156	\$ 4,804
99					Interest (2)	\$ 13,998	\$ 11,750	\$ 9,470	\$ 7,156	\$ 4,804	\$ 2,419
100				TOTAL	\$ 2,335,000.00	\$ 149,689.79	\$ 144,031.84	\$ 138,296.18	\$ 111,646.50	\$ 106,980.53	\$ 102,243.28
109											
110				GRAND TOTAL PAYMENT	\$ 62,272,604.00	\$ 3,612,634	\$ 3,580,679	\$ 3,302,913	\$ 3,152,862	\$ 3,125,584	\$ 3,426,871
111				GRAND TOTAL DEBT BALANCE	\$ -	\$ 34,291,648	\$ 31,774,822	\$ 29,461,808	\$ 27,226,872	\$ 24,948,607	\$ 22,292,754
112				Total Principal payment (Include sewer int & principle)		\$ 2,478,519	\$ 2,516,825	\$ 2,313,014	\$ 2,234,936	\$ 2,278,265	\$ 2,655,853
113				Total Interest (1) Payment		\$ 552,120	\$ 519,290	\$ 485,648	\$ 451,242	\$ 419,537	\$ 387,110
114				Total Interest (2) Payment		\$ 578,328	\$ 540,897	\$ 500,584	\$ 463,016	\$ 424,115	\$ 380,241
115						(3,667.00)	(3,667.00)	(3,667.00)	(3,667.00)	(3,667.00)	(3,667.00)
116				For Bonds CIP		\$ 211,217	\$ 202,177	\$ 193,051	\$ 88,095	\$ 84,414	\$ 80,577
117				For Fire CIP		\$ 223,003	\$ 219,336	\$ 215,669	\$ 212,002	\$ 208,335	\$ 204,668
118				For Police CIP		\$ 563,472	\$ 549,882	\$ 535,644	\$ 520,866	\$ 505,602	\$ 489,780
119				For REC CIP		\$ 125,111	\$ 125,111	\$ 125,111	\$ 125,111	\$ 125,111	\$ 125,111
120				For Enterprise CIP		\$ 1,517,060	\$ 1,517,060	\$ 1,272,060	\$ 1,272,060	\$ 1,272,060	\$ 1,272,060
121				For Water CIP		\$ 149,690	\$ 144,032	\$ 138,296	\$ 111,646	\$ 106,981	\$ 102,243
122				For TIF CIP		\$ 162,133	\$ 162,133	\$ 162,133	\$ 162,133	\$ 162,133	\$ 162,133
123				Pension-Nota CIP		\$ 660,948	\$ 660,948	\$ 660,948	\$ 660,948	\$ 660,948	\$ 660,948
124				CHECK		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note. The following numbers are fund designators , 100 = General Fund, 400 = Water Pollution Control, 401 = Water, and 402 = Stormwater. Most bonded indebtedness requires the payment of semi-annual interest payments and is reflected in the schedule.
 *Colchester is responsible for paying \$742,310 of Airport Parkway Wastewater Treatment Facility debt service pursuant to Sewage Disposal Contract which is reflected in debt service principle.
 ** Pension debt service payment will reduce pension lines within the budget. This calculation will be slightly different once the distribution has been made between the General and Enterprise Funds.

NOTES

Tax Rate Changes: Ten Years



*City FY18 Tax Rate includes Communication Bond Approved August 2016

City School

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

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