



southburlington
VERMONT

2023-2024 Proposed
CITY & SCHOOL DISTRICT BUDGETS
South Burlington, Vermont

Homestead: City Tax Rate \$0.4928 + *School Tax Rate 1.3462 = \$1.839
Non-Homestead: City Tax Rate \$0.4928 + *School Tax Rate \$1.4908 = \$1.9836

***ESTIMATED SCHOOL TAX RATES**

SPENDING SUBJECT TO VOTER APPROVAL ON MARCH 7, 2023

If you have not registered to vote yet, please visit <https://olvr.vermont.gov> or go to www.southburlingtonvt.gov/departments/city_clerk/elections_and_voting.php for more information.

The ballot you receive in the mail is your official ballot so if you wish to vote at the polls, please bring the ballot with you. If you lose it, we will have extras at the polls. Ballots may be mailed (please allow 5 days for the postal service to deliver your ballot), drop them off at the night drop box to the left of the main doors of City Hall or bring them to the polls.

All ballots must be received by the close of polls on Election Day.

All polling places will be open on Town Meeting Day from 7 a.m. to 7 p.m.

VIRTUAL PUBLIC HEARING

Please join us for a virtual public hearing
Monday, March 6, 2022 at 6:30 PM

The link to the hearing will be posted at
www.sbschools.net & www.southburlingtonvt.gov

Steering Committee

Helen Riehle, Steering Committee Chair

School Board

Dr. Travia Childs, Chair
Chelsea Tillinghast, Clerk
Alex McHenry, School Director
Kate Bailey, School Director
Laura Williams, School Director
Violet Nichols, Superintendent
Tim Jarvis, Director of Operations and Finance
Annette Harton, Business Manager

City Council

Helen Riehle, Council Chair
Meaghan Emery, Council Vice Chair
Tim Barritt, Council Clerk
Tom Chittendent, City Council
Matt Cota, City Council
Jessie Baker, South Burlington City Manager
Martha Machar, Finance Director

Summary of Key Budget Parameters

Year	City Budget	Estimated City Tax Rate	School Budget	Estimated School Tax Rate	Combined Budget	Estimated Combined Tax Rate
2023-24	\$54,461,366 *	\$0.4727	\$62,528,029 ^	\$1.3462	\$117,814,751	\$1.8390
Penny for paths & Open Space	\$825,355.68	\$0.0201				
2022-23	\$51,699,821	\$0.4660	\$58,344,602	\$1.2955	\$110,856,730	\$1.7615
Penny for paths & Open Space	\$812,307					
Increase/(Decrease)	\$2,774,594	\$0.0268	\$4,183,427	\$0.0507	\$6,958,021	\$0.0775
Percent Increase/(Decrease)	5.28%	5.75%	7.17%	3.91%	6.28%	4.40%

*This includes all expenses for General Fund, Enterprise Funds, and Special Funds. Of this, \$19,388,298.92 are proposed to be raised through property taxes. The two voter-approved \$0.01 levies are listed separately.

^The total budget expense is reduced by, \$12,911,955 in local revenue which lowers the amount needed to be raised by property taxes.

Estimated Tax Rate on Primary Residences (4)

Year	Value		Value		Value	
2023-24	\$100,000	(1)	\$293,152	(2)	\$437,384	(3)
City	\$493		\$1,445		\$2,155	
School	\$1,346	*	\$3,946	*	\$5,888	*
Total	\$1,839		\$5,391		\$8,043	
2022-23						
City	\$466		\$1,366		\$2,038	
School	\$1,296	*	\$3,798	*	\$5,666	*
Total	\$1,762		\$5,164		\$7,704	
Increase/(Decrease)						
City	\$27		\$79		\$117	
School	\$51	*	\$149	*	\$222	*
Total	\$78		\$228		\$339	

(1) Per \$100,000 of assessed value.
 (2) Average condo value in South Burlington.
 (3) Average Primary Residence value in South Burlington.
 (4) The School District tax rate is subject to change based on legislative actions taken after the budget vote.
 * School amounts are listed prior to the impact of income sensitivity.

Table of Contents

South Burlington School District

School Superintendent’s Letter.....	1-3
Reports by Department and School.....	4-15
Budget Overview and Additions.....	16-20
Enrollment and Staffing.....	21-25
Budget Impact on Property Tax Rates.....	25-31
Budgetary Reports.....	32-37
Facilities Stewardship Plan.....	37-41
Glossary of Terms.....	42
Warning of Articles on the Ballot.....	43-45

City of South Burlington

City Manager’s Letter.....	46-48
City Manager’s Budget Message.....	49-51
Expense Analysis.....	52
Revenue Analysis.....	53-54
2024 Comparative Expenditure Budget.....	55-68
2024 Comparative Revenue Budget.....	69-71
Special Funds.....	72-73
2024 Comparative Enterprise Budget.....	74-77
Proposed FY24 Municipal Utility Rates.....	78
10-Year Capital Plan.....	79-83
10-Year Debt Projection By Fund.....	84-85
Warning of Articles on the Ballot.....	86-87



Dear Community Members:

As always, I welcome the opportunity to update you on our exceptional schools. The goal of this book is to provide you with an overview of our proposed budget and the educational opportunities it supports. Since March of 2020, life has changed for all of us, and our schools and students have not been immune to the effects of the pandemic. Providing all of our students with a quality education remains the cornerstone of the South Burlington School District's Ends Policy: Disposition for Lifelong Learning, Personal Development, and Academic Proficiency and Citizenship.

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

- Three elementary schools that serve grades PreK-5: Gertrude Chamberlin, Orchard, and Rick Marcotte Central School
- Frederick H. Tuttle Middle School (FHTMS) serves students in grades 6-8
- South Burlington High School (SBHS) serves students in grades 9-12

In total, we have 2,515 students enrolled in grades PreK-12 this year. For the 2023-2024 school year, total enrollment is projected to increase by a net of 49 students; including an increase of 44 students in our elementary schools, an increase of 40 in our middle school, and a reduction of 35 students in our high school. In four years, by the 2027-2028 school year, total enrollment in the district is projected to reach 2,664 students.

In order to support our students, staff and educational community at these schools, our goal now, and moving forward, is to support them with a budget that our community can afford. While the pandemic has moved into an endemic phase, the social, emotional, and academic impacts on student learning remain extensive. To meet student needs, we must focus on the mental health and wellbeing of our students, academic success, and facilities that support learning. Dore & Whittier Architects estimate that the

District has over \$60 million in deferred maintenance needs in our facilities and we are out of space for students at Rick Marcotte Central School and Orchard Elementary School. A more current 2022 "Vermont School Facilities Inventory and Assessment" report was submitted by Secretary of Education, Dan French, to the Legislature that lists our school district as having the 11th highest facilities needs in the state and 2nd highest in Chittenden County. To address these critical educational and infrastructure needs we are proposing the budget and bond that is outlined in this budget book.

In developing a budget, we always keep students at the center of our decisions. We also seek collaborative input and feedback from the School Board, administrators, and community members who this year offered their thoughts through Community Budget Forums, School Board meetings, phone calls, and emails.

Additionally, the community's ability to support any expenditure increase is never far from our minds. I am happy to report that the Board approved the Fiscal Year 2024 budget outlined below, which results in a residential tax rate of \$1.3462. This rate is 3.91% higher than FY23's rate of \$1.2953, but is still lower than the South Burlington average tax rates over each of the past five, ten, and fifteen years. This budget does include cuts of pandemic-funded programming and staffing that were supported with short-term pandemic relief funding.

This proposed FY 2024 budget reflects an overall increase of 7.17% in total budget expenses compared to FY 2023. It also features a total staff reduction of 23.75 FTEs compared to our current year budget, despite the increase in projected enrollment. We have also proposed the following additions to staff in the local budget:

- 0.5 FTE Communications Coordinator (shifted from ESSER)
- 3.0 FTE Math Interventionist: 1 at Orchard, Chamberlin and FHTMS (shifted from ESSER)
- 1.0 FTE Special Education Coordinator: 0.5 FHTMS, 0.5 elementary (FY22 FHTMS Special Education Building Coordinator/Special Educator)

The 3.91% residential tax rate increase translates into an increase of approximately \$51 per \$100,000 of assessed homestead property value (prior to the income sensitivity property tax credit for household incomes below \$134,800 for tax year 2022). This means that the average condominium (\$293,152) owner will pay \$149 more in school tax in FY24 than this year. The average home (\$437,384) owner will pay \$222 more in school tax than this year.

The tax rate increase is a result of the following factors:

- A 16.2% projected increase in the state-determined property "yield" from \$13,314 in FY23 to \$15,479 for FY24. This amount can be adjusted during the legislative session, which would result in a change in the final tax bill.
- A Common Level of Appraisal (CLA) decrease from 100.99% in FY23 to 92.97% for FY24, which puts upward pressure on property tax rates.
- The Equalized Pupil Count decreased 0.32% from 2,569.26 in FY23 to 2,561.11 for FY24.
- The residential tax rate of 1.3462% compares favorably with the preceding 5-year (FY2019-FY2023) average residential tax rate of \$1.4815, the 10-year average of \$1.5352, and the 15-year average of \$1.4860.

This year, there is also an Article for a \$14.550 million bond. \$6 million of the bond will be allocated to construct eight Zero Energy Modular (ZEM) units that would address overcrowding at Rick Marcotte Central School and Orchard Elementary School. With the City having recently approved impact fees to support this project, we are estimating that 91% of this cost will be recouped. In this bond you will also see \$8.55 million allocated to address critical deferred maintenance items in our schools' infrastructure, such as bathroom, kitchen, window, heating and roofing projects. This represents only a small percentage of our overall infrastructure needs as noted above but will help alleviate some of our most pressing concerns for providing our students and staff with a safe and healthy working environment.

Thank you for your continued support and commitment to our students and our district.

Sincerely,

Violet Nichols

Superintendent of Schools

OFFICE OF OPERATIONS AND FINANCIAL MANAGEMENT

Senior Director of Operations and Finance: **Tim Jarvis**

The Operations and Finance teams in FY23 have demonstrated great perseverance and commitment to their critical roles while continuing to manage the multiple challenges facing the district as we emerge from the impact of the pandemic. There are multiple initiatives currently underway and planned for FY24 to improve the daily functioning of the schools and the financial and infrastructure pillars that support the District. Highlights of the four primary departments include:

Financial and Project Management:

The Business Office and Operations Specialist teams are deeply involved with the creation and ongoing management of the FY24 budget represented in this document. They also provide daily support and managerial oversight for the general accounting, accounts payable, purchasing, payroll, state and federal reporting, safety, facilities scheduling, and vendor management functions for the district. One of the major initiatives for FY24 will be implementing the long-delayed migration of multiple business and HR functions from the aging legacy platform to the Tyler Technologies School ERP Pro suite in January 2024. This is expected to create significant operational efficiencies and improve overall accuracy and reporting flexibility to address critical deficiencies with the current platform and process.

Facilities:

Our Facilities team ensures the safety and well-being of our infrastructure and grounds across all 5 school campuses and the District office. They work from very early in the morning to very late at night as required to support routine and emergency operations. During the current fiscal year they have completed numerous projects ranging from HVAC repairs, fire alarm upgrades, asbestos removal, masonry and leak repairs, floor replacements, and transforming the former Superintendent's office back to classroom space, amongst many others. With the support of the voters' approval for the proposed bond, this team will be very busy implementing long-deferred maintenance items associated with the Facilities Stewardship Plan, discussed in detail later in this budget book.

Nutritional Services:

The Nutritional Services team works hand-in-hand with the US Department of Agriculture to provide healthy and nutritious food to our students through a variety of federal programs such as the National School Lunch Program, School Breakfast Program, and the Summer Food Service Program, amongst others. The team has increased breakfast and lunch participation since the pandemic and are currently serving over 2,000 quality meals per day district-wide, and have worked collaboratively with our information technology department and school registrars to assist our most vulnerable families in receiving additional benefits with the P-EBT program (Pandemic Electronic Benefits Transfer). A goal for FY24 and beyond is to address some of the major challenges they face in delivering their excellent services, namely limited space, staffing shortages, outdated kitchen equipment, and serving lines.

Transportation:

The Transportation team is responsible for safely transporting students to and from school and their extra-curricular activities every day. They are currently hampered by a nationwide shortage of qualified bus drivers to fill open positions and as such have needed to develop creative solutions to address these staffing challenges. These have included: adjusting and combining routes and stops, introducing Transfinder technology to promote direct and immediate communication between drivers and parents on bus status, gathering survey data from families to uncover new opportunities for improved service, and utilizing private busing options outside our own fleet as required. One exciting and innovative development in FY23 has been the delivery of four electric buses that promote emission-free transportation. We will also be looking at options to leverage local public transit providers as a means of easing our ongoing capacity crunch.

Despite the critical challenges outlined above, this collective team of experienced (and often unsung) Operations and Finance professionals demonstrate one highly admirable trait on a day-to-day basis: total commitment to their jobs and the delivery of critical services that support our students, community, and District goals for high quality education.

THE OFFICE OF LEARNING

Interim Executive Director of Learning: **Alysia Backman**

During the 2022-2023 school year we have continued to focus on social and emotional well-being, anti-racism and equitable instructional practices. These priorities are pillars of our Continuous Improvement Plan and Ends Policy, and as such, are the focuses of professional learning during inservice time, Teacher Learning Communities, and district-sponsored courses and workshop offerings throughout the year. This year, we have a continued district-wide partnership with Starling Collaborative, who will be supporting Restorative Practices professional learning; continued work with the Stern Center on Literacy; worked with VT-HEC on Multi-Tiered Systems of Support (Mtss) and supporting Act 173, and an equity-centered instructional focus through Universal Design for Learning professional development offered by the Champlain Valley Educators Development Center.

Professional Learning

All District inservice days for the 2021-2022 school year are focusing on a continuation of our theme of Cultivating Excellence and Multi-Tiered Systems of Support (Mtss).

Teacher Learning Communities (TLCs), conducted during early release and late start times, have focused on Neurodiversity, Literacy and Mathematics, and curriculum development in the areas of health, guidance, art, music, and digital literacy at the elementary level. The middle school and high school are focused on building a cohesive proficiency-based learning system 6-12.

Our aim in the Office of Learning is to support our shared District goals by offering high-quality professional learning to our educators. With the use of grant funds we were able to offer a variety of workshops and courses to our educators during the 2022-2023 school year, including *Using UDL to Reach All Learners – A Culturally Responsive Approach* with Loui Lord Nelson, *Culturally & Historically Responsive Education for Equity and Excellence* with Dr. Gholdy Muhammed, *Adolescent Literacy Instruction: A Strength-Based Approach* with Dr. Sarah Lupo, and attendance at the Annual Rowland Conference (MS & HS).

Tuition and Conference Reimbursement

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

Instructional Coaching

SBSD employs part-time and full-time instructional and social-emotional learning coaches, who provide direct support to educators in the areas of instruction, social and emotional learning in grades K-12. Our instructional coaches engage in coaching conversations and coaching cycles that support educators to develop student-centered goals, collect data, identify strategies to support their professional goals, model strategies, and assess progress of students. In addition, coaches across SBSD design and facilitate professional learning for educators that support both District and school Continuous Improvement Plans (CIPs).

English Language Learning

The main focuses of the English Language Learning team have concentrated on assisting school administrators and educators in meeting the needs of multilingual learners and their families. One way the team provides this support is through leading training in interpretation and translation services, which we have continued to make strides during the 2022-2023 school year. Additionally, we have continued to host family engagement nights, including a series this fall at South Burlington Community Library. English Language Learning teachers also coordinate the annual English language assessment (ACCESS for English Learners), and share assessment information with educators and administrators. One additional exciting initiative the team will be embarking on this Spring is the development of our LAU Plan, which is a framework for English Learning Programming for all SBSD schools.

Multicultural Liaisons, Guides, Translation & Interpretation

SBSD uses various agencies for translation and interpretation depending on need. This year we have partnerships with the Association of Africans Living in Vermont (AALV), the U.S. Committee for Refugees and Immigrants (USCRI) and LanguageLine. In addition to expanding translation, SBSD maintains a list of multicultural liaisons, interpreters and guides for use on an on-call basis to support families and employees.

Information Technology Education (ITE)

The District-wide focus of ITE staff continues to be on helping teachers improve engagement, accessibility, and student-centered learning through the use of digital tools. One major way Information Technology Educators have been accomplishing increased student engagement is through the use of Universal Design for Learning practices, which are instructional practices designed to meet the needs of all learners. At the high school level, ITE continues to support teachers with Schoology, a digital reporting platform implemented this year. The team has focused on supporting the incorporation of integrated tech tools, grading practices, and blended learning teaching strategies to support Schoology implementation.

Teacher Mentoring

Across the District, training for teachers who are new to the District is administered through the matching of a veteran educator with each new educator. Mentor training cycles focus on the Danielson Model of Supervision and Evaluation, acclimating new teachers to school and District, communication, instruction and growth. Mentor teachers meet weekly with mentees to support the aforementioned goals.

Information Technology (IT)

The IT team has been working to support student learning by upgrading and maintaining all IT systems. Major work this year has included the upstart of our data dashboard, upgrades to virtual desktop infrastructure for the SBHS imaging lab desktop systems, which increases student access to class materials. The IT department has continued daily support for all technology district-wide including in-person performing arts events, RUVNA application use, and automated attendance calls for the high school. Other projects include State report automation improvements, increased security on network infrastructure, including multi-factor authentication at the Central office. The IT department was also a part of a district-wide technology audit aimed to provide information on how our systems are operating and provide opportunities for growth.

School's Out

School's Out is running after school and camp programs at all three elementary schools and our middle school. Summer camps ran for eight weeks during the summer of 2022 at Rick Marcotte Central Elementary School and Orchard Elementary School. *School's Out* is also actively working to increase K-8 programming with more experiential opportunities.

The Office of Learning wishes to thank the dedicated educators at SBSB, who have continued to engage in this incredible amount of learning to support all students. We would also like to thank our students, community and administrators, all of whom have helped make our goals of safe schools, social and emotional learning, and student learning possible.

EDUCATIONAL SUPPORT SYSTEMS

Executive Director of Educational Support Systems: **Kristin Romick**



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

MTSS rests on strong universal instruction for all learners. The ESS department is supporting the transformation of social emotional instruction, resilient and restorative practices for all students. Social Emotional coaching at the elementary schools has proven successful in developing new habits in working with students who may be dysregulated and in need of skill development. The District will continue to build on this success to ensure all learners can access learning in a safe and welcoming environment.

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

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

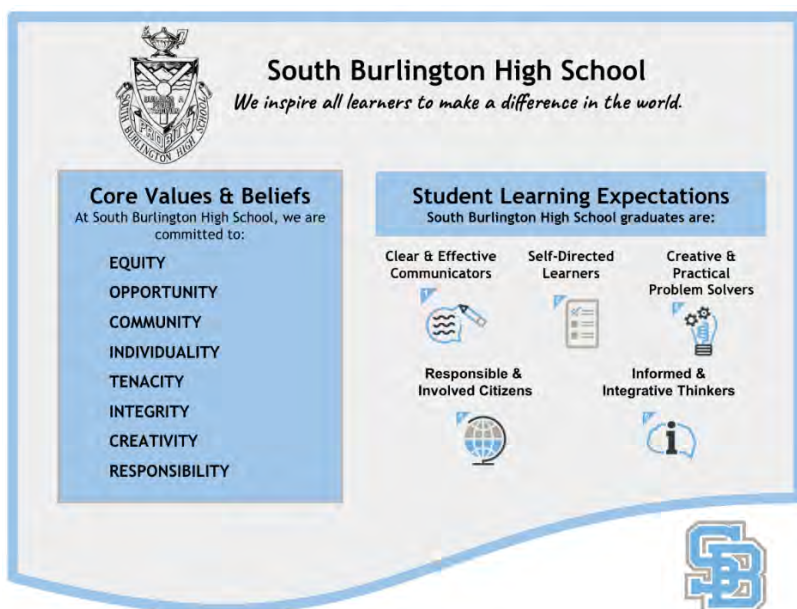
Currently we have Preschools at each elementary school and an Early Childhood Special Educator and Speech Language Pathologist that consult to our Partner Preschools in Chittenden County. To learn more about Educational Support Services go to our tab on the District website.

SOUTH BURLINGTON HIGH SCHOOL

Principal: **Patrick Burke**
Assistant Principal: **John Craig**
Interim Assistant Principal: **Meghan Sweet**

South Burlington High School (SBHS) population has been around 900 students for the past several years. Contrary to the larger state-wide trend, recent SBHS enrollment has stayed stable or increased. Currently, SBHS enrolls around 170 tuition students, most coming from Georgia and Grand Isle County in the Lake Champlain Islands. Students from these communities may choose to access funds allowing them to attend any public or private high school. Those students elect to attend South Burlington High School for a variety of reasons including community culture, academic programming, co-curricular, and logistical convenience. These tuition students make up about 15- 20% of the South Burlington High School population. The tuition dollars that flow into South Burlington account for the education of these students while also helping the SBHS to maintain broad offerings in and out of the classroom.

SBHS consistently performs well above the state average in standardized tests and was the highest Vermont school listed in the top 100 high schools in America (77th) by the National Center for Educational Statistics in 2019. For the past several years, including 2018, 2019, 2021, and 2022 SBHS was named the top public high school in Vermont by multiple external entities including US News, Niche and MSN Money (Microsoft).



All first-year students at SBHS enroll in heterogeneous classes in English, Science, and Social Studies. Math and World Language are based on previous exposure to the material. Students in grades ten to twelve may select from college preparatory, honors, or 12 Advanced Placement courses. Approximately 10% of students receive special education services. All students are required to take 4 years of English and 3 years of Social Studies, Mathematics, and Science, a year and a half of Physical Education, one year of Visual/Performing Arts, and a semester of Health and Technology. Effective with the Class of 2026 an additional graduation requirement in Financial Literacy is in place. A

variety of elective courses, including five World Languages, fill the remainder of students' schedules. SBHS offers a variety of co-curricular activities for its students. Traditionally about three-quarters of SBHS students participate in at least one activity or sport. Starting with the 2022-23 school year all first year students are required to engage in one or more activities outside of the classroom.

SBHS students have access to two local technical centers. In addition, SBHS participates in the Vermont Virtual Learning Cooperative, allowing our students to take a wide array of online classes. IN 2021-22 118 SBHS students enrolled in college courses at UVM, CCV or a VSC and 6 current seniors fully enrolled in college as part of the state's Early College program. A broad range of local businesses who

accept SBHS students in internships and for shadowing experiences. These students are coordinated and supported through either The Career Development Center (CDC) or the Big Picture Program which requires all of their students to do an internship often two days a week. Recent changes to our master schedule are designed to facilitate opportunities for both internships, employment, and dual enrollment opportunities.

The State of Vermont funds two dual enrollment courses for all Vermonters from the end of their 10th-grade year until their graduation. In addition, the state funds an Early College opportunity covering the cost of tuition for students who want to spend their senior year in a college setting. To help with access whenever possible SBHS provides transportation for students to CCV in Winooski. Approximately 75-80% of SBHS graduates continue their education beyond high school, accessing a wide range of post-secondary options including technical schools, military enlistment, and enrollment in a two or four-year college. SBHS annual college list includes the most competitive universities in the US. The Class of 2022 included 3 Vermont Presidential Scholars and SBHS was the only high school in Vermont with more than two National Merit Semi-finalists with an impressive six individual students earning the distinction.

SBHS provides multiple opportunities for student recognition. Art exhibits, choral and band concerts, and drama performances provide arenas for showcasing the creative talents of students. Our student successes in their academic and athletic endeavors are celebrated at the school-wide Academic Awards Night, the All-Sports Banquet, and the posting/publication of the quarterly honor roll. Our school website, social media feeds, and the local newspaper regularly boast about student involvement, innovation, and achievement of local, state and national honors.

FREDERICK H. TUTTLE MIDDLE SCHOOL

Principal: **Scott Sivo**
Assistant Principal: **David Hyatt**

“We Inspire All Learners to Make a Difference in The World”

Frederick H. Tuttle Middle School serves students in grades 6-8 and provides a well-rounded, challenging, and engaging curriculum to all students in a safe learning environment. Our highly-qualified staff provides the direction, guidance and support to all our students to attain the skills to become lifelong learners, productive citizens and caring members of their community.

Students are placed on six teams of core teachers to create a sense of community and belonging that addresses the social emotional needs of our students at the middle level. We regularly assess the well-being of our students through formal and informal measures. We strive to assure that every student can identify trusting relationships with both adults and peers within the school community.

All students are exposed to a rigorous and challenging proficiency-based curriculum and a well-rounded educational experience that produces evidence of skill growth and development in all subject areas. Nearly every student is enrolled in either French or Spanish and has access to an exceptional visual and performing arts program as well as a variety of exploratory options. All students receive a computer device and have access to technology that facilitates learning and connects them to the world beyond the school building.

Our educational professionals continue to learn professionally in order to grow their own instructional and interpersonal skill sets. In recent school years, staff have received training in proficiency-based learning, Universal Design for Learning (UDL), restorative practices, diversity and equity, the effective inclusion of all learners, as well as the meaningful integration of technology.

Our co-curricular program provides opportunities for all students to become involved in academic clubs, enriching activities, leadership opportunities, our athletic program, and our outstanding performing arts program. It is our goal that all of our students are engaged with at least one co-curricular offering, club, or athletic team at some point in each school year. This provides a deeper connection to the school and their community.

We strive for our students to become effective communicators, inquisitive learners, as well as caring and trustworthy community members.

ELEMENTARY SCHOOLS

GERTRUDE CHAMBERLIN SCHOOL

Principal: **Holly Rouelle**
Assistant Principal: **Olivia Kane**

ORCHARD SCHOOL

Principal: **Mark Trifilio**
Assistant Principal: **Olivia Kane**

RICK MARCOTTE CENTRAL SCHOOL

Interim Principal: **Lissa McDonald**
Assistant Principal: **Stephanie Sumner**

The youngest students, prekindergarten through fifth grade, of the South Burlington School District attend one of the three elementary schools. They consist of:

Gertrude Chamberlin School - located on 262 White Street, Gertrude Chamberlin School sits amidst wonderful neighborhoods on the northeast side of South Burlington near the Burlington International Airport. We continue to grow our population, and we are currently home to approximately 280 students, grades Pre-K-5. This includes one of the South Burlington School District preschool programs and a School's Out preschool program. We have a diverse student population with approximately 20 different languages spoken in the homes of our families.

Orchard School - located in the southwest section of South Burlington tucked in the Orchards neighborhood right off Route 7. Orchard is one of the largest elementary schools in Vermont and has recently grown to approximately 450 students. We are a packed community in search of much needed space for students and teachers learning and working.

Rick Marcotte Central School - located just off Dorset St, right behind the South Burlington Public Library. We serve approximately 437 students currently, with a growing population that continues to expand. We have a rich and diverse community with 23 different languages spoken in the homes of our students and staff. We continue to meet each student where they are in their learning journey, both academically and social/emotionally.

Though all three elementary schools have different personalities, they have much more in common. We are committed to matching curriculum in all academic areas, high standards and through professional development. South Burlington teachers work to provide quality instruction for all students no matter their learning profile. We strive for school success for all of our students by offering learning opportunities that promote the whole child.

The pandemic has provided unique challenges for our elementary school. Our priorities have shifted from keeping students physically safe to meeting the needs of emotional and academic skills. Our children's emotional health is paramount and we have developed strategies to promote positive emotional health. These strategies include teaching students through a social-emotional curriculum program called Second Step. We have also strengthened our PBIS (Positive Behaviors, Interventions and Supports) systems to acknowledge student's good work and provide learning opportunities for negative behavior choices.

Additionally, we have added Restorative Circles to provide safe zones for students to share their insights. Finally, we have focused on outdoor education and activities whenever possible. We know our students are thriving outdoors and encourage them to play and learn outside whenever possible.

After bringing on Health teachers to provide more extensive education for elementary students to make healthy life choices, we are also benefiting from our relationship with the Common Roots organization to provide Farm-to-School lessons. Students have been introduced to healthy and delicious foods and recipes. We believe the efforts of our Social-Emotional Learning along with our commitment to making healthy life choices is making a difference. After their experiences in our elementary schools, we are sending students with high levels of learning engagement and positive attitudes to FHTMS Middle School.

Life at Gertrude Chamberlin: GCS uses restorative practices, restorative circles and social emotional learning lessons during our once a week Wolf Den and Wolf Pack Times to build community and support student voice and equity. This school year, Chamberlin School was again recognized as a “School of Recognition” for maintaining and sustaining a PBiS Framework. Sustained implementation in VT Positive Behavioral Interventions and Supports, includes staff coaching on evidence-based classroom management strategies, and direct teaching of expectations and social skills, which is having positive effects on our school climate. Our newly formed DEI team used the great work from Orchard School to organize monthly read aloud books that promote diversity, equity and inclusion. This also allows us to increase the titles in our classroom libraries that mirrors the diversity of our GCS students and families. We were excited to bring back some of our community events such as our Winter Sing, Movie Night, Spring Concerts and Family Math Night. We will continue outdoor traditions such as our Girls On the Run program and our annual Fun Run this spring. Our school motto of Sharing, Caring, Learning Together is brought to life daily in our wonderful school community.

Life at Orchard: We had two major physical changes at Orchard School this past year. The first is the reconfiguration of the office trailers along the southern border of the school grounds. The trailers are used for small work spaces for teachers for small group work. The trailers provide some relief from the overcrowding Orchard School is experiencing, though more space is needed! The other change was the installation of a new playground structure. Our PTO raised the funds last year though delivery across the country was delayed until October. The students are enjoying the new structure, it’s a good size. The Orchard Fun Run not only raises funding but is also key to providing enriching experiences. Other experiences include bringing back our drama productions: *Moana* last spring and the upcoming *The Further Adventures of Peter, Wendy and Hook*. Additionally, we enjoyed a two-week artist-in-residency when we learned the basics of Tae-Kwon-Do. Our faculty and staff are working extensively to bring our learning expectations back to pre-pandemic levels in both academics and social/emotional growth. Our equity team has also guided work on acknowledging and celebrating our diverse world in our third year of Beginning with Books: Affirming Identities and Raising Voices. We continually work to live up to our motto, “Orchard School, A Wonderful Place to Grow,” for all students!

Life at Rick Marcotte Central: Like Orchard school, RMCS is filled beyond capacity. This year we transformed a project room into a classroom to make space for our 23rd classroom. We are continuing with our PBIS framework by introducing the 3 Cs of RMCS: we care for ourselves, we care for each other, and we care for our place. Through PBIS and Second Step curriculum, we implement consistent

systems for both proactive and responsive strategies to teaching self-regulation, mindfulness, and increasing student agency and voice. If the pandemic highlighted one life lesson, it is how much we all need connection, belonging, and relationships. We've also been excited to invite parents back into the building for Open House, school conferences, meetings, and assemblies, and our PTO events are back in full swing. Consistent with our partner elementary schools, members of the DEI team at RMCS have been working to bring monthly read alouds of texts with characters that represent our diverse school population and the world around us. We want students to see a representation of themselves in our books at school, and in January, we launched the Beginning with Books program in all PreK-5 classrooms. Please continue to read the weekly *Moose Memo*, the school newsletter that showcases all the ways that "Everybody is Somebody" at RMCS, including photos, stories, student work, events, and celebrations of all the amazing students who attend our school and the stellar staff members who help them learn and grow. Thank you for your continued support!



Budget Overview

Proposed Budget for Fiscal Year 2024

The proposed budget of \$62,528,029 for FY24 (an increase of 7.17% compared to the approved FY23 budget of \$58,344,602) represents a significant investment in the education of our students. This section demonstrates how this budget supports the accomplishment of the District's Global Ends Policy which states that:

Students successfully complete their education from the South Burlington School District ready for their next step. 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. The ends will be met at a cost that the community will support.

Budget Highlights

Throughout the development of this FY24 budget, we set the following priorities to guide our recommendations:

- Develop a fiscally responsible budget in our current economic climate that meets students' academic, social and emotional needs, including the prioritization of student-facing positions to ensure that appropriate resources are aligned with Multi-Tiered System of Supports (MTSS) and Act 173 requirements.
- More closely align staffing-to-student ratios to pre-ESSER (Elementary and Secondary Schools Emergency Relief) funding levels.
- Address chronic capacity issues in elementary schools via the installation of Zero Energy Modulars (ZEMs).
- Prioritize and protect the Facilities Stewardship Plan to address critical deferred maintenance needs.

The current economic climate and state-imposed factors that determine overall spending capacity and residential tax rates have produced significant headwinds in accomplishing these objectives. The FY24 budget is facing certain unique factors on the expense side of the ledger that impact projected year on year spending. Firstly, the increase in the Consumer Price Index (6.5% over the trailing 12 months as of December 2022) continues to cause upward pressure on all supplies, professional services, and equipment. Inflation also plays a key role in the ongoing negotiations with the unions representing the school district's teachers, union support staff, and administrators (with 78.3% of the entire FY24 spending budget allocated to employee salaries and benefits). Health insurance costs have recently been announced with a 12%+ increase for the coming fiscal year, while ongoing labor shortages are requiring significant

market adjustments to attract and retain employees. Perhaps most importantly, the District must address our critical need to invest in our aging infrastructure and to ensure we have adequate building capacity to meet our educational objectives. Lacking a maintenance reserve fund, and as noted in the Superintendent's cover letter, we felt it imperative to ask the voters to approve a \$14.55 million bond, with \$6 million of the bond allocated to construct eight Zero Energy Modular (ZEM) units that would address current and projected overcrowding at Rick Marcotte Central School and Orchard Elementary School. With the City having recently approved impact fees to support this project, we are estimating that 91% of this principal cost will be recouped from new residential development in the city. In this bond you will also see \$8.55 million allocated to address critical deferred maintenance items in our schools' infrastructure, such as bathroom, kitchen, window, heating and roofing projects. This represents only a small percentage of the overall infrastructure needs the District is facing but will help alleviate some of our most pressing concerns for providing our students and staff with a safe and healthy working environment.

On the revenue side, the school district had enjoyed a positive budget surplus of \$2 million in our FY23 budget stemming from reduced spending during the COVID pandemic, which will not be made available in FY24. More importantly, multi-million dollar federal grant money from the ESSER program will have been largely depleted for the FY24 budget cycle. Finally, education funding in Vermont, raised primarily through property taxes, is driven by complex formulas that strive to create a fair playing field across all school districts in the state; some of these key inputs are not finalized until passed by the Legislature later in 2023 and cause budgeting at this time of the cycle to be as much an art as a science. In its annual letter to the Legislature forecasting statewide school expenditures for FY24, the Commissioner of the Vermont Department of Taxes wrote, "The letter this year also projects an 8.5 percent overall growth rate in school spending, essentially double last year's projected growth rate, and it would be higher than any growth rate in at least the last decade. We also know that continued inflationary pressures, policy initiatives such as changes to the pupil weighting formula, and capital maintenance and remediation costs, will continue to create cost pressures for the Education Fund."

In response to these multiple headwinds, and to meet the requirements of the Agency of Education related to Education Quality Standards and the need to promote equity and access to all students, the Administrative team has taken the above economic factors into account, while also reviewing demographic information around student enrollment and staff level trends, and reviewing comparative tax rates for neighboring school districts. Interestingly, the residential tax rate for South Burlington in FY23 placed it in the lowest 17th percentile compared to all the 259 school districts in the states, meaning that a full 83% of all school districts in the state have a higher residential tax rate for education than South Burlington's.

Given the foundational context above, we are pleased to present the details of the FY2024 budget as approved by the School Board.

Budget Highlights

<u>REVENUES</u>	Adopted FY 2023 Budget	Proposed FY 2024 Budget	Budget Difference	% Change by Category	% change of FY24 Budget
State Education Fund	\$44,744,715	\$49,616,074	\$4,871,359	10.89%	8.35%
Other "Local Revenues"	\$13,599,887	\$12,911,955	-\$687,932	-5.06%	-1.18%
TOTAL REVENUES	\$58,344,602	\$62,528,029	\$4,183,427		7.17%

<u>EXPENDITURES</u>	Adopted FY 2023 Budget	Proposed FY 2024 Budget	Budget Difference	% Change by Category	% of FY24 Budget Increase
Salaries & Wages	\$33,799,515	\$35,511,187	\$1,711,672	5.06%	2.93%
Health Insurance	\$7,556,274	\$8,552,819	\$996,545	13.19%	1.71%
Employee Benefits (SS, Dental, Life, LTD, W/	\$4,746,409	\$4,916,372	\$169,963	3.58%	0.29%
Purchased Professional Services	\$2,091,830	\$2,181,476	\$89,646	4.29%	0.15%
Purchased Technical Services	\$1,214,104	\$1,310,896	\$96,792	7.97%	0.17%
Purchased Property Services	\$447,808	\$969,549	\$521,741	116.51%	0.89%
Insurance - Property/Liability/Vehicle	\$221,908	\$246,446	\$24,538	11.06%	0.04%
Other Purchased Services	\$2,540,258	\$2,304,698	-\$235,560	-9.27%	-0.40%
Supplies and Materials	\$2,134,899	\$2,440,035	\$305,136	14.29%	0.52%
Equipment	\$1,301,621	\$1,473,291	\$171,670	13.19%	0.29%
Other Costs & Contingency	\$1,674,002	\$1,623,214	-\$50,788	-3.03%	-0.09%
Debt Service	\$615,974	\$998,046	\$382,072	62.03%	0.65%
TOTAL EXPENDITURES	\$58,344,602	\$62,528,029	\$4,183,427		7.17%

REVENUES

Revenues in a Vermont school budget represent money the district has or is owed, and come from a variety of sources (e.g. a draw from the State Education Fund based on a complex calculation of statistical factors, state and federal grants/other transfers, state aid for special education, tuitions, surplus from previous fiscal years, etc). As can be seen in the chart above, the FY24 budget is projecting that 79.35% of total revenue is intended to come from the State Education Fund (primarily through property taxes), with 20.65% coming from other categories. A detailed list of these revenue sources can be found on page 35. The \$4.18 million (7.17%) variance between the FY24 revenue budget and the current year's FY23 budget is predominately explained through:

- A \$4.87 million (10.89%) increase in the draw from the State Education Fund;
- An estimated \$500,000 in new first-year impact fees to recoup expenses from the construction of the ZEMs (assuming the bond is approved by the voters on March 7th);
- A \$710,000 (31.73%) increase in tuition from other districts;
- A negative \$2 million variance with the absence in FY24 of the budget surplus enjoyed by the FY23 budget.

EXPENDITURES

Public education is a labor-intensive endeavor. In this budget, employee salaries and benefits account for \$48.98 million, or 78.3% of the entire total expenditures. We are expecting these categories to increase by 5.06% (salaries) and 9.48% (benefits) respectively, representing a 4.64% increase in the total budget (and accounting for almost 65% of the total 7.17% budget increase). These increases are driven by year-on-year step increases for legacy staff, union contract settlements, and the addition of 4.5 FTEs (Full Time Equivalents) to the local budget highlighted in the Superintendent's cover letter, and detailed on page 22-23.

Other primary contributors to the 7.17% budget increase include:

- A steep increase (\$521,741, or 116.51%) in the Purchased Property Services line item. Almost all of this increase (\$509,384, or 97.6%) is attributed to the sub-account line item for Plant Repair Services, which reflects those projects from the Facilities Stewardship Plan that are funded through the local operating budget (versus the bond). Having suffered from years of deferred maintenance neglect, we felt it was imperative to allocate additional funds in this year's local budget for those types of infrastructure projects that are not covered by the longer-term capital projects intended to be funded by the bond proceeds.
- An inflation adjustment for categories such as purchased services, insurance, supplies and materials.
- A net increase (\$382,072, or 62.03%) in Debt Service, which is predominantly related to the first year interest payments due on the \$14.55 million bond for the ZEMs and capital projects contained in the Facilities Stewardship Plan.

Please refer to page 32 for a detailed breakdown of the expenditure budget.

DISCUSSIONS OF OTHER FACTORS IMPACTING OR RESULTING FROM THE PROPOSED BUDGET

Current and Projected Enrollment:

<div style="border: 1px solid black; padding: 5px; text-align: center;"> Student Enrollment History/Projections (Includes tuition students) </div>									
School	FY19	FY20	FY21	FY22	FY23 (current)	FY24 (Projected)	FY25 (Projected)	FY26 (Projected)	FY27 (Projected)
GCS (PK - 5)	285	275	282	269	262	270	273	285	294
RMCS (PK - 5)	358	376	398	415	437	449	457	465	456
ORCH (PK - 5)	406	433	415	441	451	475	488	491	485
Elementary (PK - 5)	1,049	1,084	1,095	1,125	1150	1,194	1,218	1,241	1,235
FHTMS	575	564	506	492	516	556	593	587	617
SBHS	921	919	907	919	849	814	759	774	812
Total Enrollment (PK - 12)	2,545	2,567	2,508	2,536	2,515	2,564	2,570	2,602	2,664

Projected enrollment from McKibben Demographic Research, Inc Population and Enrollment Forecasts, November 2022

The table above reflects historical and projected enrollment numbers and trends spanning a nine year period by school. This information is critical for assessing the future district requirements relating to both staffing resources as well as facilities needs. Aligned with recent statistical analysis provided by the McKibben Demographic Research, Inc. consulting firm, and correlated with other data supplied by the RSG Group in support of the need for the ZEM installations to address our already-overcrowded Rick Marcotte Central and Orchard Schools, we anticipate a steady increase in total enrollment as South Burlington continues to enjoy its healthy expansion. A critical success factor for that future growth is the city’s outstanding reputation for its public school system, which we must ensure is maintained through responsible investment as reflected in the FY24 budget and bond proposals. As noted in the Superintendent’s cover letter, for the 2023-2024 school year, total enrollment is projected to increase by a net of 49 students; including an increase of 44 students in our elementary schools, an increase of 40 in our middle school, and a reduction of 35 students in our high school. In four years, by the 2027-2018 school year, total enrollment in the district is projected to reach 2,664 students, a 5.92% increase from today’s level, even as many schools in the state are seeing their enrollments decline. While the immediate concern lies with the elementary schools, that enrollment bubble will evolve through the middle and high school over time, which will shift our capacity dynamics and needs. These trends further support the portability feature of the ZEM installations as they can be relocated from campus to campus as required (versus permanent building renovation or expansion options). Please refer to page 38-40 for additional commentary of how the projected growth in school enrollment impacts our infrastructure needs in the near and longer term.

SBSD Summary of FTEs

Teachers	Actual FY22 (includes ESSER)	Adopted FY23	Actual FY23 (includes ESSER & unfilled)	Proposed FY24 (includes ESSER & Unfilled)	Difference FY23 vs FY24
Social Studies, English, Math, Science, Elementary Teachers	123.2	122.4	130	124.98	-5.02
Arts, PE, Technology, Library-Media, World Language, Family Living, Business	53.640	50.440	53.530	48.130	-5.400
Support, Leadership, Alternative Programs	17.200	17.200	21.600	21.600	0.000
Guidance, Health Services	17.200	17.100	19.300	20.900	1.600
Sp Education & ELL Teachers	62.200	62.200	63.600	64.100	0.500
Total	273.440	269.340	288.030	279.710	-8.320
Support Staff					
Special Education	73.000	83.150	84.000	90.000	6.000
Instruction, Supervision, Support, Library/Media, LPN Guidance, Technology, Alumni, HR, Transportation	104.590	102.370	115.310	93.878	-21.433
Maintenance, Custodial, Security	29.320	29.320	30.200	30.200	0.000
Total	206.910	214.840	229.510	214.078	-15.400
Leadership					
Administrators	11.000	17.000	15.000	15.000	0.000
GRAND TOTAL	491.350	501.180	532.540	508.788	-23.753
<i>ESSER Totals</i>	<i>7.600</i>		<i>21.025</i>	<i>2.400</i>	

A total of 2.4 FTEs will continue being funded by ESSER

Proposed Additions to the local budget

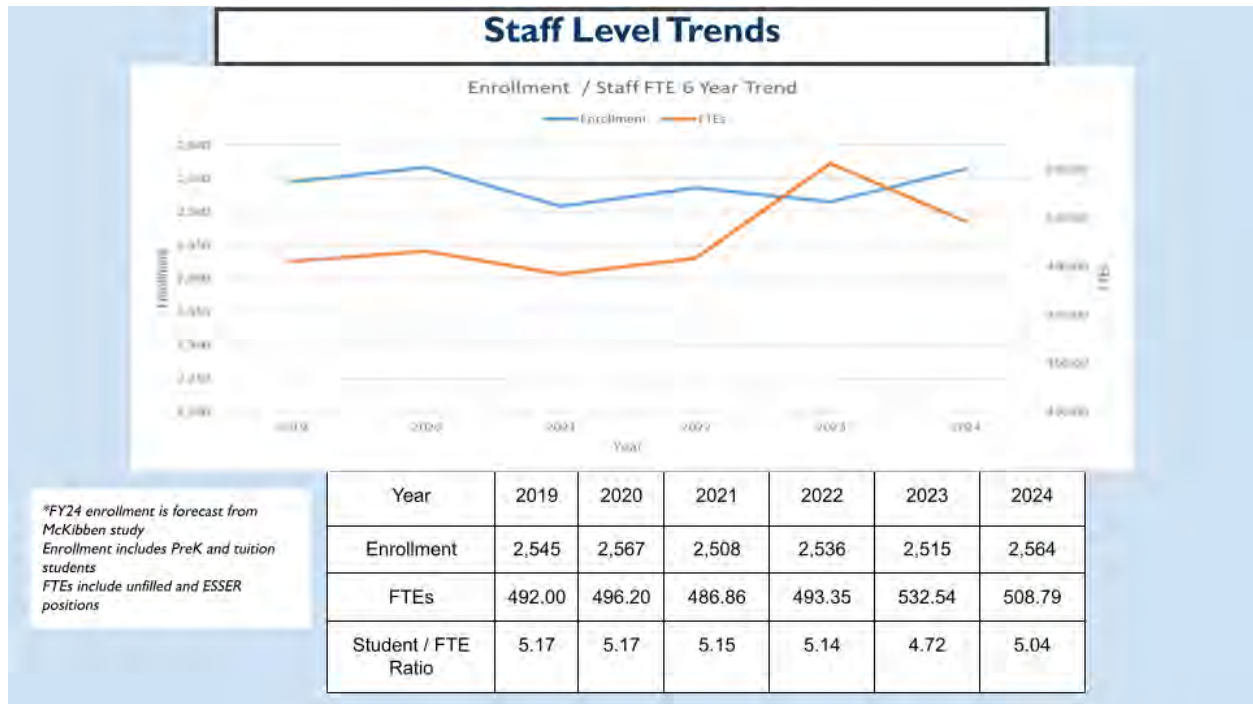
0.5 Communications Coordinator (previously ESSER funded)

3.00 Math Interventionists - one each at Orchard, Chamberlin, and FHTMS (previously ESSER and CFP grant funded)

1.00 Special Education Coordinator - 0.5 FHTMS & 0.5 Elementary schools
4.50

The table above shows the listing of FTEs by function in the FY24 budget, breaking down the currently budgeted FY23 district staff count of 532.54 FTEs and comparing it to the proposed 508.79 FTEs included in the proposed FY24 budget. On a net basis, this represents a decrease of 23.75 FTEs in the local budget, including:

- Proposed positions to be funded from remaining ESSER funds in FY24:
 - 1.0 FTE Student Engagement Coordinator (SBHS)
 - 1.0 FTE Math Interventionist (RMCS)
 - 0.4 FTE Art (SBHS)
- Proposed additions to the local budget:
 - 0.5 FTE Communications Coordinator (Shifter from ESSER)
 - 3.0 FTE Math Interventionists: 1 at Orchard, Chamberlin, and FHTMS (shifted from ESSER)
 - 1.0 FTE Special Education Coordinator: 0.5 FTE FHTMS, 0.5 elementary (FY22 FHTMS Special Education Building Coordinator/Special Educator)
- Closing 8 of the 28 open requisitions currently unfilled



The tables above integrates the two previous tables to reflect historical and projected ratios of student enrollment to total staff levels. As can be clearly seen, there was a high correlation in the student-to-staff ratio between FY19 and FY22. The surge in staff numbers in FY23 reflects the year-on-year increase of 39.19 FTEs that was required to address the social, emotional, and academic impacts on student learning directly caused by the pandemic, which was largely funded by the influx of significant federal ESSER funds. In developing the FY24 budget, we needed to recognize two critical realities: (1) the stressful

impacts on the delivery of high quality education imposed by the pandemic have not subsided to pre-COVID levels in our classrooms; and (2) the elevated levels of staffing funded by the ESSER dollars cannot be sustained on a perpetual basis via the taxpayer-funded local budget. Another overlay to this contradiction are the stringent requirements demanded by the MTSS framework and Act 173 which places additional obligations on the school district staff. In aggregate, we did not believe it was advisable to return our district to the pre-pandemic student-to-staff ratios in one budget cycle, but the table does reflect a significant move in that direction, despite the 49 student increase in enrollment projected for FY24. Our budget reflects deep reflection on staff prioritization and the compromises made to deliver a budget that was both promoting successful outcomes for the students as well as being affordable to the South Burlington taxpayer.

FY24 Budget Impact on Property Tax Rates

As outlined on the table on the following page, the State of Vermont leverages a fairly complex formula for translating a town's approved education spending budget into the residential homestead tax rate

Understanding The Property Tax Formula

FY2024 Proposed Budget

Here is how Vermont gets from the school budget to our property taxes:

EXPENDITURES	\$62,528,029
Expenditures are the total dollars a school district intends to spend.	
MINUS LOCAL REVENUES	\$12,911,955
Local revenues are money the district has or is owed (e.g., federal dollars, state aid for special education, transportation, tuitions, surplus, interest).	
EQUALS EDUCATION SPENDING	\$49,616,074
Education spending is the amount that needs to be raised by education property taxes, augmented by the Education Fund.	
DIVIDED BY EQUALIZED PUPILS	\$2,561.11
Equalized Pupils is calculated by the state based on a two-year average of the district's average daily membership weighted for factors like the number of students who are English language learners, who are in high school, or who are receiving free or reduced lunch.	
EQUALS EDUCATION SPENDING PER EQUALIZED PUPILS	\$19,372.88
Education spending divided by equalized pupils.	
DIVIDED BY PROPERTY TAX YIELD PER \$1 OF TAX RATE	\$15,479
Formerly referred to as the Base Amount, which is set by the state and used to compare districts' education spending per equalized pupil.	
EQUALS EQUALIZED HOMESTEAD TAX RATE TO BE PRORATED	\$1.2516
Education spending per equalized pupil divided by property tax yield	
DIVIDED BY COMMON LEVEL OF APPRAISAL (CLA)	92.97%
CLA is the ratio of the town's listed property values versus the state's estimates of those values.	
EQUALS HOMESTEAD TAX RATE (ESTIMATED)	\$1.3462
Equalized homestead tax rate divided by the CLA. This is multiplied by the assessed value of your home and divided by 100. The resulting education tax is added to the municipal tax to calculate your total property tax due. However, if you make less than \$137,500, you may be eligible to pay some to all of your taxes based on your income, rather than your property value.	
NON- RESIDENTAIL TAX RATE (ESTIMATED)	\$1.4908
The State sets the non-homestead base rate, which is then divided by CLA.	

We have included a glossary of terms on page 42 to help the average taxpayer better understand some of the terminology related to this calculation. For the FY24 year, the principal factors that influenced the proposed residential tax rate increase of 3.91% (in addition to the Expenditure and Local Revenue factors already discussed above) include:

- Equalized Pupils: As noted in the table above, the calculation of a town's Equalized Pupils count is by itself complex, and does not directly correlate to the "bums on seats" registered student enrollment figures shown previously in this report, as it assigns various weighted factors to that core demographic data. Our equalized pupil count of 2,561.11 for FY24 is slightly lower (0.29%) than last year's count for FY23. This is also a datapoint that the state can amend over time; in fact they adjusted our Equalized Pupil count from 2,559.93 to 2,561.11 as recently as January 19th (after the Board had approved our budget on January 11th). This proved to be beneficial as it lowered our calculated residential tax rate from \$1.3468 to the updated figure of \$1.3462, with the year-on-year tax increase moving from 3.96% to 3.91% (with no impact on the approved expenditure budget of \$62,528,029).
- Education Spending Per Equalized Pupil: The figure of \$19,372.88 in the table above is 11.24% higher than last year's figure of 17,415.41. The primary reason for this percentage being higher than the 7.17% increase in the actual local budget expenditures is the difference in Local Revenues (which gets subtracted from the Expenditures line item in the calculation). Because the FY23 budget contained a \$2 million budget surplus which is not available in the FY24 budget, on a stand-alone basis the Net Education line item in FY24 is \$2mn higher due to this single item which mathematically causes a higher percentage increase in Education Spending Per Equalized Pupil (in addition to other smaller variances such as using a different Equalized Pupil count).
- Property Tax Yield: In the annual Tax Commissioner's Letter released on December 1, 2022, the Property Tax Yield was announced as \$15,479 for FY24, a 16.2% increase from the previous year's Yield of \$13,314. This came as somewhat of a surprise as it represented the second year in a row that the Yield had been raised by a significant amount (following an unprecedented 17.6% increase announced for FY23). The effect of a high/increased Yield is to act as a hedge against a higher residential tax rate, i.e. if the Yield had been lower than the announced \$15,479, our 3.91% tax rate increase would have been significantly higher at the given spending level of \$62.5 million. It should be noted however that the Yield proposed by the Tax Commissioner in December is not formally approved by the Legislature until much later in the current session, and is therefore subject to change even after the upcoming vote in March.
- Common Level of Appraisal (CLA): The CLA is a critical factor in the calculation of the residential tax rate, measuring the ratio between home values as reflected on the Grand List and recent actual home sale prices in the real estate market. Following South Burlington's reappraisal in 2021, this ratio was largely in line, with FY23's CLA calculated at 100.99%. Because the new CLA for FY24 was not announced until December 23rd, in earlier budget presentations we were proposing an expenditure budget that was 8.58% higher than FY23's (compared to the current 7.17% figure), which given the relatively high CLA was actually going to result in a residential tax *decrease* for FY24. However, given the explosion in real estate sale prices since the reappraisal period, the state announced a FY24 CLA for South Burlington of 92.97%. Our city was far from an exception in this regard; in fact, 94% of all the towns in the state experienced a decrease in their FY24 CLA's, with some of them having a new CLA in the 70% range. This has triggered a statutory requirement for a large number of new reappraisals across the state. At the 8.58% spending increase level, the calculated increase in the residential tax rate would have been way over 5%, which we knew would not have been palatable to the community. That forced us to

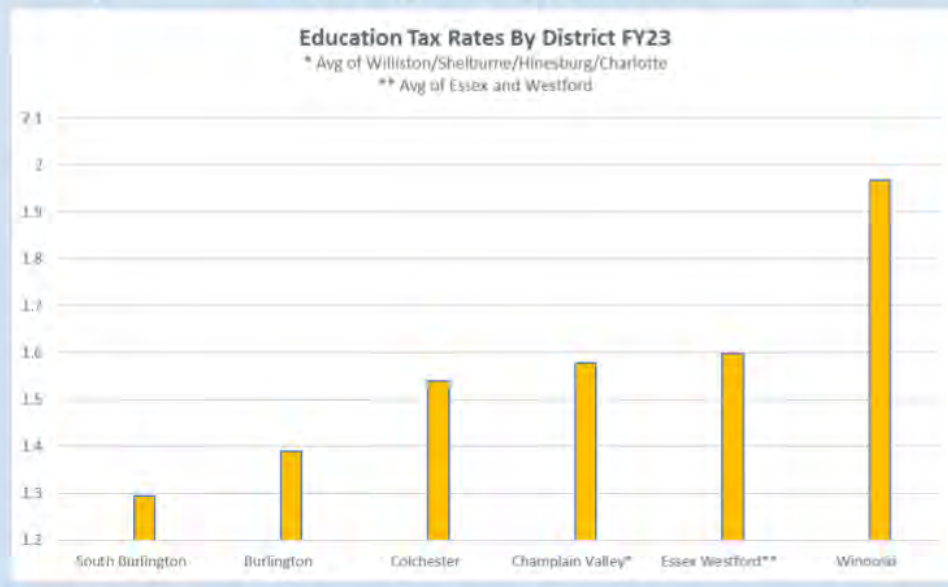
carve out \$821,000 in further savings from the proposed budget, bringing it down to the 7.17% level, which then brought the residential tax rate to the 3.91% increase level where it stands today for the vote in March.

- **Non-Residential Tax Rate:** As noted in the table above, this rate is set by the state, with the FY24 rate of \$1.4908 representing a 1.59% increase over FY23's rate of \$1.4675.
- **Property Taxes Based on Household Incomes:** Another characteristic of the Vermont state education funding mechanism is that the education tax for many of the residential taxpayers is based on household income as set forth in Act 68. For FY24, homesteads with household income below \$134,800 may be eligible for a property tax credit if they meet other eligibility criteria. In recent years, as many as 66% of the homestead owners in South Burlington were eligible for the credit.

Comparative Tax Rate Information for 2023

District	Cost Per Pupil	FY23 Homestead Education Tax Rate	State Rank (of 259) (1= Highest Tax Rate, 259 = Lowest Tax Rate)
Winooski	\$19,829	\$1.969	4th highest
Burlington	\$19,311	\$1.389	185th highest
Champlain Valley School District	\$18,454	\$1.6359	59th highest
Essex/ Westford	\$18,146	\$1.602/\$1.593	74th highest/78th highest
South Burlington	\$17,419	\$1.295	216th highest or 44th lowest in state (17th percentile)
Colchester	\$16,456	\$1.539	110th highest

FY23 Homestead Tax Rate Comparisons with Neighboring Districts



Following this walk-through of how our residential tax rate is determined, the next obvious question is how does the proposed tax rate of \$1.3462 (and its 3.91% increase from FY23's rate) compare to that of other neighboring towns, and with South Burlington's historical tax rates. The tables above reflect how South Burlington stacks up against other nearby districts in 2 major measurements: Cost per Pupil and the Homestead Education Tax Rate. It is important to appreciate that there are numerous factors that influence any one town's residential tax rate, which makes an apples-for-apples comparison difficult if not impossible, because every school district has its own particular population demographics, its own school characteristics (such as how many campuses they need to support, its own level of school-related debt and critical deferred facilities needs), its own CLA (largely driven by both the recent real estate market dynamics as well as the time lapse since its last Grand List reappraisal), and other factors. So this is not intended to represent any kind of a judgment comparison between South Burlington and its neighboring communities, but simply a black-and-white display of what each town's current statistics are in these measurements, as publicly supplied by the state. We certainly believe they are important data points in discussing our own proposed budget, with the bottom line being that South Burlington currently enjoys a relatively modest Cost per Pupil ratio and our residential tax rate is in the bottom 17th percentile compared to the other 259 school districts in the state, meaning that **83% of the districts in the state have a higher residential tax rate for education than South Burlington's**. It is the lowest among the neighboring towns listed in the tables both as of FY23 as well as the trailing three year average.

The table below shifts the comparison directly to South Burlington's historical tax rates to demonstrate that despite the 3.91% increase from last year's budget, the proposed rate of \$1.3462 is highly reasonable. While South Burlington has enjoyed residential tax decreases in each of the past two years, the proposed rate for FY24 is well below the trailing averages over the past five-, ten-, and fifteen-year averages. **Discounting the past two years' decreases, \$1.3462 would be the lowest tax rate approved by the voters since 2011, and the 5th lowest tax rate overall in the past 20 years.**

Residential Education Tax Rate 19 Year Trend



5 Yr Avg FY 2019-2023: 1.4815 10 Yr Avg FY 2014-2023: 1.5352 15 Yr Avg FY 2009-2023: 1.4860

The table below brings all this information home to the taxpayer: how will the proposed FY24 budget impact their own property tax payable for education? In short: if you own an average-valued condo (assessed at \$293,152), you will pay \$149 more in school tax in FY24 than this year. If you own an average-valued primary home (\$437,384), you will pay \$222 more in school tax in FY24 than this year. We walk you through the detailed calculation below.

Estimated Tax Rate Impact on Primary Homes in South Burlington

YEAR	Value ⁽¹⁾ \$100,000	Value ⁽²⁾ \$293,152	Value ⁽³⁾ \$437,384
2023-24 Annualized School Tax	\$1,346	\$3,946	\$5,888
2022-23 Annualized School Tax	\$1,296	\$3,798	\$5,666
Annual Change (rounded)	\$51	\$149	\$222
Monthly Change (rounded)	\$4	\$12	\$18

(1) Per \$100,000 of assessed value

(2) Average Condo value in South Burlington

(3) Average Primary Home value in South Burlington

(4) The School District Tax Rate is subject to change based on legislative actions taken after the budget vote. Also, these calculations do not take into account any property tax credits that the taxpayer may be eligible for based on homestead income

The methodology embedded in the table is as follows:

- a. Multiply the declared residential tax rate for FY24 (\$1.3462) by 1000. This is the dollar amount you would pay in school tax for each \$100,000 of the assessed value of your home per the Grand List: **\$1,346.20**
- b. In this example, the average condo value in South Burlington is \$293,152. Divide this number by \$100,000 (293,152 divided by 100,000 = **2.93152**)
- c. Multiply the result in (a) by (b). $\$1,346.20 * 2.93152 = \mathbf{\$3,946.41}$. This is the annualized school tax that the owner of an average-valued condo would pay for FY24.
- d. Repeat this calculation using the residential tax rate for FY23 (\$1.2955). This results in an assessed school tax obligation of **\$3,797.78** for FY23.
- e. The annualized school tax change between FY24 and FY23 is **\$3,946.41** minus **\$3,797.78**, or **\$148.63**
- f. The monthly school tax change between FY24 and FY23 is \$148.63 divided by 12, or **\$12.39**

Additional FY24 Budget Detail

The following pages contain further detailed information regarding the FY24 budget:

1. Budget Highlights (page 32)
 2. Revenues Anticipated for FY24 (page 33)
 3. Comparative Budget: General Fund and Special Revenue Funds Combined (pages 34-36)
 4. Three Years Comparison: format as Provided by AOE (page 37)
-
-

Budget Highlights

<u>REVENUES</u>	Adopted FY 2023 Budget	Proposed FY 2024 Budget	Budget Difference	% Change by Category	% change of FY24 Budget
State Education Fund	\$44,744,715	\$49,616,074	\$4,871,359	10.89%	8.35%
Other "Local Revenues"	\$13,599,887	\$12,911,955	-\$687,932	-5.06%	-1.18%
TOTAL REVENUES	\$58,344,602	\$62,528,029	\$4,183,427		7.17%
<u>EXPENDITURES</u>	Adopted FY 2023 Budget	Proposed FY 2024 Budget	Budget Difference	% Change by Category	% of FY24 Budget Increase
Salaries & Wages	\$33,799,515	\$35,511,187	\$1,711,672	5.06%	2.93%
Health Insurance	\$7,556,274	\$8,552,819	\$996,545	13.19%	1.71%
Employee Benefits (SS, Dental, Life, LTD, W/C	\$4,746,409	\$4,916,372	\$169,963	3.58%	0.29%
Purchased Professional Services	\$2,091,830	\$2,181,476	\$89,646	4.29%	0.15%
Purchased Technical Services	\$1,214,104	\$1,310,896	\$96,792	7.97%	0.17%
Purchased Property Services	\$447,808	\$969,549	\$521,741	116.51%	0.89%
Insurance - Property/Liability/Vehicle	\$221,908	\$246,446	\$24,538	11.06%	0.04%
Other Purchased Services	\$2,540,258	\$2,304,698	-\$235,560	-9.27%	-0.40%
Supplies and Materials	\$2,134,899	\$2,440,035	\$305,136	14.29%	0.52%
Equipment	\$1,301,621	\$1,473,291	\$171,670	13.19%	0.29%
Other Costs & Contingency	\$1,674,002	\$1,623,214	-\$50,788	-3.03%	-0.09%
Debt Service	\$615,974	\$998,046	\$382,072	62.03%	0.65%
TOTAL EXPENDITURES	\$58,344,602	\$62,528,029	\$4,183,427		7.17%

South Burlington School District	Adopted	Actual (pre-audit)	Adopted	YTD	Proposed
Revenues Anticipated for FY 2024	FY 2022 Revenues	FY2022 Revenues	FY2023 Revenues	FY2023 12/31/2022 Revenues	FY2024 Revenues
General Fund					
Property Tax Funds					
State Education Fund	\$ 43,174,277	\$ 43,175,932	\$ 44,744,715	\$ 29,829,810	\$ 49,616,074
Local Funds					
Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Interest Income	\$ 25,000	\$ 34,045	\$ 25,000	\$ 124,755	\$ 35,000
Rental Income	\$ 30,000	\$ 10,413	\$ 30,000	\$ -	\$ 30,000
E-Rate Rebates	\$ 30,000	\$ 314,984	\$ 30,000	\$ 12,185	\$ 30,000
Reimbursement - Shared Services	\$ 75,000	\$ 126,648	\$ 75,000	\$ -	\$ 90,000
Tuition from other Districts	\$ 2,522,000	\$ 2,460,145	\$ 2,237,000	\$ -	\$ 2,946,705
Special Ed Tuition Income	\$ 170,000	\$ 202,767	\$ 202,767	\$ -	\$ 200,000
Miscellaneous	\$ 47,000	\$ 78,005	\$ 40,000	\$ 21,914	\$ 20,000
Total Local Funds	\$ 2,899,000	\$ 3,227,007	\$ 2,639,767	\$ 158,854	\$ 3,851,705
State Grant Funds					
Special Education:					
Early Essential Education	\$ 199,599	\$ 208,838	\$ 199,599	\$ 223,594	\$ 261,492
Special Education Census Block Grant (CBG)	\$ 937,522	\$ 943,745	\$ 937,522	\$ 3,613,571	\$ 5,575,360
Extraordinary Reimbursement	\$ 286,358	\$ 571,033	\$ 305,000	\$ -	\$ 350,000
Special Ed Expense Reimb	\$ 4,838,623	\$ 5,366,294	\$ 4,838,623	\$ -	\$ -
Care & Custody	\$ 155,545	\$ 446,862	\$ 155,545	\$ 8,019	\$ 200,000
Subtotal State Special Education Funds	\$ 6,417,647	\$ 7,536,772	\$ 6,436,289	\$ 3,845,184	\$ 6,386,852
Other State Funds:					
Driver Education	\$ 8,038	\$ 11,082	\$ 8,038	\$ 2,419	\$ 11,000
Transportation Reimbursement	\$ 635,059	\$ 537,630	\$ 635,059	\$ -	\$ 605,223
Voc Transp, Fuel Tax Refunds & Other	\$ 31,747	\$ 37,210	\$ 19,699	\$ 23,173	\$ 20,000
Total State Funds	\$ 674,844	\$ 585,922	\$ 662,796	\$ 25,592	\$ 636,223
Federal Funds					
American Rescue Plan Childcare Stabilization - PreK	\$ -	\$ 21,056	\$ -	\$ 19,802	\$ -
Total Federal Funds	\$ -	\$ 21,056	\$ -	\$ 19,802	\$ -
Other Revenues:					
Other	\$ 5,000	\$ 2,935	\$ 5,000	\$ 985	\$ 5,000
Total State Funds	\$ 5,000	\$ 2,935	\$ 5,000	\$ 985	\$ 5,000
Carryover from Prior Year General Fund Fund Balance	\$ 500,000	\$ -	\$ 2,000,000	\$ -	\$ -
Total General Fund Local Revenue	\$ 10,496,491	\$ 11,373,691	\$ 11,743,852	\$ 4,050,417	\$ 10,879,780
Special Revenue Fund					
State Grants					
B.E.S.T. & ACT230 Grant	\$ 7,200	\$ 4,447	\$ 7,700	\$ -	\$ 8,700
Total State Grants	\$ 7,200	\$ 4,447	\$ 7,700	\$ -	\$ 8,700
Federal Grants					
IDEA	\$ 758,257	\$ 628,429	\$ 769,069	\$ 47,767	\$ 800,000
IDEA - Preschool	\$ 12,134	\$ 11,776	\$ 12,286	\$ 1,184	\$ 13,500
Medicaid	\$ 265,760	\$ 322,596	\$ 273,733	\$ 69,516	\$ 300,000
EPSDT	\$ 21,500	\$ 25,719	\$ 32,000	\$ 9,953	\$ 32,000
Title & Other Federal Funds	\$ 887,461	\$ 727,142	\$ 761,247	\$ 56,550	\$ 877,975
Subtotal Federal Funds	\$ 1,945,112	\$ 1,715,662	\$ 1,848,335	\$ 184,970	\$ 2,023,475
Total Special Revenue Funds	\$ 1,952,312	\$ 1,720,109	\$ 1,856,035	\$ 184,970	\$ 2,032,175
Total Anticipated Revenues	\$ 55,623,080	\$ 56,269,732	\$ 58,344,602	\$ 34,065,197	\$ 62,528,029

SCHOOL DISTRICT COMPARATIVE BUDGET
General Fund and Special Revenue Funds

Account Number / Description		FY 2022 Adopted Budget	FY 2022 Actual Expenses (pre-audit)	FY 2023 Adopted Budget	FY 2023 YTD 12/31/22 Plus Encumber.	FY 2024 Proposed Budget
01 GENERAL FUND						
Salaries & Wages						
50110	Teacher Salaries	\$20,955,346	\$21,821,863	\$21,895,571	\$21,451,822	\$22,337,486
50111	Co-Curricular Salaries	\$591,444	\$622,064	\$626,587	\$496,325	\$567,617
50112	Administrator Salaries	\$1,829,947	\$1,820,670	\$2,149,970	\$2,125,109	\$2,238,022
50113	Supervisor Salaries	\$388,459	\$379,979	\$401,889	\$483,303	\$445,090
50114	Secretarial Salaries	\$1,270,819	\$1,365,594	\$1,354,575	\$1,501,296	\$1,540,528
50115	Aide Salaries	\$2,620,955	\$2,549,321	\$2,654,714	\$2,677,573	\$3,052,305
50117	Recess Aide Salaries	\$47,129	\$22,164	\$53,145	\$52,787	\$63,074
50118	Office Aide Salaries - Sub Salaries	\$198,560	\$207,138	\$207,454	\$128,917	\$206,944
50119	Lunchroom Aide Salaries	\$79,068	\$100,991	\$80,249	\$68,075	\$88,071
50120	Substitute Teacher Salaries	\$377,822	\$442,989	\$385,000	\$229,506	\$397,460
50121	Business Office Salaries	\$363,912	\$432,956	\$358,187	\$345,563	\$411,653
50122	Maintenance Salaries	\$860,827	\$865,610	\$878,136	\$896,595	\$1,001,592
50123	Custodian Salaries	\$868,492	\$859,127	\$893,802	\$1,050,437	\$1,065,068
50124	Building Security Salaries	\$88,934	\$72,725	\$60,238	\$55,479	\$37,094
50126	Long-Term Sub. Teacher Salaries	\$322,233	\$249,415	\$262,040	\$148,995	\$308,000
50130	Overtime Salaries	\$100,050	\$120,397	\$106,270	\$59,880	\$118,550
50132	Bus Driver Salaries	\$647,486	\$620,270	\$516,577	\$498,375	\$499,470
50133	Bus Monitor Salaries	\$66,151	\$91,323	\$111,000	\$85,620	\$72,324
50181	Non-Clerical Generalists Salaries UCOA	\$0	\$0	\$0	\$2,785	\$0
Salaries & Wages		\$31,677,634	\$32,644,597	\$32,995,402	\$32,358,440	\$34,450,349
Employee Benefits						
50211	50217 Health Insurance	\$7,228,715	\$6,647,370	\$7,343,111	\$5,971,846	\$8,309,275
50215	Catamount Health Program	\$7,679	\$4,612	\$7,679	\$2,240	\$7,679
50220	50229 Social Security	\$2,360,878	\$2,409,296	\$2,474,301	\$2,597,666	\$2,563,521
50230	50233 Admin. Life Insurance	\$109,568	\$98,788	\$112,489	\$98,975	\$110,345
50243	Employee Retirement (Support Staff)	\$752,204	\$650,554	\$860,679	\$93,367	\$895,106
50251	50253 Workers' Compensation	\$394,467	\$349,003	\$414,301	\$355,092	\$366,453
50260	Unemployment Compensation	\$16,000	\$14,017	\$16,800	\$32,872	\$66,000
50281	50283 Dental Insurance	\$506,505	\$449,950	\$470,846	\$450,212	\$511,383
50286	50288 Tuition Reimbursement	\$151,380	\$96,939	\$153,197	\$40,409	\$152,777
50291	50292 Disability Insurance	\$37,270	\$37,084	\$52,455	\$38,049	\$38,618
Employee Benefits		\$11,564,666	\$10,757,613	\$11,905,858	\$9,596,727	\$13,021,157
Purchased Professional Services						
50321	50330 Purchased Services	\$1,651,468	\$820,916	\$1,539,466	\$579,972	\$1,719,838
Purchased Professional Services		\$1,651,468	\$820,916	\$1,539,466	\$579,972	\$1,719,838
Purchased Technical Services						
50331	Benefit Plan Administration	\$82,000	\$80,350	\$82,000	\$14,003	\$92,000
50334	Principal Search Services	\$2,000	\$20,174	\$6,900	\$1,767	\$7,500
50335	Legal Services	\$70,000	\$61,185	\$70,000	\$37,432	\$70,000
50336	Negotiations Services	\$55,000	\$12,384	\$55,000	\$5,754	\$55,000
50337	Audit Services	\$22,500	\$31,150	\$35,000	\$14,200	\$35,000
50340	Equipment Repair/Maintenance	\$198,518	\$136,914	\$133,782	\$127,070	\$202,366
50341	Technical Services	\$11,500	\$8,311	\$11,950	\$7,663	\$11,950
50343	Homebound Tutoring	\$14,500	\$1,470	\$14,740	\$5,824	\$9,000
50344	Preschool Expenses	\$972,400	\$707,032	\$811,632	\$516,672	\$828,080
Purchased Technical Services		\$1,428,418	\$1,058,971	\$1,221,004	\$730,385	\$1,310,896

SCHOOL DISTRICT COMPARATIVE BUDGET
General Fund and Special Revenue Funds

Account Number / Description		FY 2022 Adopted Budget	FY 2022 Actual Expenses (pre-audit)	FY 2023 Adopted Budget	FY 2023 YTD 12/31/22 Plus Encumber.	FY 2024 Proposed Budget
Purchased Property Services						
50411	Water & Sewer	\$68,942	\$65,628	\$62,278	\$34,100	\$69,228
50421	Refuse Removal	\$47,996	\$56,016	\$53,800	\$33,943	\$56,300
50422	Snow Removal	\$74,000	\$65,883	\$44,000	\$31,042	\$70,000
50430	Plant Repair Services	\$36,000	\$186,016	\$70,500	\$83,616	\$579,884
50441	Rental of Land/Buildings	\$20,000	\$77,807	\$21,200	\$25,232	\$21,200
50442	Equipment Rental	\$8,446	\$7,853	\$8,946	\$5,350	\$11,648
50443	Copier Usage	\$107,016	\$24,055	\$109,363	\$11,331	\$105,470
50445	Leases	\$39,515	\$39,515	\$39,515	\$31,874	\$9,169
50475	Uniforms	\$17,200	\$13,670	\$18,556	\$19,130	\$27,000
50485	Fire Alarm Service	\$18,100	\$14,727	\$16,650	\$12,131	\$16,650
50490	Vehicle Operation	\$3,000	\$0	\$3,000	\$557	\$3,000
Purchased Property Services		\$440,215	\$551,171	\$447,808	\$288,306	\$969,549
Property Liability Insurance						
50521	Property Insurance	\$81,296	\$86,694	\$91,896	\$87,499	\$94,499
50522	Liability Insurance	\$106,603	\$107,179	\$113,610	\$125,591	\$135,639
50524	Vehicle Insurance	\$14,975	\$15,474	\$16,402	\$15,072	\$16,308
Property Liability Insurance		\$202,874	\$209,347	\$221,908	\$228,162	\$246,446
Other Purchased Services						
50513	Student Transportation	\$42,708	\$17,964	\$44,665	\$23,606	\$31,301
50520	City Bus Transportation	\$2,000	\$0	\$2,000	\$0	\$2,000
50530	Telephone	\$128,822	\$102,215	\$126,107	\$53,997	\$128,685
50531	Postage	\$17,045	\$10,325	\$17,207	\$2,111	\$17,947
50532	Telecommunications	\$900	\$768	\$954	\$448	\$1,000
50540	Advertising/Marketing	\$17,200	\$8,810	\$21,539	\$7,688	\$21,928
50543	Recruit & Retain Non Resident Students	\$750	\$322	\$750	\$100	\$750
50550	Printing	\$11,500	\$5,581	\$13,650	\$3,738	\$22,350
50560	Tuition	\$1,753,303	\$338,350	\$1,798,427	\$79,262	\$1,563,474
50568	Tech Center - State Distribution	\$261,983	\$250,618	\$268,533	\$0	\$278,292
50580	Travel	\$23,189	\$3,534	\$24,606	\$4,071	\$20,633
50585	50588 Conferences & Prof Development	\$205,944	\$113,271	\$214,920	\$81,012	\$216,338
Other Purchased Services		\$2,465,344	\$851,758	\$2,533,358	\$256,033	\$2,304,698
Supplies and Materials						
50610	Program Supplies	\$445,864	\$325,105	\$463,196	\$275,194	\$421,541
50611	504 /ESS Program Supplies	\$9,000	\$2,759	\$9,000	\$1,496	\$4,500
50612	General Supplies	\$195,376	\$174,050	\$207,558	\$159,278	\$246,190
50613	Field Trips	\$13,950	\$3,587	\$16,000	\$4,866	\$16,000
50614	Focus Supplies	\$1,100	\$0	\$1,100	\$0	\$1,100
50615	Repair Supplies	\$103,600	\$77,739	\$94,900	\$48,704	\$104,800
50616	Grounds Supplies	\$21,500	\$18,562	\$19,500	\$4,165	\$25,900
50622	Electricity	\$326,900	\$378,758	\$338,302	\$193,582	\$396,458
50623	Gas	\$131,400	\$125,167	\$148,854	\$60,835	\$150,972
50624	Oil	\$3,500	\$6,640	\$6,500	\$4,170	\$8,500
50626	Vehicle Fuel	\$113,050	\$124,879	\$120,440	\$53,261	\$141,200
50640	Books & Periodicals	\$101,956	\$76,559	\$126,148	\$64,218	\$128,803
50650	Audio/Visual Materials	\$9,917	\$8,161	\$10,117	\$5,087	\$11,147
50670	Software	\$119,750	\$88,127	\$143,924	\$34,833	\$261,101
50675	Software Maintenance Agreements	\$256,447	\$330,282	\$354,160	\$275,116	\$460,160
Supplies and Materials		\$1,853,310	\$1,740,373	\$2,059,699	\$1,184,805	\$2,378,371

SCHOOL DISTRICT COMPARATIVE BUDGET
General Fund and Special Revenue Funds

Account Number / Description		FY 2022 Adopted Budget	FY 2022 Actual Expenses (pre-audit)	FY 2023 Adopted Budget	FY 2023 YTD 12/31/22 Plus Encumber.	FY 2024 Proposed Budget
Equipment						
50733	Furniture	\$31,000	\$3,998	\$13,000	\$4,093	\$29,360
50734	Equipment	\$194,949	\$92,983	\$203,441	\$82,369	\$194,697
50735	Computers	\$552,326	\$537,416	\$637,440	\$541,710	\$715,630
50740	Equipment	\$401,990	\$455,886	\$447,740	\$306,780	\$533,604
	Equipment	\$1,180,265	\$1,090,283	\$1,301,621	\$934,952	\$1,473,291
Other Costs & Contingency						
50810	50812 Dues	\$47,811	\$42,612	\$54,700	\$37,160	\$56,400
50831	Interest TAN	\$14,000	\$0	\$14,000	\$0	\$0
50840	50842 Contingency	\$666,974	\$102,872	\$1,525,971	\$133,190	\$1,486,311
50890	50895 Miscellaneous	\$54,410	\$172,616	\$70,830	\$20,108	\$71,003
50892	Program Evaluation	\$52,300	\$49,688	\$68,500	\$39,142	\$69,500
50998	Transfers In/Out School's Out	(\$60,000)	\$0	(\$60,000)	\$0	(\$60,000)
	Other Costs & Contingency	\$775,495	\$367,788	\$1,674,001	\$229,600	\$1,623,214
Debt Service						
50830	Interest	\$133,079	\$137,527	\$178,449	\$65,580	\$560,521
50910	Principle on loans	\$312,525	\$312,525	\$437,525	\$437,525	\$437,525
	Debt Service	\$445,604	\$450,052	\$615,974	\$503,105	\$998,046
1001 General Fund Total		\$53,685,293	\$50,542,868	\$56,516,099	\$46,890,487	\$60,495,854
2001 SPECIAL REVENUE FUND						
50110	Teacher Salaries	\$394,940	\$497,427	\$515,213	\$616,198	\$751,467
50114	Secretarial Salaries	\$99,561	\$100,565	\$94,339	\$87,848	\$100,471
50115	Aide Salaries	\$107,329	\$117,829	\$107,762	\$118,853	\$117,725
50132	Bus Driver Salaries	\$63,091	\$72,106	\$63,054	\$47,568	\$62,846
50133	Bus Monitor Salaries	\$20,777	\$26,538	\$23,745	\$60,710	\$28,329
50211	50217 Health Insurance	\$187,692	\$169,695	\$213,164	\$188,634	\$235,866
50220	50225 Social Security	\$52,456	\$59,605	\$61,515	\$69,994	\$81,154
50231	Life Insurance	\$1,606	\$1,440	\$2,101	\$2,133	\$1,746
50232	OPEB State Teachers Retirement	\$77,014	\$100,342	\$105,454	\$10,772	\$109,992
50233	Life Insurance	\$656	\$642	\$625	\$546	\$625
50281	50283 Dental Insurance	\$12,220	\$11,420	\$13,142	\$13,756	\$17,967
50291	Disability Insurance	\$631	\$720	\$825	\$896	\$685
50330	Purchased Services	\$848,713	\$543,994	\$552,364	\$482,736	\$461,639
50513	50580 Student Transportation & Travel	\$3,000	\$20,293	\$0	\$8,118	\$0.00
50585	Conferences	\$0	\$0	\$0	\$45,734	\$0.00
50595	Other Purchased Services	\$0	\$1,113	\$0	\$0	\$0.00
50610	Supplies	\$68,102	\$38,299	\$75,200	\$7,879	\$61,664.00
50891	Miscellaneous	\$0	\$1,140	\$0	\$0	\$0.00
50892	Activity Coordination	\$0	\$314	\$0	\$0	\$0.00
50999	Transfers In/Out	\$0	\$424,807	\$0	\$31,912	\$0.00
	2001 Special Revenue Fund Totals	\$1,937,787	\$2,188,291	\$1,828,502	\$1,794,285	\$2,032,175
General Fund & Special Revenue Funds Total		\$55,623,080	\$52,731,159	\$58,344,602	\$48,684,773	\$62,528,029

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

T191

Chittenden County

Property dollar equivalent yield

15,479

<--See bottom note

Homestead tax rate per \$15,479 of spending per equalized pupil

1.00

17,600

Income dollar equivalent yield per 2.0% of household income

Expenditures

		FY2021	FY2022	FY2023	FY2024	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$52,969,514	\$55,623,080	\$58,344,602	\$62,528,029	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)	NA	NA	NA	-	3.
4.	Locally adopted or warned budget	\$52,969,514	\$55,623,080	\$58,344,602	\$62,528,029	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 Expenditures	\$52,969,514	\$55,623,080	\$58,344,602	\$62,528,029	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.

Revenues

10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$11,291,856	\$12,448,803	\$13,599,887	\$12,911,955	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)	NA	NA	NA	NA	12.
13.	Offsetting revenues	\$11,291,856	\$12,448,803	\$13,599,887	\$12,911,955	13.

14.	Education Spending	\$41,677,658	\$43,174,277	\$44,744,715	\$49,616,074	14.
15.	Equalized Pupils	2,579.74	2,570.31	2,569.26	2,561.11	15.

		FY2021	FY2022	FY2023	FY2024	
16.	Education Spending per Equalized Pupil	\$16,155.76	\$16,797.30	\$17,415.41	\$19,372.88	16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$162.62	\$173.37	\$173.44	-	17.
18.	minus Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	\$21.30	\$8.02	\$4.73	-	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)	\$27.82	\$32.26	-	-	24.
25.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	\$27.82	\$32.26	-	-	25.
26.	Excess spending threshold	threshold = \$18,756	threshold = \$18,789	threshold = \$19,997	threshold = \$22,204	26.
27.	plus Excess Spending per Equalized Pupil over threshold (if any)	\$18,756.00	\$18,789.00	\$19,997.00	\$22,204.00	27.
28.	Per pupil figure used for calculating District Equalized Tax Rate	-	2 year suspension	2 year suspension	suspended thru FY29	28.
29.	District spending adjustment (minimum of 100%)	\$16,156	\$16,797	\$17,415	\$19,372.88	29.
		146.897%	148.425%	130.805%	125.156%	
		based on yield \$10,883	based on yield \$11,317	based on \$13,314	based on \$15,479	

Prorating the local tax rate

30.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$19,372.88 ÷ (\$15,479 ÷ \$1.00))]	\$1.4690	\$1.4843	\$1.3081	\$1.2516	30.
31.	Percent of South Burlington equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	31.
32.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.25)	\$1.4690	\$1.4843	\$1.3081	\$1.2516	32.
33.	Common Level of Appraisal (CLA)	89.92%	112.03%	100.99%	92.97%	33.
34.	Portion of actual district homestead rate to be assessed by town (\$1.2516 / 92.97%)	\$1.6337	\$1.3249	\$1.2953	\$1.3462	34.

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.

35.	Anticipated income cap percent (to be prorated by line 30) [(\$19,372.88 ÷ \$17,600) x 2.00%]	2.39%	2.44%	2.18%	2.20%	35.
36.	Portion of district income cap percent applied by State (100.00% x 2.20%)	2.39%	2.44%	2.18%	2.20%	36.
37.	#N/A	-	-	-	-	37.
38.	#N/A	-	-	-	-	38.

- Following current statute, the Tax Commissioner recommended a property yield of \$15,479 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$17,600 for a base income percent of 2.0%, and a non-residential tax rate of \$1.386. These figures use the estimated \$64,000,000 surplus from the Education Fund. **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%.

SOUTH BURLINGTON SCHOOL DISTRICT'S FACILITIES STEWARDSHIP PLAN, CURRENT CAPITAL PLAN, AND THE PROPOSED FY24 BOND

As previously highlighted in other sections of this document, the need to address critically deferred items related to our existing aging infrastructure and building capacity (in the wake of growing student enrollment) is a paramount feature of the FY24 budget. The Facilities Stewardship Plan is a detailed multi-year tracking mechanism for projecting short- and long-term projects that address these concerns. Projects are listed by school and category (e.g. roofing, HVAC, bathrooms, etc.), and are divided by funding source (e.g routine maintenance and small focused projects are managed through the annual local operating budget; longer-term capital projects are included in periodic bond proposals that require separate voter approval). Before reviewing the details of these items as they impact the FY24 budget, it may be useful to provide a summarized narrative of how the district has arrived at this urgent point of required action.

Facility Master Planning History

The South Burlington School District has been working incrementally, over the past decade, towards a goal of understanding how our current facilities impact our students and greater community. The results of this ongoing work have been documented through several School Board-led initiatives as well as joint city/school task forces and volunteer committees working with administrators to understand the issues and develop potential solutions.

The District now has a deep understanding of the challenges presented by our facilities and their impacts on our programs. As highlighted earlier in this document, the District has obtained updated enrollment projections that confirm what we are currently experiencing: a projected continued growth in student population and overcrowded conditions at the majority of our school buildings. We have now completed comprehensive building assessments documenting existing conditions, deferred maintenance needs and estimated costs and options to better align facilities with our desired future educational programs.

These building assessments were completed by a team of architects, engineers and educational planners from Dore + Whittier Architects who have been working with the District for many years assisting with development of this data.

In 2018, a Feasibility Study and Building Assessment was completed for the Middle and High Schools. The major take away points from this study were that the 60+ year old buildings had served the community well but were in need of major renovations and additions or a full replacement. Deferred maintenance costs at that time were estimated to be well over \$30 million for just the Middle and High Schools (and are now estimated at over \$60 million for the District as a whole). The scope of work and estimated costs for these improvements were only to extend the life of the buildings. They did not address space issues or how the design of these 60+ year old buildings were disconnected from the needs of delivering today's education. The High School was well over its intended capacity based on current standards (although its enrollment has since dipped). The Middle School proved to have adequate overall space but in all the wrong places – a gym that is too small, lack of adjacent rooms and support spaces to facilitate a teaming/house style system that is currently utilized, along with many other deficiencies.

Many options were evaluated that reviewed renovating facilities in place and adding additional space as needed. Other options reviewed constructing separate new buildings as well as a combined new building and many variants of each.

In 2020, the school board sponsored a \$209M bond article for the construction of a combined new middle/high school to be located on the existing campus. The bond article was not approved. During the

community outreach process leading up to the vote, the District received good feedback from the community asking reasonable questions about cost, timing, lack of state aid and questions about the current conditions and future disposition of the elementary schools in this overall plan. Enrollments were increasing at the elementary school level and they were rapidly running out of appropriate space.

In 2022, the District completed a Feasibility Study and Building Assessment for the District's three elementary schools. The District also obtained updated enrollment projections which indicated a sustained increase in enrollment at the elementary level and continued pressure at the middle school level. In 2022, the district administration formed an Enrollment Committee composed of community members, parents, educators and school administrators to analyze the results of the Elementary School study and to develop a recommended option to alleviate space issues at the elementary level. As previously highlighted, this led to a recommendation made to the school board to sponsor a bond article to provide additional classroom and support space at both the Rick Marcotte Central School and Orchard School via the construction of Zero Emission Modulars (ZEMs) to handle the projected increase in enrollment for the next 5 to 7 years. Additionally, the Enrollment Committee recommended developing a longer term plan that may include realignment of current grade configurations to better match desired educational outcomes and efficiently utilize current space and facilities.

South Burlington is certainly not unique in its infrastructure deficiencies. The Vermont House and Senate Committee on Education commissioned an independent analysis on this topic titled "Vermont School Facilities Inventory and Assessment" that was submitted by the Secretary of Education in April 2022. This study leveraged an independent consultant to review a broad range of facility-related factors in 54 School Districts/Supervisory Unions (SD/SU) across the state. The study utilized a "Facility Condition Index" (FCI) to measure the aggregated depletion percentage of facilities for each SD/SU. The higher the percentage, the greater the need for infrastructure replacement or upgrades. The South Burlington School District did not fare well in the analysis. The average FCI for the SD/SUs participating in the study was 71.4%, reflecting considerable concern for the overall condition of school infrastructure across the state. **The calculated FCI for our South Burlington district was 81.3%, which ranked it as the 11th highest SD/SU most in need of action to address its infrastructure needs, and the 2nd highest in Chittenden County.** In its executive summary, the report considered any SD/SU having a FCI of over 75% to represent a "troubling" condition.

With this important background context in mind, we will now present our recommendations for the FY24 budget.

The Facilities Stewardship Plan and Proposed Bond

A snapshot summary of the current Facilities Stewardship Plan (for the 10-year period FY2022 through 2031) is provided below. You will note that the entry for FY24 bond-funded infrastructure projects is aligned with the bond request for \$8,550,000 as part of the overall \$14,550,000 bond request (that also includes \$6 million for the installation of the ZEMs at Rick Marcotte Central and Orchard Schools).

SBSD FACILITIES STEWARDSHIP PLAN 2022-2031

South Burlington School District	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
SBSD Stewardship Total	\$2,731,438	\$494,418	\$9,343,244	\$1,744,356	\$4,520,141	\$796,098	\$703,536	\$656,245	\$805,020	\$341,922
SBSD Proposed Bond Funded Budget	\$2,492,600	\$196,000	\$8,547,900	\$995,000	\$3,825,000	\$200,000	\$-	\$-	\$-	\$-
SBSD Proposed Operating Budget	\$238,838	\$298,418	\$650,344	\$844,356	\$695,141	\$596,098	\$703,536	\$656,245	\$805,020	\$341,922

Assuming that the new bond passes on March 7th, the below summary chart displays the Capital Debt Service Budget that would persist, including the ongoing paydown of formerly approved bonds:

SCHOOL DISTRICT 10-YEAR CAPITAL DEBT SERVICE BUDGET

Current Debt Service (fiscal year)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
2005 Bond	147,039	141,552	133,989							
2016 Bond	171,555	168,760	165,814	162,695	159,412	156,036	152,603	149,114	145,569	141,962
2018 Bond	72,720	71,628	70,451	69,132	67,662	66,084	64,487	62,909	61,314	59,706
2022 Bond	169,970	169,120	168,145	167,033	165,758	164,308	162,714	160,772	158,329	155,556
<i>ZEMS -2024 Proposed Bond Pending Voter Approval Estimates ONLY</i>	150,891	922,630	899,613	876,595	853,578	830,561	807,543	784,526	761,509	0
<i>FACILITIES -2024 Proposed Bond Pending Voter Approval Estimates ONLY</i>	285,871	767,639	750,196	732,753	715,310	697,867	680,424	662,981	645,538	628,095
ANNUAL TOTALS:	998,046	2,241,329	2,188,208	2,008,208	1,961,720	1,914,856	1,867,771	1,820,302	1,772,259	985,319

In terms of the specific bond request for FY24, the table below offers more details of what is included in the request, along with a more detailed illustration of the debt service that would impact future budgets. As noted earlier, if the bond is passed by the voters in March, there would be an interest-only payment due in FY24, with principal payment starting to become due in FY25 and beyond. These figures are still illustrative because the exact amortization schedule will not be known until the funds are actually borrowed from the Vermont Bond Bank once approved by the voters, and as interest rates fluctuate each day the final numbers should approximate, but not match exactly, the information provided below.

Proposed Bond

- **Total Bond Request: \$14,550,000**

- **\$6 Million for Classroom ZEMs (Zero Energy Modular Classrooms)***
 - *Now implemented, impact fees will cover an estimated 91% of cost of ZEMs, excluding financing

- **\$8.55 Million for various capital improvement items in the Stewardship Plan:**
 - Roofing (\$2.35 million)
 - HVAC/Plumbing/AHU (\$422.9 thousand)
 - Window Replacement (\$1 million)
 - Bathrooms (\$1.425 million)
 - Parking Lot/Sidewalk (\$1.85 million)
 - Kitchens (\$1.5 million)

Bond Amortization Schedule & Impact Fee Revenues (Illustrative)

FY	ZEM Principal	ZEM Interest	Projected Offset from Impact Fees	ZEM Total	Stewardship Principal	Stewardship Interest	Stewardship Total	Grand Total	
2024	\$0	\$150,891	<i>The collection of Impact Fees is projected to cover an estimated 91% of the cost of the ZEMs, excluding financing</i>	\$150,891	\$0	\$285,871	\$285,871	\$436,762	
2025	\$750,000	\$172,630		\$922,630	\$427,500	\$340,139	\$767,639	\$1,690,269	
2026	\$750,000	\$149,613		\$899,613	\$427,500	\$322,696	\$750,196	\$1,649,809	
2027	\$750,000	\$126,595		\$876,595	\$427,500	\$305,253	\$732,753	\$1,609,348	
2028	\$750,000	\$103,578		\$853,578	\$427,500	\$287,810	\$715,310	\$1,568,888	
2029	\$750,000	\$80,561		\$830,561	\$427,500	\$270,367	\$697,867	\$1,528,428	
2030	\$750,000	\$57,543		\$807,543	\$427,500	\$252,924	\$680,424	\$1,487,967	
2031	\$750,000	\$34,526		\$784,526	\$427,500	\$235,481	\$662,981	\$1,447,507	
2032	\$750,000	\$11,509		\$761,509	\$427,500	\$218,038	\$645,538	\$1,407,047	
2033	\$0	\$0		\$0	\$427,500	\$200,595	\$628,095	\$628,095	
2034					\$427,500	\$183,152	\$610,652	\$610,652	
2035					\$427,500	\$165,709	\$593,209	\$593,209	
2036					\$427,500	\$148,266	\$575,766	\$575,766	
2037					\$427,500	\$130,823	\$558,323	\$558,323	
2038					\$427,500	\$113,380	\$540,880	\$540,880	
2039					\$427,500	\$95,937	\$523,437	\$523,437	
2040					\$427,500	\$78,494	\$505,994	\$505,994	
2041					\$427,500	\$61,051	\$488,551	\$488,551	
2042					\$427,500	\$43,608	\$471,108	\$471,108	
2043					\$427,500	\$26,165	\$453,665	\$453,665	
2044					\$427,500	\$8,722	\$436,222	\$436,222	
2045						\$0	\$0	\$0	
TOTAL	\$6,000,000	\$887,446		-\$5,460,000	\$1,427,446	\$8,550,000	\$3,774,481	\$12,324,481	\$13,751,927

In summary, the District is facing over \$60 million in deferred maintenance needs for our existing infrastructure, and significant overcrowding due to increasing enrollment. This does not even take into consideration how our aging buildings and their original configurations need to adapt to provide high quality universal education in the 21st century. The \$14.55 million bond proposal is only one step towards addressing our most pressing needs. The District looks forward to engaging the community to develop lasting solutions to our numerous facility challenges. This bond article buys us some time and allows us to adequately provide space for our elementary students starting in August of this year. We need to use this time to plan for the future but can no longer afford to ignore or defer required action as we have done in the past.

Glossary

Average Daily Membership (ADM): is a count of resident and state-placed students who receive an elementary or secondary education at public expense. This census data is collected between the 11th and 30th days of the new school year and is used in calculating the number of equalized pupils.

Common Level of Appraisal (CLA): is the ratio of a town's grand list property values to actual homestead market values. This is based on an equalization study performed by the VT Tax Department every year that reviews home sales prices for all the arms-length sales in a town over the prior three year period. The study considers recent sales price (and not the assessed value on the grand list) as the best measure of current market value. For a given level of budgeted Expenditures, changes in the CLA alone can have a significant impact on residential property taxes, especially if home values are generally rising and the town's assessed grand list values are stale (eg no recent reappraisal). Typically, if a CLA decreases then property taxes will increase, and vice versa.

Education Spending: is the amount that needs to be raised by education property taxes, augmented by the Education Fund. This is a calculation of a town's voted and approved budgeted expenditures minus local revenues.

Equalized Pupil: is a calculation that leverages the Average Daily Membership along with other demographic weighted factors in each district (such as distribution of students by grade, poverty levels, students for whom English is not their primary language, etc). A two-year average is used to smooth out annual student population fluctuations in school districts. The objective of calculating equalized pupils is to create an "average" student in terms of assumed costs for a given district. The current formula will be significantly updated for FY25.

Equalized Homestead Tax Rate: is a calculation of Education Spending per equalized pupil divided by the Property Tax Yield.

Expenditures: are the total dollars a school district intends to spend in a given Fiscal Year (July 1- June 30).

Income Sensitivity: refers to a test in the tax code that allows certain homestead owners who meet designated criteria to have their total property tax bill reduced by a property tax credit based on income.

Local Revenues: are money the district has or is owed (e.g. grants, federal dollars, state aid for special education, tuitions, surplus,etc.).

Residential Tax Rate (or Homestead Actual Residential Tax Rate): is a calculation that divides the Equalized Homestead Tax Rate by the Common Level of Appraisal (CLA). This rate is then multiplied by the assessed value of your homestead and divided by 100. The resulting education tax is added to the municipal tax to calculate your total property tax due (before any tax credits from the Income Sensitivity test).

Yield (or Property Tax Yield): is set by the Legislature annually and is the amount equivalent to a \$1 homestead tax rate. The Yield is difficult to estimate prior to the VT Tax Commissioners recommendation on December 1st as it is driven by the financial status of the state's education fund and other political factors. The final Yield is not typically finalized by the Legislature until the end of the session (i.e. after school budgets have been voted on).

For more detailed information, please visit Vermont Agency of Education Tax Rate Calculations/Frequently Asked Questions:
<https://tax.vermont.gov/property/education-property-tax-rates/faqs>

WARNING
CITY OF SOUTH BURLINGTON SCHOOL DISTRICT
2023
ANNUAL MEETING

The legal voters of the City of South Burlington School District are hereby notified and warned to meet at their respective polling places at the Frederick H. Tuttle Middle School on 500 Dorset Street, the Orchard School on 2 Baldwin Avenue, the Gertrude Chamberlin School on 262 White Street, and South Burlington City Hall Senior Center on 180 Market Street on Tuesday, March 7, 2023, at 7:00 o'clock in the morning, at which time the polls will open, until 7:00 o'clock in the evening, at which time the polls will close, to vote by Australian ballot on the following articles:

ARTICLE I
ELECTION OF OFFICERS

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

ARTICLE II
BUDGET

Shall the voters of the City of South Burlington School District approve the School Board to expend Sixty-Two Million Five Hundred Twenty-Eight Thousand Twenty-Nine and 00/100 Dollars (\$62,528,029.00), which is the amount the School Board has determined to be necessary for the ensuing fiscal year?

ARTICLE III

CAPITAL IMPROVEMENT BOND ISSUE

The City of South Burlington School District Board of School Directors has determined that public interest or necessity demand incurring bonded indebtedness to finance capital improvements, renovations and additions to the schools and facilities of the District at an estimated total project cost of Fourteen Million Five Hundred Fifty Thousand (\$14,550,000) Dollars. It is expected that 0% of the project costs will be eligible for state school construction aid because there is presently a moratorium on state school construction aid funding. Therefore, the District will be responsible for 100% of such project costs (\$14,550,000) which the Board recommends be funded through the issuance of up to Fourteen Million Five Hundred Fifty Thousand (\$14,550,000) Dollars of general obligation bonds or notes. So:

Shall the issuance of general obligation bonds or notes of the South Burlington School District be authorized in an amount not to exceed Fourteen Million Five Hundred Fifty Thousand (\$14,550,000) Dollars for the purposes of financing the final design, permitting, site work and the construction of renovations, capital improvements and additions to several District school buildings and facilities, together with related eligible project expenses, such improvements to include the addition of zero energy modules (ZEMS) as well as capital improvements pursuant to the District's Facilities Stewardship Plan?

State funds are not available at this time, or this project is not eligible to receive state school construction aid. The South Burlington School District will be responsible for all costs and any borrowing and the costs of the planned improvements and additions.

POLLING PLACES ARE THE AT THE FREDERICK H. TUTTLE MIDDLE SCHOOL ON 500 DORSET STREET, THE ORCHARD SCHOOL ON 2 BALDWIN AVENUE, THE GERTRUDE CHAMBERLIN SCHOOL ON 262 WHITE STREET, AND THE SOUTH BURLINGTON CITY HALL SENIOR CENTER ON 180 MARKET STREET. VOTERS ARE TO GO TO THE POLLING PLACE IN THEIR RESPECTIVE DISTRICT.

The legal voters of the City of South Burlington School District are further warned and notified that a virtual public information meeting will be held to discuss Articles I, II, and III on Monday, March 6, 2023, at 6:30 p.m. at 180 Market Street.

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

UNDERSTANDING THE BALLOT

Shall the issuance of general obligation bonds or notes of the South Burlington School District be authorized in an amount not to exceed **Fourteen Million Five Hundred and Fifty Thousand (\$14,550,000) Dollars** for the purposes of financing the final design, permitting, site work and the construction of renovations, **capital improvements and additions to several District school buildings and facilities**, together with related eligible project expenses, such improvements to include the addition of zero energy modules (ZEMS) as well as capital improvements pursuant to the **District's Facilities Stewardship Plan?**

State funds are not available at this time, or this project is not eligible to receive state school construction aid. The South Burlington School District will be responsible for all costs and any borrowing and the costs of the planned improvements and additions.

maintenance that includes roofing, HVAC and plumbing, updating kitchen, bathrooms, windows, parking lots and sidewalks

- Yes to authorize the funds
- No to decline the authorization of funds

The total amount of the bond including 8 ZEMs at 2 elementary schools and deferred maintenance across all 5 schools in the district



southburlington

V E R M O N T

City Manager's FY 2022 Annual Report

Jessie Baker, City Manager

It is my honor to present the FY 2022 Annual Report to the community of South Burlington. FY 2022 (July 1, 2021 to June 30, 2022) saw a lot of changes for our City. In July 2021, after decades of community visioning and planning, we opened our City Hall, Library, and Senior Center at 180 Market Street thus anchoring our developing downtown with new community amenities. We welcomed new leaders such as Public Works Director, Thomas DiPietro and, City Attorney, Colin McNeil. We saw public and private investment in developing much needed new housing options for our neighbors as well as new professional opportunities. And we continued to be leaders in innovation through updated land development regulations, information technology modernization, and body worn camera deployment among many others.

On the following pages, you will find detailed reports from our Department Heads, Committees, and our governmental partners. There are hundreds of staff, elected and appointed officials, and volunteers who work everyday to further the vision of our community. Please join me in thanking them for their efforts and allowing me to highlight some of them for you!

City Center and 180 Market Street

Thanks to so many of you who joined us for the community celebration to open 180 Market Street on July 23, 2021! In our first year of operations, we welcomed thousands of visitors to our new Public Library, City Hall, and Senior Center. There were art shows, story times, senior lunches, public meetings and public hearings about the future of our community, and so much more. In fact, the Library saw a 15% increase in cardholders over the first year in their new space and over 158,000 items were checked out for our neighbors to enjoy at home. Twice a week an average of 25 seniors in our community joined us for lunch at the Kevin Dorn Senior Center. We hope you are enjoying this new community asset and would love to hear your ideas for future uses of this new space – including our festival street – Market Street!

Around City Hall, there was a flurry of other activity in City Center this year. UVM Medical Center invested millions of dollars to build housing and a daycare center in City Center. Taconic Capital Advisors and Eastern Real Estate (proven national developers of innovative community spaces) purchased the University Mall property in the spring of 2022 spurred on by the community's work to develop our Downtown. The City secured a \$9.7M federal grant to support the design, engineering, and construction of a bicycle and pedestrian bridge over I-89. And planning work continued on City Center Park, Garden Street, and Willison Road in advance of our anticipated final Tax Increment Financing bond authorization vote on Town Meeting Day 2023.

While not in City Center, the growth of our downtown is also supported by much needed housing built at the O'Brien Hillside and Quarry Hill neighborhoods as well as the expansion of OnLogic, Beta, and many more small businesses in our community. The future of our City is bright!

Climate Resiliency

This fiscal year, the Council, Planning Commission, Climate Action Plan Task Force, and many of you spent time thinking about and planning for the future climate resiliency of South Burlington.

After several years of Interim Zoning, the Planning Commission recommended to the Council and the Council approved major amendments to the City's Land Development Regulations. These updates, approved by the Council in February 2022, included an overhaul of the City's Environmental Protection Standards, Planned Unit Development, Subdivision, Civic Space, and Master Plan standards as well as the extension of inclusionary zoning city-wide.

In August 2021, the City Council convened a Climate Action Plan Task Force charged with recommending to the Council "the adoption of a Climate Action Plan that identifies a series of strategic pathways that most realistically achieve the State and City's climate goals for South Burlington." This Task Force met frequently throughout the year and successfully brought a Climate Action Plan to the Council early in FY 2023.

Public Safety

Our community continues to be well-served by professional Police, Dispatch, Fire, and EMS professionals who provide for our community's wellbeing each hour of the year. This year the Police responded to 10,731 calls for service and Fire/EMS responded to 4,447 emergency calls (72% or 3,196 of which were medical calls.) This fiscal year, both the Police and Fire department struggled with staffing levels adequate to maintain the health and well-being of staff as well as respond to the needs of our community. We continue to follow the national trend of folks retiring from these professions and the upcoming generations less likely to serve in this way. Both Chiefs put a great deal of effort into recruiting and retaining staff and we are optimistic that these new colleagues will add a significant value to our team.

Despite staffing challenges, we continue to be at the forefront of progressive public safety service provision. This year we continued our partnership with the Howard Center Community Outreach Team. This team co-responds to a variety of calls for service which involve a person suffering from an unmet social service need and ensure their needs are best met. In FY 2022, the Community Outreach Team responded to 482 requests for services in South Burlington.

Additionally, in FY 2022, our Police personnel implemented the use of body worn cameras. This technology (many years in the planning in South Burlington) improves criminal investigation, allows for more thorough review in use of force situations, and enhances our transparency and accountability to each other and the public.

FY 2022 saw a great deal of future planning in the Fire and EMS service delivery area. A critical component of this Department's work is Fire Prevention which is responsible for enforcing the State's Building and Fire Safety Codes and ensuring that new construction meets standards for safety. As you can imagine, in a growing community, this is a big undertaking. In FY 2022 Fire Chief, Terry Francis, served as both the Fire Chief (chief of department overseeing Fire and EMS operations) and Fire Marshall (overseeing prevention and building inspections.) In FY 2022, we started planning for additional resources to support growing demands on both sides of this house which were implement in early FY 2023 with the addition of Fire Chief Steven Locke. We are thankful that Deputy Chief/Fire Marshall Terry Francis continues to serve the City and oversee Fire Prevention.

Infrastructure

With a continued focus on maintaining our municipal infrastructure, FY 2022 saw us focusing on the preliminary engineering needed as we consider significant upgrades to the Bartlett Bay Wastewater Treatment Facility as well as modernizations to our Airport Parkway Wastewater Treatment Facility and pump stations.

This infrastructure is critical as we maintain the community's public health and minimize our impact on Lake Champlain.

We crack filled, repaved and line striped all or sections of 19 individual streets in the City and completed a Rapid Flashing Beacon crosswalk on Kennedy Drive at W Twin Oaks Terrace. And, of course, we completed construction of the Muddy Brook Culvert replacement on Kimball Avenue at the City's border with Williston.

Municipal Finances

Prudent financial decisions were made by the previous administration, namely the tremendous leadership of Kevin Dorn and Tom Hubbard, to build a FY 2022 budget cautiously given the uncertainty COVID-19 presented. As Vermont emerges from the pandemic, we saw our revenues rebound faster than anticipated and our permit fees increase. As a result, we ended FY 2022 with just over a \$2M surplus. With Council approval, a portion of these funds have been invested in deferred capital projects with \$1.2M allocated for traffic signal improvements needed along Dorset Street. With this surplus and the investment in capital, we continue to exceed our minimum 8.33% of our operating expenditures in Fund Balance – achieving 9.20% this year.

With another clean audit in FY 2022, the City continues to be in strong financial shape to achieve our shared goals of excellent municipal operations and continued community investment in the future. For additional information, you can find the results of our FY22 Audit here:

www.southburlingtonvt.gov/departments/finance/audited_financials.php.

Gratitude

On a personal note, FY 2022 was my first full year serving the City of South Burlington. I am humbled and honored by the warm welcome I received from staff, elected and appointed officials, volunteers, and residents. I learn more everyday from the stories, anecdotes, and history you all share and I'm excited for the work ahead of us!

In FY2022 our community was well served by our City Councilors who put in hundreds of hours guiding policy work, attending Council and Committee meetings, and supporting our residents. We are fortunate for the service of Helen Riehle, Council Chair, Meaghan Emery, Vice Chair, Tim Barritt, Clerk, Thomas Chittenden and Matt Cota.

Finally, I want to thank the City's Leadership Team. Each of them provides expert guidance to service areas that are critical for the residents and businesses of South Burlington. I'm thankful to call each of them colleagues and for the wisdom and commitment they bring to our community

Colin McNeil – City Attorney
Daisy Brayton – Human Resources Director
Donna Kinville – City Clerk
Greg Yandow – Director of Physical Plant
Holly Rees – Recreation & Parks Director
Ilona Blanchard – Community Development
Director
Jennifer Murray – Library Director

Martha Lyons – Assessor & Tax Collector
Martha Machar – Finance Director
Mike Mott – Information Technology Director
Paul Conner – Director of Planning & Zoning
Shawn Burke – Police Chief
Steven Locke – Fire Chief
Thomas DiPietro – Director of Public Works

The City is at a fantastic place in our history because of the hard work of the City Council, committee members, volunteers, Leadership Team, and all of you and for that I am thankful. Thank you for the time you spend with this FY 2022 Annual Report. If you have questions or ideas you would like to share, I can be reached at (802) 846-4100 or at jbaker@southburlingtonvt.gov.



southburlington

V E R M O N T

Proposed Financial Management Plan

Fiscal Year 2024

July 1, 2023 to June 30, 2024

In accordance with the City Charter, the proposed FY 2024 budget, which has been discussed and approved by the City Council (January 17, 2023), is now available to the voters for their consideration on March 7, 2023.

The FY 2024 General Fund budget expenditures increased \$2,678,839.77 to \$31,140,318.33. General Fund non-property tax revenues increased by \$1,253,353.41 to a total of \$11,752,019.41. This increase is largely due to an anticipated increase in projected revenue from Local Options Taxes as well as the phased-out use of federal American Rescue Plan Act (ARPA) funds to offset revenue losses and deferred projects from prior years due to the COVID-19 pandemic. The General Fund property tax (Tax Levy) will increase to \$19,388,298.92. 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, and, starting this year, including an adjustment in the projected Grant List for properties in the City's Tax Increment Financing (TIF) District.

The General Fund property tax rate needed is \$0.4727. The total property tax rate needed, including previously voter-approved Special Fund Levies (\$0.01 for Penny for Paths, and \$0.01 for Open Space) is \$0.4928, an increase of \$0.0268 over the FY23 tax rate, or 5.75% overall. This equates to an annual increase of \$117.11 for the average homeowner and annual increase of \$78.49 for the average condo owner. The average home is based on an assessed value of \$437,383 and the average condo is based on an assessed value of \$293,152.

The total FY 24 budget, including all expenditures from the General Fund, Special Funds, and Enterprise Funds is \$55,286,721.89.

Grand List & Tax Rate

Vermont State Statute 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 for whom appraisals have changed, 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, at the end of June. Anyone still not satisfied with the outcome of that process may appeal to the Board of Civil Authority.

The first tax payment is due to the City on or around August 15 of each year. State Statute requires municipalities give taxpayers at least thirty (30) days' notice before payment is required. To meet this requirement, the City Council sets the tax rate around the beginning of the new Fiscal Year.

As part of our budget process, we estimate a tax rate based on the Tax Levy needed to support the General Fund which is then divided by the City Assessor's estimate of what next year's Grand List will be. Therefore, we use conservative estimates for the Grand List to project a tax rate in November for a tax rate to be set the following June.

The City tax rate approved by City Council uses a much more accurate Grand List than we have at the time of budget preparation. The total 2023 Grand List has been conservatively estimated by the City Assessor to be \$41,267,784.33, a 1.75% increase from July 2022. \$365,317 of the total Grand List is estimated to be within the Tax Increment Financing (TIF) district.

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

- General Fund Tax Levy for FY 2024 as proposed is \$19,388,298.92
- Estimated 2023 net Grand List for general fund budget is \$41,019,963.54
- Dividing the General Fund Tax Levy by the estimated Grand List results in an estimated rate of \$0.4727
- Adding the Special Fund Levies, \$0.02, shown separately in your tax bill, for a total FY24 City property tax of \$0.4928

Therefore, the estimated FY 2024 tax rate of \$0.4928 is an increase of \$0.0268 over the FY 2023 approved tax rate. When computing the impact of this tax for an individual property owner, the City takes the property owner's assessed property value, divides that by 100, and multiplies it by the actual property tax rate.

The Proposed FY 2024 Budget

As we put forth a budget that ensures we are meeting community's service expectation as we grow, major considerations for this year's proposed budget included: sensitivity toward tax rate increase by presenting a two-year budget; rising inflation rates and cost of living adjustments; increase capacity to maintain our Parks; funding staff positions by restoring a Police Officer position and Deputy Chief position, restoring a Firefighter/EMT position, and restoring a GIS/Analyst position to inform data driven decision making; incrementally investing in our Capital Improvement Plan to ensure we maintain our infrastructure; establish a second ambulance beginning January 1, 2024 to ensure we are meeting emergency service demands; meeting all contractual obligations and all bonded debt obligations; and strategically using federal ARPA funds to help achieve these goals.

New in the proposed FY24 budget you will find personnel benefits cost under each department's budget. These costs (health, life, and retirement) were previously budgeted under the umbrella of a Department of Human Resources and Benefits Administration. Showing these costs under each Department provides a full picture of the total cost for each Department. You will also find that each department's budget is

divided into three categories: wages and benefit, general operating budget, and capital projects. These “roll-up” budget categories are applied city-wide to the General Fund budget and Enterprise Fund budgets.

As you review the budget, you will find some budget lines with zero budget in FY24 that previously had budgeted amount. During our process this year, we combined lines in the Recreation and Parks Department and the Fire and Ambulance Services Department to better reflect operational needs. Some of the Recreation individual program budget lines are integrated into Recreation and Parks lines. The separate Ambulance budget is now fully integrated into Fire and Ambulance budget lines to reflect the current operational structure of the department.

Additionally, new in the proposed FY24 budget, the TIF increment Grand List is netted out from the City’s total Grand List for the purpose of calculating the General Fund budget tax rate. This is to accurately show the Grand List in which the General Fund property tax rate is based.

Continuing to provide the highest level of transparent and responsive public safety and emergency services remains a priority in the proposed FY24 Budget. This year, funding has been added to support Fire/EMS staff in the wake of increased service calls and support purchasing and staffing a second ambulance. Currently, the Department staffs a single ambulance with two firefighter/EMT’s to serve the citizens and visitors of our City. Over the past 10 years, the Department has seen an average increase in calls for service of five percent annually. The current medical call volume has exceeded the Department’s ability to meet the service demands of the community and, as a result, approximately 23% of medical calls for service in South Burlington are responded to by another service provider. While we are thankful for the robust Chittenden County mutual aid system, we are currently using it to supplant services with ambulances from other jurisdictions which is not sustainable. Establishing a second ambulance ensures timely response to all the medical calls for service from our residents.

This budget also sees the gradual restoration (following the lean COVID years) and capacity building for projects and capital costs in the City’s adopted Capital Improvement Plan. This includes a \$452,000 funding increase from FY23.

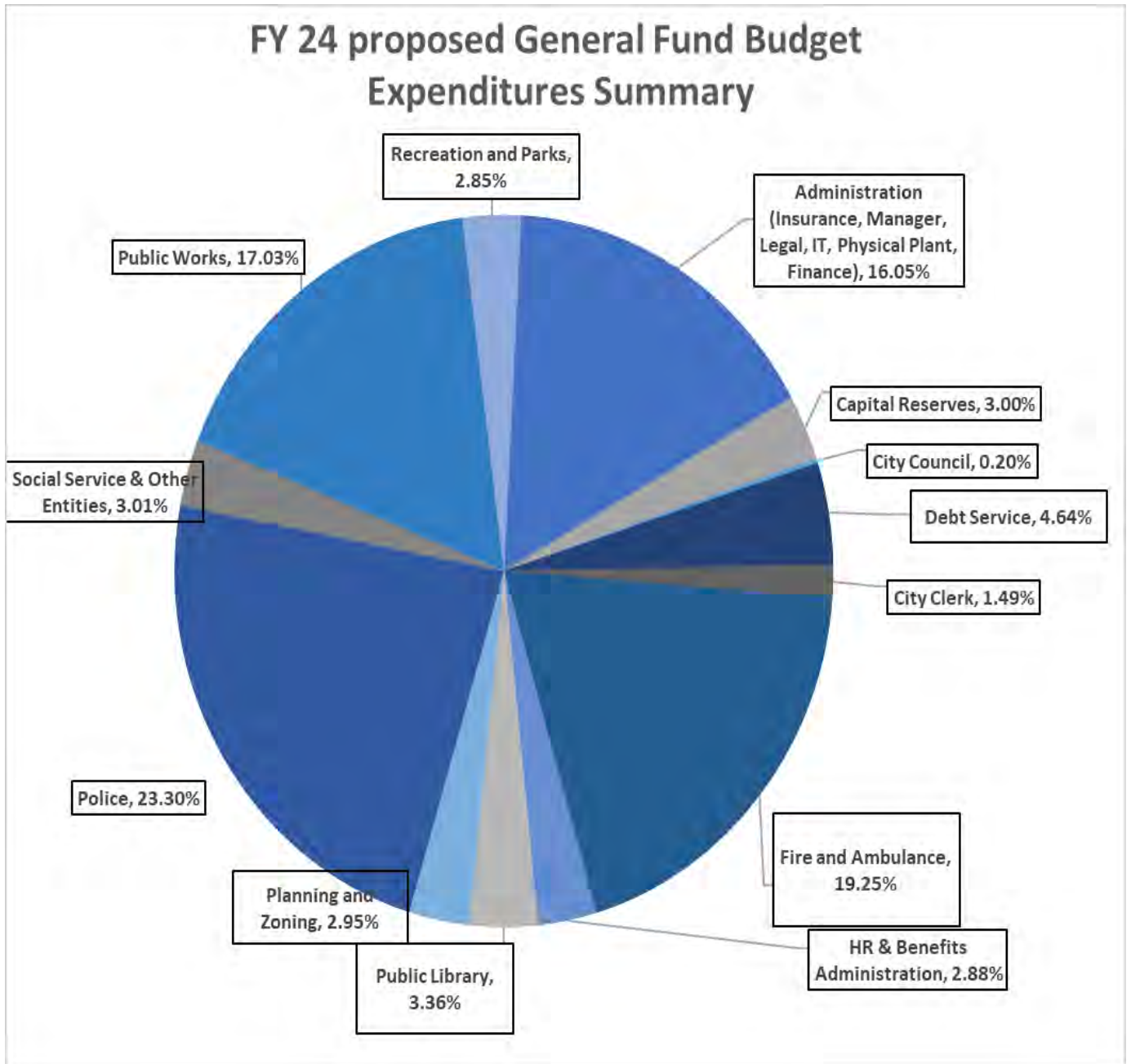
On the revenue side, the proposed FY24 Budget conservatively projects an increase in revenue for local option taxes; Planning & Zoning fees and permits; Fire and Electrical inspections; recording fees for the City Clerk’s Office; ambulance revenue fees; lease revenue from 19 Gregory Drive; and, \$736,226.23 in federal ARPA funds to meet City budget goals and offset one-time capital costs while phasing the capacity created with ARPA funds into the General Fund budget.

Relatively fixed expense factors influencing the budget this year include moderate health insurance and slight pension liability increases.

Overall, this budget represents efforts to effectively absorb standing up a new ambulance, restoring staff positions that had to remain unfunded due to revenue constraints during the pandemic, building capacity for capital projects, and using ARPA funds to offset FY24 taxpayer impacts caused by pandemic levels of government funding.

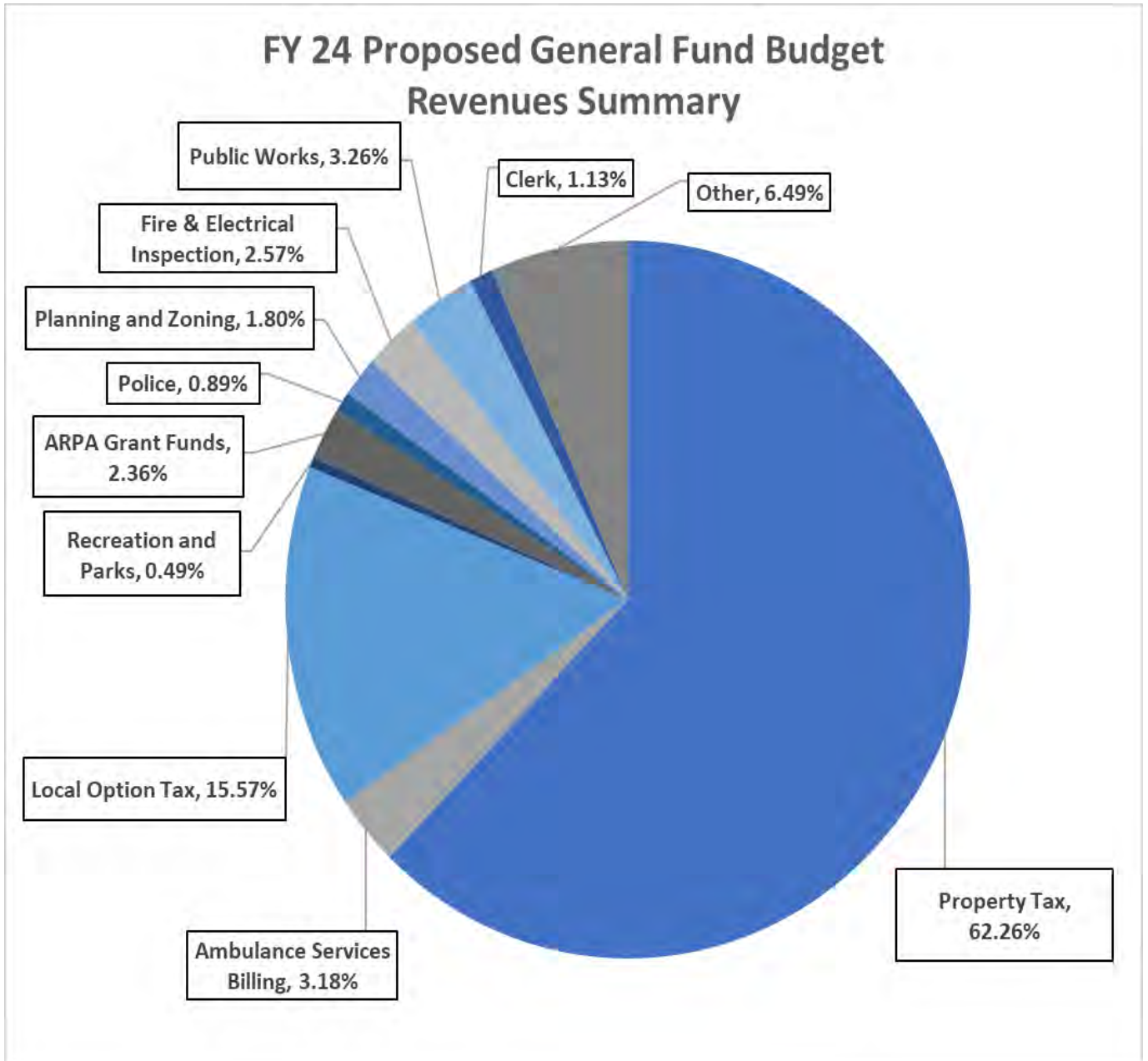
Expense analysis

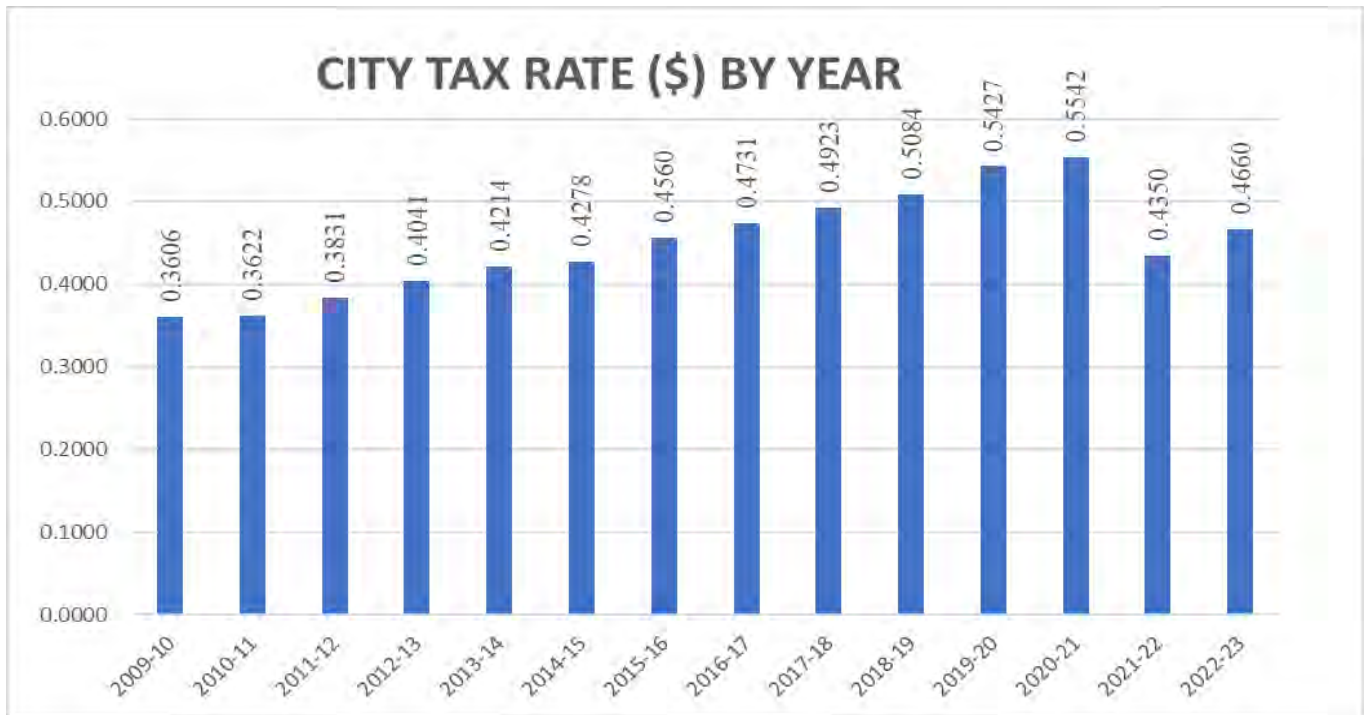
General Fund expenditures are proposed at \$31,140,318.33.



Revenue analysis

General Fund revenues are proposed at \$11,752,019.41 (non-property tax) and \$19,388,298.92 (property tax revenue.)





Enterprise Funds

The Enterprise Fund budgets have been approved by the City Council. In aggregate, the total annual increase in fees to the average homeowner is \$53.97.

Water: The Water Fund budget for FY24 is \$3,726,515.99. Water utility rates will increase by 8.51%. This results in an average annual fee increase of \$22.78 and continues to provide the City with one of the lowest water rates on the Chittenden Water District system.

Sewer: The Sewer Fund budget for FY24 is \$5,974,084.79. This results in a rate increase of 8.34%, which translates to an average of \$29.76 annual increase.

Stormwater: The FY24 Stormwater Fund budget is \$4,195,947.10 with a rate increase of 1.64% resulting in an average annual fee increase of \$1.44.

Special Funds, which have designated fund numbers of 200, 300 and 600, include 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 FY24 for all Special Funds are \$9,424,500.

Copies of the FY 2024 Proposed Budget booklet are available at the South Burlington Public Library, the City Manager’s Office, the City Clerk’s Office, and on the City’s website at www.southburlingtonvt.gov. Thank you.

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE EXPENDITURE BUDGET

FY 2024 Budget	FY 22 Budget	FY 22 Actual	FY23 Budget	FY24 Budget	FY 23-24 \$ Change	FY 23-24 % Change
General Fund	\$26,745,676.56	\$26,432,506.49	\$28,461,478.56	\$31,140,318.33	\$2,678,839.77	9.41%
General Fund Non-Property Tax Revenues	\$9,347,272.00	\$11,171,114.74	\$10,498,666.00	\$11,752,019.41	\$1,253,353.41	11.94%
Net to be raised by property tax	\$17,398,404.56		\$17,962,812.57	\$19,388,298.92	\$1,425,486.35	7.94%
TIF Grand List (100% General Fund Grand List)		\$300,121.00	\$333,317.00	\$365,317.00	\$32,000.00	9.60%
Estimated Tax Rate	\$31,087,070	\$40,231,028.93	\$40,615,363.32	\$41,019,963.54	\$404,600.22	1.00%
	\$0.5597		\$0.4455	\$0.4727	\$0.0272	6.10%
Other approved Ballot Items						
Open Space	\$310,870.00	\$310,870.00	\$406,153.63	\$412,677.84	\$6,524.21	1.61%
Penny for Paths	\$310,870.00	\$310,870.00	\$406,153.63	\$412,677.84	\$6,524.21	1.61%
Total to be Raised by Property tax	\$17,398,404.56		\$18,775,119.83	\$20,213,654.61	\$1,4368,534.78	7.66%
Total Estimated Tax Rate				\$0.4928		
Actual Tax rate		\$0.4350	\$0.4660		\$0.0268	5.75%

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
----------------------------	--------------------	--------------------	--------------------	--------------------	-----------------------------	----------------------------

GENERAL GOVERNMENT

CITY COUNCIL

General Operating Budget

General Expenses	\$3,500.00	\$155.18	\$3,500.00	\$3,500.00	\$0.00	0.00%
Housing Trust	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.00%
Designated Reserve	\$0.00	\$0.00	\$10,000.00	\$0.00	-\$10,000.00	0.00%
Advertising	\$2,000.00	\$2,951.60	\$2,000.00	\$2,000.00	\$0.00	0.00%
Councilors	\$7,750.00	\$7,750.00	\$7,750.00	\$7,750.00	\$0.00	0.00%
Liquor Control	\$500.00	\$500.01	\$500.00	\$500.00	\$0.00	0.00%
Council approved-Unbudgeted proj	\$0.00	\$11,000.00	\$0.00	\$0.00	\$0.00	0.00%
	\$63,750.00	\$72,356.79	\$73,750.00	\$63,750.00	-\$10,000.00	-13.56%

HR & BENEFITS ADMINISTRATION

Wages and Benefits

Salaries	\$142,784.69	\$159,145.94	\$193,256.46	\$168,282.00	-\$24,974.46	-12.92%
Payment to Sickbank Fund 298	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	-\$125,000.00	-100.00%
EAP Services	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
Wellness/Activities	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Fringe Benefits	\$6,000.00	\$11,059.09	\$14,400.00	\$800.00	-\$13,600.00	-94.44%
FICA/Medicare	\$10,923.03	\$12,201.97	\$14,784.12	\$12,873.57	-\$1,910.55	-12.92%
Vision Plan	\$12,764.16	\$15,912.26	\$13,007.03	\$306.24	-\$12,700.79	-97.65%
Disability Insurance	\$52,979.40	\$52,667.01	\$60,547.40	\$1,388.18	-\$59,159.22	-97.71%
Group Health Plan	\$2,538,185.00	\$2,357,693.07	\$2,715,116.17	\$54,994.75	-\$2,660,121.42	-97.97%
Bank - Benefits	\$8,000.00	\$3,371.15	\$9,000.00	\$4,000.00	-\$5,000.00	-55.56%
Group Life Insurance	\$42,123.72	\$46,411.94	\$45,454.95	\$625.24	-\$44,829.71	-98.62%
Group Dental Insurance	\$132,939.96	\$120,360.22	\$132,561.16	\$2,742.72	-\$129,818.44	-97.93%
Pension	\$1,598,110.00	\$1,437,657.71	\$1,634,501.39	\$21,666.31	-\$1,612,835.09	-98.67%
ICMA Match	\$199,076.00	\$181,430.10	\$229,516.20	\$9,255.51	-\$220,260.69	-95.97%
Total Wages and Benefits	\$4,879,885.96	\$4,522,910.46	\$5,198,144.87	\$287,934.52	-\$4,910,210.35	-94.46%

General Operating Budget

Advertising & Recruiting	\$1,000.00	\$1,269.50	\$6,000.00	\$5,000.00	-\$1,000.00	-16.67%
Employee Health Center-Rent + Services				\$553,932.00	\$553,932.00	0.00%
Phone	\$0.00	\$0.00	\$0.00	\$960.00	\$960.00	0.00%
Dues and Subscriptions	\$1,000.00	\$2,323.50	\$1,000.00	\$2,000.00	\$1,000.00	100.00%
Hiring - required testing	\$1,500.00	\$3,674.50	\$1,500.00	\$5,000.00	\$3,500.00	233.33%
Payroll Service	\$36,500.00	\$31,994.17	\$36,500.00	\$37,230.00	\$730.00	2.00%
Contractual Services	\$26,200.00	\$0.00	\$26,200.00	\$0.00	-\$26,200.00	-100.00%
Travel and Training	\$4,000.00	\$4,090.50	\$4,000.00	\$4,000.00	\$0.00	0.00%
Total General Operating Budget	\$70,200.00	\$43,352.17	\$75,200.00	\$608,122.00	\$532,922.00	708.67%

Total HR & Benefits Administration	\$4,950,085.96	\$4,566,262.63	\$5,273,344.87	\$896,056.52	-\$4,377,288.35	-83.01%
---	-----------------------	-----------------------	-----------------------	---------------------	------------------------	----------------

GF INSURANCE

General Operating Budget

Workers Comp Insurance	\$381,000.00	\$389,526.98	\$385,434.50	\$348,023.32	-\$37,411.18	-9.71%
------------------------	--------------	--------------	--------------	--------------	--------------	--------

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE EXPENDITURE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
VLCT Unemployment Insurance	\$16,400.00	\$16,726.00	\$17,000.00	\$17,850.00	\$850.00	5.00%
Property Insurance	\$297,000.00	\$312,834.44	\$343,035.00	\$301,687.41	-\$41,347.59	-12.05%
Bonding Insurance-Public Officials	\$6,100.00	\$6,064.00	\$6,100.00	\$6,405.00	\$305.00	5.00%
Accident -Deductibles	\$10,000.00	\$13,218.55	\$8,000.00	\$8,400.00	\$400.00	5.00%
	<u>\$710,500.00</u>	<u>\$738,369.97</u>	<u>\$759,569.50</u>	<u>\$682,365.73</u>	<u>-\$77,203.77</u>	<u>-10.16%</u>
CITY MANAGER						
Wages and Benefits						
Departmental Salaries	\$349,830.08	\$390,764.83	\$371,845.59	\$301,814.33	-\$70,031.26	-18.83%
Leave Time Turn-In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FICA/Medicare	\$26,762.00	\$36,800.79	\$28,446.19	\$23,088.80	-\$5,357.39	-18.83%
Fringe Benefits				\$1,100.00	\$1,100.00	0.00%
Vision Plan				\$312.84	\$312.84	0.00%
Disability Insurance				\$2,082.27	\$2,082.27	0.00%
Group Health Plan				\$55,739.08	\$55,739.08	0.00%
Group Life Insurance				\$937.86	\$937.86	0.00%
Group Dental Insurance				\$2,758.68	\$2,758.68	0.00%
Pension				\$38,858.60	\$38,858.60	0.00%
ICMA Match				\$23,776.99	\$23,776.99	0.00%
<i>Total Wages and Benefits</i>	<u>\$376,592.08</u>	<u>\$427,565.62</u>	<u>\$400,291.78</u>	<u>\$450,469.45</u>	<u>\$50,177.67</u>	<u>12.54%</u>
General Operating Budget						
Office Supplies	\$3,000.00	\$4,995.68	\$3,500.00	\$5,000.00	\$1,500.00	42.86%
Advertising	\$10,800.00	\$9,341.59	\$11,000.00	\$11,000.00	\$0.00	0.00%
Telephone	\$3,800.00	\$10,630.06	\$4,000.00	\$960.00	-\$3,040.00	-76.00%
Postage	\$2,000.00	\$580.23	\$500.00	\$600.00	\$100.00	20.00%
Dues and Subscriptions	\$4,100.00	\$3,559.84	\$4,200.00	\$4,200.00	\$0.00	0.00%
Printing	\$3,000.00	\$709.77	\$2,000.00	\$3,000.00	\$1,000.00	50.00%
Consulting Fees	\$30,000.00	\$16,958.45	\$30,000.00	\$30,000.00	\$0.00	0.00%
Travel & Training	\$5,000.00	\$5,606.40	\$5,000.00	\$6,000.00	\$1,000.00	20.00%
Online Platform-Training	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
<i>Total General Operating Budget</i>	<u>\$73,700.00</u>	<u>\$52,382.02</u>	<u>\$72,200.00</u>	<u>\$72,760.00</u>	<u>\$560.00</u>	<u>0.78%</u>
Total City Manager	<u>\$450,292.08</u>	<u>\$479,947.64</u>	<u>\$472,491.78</u>	<u>\$523,229.45</u>	<u>\$50,737.67</u>	<u>10.74%</u>
LEGAL/ACCOUNTING/ ACTUARY						
Wages and Benefits						
Salaries	\$174,104.81	\$180,848.12	\$207,476.89	\$215,017.75	\$7,540.86	3.63%
FICA/Medicare	\$13,319.02	\$14,701.41	\$15,871.98	\$16,448.86	\$576.88	3.63%
Fringe Benefits				\$600.00	\$600.00	0.00%
Vision Plan				\$153.12	\$153.12	0.00%
Disability Insurance				\$1,388.18	\$1,388.18	0.00%
Group Health Plan				\$31,821.54	\$31,821.54	0.00%
Group Life Insurance				\$625.24	\$625.24	0.00%
Group Dental Insurance				\$1,371.36	\$1,371.36	0.00%
Pension				\$27,683.54	\$27,683.54	0.00%
ICMA Match				\$9,505.72	\$9,505.72	0.00%
<i>Total Wages and Benefits</i>	<u>\$187,423.83</u>	<u>\$195,549.53</u>	<u>\$223,348.87</u>	<u>\$304,615.31</u>	<u>\$81,266.44</u>	<u>36.39%</u>
General Operating Budget						
Subscriptions	\$7,040.00	\$8,024.42	\$7,612.00	\$8,000.00	\$388.00	5.10%
Legal/Labor/Suits	\$65,000.00	\$9,358.24	\$50,000.00	\$50,000.00	\$0.00	0.00%
Professional Development	\$2,000.00	\$2,251.08	\$3,000.00	\$3,500.00	\$500.00	16.67%
<i>Total General Operating Budget</i>	<u>\$74,040.00</u>	<u>\$19,633.74</u>	<u>\$60,612.00</u>	<u>\$61,500.00</u>	<u>\$888.00</u>	<u>1.47%</u>
Total Legal	<u>\$261,463.83</u>	<u>\$215,183.27</u>	<u>\$283,960.87</u>	<u>\$366,115.31</u>	<u>\$82,154.44</u>	<u>28.93%</u>
ADMINISTRATIVE SERVICES						
Wages and Benefits						
Salaries	\$273,878.49	\$280,009.67	\$172,759.63	\$229,251.49	\$56,491.86	32.70%
Salaries-Intens/PT	\$0.00	\$4,908.42	\$0.00	\$0.00	\$0.00	0.00%
Leave Time turn-in				\$2,134.40	\$2,134.40	0.00%
FICA/Medicare	\$20,951.70	\$24,216.55	\$13,216.11	\$17,537.74	\$4,321.63	32.70%
Fringe Benefits				\$1,500.00	\$1,500.00	0.00%
Vision Plan				\$313.20	\$313.20	0.00%
Disability Insurance				\$2,082.27	\$2,082.27	0.00%
Group Health Plan				\$57,253.85	\$57,253.85	0.00%
Group Life Insurance				\$937.86	\$937.86	0.00%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE EXPENDITURE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
Group Dental Insurance				\$2,669.40	\$2,669.40	0.00%
Pension				\$29,516.13	\$29,516.13	0.00%
ICMA Match				\$12,608.83	\$12,608.83	0.00%
<i>Total Wages and Benefits</i>	<i>\$294,830.19</i>	<i>\$309,134.64</i>	<i>\$185,975.75</i>	<i>\$355,805.18</i>	<i>\$169,829.43</i>	<i>91.32%</i>
General Operating Budget						
Office Supplies	\$0.00	\$0.00	\$20,000.00	\$15,000.00	-\$5,000.00	-25.00%
Municipal Bld Cleaning Supplies	\$12,000.00	\$12,550.91	\$0.00	\$0.00	\$0.00	0.00%
Vehicle Expense	\$1,700.00	\$1,700.16	\$1,700.00	\$1,800.00	\$100.00	5.88%
Office equipment fees	\$10,000.00	\$11,515.20	\$11,000.00	\$12,000.00	\$1,000.00	9.09%
Branding and Outreach	\$25,000.00	\$958.01	\$25,000.00	\$20,000.00	-\$5,000.00	-20.00%
Digital Media	\$19,000.00	\$18,795.16	\$19,000.00	\$19,000.00	\$0.00	0.00%
Municipal Bld Cleaning Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
City Hall Maintenance	\$39,000.00	\$36,424.61	\$0.00	\$0.00	\$0.00	0.00%
Contingency/ Repairs/Grants	\$140,000.00	\$156,604.72	\$140,000.00	\$140,000.00	\$0.00	0.00%
Energy Efficiency	\$40,000.00	\$20,000.00	\$40,000.00	\$40,000.00	\$0.00	0.00%
HVAC Maintenance	\$2,400.00	\$4,198.44	\$0.00	\$0.00	\$0.00	0.00%
Positive Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Archives and Digitalization	\$20,000.00	\$15,211.20	\$20,000.00	\$20,000.00	\$0.00	0.00%
Electricity-City Hall	\$21,000.00	\$48,317.20	\$0.00	\$0.00	\$0.00	0.00%
Heating/Cooling-City Hall	\$17,000.00	\$19,731.60	\$0.00	\$0.00	\$0.00	0.00%
Street Lights	\$144,000.00	\$150,471.85	\$148,000.00	\$160,000.00	\$12,000.00	8.11%
Stormwater User Rent	\$325,000.00	\$338,297.69	\$330,200.00	\$346,710.00	\$16,510.00	5.00%
Parking Lot Lease	\$0.00	\$0.00	\$29,200.00	\$43,800.00	\$14,600.00	50.00%
19 Gregory Lease-Tax pmts	\$57,600.00	\$26,695.77	\$45,000.00	\$45,000.00	\$0.00	0.00%
Generator Preventive Maint.	\$1,000.00	\$1,098.67	\$0.00	\$0.00	\$0.00	0.00%
Council/Board Secretary (wage/FIC)	\$14,000.00	\$17,088.09	\$15,000.00	\$18,000.00	\$3,000.00	20.00%
<i>Total General Operating Budget</i>	<i>\$888,700.00</i>	<i>\$879,659.28</i>	<i>\$844,100.00</i>	<i>\$881,310.00</i>	<i>\$37,210.00</i>	<i>4.41%</i>
Capital Budget						
Public Art	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Total Administrative	\$1,188,530.19	\$1,193,793.92	\$1,035,075.75	\$1,242,115.18	\$207,039.43	20.00%
INFORMATION TECHNOLOGY						
Wages and Benefits						
IT Salaries	\$151,733.40	\$172,497.10	\$231,090.08	\$247,881.01	\$16,790.93	7.27%
Leave time Turn-in				\$3,232.00	\$3,232.00	0.00%
IT-Overtime/Part Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FICA/Medicare	\$11,607.61	\$13,823.49	\$17,678.39	\$11,611.25	-\$6,067.14	-34.32%
Fringe Benefits				\$1,300.00	\$1,300.00	0.00%
Vision Plan				\$361.56	\$361.56	0.00%
Disability Insurance				\$2,082.27	\$2,082.27	0.00%
Group Health Plan				\$64,922.56	\$64,922.56	0.00%
Group Life Insurance				\$937.86	\$937.86	0.00%
Group Dental Insurance				\$3,240.24	\$3,240.24	0.00%
Pension				\$31,914.68	\$31,914.68	0.00%
ICMA Match				\$11,611.25	\$11,611.25	0.00%
<i>Total Wages and Benefits</i>	<i>\$163,341.01</i>	<i>\$186,320.59</i>	<i>\$248,768.47</i>	<i>\$379,094.68</i>	<i>\$130,326.21</i>	<i>52.39%</i>
General Operating Budget						
IT Utility Services	\$28,660.00	\$19,676.64	\$12,000.00	\$30,900.00	\$18,900.00	157.50%
Travel & Training	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
Computer Software	\$39,000.00	\$63,704.36	\$93,000.00	\$81,000.00	-\$12,000.00	-12.90%
IT Support Service	\$5,000.00	\$4,696.14	\$5,000.00	\$15,000.00	\$10,000.00	200.00%
<i>Total General Operating Budget</i>	<i>\$72,660.00</i>	<i>\$88,077.14</i>	<i>\$112,000.00</i>	<i>\$128,900.00</i>	<i>\$16,900.00</i>	<i>15.09%</i>
Capital Budget						
Computer Hardware/Servers	\$35,000.00	\$45,594.60	\$37,000.00	\$77,000.00	\$40,000.00	108.11%
<i>Total Capital budget</i>	<i>\$35,000.00</i>	<i>\$45,594.60</i>	<i>\$37,000.00</i>	<i>\$77,000.00</i>	<i>\$40,000.00</i>	<i>108.11%</i>
Total Information Technology	\$271,001.01	\$319,992.33	\$397,768.47	\$584,994.68	\$187,226.21	47.07%
CITY CLERK						
Wages and Benefits						
City Clerk Salaries-Perm.	\$207,863.18	\$204,625.83	\$217,908.30	\$255,931.91	\$38,023.61	17.45%
Leave time turn-in				\$6,469.20	\$6,469.20	0.00%
Overtime	\$300.00	\$186.12	\$300.00	\$300.00	\$0.00	0.00%
FICA/Medicare	\$15,924.48	\$15,800.59	\$16,692.93	\$19,578.79	\$2,885.86	17.29%
Fringe Benefits				\$1,800.00	\$1,800.00	0.00%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE EXPENDITURE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
Vision Plan				\$417.24	\$417.24	0.00%
Disability Insurance				\$2,776.36	\$2,776.36	0.00%
Group Health Plan				\$76,352.45	\$76,352.45	0.00%
Group Life Insurance				\$1,250.48	\$1,250.48	0.00%
Group Dental Insurance				\$3,648.48	\$3,648.48	0.00%
Pension				\$48,004.54	\$48,004.54	0.00%
ICMA Match				\$8,639.98	\$8,639.98	0.00%
<i>Total Wages and Benefits</i>	<i>\$224,087.66</i>	<i>\$220,612.54</i>	<i>\$234,901.23</i>	<i>\$425,169.43</i>	<i>\$190,268.19</i>	<i>81.00%</i>
General Operating Budget						
General Supplies	\$3,500.00	\$3,647.90	\$3,000.00	\$6,500.00	\$3,500.00	116.67%
Animal Control Costs	\$5,500.00	\$4,077.22	\$5,100.00	\$4,500.00	-\$600.00	-11.76%
Election Expenses	\$6,500.00	\$5,432.63	\$12,000.00	\$7,500.00	-\$4,500.00	-37.50%
Election Reimbursable	\$1,500.00	\$1,033.28	\$1,500.00	\$2,000.00	\$500.00	33.33%
Election Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Telephone	\$400.00	\$197.04	\$400.00	\$400.00	\$0.00	0.00%
Postage	\$2,250.00	\$814.44	\$2,250.00	\$1,500.00	-\$750.00	-33.33%
Dues and Subscriptions	\$400.00	\$355.00	\$400.00	\$400.00	\$0.00	0.00%
Printing	\$350.00	\$657.95	\$400.00	\$600.00	\$200.00	50.00%
BCA elections	\$5,200.00	\$1,841.31	\$9,700.00	\$3,700.00	-\$6,000.00	-61.86%
Election Workers	\$4,200.00	\$1,601.40	\$9,000.00	\$3,500.00	-\$5,500.00	-61.11%
BCA Appeals/Abatements	\$350.00	\$0.00	\$350.00	\$700.00	\$350.00	100.00%
Office Equip Maintenance	\$1,300.00	\$906.29	\$1,200.00	\$1,800.00	\$600.00	50.00%
Travel & Training	\$4,200.00	\$4,063.79	\$4,200.00	\$4,200.00	\$0.00	0.00%
Photocopier Lease Prin	\$1,500.00	\$1,488.00	\$1,500.00	\$1,700.00	\$200.00	13.33%
<i>Total General Operating Budget</i>	<i>\$37,150.00</i>	<i>\$26,116.25</i>	<i>\$51,000.00</i>	<i>\$39,000.00</i>	<i>-\$12,000.00</i>	<i>-23.53%</i>
Total Clerk	\$261,237.66	\$246,728.79	\$285,901.23	\$464,169.43	\$178,268.19	62.35%
PHYSICAL PLANT						
Wages and Benefits						
Physical Plant Salaries-Perm.	\$0.00	\$0.00	\$167,658.49	\$251,968.90	\$84,310.41	50.29%
Over Time				\$5,000.00	\$5,000.00	0.00%
FICA/Medicare	\$0.00	\$0.00	\$12,825.87	\$19,658.12	\$6,832.25	53.27%
Fringe Benefits				\$1,800.00	\$1,800.00	0.00%
Vision Plan				\$417.24	\$417.24	0.00%
Disability Insurance				\$2,776.36	\$2,776.36	0.00%
Group Health Plan				\$76,401.98	\$76,401.98	0.00%
Group Life Insurance				\$1,250.48	\$1,250.48	0.00%
Group Dental Insurance				\$3,648.48	\$3,648.48	0.00%
Pension				\$32,441.00	\$32,441.00	0.00%
ICMA Match				\$7,796.48	\$7,796.48	0.00%
<i>Total Wages and Benefits</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$180,484.36</i>	<i>\$403,159.04</i>	<i>\$222,674.68</i>	<i>123.38%</i>
General Operating Budget						
Cleaning Supplies	\$0.00	\$0.00	\$42,000.00	\$45,785.00	\$3,785.00	9.01%
Building Maintenance	\$0.00	\$0.00	\$10,250.00	\$14,250.00	\$4,000.00	39.02%
Building Repair	\$0.00	\$0.00	\$15,900.00	\$21,900.00	\$6,000.00	37.74%
Bio waste Disposal	\$0.00	\$0.00	\$1,000.00	\$600.00	-\$400.00	-40.00%
Recycle & Trash Removal	\$0.00	\$0.00	\$17,100.00	\$18,900.00	\$1,800.00	10.53%
HVAC Maintenance	\$0.00	\$0.00	\$31,020.00	\$40,100.00	\$9,080.00	29.27%
Electricity-City Hall	\$0.00	\$0.00	\$14,250.00	\$70,250.00	\$56,000.00	392.98%
Heating/Cooling-City Hall	\$0.00	\$0.00	\$7,000.00	\$14,600.00	\$7,600.00	108.57%
Generator Preventive Maint.	\$0.00	\$0.00	\$15,000.00	\$20,000.00	\$5,000.00	33.33%
Facility Stewardship	\$0.00	\$0.00	\$10,000.00	\$12,500.00	\$2,500.00	25.00%
Facilities Cleaning Services	\$0.00	\$0.00	\$90,000.00	\$97,000.00	\$7,000.00	7.78%
<i>Total General Operating Budget</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$253,520.00</i>	<i>\$355,885.00</i>	<i>\$102,365.00</i>	<i>40.38%</i>
Capital Budget						
PP Capital projects				\$116,000.00	\$116,000.00	0.00%
	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$116,000.00</i>		
Total Physical Plant	\$0.00	\$0.00	\$434,004.36	\$875,044.04	\$327,539.68	75.47%
FINANCE, ASSESSING & TAX						
Wages and Benefits						
Assessing/Tax Sal.-Perm.	\$233,089.92	\$274,930.96	\$322,752.92	\$397,948.87	\$75,195.95	23.30%
Leave Time Turn-in				\$3,322.80	\$3,322.80	0.00%
Overtime	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE EXPENDITURE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
FICA/Medicare	\$17,892.58	\$21,784.75	\$24,690.60	\$30,443.09	\$5,752.49	23.30%
Fringe Benefits				\$2,100.00	\$2,100.00	0.00%
Vision Plan				\$619.08	\$619.08	0.00%
Disability Insurance				\$3,470.45	\$3,470.45	0.00%
Group Health Plan				\$89,186.54	\$89,186.54	0.00%
Group Life Insurance				\$1,563.10	\$1,563.10	0.00%
Group Dental Insurance				\$5,501.40	\$5,501.40	0.00%
Pension				\$74,531.55	\$74,531.55	0.00%
ICMA Match				\$21,887.19	\$21,887.19	0.00%
<i>Total Wages and Benefits</i>	<i>\$251,782.50</i>	<i>\$296,715.71</i>	<i>\$347,443.52</i>	<i>\$630,574.07</i>	<i>\$283,130.55</i>	<i>81.49%</i>
General Operating Budget						
Office Supplies	\$2,500.00	\$3,040.05	\$3,000.00	\$3,200.00	\$200.00	6.67%
Advertising	\$500.00	\$248.00	\$500.00	\$500.00	\$0.00	0.00%
Telephone	\$300.00	\$260.08	\$300.00	\$300.00	\$0.00	0.00%
Postage	\$5,500.00	\$7,203.74	\$6,000.00	\$6,000.00	\$0.00	0.00%
Dues and Memberships	\$500.00	\$550.35	\$800.00	\$800.00	\$0.00	0.00%
Printing	\$3,500.00	\$3,058.15	\$4,000.00	\$4,000.00	\$0.00	0.00%
Consulting/Assessing Other	\$30,000.00	\$23,140.00	\$30,000.00	\$5,000.00	-\$25,000.00	-83.33%
Appeals and Abatements	\$6,000.00	\$11,771.17	\$4,000.00	\$5,000.00	\$1,000.00	25.00%
Gen Govt. Actuaries/Pension	\$24,000.00	\$20,900.00	\$26,000.00	\$26,000.00	\$0.00	0.00%
Gen Govt. Audit/Accounting	\$28,000.00	\$29,250.00	\$35,000.00	\$30,500.00	-\$4,500.00	-12.86%
NEMRC/APEX	\$5,500.00	\$7,595.03	\$7,000.00	\$8,000.00	\$1,000.00	14.29%
Travel & Training	\$3,000.00	\$606.79	\$4,000.00	\$4,000.00	\$0.00	0.00%
<i>Total General Operating Budget</i>	<i>\$109,300.00</i>	<i>\$107,623.36</i>	<i>\$120,600.00</i>	<i>\$93,300.00</i>	<i>-\$27,300.00</i>	<i>-22.64%</i>
Total Finance, Tax and Assessing	\$361,082.50	\$404,339.07	\$468,043.52	\$723,874.07	\$255,830.55	54.66%
PLANNING/DEVELOPMENT REVIEW						
Wages and Benefits						
Planning Salaries-Perm.	\$289,802.25	\$341,716.41	\$372,532.08	\$548,721.83	\$176,189.75	47.30%
Leave Time Turn-In				\$2,428.00	\$2,428.00	0.00%
Overtime	\$6,300.00	\$4,230.34	\$5,000.00	\$5,000.00	\$0.00	0.00%
FICA/Medicare	\$22,651.82	\$27,893.19	\$28,881.20	\$42,359.72	\$13,478.52	46.67%
Fringe Benefits				\$3,300.00	\$3,300.00	0.00%
Vision Plan				\$478.80	\$478.80	0.00%
Disability Insurance				\$4,858.63	\$4,858.63	0.00%
Group Health Plan				\$86,531.77	\$86,531.77	0.00%
Group Life Insurance				\$2,188.34	\$2,188.34	0.00%
Group Dental Insurance				\$4,251.24	\$4,251.24	0.00%
Pension				\$70,647.94	\$70,647.94	0.00%
ICMA Match				\$30,179.70	\$30,179.70	0.00%
<i>Total Wages and Benefits</i>	<i>\$318,754.07</i>	<i>\$373,839.94</i>	<i>\$406,413.28</i>	<i>\$800,945.97</i>	<i>\$394,532.69</i>	<i>97.08%</i>
General Operating Budget						
Office Supplies	\$2,500.00	\$1,095.33	\$2,500.00	\$2,500.00	\$0.00	0.00%
Public Meeting Advertising	\$3,000.00	\$2,630.00	\$3,500.00	\$3,500.00	\$0.00	0.00%
Telephone	\$150.00	\$137.83	\$150.00	\$150.00	\$0.00	0.00%
Postage	\$800.00	\$549.67	\$800.00	\$800.00	\$0.00	0.00%
Dues and Subscriptions	\$1,650.00	\$880.35	\$1,650.00	\$2,000.00	\$350.00	21.21%
Document Printing	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	0.00%
Consultants	\$55,000.00	\$67,385.75	\$55,000.00	\$55,000.00	\$0.00	0.00%
Cmte Support (Nat Res, Energy, Otl	\$2,900.00	\$253.67	\$2,500.00	\$2,500.00	\$0.00	0.00%
Payment for GIS services	\$2,500.00	\$0.00	\$0.00	\$12,635.00	\$12,635.00	0.00%
PC/DRB Stipends	\$9,000.00	\$8,564.00	\$9,000.00	\$9,000.00	\$0.00	0.00%
Travel & Training	\$4,500.00	\$2,308.77	\$5,000.00	\$7,500.00	\$2,500.00	50.00%
Equipment	\$1,500.00	\$14.95	\$1,500.00	\$1,500.00	\$0.00	0.00%
Special Projects/permitting Softwar	\$0.00	\$0.00	\$75,000.00	\$20,000.00	-\$55,000.00	0.00%
<i>Total General Operating Budget</i>	<i>\$84,200.00</i>	<i>\$83,820.32</i>	<i>\$157,300.00</i>	<i>\$117,785.00</i>	<i>-\$39,515.00</i>	<i>-25.12%</i>
Total Planning and Zoning	\$402,954.07	\$457,660.26	\$563,713.28	\$918,730.97	\$355,017.69	62.98%
CULTURE AND RECREATION						
RECREATION ADMINISTRATION						
Wages and Benefits						
Rec.Admin.Salaries-Perm.	\$279,351.07	\$262,219.84	\$291,160.46	\$313,990.32	\$22,829.86	7.84%
Leave Time Turn-In	\$7,000.00	\$0.00	\$3,000.00	\$10,739.60	\$7,739.60	257.99%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE EXPENDITURE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
Overtime	\$1,500.00	\$7,785.93	\$2,000.00	\$2,000.00	\$0.00	0.00%
FICA/Medicare	\$22,020.61	\$20,837.28	\$22,656.28	\$24,020.26	\$1,363.98	6.02%
Fringe Benefits				\$2,300.00	\$2,300.00	0.00%
Vision Plan				\$374.40	\$374.40	0.00%
Disability Insurance				\$3,470.45	\$3,470.45	0.00%
Group Health Plan				\$68,315.44	\$68,315.44	0.00%
Group Life Insurance				\$1,563.10	\$1,563.10	0.00%
Group Dental Insurance				\$2,879.88	\$2,879.88	0.00%
Pension				\$52,546.06	\$52,546.06	0.00%
ICMA Match				\$8,714.19	\$8,714.19	0.00%
<i>Total Wages and Benefits</i>	<i>\$309,871.68</i>	<i>\$290,843.05</i>	<i>\$318,816.73</i>	<i>\$490,913.70</i>	<i>\$172,096.97</i>	<i>53.98%</i>
General Operating Budget						
Office Supplies	\$1,500.00	\$2,497.26	\$0.00	\$500.00	\$500.00	0.00%
Clothing	\$1,000.00	\$1,158.00	\$1,200.00	\$3,000.00	\$1,800.00	150.00%
Telephone	\$1,500.00	\$1,002.72	\$2,750.00	\$2,750.00	\$0.00	0.00%
Postage	\$150.00	\$8.72	\$150.00	\$50.00	-\$100.00	-66.67%
Dues and Subscriptions	\$1,700.00	\$2,349.57	\$2,100.00	\$2,400.00	\$300.00	14.29%
Scholarships	\$1,000.00	\$85.96	\$1,000.00	\$1,000.00	\$0.00	0.00%
Printing/Advertising/Marketing	\$36,000.00	\$3,280.68	\$25,000.00	\$11,000.00	-\$14,000.00	-56.00%
Computer Software Contract	\$5,000.00	\$5,269.24	\$6,000.00	\$11,000.00	\$5,000.00	83.33%
Travel & Training	\$3,500.00	\$2,382.89	\$2,500.00	\$5,000.00	\$2,500.00	100.00%
Lease Printer and Copier	\$1,500.00	\$169.42	\$0.00	\$0.00	\$0.00	0.00%
<i>Total General Operating Budget</i>	<i>\$52,850.00</i>	<i>\$18,204.46</i>	<i>\$40,700.00</i>	<i>\$36,700.00</i>	<i>-\$4,000.00</i>	<i>-9.83%</i>
Total Recreation Administration	\$362,721.68	\$309,047.51	\$359,516.73	\$527,613.70	\$168,096.97	46.76%
RECREATION PROGRAMS						
General Operating Budget						
Supplies and Equipment	\$11,000.00	\$8,192.18	\$11,000.00	\$11,000.00	\$0.00	0.00%
SoBu Night Out	\$27,000.00	\$27,463.84	\$27,000.00	\$30,000.00	\$3,000.00	11.11%
Adult Programs	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.00%
Special Events	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	0.00%
Youth Programs	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	0.00%
Program Cell Phones	\$2,400.00	\$1,071.43	\$0.00	\$0.00	\$0.00	0.00%
Advertising	\$9,000.00	\$1,842.86	\$7,000.00	\$0.00	-\$7,000.00	-100.00%
School Use	\$3,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
	<i>\$52,400.00</i>	<i>\$38,570.31</i>	<i>\$50,000.00</i>	<i>\$146,000.00</i>	<i>\$96,000.00</i>	<i>192.00%</i>
				Budgeted under Recreation Facilities		
Red Rock Park						
Red Rocks Park Salaries	\$8,500.00	\$10,347.49	\$12,285.00	\$0.00	-\$12,285.00	-144.53%
FICA/Medicare	\$650.25	\$789.63	\$939.80	\$0.00	-\$939.80	-144.53%
General Supplies	\$1,000.00	\$873.98	\$1,000.00	\$0.00	-\$1,000.00	-100.00%
Clothing	\$200.00	\$184.00	\$200.00	\$0.00	-\$200.00	-100.00%
Telephone	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Utilities	\$400.00	\$492.73	\$500.00	\$0.00	-\$500.00	-100.00%
	<i>\$11,000.25</i>	<i>\$12,687.83</i>	<i>\$14,924.80</i>	<i>\$0.00</i>	<i>-\$14,924.80</i>	<i>-100.00%</i>
RECREATION FACILITIES						
General Operating Budget						
Seasonal Park Salaries	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00	0.00%
FICA/Medicare	\$0.00	\$0.00	\$0.00	\$956.25	\$956.25	0.00%
Supplies-Park Facilities	\$5,000.00	\$1,486.61	\$2,500.00	\$8,000.00	\$5,500.00	220.00%
Vehicle Maintenance	\$1,500.00	\$2,241.02	\$1,500.00	\$6,000.00	\$4,500.00	300.00%
Fuel-Gas - Heat-Park Facilities	\$1,500.00	\$1,524.45	\$1,500.00	\$1,600.00	\$100.00	6.67%
Facilities Maintenance Contracts	\$1,500.00	\$1,070.00	\$1,500.00	\$0.00	-\$1,500.00	-100.00%
Port-O-Lets	\$7,000.00	\$7,090.00	\$7,000.00	\$8,000.00	\$1,000.00	14.29%
Electric-Park Facilities	\$1,300.00	\$1,825.71	\$1,300.00	\$6,000.00	\$4,700.00	361.54%
Electric-Dorset Park	\$3,000.00	\$2,737.57	\$3,000.00	\$0.00	-\$3,000.00	-100.00%
Electric-Overlook Park	\$300.00	\$348.88	\$500.00	\$0.00	-\$500.00	-100.00%
Electric-Tennis Courts	\$300.00	\$283.03	\$350.00	\$0.00	-\$350.00	-100.00%
Ongoing Facilities Improvements	\$20,000.00	\$3,157.50	\$20,000.00	\$32,000.00	\$12,000.00	60.00%
<i>Total General Operating Budget</i>	<i>\$41,400.00</i>	<i>\$21,764.77</i>	<i>\$39,150.00</i>	<i>\$75,056.25</i>	<i>\$35,906.25</i>	<i>91.71%</i>
Capital Budget						
Capital Items	\$35,000.00	\$31,120.00	\$100,000.00	\$100,000.00	\$0.00	0.00%
	<i>\$76,400.00</i>	<i>\$52,884.77</i>	<i>\$139,150.00</i>	<i>\$175,056.25</i>	<i>\$35,906.25</i>	<i>25.80%</i>

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE EXPENDITURE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
SENIOR PROGRAMS						
General Operating Budget						
Program Supplies	\$2,000.00	\$8,242.89	\$2,000.00	\$9,500.00	\$7,500.00	375.00%
Meal Cost	\$14,500.00	\$6,256.20	\$14,500.00	\$15,000.00	\$500.00	3.45%
Marketing	\$2,000.00	\$101.46	\$2,000.00	\$2,000.00	\$0.00	0.00%
Senior Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Custodial	\$4,200.00	\$4,523.29	\$6,701.57		-\$6,701.57	-100.00%
Senior Events	\$3,000.00	\$1,895.00	\$3,000.00	\$12,000.00	\$9,000.00	300.00%
Utilities	\$6,800.00	\$3,734.57	\$5,110.00		-\$5,110.00	-100.00%
	<u>\$32,500.00</u>	<u>\$24,753.41</u>	<u>\$33,311.57</u>	<u>\$38,500.00</u>	<u>\$5,188.43</u>	<u>15.58%</u>
Contracted General Programs				Budgeted under Recreation programs		
Adult Programs	\$23,000.00	\$322.14	\$12,000.00	\$0.00	-\$12,000.00	-100.00%
Special Events	\$20,000.00	\$20,753.67	\$20,000.00	\$0.00	-\$20,000.00	-100.00%
Swim Lessons-Sport/Fit Ed	\$1,500.00	\$3,180.00	\$1,500.00	\$0.00	-\$1,500.00	-100.00%
Youth Programs	\$30,000.00	\$21,161.54	\$25,000.00	\$0.00	-\$25,000.00	-100.00%
Driver's Education	\$38,000.00	\$24,550.00	\$28,000.00	\$0.00	-\$28,000.00	-100.00%
VRPA Discount	\$9,600.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Ski Programs	\$11,000.00	\$0.00	\$11,000.00	\$0.00	-\$11,000.00	-100.00%
Chorus Director	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	-\$4,000.00	-100.00%
	<u>\$137,100.00</u>	<u>\$73,967.35</u>	<u>\$101,500.00</u>	<u>\$0.00</u>	<u>-\$101,500.00</u>	<u>-100.00%</u>
PUBLIC LIBRARY						
Wages and Benefits						
Library Salaries	\$536,361.98	\$500,692.01	\$605,115.45	\$666,035.33	\$60,919.87	10.07%
FICA/Medicare	\$41,031.69	\$39,320.39	\$46,291.33	\$50,951.70	\$4,660.37	10.07%
Fringe Benefits				\$3,000.00	\$3,000.00	0.00%
Vision Plan				\$540.72	\$540.72	0.00%
Disability Insurance				\$6,246.81	\$6,246.81	0.00%
Group Health Plan				\$113,900.81	\$113,900.81	0.00%
Group Life Insurance				\$2,813.58	\$2,813.58	0.00%
Group Dental Insurance				\$4,764.72	\$4,764.72	0.00%
Pension				\$65,112.10	\$65,112.10	0.00%
ICMA Match				\$19,630.86	\$19,630.86	0.00%
<i>Total Wages and Benefits</i>	<u>\$577,393.67</u>	<u>\$540,012.40</u>	<u>\$651,406.78</u>	<u>\$932,996.63</u>	<u>\$281,589.84</u>	<u>43.23%</u>
General Operating Budget						
Library Supplies	\$7,000.00	\$7,766.64	\$7,250.00	\$8,500.00	\$1,250.00	17.24%
Books - Adult	\$20,000.00	\$20,763.56	\$20,000.00	\$22,000.00	\$2,000.00	10.00%
Books - Children	\$10,000.00	\$7,116.95	\$10,000.00	\$10,800.00	\$800.00	8.00%
DVDs/CDs-Adult	\$7,000.00	\$5,891.31	\$7,000.00	\$7,500.00	\$500.00	7.14%
DVDs/CDs-Children	\$1,000.00	\$835.34	\$1,500.00	\$1,000.00	-\$500.00	-33.33%
Program Supplies-Arts/Craft	\$3,000.00	\$3,487.93	\$3,000.00	\$3,500.00	\$500.00	16.67%
Books - Young Adults	\$4,000.00	\$3,326.27	\$4,000.00	\$4,500.00	\$500.00	12.50%
Lost Book Replacement				\$1,000.00	\$1,000.00	0.00%
Bookmobile maintenance	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Postage	\$2,500.00	\$925.88	\$2,500.00	\$1,700.00	-\$800.00	-32.00%
Inter-Library delivery	\$2,157.00	\$1,843.22	\$2,232.00	\$2,232.00	\$0.00	0.00%
Dues and Subscriptions	\$1,400.00	\$1,786.44	\$1,500.00	\$1,800.00	\$300.00	20.00%
Online & Print Subscription	\$20,625.00	\$19,293.07	\$20,000.00	\$23,000.00	\$3,000.00	15.00%
Community Programs	\$6,000.00	\$6,243.08	\$5,000.00	\$6,000.00	\$1,000.00	20.00%
Janitorial Services & Supplies	\$40,800.00	\$49,693.44	\$65,100.92	\$0.00	-\$65,100.92	-100.00%
Repair/Maintenance Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Building Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Computer Operations - Software	\$2,000.00	\$2,597.63	\$2,000.00	\$2,500.00	\$500.00	25.00%
Computer Operations - Hardware	\$11,000.00	\$12,470.57	\$3,000.00	\$4,000.00	\$1,000.00	33.33%
Travel & Training	\$1,500.00	\$307.24	\$1,500.00	\$1,500.00	\$0.00	0.00%
Utilities	\$57,800.00	\$55,440.32	\$49,640.00	\$0.00	-\$49,640.00	-100.00%
Library Equipment	\$26,579.00	\$12,870.87	\$0.00	\$0.00	\$0.00	0.00%
Computer Program Fees	\$6,000.00	\$6,377.28	\$6,000.00	\$6,500.00	\$500.00	8.33%
C/L Photocopier Lease Pri	\$6,000.00	\$4,064.56	\$4,000.00	\$4,000.00	\$0.00	0.00%
<i>Total General Operating Budget</i>	<u>\$236,861.00</u>	<u>\$223,101.60</u>	<u>\$215,222.92</u>	<u>\$112,032.00</u>	<u>-\$103,190.92</u>	<u>-47.95%</u>
Total Public Library	\$814,254.67	\$763,114.00	\$866,629.70	\$1,045,028.63	\$178,398.92	20.59%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE EXPENDITURE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
PUBLIC SAFETY						
FIRE & AMBULANCE SERVICES DEPARTMENT						
Wages & Benefits						
Fire Salaries-Permanent	\$2,256,045.39	\$2,234,439.06	\$2,395,409.13	\$2,735,934.13	\$340,525.00	14.22%
Leave time turn-in				\$5,500.00	\$5,500.00	0.00%
Holiday Pay	\$335,100.00	\$370,109.76	\$359,755.77	\$397,609.77	\$37,854.00	10.52%
Fair Labor Standard O/T	\$106,149.70	\$106,149.70	\$111,352.98	\$114,982.65	\$3,629.68	3.26%
F/D Overtime - Fill-In	\$160,000.00	\$301,364.87	\$160,000.00	\$185,000.00	\$25,000.00	15.63%
F/D Overtime - Training	\$0.00	\$1,276.44	\$16,000.00	\$20,000.00	\$4,000.00	25.00%
F/D Overtime - Emerg Call	\$0.00	\$35.37	\$12,500.00	\$9,000.00	-\$3,500.00	-28.00%
Wellness/Fitness (Fringe Benefit)	\$23,000.00	\$18,583.29	\$23,000.00	\$24,725.00	\$1,725.00	7.50%
Fire-Off Duty Outside Emp	\$1,000.00	\$846.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
New Employee Training	\$0.00	\$0.00	\$10,000.00	\$0.00	-\$10,000.00	-100.00%
FICA/Medicare	\$220,419.07	\$234,332.78	\$236,845.37	\$266,120.60	\$29,275.23	12.36%
Vision Plan				\$3,539.40	\$3,539.40	0.00%
Disability Insurance				\$4,713.00	\$4,713.00	0.00%
Group Health Plan				\$599,564.97	\$599,564.97	0.00%
Group Life Insurance				\$11,879.56	\$11,879.56	0.00%
Group Dental Insurance				\$33,391.20	\$33,391.20	0.00%
Pension				\$527,846.41	\$527,846.41	0.00%
<i>Total Wages and Benefits</i>	<i>\$3,101,714.16</i>	<i>\$3,267,137.27</i>	<i>\$3,332,863.25</i>	<i>\$4,947,806.70</i>	<i>\$1,614,943.45</i>	<i>48.46%</i>
General Operating Budget						
Fire Inspector Car/Equipment	\$500.00	\$4,098.00	\$850.00	\$850.00	\$0.00	0.00%
Office Supplies	\$2,000.00	\$1,650.85	\$2,100.00	\$2,850.00	\$750.00	35.71%
Oxygen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Vaccinations-HEP	\$1,000.00	\$0.00	\$1,000.00	\$500.00	-\$500.00	-50.00%
REHAB Supplies	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Station Operating Supply	\$2,000.00	\$2,444.46	\$2,200.00	\$2,200.00	\$0.00	0.00%
Maintenance Tools	\$350.00	\$50.19	\$500.00	\$500.00	\$0.00	0.00%
Uniforms	\$18,000.00	\$17,986.99	\$30,000.00	\$30,000.00	\$0.00	0.00%
Uniforms -Electrical Inspector	\$450.00	\$158.00	\$650.00	\$0.00	-\$650.00	-100.00%
Firefighting Clothing (PPE)	\$10,000.00	\$12,797.55	\$48,000.00	\$13,500.00	-\$34,500.00	-71.88%
Vehicle Tools	\$850.00	-\$24.99	\$500.00	\$0.00	-\$500.00	-100.00%
Gas Chiefs' vehicle & rei	\$2,800.00	\$3,294.12	\$2,800.00	\$5,250.00	\$2,450.00	87.50%
Diesel Fuel	\$19,000.00	\$35,043.80	\$18,000.00	\$46,875.00	\$28,875.00	160.42%
Oil	\$600.00	\$1,188.94	\$725.00	\$725.00	\$0.00	0.00%
Films and Books	\$1,000.00	\$0.00	\$500.00	\$800.00	\$300.00	60.00%
Fire Prevention Materials	\$1,000.00	\$50.97	\$1,000.00	\$1,000.00	\$0.00	0.00%
Fire Extinguishers	\$775.00	\$485.00	\$850.00	\$850.00	\$0.00	0.00%
Airpacks Maintenance	\$7,000.00	\$6,232.31	\$10,000.00	\$10,000.00	\$0.00	0.00%
Telephone	\$10,500.00	\$16,320.26	\$13,500.00	\$22,525.00	\$9,025.00	66.85%
Postage-Tool Shipping	\$200.00	\$169.36	\$225.00	\$675.00	\$450.00	200.00%
Dues and Subscriptions	\$1,500.00	\$18,102.00	\$2,800.00	\$3,500.00	\$700.00	25.00%
Dues and Subscriptions - Electric	\$250.00	\$270.00	\$200.00	\$0.00	-\$200.00	-100.00%
HVAC Maintenance	\$4,500.00	\$4,202.00	\$0.00	\$0.00	\$0.00	0.00%
Stations Maintenance/Repairs	\$25,000.00	\$21,360.75	\$25,500.00	\$26,500.00	\$1,000.00	3.92%
Laundry and Bedding	\$4,000.00	\$1,345.59	\$4,000.00	\$4,000.00	\$0.00	0.00%
Radio Repair	\$2,500.00	\$2,132.46	\$5,500.00	\$7,500.00	\$2,000.00	36.36%
Vehicle Maintenance	\$38,000.00	\$17,812.30	\$35,000.00	\$38,000.00	\$3,000.00	8.57%
Vehicle Repair	\$30,000.00	\$81,813.42	\$30,000.00	\$33,000.00	\$3,000.00	10.00%
Equipment R & M	\$25,000.00	\$10,860.37	\$25,000.00	\$25,000.00	\$0.00	0.00%
Tires	\$5,500.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
Computers Contract ACS	\$7,000.00	\$7,155.84	\$12,500.00	\$28,825.00	\$16,325.00	130.60%
Comm Tower Rent	\$1,500.00	\$5,109.00	\$1,000.00	\$5,100.00	\$4,100.00	410.00%
Conferences	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Training Schools	\$6,500.00	\$6,611.02	\$10,000.00	\$13,500.00	\$3,500.00	35.00%
Covid Vaccine Admin Expen	\$0.00	\$25,112.97	\$0.00	\$0.00	\$0.00	0.00%
Training Schools-Electrical Inspectr	\$500.00	\$175.00	\$400.00	\$400.00	\$0.00	0.00%
Training Equipment	\$1,200.00	\$400.00	\$1,200.00	\$4,200.00	\$3,000.00	250.00%
Recruiting & Testing	\$2,000.00	\$9,174.59	\$2,000.00	\$2,000.00	\$0.00	0.00%
Fire Station #1 Heat/Elec	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
Fire Station #2 Heat/Elec	\$20,000.00	\$12,301.38	\$17,000.00	\$15,000.00	-\$2,000.00	-11.76%
Fire Safety Equipment	\$28,000.00	\$31,826.26	\$28,000.00	\$34,000.00	\$6,000.00	21.43%
Equipment Purchase	\$250.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
F/D Furniture/Equipment	\$5,000.00	\$79.99	\$7,000.00	\$7,000.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE EXPENDITURE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
Hoses, Nozzles, Misc.	\$2,500.00	\$53.60	\$1,500.00	\$6,000.00	\$4,500.00	300.00%
Copier	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Medical Supplies-Disposal	\$49,000.00	\$52,426.67	\$49,000.00	\$50,225.00	\$1,225.00	2.50%
Medical Supplies-Oxygen	\$3,000.00	\$2,843.04	\$4,400.00	\$4,400.00	\$0.00	0.00%
Medical Equipment Replace	\$17,500.00	\$4,992.77	\$17,500.00	\$17,500.00	\$0.00	0.00%
Billing Service	\$35,000.00	\$4,775.91	\$35,000.00	\$41,040.00	\$6,040.00	17.26%
To Reserve Fund-Training	\$10,000.00	\$10,000.00	\$10,000.00	\$25,000.00	\$15,000.00	150.00%
EMS Patient Care Equip	\$33,000.00	\$27,850.00	\$33,000.00	\$33,000.00	\$0.00	0.00%
State Payment Medicaid/Medicare	\$24,750.00	\$50,831.23	\$25,500.00	\$29,000.00	\$3,500.00	13.73%
<i>Total General Operating Budget</i>	<i>\$461,775.00</i>	<i>\$511,563.97</i>	<i>\$540,200.00</i>	<i>\$616,590.00</i>	<i>\$76,390.00</i>	<i>14.14%</i>
Capital Budget						
Vehicle-Fire/Ambulance				\$400,000.00	\$400,000.00	0.00%
Thermal Imaging Cameras				\$30,000.00	\$30,000.00	0.00%
<i>Total Capital Budget</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$430,000.00</i>	<i>\$430,000.00</i>	<i>0.00%</i>
Total Fire and Ambulance Services	\$3,563,489.16	\$3,778,701.24	\$3,873,063.25	\$5,994,396.70	\$2,121,333.45	54.77%
AMBULANCE						
						COMBINED AS ONE BUDGET WITH FIRE -Starting FY24 and forward
Office Supplies	\$750.00	\$493.65	\$750.00	\$0.00	-\$750.00	-100.00%
Uniforms-Career	\$2,500.00	\$2,142.42	\$3,000.00	\$0.00	-\$3,000.00	-100.00%
Diesel Fuel	\$6,800.00	\$0.00	\$6,800.00	\$0.00	-\$6,800.00	-100.00%
Training Films and Books	\$0.00	\$0.00	\$300.00	\$0.00	-\$300.00	-100.00%
Telephone	\$6,200.00	\$6,919.84	\$6,700.00	\$0.00	-\$6,700.00	-100.00%
Billing Postage	\$750.00	\$105.78	\$450.00	\$0.00	-\$450.00	-100.00%
Dues & Subscriptions	\$500.00	\$215.80	\$500.00	\$0.00	-\$500.00	-100.00%
Radio Repair	\$0.00	\$0.00	\$2,000.00	\$0.00	-\$2,000.00	-100.00%
Vehicle Maintenance	\$2,000.00	\$1,138.00	\$3,000.00	\$0.00	-\$3,000.00	-100.00%
Vehicle Repair	\$3,000.00	\$1,102.33	\$3,000.00	\$0.00	-\$3,000.00	-100.00%
Equipment R&M	\$3,400.00	\$7,933.88	\$5,000.00	\$0.00	-\$5,000.00	-100.00%
Office Equip Maintenance	\$250.00	\$57.31	\$250.00	\$0.00	-\$250.00	-100.00%
Med Equipment Maintenance	\$2,000.00	\$0.00	\$2,000.00	\$0.00	-\$2,000.00	-100.00%
Training Programs	\$2,000.00	\$3,226.63	\$3,500.00	\$0.00	-\$3,500.00	-100.00%
Training Equipment	\$500.00	\$90.95	\$1,000.00	\$0.00	-\$1,000.00	-100.00%
Vehicles/Ambulance	\$0.00	\$0.00	\$310,000.00	\$0.00	-\$310,000.00	-100.00%
Operating Transfer out	\$0.00	\$12,062.00	\$0.00	\$0.00	\$0.00	0.00%
	\$30,650.00	\$35,488.59	\$348,250.00	\$0.00	-\$348,250.00	-100.00%
POLICE						
Wages and Benefits						
Police Salaries-Permanent	\$3,418,581.44	\$3,387,998.63	\$3,590,393.02	\$3,690,784.34	\$100,391.32	2.80%
Rec Path Patrol - Interns	\$0.00	\$0.00	\$16,000.00	\$16,000.00	\$0.00	0.00%
Leave Time turn-in				\$4,500.00	\$4,500.00	0.00%
Police Salaries-Overtime	\$227,000.00	\$332,441.87	\$238,350.00	\$314,000.00	\$75,650.00	31.74%
Police Holiday Pay	\$210,000.00	\$218,927.41	\$248,708.73	\$261,731.84	\$13,023.11	5.24%
Mandatory Training - Overtime	\$78,000.00	\$68,000.00	\$80,000.00	\$80,000.00	\$0.00	0.00%
BCI On Call	\$14,800.00	\$0.00	\$16,000.00	\$20,800.00	\$4,800.00	30.00%
Shift Differential	\$56,000.00	\$48,405.46	\$56,000.00	\$60,286.50	\$4,286.50	7.65%
Off-Duty Police Salary	\$10,000.00	\$3,710.25	\$10,000.00	\$10,000.00	\$0.00	0.00%
Fitness	\$10,000.00	\$4,225.00	\$20,000.00	\$25,925.00	\$5,925.00	29.63%
FICA/Medicare	\$307,100.18	\$308,485.36	\$325,542.06	\$338,711.60	\$13,169.55	4.05%
Vision Plan				\$4,091.88	\$4,091.88	0.00%
Disability Insurance				\$12,684.63	\$12,684.63	0.00%
Group Health Plan				\$681,299.30	\$681,299.30	0.00%
Group Life Insurance				\$15,318.38	\$15,318.38	0.00%
Group Dental Insurance				\$43,035.36	\$43,035.36	0.00%
Pension				\$683,931.63	\$683,931.63	0.00%
<i>Total Wages and Benefits</i>	<i>\$4,331,481.62</i>	<i>\$4,372,193.98</i>	<i>\$4,600,993.80</i>	<i>\$6,263,100.46</i>	<i>\$1,662,106.65</i>	<i>36.12%</i>
General Operating Budget						
Office Supplies	\$10,500.00	\$11,470.23	\$10,500.00	\$10,500.00	\$0.00	0.00%
Firearms equip/supplies	\$13,000.00	\$10,692.55	\$13,000.00	\$13,500.00	\$500.00	3.85%
Radio Equipment-Supplies	\$300.00	\$313.00	\$0.00	\$0.00	\$0.00	0.00%
Investigative Supplies	\$8,500.00	\$4,591.87	\$8,500.00	\$5,000.00	-\$3,500.00	-41.18%
Youth Services Supplies	\$2,500.00	\$102.50	\$2,500.00	\$2,500.00	\$0.00	0.00%
Traffic Safety Grant	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Traffic Unit Supplies	\$2,000.00	\$4,517.50	\$2,500.00	\$3,000.00	\$500.00	20.00%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE EXPENDITURE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
K-9 Supplies	\$4,000.00	\$8,647.56	\$4,000.00	\$6,000.00	\$2,000.00	50.00%
Janitorial Supplies	\$3,200.00	\$2,559.83	\$0.00	\$0.00	\$0.00	0.00%
Uniform Supplies	\$38,500.00	\$34,679.15	\$38,500.00	\$38,500.00	\$0.00	0.00%
Tires	\$9,800.00	\$3,304.08	\$9,500.00	\$9,500.00	\$0.00	0.00%
Gas and Oil	\$55,000.00	\$73,372.76	\$57,000.00	\$73,500.00	\$16,500.00	28.95%
Community Outreach	\$25,680.00	\$37,036.00	\$40,351.00	\$48,380.00	\$8,029.00	19.90%
Telephone/Internet/Software	\$30,000.00	\$58,878.39	\$37,500.00	\$50,000.00	\$12,500.00	33.33%
Postage	\$2,200.00	\$2,119.10	\$2,300.00	\$2,300.00	\$0.00	0.00%
Dues and Subscriptions	\$2,000.00	\$1,250.00	\$2,300.00	\$2,300.00	\$0.00	0.00%
Towing Services	\$1,000.00	\$2,535.00	\$1,000.00	\$3,000.00	\$2,000.00	200.00%
Crime Prevention Supplies	\$1,000.00	\$235.40	\$500.00	\$0.00	-\$500.00	-100.00%
Building Maintenance	\$15,000.00	\$5,912.57	\$0.00	\$0.00	\$0.00	0.00%
Uniform Cleaning	\$15,000.00	\$10,846.14	\$15,000.00	\$13,000.00	-\$2,000.00	-13.33%
Office Equip. Contract	\$6,000.00	\$4,093.88	\$6,000.00	\$6,000.00	\$0.00	0.00%
Generator Preventive Maint.	\$1,200.00	\$507.37	\$0.00	\$750.00	\$750.00	0.00%
Radio Equip. Maintenance	\$2,000.00	\$1,865.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
Vehicle Repair	\$55,000.00	\$60,330.16	\$58,000.00	\$62,000.00	\$4,000.00	6.90%
Computer Connections Syst	\$8,800.00	\$0.00	\$8,800.00	\$0.00	-\$8,800.00	-100.00%
Equipment Maintenance	\$1,500.00	\$215.00	\$0.00	\$0.00	\$0.00	0.00%
Records Management System	\$12,000.00	\$1,825.00	\$12,000.00	\$0.00	-\$12,000.00	-100.00%
Consulting Services	\$27,000.00	\$22,648.34	\$28,000.00	\$28,000.00	\$0.00	0.00%
Animal Control Contracts	\$26,000.00	\$37,390.12	\$27,820.00	\$29,500.00	\$1,680.00	6.04%
Conferences	\$0.00	\$743.95	\$6,000.00	\$6,000.00	\$0.00	0.00%
In-Service Training	\$25,000.00	\$28,479.86	\$30,000.00	\$30,000.00	\$0.00	0.00%
Recruiting & Testing	\$3,000.00	\$5,721.49	\$3,500.00	\$7,500.00	\$4,000.00	114.29%
Tuition Reimbursement	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
Electric-Police Dept.	\$60,000.00	\$62,011.92	\$85,714.29	\$86,000.00	\$285.71	0.33%
Heat/Hot Water	\$5,500.00	\$5,846.78	\$7,857.14	\$7,900.00	\$42.86	0.55%
Radio Installation Utility	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Building Maintenance Fees-Commc	\$65,000.00	\$88,694.47	\$0.00	\$0.00	\$0.00	0.00%
Cleaning/Building Service	\$33,000.00	\$33,135.42	\$0.00	\$0.00	\$0.00	0.00%
Vehicle Equipment	\$2,500.00	\$1,378.43	\$5,000.00	\$5,000.00	\$0.00	0.00%
Office Equipment	\$4,000.00	\$6,620.39	\$4,000.00	\$6,000.00	\$2,000.00	50.00%
Taser Replacement/Body worn Carr	\$45,000.00	\$45,000.00	\$90,000.00	\$90,000.00	\$0.00	0.00%
Computers/software	\$98,000.00	\$214,728.27	\$325,000.00	\$82,000.00	-\$243,000.00	-74.77%
<i>Total General Operating Budget</i>	<i>\$720,180.00</i>	<i>\$894,299.48</i>	<i>\$954,142.43</i>	<i>\$739,130.00</i>	<i>-\$215,012.43</i>	<i>-22.53%</i>
Capital Budget						
Building Stewardship	\$68,000.00	\$25,312.49	\$50,000.00	\$50,000.00	\$0.00	0.00%
Vehicles and Equipment	\$96,000.00	\$93,608.44	\$110,000.00	\$165,000.00	\$55,000.00	50.00%
Firearms Replacement				\$38,000.00	\$38,000.00	0.00%
<i>Total Capital Budget</i>	<i>\$164,000.00</i>	<i>\$118,920.93</i>	<i>\$160,000.00</i>	<i>\$253,000.00</i>	<i>\$93,000.00</i>	<i>58.13%</i>
<i>Total Police</i>	<i>\$5,215,661.62</i>	<i>\$5,385,414.39</i>	<i>\$5,715,136.23</i>	<i>\$7,255,230.46</i>	<i>\$1,540,094.23</i>	<i>26.95%</i>
PUBLIC SERVICES						
STREETS AND HIGHWAYS						
Wages and Benefits						
Highway Salaries-Perm.	\$797,961.31	\$832,201.30	\$908,726.50	\$1,117,249.17	\$208,522.67	22.95%
Leave Time turn-in				\$5,500.00	\$5,500.00	0.00%
Highway Salaries-Overtime	\$35,000.00	\$68,212.86	\$40,000.00	\$65,000.00	\$25,000.00	62.50%
On-Call Pay	\$36,400.00	\$36,400.00	\$36,400.00	\$36,400.00	\$0.00	0.00%
FICA/Medicare	\$66,506.14	\$69,726.14	\$75,362.18	\$85,469.56	\$10,107.38	13.41%
Fringe Benefits				\$18,792.40	\$18,792.40	0.00%
Vision Plan				\$1,760.16	\$1,760.16	0.00%
Disability Insurance				\$11,518.88	\$11,518.88	0.00%
Group Health Plan				\$308,208.59	\$308,208.59	0.00%
Group Life Insurance				\$5,158.23	\$5,158.23	0.00%
Group Dental Insurance				\$16,901.62	\$16,901.62	0.00%
Pension				\$235,555.05	\$235,555.05	0.00%
ICMA Match				\$58,537.38	\$58,537.38	0.00%
<i>Total Wages and Benefits</i>	<i>\$935,867.45</i>	<i>\$1,006,540.30</i>	<i>\$1,060,488.68</i>	<i>\$1,966,051.04</i>	<i>\$905,562.36</i>	<i>85.39%</i>
General Operating Budget						
Drug/Alcohol/Phys.Testing	\$0.00				\$0.00	0.00%
Office Supplies	\$1,750.00	\$1,849.88	\$1,750.00	\$1,800.00	\$50.00	2.86%
Traffic Light Supplies	\$28,000.00	\$25,795.54	\$28,000.00	\$30,000.00	\$2,000.00	7.14%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE EXPENDITURE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
Sign Supplies	\$7,500.00	\$9,416.37	\$12,000.00	\$12,000.00	\$0.00	0.00%
City Highways Material	\$35,000.00	\$34,372.07	\$35,000.00	\$38,000.00	\$3,000.00	8.57%
Road Striping	\$20,000.00	\$9,487.46	\$40,000.00	\$40,000.00	\$0.00	0.00%
Winter Salt	\$135,000.00	\$114,681.76	\$120,000.00	\$130,000.00	\$10,000.00	8.33%
Winter Sand	\$300.00	\$97.22	\$300.00	\$300.00	\$0.00	0.00%
Winter Liquid Deicer Addi	\$16,500.00	\$12,168.96	\$15,000.00	\$16,000.00	\$1,000.00	6.67%
Building Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Uniforms	\$20,000.00	\$16,232.50	\$20,000.00	\$20,000.00	\$0.00	0.00%
Vehicle Repair Parts	\$80,000.00	\$102,153.35	\$80,000.00	\$86,000.00	\$6,000.00	7.50%
School Bus parts	\$37,500.00	\$47,494.55	\$37,500.00	\$37,500.00	\$0.00	0.00%
Gasoline HW	\$35,000.00	\$32,716.23	\$35,000.00	\$38,000.00	\$3,000.00	8.57%
Oil	\$4,000.00	\$3,107.50	\$4,000.00	\$4,000.00	\$0.00	0.00%
Diesel Fuel HW	\$27,500.00	\$52,829.19	\$27,500.00	\$35,000.00	\$7,500.00	27.27%
Diesel/Gasoline Non City	\$120,000.00	\$158,315.52	\$110,000.00	\$120,000.00	\$10,000.00	9.09%
Fuel Station Maintenance	\$1,500.00	\$1,478.28	\$3,000.00	\$3,000.00	\$0.00	0.00%
Software/Asset management	\$6,000.00	\$722.50	\$6,000.00	\$28,635.00	\$22,635.00	377.25%
Telephone/Internet	\$6,000.00	\$6,586.56	\$6,200.00	\$6,800.00	\$600.00	9.68%
Building Maintenance	\$31,400.00	\$32,631.80	\$0.00	\$5,000.00	\$5,000.00	0.00%
HVAC Maintenance	\$5,000.00	\$2,629.68	\$0.00	\$0.00	\$0.00	0.00%
Generator Preventive Maint.	\$4,500.00	\$3,105.86	\$0.00	\$0.00	\$0.00	0.00%
Consulting Services	\$20,000.00	\$92,902.37	\$20,000.00	\$35,000.00	\$15,000.00	75.00%
Tree Care	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.00%
Equipment Rental/Purchase	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Office Equipment Maintnce	\$1,500.00	\$1,849.90	\$2,000.00	\$2,000.00	\$0.00	0.00%
Travel & Training	\$5,000.00	\$4,187.80	\$5,000.00	\$5,000.00	\$0.00	0.00%
Utilities - Garage	\$15,000.00	\$14,483.55	\$16,500.00	\$17,000.00	\$500.00	3.03%
Utilities-Garage Heat	\$13,000.00	\$16,649.54	\$13,200.00	\$15,000.00	\$1,800.00	13.64%
Traffic Lights -Electricity	\$21,000.00	\$19,307.03	\$21,000.00	\$21,500.00	\$500.00	2.38%
Curbs and Sidewalks	\$1,500.00	\$476.50	\$1,500.00	\$2,000.00	\$500.00	33.33%
Bike/Ped Maintnce/Paving	\$0.00	\$0.00	\$30,000.00	\$40,000.00	\$10,000.00	33.33%
Facility Stewardship	\$10,000.00	\$6,570.45	\$0.00	\$0.00	\$0.00	0.00%
Operating Transfers Out	\$0.00	\$3,350.00	\$0.00	\$0.00	\$0.00	0.00%
<i>Total General Operating Budget</i>	<i>\$710,450.00</i>	<i>\$827,649.92</i>	<i>\$691,450.00</i>	<i>\$800,535.00</i>	<i>\$109,085.00</i>	<i>15.78%</i>
Capital Budget						
public works facility expansion				\$330,000.00	\$330,000.00	0.00%
Ash Trees	\$50,000.00	\$56,511.68	\$50,000.00	\$50,000.00	\$0.00	0.00%
Vehicle Replacement	\$225,000.00	\$231,085.08	\$225,000.00	\$305,000.00	\$80,000.00	35.56%
Highway Paving	\$700,000.00	\$735,228.13	\$720,000.00	\$800,000.00	\$80,000.00	11.11%
Dorset Street Signal	\$600,000.00	\$9,563.81	\$600,000.00	\$324,000.00	-\$276,000.00	-46.00%
<i>Total Capital Budget</i>	<i>\$1,575,000.00</i>	<i>\$1,032,388.70</i>	<i>\$1,595,000.00</i>	<i>\$1,809,000.00</i>	<i>\$214,000.00</i>	<i>13.42%</i>
Total Street and Highways	\$3,221,317.45	\$2,866,578.92	\$3,346,938.68	\$4,575,586.04	\$1,228,647.36	36.71%
PARK MAINTENANCE						
Wages and Benefits						
Park Maint.Salaries-Perm.	\$209,696.26	\$226,847.57	\$262,775.23	\$369,506.09	\$106,730.85	40.62%
Park Maint.Sal-Overtime	\$10,000.00	\$9,104.64	\$10,000.00	\$10,000.00	\$0.00	0.00%
FICA/Medicare	\$16,806.76	\$18,631.86	\$20,867.31	\$33,145.35	\$12,278.04	58.84%
Fringe Benefits				\$7,260.00	\$7,260.00	0.00%
Vision Plan				\$521.64	\$521.64	0.00%
Disability Insurance				\$4,164.54	\$4,164.54	0.00%
Group Health Plan				\$100,834.73	\$100,834.73	0.00%
Group Life Insurance				\$1,875.72	\$1,875.72	0.00%
Group Dental Insurance				\$4,538.28	\$4,538.28	0.00%
Pension				\$68,258.59	\$68,258.59	0.00%
ICMA Match				\$18,329.99	\$18,329.99	0.00%
<i>Total Wages and Benefits</i>	<i>\$236,503.02</i>	<i>\$254,584.07</i>	<i>\$293,642.54</i>	<i>\$618,434.92</i>	<i>\$324,792.38</i>	<i>110.61%</i>
General Operating Budget						
Park Supplies	\$30,000.00	\$27,057.13	\$30,000.00	\$32,000.00	\$2,000.00	6.67%
Maintenance & Landscaping Contrs	\$45,000.00	\$55,986.87	\$75,000.00	\$75,000.00	\$0.00	0.00%
Cemetery Supplies	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Wheeler House	\$0.00	\$3,046.61	\$0.00	\$0.00	\$0.00	0.00%
<i>Total General Operating Budget</i>	<i>\$76,000.00</i>	<i>\$87,090.61</i>	<i>\$106,000.00</i>	<i>\$108,000.00</i>	<i>\$2,000.00</i>	<i>1.89%</i>
Total Park Maintenance	\$312,503.02	\$341,674.68	\$399,642.54	\$726,434.92	\$326,792.38	81.77%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE EXPENDITURE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
TOTAL WAGES AND BENEFITS	\$16,189,528.91	\$16,263,960.10	\$17,683,983.93	\$19,257,071.09	\$1,573,087.15	8.90%
TOTAL GENERAL OPERATING	\$4,747,366.25	\$4,880,533.34	\$5,714,703.22	\$5,777,220.98	\$62,517.76	1.09%
TOTAL CAPTIAL PROJECTS	\$1,814,000.00	\$1,233,024.23	\$1,897,000.00	\$2,790,000.00	\$893,000.00	47.07%
DEBT SERVICE REPAYMENT						
Principal Payment						
Public Works Facility	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Pension Liability Note Principal	\$395,407.02	\$586,223.59	\$586,224.00	\$586,224.00	\$0.00	0.00%
Kennedy Dr Reconstruction	\$22,493.70	\$22,508.00	\$22,493.70	\$22,493.70	\$0.00	0.00%
Lime Kiln Bridge	\$22,494.00	\$22,508.00	\$22,494.00	\$22,494.00	\$0.00	0.00%
F/D Building Improvements	\$29,991.60	\$30,005.00	\$29,991.60	\$29,991.60	\$0.00	0.00%
Police Headquarters	\$360,000.00	\$360,000.00	\$360,000.00	\$360,000.00	\$0.00	0.00%
Communications Equipment-Comm	\$190,000.00	\$190,000.00	\$190,000.00	\$190,000.00	\$0.00	0.00%
<i>Total Principal payment</i>	<i>\$1,020,386.32</i>	<i>\$1,211,244.59</i>	<i>\$1,211,203.30</i>	<i>\$1,211,203.30</i>	<i>\$0.00</i>	<i>0.00%</i>
Interest Payment						
Public Works Facility-Int.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Kennedy Dr Reconstruction	\$3,926.00	\$2,458.56	\$2,924.00	\$1,705.00	-\$1,219.00	-41.69%
Lime Kiln Bridge	\$3,926.00	\$2,458.56	\$2,824.00	\$1,705.00	-\$1,119.00	-39.62%
F/D Building Improvements	\$5,264.00	\$3,277.47	\$3,787.00	\$2,287.00	-\$1,500.00	-39.61%
Police Headquarters	\$160,866.00	\$160,866.00	\$145,602.00	\$129,780.00	-\$15,822.00	-10.87%
Pension Liability Note Interest	\$272,982.59	\$102,589.13	\$93,613.00	\$83,668.00	-\$9,945.00	-10.62%
Sewer Fund Note-Solar	\$12,005.00	\$12,005.00	\$12,005.00	\$0.00	-\$12,005.00	-100.00%
Communications Equipment-Comm	\$22,002.00	\$22,330.13	\$18,335.00	\$14,668.00	-\$3,667.00	-20.00%
<i>Total Interest payment</i>	<i>\$480,971.59</i>	<i>\$305,984.85</i>	<i>\$279,090.00</i>	<i>\$233,813.00</i>	<i>-\$45,277.00</i>	<i>-16.22%</i>
Total debt payment	\$1,501,357.91	\$1,517,229.44	\$1,490,293.30	\$1,445,016.30	-\$45,277.00	-3.04%
SOCIAL SERVICES & OTHER OPERATING ENTITIES						
G.B.I.C.	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
V.L.C.T.	\$23,440.00	\$23,440.00	\$25,198.00	\$27,088.00	\$1,890.00	7.50%
Chamber of Commerce	\$3,600.00	\$0.00	\$3,600.00	\$3,600.00	\$0.00	0.00%
Social Services	\$15,000.00	\$15,500.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
CCTV-Clickable Meetings	\$21,000.00	\$20,000.00	\$22,050.00	\$22,050.00	\$0.00	0.00%
Front Porch Forum	\$4,900.00	\$5,028.00	\$5,200.00	\$5,530.00	\$330.00	6.35%
County Court	\$145,000.00	\$145,956.56	\$147,677.11	\$155,060.97	\$7,383.86	5.00%
Winooski Valley Park	\$63,320.00	\$63,320.00	\$67,916.00	\$72,913.00	\$4,997.00	7.36%
C.C.T.A.	\$519,232.49	\$528,471.00	\$538,462.00	\$591,554.00	\$53,092.00	9.86%
Regional Planning	\$35,991.00	\$35,991.00	\$37,195.00	\$40,014.00	\$2,819.00	7.58%
	\$836,483.49	\$842,706.56	\$867,298.11	\$937,809.97	\$70,511.86	8.13%
TO CAPITAL/RESERVE FUNDS						
Ambulance Department	\$155,000.00	\$155,000.00	\$0.00	\$0.00	\$0.00	0.00%
Payment to Sickbank Fund 298	\$0.00	\$0.00	\$0.00	\$125,000.00	\$125,000.00	0.00%
Fuel Pump Reserve Fund	\$8,200.00	\$8,200.00	\$8,200.00	\$8,200.00	\$0.00	0.00%
Open Space Reserve Fund	\$310,870.00	\$310,870.00	Under other approved ballot items	\$0.00	\$0.00	0.00%
Penny for Paths	\$310,870.00	\$310,870.00	Under other approved ballot items	\$0.00	\$0.00	0.00%
To undesignated reserve fund	\$12,000.00	\$2,118.63	\$0.00	\$0.00	\$0.00	0.00%
To Recreation Center Reserve				\$0.00	\$0.00	0.00%
To Capital Improvements	\$860,000.00	\$860,000.00	\$800,000.00	\$800,000.00	\$0.00	0.00%
	\$1,656,940.00	\$1,647,058.63	\$808,200.00	\$933,200.00	\$125,000.00	15.47%
Total General Fund	\$26,745,676.56	\$26,384,512.30	\$28,461,478.56	\$31,140,318.33	\$2,678,839.77	9.41%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE ROLL-UP EXPENDITURE BUDGET

FY 2024 Budget		FY 22 Budget	FY 22 Actual	FY23 Budget	FY24 Budget	FY 23-24 \$ Change	FY 23-24 % Change
CITY COUNCIL							
	General Operating Budget	\$63,750.00	\$72,356.79	\$73,750.00	\$63,750.00	(\$10,000.00)	-13.56%
HR & BENEFITS ADMINISTRATION							
	Wages and Benefits	\$4,879,885.96	\$4,522,910.46	\$5,198,144.87	\$287,934.52	(\$4,910,210.35)	-94.46%
	General Operating Budget	\$70,200.00	\$43,352.17	\$75,200.00	\$608,122.00	\$532,922.00	708.67%
	Total	\$4,950,085.96	\$4,566,262.63	\$5,273,344.87	\$896,056.52	(\$4,377,288.35)	-83.01%
GF INSURANCE							
	General Operating Budget	\$710,500.00	\$738,369.97	\$759,569.50	\$682,365.73	(\$77,203.77)	-10.16%
CITY MANAGER							
	Wages and Benefits	\$376,592.08	\$427,565.62	\$400,291.78	\$450,469.45	\$50,177.67	12.54%
	General Operating Budget	\$73,700.00	\$52,382.02	\$72,200.00	\$72,760.00	\$560.00	0.78%
	Total	\$450,292.08	\$479,947.64	\$472,491.78	\$523,229.45	\$50,737.67	10.74%
LEGAL/ACCOUNTING/ ACTUARY							
	Wages and Benefits	\$187,423.83	\$195,549.53	\$223,348.87	\$304,615.31	\$81,266.44	36.39%
	General Operating Budget	\$74,040.00	\$19,633.74	\$60,612.00	\$61,500.00	\$888.00	1.47%
	Total	\$261,463.83	\$215,183.27	\$283,960.87	\$366,115.31	\$82,154.44	28.93%
ADMINISTRATIVE SERVICES							
	Wages and Benefits	\$294,830.19	\$309,134.64	\$185,975.75	\$355,805.18	\$169,829.43	91.32%
	General Operating Budget	\$888,700.00	\$879,659.28	\$844,100.00	\$881,310.00	\$37,210.00	4.41%
	Capital Projects	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
	Total	\$1,188,530.19	\$1,193,793.92	\$1,035,075.75	\$1,242,115.18	\$207,039.43	20.00%
INFORMATION TECHNOLOGY							
	Wages and Benefits	\$163,341.01	\$186,320.59	\$248,768.47	\$379,094.68	\$130,326.21	52.39%
	General Operating Budget	\$72,660.00	\$88,077.14	\$112,000.00	\$128,900.00	\$16,900.00	15.09%
	Capital Projects	\$35,000.00	\$45,594.60	\$37,000.00	\$77,000.00	\$40,000.00	108.11%
	Total	\$271,001.01	\$319,992.33	\$397,768.47	\$584,994.68	\$187,226.21	47.07%
CITY CLERK							
	Wages and Benefits	\$224,087.66	\$220,612.54	\$234,901.23	\$425,169.43	\$190,268.19	81.00%
	General Operating Budget	\$37,150.00	\$26,116.25	\$51,000.00	\$39,000.00	(\$12,000.00)	-23.53%
	Total	\$261,237.66	\$246,728.79	\$285,901.23	\$464,169.43	\$178,268.19	62.35%
PHYSICAL PLANT							
	Wages and Benefits	\$0.00	\$0.00	\$180,484.36	\$403,159.04	\$222,674.68	123.38%
	General Operating Budget	\$0.00	\$0.00	\$253,520.00	\$355,885.00	\$102,365.00	40.38%
	Capital Projects	\$0.00	\$0.00	\$0.00	\$116,000.00	\$116,000.00	
	Total	\$0.00	\$0.00	\$434,004.36	\$875,044.04	\$441,039.68	101.62%
FINANCE, ASSESSING & TAX							
	Wages and Benefits	\$251,782.50	\$296,715.71	\$347,443.52	\$630,574.07	\$283,130.55	81.49%
	General Operating Budget	\$109,300.00	\$107,623.36	\$120,600.00	\$93,300.00	(\$27,300.00)	-22.64%
	Total	\$361,082.50	\$404,339.07	\$468,043.52	\$723,874.07	\$255,830.55	54.66%
PLANNING/DEVELOPMENT REVIEW							
	Wages and Benefits	\$318,754.07	\$373,839.94	\$406,413.28	\$800,945.97	\$394,532.69	97.08%
	General Operating Budget	\$84,200.00	\$83,820.32	\$157,300.00	\$117,785.00	(\$39,515.00)	-25.12%
	Total	\$402,954.07	\$457,660.26	\$563,713.28	\$918,730.97	\$355,017.69	62.98%
RECREATION ADMINISTRATION							
	Wages and Benefits	\$309,871.68	\$290,843.05	\$318,816.73	\$490,913.70	\$172,096.97	53.98%
	General Operating Budget	\$52,850.00	\$18,204.46	\$40,700.00	\$36,700.00	(\$4,000.00)	-9.83%
	Total	\$362,721.68	\$309,047.51	\$359,516.73	\$527,613.70	\$168,096.97	46.76%
RECREATION AND SENIOR PROGRAMS AND FACILITIES							
	General Operating Budget	\$274,400.25	\$171,743.67	\$238,886.37	\$259,556.25	\$20,669.88	8.65%
	Capital Projects	\$35,000.00	\$31,120.00	\$100,000.00	\$100,000.00	\$0.00	0.00%
	Total	\$309,400.25	\$202,863.67	\$338,886.37	\$359,556.25	\$20,669.88	6.10%
PUBLIC LIBRARY							
	Wages and Benefits	\$577,393.67	\$540,012.40	\$651,406.78	\$932,996.63	\$281,589.84	43.23%
	General Operating Budget	\$236,861.00	\$223,101.60	\$215,222.92	\$112,032.00	(\$103,190.92)	-47.95%
	Total	\$814,254.67	\$763,114.00	\$866,629.70	\$1,045,028.63	\$178,398.92	20.59%
FIRE & AMBULANCE SERVICES DEPARTMENT							
	Wages & Benefits	\$3,101,714.16	\$3,267,137.27	\$3,332,863.25	\$4,947,806.70	\$1,614,943.45	48.46%
	General Operating Budget	\$492,425.00	\$547,052.56	\$888,450.00	\$616,590.00	(\$271,860.00)	-30.60%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE ROLL-UP EXPENDITURE BUDGET

	Capital Pojects	\$0.00	\$0.00	\$0.00	\$430,000.00	\$430,000.00	
	<i>Total</i>	<i>\$3,594,139.16</i>	<i>\$3,814,189.83</i>	<i>\$4,221,313.25</i>	<i>\$5,994,396.70</i>	<i>\$1,773,083.45</i>	<i>42.00%</i>
POLICE							
	Wages and Benefits	\$4,331,481.62	\$4,372,193.98	\$4,600,993.80	\$6,263,100.46	\$1,662,106.65	36.12%
	General Operating Budget	\$720,180.00	\$894,299.48	\$954,142.43	\$739,130.00	(\$215,012.43)	-22.53%
	Capital Pojects	\$164,000.00	\$118,920.93	\$160,000.00	\$253,000.00	\$93,000.00	58.13%
	<i>Total</i>	<i>\$5,215,661.62</i>	<i>\$5,385,414.39</i>	<i>\$5,715,136.23</i>	<i>\$7,255,230.46</i>	<i>\$1,540,094.23</i>	<i>26.95%</i>
STREETS AND HIGHWAYS							
	Wages and Benefits	\$935,867.45	\$1,006,540.30	\$1,060,488.68	\$1,966,051.04	\$905,562.36	85.39%
	General Operating Budget	\$710,450.00	\$827,649.92	\$691,450.00	\$800,535.00	\$109,085.00	15.78%
	Capital Pojects	\$1,575,000.00	\$1,032,388.70	\$1,595,000.00	\$1,809,000.00	\$214,000.00	13.42%
	<i>Total</i>	<i>\$3,221,317.45</i>	<i>\$2,866,578.92</i>	<i>\$3,346,938.68</i>	<i>\$4,575,586.04</i>	<i>\$1,228,647.36</i>	<i>36.71%</i>
PARK MAINTENANCE							
	Wages and Benefits	\$236,503.02	\$254,584.07	\$293,642.54	\$618,434.92	\$324,792.38	110.61%
	General Operating Budget	\$76,000.00	\$87,090.61	\$106,000.00	\$108,000.00	\$2,000.00	1.89%
	<i>Total</i>	<i>\$312,503.02</i>	<i>\$341,674.68</i>	<i>\$399,642.54</i>	<i>\$726,434.92</i>	<i>\$326,792.38</i>	<i>81.77%</i>
	TOTAL WAGES AND BENEFITS	\$16,189,528.91	\$16,263,960.10	\$17,683,983.93	\$19,257,071.09	\$1,573,087.15	8.90%
	TOTAL GENERAL OPERATING	\$4,747,366.25	\$4,880,533.34	\$5,714,703.22	\$5,777,220.98	\$62,517.76	1.09%
	TOTAL CAPTIAL PROJECTS	\$1,814,000.00	\$1,233,024.23	\$1,897,000.00	\$2,790,000.00	\$893,000.00	47.07%
DEBT SERVICE REPAYMENT							
	Principal Payment	\$1,020,386.32	\$1,211,244.59	\$1,211,203.30	\$1,211,203.30	\$0.00	0.00%
	Interest Payment	\$480,971.59	\$305,984.85	\$279,090.00	\$233,813.00	(\$45,277.00)	-16.22%
	<i>Total</i>	<i>\$1,501,357.91</i>	<i>\$1,517,229.44</i>	<i>\$1,490,293.30</i>	<i>\$1,445,016.30</i>	<i>(\$45,277.00)</i>	<i>-3.04%</i>
SOCIAL SERVICES & OTHER OPERATING							
	TO Capital Pojects/RESERVE FUNDS	\$1,656,940.00	\$1,647,058.63	\$808,200.00	\$933,200.00	\$125,000.00	15.47%
	Total General Fund	\$26,745,676.56	\$26,384,512.30	\$28,461,478.56	\$31,140,318.33	\$2,678,839.77	9.41%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE REVENUE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	FY 23-24 \$ Change \$(+/-)	FY 23-24 % Change %(+/-)
VT Payment in Lieu of Tax	\$230,000.00	\$208,967.95	\$240,000.00	\$216,000.00	(\$24,000.00)	-10.00%
Taxes, Reappraisal/ACT 60	\$65,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Penalty, Current & Prior	\$160,000.00	\$191,260.08	\$170,000.00	\$195,000.00	\$25,000.00	14.71%
Interest, Current & Prior	\$80,000.00	\$73,289.64	\$90,000.00	\$90,000.00	\$0.00	0.00%
Attorney Fees	\$3,000.00	\$123.90	\$1,000.00	\$500.00	(\$500.00)	-50.00%
Fee to Collect State Educ	\$99,000.00	\$111,949.00	\$100,000.00	\$115,000.00	\$15,000.00	15.00%
Current Use	\$15,300.00	\$21,171.00	\$18,000.00	\$23,000.00	\$5,000.00	27.78%
	\$652,300.00	\$606,761.57	\$619,000.00	\$639,500.00	\$20,500.00	3.31%
Local Option Tax-Sales	\$2,950,000.00	\$3,359,792.35	\$3,083,388.90	\$3,700,000.00	\$616,611.10	20.00%
Local Option Tax-Rooms/Me	\$850,000.00	\$1,071,902.15	\$950,000.00	\$1,150,000.00	\$200,000.00	21.05%
	\$3,800,000.00	\$4,431,694.50	\$4,033,388.90	\$4,850,000.00	\$816,611.10	20.25%
Other Health Services Revenue	\$0.00	\$314,141.89	\$247,346.40	\$267,346.40	\$20,000.00	8.09%
	\$0.00	\$314,141.89	\$247,346.40	\$267,346.40	\$20,000.00	8.09%
ADMINISTRATIVE SERVICES						
ARPA - Salary	\$0.00	\$344,391.17	\$280,519.44	\$194,726.23	(\$85,793.20)	-30.58%
ARPA -Projects	\$0.00	\$0.00	\$672,000.00	\$541,500.00	(\$130,500.00)	-19.42%
Admin. Services-Stormwater	\$134,392.00	\$134,392.00	\$102,103.95	\$95,000.00	(\$7,103.95)	-6.96%
Administrative Services-Sewer	\$150,336.00	\$150,336.00	\$149,344.05	\$145,281.42	(\$4,062.63)	-2.72%
Marathon cost share-WW				\$22,031.39	\$22,031.39	0.00%
Marathon cost share-SW				\$25,178.73	\$25,178.73	0.00%
From Sewer-Audit/ Actuary/Asset	\$6,214.00	\$6,214.00	4,246.55	\$3,773.86	(\$472.69)	-11.13%
From SW-Audit & Actuary/Asset	\$3,555.00	\$3,555.00	6,180.66	\$4,287.21	(\$1,893.45)	-30.64%
Wellness Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Pension Liability Note - Sewer	\$39,075.00	\$39,075.00	\$39,075.00	\$39,075.00	\$0.00	0.00%
Pension Liability Note - Stormwater	\$26,910.00	\$26,910.00	\$26,910.00	\$26,910.00	\$0.00	0.00%
From Water-Audit	\$0.00	\$2,100.00	\$2,554.71	\$2,272.71	(\$282.00)	-11.04%
From SW- Legal costs	\$22,500.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)	-100.00%
From SB Water-Insurance Liability	\$0.00	\$5,727.00	\$0.00	\$5,175.00	\$5,175.00	0.00%
Spending Rebates	\$0.00	\$1,451.99	\$0.00	\$2,000.00	\$2,000.00	0.00%
Payment Payroll Services-Sewer	\$1,825.00	\$1,825.00	\$1,796.41	\$1,692.27	(\$104.14)	-5.80%
Payment Payroll ServiceStormw	\$1,825.00	\$1,825.00	\$1,347.31	\$1,480.74	\$133.43	9.90%
Administrative Svc-CJC	\$3,000.00	\$6,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
Interest on Investments	\$63,000.00	\$63,331.30	\$70,000.00	\$250,000.00	\$180,000.00	257.14%
Solar Credits	\$15,000.00	\$10,590.23	\$15,000.00	\$14,000.00	(\$1,000.00)	-6.67%
CIGNA/VLCT Insur Rebate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Worker's Comp. Reimbursement	\$0.00	\$97,229.00	\$0.00	\$0.00	\$0.00	0.00%
Insurance Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Third Floor Rooms Rental	\$0.00	\$375.00	\$0.00	\$500.00	\$500.00	0.00%
Miscellaneous	\$2,500.00	\$29,150.66	\$2,000.00	\$2,000.00	\$0.00	0.00%
2nd Floor Lease Revenue	\$155,000.00	\$180,092.57	\$218,997.24	\$205,308.00	(\$13,689.24)	-6.25%
Operating Transfers In fund 216	\$0.00	\$0.00	\$40,000.00	\$0.00	(\$40,000.00)	-100.00%
Open Space funds (5% park maintenance is use to fund park staff)				\$20,634.00	\$20,634.00	0.00%
Transfers In fund 242-Energy fund				\$66,500.00	\$66,500.00	0.00%
Energy fund, Grants, impact fees,				\$0.00	\$0.00	0.00%
CIP Reserve-Assigned fund balance				\$170,000.00	\$170,000.00	0.00%
	\$625,132.00	\$1,104,570.92	\$1,640,075.32	\$1,842,326.56	\$202,251.24	12.33%
CITY CLERK						
Recording Fees	\$220,000.00	\$230,125.00	\$275,000.00	\$230,000.00	(\$45,000.00)	-16.36%
Photocopy Fees	\$25,000.00	\$25,723.15	\$25,000.00	\$22,000.00	(\$3,000.00)	-12.00%
Photocopies-Vital Records	\$30,000.00	\$57,752.00	\$46,500.00	\$60,000.00	\$13,500.00	29.03%
Pet Licenses	\$23,000.00	\$27,275.35	\$24,000.00	\$26,000.00	\$2,000.00	8.33%
Pet Control Fees	\$1,500.00	\$4,072.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Beverage/Cabaret License	\$9,000.00	\$7,740.00	\$8,000.00	\$8,000.00	\$0.00	0.00%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE REVENUE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	FY 23-24 \$ Change \$(+/-)	FY 23-24 % Change %(+/-)
Entertainment Permit	\$0.00	\$130.00	\$0.00	\$0.00	\$0.00	0.00%
Marriage Licenses	\$1,400.00	\$1,270.00	\$1,500.00	\$1,300.00	(\$200.00)	-13.33%
Green Mountain Passports	\$300.00	\$412.00	\$300.00	\$400.00	\$100.00	33.33%
Motor Vehicle Renewals	\$300.00	\$324.20	\$300.00	\$300.00	\$0.00	0.00%
Election Expenses Reimbur	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
General- Election Reimbur	\$1,500.00	\$1,500.00	\$1,500.00	\$2,000.00	\$500.00	33.33%
Miscellaneous Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$312,000.00	\$356,323.70	\$383,100.00	\$351,000.00	(\$32,100.00)	-8.38%
PLANNING/DEVELOPMENT REVIEW						
Zoning & Sign Permits	\$240,000.00	\$514,323.51	\$270,000.00	\$400,000.00	\$130,000.00	48.15%
Bianchi Ruling	\$15,000.00	\$23,810.00	\$15,000.00	\$18,000.00	\$3,000.00	20.00%
Development Review	\$95,000.00	\$126,093.37	\$95,000.00	\$140,000.00	\$45,000.00	47.37%
Sewer Inspection Fees	\$2,500.00	\$2,450.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
Peddlers' Permits	\$600.00	\$170.00	\$600.00	\$600.00	\$0.00	0.00%
Solar Credit-Transfer In Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$353,100.00	\$666,846.88	\$383,100.00	\$561,100.00	\$178,000.00	46.46%
SENIOR PROGRAM						
Meal costs	\$14,500.00	\$5,798.00	\$14,500.00	\$15,000.00	\$500.00	3.45%
Rentals	\$5,000.00	\$1,600.00	\$5,000.00	\$6,000.00	\$1,000.00	20.00%
Senior Programs	\$5,000.00	\$2,210.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Grants	\$10,000.00	\$0.00	\$0.00	\$500.00	\$500.00	0.00%
Donations	\$2,000.00	\$727.00	\$2,000.00	\$150.00	(\$1,850.00)	-92.50%
	\$36,500.00	\$10,335.00	\$26,500.00	\$26,650.00	\$150.00	0.57%
SPECIAL ACTIVITIES						
VRPA Discounts	\$9,600.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Youth Programs	\$70,000.00	\$54,147.62	\$50,000.00	\$86,000.00	\$36,000.00	72.00%
Adult Evening Classes	\$28,000.00	\$138.75	\$13,000.00	\$2,000.00	(\$11,000.00)	-84.62%
Special Event Revenue	\$12,000.00	\$23,065.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
Afternoon Skiing/Middle Sc	\$16,000.00	\$0.00	\$16,000.00	\$0.00	(\$16,000.00)	-100.00%
Drivers Education	\$42,000.00	\$26,055.00	\$31,000.00	\$0.00	(\$31,000.00)	-100.00%
SoBu Night Out	\$30,000.00	\$18,965.00	\$20,000.00	\$22,000.00	\$2,000.00	10.00%
	\$207,600.00	\$122,371.37	\$145,000.00	\$125,000.00	(\$20,000.00)	-13.79%
COMMUNITY LIBRARY						
Grants	\$600.00	\$1,373.54	\$1,000.00	\$600.00	(\$400.00)	-40.00%
Library Lost Books	\$0.00	\$1,414.15	\$2,000.00	\$1,000.00	(\$1,000.00)	-50.00%
General Fees	\$600.00	\$266.00	\$600.00	\$200.00	(\$400.00)	-66.67%
Non-Resident Fees	\$1,800.00	\$2,900.75	\$2,000.00	\$2,250.00	\$250.00	12.50%
Conference Room Rental	\$1,000.00	\$720.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
Library Photocopies & Printing	\$2,700.00	\$1,198.61	\$2,700.00	\$2,000.00	(\$700.00)	-25.93%
Library Miscellaneous	\$400.00	\$492.51	\$0.00	\$0.00	\$0.00	0.00%
Transfer In - Fund Balance	\$37,579.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$44,679.00	\$8,365.56	\$10,300.00	\$8,050.00	(\$2,250.00)	-21.84%
FIRE DEPARTMENT						
Covid Vax Grant Reimbursement	\$0.00	\$48,761.78	\$0.00	\$0.00	\$0.00	0.00%
Electrical Inspection Revenue	\$70,000.00	\$58,648.42	\$65,000.00	\$65,000.00	\$0.00	0.00%
Outside Employment	\$700.00	\$0.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
Misc. Revenue-Fire Dept.	\$0.00	\$3,828.19	\$1,000.00	\$1,000.00	\$0.00	0.00%
Fire Inspection Revenue	\$440,000.00	\$891,017.97	\$480,000.00	\$725,000.00	\$245,000.00	51.04%
	\$510,700.00	\$1,002,256.36	\$554,000.00	\$799,000.00	\$245,000.00	44.22%
AMBULANCE						
Tax Revenues	\$155,000.00	\$155,000.00	\$0.00	\$0.00	\$0.00	0.00%
Ambulance Service Billing	\$750,000.00	\$838,775.89	\$720,000.00	\$912,000.00	\$192,000.00	26.67%
Ambulance Service Billing-New Ambulance additional revenues				\$77,000.00	\$77,000.00	0.00%
Miscellaneous Income	\$5,000.00	\$343.33	\$1,000.00	\$1,000.00	\$0.00	0.00%
	\$910,000.00	\$994,119.22	\$721,000.00	\$990,000.00	\$269,000.00	37.31%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE REVENUE BUDGET

ACCOUNT DESCRIPTION	2022	2022	2023	2024	FY 23-24	FY 23-24
	BUDGET	ACTUAL	BUDGET	BUDGET	\$ Change \$(+/-)	% Change %(+/-)
POLICE						
Vermont District Court	\$10,000.00	\$7,333.62	\$8,500.00	\$8,000.00	(\$500.00)	-5.88%
Miscellaneous Grants	\$5,000.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)	-100.00%
Sale of Cruisers/Bequest	\$3,000.00	\$8,191.00	\$3,000.00	\$5,000.00	\$2,000.00	66.67%
Police Reports	\$2,000.00	\$609.85	\$1,000.00	\$500.00	(\$500.00)	-50.00%
I.C.A.C.	\$3,500.00	\$1,289.15	\$5,000.00	\$0.00	(\$5,000.00)	-100.00%
SHARP	\$8,000.00	\$3,113.15	\$5,000.00	\$5,000.00	\$0.00	0.00%
Drug Task Force Grant	\$110,000.00	\$155,468.43	\$110,000.00	\$110,000.00	\$0.00	0.00%
Parking Tickets	\$0.00	\$185.00	\$5,000.00	\$200.00	(\$4,800.00)	-96.00%
Alarm Registrations	\$20,000.00	\$9,938.56	\$17,000.00	\$12,000.00	(\$5,000.00)	-29.41%
Alarm Fines	\$3,500.00	\$885.00	\$2,500.00	\$750.00	(\$1,750.00)	-70.00%
Off Duty Police	\$12,000.00	\$3,537.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
Bullet Proof Vest Grant	\$3,000.00	\$0.00	\$5,000.00	\$4,500.00	(\$500.00)	-10.00%
Police Impact Fee - defray bond	\$110,000.00	\$140,463.36	\$110,000.00	\$110,000.00	\$0.00	0.00%
Solar Credits	\$1,375.00	\$1,073.72	\$2,000.00	\$1,200.00	(\$800.00)	-40.00%
Miscellaneous - Police	\$6,000.00	\$2,109.04	\$10,000.00	\$10,000.00	\$0.00	0.00%
Transfer In-Fund 207	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	\$297,375.00	\$334,196.88	\$299,000.00	\$277,150.00	(\$21,850.00)	-7.31%
STREETS AND HIGHWAYS						
Road Opening Permits	\$100,000.00	\$70,289.00	\$75,000.00	\$80,000.00	\$5,000.00	6.67%
Overweight truck permits	\$2,000.00	\$1,780.40	\$1,800.00	\$1,800.00	\$0.00	0.00%
Highway State Aid	\$225,000.00	\$398,365.98	\$225,000.00	\$225,000.00	\$0.00	0.00%
Grants	\$600,000.00	\$0.00	\$480,000.00	\$0.00	(\$480,000.00)	-100.00%
Fuel Pump Surcharge	\$5,000.00	\$4,974.80	\$5,000.00	\$5,000.00	\$0.00	0.00%
HazMat Facility Lease	\$23,000.00	\$20,748.36	\$28,000.00	\$26,000.00	(\$2,000.00)	-7.14%
School Bus Parts Reimburse	\$35,000.00	\$51,039.06	\$35,000.00	\$35,000.00	\$0.00	0.00%
Diesel/Gas reim Non-City	\$120,000.00	\$160,744.39	\$110,000.00	\$120,000.00	\$10,000.00	9.09%
School vehicle repair pay	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%
Sewer pmt to Highway-Salary & Bene	\$280,454.00	\$280,454.00	\$250,000.00	\$278,354.89	\$28,354.89	11.34%
Sewer Reimbursement-Benefits	\$22,944.00	\$21,454.73	\$33,420.19	\$33,289.64	(\$130.55)	-0.39%
Stormwater pmt to Highway-Rent	\$78,215.00	\$78,215.00	\$78,215.00	\$78,215.00	\$0.00	0.00%
Administrative Services-Water	\$47,500.00	\$47,500.00	\$42,000.00	\$49,003.28	\$7,003.28	16.67%
SW Reimbursement-Benefits	\$18,773.00	\$18,773.00	\$33,420.19	\$33,289.64	(\$130.55)	-0.39%
Asset Management Reim from SW & WV	\$0.00	\$0.00	\$0.00	\$9,944.00	\$9,944.00	0.00%
Hgwy Miscellaneous Revenue	\$20,000.00	\$44,792.17	\$20,000.00	\$20,000.00	\$0.00	0.00%
	\$1,597,886.00	\$1,219,130.89	\$1,436,855.38	\$1,014,896.45	(\$420,158.93)	-29.37%
Total General Fund Revenue	\$9,347,272.00	\$11,171,114.74	\$10,498,666.00	\$11,752,019.41	\$1,253,353.41	11.94%

Special Funds

FY 2024 Budget

Special Funds						
nd #	Department	nd Description	Fund Purpose	How is Money Spent	Projected Revenue	Projected Expenses
207	Police Department	Police Forfeiture	Equitable sharing funds from drug case seizures	Equipment, training, unplanned police expenses	\$10,000.00	\$0.00
211	Ambulance Department	EMT-P Training Reserve Fund	Reserve for recurrent training/recertification of Emergency Medical Technicians and Paramedics	Payment to certified EMT-P instructors/facilities	\$25,000.00	\$25,000.00
214	City Manager	Housing Trust Fund	Public/Private Partnership for affordable housing initiatives	Specific projects for affordable housing	\$50,000.00	\$0.00
216	City Clerk	Clerk's Computerization & Restoration	Fund clerk's computerization and restoration	Majority of the funds are spent on the program for Land Records. Also for restoration of the records in the vault.	\$70,000.00	\$40,000.00
220	Recreation and Parks	Recreation Impact Fees	Money collected from developers as per the Impact Fee Ordinance	Purchase of land for recreation purposes, recreation development, recreation path	\$160,000.00	\$80,000.00
221	Planning & Zoning	Highway Impact Fees	Fund for receipt of Highway Impact Fees for new development in accordance with Impact Fee Ordinance	For capital projects identified within the Impact Fee Ordinance	\$130,000.00	\$90,000.00
222	Police Impact Fees	Police Station Impact Fees	Impact fees for Police Station based on Impact Fee Ordinance	Payment of Police Station bond	\$85,000.00	\$110,000.00
226	Recreation and Parks	Community Gardens	Registration fees for the community gardens are held for continued upkeep	Support and improvement of the community garden plots	\$0.00	\$500.00
233	Energy Committee	Donation Fund	Private donations and grant funds marked for energy efficient programs & initiatives	Recommendations from the committee and staff support	\$0.00	\$3,000.00
240	Recreation and Parks	Recreation Camp Programs	Camp programs- to include Day Camps, Adventure Camps and Specialty, Sport & Technology Camps	Majority of money is spent on salaries, other spent on supplies, equipment, programming and transportation	\$40,000.00	\$25,000.00
242	Energy Committee	Energy Project Reserve Fund	Solar Credits and Disbursements associated with the Landfill Solar Array.	Disbursements made to Alius-partner in project-as well as possible improvements & efficiencies	\$115,000.00	\$67,000.00
243	Recreation and Parks	South Village REC Impact Fees	Money collected from developers as per the Impact Fee Ordinance	Use for the construction of South Village Soccer Field	\$15,000.00	\$200,000.00
251	Recreation and Parks	Field Use Fees	Charges for use of fields to user groups based on the Facility Use & Fee Policy set by City Council	Money is put back into the maintenance of fields for equipment & supplies, and PT salary expenses	\$60,000.00	\$25,000.00
280	City Manager	City Center-TIF District	Capture all TIF District revenues/expenses	Capital expenditures and related costs for the TIF District	\$7,140,000.00	\$7,294,000.00
285	Recreation and Parks	Indoor Recreation Center	Capture all expenditures related to construction of indoor REC center	Build indoor recreation courts, multi-purpose activity room and offices for recreation purposes at Vet Memorial Park.	\$0.00	\$0.00

Special Funds

FY 2024 Budget

Fund #	Department	Fund Description	Fund Purpose	How is Money Spent	Projected Revenue	Projected Expenses
290	Police Department	Highway Safety Grant	Funds from the VT Governor's Highway Safety program for time spent on highway safety initiatives	Purchase of highway safety equipment and supplies	\$5,000.00	\$5,000.00
298	City Manager	Sick Bank Reserve Fund	Reserves needed to offset the turn in of accumulated sick time	Disbursements to current and retired employees for approved sick time turn in	\$125,000.00	\$70,000.00
309	City Manager	Open Space Reserve Fund	Voter approved appropriation for the acquisition and maintenance of open space land	Purchase of land, maintenance of currently held open space and special projects	\$412,677.84	\$150,000.00
312	City Manager	Capital Improvement Reserve Fund	Depository for budgeted reserves designated for City Center and indoor recreation building	Non TIF eligible capital costs including debt payments and anticipation notes for future debt	\$800,000.00	\$960,000.00
603	Library	Library Donations and Bequests	Donations to support current and future library needs	Purchase of services and items at Directors discretion with input from library board	\$10,000.00	\$10,000.00
604	City Manager	Bike and Ped-Penny for Paths	Annual appropriation of one cent on the tax rate earmarked for bike & ped projects.	Priorities established by committee & staff for bike & ped improvements and maintenance.	\$412,677.84	\$145,000.00
607	Recreation and Parks	Veterans Memorial Fund	Donations to build the Veterans Memorial at Dorset Park	Money is to be used for maintenance of the Memorial Area	\$0.00	\$0.00
610	Recreation and Paths	Recreation Path Donations	Donations to support additional connection within the recreation path network.	Through staff and committee priorities and donor specific purposes.	\$0.00	\$0.00
618	Recreation and Parks	Dog Park Donations	Donations on behalf of Friends of the Dog Park	Money is spent on improvements to the park not funded by operations	\$3,000.00	\$0.00
619	Recreation and Parks	Illuminate Vermont	Host a winter festival in City Center	Funds are spent on expenses related to organizing, promoting, and putting on the event.	\$125,000.00	\$125,000.00
TOTAL					\$9,793,355.68	\$9,424,500.00

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE ENTERPRISE BUDGET

ACCOUNT DESCRIPTION	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 vs 2024 \$(+/-)	2023 vs 2024 %(+/-)
EXPENDITURES						
SEWER						
Wages and Benefits						
Salaries-Permanent	\$597,791.71	\$645,709.85	\$672,300.45	\$700,693.02	\$28,392.57	4.22%
PMT to Highway-wages & Benefits	\$280,454.00	\$280,454.00	\$250,000.00	\$278,354.89	\$28,354.89	11.34%
Leave Time Turn-In	\$7,976.39	\$0.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
Salaries-Overtime	\$50,000.00	\$77,237.69	\$50,000.00	\$75,000.00	\$25,000.00	50.00%
Payment to Sick bank Fund	\$6,250.00	\$6,250.00	\$6,677.02	\$6,677.02	\$0.00	0.00%
Payroll Service	\$1,825.00	\$1,825.00	\$1,796.41	\$1,692.27	-\$104.14	-5.80%
PAFO Certification	\$11,400.00	\$11,166.39	\$29,065.71	\$9,000.00	-\$20,065.71	-69.04%
Sick bank payouts	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
FICA/Medicare	\$51,803.36	\$56,209.70	\$58,780.01	\$60,794.02	\$2,014.00	3.43%
Payment to Highway-Benefits	\$21,454.73	\$21,454.73	\$33,420.18	\$33,289.64	-\$130.54	-0.39%
Nontaxable Fringe Ben.	\$4,800.00	\$300.00	\$4,135.00	\$9,300.69	\$5,165.69	124.93%
Vision Plan	\$973.59	\$682.10	\$2,829.21	\$779.69	-\$2,049.52	-72.44%
Disability Insurance (ST & AD&D)	\$2,009.01	\$5,757.08	\$2,175.17	\$2,139.12	-\$36.05	-1.66%
Long Term Disability	\$3,831.84	\$0.00	\$4,148.39	\$4,060.42	-\$87.98	-2.12%
Group Health Plan	\$183,863.39	\$87,477.60	\$196,366.10	\$131,970.16	-\$64,395.94	-32.79%
Group Life Insurance	\$1,643.25	\$1,518.02	\$2,829.21	\$2,782.32	-\$46.89	-1.66%
Group Dental Insurance	\$9,126.27	\$5,909.64	\$7,893.29	\$7,409.53	-\$483.76	-6.13%
Pension	\$71,337.26	\$82,164.28	\$85,733.42	\$94,710.61	\$8,977.19	10.47%
ICMA Match	\$22,851.77	\$22,349.35	\$29,065.71	\$30,067.64	\$1,001.93	3.45%
Pension Note Payment	\$39,075.00	\$39,075.00	\$39,075.00	\$39,075.00	\$0.00	0.00%
<i>Total Wages and Benefits</i>	<i>\$1,378,466.58</i>	<i>\$1,345,540.43</i>	<i>\$1,493,290.28</i>	<i>\$1,504,796.03</i>	<i>\$11,505.75</i>	<i>0.77%</i>
General Operating Budget						
Office Supplies	\$2,000.00	\$2,444.65	\$2,000.00	\$2,100.00	\$100.00	5.00%
Plant Equipment/supplies	\$100,000.00	\$120,341.77	\$120,000.00	\$125,000.00	\$5,000.00	4.17%
Polymer	\$75,000.00	\$109,691.15	\$100,000.00	\$120,000.00	\$20,000.00	20.00%
Sewer Line Maint/Supplies	\$30,000.00	\$140,180.68	\$25,000.00	\$27,000.00	\$2,000.00	8.00%
Pumping Station Supplies	\$25,000.00	\$27,457.32	\$25,000.00	\$18,000.00	-\$7,000.00	-28.00%
Laboratory Supplies	\$11,500.00	\$14,442.52	\$13,000.00	\$14,500.00	\$1,500.00	11.54%
Caustic Soda and Lime	\$110,000.00	\$112,799.57	\$120,000.00	\$175,000.00	\$55,000.00	45.83%
Alum	\$125,000.00	\$227,066.68	\$180,000.00	\$280,000.00	\$100,000.00	55.56%
Water-Airport-B/B-Pump	\$1,400.00	\$1,774.97	\$1,600.00	\$1,800.00	\$200.00	12.50%
Generator Preventive Maint.	\$8,000.00	\$13,298.22	\$10,000.00	\$10,000.00	\$0.00	0.00%
Clothing Supplies	\$3,750.00	\$3,272.53	\$4,250.00	\$4,250.00	\$0.00	0.00%
Truck Parts	\$7,500.00	\$14,359.56	\$12,500.00	\$12,500.00	\$0.00	0.00%
Gas - Diesel Fuel - Oil	\$11,000.00	\$18,985.44	\$12,000.00	\$13,000.00	\$1,000.00	8.33%
Natural Gas - Airport Parkway	\$55,000.00	\$70,130.06	\$60,000.00	\$65,000.00	\$5,000.00	8.33%
Natural Gas - Bartlett Bay	\$6,000.00	\$8,222.74	\$6,000.00	\$6,500.00	\$500.00	8.33%
Telephone and Alarms	\$6,500.00	\$7,053.85	\$6,500.00	\$6,500.00	\$0.00	0.00%
software dues	\$4,000.00	\$4,232.37	\$20,000.00	\$39,607.80	\$19,607.80	98.04%
Discharge Permits	\$15,000.00	\$20,795.01	\$15,000.00	\$15,000.00	\$0.00	0.00%
Marathon cost share-WW	\$0.00	\$0.00	\$0.00	\$22,031.39	\$22,031.39	0.00%
Workers Comp Insurance	\$37,101.47	\$47,471.67	\$22,127.75	\$18,729.67	-\$3,398.08	-15.36%
Property Insurance	\$60,640.99	\$66,757.60	\$70,040.34	\$61,598.06	-\$8,442.29	-12.05%
Unemployment Insurance	\$820.00	\$0.00	\$902.00	\$933.57	\$31.57	3.50%
Safety Items	\$5,000.00	\$12,746.82	\$5,000.00	\$5,500.00	\$500.00	10.00%
Billing Payment to CWD	\$66,135.00	\$66,135.00	\$69,342.00	\$73,000.00	\$3,658.00	5.28%
Soil/Sludge Management	\$120,000.00	\$164,344.26	\$135,000.00	\$140,000.00	\$5,000.00	3.70%
Landfill Fees	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
HVAC Maintenance	\$17,500.00	\$37,907.13	\$35,000.00	\$38,000.00	\$3,000.00	8.57%
Auditing/Actuary/Pension	\$6,214.00	\$6,214.00	\$4,246.55	\$3,773.86	-\$472.69	-11.13%
Engineering/Consulting	\$17,500.00	\$51,156.89	\$15,000.00	\$18,000.00	\$3,000.00	20.00%
Landfill Engineering	\$15,000.00	\$14,908.82	\$17,500.00	\$17,500.00	\$0.00	0.00%
Administrative Services	\$150,336.00	\$150,336.00	\$149,344.05	\$145,281.42	-\$4,062.63	-2.72%
Burlington Sewer Lines	\$0.00	\$1,767.38	\$5,000.00	\$2,000.00	-\$3,000.00	-60.00%
Travel & Training	\$6,000.00	\$4,898.13	\$6,000.00	\$6,500.00	\$500.00	8.33%
Utilities-Pumping Station	\$85,000.00	\$102,332.05	\$105,000.00	\$105,000.00	\$0.00	0.00%
Utilities--L/Fill Station	\$1,500.00	\$824.03	\$0.00	\$900.00	\$900.00	0.00%
Electric-Airport Parkway	\$190,000.00	\$225,300.16	\$200,000.00	\$210,000.00	\$10,000.00	5.00%
Electric-Bartlett Bay	\$120,000.00	\$144,616.12	\$145,000.00	\$150,000.00	\$5,000.00	3.45%
Building Improvements	\$5,000.00	\$8,317.86	\$2,500.00	\$7,500.00	\$5,000.00	200.00%
Pumps Replacements	\$50,000.00	\$52,250.44	\$50,000.00	\$55,000.00	\$5,000.00	10.00%
Pump Repairs	\$40,000.00	\$33,254.78	\$40,000.00	\$43,000.00	\$3,000.00	7.50%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE ENTERPRISE BUDGET

ACCOUNT	2022	2022	2023	2024	2023 vs 2024	2023 vs 2024
Payment to Stormwater for GIS	\$1,500.00	\$0.00	\$0.00	\$12,635.00	\$12,635.00	0.00%
Sewer blockage Removal	\$50,000.00	\$33,254.78	\$0.00	\$0.00	\$0.00	0.00%
<i>Total General Operating Budget</i>	<i>\$1,643,897.46</i>	<i>\$2,141,343.01</i>	<i>\$1,810,852.69</i>	<i>\$2,073,640.76</i>	<i>\$262,788.07</i>	<i>14.51%</i>
Capital Budget						
Replacement-Vehicles	\$40,000.00	\$39,345.82	\$220,000.00	\$290,000.00	\$70,000.00	31.82%
Airport Parkway Bond Payment	\$965,647.23	\$969,731.16	\$965,647.23	\$970,000.00	\$4,352.77	0.45%
Bartlett Bay Upgrades	\$400,000.00	\$200,371.36	\$400,000.00	\$600,000.00	\$200,000.00	50.00%
Capital Projects - CIP	\$260,000.00	\$397,214.36	\$0.00	\$350,000.00	\$350,000.00	0.00%
Hadley Sewer Bond Payment	\$173,235.58	\$111,786.68	\$111,786.54	\$112,000.00	\$213.46	0.19%
Payment to SW for Hadley Loan	\$73,000.00	\$73,648.00	\$73,000.00	\$73,648.00	\$648.00	0.89%
<i>Total Capital</i>	<i>\$1,871,882.81</i>	<i>\$1,792,097.38</i>	<i>\$1,770,433.77</i>	<i>\$2,395,648.00</i>	<i>\$625,214.23</i>	<i>35.31%</i>
Total Waste Water	\$4,894,246.85	\$5,278,980.82	\$5,074,576.74	\$5,974,084.79	\$899,508.05	17.73%
WATER DEPARTMENT						
CWD Labor	\$422,034.00	\$305,988.82	\$434,995.00	\$350,845.00	-\$84,150.00	-19.35%
Office Salaries	\$234,835.00	\$233,353.02	\$223,540.00	\$242,940.00	\$19,400.00	8.68%
CWD OT	\$10,000.00	\$12,257.97	\$10,000.00	\$13,000.00	\$3,000.00	30.00%
Emergency On-Call	\$2,800.00	\$2,845.00	\$2,329.00	\$2,800.00	\$471.00	20.22%
Administrative Services	\$63,500.00	\$65,250.00	\$16,000.00	\$49,003.28	\$33,003.28	206.27%
<i>Total Wages and Benefits</i>	<i>\$733,169.00</i>	<i>\$619,694.81</i>	<i>\$686,864.00</i>	<i>\$658,588.28</i>	<i>-\$28,275.72</i>	<i>-4.12%</i>
General Operating Budget						
Miscellaneous	\$1,000.00	\$1,118.83	\$1,000.00	\$2,000.00	\$1,000.00	100.00%
Auditing Services-Water software		\$2,100.00		\$2,272.71	\$2,272.71	0.00%
Water Supply Permit Fees	\$33,100.00	\$33,543.94	\$33,175.00	\$33,175.00	\$0.00	0.00%
Insurance	\$5,000.00	\$5,727.00	\$5,000.00	\$5,175.00	\$175.00	3.50%
Building Rent	\$26,360.00	\$26,279.52	\$20,550.00	\$20,975.00	\$425.00	2.07%
Water Purchase	\$1,586,110.00	\$1,604,741.87	\$1,654,800.00	\$1,793,000.00	\$138,200.00	8.35%
Public Outreach	\$4,000.00	\$2,584.80	\$3,000.00	\$3,500.00	\$500.00	16.67%
Professional Services	\$117,070.00	\$110,568.00	\$155,275.00	\$147,725.00	-\$7,550.00	-4.86%
Equipment Rental	\$115,362.00	\$141,520.10	\$106,730.00	\$158,920.00	\$52,190.00	48.90%
Computer Services	\$6,400.00	\$5,941.57	\$7,600.00	\$7,000.00	-\$600.00	-7.89%
System Improvements	\$60,000.00	\$6,511.18	\$75,000.00	\$84,000.00	\$9,000.00	12.00%
Materials	\$96,900.00	\$118,268.89	\$114,550.00	\$120,500.00	\$5,950.00	5.19%
ROW Permit fees	\$7,500.00	\$0.00	\$7,500.00	\$0.00	-\$7,500.00	-100.00%
<i>Total General Operating Budget</i>	<i>\$2,058,802.00</i>	<i>\$2,058,905.70</i>	<i>\$2,184,180.00</i>	<i>\$2,390,927.71</i>	<i>\$206,747.71</i>	<i>9.47%</i>
Capital Budget						
Debt Service	\$105,355.00	\$105,353.62	\$103,995.00	\$96,969.00	-\$7,026.00	-6.76%
Capital Projects				\$520,031.00	\$520,031.00	0.00%
Xfer to Reserve Fund	\$71,000.00	\$100,223.85	\$81,000.00	\$60,000.00	-\$21,000.00	-25.93%
<i>Total Capital</i>	<i>\$176,355.00</i>	<i>\$205,577.47</i>	<i>\$184,995.00</i>	<i>\$677,000.00</i>	<i>\$492,005.00</i>	<i>265.96%</i>
Total WATER DEPARTMENT	\$2,968,326.00	\$2,884,177.98	\$3,056,039.00	\$3,726,515.99	\$670,476.99	21.94%
STORMWATER						
Wages and Benefits						
Salaries-Permanent	\$535,755.79	\$482,229.07	\$545,117.10	\$458,034.55	-\$87,082.55	-15.98%
Payment to Highway-Rent	\$78,215.00	\$78,215.00	\$78,215.00	\$78,215.00	\$0.00	0.00%
Salaries-Overtime	\$23,000.00	\$20,849.37	\$23,000.00	\$23,000.00	\$0.00	0.00%
Payment to Sick bank Fund	\$6,250.00	\$6,250.00	\$5,392.16	\$5,900.62	\$508.46	9.43%
Payroll Service and Testing to GF	\$1,825.00	\$1,825.00	\$1,347.31	\$1,480.74	\$133.43	9.90%
FICA/Medicare	\$42,744.82	\$40,786.80	\$43,460.96	\$36,799.14	-\$6,661.81	-15.33%
Nontaxable Fringe Benefit	\$4,200.00	\$300.00	\$7,238.00	\$6,387.00	-\$851.00	-11.76%
Vision Plan	\$711.61	\$374.76	\$582.94	\$631.39	\$48.46	8.31%
Disability Long Short Term	\$5,566.44	\$5,415.33	\$4,878.93	\$4,574.64	-\$304.29	-6.24%
Group Health Plan	\$144,151.53	\$220,147.07	\$153,953.83	\$113,897.30	-\$40,056.54	-26.02%
Marathon cost share-SW	\$0.00	\$0.00	\$0.00	\$25,178.73	\$25,178.73	0.00%
Health Insurance FICA	\$1,119.96	\$0.00	\$2,080.03	\$459.00	-\$1,621.03	-77.93%
Group Life Insurance	\$1,417.89	\$1,705.82	\$2,360.28	\$1,906.98	-\$453.30	-19.21%
Group Dental Insurance	\$6,630.42	\$3,679.32	\$5,930.59	\$5,718.61	-\$211.98	-3.57%
Pension	\$77,649.74	\$77,649.74	\$93,238.50	\$88,872.21	-\$4,366.29	-4.68%
ICMA Match	\$26,603.23	\$21,564.28	\$27,189.96	\$23,002.64	-\$4,187.32	-15.40%
Pension Note Payment	\$26,910.00	\$26,910.00	\$26,910.00	\$26,910.00	\$0.00	0.00%
<i>Total Wages and Benefits</i>	<i>\$982,751.42</i>	<i>\$987,901.56</i>	<i>\$1,020,895.58</i>	<i>\$900,968.55</i>	<i>-\$119,927.04</i>	<i>-11.75%</i>
General Operating Budget						
Office Supplies	\$1,000.00	\$1,557.60	\$1,000.00	\$1,500.00	\$500.00	50.00%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE ENTERPRISE BUDGET

ACCOUNT	2022	2022	2023	2024	2023 vs 2024	2023 vs 2024
Small Equipment/Tools	\$2,500.00	\$2,550.45	\$2,000.00	\$3,000.00	\$1,000.00	50.00%
Uniforms/Supplies	\$6,000.00	\$4,538.30	\$6,500.00	\$6,500.00	\$0.00	0.00%
Vehicle Parts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gasoline	\$2,500.00	\$1,961.54	\$2,250.00	\$2,500.00	\$250.00	11.11%
Oil	\$300.00	\$235.58	\$250.00	\$275.00	\$25.00	10.00%
Diesel Fuel	\$4,000.00	\$7,236.59	\$4,500.00	\$7,500.00	\$3,000.00	66.67%
Permit Requirement-Education	\$8,500.00	\$6,300.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
Telephone	\$2,000.00	\$1,735.46	\$2,000.00	\$2,000.00	\$0.00	0.00%
Postage	\$50.00	\$87.05	\$0.00	\$0.00	\$0.00	0.00%
Membership/Dues/ CDL	\$300.00	\$258.00	\$300.00	\$600.00	\$300.00	100.00%
Discharge Permits Renewal	\$18,000.00	\$16,395.20	\$18,000.00	\$24,000.00	\$6,000.00	33.33%
Workers Comp Insurance	\$23,921.76	\$30,608.10	\$19,554.75	\$16,551.80	-\$3,002.96	-15.36%
Property Insurance	\$14,023.76	\$15,437.36	\$16,197.44	\$14,245.09	-\$1,952.35	-12.05%
Unemployment Insurance	\$820.00	\$0.00	\$902.00	\$933.57	\$31.57	3.50%
GIS-Fees/Software	\$50,000.00	\$75,059.49	\$50,000.00	\$75,000.00	\$25,000.00	50.00%
Sediment & Debris Disposal	\$500.00	\$185.00	\$200.00	\$200.00	\$0.00	0.00%
Water Quality Monitoring	\$30,000.00	\$12,187.33	\$15,000.00	\$15,000.00	\$0.00	0.00%
Building/Grounds Maint	\$250.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
Vehicle Maintenance	\$5,500.00	\$17,525.54	\$5,000.00	\$15,000.00	\$10,000.00	200.00%
Storm System Maint Materi	\$55,000.00	\$29,256.39	\$55,000.00	\$100,000.00	\$45,000.00	81.82%
Printing	\$100.00	\$30.00	\$100.00	\$100.00	\$0.00	0.00%
Legal Services	\$5,000.00	\$4,824.75	\$20,000.00	\$20,000.00	\$0.00	0.00%
To GF-Audit/Actuary	\$3,555.00	\$3,555.00	\$6,180.66	\$4,287.21	-\$1,893.45	-30.64%
Engineering-Watershed	\$60,000.00	\$9,801.26	\$40,000.00	\$35,000.00	-\$5,000.00	-12.50%
Billing Payment CWD	\$66,135.00	\$66,135.00	\$69,342.00	\$73,000.00	\$3,658.00	5.28%
Office Equipment Maintena	\$2,000.00	\$2,249.78	\$2,500.00	\$2,500.00	\$0.00	0.00%
Equipment Rental	\$500.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
Administrative Services	\$134,392.00	\$134,761.75	\$102,103.95	\$66,746.24	-\$35,357.71	-34.63%
Conference/Training Expen	\$4,000.00	\$1,349.38	\$8,000.00	\$8,000.00	\$0.00	0.00%
S/W Bldg Utilities	\$3,000.00	\$3,401.95	\$3,250.00	\$3,500.00	\$250.00	7.69%
Stormwater Pumps Electric	\$300.00	\$150.96	\$300.00	\$300.00	\$0.00	0.00%
Office Furniture/Equipmen	\$2,500.00	\$1,360.70	\$1,000.00	\$1,000.00	\$0.00	0.00%
Reimbursement to Highway-Benefits	\$18,773.00	\$18,773.00	\$33,420.18	\$33,289.64	-\$130.54	-0.39%
Flow Restoration Plan Analysis	\$7,500.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Total General Operating Budget	\$532,920.52	\$469,508.51	\$497,300.99	\$544,978.55	\$47,677.56	9.59%
Capital Budget						
Vehicles/Equipment	\$200,000.00	\$56,704.01	\$421,000.00	\$745,000.00	\$324,000.00	76.96%
Stormwater capital projects	\$4,303,957.00	\$3,759,548.89	\$2,481,000.00	\$2,005,000.00	-\$476,000.00	-19.19%
Total Capital	\$4,503,957.00	\$3,816,252.90	\$2,902,000.00	\$2,750,000.00	-\$152,000.00	-5.24%
Total Stormwater	\$6,019,628.94	\$5,273,662.97	\$4,420,196.58	\$4,195,947.10	-\$224,249.48	-5.07%
REVENUES						
SEWER						
Grant-FEMA Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Sewer User Fees	\$3,900,000.00	\$3,753,234.34	\$3,783,418.00	\$4,113,150.00	\$329,732.00	8.72%
Sewer Septage Revenue	\$20,000.00	\$3,098.00	\$25,000.00	\$23,000.00	-\$2,000.00	-8.00%
Hookup Fees	\$200,000.00	\$853,672.54	\$500,000.00	\$582,800.00	\$82,800.00	16.56%
Environmental Impact	\$0.00	\$6,477.00	\$0.00	\$0.00	\$0.00	0.00%
Colchester Airport PKW payment	\$742,310.00	\$742,310.00	\$742,310.00	\$742,310.00	\$0.00	0.00%
General Fund Note Repayment	\$0.00	\$12,005.00	\$12,004.68	\$0.00	-\$12,004.68	-100.00%
Miscellaneous Revenue	\$11,434.00	\$11,577.07	\$10,000.00	\$10,000.00	\$0.00	0.00%
Reserve Fund Transfer in				\$502,824.79	\$502,824.79	0.00%
	\$4,873,744.00	\$5,382,373.95	\$5,072,732.68	\$5,974,084.79	\$901,352.11	17.77%
WATER						
Water Sales	\$2,545,250.00	\$2,503,861.79	\$2,620,616.00	\$2,859,211.00	\$238,595.00	9.10%
Services	\$63,000.00	\$61,151.49	\$62,500.00	\$59,700.00	-\$2,800.00	-4.48%
Connection Fees	\$97,000.00	\$129,723.85	\$113,000.00	\$168,000.00	\$55,000.00	48.67%
Investment Interest	\$3,000.00	\$1,825.54	\$1,700.00	\$6,000.00	\$4,300.00	252.94%
Miscellaneous Income	\$147,726.00	\$147,958.23	\$157,234.00	\$37,882.00	-\$119,352.00	-75.91%
SB WW & SW Dept	\$0.00	\$0.00	\$0.00	\$140,000.00	\$140,000.00	0.00%
Grants	\$0.00	\$0.00	\$0.00	\$174,000.00	\$174,000.00	0.00%
Transfers In	\$112,350.00	\$112,350.00	\$100,989.00	\$281,722.99	\$180,733.99	178.96%
	\$2,968,326.00	\$2,956,870.90	\$3,056,039.00	\$3,726,515.99	\$670,476.99	21.94%

CITY OF SOUTH BURLINGTON 2024 COMPARATIVE ENTERPRISE BUDGET

ACCOUNT	2022	2022	2023	2024	2023 vs 2024	2023 vs 2024
STORMWATER						
Intergovernmental Revenue/Grants	\$2,920,000.00	\$2,423,344.76	\$826,506.98	\$1,189,000.00	\$362,493.02	43.86%
S/W User Fees - Water Bill	\$2,528,629.00	\$2,341,267.10	\$2,707,767.59	\$2,779,678.00	\$71,910.41	2.66%
Payment for GIS services	\$38,000.00	\$34,000.00	\$0.00	\$0.00	\$0.00	0.00%
pmt from other towns	\$0.00	\$27,513.89	\$40,000.00	\$40,000.00	\$0.00	0.00%
Land owner , ARRA, SAD payment	\$0.00	\$0.00	\$100,000.00	\$0.00	-\$100,000.00	-100.00%
Miscellaneous Revenue	\$60,000.00	\$215,596.73	\$30,000.00	\$30,000.00	\$0.00	0.00%
GIS Reim from WW, Water, HW and P&Z	\$0.00	\$0.00	\$0.00	\$50,543.00	\$50,543.00	0.00%
Reserve Transfer In	\$400,000.00	\$0.00	\$635,778.00	\$33,726.10	-\$602,051.90	-94.70%
Hadley Sewer- from sewer fund	\$73,000.00	\$73,648.00	\$73,000.00	\$73,000.00	\$0.00	0.00%
	\$6,019,629.00	\$5,115,370.48	\$4,413,052.57	\$4,195,947.10	-\$217,105.47	-4.92%



southburlington

VERMONT

City of South Burlington FY24 Municipal Utility Rates

Utility	Existing Fiscal Year 2023 Rate	Fiscal Year 2023 Annual Fee for the Average Home-Owner	Proposed Fiscal Year 2024 Rate	% Increase from FY'23 to FY'24	Annual Increase for South Burlington Home-Owner
Stormwater	\$7.32 per month for residential units	\$87.84	\$7.44 per month for residential units	1.64%	\$1.44
Sewer	\$44.49 per 1,000 cubic feet	\$356.82	\$48.20 per 1,000 cubic feet	8.34%	\$29.75
Water	\$33.37 per 1,000 cubic feet	\$267.63	\$36.21 per 1,000 cubic feet	8.51%	\$22.78

Total increase to average homeowner for South Burlington FY'24 utility fees: **\$53.97**

10-YEAR CAPITAL PLAN

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Current Bond Obligations (excluding Police Dep., Fire Dept., TIF & Enterprise Related bonds)	\$81,000	\$77,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administration										
Expenditures										
Public Art	\$5,000	\$12,000	\$15,000	\$17,000	\$20,000	\$22,000	\$20,000	\$20,000	\$20,000	\$20,000
Indoor Recreation Facilities	\$0	\$80,000	\$1,700,000	\$5,200,000	\$10,000,000	\$4,200,000	\$0	\$0	\$0	\$0
Landfill Solar Array Purchase	\$0	\$3,405,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Debt Service	\$0	\$333,000	\$333,000	\$333,000	\$569,000	\$2,027,000	\$1,994,000	\$1,960,000	\$1,927,000	\$1,894,000
Revenue	\$0	\$3,485,000	\$1,500,000	\$5,200,000	\$10,000,000	\$4,200,000	\$0	\$0	\$0	\$0
Anticipated Debris/Bond	\$0	\$-3,485,000	\$-1,500,000	\$-5,200,000	\$-10,000,000	\$-4,200,000	\$0	\$0	\$0	\$0
Energy Revolving Fund	\$0	\$-333,000	\$-533,000	\$-333,000	\$-333,000	\$-333,000	\$-333,000	\$-333,000	\$-333,000	\$-333,000
Reserve Fund	\$0	\$0	\$0	\$0	\$-229,000	\$-1,643,000	\$-1,611,000	\$-1,578,000	\$-1,546,000	\$-1,514,000
Public Facilities Impact Fee	\$0	\$0	\$0	\$0	\$-7,000	\$-51,000	\$-50,000	\$-49,000	\$-48,000	\$-47,000
Total Administration To Be Raised By Property Tax	\$5,000	\$137,000	\$415,000	\$717,000	\$820,000	\$1,022,000	\$1,120,000	\$1,220,000	\$1,320,000	\$1,320,000
Bike /Ped Improvements										
Expenditures										
Dorset Street Shared Use Path	\$510,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Spear Street Shared Use Path	\$100,000	\$500,000	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dorset Street and Songbird Road Crosswalk	\$5,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Spear Street and Pheasant Way Crosswalk	\$5,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hinesburg Road and Dubois Drive and Butler Drive Crosswalk	\$5,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport Pkwy Sidewalk Phase 1	\$0	\$0	\$300,000	\$275,000	\$0	\$0	\$0	\$0	\$0	\$0
Queen City Park Road Shared Use Path	\$0	\$0	\$80,000	\$510,000	\$355,000	\$0	\$0	\$0	\$0	\$0
Kimball Ave Shared Use Path	\$0	\$0	\$60,000	\$0	\$340,000	\$475,000	\$0	\$0	\$0	\$0
Shelburne Road Shared Use Path	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000	\$160,000	\$200,000
Airport Pkwy Sidewalk Phase 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$400,000	\$200,000
Allen Road Shared Use Path	\$0	\$0	\$0	\$0	\$0	\$0	\$235,000	\$0	\$0	\$0
Hinesburg Road Shared Use Path	\$0	\$0	\$75,000	\$520,000	\$750,000	\$0	\$0	\$0	\$0	\$0
Swift Street Shared Use Path Connection	\$20,000	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mary Street Sidewalk	\$90,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants/Donations/Developer	-\$500,000	-\$250,000	-\$350,000	-\$900,000	-\$900,000	-\$400,000	-\$150,000	\$0	-\$385,000	-\$325,000
Highway Impact Fees	-\$90,000	-\$230,000	-\$100,000	-\$20,000	-\$150,000	-\$110,000	\$0	\$0	-\$25,000	\$0
Debt Proceeds - Penny for Paths	-\$145,000	-\$200,000	-\$415,000	-\$385,000	-\$395,000	-\$225,000	-\$85,000	-\$110,000	-\$150,000	-\$75,000
Total Bike/Ped Improvements To Be Raised By Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Center										
Current Note(s)										
Garden Street Debt Repayment	\$274,000	\$408,000	\$408,000	\$408,000	\$408,000	\$1,305,000	\$1,305,000	\$1,305,000	\$1,305,000	\$1,305,000
Williston Road Streetscape Debt Repayment	\$40,000	\$85,000	\$84,000	\$83,000	\$83,000	\$203,000	\$203,000	\$202,000	\$201,000	\$200,000
Market Street Debt Repayment	\$366,000	\$359,000	\$353,000	\$346,000	\$338,000	\$331,000	\$323,000	\$314,000	\$306,000	\$297,000
Public Library and City Hall Debt Repayment	\$1,053,000	\$1,043,000	\$1,444,000	\$1,431,000	\$1,453,000	\$1,435,000	\$1,413,000	\$1,389,000	\$1,363,000	\$1,336,000
City Center Park Debt Repayment	\$159,000	\$172,000	\$170,000	\$168,000	\$165,000	\$270,000	\$267,000	\$264,000	\$261,000	\$259,000
I-89 Walk Bike Bridge Debt Repayment	\$120,000	\$179,000	\$179,000	\$179,000	\$179,000	\$572,000	\$572,000	\$572,000	\$572,000	\$572,000
Garden Street	\$2,622,000	\$3,050,000	\$5,067,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Williston Road Streetscape	\$1,041,000	\$1,081,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Walk Bike Bridge over I-89	\$1,037,000	\$8,086,000	\$3,822,000	\$1,076,000	\$0	\$0	\$0	\$0	\$0	\$0
City Center Park	\$502,000	\$802,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Grants/Donations	-\$1,277,000	-\$6,800,000	-\$2,344,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

10-YEAR CAPITAL PLAN

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Highway Impact Fees	\$0	\$0	-\$1,400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Center Debt Proceeds	\$0	-\$318,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TIF Financing Proceeds	-\$3,925,000	-\$5,901,000	-\$5,145,000	-\$1,076,000	\$0	\$0	\$0	\$0	\$0	\$0
TIF District Increment	-\$1,052,000	-\$1,269,000	-\$1,676,000	-\$1,664,000	-\$1,685,000	-\$3,190,000	-\$3,172,000	-\$3,152,000	-\$3,132,000	-\$3,111,000
CIP Reserve Fund	-\$960,000	-\$977,000	-\$962,000	-\$951,000	-\$941,000	-\$926,000	-\$911,000	-\$894,000	-\$876,000	-\$858,000
Total City Center To Be Raised By Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Department										
Current Note(s)										
Expenditures	\$205,000	\$201,000	\$197,000	\$194,000	\$0	\$0	\$0	\$0	\$0	\$0
Communication Note Repayment	\$135,000	\$135,000	\$135,000	\$338,000	\$479,000	\$479,000	\$479,000	\$344,000	\$344,000	\$344,000
Vehicles - Fire	\$265,000	\$242,000	\$346,000	\$217,000	\$104,000	\$227,000	\$227,000	\$121,000	\$121,000	\$121,000
Vehicles - Ambulance	\$0	\$55,000	\$75,000	\$60,000	\$0	\$0	\$0	\$73,000	\$153,000	\$81,000
Vehicles - Administrative	\$30,000	\$20,000	\$20,000	\$20,000	\$25,000	\$500,000	\$20,000	\$20,000	\$20,000	\$20,000
Fire and Ambulance Equipment	\$0	\$125,000	\$65,000	\$500,000	\$175,000	\$0	\$0	\$0	\$0	\$0
Fire Stations Furniture & Equipment	-\$265,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Grant	\$370,000	\$778,000	\$838,000	\$1,329,000	\$783,000	\$1,206,000	\$726,000	\$558,000	\$638,000	\$566,000
Total Fire Department To Be Raised By Property Tax										
Highway										
Expenditures	\$330,000	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works Facility Expansion and Charging Stations	\$0	\$0	\$0	\$0	\$0	\$10,000	\$40,000	\$0	\$0	\$0
Salt Shed Replacement	\$305,000	\$868,000	\$865,000	\$699,000	\$190,000	\$435,000	\$235,000	\$365,000	\$400,000	\$400,000
Fleet	\$800,000	\$1,150,000	\$1,200,000	\$1,250,000	\$1,300,000	\$1,350,000	\$1,400,000	\$1,450,000	\$1,500,000	\$1,550,000
Paving	\$50,000	\$110,000	\$160,000	\$160,000	\$160,000	\$0	\$0	\$0	\$0	\$0
Ash Tree Replacement	\$163,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dorset and Aspen Traffic Signal	\$161,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dorset and Blue Mall Traffic Signal	\$0	\$0	\$25,000	\$275,000	\$0	\$0	\$0	\$0	\$0	\$0
Fuel System Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport Parkway and Lime Kiln Intersection Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$100,000
Williston Road Signal Replacement	\$0	\$0	\$20,000	\$100,000	\$2,300,000	\$0	\$0	\$0	\$0	\$0
Spear Street Restriping	-\$244,500	-\$295,000	\$0	-\$200,000	-\$1,000,000	-\$200,000	\$0	-\$200,000	\$0	-\$250,000
Revenue Grant/Donation/Developer	-\$170,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	-\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Revolving Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	-\$25,000	-\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Highway To Be Raised By Property Tax	\$1,394,500	\$1,978,000	\$2,280,000	\$2,234,000	\$2,950,000	\$1,595,000	\$1,675,000	\$1,615,000	\$1,910,000	\$1,800,000
IT										
Expenditures	\$26,000	\$20,000	\$20,000	\$21,000	\$21,000	\$21,000	\$22,000	\$22,000	\$22,000	\$23,000
IT Hardware	\$45,000	\$19,000	\$47,000	\$18,000	\$12,000	\$45,000	\$19,000	\$47,000	\$18,000	\$12,000
IT Servers	\$6,000	\$6,000	\$6,000	\$90,000	\$6,000	\$6,000	\$6,000	\$87,000	\$6,000	\$6,000
IT Software	\$77,000	\$45,000	\$73,000	\$129,000	\$39,000	\$72,000	\$47,000	\$156,000	\$46,000	\$41,000
Total IT To Be Raised By Property Tax										
Library										
Expenditures	\$0	\$160,000	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Book Van	\$0	-\$160,000	-\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Grant/Donation										

10-YEAR CAPITAL PLAN

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Total Library To Be Raised By Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Open Space Projects										
Current Note(s)	\$125,111	\$125,111	\$125,111	\$125,111	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$70,000	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wheeler Homestead and Nature Area	\$240,000	\$130,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hubbard Recreation and Nature Area	-\$100,000	-\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant/Donation/Developer	-\$70,000	-\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Impact Fee	-\$70,000	-\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Penny for Path Debt Proceeds	-\$150,000	-\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Open Space Debt Proceeds	-\$125,111	-\$125,111	-\$125,111	-\$125,111	\$0	\$0	\$0	\$0	\$0	\$0
1/2 Cent Open Space (proposed)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Open Space To Be Raised By Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Physical Plant										
Expenses	\$25,000	\$50,000	\$130,000	\$23,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Wheeler House	\$10,000	\$10,000	\$10,000	\$10,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000
Fire Station #1	\$57,000	\$5,000	\$10,000	\$13,000	\$13,000	\$12,000	\$12,000	\$14,000	\$14,000	\$14,000
Fire Station #2	\$35,000	\$35,000	\$55,000	\$30,000	\$20,000	\$30,000	\$30,000	\$5,000	\$5,000	\$5,000
DPW	\$0	\$125,000	\$125,000	\$75,000	\$50,000	\$20,000	\$25,000	\$25,000	\$30,000	\$30,000
Charging Stations	-\$43,000	-\$63,000	-\$74,000	-\$33,000	-\$1,000	-\$4,000	-\$2,000	-\$2,000	-\$2,000	-\$2,000
Grants	-\$50,000	-\$78,000	-\$107,000	-\$65,000	-\$57,000	-\$52,000	-\$30,000	-\$15,000	-\$15,000	-\$15,000
Energy Revolving Fund	\$34,000	\$84,000	\$149,000	\$53,000	\$39,000	\$20,000	\$43,000	\$35,000	\$60,000	\$40,000
Total Physical Plant To Be Raised By Property Tax	\$34,000	\$84,000	\$149,000	\$53,000	\$39,000	\$20,000	\$43,000	\$35,000	\$60,000	\$40,000
Police Department										
Current Note(s)	\$490,000	\$473,000	\$457,000	\$440,000	\$423,000	\$405,000	\$387,000	\$369,000	\$0	\$0
Expenditures	\$165,000	\$198,000	\$205,000	\$208,000	\$211,000	\$215,000	\$218,000	\$221,000	\$225,000	\$228,000
Police Station Debt Repayment	\$38,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cruiser Replacement	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Firearm Replacement	-\$110,000	-\$110,000	-\$97,000	-\$80,000	-\$68,000	-\$45,000	-\$27,000	-\$9,000	\$0	\$0
Police Station Stewardship	-\$16,500	-\$19,800	-\$20,500	-\$20,800	-\$21,100	-\$21,500	-\$21,800	-\$22,100	-\$22,500	-\$22,800
Police Impact Fees	-\$360,000	-\$360,000	-\$360,000	-\$360,000	-\$355,000	-\$360,000	-\$360,000	-\$360,000	-\$360,000	-\$360,000
Energy Revolving Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Options Tax (General Fund)	\$256,500	\$246,200	\$234,500	\$237,200	\$239,900	\$243,500	\$246,200	\$248,900	\$252,500	\$255,200
Total Police Department To Be Raised By Property Tax	\$256,500	\$246,200	\$234,500	\$237,200	\$239,900	\$243,500	\$246,200	\$248,900	\$252,500	\$255,200
Recreation and Parks										
Expenditures	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
South Village Rec Space	\$0	\$0	\$0	\$50,000	\$625,000	\$300,000	\$0	\$0	\$0	\$0
Jaycee Park Improvements	\$12,000	\$14,000	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bleacher Replacement	\$0	\$0	\$50,000	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0
Playground Replacements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Red Rocks Facility Replacement	\$0	\$200,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0
Dug Out Replacements	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Parks Master Plan	\$0	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dog Waste Stations	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Additional Dog Park Creation	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Signage	\$20,000	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Roof Replacement	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

10-YEAR CAPITAL PLAN

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Veterans Memorial	\$28,000	\$155,000	\$200,000	\$300,000	\$77,000	\$0	\$0	\$0	\$0	\$0
Fleet	\$0	\$130,000	\$80,000	\$22,000	\$35,000	\$0	\$0	\$0	\$0	\$0
Revenue Grant/Donation/Developer	\$0	-\$75,000	-\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Impact Fees	-\$280,000	-\$160,000	-\$260,000	-\$50,000	-\$50,000	-\$250,000	\$0	\$0	\$0	\$0
Energy Revolving Fund	\$0	-\$30,000	\$0	\$0	-\$10,000	-\$10,000	\$0	\$0	\$0	\$0
Total Recreation and Parks To Be Raised By Property Tax	\$100,000	\$404,000	\$431,000	\$557,000	\$262,000	\$75,000	\$60,000	\$0	\$0	\$0
Transfer to CIP (Indoor Recreation) Reserve Fund	\$0	\$125,000	\$400,000	\$700,000	\$800,000	\$1,000,000	\$1,100,000	\$1,200,000	\$1,300,000	\$1,300,000
Transfer to CIP (City Center) Reserve Fund	\$800,000	\$860,000	\$860,000	\$860,000	\$860,000	\$860,000	\$860,000	\$860,000	\$860,000	\$860,000
Total Capital Expenditures To Be Raised By Property Tax	\$3,118,000	\$4,609,200	\$5,280,500	\$6,116,200	\$5,992,900	\$5,093,500	\$4,777,200	\$4,692,900	\$5,086,500	\$4,882,200
Sewer										
Current Note(s) Airport Parkway 2011 Upgrade	\$970,000	\$970,000	\$970,000	\$970,000	\$970,000	\$970,000	\$970,000	\$970,000	\$970,000	\$970,000
Hadley Road Pump Station	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000
Bartlett Bay 2025 Upgrade	\$600,000	\$600,000	\$200,000	\$1,604,000	\$1,604,000	\$1,604,000	\$1,604,000	\$1,604,000	\$1,604,000	\$1,604,000
Airport Parkway Solids Handling	\$10,000	\$10,000	\$10,000	\$142,000	\$142,000	\$142,000	\$142,000	\$142,000	\$142,000	\$142,000
Commerce Ave Force Main Phase 1	\$0	\$15,000	\$15,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000
Commerce Ave Force Main Phase 2	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$84,000
Queen City Park Pump Stations	\$15,000	\$15,000	\$15,000	\$347,000	\$347,000	\$347,000	\$347,000	\$347,000	\$347,000	\$347,000
Williston Road Pump Station	\$0	\$40,000	\$40,000	\$0	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000
Pump Station Refurbishment	\$0	\$210,000	\$215,000	\$220,000	\$0	\$240,000	\$0	\$250,000	\$250,000	\$250,000
Twin Oaks Pump Station	\$310,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lane Press Pump Station	\$0	\$0	\$30,000	\$0	\$0	\$30,000	\$97,000	\$97,000	\$97,000	\$97,000
Hinsburg Road Pump Station	\$0	\$0	\$0	\$0	\$40,000	\$0	\$220,000	\$219,000	\$219,000	\$219,000
Dorset Street Force Main Reconstruction	\$0	\$0	\$50,000	\$0	\$0	\$180,000	\$97,000	\$97,000	\$97,000	\$97,000
Bartlett Bay Solids Force Main	\$0	\$0	\$50,000	\$0	\$0	\$0	\$180,000	\$0	\$0	\$0
Airport Parkway Outfall	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$77,000	\$77,000	\$77,000	\$77,000
Swift and Shelburne Road Gravity Sewer Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EV Charging Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fleet	\$290,000	\$109,000	\$55,000	\$84,000	\$296,000	\$0	\$0	\$80,000	\$0	\$0
Payment to SW for Kennedy Drive Pond 3	\$73,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Developer Contributions	-\$742,000	-\$742,000	-\$742,000	-\$742,000	-\$742,000	-\$742,000	-\$742,000	-\$742,000	-\$742,000	-\$742,000
sed By Fees (Wastewater Enterprise Fund)	\$1,653,000	\$1,339,000	\$1,020,000	\$2,801,000	\$2,947,000	\$3,061,000	\$3,232,000	\$3,401,000	\$3,321,000	\$3,480,000
Stormwater										
Expenditures Flow Restoration Plan Projects	\$1,915,000	\$2,367,000	\$2,576,000	\$2,823,000	\$2,758,000	\$6,289,000	\$2,669,000	\$1,194,000	\$1,826,000	\$0
Bartlett Bay Road Culvert	\$75,000	\$15,000	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Butler Farms Culverts	\$0	\$0	\$0	\$670,000	\$0	\$0	\$0	\$0	\$0	\$0
MRGP Outfalls	\$15,000	\$17,000	\$18,000	\$20,000	\$20,000	\$20,000	\$20,000	\$22,000	\$22,000	\$22,000
Fleet	\$745,000	\$433,000	\$220,000	\$84,000	\$315,000	\$0	\$220,000	\$245,000	\$0	\$0
Revenue Grants	-\$1,189,000	-\$1,085,000	-\$1,165,000	-\$1,352,000	-\$1,191,000	-\$1,981,000	-\$1,228,000	-\$476,000	-\$814,000	-\$5,000
General Fund	\$0	\$0	-\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Developer Contributions	\$0	-\$156,000	-\$316,000	-\$1,005,000	-\$196,000	-\$2,439,000	-\$239,000	\$0	\$0	\$0
Total Stormwater To Be Raised By Fees (Stormwater Enterprise Funds)	\$1,561,000	\$1,591,000	\$1,733,000	\$1,240,000	\$1,706,000	\$1,889,000	\$1,442,000	\$985,000	\$1,034,000	\$17,000

**WARNING
CITY OF SOUTH BURLINGTON
ANNUAL CITY MEETING
MARCH 7, 2023**

The legal voters of the City of South Burlington are hereby notified and warned to meet at their respective polling places at the Chamberlin School on White Street, the Frederick H. Tuttle Middle School on Dorset Street, the Orchard School on Baldwin Avenue, and Kevin Dorn Senior Center in City Hall on Market Street on Tuesday, March 7, 2023 at 7 o'clock in the forenoon, at which time the polls will open until 7 o'clock in the evening, at which time the polls will close, to vote by Australian Ballot on the following Articles:

**ARTICLE I
ELECTION OF CITY OFFICERS AND CITY COUNCILORS**

To elect all City Officers and City Councilors required by law.

**ARTICLE II
ANNUAL CITY BUDGET**

Shall the City adopt the City Council's proposed budget for the Fiscal Year July 1, 2023 to June 30, 2024 totaling Fifty Five Million Two Hundred Eighty Six Thousand Seven Hundred Twenty One and Eighty Nine Cents (\$55,286,721.89) of which, excluding previously voter-approved levies, it is estimated Nineteen Million Three Hundred Eighty Eight Thousand Two Hundred Ninety Eight and Ninety Two Cents (\$19,388,298.92) will be raised by local property taxes?

**ARTICLE III
BARTLETT BAY WASTEWATER TREATMENT FACILITY GENERAL
OBLIGATION BOND**

Shall the City of South Burlington make capital improvements to the Bartlett Bay Wastewater Treatment Facility, install a clarifier at the Airport Parkway wastewater treatment facility and refurbish or replace four wastewater pump stations and issue general obligation bonds or notes in an amount not to exceed Thirty-Three Million Eight Hundred Thirty-Three Thousand and 00/100 Dollars (\$33,833,000.00), after application of other funds and resources available for these purposes, to finance these capital improvements and to pay expenses related to the issuance of the bonds?

**ARTICLE IV
CITY CENTER TAX INCREMENT FINANCING DISTRICT BOND**

Shall general obligation bonds or notes of the City of South Burlington be issued, the full faith and credit of the City pledged, direct payments of TIF increment be made, or any combination thereof, in an aggregate principal amount not to exceed, after taking into account state or federal grants-in-aid and other funds currently available to the City, Fifteen Million Eighty-Six Thousand Four Hundred Thirty and 00/100 Dollars (\$15,086,430.00) to fund public infrastructure or capital improvements and related costs of projects in or having a nexus to the City Center Tax Increment Financing (TIF) District, specifically:

- (a) **City Center Park (boardwalk connection):** being the construction of new paved pathways and an elevated boardwalk between Barret Street, Market Street and Garden Street and related amenities;
- (b) **Garden Street (Williston Road intersection realignment and intersection improvements):** being realignment of the Williston Road-White Street-Midas Drive intersection and improvements to the Hinesburg Road-Patchen Road- Williston Road intersection, and related transportation and utility upgrades;
- (c) **Williston Road Streetscape:** being the installation of a shared-use path on the south side of Williston Road between Dorset Street and Midas Drive and related utility and transportation upgrades; and
- (d) **East-West Crossing:** being a walk-bike bridge over I-89 at Exit 14,

recognizing that tax increment revenue from taxable properties within the TIF District shall be pledged to and appropriated for payment of TIF District debt? To date, City voters have approved TIF District debt totaling \$29,402,000, of which \$14,430,062 has been or is eligible to be repaid in whole or in part using TIF District incremental revenue.

The legal voters of the City of South Burlington are further warned and notified that a public information meeting/public hearing will be held to provide information and answer questions on Articles I, II, III, and IV on Monday, March 6, 2023, commencing at six-thirty o'clock in the evening (6:30 p.m.) in person, online and by phone.

In-Person: City Hall Auditorium, 180 Market Street

GoToMeeting Online Meeting Link (computer, tablet or smartphone):
<https://meet.goto.com/SouthBurlingtonVT/citycouncilmeeting03-06-2023>

Dial in by Telephone: +1 (571) 317-3122 **Access Code:** 645-719-013

POLLING PLACES FOR VOTING ON THESE ARTICLES ARE THE CHAMBERLIN SCHOOL ON WHITE STREET, THE FREDERICK H. TUTTLE MIDDLE SCHOOL ON DORSET STREET, THE ORCHARD SCHOOL ON BALDWIN AVENUE, AND THE KEVIN DORN SENIOR CENTER IN CITY HALL ON MARKET STREET. VOTERS ARE TO GO TO THE POLLING PLACE IN THEIR RESPECTIVE DISTRICT.

The legal voters of the City of South Burlington are further notified that voter qualification, registration and absentee voting relative to said annual meeting shall be in accordance with the Vermont Statutes Annotated.

Dated at South Burlington, Vermont, this 17th day of January, 2023.

NOTES

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

PRSRT STD
U.S. Postage
Paid
Burlington, VT
Permit No. 104