

**Burlington School District
2020-2021 School Budget Proposal
February 2020**

Welcome
TO THE
BURLINGTON SCHOOL DISTRICT



We All Belong!

Made possible by a grant from the United States Department of Education.

Town Meeting Day

March 3, 2020

Voting Information: www.burlingtonvt.gov/CT/Elections

Where to vote:

Ward 1: Mater Christi, 100 Mansfield Ave.

Ward 2: Integrated Arts Academy at H.O. Wheeler, 6 Archibald St.

Ward 3: Sustainability Academy at Lawrence Barnes, 123 North St.

Ward 4: St. Mark's Youth Center, 1271 North Ave.

Ward 5: Burlington Electric Department, 585 Pine St.

Ward 6: Edmunds Middle School, 275 Main St.

Ward 7: Robert Miller Community and Recreation Center, 130 Gosse Ct.

Ward 8: Fletcher Free Library, 235 College St.

How to vote:

Voter registration, absentee ballot request forms, and other election information can be found on the City of Burlington's website at:

<https://www.burlingtonvt.gov/CT/Elections>

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Burlington Board of School Commissioners

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Student Representatives

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Superintendent

Yaw Obeng
superintendent@bsdvt.org

District Overview

From Superintendent Yaw Obeng

Burlington Schools serve nearly 4,000 students, pre-k to grade 12, across 10 Campuses. Burlington continues to be home to the most diverse and largest single-town school district in the state of Vermont. We strive to build greater equity and inclusion across the school district, with continued implementation of a multi-year strategic plan and increased communication in order to keep our community informed and engaged in the education of our students.

Our Mission is to graduate students who:

- Value Different Cultures
- Engage with the Community
- Communicate Effectively
- Think Creatively
- Skillfully Solve Problems
- Achieve at their Highest Academic, Intellectual, and Personal Potential

Our Vision: Cultivating caring, creative and courageous people. Join the journey!

Our Core Beliefs:

- Every child can succeed
- Families and community are partners in educating our children
- Diversity and inclusion promote strong schools and communities
- A welcoming, supportive climate fosters learning
- Self-reflection and accountability improve our practices

In 2018-2019, BSD continued implementing our community-directed Strategic Plan, working to align our goals with AOE directives. In the area of “Sustainable Finance and Facilities,” we operated with a budget surplus for the fifth consecutive year and continued to work towards addressing our capital plan needs. In the area of “Equitable Climate and Culture,” we spent time analyzing our previous year’s climate survey data and began making recommendations to improve relationships and safety in our district. We dedicated the entire year’s professional learning focus to Restorative Practices (RP). Our District Safety Team researched “Options-based Response Protocols” endorsed by the Vermont Agency of Education (AOE). We also added gender-neutral changing facilities at Burlington High School (BHS) and expanded the number of accessible playground options at Sustainability Academy and Flynn Elementary. For our goals under “Inclusive Teaching and Learning,” our Afterschool program completed a pilot partnership with UVM to connect English Learners with UVM students studying cultural and linguistic literacy. We also received an AOE Career Pathways Implementation Grant and founded the Future Planning Lab, a program that provides assistance to our growing number of EL students in the application for college, financial aid, and employment. And we launched “Burlington City and Lake Semester” at BHS, a class held outside the walls of the high school in

downtown Burlington that offers hands-on learning across the city. Finally, we successfully implemented the Kansas Coaching Model in all elementary and middle schools, and hired our first Achievement Gap Lead and our first Data Manager to ensure that we are equitable serving all students. Please visit www.bsdt.org to see how we strive every day to close the achievement gap, while raising the bar for each of our students.

Ballot Language

Burlington voters are being asked to approve the school budget for the next school year.

Budget Question

Shall the voters of the school district approve the school board to expend \$91,525,288 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$16,920.53 per equalized pupil. This projected spending per equalized pupil is 5.66% higher than spending for the current year.



Budget Development Process

The Burlington School District's Board of School Commissioners has proposed a budget of \$91,525,288 for the 2020 – 2021 school year, hereafter referred to as Fiscal Year 2021 (FY21). Development of the budget is informed by the District's Mission, Vision, Core Beliefs and strategic plan focus areas identified by our community in 2017:

- Sustainable Finance and Facilities
- Equitable Climate and Culture
- Inclusive Teaching and Learning

From September through early December of 2019, the District engaged in a process of soliciting stakeholder feedback on potential additions and reductions to the budget, and other budget-related input. The stakeholder input process engaged School Board members, principals, teachers and school staff, parents, and other community stakeholders. Input was received at numerous board meetings, at community forums, and through the District's website, and informal channels, such as emails and conversations.

Input from the stakeholder input process was reviewed and the list of possible new programmatic investments (totaling nearly \$4.6 million and over 46 full-time equivalent positions). Cost estimates were produced for each of these ideas. At the same time, growth in baseline costs (such as wages and benefits) revealed that it would cost nearly \$3.5 million to maintain current staffing and programming (which would have resulted in a 10.5% property tax rate increase). The School Board, working with District leadership, then worked to reduce the projected tax impact. Application of \$1.3 million of surplus funds was used to bring the projected tax impact down to 8.5%. Then, district leadership went line-by-line through the budget to identify additional savings, and the School Board made suggestions for savings. Ultimately, the Board voted to make more than \$1 million of reductions, along with a few modest increases, which resulted brought the projected tax rate increase down to 7.36% for property payers and 3.18% for income payers. The reductions and new investments are detailed in the Budgetary Highlights section.

Additional information related to the budget development process is available online at <http://www.bsdt.org/district/budget/>

Budgetary Highlights

New Investments

The proposed budget for FY21 includes \$360,000 of new investments intended to move the District toward achievement of its strategic improvement priorities. The following list identifies each new investment under the strategic priority it is intended to address. Cost estimates are included for each new investment.

Inclusive Teaching and Learning	
1.0 FTE BHS Computer Science Teacher	\$90,000
Early Literacy Professional Development	\$25,000
Field Trip Funding for Hunt Middle School	\$5,000

New investments in Inclusive Teaching and Learning include the return of Computer Science classes to Burlington High School through the addition of one teacher position. Funding for professional development in the area of Early Literacy was added to support the district's effort to close the achievement gap by dedicating resources to our youngest learners. A small amount of funding was also added to the Hunt Middle School budget to allow for field trips in an around downtown Burlington (Edmunds Middle School, located on Main Street, is able to walk to a wide range of downtown locations).

Equitable Climate and Culture	
Safe & Inclusive Schools Investments	\$40,000

The \$40,000 of new investments in Equitable Climate and Culture will go toward improving district safety and inclusivity efforts. Specifically, and of foremost priority, is funding the district's plan for tracking and responding to all incidents of harassment, hazing and bullying. To the extent that funding permits, it may also be directed toward additional safety initiatives identified by the District Safety Team.

Sustainable Finance and Facilities	
Contingency Increase	\$200,000

Sustainable Finance and Facilities will be supported by enhancing the level of contingency funding in the FY21 budget. Contingency funds are intended to reduce the possibility of a budget deficit in the event of unanticipated costs increases elsewhere in the budget. This contingency funding increase is a specific response to the various budget reductions (described in the follow section). Since BSD does not fully control those costs, anticipating reduced

spending in this area comes with some risk, and the availability of increased contingency funding alleviates a portion of that risk.

Central Office and other Reductions

Reductions	
1.0 FTE In-house Counsel Position Eliminated	\$125,000
1.0 FTE District Lead Principal Position Eliminated	\$125,000
HRA & Health Insurance Cost Reductions	\$240,000
Special Education Estimated Cost Reductions	\$200,000
City Retirement Costs Reductions	\$150,000
Various Non-instructional Operational Reductions	\$120,000
Funding Reallocations	\$70,000
Business Office Financial System Savings	\$25,000

The FY21 budget incorporates approximately \$1,055,000 of reductions. The School Board elected to eliminate two central office positions (In-House Counsel and District Lead Principal). Projected costs to employee benefits (health insurance, health reimbursement arrangements (HRA) and city retirement) were reduced with the expectation that the cost of providing these benefits can be paid without these additional funds. Further reductions to a variety of non-instructional operations items are projected to effect savings of \$120,000 and reallocation of some personnel costs from the General Fund to grant funds are expected to save another \$70,000. None of these reductions are related to direct student instruction.

The \$200,000 of projected Special Education savings is a reduction in the expected growth rate of these costs. Students with Individualized Education Plans are entitled to the services described in those plans, irrespective of the cost of services. Therefore, this reduction will not be achieved by reducing services to students; the hope is that the recent rate of increase in special education costs will slow, allowing for some savings in this area.

Since there are numerous areas (health insurance, retirement, special education) where the budget relies on a reduced rate of growth, the School Board identified the need to set aside additional contingency funds (described above) to mitigate the risk of a budget deficit.

Revenue Discussion

The Burlington School District receives revenues from a variety of sources; the most significant of which is the state Education Fund. Revenues from the state Education Fund are projected to total \$68,213,778 in Fiscal Year 2021. Tax rates are based on the amount of money a school district needs from the state Education Fund; this need is calculated by looking at total district

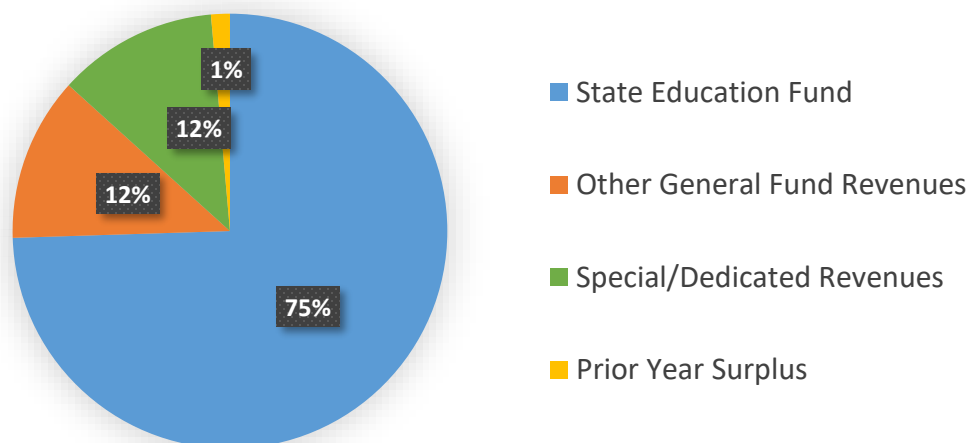
spending and subtracting all other revenues available to pay for this spending. The remaining spending that is not covered by alternative sources of revenue is raised by the state Education Fund (primarily through education taxes on property and income). Unlike state Education Fund revenues, most other revenues (such as federal grants) can only be spent on specific activities, and thus the School Board has relatively little discretion when considering how to spend these other sources of revenue.

The following table reflects the anticipated breakdown of revenues for the FY21 budget. It is important to note that many figures represent estimated receipts from grants or other operations that can be highly variable.

FY21 Funding Sources	
Total Expenditures	\$91,525,288
Funding Sources	
State Education Fund	\$68,213,778
Other Revenues	\$11,195,037
Prior Year Surplus (FY18)	\$1,257,502
Special/Dedicated Revenues	\$10,858,971
Total Funding Sources	\$91,525,288

Other General Fund Revenues include over \$9 million of anticipated special education revenue, the majority of which is received on a reimbursement basis and as such, is subject to significant variation on an annual basis. Special/Dedicated Revenues include approximately \$5 million of federal grant revenues, as well as other grants and donations, and tuition to the Burlington Technical Center (BTC).

FY21 Funding Sources



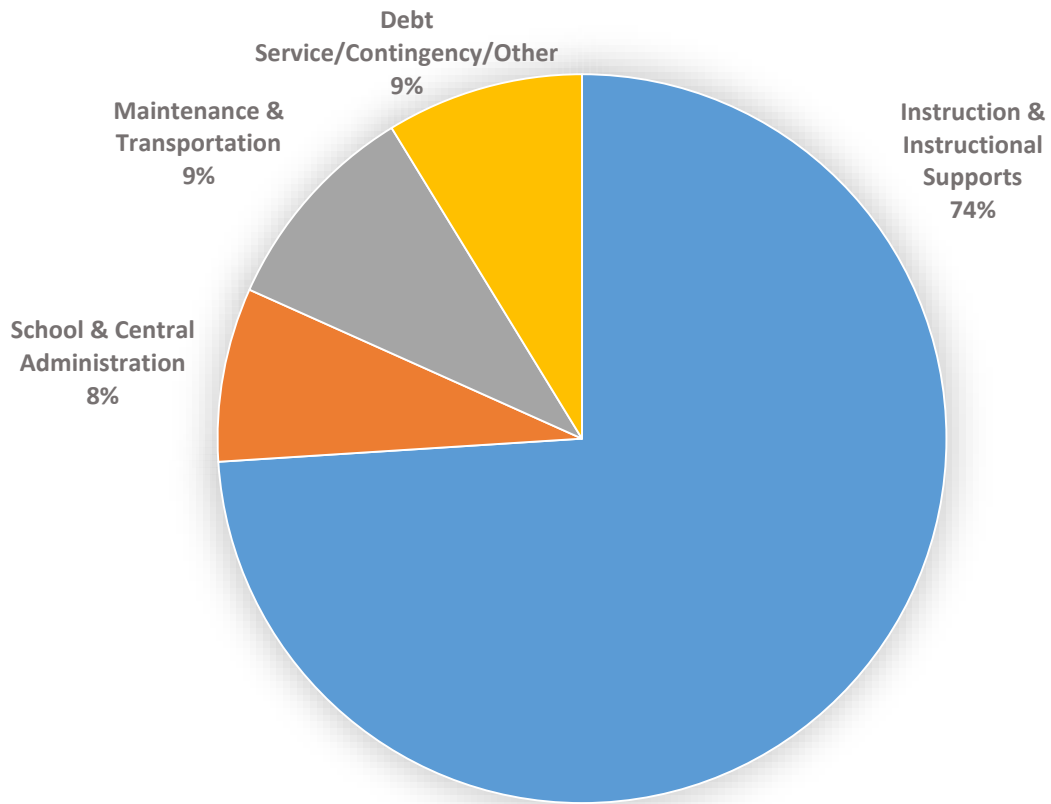
In addition to anticipated operating revenues, the FY21 budget also includes the use of \$1.3 million of surplus funds to balance the budget without adding more pressure to the tax rate. This surplus is a combination of strong revenue performance and operational savings from Fiscal Year 2019. Prior to Fiscal Year 2015, the District routinely engaged in deficit spending, which put additional pressure on taxpayers and school programs. Improved financial controls and careful stewardship of public dollars has allowed the District to operate within established budget parameters for the past five consecutive years.

Expenditure Discussion

The proposed budget for FY21 is \$91,525,288. This total includes not only proposed spending resulting from tax revenues, but also the spending of grant funds and other funds dedicated to the support of particular projects or initiatives. The FY21 budget also includes \$500,000 of contingency funds set aside by the School Board for use in addressing unanticipated needs that arise during the school year. These funds are intended to allow the District to respond to unforeseen fiscal pressures (such as a reduction in grant revenue, an emergency repair, or a critical staffing need) that could otherwise result in a budget deficit. To the extent that these funds are utilized, they will be reallocated to the appropriate expenditure lines throughout the budget. Contingency funds in the FY21 budget are \$200,000 higher than the previous year in order to mitigate the chances of a budget deficit resulting from the reductions discussed in the Central Office and Other Reductions section.

The following chart illustrates the broad categories into which expenditures fall. More detailed expenditure data is provided in the Budget Summary Data section and the Line Item Budget section of this document. Figures are rounded.

FY21 Expenditure Budget



Tax Impact

The FY21 budget is projected to increase taxes by 3.18% for those who pay based on income, and 7.36% for those who pay based on property.

Taxpayers in Vermont pay their education taxes either on the basis of the value of their homestead property or on the basis of their income (an option known as income sensitivity). Education property tax rates are a function of local school spending decisions, state law, and local property assessments. Eligibility for payment on the basis of income is established in state law and is subject to change. Below are two hypothetical tax payer scenarios.

The first scenario estimates the impact on a taxpayer who pays on the basis of their property. Using a hypothetical home value of \$250,000, this taxpayer will pay about \$357 more as a result of the proposed budget. Higher or lower value homesteads would experience higher or lower tax amounts, respectively; but in all cases, the estimated impact is a 7.36% increase from the prior year.

The tax rate on residential property needed to fund the FY21 budget is \$2.0794 per hundred dollars of assessed value, an increase of 7.36%. This is an estimated rate, based on data from the State of Vermont and subject to change as a result of legislative action. The tax rate increase is a product of several variables. Some of these variables put upward pressure on the tax rate, while other variables put downward pressure on the tax rate. In general, school boards control the variable related to spending, while other variables, such as those related to enrollment or local property assessments, are not controlled by the school board. School Board spending decisions would have produced a tax rate increase of about 4.3% in the absence of changes to any of the other variables. However, the impact of the variables outside the control of the School Board resulted in a tax rate increase projected to be 7.36%.

Hypothetical Tax Scenario – Property Tax Payer	
Estimated Tax Rate per \$100 of Assessed Value	\$2.0794
Difference from FY20 (\$1.9368)	\$0.1426
Tax on \$250,000 Homestead	\$5,199
Tax Difference from FY20	\$225
Tax Increase	7.36%

The second scenario estimates the impact on a taxpayer who pays based on their income. In this scenario, a taxpayer with an income of \$50,000 will pay about \$38 more as a result of the proposed budget. Among those taxpayers eligible for income sensitivity, higher or lower income earners would experience higher or lower tax impacts, unless a taxpayer's income level

falls to a level at which additional tax relief is available, or rises to a level at which the taxpayer is no longer eligible to pay on the basis of income.

Hypothetical Tax Scenario – Income Tax Payer	
Income Cap Percentage	2.53%
Difference from FY20 (2.45%)	0.08
Tax on \$50,000 Household Income	\$1,263
Tax Difference from FY20	\$38
Tax Increase	3.18%

A comparison to other towns is provided in the Questions and Answers section of this document.

Understanding the Property Tax Formula

EXPENDITURES

Expenditures are the total dollars a school district intends to spend. **\$91,525,288**

MINUS LOCAL REVENUES

Local revenues are money the district has or is owed (e.g., federal dollars, state aid for special education, transportation, tuitions, surplus, interest). **\$23,311,510**

EQUALS EDUCATION SPENDING

Education spending is the amount that needs to be raised by education property taxes, augmented by the Education Fund. **\$68,213,778**

DIVIDED BY EQUALIZED PUPILS

Equalized pupils is a two-year weighted average. **4,031.42**

EQUALS EDUCATION SPENDING PER EQUALIZED PUPIL

Education spending divided by equalized pupils. **\$16,920.53**

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

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

EQUALS EQUALIZED HOMESTEAD TAX RATE TO BE PRORATED

Education spending per equalized pupil divided by property tax yield **\$1.5548**

DIVIDED BY COMMON LEVEL OF APPRAISAL (CLA)

CLA is the ratio of the town's listed property values versus the state's estimated values. The state's value is set by actual sales averaged over three years. **74.77%**

EQUALS ACTUAL HOMESTEAD TAX RATE (ESTIMATED)

Equalized homestead tax rate divided by the CLA. This is multiplied by the Assessed value of your home and divided by 100. The resulting education tax is added to the municipal tax to calculate your total property tax due. However, if you make less than \$136,500, your taxes can be based on a percentage of your income, rather than your property value. **\$2.0794**

ACTUAL NON-HOMESTEAD TAX RATE (ESTIMATED)

The State sets the non-homestead base rate, which is then divided by CLA. The resulting non-residential rate is multiplied by the assessed value, divided by 100, and added to the municipal tax to determine your non-homestead tax rate. **\$2.2121**

Capital Plan & BHS Renovation

In FY18, voters authorized an additional \$19 million of capital bonding to address space constraints and deferred maintenance needs pursuant to the District's long-range capital plan (\$39 million in total). In the fall of FY19, voters authorized an additional \$70 million of borrowing to support a major renovation to BHS and BTC. The FY21 budget includes funding to pay for the debt service on an estimated \$2 million of new borrowing associated with the capital plan as well as funding to pay for the debt service on \$20 million of new borrowing associated with the BHS project. The use of the \$2 million Capital Plan funds is under development, with specific uses to be reviewed by the School Board. Among the potential projects are roofing replacements, boiler replacements, and other HVAC upgrades. FY21 spending on the BHS project will be focused on architectural and design work, including completion of construction documents, and costs associated with a potential groundbreaking in the spring of calendar year 2021.

BSD's capital plan was developed over the course of more than a year and was guided by the goals of:

- ensuring our facilities can adequately support the provision of high quality instructional opportunities for all students,
- addressing deferred and preventative maintenance needs at all facilities,
- balancing the District's facility needs with the ability of taxpayers to pay for improvements.

The development of the capital plan included a review of enrollment trends and projections, meetings with principals and district administrators to identify space needs for instructional programs, identification of capacity and space constraints at each school, and a facilities condition assessment of the School District's buildings.

The facilities condition assessment identified needed improvements to every building. Examples of the types of needs identified include:

Accessibility	Sprinkler systems
Security cameras and access control	Roofs
911 compliant digital phone systems	Elevators
Window and door	Flooring and stair tread
Mechanical, plumbing and electric system	Playground equipment
Sidewalks	Parking lots
Additional space for programming	Meeting spaces

In 2017, Superintendent Obeng directed the establishment of a BHS ReEnvisioning Committee. Comprised of community members, staff, educators, and Black River Architects (who were awarded the BHS contract after a competitive bid process in 2013), this group was tasked with finding a path forward for BHS. This recommendation took more than a year to present to the

School Board as the ReEnvisioning Committee read all of the previous stakeholder input reports and held numerous public input sessions to gather more feedback. In April 2018, the Board accepted the ReEnvisioning Committee's recommendation to the Superintendent of expansion and renovation of the campus' A, B, and F buildings, with demolition of C, D, and possibly E buildings.

On November 6th, 2018, after months of preparation and efforts to inform the community about the needs at BHS and BTC (including numerous tours, media interviews, and public forums), Burlington voters approved a \$70 million bond to completely reshape the educational experience delivered at the school. The bond passed with more than 73% of voters supporting the project.

The BHS project is currently in the schematic design stage. At this stage, the architect and construction manager are developing a design that stays within the \$70 million borrowing limit while meeting the project goals:

- Improved accessibility
- Increased security
- Higher energy efficiency
- Creation of a 21st-century learning environment

Additional capital plan and BHS/BTC ReEnvisioning information can be found on the District website at www.bsdyt.org.

Frequently Asked Questions

What do the numbers in the ballot question mean?

In 2015, Vermont law changed the format of the ballot question. The new format provides the voters with a variety of information.

expenditure of \$91,525,288 – This information reflects the total estimated expenditures of the Burlington School District, after deducting estimated capital project expenditures and enterprise fund expenditures (such as Food Service). This figure is an estimate because BSD receives federal, state and private grant awards every year. During the budget development process, the availability and magnitude of these awards is not known; therefore, an estimate is required. If more grant funds become available, the total budget will increase; if less grant funds are awarded, the total budget will decrease.

education spending of \$16,920.53 per equalized pupil – This is the amount of money BSD spends per equalized pupil (see “What are equalized pupils and why do they matter?” below) that is directly supported by education taxes. All else constant, high Education Spending per Equalized Pupil results in higher taxes, and lower Education Spending per Equalized Pupil results in lower taxes. Note that this figure does not include spending that is the result of grants or other special revenues because those revenues do not impact tax rates.

spending per equalized pupil is 5.66% higher than spending for the current year – This is a comparison of the proposed Education Spending per equalized pupil to the current level of spending. When this figure increases, it puts upward pressure on the tax rate.

If spending is going up 3.18%, why is the projected property tax rate going up 7.36%?

The property tax rate increase is a function of spending choices, as well as other variables, so the spending increase rarely matches the property tax rate increase. Even though the total budget is increasing 3.18%, spending per equalized pupil is expected to increase at around 5.66% because the number of equalized pupils declined 1.25%. This puts upward pressure on the tax rate. This increase is offset by an increase in the Dollar Yield, which is another variable that impacts tax rates; in this case, the increase in the Dollar Yield puts downward pressure on the tax rate. Finally, Burlington’s Common Level of Appraisal (CLA) decreased, which puts more upward pressure on the tax rate. When taken together, these various inputs produce the estimated 7.36% property tax rate increase. A detailed breakdown is available in the Understanding the Property Tax Formula section of this document.

See the question “What is the impact of the Common Level of Appraisal on education property tax rates?” for more information on the CLA.

What are equalized pupils and why do they matter?

Equalized pupils are a weighted measure of enrollment. This count has a direct role in the calculation of tax rates because the State of Vermont divides the amount of Education Fund revenue a district requests by the number of equalized pupils in the district to generate a figure called Education Spending per Equalized Pupil. When the amount of Education Spending per Equalized Pupil increases, it puts upward pressure on tax rates. The Agency of Education calculates equalized pupils using a two-year enrollment average that is weighted for students by grade level, poverty, and primary language. This year, although BSD is expected to have about 3,600 students enrolled, the Agency of Education will consider the number of equalized pupils to be over 4,000 for tax purposes. Visit <https://www.bsdt.org/district/district-overview/> to see BSD's student demographics.

Five Year Equalized Pupil Count History					
<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>Change from FY17</u>
4,124.30	4,101.18	4,099.67	4,082.65	4,031.42	-2.28%

What is the impact of the Common Level of Appraisal on education property tax rates?

The Common Level of Appraisal (CLA) is a measure of the degree to which Burlington's *assessed* property values differ from *market* values. Because education taxes are a state tax, not a local tax, the State of Vermont applies a CLA adjustment to ensure that taxpayers with homesteads of the same *market* value are taxed on that value, even if their local municipality has a different *assessed* value. In Burlington's case, the estimated Common Level of Appraisal is just 74.77%. This means that property in Burlington is, in aggregate, assessed at only an estimated 74.77% of market value. Consequently, the State adjusts Burlington's tax rate UP significantly to make up for the under-valued property.

Application of the CLA makes it difficult to compare actual homestead tax rates among communities. Two communities that would otherwise have the same tax rate can differ simply because one community's property values are more closely reflective of actual market values. In order to control for this variable, which does not reflect any action or spending decision by a school district, it is useful to compare equalized tax rates; doing so controls for the distortion cause by different CLAs and is a better tool to see the connection between Spending per Equalized Pupil and tax rates.

One of the challenges Burlington has faced is that its CLA figure continues to decline as property values in the community become further removed from market values. As a result, Burlington residents are facing a steeper CLA adjustment (and thus tax increase) than neighboring communities.

To illustrate the impact of the CLA adjustment on actual tax rates, the chart below juxtaposes the Actual Homestead Tax Rate that appears on property tax bill with the Equalized Homestead Tax Rate that controls for variations in the CLA.

Fiscal Year	Equalized Tax Rate Increase	Actual Homestead Tax Rate Increase
FY17	0.59%	4.19%
FY18	1.28%	3.86%
FY19	0.21%	3.32%
FY20	1.71%	4.71%
FY21	3.38%	7.36%
Note: FY21 figures are estimates		

This chart demonstrates that for the past three years, a substantial portion of the actual tax rate increase experienced by Burlington homeowners has been driven by the fact that Burlington property values are not assessed at market rates. If Burlington's property were assessed at market rates (a CLA of 100%), the FY21 proposed budget would result in a tax rate decrease substantially. However, since property values would increase as a result of the updated assessment process, actual tax bills would not necessarily decrease.

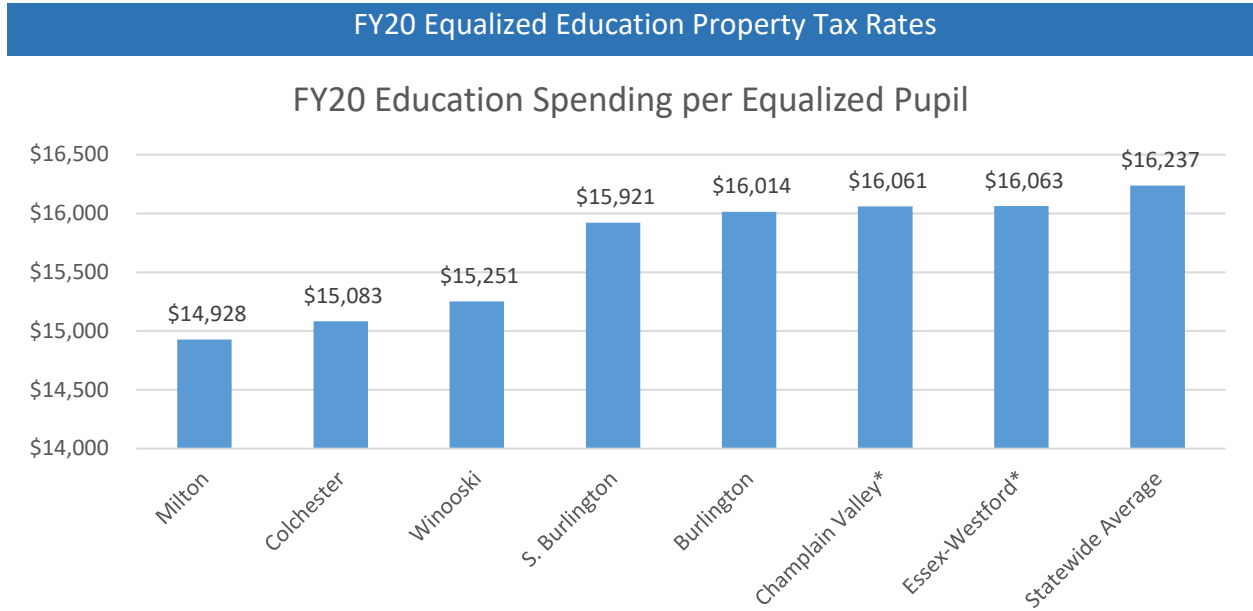
What is the history of budget and tax rate changes?

Fiscal Year	Budget Request	Spending Change	Tax Rate	Tax Rate Change
FY17	\$83,997,063	2.44%	\$1.7237	4.19%
FY18	\$85,544,586	1.84%	\$1.7903	3.86%
FY19	\$84,997,349	-0.64%	\$1.8498	3.32%
FY20	\$88,706,132	4.36%	\$1.9368	4.70%
FY21	\$91,525,288	3.18%	\$2.0794	7.36%
5 Year Average		2.24%		4.69%
FY21 tax estimates are subject to change by state legislative action.				

How does Burlington's Education Property Tax rate compare to neighboring towns?

One of the challenges created by Vermont's unique education property tax system is comparing tax rates to other school districts. The difficulty arises from the fact that cities and towns assess their properties at different times, creating a divergence between assessed values and market values. The Common Level of Appraisal (CLA) is used to correct for this occurrence (for more information on the CLA, see "What is the impact of the Common Level of Appraisal on education property tax rates?"). To compare education property taxes, it is necessary to control for the impact of the CLA adjustment by backing out the increase/decrease resulting from the CLA adjustment, thereby allowing for the comparison of Equalized Education Property Tax Rates. The following comparison relies on tax rates for the current year (Fiscal Year 2020)

since comparative information for FY21 is not readily available until all towns have set their FY21 school budgets. In the chart, the tax rates (including Burlington's \$1.55 tax rate) reflect equalized tax rates before the application of the CLA.



Note: The chart compares rates for the current year, not the proposed budget year (FY21,) because the data for FY21 is not yet available.

Budget Summary Data

The following two tables present FY20 budget summary data. The first table reflects spending on the basis of object code, that is, the type of goods or services being purchased. The second table reflects spending on the basis of functional area, that is, the general purpose of the expenditure.

Budget Summary by Object Code

BUDGET SUMMARY BY OBJECT				
Row Labels	FY20 Budget	FY21 Proposed	Change	
5111 TEACHERS	31,171,897	32,071,945	900,048	
5121 PARAEDUCATOR	3,702,986	3,803,876	100,890	
5131 SUBSTITUTES	685,428	705,299	19,871	
5141 ADMINISTRATION	3,245,264	3,213,846	-31,418	
5161 CLERICAL	1,312,103	1,354,383	42,280	
5171 TECHNICAL/PROFESSNL STFF	3,395,284	3,330,365	-64,919	
5172 TECH & PROF - MAINTENANCE	674,469	694,028	19,559	
5173 TECH & PROF - LIAISONS	280,504	284,681	4,177	
5174 TECH & PROF - COACHES	361,110	371,582	10,472	
5175 TECH & PROF - TUTORS	95,699	97,970	2,271	
5182 NON-CLER GEN - CUSTODIAN	1,556,675	1,601,818	45,143	
5183 NON-CLER GEN - DRIVER	518,306	483,337	-34,969	
5184 NON-CLER GEN - FOOD SVC	0	0	0	
5192 OVERTIME	223,099	229,572	6,473	
5193 STIPENDS	340,124	345,520	5,396	
5194 TEMPORARY EMPLOYEES	1,120,051	1,042,425	-77,626	
5195 COMP ABSENCES - RETIREES	336,375	346,130	9,755	
5211 HEALTH INSURANCE	6,165,182	6,935,349	770,167	
5218 HSA	0	0	0	
5219 HRA	1,856,424	1,635,026	-221,398	
5220 FICA	3,875,010	3,958,762	83,752	
5232 VSTRS--OPEB	130,279	136,701	6,422	
5233 VSTRS--PENSION PAYMENTS	270,300	268,800	-1,500	
5235 CITY RETIREMENT PENSION	1,290,907	1,057,419	-233,488	
5250 TUITION REIMBURSEMENT	2,000	2,000	0	
5251 TUITION REIMBURSEMENT	327,281	326,050	-1,231	
5261 UNEMPLOYMENT COMPENSATION	75,000	55,000	-20,000	
5271 WORKERS COMPENSATION	551,942	551,752	-190	
5281 DENTAL	490,678	495,736	5,058	
5292 LIFE	84,908	86,473	1,565	
5295 CASH IN LIEU	477,561	471,614	-5,947	

BUDGET SUMMARY BY OBJECT

Row Labels	FY20 Budget	FY21 Proposed	Change
5296 CATAMOUNT HEALTH FEES	25,000	25,000	0
5311 OFFICIAL/ADMIN SERVICES	175,183	149,724	-25,459
5321 PROFESSIONAL EDU SERVICES	6,334,506	6,480,909	146,403
5322 KELLY SUB SERVICES	441,710	463,245	21,535
5331 EMP TRAINING/DEVELOP	106,623	116,493	9,871
5341 OTHER PROFESSNL SERVICES	401,332	358,253	-43,079
5342 AUDITING SERVICES	20,565	29,500	8,935
5352 OTHER TECHNICAL SERVICES	4,350	4,350	0
5411 UTILITY SERVICES	137,152	141,266	4,114
5423 CUSTODIAL SERVICES	20,500	20,500	0
5424 LANDSCAPING/LAWN CARE	40,872	40,872	0
5425 TRASH & RECYCLING	99,136	169,136	70,000
5431 NONTECHNLGY REPAIR/MAINT	839,941	924,935	84,994
5432 TECHNLGY REPAIR/MAINT	8,656	8,656	0
5441 RENTALS-LAND/BUILDINGS	116,920	116,920	0
5442 RENTALS-EQUIPMNT/VEHICLES	59,051	59,051	0
5451 CONSTRUCTION SERVICES	44,434	43,934	-500
5490 OTHER PURCH PROPERTY SERV	168,718	0	-168,718
5511 STU TRANS FRM PUB VT LEA	37,660	39,543	1,883
5519 STU TRANS FRM OTHER	526,782	554,900	28,118
5521 INSURANCE (NOT EMP BEN)	317,295	318,296	1,001
5531 COMMUNICATIONS	40,080	40,080	0
5532 INTERNET	4,097	4,097	1
5533 POSTAGE	50,400	50,400	1
5534 TELEPHONE AND VOICE	152,805	167,449	14,644
5541 ADVERTISING	51,418	46,418	-5,000
5551 PRINTING AND BINDING	41,549	41,549	0
5561 TUITN TO VT LEA	15,320	15,320	0
5562 TUITN TO PRIV VT LEAS	1,905,858	1,935,858	30,000
5566 TUITN TO VC-ON BEHALF	717,819	811,756	93,937
5567 TUITN TO VC	751,600	797,923	46,323
5580 TRAVEL	0	0	0
5581 TRAVEL	207,322	197,047	-10,275
5611 GENERAL SUPPLIES	2,193,502	2,157,052	-36,450
5621 NATURAL GAS	258,143	265,913	7,770
5622 ELECTRICITY	685,974	706,510	20,536
5623 BOTTLED GAS	5,125	5,125	0
5626 GASOLINE	76,377	76,377	0
5627 WOOD CHIPS/PELLETS	82,400	82,400	0
5629 OTHER	7,675	7,675	0
5631 FOOD	0	0	0

BUDGET SUMMARY BY OBJECT

Row Labels	FY20 Budget	FY21 Proposed	Change
5641 BOOKS AND PERIODICALS	207,623	207,623	0
5651 SUPPLIES-TECH RELATED	384,273	364,673	-19,600
5731 MACHINERY	71,500	61,500	-10,000
5732 VEHICLES	30,750	30,750	0
5733 FURNITURE AND FIXTURES	10,250	10,250	0
5734 TECH RELATED HARDWARE	0	0	0
5811 DUES AND FEES - STAFF	176,705	175,326	-1,379
5812 DUES AND FEES - STUDENTS	62,951	62,752	-199
5831 REDEMPTION OF PRINCIPAL	2,075,000	2,295,000	220,000
5832 INTEREST ON LT DEBT	2,093,221	2,612,326	519,105
5833 BOND ISSUANCE/OTHER DEBT	20,000	20,000	0
5897 PY EXP ADJ	0	0	0
5898 BANK FEES	20,000	20,000	0
5899 MISC EXPENDITURES - OTHER	18,197	18,197	0
5913 TRANSFER OF INDIRECTS	45,000	15,000	-30,000
5919 FUND TRANSFER OUT - OTHER	1,700,000	1,700,000	0
Contingency	(embedded)	500,000	500,000
Grand Total	88,706,162	91,525,288	2,819,126

Budget Summary by Function

BUDGET SUMMARY BY FUNCTION				
Row Labels	FY20 Budget	FY21 Proposed	Change	
1101 DIRECT INSTRUCTION	34,477,649	35,322,414	844,765	
1101 FAMILY ENGAGEMENT	0	0	0	
1101 PROP SHARE - DIR INSTRUCT	16,667	17,104	437	
1201 SPECIAL EDUCATION	15,478,561	15,758,122	279,561	
1301 VOCATIONAL EDUCATION	2,236,768	2,287,283	50,515	
1401 ATHLETICS	738,553	756,090	17,537	
1501 CO-CURRICULAR	151,435	155,615	4,180	
1601 ADULT EDUCATION	43,549	43,549	0	
2110 ATTEND/SOCIALWORK SERV	1,489,242	1,783,569	294,327	
2120 GUIDANCE SERVICES	1,890,824	1,997,186	106,362	
2131 HEALTH SERVICES	1,072,103	1,106,164	34,061	
2140 PSYCHOLOGICAL SERVICES	843,127	848,883	5,756	
2150 SPEECH PATH & AUD SERV	481	481	0	
2151 SPCH PATHLGY/AUDILGY SERV	1,646,431	1,671,185	24,754	
2160 OCCUPATIONAL THERAPY	262,872	263,409	537	
2170 PHYSICAL THERAPY	113,592	116,517	2,925	
2190 OTHER SUPPORT SERVICES -	0	0	0	
2190 OTHER SUPPORT SERV-STU	0	0	0	
2190 OTHR SUPP SVRS - STUDENTS	0	0	0	
2190 OTHR SUPPORT SERV-STU	252,930	253,743	813	
2212 INSTRUCT/CURRICULMDEVELOP	9,458	9,547	89	
2213 INSTRUCT STAFF TRAIN	2,848,309	2,892,931	44,622	
2213 INSTRUCTIONAL STAFF TRAIN	0	0	0	
2219 INSTRUCTION IMPROVEMENT	16,500	16,500	0	
2220 LIBRARY/MEDIA SERVICES	1,338,634	1,371,100	32,466	
2230 TECHNOLOGY FR INSTRUCT	909,341	903,919	-5,422	
2290 OTHR SUPP SRV-INSTRCT STF	42,863	43,052	189	
2311 BOARD OF EDUCATION	41,041	41,651	610	
2314 AUDIT	20,565	29,500	8,935	
2315 LEGAL SERVICES	265,125	232,125	-33,000	
2320 EXEC ADMIN	405,327	415,734	10,407	
2410 OFFICE OF THE PRINCIPAL	3,131,297	3,235,923	104,626	
2490 OTHER SUPPORT SVC-SCH ADM	0	0	0	
2490 OTHR SUPP SERV-SCHL ADMI	352,962	363,552	10,590	
2490 OTHR SUPP SERV-SCHL ADMIN	658,162	507,967	-150,195	
2495 ADMINISTRATION OF GRANTS	207,219	278,643	71,424	
2510 FISCAL SERVICES	815,570	789,824	-25,746	
2560 PUBLIC INFO SERVICES	0	0	0	
2560 PUBLIC INFORMATION SVC	83,211	83,315	104	

BUDGET SUMMARY BY FUNCTION

Row Labels	FY20 Budget	FY21 Proposed	Change
2570 PERSONNEL SERVICES	949,854	805,560	-144,294
2580 ADMIN. TECHNOLOGY SVC	348,185	375,674	27,489
2590 OTHR SUPP SERV-CTRL SERV	0	0	0
2610 OPERATION OF BUILDINGS	989,939	998,116	8,177
2620 MAINTENANCE OF BUILDINGS	5,712,026	5,854,624	142,598
2630 CARE & UPKEEP OF GROUNDS	153,622	153,622	0
2640 CARE & UPKEEP OF EQUIP	0	0	0
2640 CARE/UPKEEP OF EQUIPMENT	202,355	202,565	210
2660 SECURITY	202,629	34,411	-168,218
2670 SAFETY	0	0	0
2711 RESIDENT STUDENTS	1,248,239	1,220,853	-27,386
2715 FIELD TRIPS-EDU RELATED	47,700	52,218	4,518
2716 EXTRA/CO-CURR TRANSPORT	131,890	138,486	6,596
2720 MONITORING SERVICES	7,966	8,041	75
2730 VEHICLE SERV/MAINT	76,466	76,959	493
2901 OTHER SUPPORT SERVICES	558,016	552,052	-5,964
2999 FAMILY ENGAGEMENT	218,000	218,000	0
2999 PARENT ENGAGEMENT	15,000	15,000	0
3100 FOOD SERVICES OPERATIONS	0	0	0
4300 ARCHITECT/ENGINEERING	51,250	51,250	0
4700 BUILDING IMPROVEMENTS	44,434	43,934	-500
5020 DEBT SERV-CAP CONSTRUCT	4,188,221	4,927,326	739,105
5210 ADJUSTMENT TO PRIOR YEAR	0	0	0
5390 FUND TRANSFERS	1,700,000	1,700,000	0
Contingency	(embedded)	500,000	500,000
Grand Total	88,706,162	91,525,288	2,819,126

Line Item Budget

GENERAL FUND LINE ITEMS				
Row Labels	FY20 Budget	FY21 Proposed	Change	
1101 DIRECT INSTRUCTION	31,228,397	32,384,063	1,155,666	
5111 TEACHERS	19,461,665	20,085,053	623,388	
5121 PARAEDUCATOR	472,406	486,106	13,700	
5131 SUBSTITUTES	459,774	473,108	13,334	
5171 TECHNICAL/PROFESSNL STFF	202,573	208,447	5,874	
5173 TECH & PROF - LIAISONS	500	515	15	
5175 TECH & PROF - TUTORS	23,785	24,474	689	
5192 OVERTIME	458	472	14	
5193 STIPENDS	13,800	14,200	400	
5194 TEMPORARY EMPLOYEES	159,337	163,958	4,621	
5195 COMP ABSENCES - RETIREES	0	0	0	
5211 HEALTH INSURANCE	2,700,850	3,068,580	367,730	
5218 HSA	0	0	0	
5219 HRA	765,514	663,691	-101,823	
5220 FICA	1,630,551	1,682,339	51,788	
5232 VSTRS--OPEB	54,825	58,497	3,672	
5235 CITY RETIREMENT PENSION	135,337	108,036	-27,301	
5251 TUITION REIMBURSEMENT	150,798	150,799	1	
5271 WORKERS COMPENSATION	250,619	250,689	70	
5281 DENTAL	225,941	227,356	1,415	
5292 LIFE	36,311	36,458	147	
5295 CASH IN LIEU	207,596	210,275	2,679	
5321 PROFESSIONAL EDU SERVICES	1,356,864	1,345,864	-11,000	
5322 KELLY SUB SERVICES	351,422	368,993	17,571	
5341 OTHER PROFESSNL SERVICES	40,000	40,000	0	
5352 OTHER TECHNICAL SERVICES	1,589	1,589	0	
5425 TRASH & RECYCLING	408	408	0	
5431 NONTECHNLGY REPAIR/MAINT	125,939	175,052	49,114	
5441 RENTALS-LAND/BUILDINGS	0	0	0	
5442 RENTALS-EQUIPMNT/VEHICLES	8,428	8,428	0	
5519 STU TRANS FRM OTHER	773	811	38	
5531 COMMUNICATIONS	820	820	0	
5533 POSTAGE	0	0	0	
5534 TELEPHONE AND VOICE	0	0	0	
5541 ADVERTISING	1,487	1,487	0	
5551 PRINTING AND BINDING	20,593	20,593	0	
5561 TUITN TO VT LEA	15,320	15,320	0	
5566 TUITN TO VC-ON BEHALF	717,819	811,756	93,937	
5567 TUITN TO VC	751,600	797,923	46,323	

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5581 TRAVEL	4,613	4,613	0
5611 GENERAL SUPPLIES	782,807	781,677	-1,130
5626 GASOLINE	2,563	2,563	0
5641 BOOKS AND PERIODICALS	42,309	42,309	1
5651 SUPPLIES-TECH RELATED	33,755	34,155	400
5731 MACHINERY	0	0	0
5733 FURNITURE AND FIXTURES	0	0	0
5812 DUES AND FEES - STUDENTS	16,649	16,649	0
1201 SPECIAL EDUCATION	14,977,261	15,331,822	354,561
5111 TEACHERS	4,190,703	4,312,234	121,531
5121 PARAEDUCATOR	2,966,746	3,052,780	86,034
5131 SUBSTITUTES	103,154	106,146	2,992
5171 TECHNICAL/PROFESSNL STFF	186,735	192,151	5,416
5173 TECH & PROF - LIAISONS	0	0	0
5175 TECH & PROF - TUTORS	41,583	42,789	1,206
5192 OVERTIME	2,650	2,728	78
5193 STIPENDS	2,588	2,663	75
5194 TEMPORARY EMPLOYEES	8,960	9,220	260
5211 HEALTH INSURANCE	1,097,845	1,239,467	141,622
5218 HSA	0	0	0
5219 HRA	322,533	277,860	-44,673
5220 FICA	587,624	604,666	17,042
5232 VSTRS--OPEB	14,663	15,284	622
5235 CITY RETIREMENT PENSION	113,667	90,735	-22,932
5251 TUITION REIMBURSEMENT	36,072	36,072	0
5271 WORKERS COMPENSATION	88,368	88,369	1
5281 DENTAL	75,585	75,585	0
5292 LIFE	14,515	14,515	0
5295 CASH IN LIEU	96,292	97,534	1,242
5321 PROFESSIONAL EDU SERVICES	2,983,990	2,995,990	12,000
5322 KELLY SUB SERVICES	69,590	73,069	3,479
5425 TRASH & RECYCLING	256	256	0
5442 RENTALS-EQUIPMNT/VEHICLES	1,260	1,260	0
5519 STU TRANS FRM OTHER	0	0	0
5533 POSTAGE	106	106	0
5541 ADVERTISING	0	0	0
5562 TUITN TO PRIV VT LEAS	1,905,858	1,935,858	30,000
5581 TRAVEL	5,162	5,162	0
5611 GENERAL SUPPLIES	49,985	48,551	-1,434
5641 BOOKS AND PERIODICALS	2,340	2,340	0
5651 SUPPLIES-TECH RELATED	5,939	5,939	0

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5812 DUES AND FEES - STUDENTS	2,493	2,493	0
5897 PY EXP ADJ	0	0	0
1401 ATHLETICS	738,553	756,090	17,537
5141 ADMINISTRATION	70,341	72,380	2,039
5171 TECHNICAL/PROFESSNL STFF	26,315	27,078	763
5174 TECH & PROF - COACHES	361,110	371,582	10,472
5194 TEMPORARY EMPLOYEES	29,784	30,648	864
5211 HEALTH INSURANCE	6,181	6,978	797
5219 HRA	2,156	1,857	-299
5220 FICA	38,276	39,386	1,110
5235 CITY RETIREMENT PENSION	10,844	8,657	-2,187
5271 WORKERS COMPENSATION	4,157	4,157	0
5281 DENTAL	461	461	0
5292 LIFE	147	147	0
5321 PROFESSIONAL EDU SERVICES	80,348	80,348	0
5431 NONTECHNLGY REPAIR/MAINT	10,200	14,178	3,978
5441 RENTALS-LAND/BUILDINGS	22,550	22,550	0
5531 COMMUNICATIONS	246	246	0
5581 TRAVEL	1,587	1,587	0
5611 GENERAL SUPPLIES	42,675	42,675	0
5731 MACHINERY	0	0	0
5812 DUES AND FEES - STUDENTS	31,175	31,175	0
1501 CO-CURRICULAR	151,435	155,615	4,180
5194 TEMPORARY EMPLOYEES	131,169	134,973	3,804
5220 FICA	10,267	10,564	297
5271 WORKERS COMPENSATION	0	0	0
5321 PROFESSIONAL EDU SERVICES	4,401	4,401	0
5519 STU TRANS FRM OTHER	1,575	1,654	79
5581 TRAVEL	0	0	0
5611 GENERAL SUPPLIES	3,126	3,126	0
5812 DUES AND FEES - STUDENTS	897	897	0
2110 ATTEND/SOCIALWORK SERV	597,965	603,191	5,226
5111 TEACHERS	0	0	0
5171 TECHNICAL/PROFESSNL STFF	32,945	33,900	955
5173 TECH & PROF - LIAISONS	143,504	147,666	4,162
5175 TECH & PROF - TUTORS	12,935	13,310	375
5192 OVERTIME	423	435	12
5193 STIPENDS	1,100	1,132	32
5194 TEMPORARY EMPLOYEES	30,000	30,870	870
5211 HEALTH INSURANCE	16,293	18,394	2,101
5219 HRA	4,312	3,715	-597

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5220 FICA	17,026	17,520	494
5235 CITY RETIREMENT PENSION	20,526	16,385	-4,141
5251 TUITION REIMBURSEMENT	0	0	0
5271 WORKERS COMPENSATION	2,120	2,120	0
5281 DENTAL	2,252	2,251	-1
5292 LIFE	564	564	0
5295 CASH IN LIEU	3,202	3,244	42
5321 PROFESSIONAL EDU SERVICES	261,623	261,623	0
5534 TELEPHONE AND VOICE	9,212	10,133	921
5551 PRINTING AND BINDING	0	0	0
5581 TRAVEL	2,454	2,454	0
5611 GENERAL SUPPLIES	36,816	36,816	0
5641 BOOKS AND PERIODICALS	659	659	0
2120 GUIDANCE SERVICES	1,736,951	1,788,005	51,054
5111 TEACHERS	1,106,476	1,138,564	32,088
5131 SUBSTITUTES	22,050	22,689	639
5141 ADMINISTRATION	91,000	93,639	2,639
5161 CLERICAL	137,267	141,247	3,980
5192 OVERTIME	0	0	0
5193 STIPENDS	666	686	20
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	129,423	146,117	16,694
5218 HSA	0	0	0
5219 HRA	44,884	38,668	-6,216
5220 FICA	103,543	106,545	3,002
5232 VSTRS--OPEB	6,375	6,645	270
5235 CITY RETIREMENT PENSION	12,062	9,628	-2,434
5251 TUITION REIMBURSEMENT	8,171	8,170	-1
5271 WORKERS COMPENSATION	14,899	14,900	1
5281 DENTAL	11,618	11,619	1
5292 LIFE	2,453	2,454	1
5295 CASH IN LIEU	24,685	25,005	320
5321 PROFESSIONAL EDU SERVICES	103	103	0
5322 KELLY SUB SERVICES	0	0	0
5425 TRASH & RECYCLING	213	213	0
5534 TELEPHONE AND VOICE	0	0	0
5581 TRAVEL	2,002	2,002	0
5611 GENERAL SUPPLIES	13,011	13,061	50
5641 BOOKS AND PERIODICALS	1,261	1,261	0
5651 SUPPLIES-TECH RELATED	538	538	0
5811 DUES AND FEES - STAFF	4,251	4,251	0

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
2131 HEALTH SERVICES	1,037,793	1,071,854	34,061
5111 TEACHERS	735,290	756,613	21,323
5131 SUBSTITUTES	40,382	41,553	1,171
5171 TECHNICAL/PROFESSNL STFF	20,903	21,509	606
5193 STIPENDS	2,500	2,573	73
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	92,071	103,948	11,877
5219 HRA	22,736	19,587	-3,149
5220 FICA	61,437	63,219	1,782
5232 VSTRS--OPEB	5,100	5,316	216
5235 CITY RETIREMENT PENSION	0	0	0
5251 TUITION REIMBURSEMENT	7,211	7,211	0
5271 WORKERS COMPENSATION	8,830	8,832	2
5281 DENTAL	8,744	8,744	0
5292 LIFE	1,695	1,696	1
5295 CASH IN LIEU	12,225	12,384	159
5321 PROFESSIONAL EDU SERVICES	74	74	0
5611 GENERAL SUPPLIES	18,536	18,536	0
5641 BOOKS AND PERIODICALS	59	59	0
2140 PSYCHOLOGICAL SERVICES	803,127	828,883	25,756
5111 TEACHERS	627,152	645,339	18,187
5211 HEALTH INSURANCE	65,097	73,495	8,398
5219 HRA	20,580	17,730	-2,850
5220 FICA	53,714	55,271	1,557
5232 VSTRS--OPEB	8,925	9,303	378
5251 TUITION REIMBURSEMENT	4,017	4,017	0
5271 WORKERS COMPENSATION	8,460	8,460	0
5281 DENTAL	6,065	6,065	0
5292 LIFE	1,147	1,147	0
5295 CASH IN LIEU	6,577	6,662	85
5321 PROFESSIONAL EDU SERVICES	0	0	0
5531 COMMUNICATIONS	856	856	0
5611 GENERAL SUPPLIES	538	538	0
2150 SPEECH PATH & AUD SERV	481	481	0
5251 TUITION REIMBURSEMENT	481	481	0
2151 SPCH PATHLGY/AUDILGY SERV	1,566,185	1,615,939	49,754
5111 TEACHERS	1,064,800	1,095,680	30,880
5131 SUBSTITUTES	5,600	5,762	162
5171 TECHNICAL/PROFESSNL STFF	111,351	114,580	3,229
5192 OVERTIME	50	51	1
5193 STIPENDS	0	0	0

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5211 HEALTH INSURANCE	145,002	163,706	18,704
5219 HRA	41,454	35,713	-5,741
5220 FICA	92,235	94,910	2,675
5232 VSTRS--OPEB	12,750	13,290	540
5235 CITY RETIREMENT PENSION	4,599	3,671	-928
5251 TUITION REIMBURSEMENT	9,199	9,199	0
5271 WORKERS COMPENSATION	14,090	14,091	1
5281 DENTAL	12,193	12,193	0
5292 LIFE	2,325	2,326	1
5295 CASH IN LIEU	17,883	18,115	232
5321 PROFESSIONAL EDU SERVICES	18,269	18,269	0
5581 TRAVEL	690	690	0
5611 GENERAL SUPPLIES	4,669	4,669	0
5651 SUPPLIES-TECH RELATED	2,358	2,358	0
5811 DUES AND FEES - STAFF	6,666	6,666	0
2160 OCCUPATIONAL THERAPY	102,872	103,409	537
5111 TEACHERS	1,080	1,111	31
5171 TECHNICAL/PROFESSNL STFF	72,994	75,111	2,117
5193 STIPENDS	0	0	0
5211 HEALTH INSURANCE	6,181	6,978	797
5219 HRA	2,156	1,857	-299
5220 FICA	5,584	5,746	162
5235 CITY RETIREMENT PENSION	11,254	8,983	-2,271
5271 WORKERS COMPENSATION	888	888	0
5281 DENTAL	538	538	0
5292 LIFE	147	147	0
5581 TRAVEL	1,025	1,025	0
5611 GENERAL SUPPLIES	1,025	1,025	0
2170 PHYSICAL THERAPY	76,592	79,517	2,925
5111 TEACHERS	2,509	2,582	73
5171 TECHNICAL/PROFESSNL STFF	52,523	54,046	1,523
5193 STIPENDS	0	0	0
5211 HEALTH INSURANCE	12,841	14,498	1,657
5219 HRA	3,161	2,723	-438
5220 FICA	3,767	3,876	109
5271 WORKERS COMPENSATION	599	599	0
5281 DENTAL	317	317	0
5292 LIFE	55	55	0
5581 TRAVEL	308	308	0
5611 GENERAL SUPPLIES	513	513	0
2190 OTHR SUPPORT SERV-STU	252,930	253,743	813

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5141 ADMINISTRATION	97,940	100,780	2,840
5193 STIPENDS	1,708	1,758	50
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	6,181	6,978	797
5219 HRA	2,058	1,773	-285
5220 FICA	7,492	7,710	218
5235 CITY RETIREMENT PENSION	15,100	12,053	-3,047
5251 TUITION REIMBURSEMENT	1,983	1,983	0
5271 WORKERS COMPENSATION	1,191	1,191	0
5281 DENTAL	872	872	0
5292 LIFE	147	147	0
5321 PROFESSIONAL EDU SERVICES	105,325	105,325	0
5322 KELLY SUB SERVICES	0	0	0
5352 OTHER TECHNICAL SERVICES	1,000	1,000	0
5534 TELEPHONE AND VOICE	2,400	2,640	240
5581 TRAVEL	2,870	2,870	0
5611 GENERAL SUPPLIES	3,588	3,588	0
5811 DUES AND FEES - STAFF	3,075	3,075	0
2212 INSTRUCT/CURRICULMDEVELOP	6,758	6,847	89
5193 STIPENDS	2,850	2,933	83
5220 FICA	218	224	6
5321 PROFESSIONAL EDU SERVICES	0	0	0
5611 GENERAL SUPPLIES	3,690	3,690	0
2213 INSTRUCT STAFF TRAIN	1,617,659	1,687,281	69,622
5111 TEACHERS	179,834	185,049	5,215
5131 SUBSTITUTES	0	0	0
5141 ADMINISTRATION	212,380	218,539	6,159
5161 CLERICAL	58,274	59,964	1,690
5171 TECHNICAL/PROFESSNL STFF	290,594	279,851	-10,743
5193 STIPENDS	88,392	90,956	2,564
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	90,660	102,356	11,696
5219 HRA	25,362	21,850	-3,512
5220 FICA	82,420	84,810	2,390
5235 CITY RETIREMENT PENSION	58,253	46,501	-11,752
5251 TUITION REIMBURSEMENT	725	725	0
5271 WORKERS COMPENSATION	11,497	11,497	0
5281 DENTAL	8,201	8,201	0
5292 LIFE	930	930	0
5295 CASH IN LIEU	17,122	17,343	221
5321 PROFESSIONAL EDU SERVICES	208,681	233,681	25,000

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5322 KELLY SUB SERVICES	9,698	10,183	485
5331 EMP TRAINING/DEVELOP	49,913	89,783	39,871
5441 RENTALS-LAND/BUILDINGS	7,595	7,595	0
5533 POSTAGE	1,648	1,648	0
5534 TELEPHONE AND VOICE	3,400	3,740	340
5551 PRINTING AND BINDING	866	866	0
5581 TRAVEL	19,972	19,972	0
5611 GENERAL SUPPLIES	64,688	64,688	0
5641 BOOKS AND PERIODICALS	48,420	48,420	0
5651 SUPPLIES-TECH RELATED	10,081	10,081	0
5811 DUES AND FEES - STAFF	68,052	68,052	0
2220 LIBRARY/MEDIA SERVICES	1,338,634	1,371,100	32,466
5111 TEACHERS	690,016	710,025	20,009
5121 PARAEDUCATOR	141,100	145,192	4,092
5131 SUBSTITUTES	242	249	7
5171 TECHNICAL/PROFESSNL STFF	77,420	79,665	2,245
5192 OVERTIME	0	0	0
5211 HEALTH INSURANCE	140,998	159,187	18,189
5219 HRA	39,494	34,024	-5,470
5220 FICA	76,402	78,619	2,217
5232 VSTRS--OPEB	1,275	1,329	54
5235 CITY RETIREMENT PENSION	44,496	35,520	-8,976
5251 TUITION REIMBURSEMENT	4,124	4,124	0
5271 WORKERS COMPENSATION	12,058	12,057	-1
5281 DENTAL	12,006	12,007	1
5292 LIFE	1,880	1,880	0
5295 CASH IN LIEU	7,642	7,741	99
5321 PROFESSIONAL EDU SERVICES	256	256	0
5322 KELLY SUB SERVICES	0	0	0
5432 TECHNLOGY REPAIR/MAINT	400	400	0
5581 TRAVEL	0	0	0
5611 GENERAL SUPPLIES	12,636	12,636	0
5641 BOOKS AND PERIODICALS	57,091	57,091	0
5651 SUPPLIES-TECH RELATED	18,816	18,816	0
5811 DUES AND FEES - STAFF	282	282	0
2230 TECHNOLOGY FR INSTRUCT	849,341	853,919	4,578
5131 SUBSTITUTES	0	0	0
5171 TECHNICAL/PROFESSNL STFF	519,603	534,672	15,069
5192 OVERTIME	0	0	0
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	0	0	0

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5211 HEALTH INSURANCE	52,700	59,499	6,799
5219 HRA	16,660	14,353	-2,307
5220 FICA	39,864	41,020	1,156
5235 CITY RETIREMENT PENSION	80,108	63,947	-16,161
5271 WORKERS COMPENSATION	6,320	6,320	0
5281 DENTAL	3,130	3,130	0
5292 LIFE	995	995	0
5295 CASH IN LIEU	1,709	1,731	22
5321 PROFESSIONAL EDU SERVICES	9,225	9,225	0
5352 OTHER TECHNICAL SERVICES	513	513	0
5432 TECHNLOGY REPAIR/MAINT	8,256	8,256	0
5611 GENERAL SUPPLIES	10,213	10,213	0
5626 GASOLINE	1,025	1,025	0
5641 BOOKS AND PERIODICALS	0	0	0
5651 SUPPLIES-TECH RELATED	82,620	82,620	0
5731 MACHINERY	15,375	15,375	0
5811 DUES AND FEES - STAFF	1,025	1,025	0
2290 OTHR SUPP SRV-INSTRCT STF	42,863	43,052	189
5141 ADMINISTRATION	5,000	5,145	145
5211 HEALTH INSURANCE	0	0	0
5220 FICA	1,530	1,574	44
5251 TUITION REIMBURSEMENT	1,483	1,483	0
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	0	0	0
5292 LIFE	0	0	0
5295 CASH IN LIEU	0	0	0
5531 COMMUNICATIONS	30,750	30,750	0
5534 TELEPHONE AND VOICE	0	0	0
5581 TRAVEL	4,100	4,100	0
5651 SUPPLIES-TECH RELATED	0	0	0
5731 MACHINERY	0	0	0
2311 BOARD OF EDUCATION	41,041	41,651	610
5192 OVERTIME	3,500	3,602	102
5194 TEMPORARY EMPLOYEES	0	0	0
5220 FICA	268	276	8
5271 WORKERS COMPENSATION	0	0	0
5311 OFFICIAL/ADMIN SERVICES	9,500	10,000	500
5321 PROFESSIONAL EDU SERVICES	0	0	0
5322 KELLY SUB SERVICES	0	0	0
5441 RENTALS-LAND/BUILDINGS	625	625	0
5541 ADVERTISING	784	784	0

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5551 PRINTING AND BINDING	2,955	2,955	0
5581 TRAVEL	3,900	3,900	0
5611 GENERAL SUPPLIES	2,587	2,587	0
5651 SUPPLIES-TECH RELATED	2,700	2,700	0
5811 DUES AND FEES - STAFF	14,222	14,222	0
2314 AUDIT	20,565	29,500	8,935
5342 AUDITING SERVICES	20,565	29,500	8,935
2315 LEGAL SERVICES	265,125	232,125	-33,000
5341 OTHER PROFESSNL SERVICES	265,125	232,125	-33,000
2320 EXEC ADMIN	405,327	415,734	10,407
5141 ADMINISTRATION	166,729	171,564	4,835
5161 CLERICAL	56,000	57,624	1,624
5192 OVERTIME	0	0	0
5193 STIPENDS	16,500	16,979	479
5194 TEMPORARY EMPLOYEES	22,420	23,070	650
5211 HEALTH INSURANCE	23,303	26,309	3,006
5219 HRA	6,272	5,403	-869
5220 FICA	16,473	16,951	478
5232 VSTRS--OPEB	1,275	1,329	54
5235 CITY RETIREMENT PENSION	0	0	0
5271 WORKERS COMPENSATION	2,695	2,695	0
5281 DENTAL	1,872	1,872	0
5292 LIFE	294	294	0
5295 CASH IN LIEU	0	0	0
5311 OFFICIAL/ADMIN SERVICES	29,650	29,650	0
5533 POSTAGE	2,356	2,356	0
5534 TELEPHONE AND VOICE	1,500	1,650	150
5551 PRINTING AND BINDING	12,630	12,630	0
5581 TRAVEL	14,430	14,430	0
5611 GENERAL SUPPLIES	14,112	14,112	0
5641 BOOKS AND PERIODICALS	0	0	0
5651 SUPPLIES-TECH RELATED	0	0	0
5811 DUES AND FEES - STAFF	16,816	16,816	0
2410 OFFICE OF THE PRINCIPAL	2,898,908	3,002,445	103,537
5111 TEACHERS	0	0	0
5131 SUBSTITUTES	54,025	55,592	1,567
5141 ADMINISTRATION	1,427,416	1,483,458	56,042
5161 CLERICAL	561,053	577,324	16,271
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5192 OVERTIME	3,130	3,221	91
5193 STIPENDS	0	0	0

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5194 TEMPORARY EMPLOYEES	2,000	2,058	58
5211 HEALTH INSURANCE	298,727	337,106	38,379
5218 HSA	0	0	0
5219 HRA	77,126	66,444	-10,682
5220 FICA	162,769	167,491	4,722
5232 VSTRS--OPEB	4,463	4,651	189
5235 CITY RETIREMENT PENSION	77,408	61,792	-15,616
5251 TUITION REIMBURSEMENT	32,465	34,000	1,535
5271 WORKERS COMPENSATION	25,058	25,058	0
5281 DENTAL	23,030	23,031	1
5292 LIFE	3,266	3,268	2
5295 CASH IN LIEU	10,280	10,414	134
5311 OFFICIAL/ADMIN SERVICES	433	433	0
5321 PROFESSIONAL EDU SERVICES	576	441	-135
5425 TRASH & RECYCLING	267	267	0
5431 NONTECHNLGY REPAIR/MAINT	10,114	14,058	3,944
5442 RENTALS-EQUIPMNT/VEHICLES	1,419	1,419	0
5521 INSURANCE (NOT EMP BEN)	0	0	0
5533 POSTAGE	13,922	13,922	1
5534 TELEPHONE AND VOICE	67,553	74,308	6,755
5551 PRINTING AND BINDING	1,112	1,112	0
5581 TRAVEL	4,198	3,923	-275
5611 GENERAL SUPPLIES	22,118	23,283	1,165
5641 BOOKS AND PERIODICALS	814	814	0
5651 SUPPLIES-TECH RELATED	57	57	0
5811 DUES AND FEES - STAFF	14,109	13,500	-609
2490 OTHR SUPP SERV-SCHL ADMI	350,962	361,552	10,590
5111 TEACHERS	90,073	92,685	2,612
5141 ADMINISTRATION	93,150	95,851	2,701
5161 CLERICAL	49,663	51,103	1,440
5192 OVERTIME	1,000	1,029	29
5193 STIPENDS	5,000	5,000	0
5211 HEALTH INSURANCE	31,477	35,538	4,061
5219 HRA	8,232	7,092	-1,140
5220 FICA	17,745	18,260	515
5235 CITY RETIREMENT PENSION	6,986	5,576	-1,410
5251 TUITION REIMBURSEMENT	2,000	2,000	0
5271 WORKERS COMPENSATION	2,693	2,693	0
5281 DENTAL	2,709	2,709	0
5292 LIFE	435	435	0
5295 CASH IN LIEU	0	0	0

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5311 OFFICIAL/ADMIN SERVICES	27,699	27,699	0
5431 NONTECHNLGY REPAIR/MAINT	3,978	5,529	1,551
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5533 POSTAGE	0	0	0
5534 TELEPHONE AND VOICE	2,300	2,530	230
5581 TRAVEL	579	579	0
5611 GENERAL SUPPLIES	4,344	4,344	0
5811 DUES AND FEES - STAFF	900	900	0
2490 OTHR SUPP SERV-SCHL ADMIN	575,632	426,437	-149,195
5111 TEACHERS	0	0	0
5141 ADMINISTRATION	289,586	166,642	-122,944
5161 CLERICAL	104,912	107,954	3,042
5171 TECHNICAL/PROFESSNL STFF	15,484	15,933	449
5192 OVERTIME	1,000	1,029	29
5193 STIPENDS	5,120	1,667	-3,453
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	44,465	43,223	-1,242
5218 HSA	0	0	0
5219 HRA	14,026	10,311	-3,715
5220 FICA	34,486	25,438	-9,048
5232 VSTRS--OPEB	638	664	27
5235 CITY RETIREMENT PENSION	16,128	12,874	-3,254
5251 TUITION REIMBURSEMENT	4,983	2,983	-2,000
5271 WORKERS COMPENSATION	5,258	3,705	-1,553
5281 DENTAL	3,460	2,999	-461
5292 LIFE	626	479	-147
5295 CASH IN LIEU	2,000	2,026	26
5311 OFFICIAL/ADMIN SERVICES	1,000	0	-1,000
5352 OTHER TECHNICAL SERVICES	1,248	1,248	0
5431 NONTECHNLGY REPAIR/MAINT	2,710	3,767	1,057
5442 RENTALS-EQUIPMNT/VEHICLES	2,766	2,766	0
5521 INSURANCE (NOT EMP BEN)	807	807	0
5533 POSTAGE	3,601	3,601	0
5534 TELEPHONE AND VOICE	4,158	4,918	760
5581 TRAVEL	6,810	1,810	-5,000
5611 GENERAL SUPPLIES	8,923	8,923	0
5811 DUES AND FEES - STAFF	1,440	670	-770
2495 ADMINISTRATION OF GRANTS	162,219	163,643	1,424
5141 ADMINISTRATION	84,228	86,670	2,442
5161 CLERICAL	22,500	23,153	653
5211 HEALTH INSURANCE	16,793	18,959	2,166

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5219 HRA	6,174	5,319	-855
5220 FICA	8,138	8,374	236
5235 CITY RETIREMENT PENSION	16,401	13,092	-3,309
5251 TUITION REIMBURSEMENT	1,983	1,983	0
5271 WORKERS COMPENSATION	1,294	1,294	0
5281 DENTAL	1,308	1,308	0
5292 LIFE	220	220	0
5533 POSTAGE	0	0	0
5534 TELEPHONE AND VOICE	923	1,015	92
5551 PRINTING AND BINDING	62	62	0
5581 TRAVEL	410	410	0
5611 GENERAL SUPPLIES	1,169	1,169	0
5651 SUPPLIES-TECH RELATED	615	615	0
2510 FISCAL SERVICES	815,570	789,824	-25,746
5141 ADMINISTRATION	122,975	126,542	3,567
5161 CLERICAL	225,058	231,584	6,526
5171 TECHNICAL/PROFESSNL STFF	82,975	85,381	2,406
5192 OVERTIME	10,198	10,494	296
5194 TEMPORARY EMPLOYEES	4,000	4,116	116
5211 HEALTH INSURANCE	62,940	71,059	8,119
5219 HRA	88,522	76,262	-12,260
5220 FICA	41,258	42,455	1,197
5235 CITY RETIREMENT PENSION	53,657	42,832	-10,825
5251 TUITION REIMBURSEMENT	3,966	3,966	0
5271 WORKERS COMPENSATION	5,303	5,303	0
5281 DENTAL	4,670	4,670	0
5292 LIFE	882	882	0
5311 OFFICIAL/ADMIN SERVICES	24,959	0	-24,959
5341 OTHER PROFESSNL SERVICES	17,600	17,600	0
5533 POSTAGE	1,018	1,018	0
5534 TELEPHONE AND VOICE	700	770	70
5541 ADVERTISING	600	600	0
5581 TRAVEL	7,000	7,000	0
5611 GENERAL SUPPLIES	9,519	9,519	0
5651 SUPPLIES-TECH RELATED	4,646	4,646	0
5811 DUES AND FEES - STAFF	5,000	5,000	0
5832 INTEREST ON LT DEBT	0	0	0
5898 BANK FEES	20,000	20,000	0
5899 MISC EXPENDITURES - OTHER	18,125	18,125	0
2560 PUBLIC INFORMATION SVC	83,211	83,315	104
5171 TECHNICAL/PROFESSNL STFF	55,100	56,698	1,598

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5211 HEALTH INSURANCE	0	0	0
5219 HRA	0	0	0
5220 FICA	4,456	4,586	130
5235 CITY RETIREMENT PENSION	8,321	6,642	-1,679
5271 WORKERS COMPENSATION	656	656	0
5281 DENTAL	0	0	0
5292 LIFE	147	147	0
5295 CASH IN LIEU	4,280	4,336	56
5311 OFFICIAL/ADMIN SERVICES	10,250	10,250	0
2570 PERSONNEL SERVICES	949,854	805,560	-144,294
5141 ADMINISTRATION	179,065	98,784	-80,281
5171 TECHNICAL/PROFESSNL STFF	312,276	321,332	9,056
5192 OVERTIME	500	515	15
5193 STIPENDS	2,500	2,573	73
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	87,908	82,314	-5,594
5218 HSA	0	0	0
5219 HRA	27,440	23,640	-3,800
5220 FICA	39,798	40,952	1,154
5232 VSTRS--OPEB	0	0	0
5235 CITY RETIREMENT PENSION	78,870	62,959	-15,911
5251 TUITION REIMBURSEMENT	0	0	0
5271 WORKERS COMPENSATION	6,222	6,222	0
5281 DENTAL	5,376	5,376	0
5292 LIFE	995	995	0
5295 CASH IN LIEU	2,224	3,000	776
5311 OFFICIAL/ADMIN SERVICES	1,262	1,262	1
5321 PROFESSIONAL EDU SERVICES	0	0	0
5331 EMP TRAINING/DEVELOP	56,710	26,710	-30,000
5341 OTHER PROFESSNL SERVICES	27,357	17,278	-10,079
5531 COMMUNICATIONS	56	56	0
5533 POSTAGE	2,255	2,255	0
5534 TELEPHONE AND VOICE	2,950	3,245	295
5541 ADVERTISING	29,572	24,572	-5,000
5581 TRAVEL	31,668	26,668	-5,000
5611 GENERAL SUPPLIES	24,440	24,440	0
5641 BOOKS AND PERIODICALS	2,050	2,050	0
5651 SUPPLIES-TECH RELATED	5,945	5,945	0
5811 DUES AND FEES - STAFF	22,345	22,345	0
5899 MISC EXPENDITURES - OTHER	72	72	0
2580 ADMIN. TECHNOLOGY SVC	348,185	375,674	27,489

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5171 TECHNICAL/PROFESSNL STFF	124,310	127,915	3,605
5211 HEALTH INSURANCE	23,303	26,309	3,006
5219 HRA	6,370	5,488	-882
5220 FICA	9,510	9,785	275
5235 CITY RETIREMENT PENSION	19,165	15,299	-3,866
5271 WORKERS COMPENSATION	1,512	1,512	0
5281 DENTAL	1,872	1,872	0
5292 LIFE	294	294	0
5352 OTHER TECHNICAL SERVICES	0	0	0
5431 NONTECHNLGY REPAIR/MAINT	65,000	90,350	25,350
5432 TECHNLGY REPAIR/MAINT	0	0	0
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5611 GENERAL SUPPLIES	42,025	42,025	0
5651 SUPPLIES-TECH RELATED	54,825	54,825	0
2610 OPERATION OF BUILDINGS	963,614	970,550	6,936
5141 ADMINISTRATION	223,034	229,502	6,468
5161 CLERICAL	46,565	47,915	1,350
5192 OVERTIME	1,000	1,029	29
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	45,852	51,766	5,914
5219 HRA	12,446	10,722	-1,724
5220 FICA	21,028	21,638	610
5235 CITY RETIREMENT PENSION	41,564	33,179	-8,385
5271 WORKERS COMPENSATION	3,279	3,279	0
5281 DENTAL	3,156	3,156	0
5292 LIFE	441	441	0
5295 CASH IN LIEU	4,280	4,336	56
5321 PROFESSIONAL EDU SERVICES	0	0	0
5341 OTHER PROFESSNL SERVICES	0	0	0
5431 NONTECHNLGY REPAIR/MAINT	265,599	265,599	0
5441 RENTALS-LAND/BUILDINGS	80,000	80,000	0
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5521 INSURANCE (NOT EMP BEN)	139,047	139,047	0
5534 TELEPHONE AND VOICE	26,176	28,794	2,618
5541 ADVERTISING	4,063	4,063	0
5581 TRAVEL	1,025	1,025	0
5611 GENERAL SUPPLIES	39,934	39,934	0
5811 DUES AND FEES - STAFF	5,125	5,125	0
2620 MAINTENANCE OF BUILDINGS	5,712,026	5,854,624	142,598
5172 TECH & PROF - MAINTENANCE	610,958	628,675	17,717
5182 NON-CLER GEN - CUSTODIAN	1,556,675	1,601,818	45,143

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5192 OVERTIME	164,190	168,952	4,762
5194 TEMPORARY EMPLOYEES	90,000	92,610	2,610
5211 HEALTH INSURANCE	347,711	392,566	44,855
5219 HRA	125,440	108,067	-17,373
5220 FICA	165,388	170,184	4,796
5235 CITY RETIREMENT PENSION	308,892	246,576	-62,316
5271 WORKERS COMPENSATION	26,419	26,419	0
5281 DENTAL	29,823	29,823	0
5292 LIFE	5,018	5,018	0
5295 CASH IN LIEU	17,267	17,490	223
5411 UTILITY SERVICES	137,152	141,266	4,114
5423 CUSTODIAL SERVICES	20,500	20,500	0
5425 TRASH & RECYCLING	94,300	164,300	70,000
5431 NONTECHNLGY REPAIR/MAINT	318,797	318,797	0
5441 RENTALS-LAND/BUILDINGS	6,150	6,150	0
5442 RENTALS-EQUIPMNT/VEHICLES	6,150	6,150	0
5521 INSURANCE (NOT EMP BEN)	160,190	160,190	0
5611 GENERAL SUPPLIES	454,875	454,875	0
5621 NATURAL GAS	250,983	258,513	7,530
5622 ELECTRICITY	684,574	705,110	20,536
5623 BOTTLED GAS	5,125	5,125	0
5627 WOOD CHIPS/PELLETS	82,400	82,400	0
5629 OTHER	7,175	7,175	0
5731 MACHINERY	25,625	25,625	0
5733 FURNITURE AND FIXTURES	10,250	10,250	0
2630 CARE & UPKEEP OF GROUNDS	153,622	153,622	0
5424 LANDSCAPING/LAWN CARE	40,872	40,872	0
5442 RENTALS-EQUIPMNT/VEHICLES	10,250	10,250	0
5611 GENERAL SUPPLIES	82,000	82,000	0
5731 MACHINERY	20,500	20,500	0
2640 CARE/UPKEEP OF EQUIPMENT	202,355	202,565	210
5172 TECH & PROF - MAINTENANCE	63,511	65,353	1,842
5211 HEALTH INSURANCE	0	0	0
5219 HRA	0	0	0
5220 FICA	5,022	5,168	146
5235 CITY RETIREMENT PENSION	9,089	7,256	-1,833
5271 WORKERS COMPENSATION	717	717	0
5281 DENTAL	0	0	0
5292 LIFE	147	147	0
5295 CASH IN LIEU	4,280	4,336	56
5431 NONTECHNLGY REPAIR/MAINT	13,500	13,500	0

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5611 GENERAL SUPPLIES	38,438	38,438	0
5626 GASOLINE	42,025	42,025	0
5732 VEHICLES	25,625	25,625	0
2660 SECURITY	202,629	34,411	-168,218
5171 TECHNICAL/PROFESSNL STFF	20,026	20,606	580
5211 HEALTH INSURANCE	6,181	6,978	797
5219 HRA	2,156	1,857	-299
5220 FICA	1,532	1,576	44
5235 CITY RETIREMENT PENSION	3,087	2,465	-622
5271 WORKERS COMPENSATION	244	244	0
5281 DENTAL	538	538	0
5292 LIFE	147	147	0
5490 OTHER PURCH PROPERTY SERV	168,718	0	-168,718
2711 RESIDENT STUDENTS	1,240,239	1,212,853	-27,386
5183 NON-CLER GEN - DRIVER	518,306	483,337	-34,969
5192 OVERTIME	35,000	36,015	1,015
5194 TEMPORARY EMPLOYEES	53,820	55,381	1,561
5211 HEALTH INSURANCE	53,365	60,249	6,884
5219 HRA	40,560	34,942	-5,618
5220 FICA	48,947	50,366	1,419
5235 CITY RETIREMENT PENSION	82,325	65,716	-16,609
5271 WORKERS COMPENSATION	6,494	6,495	1
5281 DENTAL	4,728	4,728	0
5292 LIFE	1,222	1,222	0
5295 CASH IN LIEU	8,561	8,671	110
5442 RENTALS-EQUIPMNT/VEHICLES	10,000	10,000	0
5511 STU TRANS FRM PUB VT LEA	37,660	39,543	1,883
5519 STU TRANS FRM OTHER	337,726	354,613	16,887
5534 TELEPHONE AND VOICE	500	550	50
5611 GENERAL SUPPLIES	0	0	0
5626 GASOLINE	0	0	0
5811 DUES AND FEES - STAFF	1,025	1,025	0
2715 FIELD TRIPS-EDU RELATED	19,065	24,973	5,908
5442 RENTALS-EQUIPMNT/VEHICLES	882	882	0
5519 STU TRANS FRM OTHER	18,183	24,091	5,908
2716 EXTRA/CO-CURR TRANSPORT	119,890	125,886	5,996
5519 STU TRANS FRM OTHER	119,890	125,886	5,996
2720 MONITORING SERVICES	7,966	8,041	75
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5211 HEALTH INSURANCE	0	0	0

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5219 HRA	0	0	0
5220 FICA	2,577	2,652	75
5271 WORKERS COMPENSATION	264	264	0
5281 DENTAL	0	0	0
5292 LIFE	0	0	0
5611 GENERAL SUPPLIES	5,125	5,125	0
2730 VEHICLE SERV/MAINT	76,466	76,959	493
5431 NONTECHNLGY REPAIR/MAINT	6,958	6,958	0
5442 RENTALS-EQUIPMNT/VEHICLES	10,250	10,250	0
5534 TELEPHONE AND VOICE	4,933	5,426	493
5611 GENERAL SUPPLIES	18,450	18,450	0
5626 GASOLINE	30,750	30,750	0
5732 VEHICLES	5,125	5,125	0
2901 OTHER SUPPORT SERVICES	558,016	552,052	-5,964
5195 COMP ABSENCES - RETIREES	336,375	346,130	9,755
5211 HEALTH INSURANCE	25,000	28,225	3,225
5219 HRA	0	0	0
5220 FICA	5,365	5,521	156
5261 UNEMPLOYMENT COMPENSATION	75,000	55,000	-20,000
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	0	0	0
5296 CATAMOUNT HEALTH FEES	25,000	25,000	0
5311 OFFICIAL/ADMIN SERVICES	50,430	50,430	0
5341 OTHER PROFESSNL SERVICES	0	0	0
5531 COMMUNICATIONS	7,352	7,352	0
5533 POSTAGE	24,494	24,494	0
5534 TELEPHONE AND VOICE	9,000	9,900	900
2999 FAMILY ENGAGEMENT	15,000	15,000	0
5581 TRAVEL	5,000	5,000	0
5611 GENERAL SUPPLIES	10,000	10,000	0
4300 ARCHITECT/ENGINEERING	51,250	51,250	0
5341 OTHER PROFESSNL SERVICES	51,250	51,250	0
4700 BUILDING IMPROVEMENTS	44,434	43,934	-500
5451 CONSTRUCTION SERVICES	44,434	43,934	-500
5020 DEBT SERV-CAP CONSTRUCT	4,188,221	4,927,326	739,105
5831 REDEMPTION OF PRINCIPAL	2,075,000	2,295,000	220,000
5832 INTEREST ON LT DEBT	2,093,221	2,612,326	519,105
5833 BOND ISSUANCE/OTHER DEBT	20,000	20,000	0
5210 ADJUSTMENT TO PRIOR YEAR	0	0	0
5897 PY EXP ADJ	0	0	0
5390 FUND TRANSFERS	250,000	250,000	0

GENERAL FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5919 FUND TRANSFER OUT - OTHER	250,000	250,000	0
Contingency	(embedded)	500,000	500,000
Grand Total	77,847,191	80,666,317	2,819,126

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
1101 DIRECT INSTRUCTION	3,265,919	2,955,455	-310,464
5111 TEACHERS	1,217,800	1,117,800	-100,000
5121 PARAEDUCATOR	0	0	0
5131 SUBSTITUTES	0	0	0
5141 ADMINISTRATION	0	0	0
5161 CLERICAL	11,077	11,077	0
5171 TECHNICAL/PROFESSNL STFF	551,008	411,931	-139,077
5173 TECH & PROF - LIAISONS	0	0	0
5175 TECH & PROF - TUTORS	0	0	0
5192 OVERTIME	0	0	0
5193 STIPENDS	6,000	6,000	0
5194 TEMPORARY EMPLOYEES	444,221	389,221	-55,000
5211 HEALTH INSURANCE	152,275	152,275	0
5218 HSA	0	0	0
5219 HRA	46,400	46,400	0
5220 FICA	187,408	177,920	-9,488
5232 VSTRS--OPEB	3,825	3,825	0
5233 VSTRS--PENSION PAYMENTS	186,400	186,400	0
5235 CITY RETIREMENT PENSION	5,800	5,800	0
5251 TUITION REIMBURSEMENT	27,479	27,479	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	14,800	14,800	0
5281 DENTAL	11,900	11,900	0
5292 LIFE	3,450	3,450	0
5295 CASH IN LIEU	2,500	2,500	0
5311 OFFICIAL/ADMIN SERVICES	0	0	0
5321 PROFESSIONAL EDU SERVICES	188,300	187,900	-400
5322 KELLY SUB SERVICES	1,000	1,000	0
5341 OTHER PROFESSNL SERVICES	0	0	0
5431 NONTECHNLGY REPAIR/MAINT	0	0	0
5441 RENTALS-LAND/BUILDINGS	0	0	0
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5519 STU TRANS FRM OTHER	0	0	0
5533 POSTAGE	0	0	0
5534 TELEPHONE AND VOICE	7,000	7,000	0
5541 ADVERTISING	0	0	0
5551 PRINTING AND BINDING	400	400	0
5581 TRAVEL	40,200	40,200	0
5611 GENERAL SUPPLIES	56,300	50,000	-6,300
5641 BOOKS AND PERIODICALS	19,500	19,500	0
5651 SUPPLIES-TECH RELATED	78,000	78,000	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5733 FURNITURE AND FIXTURES	0	0	0
5734 TECH RELATED HARDWARE	0	0	0
5811 DUES AND FEES - STAFF	600	600	0
5812 DUES AND FEES - STUDENTS	2,277	2,077	-200
5899 MISC EXPENDITURES - OTHER	0	0	0
1201 SPECIAL EDUCATION	501,300	426,300	-75,000
5111 TEACHERS	0	0	0
5121 PARAEDUCATOR	100,000	100,000	0
5131 SUBSTITUTES	0	0	0
5171 TECHNICAL/PROFESSNL STFF	165,700	165,700	0
5192 OVERTIME	0	0	0
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	65,800	65,800	0
5211 HEALTH INSURANCE	10,000	10,000	0
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5251 TUITION REIMBURSEMENT	500	500	0
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	0	0	0
5292 LIFE	0	0	0
5295 CASH IN LIEU	0	0	0
5321 PROFESSIONAL EDU SERVICES	54,300	34,300	-20,000
5322 KELLY SUB SERVICES	0	0	0
5533 POSTAGE	0	0	0
5581 TRAVEL	0	0	0
5611 GENERAL SUPPLIES	55,000	30,000	-25,000
5641 BOOKS AND PERIODICALS	0	0	0
5651 SUPPLIES-TECH RELATED	40,000	20,000	-20,000
5731 MACHINERY	10,000	0	-10,000
5812 DUES AND FEES - STUDENTS	0	0	0
1301 VOCATIONAL EDUCATION	2,236,768	2,287,283	50,515
5111 TEACHERS	1,245,515	1,341,641	96,127
5121 PARAEDUCATOR	22,734	19,798	-2,936
5131 SUBSTITUTES	200	200	0
5161 CLERICAL	5,400	0	-5,400
5171 TECHNICAL/PROFESSNL STFF	179,831	141,912	-37,919
5193 STIPENDS	15,000	20,000	5,000

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5194 TEMPORARY EMPLOYEES	13,040	0	-13,040
5211 HEALTH INSURANCE	211,752	225,683	13,931
5218 HSA	0	0	0
5219 HRA	44,100	46,300	2,200
5220 FICA	114,752	115,007	255
5232 VSTRS--OPEB	12,341	12,667	326
5233 VSTRS--PENSION PAYMENTS	0	0	0
5235 CITY RETIREMENT PENSION	11,268	11,268	0
5251 TUITION REIMBURSEMENT	15,767	15,000	-767
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	14,493	16,711	2,218
5281 DENTAL	15,408	16,606	1,198
5292 LIFE	1,269	2,352	1,083
5295 CASH IN LIEU	17,883	6,421	-11,462
5321 PROFESSIONAL EDU SERVICES	18,700	13,700	-5,000
5322 KELLY SUB SERVICES	10,000	10,000	0
5425 TRASH & RECYCLING	3,692	3,692	0
5431 NONTECHNLGY REPAIR/MAINT	13,147	13,147	0
5442 RENTALS-EQUIPMNT/VEHICLES	7,646	7,646	0
5521 INSURANCE (NOT EMP BEN)	0	0	0
5532 INTERNET	4,097	4,097	1
5534 TELEPHONE AND VOICE	0	0	0
5541 ADVERTISING	1,772	1,772	0
5551 PRINTING AND BINDING	831	831	0
5566 TUITN TO VC-ON BEHALF	0	0	0
5580 TRAVEL	0	0	0
5581 TRAVEL	10,639	10,639	0
5611 GENERAL SUPPLIES	175,087	179,787	4,700
5641 BOOKS AND PERIODICALS	11,220	11,220	0
5651 SUPPLIES-TECH RELATED	19,528	19,528	0
5731 MACHINERY	0	0	0
5733 FURNITURE AND FIXTURES	0	0	0
5811 DUES AND FEES - STAFF	10,422	10,422	0
5812 DUES AND FEES - STUDENTS	9,236	9,236	0
1401 ATHLETICS	0	0	0
5611 GENERAL SUPPLIES	0	0	0
1501 CO-CURRICULAR	0	0	0
5322 KELLY SUB SERVICES	0	0	0
5581 TRAVEL	0	0	0
5611 GENERAL SUPPLIES	0	0	0
5651 SUPPLIES-TECH RELATED	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
1601 ADULT EDUCATION	43,549	43,549	0
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5194 TEMPORARY EMPLOYEES	25,000	25,000	0
5220 FICA	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5271 WORKERS COMPENSATION	0	0	0
5321 PROFESSIONAL EDU SERVICES	1,450	1,450	0
5533 POSTAGE	800	800	0
5534 TELEPHONE AND VOICE	0	0	0
5541 ADVERTISING	13,140	13,140	0
5581 TRAVEL	230	230	0
5611 GENERAL SUPPLIES	2,704	2,704	0
5641 BOOKS AND PERIODICALS	0	0	0
5812 DUES AND FEES - STUDENTS	225	225	0
2110 ATTEND/SOCIALWORK SERV	891,277	1,180,378	289,101
5111 TEACHERS	65,000	63,391	-1,609
5171 TECHNICAL/PROFESSNL STFF	77,135	143,005	65,870
5173 TECH & PROF - LIAISONS	0	0	0
5175 TECH & PROF - TUTORS	17,397	17,397	0
5192 OVERTIME	0	0	0
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	25,000	0	-25,000
5211 HEALTH INSURANCE	51,900	69,400	17,500
5219 HRA	4,300	8,400	4,100
5220 FICA	16,945	15,216	-1,729
5233 VSTRS--PENSION PAYMENTS	6,500	5,000	-1,500
5235 CITY RETIREMENT PENSION	5,058	17,815	12,757
5250 TUITION REIMBURSEMENT	2,000	2,000	0
5251 TUITION REIMBURSEMENT	0	0	0
5271 WORKERS COMPENSATION	2,400	900	-1,500
5281 DENTAL	1,872	3,196	1,324
5292 LIFE	270	420	150
5295 CASH IN LIEU	4,300	4,300	0
5321 PROFESSIONAL EDU SERVICES	608,000	823,938	215,938
5322 KELLY SUB SERVICES	0	0	0
5534 TELEPHONE AND VOICE	1,500	1,800	300
5551 PRINTING AND BINDING	0	0	0
5581 TRAVEL	700	700	0
5611 GENERAL SUPPLIES	1,000	3,500	2,500
5811 DUES AND FEES - STAFF	0	0	0
2120 GUIDANCE SERVICES	153,873	209,181	55,308

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5111 TEACHERS	92,485	122,678	30,194
5131 SUBSTITUTES	0	0	0
5161 CLERICAL	16,839	27,943	11,104
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	5,100	7,200	2,100
5218 HSA	0	0	0
5219 HRA	900	7,878	6,978
5220 FICA	8,603	11,626	3,023
5232 VSTRS--OPEB	1,275	1,313	38
5233 VSTRS--PENSION PAYMENTS	7,500	7,500	0
5235 CITY RETIREMENT PENSION	6,120	7,691	1,571
5251 TUITION REIMBURSEMENT	3,500	3,500	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	1,285	1,839	554
5281 DENTAL	1,519	2,106	587
5292 LIFE	325	507	182
5295 CASH IN LIEU	1,773	750	-1,023
5321 PROFESSIONAL EDU SERVICES	315	315	0
5581 TRAVEL	550	550	0
5611 GENERAL SUPPLIES	5,335	5,335	0
5641 BOOKS AND PERIODICALS	0	0	0
5651 SUPPLIES-TECH RELATED	0	0	0
5811 DUES AND FEES - STAFF	450	450	0
5812 DUES AND FEES - STUDENTS	0	0	0
2131 HEALTH SERVICES	34,310	34,310	0
5193 STIPENDS	0	0	0
5220 FICA	0	0	0
5321 PROFESSIONAL EDU SERVICES	19,560	19,560	0
5541 ADVERTISING	0	0	0
5551 PRINTING AND BINDING	250	250	0
5581 TRAVEL	0	0	0
5611 GENERAL SUPPLIES	14,500	14,500	0
2140 PSYCHOLOGICAL SERVICES	40,000	20,000	-20,000
5321 PROFESSIONAL EDU SERVICES	40,000	20,000	-20,000
2151 SPCH PATHLGY/AUDILGY SERV	80,246	55,246	-25,000
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	0	0	0
5219 HRA	0	0	0
5220 FICA	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5235 CITY RETIREMENT PENSION	0	0	0
5281 DENTAL	0	0	0
5292 LIFE	0	0	0
5295 CASH IN LIEU	0	0	0
5321 PROFESSIONAL EDU SERVICES	75,246	50,246	-25,000
5611 GENERAL SUPPLIES	5,000	5,000	0
5651 SUPPLIES-TECH RELATED	0	0	0
2160 OCCUPATIONAL THERAPY	160,000	160,000	0
5171 TECHNICAL/PROFESSNL STFF	106,000	106,000	0
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	4,000	4,000	0
5211 HEALTH INSURANCE	0	0	0
5219 HRA	0	0	0
5220 FICA	50,000	50,000	0
5281 DENTAL	0	0	0
5292 LIFE	0	0	0
5295 CASH IN LIEU	0	0	0
2170 PHYSICAL THERAPY	37,000	37,000	0
5171 TECHNICAL/PROFESSNL STFF	25,500	25,500	0
5194 TEMPORARY EMPLOYEES	1,500	1,500	0
5211 HEALTH INSURANCE	0	0	0
5219 HRA	0	0	0
5220 FICA	10,000	10,000	0
5281 DENTAL	0	0	0
5292 LIFE	0	0	0
5611 GENERAL SUPPLIES	0	0	0
2190 OTHER SUPPORT SERVICES -	0	0	0
5611 GENERAL SUPPLIES	0	0	0
2190 OTHER SUPPORT SERV-STU	0	0	0
5193 STIPENDS	0	0	0
5211 HEALTH INSURANCE	0	0	0
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	0	0	0
5292 LIFE	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5295 CASH IN LIEU	0	0	0
5611 GENERAL SUPPLIES	0	0	0
2190 OTHR SUPP SVRS - STUDENTS	0	0	0
5611 GENERAL SUPPLIES	0	0	0
2190 OTHR SUPPORT SERV-STU	0	0	0
5611 GENERAL SUPPLIES	0	0	0
2212 INSTRUCT/CURRICULMDEVELOP	2,700	2,700	0
5111 TEACHERS	0	0	0
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	0	0	0
5220 FICA	0	0	0
5232 VSTRS--OPEB	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	0	0	0
5292 LIFE	0	0	0
5295 CASH IN LIEU	0	0	0
5321 PROFESSIONAL EDU SERVICES	2,700	2,700	0
5322 KELLY SUB SERVICES	0	0	0
5581 TRAVEL	0	0	0
5811 DUES AND FEES - STAFF	0	0	0
2213 INSTRUCT STAFF TRAIN	1,230,650	1,205,650	-25,000
5111 TEACHERS	401,500	401,500	0
5141 ADMINISTRATION	23,000	23,000	0
5171 TECHNICAL/PROFESSNL STFF	37,300	37,300	0
5193 STIPENDS	176,400	176,400	0
5211 HEALTH INSURANCE	80,700	80,700	0
5218 HSA	0	0	0
5219 HRA	24,300	24,300	0
5220 FICA	57,600	57,600	0
5232 VSTRS--OPEB	1,275	1,275	0
5233 VSTRS--PENSION PAYMENTS	69,900	69,900	0
5235 CITY RETIREMENT PENSION	9,300	9,300	0
5251 TUITION REIMBURSEMENT	8,375	8,375	0
5271 WORKERS COMPENSATION	3,300	3,300	0
5281 DENTAL	6,900	6,900	0
5292 LIFE	1,350	1,350	0
5295 CASH IN LIEU	1,000	1,000	0
5321 PROFESSIONAL EDU SERVICES	272,700	247,700	-25,000

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5322 KELLY SUB SERVICES	0	0	0
5331 EMP TRAINING/DEVELOP	0	0	0
5441 RENTALS-LAND/BUILDINGS	0	0	0
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5551 PRINTING AND BINDING	0	0	0
5581 TRAVEL	33,200	33,200	0
5611 GENERAL SUPPLIES	1,000	1,000	0
5641 BOOKS AND PERIODICALS	21,550	21,550	0
5651 SUPPLIES-TECH RELATED	0	0	0
5811 DUES AND FEES - STAFF	0	0	0
2213 INSTRUCTIONAL STAFF TRAIN	0	0	0
5321 PROFESSIONAL EDU SERVICES	0	0	0
5581 TRAVEL	0	0	0
5611 GENERAL SUPPLIES	0	0	0
2219 INSTRUCTION IMPROVEMENT	16,500	16,500	0
5321 PROFESSIONAL EDU SERVICES	16,500	16,500	0
2220 LIBRARY/MEDIA SERVICES	0	0	0
5611 GENERAL SUPPLIES	0	0	0
5641 BOOKS AND PERIODICALS	0	0	0
2230 TECHNOLOGY FR INSTRUCT	60,000	50,000	-10,000
5311 OFFICIAL/ADMIN SERVICES	20,000	20,000	0
5611 GENERAL SUPPLIES	20,000	10,000	-10,000
5651 SUPPLIES-TECH RELATED	20,000	20,000	0
2410 OFFICE OF THE PRINCIPAL	232,389	233,478	1,089
5141 ADMINISTRATION	115,920	97,850	-18,070
5161 CLERICAL	0	0	0
5171 TECHNICAL/PROFESSNL STFF	48,681	50,142	1,461
5195 COMP ABSENCES - RETIREES	0	0	0
5211 HEALTH INSURANCE	11,107	26,309	15,202
5219 HRA	4,200	6,400	2,200
5220 FICA	12,592	11,321	-1,271
5232 VSTRS--OPEB	1,275	1,313	38
5235 CITY RETIREMENT PENSION	7,574	7,521	-53
5251 TUITION REIMBURSEMENT	2,000	2,000	0
5271 WORKERS COMPENSATION	1,762	1,776	14
5281 DENTAL	878	1,872	994
5292 LIFE	150	294	144
5295 CASH IN LIEU	0	0	0
5311 OFFICIAL/ADMIN SERVICES	0	0	0
5425 TRASH & RECYCLING	0	0	0
5431 NONTECHNLGY REPAIR/MAINT	4,000	4,000	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5533 POSTAGE	200	200	0
5534 TELEPHONE AND VOICE	8,600	9,030	430
5551 PRINTING AND BINDING	1,850	1,850	0
5581 TRAVEL	2,000	2,000	0
5611 GENERAL SUPPLIES	8,000	8,000	0
5641 BOOKS AND PERIODICALS	350	350	0
5651 SUPPLIES-TECH RELATED	350	350	0
5811 DUES AND FEES - STAFF	900	900	0
2490 OTHER SUPPORT SVC-SCH ADM	0	0	0
5611 GENERAL SUPPLIES	0	0	0
2490 OTHR SUPP SERV-SCHL ADMI	2,000	2,000	0
5141 ADMINISTRATION	0	0	0
5161 CLERICAL	0	0	0
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5173 TECH & PROF - LIAISONS	0	0	0
5211 HEALTH INSURANCE	0	0	0
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	0	0	0
5292 LIFE	0	0	0
5295 CASH IN LIEU	0	0	0
5321 PROFESSIONAL EDU SERVICES	2,000	2,000	0
5431 NONTECHNLGY REPAIR/MAINT	0	0	0
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5533 POSTAGE	0	0	0
5611 GENERAL SUPPLIES	0	0	0
5811 DUES AND FEES - STAFF	0	0	0
5913 TRANSFER OF INDIRECTS	0	0	0
2490 OTHR SUPP SERV-SCHL ADMIN	82,530	81,530	-1,000
5141 ADMINISTRATION	43,500	43,500	0
5161 CLERICAL	17,495	17,495	0
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5211 HEALTH INSURANCE	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	4,900	4,900	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5235 CITY RETIREMENT PENSION	750	750	0
5251 TUITION REIMBURSEMENT	0	0	0
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	235	235	0
5292 LIFE	150	150	0
5295 CASH IN LIEU	2,000	2,000	0
5321 PROFESSIONAL EDU SERVICES	5,000	5,000	0
5551 PRINTING AND BINDING	0	0	0
5611 GENERAL SUPPLIES	5,500	4,500	-1,000
5651 SUPPLIES-TECH RELATED	3,000	3,000	0
2495 ADMINISTRATION OF GRANTS	45,000	115,000	70,000
5141 ADMINISTRATION	0	100,000	100,000
5161 CLERICAL	0	0	0
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5193 STIPENDS	0	0	0
5211 HEALTH INSURANCE	0	0	0
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	0	0	0
5292 LIFE	0	0	0
5295 CASH IN LIEU	0	0	0
5311 OFFICIAL/ADMIN SERVICES	0	0	0
5321 PROFESSIONAL EDU SERVICES	0	0	0
5541 ADVERTISING	0	0	0
5581 TRAVEL	0	0	0
5611 GENERAL SUPPLIES	0	0	0
5811 DUES AND FEES - STAFF	0	0	0
5913 TRANSFER OF INDIRECTS	45,000	15,000	-30,000
2510 FISCAL SERVICES	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5581 TRAVEL	0	0	0
2560 PUBLIC INFO SERVICES	0	0	0
5311 OFFICIAL/ADMIN SERVICES	0	0	0
2590 OTHR SUPP SERV-CTRL SERV	0	0	0
5194 TEMPORARY EMPLOYEES	0	0	0
5220 FICA	0	0	0
5341 OTHER PROFESSNL SERVICES	0	0	0
2610 OPERATION OF BUILDINGS	26,325	27,566	1,241
5441 RENTALS-LAND/BUILDINGS	0	0	0
5521 INSURANCE (NOT EMP BEN)	17,251	18,252	1,001
5621 NATURAL GAS	7,160	7,400	240
5622 ELECTRICITY	1,400	1,400	0
5626 GASOLINE	14	14	0
5629 OTHER	500	500	0
2620 MAINTENANCE OF BUILDINGS	0	0	0
5411 UTILITY SERVICES	0	0	0
5431 NONTECHNLGY REPAIR/MAINT	0	0	0
5621 NATURAL GAS	0	0	0
5622 ELECTRICITY	0	0	0
2640 CARE & UPKEEP OF EQUIP	0	0	0
5731 MACHINERY	0	0	0
2660 SECURITY	0	0	0
5431 NONTECHNLGY REPAIR/MAINT	0	0	0
2670 SAFETY	0	0	0
5321 PROFESSIONAL EDU SERVICES	0	0	0
2711 RESIDENT STUDENTS	8,000	8,000	0
5519 STU TRANS FRM OTHER	8,000	8,000	0
2715 FIELD TRIPS-EDU RELATED	28,635	27,245	-1,390
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5519 STU TRANS FRM OTHER	28,635	27,245	-1,390
2716 EXTRA/CO-CURR TRANSPORT	12,000	12,600	600
5519 STU TRANS FRM OTHER	12,000	12,600	600
2999 FAMILY ENGAGEMENT	203,000	203,000	0
5173 TECH & PROF - LIAISONS	136,500	136,500	0
5211 HEALTH INSURANCE	13,000	13,000	0
5218 HSA	0	0	0
5219 HRA	4,400	4,400	0
5220 FICA	10,500	10,500	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5235 CITY RETIREMENT PENSION	16,900	16,900	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY20 Budget	FY21 Proposed	Change
5251 TUITION REIMBURSEMENT	0	0	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	1,700	1,700	0
5281 DENTAL	1,500	1,500	0
5292 LIFE	500	500	0
5611 GENERAL SUPPLIES	17,500	17,500	0
5651 SUPPLIES-TECH RELATED	500	500	0
2999 PARENT ENGAGEMENT	15,000	15,000	0
5194 TEMPORARY EMPLOYEES	10,000	10,000	0
5211 HEALTH INSURANCE	0	0	0
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	5,000	5,000	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	0	0	0
5292 LIFE	0	0	0
5295 CASH IN LIEU	0	0	0
3100 FOOD SERVICES OPERATIONS	0	0	0
5184 NON-CLER GEN - FOOD SVC	0	0	0
5220 FICA	0	0	0
5292 LIFE	0	0	0
5611 GENERAL SUPPLIES	0	0	0
5631 FOOD	0	0	0
5210 ADJUSTMENT TO PRIOR YEAR	0	0	0
5897 PY EXP ADJ	0	0	0
5390 FUND TRANSFERS	1,450,000	1,450,000	0
5919 FUND TRANSFER OUT - OTHER	1,450,000	1,450,000	0
Grand Total	10,858,971	10,858,971	0

FY19 Audit Excerpt

The following is an excerpt from the Management Discussion portion of the FY19 audit. The full audit can be found by visiting <http://www.bsdt.org/district/budget/> and selection "Audit Information" from the menu.

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the District's governmental activities. The District's total net position for governmental activities increased by \$2,718,157 from \$14,064,773 to \$16,782,930. The District's total net position for business-type activities decreased by \$26,096 from \$1,901,499 to \$1,875,403.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - increased for governmental activities to a deficit balance of \$2,680,384 at the end of this year. Unrestricted net position for business-type activities decreased to a balance of \$1,764,895.

Revenues and Expenses

Revenues for the Burlington School District's governmental activities increased by 3.67%, while total expenses increased by 6.26%. The increase in revenues was primarily due to operating grants and contributions. The largest increases in expenses were in regular instruction and payments made on-behalf of the District by the State of Vermont.

Revenues for the School District's business-type activities decreased by 7.21%, while total expenses increased by 8.92%.

Table 2
Burlington School District
Changes in Net Position
For the Years Ended June 30,

	Governmental Activities		Business-type Activities	
	2019	2018	2019	2018
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 298,735	\$ 162,309	\$ 436,747	\$ 2,810,038
Operating grants and contributions	32,426,179	26,066,293	2,395,625	314,866
<i>General Revenues:</i>				
General state support	61,139,597	60,572,432	-	-
Investment income	843,590	415,788	-	-
Miscellaneous	3,461,268	7,474,397	161,941	102,100
Total Revenues	<u>98,169,369</u>	<u>94,691,219</u>	<u>2,994,313</u>	<u>3,227,004</u>
Expenses				
Regular instruction	36,956,714	33,541,162	-	-
Special education instruction	13,543,949	13,228,337	-	-
Other instructional programs	1,025,128	955,184	-	-
Student support services	5,865,353	5,685,221	-	-
Staff support services	3,903,082	3,425,124	-	-
General administration	777,937	762,092	-	-
School administration	3,474,636	3,505,715	-	-
Centralized services	1,793,490	1,706,614	-	-
Operations and maintenance	6,766,240	6,924,169	-	-
Transportation services	1,183,348	1,590,496	-	-
Employee benefits	398,804	419,894	-	-
On-behalf payments	14,812,871	13,656,852	-	-
Program expenses	1,310,391	1,173,614	-	-
Unallocated depreciation	1,569,933	1,578,532	-	-
Interest on long-term debt	1,769,942	1,566,438	-	-
Food service	-	-	3,135,752	2,878,962
Prior year	-	114	-	-
Total Expenses	<u>95,335,869</u>	<u>89,719,558</u>	<u>3,135,752</u>	<u>2,878,962</u>
Transfers	<u>(115,343)</u>	<u>(73,056)</u>	<u>115,343</u>	<u>73,056</u>
Change in Net Position	2,718,157	4,898,605	(26,096)	421,098
Net Position - July 1	<u>14,064,773</u>	<u>9,166,168</u>	<u>1,901,499</u>	<u>1,480,401</u>
Net Position - June 30	<u>\$ 16,782,930</u>	<u>\$ 14,064,773</u>	<u>\$ 1,875,403</u>	<u>\$ 1,901,499</u>

Financial Analysis of the School District's Fund Statements

Governmental funds: The financial reporting focus of the School District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information may be useful in assessing the School District's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year and the net resources available for spending.

Table 3
Burlington School District
Fund Balances - Governmental Funds
June 30,

	<u>2019</u>	<u>2018</u>
Major Funds:		
General Fund:		
Nonspendable	\$ 82,500	\$ 37,946
Committed	5,097,088	4,792,357
Unassigned	<u>1,257,502</u>	<u>1,443,000</u>
Total General Fund	<u>\$ 6,437,090</u>	<u>\$ 6,273,303</u>
Debt Service Fund:		
Committed	<u>\$ 6,825,606</u>	<u>\$ 5,683,915</u>
Total Debt Service Fund	<u>\$ 6,825,606</u>	<u>\$ 5,683,915</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 3,287,987	\$ 2,245,297
Unassigned	(171,184)	(34,215)
Capital Projects Funds:		
Restricted	8,775,876	3,822,426
Committed	<u>1,071,637</u>	<u>1,071,637</u>
Total Nonmajor Funds	<u>\$ 12,964,316</u>	<u>\$ 7,105,145</u>

The general fund total fund balance increased by \$163,787 from the prior fiscal year primarily due to revenues exceeding expenditures and net transfers to other funds. The debt service fund total fund balance increased by \$1,141,691 from the prior fiscal year primarily due to revenue and transfers from other funds. The nonmajor funds total fund balance increased by \$5,859,171 from the prior fiscal year primarily due to proceeds from the bond issuance.

Proprietary funds: The School District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The food service fund had a decrease in net position of \$26,096 for the year ended June 30, 2019.

Budgetary Highlights

There was no difference between the original and final budget for the general fund.

For auditing purposes, the School District's general fund is an aggregation of a series of general funds. The most important and by far the largest of these funds, is what the School District refers to as Fund 0100 General Fund.

Actual revenues to Fund 0100 General Fund were above budgeted amounts and actual expenditures from Fund 0100 General Fund were below budgeted amounts. Consequently, the School District produced a surplus in Fiscal Year 2019. This surplus is reflected in the School District's fund balance. For the year ended June 30, 2019, the unassigned fund balance is \$1,257,502. The unassigned fund balance is available for use in future budgets.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of June 30, 2019, the School District capital assets increased by \$3,767,200. This increase was due to capital additions of \$5,348,415 less current year net disposals of \$1,914 and current year depreciation expense of \$1,579,301.

Table 4
Burlington School District
Capital Assets (Net of Depreciation)
June 30,

	<u>2019</u>	<u>2018</u>
Land	\$ 2,251,677	\$ 2,251,677
Construction in progress	5,831,368	744,311
Buildings and improvements	37,448,092	38,744,075
Furniture, fixtures and equipment	659,633	666,294
Vehicles	578,471	595,684
Total	<u>\$ 46,769,241</u>	<u>\$ 43,002,041</u>

Debt

At June 30, 2019, the School District had \$39.26 million in bonds payable versus \$31.62 million in the prior fiscal year. Refer to Note 5 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions or Conditions

Economic Factors and Next Year's Budgets and Rates

The School District is not aware of any factors that could severely impact its future economic condition.

Contacting the School District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the School District at 150 Colchester Avenue, Burlington, Vermont 05401.