

Burlington School District
2021-2022 School Budget Proposal
February 2021

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 2, 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>

Contents

Burlington Board of School Commissioners	1
District Overview.....	2
Ballot Language.....	5
Budget Development Process.....	6
Budgetary Highlights.....	8
New Investments	8
Reductions.....	9
Revenue Discussion.....	10
Expenditure Discussion	11
Tax Impact.....	12
Understanding the Property Tax Formula	14
Capital Plan & BHS Renovation	15
Frequently Asked Questions	17
Budget Summary Data	21
Budget Summary by Object Code	21
Budget Summary by Function.....	24
Line Item Budget.....	26
FY20 Audit Excerpt.....	62

Burlington Board of School Commissioners

Ward 1

Eric Gorman
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Ward 2

Stephen Carey
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Ward 3

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Ward 4

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Ward 5

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Ward 6

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District East

Kathy Olwell
Term ends: 2021
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District North

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Term ends: 2021
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District South

Jeff Wick
Term ends: 2021
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District Overview

Burlington continues to be home to the most diverse and largest single-town school district in the state of Vermont. During School Year 2019/2020 (SY20), Burlington School District (BSD) served nearly 4,000 Preschool - Grade 12 students across 10 campuses. This includes providing support for 461 Preschool students through 38 different partner programs in the area. Students in BSD come from homes representing 48 different first languages.

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

Leadership Transition

In October 2019, then-Superintendent Yaw Obeng announced he would be stepping down at the end of the school year. Following the announcement, the Board of School Commissioners launched a national search for a new Superintendent. More than 20 individuals applied for the position and a search committee comprised of board members, staff and parents worked to narrow the field to three qualified candidates. On Thursday, March 12, the Board voted unanimously to appoint Tom Flanagan to the position.

Tom Flanagan had served as the Chief Academic Officer of Providence Public Schools since June 2016. Prior to that, he was the Deputy Chief of Specialized Instruction for Washington, D.C. Public Schools and worked as a principal for three years in Washington, D.C. In addition to being certified as a Superintendent in Vermont, he holds a Master's degree in Special Education as well as Master's in Educational Administration from Trinity College in Washington, D.C.

Flanagan officially began his tenure at BSD on July 1, 2020 releasing a 100 Day Entry Plan focused on Equity, Engagement, and Deep Learning.

Please join us in thanking Superintendent Yaw Obeng for five years of service to BSD and welcoming Superintendent Tom Flanagan to our community!

Strategic Goals

In SY20, BSD completed the fourth year of implementation of our community-directed Strategic Plan. In the area of “Sustainable Finance and Facilities,” we operated with a budget surplus for the sixth consecutive year and continued to work towards addressing our capital plan needs with more than \$1 million in investments.

In the area of “Equitable Climate and Culture,” we created a District Climate Team comprised of teachers, paraeducators, staff members, and administrators from different schools across the District. The Climate Team is focused on building community and relationships between the District’s schools and Central Office, using the SY18 District Climate Survey as the guide. In SY20, the team created a tool to help share gratitude and appreciation, and hired the Spark and Stitch Institute to work with parents and staff on “Digital Safety and Wellbeing.” Our District Equity and Access Leadership Team also began holding open meetings for staff, and each school, as well as Central Office, continued building Restorative Practices (RP) Leadership Teams tasked with driving RP initiatives within their buildings.

For our goals under “Inclusive Teaching and Learning,” we created a Restorative Practices and PBIS Coach position and hired an Equity Instructional Coach; both positions work directly with teachers and students to create an equitable and inclusive learning environment. We also added a bus route to provide students in the north end of the city access to schools in the south end.

As we enter the final year of this strategic plan and begin getting ready to begin a new strategic planning process, 2020/21 will focus on six specific goals areas identified by our leadership team and available on our website at

<https://www.bsdrv.org/wp-content/uploads/2020/12/2020-21-BSD-Strategic-Goals.pdf>

The Impact of Coronavirus

We were able to make significant progress in our strategic plan areas despite the impact and consequences of Coronavirus on our District and Vermont as a whole. On March 18, all BSD schools, and schools across the state, closed their doors to students and switched to remote learning for the remainder of the year. BSD employees and the greater community pulled together to support students, families, and each other. We distributed Chromebooks to all students grades 6 and up, provided devices for families to share with students PreK-2, and formed partnerships with local internet providers to keep students connected to their education. Teachers created heartwarming videos for students and used online tools to keep students engaged.

From March through June, the Burlington School Food Project (BSFP) distributed 83,168 FREE breakfasts, lunches, and suppers to families with children under 19. The meals were served with the help of paraeducators, teachers, staff, our School Resource Officers Mike Hemond and

Jessica Norris, and volunteers and staff from Burlington Parks, Recreation, and Waterfront, Boys & Girls Club of Burlington, and North Avenue Alliance Church.

We are grateful for the community partnerships which emerged thanks to the locations of our food distribution sites. Through a partnership with King Street Center, WowToyz of Vergennes donated hundreds of toys to be given away for free at sites. Fletcher Free Library also joined in and provided free books!

We ended the year by holding a three-day-long graduation ceremony for our BHS Seniors. Each BHS graduate had the opportunity to participate in an individualized (and physically-distanced) ceremony where they were able to dress in cap and gown and “cross the stage” in front of their family and BHS staff.

Please visit www.bsdivt.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 \$95,105,000 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$17,069.13 per equalized pupil. This projected spending per equalized pupil is 0.89% higher than spending for the current year.



Budget Development Process

The Burlington School District's Board of School Commissioners has proposed a budget of \$95,105,000 for the 2021 – 2022 school year, hereafter referred to as Fiscal Year 2022 (FY22).

From October through early December of 2020, 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 and at community forums, and through the District's website and informal channels, such as emails and conversations.

Entering into budget season, we learned that increases in health insurance rates (10%) and wages, plus repayment of debt associated with our voter-approved 10-Year Capital Plan would likely cause BSD's baseline budget to go up by \$2.8 million without adding or reducing programming in significant way. In addition to these increases, we were also facing unprecedented challenges associated with the closure of Burlington High School and Burlington Technical Center due to the discovery of airborne PCBs on the campus. The added costs associated with relocating students (\$2.4 million for BHS and \$460,000 for BTC) plus the increases in wages and benefits, which are typical, resulted in a projected tax rate increase of nearly 13%.

Our team felt that a 13% increase in taxes was an unfair as of taxpayers in the current environment, so we began pursuing new revenues and costs savings. We approached Governor Scott for support, who proposed \$3.5 million in state funding to cover the cost of transforming the former Macy's building into a temporary high school (Downtown BHS!). This will save Burlington taxpayers \$720,000 in FY22 and will continue to save taxpayers money in future years. To further reduce pressure on local tax rates, BSD leaders identified \$1.36 million of reductions that will not impact services or instruction to students.

In January, we learned that because of disciplined financial management and cost savings associated with the impact of Coronavirus, we operated with a surplus for the sixth consecutive year. We were able to apply more than \$4 million of FY20's surplus to reduce the budget's impact on taxpayers.

As a result of the identified reductions and applying the surplus, BSD's budget will increase just 3.9% despite the costs necessary to relocate BHS and BTC. Due to variables outside of our control, this small increase translates to an estimated property tax increase of 6.88%, which is still well below our original projections of 13%. It is important to note that these tax estimates are based on official communication sent to school districts in December 2020. The actual tax rate is likely to be lower due to improving economic conditions and changes be considered by the Vermont legislature.

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 FY22 includes \$220,000 of new investments intended to move the District toward achievement of its strategic 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.

New Investments	
Communication and Support for Multilingual Families	\$120,000
Strategic Plan Implementation	\$100,000

The \$120,000 of new investments in Communication and Support for Multilingual Families is intended improve BSD's ability to quickly and comprehensively convey important information to all families in our community. One obstacle to achieving this goal is the fact that our Multilingual Liaisons are not contracted to work regularly during the summer. This obstacle was particularly apparent during the spring and summer of 2020, when the coronavirus pandemic closed schools across the county and necessitated more frequent communication than is typical during the summer months. However, our need to improve communications with our multilingual families is not merely a symptom of the pandemic; it is a persistent need and these fund will help us address.

The \$100,000 of new investments in Strategic Plan Implementation are intended to allow BSD to take some immediate first steps toward implementation of a new strategic plan. In the spring of 2021, Superintendent Flanagan and district staff will be leading the development of a new 5-Year Strategic Plan for the district. The strategic plan will help set district priorities and guide investments over the life of the plan.

In addition to these new programmatic investments, the budget contains major allocations to support the relocation of BHS and BTC. For BHS, this total is \$1.68 million, representing the estimated \$2.4 million increase offset by the \$720,000 savings from anticipated state support. For BTC, this total is \$460,000. The total cost of BTC relocation would rise as we look to transition from temporary spaces to multi-year leases to provide program stability. Increases will be managed within the overall FY22 budget, but could result in higher costs in future budget years.

Reductions

Reductions	
HRA Utilization	\$400,000
Eliminate historically vacant para positions	\$250,000
Health Insurance Utilization	\$225,000
Contingency Reduction	\$138,000
Central Office and Department Reductions	\$100,000
FICA	\$100,000
Water, Electric and Gas	\$70,000
Building Maintenance Costs	\$30,000
Elementary Lunch Supervision Budget	\$10,000
Professional Services	\$7,000
Copier Costs	\$5,000

The FY22 budget incorporates \$1,360,000 of reductions. The largest areas of reduction are related to utilization of health insurance (\$225,000) and the associated Health Reimbursement Arrangement (HRA, \$400,000). Throughout the years, we cautiously budgeted in these areas due to a change in state law which has resulted in new plans and increased benefits available to employee. After a careful assessment of recent trends, we believe we can reduce our estimated costs in these areas while still ensuring that sufficient funding remains to pay all premium and HRA costs. This reduction is most easily understood as an improved estimate of how many employees will elect to participate in district-sponsored health insurance plans.

Another area of significant reduction is the elimination of funding for paraeducator positions that have historically remained vacant, in some cases for multiple years. Most BSD paraeducators are employed to provide special education services to students. Federal law requires that schools provide these services. BSD is confident that we can eliminate these historically vacant positions while still providing all services required by Individualized Education Plans. However, if that is not possible, some of these positions would need to be rehired.

The FY22 budget continues to contain a contingency of \$342,000. This is \$138,000 reduction from our previous year's budget. BSD has demonstrated the ability, through six successive years of budget surpluses, to carefully manage its budget and we are confident that we can continue our trend of prudent financial management.

Central office and other department directors will be asked to reduce their budgets by \$100,000 collectively. None of these reductions are related to direct student instruction and by spreading the responsibility between departments, we will be able to minimize the impact of these cuts on department effectiveness.

Reductions in Utilities (\$70,000) and Building Maintenance (\$30,000) are based on analysis of spending trends in these areas, plus the recognition that vacating the BHS campus will reduce the costs of maintaining that space. As mentioned in the New Investments section, there will be offsetting cost increases associated with leased space for BHS and BTC programming, and those costs have already been accounted for in that section.

Other modest reductions include scaling back the budget for lunch supervision, eliminating some temporary support provided through professional services contract, and reduced copier lease costs.

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 \$68,895,317 in Fiscal Year 2022. Residential 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 costs not covered by alternative sources of revenue are covered by funding from 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.

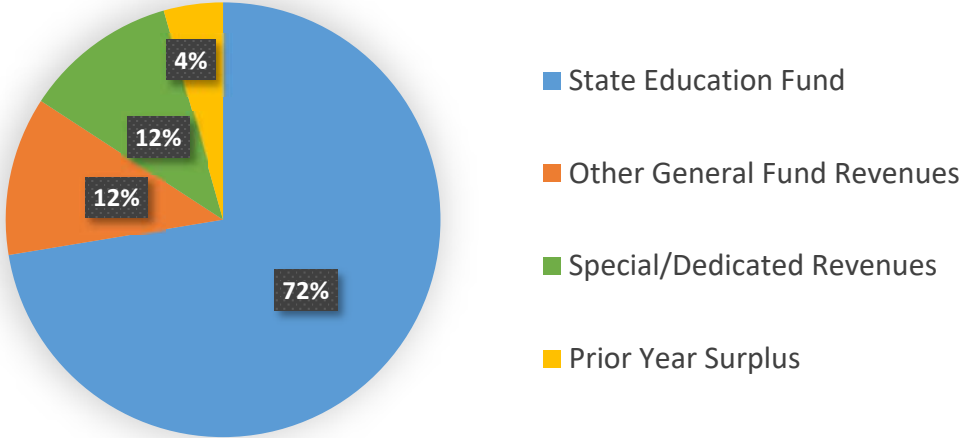
The following table reflects the anticipated breakdown of revenues for the FY22 budget. It is important to note that many figures represent estimated receipts from grants or other operations that can be highly variable.

FY22 Funding Sources	
Total Expenditures	\$95,105,000
Funding Sources	
State Education Fund	\$68,895,317
Other General Revenues	\$11,175,712
Prior Year Surplus (FY20)	\$4,175,000
Special/Dedicated Revenues	\$10,858,971
Total Funding Sources	\$95,105,000

Other General Fund Revenues include more than \$9 million of anticipated special education revenues, the majority of which is received on a reimbursement basis, which can make these revenues 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).

One significant source of funding not reflected in these estimates are federal COVID-relief funds. BSD anticipates receiving substantial support for addressing the challenges of safely operating our schools during a pandemic, however we have not received official award information through the Vermont Agency of Education. This revenue would fall into the category of Special/Dedicated Revenues because it is made available by the federal government for the explicit purpose of responding to the COVID-19 pandemic.

FY22 Funding Sources



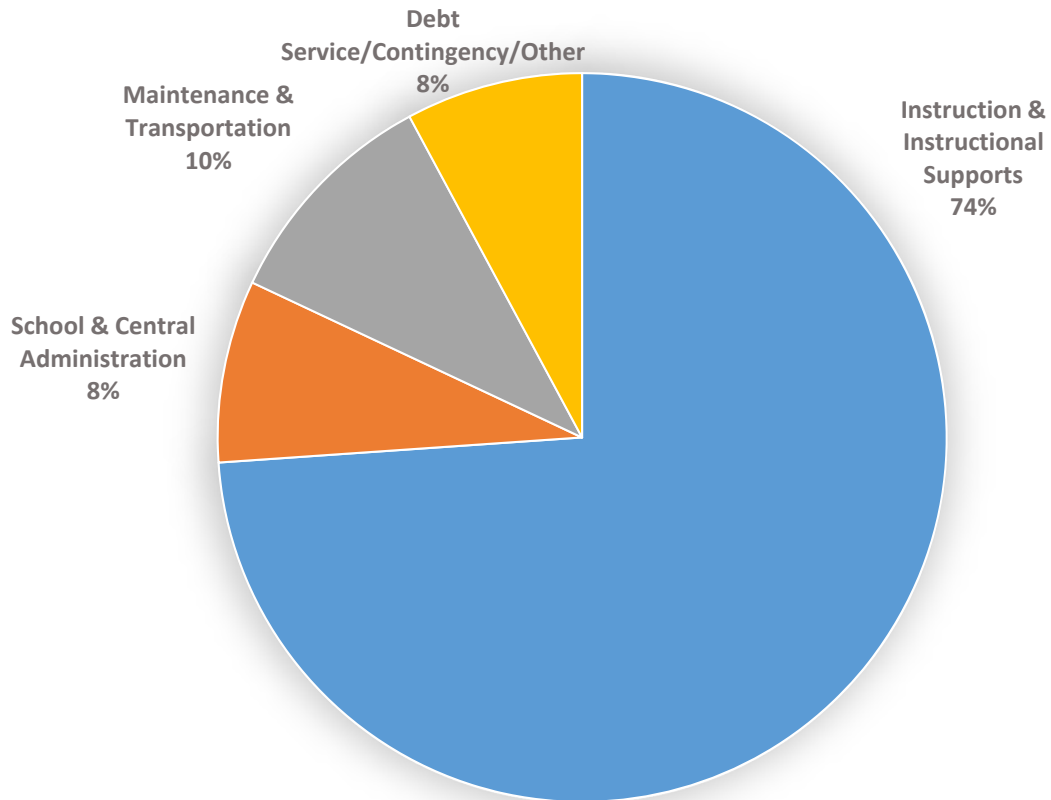
In addition to anticipated operating revenues, the FY22 budget also includes the use of \$4.2 million of surplus funds to balance the budget without adding more pressure to the tax rate. Prior to Fiscal Year 2015, the District routinely engaged in deficit spending, which put additional pressure on taxpayers 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 six consecutive years. This surplus (from Fiscal Year 2020) is the result of prudent fiscal management as well as significant savings due to the cessation of in-person instruction in March, 2020 due to COVID-19.

Expenditure Discussion

The proposed budget for FY22 is \$95,105,000. 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 FY22 budget also includes \$342,000 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. There are \$342,000 of contingency funds in the FY22 budget.

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 FY22 budget is projected to increase taxes by 6.47% for those who pay based on income, and 6.88% 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 \$353 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 6.88% increase from the prior year.

The estimated tax rate on residential property needed to fund the FY22 budget is \$2.1990 per hundred dollars of assessed value, an increase of 6.88%. This estimate is based on data from the State of Vermont and it may change as a result of legislative action. This tax rate increase is a product of several variables. Some of these variables put upward pressure on the tax rate (which causes taxes to increase), while other variables put downward pressure on the tax rate (which causes taxes to decrease). In general, school boards only control one variable, related to school spending, while other variables, such as those related to enrollment or local property assessments, are not controlled by the school board. If all other variables would have remained the same, School Board spending decisions would have only produced a tax rate increase of about 1%. However, the impact of the variables outside of the School Board’s control resulted in a tax rate increase projected to be 6.88%.

Hypothetical Tax Scenario – Property Tax Payer	
Estimated Tax Rate per \$100 of Assessed Value	\$2.1990
Difference from FY21 (\$2.0576)	\$0.1414
Tax on \$250,000 Homestead	\$5,497
Tax Difference from FY21	\$353
Tax Increase	6.88%

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 \$81 more as a result of the proposed budget. Taxpayers who are eligible for income sensitivity will pay higher or lower amounts of taxes depending on whether their income is higher or lower than what is used in our example (\$50,000). However, the rate increase will always be 6.88% unless a taxpayer’s income level is low enough to qualify for additional tax relief.

Hypothetical Tax Scenario – Income Tax Payer	
Income Cap Percentage	2.66%
Difference from FY21 (2.50%)	0.16
Tax on \$50,000 Household Income	\$1,331
Tax Difference from FY21	\$81
Tax Increase	6.47%

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. **\$95,105,000**

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). **\$26,209,683**

EQUALS EDUCATION SPENDING

Education spending is the amount that needs to be raised by education property taxes, augmented by the Education Fund. **\$68,895,317**

DIVIDED BY EQUALIZED PUPILS

Equalized pupils is a two-year weighted average. **4,036.27**

EQUALS EDUCATION SPENDING PER EQUALIZED PUPIL

Education spending divided by equalized pupils. **\$17,069.06**

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. **\$10,763**

EQUALS EQUALIZED HOMESTEAD TAX RATE TO BE PRORATED

Education spending per equalized pupil divided by property tax yield **\$1.5859**

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. **72.12%**

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. **\$2.1990**

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. **\$2.3988**

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). (The list of capital projects and investments for FY22 is under development, with specific uses to be reviewed by the School Board.)

In the fall of FY19, voters authorized an additional \$70 million of borrowing to support a major renovation to BHS and BTC. The FY22 budget includes funding to pay for the debt service on 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 borrowed in FY21.

The chief concern at this time is determining how to address the presence of PCBs detected in the air during testing on the BHS and BTC campus in the summer of 2020. As a result of those tests, the decision was made to close the majority of the school until the PCB levels in the air could be lowered. BSD is currently exploring remediation possibilities on the campus, while also working to temporarily offer in-person learning at the old Macy's site in downtown Burlington (for BHS) and a variety of spaces in Burlington and South Burlington (for BTC).

Priority projects being considered for FY22 include:

- BHS/BTC ReEnvisioning Project and PCB Remediation
- Downtown BHS
- Early Education Preschool Center option
- IAA building envelope and HVAC upgrade
- Edmunds HVAC improvements
- Champlain Student Drop-off Site Improvements

BSD's 10-Year Capital Plan was developed over the course of more than a year and was guided by three goals:

- 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, a BHS ReEnvisioning Committee was established. 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 design development stage. Challenges associated with the characteristics of the site (such as the location of ledge and urban soils), as well as the presence of PCB-containing materials (such as window caulking) have resulted in changes to the original design in order to keep costs within overall limits. One of the most substantial changes was the elimination of the wrap-around design, in which we had proposed to build new classrooms around the outside of A building. This design element needed to be eliminated due to unfavorable soil conditions that were discovered during testing that commenced after voters approved the ReEnvisioning bond. 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 \$95,105,000 – 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 \$17,069.06 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 0.89% 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 3.9%, why is the projected property tax rate going up 6.88%?

The property tax rate increase is a function of spending choices, as well as other variables, so a school district’s spending increase rarely matches the property tax rate increase. Even though the total budget is increasing 3.9%, a large portion of that spending increase is achieved through the use of surplus funds (as opposed to new tax revenues), which helps to control tax increases. The fact that spending per equalized pupil is expected to increase at just 0.88% also helps lower the tax impact. However, these changes are offset by a decrease in the Dollar Yield, which is another variable that impacts tax rates; in this case, the decrease in the Dollar Yield puts upward 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 6.88% 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 determined by the State of Vermont. 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 3,300 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>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>Change from FY18</u>
4,101.18	4,099.67	4,082.65	4,031.59	4,036.27	-1.58%

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 72.12%. This means that property in Burlington is, in aggregate, assessed at only an estimated 72.12% 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 associated with the school budget) 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
FY18	1.28%	3.86%
FY19	0.21%	3.32%
FY20	1.71%	4.71%
FY21	2.30%	6.24%
FY22	3.08%	6.88%
Note: FY22 figures are estimates		

This chart demonstrates that in recent 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 FY22 proposed budget would result in a substantial decrease in the tax rate. However, it is important to note that since property values would increase as a result of the updated assessment process, actual tax bills would not necessarily decrease.

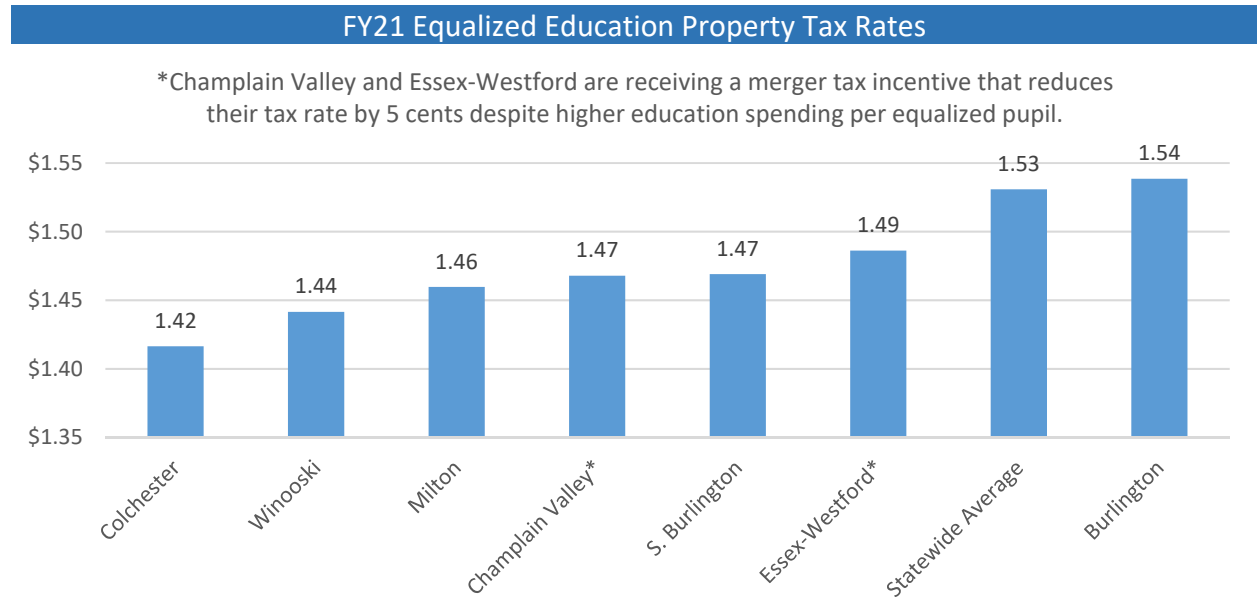
What is the history of budget and tax rate changes?

Fiscal Year	Budget Request	Spending Change	Tax Rate	Tax Rate Change
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	4.71%
FY21	\$91,525,288	3.18%	\$2.0576	6.24%
FY22	\$95,105,000	3.91%	\$2.1990	6.88%
5 Year Average		2.50%		5.00%
FY22 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 2021) since comparative information for FY22 is not readily available until all towns have set their FY22 school budgets. In the chart, the tax rates (including Burlington’s \$1.5859 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 FY22 is not yet available.

Budget Summary Data

The following two tables present FY22 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	FY21 Budget	FY22 Proposed	Change	
5111 TEACHERS	32,071,945	32,687,224	615,279	
5121 PARAEDUCATOR	3,803,876	3,870,978	67,102	
5131 SUBSTITUTES	705,299	722,566	17,267	
5141 ADMINISTRATION	3,213,846	3,204,500	-9,346	
5161 CLERICAL	1,354,383	1,371,100	16,717	
5171 TECHNICAL/PROFESSNL STFF	3,330,365	3,947,121	616,756	
5172 TECH & PROF - MAINTENANCE	694,028	711,379	17,351	
5173 TECH & PROF - LIAISONS	284,681	408,386	123,705	
5174 TECH & PROF - COACHES	371,582	380,872	9,290	
5175 TECH & PROF - TUTORS	97,970	68,944	-29,026	
5182 NON-CLER GEN - CUSTODIAN	1,601,818	1,641,863	40,045	
5183 NON-CLER GEN - DRIVER	483,337	495,420	12,083	
5184 NON-CLER GEN - FOOD SVC	0	0	0	
5192 OVERTIME	229,572	235,315	5,743	
5193 STIPENDS	345,520	205,039	-140,481	
5194 TEMPORARY EMPLOYEES	1,042,425	1,242,465	200,040	
5195 COMPENSATED LEAVE	346,130	354,783	8,653	
5211 HEALTH INSURANCE	6,935,349	7,815,661	880,312	
5218 HSA	0	0	0	
5219 HRA	1,635,026	1,082,354	-552,672	
5220 FICA	3,958,762	3,982,833	24,071	
5232 VSTRS--OPEB	136,701	148,944	12,243	
5233 VSTRS--PENSION PAYMENTS	268,800	180,450	-88,350	
5235 CITY RETIREMENT PENSION	1,057,419	1,073,492	16,073	
5251 TUITION REIMBURSEMENT	328,050	310,251	-17,800	
5261 UNEMPLOYMENT COMPENSATION	55,000	55,000	0	
5271 WORKERS COMPENSATION	551,752	592,626	40,874	
5281 DENTAL	495,736	490,383	-5,353	
5292 LIFE	86,473	85,554	-919	
5295 CASH IN LIEU	471,614	513,752	42,138	
5296 CATAMOUNT HEALTH FEES	25,000	0	-25,000	

BUDGET SUMMARY BY OBJECT

Row Labels	FY21 Budget	FY22 Proposed	Change
5311 OFFICIAL/ADMIN SERVICES	149,724	212,588	62,864
5321 PROFESSIONAL EDU SERVICES	6,480,909	6,566,049	85,140
5322 KELLY SUB SERVICES	463,245	463,245	0
5331 EMP TRAINING/DEVELOP	116,493	58,444	-58,049
5341 OTHER PROFESSNL SERVICES	358,253	350,788	-7,465
5342 AUDITING SERVICES	29,500	39,500	10,000
5352 OTHER TECHNICAL SERVICES	4,350	15,300	10,950
5411 UTILITY SERVICES	141,266	204,090	62,824
5423 CUSTODIAL SERVICES	20,500	20,500	0
5424 LANDSCAPING/LAWN CARE	40,872	40,872	0
5425 TRASH & RECYCLING	169,136	168,767	-369
5431 NONTECHNLGY REPAIR/MAINT	924,935	919,608	-5,327
5432 TECHNLGY REPAIR/MAINT	8,656	8,656	0
5441 RENTALS-LAND/BUILDINGS	116,920	1,790,142	1,673,222
5442 RENTALS-EQUIPMNT/VEHICLES	59,051	55,685	-3,366
5451 CONSTRUCTION SERVICES	43,934	0	-43,934
5490 OTHER PURCH PROPERTY SERV	0	0	0
5511 STU TRANS FRM PUB VT LEA	39,543	41,520	1,977
5519 STU TRANS FRM OTHER	554,900	597,467	42,567
5521 INSURANCE (NOT EMP BEN)	318,296	333,315	15,019
5531 COMMUNICATIONS	40,080	40,024	-56
5532 INTERNET	4,097	10,000	5,903
5533 POSTAGE	50,400	52,460	2,060
5534 Natural Gas	167,449	30,000	-137,449
5534 TELEPHONE AND VOICE	46,418	169,408	122,990
5541 ADVERTISING	41,549	36,769	-4,780
5551 PRINTING AND BINDING	15,320	53,294	37,974
5561 TUITN TO VT LEA	1,935,858	15,320	-1,920,538
5562 TUITN TO PRIV VT LEAS	811,756	1,935,858	1,124,102
5566 TUITN TO VC-ON BEHALF	797,923	828,304	30,381
5567 TUITN TO VC	0	799,236	799,236
5581 TRAVEL	197,047	136,769	-60,278
5611 GENERAL SUPPLIES	2,157,052	2,146,307	-10,745
5621 NATURAL GAS	265,913	303,684	37,771
5622 ELECTRICITY	706,510	984,210	277,700
5623 BOTTLED GAS	5,125	5,125	0
5626 GASOLINE	76,377	71,363	-5,014
5627 WOOD CHIPS/PELLETS	82,400	82,400	0
5629 OTHER	7,675	7,175	-500
5631 FOOD	0	0	0
5641 BOOKS AND PERIODICALS	207,623	193,935	-13,688

BUDGET SUMMARY BY OBJECT

Row Labels	FY21 Budget	FY22 Proposed	Change
5651 SUPPLIES-TECH RELATED	364,673	427,407	62,734
5731 MACHINERY	61,500	71,300	9,800
5732 VEHICLES	30,750	30,750	0
5733 FURNITURE AND FIXTURES	10,250	10,250	0
5734 TECH RELATED HARDWARE	0	0	0
5739 OTHER EQUIPMENT	0	9,000	9,000
5811 DUES AND FEES - STAFF	175,326	139,819	-35,507
5812 DUES AND FEES - STUDENTS	62,752	63,051	299
5831 REDEMPTION OF PRINCIPAL	2,295,000	2,475,000	180,000
5832 INTEREST ON LT DEBT	2,612,326	2,483,658	-128,668
5833 BOND ISSUANCE/OTHER DEBT	20,000	20,000	0
5897 PY EXP ADJ	0	0	0
5898 BANK PENALTIES AND FEES	20,000	20,000	0
5899 MISC EXPENDITURES - OTHER	18,197	8,125	-10,072
5913 TRANSFER OF INDIRECTS	15,000	2,209	-12,791
5919 FUND TRANSFER OUT - OTHER	1,700,000	1,335,000	-365,000
Contingency	500,000	342,000	-158,000
Grand Total	91,525,288	95,105,000	3,579,712

Budget Summary by Function

BUDGET SUMMARY BY FUNCTION			
Row Labels	FY21 Budget	FY22 Proposed	Change
1101 DIRECT INSTRUCTION	35,322,414	37,901,568	2,579,154
1101 PROP SHARE - DIR INSTRUCT	17,104	17,463	359
1201 SPECIAL EDUCATION	15,758,122	16,054,833	296,711
1301 VOCATIONAL EDUCATION	2,287,283	2,058,582	-228,701
1401 ATHLETICS	756,090	772,484	16,394
1501 CO-CURRICULAR	155,615	159,064	3,449
1601 ADULT EDUCATION	43,549	38,679	-4,870
2110 ATTEND/SOCIALWORK SERV	1,783,569	1,657,089	-126,480
2120 GUIDANCE SERVICES	1,997,186	2,042,991	45,805
2131 HEALTH SERVICES	1,106,164	1,160,495	54,331
2140 PSYCHOLOGICAL SERVICES	848,883	917,616	68,733
2150 SPEECH PATH & AUD SERV	481	481	0
2151 SPCH PATHLGY/AUDILGY SERV	1,671,185	1,741,313	70,128
2160 OCCUPATIONAL THERAPY	263,409	262,363	-1,046
2170 PHYSICAL THERAPY	116,517	110,445	-6,072
2190 OTHR SPRT SVCS - STUDENTS	253,743	321,387	67,644
2212 INSTRUCT/CURRICULMDEVELOP	9,547	6,920	-2,627
2213 INSTRUCT STAFF TRAIN	2,892,931	2,733,981	-158,951
2219 INSTRUCTION IMPROVEMENT	16,500	16,500	0
2220 LIBRARY/MEDIA SERVICES	1,371,100	1,412,773	41,673
2230 TECHNOLOGY FR INSTRUCT	903,919	857,169	-46,750
2290 OTHR SUPP SRV-INSTRCT STF	43,052	43,180	128
2311 BOARD OF EDUCATION	41,651	40,991	-660
2314 AUDIT	29,500	39,500	10,000
2315 LEGAL SERVICES	232,125	205,425	-26,700
2320 EXEC ADMIN	415,734	496,942	81,208
2410 OFFICE OF THE PRINCIPAL	3,235,923	3,321,150	85,227
2490 OTHR SUPP SERV-SCHL ADMI	363,552	367,567	4,015
2490 OTHR SUPP SERV-SCHL ADMIN	507,967	437,261	-70,706
2495 ADMIN OF GRANTS	278,643	483,568	204,925
2510 FISCAL SERVICES	789,824	776,581	-13,243
2560 PUBLIC INFORMATION SVC	83,315	85,540	2,225
2570 PERSONNEL SERVICES	805,560	876,499	70,939
2580 ADMIN. TECHNOLOGY SVC	375,674	391,484	15,810
2590 OTHR SUP SVCS - CTNRL SVC	0	167,582	167,582
2610 OPERATION OF BUILDINGS	998,116	1,450,186	452,070
2620 MAINTENANCE OF BUILDINGS	5,854,624	6,296,668	442,044
2630 CARE & UPKEEP OF GROUNDS	153,622	143,622	-10,000
2640 CARE/UPKEEP OF EQUIPMENT	202,565	200,041	-2,524

BUDGET SUMMARY BY FUNCTION

Row Labels	FY21 Budget	FY22 Proposed	Change
2660 SECURITY	34,411	35,227	816
2711 RESIDENT STUDENTS	1,220,853	1,271,348	50,495
2713 TECH ED TRANSPORTATION	0	0	0
2715 FIELD TRIPS-EDU RELATED	52,218	68,851	16,633
2716 EXTRA/CO-CURR TRANSPORT	138,486	129,030	-9,456
2720 MONITORING SERVICES	8,041	0	-8,041
2730 VEHICLE SERV/MAINT	76,959	61,959	-15,000
2901 OTHER SUPPORT SERVICES	552,052	538,523	-13,529
2999 FAMILY ENGAGEMENT	218,000	210,034	-7,966
2999 PARENT ENGAGEMENT	15,000	15,138	138
4300 ARCHITECT/ENGINEERING	51,250	51,250	0
4700 BUILDING IMPROVEMENTS	43,934	0	-43,934
5020 DEBT SERV-CAP CONSTRUCT	4,927,326	4,978,658	51,332
5210 ADJUSTMENT TO PRIOR YEAR	0	0	0
5390 FUND TRANSFERS	1,700,000	1,335,000	-365,000
Contingency	500,000	342,000	-158,000
Grand Total	91,525,288	95,105,000	3,579,712

Line Item Budget

GENERAL FUND LINE ITEMS			
Row Labels	FY21 Budget	FY22 Proposed	Change
1101 DIRECT INSTRUCTION	32,384,063	34,407,455	2,023,392
5111 TEACHERS	20,085,053	20,687,607	602,554
5121 PARAEDUCATOR	486,106	493,260	7,154
5131 SUBSTITUTES	473,108	484,922	11,814
5171 TECHNICAL/PROFESSNL STFF	208,447	182,221	-26,226
5173 TECH & PROF - LIAISONS	515	528	13
5175 TECH & PROF - TUTORS	24,474	25,085	611
5192 OVERTIME	472	484	12
5193 STIPENDS	14,200	18,245	4,045
5194 TEMPORARY EMPLOYEES	163,958	158,571	-5,387
5195 COMPENSATED LEAVE	0	0	0
5211 HEALTH INSURANCE	3,068,580	3,576,922	508,342
5218 HSA	0	0	0
5219 HRA	663,691	424,664	-239,027
5220 FICA	1,682,339	1,680,814	-1,525
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	58,497	64,347	5,850
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	108,036	112,390	4,354
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	150,799	145,665	-5,134
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	250,689	268,237	17,548
5281 DENTAL	227,356	227,356	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	36,458	36,458	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	210,275	231,304	21,029
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	1,345,864	1,335,052	-10,812
5322 KELLY SUB SERVICES	368,993	368,993	0
5341 OTHER PROFESSNL SERVICES	40,000	42,200	2,200
5352 OTHER TECHNICAL SERVICES	1,589	1,589	0
5425 TRASH & RECYCLING	408	431	23
5431 NONTECHNLGY REPAIR/MAINT	175,052	171,052	-4,000
5441 RENTALS-LAND/BUILDINGS	0	1,290,600	1,290,600
5442 RENTALS-EQUIPMNT/VEHICLES	8,428	8,428	0

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5519 STU TRANS FRM OTHER	811	851	40
5531 COMMUNICATIONS	820	820	0
5533 POSTAGE	0	300	300
5534 TELEPHONE AND VOICE	0	8,000	8,000
5541 ADVERTISING	1,487	1,500	13
5551 PRINTING AND BINDING	20,593	20,726	133
5561 TUITN TO VT LEA	15,320	15,320	0
5566 TUITN TO VC-ON BEHALF	811,756	822,304	10,548
5567 TUITN TO VC	797,923	799,236	1,313
5581 TRAVEL	4,613	6,613	2,000
5611 GENERAL SUPPLIES	781,677	605,910	-175,767
5626 GASOLINE	2,563	2,563	0
5641 BOOKS AND PERIODICALS	42,309	42,109	-200
5651 SUPPLIES-TECH RELATED	34,155	27,928	-6,227
5731 MACHINERY	0	0	0
5733 FURNITURE AND FIXTURES	0	0	0
5812 DUES AND FEES - STUDENTS	16,649	15,849	-800
1201 SPECIAL EDUCATION	15,331,822	15,365,488	33,666
5111 TEACHERS	4,312,234	4,441,600	129,366
5121 PARAEDUCATOR	3,052,780	2,909,099	-143,681
5131 SUBSTITUTES	106,146	108,798	2,652
5171 TECHNICAL/PROFESSNL STFF	192,151	196,955	4,804
5173 TECH & PROF - LIAISONS	0	0	0
5175 TECH & PROF - TUTORS	42,789	43,859	1,070
5192 OVERTIME	2,728	2,799	71
5193 STIPENDS	2,663	2,730	67
5194 TEMPORARY EMPLOYEES	9,220	9,450	230
5211 HEALTH INSURANCE	1,239,467	1,363,416	123,949
5218 HSA	0	0	0
5219 HRA	277,860	188,455	-89,405
5220 FICA	604,666	604,117	-549
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	15,284	16,814	1,530
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	90,735	94,222	3,487
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	36,072	39,772	3,700
5271 WORKERS COMPENSATION	88,369	94,555	6,186
5281 DENTAL	75,585	75,585	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5292 LIFE	14,515	14,515	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	97,534	107,286	9,752
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	2,995,990	2,979,490	-16,500
5322 KELLY SUB SERVICES	73,069	73,069	0
5425 TRASH & RECYCLING	256	261	5
5442 RENTALS-EQUIPMNT/VEHICLES	1,260	0	-1,260
5519 STU TRANS FRM OTHER	0	0	0
5533 POSTAGE	106	110	4
5541 ADVERTISING	0	2,000	2,000
5562 TUITN TO PRIV VT LEAS	1,935,858	1,935,858	0
5581 TRAVEL	5,162	3,662	-1,500
5611 GENERAL SUPPLIES	48,551	42,777	-5,774
5641 BOOKS AND PERIODICALS	2,340	1,340	-1,000
5651 SUPPLIES-TECH RELATED	5,939	8,601	2,662
5812 DUES AND FEES - STUDENTS	2,493	4,293	1,800
5897 PY EXP ADJ	0	0	0
1401 ATHLETICS	756,090	772,484	16,394
5141 ADMINISTRATION	72,380	74,190	1,810
5171 TECHNICAL/PROFESSNL STFF	27,078	27,755	677
5174 TECH & PROF - COACHES	371,582	380,872	9,290
5194 TEMPORARY EMPLOYEES	30,648	31,414	766
5211 HEALTH INSURANCE	6,978	7,676	698
5219 HRA	1,857	1,321	-536
5220 FICA	39,386	39,351	-35
5235 CITY RETIREMENT PENSION	8,657	9,090	433
5271 WORKERS COMPENSATION	4,157	4,448	291
5281 DENTAL	461	461	0
5292 LIFE	147	147	0
5295 CASH IN LIEU	0	0	0
5321 PROFESSIONAL EDU SERVICES	80,348	80,348	0
5431 NONTECHNLGY REPAIR/MAINT	14,178	14,178	0
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	45,675	3,000
5731 MACHINERY	0	0	0
5812 DUES AND FEES - STUDENTS	31,175	31,175	0
1501 CO-CURRICULAR	155,615	159,064	3,449

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5194 TEMPORARY EMPLOYEES	134,973	138,348	3,375
5220 FICA	10,564	10,555	-9
5271 WORKERS COMPENSATION	0	0	0
5321 PROFESSIONAL EDU SERVICES	4,401	4,401	0
5519 STU TRANS FRM OTHER	1,654	1,737	83
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	603,191	833,437	230,246
5111 TEACHERS	0	0	0
5171 TECHNICAL/PROFESSNL STFF	33,900	106,498	72,598
5173 TECH & PROF - LIAISONS	147,666	271,358	123,692
5175 TECH & PROF - TUTORS	13,310	0	-13,310
5192 OVERTIME	435	446	11
5193 STIPENDS	1,132	1,160	28
5194 TEMPORARY EMPLOYEES	30,870	31,642	772
5211 HEALTH INSURANCE	18,394	41,134	22,740
5218 HSA	0	0	0
5219 HRA	3,715	6,201	2,486
5220 FICA	17,520	23,581	6,061
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	16,385	28,754	12,369
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	2,120	3,446	1,326
5281 DENTAL	2,251	2,251	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	564	564	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	3,244	3,569	325
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	261,623	261,623	0
5534 TELEPHONE AND VOICE	10,133	10,133	0
5551 PRINTING AND BINDING	0	0	0
5581 TRAVEL	2,454	2,454	0
5611 GENERAL SUPPLIES	36,816	37,964	1,148

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5641 BOOKS AND PERIODICALS	659	659	0
2120 GUIDANCE SERVICES	1,788,005	1,836,737	48,732
5111 TEACHERS	1,138,564	1,172,722	34,158
5131 SUBSTITUTES	22,689	23,256	567
5141 ADMINISTRATION	93,639	95,980	2,341
5161 CLERICAL	141,247	144,778	3,531
5192 OVERTIME	0	0	0
5193 STIPENDS	686	703	17
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	146,117	160,729	14,612
5218 HSA	0	0	0
5219 HRA	38,668	27,514	-11,154
5220 FICA	106,545	106,448	-97
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	6,645	7,310	665
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	9,628	10,109	481
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	8,170	8,170	0
5271 WORKERS COMPENSATION	14,900	15,945	1,045
5281 DENTAL	11,619	11,619	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	2,454	2,454	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	25,005	27,507	2,502
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	103	103	0
5322 KELLY SUB SERVICES	0	0	0
5425 TRASH & RECYCLING	213	217	4
5534 TELEPHONE AND VOICE	0	0	0
5581 TRAVEL	2,002	2,002	0
5611 GENERAL SUPPLIES	13,061	13,061	0
5641 BOOKS AND PERIODICALS	1,261	1,321	60
5651 SUPPLIES-TECH RELATED	538	538	0
5811 DUES AND FEES - STAFF	4,251	4,251	0
2131 HEALTH SERVICES	1,071,854	1,103,286	31,432
5111 TEACHERS	756,613	779,311	22,698
5131 SUBSTITUTES	41,553	42,243	690
5171 TECHNICAL/PROFESSNL STFF	21,509	22,047	538

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5193 STIPENDS	2,573	3,000	427
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	103,948	114,344	10,396
5219 HRA	19,587	13,938	-5,649
5220 FICA	63,219	63,163	-56
5232 VSTRS--OPEB	5,316	5,848	532
5235 CITY RETIREMENT PENSION	0	0	0
5251 TUITION REIMBURSEMENT	7,211	7,211	0
5271 WORKERS COMPENSATION	8,832	9,449	617
5281 DENTAL	8,744	8,744	0
5292 LIFE	1,696	1,696	0
5295 CASH IN LIEU	12,384	13,623	1,239
5321 PROFESSIONAL EDU SERVICES	74	74	0
5341 OTHER PROFESSNL SERVICES	0	200	200
5611 GENERAL SUPPLIES	18,536	18,336	-200
5641 BOOKS AND PERIODICALS	59	59	0
2140 PSYCHOLOGICAL SERVICES	828,883	852,616	23,733
5111 TEACHERS	645,339	664,699	19,360
5211 HEALTH INSURANCE	73,495	80,845	7,350
5219 HRA	17,730	12,615	-5,115
5220 FICA	55,271	55,221	-50
5232 VSTRS--OPEB	9,303	10,233	930
5251 TUITION REIMBURSEMENT	4,017	4,017	0
5271 WORKERS COMPENSATION	8,460	9,052	592
5281 DENTAL	6,065	6,065	0
5292 LIFE	1,147	1,147	0
5295 CASH IN LIEU	6,662	7,328	666
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	1,615,939	1,662,905	46,966
5111 TEACHERS	1,095,680	1,116,999	21,319
5131 SUBSTITUTES	5,762	5,906	144
5171 TECHNICAL/PROFESSNL STFF	114,580	117,445	2,865
5192 OVERTIME	51	52	1
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	0	11,497	11,497
5211 HEALTH INSURANCE	163,706	180,079	16,373
5218 HSA	0	0	0

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5219 HRA	35,713	25,412	-10,301
5220 FICA	94,910	94,822	-88
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	13,290	14,620	1,330
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	3,671	3,855	184
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	9,199	10,044	845
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	14,091	15,076	985
5281 DENTAL	12,193	12,193	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	2,326	2,326	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	18,115	19,927	1,812
5296 CATAMOUNT HEALTH FEES	0	0	0
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	103,409	106,263	2,854
5111 TEACHERS	1,111	0	-1,111
5171 TECHNICAL/PROFESSNL STFF	75,111	76,989	1,878
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	0	1,139	1,139
5211 HEALTH INSURANCE	6,978	7,676	698
5218 HSA	0	0	0
5219 HRA	1,857	1,321	-536
5220 FICA	5,746	5,741	-5
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	8,983	9,432	449
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	888	950	62

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5281 DENTAL	538	538	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	147	147	0
5293 STD	0	0	0
5294 LTD	0	0	0
5296 CATAMOUNT HEALTH FEES	0	0	0
5581 TRAVEL	1,025	1,025	0
5611 GENERAL SUPPLIES	1,025	1,305	280
2170 PHYSICAL THERAPY	79,517	81,735	2,218
5111 TEACHERS	2,582	0	-2,582
5171 TECHNICAL/PROFESSNL STFF	54,046	55,397	1,351
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	0	2,647	2,647
5211 HEALTH INSURANCE	0	15,948	15,948
5218 HSA	0	0	0
5219 HRA	2,723	1,937	-786
5220 FICA	3,876	3,872	-4
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	599	641	42
5281 DENTAL	317	317	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	55	55	0
5293 STD	0	0	0
5294 LTD	0	0	0
5296 CATAMOUNT HEALTH FEES	0	0	0
5581 TRAVEL	308	308	0
5611 GENERAL SUPPLIES	513	613	100
2190 OTHR SUPPORT SERV-STU	253,743	293,483	39,740
5111 TEACHERS	0	0	0
5141 ADMINISTRATION	100,780	103,300	2,520
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5193 STIPENDS	1,758	0	-1,758
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	6,978	7,676	698

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5218 HSA	0	0	0
5219 HRA	1,773	1,262	-511
5220 FICA	7,710	7,923	213
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	12,053	12,656	603
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	1,983	1,983	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	1,191	1,274	83
5281 DENTAL	872	872	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	147	147	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	0	0	0
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	105,325	150,000	44,675
5322 KELLY SUB SERVICES	0	0	0
5341 OTHER PROFESSNL SERVICES	0	0	0
5352 OTHER TECHNICAL SERVICES	1,000	0	-1,000
5534 TELEPHONE AND VOICE	2,640	2,640	0
5581 TRAVEL	2,870	0	-2,870
5611 GENERAL SUPPLIES	3,588	2,750	-838
5811 DUES AND FEES - STAFF	3,075	1,000	-2,075
2212 INSTRUCT/CURRICULMDEVELOP	6,847	6,920	73
5193 STIPENDS	2,933	3,006	73
5220 FICA	224	224	0
5321 PROFESSIONAL EDU SERVICES	0	0	0
5611 GENERAL SUPPLIES	3,690	3,690	0
2213 INSTRUCT STAFF TRAIN	1,687,281	1,754,986	67,705
5111 TEACHERS	185,049	283,706	98,657
5131 SUBSTITUTES	0	0	0
5141 ADMINISTRATION	218,539	224,003	5,464
5161 CLERICAL	59,964	61,463	1,499
5171 TECHNICAL/PROFESSNL STFF	279,851	286,847	6,996
5193 STIPENDS	90,956	92,879	1,923
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	102,356	129,157	26,801

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5219 HRA	21,850	18,072	-3,778
5220 FICA	84,810	99,238	14,428
5235 CITY RETIREMENT PENSION	46,501	48,826	2,325
5251 TUITION REIMBURSEMENT	725	725	0
5271 WORKERS COMPENSATION	11,497	14,647	3,150
5281 DENTAL	8,201	9,137	936
5292 LIFE	930	1,224	294
5295 CASH IN LIEU	17,343	19,078	1,735
5321 PROFESSIONAL EDU SERVICES	233,681	240,233	6,552
5322 KELLY SUB SERVICES	10,183	10,183	0
5331 EMP TRAINING/DEVELOP	89,783	32,434	-57,349
5441 RENTALS-LAND/BUILDINGS	7,595	1,667	-5,928
5533 POSTAGE	1,648	1,648	0
5534 TELEPHONE AND VOICE	3,740	3,740	0
5551 PRINTING AND BINDING	866	6,866	6,000
5581 TRAVEL	19,972	19,972	0
5611 GENERAL SUPPLIES	64,688	48,688	-16,000
5641 BOOKS AND PERIODICALS	48,420	48,420	0
5651 SUPPLIES-TECH RELATED	10,081	12,081	2,000
5811 DUES AND FEES - STAFF	68,052	40,052	-28,000
2220 LIBRARY/MEDIA SERVICES	1,371,100	1,412,773	41,673
5111 TEACHERS	710,025	731,328	21,303
5121 PARAEDUCATOR	145,192	148,821	3,629
5131 SUBSTITUTES	249	256	7
5171 TECHNICAL/PROFESSNL STFF	79,665	81,657	1,992
5192 OVERTIME	0	0	0
5211 HEALTH INSURANCE	159,187	175,107	15,920
5219 HRA	34,024	24,209	-9,815
5220 FICA	78,619	78,549	-70
5232 VSTRS--OPEB	1,329	1,462	133
5235 CITY RETIREMENT PENSION	35,520	37,297	1,777
5251 TUITION REIMBURSEMENT	4,124	4,713	589
5271 WORKERS COMPENSATION	12,057	12,903	846
5281 DENTAL	12,007	12,007	0
5292 LIFE	1,880	1,880	0
5295 CASH IN LIEU	7,741	8,516	775
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	14,136	1,500

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5641 BOOKS AND PERIODICALS	57,091	59,993	2,902
5651 SUPPLIES-TECH RELATED	18,816	18,816	0
5811 DUES AND FEES - STAFF	282	467	185
2230 TECHNOLOGY FR INSTRUCT	853,919	857,169	3,250
5131 SUBSTITUTES	0	0	0
5171 TECHNICAL/PROFESSNL STFF	534,672	548,039	13,367
5192 OVERTIME	0	0	0
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	59,499	65,449	5,950
5219 HRA	14,353	10,213	-4,140
5220 FICA	41,020	40,983	-37
5235 CITY RETIREMENT PENSION	63,947	67,144	3,197
5271 WORKERS COMPENSATION	6,320	6,762	442
5281 DENTAL	3,130	3,130	0
5292 LIFE	995	995	0
5295 CASH IN LIEU	1,731	1,904	173
5321 PROFESSIONAL EDU SERVICES	9,225	9,225	0
5352 OTHER TECHNICAL SERVICES	513	513	0
5432 TECHN LGY 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	66,918	-15,702
5731 MACHINERY	15,375	15,375	0
5811 DUES AND FEES - STAFF	1,025	1,025	0
2290 OTHR SUPP SRV-INSTRCT STF	43,052	43,180	128
5141 ADMINISTRATION	5,145	5,274	129
5211 HEALTH INSURANCE	0	0	0
5220 FICA	1,574	1,573	-1
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
5532 INTERNET	0	0	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

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
2311 BOARD OF EDUCATION	41,651	40,991	-660
5192 OVERTIME	3,602	3,692	90
5194 TEMPORARY EMPLOYEES	0	0	0
5220 FICA	276	276	0
5271 WORKERS COMPENSATION	0	0	0
5311 OFFICIAL/ADMIN SERVICES	10,000	10,000	0
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
5551 PRINTING AND BINDING	2,955	2,205	-750
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	29,500	39,500	10,000
5342 AUDITING SERVICES	29,500	39,500	10,000
2315 LEGAL SERVICES	232,125	205,425	-26,700
5341 OTHER PROFESSNL SERVICES	232,125	205,425	-26,700
2320 EXEC ADMIN	415,734	496,942	81,208
5141 ADMINISTRATION	171,564	175,853	4,289
5161 CLERICAL	57,624	59,065	1,441
5192 OVERTIME	0	0	0
5193 STIPENDS	16,979	0	-16,979
5194 TEMPORARY EMPLOYEES	23,070	23,647	577
5211 HEALTH INSURANCE	26,309	28,940	2,631
5219 HRA	5,403	3,844	-1,559
5220 FICA	16,951	16,936	-15
5232 VSTRS--OPEB	1,329	1,462	133
5235 CITY RETIREMENT PENSION	0	0	0
5271 WORKERS COMPENSATION	2,695	2,884	189
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	129,650	100,000
5533 POSTAGE	2,356	856	-1,500
5534 TELEPHONE AND VOICE	1,650	1,650	0
5551 PRINTING AND BINDING	12,630	11,630	-1,000
5581 TRAVEL	14,430	10,430	-4,000
5611 GENERAL SUPPLIES	14,112	11,113	-2,999
5641 BOOKS AND PERIODICALS	0	0	0

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5651 SUPPLIES-TECH RELATED	0	0	0
5811 DUES AND FEES - STAFF	16,816	16,816	0
2410 OFFICE OF THE PRINCIPAL	3,002,445	3,074,406	71,961
5111 TEACHERS	0	0	0
5131 SUBSTITUTES	55,592	56,985	1,393
5141 ADMINISTRATION	1,483,458	1,520,545	37,087
5161 CLERICAL	577,324	591,757	14,433
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5192 OVERTIME	3,221	3,302	81
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	2,058	2,109	51
5211 HEALTH INSURANCE	337,106	370,817	33,711
5218 HSA	0	0	0
5219 HRA	66,444	45,142	-21,302
5220 FICA	167,491	167,339	-152
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	4,651	5,116	465
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	61,792	63,831	2,039
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	34,000	34,000	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	25,058	26,812	1,754
5281 DENTAL	23,031	23,031	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	3,268	3,268	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	10,414	11,456	1,042
5296 CATAMOUNT HEALTH FEES	0	0	0
5311 OFFICIAL/ADMIN SERVICES	433	198	-235
5321 PROFESSIONAL EDU SERVICES	441	421	-20
5425 TRASH & RECYCLING	267	272	5
5431 NONTECHNLGY REPAIR/MAINT	14,058	14,058	0
5442 RENTALS-EQUIPMNT/VEHICLES	1,419	1,419	0
5521 INSURANCE (NOT EMP BEN)	0	0	0
5533 POSTAGE	13,922	17,426	3,504
5534 TELEPHONE AND VOICE	74,308	73,208	-1,100
5551 PRINTING AND BINDING	1,112	1,112	0
5581 TRAVEL	3,923	3,923	0

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5611 GENERAL SUPPLIES	23,283	18,763	-4,520
5641 BOOKS AND PERIODICALS	814	814	0
5651 SUPPLIES-TECH RELATED	57	57	0
5811 DUES AND FEES - STAFF	13,500	17,225	3,725
2490 OTHR SUPP SERV-SCHL ADMI	787,989	799,828	11,839
5111 TEACHERS	92,685	95,466	2,781
5141 ADMINISTRATION	262,493	269,055	6,562
5161 CLERICAL	159,057	163,034	3,977
5171 TECHNICAL/PROFESSNL STFF	15,933	16,331	398
5192 OVERTIME	2,058	2,110	52
5193 STIPENDS	6,667	6,834	167
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	78,761	86,638	7,877
5218 HSA	0	0	0
5219 HRA	17,403	12,383	-5,020
5220 FICA	43,698	43,659	-39
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	664	730	66
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	18,450	19,372	922
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	4,983	5,000	17
5271 WORKERS COMPENSATION	6,398	6,847	449
5281 DENTAL	5,708	5,708	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	914	914	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	2,026	2,229	203
5296 CATAMOUNT HEALTH FEES	0	0	0
5311 OFFICIAL/ADMIN SERVICES	27,699	21,048	-6,651
5352 OTHER TECHNICAL SERVICES	1,248	1,248	0
5431 NONTECHNLGY REPAIR/MAINT	9,296	9,296	0
5442 RENTALS-EQUIPMNT/VEHICLES	2,766	2,766	0
5521 INSURANCE (NOT EMP BEN)	807	116	-691
5533 POSTAGE	3,601	3,153	-448
5534 TELEPHONE AND VOICE	7,448	8,548	1,100
5581 TRAVEL	2,389	2,117	-272
5611 GENERAL SUPPLIES	13,267	12,976	-291
5811 DUES AND FEES - STAFF	1,570	2,250	680

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
2495 ADMINISTRATION OF GRANTS	163,643	167,489	3,846
5141 ADMINISTRATION	86,670	88,837	2,167
5161 CLERICAL	23,153	23,732	579
5211 HEALTH INSURANCE	18,959	20,855	1,896
5219 HRA	5,319	3,785	-1,534
5220 FICA	8,374	8,366	-8
5235 CITY RETIREMENT PENSION	13,092	13,747	655
5251 TUITION REIMBURSEMENT	1,983	1,983	0
5271 WORKERS COMPENSATION	1,294	1,385	91
5281 DENTAL	1,308	1,308	0
5292 LIFE	220	220	0
5533 POSTAGE	0	0	0
5534 TELEPHONE AND VOICE	1,015	1,015	0
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	789,824	776,581	-13,243
5141 ADMINISTRATION	126,542	129,706	3,164
5161 CLERICAL	231,584	237,374	5,790
5171 TECHNICAL/PROFESSNL STFF	85,381	87,516	2,135
5192 OVERTIME	10,494	10,756	262
5194 TEMPORARY EMPLOYEES	4,116	4,219	103
5211 HEALTH INSURANCE	71,059	78,165	7,106
5219 HRA	76,262	47,147	-29,115
5220 FICA	42,455	42,417	-38
5235 CITY RETIREMENT PENSION	42,832	44,974	2,142
5251 TUITION REIMBURSEMENT	3,966	3,966	0
5271 WORKERS COMPENSATION	5,303	5,674	371
5281 DENTAL	4,670	4,670	0
5292 LIFE	882	882	0
5311 OFFICIAL/ADMIN SERVICES	0	0	0
5341 OTHER PROFESSNL SERVICES	17,600	17,600	0
5533 POSTAGE	1,018	1,018	0
5534 TELEPHONE AND VOICE	770	770	0
5541 ADVERTISING	600	600	0
5581 TRAVEL	7,000	7,000	0
5611 GENERAL SUPPLIES	9,519	13,703	4,184
5651 SUPPLIES-TECH RELATED	4,646	5,299	653
5811 DUES AND FEES - STAFF	5,000	5,000	0
5898 BANK PENALTIES AND FEES	20,000	20,000	0

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5899 MISC EXPENDITURES - OTHER	18,125	8,125	-10,000
2560 PUBLIC INFORMATION SVC	83,315	85,540	2,225
5171 TECHNICAL/PROFESSNL STFF	56,698	58,115	1,417
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	0	0	0
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	4,586	4,582	-4
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	6,642	6,974	332
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	656	702	46
5281 DENTAL	0	0	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	147	147	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	4,336	4,770	434
5296 CATAMOUNT HEALTH FEES	0	0	0
5311 OFFICIAL/ADMIN SERVICES	0	0	0
5341 OTHER PROFESSNL SERVICES	10,250	10,250	0
2570 PERSONNEL SERVICES	805,560	876,499	70,939
5141 ADMINISTRATION	98,784	126,567	27,783
5171 TECHNICAL/PROFESSNL STFF	321,332	393,383	72,051
5192 OVERTIME	515	528	13
5193 STIPENDS	2,573	2,637	64
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	82,314	90,545	8,231
5218 HSA	0	0	0
5219 HRA	23,640	16,821	-6,819
5220 FICA	40,952	40,915	-37
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	62,959	58,757	-4,202

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5271 WORKERS COMPENSATION	6,222	6,658	436
5281 DENTAL	5,376	5,376	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	995	995	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	3,000	3,300	300
5296 CATAMOUNT HEALTH FEES	0	0	0
5311 OFFICIAL/ADMIN SERVICES	1,262	1,262	0
5321 PROFESSIONAL EDU SERVICES	0	0	0
5331 EMP TRAINING/DEVELOP	26,710	25,710	-1,000
5341 OTHER PROFESSNL SERVICES	17,278	17,278	0
5531 COMMUNICATIONS	56	0	-56
5533 POSTAGE	2,255	2,255	0
5534 TELEPHONE AND VOICE	3,245	3,245	0
5541 ADVERTISING	24,572	19,572	-5,000
5581 TRAVEL	26,668	13,668	-13,000
5611 GENERAL SUPPLIES	24,440	16,687	-7,753
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	0	-72
2580 ADMIN. TECHNOLOGY SVC	375,674	391,484	15,810
5171 TECHNICAL/PROFESSNL STFF	127,915	131,113	3,198
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	26,309	28,940	2,631
5218 HSA	0	0	0
5219 HRA	5,488	3,905	-1,583
5220 FICA	9,785	9,776	-9
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	15,299	16,064	765
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5271 WORKERS COMPENSATION	1,512	1,618	106
5281 DENTAL	1,872	1,872	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5292 LIFE	294	294	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	0	0	0
5352 OTHER TECHNICAL SERVICES	0	0	0
5431 NONTECHNLGY REPAIR/MAINT	90,350	90,350	0
5432 TECHN LGY REPAIR/MAINT	0	0	0
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5611 GENERAL SUPPLIES	42,025	37,025	-5,000
5651 SUPPLIES-TECH RELATED	54,825	70,527	15,702
2610 OPERATION OF BUILDINGS	970,550	974,186	3,636
5141 ADMINISTRATION	229,502	235,240	5,738
5161 CLERICAL	47,915	49,113	1,198
5192 OVERTIME	1,029	1,055	26
5194 TEMPORARY EMPLOYEES	0	10,250	10,250
5211 HEALTH INSURANCE	51,766	56,943	5,177
5219 HRA	10,722	7,629	-3,093
5220 FICA	21,638	21,618	-20
5235 CITY RETIREMENT PENSION	33,179	34,838	1,659
5271 WORKERS COMPENSATION	3,279	3,509	230
5281 DENTAL	3,156	3,156	0
5292 LIFE	441	441	0
5295 CASH IN LIEU	4,336	4,770	434
5321 PROFESSIONAL EDU SERVICES	0	0	0
5341 OTHER PROFESSNL SERVICES	0	585	585
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	114,499	-24,548
5534 TELEPHONE AND VOICE	28,794	28,794	0
5541 ADVERTISING	4,063	4,063	0
5581 TRAVEL	1,025	1,025	0
5611 GENERAL SUPPLIES	39,934	45,934	6,000
5811 DUES AND FEES - STAFF	5,125	5,125	0
2620 MAINTENANCE OF BUILDINGS	5,854,624	6,296,668	442,044
5172 TECH & PROF - MAINTENANCE	628,675	644,392	15,717
5182 NON-CLER GEN - CUSTODIAN	1,601,818	1,641,863	40,045
5192 OVERTIME	168,952	173,176	4,224
5194 TEMPORARY EMPLOYEES	92,610	84,675	-7,935
5211 HEALTH INSURANCE	392,566	431,823	39,257
5219 HRA	108,067	62,662	-45,405

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5220 FICA	170,184	170,030	-154
5235 CITY RETIREMENT PENSION	246,576	242,105	-4,471
5271 WORKERS COMPENSATION	26,419	28,268	1,849
5281 DENTAL	29,823	29,823	0
5292 LIFE	5,018	5,018	0
5295 CASH IN LIEU	17,490	19,239	1,749
5411 UTILITY SERVICES	141,266	204,090	62,824
5423 CUSTODIAL SERVICES	20,500	20,500	0
5425 TRASH & RECYCLING	164,300	167,586	3,286
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	199,700	39,510
5611 GENERAL SUPPLIES	454,875	452,152	-2,723
5621 NATURAL GAS	258,513	303,684	45,171
5622 ELECTRICITY	705,110	954,210	249,100
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	143,622	-10,000
5424 LANDSCAPING/LAWN CARE	40,872	40,872	0
5442 RENTALS-EQUIPMNT/VEHICLES	10,250	10,250	0
5611 GENERAL SUPPLIES	82,000	72,000	-10,000
5731 MACHINERY	20,500	20,500	0
2640 CARE/UPKEEP OF EQUIPMENT	202,565	200,041	-2,524
5172 TECH & PROF - MAINTENANCE	65,353	66,987	1,634
5211 HEALTH INSURANCE	0	0	0
5219 HRA	0	0	0
5220 FICA	5,168	5,163	-5
5235 CITY RETIREMENT PENSION	7,256	7,619	363
5271 WORKERS COMPENSATION	717	767	50
5281 DENTAL	0	0	0
5292 LIFE	147	147	0
5295 CASH IN LIEU	4,336	4,770	434
5431 NONTECHNLGY REPAIR/MAINT	13,500	13,500	0
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5611 GENERAL SUPPLIES	38,438	33,438	-5,000
5626 GASOLINE	42,025	42,025	0
5732 VEHICLES	25,625	25,625	0

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
2660 SECURITY	34,411	35,227	816
5171 TECHNICAL/PROFESSNL STFF	20,606	21,121	515
5211 HEALTH INSURANCE	6,978	7,676	698
5219 HRA	1,857	1,321	-536
5220 FICA	1,576	1,575	-1
5235 CITY RETIREMENT PENSION	2,465	2,588	123
5271 WORKERS COMPENSATION	244	261	17
5281 DENTAL	538	538	0
5292 LIFE	147	147	0
5490 OTHER PURCH PROPERTY SERV	0	0	0
2711 RESIDENT STUDENTS	1,212,853	1,262,948	50,095
5183 NON-CLER GEN - DRIVER	483,337	495,420	12,083
5192 OVERTIME	36,015	36,915	900
5194 TEMPORARY EMPLOYEES	55,381	56,766	1,385
5211 HEALTH INSURANCE	60,249	66,274	6,025
5219 HRA	34,942	24,862	-10,080
5220 FICA	50,366	50,087	-279
5235 CITY RETIREMENT PENSION	65,716	69,002	3,286
5271 WORKERS COMPENSATION	6,495	6,949	454
5281 DENTAL	4,728	4,728	0
5292 LIFE	1,222	1,222	0
5295 CASH IN LIEU	8,671	9,538	867
5442 RENTALS-EQUIPMNT/VEHICLES	10,000	10,000	0
5511 STU TRANS FRM PUB VT LEA	39,543	41,520	1,977
5519 STU TRANS FRM OTHER	354,613	388,090	33,477
5534 TELEPHONE AND VOICE	550	550	0
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	24,973	26,771	1,798
5442 RENTALS-EQUIPMNT/VEHICLES	882	882	0
5519 STU TRANS FRM OTHER	24,091	25,889	1,798
2716 EXTRA/CO-CURR TRANSPORT	125,886	129,030	3,144
5519 STU TRANS FRM OTHER	125,886	129,030	3,144
2720 MONITORING SERVICES	8,041	0	-8,041
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5211 HEALTH INSURANCE	0	0	0
5219 HRA	0	0	0
5220 FICA	2,652	0	-2,652
5271 WORKERS COMPENSATION	264	0	-264
5281 DENTAL	0	0	0

GENERAL FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5292 LIFE	0	0	0
5611 GENERAL SUPPLIES	5,125	0	-5,125
2730 VEHICLE SERV/MAINT	76,959	61,959	-15,000
5431 NONTECHNLGY REPAIR/MAINT	6,958	5,958	-1,000
5442 RENTALS-EQUIPMNT/VEHICLES	10,250	10,250	0
5534 TELEPHONE AND VOICE	5,426	5,426	0
5611 GENERAL SUPPLIES	18,450	9,450	-9,000
5626 GASOLINE	30,750	25,750	-5,000
5732 VEHICLES	5,125	5,125	0
2901 OTHER SUPPORT SERVICES	552,052	538,523	-13,529
5195 COMPENSATED LEAVE	346,130	354,783	8,653
5211 HEALTH INSURANCE	28,225	31,048	2,823
5219 HRA	0	0	0
5220 FICA	5,521	5,516	-5
5261 UNEMPLOYMENT COMPENSATION	55,000	55,000	0
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	0	0	0
5296 CATAMOUNT HEALTH FEES	25,000	0	-25,000
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	9,900	9,900	0
5611 GENERAL SUPPLIES	0	0	0
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	43,934	0	-43,934
5451 CONSTRUCTION SERVICES	43,934	0	-43,934
5020 DEBT SERV-CAP CONSTRUCT	4,927,326	4,978,658	51,332
5831 REDEMPTION OF PRINCIPAL	2,295,000	2,475,000	180,000
5832 INTEREST ON LT DEBT	2,612,326	2,483,658	-128,668
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	685,000	435,000
5919 FUND TRANSFER OUT - OTHER	250,000	685,000	435,000
Contingency	500,000	342,000	-158,000
Grand Total	80,666,317	84,246,029	3,579,712

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
1101 DIRECT INSTRUCTION	2,955,455	3,511,577	556,122
5111 TEACHERS	1,117,800	815,800	-302,000
5121 PARAEDUCATOR	0	0	0
5131 SUBSTITUTES	0	0	0
5141 ADMINISTRATION	0	0	0
5161 CLERICAL	11,077	22,154	11,077
5171 TECHNICAL/PROFESSNL STFF	411,931	743,536	331,605
5173 TECH & PROF - LIAISONS	0	0	0
5175 TECH & PROF - TUTORS	0	0	0
5192 OVERTIME	0	0	0
5193 STIPENDS	6,000	15,600	9,600
5194 TEMPORARY EMPLOYEES	389,221	662,461	273,240
5211 HEALTH INSURANCE	152,275	139,680	-12,595
5218 HSA	0	0	0
5219 HRA	46,400	17,400	-29,000
5220 FICA	177,920	199,263	21,343
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	3,825	4,209	384
5233 VSTRS--PENSION PAYMENTS	186,400	110,850	-75,550
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	5,800	4,500	-1,300
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	27,479	13,550	-13,929
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	14,800	11,984	-2,816
5281 DENTAL	11,900	8,300	-3,600
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	3,450	2,650	-800
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	2,500	2,750	250
5296 CATAMOUNT HEALTH FEES	0	0	0
5311 OFFICIAL/ADMIN SERVICES	0	0	0
5321 PROFESSIONAL EDU SERVICES	187,900	297,987	110,087
5322 KELLY SUB SERVICES	1,000	1,000	0
5341 OTHER PROFESSNL SERVICES	0	6,000	6,000
5431 NONTECHNLGY REPAIR/MAINT	0	0	0
5441 RENTALS-LAND/BUILDINGS	0	1,050	1,050
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5519 STU TRANS FRM OTHER	0	1,890	1,890
5533 POSTAGE	0	0	0
5534 TELEPHONE AND VOICE	7,000	1,709	-5,291
5541 ADVERTISING	0	0	0
5551 PRINTING AND BINDING	400	6,000	5,600
5581 TRAVEL	40,200	22,000	-18,200
5611 GENERAL SUPPLIES	50,000	205,804	155,804
5641 BOOKS AND PERIODICALS	19,500	12,500	-7,000
5651 SUPPLIES-TECH RELATED	78,000	178,350	100,350
5733 FURNITURE AND FIXTURES	0	0	0
5734 TECH RELATED HARDWARE	0	0	0
5811 DUES AND FEES - STAFF	600	1,000	400
5812 DUES AND FEES - STUDENTS	2,077	1,600	-477
1201 SPECIAL EDUCATION	426,300	689,345	263,045
5111 TEACHERS	0	0	0
5121 PARAEDUCATOR	100,000	300,000	200,000
5131 SUBSTITUTES	0	0	0
5171 TECHNICAL/PROFESSNL STFF	165,700	139,734	-25,966
5192 OVERTIME	0	0	0
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	65,800	0	-65,800
5211 HEALTH INSURANCE	10,000	0	-10,000
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	0	33,000	33,000
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	500	0	-500
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	0	0	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	0	0	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	0	0	0
5296 CATAMOUNT HEALTH FEES	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5321 PROFESSIONAL EDU SERVICES	34,300	134,611	100,311
5322 KELLY SUB SERVICES	0	0	0
5533 POSTAGE	0	0	0
5581 TRAVEL	0	0	0
5611 GENERAL SUPPLIES	30,000	82,000	52,000
5641 BOOKS AND PERIODICALS	0	0	0
5651 SUPPLIES-TECH RELATED	20,000	0	-20,000
5731 MACHINERY	0	0	0
5812 DUES AND FEES - STUDENTS	0	0	0
1301 VOCATIONAL EDUCATION	2,287,283	2,058,582	-228,701
5111 TEACHERS	1,341,641	1,308,413	-33,228
5121 PARAEDUCATOR	19,798	19,798	0
5131 SUBSTITUTES	200	200	0
5161 CLERICAL	0	0	0
5171 TECHNICAL/PROFESSNL STFF	141,912	0	-141,912
5193 STIPENDS	20,000	1,000	-19,000
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	225,683	237,307	11,624
5218 HSA	0	0	0
5219 HRA	46,300	37,000	-9,300
5220 FICA	115,007	101,700	-13,307
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	12,667	12,600	-67
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	11,268	0	-11,268
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	15,000	15,000	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	16,711	15,801	-910
5281 DENTAL	16,606	14,234	-2,372
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	2,352	2,175	-177
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	6,421	7,063	642
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	13,700	16,650	2,950
5322 KELLY SUB SERVICES	10,000	10,000	0
5352 OTHER TECHNICAL SERVICES	3,692	11,950	8,258
5425 TRASH & RECYCLING	13,147	0	-13,147

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5431 NONTECHNLGY REPAIR/MAINT	7,646	16,820	9,174
5442 RENTALS-EQUIPMNT/VEHICLES	0	5,540	5,540
5521 INSURANCE (NOT EMP BEN)	4,097	0	-4,097
5534 TELEPHONE AND VOICE	0	0	0
5541 ADVERTISING	1,772	8,250	6,478
5551 PRINTING AND BINDING	831	2,843	2,012
5566 TUITN TO VC-ON BEHALF	0	0	0
5580 TRAVEL	0	0	0
5581 TRAVEL	10,639	10,493	-146
5611 GENERAL SUPPLIES	179,787	137,169	-42,618
5641 BOOKS AND PERIODICALS	11,220	16,720	5,500
5651 SUPPLIES-TECH RELATED	19,528	22,319	2,791
5730 EQUIPMENT	0	0	0
5731 MACHINERY	0	9,800	9,800
5733 FURNITURE AND FIXTURES	0	0	0
5739 OTHER EQUIPMENT	0	9,000	9,000
5811 DUES AND FEES - STAFF	10,422	0	-10,422
5812 DUES AND FEES - STUDENTS	9,236	8,737	-499
5913 TRANSFER OF INDIRECTS	0	0	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
1601 ADULT EDUCATION	43,549	38,679	-4,870
5141 ADMINISTRATION	0	22,739	22,739
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5194 TEMPORARY EMPLOYEES	25,000	3,630	-21,370
5211 HEALTH INSURANCE	0	0	0
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	0	1,788	1,788
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	0	0	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	0	0	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	0	0	0
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	1,450	0	-1,450
5441 RENTALS-LAND/BUILDINGS	0	500	500
5541 ADVERTISING	13,140	0	-13,140
5566 TUITN TO VC-ON BEHALF		6,000	6,000
5581 TRAVEL	230	1,000	770
5611 GENERAL SUPPLIES	2,704	3,022	318
5812 DUES AND FEES - STUDENTS	225	0	-225
2110 ATTEND/SOCIALWORK SERV	1,180,378	823,652	-356,726
5111 TEACHERS	63,391	63,391	0
5121 PARAEDUCATOR	0	0	0
5171 TECHNICAL/PROFESSNL STFF	143,005	119,363	-23,642
5173 TECH & PROF - LIAISONS	0	0	0
5175 TECH & PROF - TUTORS	17,397	0	-17,397
5192 OVERTIME	0	0	0
5193 STIPENDS	0	2,750	2,750
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	69,400	22,200	-47,200
5218 HSA	0	0	0
5219 HRA	8,400	3,244	-5,156
5220 FICA	15,216	12,658	-2,558
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	5,000	3,750	-1,250
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	17,815	11,341	-6,474
5240 ON-BEHALF PAYMENTS		0	0
5250 TUITION REIMBURSEMENT	2,000	2,000	0
5251 TUITION REIMBURSEMENT	0	0	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	900	1,271	371
5281 DENTAL	3,196	2,316	-880
5291 OTHER EMPLOYEE BENEFITS	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5292 LIFE	0	311	311
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	4,300	1,900	-2,400
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	823,938	573,938	-250,000
5322 KELLY SUB SERVICES	0	0	0
5534 TELEPHONE AND VOICE	1,800	1,050	-750
5551 PRINTING AND BINDING	0	0	0
5581 TRAVEL	700	440	-260
5611 GENERAL SUPPLIES	3,500	1,730	-1,770
5811 DUES AND FEES - STAFF	0	0	0
2120 GUIDANCE SERVICES	209,181	206,254	-2,927
5111 TEACHERS	122,678	124,682	2,004
5131 SUBSTITUTES	0	0	0
5161 CLERICAL	27,943	18,630	-9,313
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	7,200	15,845	8,645
5218 HSA	0	0	0
5219 HRA	7,878	7,950	72
5220 FICA	11,626	11,205	-421
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	1,313	1,395	82
5233 VSTRS--PENSION PAYMENTS	7,500	5,625	-1,875
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	7,691	4,625	-3,066
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	3,500	1,750	-1,750
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	1,839	2,356	517
5281 DENTAL	2,106	1,992	-114
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	507	474	-33
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	750	825	75
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	315	315	0
5581 TRAVEL	550	550	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5611 GENERAL SUPPLIES	5,335	7,585	2,250
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	57,209	22,899
5111 TEACHERS	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
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5240 ON-BEHALF PAYMENTS	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
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	0	0	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	0	0	0
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	19,560	19,560	0
5541 ADVERTISING	0	0	0
5551 PRINTING AND BINDING	250	0	-250
5581 TRAVEL	0	0	0
5611 GENERAL SUPPLIES	14,500	37,649	23,149
2140 PSYCHOLOGICAL SERVICES	20,000	65,000	45,000
5321 PROFESSIONAL EDU SERVICES	20,000	30,000	10,000
5611 GENERAL SUPPLIES	0	35,000	35,000
2151 SPCH PATHLGY/AUDILGY SERV	55,246	78,408	23,162
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	0	0	0
5219 HRA	0	0	0
5220 FICA	0	2,162	2,162

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 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	50,246	73,746	23,500
5611 GENERAL SUPPLIES	5,000	2,500	-2,500
5651 SUPPLIES-TECH RELATED	0	0	0
2160 OCCUPATIONAL THERAPY	160,000	156,100	-3,900
5131 SUBSTITUTES	0	0	0
5171 TECHNICAL/PROFESSNL STFF	106,000	144,723	38,723
5193 STIPENDS	0	0	0
5194 TEMPORARY EMPLOYEES	4,000	0	-4,000
5211 HEALTH INSURANCE	0	0	0
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	50,000	11,377	-38,623
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5240 ON-BEHALF PAYMENTS	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
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	0	0	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	0	0	0
5296 CATAMOUNT HEALTH FEES	0	0	0
2170 PHYSICAL THERAPY	37,000	28,710	-8,290
5171 TECHNICAL/PROFESSNL STFF	25,500	26,618	1,118
5194 TEMPORARY EMPLOYEES	1,500	0	-1,500
5211 HEALTH INSURANCE	0	0	0
5219 HRA	0	0	0
5220 FICA	10,000	2,092	-7,908
5281 DENTAL	0	0	0
5292 LIFE	0	0	0
5611 GENERAL SUPPLIES	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
2190 OTHER SUPPORT SERV-STU	0	27,904	27,904
5171 TECHNICAL/PROFESSNL STFF	0	8,810	8,810
5193 STIPENDS	0	0	0
5211 HEALTH INSURANCE	0	0	0
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	0	694	694
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5240 ON-BEHALF PAYMENTS	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
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	0	0	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	0	0	0
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	0	14,000	14,000
5611 GENERAL SUPPLIES	0	4,400	4,400
2212 INSTRUCT/CURRICULMDEVELOP	2,700	0	-2,700
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	0	-2,700
5322 KELLY SUB SERVICES	0	0	0
5581 TRAVEL	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5811 DUES AND FEES - STAFF	0	0	0
2213 INSTRUCT STAFF TRAIN	1,205,650	978,995	-226,656
5111 TEACHERS	401,500	401,500	0
5141 ADMINISTRATION	23,000	23,000	0
5161 CLERICAL	0	0	0
5171 TECHNICAL/PROFESSNL STFF	37,300	0	-37,300
5193 STIPENDS	176,400	26,225	-150,175
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	80,700	104,465	23,765
5218 HSA	0	0	0
5219 HRA	24,300	18,150	-6,150
5220 FICA	57,600	48,091	-9,509
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	1,275	1,403	128
5233 VSTRS--PENSION PAYMENTS	69,900	60,225	-9,675
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	9,300	7,125	-2,175
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	8,375	6,738	-1,638
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	3,300	7,276	3,976
5281 DENTAL	6,900	6,400	-500
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	1,350	1,250	-100
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	1,000	1,100	100
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	247,700	247,247	-453
5322 KELLY SUB SERVICES	0	0	0
5331 EMP TRAINING/DEVELOP	0	300	300
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	9,900	-23,300
5611 GENERAL SUPPLIES	1,000	1,000	0
5641 BOOKS AND PERIODICALS	21,550	7,600	-13,950
5651 SUPPLIES-TECH RELATED	0	0	0
5811 DUES AND FEES - STAFF	0	0	0
2219 INSTRUCTION IMPROVEMENT	16,500	16,500	0
5321 PROFESSIONAL EDU SERVICES	16,500	16,500	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
2220 LIBRARY/MEDIA SERVICES	0	0	0
5611 GENERAL SUPPLIES	0	0	0
5641 BOOKS AND PERIODICALS	0	0	0
5651 SUPPLIES-TECH RELATED	0	0	0
2230 TECHNOLOGY FR INSTRUCT	50,000	0	-50,000
5311 OFFICIAL/ADMIN SERVICES	20,000	0	-20,000
5611 GENERAL SUPPLIES	10,000	0	-10,000
5651 SUPPLIES-TECH RELATED	20,000	0	-20,000
2410 OFFICE OF THE PRINCIPAL	233,478	246,744	13,266
5141 ADMINISTRATION	97,850	110,211	12,361
5161 CLERICAL	0	0	0
5171 TECHNICAL/PROFESSNL STFF	50,142	51,597	1,455
5195 COMPENSATED LEAVE	0	0	0
5211 HEALTH INSURANCE	26,309	28,928	2,619
5219 HRA	6,400	6,500	100
5220 FICA	11,321	12,378	1,057
5232 VSTRS--OPEB	1,313	1,395	82
5235 CITY RETIREMENT PENSION	7,521	5,513	-2,008
5251 TUITION REIMBURSEMENT	2,000	2,000	0
5271 WORKERS COMPENSATION	1,776	1,865	89
5281 DENTAL	1,872	1,872	0
5292 LIFE	294	300	6
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	0	-4,000
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5533 POSTAGE	200	1,200	1,000
5534 TELEPHONE AND VOICE	9,030	9,030	0
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	855	505
5811 DUES AND FEES - STAFF	900	900	0
2490 OTHER SUPPORT SVC-SCH ADM	83,530	5,000	-78,530
5141 ADMINISTRATION	43,500	0	-43,500
5161 CLERICAL	17,495	0	-17,495
5171 TECHNICAL/PROFESSNL STFF	0	0	0
5173 TECH & PROF - LIAISONS	0	0	0
5193 STIPENDS	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5211 HEALTH INSURANCE	0	0	0
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	4,900	0	-4,900
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	750	0	-750
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	0	0	0
5281 DENTAL	235	0	-235
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	150	0	-150
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	2,000	0	-2,000
5296 CATAMOUNT HEALTH FEES	0	0	0
5311 OFFICIAL/ADMIN SERVICES	0	0	0
5321 PROFESSIONAL EDU SERVICES	7,000	2,000	-5,000
5431 NONTECHNLGY REPAIR/MAINT	0	0	0
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5533 POSTAGE	0	0	0
5551 PRINTING AND BINDING	0	0	0
5611 GENERAL SUPPLIES	4,500	0	-4,500
5651 SUPPLIES-TECH RELATED	3,000	3,000	0
5811 DUES AND FEES - STAFF	0	0	0
5913 TRANSFER OF INDIRECTS	0	0	0
2495 ADMINISTRATION OF GRANTS	115,000	316,079	201,079
5141 ADMINISTRATION	100,000	0	-100,000
5161 CLERICAL	0	0	0
5171 TECHNICAL/PROFESSNL STFF	0	232,440	232,440
5193 STIPENDS	0	28,270	28,270
5211 HEALTH INSURANCE	0	16,490	16,490
5218 HSA	0	0	0
5219 HRA	0	1,175	1,175
5220 FICA	0	20,495	20,495
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	0	4,500	4,500
5240 ON-BEHALF PAYMENTS	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
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	0	0	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	0	0	0
5296 CATAMOUNT HEALTH FEES	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	500	500
5611 GENERAL SUPPLIES	0	10,000	10,000
5811 DUES AND FEES - STAFF	0	0	0
5913 TRANSFER OF INDIRECTS	15,000	2,209	-12,791
5919 FUND TRANSFER OUT - OTHER	0	0	0
2510 FISCAL SERVICES	0	0	0
5581 TRAVEL	0	0	0
2560 PUBLIC INFO SERVICES	0	0	0
5311 OFFICIAL/ADMIN SERVICES	0	0	0
2570 PERSONNEL SERVICES	0	0	0
5611 GENERAL SUPPLIES	0	0	0
5651 SUPPLIES-TECH RELATED	0	0	0
2590 OTHR SUPP SERV-CTRL SERV	0	167,582	167,582
5171 TECHNICAL/PROFESSNL STFF	0	70,870	70,870
5194 TEMPORARY EMPLOYEES	0	0	0
5211 HEALTH INSURANCE	0	14,875	14,875
5218 HSA	0	0	0
5219 HRA	0	2,100	2,100
5220 FICA	0	5,572	5,572
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	0	9,568	9,568

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	0	535	535
5281 DENTAL	0	1,412	1,412
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	0	150	150
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	0	0	0
5296 CATAMOUNT HEALTH FEES	0	0	0
5321 PROFESSIONAL EDU SERVICES	0	60,000	60,000
5341 OTHER PROFESSNL SERVICES	0	0	0
5581 TRAVEL	0	0	0
5611 GENERAL SUPPLIES	0	2,500	2,500
2610 OPERATION OF BUILDINGS	27,566	476,000	448,434
5441 RENTALS-LAND/BUILDINGS	0	387,000	387,000
5521 INSURANCE (NOT EMP BEN)	18,252	19,000	748
5532 INTERNET	7,400	10,000	2,600
5534 Natural Gas	1,400	30,000	28,600
5611 GENERAL SUPPLIES	14	0	-14
5622 ELECTRICITY	500	30,000	29,500
2620 MAINTENANCE OF BUILDINGS	0	0	0
5182 NON-CLER GEN - CUSTODIAN	0	0	0
5211 HEALTH INSURANCE	0	0	0
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	0	0	0
5231 RETIREMENT	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
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	0	0	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
5296 CATAMOUNT HEALTH FEES	0	0	0
5411 UTILITY SERVICES	0	0	0
5431 NONTECHNLGY REPAIR/MAINT	0	0	0
5490 OTHER PURCH PROPERTY SERV	0	0	0
5611 GENERAL SUPPLIES	0	0	0
5621 NATURAL GAS	0	0	0
5622 ELECTRICITY	0	0	0
5731 MACHINERY	0	0	0
5733 FURNITURE AND FIXTURES	0	0	0
2640 CARE & UPKEEP OF EQUIP	0	0	0
5490 OTHER PURCH PROPERTY SERV	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	8,400	400
5183 NON-CLER GEN - DRIVER	0	0	0
5211 HEALTH INSURANCE	0	0	0
5218 HSA	0	0	0
5219 HRA	0	0	0
5220 FICA	0	0	0
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	0	0	0
5240 ON-BEHALF PAYMENTS	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
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	0	0	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	0	0	0
5296 CATAMOUNT HEALTH FEES	0	0	0
5519 STU TRANS FRM OTHER	8,000	8,400	400
2713 TECH ED TRANSPORTATION	0	0	0
5519 STU TRANS FRM OTHER	0	0	0

SPECIAL & GRANT FUND LINE ITEMS

Row Labels	FY21 Budget	FY22 Proposed	Change
2715 FIELD TRIPS-EDU RELATED	27,245	42,080	14,835
5442 RENTALS-EQUIPMNT/VEHICLES	0	0	0
5519 STU TRANS FRM OTHER	27,245	41,580	14,335
5812 DUES AND FEES - STUDENTS	0	500	500
2716 EXTRA/CO-CURR TRANSPORT	12,600	0	-12,600
5519 STU TRANS FRM OTHER	12,600	0	-12,600
2999 FAMILY ENGAGEMENT	203,000	210,172	7,172
5173 TECH & PROF - LIAISONS	136,500	136,500	0
5194 TEMPORARY EMPLOYEES	0	10,000	10,000
5211 HEALTH INSURANCE	13,000	11,050	-1,950
5218 HSA	0	0	0
5219 HRA	4,400	2,200	-2,200
5220 FICA	10,500	15,928	5,428
5231 RETIREMENT	0	0	0
5232 VSTRS--OPEB	0	0	0
5233 VSTRS--PENSION PAYMENTS	0	0	0
5234 VMERS	0	0	0
5235 CITY RETIREMENT PENSION	16,900	12,675	-4,225
5240 ON-BEHALF PAYMENTS	0	0	0
5251 TUITION REIMBURSEMENT	0	0	0
5261 UNEMPLOYMENT COMPENSATION	0	0	0
5271 WORKERS COMPENSATION	1,700	1,819	119
5281 DENTAL	1,500	1,500	0
5291 OTHER EMPLOYEE BENEFITS	0	0	0
5292 LIFE	500	500	0
5293 STD	0	0	0
5294 LTD	0	0	0
5295 CASH IN LIEU	0	0	0
5296 CATAMOUNT HEALTH FEES	0	0	0
5611 GENERAL SUPPLIES	17,500	17,500	0
5651 SUPPLIES-TECH RELATED	500	500	0
5210 ADJUSTMENT TO PRIOR YEAR	0	0	0
5897 PY EXP ADJ	0	0	0
5390 FUND TRANSFERS	1,450,000	650,000	-800,000
5919 FUND TRANSFER OUT - OTHER	1,450,000	650,000	-800,000
Grand Total	10,858,971	10,858,971	0

The following is an excerpt from the Management Discussion portion of the FY20 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 \$4,522,909 from \$17,136,561 to \$21,659,470. The District's total net position for business-type activities decreased by \$293,760 from \$1,765,521 to \$1,471,761.

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 \$7,737,279 at the end of this year. Unrestricted net position for business-type activities decreased to a balance of \$1,384,480.

Revenues and Expenses

Revenues for the Burlington School District's governmental activities increased by 7.25%, while total expenses increased by 5.53%. The increase in revenues were primarily due to general state support and operating grants and contributions. The largest increases in expenses were in program expenses and payments made on-behalf of the District by the State of Vermont.

Revenues for the School District's business-type activities decreased by 10.37%, while total expenses decreased by 3.96%.