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January 8, 2014

President Shannon and
Burlington City Councilors
City Hall
149 Church Street
Burlington, VT 05401

Re: The Burlington School Department's Proposed and Past Budgets

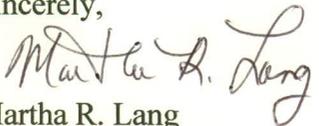
Dear President Shannon and Burlington City Councilors:

Listed below are some predictors for school departments that are in need of intervention because they are in a fiscal crisis. Unfortunately, it seems that the proposed and past Burlington School Department's budgets contain some or all these predictors.

1. Inaccurate revenue and expenditure estimates
2. Substantial long-term debt commitments
3. Limited access to budget reports
4. Inadequate budget development
5. Flawed multi-year reserves
6. Flawed multi-year projections
7. Failure to maintain reserves
8. No long range plans

Thank you.

Sincerely,


Martha R. Lang