

Introduction



Fiscal Year 2006 Budget Message July 1, 2005 – June 30, 2006

Overview – State of the City

I'm honored and humbled to begin my 15th year as mayor of this city. I thank you, the citizens of Burlington, for the opportunity to serve. Mine is truly a wonderful job, one I continue to enjoy immensely. And ours is a community that I am privileged and delighted to serve.

I look forward to working closely with this City Council. I want to welcome Kurt Wright back to the Council. And I wish Carmen George well as she takes her new seat. Most of you are now seasoned veterans. Most seasoned is Councilor Bushor, who today, by my count, begins her 19th year on the Council. You and I know that many do not fully appreciate the time and energy required to be an effective City Councilor. I thank you for your commitment. You also know that this City Council has not been, nor do I expect it to be, a rubber stamp for the mayor. I know we'll continue to enjoy a spirited debate, share some differences of opinion, and achieve consensus on key issues and initiatives.

A Vibrant, Sustainable City

This planet, this country, and this state need cities—vibrant, sustainable cities. Cities serve humanity as centers of commerce, places where arts and culture flourish, homes of higher education and health care, hotbeds of democracy, and places where concerns for

social justice and the environment reach critical mass and lead to fundamental change.

Burlington continues to evolve as a city, becoming increasingly vibrant, more diverse ethnically and racially, and increasingly complex. Our small city is recognized nationally and internationally as a model sustainable community, a center of innovative thinking, a great place to live and raise a family. More than 38 percent of Vermont's economic activity occurs within greater Burlington. Within our city limits, there are more than 31,000 jobs. Institutions of higher education and health care flourish here. Our downtown remains one of the most vital in this country. We continue to make progress on an inviting, economically vital, accessible, and affordable waterfront. Burlington's public schools serve almost 3,500 youth, preparing an increasingly diverse group of students for engaged citizenship in our community. And our neighborhoods offer a high quality of life.

Our accomplishments are many. All of us—not just city government, but a community comprised of an activist government, businesses, nonprofit organizations, and engaged citizens—can be proud of the progress we continue to make. On the wall at the back of Contois auditorium, we have listed some of those accomplishments.

Over the past year, we have continued to demonstrate that energy efficiency, renewable sources, and energy affordability go hand in hand. We have produced the largest growth in agricultural jobs of any community in

Vermont. We see Main Street Landing's new mixed-use building rising near the waterfront, and a new hotel and housing project has now broken ground on the last parcel of our urban renewal area. This community has built new bike paths, new airport facilities, new housing, new streetscapes, and a new, handicapped-accessible tree house. This City Council passed landmark legislation regulating smoking and enhancing workplace safety as a result. We have created and strengthened mechanisms for civic engagement. And, a substantial majority of Burlington voters approved Instant Run-off Voting to make electing the next mayor even more democratic. Some State Legislators seem willing to second-guess the wisdom of local voters on this issue. I hope that the State legislature as a whole will respect the citizens of Burlington and approve the IRV Charter change.

I'm also pleased to note that the Douglas administration recently touted *Expansion Magazine's* recognition of Burlington with a "5-Star Distinction" rating in its seventh-annual Quality of Life Survey.

Burlington has received considerable acclaim for our commitment to becoming a truly sustainable community—a community that adopts a comprehensive approach to its long-term future, one that balances and integrates economic development, environmental protection, social equity, and education. In keeping with this approach, this Council will soon be asked to adopt and support new departmental and interdepartmental actions aimed at making Burlington a more sustainable community. These priorities have been established by City departments, who, in consultation with their Commissions, have considered ways in which they can achieve further progress over the coming fiscal year in meeting the goals of Burlington's Legacy Project Action Plan.

Meeting the Challenges Ahead

With Burlington's evolution as a city, in addition to the many opportunities, come some tensions and disagreements. Believe it or not, there are a few issues and projects where we have not achieved consensus.

Most recently, our proposal for re-use of the Moran plant failed to gain community support. The City Council and I have heard the voters. Political leadership requires creative thinking and the generation of new ideas. It would be arrogant to expect that all would be uniformly well received. Clearly we must continue to move forward on efforts to revitalize the waterfront. I'm pleased that we've reached agreement on a process to fully engage the citizens in those discussions and seek new ideas.

In recent history, a transit center proposed for Battery Street was also shelved. Yet, we must—and we will—do more to improve public transportation in Burlington and throughout Chittenden County.

This past November, voters of this region rejected a plan for a regional technical academy. Yet, the significant need for improved technical education remains. I and the City of Burlington will remain active in the ongoing effort to address that need.

Burlington voters overwhelmingly agree on the need for a universal, comprehensive health insurance system in Vermont. *Everybody knows there's a healthcare crisis in Vermont.* How many times did I say that during my recent gubernatorial campaign? In my campaign travels around the state, I saw first-hand that many of the challenges we face are not unique to Burlington; they confront Vermont cities and towns large and small. The healthcare crisis affects us all. Healthcare costs remain the most significant driver of increasing property taxes. Together our City and Schools spend more than \$10 million per year on healthcare for employees. This number has increased fivefold since I gave my first State of the City address. We have taken some steps in the right direction. Burlington has pioneered prescription drug re-importation—and I'm pleased that the State is finally prepared to emulate our program. But Vermont must heed the call of Burlington voters, of people, families, cities, and towns across our state: We can no longer wait for universal health care.

Burlington's importance as the home of Fletcher Allen Health Care, the University of Vermont, Champlain College, Burlington College, state and federal office buildings, and nonprofit organizations continues to increase. We should also note that almost 29 percent of our real estate value resides in properties that are tax exempt. As tax-exempt institutions continue to grow, that growth must be accompanied by financial contributions to support required city services.

The tax structure we rely on to support this evolving city remains largely obsolete and in need of fundamental reform. Our dependency on the property tax persists. Last year businesses and apartment buildings saw 20 percent increases in their property taxes with the State's adoption of Act 68—with no additional resources to support city services. This year the state-mandated reappraisal will result in substantial property tax increases for homeowners, landlords, and their tenants. And, with Burlington voters deciding against a local option sales tax, there will be no city funding available for property tax relief once the reappraisal takes effect. My administration will certainly do all we can to make taxpayers and renters

aware of state programs that provide some assistance. And we will continue the fight in Montpelier to achieve meaningful property tax reform.

As we prepare a budget for the fiscal year beginning July 1, the City faces the difficult challenge of closing a one-half million dollar gap between projected revenues and the expenditures necessary to maintain current services. We're making progress toward a balanced budget, but reductions in services and further belt-tightening will be necessary.

Unless we turn things around in Washington, we will be increasingly challenged by misplaced federal priorities. If adopted, the President's budget will drastically undermine our ability to thrive as a city. It will eliminate CDBG, the COPS program, after-school funds, housing subsidies—and the list goes on. These programs channel fundamentally important revenues to cities across this country. The Community Development Block Grant program, upon which Burlington relies for close to \$1 million annually, has been called by Republican Senator George Voinovich “the best federal program ever designed.” Yet, the President calls for its total elimination, while pushing Congress to make permanent the tax cuts that precipitated our current federal deficit.

By most measurements, Burlington is a relatively safe city. But, as we've been reminded by the tragic death of Laura Winterbottom, we are not immune to violence. We must continue our work, as a community, to end violence against women and make Burlington a safer place for all. Even in times of fiscal constraint, we must continue to make funding of our Police and Fire Departments a high priority, along with support for drug-treatment and prevention, and the continued enhancement of Community Justice programs. We must also insist that the State adequately fund its community-based corrections initiatives and that State laws keep unrepentant sex offenders behind bars. And, as decisions are made to relocate the facilities and patients that have been housed at the Waterbury State Hospital, Burlington must have a voice at the table.

While supporting enforcement and prevention efforts, we need to meet the challenge to expand and enhance recreational opportunities and indoor facilities for our youth. The conveyance of the Gosse Court Armory to the city for a recreational center will present one opportunity to do this. Securing funding for the armory's renovation and for recreation programs there will present a challenge.

More than 3,300 young people have been identified as “at risk” and in need of adult mentors in Chittenden County. Yet, at present, there are only about 450

mentors. I hope that more community members will join me in stepping forward to meet this challenge.

We remain challenged by differences of opinion as to how best to grow as a city. The rewrite of our zoning ordinances offers an opportunity to develop consensus on key issues.

We also need to continue to improve our Code Enforcement efforts to ensure that minimum housing requirements are met and to strengthen quality of life in our neighborhoods.

Burlington's an aging city with an aging infrastructure. Some of the effects of that aging are all too visible—yes, I'm talking about the potholes. As you know, we're launching an extraordinary pothole-filling program this spring. Our water and sewer lines need significant upgrades. Given the paucity of state and federal programs and our own fiscal constraints, we'll be challenged to develop the means to make that investment. On a brighter note, long planned projects—such as North Street, Riverside Avenue, and the Southern Connector—are moving forward, and voters have approved additional, long-term investments in our electrical infrastructure.

This community also remains challenged by war. Burlingtonians continue to speak out against a war that has resulted in the largest deployment of National Guard troops since World War II and a massive diversion of national resources. This City also stands firmly behind the men and women who are serving in that war. Just last week, the City of Burlington was recognized—by the National Committee for Employer Support of the Guard and Reserve—as one of 241 “stand out” employers nationwide for our continuing support of employees who serve.

Building on Our Success

We accept these challenges. To meet them, to keep Burlington moving forward, we will build on this city's incredible assets and advantages.

Thanks to our municipally owned utility, the Burlington Electric Department, we have the advantage of controlling our energy future. Residential electric bills continue to be among the lowest in Vermont. We have a healthy mix of renewable sources in our energy portfolio. And we continue to reap the benefits of 15 years of investments in energy efficiency. Let me remind you that this city as a whole uses two percent less energy today than we did in 1989, when I was first elected mayor. We will continue to build on this success, conserving rather than consuming, and investing in renewables to lessen our dependency on fossil fuel.

In the not-too-distant past, local and regional air travelers faced inadequate airline connections and high fares. Now, competitive airfares, record levels of enplanements, and the expansion and improvement of our terminal and parking facilities are all part of a bright picture at Burlington International Airport. We will continue to build on our success and create jobs by bringing more aviation-related businesses to the region.

I've already acknowledged the extraordinary vitality of our downtown. We will build on our success by completing the upgrade of the Church Street Marketplace and by continuing to emphasize the importance of arts, culture, and the creative economy to the future of our downtown and local economy.

Burlington leads this country in our commitment to providing citizens with safe, decent, and affordable housing. Roughly 25 percent of our 9,000 rental units, 125 co-op units, and some 350 houses are made affordable by tenant- or project-based subsidies. Many of these are perpetually affordable. In partnership with our housing nonprofits and the Burlington Housing Authority, we will continue to build on our success. After 20 long years of advocating for a regional response to our affordable housing crisis, we have established a regional housing target of 10,000 units by the year 2010. This goal, while modest in the face of the need, has now been adopted by the Regional Planning Commission and this City Council—and other municipal councils in the region are preparing to adopt it. This will be a big step toward a more equitable, sustainable distribution of affordable housing throughout our region.

Less than two decades ago, our waterfront stood abandoned, an urban wasteland. There was virtually no publicly owned property along the downtown lakeshore. Burlington's waterfront has been transformed into a spectacular community resource, with more than 70 acres of publicly owned land. We will continue to move forward on waterfront revitalization.

In the same way that the City was a pioneer in building a public electrical system 100 years ago, we are pioneering today by building a state-of-the-art telecommunications infrastructure. The city stands uniquely positioned to offer residents and businesses the "triple play"—telephone, high-speed internet, and cable television. This will give us an economic advantage over places without this infrastructure, as well as opportunities for lower bills. Citizens should know that we will not be dissuaded by self-serving opposition from the current cable TV monopoly.

Burlington has made genuine progress in addressing the ills and insults that plague far too many Americans. Yet, even with our successes, too many of our citizens struggle to feed their families. Too many are a paycheck away from finding themselves without a place to call home. Too many are denied security or opportunity because of their race, gender, or sexual orientation. In the coming year, we will again dedicate ourselves to righting these wrongs. We will fight for the resources we need to end homelessness. We will continue to push for livable wages and to strengthen responsible-contracting provisions for city bids. We will continue to defend the right of workers to organize. And, this year, we will join local human service agencies to launch a new community initiative to support families struggling to rise out of poverty.

In the coming year, let us build on our success by embracing the message expressed here last week by Archbishop Desmond Tutu: *We must realize that we are all part of the same human family.* Let us move forward with compassion, commitment, energy, and hope to build an even stronger community—a community where we fully recognize our interdependence—a community where we strive mightily to bring security and prosperity, health and well-being within the reach and grasp of *all*.



Peter A. Clavelle
Mayor

City of Burlington Mission Statement

Vision

Burlington will be recognized as an innovative world leader in service to its citizens, its efficient use of resources and its ability to sustain itself as a community. As a municipal government we are committed to providing efficient, effective, and sustainable service activities.

Commitment to the Vision

The performance of city government in carrying out our vision will be measured by:

- Increasing the quality and effectiveness of services provided to citizens;
- Increasing the efficiency of services;
- Improvement in access, empowerment and fair treatment of all citizens;
- Increase actions that promote social and economic justice;
- Improve stewardship of our natural and built environment; and,
- Actions that generate and sustain creative and positive change.

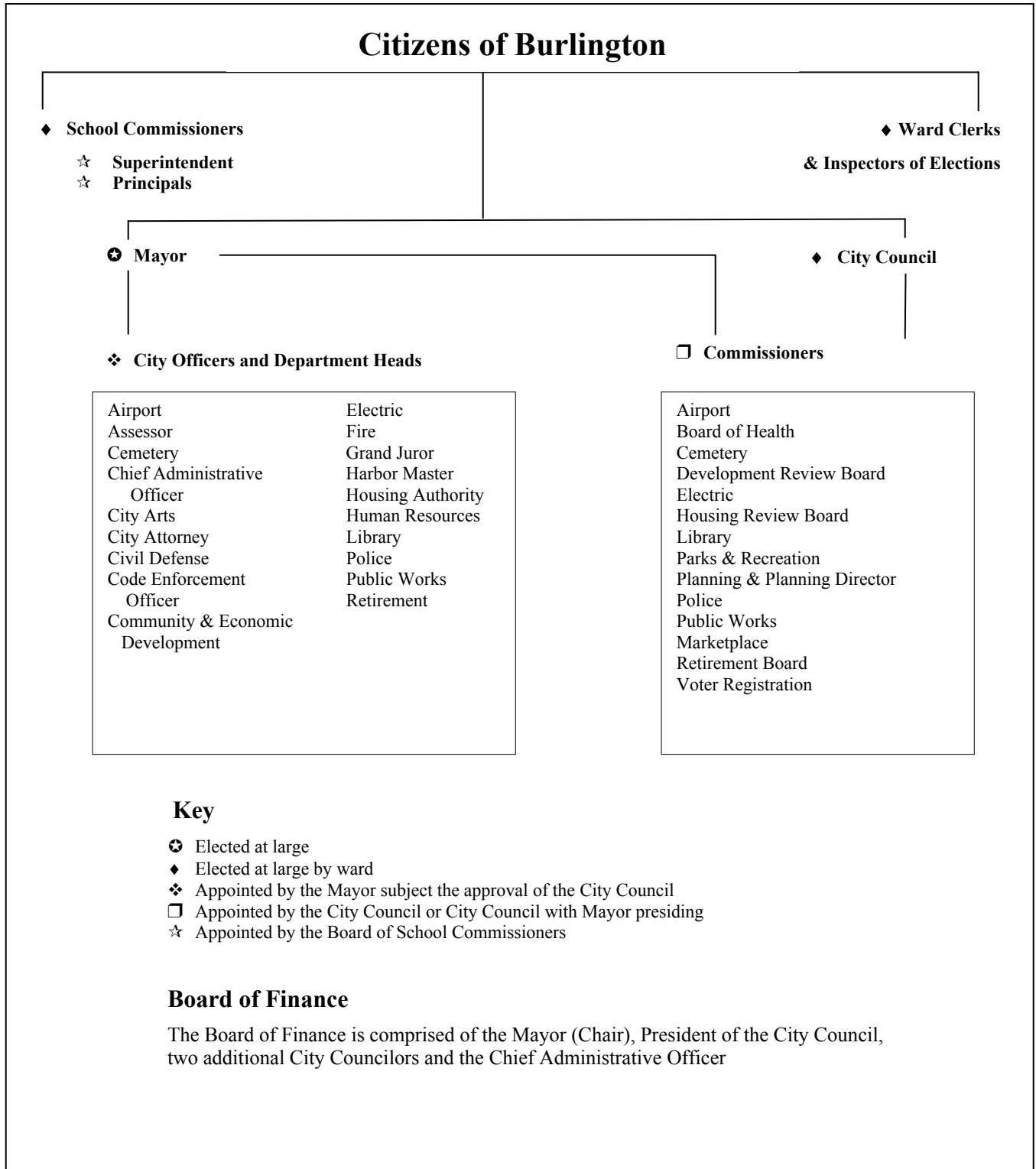
Departmental Commitment

All departments of the City will establish mission statements that align themselves with this vision and mission.

Our Values

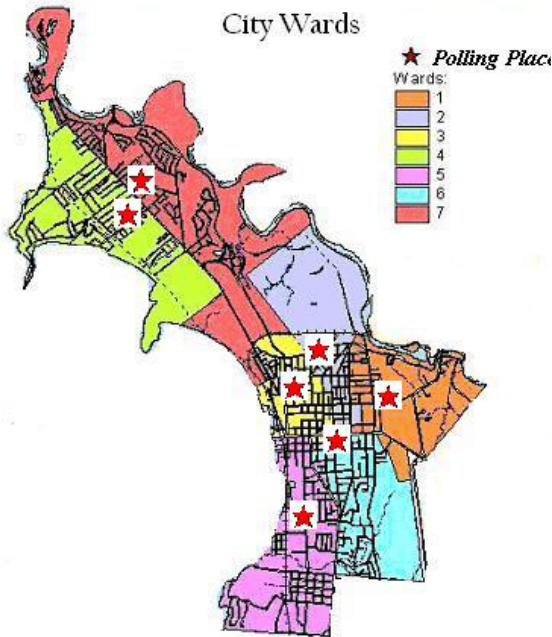
- Integrity—honesty, respect, quality of work;
- Collaboration—fairness, issue-orientation, open communication, hardness on issues/softness on people;
- Learning—quality of work, self actualization;
- Enthusiasm—high energy, proactive;
- Compassion—humanness, sensitivity;
- Fun—employee well-being.

The City Organizational Chart



Officers and Officials

MAYOR
Peter A. Clavelle
CITY COUNCIL



Ian Carleton & Sharon Foley Bushor

Ward 1

Cheryl McDonough & Jane Knodell

Ward 2

Philip Fiermonte & Timothy Ashe

Ward 3

Kevin J. Curley & Kurt Wright

Ward 4

Joan Shannon & William Keogh

Ward 5

Andrew H. Montroll & Barbara Perry

Ward 6

Carmen George & Ellie Blais

Ward 7

DEPARTMENT HEADS

Brendan S. Keleher
Chief Administrative Officer

John Vickery
Assessor

Joseph McNeil
City Attorney

Gregory McKnight
Interim Code Enforcement Officer

Michael O'Neil
Fire Chief

Amber Collins, Anita Danigelis, & Robert Resnick
Library Co-Directors

Planning & Zoning Director

Steve Goodkind
Public Works Director

Cindy Davis
Retirement

J.J. Hamilton
Airport Director

Barbara Grimes
Burlington Electric, General Manager

Doreen Kraft
City Arts Director

Ron Redmond
Church Street Marketplace Director

Michael Monte
Community & Economic Development Director

Dianne Kenney
Human Resources Director

Wayne Gross
Parks & Recreation Director
Cemetery Director

Thomas Tremblay
Police Chief

Budget Schedule

January 31, 2005	<u>Board of Finance</u> Update on FY06 Budget
March 2, 2005	Town Meeting Day
March 7, 2005	Budget Production Schedule Formalized
March 21, 2005	<u>Board of Finance</u> Update on FY06 Budget
April 8, 2005	<u>Departments</u> Submit Preliminary FY06 Operating Budgets and 5-Year Capital Improvement Plan
April 11, 2005	<u>Board of Finance and City Council</u> General Update on FY06 Budget
April 18, 2005	<u>City Council</u> Mayor Releases FY06 Preliminary Budget
April 25, 2005	<u>Special Board of Finance</u> Department Presentation of FY06 Budget
May 5 th , 2005	Mayor Releases FY06 Recommended Budget
May 9 th , 2005	<u>Board of Finance</u> Discussion of the FY06 Recommended Budget
	<u>City Council</u> Discussion of the FY06 Recommended budget and Public Hearing of the FY06 Operating and Capital Budget & 5-Year Capital Improvement Plan
May 23, 2005	<u>City Council</u> Adopts FY06 Recommended budget and Public Hearing of the FY06 Operating and Capital Budget & 5-Year Capital Improvement Plan
June 13, 2005	<u>Board of Finance & City Council</u> City Council Adopts FY06 Operating and Capital Budget & 5 Year Capital Improvement Plan

The Financial Plan for Fiscal Year 2006

Total Budget	Operating	Capital	Debt Payments
\$210,920,720	\$164,624,572	\$27,360,740	\$18,935,408
Total By Fund Type	Operating	Capital	Debt Payments
General Fund	\$41,204,220	\$3,103,200	\$2,240,000
Special Revenue	\$11,377,710	\$70,000	\$131,070
Enterprise	\$16,136,752	\$619,740	\$6,829,338
Trust	\$6,056,450	-	-
Capital Projects	-	\$19,310,800	-
Electric Department	\$39,373,000	\$4,258,000	\$9,525,000
School Department	\$50,476,440	-	-

Staffing Levels in FTE's for FY 2006

	FY04 FTE's	FY05 FTE's	FY06 FTE's	Change FY05 to FY06
General Fund				
Administration:				
Mayor's Office	3.00	3.00	3.00	-
Clerk/Treasurer's Office	20.60	20.60	20.60	-
City Attorney's Office	5.00	5.00	5.00	-
Human Resources	7.00	6.00	5.50	(0.50)
City Assessor's Office	4.00	4.00	3.75	(0.25)
Planning & Zoning	7.00	7.00	8.00	1.00
Safety Services:				
Fire Department	80.00	80.00	79.00	(1.00)
Police Department	142.00	142.00	141.00	(1.00)
DPW Inspection	3.00	3.00	3.00	-
Code Enforcement	10.00	11.00	11.00	-
Cultural & Recreation:				
Library	18.75	18.70	18.20	(0.5)
Parks & Recreation (Includes Memorial Auditorium)	34.77	38.77	38.77	-
Youth Office	-	-	-	-
City Arts (Includes Core Employees Only)	6.00	6.00	6.00	-
Memorial Auditorium	3.00	-	-	
Public Buildings	2.00	2.00	3.00	1.00
Public Works:				
Recycling	4.00	3.00	3.00	-
Streets	16.00	16.00	16.00	-
Equipment Maintenance	9.00	9.10	9.10	-
Solid Waste – Landfill	-	-	-	-
Administration	16.88	12.88	11.00	(1.88)
Engineering	7.40	7.90	7.90	-
Admin/Engineering	-	-	-	-
Cemetery (now managed by Parks & Recreation)	3.00	3.00	2.50	(0.50)
General Fund Totals	402.40	398.95	395.32	(3.63)
Other City Funds:				
Burlington Electric	137.00	133.00	133.00	-
CEDO	21.00	24.00	23.90	(.10)
Traffic	30.30	30.30	30.30	-
Church Street Marketplace	4.93	4.43	4.43	-
DPW – Water	20.00	21.00	21.00	-
DPW – Wastewater	13.00	14.00	14.00	-
DPW – Sewer Project	-	-	-	-
Airport	27.60	28.60	28.60	-
Retirement	1.50	1.50	1.50	-
Other City Funds Total	255.33	256.83	256.73	(.10)
Total Employees	657.73	655.78	652.05	(3.73)

Budget Process

Typically the development of the budget for an upcoming fiscal year begins with the projecting forward of all major revenue sources and as well projecting forward all anticipated expenditures.

This exercise did occur for FY2006 and it was determined, that this fiscal year was not unlike many of the previous fiscal years in that there was a shortfall of revenues to cover the anticipated growth in expenditures.

In addition to the work of identifying how the overall city budget was to be balanced, the City has also been undergoing a state mandated reappraisal. This exercise, while not complete at the point of printing this budget has yielded two other areas of impact. The first was sensitivity to the potential impact on the individual citizen tax bill as a result of the higher value of property. This concern was present even with the fact that much of the city tax rate is revenue neutral. The second area of impact was on the budget itself, this because our grand list was changing, and therefore our various tax rates.

Given the activities outlined above: an unbalanced budget and a reappraisal that potentially would lead to higher tax bills, the Mayor put forward and the City Council approved going to voters to ask for one cent Local Option Sales Tax. The intended use of this additional revenue was to provide a tax relief program to the citizens and to have funds available to close the projected budget shortfall.

The voters did not approve the item on the ballot relating to the passage of the Local Option Sales Tax, and for that reason, the administration worked for the next several months to cut departmental spending.

The General Fund departmental FY06 Budget guidelines included a "target" operating expenditure budgets. These targets were designed to cover the budget gap.

Determination of each departmental expenditure target was an attempt to distribute proportionally the overall budget reduction required.

The amount of reduction for each departmental operating budget is based on a methodology that is a blend (50 – 50) of the percentage departmental budget to the total General Fund budget and the percent of the loaded net general tax support budget to the total tax support provided to each department to operate.

The total reduction that any one department received was capped at 4.5% of general tax support.

This year we provided an opportunity for departments to increase their expenditure budget target amount by choosing to reduce salaries and wages instead of non-wage categories.

The overall General Fund budget preparation guidelines included:

Expenditure Budgets: The target that departments were given were expenditure budget target only.

Revenue Budgets: Revenue Budgets were prepared through discussions with the CAO and the Department head.

Salaries and Wages: Departments provided the 6/30/05 wage total for their department. All FY06 Cola and Step increase adjustments were handled centrally; after the budget was adopted a transfer of funds occurred sufficient to cover COLA and step increases. Personnel spread sheets were sent to departments for review and verification.

Equipment Leasing: Limited equipment leasing was approved for the FY06 budget.

Supporting Documentation: Departments were asked to provide a memorandum addressed directly to the Mayor, outlining the service and wage impact that will result from the reduction in the budget.

Through discussion with Department Heads it became apparent that in order for departments to meet these targets, cuts to direct services and position reductions would be required.

The Mayor invited departments to join him in the continued work to re-invent Burlington government through more collaboration and reduction of duplication, most particularly in support services. All departmental budgets were developed through the employee involvement process. Full discussion and justification of the budget requests were to occur at the work-site and departmental committees prior to submission.

During the year, the general management of the budget falls to the Board of Finance. The Board acts as the trustee of all public funds, acts as the Board of Audit, provides for uniform accounting, and has control of City buildings not under direct departmental control. After adoption, specific management of the budget

occurs at the department level. Departments must manage the budget within the parameters set by the budget resolution and the budget document itself. Department Heads, or Department Heads with commission approval, have the authority to commit to expenditures within the level of the approved appropriation and for the purposes specified within the budget.

Conversely, no department can make an expenditure unless there has been an appropriation made available by the City Council. Department Heads are, at the peril of their continued employment, required to remain within the legislative intent of the approved budget. Below the subsidiary level at the object code level, departments have the flexibility to move funds from one object code to another as long as it is in keeping with legislative intent. The Board of Finance must be informed of all such budget modifications.

Voters: Citizens influence the budget either through their elected officials or through direct participation in the budget hearings and reviews.

Mayor: Under the City Charter, the Mayor annually prepares a budget. The Mayor's budget is an "estimate of the necessary appropriations to cover the expenses of each department and branch of the City government for the next fiscal year." The Mayor requests, receives, and reviews proposed budget submittals from departments. The Mayor submits a budget to the City Council no later than June 15, but in practice this is usually submitted in May.

City Council: The City Council with the Mayor presiding provides guidance and makes an annual appropriation and tax levy by June 30. In making the annual appropriation, the City Council may reduce

items that are contained in the Mayor's submitted budget by simple majority, but a 2/3 majority is required to increase the Mayor's submission.

Departments & Commissions: Departments, and departments with commission approval, prepare, through the employees' involvement processes, detailed recommendations to the Mayor on the budget. Together, City employees and managers examined their department and division budgets with the goal of improving municipal services, reducing of expenditures, and increasing the overall efficiency of municipal government.

Employees: The City of Burlington uses an organizational management system designed to involve employees in the management decisions. Together, City employees and managers examined their department and division budgets with the goal of improving municipal services, reducing expenditures, and increasing the overall efficiency of municipal government.

Board of Finance: The Board of Finance assists the Mayor in the preparation of the budget. The Board of Finance is comprised of the Mayor (Chair), President of the City Council, two additional City Councilors and the Chief Administrative Officer.

Budget Changes: After the approval of the budget by the Mayor and the City Council, only limited changes to the budget are made. Expenditures beyond the level of appropriation, or for purposes other than those specified in the budget, must receive authorization from the City Council or the Board of Finance. Transfers of appropriations from one department or branch of government to another must receive City Council approval.

How to Review this Plan

The City of Burlington's Municipal budget has historically consisted of Volume I and Volume II.

VOLUME I

Chapter 1: Introduction

This Chapter includes the Mayor's Letter of Transmittal for FY 2006 along with our City mission statement, organizational chart and listing of officers and officials. We include our budget process and timeline, and a high-level expenditure breakdown.

Chapter 2: Financial Overview

This section is our FY 2006 budget overview. We include highlights to this year's budget and our city priorities. We discuss all major revenue areas and expense categories. We also list the funding for our general government expenses.

Chapter 3: Capital

Discussed in this chapter are our capital process and the approved capital projected to be funded in FY 2006. We describe the project and indicate the impact on the operating budget, if there is one. We also talk about our tax districts and the Burlington Community Development Corporation – each contributing to the funding of our capital projects

Chapter 4: Consolidated Budget

The consolidated budget lists all expense and revenue categories without getting into each line item. This year we include the Burlington Electric Department budget in this section

Chapter 5: Budgets by Fund

In this chapter, the FY 2006 budget is broken down by fund specifically. This is a high level summary that attempts to look at city finances across funds.

Chapter 6: Budgets by Service Category

This chapter looks at each service area, in each department, in each fund, providing summary revenues and expenses. We include staffing changes for the current fiscal year and the two previous years. This fiscal year we are trying to tie our performance

measures to our services area and make those measures accessible to the lay reader

Chapter 7: About Burlington, Vermont

This chapter describes some aspects of our city; from our location to our form of government. Citywide staffing and service areas are included in this chapter.

Chapter 8: Historical Financial Data

This chapter includes historical trend information in chart form and describes the relevancy of the information.

Chapter 9: Municipal Debt

This chapter describes our borrowing authority and our debt limits; we also include a listing of current obligations.

VOLUME II: Includes Revenue and Expense detail, the Cost Allocation Plan, and Personnel Listings.