

TOWN OF LYNDON
STATEMENT OF REVENUES AND EXPENDITURES
ACTUAL COMPARED TO BUDGET
GENERAL FUND

For the Year Ended December 31, 2017
With Proposed Budget Figures for 2018

REVENUES	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>PROPOSED 2018 BUDGET</u>
Town Clerk Fees:			
Recording	15,000	\$ 17,998.00	\$ 15,900
Records Search & Copies	3,000	2,866.90	3,000
Green Mountain Passports	20	58.00	30
Civil Marriage Licenses	1,800	1,860.00	1,800
Vital Statistics	4,500	4,190.00	4,000
Extra \$4 Recording	10,000	11,568.00	10,600
Motor Vehicle Registration Fee	<u>1,350</u>	<u>1,131.00</u>	<u>1,125</u>
Total Town Clerk Fees	35,670	39,671.90	36,455
Administrative & Office Receipts:			
Liquor Licenses	2,500	2,635.00	2,500
Mobile Home Park Licenses	300	300.00	300
Junk Yard Permits	-	50.00	-
Supplies & Postage	1,500	1,248.89	1,250
V/L Office Reimbursement	42,220	42,220.00	43,500
Sanitation Service Reimbursement	10,824	10,824.00	11,160
Wastewater Dept. Reimbursement	21,420	21,420.00	22,060
Trefren Fund	10,000	14,807.87	10,000
Guild Fund	50	31.83	50
License Fees	20	10.00	10
Interest Income Banks	550	1,557.00	550
Interest Tax Sale Properties	-	627.57	-
Excess Weight Permits	<u>400</u>	<u>470.00</u>	<u>400</u>
Total Administrative & Office Receipts	89,784	96,202.16	91,780
Municipal Administrator Reimbursement:			
Water	16,756	16,756.00	17,656
Wastewater Dept. Reimbursement	16,756	16,756.00	17,656
Sanitation	<u>4,932</u>	<u>4,932.00</u>	<u>5,300</u>
Total Municipal Administrator Reimbursement	38,444	38,444.00	40,612
Listers:			
Copies	225	226.25	225
EEGL Study	2,348	2,266.00	2,266
Reappraisal State Support	19,958	19,261.00	19,261
Education State Support	-	130.00	-
From Reappraisal Savings	<u>10,000</u>	<u>10,000.00</u>	<u>10,000</u>
Total Listers	32,531	31,883.25	31,752
Zoning Administration:			
Zoning Permits	3,600	2,990.00	3,000
Zoning Violations	-	15.00	-
Zoning Notice Fees	<u>950</u>	<u>600.00</u>	<u>600</u>
Total Zoning Administration:	4,550	3,605.00	3,600
Tax Collector - Reimbursement	-	39,471.60	-

PROPOSED

	2017 BUDGET	2017 ACTUAL	2018 BUDGET
Office Building Reimbursement:			
CNSU Rent	29,148	29,516.00	30,265
CNSU Electric Reimbursement	4,400	3,971.65	4,000
LED Rent	22,000	22,000.00	22,500
Village of Lyndonville Rent	3,800	3,800.00	3,900
Gymnasium Rent	500	400.00	400
From Savings - Equipment	2,500	2,500.00	2,500
From Savings - Roof Repair	37,000	-	37,000
From Savings - Generator	38,000	37,928.10	-
Total Office Building Reimbursement	137,348	100,115.75	100,565
Public Safety Building			
Training Room Rent	500	225.00	250
Fire Department:			
Fair Duty	2,500	2,500.00	2,500
Filling Pools	-	500.00	-
VT DPS Grant	-	2,053.20	-
Total Fire Department	2,500	5,053.20	2,500
Town House: Rent	1,560	1,690.00	1,560
Parks & Recreation:			
LASA Insurance Reimbursement	-	8,859.00	-
LOC Insurance Reimbursement	-	1,703.00	-
Total Parks & Recreation	-	10,562.00	-
Cemetery:			
Perpetual Care Interest - Investments	1,700	2,019.00	1,700
Burial Fees	8,000	8,950.00	8,000
Lots Sold	800	1,600.00	800
Tomb Fees	300	100.00	300
From Savings - Equipment	-	-	13,310
Labor Reimbursement	4,050	4,150.00	4,174
From Perpetual Care Savings	10,000	-	10,000
Total Cemetery	24,850	16,819.00	38,284
Dog & Cat Account:			
Licenses - State's Share	4,600	4,095.00	4,250
Licenses - Town's Share	5,060	4,538.00	4,700
Fines & Adoptions	3,000	3,129.00	3,000
Donations & Fundraisers	5,500	7,718.95	5,500
Total Dog & Cat Account	18,160	19,480.95	17,450
Debt Service - Delinquent Tax Interest	24,000	25,950.57	24,000
Shores Museum : Trust Fund Interest	-	-	1,000
Library - Payroll Reimbursement	-	194,394.67	-
Grants - Grant Expense Reimbursed	3,500	-	-
Police Department:			
Contract with Village	104,118	90,046.24	111,140
Ordinance Fines	1,000	446.00	1,000
Reimbursement for Police Services	750	843.00	750
Sale of Used Equipment	-	1,255.00	-
From Savings - Cruiser	20,000	20,000.00	-
Total Police Department	125,868	112,590.24	112,890
			PROPOSED

	2017 BUDGET	2017 ACTUAL	2018 BUDGET
Miscellaneous: Misc & Land Sales	-	18,443.88	-
Taxes			
Property Tax Revenue	1,453,944	1,231,782.00	-
State of Vermont - Current Use	-	28,350.00	-
State of Vermont - PILOT	-	194,523.39	-
HS-122 Penalty	-	2,529.87	-
Land Use Change Penalty	-	2,000.00	-
Reimbursement of .225% of 1% Education Tax	-	15,557.22	-
Total Taxes	1,453,944	1,474,742.48	-
Cash on Hand	97,014		155,757
TOTAL GENERAL FUND REVENUES	\$ 2,090,223	\$ 2,229,345.65	\$ 658,455
			PROPOSED
			2018
EXPENDITURES	BUDGET	ACTUAL	BUDGET
Clerk, Treasurer & Assistants:			
Clerk & Treasurer,			
Assistant Clerks & Assistant Treasurer	\$ 156,817	\$ 156,898.18	\$ 162,636
Clerk, Treasurer & Assistants Employee Benefits	90,337	90,517.92	87,363
Total Clerk, Treasurer & Assistants	247,154	247,416.10	249,999
Selectboard & Municipal Administrator:			
Selectboard	4,500	4,500.00	4,500
Fixed Cost Selectboard	345	344.28	345
Selectboard Miscellaneous	3,800	1,118.00	500
Municipal Administrator	53,201	53,259.20	55,169
Municipal Administrator Employee Benefits	30,585	32,818.53	33,221
Total Selectboard & Municipal Administrator	92,431	92,040.01	93,735
Listers:			
Lister - Salary	47,518	37,606.33	66,956
Lister Employee Benefits	3,795	3,029.98	3,752
Supplies	400	158.42	800
New Equipment	-	-	350
Computer Support	6,400	4,306.25	7,000
Telephone	325	336.96	325
Professional Meetings	1,600	865.00	1,600
Computer Expenses	750	3,015.39	750
Mileage	1,700	625.57	1,500
Tax Mapping Project	3,600	4,800.00	4,800
Reappraisal Savings-State	19,958	19,261.00	19,261
Reappraisal - Postage, Misc.	300	186.24	300
Total Listers	86,346	74,191.14	107,394
Other Payroll & Elections:			
Ballot Clerks	100	150.00	200
Town Meeting Expenses	100	-	100
Ballot Printing & Coding	2,800	1,205.50	4,500
Total Other Payroll & Elections:	3,000	1,355.50	4,800
Zoning Administration:			
Zoning Payroll	45,665	45,680.56	46,917
Zoning Employee Benefits	22,944	24,117.66	30,817
			PROPOSED

	2017 BUDGET	2017 ACTUAL	2018 BUDGET
Minutes Taker	1,710	1,344.00	1,760
Minutes Taker Benefits	131	97.60	135
Telephone	350	409.64	380
Planning Grant Expense	2,500	-	2,500
Zoning Notices	1,250	1,070.00	1,500
Zoning Supplies	500	405.91	500
Computer Expenses	500	312.98	1,500
Zoning - Legal	2,500	3,402.16	2,500
Zoning - Mileage	1,000	1,026.01	1,000
Zoning - Professional Meetings	600	554.00	600
Total Zoning Administration:	79,650	78,420.52	90,109
Tax Collector Payroll -Reimbursed	-	40,108.39	-
Office Building Operation:			
Custodial Payroll	14,250	13,166.25	14,356
Custodial Employee Benefits	1,154	1,904.17	2,299
Fuel	15,000	11,292.95	13,000
Fuel - Gymnasium	8,000	6,838.39	8,000
Electricity	14,000	12,790.32	14,000
Water	650	592.58	650
Wastewater	1,200	1,054.10	1,200
Sanitation	1,080	1,140.00	1,200
Sprinkler System Maintenance	6,000	-	6,000
Security System	-	6,919.00	-
Maintenance	9,500	9,137.96	9,500
Lawn	200	200.00	200
Custodial Supplies	1,500	987.50	1,200
Plowing and Sanding	400	400.00	400
MOB - Roof Repair	37,000	-	37,000
Electrical Work	500	6,200.00	2,500
Gymnasium Floor	750	-	750
Generator	38,000	32,476.83	1,000
Wood Pellet Boilers	7,937	7,936.82	7,937
Total Office Building Operation	157,121	113,036.87	121,192
Office Expenses:			
To Savings - New Equipment	-	-	5,000
Municipal Website	500	351.38	500
Computer Expenses	10,000	7,862.55	11,640
Internet Access	900	900.00	900
Telephone	1,600	1,596.41	1,600
Office Machine Maintenance	2,500	1,121.84	2,500
Postage	7,000	5,345.00	7,000
Notices	1,200	1,700.00	1,200
Dues	8,200	8,113.00	8,200
Supplies	6,000	6,686.21	6,000
NVDA	3,500	3,500.00	3,500
Town Reports	2,000	1,568.00	2,000
Marriage Licenses	1,500	1,550.00	1,500
Records Preservation	10,000	1,668.21	10,600
Professional Meetings	1,000	640.70	1,000

PROPOSED

	2017 BUDGET	2017 ACTUAL	2018 BUDGET
Legal Fees	2,000	105.00	2,000
Mileage Reimbursement	1,200	1,077.43	1,200
Records Preservation - Savings	-	9,899.79	-
Miscellaneous	-	395.00	-
Total Office Expenses	59,100	54,080.52	66,340
Insurance - Property & Casualty	31,119	31,119.00	32,418
Public Safety Building:			
Custodian	2,557	1,663.36	1,717
Heating Fuel	13,000	10,454.04	13,000
Supplies	600	320.54	600
Electricity	10,000	8,099.36	10,000
Water	450	277.58	450
Wastewater	700	653.64	700
Sanitation	900	1,080.00	1,100
Maintenance	20,000	13,386.17	20,000
Lawn Mowing	575	575.00	600
Landscaping	1,000	905.20	2,000
Support Contracts	5,700	4,793.14	5,500
Snow Removal & Sanding	5,000	5,000.00	5,000
Bond Debt - Principal	95,000	95,000.00	95,000
Bond Debt - Interest	30,671	30,671.40	26,330
Total Public Safety Building	186,153	172,879.43	181,997
Fire Department:			
Administrative Payroll & Employee Benefits	21,530	20,556.84	22,176
Dispatching	7,369	7,809.00	11,000
Supplies	1,500	1,264.65	1,500
New Equipment	15,000	21,613.19	20,000
Apparel	10,500	5,069.72	10,500
Equipment Operations & Maintenance	25,000	27,659.04	25,000
Internet Access	1,100	1,046.34	1,100
Telephone	4,000	3,851.84	4,000
Water - Fill Stations	900	746.00	900
Accident & Disability Insurance	2,500	2,250.00	2,500
Property & Casualty Insurance	8,843	9,034.00	9,850
Membership Dues	600	561.00	600
Dues	1,000	848.00	2,000
Equipment Savings	20,000	20,000.00	20,000
Miscellaneous	500	55.00	500
Fire School Training	2,000	-	2,000
Extinguishers	1,000	869.00	1,000
Alarm/Paging System	2,800	2,335.82	2,800
Fire Prevention	1,000	-	1,000
Firefighter Payroll	30,000	24,744.80	30,000
Firefighter Employee Benefits	12,292	12,251.59	11,153
Total Fire Department	169,434	162,565.83	179,579
Town House:			
Savings	1,110	1,110.00	1,096
Mowing	450	450.00	464
Total Town House	1,560	1,560.00	1,560
			PROPOSED

	2017 BUDGET	2017 ACTUAL	2018 BUDGET
Taxes & Assessments:			
County Tax	43,933	43,933.00	46,577
Taxes Raised in Industrial Park - Paid to NVDA	19,600	19,743.13	19,895
Total Taxes & Assessments:	63,533	63,676.13	66,472
Public Health - Health Officer			
	1,260	1,287.56	4,440
Parks & Recreation:			
LASA Insurance (Reimbursed)	8,859	8,859.00	8,656
LOC Payroll (Reimbursed)	1,703	1,703.00	1,775
Park & Ride - Landscaping	1,550	1,350.00	2,225
Total Parks & Recreation	12,112	11,912.00	12,656
Cemetery:			
Cemetery Payroll	33,664	34,604.92	34,881
Cemetery Employee Benefits	1,984	1,538.98	2,255
Hired Labor & Equipment	1,000	220.00	1,000
Supplies & Materials	1,300	806.27	1,300
Flags	400	-	400
New Equipment	1,000	1,154.77	1,500
Lawn Tractor - Savings	4,000	4,000.00	-
Lawn Tractor	-	-	5,900
Tractor	-	-	21,410
Equipment Operations & Maintenance	2,500	2,338.61	2,500
Electricity (includes District #6 Schoolhouse)	1,000	1,025.51	1,100
Water	80	80.00	80
Insurance	686	686.00	634
Stone Cleaning & Repairs	1,000	75.00	1,000
Road Improvements	10,000	642.96	-
Total Cemetery	58,614	47,173.02	73,960
Dog & Cat Account:			
Materials	100	-	100
Dog Licenses - State Fee	4,600	4,105.00	4,250
Training	-	-	100
Lease	300	300.00	300
Heat	1,500	1,415.34	1,500
Insurance	297	297.00	309
Building Maintenance	1,000	87.00	1,000
Telephone	600	532.91	600
Tags & Licenses	500	362.04	500
Veterinarian	1,000	518.00	1,000
Spay/Neuter - Dogs	1,000	175.00	1,000
Animal Control Officer	14,364	14,364.00	14,364
Stray Cats	2,000	1,952.70	2,000
Spay/Neuter- Cats	2,000	1,285.00	2,000
Workers' Comp. Insurance	936	1,054.00	1,148
Water	284	246.50	284
Wastewater	493	478.04	493
Total Dog & Cat Account	30,974	27,172.53	30,948
Interest	500	-	500

2017	2017	PROPOSED
		2018

	BUDGET	ACTUAL	BUDGET
Bridges:			
Bridge Payroll	2,500	1,951.53	2,500
Bridge Employee Benefits	191	149.34	191
Hired Equipment & Materials	2,500	-	2,500
Miller's Run - Materials	1,000	-	1,000
Total Bridges	6,191	2,100.87	6,191
Shores Museum:			
Telephone	312	459.99	500
Electricity	325	667.58	700
Fuel Oil	3,500	1,731.67	2,500
Maintenance	625	630.00	3,000
Insurance	2,513	2,609.00	2,678
Total Shores Museum	7,275	6,098.24	9,378
Cobleigh Public Library:			
Payroll & Fixed Costs (Reimbursed)	-	194,394.67	-
Appropriation	235,000	235,000.00	235,000
Total Cobleigh Public Library:	235,000	429,394.67	235,000
Grants - Audit	4,000	3,990.00	4,000
Public Safety - Lyndon Rescue, Inc.	133,510	133,510.00	239,274
Police Department:			
Police Payroll	182,460	164,386.78	188,946
Employee Benefits	79,848	79,256.45	89,702
Cruiser Purchase	35,000	33,364.09	-
Cruiser Reserve	-	-	17,500
Cruiser Fuel & Upkeep	20,000	12,192.80	20,000
Maintenance/Equipment Fund	3,000	2,252.45	3,000
Savings - Equipment Maintenance	1,000	1,000.00	1,000
New Equipment	-	-	1,500
Dispatch	-	180.15	-
Uniform Allowance	2,500	1,839.54	2,500
Protective Equipment	1,000	-	1,000
Printing and Notices	200	36.90	200
Office Supplies	500	999.48	800
Computer	2,500	839.04	2,500
State CAD System	4,000	2,521.56	4,000
Investigative Supplies	1,000	353.70	1,000
Training	1,500	301.00	1,500
Cameras	3,600	3,564.00	3,600
Radios	4,000	-	4,000
First Aid Equipment	100	-	100
Telephone	3,500	3,157.55	3,500
Property & Casualty Insurance	9,876	9,876.00	9,733
Cleaning Supplies	200	-	200
Canine Expenses	250	87.50	250
Miscellaneous	2,000	1,683.83	2,000
Total Police Department	358,034	317,892.82	358,531

2017	2017	PROPOSED 2018
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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>
Miscellaneous:	500	275.00	500
Tax Abatements	-	1,087.29	-
	<u>500</u>	<u>1,362.29</u>	500
Special Appropriations:			
Caledonia Home Health	9,500	9,500.00	-
Catamount Arts	1,000	1,000.00	1,000
Darling Inn Senior Meal Site	4,000	4,000.00	4,000
Fairbanks Museum	5,981	5,981.00	5,981
Lyndon Area Chamber of Commerce	2,000	2,000.00	2,000
Lyndon Outing Club (LOC)	6,000	6,000.00	6,000
Lyndon Youth Baseball/Softball	1,000	1,000.00	3,000
Northeast Kingdom Council on Aging	5,700	5,700.00	6,000
Northeast Kingdom Human Services	6,280	6,280.00	6,280
Northeast Kingdom Youth Services	2,750	2,750.00	2,750
Rural Community Transport	6,441	6,441.00	6,441
Umbrella	7,500	7,500.00	7,500
Village Improvement Society	<u>7,500</u>	<u>7,500.00</u>	7,500
Total Special Appropriations	65,652	65,652.00	58,452
TOTAL GENERAL FUND EXPENDITURES	\$ 2,090,223.00	\$ 2,179,995.44	\$ 2,229,425
Total Revenues Over (Under) Expenditures	-	49,350.21	\$ (1,570,970)
Cash on Hand at Beginning of Year		<u>97,014.00</u>	146,364
Total Revenues and Cash on Hand	-	146,364.21	
Over (Under) Expenditures		<u>\$ 146,364.21</u>	
Required from Property Taxes, Current Use and PILOT	<u>-</u>		(1,424,606)

***** (These figures do not include separately voted Special Appropriations.)

(If all Special Appropriations are approved, add \$58,452 to this required revenue figure.)