

**TOWN OF LYNDON**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**ACTUAL COMPARED TO BUDGET**  
**GENERAL FUND**  
**For the Year Ended December 31, 2018**  
**With Proposed Budget Figures for 2019**

REVENUES	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
<b>Town Clerk Fees:</b>			
Recording	\$ 15,900	\$ 18,131.00	16,500
Records Search & Copies	3,000	3,448.58	3,000
Green Mountain Passports	30	30.00	30
Marriage Licenses - State Fee	1,800	1,400.00	1,300
Marriage Licenses - Town Share	-	280.00	260
Vital Statistics	4,000	3,997.00	3,750
Extra \$4 Recording	10,600	12,054.00	11,000
Motor Vehicle Registration Fee	1,125	1,044.00	1,050
Total Town Clerk Fees	36,455	40,384.58	36,890
<b>Administrative &amp; Office Receipts:</b>			
Liquor Licenses	2,500	2,495.00	2,500
Mobile Home Park Licenses	300	300.00	300
Junk Yard Permits	-	25.00	-
Supplies & Postage	1,250	920.12	1,000
V/L Office Reimbursement	43,500	43,500.00	47,600
Sanitation Service Reimbursement	11,160	11,160.00	-
Wastewater Dept. Reimbursement	22,060	22,060.00	23,380
Trefren Fund	10,000	-	10,000
Guild Fund	50	128.20	50
License Fees	10	15.00	15
Interest Income Banks	550	1,428.80	1,050
Interest Tax Sale Properties	-	582.45	-
Excess Weight Permits	400	495.00	450
Total Administrative & Office Receipts	91,780	83,109.57	86,345
<b>Municipal Administrator Reimbursement:</b>			
Water	17,656	17,656.00	20,051
Wastewater Dept. Reimbursement	17,656	17,656.00	20,051
Sanitation	5,300	5,300.00	-
Total Municipal Administrator Reimbursement	40,612	40,612.00	40,102
<b>Listers:</b>			
Copies	225	311.75	250
EEGL Study	2,266	2,350.00	2,350
Reappraisal State Support	19,261	19,975.00	19,975
From Reappraisal Savings	10,000	10,000.00	-
Total Listers	31,752	32,636.75	22,575
<b>Zoning Administration:</b>			
Zoning Permits	3,000	2,880.00	3,000
Zoning Violations	-	830.00	-
Zoning Notice Fees	600	650.00	600
Total Zoning Administration:	3,600	4,360.00	3,600



	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
<b>Delinquent Tax Collection</b>			
Delinquent 8% Penalty	-	38,395.52	40,000
Advertising	-	1,040.00	1,200
Tax Sale Fee	-	100.00	-
Total Delinquent Tax Collection	-	39,535.52	41,200
<b>Office Building Reimbursement:</b>			
CNSU Rent	30,265	27,715.00	31,056
CNSU Electric Reimbursement	4,000	4,395.76	4,000
LED Rent	22,500	22,500.00	23,000
Village of Lyndonville Rent	3,900	3,900.00	4,020
Gymnasium Rent	400	545.00	500
USDA Grant Proceeds	-	8,150.00	-
From Savings - Equipment	2,500	-	-
From Savings - Roof Repair	37,000	37,281.97	-
From Savings - Municipal Office Building Maintenance	-	-	30,000
Total Office Building Reimbursement	100,565	104,487.73	92,576
<b>Public Safety Building</b>			
Training Room Rent	250	100.00	100
Lyndon Rescue Inc. Rent	-	600.00	3,000
From Savings - Public Safety Building Maintenance	-	-	110,000
Total Public Safety Building	250	700.00	113,100
<b>Fire Department:</b>			
Fair Duty	2,500	2,500.00	5,200
Labor Reimbursement	-	430.50	-
VT DPS Grant	-	2,000.00	-
Total Fire Department	2,500	4,930.50	5,200
<b>Town House: Rent</b>	1,560	1,560.00	1,560
<b>Parks &amp; Recreation:</b>			
LASA Insurance Reimbursement	-	8,656.00	-
LOC Insurance Reimbursement	-	1,775.00	-
433 E. Burke Road Grant	-	2,800.00	-
NCHC Bike Challenge	-	500.00	-
Path Around Lyndon Grant	-	4,500.00	-
Total Parks & Recreation	-	18,231.00	-
<b>Cemetery:</b>			
Perpetual Care Interest - Investments	1,700	2,279.00	2,000
Burial Fees	8,000	8,950.00	8,000
Lots Sold	800	900.00	800
Tomb Fees	300	-	300
From Savings - Equipment	13,310	13,310.00	-
Labor Reimbursement	4,174	4,175.00	4,300
From Perpetual Care Savings	10,000	10,100.00	-
Total Cemetery	38,284	39,714.00	15,400
<b>Dog &amp; Cat Account:</b>			
Licenses - State's Share	4,250	4,001.00	4,000
Licenses - Town's Share	4,700	4,454.00	4,500
Fines & Adoptions	3,000	1,245.00	1,500
Donations & Fundraisers	5,500	7,693.46	4,000



	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
Total Dog & Cat Account	17,450	17,393.46	14,000
<b>Debt Service - Delinquent Tax Interest &amp; Fees</b>	24,000	24,263.53	22,000
<b>Bridges</b>	-	-	2,000
<b>Shores Museum : Trust Fund Interest</b>	1,000	897.18	-
<b>Library - Payroll Reimbursement</b>	-	198,338.09	-
<b>Grants - Grant Expense Reimbursed</b>	-	12,645.24	-
<b>Police Department:</b>			
Contract with Village	111,140	103,766.16	94,041
Ordinance Fines	1,000	252.00	300
Reimbursement for Police Services	750	475.00	500
Total Police Department	112,890	104,493.16	94,841
<b>Miscellaneous: Gleb Land Release</b>	-	400.00	-
<b>Taxes</b>			
Property Tax Revenue	1,580,970	1,201,821.91	-
State of Vermont - Current Use	-	56,746.00	-
State of Vermont - PILOT	-	198,858.30	-
HS-122 Penalty	-	2,219.73	-
Reimbursement of .225% of 1% Education Tax	-	10,580.90	-
Total Taxes	1,580,970	1,470,226.84	-
<b>TOTAL GENERAL FUND REVENUES</b>	\$ 2,083,668	\$ 2,238,919.15	\$ 591,389
EXPENDITURES	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
<b>Clerk, Treasurer &amp; Assistants:</b>			
Clerk & Treasurer,			
Assistant Clerks & Assistant Treasurer	\$ 162,636	\$ 166,592.67	\$ 181,241
Clerk, Treasurer & Assistants Employee Benefits	87,363	85,279.20	99,538
Total Clerk, Treasurer & Assistants	249,999	251,871.87	280,779
<b>Selectboard &amp; Municipal Administrator:</b>			
Selectboard	4,500	4,500.00	4,500
Fixed Cost Selectboard	345	344.28	345
Selectboard Miscellaneous	500	435.00	500
Municipal Administrator	55,169	55,203.20	64,719
Municipal Administrator Employee Benefits	33,221	30,890.96	35,537
Total Selectboard & Municipal Administrator	93,735	91,373.44	105,601
<b>Listers:</b>			
Lister - Salary	66,956	63,384.44	58,647
Lister Employee Benefits	3,752	3,655.19	4,077
Supplies	800	548.67	800
New Equipment	350	152.49	500
Computer Support	7,000	9,961.57	9,600
Telephone	325	335.45	336
Professional Meetings	1,600	1,644.50	2,000
Computer Expenses	750	1,078.06	750
Mileage	1,500	800.52	1,500
Tax Mapping Project	4,800	4,800.00	4,800
Reappraisal Savings-State	19,261	19,975.00	19,975



	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
Reappraisal - Postage, Misc.	300	335.20	375
Total Listers	107,394	106,671.09	103,360
<b>Other Payroll &amp; Elections:</b>			
Ballot Clerks	200	152.00	200
Town Meeting Expenses	100	124.58	150
Ballot Printing & Coding	4,500	3,126.65	1,500
Total Other Payroll & Elections:	4,800	3,403.23	1,850
<b>Zoning Administration:</b>			
Zoning Payroll	46,917	46,940.80	48,321
Zoning Employee Benefits	30,817	29,662.82	33,260
Minutes Taker	1,760	924.00	1,813
Minutes Taker Benefits	135	67.18	139
Telephone	380	422.47	430
Planning Grant Expense	2,500	-	2,500
Zoning Notices	1,500	1,279.50	1,500
Zoning Supplies	500	196.82	500
Computer Expenses	1,500	1,578.44	3,000
Computer Support	-	780.47	2,703
Zoning - Legal	2,500	115.60	2,500
Zoning - Mileage	1,000	345.61	1,000
Zoning - Professional Meetings	600	465.00	600
Total Zoning Administration:	90,109	82,778.71	98,266
<b>Tax Collector Payroll -Reimbursed</b>	-	9,816.66	-
<b>Tax Sale Advertising</b>		1,620.00	1,200
<b>Office Building Operation:</b>			
Custodial Payroll	14,356	13,146.99	14,787
Custodial Employee Benefits	2,299	3,490.93	2,699
Fuel	13,000	12,206.41	13,000
Fuel - Gymnasium	8,000	6,025.81	8,000
Electricity	14,000	8,733.45	11,000
Water	650	595.96	650
Wastewater	1,200	1,206.38	1,225
Sanitation	1,200	1,266.16	1,200
Sprinkler System Maintenance	6,000	835.50	6,000
Maintenance	9,500	6,462.95	39,500
Lawn	200	200.00	200
Custodial Supplies	1,200	1,133.30	1,200
Plowing and Sanding	400	400.00	400
MOB - Roof Repair	37,000	45,200.00	-
Electrical Work	2,500	2,295.00	2,500
Renovations - CNSU	-	2,413.16	-
Gymnasium Floor	750	-	750
Generator	1,000	400.00	1,000
Wood Pellet Boilers	7,937	7,936.82	7,937
Total Office Building Operation	121,192	113,948.82	112,048
<b>Office Expenses:</b>			
To Savings - New Equipment	5,000	5,000.00	1,900
Municipal Website	500	74.99	100
Computer Expenses	11,640	10,288.69	20,165



	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
Internet Access	900	900.00	900
Telephone	1,600	1,641.92	1,650
Office Machine Maintenance	2,500	925.00	2,500
Postage	7,000	6,084.00	7,000
Notices	1,200	868.34	1,200
Dues	8,200	8,433.00	8,562
Supplies	6,000	6,536.77	6,500
NVDA	3,500	3,500.00	3,500
Town Reports	2,000	1,231.00	2,000
Marriage Licenses	1,500	1,400.00	1,300
Records Preservation	10,600	2,987.22	11,000
Professional Meetings	1,000	370.00	1,000
Legal Fees	2,000	-	2,000
Mileage Reimbursement	1,200	1,023.49	1,200
Records Preservation - Savings	-	9,030.78	-
Miscellaneous	-	4,311.49	-
Total Office Expenses	66,340	64,606.69	72,477
<b>Insurance - Property &amp; Casualty</b>	32,418	32,418.00	31,349
<b>Public Safety Building:</b>			
Custodian	1,717	1,619.49	1,887
Heating Fuel	13,000	8,819.64	13,000
Supplies	600	116.07	500
Electricity	10,000	12,557.20	13,000
Water	450	284.80	450
Wastewater	700	803.00	1,000
Sanitation	1,100	1,306.16	1,200
Maintenance	20,000	15,020.05	115,000
Lawn Mowing	600	600.00	625
Landscaping	2,000	1,066.37	2,000
Support Contracts	5,500	4,723.99	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	26,330	26,329.90	21,744
Total Public Safety Building	181,997	173,246.67	275,906
<b>Fire Department:</b>			
Administrative Payroll & Employee Benefits	22,176	26,065.86	24,759
Dispatching	11,000	10,916.29	11,000
Supplies	1,500	1,273.23	1,500
New Equipment	20,000	19,846.67	33,834
Apparel	10,500	11,516.28	10,500
Equipment Operations & Maintenance	25,000	30,615.51	30,000
Internet Access	1,100	966.26	1,100
Telephone	4,000	4,544.67	4,000
Water - Fill Stations	900	714.32	900
Accident & Disability Insurance	2,500	2,234.00	2,500
Property & Casualty Insurance	9,850	9,875.00	9,841
Membership Dues	600	1,258.00	748
Dues	2,000	1,440.00	1,440
Equipment Savings	20,000	20,000.00	20,000



	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
Miscellaneous	500	574.89	500
Fire School Training	2,000	120.00	2,000
Extinguishers	1,000	108.00	1,000
Alarm/Paging System	2,800	2,682.85	2,800
Fire Prevention	1,000	681.66	1,000
Firefighter Payroll	30,000	39,403.00	31,000
Firefighter Employee Benefits	11,153	10,480.23	9,211
Total Fire Department	179,579	195,316.72	199,633
<b>Town House:</b>			
Savings	1,096	1,096.00	82
Repairs	-	-	1,000
Mowing	464	464.00	478
Total Town House	1,560	1,560.00	1,560
<b>Taxes &amp; Assessments:</b>			
County Tax	46,577	46,577.00	41,889
Taxes Raised in Industrial Park - Paid to NVDA	19,895	19,514.30	19,514
Total Taxes & Assessments:	66,472	66,091.30	61,403
<b>Public Health - Health Officer</b>	4,440	4,000.00	5,800
<b>Parks &amp; Recreation:</b>			
LASA Insurance (Reimbursed)	8,656	8,656.00	8,345
LOC Insurance (Reimbursed)	1,775	2,208.26	1,810
Landscaping	2,225	1,638.08	1,434
Path Around Lyndon	-	3,618.41	-
433 E Burke Road Project	-	3,325.00	-
Miscellaneous	-	214.80	-
Total Parks & Recreation	12,656	19,660.55	11,589
<b>Cemetery:</b>			
Cemetery Payroll	34,881	30,289.29	35,888
Cemetery Employee Benefits	2,255	2,030.41	3,028
Hired Labor & Equipment	1,000	-	1,000
Supplies & Materials	1,300	1,048.26	1,300
Flags	400	443.70	450
New Equipment	1,500	960.95	1,500
Lawn Tractor - Savings	-	-	4,000
Lawn Tractor	5,900	5,900.00	-
Tractor	21,410	21,359.70	-
Equipment Operations & Maintenance	2,500	2,107.16	2,500
Electricity (includes District #6 Schoolhouse)	1,100	1,064.86	1,100
Rubbish Removal	-	-	208
Water	80	80.00	80
Insurance	634	634.00	652
Stone Cleaning & Repairs	1,000	-	1,000
Total Cemetery	73,960	65,918.33	52,706
<b>Dog &amp; Cat Account:</b>			
Materials	100	-	100
Dog Licenses - State Fee	4,250	3,995.00	4,250
Training	100	-	100
Lease	300	300.00	300
Heat	1,500	1,225.11	1,500



	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
Insurance	309	309.00	308
Building Maintenance	1,000	-	1,000
Telephone	600	709.13	600
Tags & Licenses	500	397.28	500
Veterinarian	1,000	155.86	1,000
Spay/Neuter - Dogs	1,000	140.00	1,000
Animal Control Officer	14,364	14,364.00	14,364
Stray Cats	2,000	562.82	2,000
Spay/Neuter- Cats	2,000	530.00	2,000
Workers' Comp. Insurance	1,148	1,145.00	1,632
Water	284	246.56	284
Wastewater	493	599.78	493
Total Dog & Cat Account	30,948	24,679.54	31,431
<b>Interest</b>	500	-	500
<b>Bridges:</b>			
Bridge Payroll	2,500	2,160.93	2,500
Bridge Employee Benefits	191	165.29	191
Hired Equipment & Materials	2,500	-	2,500
Pedestrian Bridge	-	-	2,000
Miller's Run - Materials	1,000	1,753.77	2,000
Total Bridges	6,191	4,079.99	9,191
<b>Shores Museum:</b>			
Telephone	500	709.43	650
Electricity	700	427.99	700
Fuel Oil	2,500	2,668.73	2,750
Maintenance	3,000	3,142.52	1,082
Insurance	2,678	2,664.00	2,678
Total Shores Museum	9,378	9,612.67	7,860
<b>Cobleigh Public Library:</b>			
Payroll & Fixed Costs (Reimbursed)	-	198,338.10	-
Appropriation	235,000	235,000.00	235,000
Total Cobleigh Public Library:	235,000	433,338.10	235,000
<b>Grants - Audit</b>	4,000	21,620.24	4,100
<b>Public Safety - Lyndon Rescue, Inc.</b>	239,274	239,274.00	260,586
<b>Police Department:</b>			
Police Payroll	188,946	171,455.19	194,582
Employee Benefits	89,702	90,697.59	107,190
Cruiser Purchase	-	32,756.87	-
Cruiser Reserve	17,500	-	17,500
Cruiser Fuel & Upkeep	20,000	14,465.15	15,000
Maintenance/Equipment Fund	3,000	430.00	2,000
Savings - Equipment Maintenance	1,000	1,000.00	1,000
New Equipment	1,500	-	1,500
Dispatch	-	177.90	200
Uniform Allowance	2,500	1,467.38	2,500
Protective Equipment	1,000	850.17	1,000
Printing and Notices	200	-	200
Office Supplies	800	666.27	800
Computer	2,500	926.15	1,500



	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
State CAD System	4,000	3,284.22	4,000
Investigative Supplies	1,000	1,050.64	1,000
Training	1,500	650.00	1,000
Cameras	3,600	3,564.00	3,600
Radios	4,000	-	2,000
First Aid Equipment	100	-	100
Telephone	3,500	3,149.73	3,500
Property & Casualty Insurance	9,733	9,733.00	8,209
Cleaning Supplies	200	34.17	150
Canine Expenses	250	505.43	300
Miscellaneous	2,000	2,127.56	2,000
Total Police Department	358,531	338,991.42	370,831
<b>Solid Waste</b>			
NEKWMD - Per Capita Fee	-	-	5,383
Food Scrap Disposal	-	-	4,000
Cleanup & Enforcement	-	-	2,500
Office Expense & Notices	-	-	500
Total Solid Waste	-	-	12,383
<b>Miscellaneous:</b>			
Tax Abatements	-	20,390.79	-
Miscellaneous:	500	450.00	500
Total Miscellaneous	500	20,840.79	500
<b>Special Appropriations:</b>			2019 Request
Caledonia Home Health	10,000	10,000.00	10,000
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	3,000	3,000.00	Request rec'd 1/12/19
Northeast Kingdom Council on Aging	6,000	6,000.00	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	7,500	7,500.00	7,500
Total Special Appropriations	68,452	68,452.00	65,452
<b>TOTAL GENERAL FUND EXPENDITURES</b>	\$ 2,239,425.00	\$ 2,445,190.83	\$ 2,347,909
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Total Revenues Over (Under) Expenditures	(155,757)	(206,271.68)	\$ (1,756,520)
Cash on Hand at Beginning of Year	155,757		
Total Revenues and Cash on Hand	-		
Over (Under) Expenditures		\$ (206,271.68)	
Required from Property Taxes, Current Use and PILOT			(1,756,520)

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

(If all Special Appropriations are approved, add \$65,452 to this required revenue figure.)