

**VILLAGE OF LYNDONVILLE**  
**STATEMENT OF REVENUES AND EXPENDITURES-**  
**ACTUAL COMPARED TO BUDGET**  
**GENERAL FUND**

**For the Year Ended December 31, 2018**  
**With Proposed Budget Figures for 2019**

	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
<b>REVENUES</b>			
<b>Sewers &amp; CSO:</b>			
Reimbursement from Town of Lyndon	\$ 15,000	\$ 11,512.38	\$ 23,570
<b>Sidewalks:</b>			
Reimbursement from Town of Lyndon	3,000	3,112.10	3,000
<b>Parks:</b>			
Village Improvement Society Reimbursement	-	348.00	-
Forest, Parks & Rec Grant	-	905.00	-
Park Rent	-	350.00	-
Total Parks	-	1,603.00	-
<b>Police:</b>			
State Of Vermont - Fines	1,000	1,246.50	1,000
<b>Fringe Benefits:</b>			
Water Dept. Reimbursement	62,752	45,965.17	59,803
<b>Debt Service:</b>			
Delinquent Tax Interest	500	4,007.22	500
<b>Administration:</b>			
Permits & Licenses	100	337.00	100
L.E.D. Office Rent	9,200	9,200.00	9,400
Water Dept. Reimbursement	31,000	31,000.00	31,500
Bank Interest	1,000	1,896.13	1,000
Total Administration	41,300	42,433.13	42,000
<b>Garage:</b>			
Water Department Rent	17,850	17,850.00	18,552
From Savings - New Facility	5,000	5,000.00	5,000
Total Garage	22,850	22,850.00	23,552
<b>Equipment Operations &amp; Maintenance:</b>			
Water Equip. Reimbursement	10,000	9,536.00	11,000
Vacon P/R Reimbursement=T/L	1,500	949.18	1,500
Total Equipment Operations & Maint:	11,500	10,485.18	12,500
<b>New Equipment:</b>			
Proceeds from loan	-	112,000.00	-
Savings New Equipment	14,104	11,666.00	-
PACIF Equipment Grant	-	2,794.05	-
Total New Equipment:	14,104	126,460.05	-
<b>Miscellaneous: Morrill Lot Interest</b>			
	-	-	2,600
<b>Highways:</b>			
State Aid - Class 1	14,939	14,935.96	14,930
State Aid - Class 3	7,930	7,928.98	7,925
Outside Work	10,000	11,682.74	10,500
From Savings - Paving	-	-	65,925
Parking Violations	1,000	405.00	500
Project Reimbursements	-	-	8,179
Total Highways	17 33,869	34,952.68	107,959

	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
<b>Other:</b>			
State of Vermont - PILOT	5,500	6,813.00	6,500
L.E.D. (In Lieu of Taxes)	27,000	29,049.68	29,000
Total Other	32,500	35,862.68	35,500
<b>Taxes:</b>			
Property Tax Revenue	522,772	522,778.79	-
<b>TOTAL REVENUES</b>	761,147	863,268.88	311,984

	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
<b>EXPENDITURES</b>			
<b>Sewer:</b>			
Payroll	\$ 12,000	\$ 9,130.30	\$ 20,000
Fixed Costs	918	696.76	1,530
Equipment Use	2,082	1,778.00	2,040
Total Sewer	15,000	11,605.06	23,570
<b>Sidewalks:</b>			
Payroll	14,500	11,492.97	15,000
Fixed Costs	1,110	869.02	1,148
Hired Labor & Equipment	1,000	1,820.00	2,000
Materials & Supplies	10,000	9,152.00	15,000
Total Sidewalks	26,610	23,333.99	33,148
<b>Parks:</b>			
Payroll	15,000	12,748.49	15,000
Fixed Costs	1,148	975.30	1,148
Hired Labor & Equipment	600	600.00	2,100
Materials & Supplies	6,000	4,735.02	6,000
Downtown Beautification	3,000	3,000.00	3,000
Electricity	1,300	1,282.22	1,300
Landscaping & Shrubs	1,500	-	1,500
Total Parks	28,548	23,341.03	30,048
<b>Village Improvement Society-Parks:</b>			
VIS Insurance Reimbursement	-	348.00	-
<b>Police Department:</b>			
Contract with Town of Lyndon	111,140	103,766.16	94,041
<b>Public Utilities:</b>			
Street Lights	22,000	21,266.63	22,000
Village Clock - Electric	450	485.80	500
Village Clock - Maintenance	4,000	-	8,500
Total Public Utilities	26,450	21,752.43	31,000
<b>Fringe Benefits:</b>			
Pension	14,612	14,695.88	15,317
Workers' Compensation	28,642	33,666.00	29,673
Group Insurance	88,273	75,400.63	88,274
Unemployment Insurance	283	91.15	336
Uniforms	6,000	2,249.46	6,000
Safety Footwear Allowance	600	415.00	600
Paid Leave	17,157	18,928.65	19,661

	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
Fixed Costs	1,313	1,485.57	1,506
Total Fringe Benefits	156,880	146,932.34	161,367
<b>Administrative and Office Expense:</b>			
Reimbursement for Office Overhead	43,500	43,500.00	47,600
Postage	3,000	2,200.00	2,500
Notices	1,000	1,120.65	1,200
Dues	900	854.00	900
Annual Report	800	799.21	800
Machine Maintenance	650	780.47	650
Rent	3,900	3,900.00	4,000
Legal Fees	1,000	-	1,000
Trustees' Payroll	4,125	4,125.00	4,125
Trustees' Fixed Costs	316	315.56	316
Supplies	400	322.38	400
Total Administrative and Office Expense	59,591	57,917.27	63,491
<b>Insurance:</b>			
Property and Casualty	15,655	15,851.00	12,224
<b>Garage:</b>			
Payroll	5,000	2,285.70	5,000
Fixed Costs	383	169.35	383
MOB Pellet Boiler Payroll	2,000	543.70	1,000
MOB Pellet Boiler Fixed Costs	153	41.61	77
Materials & Supplies	4,000	4,272.00	4,000
Maintenance	500	685.00	500
Telephone	2,500	1,820.24	2,000
Water	200	208.95	200
New Facility	12,150	19,851.64	16,874
New Facility Lease Payment	77,085	77,081.67	75,870
Apparel	1,200	2,194.25	1,100
Miscellaneous	500	643.40	500
Total Garage	105,671	109,797.51	107,504
<b>Equipment Operations &amp; Maintenance:</b>			
Payroll	15,000	19,025.17	15,000
Fixed Costs	1,148	1,417.84	1,148
Hired Equipment	2,500	1,165.39	5,000
Parts and Supplies	25,000	18,212.01	25,000
Fuel	15,000	15,814.67	15,000
Lubricants	1,000	1,196.89	1,000
Tires	2,500	2,346.03	2,500
Tire Chains	2,000	1,650.25	2,000
Painting & Sandblasting	1,000	-	1,000
Loan Payment - 2019 International Dump Trk	-	-	15,799
Savings	-	-	15,000
Miscellaneous	500	-	500
Total Equip Operations & Maintenance	65,648	60,828.25	98,947
<b>New Equipment:</b>			
Hand Tools	1,500	2,353.87	2,000
Tool Boxes	-	-	1,500
Radios	1,000	130.00	1,000
Truck	12,500	124,707.00	-

	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
Snow Blower	-	-	4,000
Mower	200	-	-
Miscellaneous	1,000	283.97	1,000
Total New Equipment	16,200	127,474.84	9,500
<b>Materials:</b>			
Salt	52,500	58,623.66	60,650
Sand	1,000	701.10	1,000
Hot Mix	2,500	1,192.04	2,500
Cold Patch	2,000	2,143.75	3,000
Sign Management Program	1,500	463.64	1,500
Calcium Chloride	1,000	95.00	1,000
Hay	100	-	100
Gravel	500	-	500
Top Soil	500	-	500
Culverts and Catch Basins	4,000	79.32	4,000
Total Materials	65,600	63,298.51	74,750
<b>Miscellaneous:</b>			
Trustee Expense	200	-	200
Miscellaneous	100	125.00	125
Total Miscellaneous	300	125.00	325
<b>Highways-Summer Class 1:</b>			
Payroll	2,100	1,613.78	2,000
Fixed Costs	161	123.45	153
Street Sweeping	1,500	1,115.00	1,500
Curbing	1,000	-	1,000
Drainage Basin Cleaning	3,200	-	3,000
Line Striping	2,000	1,947.66	5,000
Total Summer Class 1	9,961	4,799.89	12,653
<b>Highways-Winter Class 1:</b>			
Payroll	10,000	7,467.93	10,000
Fixed Costs	765	605.28	765
Hired Equipment	3,000	3,912.50	4,000
Total Winter Class 1	13,765	11,985.71	14,765
<b>Highways-Summer Class 3:</b>			
Payroll	14,684	18,104.82	16,000
Fixed Costs	1,123	1,384.97	1,224
Hired Equipment	1,000	-	3,000
Street Sweeping	2,300	1,745.00	2,300
Crack Sealing	6,000	-	6,000
Drainage Basin Cleaning	10,300	15,328.92	15,000
Line Striping	4,000	3,954.00	5,000
Savings - Paving	18,400	18,400.00	-
Total Summer Class 3	57,807	58,917.71	48,524
<b>Highways-Winter Class 3:</b>			
Payroll	23,000	27,834.31	25,000
Fixed Costs	1,760	2,093.66	1,913
Hired Equipment	4,000	1,275.00	4,000
Total Winter Class 3	28,760	31,202.97	30,913

	2018 BUDGET	2018 ACTUAL	PROPOSED 2019 BUDGET
<b>Projects</b>			
Project Labor	-	-	5,729
Project Fixed Costs	-	-	594
Paving - High Street	-	-	79,284
Total Projects	-	-	85,607
<b>TOTAL EXPENDITURES</b>	<u>803,586</u>	<u>873,277.67</u>	<u>932,377</u>
Total Revenues Over (Under) Expenditures	(42,439)	(10,008.79)	(620,393)
Cash on Hand at Beginning of Year	<u>42,439</u>	<u>42,439.00</u>	<u>32,430</u>
Total Revenues and Cash on Hand			
Over (Under) Expenditures	\$ -	<u>\$ 32,430.21</u>	
Required from Property Taxes and PILOT	<u>\$ -</u>		<u>\$ (587,963)</u>