

TOWN OF LYNDON
STATEMENT OF REVENUES AND EXPENDITURES -
ACTUAL COMPARED TO BUDGET
GENERAL FUND
For the Year Ended December 31, 2006
With Proposed Budget Figures for 2007

	2006 BUDGET	2006 ACTUAL	PROPOSED 2007 BUDGET
REVENUES			
Town Clerk Fees:			
Recording	\$ 30,000	\$ 33,427.00	\$ 31,000
Record Search	3,400	3,873.80	3,500
Fish & Game	60	63.00	60
Green Mountain Passports	30	28.00	30
Marriage Licenses	920	540.00	805
Fish & Game Licenses	800	820.00	800
Vital Statistics	2,900	3,076.00	3,800
Extra \$1 Recording	5,000	5,414.00	5,100
Motor Vehicle Registration Fee	4,600	4,566.00	4,600
Total Town Clerk Fees	47,710	51,807.80	49,695
Administrative & Office Receipts:			
Liquor Licenses	2,200	2,070.00	2,000
Trailer Park Licenses	300	300.00	300
Supplies & Postage	1,000	1,128.02	1,000
V/L Office Reimbursement	25,000	25,000.00	25,000
Sanitation Service Reimbursement	4,000	4,000.00	4,000
Wastewater Dept. Reimbursement	8,000	8,000.00	8,000
Trefren Fund	14,000	15,385.40	14,000
Guild Fund	350	580.51	550
License Fees	50	35.00	50
Interest Income - Banks	11,200	17,863.85	17,150
Excess Weight Permits	950	500.00	950
Miscellaneous	50	2,656.50	0
Total Admin. & Office Receipts	67,100	77,519.28	73,000
Municipal Administrator Reimbursements:			
Water	6,500	6,500.00	6,500
Wastewater	10,000	10,000.00	10,000
Sanitation	6,500	6,500.00	6,500
Total Municipal Administrator Reimb.	23,000	23,000.00	23,000

	2006 BUDGET	2006 ACTUAL	PROPOSED 2007 BUDGET
Listers:			
Copies	0	293.05	250
EEGL Study	2,300	2,287.00	2,300
Reappraisal State Support	13,764	19,439.50	19,000
Education State Support	0	404.87	0
From Reappraisal Savings	0	0.00	50,000
From Tax Map Savings	1,200	0.00	1,300
Total Listers	17,264	22,424.42	72,850
Zoning Administration:			
Zoning Permits	6,500	5,257.00	5,500
Zoning Notice Fees	950	615.00	650
Town Plan Grant	0	0.00	14,876
Total Zoning Administration	7,450	5,872.00	21,026
Tax Collector Reimbursement	0	34,385.09	0
Office Building Operation:			
CNSU Rent	22,800	22,800.00	25,650
LED Rent	16,020	16,020.00	17,000
Village of Lyndonville Rent	3,200	3,200.00	3,500
Gymnasium Rent	700	604.00	500
Total Office Building Operation	42,720	42,624.00	46,650
Fire Department:			
Fair Duty	1,500	1,500.00	1,500
2005 Fire Act Grant (Homeland Security)	0	18,434.89	46,550
2006 Dry Hydrant Grant	0	0.00	2,000
Sale of Fire truck	10,000	0.00	12,000
Total Fire Department	11,500	19,934.89	62,050
Town House Rent	1,200	1,300.00	1,200
In Lieu of Taxes - The Fold	5,400	5,406.78	5,400
Parks and Recreation:			
LASA Payroll Reimbursement	0	60,114.09	0
LOC Payroll Reimbursement	0	2,112.80	0
Total Parks and Recreation	0	62,226.89	0
Skateboard Park:			
Unspent from Prior Year	10,000	0.00	9,600
Fundraising	18,000	0.00	18,000
LWCF Grant	30,644	0.00	30,644
Total Skateboard Park	58,644	0.00	58,244
Cemetery:			
Perpetual Care Interest-Banks	2,400	2,377.59	2,400
Perpetual Care Interest-Investments	5,600	6,500.00	5,600
Burial Fees	7,000	11,700.00	7,500
Lots Sold	250	700.00	250

	2006 BUDGET	2006 ACTUAL	PROPOSED 2007 BUDGET
Tomb Fees	0	140.00	0
Labor Reimbursement	440	440.00	440
Reimbursement - Schoolhouse Electricity	0	420.00	0
Unspent from Prior Year-Mapping	4,430	0.00	4,430
Total Cemetery	20,120	22,277.59	20,620
Dog Account:			
Licenses-State's Share	2,400	2,185.00	2,250
Licenses-Town's Share	4,300	4,147.00	4,500
Fines & Adoption	2,500	4,456.00	2,500
Pound Donations	13,755	11,174.00	0
From Savings-Pound Donations	8,190	8,343.02	0
Spay/Neuter Fundraising	5,500	0.00	4,100
Total Dog Account	36,645	30,305.02	13,350
Debt Service:			
Delinquent Tax Interest	10,000	10,213.61	10,000
Flood Mitigation:			
Flood Mitigation Grant	19,250	0.00	0
Unspent from Prior Year	4,450	0.00	0
Total Flood Mitigation	23,700	0.00	0
Bridges:			
From Savings	14,631	5,154.84	0
Unspent from Prior Year	40,000	0.00	35,462
2007 State Bridge Grant	0	0.00	129,951
FEMA Reimbursement for Burrington Road Bridge	217,460	210,319.43	0
Total Bridges	272,091	215,474.27	165,413
Bridge Projects:			
Grant-Footbridge- AOT	114,000	0.00	114,000
Unspent from Prior Year	9,800	0.00	9,012
From Savings	21,200	0.00	21,200
Total Bridge Project	145,000	0.00	144,212
Shores Museum:			
Trust Fund Interest	850	2,117.52	2,120
Library Payroll Reimbursement	0	147,486.42	0
CSO Project:			
Unspent from Prior Year	37,500	0.00	37,500
Total CSO Project	37,500	0.00	37,500
Police Department:			
Contract with Village	108,200	99,741.27	113,160
Ordinance Fines	4,500	4,015.66	3,000
Reimbursement for Police Services	0	120.00	0
From Savings - Cruiser	12,000	12,314.02	0
Total Police Department	124,700	116,190.95	116,160

	2006 BUDGET	2006 ACTUAL	PROPOSED 2007 BUDGET
Public Safety Facility Construction:			
Back Rent - 310 Main Street	0	340.00	0
Taxes:			
Property Tax Revenue	1,061,661.79	873,069.73	0
HS-131 Penalty	0	1,186.23	0
Reimbursement of 1/8 of 1% Education Tax	3,500	3,538.41	3,500
State of Vermont-Current Use	0	26,371.00	0
State of Vermont - Supplemental PILOT	0	21,955.89	
State of Vermont-PILOT	0	169,473.00	0
Total Taxes	1,065,161.79	1,095,594.26	3,500
TOTAL GENERAL FUND REVENUES	2,017,755.79	1,986,500.79	925,990

	2006 BUDGET	2006 ACTUAL	PROPOSED 2007 BUDGET
EXPENDITURES			
Clerk, Treasurer, and Assistants:			
Clerk & Treasurer	43,530	43,529.85	45,320
Assistant Clerks & Assistant Treasurer	67,213	66,927.86	82,397
Clerk/Treas./Assistants Employee Benefits	40,137	37,711.10	45,315
Total Clerk, Treas., and Assistants	150,880	148,168.81	173,032
Section 125 Fringe Benefit	580	378.00	600
Selectboard and Municipal Administrator:			
Selectboard	4,500	4,500.00	4,500
Fixed Costs Selectboard	350	344.28	350
Selectboard Miscellaneous	500	0.00	500
Municipal Administrator	60,740	60,740.55	63,170
Municipal Administrator Employee Benefits	18,087	17,072.17	19,630
Total Selectboard & Muni. Asst.	84,177	82,657.00	88,150
Administrative/Zoning Assistant:			
Payroll	10,922	11,987.92	8,250
Benefits	836	922.57	632
Total Administrative Assistant	11,758	12,910.49	8,882

	2006 BUDGET	2006 ACTUAL	PROPOSED 2007 BUDGET
Listers:			
Lister - Salary	36,525	25,635.26	30,330
Lister Employee Benefits	2,864	2,028.95	2,432
Supplies	600	121.65	200
Computer Support	2,500	2,500.00	2,500
Telephone	420	411.81	420
Internet Connection	150	150.00	150
Professional Meeting	500	755.00	600
Mileage	0	86.56	200
Tax Mapping Project	2,000	0.00	2,000
Reappraisal Contract	0	0.00	50,000
Reappraisal - Postage, Misc.	0	0.00	1,500
Reappraisal Savings - State	13,764	19,439.50	19,000
Total Listers	<u>59,323</u>	<u>51,128.73</u>	<u>109,332</u>
Other Payroll and Elections:			
Ballot Clerks	645	458.57	538
Fence Viewers	100	0.00	0
Town Meeting Expenses	900	798.52	900
Ballot Printing	3,000	3,690.73	2,000
Election Expenses	0	77.00	0
B.C.A. Expenses-Tax Appeal	500	0.00	0
Total Other Payroll / Elections	<u>5,145</u>	<u>5,024.82</u>	<u>3,438</u>
Zoning Administration:			
Zoning Payroll	30,893	31,539.67	32,136
Zoning Employee Benefits	15,692	14,452.09	18,345
Telephone	500	465.83	500
Zoning Notices	800	618.75	800
Zoning Supplies	750	615.94	750
Computer Expenses	650	585.38	200
Zoning-Legal	8,000	23,392.36	8,000
Zoning Mileage	1,200	1,040.41	1,200
Zoning Professional Meetings	400	105.00	400
Town Plan Update	1,000	0.00	14,876
Travel	0	268.62	0
Total Zoning Administration	<u>59,885</u>	<u>73,084.05</u>	<u>77,207</u>
Tax Collector Payroll (Reimbursed)	0	34,385.09	0
Office Building Operation:			
Custodial Payroll	6,160	6,230.50	6,430
Custodial Employee Benefits	835	867.47	828
Fuel	13,860	14,613.53	15,940
Fuel - Gymnasium	6,965	6,608.12	8,000

	2006 BUDGET	2006 ACTUAL	PROPOSED 2007 BUDGET
Electricity	13,100	11,517.09	13,100
Water	700	682.88	700
Wastewater	700	698.22	700
Rubbish Removal/recycling	1,650	1,694.59	1,720
Sprinkler System Maintenance	500	679.40	700
Auxiliary Tank and Pump for Boiler Room	3,000	2,330.10	0
Maintenance	8,000	6,777.13	6,500
Lawn	200	200.00	200
Custodial Supplies	800	681.01	650
Plowing/sanding	400	400.00	400
Window Blinds (Energy Saving)	2,450	2,550.00	1,500
Electrical Work	1,500	140.20	500
New Lights - Replace with Super Efficient T8's	5,000	4,048.00	0
Gymnasium Floor	400	0.00	400
Conference Room Renovations/Savings	10,000	10,000.00	10,000
Total Office Building Operation	76,220	70,718.24	68,268
Office Expenses:			
New Equipment	600	907.82	500
Photocopier	0	0.00	3,113
Color Printer/Copier	0	0.00	450
Notebook Computer	0	0.00	1,000
Computer Expenses	2,600	2,332.74	2,600
Telephone	2,300	2,479.84	2,300
Office Machine Maintenance	3,000	3,433.71	3,500
Postage	5,700	5,259.08	5,500
Notices	1,400	972.50	1,400
Dues	4,700	5,022.00	5,170
Supplies	6,000	4,118.59	5,500
Town Reports	5,000	4,997.09	5,000
Professional Meetings	1,000	1,343.00	1,300
Legal Fees	700	200.00	500
Mileage Reimbursement	2,100	2,533.90	2,400
Fish & Game Licenses	800	820.00	800
Marriage and Civil Union Licenses	600	540.00	525
Printing	900	769.39	900
Records Preservation	5,000	5,290.00	5,100
Total Office Expenses	42,400	41,019.66	47,558
Insurance:			
Property and Casualty	15,200	13,716.00	12,592
Public Official Liability	4,000	3,292.00	3,500
Additional Liability	3,565	3,565.00	3,700
Total Insurance	22,765	20,573.00	19,792

	2006 BUDGET	2006 ACTUAL	PROPOSED 2007 BUDGET
Public Safety Building:			
Heating Fuel	10,000	13,414.30	14,000
Supplies	500	449.99	500
Electricity	12,500	11,116.70	12,500
Water	400	316.80	400
Wastewater	400	320.70	400
Sanitation	600	1,892.69	700
Maintenance	1,500	2,640.02	3,500
Lawn Mowing	300	400.00	400
Insurance	3,500	0.00	0
Snow Removal and Sanding	1,000	1,000.00	1,000
Bond Debt - Principal	95,000	95,000.00	95,000
Bond Debt - Interest	75,554	75,553.50	73,245
Total Public Safety Building	201,254	202,104.70	201,645
Fire Department:			
Chief-Payroll	12,500	17,302.50	16,650
Administrative Payroll	6,250	0.00	2,000
Chief/Admin.-Employee Benefits	1,434	1,323.66	1,430
Dispatching	4,450	4,445.00	4,900
Supplies	1,000	523.60	1,000
New Equipment	10,000	9,388.25	15,000
Equipment - 2004 Fire Act Grant	5,362	3,382.48	0
Equipment - 2005 Fire Act Grant	0	0.00	46,550
Dry Hydrant Grant - 2006	0	3,259.56	2,000
Apparel	8,000	9,351.12	10,000
Equipment Operations & Maintenance	30,000	25,912.19	30,000
Internet Access	600	581.29	600
Telephone	3,000	2,472.98	2,400
Water - Fill Stations	575	613.98	700
Accident & Disability Insurance	1,750	1,639.00	1,750
Property and Casualty Insurance	3,700	5,760.00	9,145
Notices	200	72.00	200
Membership Dues	450	451.50	550
Photo Developing	300	8.50	150
Dues	0	200.00	0
Miscellaneous	200	300.95	200
Sub-station	1,200	1,200.00	0
Fire School Training	4,500	3,347.55	4,500
Extinguishers	400	145.54	400
Alarm/Paging System	1,500	814.00	3,500
Hydrant Reconditioning	200	0.00	200
Fire Prevention	2,000	855.91	2,000

	2006 BUDGET	2006 ACTUAL	PROPOSED 2007 BUDGET
Debt Payment - Rescue Truck	0	0.00	4,100
Debt Retirement - Fire truck	10,000	10,000.00	10,000
Debt Retirement - Oscar's Lot	10,000	10,000.00	6,500
Firefighter Payroll	25,000	25,688.91	27,000
Firefighter Employee Benefits	7,720	7,487.94	6,783
Total Fire Department	152,291	146,528.41	210,208
Town House:			
Savings	1,200	1,200.00	1,200
Total Town Hall	1,200	1,200.00	1,200
Taxes and Assessments:			
County Tax	37,805	37,804.07	34,200
Taxes Raised in Industrial Park - Paid to NVDA	10,000	11,375.28	14,000
Total Taxes and Assessments	47,805	49,179.35	48,200
Public Health			
Health Officer	1,200	1,200.00	1,200
Miscellaneous	0	109.59	0
Total Public Health	1,200	1,309.59	1,200
Parks and Recreation:			
LASA Payroll (Reimbursed)	0	59,313.62	0
LOC Payroll (Reimbursed)	0	2,112.80	0
Total Parks and Recreation	0	61,426.42	0
Skateboard Park:			
Administrative & Legal	1,494	0.00	1,494
Architect & Engineer	4,000	400.00	3,600
Labor	14,147	0.00	14,147
Materials and Equipment Rent	32,925	0.00	32,925
Indirect Administration	6,078	0.00	6,078
Total Skateboard Park	58,644	400.00	58,244
Cemetery:			
Cemetery Payroll	28,040	24,659.67	29,760
Cemetery Employee Benefits	9,268	8,609.32	9,610
Hired Labor & Equipment	500	1,681.75	500
Saving for Expansion	5,000	5,000.00	5,000
Supplies	1,600	1,218.98	1,100
New Equipment	600	200.06	600
Trailer	0	0.00	1,500
Lawn Tractor	6,000	0.00	0
Shed Doors & Office Space	0	0.00	1,400
Equipment Operations & Maintenance	2,300	2,312.57	3,000
Rubbish Removal	50	500.00	500
Electricity (includes District #6 Schoolhouse)	300	832.92	1,050

	2006 BUDGET	2006 ACTUAL	PROPOSED 2007 BUDGET
Water	80	80.00	80
Insurance	90	732.00	1,196
Cemetery Mapping Project	4,430	0.00	4,430
Stone Cleaning & Repairs	2,000	2,000.00	2,000
Road Improvements	750	722.25	750
Section Signs	100	0.00	100
Total Cemetery	61,108	48,549.52	62,576
Dog Account:			
Animal Retention Facility	21,945	18,759.83	0
Materials	100	29.73	100
Dog Licenses - State Fee	2,400	2,188.00	2,250
Pound Electricity	600	223.84	350
Heat	1,200	1,324.16	1,200
Notices	70	0.00	70
Telephone	600	704.84	700
Professional Meetings	100	0.00	100
Legal	0	120.00	0
Tags and Licenses	400	379.81	400
Veterinarian	800	1,440.75	900
Spay/Neuter Dogs	2,000	2,888.00	2,700
Animal Control Officer	10,380	10,380.00	10,800
Stray Cats	4,000	4,138.55	4,000
Spay/Neuter Cats	3,500	5,330.03	4,500
Workers' Comp. Insurance	230	252.67	197
Vaccinations	500	0.00	500
Water	400	156.48	200
Wastewater	400	156.87	200
Total Dog Account	49,625	48,473.56	29,167
Interest	3,700	8,755.37	4,000
Flood Mitigation Planning	23,700	14,200.00	0
Bridge:			
Bridge Payroll	500	171.00	6,000
Bridge Employee Benefits	40	13.08	459
Hired Equipment and Materials	40,000	5,362.79	13,000
Lily Pond Road Bridge	0	0.00	145,000
Burrington Bridge - FEMA Reimbursed	240,531	223,914.27	0
Total Bridges	281,071	229,461.14	164,459
Center Street Bridge:			
Town's 5% Share	0	74.30	0
Pedestrian Bridge	145,000	788.00	144,212
Total Center Street Bridge	145,000	862.30	144,212

	2006 BUDGET	2006 ACTUAL	PROPOSED 2007 BUDGET
Shores Museum:			
Electricity	350	360.12	350
Water	192	192.00	192
Wastewater	192	192.00	192
Fuel Oil	2,600	3,889.53	2,800
Maintenance	600	440.00	600
Insurance	970	1,061.00	1,303
Total Shores Museum	4,904	6,134.65	5,437
Cobleigh Public Library:			
Payroll and Fixed Costs (Reimbursed)	0	147,486.42	0
Appropriation	154,237	154,237.00	173,769
Total Cobleigh Public Library	154,237	301,723.42	173,769
Grants:			
Audit	13,500	14,500.00	14,500
CSO Project:			
Engineering	4,000	0.00	4,000
Loan Retirement	33,400	33,399.85	33,400
Savings for Balloon Payment in 2016	3,600	3,600.00	0
Imaging	0	0.00	10,000
Smoke Testing	5,000	0.00	0
Site Work	17,000	0.00	0
Repairs and Maintenance	11,500	0.00	23,500
Total CSO Project	74,500	36,999.85	70,900
Public Safety-Lyndon Rescue, Inc.	80,231	80,231.00	76,004
Police Department:			
Police Payroll	78,985	74,924.35	89,118
Employee Benefits	30,904	24,399.63	38,992
Cruiser Purchase	27,000	28,041.23	0
Cruiser Reserve	0	0.00	7,000
Cruiser Fuel & Upkeep	6,800	8,916.96	8,000
Maintenance/Equipment Fund	1,000	200.00	1,000
Dispatch	6,500	3,731.20	6,500
Administrative Assistant	3,150	0.00	3,150
Uniform Allowance	1,600	2,606.22	1,800
Contracted Services	1,500	0.00	7,500
Printing & Notices	100	218.40	100
Office Supplies	1,000	717.63	1,000
Computer	500	372.35	500
State CAD System	2,500	2,191.00	2,500
Investigative Supplies	2,000	1,465.33	2,000
Training	1,000	848.62	1,000
Radios	500	827.00	1,000

	2006	2006	PROPOSED
	BUDGET	ACTUAL	2007
			BUDGET
First Aid Equipment	150	21.42	150
Telephone	2,700	2,664.98	2,700
Property & Casualty Insurance	1,300	4,002.00	7,598
Custodial Payroll and Benefits	0	1,633.22	2,239
Cleaning Supplies	0	0.00	500
Equipment Purchases - Grants	0	1,000.00	0
Miscellaneous	2,000	1,697.42	2,000
Total Police Department	171,189	160,478.96	186,347
Miscellaneous:			
Tax Abatements	0	7.22	0
Banner Poles	0	867.22	0
Miscellaneous	500	640.00	600
Total Miscellaneous	500	1,514.44	600
Special Appropriations:			<u>2007 REQUEST</u>
NEK Learning Services	200	200.00	250
American Legion	250	250.00	250
Area Agency On Aging	4,875	4,875.00	4,875
Caledonia Home Health Care	9,500	9,500.00	9,500
Lyndonville Military Band	600	600.00	600
Lyndonville Baseball & Softball	500	500.00	1,000
Lyndon Area Senior Action Center	1,500	1,500.00	1,500
Lyndon Outing Club	0	0.00	1,000
Northeast Kingdom Human Services	5,720	5,720.00	5,720
Northeast Kingdom Youth Services	2,000	2,000.00	2,000
NVDA	2,288.16	2,288.16	2,288.16
Umbrella	2,500	2,500.00	4,000
VT Center For Independent Living	250	250.00	250
Darling Inn Senior Meal Site	3,000	3,000.00	3,000
Fairbanks Museum	3,240	3,240.00	3,240
Village Improvement Society	7,500	7,500.00	7,500
Retired & Senior Volunteer Program	600	600.00	600
Catamount Arts	1,000	1,000.00	1,000
Riverside Life Enrichment Center	2,000	2,000.00	2,000
Rural Community Transportation	6,440.63	6,440.63	6,440.63
Total Special Appropriations	53,963.79	53,963.79	57,013.79
TOTAL GENERAL FUND EXPENDITURES	2,092,755.79	2,008,044.36	2,048,927

	2006 BUDGET	2006 ACTUAL	PROPOSED 2007 BUDGET
Total Revenues Over			
(Under) Expenditures	(75,000)	\$ (21,543.57)	(1,122,937)
Cash on Hand at Beginning of Year	75,000		80,000
Cash on Hand from Corner Medical Building	0		0
Total Revenues and Cash on Hand			
Over (Under) Expenditures		<u><u>\$ (21,543.57)</u></u>	
Required from Property Taxes, Current Use, and PILOT	<u><u>\$ -</u></u>		<u><u>\$ (1,042,937)</u></u>

(This figure does not include separately voted Special Appropriations.)

(If all Special Appropriations are approved, add \$57,013.79 to this required revenue figure.)