

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

For the Year Ended December 31, 2007
With Proposed Budget Figures for 2008

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
REVENUES			
Town Clerk Fees:			
Recording	\$ 31,000	\$ 26,141.00	\$ 27,000
Record Search	3,500	3,609.95	3,500
Fish & Game	60	58.50	60
Green Mountain Passports	30	16.00	20
Marriage Licenses	805	840.00	850
Fish & Game Licenses	800	801.50	800
Vital Statistics	3,800	4,382.50	5,000
Extra \$2 Recording	5,100	6,599.00	9,000
Motor Vehicle Registration Fee	4,600	4,746.00	4,600
Total Town Clerk Fees	49,695	47,194.45	50,830
Administrative & Office Receipts:			
Liquor Licenses	2,000	2,580.00	2,000
Trailer Park Licenses	300	300.00	300
Junk Yard Permits	0	50.00	0
Supplies & Postage	1,000	1,281.26	1,100
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	15,401.19	14,000
Guild Fund	550	957.56	900
License Fees	50	40.00	50
Interest Income - Banks	17,150	17,843.64	16,755
Interest Income - Tax Sale Property	0	218.32	0
Interest Earned on HS-122 Money from State	0	9,086.99	0
Excess Weight Permits	950	460.00	500
HAVA Grant (Elections)	0	4,755.00	0
Refund of Unearned Insurance Premium	0	8,320.00	0
Total Admin. & Office Receipts	73,000	98,293.96	72,605
Refunded Fringe Benefits:			
Leader Program Reward	0	7,380.00	4,245
Unused Section 125 Plan Contributions Returned	0	1,557.69	0
Total Refunded Fringe Benefits	0	8,937.69	4,245

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
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
Admin. Assistant-Reimb. from Village	0	1,146.15	0
Listers:			
Copies	250	219.40	225
EEGL Study	2,300	2,292.00	2,300
Reappraisal State Support	19,000	19,482.00	19,500
Education State Support	0	404.95	400
From Reappraisal Savings	50,000	0.00	0
From Tax Map Savings	1,300	0.00	0
Total Listers	72,850	22,398.35	22,425
Zoning Administration:			
Zoning Permits	5,500	5,790.00	5,500
Zoning Notice Fees	650	585.00	800
Town Plan Grant	14,876	5,950.00	8,926
Total Zoning Administration	21,026	12,325.00	15,226
Tax Collector Reimbursement	0	34,249.39	0
Office Building Operation:			
CNSU Rent	25,650	27,825.00	26,550
LED Rent	17,000	17,000.00	17,500
Village of Lyndonville Rent	3,500	3,500.00	3,500
Gymnasium Rent	500	516.00	500
Total Office Building Operation	46,650	48,841.00	48,050
Public Safety Building - Rent	0	75.00	
Fire Department:			
Fair Duty	1,500	1,500.00	2,000
2005 Fire Act Grant (Homeland Security)	46,550	46,550.00	0
2006 Dry Hydrant Grant	2,000	2,500.00	2,000
Sale of Fire truck	12,000	5,700.00	0
Filling Pools	0	700.00	1,000
Hazard Materials Response Cleanup	0	1,776.00	0
USDA Grant - Rescue Truck	0	0.00	50,000
USDA Bond - Rescue Truck	0	0.00	100,000
Loan Proceeds - Rescue Truck	0	40,320.00	0
Total Fire Department	62,050	99,046.00	155,000
Town House Rent	1,200	800.00	1,200
In Lieu of Taxes - The Fold	5,400	5,758.29	5,400

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
Parks and Recreation:			
LASA Payroll Reimbursement	0	67,187.16	0
LOC Payroll Reimbursement	0	3,468.46	0
Total Parks and Recreation	0	70,655.62	0
Skateboard Park:			
Unspent from Prior Year	9,600	0.00	9,600
Fundraising	18,000	0.00	18,000
LWCF Grant	30,644	0.00	30,644
Total Skateboard Park	58,244	0.00	58,244
Cemetery:			
Perpetual Care Interest-Banks	2,400	2,382.60	2,400
Perpetual Care Interest-Investments	5,600	5,850.00	5,600
Burial Fees	7,500	6,200.00	7,500
Lots Sold	250	300.00	250
Tomb Fees	0	140.00	0
Donations	0	180.00	0
Labor Reimbursement	440	1,760.00	1,500
Unspent from Prior Year-Mapping	4,430	0.00	4,430
Total Cemetery	20,620	16,812.60	21,680
Dog Account:			
Licenses-State's Share	2,250	2,153.00	2,200
Licenses-Town's Share	4,500	4,134.00	4,200
Fines & Adoption	2,500	5,704.00	4,000
Spay/Neuter Fundraising	4,100	4,851.81	4,100
Total Dog Account	13,350	16,842.81	14,500
Debt Service:			
Delinquent Tax Interest	10,000	11,161.26	11,000
Flood Mitigation:			
FEMA Planning Grant	0	19,500.00	0
Total Flood Mitigation	0	19,500.00	0
Bridges:			
Unspent from Prior Year	35,462	0.00	0
2007 State Bridge Grant	129,951	129,951.00	0
Total Bridges	165,413	129,951.00	0
Bridge Projects:			
Grant-Footbridge- AOT	114,000	0.00	114,000
Unspent from Prior Year	9,012	0.00	7,032
From Savings	21,200	0.00	21,200
Total Bridge Project	144,212	0.00	142,232

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
Randall Covered Bridge:			
VTRANS Enhancement Grant	0	0.00	25,000
Historic Preservation Reimbursement	0	0.00	8,000
From Savings	0	0.00	2,000
Total Randall Covered Bridge	0	0.00	35,000
Shores Museum:			
Trust Fund Interest	2,120	2,243.76	2,250
Library Payroll Reimbursement	0	147,924.66	0
Grants-NVDA Grant Expense Reimbursement	0	240.66	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	113,160	101,457.21	104,268
Ordinance Fines	3,000	2,169.60	4,500
Reimbursement for Police Services	0	10.00	0
Total Police Department	116,160	103,636.81	108,768
Public Safety Facility Construction:			
Back Rent - 310 Main Street	0	1,888.47	0
Land Lease - Broad Street Lot	0	749.97	1,000
Miscellaneous	0	0.31	
Taxes:			
Property Tax Revenue	1,099,951	879,607.31	0
State of Vermont-Current Use	0	29,042.00	0
Railroad Tax from State	0	1,560.36	0
State of Vermont-PILOT	0	188,727.00	0
State of Vermont-Supplemental PILOT	0	11,030.03	0
Late Declaration Penalty	0	345.00	0
HS-131 Penalty	0	564.05	0
Reimbursement of 1/8 of 1% Education Tax	3,500	4,415.18	4,500
Total Taxes	1,103,451	1,115,290.93	4,500
TOTAL GENERAL FUND REVENUES	2,025,941	2,038,964.14	834,655

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
EXPENDITURES			
Clerk, Treasurer, and Assistants:			
Clerk & Treasurer	45,320	45,286.10	47,132
Assistant Clerks & Assistant Treasurer	82,397	79,663.28	89,733
Clerk/Treas./Assistants Employee Benefits	45,315	45,551.33	51,173
Total Clerk, Treas., and Assistants	173,032	170,500.71	188,038
Fringes - General			
Section 125 Fringe Benefit	600	824.75	750
Leader Reward Distributed to Employees	0	3,864.41	2,124
Unused Section 125 Plan Returned to Employees	0	1,201.23	0
Leader Reward-First Aid Kits/Employee Seminars	0	3,014.87	2,121
Total Fringes-General	600	8,905.26	4,995
Selectboard and Municipal Administrator:			
Selectboard	4,500	4,413.00	4,500
Fixed Costs Selectboard	350	337.63	350
Selectboard Miscellaneous	500	225.41	500
Municipal Administrator	63,170	63,169.99	66,183
Municipal Administrator Employee Benefits	19,630	19,466.00	18,846
Total Selectboard & Muni. Asst.	88,150	87,612.03	90,379
Administrative/Zoning Assistant:			
Payroll	8,250	8,438.76	5,000
Benefits	632	655.67	380
Total Administrative Assistant	8,882	9,094.43	5,380
Listers:			
Lister - Salary	30,330	22,540.89	26,775
Lister Employee Benefits	2,432	1,871.09	2,189
Supplies	200	296.01	700
Computer Support	2,500	4,141.25	5,000
Telephone	420	459.66	465
Internet Connection	150	150.00	0
Professional Meeting	600	285.00	600
Computer Expenses	0	813.62	0
Mileage	200	182.59	200
Tax Mapping Project	2,000	0.00	0
Reappraisal Contract	50,000	0.00	0
Reappraisal - Postage, Misc.	1,500	0.00	0
Reappraisal Savings - State	19,000	19,482.00	19,500
Total Listers	109,332	50,222.11	55,429

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
Other Payroll and Elections:			
Ballot Clerks	538	229.69	700
HAVA Grant Expense (Elections)	0	3,912.54	842.46
Town Meeting Expenses	900	912.62	1,200
Ballot Printing & Coding	2,000	2,301.59	7,500
Election Expenses	0	406.90	0
B.C.A. Expenses	0	50.00	100
Total Other Payroll / Elections	3,438	7,813.34	10,342.46
Zoning Administration:			
Zoning Payroll	32,136	32,866.13	33,415
Zoning Employee Benefits	18,345	18,360.65	17,288
Minutes Taker	0	0.00	2,400
Telephone	500	448.68	450
Zoning Notices	800	898.14	900
Zoning Supplies	750	441.95	650
Computer Expenses	200	429.20	300
Zoning-Legal	8,000	6,105.42	4,000
Zoning Mileage	1,200	1,446.27	1,500
Zoning Professional Meetings	400	35.00	400
Town Plan Update	14,876	3,677.23	11,199
Total Zoning Administration	77,207	64,708.67	72,502
Tax Collector Payroll (Reimbursed)	0	34,249.43	0
Office Building Operation:			
Custodial Payroll	6,430	6,510.40	6,676
Custodial Employee Benefits	828	880.01	925
Fuel	15,940	17,897.31	19,000
Fuel - Gymnasium	8,000	8,104.56	8,000
Electricity	13,100	11,686.07	12,000
Water	700	712.00	750
Wastewater	700	835.15	900
Rubbish Removal/recycling	1,720	1,624.26	1,775
Sprinkler System Maintenance	700	521.10	700
Maintenance	6,500	5,962.01	6,500
Lawn	200	200.00	200
Custodial Supplies	650	700.13	675
Plowing/sanding	400	400.00	400
Window Blinds (Energy Saving)	1,500	1,200.00	0
Windows - CNSU Conference Room	0	0.00	4,500
Electrical Work	500	245.01	500
Renovations - Electrical Work - CNSU Conf. Room	0	0.00	2,000

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
Gymnasium Floor	400	0.00	1,000
Conference Room Renovations/Savings	10,000	10,000.00	10,000
Gymnasium Renovation/Savings	0	1,714.72	0
Ceiling Fans	0	0.00	1,260
Total Office Building Operation	68,268	69,192.73	77,761
Office Expenses:			
New Equipment	500	790.97	500
Additional Computer	0	1,258.18	0
Photocopier (50%)	3,113	3,112.50	0
Color Printer/Copier	450	243.96	0
Notebook Computer	1,000	707.93	0
Municipal Website	0	52.26	60
Computer Expenses	2,600	2,777.86	2,800
Telephone	2,300	2,462.28	2,500
Office Machine Maintenance	3,500	4,052.95	3,800
Postage	5,500	5,690.03	5,700
Notices	1,400	1,347.00	1,400
Dues	5,170	5,092.00	5,350
Supplies	5,500	5,402.06	5,500
Town Reports	5,000	6,524.31	6,500
Professional Meetings	1,300	590.00	1,300
Legal Fees	500	0.00	500
Mileage Reimbursement	2,400	1,937.94	2,400
Fish & Game Licenses	800	801.50	800
Marriage and Civil Union Licenses	525	840.00	555
Printing	900	1,091.28	1,100
Records Preservation	5,100	3,578.56	9,000
Total Office Expenses	47,558	48,353.57	49,765
Insurance:			
Property and Casualty	12,592	12,592.00	14,820
Public Official Liability	3,500	4,523.00	9,216
Additional Liability	3,700	4,113.00	0
Total Insurance	19,792	21,228.00	24,036
Public Safety Building:			
Heating Fuel	14,000	16,821.40	17,125
Supplies	500	74.89	500
Electricity	12,500	11,646.39	12,500
Water	400	370.88	400
Wastewater	400	436.07	450
Sanitation	700	628.82	650

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
Maintenance	3,500	4,639.44	4,000
Lawn Mowing	400	0.00	400
Support Contracts	0	3,082.00	3,100
Snow Removal and Sanding	1,000	1,000.00	1,000
Bond Debt - Principal	95,000	95,000.00	95,000
Bond Debt - Interest	73,245	73,245.00	70,538
Total Public Safety Building	201,645	206,944.89	205,663
Fire Department:			
Chief-Payroll	16,650	15,244.00	16,650
Administrative Payroll	2,000	0.00	0
Chief-Employee Benefits	1,430	1,069.48	1,430
Dispatching	4,900	4,890.00	5,400
Supplies	1,000	1,105.46	1,200
Rescue Truck	0	40,320.24	109,680
New Equipment	15,000	15,712.32	15,000
Equipment - 2005 Fire Act Grant	46,550	47,742.25	0
Dry Hydrant Grant - 2006	2,000	0.00	4,000
Apparel	10,000	9,927.25	10,000
Equipment Operations & Maintenance	30,000	27,007.31	30,000
Internet Access	600	601.38	600
Telephone	2,400	2,763.20	2,400
Water - Fill Stations	700	654.40	1,000
Equipment Bay - Floor Contract	0	0.00	1,800
Accident & Disability Insurance	1,750	1,638.00	1,750
Property and Casualty Insurance	9,145	9,145.00	10,174
Notices	200	0.00	200
Membership Dues	550	525.00	600
Photo Developing	150	0.00	0
Dues	0	220.00	1,500
Miscellaneous	200	246.00	200
Sub-station	0	1,200.00	0
Fire School Training	4,500	2,762.96	4,500
Extinguishers	400	325.95	400
Alarm/Paging System	3,500	4,143.00	2,500
Hydrant Reconditioning	200	0.00	200
Fire Prevention	2,000	5,350.61	2,500
Interest - Note Payable on Rescue Truck	0	0.00	550
Debt Payment - Note Payable on Rescue Truck	0	0.00	40,320
Debt Payment - Rescue Truck	4,100	0.00	22,800

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
Debt Retirement - Fire truck	10,000	10,000.00	10,000
Debt Retirement - Oscar's Lot	6,500	6,439.96	0
Firefighter Payroll	27,000	25,886.61	30,000
Firefighter Employee Benefits	6,783	6,617.19	7,505
Total Fire Department	210,208	241,537.57	334,859
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	34,200	34,116.59	35,560
Taxes Raised in Industrial Park - Paid to NVDA	14,000	12,271.46	12,500
Total Taxes and Assessments	48,200	46,388.05	48,060
Public Health			
Health Officer	1,200	1,200.00	1,200
Parks and Recreation:			
LASA Payroll (Reimbursed)	0	67,169.77	0
Operating Agreement - Ice Arena	0	1,224.00	0
LOC Payroll (Reimbursed)	0	3,468.46	0
Park & Ride - Landscaping	0	0.00	300
Total Parks and Recreation	0	71,862.23	300
Skateboard Park:			
Administrative & Legal	1,494	0.00	1,494
Architect & Engineer	3,600	0.00	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	58,244	0.00	58,244
Cemetery:			
Cemetery Payroll	29,760	26,662.85	30,610
Cemetery Employee Benefits	9,610	9,277.83	10,191
Hired Labor & Equipment	500	1,261.75	1,000
Saving for Expansion	5,000	5,000.00	5,000
Supplies	1,100	1,187.09	1,600
New Equipment	600	539.95	600
Trailer	1,500	1,510.00	0
Truck Repair	0	0.00	2,000
Shed Doors & Office Space	1,400	0.00	1,400
Equipment Operations & Maintenance	3,000	3,172.67	3,500
Rubbish Removal	500	500.00	500
Electricity (includes District #6 Schoolhouse)	1,050	829.37	900

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
Water	80	80.00	80
Insurance	1,196	1,196.00	1,282
Cemetery Mapping Project	4,430	0.00	4,430
Stone Cleaning & Repairs	2,000	2,000.00	2,000
Road Improvements	750	0.00	750
Section Signs	100	0.00	100
Total Cemetery	62,576	53,217.51	65,943
Dog Account:			
Materials	100	250.87	0
Dog Licenses - State Fee	2,250	2,163.00	2,200
Pound Electricity	350	0.00	700
Heat	1,200	1,824.50	2,100
Notices	70	0.00	0
Telephone	700	574.92	600
Professional Meetings	100	0.00	100
Tags and Licenses	400	288.31	400
Veterinarian	900	1,168.59	1,200
Spay/Neuter Dogs	2,700	1,575.00	2,000
Animal Control Officer	10,800	10,800.00	11,205
Stray Cats	4,000	4,358.57	4,000
Spay/Neuter Cats	4,500	5,385.70	4,500
Workers' Comp. Insurance	197	194.94	422
Vaccinations	500	0.00	300
Water	200	212.80	220
Wastewater	200	258.75	260
Total Dog Account	29,167	29,055.95	30,207
Interest	4,000	12,954.94	11,500
Flood Mitigation Planning	0	9,200.00	0
Bridge:			
Bridge Payroll	6,000	1,546.72	10,000
Bridge Employee Benefits	459	118.35	765
Hired Equipment and Materials	13,000	0.00	10,000
Lily Pond Road Bridge	145,000	162,746.97	0
Total Bridges	164,459	164,412.04	20,765
Center Street Bridge:			
Pedestrian Bridge	144,212	1979.76	142,232
Total Center Street Bridge	144,212	1,979.76	142,232

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
Randall Covered Bridge:			
Administration	0	516.00	1,000
Engineering/Consulting	0	0.00	34,000
Total Randall Covered Bridge	0	516.00	35,000
Shores Museum:			
Electricity	350	323.55	350
Water	192	192.00	150
Wastewater	192	234.00	175
Fuel Oil	2,800	4,317.31	4,000
Maintenance	600	440.00	600
Insurance	1,303	1,316.00	1,521
Total Shores Museum	5,437	6,822.86	6,796
Cobleigh Public Library:			
Payroll and Fixed Costs (Reimbursed)	0	147,924.66	0
Appropriation	173,769	173,769.00	193,000
Total Cobleigh Public Library	173,769	321,693.66	193,000
Grants:			
Audit	14,500	16,000.00	3,200
CSO Project:			
Engineering	4,000	0.00	4,000
Loan Retirement	33,400	33,399.85	33,400
Imaging	10,000	0.00	10,000
Repairs and Maintenance	23,500	0.00	23,500
Total CSO Project	70,900	33,399.85	70,900
Public Safety-Lyndon Rescue, Inc.	76,004	76,004.00	74,093
Police Department:			
Police Payroll	89,118	83,928.05	94,260
Employee Benefits	38,992	38,173.27	40,642
Cruiser Reserve	7,000	7,000.00	7,000
Cruiser Fuel & Upkeep	8,000	11,004.30	12,725
Maintenance/Equipment Fund	1,000	703.13	1,000
Dispatch	6,500	3,731.20	4,500
Administrative Assistant	3,150	0.00	2,500
Uniform Allowance	1,800	1,761.67	2,400
Contracted Services	7,500	0.00	1,000
Printing & Notices	100	315.46	300
Office Supplies	1,000	1,098.93	1,500
Computer	500	599.65	800
State CAD System	2,500	2,117.71	2,500
Investigative Supplies	2,000	1,085.04	2,000

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
Training	1,000	804.69	1,800
Radios	1,000	220.00	1,000
First Aid Equipment	150	0.00	150
Telephone	2,700	2,829.74	3,000
Property & Casualty Insurance	7,598	7,598.00	8,812
Custodial Payroll and Benefits	2,239	1,682.40	538
Cleaning Supplies	500	130.83	200
Canine Supplies	0	0.00	600
Miscellaneous	2,000	1,778.57	2,000
Total Police Department	186,347	166,562.64	191,227
Miscellaneous:			
Tax Abatements	0	380.46	0
Miscellaneous	600	525.00	0
Total Miscellaneous	600	905.46	0
Special Appropriations:			<u>2008 REQUEST</u>
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
Catamount Arts	1,000	1,000.00	1,000
Darling Inn Senior Meal Site	3,000	3,000.00	3,000
Fairbanks Museum	3,240	3,240.00	5,000
Lyndon Area Senior Action Center	1,500	1,500.00	1,500
Lyndon Outing Club	1,000	1,000.00	1,000
Lyndonville Youth Baseball/Softball	1,000	1,000.00	1,000
Lyndonville Military Band	600	600.00	600
Northeast Kingdom Human Services	5,720	5,720.00	5,720.00
Northeast Kingdom Learning Services	250	250.00	250
Northeast Kingdom Youth Services	2,000	2,000.00	2,000
NVDA	2,288	2,288.16	2,288
Riverside Life Enrichment Center	2,000	2,000.00	2,000
Retired & Senior Volunteer Program	600	600.00	600
Rural Community Transportation	6,441	6,440.63	6,441
Umbrella	4,000	4,000.00	4,000
VT Center For Independent Living	250	250.00	250
Village Improvement Society	7,500.00	7,500.00	7,500.00
Total Special Appropriations	57,014	57,013.79	58,773.63
TOTAL GENERAL FUND EXPENDITURES	2,105,941	2,090,751.48	2,073,016.46

	2007 BUDGET	2007 ACTUAL	PROPOSED 2008 BUDGET
Total Revenues Over			
(Under) Expenditures	(80,000)	\$ (51,787.34)	(1,238,361)
Cash on Hand at Beginning of Year	80,000		80,000
Cash on Hand from Corner Medical Building	<u>0</u>	<u></u>	<u>0</u>
Total Revenues and Cash on Hand			
Over (Under) Expenditures		<u>\$ (51,787.34)</u>	
Required from Property Taxes, Current Use, and PILOT	<u>\$ -</u>		<u>\$ (1,158,361.46)</u>

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

(If all Special Appropriations are approved, add \$58,773.63 to this required revenue figure.)

(If Article 6 is approved, add \$17,655 to this required revenue figure.)