

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

For the Year Ended December 31, 2011
With Proposed Budget Figures for 2012

	2011 BUDGET	2011 ACTUAL	PROPOSED 2012 BUDGET
REVENUES			
Town Clerk Fees:			
Recording	\$ 22,500	\$ 21,191.00	\$ 22,200
Record Search	3,200	2,665.40	3,000
Green Mountain Passports	20	28.00	30
Civil Marriage Licenses	1,050	1,235.00	1,125
Vital Statistics	5,500	4,664.00	4,500
Extra \$4 Recording	12,000	14,020.00	14,800
Motor Vehicle Registration Fee	3,200	2,832.00	3,000
Total Town Clerk Fees	47,470	46,635.40	48,655
Administrative & Office Receipts:			
Liquor Licenses	2,450	2,400.00	2,400
Trailer Park Licenses	300	300.00	300
Supplies & Postage	1,700	1,553.41	1,600
V/L Office Reimbursement	28,840	28,840.00	29,680
Sanitation Service Reimbursement	9,785	9,785.00	9,820
Wastewater Dept. Reimbursement	19,055	19,055.00	19,440
Trefren Fund	10,000	13,742.83	10,000
Guild Fund	260	150.87	150
License Fees	30	15.00	30
Interest Income - Banks	1,450	1,054.93	1,150
Excess Weight Permits	450	435.00	450
Total Admin. & Office Receipts	74,320	77,332.04	75,020
Refunded Fringe Benefits:			
Leader Program Reward	3,500	3,386.00	0
Unpsent from Prior Year	1,500	0.00	0
Total Refunded Fringe Benefits	5,000	3,386.00	0
Municipal Administrator Reimbursements:			
Water	7,830	7,830.00	13,300
Wastewater	10,400	10,400.00	13,300
Sanitation	5,460	5,460.00	5,600
Total Municipal Administrator Reimb.	23,690	23,690.00	32,200

	2011 BUDGET	2011 ACTUAL	PROPOSED 2012 BUDGET
Listers:			
Copies	100	342.15	250
EEGL Study	2,325	2,329.00	2,330
Reappraisal State Support	19,700	19,796.50	19,800
Education State Support	400	406.29	400
From Reappraisal Savings	54,525	59,127.32	10,000
From Tax Map Savings	1,400	1,413.24	0
Total Listers	78,450	83,414.50	32,780
Zoning Administration:			
Zoning Permits	5,000	3,753.00	4,500
Zoning Notice Fees	700	450.00	600
Total Zoning Administration	5,700	4,203.00	5,100
Tax Collector Reimbursement	0	29,825.05	0
Office Building Operation:			
CNSU Rent	24,990	22,945.00	25,890
CNSU Electric Reimbursement	4,200	4,367.85	4,200
LED Rent	19,000	19,000.00	19,500
Village of Lyndonville Rent	3,500	3,500.00	3,500
Gymnasium Rent	1,000	840.00	500
From Savings (Conference Room Renovations)	64,730	65,353.31	0
Total Office Building Operation	117,420	116,006.16	53,590
Public Safety Building - Rent	0	350.00	0
Fire Department:			
Fair Duty	2,000	2,000.00	2,000
Dry Hydrant Grant	2,000	0.00	2,000
Filling Pools	400	600.00	400
Banner Hanging Fee	0	25.00	0
Insurance Claim Reimbursement	0	14,688.72	0
Total Fire Department	4,400	17,313.72	4,400
Town House			
Rent	1,200	1,100.00	1,200
From Savings (for electrical work)	6,000	2,117.00	0
Total Town House	7,200	3,217.00	1,200
In Lieu of Taxes - The Fold	1,500	1,512.84	1,500
Parks and Recreation:			
LASA Payroll Reimbursement	0	68,571.46	0
LOC Payroll Reimbursement	0	3,505.73	0
Total Parks and Recreation	0	72,077.19	0

	2011 BUDGET	2011 ACTUAL	PROPOSED 2012 BUDGET
Skateboard Park:			
Unspent from Prior Year	29,232	0.00	0
From Savings (Teen Center)	2,030	2,051.65	0
LWCF Grant	32,220	32,220.00	0
Total Skateboard Park	63,482	34,271.65	0
Cemetery:			
Perpetual Care Interest-Banks	1,000	662.17	900
Perpetual Care Interest-Investments	3,800	3,000.00	3,500
Burial Fees	6,000	8,625.00	6,500
Lots Sold	500	275.00	500
From Savings - Equipment	2,000	950.00	0
Labor Reimbursement	440	440.00	440
Total Cemetery	13,740	13,952.17	11,840
Dog Account:			
Licenses-State's Share	2,700	2,563.00	2,700
Licenses-Town's Share	3,700	3,478.00	3,700
Fines & Adoption	5,500	6,420.00	5,500
Spay/Neuter Fundraising	5,000	6,447.35	5,000
Total Dog Account	16,900	18,908.35	16,900
Debt Service:			
Delinquent Tax Interest	12,000	13,954.73	13,000
Bridges:			
From Savings	36,000	0.00	36,000
State Bridge Grant	175,000	0.00	175,000
Total Bridges	211,000	0	211,000
Bridge Projects:			
Grant-Footbridge- AOT	98,384	5,877.43	94,605
From Savings	21,200	0.00	23,650
Total Bridge Project	119,584	5,877.43	118,255
Randall Covered Bridge:			
VTRANS Enhancement Grant	2,000	0.00	0
Historic Preservation Reimbursement	0	0.00	0
From Savings	1,000	0.00	0
Total Randall Covered Bridge	3,000	0.00	0
Shores Museum:			
Trust Fund Interest	830	557.18	560

	2011 BUDGET	2011 ACTUAL	PROPOSED 2012 BUDGET
Library Payroll Reimbursement	0	169,873.26	0
Grants-NVDA Grant Expense Reimbursement	2,000	2,250.00	2,250
CSO Project:			
Unspent from Prior Year	27,077	0.00	0
Total CSO Project	27,077	0.00	0
Police Department:			
Contract with Village	76,458	75,265.63	74,501
Ordinance Fines	2,000	1,430.50	2,000
Reimbursement for Police Services	0	115.00	0
COPS Grant	41,273	37,034.41	49,317
Total Police Department	119,731	113,845.54	125,818
Miscellaneous	0	7.44	0
Land Lease - Broad Street Lot	1,000	1,083.29	1,000
Taxes:			
Property Tax Revenue	1,281,732	952,257.75	0
State of Vermont-Current Use	0	34,039.00	0
State of Vermont-PILOT	0	307,551.08	0
HS-122 Penalty	0	335.24	0
Reimbursement of .225 of 1% Education Tax	10,000	8,521.17	8,400
Total Taxes	1,291,732	1,302,704.24	8,400
TOTAL GENERAL FUND REVENUES	2,247,226	2,156,248.18	763,468

	2011 BUDGET	2011 ACTUAL	PROPOSED 2012 BUDGET
EXPENDITURES			
Clerk, Treasurer, and Assistants:			
Clerk & Treasurer	49,164	49,144.90	50,703
Assistant Clerks & Assistant Treasurer	89,878	91,507.10	94,185
Clerk/Treas./Assistants Employee Benefits	60,057	58,108.53	59,864
Total Clerk, Treas., and Assistants	199,099	198,760.53	204,752
Fringes - General			
Section 125 Fringe Benefit	250	0.00	0
Leader Reward Distributed to Employees	1,750	1,693.00	0
Leader Reward-Programs	3,000	3,530.28	0
Total Fringes-General	5,000	5,223.28	0
Selectboard and Municipal Administrator:			
Selectboard	4,500	4,500.00	4,500
Fixed Costs Selectboard	345	344.28	345
Selectboard Miscellaneous	300	175.00	300
Municipal Administrator	63,864	63,863.41	65,863
Municipal Administrator Employee Benefits	22,373	22,197.91	22,834
Total Selectboard & Muni. Asst.	91,382	91,080.60	93,842
Listers:			
Lister - Salary	27,881	39,230.87	38,456
Lister Employee Benefits	2,248	3,105.82	3,092
Supplies	500	444.86	500
Computer Support	7,000	8,078.73	5,500
Telephone	465	442.45	465
Professional Meetings	600	220.00	600
Computer Expenses	1,000	484.75	1,000
Mileage	400	190.34	300
Tax Mapping Project	2,100	2,100.00	2,100
Reappraisal Savings - State	19,700	19,796.50	19,800
Reappraisal - Contract	52,025	47,053.50	0
Reappraisal - Postage, Misc.	2,500	1,927.18	0
Total Listers	116,419	123,075.00	71,813
Other Payroll and Elections:			
Ballot Clerks	100	24.45	100
Town Meeting Expenses	900	103.88	700
Ballot Printing & Coding	1,500	1,339.05	4,500
Election Expenses	0	0.00	150
BCA Expenses	0	101.18	0
Total Other Payroll / Elections	2,500	1,568.56	5,450

	2011 BUDGET	2011 ACTUAL	PROPOSED 2012 BUDGET
Zoning Administration:			
Zoning Payroll	41,045	41,044.64	42,330
Zoning Employee Benefits	24,649	24,495.16	22,877
Minutes Taker	1,800	1,280.00	1,500
Telephone	350	299.24	350
Zoning Notices	1,300	882.75	1,300
Zoning Supplies	500	448.97	500
Computer Expenses	300	134.90	300
Zoning-Legal	4,000	2,135.00	4,000
Zoning Mileage	1,500	1,519.83	1,500
Zoning Professional Meetings	200	249.00	250
Total Zoning Administration	<u>75,644</u>	<u>72,489.49</u>	<u>74,907</u>
Tax Collector Payroll (Reimbursed)	0	29,825.07	0
Office Building Operation:			
Custodial Payroll	8,004	7,463.68	8,554
Custodial Employee Benefits	962	835.16	854
Fuel	22,000	14,735.53	21,000
Fuel - Gymnasium	10,500	7,433.00	9,500
Electricity	15,000	15,137.11	15,000
Water	750	642.96	750
Wastewater	1,000	924.64	1,000
Rubbish Removal	900	888.03	900
Sprinkler System Maintenance	1,000	677.80	1,000
Maintenance	8,500	11,716.67	8,500
Lawn	200	200.00	200
Custodial Supplies	800	983.35	800
Plowing/sanding	400	400.00	400
Roof Repair - Savings	10,000	10,000.00	10,000
Electrical Work	500	2,980.90	500
Renovations - CNSU	4,000	4,000.00	2,000
Gymnasium Floor	1,000	1,176.00	1,200
Conference Room Renovations	74,730	71,848.68	0
Total Office Building Operation	<u>160,246</u>	<u>152,043.51</u>	<u>82,158</u>

	2011 BUDGET	2011 ACTUAL	PROPOSED 2012 BUDGET
Office Expenses:			
New Equipment	250	908.95	250
Municipal Website	650	358.50	250
Computer Expenses	3,000	2,365.45	3,000
Internet Access	600	599.88	600
Telephone	1,400	954.07	1,000
Office Machine Maintenance	3,800	2,898.18	3,500
Postage	6,500	4,658.32	6,000
Notices	1,000	1,110.12	1,000
Dues	6,330	6,404.00	6,770
Supplies	5,000	4,465.72	5,000
Town Reports	6,000	6,013.71	6,100
Professional Meetings	750	255.00	750
Legal Fees	500	300.00	500
Mileage Reimbursement	1,200	821.02	1,000
Civil Marriage Licenses	1,050	1,225.00	875
Printing	1,000	0.00	0
Records Preservation	12,000	1,617.14	14,800
Records Preservation Savings	0	11,631.00	0
Total Office Expenses	51,030	46,586.06	51,395
Insurance:			
Property and Casualty	18,945	18,945.00	16,608
Public Safety Building:			
Custodian	0	1,006.04	983
Heating Fuel	17,000	9,136.84	15,000
Supplies	500	215.37	500
Electricity	11,000	10,834.33	11,000
Water	400	345.12	400
Wastewater	500	454.08	500
Sanitation	850	852.15	850
Maintenance	3,000	8,220.22	4,000
Lawn Mowing	400	400.00	400
Landscaping	0	0.00	500
Support Contracts	3,400	610.00	3,400
Snow Removal and Sanding	1,000	1,000.00	1,000
Bond Debt - Principal	95,000	95,000.00	95,000
Bond Debt - Interest	60,791	60,790.50	57,124
Total Public Safety Building	193,841	188,864.65	190,657

	2011 BUDGET	2011 ACTUAL	PROPOSED 2012 BUDGET
Fire Department:			
Fire Chief - Payroll	15,470	12,134.08	0
Fire Chief - Employee Benefits	1,183	928.27	0
Administrative Payroll & Employee Benefits	0	0.00	19,377
Dispatching	5,600	5,439.00	5,600
Supplies	1,000	899.30	1,000
New Equipment	13,000	15,246.75	15,000
Dry Hydrant Grant	2,000	0.00	2,000
Apparel	7,500	6,418.40	6,000
Equipment Operations & Maintenance	23,000	27,068.16	26,000
Insurance Reimbursed Damage Repair	0	14,196.00	0
Internet Access	960	902.12	960
Telephone	2,400	2,200.71	2,400
Water - Fill Stations	1,000	738.42	1,000
Accident & Disability Insurance	1,700	1,554.00	1,700
Property and Casualty Insurance	7,242	7,242.00	6,326
Membership Dues	600	544.00	600
Dues	500	460.00	500
Miscellaneous	200	0.00	200
Fire School Training	1,000	250.00	1,000
Extinguishers	1,000	0.00	1,000
Alarm/Paging System	2,071	1,453.87	2,800
Fire Prevention	1,000	914.72	1,000
Debt Payment - Rescue Truck	22,550	22,550.00	21,700
Firefighter Payroll	25,000	29,819.88	25,000
Firefighter Employee Benefits	5,034	7,221.48	7,341
Total Fire Department	141,010	158,181.16	148,504
Town House:			
Electrical Work	6,000	2,116.67	0
Savings	1,200	1,200.00	1,200
Total Town Hall	7,200	3,316.67	1,200
Taxes and Assessments:			
County Tax	30,083	30,082.14	27,928
Taxes Raised in Industrial Park - Paid to NVDA	13,800	15,839.89	15,850
Total Taxes and Assessments	43,883	45,922.03	43,778
Public Health			
Health Officer	1,200	1,200.00	1,200

	2011 BUDGET	2011 ACTUAL	PROPOSED 2012 BUDGET
Parks and Recreation:			
LASA Payroll (Reimbursed)	0	68,571.46	0
LOC Payroll (Reimbursed)	0	3,505.73	0
Park & Ride - Landscaping	300	300.00	500
Florentine Boar Fountain	0	1,400.00	0
LASA Operating Agreement	0	675.00	0
Total Parks and Recreation	300	74,452.19	500
Skateboard Park:			
Administrative & Legal	1,500	0.00	0
Labor	8,000	0.00	0
Materials and Equipment Rent	53,982	64,209.38	0
Total Skateboard Park	63,482	64,209.38	0
Cemetery:			
Cemetery Payroll	33,676	32,627.39	32,048
Cemetery Employee Benefits	16,313	15,517.04	14,692
Hired Labor & Equipment	1,000	300.00	1,000
Supplies	1,000	1,565.84	1,250
New Equipment	600	159.99	600
Lawn Tractor - Savings	0	0.00	4,000
Lawn Tractor	6,000	4,950.00	0
Equipment Operations & Maintenance	3,500	4,618.51	3,000
Rubbish Removal	500	500.00	500
Electricity (includes District #6 Schoolhouse)	1,150	1,218.30	1,150
Water	80	80.00	80
Insurance	912	912.00	823
Stone Cleaning & Repairs	2,000	2,000.00	2,000
Road Improvements	750	0.00	750
Total Cemetery	67,481	64,449.07	61,893
Dog Account:			
Materials	100	63.21	100
Dog Licenses - State Fee	2,700	2,563.00	2,700
Training	0	240.00	250
Dog Census	0	0.00	500
Pound Electricity	100	21.67	50
Heat	2,100	1,862.61	1,800
Insurance	255	255.00	221
Building Maintenance	500	110.50	500
Telephone	550	511.00	550

	2011 BUDGET	2011 ACTUAL	PROPOSED 2012 BUDGET
Tags and Licenses	400	301.71	400
Veterinarian	1,200	1,529.78	1,500
Spay/Neuter Dogs	1,500	2,510.00	1,500
Animal Control Officer	12,540	12,540.00	13,020
Stray Cats	6,000	4,416.12	6,000
Spay/Neuter Cats	5,000	5,717.00	5,000
Workers' Comp. Insurance	464	506.00	505
Water	280	257.52	280
Wastewater	350	315.68	350
Total Dog Account	34,039	33,720.80	35,226
Interest	7,000	5,457.27	6,000
Bridge:			
Bridge Payroll	5,150	2,467.73	2,500
Bridge Employee Benefits	394	183.58	191
Hired Equipment and Materials	1,000	1,096.59	0
Sheldon Brook Bridge	211,000	500.00	211,000
Miller's Run - Materials	4,600	2,470.00	0
Total Bridges	222,144	6,717.90	213,691
Center Street Bridge:			
Pedestrian Bridge	119,584	3809.64	118,255
Total Center Street Bridge	119,584	3,809.64	118,255
Randall Covered Bridge:			
Engineering/Consulting	3,000	0.00	0
Total Randall Covered Bridge	3,000	0.00	0
Shores Museum:			
Electricity	350	301.44	300
Water	240	240.00	240
Wastewater	300	288.00	300
Fuel Oil	4,000	3,777.87	4,000
Maintenance	600	440.00	600
Insurance	1,600	1,592.00	1,475
Total Shores Museum	7,090	6,639.31	6,915
Cobleigh Public Library:			
Payroll and Fixed Costs (Reimbursed)	0	169,873.26	0
Appropriation	212,659	212,659.00	235,000
Total Cobleigh Public Library	212,659	382,532.26	235,000
Grants:			
Audit	3,700	3,657.00	3,700

	2011 BUDGET	2011 ACTUAL	PROPOSED 2012 BUDGET
CSO Project:			
Engineering	4,000	0.00	0
Loan Retirement	33,400	33,399.85	33,400
Imaging	10,000	0.00	0
Repairs and Maintenance	13,077	29,504.87	0
Total CSO Project	60,477	62,904.72	33,400
Public Safety-Lyndon Rescue, Inc.	74,093	74,093.00	69,840
Police Department:			
Police Payroll	131,717	119,923.60	143,607
Employee Benefits	69,552	66,327.37	57,188
Cruiser Reserve	7,500	7,500.00	7,500
Cruiser Fuel & Upkeep	15,500	21,594.41	20,000
Maintenance/Equipment Fund	800	0.00	800
Dispatch	7,600	7,550.14	7,600
Uniform Allowance	2,000	2,537.82	2,000
Protective Equipment	1,200	862.00	1,000
Printing & Notices	300	0.00	300
Office Supplies	1,000	429.33	800
Computer	1,000	802.85	1,200
State CAD System	3,000	4,446.13	4,500
Investigative Supplies	1,050	1,615.19	1,000
Training	1,500	1,266.00	1,500
Radios	600	166.00	500
First Aid Equipment	100	0.00	100
Telephone	3,500	3,329.56	3,500
Property & Casualty Insurance	6,372	6,372.00	5,659
Cleaning Supplies	100	0.00	100
Canine Expenses	250	41.00	250
Miscellaneous	2,000	1,560.46	2,000
Total Police Department	256,641	246,323.86	261,104
Miscellaneous:			
Tax Abatements	0	2,281.62	0
Miscellaneous	500	500.00	500
Total Miscellaneous	500	2,781.62	500

	2011 BUDGET	2011 ACTUAL	PROPOSED 2012 BUDGET
Special Appropriations:			<u>2012 REQUEST</u>
Area Agency On Aging	5,400	5,400.00	5,400
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	5,000	5,000.00	5,981
Lyndon Area Chamber of Commerce	no request	0.00	2,000
Lyndon Area Senior Action Center	1,500	1,500.00	1,500
Lyndon Outing Club	1,000	1,000.00	1,000
Lyndon Youth Baseball/Softball	1,000	1,000.00	1,000
Northeast Kingdom Human Services	7,009	7,009.00	no petition
Northeast Kingdom Learning Services	250	250.00	no request
Northeast Kingdom Youth Services	2,750	2,750.00	2,750
NVDA	2,288	2,288.00	2,288
Retired & Senior Volunteer Program	no petition	0.00	1,700
Rural Community Transportation	6,440	6,440.00	6,441
Umbrella	4,000	4,000.00	4,800
Village Improvement Society	7,500	7,500.00	7,500
Total Special Appropriations	57,637.00	57,637.00	55,860.00
TOTAL GENERAL FUND EXPENDITURES	2,297,226	2,226,466.63	2,032,288 *****
Total Revenues Over			
(Under) Expenditures	(50,000)	\$ (70,218.45)	(1,268,820)
Cash on Hand at Beginning of Year	50,000		
Total Revenues and Cash on Hand			
Over (Under) Expenditures		<u>\$ (70,218.45)</u>	
Required from Property Taxes, Current Use, and PILOT			<u><u>\$ (1,268,820.00)</u></u> *****

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

(If all Special Appropriations are approved, add \$55,860 to this required revenue figure.)