

TOWN OF LYNDON
STATEMENT OF REVENUES AND EXPENDITURES
ACTUAL COMPARED TO BUDGET
GENERAL FUND
For the Year Ended December 31, 2013
With Proposed Budget Figures for 2014

REVENUES	2013 BUDGET	2013 ACTUAL	PROPOSED 2014 BUDGET
Town Clerk Fees:			
Recording	\$ 22,200	\$ 25,345.00	\$ 23,400
Records Search & Copy	3,500	3,394.50	3,000
Green Mountain Passports	30	12.00	20
Civil Marriage Licenses	1,350	2,160.00	1,800
Vital Statistics	4,200	5,148.00	4,500
Extra \$4 Recording	14,800	16,826.00	15,600
Motor Vehicle Registration Fee	2,505	2,019.00	2,001
Total Town Clerk Fees	48,585	54,904.50	50,321
Administrative & Office Receipts:			
Liquor Licenses	2,400	2,130.00	2,100
Trailer Park Licenses	300	300.00	300
Supplies & Postage	1,600	1,416.85	1,500
V/L Office Reimbursement	39,000	39,000.00	39,780
Sanitation Service Reimbursement	10,000	10,000.00	10,200
Wastewater Dept. Reimbursement	19,794	19,794.00	20,190
Trefren Fund	10,000	12,595.16	10,000
Guild Fund	125	73.95	125
License Fees	15	25.00	20
Interest Income Banks	850	518.10	750
Interest on Tax Sale Properties	-	320.32	-
Excess Weight Permits	450	390.00	450
From Savings - Computers	1,350	1,350.00	1,350
Total Administrative & Office Receipts	85,884	87,913.38	86,765
Municipal Administrator Reimbursement:			
Water	13,787	13,787.00	12,200
Wastewater Dept. Reimbursement	13,787	13,787.00	12,200
Sanitation	5,791	5,791.00	4,880
Total Municipal Administrator Reimbursement	33,365	33,365.00	29,280
Listers:			
Copies	275	362.80	300
EEGL Study	2,330	2,335.00	2,330
Reappraisal State Support	19,800	19,847.50	19,800
Education State Support	400	-	400

	2013 BUDGET	2013 ACTUAL	PROPOSED 2014 BUDGET
From Reappraisal Savings	10,000	10,000.00	10,000
Total Listers	32,805	32,545.30	32,830
Zoning Administration:			
Zoning Permits	4,500	3,900.00	4,500
Zoning Notice Fees	500	915.00	1,000
Total Zoning Administration:	5,000	4,815.00	5,500
Tax Collector - Reimbursement	-	44,940.41	-
Office Building Reimbursement:			
CNSU Rent	26,790	26,790.00	27,690
CNSU Heat Reimbursement	-	1,629.60	-
CNSU Electric Reimbursement	4,500	7,086.54	5,000
LED Rent	20,000	20,000.00	20,500
Village of Lyndonville Rent	3,500	3,500.00	3,500
Gymnasium Rent	500	430.00	500
Efficiency Vermont Rebate	-	450.00	-
Loan Proceeds - Pellet Boilers	-	70,000.00	-
Total Office Building Reimbursement	55,290	129,886.14	57,190
Public Safety Building			-
Training Room Rent	-	530.00	-
Efficiency Vermont Rebate	-	350.00	-
Total Public Safety Building	-	880	-
Fire Department:			
Fair Duty	2,000	2,000.00	2,000
Dry Hydrant Grant	2,000	-	2,000
Filling Pools	500	250.00	500
Banner Hanging Fee	-	50.00	-
Insurance Claim Reimburse	-	547.00	-
Total Fire Department	4,500	2,847.00	4,500
Town House: Rent	1,560	1,690.00	1,560
In Lieu of Taxes - The Fold	1,500	-	-
Parks & Recreation:			
LASA Fixed Cost Reimbursement	-	4,082.00	-
LOC Fixed Cost Reimbursement	-	1,011.00	-
Total Parks & Recreation	-	5,093.00	-
Cemetery:			
Perpetual Care Interest - Banks	600	295.85	500
Perpetual Care Interest - Investments	3,000	2,300.00	3,000
Burial Fees	8,000	9,150.00	8,000
Lots Sold	500	765.00	600
From Savings - Equipment	-	1,950.00	-

	2013 BUDGET	2013 ACTUAL	PROPOSED 2014 BUDGET
Labor Reimbursement	440	-	440
Total Cemetery	12,540	14,460.85	12,540
Dog & Cat Account:			
Licenses - State's Share	2,700	4,335.00	4,000
Licenses - Town's Share	3,700	6,765.00	6,500
Fines & Adoptions	5,500	7,440.50	5,500
Donations & Fundraisers	5,000	8,579.19	5,500
Total Dog & Cat Account	16,900	27,119.69	21,500
Debt Service - Delinquent Tax Interest	13,000	33,512.07	18,000
Bridge Projects:			
Grant - Footbridge - AOT	94,605	-	94,605
From Savings	23,650	6,019.00	17,631
Bridge Projects	118,255	6,019.00	112,236
Shores Museum - Trust Fund Interest	500	498.48	500
Library - Payroll Reimbursement	-	166,362.13	-
Grants - NVDA Grant Expense Reimbursement	3,000	1,000.00	1,000
Police Department:			
Contract with Village	94,870	94,925.52	93,440
Ordinance Fines	2,200	317.50	1,000
Reimbursement for Police Services	-	55.00	-
COPS Grant	57,433	49,618.36	-
From Savings - Cruiser	15,000	15,000.00	15,000
Total Police Department	169,503	159,916.38	109,440
Miscellaneous:			
Land Lease - Broad Street	1,560	1,083.29	1,560
Miscellaneous:	-	45.00	-
Total Miscellaneous	1,560	1,128.29	1,560
Taxes			
Property Tax Revenue (1383688 - 2013 budget)	1,381,468	1,046,652.86	0
State of Vermont - Current Use	-	45,466.27	-
State of Vermont - PILOT	-	294,807.92	-
HS-122 Penalty	-	3,246.03	-
Reimbursement of .225 of 1% Education Tax	8,400	12,644.51	8,400
Total Taxes	1,389,868	1,402,817.59	8,400
TOTAL GENERAL FUND REVENUES	\$ 1,993,615	\$ 2,211,714	\$ 553,122

EXPENDITURES	2013 BUDGET	2013 ACTUAL	PROPOSED 2014 BUDGET
Clerk, Treasurer & Assistants:			
Clerk & Treasurer	\$ 143,417	\$ 143,936.75	\$ 146,260
Assistant Clerks & Assistant Treasurer			
Clerk, Treasurer & Assistants Employee Benefits	71,760	67,513.14	69,858
Total Clerk, Treasurer & Assistants	215,177	211,449.89	216,118
Selectboard & Municipal Administrator:			
Selectboard	4,500	4,500.00	4,500
Fixed Cost Selectboard	345	344.28	345
Selectboard Miscellaneous	300	-	300
Municipal Administrator	67,431	59,872.27	67,766
Municipal Administrator Employee Benefits	24,481	21,782.20	13,572
Capital Equipment Fund Savings	-	-	33,659
Total Selectboard & Municipal Administrator	97,057	86,498.75	120,142
Listers:			
Lister - Salary	48,840	44,769.79	46,430
Lister Employee Benefits	3,865	3,593.36	3,708
Supplies	300	409.72	300
Computer Support	4,790	5,200.00	5,200
Telephone	500	433.60	500
Professional Meetings	800	747.00	800
Computer Expenses	1,000	1,840.92	1,000
Mileage	500	505.69	500
Computer Scanner	-	-	3,000
Tax Mapping Project	2,100	2,100.00	2,300
Reappraisal Savings-State	19,800	19,800.00	19,800
Reappraisal - Postage, Misc.	200	65.56	200
Total Listers	82,695	79,465.64	83,738
Other Payroll & Elections:			
Ballot Clerks	100	77.40	200
Town Meeting Expenses	700	789.28	700
Ballot Printing & Coding	1,400	1,342.17	1,400
Total Other Payroll & Elections:	2,200	2,208.85	2,300
Zoning Administration:			
Zoning Payroll	43,322	43,340.15	44,188
Zoning Employee Benefits	24,618	24,341.17	26,049
Minutes Taker	1,500	1,760.00	1,760
Minutes Taker Benefits	115	124.24	134
Telephone	300	329.17	350
Zoning Notices	1,200	1,431.00	2,000
Zoning Supplies	500	372.73	500
Computer Expenses	300	472.91	1,300

	2013 BUDGET	2013 ACTUAL	PROPOSED 2014 BUDGET
Zoning - Legal	2,500	320.00	2,500
Zoning - Mileage	1,500	1,100.64	1,500
Zoning - Professional Meetings	250	50.00	250
Total Zoning Administration:	76,105	73,642.01	80,531
Tax Collector Payroll -Reimbursed	-	44,940.40	-
Office Building Operation:			
Custodial Payroll	8,811	8,264.46	8,987
Custodial Employee Benefits	966	1,118.63	716
Fuel	20,000	17,515.91	15,000
Fuel - Gymnasium	10,000	9,278.87	7,500
Electricity	15,000	14,394.29	15,000
Water	825	573.93	825
Wastewater	1,100	958.23	1,100
Sanitation	925	677.87	925
Sprinkler System Maintenance	850	962.00	1,000
Maintenance	7,000	10,625.37	8,000
Lawn	200	200.00	200
Custodial Supplies	800	810.47	800
Plowing/sanding	400	400.00	400
Roof Repair-Savings	10,000	10,000.00	10,000
Electrical Work	500	-	500
Renovations-CNSU	2,000	-	-
Gymnasium Floor	1,200	-	1,200
Wood Pellet Boilers	-	63,283.93	7,938
Total Office Building Operation	80,577	139,063.96	80,091
Office Expenses:			
New Equipment	1,600	1,902.00	4,800
Municipal Website	250	127.45	250
Computer Expenses	3,000	5,299.02	3,000
Internet Access	660	884.87	670
Telephone	1,000	1,031.87	1,000
Office Machine Maintenance	3,500	2,896.01	3,500
Postage	6,000	6,384.84	6,500
Notices	1,000	1,179.00	1,000
Dues	7,160	7,296.00	7,590
Supplies	5,600	6,446.39	6,000
NVDA	-	-	2,288
Town Reports	3,400	5,069.54	2,000
Marriage Licenses	1,050	1,680.00	1,400
Records Preservation	14,800	2,397.34	15,600

	2013 BUDGET	2013 ACTUAL	PROPOSED 2014 BUDGET
Professional Meetings	1,000	855.79	1,000
Legal Fees	500	1,100.00	750
Mileage Reimbursement	1,200	1,050.30	1,200
Records Preservation - Savings	-	14,428.00	-
Total Office Expenses	51,720	60,028.42	58,548
Insurance - Property & Casualty	18,610	18,637.00	21,273
Public Safety Building:			
Custodian	983	660.89	983
Heating Fuel	15,000	13,138.08	14,000
Supplies	300	61.92	300
Electricity	11,000	10,425.50	11,000
Water	450	374.46	450
Wastewater	550	594.75	700
Sanitation	800	677.87	800
Maintenance	4,000	12,829.56	6,500
Lawn Mowing	400	400.00	400
Landscaping	500	-	500
Support Contracts	3,400	1,482.00	3,400
Snow Removal & Sanding	1,000	1,000.00	5,000
Bond Debt - Principal	95,000	95,000.00	95,000
Bond Debt - Interest	53,267	52,591.54	49,286
Total Public Safety Building	186,650	189,236.57	188,319
Fire Department:			
Administrative Payroll & Employee Benefits	19,765	18,097.95	20,454
Dispatching	5,600	5,671.00	6,500
Supplies	1,000	1,281.73	1,000
New Equipment	15,000	12,260.75	15,000
Dry Hydrant Grant	2,000	-	2,000
Apparel	6,000	4,741.80	6,000
Equipment Operations & Maintenance	26,000	25,689.02	26,000
Internet Access	960	824.89	960
Telephone	2,400	2,982.22	3,200
Water - Fill Stations	1,000	671.46	1,000
Accident & Disability Insurance	2,500	2,370.00	2,500
Property & Casualty Insurance	7,251	7,141.00	8,738
Membership Dues	600	-	600
Dues	500	1,107.00	600
Equipment Savings	-	-	20,000
Miscellaneous	200	67.50	200
Fire School Training	1,000	650.00	1,000
Extinguishers	1,000	289.05	1,000

	2013 BUDGET	2013 ACTUAL	PROPOSED 2014 BUDGET
Alarm/Paging System	2,800	2,364.07	2,800
Fire Prevention	1,000	694.89	1,000
Debt Payment - Rescue Truck	20,850	20,698.65	-
Firefighter Payroll	25,425	30,919.90	30,000
Firefighter Employee Benefits	8,371	7,601.27	19,457
Total Fire Department	151,222	146,124.15	170,009
Town House: Savings	1,560	1,560.00	1,560
Taxes & Assessments:			
County Tax	55,713	54,028.12	54,028
Taxes Raised in Industrial Park - Paid to NVDA	16,336	16,611.04	16,611
Total Taxes & Assessments:	72,049	70,639.16	70,639
Public Health - Health Officer	1,200	1,200.00	1,200
Parks & Recreation:			
LASA Insurance (Reimbursed)	-	6,358.00	4,595
LOC Payroll (Reimbursed)	-	1,011.00	1,185
Park & Ride - Landscaping	1,000	1,000.00	1,000
Total Parks & Recreation	1,000	8,369.00	6,780
Cemetery:			
Cemetery Payroll	33,595	32,053.33	29,496
Cemetery Employee Benefits	1,732	1,409.35	1,703
Hired Labor & Equipment	1,000	2,983.96	1,000
Supplies & Materials	1,300	1,317.08	1,300
New Equipment	750	208.98	750
Lawn Tractor - Savings	4,000	-	4,000
Lawn Tractor	-	5,950.00	-
Equipment Operations & Maintenance	3,500	2,481.70	3,500
Rubbish Removal	500	355.71	500
Electricity (includes District #6 Schoolhouse)	1,150	1,121.29	1,150
Water	80	80.00	80
Insurance	481	479.00	543
Stone Cleaning & Repairs	2,000	2,000.00	2,000
Road Improvements	750	-	750
Total Cemetery	50,838	50,440.40	46,772
Dog & Cat Account:			
Materials	100	-	100
Dog Licenses - State Fee	2,700	4,335.00	4,400
Training	250	60.00	250
Dog Census	500	500.00	-
Pound Electricity	50	22.20	50
Heat	1,500	1,316.22	1,500

	2013 BUDGET	2013 ACTUAL	PROPOSED 2014 BUDGET
Insurance	250	252.00	1,290
Building Maintenance	1,000	639.71	1,000
Telephone	600	559.04	600
Tags & Licenses	400	385.06	500
Veterinarian	1,500	1,212.91	1,500
Spay/Neuter - Dogs	1,500	1,273.28	1,500
Animal Control Officer	13,260	13,390.00	13,524
Stray Cats	5,000	2,324.68	3,500
Spay/Neuter- Cats	5,000	1,553.76	3,000
Workers' Comp. Insurance	407	(83.00)	415
Water	258	306.45	284
Wastewater	448	454.95	493
Total Dog & Cat Account	34,723	28,502.26	33,906
Interest	6,000	403.89	4,000
Bridges:			
Bridge Payroll	5,000	-	5,000
Bridge Employee Benefits	383	-	383
Hired Equipment & Materials	5,000	-	5,000
Miller's Run - Materials	-	-	1,000
Total Bridges	10,383	-	11,383
Center Street Bridge - Pedestrian Bridge	118,255	6,018.75	112,236
Shores Museum:			
Electricity	300	261.67	300
Water	260	-	-
Wastewater	330	-	-
Fuel Oil	4,000	4,776.81	4,000
Maintenance	600	75.25	600
Insurance	1,603	1,633.00	1,780
Total Shores Museum	7,093	6,746.73	6,680
Cobleigh Public Library:			
Payroll & Fixed Costs (Reimbursed)	-	166,362.13	-
Appropriation	235,000	235,000.00	235,000
Total Cobleigh Public Library:	235,000	401,362.13	235,000
Grants - Audit	4,000	3,740.00	4,000
CSO Project - Loan Retirement	33,400	33,399.85	33,400
Public Safety - Lyndon Rescue, Inc.	82,896	82,896.00	91,216
Police Department:			
Police Payroll	141,246	128,236.83	148,250
Employee Benefits	68,932	68,693.65	71,654
Cruiser Purchase	28,000	28,062.18	30,000

	2013 BUDGET	2013 ACTUAL	PROPOSED 2014 BUDGET
Cruiser Reserve	15,000	15,000.00	-
Cruiser Fuel & Upkeep	20,000	18,196.42	20,000
Maintenance/Equipment Fund	500	54.92	500
Dispatch	7,600	8,179.19	7,600
Uniform Allowance	2,000	2,023.53	2,000
Protective Equipment	1,000	273.41	1,000
Printing and Notices	300	263.73	200
Office Supplies	800	316.44	500
Computer	1,200	997.80	1,200
State CAD System	4,500	3,119.93	4,500
Investigative Supplies	1,000	711.14	1,000
Training	1,500	108.00	1,500
Radios	500	277.00	500
First Aid Equipment	100	-	100
Radar Cart	-	2,187.00	-
Telephone	3,500	3,582.07	3,500
Property & Casualty Insurance	7,187	7,538.00	6,789
Cleaning Supplies	100	-	100
Canine Expenses	100	-	100
Miscellaneous	2,000	1,909.47	2,000
Total Police Department	307,065	289,730.71	302,993
Miscellaneous:			
Tax Abatements	-	449.08	-
Miscellaneous	500	395.00	500
Total Miscellaneous	500	844.08	500
Special Appropriations:			
Area Agency on Aging	5,400	5,400.00	5,700
Caledonia Home Health	9,500	9,500.00	-
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
Helping Other People Everyday (HOPE)	1,000	1,000.00	-
Lyndon Area Chamber of Co	2,000	2,000.00	-
Lyndon Area Senior Action Center	1,500	1,500.00	1,500
Lyndon Area Sport Association	1,000	1,000.00	-
Lyndon Outing Club (LOC)	1,000	1,000.00	5,000
Lyndon Youth Baseball/Softball	1,000	1,000.00	1,000
Northeast Kingdom Human Services	6,280	6,280.00	6,280
Northeast Kingdom Youth Services	2,750	2,750.00	-
NVDA	2,288	2,288.00	-

	2013 BUDGET	2013 ACTUAL	PROPOSED 2014 BUDGET
Retired & Senior Volunteer Program	1,700	1,700.00	-
Rural Community Transport	6,441	6,441.00	6,441
Special Olympics for Caledonia County	500	500.00	-
Umbrella	4,800	4,800.00	4,800
Village Improvement Society	7,500	7,500.00	7,500
Total Special Appropriations	65,640	65,640.00	49,202
TOTAL GENERAL FUND EXPENDITURES	1,993,615	2,102,788.60	1,983,334

Total Revenues Over (Under) Expenditures	-	108,925.61	(1,430,212)
Cash on Hand at Beginning of Year	-	-	108,925
Total Revenues and Cash on Hand			
Over (Under) Expenditures	\$ -	<u>\$ 108,925.61</u>	
Required from Property Taxes, Current Use and PILOT			<u>\$ (1,321,287)</u>
***** (These figures do not include separately voted Special Appropriations.)			*****
(If all Special Appropriations are approved, add \$49,202 to this required revenue figure.)			