

TOWN OF LYNDON
STATEMENT OF REVENUES AND EXPENDITURES
ACTUAL COMPARED TO BUDGET
GENERAL FUND
For the Year Ended December 31, 2014
With Proposed Budget Figures for 2015

REVENUES	2014 BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
Town Clerk Fees:			
Recording	\$ 23,400	\$ 19,538.00	19,500
Records Search & Copies	3,000	3,851.10	3,000
Green Mountain Passports	20	18.00	20
Civil Marriage Licenses	1,800	1,710.00	1,800
Vital Statistics	4,500	4,793.00	4,500
Extra \$4 Recording	15,600	12,906.00	13,000
Motor Vehicle Registration Fee	2,001	1,731.00	1,500
Total Town Clerk Fees	50,321	44,547.10	43,320
Administrative & Office Receipts:			
Liquor Licenses	2,100	2,840.00	2,500
Trailer Park Licenses	300	300.00	300
Junk Yard Permits	-	25.00	-
Supplies & Postage	1,500	1,551.09	1,300
V/L Office Reimbursement	39,780	39,780.00	40,580
Sanitation Service Reimbursement	10,200	10,200.00	10,404
Wastewater Dept. Reimbursement	20,190	20,190.00	20,594
Trefren Fund	10,000	11,975.56	10,000
Guild Fund	125	32.36	100
License Fees	20	10.00	20
Interest Income Banks	750	819.32	600
Interest on Tax Sale Properties	-	364.09	-
Excess Weight Permits	450	365.00	400
From Savings - Computers	1,350	-	-
Total Administrative & Office Receipts	86,765	88,452.42	86,798
Municipal Administrator Reimbursement:			
Water	12,200	12,200.00	11,496
Wastewater Dept. Reimbursement	12,200	12,200.00	11,496
Sanitation	4,880	4,880.00	4,600
Total Municipal Administrator Reimbursement	29,280	29,280.00	27,592
Listers:			
Copies	300	258.05	300
EEGL Study	2,330	2,322.00	2,330
Reappraisal State Support	19,800	19,737.00	19,800
Education State Support	400	406.35	400

	2014 BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
From Reappraisal Savings	10,000	10,000.00	10,000
Total Listers	32,830	32,723.40	32,830
Zoning Administration:			
Zoning Permits	4,500	3,815.00	3,900
Zoning Violations	-	30.00	-
Zoning Notice Fees	1,000	795.00	1,250
Total Zoning Administration:	5,500.00	4,640.00	5,150
Tax Collector - Reimbursement	-	52,370.37	-
Office Building Reimbursement:			
CNSU Rent	27,690	27,765.00	28,590
CNSU Electric Reimbursement	5,000	4,606.85	5,000
LED Rent	20,500	20,500.00	21,000
Village of Lyndonville Rent	3,500	3,500.00	3,500
Gymnasium Rent	500	475.00	500
From Savings - Roof Repair	-	17,000.00	-
Total Office Building Reimbursement	57,190	73,846.85	58,590
Public Safety Building	-		
Training Room Rent	-	855.00	500
Fire Department:			
Fair Duty	2,000	2,000.00	2,000
Dry Hydrant Grant	2,000	-	-
Filling Pools	500	100.00	-
Banner Hanging Fee	-	25.00	300
Total Fire Department	4,500	2,125.00	2,300
Town House: Rent	1,560	1,430.00	1,560
Parks & Recreation:			
LASA Fixed Cost Reimbursement	-	4,595.00	-
LOC Fixed Cost Reimbursement	-	1,118.00	-
Total Parks & Recreation	-	5,713.00	-
Cemetery:			
Perpetual Care Interest - Banks	500	196.50	250
Perpetual Care Interest - Investments	3,000	1,700.00	2,000
Burial Fees	8,000	7,175.00	8,000
Lots Sold	600	(25.00)	600
Labor Reimbursement	440	440.00	3,960
Total Cemetery	12,540	9,486.50	14,810

	2014 BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
Dog & Cat Account:			
Licenses - State's Share	4,000	3,907.00	4,000
Licenses - Town's Share	6,500	5,592.00	6,500
Fines & Adoptions	5,500	4,146.00	5,500
Donations & Fundraisers	5,500	9,871.00	5,500
Total Dog & Cat Account	21,500	23,516.00	21,500
Debt Service - Delinquent Tax Interest	18,000	45,462.00	20,000
Bridge Projects:			
Grant - Footbridge - AOT	94,605	59,351.94	-
From Savings	17,631	-	-
Bridge Projects	112,236	59,351.94	-
Shores Museum :			
Trust Fund Interest	500	198.74	500
Insurance Claim Reimbursement	-	2,949.05	-
Total Shores Museum	500	3,147.79	500
Library - Payroll Reimbursement	-	179,144.91	-
Grants - NVDA Grant Expense Reimbursement	1,000	1,029.00	4,180
Police Department:			
Contract with Village	93,440	108,955.16	98,330
Ordinance Fines	1,000	792.50	500
Reimbursement for Police Services	-	942.50	1,000
State Grant - CAD	-	5,923.14	-
Sale of Used Equipment	-	605.00	-
From Savings - Cruiser	15,000	15,000.00	-
Total Police Department	109,440	132,218.30	99,830
Miscellaneous:			
Land Lease - Broad Street	1,560	916.67	-
Land Sale - Broad Street	-	10,000.00	-
Total Miscellaneous	1,560	10,916.67	-
Taxes			
Property Tax Revenue	1,377,939	1,034,755.09	-
State of Vermont - Current Use	-	47,081.82	-
State of Vermont - PILOT	-	301,232.20	-
HS-122 Penalty	-	3,433.20	-
Reimbursement of .225% of 1% Education Tax	8,400	(6.83)	-
Total Taxes	1,386,339	1,386,495.48	-
Cash on Hand	108,925	-	89,900
TOTAL GENERAL FUND REVENUES	\$ 2,039,986	\$ 2,186,751.73	509,360

EXPENDITURES	2014 BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
Clerk, Treasurer & Assistants:			
Clerk & Treasurer,			
Assistant Clerks & Assistant Treasurer	\$ 146,260	\$ 148,566.66	149,671
Clerk, Treasurer & Assistants Employee Benefits	69,858	68,618.11	71,990
Total Clerk, Treasurer & Assistants	216,118	217,184.77	221,661
Selectboard & Municipal Administrator:			
Selectboard	4,500	4,500.00	4,500
Fixed Cost Selectboard	345	344.28	345
Selectboard Miscellaneous	300	506.43	300
Municipal Administrator	67,766	44,727.79	48,710
Municipal Administrator Employee Benefits	13,572	13,725.12	27,932
Capital Equipment Fund Savings	33,659	-	-
Total Selectboard & Municipal Administrator	120,142	63,803.62	81,787
Listers:			
Lister - Salary	46,430	46,432.43	47,340
Lister Employee Benefits	3,708	3,730.07	3,751
Supplies	300	176.01	300
Computer Support	5,200	9,275.00	6,160
Telephone	500	329.67	500
Professional Meetings	800	1,040.00	1,000
Computer Expenses	1,000	525.87	1,000
Mileage	500	764.96	650
Computer Scanner	3,000	-	3,000
Tax Mapping Project	2,300	1,150.00	2,100
Reappraisal Savings-State	19,800	19,737.00	19,800
Reappraisal - Postage, Misc.	200	117.03	200
Total Listers	83,738	83,278.04	85,801
Other Payroll & Elections:			
Ballot Clerks	200	139.69	100
Town Meeting Expenses	700	69.70	700
Ballot Printing & Coding	1,400	4,122.11	1,400
Total Other Payroll & Elections:	2,300	4,331.50	2,200
Zoning Administration:			
Zoning Payroll	44,188	37,511.63	36,924
Zoning Employee Benefits	26,049	18,702.50	12,888
Minutes Taker	1,760	1,360.00	1,640
Minutes Taker Benefits	134	104.04	126
Telephone	350	349.07	350
Zoning Notices	2,000	1,185.75	1,250
Zoning Supplies	500	448.55	500
Computer Expenses	1,300	1,409.25	500

	2014 BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
Zoning - Legal	2,500	-	2,500
Zoning - Mileage	1,500	673.96	1,500
Zoning - Professional Meetings	250	-	400
Total Zoning Administration:	80,531	61,744.75	58,578
Tax Collector Payroll -Reimbursed	-	51,132.97	-
Office Building Operation:			
Custodial Payroll	8,987	9,663.31	11,700
Custodial Employee Benefits	716	1,268.65	1,395
Fuel	15,000	9,471.45	15,000
Fuel - Gymnasium	7,500	8,068.82	8,000
Electricity	15,000	13,404.39	15,000
Water	825	649.38	825
Wastewater	1,100	1,045.90	1,100
Sanitation	925	736.82	750
Sprinkler System Maintenance	1,000	943.35	1,000
Maintenance	8,000	15,857.02	8,000
Lawn	200	200.00	200
Custodial Supplies	800	919.29	1,000
Plowing and Sanding	400	400.00	400
Roof Repairs	-	27,000.00	-
Roof Repair-Savings	10,000	-	10,000
Electrical Work	500	1,590.00	500
Gymnasium Floor	1,200	-	1,200
Wood Pellet Boilers	7,938	7,936.82	7,938
Total Office Building Operation	80,091	99,155.20	84,008
Office Expenses:			
New Equipment	4,800	4,060.00	1,700
Municipal Website	250	460.41	500
Computer Expenses	3,000	5,420.94	5,500
Internet Access	670	725.42	780
Telephone	1,000	1,621.32	1,628
Office Machine Maintenance	3,500	2,321.00	2,500
Postage	6,500	5,455.30	6,500
Notices	1,000	1,394.10	1,200
Dues	7,590	7,490.00	7,795
Supplies	6,000	5,304.07	6,000
NVDA	2,288	2,288.00	6,000
Town Reports	2,000	1,782.02	2,000
Marriage Licenses	1,400	1,330.00	1,400
Records Preservation	15,600	3,588.05	13,000

	2014 BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
Professional Meetings	1,000	1,099.59	1,000
Legal Fees	750	2,656.75	1,100
Mileage Reimbursement	1,200	1,320.77	1,200
Records Preservation - Savings	-	9,317.95	-
Total Office Expenses	58,548	57,635.69	59,803
Insurance - Property & Casualty	21,273	21,272.00	23,138
Public Safety Building:			
Custodian	983	469.05	985
Heating Fuel	14,000	12,227.21	14,000
Supplies	300	322.75	300
Electricity	11,000	10,403.83	11,000
Water	450	300.37	450
Wastewater	700	600.32	700
Sanitation	800	736.82	800
Maintenance	6,500	11,815.33	15,000
Lawn Mowing	400	400.00	550
Landscaping	500	500.00	500
Support Contracts	3,400	3,919.20	3,400
Snow Removal & Sanding	5,000	1,000.00	5,000
Bond Debt - Principal	95,000	95,000.00	95,000
Bond Debt - Interest	49,286	45,742.48	45,201
Total Public Safety Building	188,319	183,437.36	192,886
Fire Department:			
Administrative Payroll & Employee Benefits	20,454	17,582.25	20,863
Dispatching	6,500	8,098.00	8,908
Supplies	1,000	2,093.23	1,000
New Equipment	15,000	12,704.29	15,000
Dry Hydrant Grant	2,000	-	-
Apparel	6,000	613.13	6,000
Equipment Operations & Maintenance	26,000	18,701.68	26,000
Internet Access	960	824.89	900
Telephone	3,200	3,816.36	3,785
Water - Fill Stations	1,000	566.59	600
Accident & Disability Insurance	2,500	2,270.00	2,500
Property & Casualty Insurance	8,738	8,376.00	7,772
Membership Dues	600	510.00	600
Dues	600	1,145.00	1,200
Equipment Savings	20,000	20,000.00	20,000
Miscellaneous	200	130.00	200
Fire School Training	1,000	-	1,000
Extinguishers	1,000	-	1,000

	2014 BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
Alarm/Paging System	2,800	591.14	2,800
Fire Prevention	1,000	919.13	1,000
Firefighter Payroll	30,000	24,499.05	30,000
Firefighter Employee Benefits	19,457	9,078.13	10,889
Total Fire Department	170,009	132,518.87	162,017
Town House:			
Savings	1,560	-	1,120
Maintenance	-	1,597.07	440
Total Town House	1,560	1,597.07	1,560
Taxes & Assessments:			
County Tax	54,028	44,642.00	43,654
Taxes Raised in Industrial Park - Paid to NVDA	16,611	16,789.06	16,789
Total Taxes & Assessments:	70,639	61,431.06	60,443
Public Health - Health Officer	1,200	1,204.00	1,210
Parks & Recreation:			
LASA Insurance (Reimbursed)	4,595	3,044.00	7,295
LOC Payroll (Reimbursed)	1,185	1,118.00	1,510
Municipal Pool at Powers Park *****			25,000
Park & Ride - Landscaping	1,000	500.00	1,440
Total Parks & Recreation	6,780	4,662.00	10,245
Cemetery:			
Cemetery Payroll	29,496	27,263.20	30,086
Cemetery Employee Benefits	1,703	1,905.53	1,409
Hired Labor & Equipment	1,000	319.36	1,000
Supplies & Materials	1,300	861.11	1,300
Flags	-	-	200
New Equipment	750	939.94	750
Lawn Tractor - Savings	4,000	4,000.00	4,000
Equipment Operations & Maintenance	3,500	1,760.86	3,500
Rubbish Removal	500	478.65	500
Electricity (includes District #6 Schoolhouse)	1,150	1,267.36	1,150
Water	80	80.00	80
Insurance	543	559.00	593
Stone Cleaning & Repairs	2,000	-	2,000
Road Improvements	750	275.94	750
Water Line Replacement	-	4,455.67	4,430
Total Cemetery	46,772	44,166.62	51,748
Dog & Cat Account:			
Materials	100	-	100
Dog Licenses - State Fee	4,400	3,903.00	4,000
Training	250	-	250

	2014 BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
Pound Electricity	50	28.02	50
Heat	1,500	1,588.20	1,500
Insurance	1,290	290.00	256
Building Maintenance	1,000	3,465.56	1,000
Telephone	600	487.37	600
Tags & Licenses	500	417.11	500
Veterinarian	1,500	719.39	1,500
Spay/Neuter - Dogs	1,500	280.00	1,500
Animal Control Officer	13,524	13,524.00	13,800
Stray Cats	3,500	2,556.00	3,500
Spay/Neuter- Cats	3,000	1,570.00	3,000
Workers' Comp. Insurance	415	98.00	434
Water	284	270.44	284
Wastewater	493	452.56	493
Total Dog & Cat Account	33,906	29,649.65	32,767
Interest	4,000	-	1,000
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	-	1,000
Total Bridges	11,383	-	11,383
Center Street Bridge - Pedestrian Bridge	112,236	76,471.58	-
Shores Museum:			
Telephone	-	80.11	312
Electricity	300	292.46	300
Water	-	179.00	-
Wastewater	-	245.00	-
Fuel Oil	4,000	3,467.04	4,000
Maintenance	600	3,236.47	600
Insurance	1,780	1,772.00	2,263
Total Shores Museum	6,680	9,272.08	7,475
Cobleigh Public Library:			
Payroll & Fixed Costs (Reimbursed)	-	179,144.81	-
Appropriation	235,000	235,000.00	235,000
Total Cobleigh Public Library:	235,000	414,144.81	235,000
Grants - Audit	4,000	3,960.00	4,000
CSO Project - Loan Retirement	33,400	36,454.54	33,400
Public Safety - Lyndon Rescue, Inc.	91,216	91,216.46	117,347
Police Department:			
Police Payroll	148,250	134,934.16	167,484

	2014 BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
Employee Benefits	71,654	68,325.87	77,726
Cruiser Purchase	30,000	32,750.00	-
Cruiser Reserve	-	-	15,000
Cruiser Fuel & Upkeep	20,000	15,079.40	20,000
Maintenance/Equipment Fund	500	-	500
Dispatch	7,600	7,550.04	7,600
Uniform Allowance	2,000	1,667.15	2,000
Protective Equipment	1,000	27.98	1,000
Printing and Notices	200	-	200
Office Supplies	500	660.46	500
Computer	1,200	2,053.03	4,500
State CAD System	4,500	10,871.38	4,500
Investigative Supplies	1,000	1,296.92	1,000
Training	1,500	564.22	1,500
Radios	500	635.00	500
First Aid Equipment	100	-	100
Telephone	3,500	4,052.85	3,500
Property & Casualty Insurance	6,789	6,888.00	7,215
Cleaning Supplies	100	94.30	100
Canine Expenses	100	264.83	200
Miscellaneous	2,000	2,304.25	2,000
Total Police Department	302,993	290,019.84	317,125
Miscellaneous:	500	425.00	500
Special Appropriations:			
Area Agency on Aging	5,700	5,700.00	5,700
Caledonia Home Health	-	-	9,500
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
Lyndon Area Chamber of Co	2,000	2,000.00	2,000
Lyndon Area Senior Action Center	1,500	1,500.00	1,500
Lyndon Outing Club (LOC)	5,000	5,000.00	6,000
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	2,750
Retired & Senior Volunteer Program	1,700	1,700.00	1,700
Rural Community Transport	6,441	6,441.00	6,441
Special Olympics for Caledonia County	1,000	1,000.00	-
Umbrella	4,800	4,800.00	7,500
Village Improvement Society	7,500	7,500.00	7,500
Total Special Appropriations	56,652	56,652.00	68,852

	2014 BUDGET	2014 ACTUAL	PROPOSED 2015 BUDGET
TOTAL GENERAL FUND EXPENDITURES	2,039,986	2,096,821.48	1,857,082
		2,096,821.48	*****
		-	
Total Revenues Over (Under) Expenditures	-	89,930.25	(1,347,722)
Cash on Hand at Beginning of Year	-	-	-
Total Revenues and Cash on Hand			
Over (Under) Expenditures	\$ -	<u>\$ 89,930.25</u>	
Required from Property Taxes, Current Use and PILOT			<u>(1,347,722)</u>

***** (These figures do not include separately voted Special Appropriations and article #17.)

(If all Special Appropriations and Article #17 are approved, add \$93,852 to this required revenue figure.)