

ANNUAL
REPORT

OF THE
VILLAGE OFFICERS

VILLAGE OF
JOHNSON, VERMONT

FOR THE YEAR ENDING
DECEMBER 31, 2014

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VILLAGE OF JOHNSON ANNUAL REPORT DEDICATION

This year's Report is dedicated to Steve Towne, who has left his position as Village of Johnson Superintendent of Public Works. Steve was honored by the Village Trustees at their December Board meeting and given a plaque recognizing his 10 years of dedicated and excellent service to the Village of Johnson rate payers and tax payers. Chair Gordon Smith acknowledged the many projects that have taken place over Steve's tenure and offered the appreciation of the Board and the citizens for his good work. Duncan Hastings said, "Any time you can say you have left your community in a better place than when you started, you have done well. Steve has certainly accomplished that".

Some of the projects Steve was actively involved with over his tenure include, water system reconstruction and upgrades, Fire Station reconstruction project, water and sewer projects associated with three major bridge replacement/reconstruction projects, water system and sewer improvements for Railroad St., Clay Hill and Rte. 100c, reconstruction of the Electric Department substation, construction of transmission system interconnection to and purchase of ownership interest in Morrisville Water & Light transmission system, construction of the Main St Project, rebuilding and re-conductoring of major segments of the electric distribution system, implementation of a cost effective SCADA system for electric department and improvements and upgrades to village tools, equipment and rolling stock. And of course there was Steve's and his staff's 24/7 responses to major weather events, snow and ice storms, floods, hurricanes and power outages.

Steve was also presented an award from the Vermont Public Power Supply Authority at their monthly Board meeting honoring and thanking Steve for all he has done on behalf of municipal and public power electric utilities in the state and the region. Steve also played an active role in the Municipal Electric Association of Vermont and served as the co-coordinator for mutual aid in Vermont of the Northeast Public Power Association.

Over the past ten years of his work for the Village of Johnson Water and Light Department, Steve and the crew assisted other utilities with power restoration for many hundreds of people. He and the Village crew have been recognized many times by their peers for their excellent and efficient work in providing mutual aid as well as their dedicated work for Johnson electric customers.

Steve was an advocate for development of a strong safety program for all village employees and worked to provide safety training and tools and equipment to that end. His work ethic and "can do" attitude will be missed and hard to replace.

Thanks Steve!



IN RECOGNITION OF THE RETIREMENT OF BARBARA MURPHY, PRESIDENT OF JOHNSON STATE COLLEGE.

BARBARA E. MURPHY ASSUMED THE PRESIDENCY OF JOHNSON STATE COLLEGE — A PUBLIC LIBERAL ARTS AND PRE-PROFESSIONAL COLLEGE OF 1,700 STUDENTS, INCLUDING THOSE ENROLLED IN ITS STATEWIDE, B.A.-COMPLETION EXTERNAL DEGREE PROGRAM — IN JULY 2001. PRIOR TO COMING TO JSC, SHE SERVED AS PRESIDENT OF THE COMMUNITY COLLEGE OF VERMONT, THE STATE’S ONLY COMMUNITY COLLEGE AND, LIKE JSC, A MEMBER OF THE VERMONT STATE COLLEGE SYSTEM.

During President Murphy’s tenure, the college has received a \$1.8 million Title III grant focused on student success, launched an intensive program for first-year students, fostered the growth of the off-campus External Degree Program through a partnership with the Community College of Vermont, and completed several capital projects, including major renovations to the Stearns Student Center, the SHAPE athletics and fitness center, Bentley Hall (home to the college’s math, environmental science and health science programs) and the Visual Arts Center.

Barbara is a former or current board member of Vermont CARES, an AIDS education and service program; the Vermont Alliance for Non-Profit Organizations (VANPO); River Arts; the Lamoille Hunger Council; the Lamoille County Planning Commission; the Girl Scout Council of Vermont; and the Council for Adult & Experiential Learning (CAEL). She served as a member of the Vermont Commission on Family Recognition & Protection, and in 2013 she was one of 28 women in Vermont chosen by Vermont Works for Women for its “Labor of Love” project honoring women who are passionate about their work.

A published poet whose manuscript *Almost Too Much* will be published by Cervena Barva Press in fall 2014, Barbara lives on the edge of campus with her husband, Thomas Garrett. She has three adult children and three grandchildren.

The Trustees thank Barbara for her contributions to the greater Johnson community and wish her well in retirement.

AUDITORS' STATEMENT

We have examined and adjusted all accounts of the Village Treasurer and Tax Collector as set forth in the Vermont Statutes Annotated.

We believe all reports are an accurate account of all Village Funds for the year ending December 31, 2014.

Respectfully Submitted

JO-ANN BENFORD
KIM MARBLE
KIM DUNKLEY

JOHNSON VILLAGE OFFICERS 2014

President:
Eric Osgood Term Expires April 2015

Clerk:
Rosemary Audibert Term Expires April 2015

Treasurer:
Rosemary Audibert Term Expires April 2015

Trustees:
Ellis O'Hear Three Year Term Expires April 2015
Chris Parker Two Year Term Expires April 2015
Walter Pomroy Three Year Term Expires April 2016
Gordon Smith Two Year Term Expires April 2016
David Goddette Three Year Term Expires April 2017

Auditors:
Kim Dunkley Term Expires April 2015
JoAnn Benford Term Expires April 2016
Kim Marble Term Expires April 2017

APPOINTMENTS

Tax Collector:
Rosemary Audibert Term Expires April 2015

Water & Light Commissioner:
Duncan Hastings Term Expires April 2015

Wastewater Treatment Facility Operator
Tom Elwood Term Expires April 2015

Assistant Clerk & Treasurer:
Jan Perkins Term Expires April 2015

Emergency Services:
Fire and Police Tel. 911
Ambulance 635-8900

VILLAGE EMPLOYEES

Troy Dolan	Foreman
Clifton Hill	Lineworker
Nathaniel Brigham	Lineworker
Thomas Elwood	WWTF and WTF Operator
Steve Edgerley	WWTF and WTF Ass't Operator
Office Staff:	
Rosemary Audibert	Clerk & Treasurer
Jan Perkins	Assistant Clerk & Treasurer
Anne Mullings	Administrative Ass't to the Clerk
Susan Tinker	Accounts Receivable Clerk
Duncan Hastings	Manager
Lea Kilvadyova	Community/Economic Development Coordinator

WARNING
ANNUAL VILLAGE MEETING

April 7,2015

The inhabitants of Johnson Village Corporation who are legal voters in the Village are hereby warned to meet at the Johnson Municipal Building, in the Meeting Room in Johnson Village, Tuesday, April 7, 2015 at 7:30 o'clock in the evening, local time, to transact the following business, to wit:

- Article 1. To elect a President and a Clerk.
- Article 2. Will the Village vote to adopt the Annual Report of the Auditors for the year ending December 31, 2014 as printed?
- Article 3. To elect two (2) Trustees to the following terms; or until their successors have been elected by the registered voters of the Village of Johnson, at a properly warned Village Meeting
 - a. One Trustee for a term ending in three years (2018).
 - b. One Trustee for a term ending in two years (2017).
- Article 4. To elect a Treasurer for one year.
- Article 5. To elect one (1) Auditor to the following terms;
 - a. One Auditor for a term ending in three years (2018).
- Article 6. Will the Village authorize the Trustees to appoint a Tax Collector? If not, to elect a Tax Collector for one year.
- Article 7. Will the Village authorize it's Trustees to appoint a Water and Light Commissioner? If not, to elect a Water & Light Commissioner for one year.
- Article 8. Will the Village vote to set the rate of compensation of it's Officers and Employees? If not, to authorize it's Trustees to set such salaries and wages.
- Article 9. Will the Village vote a budget to meet the expenses and liabilities of the Village?
- Article 10. To do such other business as may properly be brought before this meeting.

Dated at Johnson this 18 day of February 2015

Gordon Smith
Ellie O'Hara
[Signature]
TRUSTEES, JOHNSON
[Signature]
Trustees, Village of Johnson

Johnson, Vermont, Village Clerk's Office, February 19, 2015 at 8:00 o'clock in the morning received the foregoing warning and the same was duly recorded.

Attest:

Rosemary Ancelet
Village Clerk

RESUME OF VILLAGE ANNUAL MEETING

April 1, 2014

- Article 1. Eric Osgood elected President. Rosemary Audibert elected clerk.
- Article 2. Auditors' Annual Report accepted as written.
- Article 3. David Goddette elected Trustee for three years. Gordon Smith elected for two years.
- Article 4. Rosemary Audibert elected Treasurer for one year.
- Article 5. Kim Marble elected Auditor for three years.
- Article 6. Trustees authorized to appoint a tax collector for one year.
- Article 7. Trustees authorized to appoint a Water and Light Commissioner for one year.
- Article 8. Trustees authorized to set the rates of compensation for its Officers and Employees.
- Article 9. Voters authorized to set a general budget of \$420,931.00 with an estimated amount to be raised by taxes of \$117,010.00
- Article 10. Voters authorized the Trustees to borrow a sum of money not to exceed \$216,000.00 for a period not to exceed five years for the purchase of a new Fire Department Tanker Truck, with repayment of financing costs payable from the Fire Department Large Equipment Capital Reserve Fund.
- Article 11. Voters authorized the Trustees to borrow a sum of money not to exceed \$270,128.00 for a period not to exceed five years, for the purposed of purchasing a 15% ownership interest in the Morrisville Water & Light Department 34.5kV Transmission System.
- Article 12. Other business discussion included crosswalks on Main Street, years of service for George Pearlman, solar farms regarding possible effects on electric rates, form base code and zoning.

Meeting adjourned at 8:30 p.m.

Village Trustee Report 2015

This past year has been a challenging one. It seems the items of discussion have become more divisive for the Trustees.

The first issue is implementing Form Base Code Zoning in the Village. We all appreciate the work the committee is doing, but there are two concerns. The first one is that the town voters may dictate to the Village property owners what we can or cannot do in the Village with no impact on the personal property taxes in the Town. The second is the funding process and hiring another administrative employee. The Village Trustees have no money in next year's budget to pay for administrative costs. We all want more business in the Village to generate more taxes, water, sewer and electric revenues but is this the way to go? There are three trustees against the formed base concept and two in favor of it.

The second issue that has the board split is what to do with our Electric Department and its employees. The debates have been, shall we say electrifying. All five trustees want what is best for our electric customers but we are 180 degrees apart on what to do. Three trustees are in favor of contracting electric services to Morrisville Electric and two trustees want to keep our electric department local. By annual meeting there may be more information available. I have been asked to have a public informational meeting on this matter.

This year's budget has a slight decrease in property taxes. All five trustees have unanimously tried to reduce taxes. This is the last year we will set aside some of the 10 cents on the grand list to pay for our 20% match of the School Street project. We are hoping construction will begin this summer and I thank the Selectboard and Schoolboard for their commitment to this project. The total village share of the project is \$72,500. The trustees want to take a breather after this project is done from applying for more grants or projects to see how all these projects will affect our operation expenses, relieve the tax burden, and give our employees a break also.

The three crosswalks on Main Street have finally been removed. Two of the three parties that were involved in this project agreed to pay a share of the replacement costs, thus minimizing the impact to the Village taxpayers. Final construction will be in a couple of years when the state grinds up the pavement.

The village report is dedicated to Steve Towne, former Public Works Director. He facilitated & supervised many projects in his tenure here. He upgraded equipment, Village properties, and line worker classifications. He also set up a schedule with Northeast Public Power for monthly trainings. He and Steve Smith provided an efficient and friendly work relationship between the Village and Town. I appreciated working with Steve over the years. Tim Percy has left us to work full time as a line worker for Stowe Electric. We wish them both well in their new endeavors. The trustees also wish Johnson State College President Barbara Murphy the best in her retirement and thank her for her support to our Village. Dave Goddette has been a welcome addition to our trustee board with his business experience and new energy.

We welcome Troy Dolan as working foreman for our Electric and General Departments. I want to thank all Village employees for their dedication. We give special thanks to our Village Electric employees for continuing to stay with us regardless of all the unknowns that can affect

their futures. All of our employees have had to overcome difficult obstacles this past year and I wish them all the best.

I thank my fellow four trustees for having me serve as their chairman this past year . There have been times when our discussions have been very passionate, but that is what democracy is all about.

Sincerely,

Gordy Smith, Chairperson

MUNICIPAL MANAGER'S REPORT

It has been another eventful year. The Village purchased a 15% ownership interest in the Morrisville Water & Light 34.5kV transmission system, which now provides us a "direct tie" to the VELCO 115 kV transmissions system. VOJW&L and MW&L worked to complete the necessary metering and interconnection improvements and we are no longer paying "wheeling fees" to GMP. During the first five years of debt service the anticipated annual savings are app. \$25,000.00. After the debt is retired anticipated annual savings will be app. \$80,000.00.

As noted from the Dedication, Steve Towne has left his position as Public Works Superintendent after ten years of dedicated service. I wish Steve well in his new career. The notice of his departure required action by the Board. They decided upon a two pronged approach; immediately advertise for a replacement and examine options for contracting out the line work of the Electric Department.

The Board met with a representative of the Northfield Electric Department, which has been contracting outside services since the late 1980's. The board learned the Northfield experience has been positive, that Northfield's rates are on average app. 3 cents per Kwh lower than Johnson's and some of the lowest in the state. Concurrent with a search for a new Superintendent, the Board decided to seek proposals for outside services from Vermont Electric Coop and Morrisville Water & Light. Vermont Electric declined to offer a proposal, but MW&L did.

In a difficult decision requiring many extra meetings, research and discussion the Village Trustees voted (in a split vote of 3 to 2) to seek a contract for the "outside" work of the electric department with MW&L. As of his writing a draft contract has been prepared and is undergoing review by Johnson and Morrisville Boards of Trustees.

Some reasons are as follows: A job search to replace the Superintendent failed to produce any qualified candidates. Loss of Line Foreman to the Stowe Electric Department (now down to 3 lineworkers). Planned retirement of a lineworker in one year. Difficulty finding, retaining and paying competitive wages for lineworkers. Training, personal protective equipment and other equipment costs associated with operating an electric utility in a very highly regulated environment. Paying competitive wages for lineworkers that work a little more than 50% time as lineworkers and paying the same rate for the other 50% as general laborers/equipment operators. A small customer base of 950 meters and a declining electric load over which to assign these increasing costs.

Of concern to those not in favor of a contract is loss of control over the day to day operations, emergency response times in case of power outages and in general, level of service provided. Based on those concerns, the Board decided not to sell village owned equipment such as the bucket and digger truck, to continue to provide safety training for remaining employees and to evaluate after one year the effectiveness of contracted services. That is the state of affairs as of this writing.

VOJW&L customers should still contact the Village office at 635-2611 with questions about electric service, power outages, billing issues, customer concerns etc.

Permitting and bid specification development continues on the School St./College Hill Pedestrian Improvement Project, which we hope to go to construction in 2015. It is certainly a process to go through the VTRANS review and approval framework, but in the end it should result in needed improvements at a significant savings to residents.

The 2015 proposed General Budget is down from 2014 by 1.7%. The amount to be raised by taxes is also down from \$117,011.00 to \$115,599.00. The Trustees worked hard to keep the operating budgets as low as possible. As proposed, the budget requires an estimated tax rate of \$0.1944 (2014 \$0.1980, 2013 \$0.1652, 2012 \$0.1535, 2011 \$0.1355, 2010: \$0.1357, 2009: \$0.1860, 2008: \$0.2080 \$0. 07-08: \$0.1885, 06-07 \$0.1798, 05-06:\$0.1405, 04-05: \$0.1807). As you can see there has not been huge growth in tax rates over the past few years.

Water System, Waste Water Treatment Facility and Electric Department Budgets are also in the Village Report. The Electric Department budget reflects a 2.5% decrease in expenses, even factoring in costs of a MW&L contract. The Water System budget is up by 1.4% but it does not appear that rate increase will be required at this time. The Waste Water System budget is up by 1.8% and shows an operating loss of app. \$17,000.00 and an increase in rate may be required. The Trustees will monitor progress over the year and adjust if needed. The estimated increase for sewer rates would be in the 2 to 3% range.

The WWTF plant is now over 17 years old and equipment is beginning to show signs of wear. Preventive maintenance is a high priority. Two areas of known need are the roof on the Batch Reactor Building, which is showing signs of rot and the pump station of River Road West. Further evaluation will be needed on the roof. If we can limp along with the pump station for another 2 years, the major loan will have been paid off, which would provide the capacity to make the needed improvements without increasing rates.

Purchased power costs have leveled off and are predicted to be lower over the next five years, which is good news for the Electric Department. These savings, as well as the transmission savings referred to above will help reduce the need for rate increases. The Village Electric Department rates are generally still a little above the middle of the pack, statewide. At this time we are not anticipating the need for a rate increase this year.

All Vermont Electric Utilities are required by the Public Service Board to adopt a Service Quality and Reliability Performance, Monitoring & Reporting Plan (SQRP). The plan establishes monitoring and reporting performance standards in seven broad areas of service: call answering, billing, meter reading, work completion, customer satisfaction, worker safety and reliability. The SQRP includes service guarantees covering line crew appointments, meter work and delay days. It also includes a service quality compensation mechanism. A copy of Johnson's approved SQRP is posted on the Town website at: <http://www.townofjohnson.com>. If you have any questions or would like to request a copy please contact the Johnson Town Clerk's Office at (802) 635-2611.

Steve Towne, Superintendent of Public Works and Village personnel Cliff Hill, Nate Brigham, Tim Percy, Troy Dolan and Chief Operator Tom Elwood and Steve Edgerley worked very hard over the past year and deserve a hearty thank you. Jeff Parsons was also utilized in snow removal. As mentioned, Steve and Tim have left employment and we wish them well.

Special thanks to Rosemary, Anne, Jan, and Susan and Lea for their help and assistance over the year. Please check out the Johnson WebPage. Thanks for letting me serve your community.

Duncan Hastings, Manager

Community & Economic Development Coordinator's Report

Greetings to all. I invite you to read about the projects I have been involved in last year.

Town of Johnson Revolving Loan Fund (grant funded)

In 2013, the Town was awarded a \$509,000 grant from the Vermont Community Development Program. The Town used the grant to make a loan to Johnson's Sterling Market. While the Town has an obligation to return a half of the Sterling Market's loan paybacks to the Vermont Community Development Program, the other half will remain in Johnson and be used to create a local Revolving Loan Fund. The Selectboard intends to begin re-lending the funds accumulated in the Revolving Loan Fund in 2017 when the expected balance reaches \$7,500. The guidelines for the use of the RLF are posted at the town web page.

Trailhead Building at Old Mill Park (grant funded)

In the fall of 2014, the Town hired Eben and Kirk Patch to construct a trailhead building at the Old Mill Park. The building is almost completed; the remaining work includes the installation of a drinking fountain and some grading work. The purpose of the trailhead facility is to create a safe and attractive access point to the Lamoille Valley Rail Trail and provide trailside amenities. This project is possible thanks to a grant from the Vermont Recreational Trails Program. Howard Romero volunteered to create an architectural design for the building.

Pedestrian, Road and Drainage Improvements around Johnson Elementary (grant funded)

The Village and the Town have been working on a project that will consist of sidewalk improvements around Johnson Elementary School, repaving of School Street, and drainage upgrades along College Hill Road. We are very hopeful that we will be able to implement this project in 2015. The project is funded by two grants from the Vermont Agency of Transportation, and Town and Village contributions.

Old Mill Park Trail (grant funded)

This spring, we are hoping to rebuild the path straddling the perimeter of the Old Mill Park. The path was built 18 years ago and is in need of an upgrade. The proposal is to widen the path to five feet and surface it with stay mat. Howard Romero volunteered his design services for the path. Thank you, Howard.

New municipal web page (technical assistance provided by the Snelling Center for Government)

With the support of the Snelling Center for Government, Town staff developed a new municipal web page. The page is up and running and if you have not yet had a chance to peruse it, please do. The site is www.townofjohnson.com. Meeting minutes, municipal calendar, online bill pay and a lot more information is available. A thank you goes to Glenn Callahan for providing the cover photo for the home page.

The Johnson Connection (technical assistance provided by the Vermont Council on Rural Development)

To complement the municipal web page, Johnson Works Community Organization developed another web site about Johnson. The Johnson Connection page, <http://johnsonconnect.net/>, has the listing of Johnson businesses, local photos, list of places to visit, events to attend, and things to do. I encourage all to check the page out and promote it widely. This page is a nice informational gateway to Johnson and people should know about it.

Journey's End Swimming Hole (grant funded)

Thanks to the Vermont River Conservancy, the "Journey's End" swimming hole is now owned by the Town and provides a permanent public access to Foote Brook. With the Town's support, the Vermont River Conservancy applied for and received a grant from the Vermont Recreational Trails Grant program to build an access trail to the swimming hole.

NEW PROJECTS

Development of Unified Town and Village Plan (grant funded)

This year, I will work with the Planning Commission to create a unified development plan for our community. The goal is to no longer have separate town and village plans. Rather, we will strive to look at the town and the village as a whole and coalesce development strategies for our community. The work will be funded by the Municipal Planning Grant Program.

Two New Grant Applications

I applied for a small grant from Lamoille Healthy Valley to develop information panels for the Lamoille Valley Rail Trail trailhead facility at the Old Mill Park.

In conjunction with the Vermont River Conservancy, I am working on a grant application to the Land and Water Conservation Fund to acquire and permanently protect public access to the Beards' Gihon riverfront property and swimming hole on School Street.

GENE A. BESAW & ASSOCIATES, P.C.
Certified Public Accountants & Consultants
401 East Main Street, Newport, VT 05855
802-334-5093 Toll Free 800-300-5093 Fax 802-334-6427

March 13, 2015

Board of Trustees
Village of Johnson
Johnson, Vermont

Gentlemen:

This letter will update you as to the status of the Village of Johnson's audit for the year ended December 31, 2014.

As of the date of this letter we have completed our fieldwork for the financial audit and have begun the work necessary to finalize the financial statements. Our schedule is to have a complete copy of the financial statements prepared so that final copies of the audit reports are available by April 15, 2015 for any resident of the Village to review.

If you have any questions, please give me a call.

Very truly yours,

Gene A. Besaw, C.P.A.

VILLAGE OF JOHNSON, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2014

	General Fund	Community Improvement Fund	Total
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents:			
Unrestricted	\$ 91,924	\$ 85,155	177,079
Restricted	156,184	-	156,184
Receivables:			
Services	1,520	-	1,520
Taxes	3,785	-	3,785
Notes	-	140,389	140,389
Due from other funds	-	12,016	12,016
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u><u>\$ 253,413</u></u>	<u><u>\$ 237,560</u></u>	<u><u>\$ 490,973</u></u>
 LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	12,467	-	12,467
Due to other funds	11,328	-	11,328
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>23,795</u>	<u>-</u>	<u>23,795</u>
Fund Balance			
Fund balances:			
Nonspendable	-	140,389	140,389
Committed	221,669	-	221,669
Assigned	1,464	-	1,464
Unassigned	6,485	97,171	103,656
	<u> </u>	<u> </u>	<u> </u>
Total fund balance	<u>229,618</u>	<u>237,560</u>	<u>467,178</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balance	<u><u>\$ 253,413</u></u>	<u><u>\$ 237,560</u></u>	<u><u>\$ 490,973</u></u>

VILLAGE OF JOHNSON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

Governmental Funds

Year Ended December 31, 2014

	General Fund	Community Improvement Fund	Total Governmental Funds
Revenues			
Taxes	\$ 117,148	\$ -	\$ 117,148
Interest and penalties	1,756	2,798	4,554
Intergovernmental	217,489	-	217,489
Charges for services	58,153	-	58,153
Miscellaneous revenue	37,169	-	37,169
Total revenues	<u>431,714</u>	<u>2,798</u>	<u>434,512</u>
Expenditures			
General government	75,039	323	75,362
Public safety	98,014	-	98,014
Highways and streets	163,737	-	163,737
Capital outlays	223,715	-	223,715
Debt service	10,285	-	10,285
Total expenditures	<u>570,790</u>	<u>323</u>	<u>571,113</u>
Excess of revenues over (under) expenditures	<u>(139,075)</u>	<u>2,475</u>	<u>(136,600)</u>
Other Financing Sources			
Loan proceeds	216,000	-	216,000
Repayment of notes receivable	-	18,537	18,537
Total other financing sources	<u>216,000</u>	<u>18,537</u>	<u>234,537</u>
Excess of revenues over expenditures and other financing sources	76,925	21,012	97,937
Fund Balance, Beginning of Year	<u>152,693</u>	<u>76,159</u>	<u>228,852</u>
Fund Balance, End of Year	<u>\$ 229,618</u>	<u>\$ 97,171</u>	<u>\$ 326,789</u>

VILLAGE OF JOHNSON, VERMONT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2014

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 117,010	\$ 117,148	\$ 138
Interest penalties	250	1,756	1,506
Charges for service	57,750	58,153	403
Intergovernmental revenues	215,953	217,489	1,536
Miscellaneous revenues	11,392	37,169	25,777
Total revenues	<u>402,355</u>	<u>431,714</u>	<u>29,359</u>
Expenditures			
General government	78,503	75,039	3,464
Highways and streets	130,990	163,737	(32,747)
Public safety	99,334	98,014	1,320
Capital outlays	101,881	223,715	(121,834)
Debt service	10,224	10,285	(61)
Total expenditures	<u>420,932</u>	<u>570,790</u>	<u>(149,858)</u>
Excess of revenues over (under) expenditures before other financing sources	(18,577)	(139,075)	(157,652)
Other Financing Sources			
Loan proceeds	-	216,000	216,000
Excess of revenues over (under) expenditures and other financing sources	(18,577)	76,925	58,348
Fund Balance, Beginning of Year	<u>152,693</u>	<u>152,693</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 134,116</u></u>	<u><u>\$ 229,618</u></u>	<u><u>\$ 95,502</u></u>

VILLAGE OF JOHNSON, VERMONT
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
December 31, 2014

	Electric Fund	Sewer Fund	Water Fund	Totals
ASSETS				
Current Assets				
Cash and cash equivalents:				
Unrestricted	\$ 362,047	\$ 28,511	\$ 41,715	\$ 432,273
Certificates of deposit	143,873	-	-	143,873
Due from other funds	2,965	-	-	2,965
Receivables, net of allowances for uncollectibles	308,589	57,337	31,496	397,422
Inventory	192,807	5,534	32,111	230,452
Total current assets	1,010,281	91,382	105,322	1,206,985
Restricted Cash	-	44,931	6,614	51,545
Investment in Common Stock	321,896	-	-	321,896
Work in Progress	2,342	9,948	-	12,290
Property, Plant, and Equipment, net of accumulated depreciation	1,779,838	1,375,839	4,337,746	7,493,423
Total assets	3,114,357	1,522,100	4,449,682	9,086,139
LIABILITIES AND NET POSITION				
Current Liabilities				
Accounts payable	128,715	9,002	2,328	140,045
Deferred revenue	50,187	-	-	50,187
Customer deposits payable	34,323	100	1,800	36,223
Due to other funds	-	-	3,653	3,653
Current portion long-term debt	99,218	122,221	115,638	337,077
Total current liabilities	312,443	131,323	123,419	567,185
Other Liabilities				
Long-term notes and bonds payable	593,420	625,276	2,400,320	3,619,016
Total liabilities	905,863	756,599	2,523,739	4,186,201
Net Position				
Investments in capital assets, net of related debt	1,089,542	638,290	1,821,788	3,549,620
Restricted	-	59,189	11,535	70,724
Unrestricted	1,118,952	68,022	92,620	1,279,594
Total net position	\$ 2,208,494	\$ 765,501	\$ 1,925,943	\$ 4,899,938

VILLAGE OF JOHNSON, VERMONT
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
Year Ended December 31, 2014

	Electric Fund	Sewer Fund	Water Fund	Totals
Operating Revenues				
Charges for services	\$ 2,360,095	\$ 478,325	\$ 255,491	\$ 3,093,911
Miscellaneous	61,346	9,580	5,028	75,954
Sale of Material	42,895	-	519	43,414
Total operating revenues	<u>2,464,336</u>	<u>487,905</u>	<u>261,038</u>	<u>3,213,279</u>
Operating Expenses				
Operating, maintenance, general, and administration expenses	2,194,072	336,976	133,431	2,664,479
Depreciation	72,649	156,150	189,248	418,047
Rent	52,476	-	-	52,476
Taxes	42,324	-	-	42,324
Total operating expenses	<u>2,361,521</u>	<u>493,126</u>	<u>322,679</u>	<u>3,177,326</u>
Operating income (loss)	<u>102,815</u>	<u>(5,221)</u>	<u>(61,641)</u>	<u>35,953</u>
Non-Operating Revenues (Expenses)				
Interest income	1,368	1,995	1,091	4,454
Interest expense	(25,693)	(16,595)	(31,967)	(74,255)
Dividend income	46,129	-	-	46,129
LCSF net settlement	73,375	-	-	73,375
Total non-operating revenues (expenses)	<u>95,179</u>	<u>(14,600)</u>	<u>(30,876)</u>	<u>49,703</u>
Net income (loss) before capital contributions	197,994	(19,821)	(92,517)	85,656
Capital Contributions	5,246	-	53,853	59,099
Change in net position	203,240	(19,821)	(38,664)	144,755
Net Position, Beginning of Year	<u>2,005,254</u>	<u>785,322</u>	<u>1,964,607</u>	<u>4,755,183</u>
Net Position, End of Year	<u>\$ 2,208,494</u>	<u>\$ 765,501</u>	<u>\$ 1,925,943</u>	<u>\$ 4,899,938</u>

1	A	H		I		J		K	L	M
		Proposed Village of Johnson Trustees Budget 2015		2013		2014				
2		Budget	Actual	Budget	Actual	Budget	Actual	proposed		
3	General Ledger Descriptions									
4	Tax Related									
5	Current Taxes	\$ 97,854	\$ 97,881	\$ 117,010	\$ 117,398	\$ 115,599				
6	Penalty Revenue	\$ -	\$ 760	\$ -	\$ 1,396	\$ -				
7	Collectors Cost	\$ -	\$ 167	\$ -	\$ -	\$ -				
8	.10 Cent of Grand List	\$ 59,234	\$ 59,233	\$ 59,107	\$ 59,107	\$ 59,465				
9	Total Tax related	\$ 157,088	\$ 158,041	\$ 176,117	\$ 177,900	\$ 175,064				-0.6%
10	State & Federal									
11	Pilot Payment	\$ 30,000	\$ 33,051	\$ 31,000	\$ 37,742	\$ 33,000				
12	Misc. Revenue	\$ -	\$ 2,225	\$ -	\$ -	\$ -				
13	Main Street Project Reimbursement	\$ -	\$ 836	\$ -	\$ -	\$ -				
14	Pearl St School St Study	\$ 10,000	\$ 2,800	\$ 13,166	\$ 2,459	\$ 9,382				
15	Stormwater Project	\$ -	\$ 4,391	\$ -	\$ -	\$ -				
16	USDA RBEG	\$ -	\$ -	\$ -	\$ -	\$ -				
17	CDBG	\$ 62,000	\$ 62,000	\$ -	\$ -	\$ -				
18	Total State and Federal	\$ 102,000	\$ 105,302	\$ 44,166	\$ 40,201	\$ 42,382				-4.0%
19	Other Revenue									
20	CIG Money	\$ -	\$ -	\$ -	\$ -	\$ -				
21	Insurance Reimb.	\$ -	\$ -	\$ -	\$ 263	\$ -				
22	Electric Dept Rent	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000				
23	Street Light Income	\$ 11,000	\$ 11,358	\$ 11,000	\$ 11,403	\$ 11,000				
24	Electric Department- in Lieu of Taxes	\$ 3,000	\$ 4,058	\$ 3,800	\$ 4,833	\$ 3,800				
25	Merchandise Sales	\$ -	\$ -	\$ -	\$ -	\$ -				
26	Interest Earned	\$ 400	\$ 252	\$ 250	\$ 322	\$ 250				
27	Miscellaneous Income	\$ -	\$ 2,095	\$ -	\$ 10,080	\$ -				
28	Grant Revenue	\$ 3,000	\$ -	\$ 2,500	\$ 2,500	\$ 2,500				
29	Reserve fund revenue	\$ -	\$ -	\$ 3,292	\$ -	\$ 2,346				
30	Total Other Revenue	\$ 58,400	\$ 58,764	\$ 61,842	\$ 70,401	\$ 60,896				-1.5%
31										
32	Proceeds Long Term Debt	\$ -	\$ 25,430	\$ -	\$ -	\$ -				
33										
34	Fire Department Revenue									
35	Tax related Revenue	\$ -	\$ -	\$ -	\$ -	\$ -				
36	Town Tax Appropriation	\$ 70,391	\$ 70,391	\$ 78,837	\$ 78,838	\$ 80,415				
37	Waterville Tax Appropriation	\$ 16,667	\$ 17,017	\$ 19,059	\$ 19,059	\$ 19,440				
38	Belvidere Tax Appropriation	\$ 10,743	\$ 10,968	\$ 12,284	\$ 12,284	\$ 12,530				
39	total tax related	\$ 97,801	\$ 98,376	\$ 110,180	\$ 110,181	\$ 112,385				2.0%
40	State and Federal Revenue									
41	Grants and Reimbursements	\$ 7,634	\$ 7,634	\$ -	\$ 5,500	\$ -				
42	total state and federal	\$ 7,634	\$ 7,634	\$ -	\$ 5,500	\$ -				
43	Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -				
44	Interest Earned	\$ -	\$ 14	\$ -	\$ 13	\$ -				

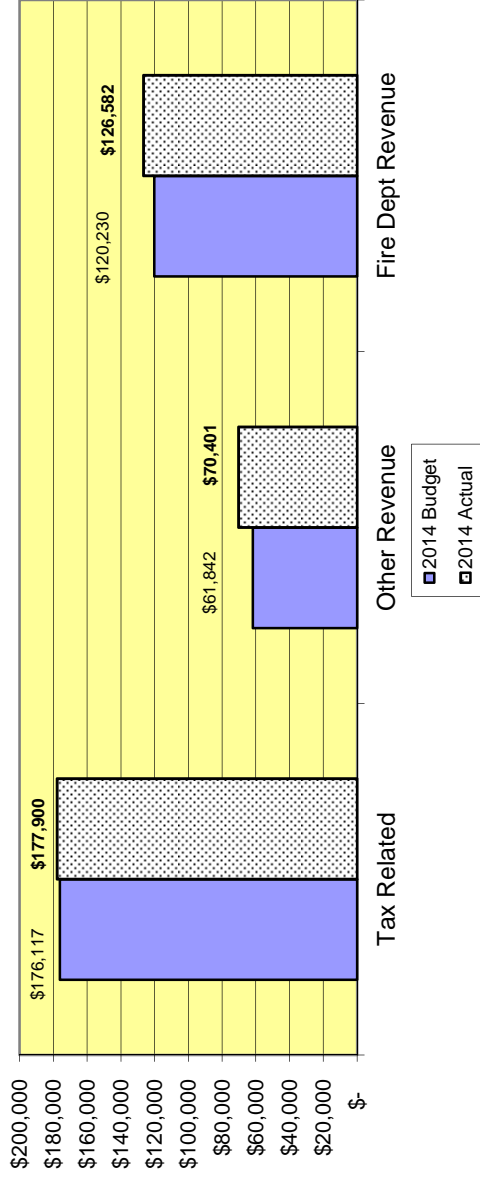
	A	H		I		J		K		L	M
		Proposed Village of Johnson Trustees Budget 2015				2014	2015	2014	2015		
		2013	Budget	Actual	Budget	Budget	Actual	Actual	proposed		
1											
2											
3	General Ledger Descriptions										
45	Insurance Reimbursement	\$ -	\$ -	\$ -	\$ 4,300	\$ 5,124	\$ 2,500				
46	Johnson State College pay	\$ 5,500	\$ 5,500	\$ 5,750	\$ 5,750	\$ 6,000					
47	Electric Dept Electricity	\$ -	\$ -	\$ -	\$ -	\$ -					
48	Revenue from Cap Equip Fund	\$ -	\$ -	\$ -	\$ -	\$ -					
49	Miscellaneous Income	\$ 2,000	\$ 3,802	\$ -	\$ 14	\$ 5,000					
50	total other	\$ 7,500	\$ 9,315	\$ 10,050	\$ 10,901	\$ 13,500					34.3%
51	Total Fire Dept Revenue	\$ 112,935	\$ 115,325	\$ 120,230	\$ 126,582	\$ 125,885					4.7%
52	Total Revenue	\$ 430,422	\$ 462,861	\$ 402,355	\$ 415,085	\$ 404,227					0.5%
53	Adjustments to Revenue										
54	Est. Fund Balance to reduce taxes	\$ 25,000	\$ 25,000	\$ 18,576	\$ -	\$ 9,618					-48.2%
55											
56	Revenue Requirement w/o Loans	\$ 430,420	\$ 402,356	\$ -	\$ 404,227	\$ -					0.5%
57	Cost Tatro Loan Principal	\$ -	\$ -	\$ -	\$ -	\$ -					
58	Cost Fire Department Loans	\$ -	\$ -	\$ -	\$ -	\$ -					
59	Revenue Requirement w Loans	\$ 430,420	\$ -	\$ 402,356	\$ -	\$ 404,227					0.5%
60	Amount raised by taxes (w/o loans)	\$ 97,852	\$ -	\$ 117,011	\$ -	\$ 115,599					-1.2%
61	Amount raised by taxes (w loans)	\$ 97,852	\$ -	\$ 117,011	\$ -	\$ 115,599					-1.2%
62											
63	General Government										
64	Salaries and Benefits										
65	Board Salaries	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600					
66	Auditor Salaries	\$ 300	\$ 64	\$ 300	\$ 300	\$ 300					
67	Office Administrative Salaries	\$ 8,638	\$ 7,820	\$ 7,652	\$ 8,491	\$ 7,805					
68	Holiday & CTO	\$ 2,214	\$ 3,017	\$ 3,195	\$ 4,511	\$ 3,259					
69	Ecom. Devel. Dir. Salary	\$ 11,291	\$ 10,086	\$ 11,516	\$ 7,684	\$ 11,746					
70	Social Security Match	\$ 5,473	\$ 5,274	\$ 5,675	\$ 6,279	\$ 5,668					
71	Retirement Program	\$ 3,002	\$ 3,816	\$ 3,223	\$ 4,543	\$ 3,997					
72	Unemployment	\$ 319	\$ 319	\$ 345	\$ 345	\$ 332					
73	Insurances	\$ 11,048	\$ 8,518	\$ 11,481	\$ 13,086	\$ 15,184					
74	Misc. benefits	\$ 200	\$ -	\$ 200	\$ -	\$ -					
75	Total Salaries and Benefits	\$ 45,085	\$ 41,514	\$ 46,187	\$ 47,539	\$ 50,891					10.2%
76	Trustees Expense										
77	Electricity-St. Lights	\$ 11,000	\$ 11,070	\$ 11,000	\$ 10,534	\$ 11,000					
78	Cold Springs Expense	\$ 350	\$ 1,044	\$ 350	\$ 938	\$ 500					
79	Legal expenses	\$ 2,000	\$ 1,446	\$ 2,000	\$ 3,963	\$ 2,000					
80	Consultant Service	\$ 500	\$ 625	\$ 500	\$ -	\$ 500					
81	Planning Consultants	\$ -	\$ -	\$ -	\$ -	\$ -					
82	Contracted Services	\$ 3,500	\$ 2,925	\$ 3,500	\$ 3,824	\$ 4,000					
83	Planning Contracted Services	\$ 1,000	\$ 102	\$ 250	\$ -	\$ 250					
84	Johnson Stormwater Project	\$ -	\$ 1,115	\$ -	\$ -	\$ -					
85	Main St Project	\$ -	\$ 7,693	\$ -	\$ -	\$ -					

	A	H		I		J		K		L	M
		Proposed Village of Johnson Trustees Budget 2015		2013		2014		2014			
		Budget	Actual	Actual	Budget	Actual	Budget	Actual	Actual	proposed	
1											
2											
3	General Ledger Descriptions										
86	Pearl/School Street Project	\$ 10,000	\$ -	\$ 6,393	\$ -	\$ 16,458	\$ -	\$ 3,215	\$ -	\$ 11,728	
87	Rte 15 Stormwater Construction	\$ -	\$ -	\$ 7,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
88	Main St Project Construction	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
89	RBEG Grant	\$ -	\$ -	\$ 146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
90	CDBG	\$ 62,000	\$ -	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
91	Insurance	\$ 7,231	\$ -	\$ 7,330	\$ -	\$ 8,526	\$ -	\$ 7,922	\$ -	\$ 8,349	
92	Board/Committee Projects/Grants	\$ 1,200	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 170	\$ -	\$ 1,200	
93	Parades/Events/Celebrations	\$ 1,200	\$ -	\$ 1,095	\$ -	\$ 1,200	\$ -	\$ 617	\$ -	\$ 1,200	
94	Loan Interest	\$ -	\$ -	\$ 332	\$ -	\$ 224	\$ -	\$ 371	\$ -	\$ 129	
95	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
96	Debt Service	\$ -	\$ -	\$ 5,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
97	VLCT Dues	\$ 700	\$ -	\$ 715	\$ -	\$ 715	\$ -	\$ 875	\$ -	\$ 825	
98	Reimb. on .10 Grand List	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
99	Miscellaneous Expense	\$ -	\$ -	\$ 874	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	
100	Total Trustees Expense	\$ 100,681	\$ -	\$ 121,757	\$ -	\$ 45,923	\$ -	\$ 32,630	\$ -	\$ 41,681	-9.2%
101	Village Office Expense										
102	Postage	\$ 600	\$ -	\$ 506	\$ -	\$ 600	\$ -	\$ 786	\$ -	\$ 600	
103	Certified Mailings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
104	Office Supplies	\$ 250	\$ -	\$ 9	\$ -	\$ 250	\$ -	\$ 37	\$ -	\$ 250	
105	Records Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106	Printing/publishing	\$ 1,900	\$ -	\$ 1,219	\$ -	\$ 1,900	\$ -	\$ 2,035	\$ -	\$ 1,900	
107	Equip Prchse-current year	\$ 1,000	\$ -	\$ 859	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	
108	Equip Prchse- Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
109	Equipment Maintenance/Repair	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500	
110	Mileage	\$ 200	\$ -	\$ 315	\$ -	\$ 200	\$ -	\$ 118	\$ -	\$ 200	
111	Professional Training/Workshops	\$ 300	\$ -	\$ 362	\$ -	\$ 300	\$ -	\$ 453	\$ -	\$ 300	
112	Computer Support	\$ 550	\$ -	\$ 389	\$ -	\$ 550	\$ -	\$ 582	\$ -	\$ 550	
113	Records Preservation	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	
114	Misc. Expenses	\$ 50	\$ -	\$ 119	\$ -	\$ 50	\$ -	\$ 46	\$ -	\$ 50	
115	Total Village Office Expense	\$ 6,350	\$ -	\$ 3,778	\$ -	\$ 6,350	\$ -	\$ 4,056	\$ -	\$ 6,350	0.0%
116	Buildings & Grounds										
117	Water & Sewer	\$ -	\$ -	\$ 88	\$ -	\$ -	\$ -	\$ 339	\$ -	\$ -	
118	Mowing	\$ 725	\$ -	\$ 650	\$ -	\$ 725	\$ -	\$ 880	\$ -	\$ 725	
119	Building Supplies	\$ 500	\$ -	\$ 45	\$ -	\$ 500	\$ -	\$ 134	\$ -	\$ 500	
120	Building Maint.	\$ 6,500	\$ -	\$ 3,076	\$ -	\$ 6,500	\$ -	\$ 3,264	\$ -	\$ 6,500	
121	Town Taxes	\$ 350	\$ -	\$ 1,084	\$ -	\$ 350	\$ -	\$ 762	\$ -	\$ 350	
122	Total Buildings and Grounds	\$ 8,075	\$ -	\$ 4,942	\$ -	\$ 8,075	\$ -	\$ 5,379	\$ -	\$ 8,075	0.0%
123	Total General Government	\$ 160,191	\$ -	\$ 171,992	\$ -	\$ 106,535	\$ -	\$ 89,604	\$ -	\$ 106,997	0.4%
124	General Department										
125	General Dept. Benefits										
126	Operations & Maintenance Labor	\$ 48,904	\$ -	\$ 49,267	\$ -	\$ 49,445	\$ -	\$ 59,895	\$ -	\$ 52,094	

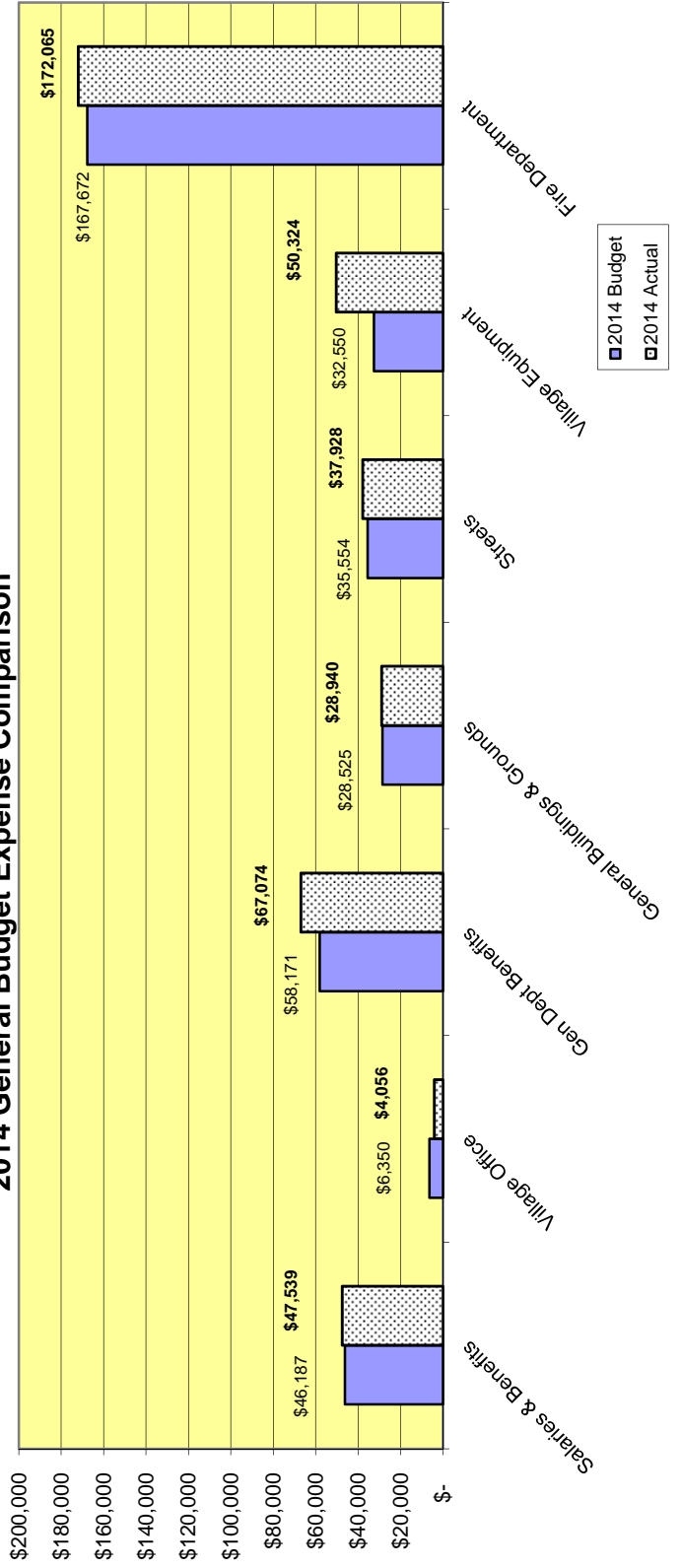
1	A	H		I		J		K		L	M	
		Proposed Village of Johnson Trustees Budget 2015				2014	2015	Actual	proposed			% increase decrease
		2013	Budget	Actual	Budget							
3	General Ledger Descriptions											
168	Fire Department											
169	Fire Dept. Salaries & Ben											
170	Fire Department Labor	\$	36,450	\$	31,172	\$	36,000	\$	33,150	\$	37,200	
171	Village Labor	\$	-	\$	-	\$	-	\$	-	\$	-	
172	Fire Contracted Labor	\$	-	\$	-	\$	-	\$	700	\$	-	
173	Social Security Match	\$	2,788	\$	2,385	\$	2,754	\$	2,536	\$	2,846	
174	misc. benefits	\$	-	\$	-	\$	-	\$	-	\$	-	
175	Total Salaries and Benefits	\$	39,238	\$	33,556	\$	38,754	\$	36,385	\$	40,046	
176	Fire Dept. Officers Expen											
177	Insurance	\$	20,476	\$	20,523	\$	23,320	\$	23,553	\$	20,887	
178	Interest on Loans	\$	1,721	\$	1,721	\$	-	\$	213	\$	3,132	
179	Depreciation Expense	\$	-	\$	-	\$	-	\$	-	\$	-	
180	Fire Department Misc Expe	\$	-	\$	49	\$	-	\$	(49)	\$	-	
181	Total Officers	\$	22,197	\$	22,292	\$	23,320	\$	23,717	\$	24,019	
182	Fire Dept. Office Expense											
183	Office Supplies	\$	400	\$	-	\$	260	\$	51	\$	200	
184	Office Equipment Purchase	\$	-	\$	-	\$	-	\$	-	\$	-	
185	Office Equipment Maintena	\$	-	\$	-	\$	-	\$	119	\$	-	
186	Training, Fire Related	\$	500	\$	212	\$	500	\$	592	\$	750	
187	Misc. Office Expense	\$	-	\$	-	\$	-	\$	-	\$	-	
188	Total Office	\$	900	\$	212	\$	760	\$	762	\$	950	
189	Fire Dept. Buildings and Grounds											
190	Electricity	\$	5,000	\$	5,305	\$	5,000	\$	5,354	\$	5,400	
191	Phone/Cell Phone bills	\$	900	\$	1,255	\$	1,200	\$	884	\$	900	
192	Heat	\$	7,200	\$	9,042	\$	7,500	\$	8,745	\$	7,000	
193	Mowing	\$	350	\$	250	\$	350	\$	250	\$	300	
194	Building Supplies	\$	3,500	\$	912	\$	3,000	\$	2,262	\$	3,000	
195	Misc. Buildings and Groun	\$	-	\$	1,233	\$	-	\$	860	\$	-	
196	Blding Const. Exp: Insurance	\$	-	\$	-	\$	-	\$	-	\$	-	
197	Building Const. Non Insurance	\$	-	\$	-	\$	-	\$	-	\$	-	
198	Total Buildings and Grounds	\$	16,950	\$	17,996	\$	17,050	\$	18,355	\$	16,600	
199	Fire Dept. Equipment Expe											
200	Fuels and Oils	\$	3,800	\$	3,940	\$	4,000	\$	4,542	\$	4,000	
201	Vehicle Maintenance & Rep	\$	6,500	\$	6,520	\$	7,000	\$	5,548	\$	6,700	
202	Fire Equip. Maintenance &	\$	-	\$	16	\$	-	\$	-	\$	-	
203	Purchase-current year / loans	\$	27,410	\$	25,694	\$	29,714	\$	29,714	\$	41,965	
204	Small Engines & Pumps	\$	200	\$	7	\$	200	\$	-	\$	200	
205	Tools & Assessories	\$	2,500	\$	9,251	\$	3,200	\$	3,630	\$	3,200	
206	Communications Equipment	\$	3,500	\$	3,299	\$	3,000	\$	3,332	\$	3,000	
207	Bunker Gear/Gloves etc.	\$	3,830	\$	5,018	\$	-	\$	-	\$	-	
208	Low Angle/Water Rescue	\$	350	\$	325	\$	250	\$	-	\$	400	

A	H		I		J		K		L	M
	Proposed Village of Johnson Trustees Budget 2015		2013		2014		2014			
	Budget	Actual	Budget	Actual	Budget	Actual	proposed	Actual	proposed	
1										
2										
3	General Ledger Descriptions									
209	Air Packs	\$ 2,000	\$ 1,071	\$ 1,800	\$ 1,891	\$ 2,200				
210	Equip. Purchase-Grants	\$ 7,634	\$ 7,634	\$ -	\$ 5,500	\$ -				
211	Purchase-Capital Reserve Fund	\$ 20,808	\$ 20,808	\$ 21,224	\$ 21,224	\$ 6,860				
212	Purchase Small Equip Cap Res Fund	\$ 2,000	\$ 2,000	\$ 17,400	\$ 17,400	\$ 17,922				
213	Misc Equipment Expense	\$ -	\$ -	\$ -	\$ 64	\$ -				
214	Equip. paid by Insurance	\$ -	\$ -	\$ -	\$ -	\$ -				
215	Dry Hydrant Grant	\$ -	\$ -	\$ -	\$ -	\$ -				
216	total Equipment	\$ 80,532	\$ 85,582	\$ 87,788	\$ 92,846	\$ 86,447				-1.5%
217	Total Fire Department	\$ 159,817	\$ 159,639	\$ 167,672	\$ 172,065	\$ 168,061				0.2%
218										
219	Total Village Trustee's Budget	\$ 455,420	\$ 460,834	\$ 420,932	\$ 440,556	\$ 413,845				-1.7%
220	Revenues Less Expense	\$ (24,998)	\$ 2,028	\$ (18,577)	\$ (25,471)	\$ (9,618)				-48.2%
221										
222										
223										
224	Cash on Hand at end of fiscal yr	\$ 19,336		\$ 25,246		\$ 11,577				
225	Total Cash on hand	\$ 26,140		\$ 25,246		\$ 11,577				
226	Cash on Hand applied to Budget	\$ 25,000		\$ 18,576		\$ 9,618				
227	Cash on Hand reserved for other needs	\$ 1,140		\$ -		\$ -				
228	COH To Fire Dept Small Equip. Reserve	\$ -		\$ 1,782		\$ 1,959				
229	COH reserved for Municipal Building repairs	\$ -		\$ -		\$ -				
230	COH reserved for Fire Dept Large Equip Fund	\$ -		\$ -		\$ -				
231	COH to General Dept Capital Reserve Fund	\$ -		\$ -		\$ -				
232	Total reserved	\$ 26,140		\$ 20,358		\$ 11,577				
233	Amount from taxes w/o loans	\$ 97,854		\$ 117,011		\$ 115,599				
234	Village Grand List	\$ 592,335		\$ 591,067		\$ 594,650				
235	Est. tax rate (based on last year GL)	\$ 0.1652		\$ 0.1980		\$ 0.1944				
236	Amount from taxes w loans	\$ 97,854		\$ 117,011		\$ 115,599				
237	Est tax rate with Loan Principal	\$ 0.1652		\$ 0.1980		\$ 0.1944				
238										
239										
240	Tax impacts on different Property values									
241	Appraised Value									
242	\$ 100,000.00	\$ 0.1980	\$ 198.00	\$ 0.1944	\$ 194.40	\$ (3.60)				\$ (0.30)
243	\$ 150,000.00	\$ 0.1980	\$ 297.00	\$ 0.1944	\$ 291.60	\$ (5.40)				\$ (0.45)
244	\$ 200,000.00	\$ 0.1980	\$ 396.00	\$ 0.1944	\$ 388.80	\$ (7.20)				\$ (0.60)
245	\$ 250,000.00	\$ 0.1980	\$ 495.00	\$ 0.1944	\$ 486.00	\$ (9.00)				\$ (0.75)
246	\$ 300,000.00	\$ 0.1980	\$ 594.00	\$ 0.1944	\$ 583.20	\$ (10.80)				\$ (0.90)

2014 General Budget Revenue Comparison



2014 General Budget Expense Comparison



GENERAL DEPARTMENT TREASURER'S REPORT
January 1, 2014- December 31, 2014

Cash on Hand, January 1, 2014:

Checking Account	19,500.88	
Restricted Money - Fire Capital Equipment	12,654.86	
Restricted Money - Fire Small Equipment	30,010.00	
Restricted Money - Main Street Project	2,831.87	
Restricted Money - School Street	61,255.00	
Restricted Money - Building Repairs	1,769.00	
Restricted Money - General Capital Equip.	23,976.51	
Restricted Money - Vactor Truck	<u>6,300.00</u>	
		158,298.12

Receipts during year:

Property Taxes	104,428.51	
Tax Overpayments	1,769.27	
Delinquent Taxes	14,091.24	
10 Cents on Grand List	59,107.00	
Interest Earned	322.13	
Insurance Reimbursement	262.71	
Electric Dept. Rent	41,000.00	
Due From/To Town	96,889.69	
Village Electric Dept. In Lieu of taxes	16,236.17	
Miscellaneous Income - Employee Payments	708.32	
Community Economic Development - JSC	2,500.00	
Pilot Money	37,742.00	
School Street Project	2,459.39	
Main Street Cross Walks	10,000.00	
Fire Sales	115,930.91	
Sale of Fire Truck	17,000.00	
PACIF Grant	3,745.00	
Fire - Accidents	4,129.00	
Fire Club Reimbursement for Equipment	2,750.00	
Miscellaneous Income	14.25	
Interest Earned	12.89	
Union Bank - Note	<u>216,000.00</u>	
		<u>747,098.48</u>
		905,396.60

Disbursements:

10-1-00-14.15 A/R Employee Advance	704.29
10-1-00-85.10 Due from/to Town	96,889.69
10-1-99-36.17 2014 Tanker Truck	215,612.70
10-2-00-20.50 Tax Overpayments	1,769.26
10-2-00-25.01 Union Bank - Pickup Truck Note	8,442.55
10-2-00-25.02 Town of Johnson - Backhoe	1,258.61
10-7-05-10.00 Board Salaries	2,600.00
10-7-05-10.03 Office Administrative Salaries	8,491.04

10-7-08-10.04	Holiday, Sick, Vacation	4,511.30
10-7-05-10.05	Ecom. Development Director Salary	7,684.32
10-7-08-11.00	Social Security Match	6,278.80
10-7-05-12.00	Retirement Program	4,542.59
10-7-05-13.00	Unemployment	344.60
10-7-05-14.00	Insurance	12,530.09
10-7-10-30.00	Electricity St. Lights	10,521.35
10-7-10-30.01	Cold Spring Expenses	951.89
10-7-10-43.00	Legal Expense	3,962.55
10-7-10-45.00	Contracted Services	3,824.39
10-7-10-45.06	School Street Project	3,212.84
10-7-10-48.00	Insurance	7,921.80
10-7-10-65.00	Board/Committee Projects	170.00
10-7-10-65.01	Parades/Events/Celebrations	617.30
10-7-10-81.00	Loan Interest	371.22
10-7-10-92.01	VLCT Dues	875.00
10-7-10-99.00	Miscellaneous Expense	199.84
10-7-15-21.00	Postage	785.78
10-7-15-22.00	Office Supplies	37.00
10-7-15-23.00	Printing/Publishing	2,034.64
10-7-15-29.00	Mileage	118.16
10-7-15-42.00	Professional Training	452.50
10-7-15-44.05	Computer Support	581.57
10-7-15-99.00	Miscellaneous Expense	46.49
10-7-20-34.00	Water & Sewer	338.55
10-7-20-35.00	Mowing	880.00
10-7-20-62.00	Building Supplies	134.38
10-7-20-62.01	Building Maintenance	3,264.19
10-7-20-70.00	Town Taxes	762.08
10-8-05-10.00	Operations & Maintenance	59,894.86
10-8-05-10.04	Holiday, Sick, Vacation	7,178.68
10-8-05-30.00	Electricity	330.24
10-8-20-33.00	Heat	11,523.12
10-8-20-34.00	Water & Sewer	490.41
10-8-20-62.00	Building Supplies	545.62
10-8-20-62.01	Building Maintenance	9,338.08
10-8-40-58.00	Street, Sidewalk, Stormdrain Maintenance	2,894.14
10-8-40-59.00	Street, Sidewalk, Stormdrain Construction	16,925.11
10-8-40-99.00	Misc. Expense	55.20
10-8-41-57.00	Snow Removal Expense	5,919.27
10-8-50-50.00	Parts and Supplies	7,955.57
10-8-50-50.01	Outside Repairs and Parts	15,817.75
10-8-50-50.02	Hardware	1,195.34
10-8-50-51.00	Equipment Fuels and Oils	8,406.29
10-8-50-59.00	Safety Equipment	1,452.18
10-8-50-99.00	Miscellaneous Supplies	17.16
10-9-05-10.00	Fire Department Labor	33,149.50
10-9-05-10.02	Fire Contracted Labor	700.00
10-9-05-11.00	Social Security Match	2,535.89

10-9-10-48.00	Insurance	23,552.76	
10-9-10-81.00	Interest on Loans	213.04	
10-9-10-99.00	Miscellaneous Expense	-48.93	
10-9-15-22.00	Office Supplies	51.00	
10-9-15-26.00	Office Equipment Maintenance	118.61	
10-9-15-42.00	Training Fire Related	592.00	
10-9-20-30.00	Electricity	5,493.84	
10-9-20-31.00	Phone	884.18	
10-9-20-33.00	Heat	7,142.60	
10-9-20-35.00	Mowing	250.00	
10-9-20-62.00	Building Supplies	2,262.33	
10-9-20-99.00	Misc. Building and Grounds	859.58	
10-9-50-51.00	Fuels & Oils	4,156.29	
10-9-50-52.00	Vehicle Maintenance & Repairs	5,053.56	
10-9-50-53.02	Gear & Accessories	3,630.43	
10-9-50-53.03	Communications Equipment	3,332.49	
10-9-50-53.06	Air Packs	1,891.31	
10-9-50-53.07	Equipment Purchases - Grants	5,500.00	
10-9-50-99.00	Purchase - Capital	<u>64.00</u>	
			<u>665,046.86</u>

Balance on Hand 12-31-2014 240,349.74

Balance on Hand 12-31-2014

Checking Account	12,360.04	
Restricted Money - Fire Capital Equipment	80,619.40	
Restricted Money - Fire Small Equipment	51,150.66	
Restricted Money - School Street	73,431.29	
Restricted Money - Building Repairs	2,213.00	
Restricted Money - General Capital Equip.	14,275.35	
Restricted Money - Vactor Truck	<u>6,300.00</u>	
		240,349.74

COMMUNITY IMPROVEMENT GRANT

Balance on hand, January 1, 2014		64,143.33
Income: 1-1-2014 to 12-31-2014		
Payback Funds	21,228.26	
Interest Earned	<u>119.01</u>	
		<u>21,347.27</u>
TOTAL CASH AVAILABLE:		85,490.60
Disbursements: 1-1-2014 to 12-31-2014		
Service Charges	<u>336.00</u>	
TOTAL DISBURSEMENTS:		<u>336.00</u>
CURRENT BALANCE: Union Bank Money Market Acct.		85,154.60

Note: Prior to July 1, 1989 all financial records and reports for the CIG Grant funds were kept by the Vermont State Housing Authority.

A		H	I	J	K	L	M	N
Village of Johnson Water Department Budget 2015								
1		2012	2012	2013	2013	2014	2014	2015
2	Chart of Account Numbers	Budget	Actuals	Budget	Actuals	Budget	Actuals	proposed
3	REVENUES							
4	22-6-10 Fees/Assessments							
5	22-6-10-00.00 Water Sales	\$234,000	\$234,522	\$241,500	\$244,856	\$246,060	\$255,491	\$248,000
6	22-6-10-00.01 Merchandise Sales	\$500	\$0	\$500	\$0	\$500	\$519	\$500
7	22-6-10-00.02 Water Application Fees	\$500	\$291	\$500	\$0	\$500	\$2,100	\$500
8	22-6-10-00.03 Reserve Capacity Charges	\$500	\$714	\$500	\$0	\$500	\$2,066	\$500
9	22-6-10-00.05 Delinquent Accts Interest	\$1,000	\$1,271	\$500	\$1,058	\$500	\$1,088	\$500
10	subtotal	\$ 236,500	\$ 236,797	\$ 243,500	\$ 245,913	\$ 248,060	\$ 261,263	\$ 250,000
11								
12								
13	22-6-20 Other Revenue							
14	22-6-20-81.00 Interest Earned	\$100	\$36	\$0	\$4	\$0	\$3	\$0
15	22-6-20-94.00 Insurance reimb.	\$0	\$0	\$50	\$0	\$50	\$43	\$50
16	22-6-20-99.00 Miscellaneous Income	\$50	\$2,558	\$50	\$1,813	\$50	\$819	\$50
17	subtotal	\$ 150	\$ 2,594	\$ 100	\$ 1,817	\$ 100	\$ 866	\$ 100
18	22-6-30 Loan Proceeds							
19	22-6-30-00.01 Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	22-6-41-59.00 Rural Development - Grant	\$95,000	\$95,447	\$0	\$0	\$0	\$0	\$0
22	22-6-41-59.01 State Revolving Loan Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	22-6-41-59.05 Misc income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	subtotal	\$ 95,000	\$ 95,447	\$ -	\$ -	\$ -	\$ -	\$ -
25								
26	Total Operating Revenues	\$ 331,650	\$ 334,838	\$ 243,600	\$ 247,730	\$ 248,160	\$ 262,129	\$ 250,100
27								
28	EXPENSES							
29	22-7-05 Plant Operation & Maint.							
30	22-7-05-10.01 Plant Operations & Maint.	\$10,933	\$11,622	\$11,803	\$9,977	\$11,435	\$10,047	\$9,810
31	22-7-05-10.02 Distribution System Labor	\$14,433	\$28,412	\$15,303	\$21,978	\$14,935	\$15,341	\$13,610
32	22-7-05-10.03 Administrative Salaries	\$19,510	\$20,798	\$19,901	\$21,525	\$17,403	\$19,791	\$17,751
33	22-7-05-10.04 Holiday, Sick, Vacation	\$5,597	\$7,881	\$5,834	\$7,913	\$8,695	\$9,490	\$8,360
34	22-7-05-10.05 Meter Reading	\$4,500	\$4,679	\$4,500	\$3,942	\$4,500	\$5,586	\$5,000
35	22-7-05-10.06 Employee School	\$0	\$693	\$0	\$849	\$0	\$0	\$0
36	22-7-05-11.00 Social Security Match	\$4,282	\$5,282	\$4,463	\$4,565	\$4,435	\$4,121	\$4,225
37	22-7-05-12.00 Retirement	\$2,899	\$3,872	\$3,021	\$3,605	\$2,759	\$3,404	\$3,083
38	22-7-05-13.00 Unemployment	\$175	\$256	\$250	\$319	\$345	\$345	\$332
39	22-7-05-14.00 Insurances	\$11,998	\$9,245	\$11,288	\$8,879	\$9,506	\$6,986	\$11,339

A		H		I		J		K		L		M		N	
Village of Johnson Water Department Budget 2015															
		2012		2013		2014		2013		2014		2014		2015	
Chart of Account Numbers		Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	proposed	
40	22-7-05-99.00 Misc. Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41	subtotal	\$ 74,327	\$ 92,741	\$ 76,363	\$ 83,552	\$ 74,012	\$ 75,111	\$ 73,510							
42															
43	22-7-15 Office Expense														
44	22-7-15-20.01 Office Expense	\$4,000	\$4,182	\$4,200	\$4,223	\$4,200	\$3,554	\$4,100							
45	22-7-15-25.00 Equipment Prchse.- curren	\$500	\$0	\$500	\$1,257	\$500	\$75	\$500							
46	22-7-15-25.02 Equipment Prchse.- capita	\$250	\$0	\$250	\$0	\$250	\$0	\$250							
47	22-7-15-26.00 Equipment Maintenance/Rep	\$500	\$0	\$500	\$675	\$500	\$0	\$400							
48	22-7-15-42.00 Professional Training/Educ	\$300	\$215	\$300	\$778	\$300	\$404	\$300							
49	22-7-15-43.00 Legal Expense	\$500	\$864	\$500	\$50	\$500	\$0	\$500							
50	22-7-15-44.00 Computer Support	\$1,200	\$1,016	\$1,200	\$1,049	\$1,200	\$1,335	\$1,200							
51	22-7-15-45.00 Audit Expense	\$3,000	\$3,125	\$3,000	\$2,925	\$3,000	\$3,664	\$3,500							
52	22-7-15-45.03 Outside/Contracted Servic	\$500	\$0	\$500	\$483	\$500	\$0	\$500							
53	22-7-15-50.00 Bad Debts Expenses	\$250	\$1,992	\$0	\$0	\$0	\$204	\$0							
54	22-7-15-99.00 Interest Paid on Deposits	\$100	\$25	\$25	\$24	\$25	\$23	\$25							
55	22-7-15-99.01 Misc. Office	\$50	\$106	\$50	\$0	\$50	\$0	\$50							
56	subtotal	\$ 11,150	\$ 11,526	\$ 11,025	\$ 11,465	\$ 11,025	\$ 9,260	\$ 11,325							
57															
58	22-7-20 Buildings and Grounds														
59	22-7-20-30.00 Electricity	\$30,000	\$27,615	\$27,000	\$25,204	\$27,000	\$21,936	\$25,000							
60	22-7-20-31.00 Phone	\$1,000	\$1,493	\$400	\$1,039	\$400	\$1,582	\$1,500							
61	22-7-20-33.00 Heat	\$800	\$664	\$800	\$727	\$800	\$1,497	\$1,300							
62	22-7-20-34.00 Water & Sewer	\$0	\$0	\$0	\$50	\$0	\$0	\$0							
63	22-7-20-48.00 Insurance	\$4,258	\$3,963	\$6,169	\$6,597	\$6,169	\$7,297	\$6,169							
64	22-7-20-62.01 Building Supplies	\$200	\$182	\$200	\$676	\$200	\$183	\$200							
65	22-7-20-62.02 Building Maintenance	\$500	\$2,297	\$2,000	\$1,411	\$2,000	\$1,904	\$2,000							
66	22-7-20-66.00 Snow Removal	\$1,000	\$176	\$1,000	\$1,540	\$1,000	\$1,214	\$1,200							
67	22-7-20-81.00 Interest Expense	\$31,896	\$32,917	\$33,608	\$33,609	\$32,968	\$31,967	\$32,300							
68	22-7-20-96.00 Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
69	22-7-20-99.00 Misc. B&G Expense	\$50	\$0	\$0	\$0	\$0	\$0	\$0							
70	subtotal	\$ 69,704	\$ 69,307	\$ 71,177	\$ 70,852	\$ 70,537	\$ 67,581	\$ 69,669							
71															
72	22-7-40 Plant Operations Expense														
73	22-7-40-44.01 Consultant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
74	22-7-40-45.02 Outside Testing	\$2,000	\$456	\$2,000	\$1,222	\$2,000	\$1,065	\$2,000							
75	22-7-40-45.03 Outside/Contracted Servic	\$900	\$260	\$900	\$0	\$900	\$161	\$900							

A		H	I	J	K	L	M	N
Village of Johnson Water Department Budget 2015								
		2012	2012	2013	2013	2014	2014	2015
	Chart of Account Numbers	Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed
1								
2								
3	Chart of Account Numbers							
76	22-7-40-45.04 Permits & Fees	\$0	\$0	\$0	\$0	\$2,000	\$1,835	\$2,000
77	22-7-40-50.01 Supplies and Chemicals	\$1,700	\$2,860	\$1,700	\$1,469	\$1,700	\$2,303	\$1,700
78	22-7-40-99.00 Misc. Plant Operations Ex	\$900	\$2,618	\$900	\$1,564	\$900	\$0	\$900
79	subtotal	\$ 5,500	\$ 6,195	\$ 5,500	\$ 4,255	\$ 7,500	\$ 5,364	\$ 7,500
80								
81	22-7-41 Distribution System Expen							
82	22-7-41-50.00 Inventory Adjustment	\$0	(\$4,938)	\$0	(\$2,715)	\$0	(\$303)	\$0
83	22-7-41-52.00 Distribution System Maint	\$6,200	\$9,623	\$6,200	\$7,745	\$6,200	\$3,190	\$6,200
84	22-7-41-52.01 Meters & Related Expense	\$0	\$0	\$4,000	\$1,837	\$4,000	\$1,685	\$4,000
85	22-7-41-59.00 Distribution System Cons	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	22-7-41-97.01 Customer line installatio	\$1,400	\$0	\$0	\$0	\$0	\$0	\$0
87	22-7-41-99.00 Misc. Distribution System	\$250	\$5,417	\$250	\$531	\$250	\$0	\$250
88	subtotal	\$ 7,850	\$ 10,102	\$ 10,450	\$ 7,398	\$ 10,450	\$ 4,571	\$ 10,450
89								
90	22-7-50 Equipment Expense							
91	22-7-50-50.00 Parts and Supplies	\$1,200	\$347	\$1,200	\$2,513	\$1,200	\$27	\$1,200
92	22-7-50-50.01 Outside Repair Work	\$430	\$0	\$430	\$0	\$430	\$747	\$430
93	22-7-50-51.00 Equipment Fuels And Oils	\$1,850	\$2,274	\$2,000	\$2,894	\$2,000	\$2,738	\$2,000
94	22-7-50-53.00 Purchase-current year	\$0	\$0	\$0	\$1,074	\$0	\$0	\$0
95	22-7-50-53.01 Purchase-Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	22-7-50-54.01 Capital Equip. Reserve Fu	\$1,500	\$0	\$1,500	\$0	\$1,500	\$0	\$5,000
97	22-7-50-59.00 Safety Equipment	\$200	\$964	\$500	\$24	\$500	\$0	\$500
98	22-7-50-99.00 Misc. Supplies	\$50	\$939	\$50	\$440	\$50	\$0	\$50
99	subtotal	\$ 5,230	\$ 4,525	\$ 5,680	\$ 6,945	\$ 5,680	\$ 3,511	\$ 9,180
100	22-9-15 Water Project Plan & Design							
101	22-9-15-43.00 Water Project Legal	\$0	\$1,591	\$0	\$0	\$0	\$0	\$0
102	22-9-15-45.00 Water Project Engineering	\$0	\$10,538	\$0	\$0	\$0	\$0	\$0
103	22-9-15-45.01 Pearl Street Bridge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	22-9-15-45.02 Main Street Bridge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	22-9-15-45.03 Route 100 C RD Planning/Eng.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	22-9-15-45.04 Rte 100c SRF Planning/Eng.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107	subtotal	\$ -	\$ 12,129	\$ -	\$ -	\$ -	\$ -	\$ -
108	22-9-41 Water Project Construction							
109	22-9-41-59.00 Water Project Contract 1A	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110	22-9-41-59.10 Water Project Contract 1B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	22-9-41-59.20 Water Project Contract 1C	\$0	\$0	\$0	\$0	\$0	\$0	\$0

A		H	I	J	K	L	M	N
Village of Johnson Water Department Budget 2015								
	Chart of Account Numbers	2012		2013		2014		2015
		Budget	Actuals	Budget	Actuals	Budget	Actuals	proposed
112	22-9-41-59.25 Railroad St	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113	22-9-41-59.30 Rte 110c Pearl St Construction	\$95,000	\$103,540	\$0	\$0	\$0	\$0	\$0
114	22-9-41-59.40 Main Street Bridge Const	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	22-9-41-59.50 Railroad St Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
116	22-9-41-60.00 Water Meters Contract	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117	22-9-41-60.10 Water Meters Computer Pro	\$0	\$0	\$0	\$0	\$0	\$0	\$0
118	22-9-41-60.20 small bills	\$0	\$2,353	\$0	\$0	\$0	\$0	\$0
119	22-9-41-70.00 Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	subtotal	\$ 95,000	\$ 105,893	\$ -	\$ -	\$ -	\$ -	\$ -
121	Total Expenses	\$ 268,761	\$ 312,418	\$ 180,195	\$ 184,466	\$ 179,204	\$ 165,398	\$ 181,634
122	Total Expense & Loan Costs	\$ 331,652		\$ 243,702		\$ 243,353	\$ 165,398	\$ 246,450
123	Revenue Less Total Expense & Loans	\$ (2)		\$ (102)		\$ 4,807		\$ 3,650
124	Loans							
125	Bond Bank (Main Project)	\$12,153		\$12,630		\$ 13,127.23		\$13,643
126	Bond Bank (100c Pearl)	\$3,558		\$3,697		\$ 3,842.63		\$3,994
127	SRLF (30 years at -3%)	\$47,180		\$47,180		\$ 47,179.63		\$47,180
128	Total Loans	\$62,891		\$63,507		\$64,149		\$64,816

WATER DEPARTMENT TREASURER'S REPORT

January 1, 2014 - December 31, 2014

Cash on Hand, January 1, 2014:

Checking Account	6,842.20	
Checking Account - Capital Equipment Fund	<u>6,610.98</u>	
		13,453.18

Receipts during the year:

Water Sales	258,106.75	
Water Deposits	200.00	
Insurance Reimbursement	262.71	
A/R Water Merchandise Sale	519.11	
Interest Earned - Capital Equipment Fund	3.31	
Sale of Equipment	600.00	
Application Fees	2,100.00	
Reserve Capacity Fees	<u>2,065.60</u>	
		<u>263,857.48</u>
Total Available		277,310.66

Disbursements:

Accounts Receivable/Meter Deposits	0.31
Peoples United Bank	64,149.50
Plant Operation & Maintenance Labor	10,047.19
Distribution System Labor	15,340.67
Administrative Salaries	19,790.84
Holiday, Sick Vacation, Pay	9,490.28
Meter Reading	5,585.90
Social Security Match	4,120.99
Retirement	3,404.11
Unemployment	344.60
Insurances	6,353.90
Office Expense	3,430.58
Equipment Purchase - Current Year	74.98
Professional Training/Education	404.00
Computer Support	1,335.14
Audit Expense	3,663.75
Electricity	22,297.37
Phone	1,582.46
Heat	1,401.15
Insurances	7,296.88
Building Supplies	183.40
Building Maintenance	1,903.65
Snow Removal	1,213.64
Interest Expense	31,967.34
Outside Testing	1,065.00
Outside Contracted Services	160.42
Permits & Fees	1,835.41

Supplies and Chemicals	2,303.12	
Distribution System - Maintenance	3,189.52	
Meters & Parts Supplies	1,685.28	
Parts & Supplies	26.90	
Outside Repair Work	746.79	
Equipment Fuels and Oils	2,586.71	
Total Disbursements		<u>228,981.78</u>
Balance on Hand 12-31-2014		48,328.88
<u>Balance on Hand 12-31-2014</u>		
Checking Account	38,293.49	
Money Market Account - Capital Equipment	<u>10,035.39</u>	
		48,328.88

A		Waste Water Treatment Facility Budget 2015									
	H	I	J	K	L	M	N				
	2012	2012	2013	2013	2014	2014	2015				
	Budget	Actual	Budget	Actuals	Budget	Actuals	proposed				
1											
2	Waste Water Treatment Facility Revenue										
3	Account # and Description										
4	24-6-10 Fees/Assessments										
5	24-6-10-00.01 Sewer Assessments	\$ 447,000	\$ 442,296	\$ 478,000	\$ 466,409	\$ 474,000	\$ 478,325	\$ 475,000			
6	24-6-10-00.02 Sewer Application Fees	\$ 2,500	\$ 1,253	\$ 1,500	\$ -	\$ 1,500	\$ 5,580	\$ 1,500			
7	24-6-10-00.03 Reserve Capacity Charge	\$ 1,250	\$ 1,020	\$ 1,200	\$ -	\$ 1,200	\$ 2,026	\$ 1,200			
8	24-6-10-00.04 Merchandise Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
9	24-6-10-00.05 Delinquent Accts Interes	\$ 1,500	\$ 1,959	\$ -	\$ 1,782	\$ -	\$ 1,856	\$ -			
10	24-6-10-99.00 Misc. Fees/Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
11	subtotal	\$ 452,250	\$ 446,527	\$ 480,700	\$ 468,191	\$ 476,700	\$ 487,787	\$ 477,700			
12	24-6-20 Other Revenue										
13	24-6-20-00.00 Sale of Compost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
14	24-6-20-81.00 Interest Earned	\$ -	\$ -	\$ 200	\$ 116	\$ 100	\$ 139	\$ 100			
15	24-6-20-94.00 Reimbursements	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ 130	\$ -			
16	24-6-20-94.01 Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
17	24-6-20-94.02 Pearl Street Bridge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
18	24-6-20-94.03 Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
19	24-6-20-99.00 Miscellaneous Revenue	\$ -	\$ 2,056	\$ -	\$ 756	\$ -	\$ 1,841	\$ -			
20	subtotal	\$ -	\$ 2,231	\$ 200	\$ 873	\$ 100	\$ 2,110	\$ 100			
21	24-6-30 Loan Proceeds										
22	24-6-30-00.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
23	subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
24	Total Revenue	\$ 452,250	\$ 448,758	\$ 480,900	\$ 469,064	\$ 476,800	\$ 489,897	\$ 477,800			
25											
26	Waste Water Treatment Facility Expenses										
27	24-7-05 Salaries & Benefits										
28	24-7-05-10.01 Plant Operations & Maint.	\$ 71,913	\$ 64,815	\$ 76,325	\$ 64,128	\$ 71,445	\$ 66,339	\$ 72,998			
29	24-7-05-10.02 Collection System Labor	\$ 18,228	\$ 20,657	\$ 19,331	\$ 16,784	\$ 18,111	\$ 28,581	\$ 18,500			
30	24-7-05-10.03 Administrative Salaries	\$ 19,510	\$ 19,336	\$ 19,901	\$ 20,097	\$ 17,403	\$ 19,300	\$ 17,751			
31	24-7-05-10.04 CTO & Holiday	\$ 12,294	\$ 15,857	\$ 12,951	\$ 17,057	\$ 19,052	\$ 19,606	\$ 19,456			
32	24-7-05-11.00 Social Security Match	\$ 9,405	\$ 9,192	\$ 9,907	\$ 9,075	\$ 9,716	\$ 10,480	\$ 9,884			
33	24-7-05-12.00 Retirement	\$ 6,332	\$ 6,241	\$ 6,668	\$ 6,392	\$ 6,366	\$ 7,174	\$ 6,979			
34	24-7-05-13.00 Unemployment	\$ 417	\$ 718	\$ 957	\$ 957	\$ 1,034	\$ 1,034	\$ 996			
35	24-7-05-14.00 Insurances	\$ 22,518	\$ 22,450	\$ 20,462	\$ 21,293	\$ 19,422	\$ 20,059	\$ 20,607			
36	24-7-05-15.00 Uniforms	\$ 1,600	\$ 2,203	\$ 2,300	\$ 2,615	\$ 2,500	\$ 2,967	\$ 2,950			
37	24-7-05-99.00 Misc. Benefits	\$ 500	\$ 322	\$ 500	\$ 333	\$ 500	\$ 362	\$ 500			
38	subtotal	\$ 162,717	\$ 161,790	\$ 169,304	\$ 158,730	\$ 165,550	\$ 175,902	\$ 170,620			

A		Waste Water Treatment Facility Budget 2015									
	H	I	J	K	L	M	N				
	2012	2012	2013	2013	2014	2014	2015				
	Budget	Actual	Budget	Actuals	Budget	Actuals	proposed				
1											
2	Waste Water Treatment Facility Revenue										
3	Account # and Description										
39	24-7-15 Office Expense										
40	24-7-15-20.01 Office Expense	\$ 3,500	\$ 4,026	\$ 3,500	\$ 4,248	\$ 4,000	\$ 4,000	\$ 3,773	\$ 4,000		
41	24-7-15-25.00 Equipment Pchse.- curren	\$ 500	\$ -	\$ 500	\$ 398	\$ 500	\$ 500	\$ 75	\$ 500		
42	24-7-15-25.02 Equipment Pchse.- capita	\$ -	\$ -	\$ -	\$ 1,817	\$ -	\$ -	\$ -	\$ -		
43	24-7-15-26.00 Equipment Maintenance/Rep	\$ 100	\$ 17	\$ 100	\$ 675	\$ 100	\$ 100	\$ 94	\$ 100		
44	24-7-15-42.00 Professional Training/Educ	\$ 500	\$ 879	\$ 500	\$ 639	\$ 750	\$ 750	\$ 901	\$ 750		
45	24-7-15-43.00 Legal Expense	\$ 500	\$ 864	\$ 500	\$ 50	\$ 500	\$ 500	\$ -	\$ 500		
46	24-7-15-44.00 Computer/Systems Support	\$ 1,500	\$ 1,016	\$ 1,500	\$ 2,183	\$ 1,500	\$ 1,500	\$ 1,335	\$ 1,500		
47	24-7-15-45.00 Audit Expense	\$ 2,000	\$ 3,125	\$ 2,000	\$ 2,925	\$ 2,500	\$ 2,500	\$ 3,664	\$ 3,500		
48	24-7-15-45.03 Contracted Outside Servic	\$ 200	\$ 130	\$ 200	\$ 625	\$ 200	\$ 200	\$ -	\$ 200		
49	24-7-15-50.00 Bad Debt Expense	\$ 500	\$ 7,327	\$ 500	\$ -	\$ 500	\$ 500	\$ 107	\$ 500		
50	24-7-15-50.01 Customer overpayments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
51	24-7-15-99.00 Misc. Office	\$ -	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
52	subtotal	\$ 9,300	\$ 17,562	\$ 9,300	\$ 13,559	\$ 10,550	\$ 10,550	\$ 9,948	\$ 11,550		
53	24-7-20 Buildings and Grounds										
54	24-7-20-30.00 Electricity	\$ 50,000	\$ 57,391	\$ 54,000	\$ 60,274	\$ 54,000	\$ 54,000	\$ 58,017	\$ 58,000		
55	24-7-20-31.00 Phone	\$ 3,100	\$ 3,604	\$ 200	\$ 3,012	\$ 3,050	\$ 3,430	\$ 3,430	\$ 3,500		
56	24-7-20-33.00 Heat	\$ 13,000	\$ 10,440	\$ 13,000	\$ 8,419	\$ 12,000	\$ 12,000	\$ 12,313	\$ 12,000		
57	24-7-20-34.00 Water & Sewer	\$ 50	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ 50		
58	24-7-20-35.00 Mowing	\$ 500	\$ 240	\$ 500	\$ 250	\$ 500	\$ 500	\$ 250	\$ 350		
59	24-7-20-45.00 Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
60	24-7-20-48.00 Insurance	\$ 12,306	\$ 12,316	\$ 14,770	\$ 14,659	\$ 17,058	\$ 17,516	\$ 17,516	\$ 15,847		
61	24-7-20-62.01 Building Supplies	\$ 750	\$ 435	\$ 750	\$ 836	\$ 750	\$ 274	\$ 750	\$ 750		
62	24-7-20-62.02 Building Maintenance	\$ 2,000	\$ 6,305	\$ 4,000	\$ 3,083	\$ 4,000	\$ 2,121	\$ 4,000	\$ 4,000		
63	24-7-20-66.00 Snow Removal Expen	\$ 1,000	\$ 638	\$ 1,000	\$ 542	\$ 1,000	\$ 692	\$ 1,000	\$ 1,000		
64	24-7-20-81.00 Interest Expense	\$ 4,367	\$ 10,837	\$ 4,166	\$ 16,435	\$ 15,555	\$ 16,595	\$ 16,595	\$ 14,646		
65	24-7-20-81.01 FMHA INTEREST	\$ 12,414	\$ 5,981	\$ 12,269	\$ -	\$ -	\$ -	\$ -	\$ -		
66	24-7-20-96.00 Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
67	24-7-20-99.00 Misc. B&G Expense	\$ 100	\$ 895	\$ 100	\$ 1,324	\$ 100	\$ 1,104	\$ 1,104	\$ 100		
68	subtotal	\$ 99,587	\$ 109,082	\$ 104,806	\$ 108,882	\$ 108,063	\$ 112,311	\$ 110,243	\$ 110,243		
69	24-7-40 Plant Operations Expense										
70	24-7-40-44.01 Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
71	24-7-40-45.00 Sludge Disposal Expense	\$ 19,000	\$ 15,836	\$ 19,000	\$ 24,328	\$ 21,000	\$ 19,156	\$ 21,000	\$ 21,000		
72	24-7-40-45.02 Outside Testing	\$ 2,500	\$ 2,512	\$ 2,500	\$ 2,565	\$ 2,500	\$ 2,751	\$ 2,751	\$ 2,500		
73	24-7-40-45.03 Outside/Contracted Servic	\$ 2,000	\$ 720	\$ 2,000	\$ 3,920	\$ 2,000	\$ 3,474	\$ 3,474	\$ 2,000		

WASTEWATER DEPARTMENT TREASURER'S REPORT

January 1, 2014 - December 31, 2014

Cash on Hand, January 1, 2014:

Checking Account	14,248.22
Union Bank Capital Equipment Fund	<u>44,886.08</u>

59,134.30

Receipts during the year:

Accounts Receivable -Sewer Sales	483,495.48
Interest Earned	138.70
Insurance Refund	349.31
Application Fees	5,580.00
Reserve Capacity Fees	2,026.00
PACIF Grant	<u>1,622.00</u>

493,211.49

Total Available

552,345.79

Disbursements:

24-2-00-25.00 Notes Payable State of Vermont	90,949.76
24-2-00-25.04 Notes Payable - Peoples United	8,394.80
24-2-00-25.06 Notes Payable - Peoples United	2,076.60
24-2-00-25.09 Notes Payable - Peoples United	17,823.31
24-7-05-10.01 Plant Operations & Maintenance	66,338.81
24-7-05-10.02 Collection System Labor	28,580.70
24-7-05-10.03 Administrative Salaries	19,300.46
24-7-05-10.04 Holiday, Sick, Vacation	19,606.32
24-7-05-11.00 Social Security Match	10,479.56
24-7-05-12.00 Retirement	7,174.22
24-7-05-13.00 Unemployment	1,033.80
24-7-05-14.00 Insurances	18,943.66
24-7-05-15.00 Uniforms	2,967.48
24-7-05-99.00 Miscellaneous Benefits	361.83
24-7-15-20.01 Office Expense	3,648.70
24-7-15-25.00 Equipment Purchase - Current year	74.97
24-7-15-26.00 Equipment Maintenance/Repair	94.36
24-7-15-42.00 Professional Training	900.84
24-7-15-44.00 Computer System Support	1,335.14
24-7-15-44.00 Audit Expense	3,663.75
24-7-20-30.00 Electricity	59,497.96
24-7-20-31.00 Phone	3,429.55
24-7-20-33.00 Heat	11,074.12
24-7-20-35.00 Mowing	250.00
24-7-20-48.00 Insurances	17,516.20
24-7-20-62.01 Building Supplies	274.29
24-7-20-62.02 Building Maintenance	2,120.99
24-7-20-66.00 Snow Removal	691.60

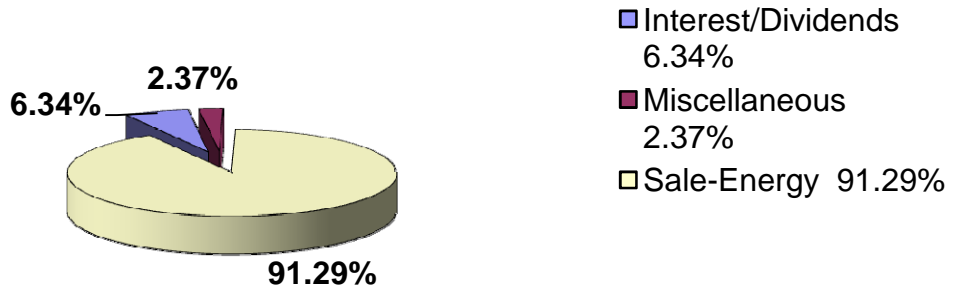
24-7-20-81.00 Interest Expense	16,594.57	
24-7-20-99.00 Miscellaneous Building & Grounds	1,069.03	
24-7-40-45.00 Sludge Disposal Expense	20,152.20	
24-7-40-45.02 Outside Testing	2,750.57	
24-7-40-45.03 Outside/Contracted Services	3,473.90	
24-7-40-45.04 Permits and Fees	395.15	
24-7-40-50.00 Lab Supplies	425.60	
24-7-40-50.01 Other Supplies	1,001.80	
24-7-40-50.02 Chemicals	5,495.25	
24-7-40-99.00 Misc. Plant Operations	372.98	
24-7-41-52.00 Collection System Maintenance	9,650.92	
24-7-41-52.01 Pumping Station Expense	1,909.35	
24-7-50-50.00 Parts and Supplies	250.08	
24-7-50-50.01 Outside Repairs & Parts	6,579.68	
24-7-50-51.00 Equipment Fuels & Oils	2,225.00	
24-7-50-53.00 Purchase- Current Year	<u>3,244.00</u>	
		<u>474,193.86</u>
Balance on Hand 12-31-2014		78,151.93
<u>Balance on hand 12-31-2014</u>		
Checking Account	18,962.94	
Union Bank Capital Equipment Fund	<u>59,188.99</u>	
		78,151.93

A		I	J	L	M	N	O	P	Q
Account		2012 Budget	2012 Actuals	2013 Budget	2013 Actuals	2014 Budget	2014 Actuals	2015 proposed	%
Village of Johnson Electric Department Budget 2015									
1									
2	20-6-41 Operating Revenue								chg
3	20-6-41-50.00 Merchandising, Jobbing &	\$ 35,000	\$ 52,568	\$ 35,000	\$ 97,179	\$ 35,000	\$ 42,895	\$ 35,000	
4	20-6-41-50.01 Line Extension Applications/fees	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 250	\$ 500	
5	20-6-41-90.00 Interest Income	\$ 500	\$ 1,053	\$ 500	\$ 1,266	\$ 750	\$ 1,368	\$ 750	
6	20-6-41-90.01 VTRANSO Dividend Income	\$ 41,083	\$ 41,088	\$ 45,432	\$ 41,321	\$ 43,557	\$ 46,129	\$ 50,561	
7	20-6-41-90.02 Lamolle 115k Spec Fac Div.	\$ 73,372	\$ 73,375	\$ 73,375	\$ 73,375	\$ 73,375	\$ 73,375	\$ 73,375	
8	subtotal	\$ 150,455	\$ 168,584	\$ 154,807	\$ 213,641	\$ 153,182	\$ 164,017	\$ 160,186	5%
9	20-6-42 Misc Revenue								
10	20-6-42-10.00 Miscellaneous Income	\$ 43,692	\$ 58,671	\$ 52,020	\$ 47,920	\$ 56,321	\$ 53,635	\$ 60,422	
11	subtotal	\$ 43,692	\$ 58,671	\$ 52,020	\$ 47,920	\$ 56,321	\$ 53,635	\$ 60,422	7%
12									
13									
14	20-6-44 Sales of Electricity Rev								
15	20-6-44-00.00 Sales Residential	\$ 867,130	\$ 875,743	\$ 875,086	\$ 891,858	\$ 890,000	\$ 879,171	\$ 870,056	
16	20-6-44-20.00 Sales Large Commercial	\$ 528,020	\$ 447,541	\$ 447,151	\$ 418,115	\$ 420,000	\$ 461,108	\$ 455,699	
17	20-6-44-40.00 Sales Commercial	\$ 210,319	\$ 196,902	\$ 197,082	\$ 210,986	\$ 210,000	\$ 198,131	\$ 195,979	
18	20-6-44-40.00 Sales Street Lights	\$ 18,398	\$ 13,001	\$ 16,712	\$ 16,372	\$ 16,000	\$ 16,039	\$ 15,883	
19	20-6-44-90.00 Sales Johnson State College	\$ 671,421	\$ 665,811	\$ 665,702	\$ 673,902	\$ 665,000	\$ 652,187	\$ 606,258	
20	20-6-44-90.01 Sales Public Authorities	\$ 81,791	\$ 111,622	\$ 111,723	\$ 154,764	\$ 150,000	\$ 153,459	\$ 151,608	
21	subtotal	\$ 2,377,079	\$ 2,310,620	\$ 2,313,456	\$ 2,365,996	\$ 2,351,000	\$ 2,360,095	\$ 2,295,483	-2%
22									
23	20-6-45 Misc. Revenues								
24	20-6-45-10.01 Connect/disconnect fees								
25	20-6-45-60.00 Dept. of Service Income	\$ -	\$ -	\$ -	\$ 7,380	\$ 5,000	\$ 7,245	\$ 5,000	
26	20-6-45-60.01 Misc. Revenue Equip. Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27	20-6-45-60.02 Reimb. of Energy Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28	20-6-45-60.03 Resale of Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
29	20-6-45-60.04 Highgate Converter Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30	20-6-45-60.05 Insurance Reimb.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217	\$ -	
31	20-6-45-60.06 Sale of Transportation Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	20-6-45-60.08 Street Light Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	20-6-45-60.09 ARRA Grant	\$ -	\$ 1,591	\$ -	\$ -	\$ -	\$ -	\$ -	
34	20-6-45-60.10 FEIMA Storm - Reimb	\$ -	\$ 9,689	\$ -	\$ -	\$ -	\$ -	\$ -	
35	subtotal	\$ -	\$ 11,280	\$ -	\$ 7,380	\$ 5,000	\$ 7,462	\$ 5,000	
36									
37	Total Revenue	\$ 2,571,226	\$ 2,549,155	\$ 2,520,283	\$ 2,634,937	\$ 2,565,503	\$ 2,585,209	\$ 2,521,092	-2%
38									
39	20-7-40 Taxes and Misc Expenses								
40	20-7-40-30.00 Depreciation Expense	\$ 102,235	\$ 103,739	\$ 103,000	\$ 98,975	\$ 60,163	\$ 72,649	\$ 66,568	
41	20-7-40-80.01 Other Taxes	\$ 18,000	\$ 20,303	\$ 20,000	\$ 16,833	\$ 20,000	\$ 18,682	\$ 20,000	
42	20-7-40-80.02 Gross Revenue Tax	\$ 11,885	\$ 11,629	\$ 11,567	\$ 11,830	\$ 11,755	\$ 11,837	\$ 11,477	

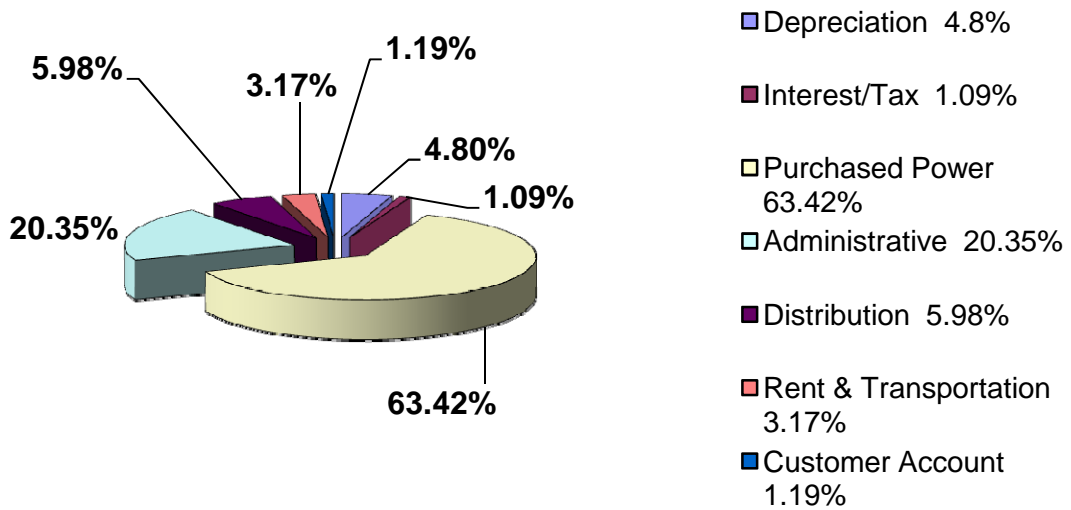
A		I	J	L	M	N	O	P	Q
		2012 Budget	2012 Actuals	2013 Budget	2013 Actuals	2014 Budget	2014 Actuals	2015 proposed	%
		Village of Johnson Electric Department Budget 2015							
1	Account	\$ 11,885	\$ 8,589	\$ 11,567	\$ 11,830	\$ 11,755	\$ 11,805	\$ 11,477	chg
43	20-7-40-80.03 Fuel Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
44	20-7-42-65.00 East Mountain	\$ 144,005	\$ 144,260	\$ 146,135	\$ 139,468	\$ 103,673	\$ 114,973	\$ 109,523	6%
45	subtotal								
46		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	20-7-43 INTEREST EXPENSE								
48	20-7-43-10.00 Interest	\$ 26,383	\$ 26,413	\$ 24,530	\$ 24,941	\$ 22,634	\$ 25,357	\$ 24,562	
49	20-7-43-10.01 Interest on Deposits	\$ 300	\$ 333	\$ 300	\$ 356	\$ 300	\$ 336	\$ 300	
50	20-7-43-10.02 Transco Stock interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51	subtotal	\$ 26,683	\$ 26,746	\$ 24,830	\$ 25,297	\$ 22,934	\$ 25,693	\$ 24,862	8%
52		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	20-7-55 Purchased Power Costs								
54	20-7-55-60.00 Power Purchased	\$ 1,821,668	\$ 1,442,635	\$ 1,635,509	\$ 1,355,084	\$ 1,527,809	\$ 1,235,830	\$ 1,467,327	
55	20-7-55-60.01 Project 10	\$ -	\$ 222,348	\$ -	\$ 245,740	\$ -	\$ 282,208	\$ -	
56	20-7-55-70.00 Other Expenses	\$ -	\$ 351	\$ -	\$ -	\$ -	\$ -	\$ -	
57	subtotal	\$ 1,821,668	\$ 1,665,334	\$ 1,635,509	\$ 1,600,825	\$ 1,527,809	\$ 1,518,037	\$ 1,467,327	-4%
58									
59	20-7-56 Transmission System Maintenance								
60	20-7-56-20.00 Station Expense Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61	20-7-56-20.01 Station Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
62	20-7-56-30.00 Overhead Lines Exp labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
63	20-7-56-30.01 Overhead Lines Expense	\$ -	\$ -	\$ -	\$ -	\$ 2,250	\$ 3,432	\$ 2,250	
64	20-7-57-00.00 Station Equipment Maint. Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
65	20-7-57-00.01 Station Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	
66	20-7-57-10.00 Overhead Lines Maint. Labor	\$ -	\$ -	\$ -	\$ -	\$ 1,738	\$ 19	\$ -	
67	20-7-57-10.01 Overhead Lines Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 2,000	
68	20-7-57-11.00 Trans ROW Trimming Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,522	\$ 2,000	
69	20-7-57-11.01 Trans ROW Trimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	
70	20-7-57-30.99 Trans Maint. Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
71	subtotal	\$ -	\$ -	\$ -	\$ -	\$ 9,988	\$ 8,973	\$ 11,000	10%
72									
73	20-7-58 Operations Engineering & Supervision								
74	20-7-58-00.00 Lab. Ops/Supervision/Eng	\$ 66,050	\$ 61,525	\$ 63,065	\$ 49,964	\$ 55,000	\$ 61,127	\$ 48,643	
75	20-7-58-11.16 Operating Supplies	\$ -	\$ 2,529	\$ -	\$ 3,013	\$ 3,000	\$ 6,038	\$ 3,000	
76	20-7-58-60.00 Labor Meter Expense	\$ 1,046	\$ 130	\$ 1,500	\$ 126	\$ 1,000	\$ 84	\$ 1,200	
77	20-7-58-60.01 Meter Expense Supplies/Materials	\$ 2,000	\$ 1,269	\$ 2,000	\$ 592	\$ 1,000	\$ 472	\$ 1,000	
78	20-7-58-70.00 Labor Customer Installation	\$ 10,250	\$ 6,367	\$ 9,000	\$ 5,157	\$ 6,000	\$ 6,113	\$ 5,000	
79	20-7-58-70.01 Customer Installations Expense	\$ 5,000	\$ 1,526	\$ 5,000	\$ 8,285	\$ 8,000	\$ 5,816	\$ 8,000	
80	20-7-58-70.02 Customer Install Contracted	\$ -	\$ -	\$ -	\$ 2,500	\$ 3,000	\$ 4,168	\$ 5,000	
81	20-7-58-70.10 Mutual aid - Other Utilities	\$ 5,000	\$ 24,122	\$ 10,000	\$ 10,714	\$ 10,000	\$ 9,577	\$ -	
82	20-7-58-80.00 Lab Misc. Dist. Safety & Training	\$ 6,796	\$ 10,542	\$ 11,000	\$ 14,449	\$ 14,000	\$ 11,081	\$ 5,000	

A		I	J	L	M	N	O	P	Q
		2012 Budget	2012 Actuals	2013 Budget	2013 Actuals	2014 Budget	2014 Actuals	2015 proposed	%
		Village of Johnson Electric Department Budget 2015							
1	Account	\$ 96,142	\$ 108,010	\$ 101,565	\$ 94,800	\$ 101,000	\$ 104,478	\$ 76,843	-24%
83	subtotal								
84									
85	20-7-59 Distribution System Maintenance								
86	20-7-59-21.00 Lab. Structures, Equip, Substation	\$ 7,841	\$ 1,840	\$ 8,000	\$ 6,520	\$ 8,000	\$ 8,340	\$ 4,000	
87	20-7-59-21.01 Structures, Equip, Substation	\$ 5,000	\$ 4,714	\$ 5,000	\$ 6,599	\$ 20,000	\$ 9,617	\$ 10,000	
88	20-7-59-21.03 Labor Capital Project Sub.	\$ 10,455	\$ -	\$ 1,904	\$ -	\$ 10,000	\$ -	\$ -	
89	20-7-59-21.04 Substation Maint Contracted	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 400	\$ 5,000	
90	20-7-59-41.00 Labor Maintenance of Line	\$ 21,637	\$ 29,184	\$ 31,000	\$ 27,718	\$ 30,000	\$ 30,160	\$ 10,000	
91	20-7-59-41.01 Maintenance of Lines Supplies	\$ 20,000	\$ 30,806	\$ 30,000	\$ 20,805	\$ 30,000	\$ 32,901	\$ 30,000	
92	20-7-59-41.02 Tree Trimming	\$ 25,000	\$ 45,346	\$ 25,000	\$ 21,597	\$ 20,000	\$ 7,363	\$ 7,500	
93	20-7-59-41.03 Tree trimming Contracted	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 35,441	\$ 25,000	
94	20-7-59-50.00 Labor Maint. of Line Transformers	\$ 6,273	\$ 305	\$ 8,800	\$ 200	\$ 2,500	\$ 395	\$ -	
95	20-7-59-50.01 Maint. Line Transformers	\$ 10,000	\$ 13,005	\$ 15,000	\$ 3,657	\$ 15,000	\$ 10,484	\$ 15,000	
96	20-7-59-60.00 Labor Maint. of St. Light	\$ 3,000	\$ 4,886	\$ 5,000	\$ 2,734	\$ 4,000	\$ 481	\$ 1,000	
97	20-7-59-60.01 Maint. of St. Lighting/Signals	\$ 500	\$ 367	\$ 2,000	\$ 3,686	\$ 5,000	\$ 1,372	\$ 5,000	
98	20-7-59-80.00 Misc. Maintenance of Distribution	\$ 1,500	\$ 4,441	\$ 5,000	\$ 3,101	\$ 5,000	\$ 3,056	\$ 5,000	
99	20-7-59-80.00 Labor Snow Removal	\$ 3,000	\$ 2,169	\$ 3,000	\$ 4,142	\$ 4,000	\$ 3,143	\$ 4,500	
100	subtotal	\$ 114,206	\$ 137,063	\$ 139,704	\$ 100,760	\$ 178,500	\$ 143,152	\$ 122,000	-32%
101									
102	20-7-90 Customer Accounts Operations								
103	20-7-90-20.00 Labor Meter Reading	\$ 6,000	\$ 3,980	\$ 5,000	\$ 6,740	\$ 6,700	\$ 8,486	\$ 8,500	
104	20-7-90-30.00 Lab. Customer Records/Collections	\$ 6,273	\$ 8,225	\$ 7,100	\$ 9,298	\$ 9,000	\$ 11,022	\$ 11,000	
105	20-7-90-40.00 Uncollectible Accounts	\$ 5,000	\$ 5,055	\$ 5,000	\$ 7,310	\$ 7,500	\$ 8,864	\$ 7,500	
106	20-7-90-50.00 Misc. Customer Accts Expense	\$ 500	\$ 61	\$ 500	\$ 51	\$ 150	\$ 158	\$ 150	
107	subtotal	\$ 17,773	\$ 17,321	\$ 17,600	\$ 23,399	\$ 23,350	\$ 28,530	\$ 27,150	16%
108									
109	20-7-92 Administrative and General								
110	20-7-92-00.00 Trustees' Salaries	\$ 1,525	\$ 2,600	\$ 1,525	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	
111	20-7-92-00.02 Auditors Salaries	\$ 200	\$ 205	\$ 225	\$ 64	\$ 225	\$ -	\$ 2,250	
112	20-7-92-00.03 Administrative Salaries	\$ 89,561	\$ 84,227	\$ 91,358	\$ 87,950	\$ 78,443	\$ 85,579	\$ 80,014	
113	20-7-92-00.04 Stores Expense	\$ 3,500	\$ 2,592	\$ 3,000	\$ 9,897	\$ 10,000	\$ 21,090	\$ 9,000	
114	20-7-92-10.00 Office Expense	\$ 25,000	\$ 31,113	\$ 30,000	\$ 27,605	\$ 30,000	\$ 28,797	\$ 30,000	
115	20-7-92-30.00 Outside Services	\$ 10,000	\$ 7,455	\$ 15,000	\$ 11,397	\$ 20,000	\$ 13,687	\$ 110,000	
116	20-7-92-30.01 Safety Training & Education	\$ 12,000	\$ 10,805	\$ 12,000	\$ 12,780	\$ 12,000	\$ 3,159	\$ 3,500	
117	20-7-92-30.02 Legislative Representation	\$ 800	\$ 1,608	\$ 1,200	\$ 1,212	\$ 1,500	\$ 2,005	\$ 1,800	
118	20-7-92-30.03 Lobbying	\$ 100	\$ 166	\$ 200	\$ 385	\$ 350	\$ 161	\$ 350	
119	20-7-92-30.04 Municipal Utility Restruct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120	20-7-92-30.05 VPPSA Fees	\$ 36,219	\$ 35,203	\$ 36,673	\$ 30,014	\$ 36,998	\$ 31,105	\$ 39,460	
121	20-7-92-40.00 Insurance	\$ 16,314	\$ 15,546	\$ 23,440	\$ 24,187	\$ 27,534	\$ 28,985	\$ 25,008	
122	20-7-92-60.00 Employee Benefits	\$ 1,000	\$ 1,268	\$ 1,000	\$ 914	\$ 1,000	\$ 1,167	\$ 1,000	

ELECTRIC DETAIL OF 2014 REVENUES



ELECTRIC DETAIL of 2014 EXPENSES



ELECTRIC DEPARTMENT

TREASURER'S REPORT

Balance on Hand, January 1, 2014

Union Bank Cash Account	66,493.27
Union Bank Money Market	185,521.46
TD Bank - CD	143,255.34
TD Bank - Money Market	<u>529.20</u>

395,799.27

Receipts:

Energy Sales & Sales Tax	2,543,493.20
Meter Deposit	15,538.00
Interest Earned	1,368.38
Sale of Transformers	3,255.00
Merchandise Sales	25,953.00
Dividend Income	35,712.54
LCSF Settlement	55,031.28
Mutual Aid	17,073.26
Line Extension Application Fees	250.00
Fairpoint	18,275.00
Miscellaneous Reimbursements	270.64
VLCT Logging Grant	300.00
Vt Energy Efficiency Utility	231.10
Insurance Reimbursement	875.27
Wesco	200.50
Account Overpayment	158.23
Pole Attachment Income	326.50
Vt. Transco	2,254.28
Community National Bank	<u>270,128.00</u>

2,990,694.18

3,386,493.45

Expenditures:

Capital Accounts:

20-1-00-10.82	WIP - RTE 100C North	134.04
20-1-00-10.83	WIP - Rte 15 & 100C	201.06
20-1-00-10.84	WIP - Pearl/School	325.54
20-1-00-10.85	WIP - Substation Interconnect	315,074.39
20-1-00-36.21	New Substation	7.28
20-1-00-36.50	Overhead Conductors & Dev.	54.26
20-1-00-36.81	Padmount Transformers	54.26
20-1-00-36.91	Engineering Services	4,321.14
20-1-00-39.10	Office Furniture & Equipment	63.59
20-1-00-39.20	Transportation Equipment	2,597.19
20-1-00-39.40	Tools, Shop & Garage Equipment	357.29
20-1-00-39.80	Miscellaneous Equipment	7,068.60
20-1-00-39.90	Other Tangible Equipment	6,869.00

20-2-00-23.21	Accounts Payable Trade	12,730.74
20-2-00-23.22	Accounts Payable Energy	110,595.33
20-2-00-23.50	Meter Deposits	2,537.34
20-2-00-23.60	Account Payable Gross Receipts Tax	11,829.98
20-2-00-23.61	Account Payable Sales Tax	28,824.65
20-2-00-23.62	Account Payable EEU	130,932.00
20-2-00-24.20	Vt Bond Bank	30,000.00
20-2-00-24.30	Union Bank - Truck Note	15,757.64
20-2-00-24.40	Community National Bank	<u>34,918.40</u>

715,253.72

Operating Accounts:

20-7-40-80.01	Other Taxes	18,681.91
20-7-40-80.02	Gross Revenue Tax	36.90
20-7-40-80.03	Fuel Gross Receipts Tax	8,934.25
20-7-43-10.00	Interest	25,387.06
20-7-55-50.00	Power Purchased	1,127,176.77
20-7-55-50.01	Project 10 - Power Purchased	282,207.76
20-7-57-00.01	Station Equipment Maintenance	18.72
20-7-58-00.00	Operation Supervision Labor	61,127.46
20-7-58-11.16	Safety/Operating Supplies	4,984.03
20-7-58-60.00	Meter Expense Labor	84.00
20-7-58-60.01	Meter Expense - Materials	369.25
20-7-58-70.00	Customer Installation - Labor	6,113.11
20-7-58-70.01	Customer Installation - Materials	4,307.89
20-7-58-70.10	Mutual Aid - Other Utilities	9,577.42
20-7-58-80.00	Misc. Distribution - Labor	11,081.33
20-7-59-21.00	Structures, Equipment Labor	8,340.41
20-7-59-21.01	Structures, Equipment Materials	9,616.72
20-7-59-21.04	Substation Contracted	400.00
20-7-59-41.00	Maintenance of Lines Labor	30,159.56
20-7-59-41.01	Maintenance of Lines Materials	32,900.68
20-7-59-41.02	Tree Trimming Labor	7,362.90
20-7-59-41.03	Tree Trimming - Contracted	35,441.00
20-7-59-50.00	Maint. of Line Transformers Labor	394.88
20-7-59-50.01	Maint. of Line Transformers Materials	10,483.75
20-7-59-60.00	Maintenance of St. Lights Labor	481.24
20-7-59-60.01	Maintenance of St. Lights Materials	1,371.56
20-7-59-80.00	Misc. Maintenance of Distribution	3,055.59
20-7-59-80.00	Snow Removal	3,143.43
20-7-90-20.00	Meter Reading	8,486.03
20-7-90-30.00	Customer Records & Collections	11,022.27
20-7-90-50.00	Misc. Customer Accounts	158.23
20-7-92-00.00	Trustees Salaries	2,600.00
20-7-92-00.03	Administrative Salaries	85,579.21
20-7-92-00.04	Stores Expense	21,089.84
20-7-92-10.00	Office Expense	27,786.81
20-7-92-30.00	Outside Services	13,687.09
20-7-92-30.01	Safety Training & Education	3,638.13

20-7-92-30.02	Legislative Representation	2,005.26	
20-7-92-30.03	Lobbying	161.33	
20-7-92-30.05	VPPSA Fees	29,396.40	
20-7-92-40.00	Insurance Expense	28,985.36	
20-7-92-60.00	Employee Benefits	1,167.32	
20-7-92-60.01	Health Insurance	44,411.81	
20-7-92-60.02	Sick Vacation Holiday	51,724.65	
20-7-92-60.03	Unemployment	1,723.00	
20-7-92-60.04	Retirement	17,311.12	
20-7-62-60.05	Social Security Match	26,346.66	
20-7-92-60.06	Uniforms	11,093.47	
20-7-93-02.00	Misc. Administrative Expense	3,132.90	
20-7-93-10.00	Rents	52,475.85	
20-7-93-30.00	Transportations Fuels & Oils	<u>18,097.53</u>	
			2,165,319.85
			2,880,573.57

Total Funds Available	3,386,493.45
Total Expenditures	<u>2,880,573.57</u>

Total on hand	505,919.88
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Balance on Hand 12-31-2014:

Union Bank Cash Account	175,606.92
Union Bank Money Market	185,910.62
TD Bank - CD	143,872.55
TD Bank - Money Market	<u>529.79</u>

Total on hand	505,919.88
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Johnson Fire Department Report 2014

The Fire Department experienced another busy year. I want to commend all the members for consistently providing a professional service to our community. Their commitment extends beyond answering emergency calls and continues to the numerous trainings and work details.

We have purchased and put into service our new Tanker. It is a 2014 International with an E-One manufactured body, carrying 3000 gallons of water, along with various tools and hoses. The replacement project stayed within budget. We advertised and sold our old truck, placing the proceeds from that sale into the Capital Truck plan, providing a small unexpected increase to that account balance. This will better position us for future truck replacements.

The Tools & Equipment reserve fund implemented last year remains on schedule. Funding has remained consistent with the plan, and next year, 2016, will be our first tool purchase, replacing our thermal imager. This equipment is an essential interior operations tool for fire suppression, and life safety. We will be replacing our 18 year old imager with one of equal capabilities, while taking advantage of modern technology and safety detection options.

Our yearly operations budget planning is complete. We have slight increases to our payroll, due to the minimum wage adjustment, as well as the planned inflationary growth of the reserve funds. We experienced a small decrease in our insurance costs, made a few line item cuts, and summoned a 2% increase to our contracted income sources. This formula creates a small surplus, and as directed by the Board of Trustee's, is applied as a 0.6% reduction to the Village taxpayers.

The Johnson Fire Department responded to 136 alarms last year. The calls were:

structure fires	10	wilderness rescue	5
chimney fires	12	medical assist	5
wildland fires	4	automatic alarms	34
vehicle fires	3	mutual aid	9
carbon monoxide	10	vehicle accidents	18
hazardous materials	4	other	18
water rescue	4		

We greatly appreciate the community support. We want to thank landowners Douglas & Vianna Bennett for allowing installation of a dry hydrant on Willow Crossing. That improvement was possible through a combination of the VACD Rural Fire Protection Grant Program, and volunteer labor, completing it with no out of pocket expenses.

Respectfully,

Arjay West, Fire Chief

Fire Department Roster

Chief	Arjay West	
Asst. Chief	Daryl West	
Asst. Chief	Peter Dodge	
Captain	Craig Carpenter	
Lieutenant	Steve Droney	
2 nd Lieutenant	Gidget Dolan-Dodge	
Members	Gary Underwood	Andrew David
	David Goddette	Troy Charette
	Will Jennison	Brian Boyden
	Travis Smith	Patrick Start
	Tim Sargent	Dylan Jennison
	Kevin Maxfield	Ben Carpenter
	Dan Wescom	Corey Davis
	Jim Davis	Anthony Nadeau
	Gordy Smith	Michael Maxfield
	Richard Johnson	
	Calvin Wescom	
Jr. Members	Jesse Boyden	
	Jonathan Maxfield	

Auxiliary Members

Nancy Goddette	Nikki Carpenter
Veronica Charette	Andrea Sargent
Jessyca West	Sue Wescom
Michelle Boyden	Dedra Dolan

2014 TAX ACCOUNT

GRAND LIST

Real Estate Grand List \$594,657.00

TAX ASSESSED

Real Estate (\$594657.00 x .1970) 117,147.62

TREASURER'S ACCOUNT

Tax Adjustment 249.99
Received on Property Taxes 104,180.68

Tax Collector 13,216.93

CHARGED TO COLLECTOR

Property Taxes 13,216.93
Penalty 1,017.50
Collectors Cost 378.00
14,612.43

Credit to Collector's Account 12,049.69
Penalty Adjustment 0.00
Cost Adjustment 0.00
12,049.69

Balance of 2014 Taxes on Collector's Books 2,562.74

2014 Delinquent Taxes 2,295.14
Penalty 183.60
Collectors Cost 84.00
2,562.74

VILLAGE OF JOHNSON DELINQUENT TAXES AS OF 12/31/14

2008 VILLAGE TAXES

NAME	PARCEL #	TAX	PENALTY	OTHER	TOTAL
HARVEY, KENNETH A.	600-211	\$660.57	\$52.85	\$0.00	\$713.42
		\$660.57	\$52.85	\$0.00	\$713.42

2009 VILLAGE TAXES

NAME	PARCEL #	TAX	PENALTY	OTHER	TOTAL
PIEZANO'S PIZZERIA	900-440	\$51.89	\$4.15	\$2.80	\$58.84
		\$51.89	\$4.15	\$2.80	\$58.84

2012 VILLAGE TAXES

NAME	PARCEL #	TAX	PENALTY	OTHER	TOTAL
BOLIO, DONNA ESTATE OF	134-010	\$23.64	\$1.89	\$2.95	\$28.48
		\$23.64	\$1.89	\$2.95	\$28.48

2013 VILLAGE TAXES

NAME	PARCEL #	TAX	PENALTY	OTHER	TOTAL
BOLIO, DONNA ESTATE OF	134-010	\$25.50	\$2.04	\$3.10	\$30.64
FLOOD, CAROL ANN	604-250	\$15.07	\$1.21	\$3.10	\$19.38
JEWETT, DONNA & RICHARD	520-010	\$358.69	\$28.70	\$3.10	\$390.49
SCOTT, FAY & BONITA	134-080	\$150.20	\$12.02	\$3.10	\$165.32
WILCOX, LORI D. & MARK	615-047	\$26.99	\$2.16	\$3.10	\$32.25
WILCOX, MARK II	615-051	\$27.99	\$2.24	\$3.10	\$33.33
		\$604.44	\$48.37	\$18.60	\$671.41

2014 VILLAGE TAXES

NAME	PARCEL #	TAX	PENALTY	OTHER	TOTAL
ASHLINE, DONALD JR.	619-049	\$47.08	\$3.77	\$6.00	\$56.85
DINSMORE, SARAH & MICHAEL	135-020	\$81.36	\$6.51	\$6.00	\$93.87
FLOOD, CAROL A.	604-250	\$17.93	\$1.43	\$6.00	\$25.36
JEWETT, DONNA & RICHARD	520-010	\$426.70	\$34.14	\$6.00	\$466.84
JONES, JESSICA	134-010	\$30.34	\$2.43	\$6.00	\$38.77
KOVAL, VALERIE	500-257	\$89.64	\$7.17	\$6.00	\$102.81
MALONE-RISING, DOROTHY	600-164	\$311.65	\$24.93	\$6.00	\$342.58
MERCHANT, GARY JR. & STACEY	625-054	\$147.36	\$11.79	\$6.00	\$165.15
MORAN, MATT	615-090	\$17.34	\$1.39	\$6.00	\$24.73
PERRY, BRUCE	600-104	\$224.78	\$17.98	\$6.00	\$248.76 **
TOMLINSON, JAMES & LAURA	200-010	\$277.18	\$22.17	\$6.00	\$305.35 **
WALLACE, DENNIS & BECKY	520-019	\$256.49	\$20.52	\$6.00	\$283.01 **
WESCOM, DANIEL B. & MARY	134-020	\$93.18	\$7.45	\$6.00	\$106.63
WESCOM, WAYNE ET AL	600-206	\$262.80	\$21.02	\$6.00	\$289.82 **
WILCOX, LORI D. & MARK	615-047	\$7.81	\$0.62	\$0.00	\$8.43
WILCOX, MARK II	615-051	\$3.50	\$0.28	\$0.00	\$3.78
		\$2,295.14	\$183.60	\$84.00	\$2,562.74

TOTAL ALL DELINQUENT TAXES

\$3,635.68 \$290.86 \$108.35 \$4,034.89

** Paid by 3-12-2015

VILLAGE OF JOHNSON
VILLAGE CLERK'S OFFICE
P.O. Box 603
Johnson, Vt 05656

Please Bring this Report to the Village Meeting