

ANNUAL
REPORT
OF THE
VILLAGE OFFICERS



VILLAGE OF
JOHNSON, VERMONT
FOR THE YEAR ENDING
DECEMBER 31, 2013

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VILLAGE REPORT DEDICATION

This year's report is dedicated to two ideas; that a community could come together to address the loss of an important downtown anchor business and "Shop Local". The first resulted in a two year collaborative process involving public sector governmental resources and private sector business people, culminating in a significantly improved new grocery. Funds from repayment of a town sponsored \$500,000.00 CDBG loan, will eventually become a town revolving loan fund, available for loans to other local businesses. This will be a great tool. A loan of \$100,000.00 was also made from the Village CIG revolving loan fund.

With the three year anniversary of the April 27th flooding that caused the former Grand Union store to close it's doors, it is a good time to reflect on the value of having Sterling Market, and to recognize that the efforts it took to bring a store back to life in this location is not enough to guarantee it's success. Getting it here was only the first step; making sure the store is successful requires the support of the community and we should not take for granted that it will be there when it is convenient for us.

The second idea applies to Sterling Market and all of our businesses. The store is a small independent grocery and very community oriented. The owner wants a successful store, but revenues are not where they need to be to insure that success. If you have not yet shopped at the store, please take a look and consider spending at least some of your dollars here in Johnson. A little bit more community support will make a real difference. The owner has stated that even if the existing customer base spent a couple dollars more per week, it would provide the needed margin for success.

Johnson has many other fine businesses as well, and they also need our support to thrive and grow. While the village and town have focused a lot of time, energy and resources to the recovery of a critical "anchor" business, it is important to recognize our other businesses and to ask everyone to employ the motto, "Shop Local"! We all work hard for our money and have to spend it wisely. It is easy to say, "It won't matter if I don't shop here", but it does matter. If we don't who will? If we don't support our local businesses, they cannot survive and our community becomes poorer for their absence.

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, 2013.

Respectfully Submitted

JO-ANN BENFORD
KIM DUNKLEY
KIM MARBLE

JOHNSON VILLAGE OFFICERS 2013

| | |
|-------------------|-------------------------|
| President: | |
| Eric Osgood | Term Expires April 2014 |
| Clerk: | |
| Rosemary Audibert | Term Expires April 2014 |
| Treasurer: | |
| Rosemary Audibert | Term Expires April 2014 |
| Trustees: | |
| George Pearlman | Term Expires April 2014 |
| Gordon Smith | Term Expires April 2014 |
| Ellis O'Hear | Term Expires April 2015 |
| Chris Parker | Term Expires April 2015 |
| Walter Pomroy | Term Expires April 2016 |
| Auditors: | |
| Kim Marble | Term Expires April 2014 |
| Kim Dunkley | Term Expires April 2015 |
| JoAnn Benford | Term Expires April 2016 |

APPOINTMENTS

| | |
|--|-------------------------|
| Tax Collector: | |
| Rosemary Audibert | Term Expires April 2014 |
| Water & Light Commissioner: | |
| Duncan Hastings | Term Expires April 2014 |
| Wastewater Treatment Facility Operator | |
| Tom Elwood | Term Expires April 2014 |
| Assistant Clerk & Treasurer: | |
| Jan Perkins | Term Expires April 2014 |
| Emergency Services: | |
| Fire and Police | Tel. 911 |
| Ambulance | 635-8900 |

VILLAGE EMPLOYEES

| | |
|-------------------|---|
| Steven Towne | Public Works Superintendent |
| Clifton Hill | Lineworker |
| Nathaniel Brigham | Lineworker |
| Timothy Percy | Apprentice 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 1st, 2014

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 1st, 2014 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, 2013 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 (2017).
 - b. One Trustee for a term ending in two years (2016).
- 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 (2017).
- 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. Will voters authorize 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 Fire Department Tanker Truck, with re-payment of financing costs payable from the Fire Department Large Equipment Capital Reserve Fund, and

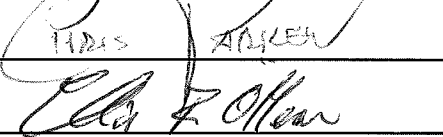
with final loan costs reduced by grant proceeds (if any) and proceeds from the sale of the existing Tanker Truck, said borrowing to be executed after December 31st, 2014?


Article 11. Will the voters authorize the Trustees to borrow a sum of money not to exceed \$270,128.00 (plus closing costs if any) for a period not to exceed five years, for the purpose of purchasing a 15% ownership interest in the Morrisville Water & Light Department 34.5kV Transmission System, and consistent with terms and conditions of the Vermont Public Service Board Certificate of Public Good approval authorizing said purchase and financing, as issued in Docket 8186?

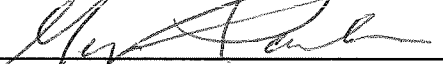
Article 12. To do such other business as may properly be brought before this meeting.

Dated at Johnson this 26th day of February 2014



TIDUS TANKER


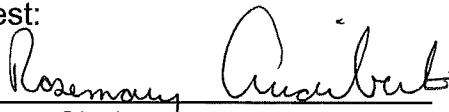




Trustees, Village of Johnson

Johnson, Vermont, Village Clerk's Office, February 27, 2014 at 8:00 o'clock in the morning received the foregoing warning and the same was duly recorded.

Attest:



Village Clerk

RESUME OF VILLAGE ANNUAL MEETING

April 9, 2013

- Article 1. Eric Osgood elected President. Rosemary Audibert elected clerk.
- Article 2. Auditors' Annual Report accepted as written.
- Article 3. Walter Pomroy elected Trustee for three years. Chris Parker elected for two years.
- Article 4. Rosemary Audibert elected Treasurer for one year.
- Article 5. JoAnn Benford 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 \$455,422.00 with an estimated amount to be raised by taxes of \$97,854.00
- Article 10. Voters authorized the Trustees to borrow a sum of money not to exceed \$6,650.00 for a period not to exceed five years for the Village's share of the backhoe purchase with the Town of Johnson.
- Article 11. Voters authorized the Trustees to borrow a sum of money not be exceed \$26,000.00 for a period not to exceed five years for the purchase of a new pick-up truck.
- Article 12. Other business discussion included abandoned properties, maintenance of the grass strips created by the Main Street Project, maintenance of community gardens, plowing around the bump outs on Main Street, vehicle efficiency, blinking light at the corner of Railroad and Main Street.

Meeting adjourned at 8:05 p.m.

VILLAGE TRUSTEE REPORT 2014

First, I want again to thank all who made the new Sterling Market a reality. The store is part of our downtown that we all can be proud of. I want to emphasize that for every dollar we spend in the village, whether at the Sterling Market or the other three mini-marts, the jobs stay in Johnson. The trustees made a \$100,000 low interest loan available from CDIG to Mike Comeau to help make the new store more financially feasible. The trustees want to promote the phrase, "Buy Locally".

This past year has created some controversial issues. First is the health care insurance. I want to thank the other trustees and all the employees for their patience as we all tried to wade through this new Vermont Healthcare. It has been very challenging and confusing for everyone. I want to give special thanks to Duncan for helping all of us proceed through this, and give us all the information as it became available.

Second, the concept, "Form Based Zoning" has generated a lot of discussion from the village residents and differences of opinions from the board members. I want to thank the Select board for putting the \$15,000 article in their town meeting to see what direction the majority of voters wanted to go. The majority of the voters at Town meeting voted to authorize the Select board to spend up to \$15,000 to hire a consultant to proceed with the process. There will be another vote in about one year to see if the voters want to take the next step or not. The trustees did not put this in the village report because, financially, we cannot afford it.

This year's budget unfortunately has a significant increase. When the dollar amount goes from \$97,000 to \$117,000, with a small budget, the percentage is high, 19%. The \$20,000 increase has an effect on a \$100,000 house of \$32.36 for the year.

As I stated in last year's report, tax increases were on the horizon with all these new improvements over the past several years. They are here now. There are several factors for tax increases this year. In years past, we used cash on hand to reduce tax increases, but that cash has been depleted. We need to replace the roof on the Town/Village municipal building. Another project that has raised taxes is the installation of the three crosswalks on Main Street. They are breaking apart and causing significant bumps. I wish as I write this letter that I could tell you we have a plan to replace them. Only speaking for myself, I think they should be dug out and be replaced with pavement with white lettering. Then in 2017, when the Agency of Transportation grinds Main Street, a permanent solution would be made. As it stands now, we are waiting to hear from the contractor that installed the crosswalks to see how they can be repaired. Then a decision will be made. If you want the crosswalks removed, speak to one of your trustees. If you would like to see them repaired, also let us know. Let's not put more money on a dead horse.

In front of the old fire station at Chris Parker's entrance, there is a large water pool from the sidewalk to the center line that has no where to go. Vehicles

are splashing pedestrians. The Pearl Street Project and the Main Street Project did not connect properly. A storm drain will be installed to divert the water from there to another catch basin 50 feet away.

In Year 2015 there will be another project on School Street, next to the elementary school and College Hill to replace and install new sidewalks, crosswalks and retaining walls. The crosswalks will not be brick. This project is costing us \$12,085 out of this year's budget for the village 20% match to complete. We have been putting money away for several years to complete this project. That amount is \$72,500. After this project is complete, I hope the trustees will take a hard look at any new projects and evaluate what the increase in taxes will be as to the benefits. I believe we have reached a point that we should concentrate on maintaining our present infra-structure. If we don't, in my opinion, our taxes will escalate out of control. In years past we used some of the 10 cent on grand list for matching 20% of our share of these grants. I believe we need to start putting this money back into our regular operating budget to help offset future tax increases.

Article 10 in the warning is to purchase a new fire truck tanker, which is 23 years old. It is important to note that because the Fire Department has a large capital equipment fund in place, this article will not raise village taxes. Refer to the fire department report by Chief Arjay West for more details. It should also be noted that the fire department operating budget is level funded.

The trustees are pleased to have Article 11 ready for the village meeting. It will save village electric ratepayers significant money for transmission costs. Duncan and Steve Towne have further details in their reports. As a trustee, I urge the support and passage of these two articles.

As noted each year, but not taken for granted, the trustees appreciate all the village employees for their work and how small government and local control is the best way to proceed.

Respectfully submitted,

Gordy Smith- Village Trustee Chair

MUNICIPAL MANAGER'S REPORT

Greetings; 2013 was the first year since I was hired that either the town or the village have not had a major project under construction. That has seemed good to me!

That doesn't mean we have not been busy. The Village signed a Purchase and Sales Agreement with Morrisville Water & Light to buy a 15% share of their transmission system, which will provide VOJW&L with a "direct tie" to the VELCO 115 kV transmissions system. We have executed a Joint Ownership Agreement with MW&L and applied for and received a Certificate of Public Good from the Public Service Board for the purchase and financing the same.

At present, we pay GMP "wheeling fees" of app. \$70,000.00/yr. for sub-transmission services, which are predicted to increase to app. \$99,000.00 in five years. Being a joint owner with MW&L allows us to avoid paying wheeling fees and reduces our costs significantly. Voters are being asked to authorize the Trustees to borrow \$270,128.00 for a period not to exceed five years to make the purchase. 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. We hope you will support Article 11.

Article 10 seeks authority to borrow up to \$216,000.00 for the purchase of a new Fire Dept. Tanker truck for a period not to exceed five years. Repayment of the loan will come from the F.D. Large Equipment Capital Reserve Fund and therefore will not require an increase in taxes. While the loan will not be executed until 2015, the Board seeks authority to borrow now, so that the loan can be executed early in 2015.

At the request of the Trustees, the Fire Department has also developed a Small Equipment Capital Budget, which is a plan for the systematic replacement of small equipment over time, and budgets those costs annually, into a reserve fund. I believe the Fire Department has done a comprehensive job in developing this plan.

A huge amount of time and energy was spent over the past two years to attract a new grocery store operator. The store has opened and that is a great community accomplishment. As stated in the Dedication, we cannot take this effort for granted.

Planning and permitting continues on the School St./College Hill Pedestrian Improvement Project, which we expect 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 2014 proposed General Budget is down from 2013 by 7.6%. The decrease is due to the inclusion of various grant funded project expenses in the budget. The amount to be raised by taxes, however, is up from \$97,854.00 to \$117,010.00. The majority of increase can be attributed to storm drain work on Pearl St, crosswalk repairs and increases in general insurances. The Trustees worked hard to keep the operating budgets as low as possible. As proposed, the budget requires an estimated tax rate of \$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. All these budgets have been kept as close to level funded as possible. The Waste Water System budget is showing an operating loss 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 16 years old and the 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 4 years, the major loan will have been paid off, which would provide the capacity to make the needed improvements without affecting rates.

We have concerns over regulation coming our way which could require expensive system improvements to further reduce the levels of phosphorus discharged by the WWTF. We currently hovering around levels being proposed, it depends on how the regulations are written whether or not we would be in compliance. It should be noted that WWTF phosphorus loading accounts for app. 3% of the total, but it appears we are being targeted as a primary culprit.

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 in 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 and Chief Operator Tom Elwood and Steve Edgerly worked very hard over the past year and deserve a hearty thank you. Tom Horner was also utilized in snow removal and power line trimming and clearing.

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

SUPERINTENDENT'S REPORT

I would like to start out and take a moment to thank all the Village Staff for their contributions to ensure the integrity of the Village infrastructure. The ongoing cooperative efforts working with the Town Employees have been a win / win for both the Village and Town. I must thank Steve Smith and his crew from the Town Highway Department for their ongoing assistance in these endeavors. I would like to extend my appreciation to all the folks in the municipal office for their work to provide service to our community.

ELECTRIC DEPARTMENT

I am happy to report we suffered only very minor power interruptions with the Electric Department during the year and we attained our outage incident goal set by the Public Service Department again in 2013. We suffered a couple minor interruptions during the ice storm and ended up assisting a couple different neighboring electric utilities with their restoration efforts. We were a lot luckier than some of our neighbors in Southern New England as bad storms have been relentless down there.

We continue to work on the Village/Town Electric Distribution System with several upgrades to the existing poles and line infrastructure. We are replacing poles that have reached the end of their useful life and putting in larger poles in preparation for an eventual voltage conversion that will improve system reliability. We are focusing our efforts on solving voltage quality issues by replacing and upgrading parts of the distribution system, targeting the areas of greatest need. We have improved reliability by upgrading our SCADA system which includes system monitoring and the ability to remotely operate switchgear which will reduce outage duration times and ensure safety to the employees as they need not manually operate these switch & tie points. We continue to add equipment to the SCADA System to improve monitoring of the system.

Tree trimming is ongoing and we will continue to manage vegetation throughout the system to improve reliability. We were able to avoid any major damage from the harsh spring winds & wet snow storm events and will stay vigilant with the trimming efforts. This effort helps to reduce the interruptions in electric service to all our customers. If we come knocking on your door looking for permission to trim or cut a tree, please think about being without power from the damage done by the tree prior to denying R.O.W. tree trimming.

Our ongoing safety meetings through NEPPA (Northeast Public Power Association) along with VLCT, have helped keep the Village Departments on track with the latest and ever changing OSHA training regulations and requirements and keep the staff working safe.

WATER DEPARTMENT

With no major changes this year in the water system, we have had time to invest in maintenance of the system. We continue to work on leak detection on the Village water system and I can say that the due diligence of the operations staff, along with some help from Vermont Rural Water, have dropped and maintained our losses way below the National Average.

OPERATIONS DEPARTMENT

With the robust winter snows, snow removal has been trickier this year. We have been working in a cooperative effort with The Agency of Transportation and the Town Highway Department. The State continues to be pleased with our ongoing & expeditious clean-up of the snow from the Main Street Corridor without snarling traffic. Please know that the snow-removal

process takes in the sidewalk and the parking lanes. This doesn't include the aprons and steps of the businesses located along Main Street. We ask that residents not fill the sidewalks (once plowed) with snow from their driveways.

I will say that we received a few complaints on the snow removal from Main Street and I am at a loss to figure out why. I have driven through a number of communities and find the condition of their downtown areas after a storm, pale in comparison to the Village of Johnson. I would like to remind all of you that during the day while cars are parked on Main Street and in the municipal lots, it is nearly impossible to do much plowing of these areas. We do try to work during the heavy snow events to eliminate parking issues in the parking lots and on Main Street but again, things are pretty tight during the day and this is not always possible.

We are trying to balance the needs of the pedestrians, business owners and residents. It is pretty tight on Main Street and we have quite the task, especially now with the impediments of trees, trash cans, street lights, curbs, bump outs, etc. Plowing of all this, as well as allowing traffic to flow, can be a little challenging.

The street sweeping and catch basin cleaning will commence once the winter snows are through.

SEWER DEPARTMENT

The Wastewater Facility has operated to its highest efficiency and we are now on track with regular maintenance.

We will again utilize a camera this year through Vermont Rural Water to check our system for deficiencies and other sources of infiltration. Storm water infiltration increases costs due to the increase flow having to be processed at the Wastewater Plant. We have a joint effort purchase in the works for a Jetter / Vactor Trailer, which we will house here in Johnson that will allow us to reduce clean out line blockages.

We are looking to obtain some more grant money to obtain new equipment and institute even more efficiency improvements, both in the plant operation and within the collection system.

CLOSING THOUGHTS

The Village continues to improve the utility infrastructure and upgrades to the water, sewer, street scape, sidewalks and electric lines. Now that the Main Street Project is completed, it can be enjoyed by all. Please support your local Merchants as they are vital to the Community.

My goal as your Public Works Superintendent is to continue to do project and day to day maintenance work as efficiently and economically as possible. Please feel free to talk to me about any issues you may have and I will do my best to address them. Please have a safe and enjoyable 2014.

STEVEN TOWNE
SUPERINTENDENT OF PUBLIC WORKS

Community & Economic Development Coordinator's Report

My work typically falls into three areas. I write grant applications, manage projects, and assist local organizations with achieving their goals for the betterment of the community. Below is the list of projects I have been involved in last year.

PROJECT MANAGEMENT AND GRANT WRITING

Grocery Store

In 2013, the Town was awarded a \$509,000 grant to assist with the reopening of a grocery store in our downtown. The Agency of Commerce and Community Development awarded the grant to the Town and the Town loaned the funds to Johnson Market LLC to purchase grocery store equipment. When the loan is paid back, the Town will be able to establish a local revolving loan fund and support other Johnson projects.

Trailhead Building at Old Mill Park

The Town obtained a grant to build a trailhead facility at the Old Mill Park. The trailhead will consist of a shelter, an information kiosk, a water fountain, and a port-o-let. The purpose of the trailhead is to create a safe and attractive access point to the Lamoille Valley Rail Trail and provide information about Johnson to LVRT visitors. This project is possible thanks to the Vermont Recreational Trails Program. The construction began last fall. The public works crew cleared the site and stubbed out the water and sewer lines for the trailhead building. The work will resume in the spring.

Pedestrian Improvements around Johnson Elementary

Through a grant provided by the Vermont Agency of Transportation, the Village developed a conceptual plan to extend the network of sidewalks on School Street and College Hill Road. The new sidewalks will wrap around the elementary school yard and eliminate the gap between the existing sidewalks on School Street and College Hill Road. Currently, the project is still in design and the construction is not anticipated until 2015.

Old Mill Park Trail

Thanks to yet another grant awarded by the Vermont Recreational Trails grant program, the Town will be able to rebuild the path straddling the perimeter of the Old Mill Park. The path was built 17 years ago and is in need of upgrades and improvements. The proposal is to widen the path to 5 feet and surface it with stay mat.

Municipal Web Page Redesign

Rosemary, Duncan, Susan and I have been working with the Snelling Center for Government to redevelop the municipal web page. Our goal is to create a page that will be both informative and easy to orient it. We anticipate that the new site will be online in the spring.

WORKING WITH COMMUNITY GROUPS

Over the course of the last year, I have assisted several community groups in implementing their projects. In partnership with Johnson Works, a free public internet zone was launched in our downtown. Also, a new web page that promotes Johnson's businesses and destinations of interest was developed. Please check it out and spread the word! <http://johnsonconnect.net/>

In another project, the Village partnered with the Vermont Studio Center to become a fiscal sponsor for the Studio Center's grant application to the Vermont Community Development Program to bring the Red Mill building to full compliance with ADA standards. The project included the purchase and installation of a three stop lift unit, lowering of the food and beverage line, establishment of an ADA parking spot, improvement of lighting, and redesign of bathrooms. The project was completed last year.

Last but not least, Johnson has a new group of volunteers dedicated to the promotion of the Lamoille Valley Rail Trail. The Johnson Rail Trail Committee meets every first Monday of the month at the municipal building. Folks interested in the Rail Trail, and the promotion of this soon-to-be all season recreational destination are welcome to join the group.

Lea Kilvadyova
Community & Economic Development Coordinator

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 7, 2014

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, 2013.

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, 2014 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, 2013

| ASSETS | General Fund | Community Improvement Fund | Total |
|--|--------------------------|----------------------------------|--------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| Cash and cash equivalents: | | | |
| Unrestricted | \$ 65,809 | \$ 64,143 | \$ 129,952 |
| Restricted | 94,970 | - | 94,970 |
| Receivables: | | | |
| Services | 1,520 | - | 1,520 |
| Taxes | 3,682 | - | 3,682 |
| Other governments | 411 | - | 411 |
| Notes | - | 158,925 | 158,925 |
| Due from other funds | - | 12,016 | 12,016 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total assets | <u>\$ 166,392</u> | <u>\$ 235,084</u> | <u>\$ 401,476</u> |
| LIABILITIES AND FUND EQUITY | | | |
| Liabilities | | | |
| Accounts payable | \$ 2,371 | \$ - | \$ 2,371 |
| Due to other funds | 11,328 | - | 11,328 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total liabilities | <u>13,699</u> | <u>-</u> | <u>13,699</u> |
| Fund Equity | | | |
| Fund balances: | | | |
| Nonspendable | - | 158,925 | 158,925 |
| Restricted | 18,468 | - | 18,468 |
| Committed | 124,703 | - | 124,703 |
| Assigned | 6,300 | - | 6,300 |
| Unassigned | 3,222 | 76,159 | 79,381 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total fund equity | <u>152,693</u> | <u>235,084</u> | <u>387,777</u> |
| | <u> </u> | <u> </u> | <u> </u> |
| Total liabilities and fund equity | <u>\$ 166,392</u> | <u>\$ 235,084</u> | <u>\$ 401,476</u> |

VILLAGE OF JOHNSON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Governmental Funds
Year Ended December 31, 2013

| | <u>General Fund</u> | <u>Community Improvement Fund</u> | <u>Total Governmental Funds</u> |
|---|--------------------------|---|---|
| Revenues | | | |
| Taxes | \$ 97,881 | \$ - | \$ 97,881 |
| Interest and penalties | 1,025 | 3,120 | 4,145 |
| Intergovernmental | 270,545 | - | 270,545 |
| Charges for services | 57,858 | - | 57,858 |
| Miscellaneous revenues | <u>10,241</u> | <u>-</u> | <u>10,241</u> |
| Total revenues | <u>437,550</u> | <u>3,120</u> | <u>440,670</u> |
| Expenditures | | | |
| General government | 128,682 | 106,381 | 235,063 |
| Public safety | 109,416 | - | 109,416 |
| Highways and streets | 119,207 | - | 119,207 |
| Capital outlays | 39,834 | - | 39,834 |
| Debt service | <u>53,911</u> | <u>-</u> | <u>53,911</u> |
| Total expenditures | <u>451,050</u> | <u>106,381</u> | <u>557,431</u> |
| Excess of expenditures over revenues | <u>(13,500)</u> | <u>(103,261)</u> | <u>(116,761)</u> |
| Other Financing Sources | | | |
| Loan proceeds | 25,430 | - | 25,430 |
| Repayment on notes receivable | <u>-</u> | <u>21,704</u> | <u>21,704</u> |
| Total other financing sources | <u>25,430</u> | <u>21,704</u> | <u>47,134</u> |
| Excess of expenditures under (over) revenues and other financing sources | 11,930 | (81,557) | (69,627) |
| Fund Balance, Beginning of Year | <u>140,763</u> | <u>157,716</u> | <u>298,479</u> |
| Fund Balance, End of Year | <u><u>\$ 152,693</u></u> | <u><u>\$ 76,159</u></u> | <u><u>\$ 228,852</u></u> |

VILLAGE OF JOHNSON, VERMONT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2013

| | General Fund | | |
|---|--------------------------|--------------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues | | | |
| Taxes | \$ 97,854 | \$ 97,881 | \$ 27 |
| Interest and penalties | 400 | 1,025 | 625 |
| Charges for service | 57,500 | 57,858 | 358 |
| Intergovernmental revenues | 269,669 | 270,545 | 876 |
| Miscellaneous revenues | 5,000 | 10,241 | 5,241 |
| Total revenues | <u>430,423</u> | <u>437,550</u> | <u>7,127</u> |
| Expenditures | | | |
| General government | 138,841 | 128,682 | 10,159 |
| Highways and streets | 117,452 | 119,207 | (1,755) |
| Public safety | 109,878 | 109,416 | 462 |
| Capital outlays | 39,310 | 39,834 | (524) |
| Debt service | 49,939 | 53,911 | (3,972) |
| Total expenditures | <u>455,420</u> | <u>451,050</u> | <u>4,370</u> |
| Excess of expenditures over revenues before other financing sources | (24,997) | (13,500) | 11,497 |
| Other Financing Sources | | | |
| Loan proceeds | - | 25,430 | 25,430 |
| Excess of expenditures under (over) revenues and other financing sources | (24,997) | 11,930 | 36,927 |
| Fund Balance, Beginning of Year | <u>140,763</u> | <u>140,763</u> | <u>-</u> |
| Fund Balance, End of Year | <u><u>\$ 115,766</u></u> | <u><u>\$ 152,693</u></u> | <u><u>\$ 36,927</u></u> |

VILLAGE OF JOHNSON, VERMONT
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
December 31, 2013

| | Electric Fund | Sewer Fund | Water Fund | Totals |
|--|---------------------|-------------------|---------------------|---------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Cash and cash equivalents: | | | | |
| Unrestricted | \$ 252,483 | \$ 14,445 | \$ 6,842 | \$ 273,770 |
| Certificates of deposit | 143,255 | - | - | 143,255 |
| Due from other funds | 2,965 | - | - | 2,965 |
| Receivables, net of allowances for uncollectibles | 363,140 | 60,687 | 33,602 | 457,429 |
| Prepaid insurance | 2,694 | 1,115 | 632 | 4,441 |
| Inventory | 192,806 | 3,862 | 31,807 | 228,475 |
| Total current assets | 957,343 | 80,109 | 72,883 | 1,110,335 |
| Restricted Cash | - | 44,886 | 6,611 | 51,497 |
| Investment in Common Stock | 277,633 | - | - | 277,633 |
| Work in Progress | 26,369 | 9,948 | - | 36,317 |
| Property, Plant, and Equipment, net of accumulated depreciation | 1,484,227 | 1,527,152 | 4,526,994 | 7,538,373 |
| Total assets | <u>2,745,572</u> | <u>1,662,095</u> | <u>4,606,488</u> | <u>9,014,155</u> |
| LIABILITIES AND NET POSITION | | | | |
| Current Liabilities | | | | |
| Accounts payable | 151,380 | 9,931 | 2,318 | 163,629 |
| Deferred revenue | 50,186 | - | - | 50,186 |
| Customer deposits payable | 35,566 | 100 | 1,950 | 37,616 |
| Due to other funds | - | - | 3,653 | 3,653 |
| Current portion long-term debt | 45,855 | 119,322 | 118,002 | 283,179 |
| Total current liabilities | 282,987 | 129,353 | 125,923 | 538,263 |
| Other Liabilities | | | | |
| Long-term notes and bonds payable | 457,331 | 747,420 | 2,515,958 | 3,720,709 |
| Total liabilities | <u>740,318</u> | <u>876,773</u> | <u>2,641,881</u> | <u>4,258,972</u> |
| Net Position | | | | |
| Investments in capital assets, net of related debt | 1,007,410 | 670,358 | 1,893,034 | 3,570,802 |
| Restricted | - | 44,886 | 6,611 | 51,497 |
| Unrestricted | 997,844 | 70,078 | 64,962 | 1,132,884 |
| Total net position | <u>\$ 2,005,254</u> | <u>\$ 785,322</u> | <u>\$ 1,964,607</u> | <u>\$ 4,755,183</u> |

VILLAGE OF JOHNSON, VERMONT
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
Year Ended December 31, 2013

| | Electric Fund | Sewer Fund | Water Fund | Totals |
|---|---------------------|-------------------|---------------------|---------------------|
| Operating Revenues | | | | |
| Charges for services | \$ 2,365,996 | \$ 466,409 | \$ 244,856 | \$ 3,077,261 |
| Miscellaneous | 55,800 | 756 | 1,813 | 58,369 |
| Sale of material | 97,179 | - | - | 97,179 |
| Total operating revenues | <u>2,518,975</u> | <u>467,165</u> | <u>246,669</u> | <u>3,232,809</u> |
| Operating Expenses | | | | |
| Operating, maintenance, general, and administration expenses | 2,206,632 | 322,170 | 150,857 | 2,679,659 |
| Depreciation | 98,975 | 156,074 | 189,224 | 444,273 |
| Rent | 52,431 | - | - | 52,431 |
| Taxes | 40,493 | - | - | 40,493 |
| Total operating expenses | <u>2,398,531</u> | <u>478,244</u> | <u>340,081</u> | <u>3,216,856</u> |
| Operating income (loss) | <u>120,444</u> | <u>(11,079)</u> | <u>(93,412)</u> | <u>15,953</u> |
| Non-Operating Revenues (Expenses) | | | | |
| Interest income | 1,266 | 1,898 | 1,062 | 4,226 |
| Interest expense | (25,297) | (16,435) | (33,609) | (75,341) |
| Dividend income | 41,321 | - | - | 41,321 |
| Debt forgiveness | - | 47,545 | 11,000 | 58,545 |
| LCSF net settlement | 73,375 | - | - | 73,375 |
| Total non-operating revenues (expenses) | <u>90,665</u> | <u>33,008</u> | <u>(21,547)</u> | <u>102,126</u> |
| Net income (loss) before capital contributions | 211,109 | 21,929 | (114,959) | 118,079 |
| Capital Contributions | - | - | 56,977 | 56,977 |
| Change in net position | 211,109 | 21,929 | (57,982) | 175,056 |
| Net Position, Beginning of Year | <u>1,794,145</u> | <u>763,393</u> | <u>2,022,589</u> | <u>4,580,127</u> |
| Net Position, End of Year | <u>\$ 2,005,254</u> | <u>\$ 785,322</u> | <u>\$ 1,964,607</u> | <u>\$ 4,755,183</u> |

| | A | F | G | H | I | J | K |
|----|---------------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1 | | Proposed Village of Johnson Trustees Budget 2014 | | | | | |
| 2 | | 2012 | 2012 | 2013 | 2013 | 2014 | % increase |
| 3 | General Ledger Descriptions | Budget | Actual | Budget | Actual | proposed | decrease |
| 4 | Tax Related | | | | | - | |
| 5 | Current Taxes | \$ 90,991 | \$ 91,001 | \$ 97,854 | \$ 97,881 | \$ 117,010 | |
| 6 | Penalty Revenue | \$ - | \$ 809 | \$ - | \$ 760 | \$ - | |
| 7 | Collectors Cost | \$ - | \$ - | \$ - | \$ 167 | \$ - | |
| 8 | .10 Cent of Grand List | \$ 61,300 | \$ 61,300 | \$ 59,234 | \$ 59,233 | \$ 59,107 | |
| 9 | Total Tax related | \$ 152,291 | \$ 153,110 | \$ 157,088 | \$ 158,041 | \$ 176,117 | 12.1% |
| 10 | State & Federal | | | | | | |
| 11 | Pilot Payment | \$ 30,000 | \$ 32,922 | \$ 30,000 | \$ 33,051 | \$ 31,000 | |
| 12 | Misc. Revenue | \$ - | \$ 2,279 | \$ - | \$ 2,225 | \$ - | |
| 13 | Main Street Project Reimbursement | \$ 326,695 | \$ 591,237 | \$ - | \$ 836 | \$ - | |
| 14 | Pearl St School St Study | \$ 25,000 | \$ 8,901 | \$ 10,000 | \$ 2,800 | \$ 13,166 | |
| 15 | Stormwater Project | \$ 281,881 | \$ 305,117 | \$ - | \$ 4,391 | \$ - | |
| 16 | USDA RBEG | \$ 5,000 | \$ 4,400 | \$ - | \$ - | \$ - | |
| 17 | CDBG | \$ 63,000 | \$ 1,552 | \$ 62,000 | \$ 62,000 | \$ - | |
| 18 | Total State and Federal | \$ 731,576 | \$ 946,409 | \$ 102,000 | \$ 105,302 | \$ 44,166 | -56.7% |
| 19 | Other Revenue | | | | | | |
| 20 | CIG Money | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 21 | Insurance Reimb. | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 22 | Electric Dept Rent | \$ 36,000 | \$ 36,000 | \$ 41,000 | \$ 41,000 | \$ 41,000 | |
| 23 | Street Light Income | \$ 8,000 | \$ 11,216 | \$ 11,000 | \$ 11,358 | \$ 11,000 | |
| 24 | Electric Department- in Lieu of Taxes | \$ 3,000 | \$ 3,686 | \$ 3,000 | \$ 4,058 | \$ 3,800 | |
| 25 | Merchandise Sales | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 26 | Interest Earned | \$ 600 | \$ 493 | \$ 400 | \$ 252 | \$ 250 | |
| 27 | Miscellaneous Income | \$ - | \$ 1,060 | \$ - | \$ 2,095 | \$ - | |
| 28 | Grant Revenue | \$ 5,500 | \$ 2,500 | \$ 3,000 | \$ - | \$ 2,500 | |
| 29 | Reserve fund revenue | \$ 73,500 | \$ 73,500 | \$ - | \$ - | \$ 3,292 | |
| 30 | Total Other Revenue | \$ 126,600 | \$ 128,454 | \$ 58,400 | \$ 58,764 | \$ 61,842 | 5.9% |
| 31 | | | | | | | |
| 32 | Proceeds Long Term Debt | | \$ 6,357 | \$ - | \$ 25,430 | | |
| 33 | | | | | | | |
| 34 | Fire Department Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 35 | Tax related Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 36 | Town Tax Appropriation | \$ 67,674 | \$ 67,674 | \$ 70,391 | \$ 70,391 | \$ 78,837 | |
| 37 | Waterville Tax Appropriation | \$ 16,340 | \$ 16,340 | \$ 16,667 | \$ 17,017 | \$ 19,059 | |
| 38 | Belvidere Tax Appropriation | \$ 10,532 | \$ 10,532 | \$ 10,743 | \$ 10,968 | \$ 12,284 | |
| 39 | total tax related | \$ 94,547 | \$ 94,546 | \$ 97,801 | \$ 98,376 | \$ 110,180 | 12.7% |
| 40 | State and Federal Revenue | | | | | | |
| 41 | Grants and Reimbursements | \$ - | \$ 15,291 | \$ 7,634 | \$ 7,634 | \$ - | |

| | A | F | G | H | I | J | K |
|----|------------------------------------|---|---------------------|-------------------|-------------------|-------------------|-------------------|
| 1 | | Proposed Village of Johnson Trustees Budget 2014 | | | | | |
| 2 | | 2012 | 2012 | 2013 | 2013 | 2014 | % increase |
| 3 | General Ledger Descriptions | Budget | Actual | Budget | Actual | proposed | decrease |
| 42 | total state and federal | \$ - | \$ 15,291 | \$ 7,634 | \$ 7,634 | \$ - | |
| 43 | Other Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 44 | Interest Earned | \$ - | \$ 19 | \$ - | \$ 14 | \$ - | |
| 45 | Insurance Reimbursement | \$ - | \$ - | \$ - | \$ - | \$ 4,300 | |
| 46 | Johnson State College pay | \$ 5,000 | \$ 5,000 | \$ 5,500 | \$ 5,500 | \$ 5,750 | |
| 47 | Electric Dept Electricity | \$ 6,000 | \$ 4,492 | \$ - | \$ - | \$ - | |
| 48 | Revenue from Cap Equip Fund | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 49 | Miscellaneous Income | \$ - | \$ 3,688 | \$ 2,000 | \$ 3,802 | \$ - | |
| 50 | total other | \$ 11,000 | \$ 13,199 | \$ 7,500 | \$ 9,315 | \$ 10,050 | 34.0% |
| 51 | Total Fire Dept Revenue | \$ 105,547 | \$ 123,036 | \$ 112,935 | \$ 115,325 | \$ 120,230 | 6.5% |
| 52 | Total Revenue | \$ 1,116,013 | \$ 1,357,366 | \$ 430,422 | \$ 462,861 | \$ 402,355 | -6.5% |
| 53 | Adjustments to Revenue | | | | | \$ - | |
| 54 | Est. Fund Balance to reduce taxes | \$ 30,000 | \$ 30,000 | \$ 25,000 | \$ 25,000 | \$ 18,576 | -25.7% |
| 55 | | | | | | | |
| 56 | Revenue Requirement w/o Loans | \$ 1,116,013 | | \$ 430,420 | | \$ 402,355 | -6.5% |
| 57 | Cost Tatro Loan Principal | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 58 | Cost Fire Department Loans | \$ 48,223 | \$ - | \$ - | \$ - | \$ - | |
| 59 | Revenue Requirement w Loans | \$ 1,164,236 | \$ - | \$ 430,420 | \$ - | \$ 402,355 | -6.5% |
| 60 | Amount raised by taxes (w/o loans) | \$ 42,768 | \$ - | \$ 97,852 | \$ - | \$ 117,010 | 19.6% |
| 61 | Amount raised by taxes (w loans) | \$ 90,991 | \$ - | \$ 97,852 | \$ - | \$ 117,010 | 19.6% |
| 62 | | | | | | | |
| 63 | General Government | | | | | | |
| 64 | Salaries and Benefits | | | | | | |
| 65 | Board Salaries | \$ 1,575 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | |
| 66 | Auditor Salaries | \$ 260 | \$ 210 | \$ 300 | \$ 64 | \$ 300 | |
| 67 | Office Administrative Salaries | \$ 8,469 | \$ 6,641 | \$ 8,638 | \$ 7,820 | \$ 7,652 | |
| 68 | Holiday & CTO | \$ 2,574 | \$ 6,495 | \$ 2,214 | \$ 3,017 | \$ 3,195 | |
| 69 | Ecom. Devel. Dir. Salary | \$ 14,701 | \$ 12,306 | \$ 11,291 | \$ 10,086 | \$ 11,516 | |
| 70 | Social Security Match | \$ 5,594 | \$ 6,883 | \$ 5,473 | \$ 5,274 | \$ 5,675 | |
| 71 | Retirement Program | \$ 2,891 | \$ 4,729 | \$ 3,002 | \$ 3,816 | \$ 3,223 | |
| 72 | Unemployment | \$ 139 | \$ 256 | \$ 319 | \$ 319 | \$ 345 | |
| 73 | Insurances | \$ 10,442 | \$ 10,159 | \$ 11,048 | \$ 8,518 | \$ 11,481 | |
| 74 | Misc. benefits | \$ 200 | \$ - | \$ 200 | \$ - | \$ 200 | |
| 75 | Total Salaries and Benefits | \$ 46,846 | \$ 50,279 | \$ 45,085 | \$ 41,514 | \$ 46,187 | 2.4% |
| 76 | Trustees Expense | | | | | | |
| 77 | Electricity-St. Lights | \$ 8,000 | \$ 11,141 | \$ 11,000 | \$ 11,070 | \$ 11,000 | |
| 78 | Cold Springs Expense | \$ 350 | \$ 602 | \$ 350 | \$ 1,044 | \$ 350 | |
| 79 | Legal expenses | \$ 1,500 | \$ 851 | \$ 2,000 | \$ 1,446 | \$ 2,000 | |

| | A | F | G | H | I | J | K |
|-----|-------------------------------------|---|-------------------|-------------------|-------------------|------------------|-------------------|
| 1 | | Proposed Village of Johnson Trustees Budget 2014 | | | | | |
| 2 | | 2012 | 2012 | 2013 | 2013 | 2014 | % increase |
| 3 | General Ledger Descriptions | Budget | Actual | Budget | Actual | proposed | decrease |
| 80 | Consultant Service | \$ 500 | \$ - | \$ 500 | \$ 625 | \$ 500 | |
| 81 | Planning Consultants | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 82 | Contracted Services | \$ 3,500 | \$ 3,125 | \$ 3,500 | \$ 2,925 | \$ 3,500 | |
| 83 | Planning Contracted Services | \$ 1,000 | \$ 96 | \$ 1,000 | \$ 102 | \$ 250 | |
| 84 | Johnson Stormwater Project | \$ 3,913 | \$ 3,354 | \$ - | \$ 1,115 | \$ - | |
| 85 | Main St Project | \$ 78,447 | \$ 4,273 | \$ - | \$ 7,693 | \$ - | |
| 86 | Pearl/School Street Project | \$ 25,000 | \$ 6,647 | \$ 10,000 | \$ 6,393 | \$ 16,458 | |
| 87 | Rte 15 Stormwater Construction | \$ 277,967 | \$ 309,472 | \$ - | \$ 7,998 | \$ - | |
| 88 | Main St Project Construction | \$ 321,748 | \$ 635,522 | \$ - | \$ 3,500 | \$ - | |
| 89 | RBEG Grant | \$ 5,000 | \$ 3,856 | \$ - | \$ 146 | \$ - | |
| 90 | CDBG | \$ 63,000 | \$ - | \$ 62,000 | \$ 62,000 | \$ - | |
| 91 | Insurance | \$ 12,069 | \$ 14,208 | \$ 7,231 | \$ 7,330 | \$ 8,526 | |
| 92 | Board/Committee Projects/Grants | \$ 1,200 | \$ 647 | \$ 1,200 | \$ - | \$ 1,200 | |
| 93 | Parades/Events/Celebrations | \$ 1,200 | \$ 2,543 | \$ 1,200 | \$ 1,095 | \$ 1,200 | |
| 94 | Loan Interest | \$ - | \$ - | \$ - | \$ 332 | \$ 224 | |
| 95 | Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 96 | Debt Service | \$ - | \$ - | \$ - | \$ 5,357 | \$ - | |
| 97 | VLCT Dues | \$ 700 | \$ 700 | \$ 700 | \$ 715 | \$ 715 | |
| 98 | Reimb. on .10 Grand List | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 99 | Miscellaneous Expense | \$ - | \$ 211 | \$ - | \$ 874 | \$ - | |
| 100 | Total Trustees Expense | \$ 805,094 | \$ 997,246 | \$ 100,681 | \$ 121,757 | \$ 45,922 | -54.4% |
| 101 | Village Office Expense | | | | | | |
| 102 | Postage | \$ 750 | \$ 310 | \$ 600 | \$ 506 | \$ 600 | |
| 103 | Certified Mailings | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 104 | Office Supplies | \$ 250 | \$ 77 | \$ 250 | \$ 9 | \$ 250 | |
| 105 | Records Supplies | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 106 | Printing/publishing | \$ 1,900 | \$ 1,171 | \$ 1,900 | \$ 1,219 | \$ 1,900 | |
| 107 | Equip Prchse-current year | \$ 1,000 | \$ - | \$ 1,000 | \$ 859 | \$ 1,000 | |
| 108 | Equip Prchse- Capital | \$ - | \$ 2,024 | \$ - | \$ - | \$ - | |
| 109 | Equipment Maintenance/Repair | \$ 500 | \$ 337 | \$ 500 | \$ - | \$ 500 | |
| 110 | Mileage | \$ 200 | \$ 33 | \$ 200 | \$ 315 | \$ 200 | |
| 111 | Professional Training/Workshops | \$ 300 | \$ 279 | \$ 300 | \$ 362 | \$ 300 | |
| 112 | Computer Support | \$ 550 | \$ 174 | \$ 550 | \$ 389 | \$ 550 | |
| 113 | Records Preservation | \$ 1,000 | \$ - | \$ 1,000 | \$ - | \$ 1,000 | |
| 114 | Misc. Expenses | \$ 50 | \$ - | \$ 50 | \$ 119 | \$ 50 | |
| 115 | Total Village Office Expense | \$ 6,500 | \$ 4,405 | \$ 6,350 | \$ 3,778 | \$ 6,350 | 0.0% |
| 116 | Buildings & Grounds | | | | | | |
| 117 | Water & Sewer | \$ - | \$ 116 | \$ - | \$ 88 | \$ - | |
| 118 | Mowing | \$ 725 | \$ 600 | \$ 725 | \$ 650 | \$ 725 | |

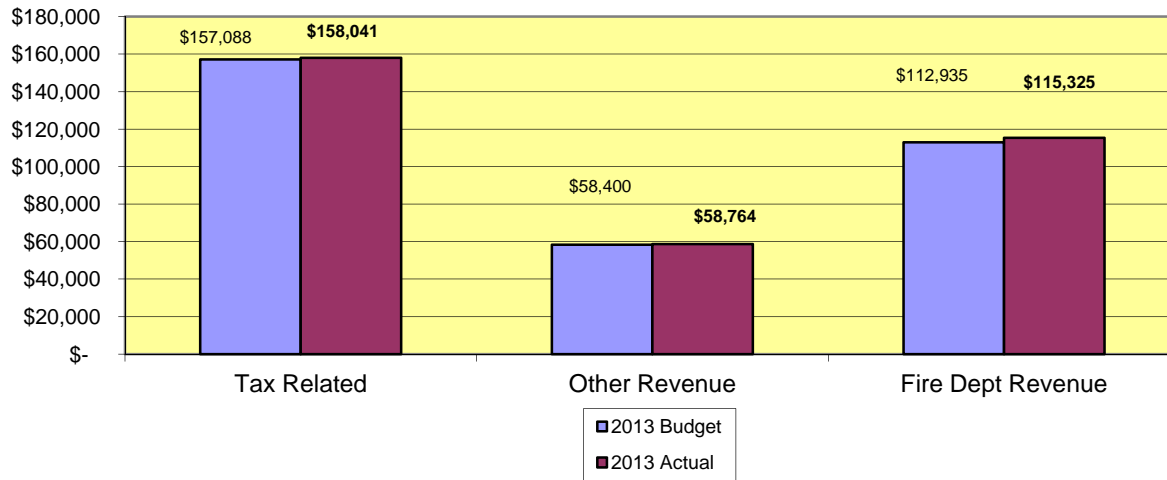
| | A | F | G | H | I | J | K |
|-----|--|--|---------------------|-------------------|-------------------|-------------------|-----------------|
| 1 | | Proposed Village of Johnson Trustees Budget 2014 | | | | | |
| 2 | | 2012 | 2012 | 2013 | 2013 | 2014 | % increase |
| 3 | General Ledger Descriptions | Budget | Actual | Budget | Actual | proposed | decrease |
| 119 | Building Supplies | \$ 500 | \$ 32 | \$ 500 | \$ 45 | \$ 500 | |
| 120 | Building Maint. | \$ 6,500 | \$ 2,195 | \$ 6,500 | \$ 3,076 | \$ 6,500 | |
| 121 | Town Taxes | \$ - | \$ 353 | \$ 350 | \$ 1,084 | \$ 350 | |
| 122 | Total Buildings and Grounds | \$ 7,725 | \$ 3,296 | \$ 8,075 | \$ 4,942 | \$ 8,075 | 0.0% |
| 123 | Total General Government | \$ 866,166 | \$ 1,055,226 | \$ 160,191 | \$ 171,992 | \$ 106,534 | -33.5% |
| 124 | General Department | | | | | | |
| 125 | General Dept. Benefits | | | | | | |
| 126 | Operations & Maintenance Labor | \$ 42,648 | \$ 61,674 | \$ 48,904 | \$ 49,267 | \$ 49,445 | |
| 127 | Holiday & CTO | \$ 4,739 | \$ 5,236 | \$ 5,434 | \$ 6,446 | \$ 8,726 | |
| 128 | Social Security Match | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 129 | Retirement Program | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 130 | Unemployment | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 131 | Insurances | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 132 | misc. benefits | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 133 | Total General Dept. Benefits | \$ 47,386 | \$ 66,909 | \$ 54,338 | \$ 55,713 | \$ 58,171 | 7.1% |
| 134 | General Dept. Buildings and Grounds | | | | | | |
| 135 | Electricity | \$ 600 | \$ 605 | \$ 500 | \$ 189 | \$ 500 | |
| 136 | Phone | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 137 | Heat | \$ 14,500 | \$ 9,890 | \$ 14,000 | \$ 15,947 | \$ 14,000 | |
| 138 | Water & Sewer | \$ 650 | \$ 621 | \$ 650 | \$ 517 | \$ 650 | |
| 139 | Mowing | \$ 400 | \$ - | \$ 400 | \$ - | \$ 400 | |
| 140 | Building Supplies | \$ 1,000 | \$ 848 | \$ 1,000 | \$ 300 | \$ 1,000 | |
| 141 | Building Maintenance | \$ 3,300 | \$ 6,234 | \$ 3,900 | \$ 4,269 | \$ 3,900 | |
| 142 | Total General Dept. Buildings & Grnds | \$ 20,450 | \$ 18,198 | \$ 20,450 | \$ 21,222 | \$ 20,450 | 0.0% |
| 143 | General Dept. Summer Streets | | | | | | |
| 144 | Street, Sidewalk, Stormdrain Maintenance | \$ 3,000 | \$ 5,497 | \$ 3,000 | \$ 4,782 | \$ 3,000 | |
| 145 | Street, Sidewalk, Stormdrain Construction | \$ 4,130 | \$ - | \$ 1,264 | \$ 1,380 | \$ 15,469 | |
| 146 | Purchase-\$0.10 Town G.L. Funds | \$ 24,170 | \$ 24,170 | \$ 12,085 | \$ 12,085 | \$ 12,085 | |
| 147 | Misc. expense | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 148 | Total Village Summer Streets | \$ 31,300 | \$ 29,667 | \$ 16,349 | \$ 18,247 | \$ 30,554 | 86.9% |
| 149 | General Dept. Winter Streets | | | | | | |
| 150 | Snow Removal Expense | \$ 5,000 | \$ 2,752 | \$ 5,000 | \$ 2,773 | \$ 5,000 | |
| 151 | Misc. expense | \$ - | \$ 61 | \$ - | \$ - | \$ - | |
| 152 | Total Village Winter Streets | \$ 5,000 | \$ 2,813 | \$ 5,000 | \$ 2,773 | \$ 5,000 | 0.0% |
| 153 | General Dept. Equipment Expense | | | | | | |
| 154 | Parts and Supplies | \$ 6,000 | \$ 3,529 | \$ 6,000 | \$ 10,332 | \$ 6,000 | |
| 155 | Outside Repairs & Parts | \$ 3,500 | \$ 3,148 | \$ 3,600 | \$ 586 | \$ 3,200 | |
| 156 | Hardware | \$ 500 | \$ 3,127 | \$ 500 | \$ 1,906 | \$ 1,000 | |

| | A | F | G | H | I | J | K |
|-----|---|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1 | | Proposed Village of Johnson Trustees Budget 2014 | | | | | |
| 2 | | 2012 | 2012 | 2013 | 2013 | 2014 | % increase |
| 3 | General Ledger Descriptions | Budget | Actual | Budget | Actual | proposed | decrease |
| 157 | Equipment Fuels And Oils | \$ 5,000 | \$ 6,074 | \$ 5,800 | \$ 6,893 | \$ 6,300 | |
| 158 | Purchase-current year (Small Tools) | \$ 5,100 | \$ - | \$ 5,100 | \$ 1,270 | \$ 5,000 | |
| 159 | Purchase-Capital & Reserve Fund | \$ 10,000 | \$ 10,000 | \$ 17,225 | \$ 10,025 | \$ 10,000 | |
| 160 | Safety Equipment | \$ 1,000 | \$ 1,514 | \$ 1,000 | \$ 187 | \$ 1,000 | |
| 161 | Misc. Supplies | \$ 50 | \$ 102 | \$ 50 | \$ 50 | \$ 50 | |
| 162 | Total Village Dept. Equipment | \$ 31,150 | \$ 27,494 | \$ 39,275 | \$ 31,249 | \$ 32,550 | -17.1% |
| 163 | General Dept. Other Expense | | | | | \$ - | |
| 164 | Depreciation Expense | | | | | \$ - | |
| 165 | Total G.D. Other | | | | | \$ - | |
| 166 | Total General Department | \$ 135,286 | \$ 145,081 | \$ 135,412 | \$ 129,203 | \$ 146,725 | 8.4% |
| 167 | Fire Department | | | | | | |
| 168 | Fire Dept. Salaries & Ben | | | | | | |
| 169 | Fire Department Labor | \$ 35,300 | \$ 36,228 | \$ 36,450 | \$ 31,172 | \$ 36,000 | |
| 170 | Village Labor | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 171 | Social Security Match | \$ 2,700 | \$ 2,771 | \$ 2,788 | \$ 2,385 | \$ 2,754 | |
| 172 | misc. benefits | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 173 | Total Salaries and Benefits | \$ 38,000 | \$ 38,999 | \$ 39,238 | \$ 33,556 | \$ 38,754 | -1.2% |
| 174 | Fire Dept. Officers Expen | | | | | | |
| 175 | Insurance | \$ 14,451 | \$ 14,693 | \$ 20,476 | \$ 20,523 | \$ 23,320 | |
| 176 | Interest on Loans | \$ 3,380 | \$ 3,380 | \$ 1,721 | \$ 1,721 | \$ - | |
| 177 | Depreciation Expense | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 178 | Fire Department Misc Expe | \$ - | \$ 628 | \$ - | \$ 49 | \$ - | |
| 179 | Total Officers | \$ 17,831 | \$ 18,700 | \$ 22,197 | \$ 22,292 | \$ 23,320 | 5.1% |
| 180 | Fire Dept. Office Expense | | | | | | |
| 181 | Office Supplies | \$ 500 | \$ 130 | \$ 400 | \$ - | \$ 260 | |
| 182 | Office Equipment Purchase | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 183 | Office Equipment Maintena | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 184 | Training, Fire Related | \$ 800 | \$ 223 | \$ 500 | \$ 212 | \$ 500 | |
| 185 | Misc. Office Expense | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 186 | Total Office | \$ 1,300 | \$ 353 | \$ 900 | \$ 212 | \$ 760 | -15.6% |
| 187 | Fire Dept. Buildings and Grounds | | | | | | |
| 188 | Electricity | \$ 6,000 | \$ 4,954 | \$ 5,000 | \$ 5,305 | \$ 5,000 | |
| 189 | Phone/Cell Phone bills | \$ 1,000 | \$ 2,510 | \$ 900 | \$ 1,255 | \$ 1,200 | |
| 190 | Heat | \$ 7,000 | \$ 8,734 | \$ 7,200 | \$ 9,042 | \$ 7,500 | |
| 191 | Mowing | \$ 350 | \$ 240 | \$ 350 | \$ 250 | \$ 350 | |
| 192 | Building Supplies | \$ 2,500 | \$ 1,041 | \$ 3,500 | \$ 912 | \$ 3,000 | |
| 193 | Misc. Buildings and Groun | \$ - | \$ 3,922 | \$ - | \$ 1,233 | \$ - | |
| 194 | Blding Const. Exp: Insurance | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 195 | Building Const. Non Insurance | \$ - | \$ - | \$ - | \$ - | \$ - | |

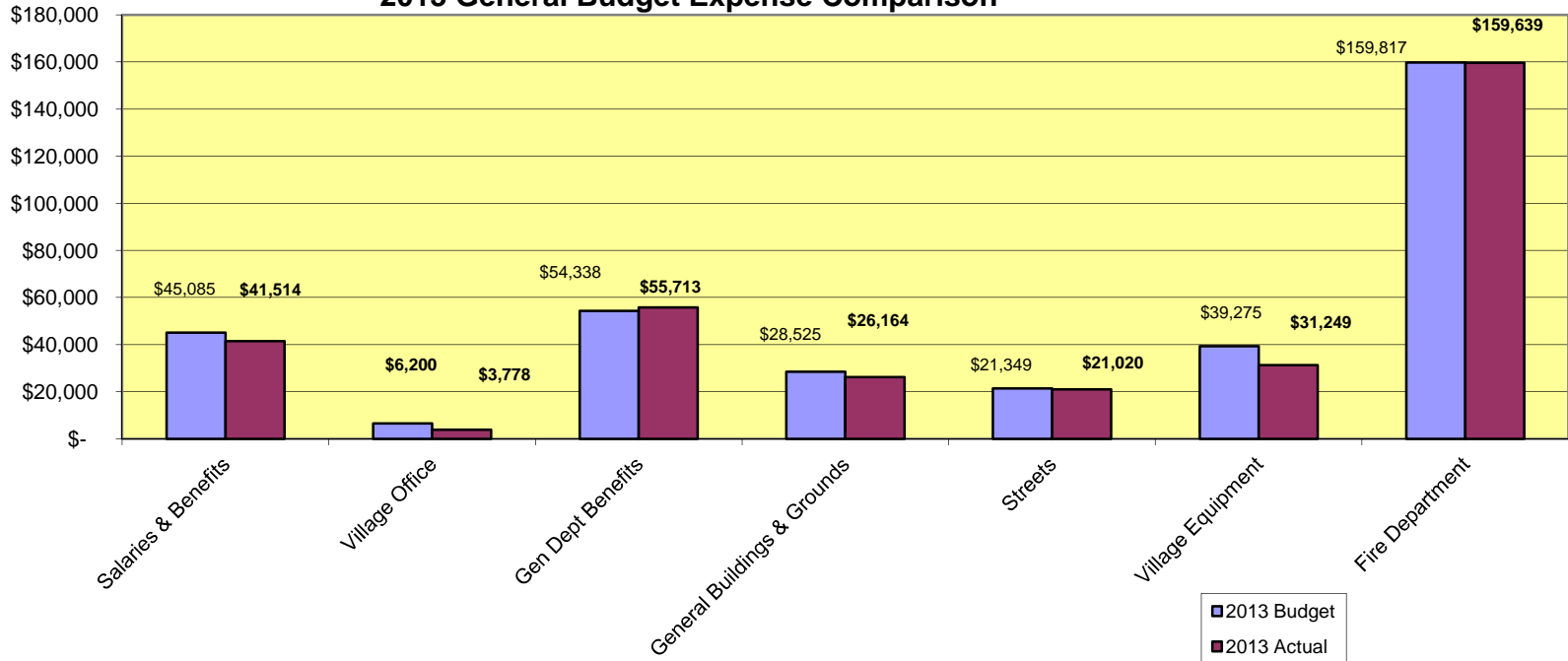
| | A | F | G | H | I | J | K |
|-----|---|---|---------------------|--------------------|-------------------|--------------------|-------------------|
| 1 | | Proposed Village of Johnson Trustees Budget 2014 | | | | | |
| 2 | | 2012 | 2012 | 2013 | 2013 | 2014 | % increase |
| 3 | General Ledger Descriptions | Budget | Actual | Budget | Actual | proposed | decrease |
| 196 | Total Buildings and Grounds | \$ 16,850 | \$ 21,400 | \$ 16,950 | \$ 17,996 | \$ 17,050 | 0.6% |
| 197 | Fire Dept. Equipment Expe | | | | | | |
| 198 | Fuels and Oils | \$ 3,500 | \$ 3,970 | \$ 3,800 | \$ 3,940 | \$ 4,000 | |
| 199 | Vehicle Maintenance & Rep | \$ 6,400 | \$ 8,189 | \$ 6,500 | \$ 6,520 | \$ 7,000 | |
| 200 | Fire Equip. Maintenance & | \$ - | \$ 512 | \$ - | \$ 16 | \$ - | |
| 201 | Purchase-current year / loans | \$ 25,180 | \$ 25,702 | \$ 27,410 | \$ 25,694 | \$ 29,714 | |
| 202 | Small Engines & Pumps | \$ 300 | \$ - | \$ 200 | \$ 7 | \$ 200 | |
| 203 | Tools & Assessories | \$ 2,500 | \$ 1,307 | \$ 2,500 | \$ 9,251 | \$ 3,200 | |
| 204 | Communications Equipment | \$ 5,800 | \$ 6,510 | \$ 3,500 | \$ 3,299 | \$ 3,000 | |
| 205 | Bunker Gear/Gloves etc. | \$ 2,000 | \$ 777 | \$ 3,830 | \$ 5,018 | \$ - | |
| 206 | Low Angle\Water Rescue | \$ 500 | \$ - | \$ 350 | \$ 325 | \$ 250 | |
| 207 | Air Packs | \$ 2,000 | \$ 1,275 | \$ 2,000 | \$ 1,071 | \$ 1,800 | |
| 208 | Equip. Purchase-Grants | \$ - | \$ 4,738 | \$ 7,634 | \$ 7,634 | \$ - | |
| 209 | Purchase-Capital Reserve Fund | \$ 20,400 | \$ 20,400 | \$ 20,808 | \$ 20,808 | \$ 21,224 | |
| 210 | Purchase Small Equip Cap Res Fund | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 17,400 | |
| 211 | Misc Equipment Expense | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 212 | Equip. paid by Insurance | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 213 | Dry Hydrant Grant | \$ - | \$ 2,929 | \$ - | \$ - | \$ - | |
| 214 | total Equipment | \$ 70,580 | \$ 78,309 | \$ 80,532 | \$ 85,582 | \$ 87,788 | 9.0% |
| 215 | Total Fire Department | \$ 144,561 | \$ 157,760 | \$ 159,817 | \$ 159,639 | \$ 167,672 | 4.9% |
| 216 | | | | | | | |
| 217 | Total Village Trustee's Budget | \$ 1,146,013 | \$ 1,358,067 | \$ 455,420 | \$ 460,834 | \$ 420,931 | -7.6% |
| 218 | Revenues Less Expense | \$ (30,000) | \$ (701) | \$ (24,998) | \$ 2,028 | \$ (18,576) | -25.7% |
| 219 | | | | | | | |
| 220 | Accounts Recievable (10% G.L. due)) | \$ - | | \$ 2,067 | | \$ - | |
| 221 | Accounts Recievable (H.S. Grant 12 rev.) | \$ - | | \$ 4,738 | | \$ - | |
| 222 | Cash on Hand at end of fiscal yr | \$ 43,000 | | \$ 19,336 | | \$ 25,246 | |
| 223 | Total Cash on hand | \$ 43,000 | | \$ 26,140 | | \$ 25,246 | |
| 224 | Cash on Hand applied to Budget | \$ 30,000 | | \$ 25,000 | | \$ 18,576 | |
| 225 | cash on Hand to apply to Fire Dept 2014 budget | \$ - | | \$ - | | \$ - | |
| 226 | Cash on Hand reserved for other needs | \$ - | | \$ 1,140 | | \$ - | |
| 227 | COH To Fire Dept Small Equip. Reserve | \$ 10,000 | | \$ - | | \$ 1,782 | |
| 228 | COH reserved for Municipal Building repairs | \$ - | | \$ - | | \$ - | |
| 229 | COH reserved for Fire Dept Large Equip Fund | \$ - | | \$ - | | \$ - | |
| 230 | COH to General Dept Capital Reserve Fund | \$ 3,000 | | \$ - | | | |
| 231 | Total reserved | \$ 43,000 | | \$ 26,140 | | \$ 20,358 | |
| 232 | Amount from taxes w/o loans | \$ 42,768 | | \$ 97,854 | | \$ 117,010 | |
| 233 | Village Grand List | \$ 592,858 | | \$ 592,335 | | \$ 591,067 | |
| 234 | Est. tax rate (based on last year GL) | \$ 0.0721 | | \$ 0.1652 | | \$ 0.1980 | |

| | A | F | G | H | I | J | K |
|-----|---|---|----------------------|---------------|---------------|----------------------|-------------------|
| 1 | | Proposed Village of Johnson Trustees Budget 2014 | | | | | |
| 2 | | 2012 | 2012 | 2013 | 2013 | 2014 | % increase |
| 3 | General Ledger Descriptions | Budget | Actual | Budget | Actual | proposed | decrease |
| 235 | Amount from taxes w loans | \$ 90,991 | | \$ 97,854 | | \$ 117,010 | |
| 236 | Est tax rate with Loan Principal | \$ 0.1535 | | \$ 0.1652 | | \$ 0.1980 | |
| 237 | Tax impacts on different Property values | | | | | | increase |
| 238 | Appraised Value | 2013 tax bill | proposed rate | | | proposed bill | annual |
| 239 | \$ 100,000.00 | \$ 165.60 | \$ 0.1980 | | | \$ 197.96 | \$32.36 |
| 240 | \$ 150,000.00 | \$ 248.40 | \$ 0.1980 | | | \$ 296.95 | \$48.55 |
| 241 | \$ 200,000.00 | \$ 331.20 | \$ 0.1980 | | | \$ 395.93 | \$64.73 |
| 242 | \$ 250,000.00 | \$ 414.00 | \$ 0.1980 | | | \$ 494.91 | \$80.91 |
| 243 | \$ 300,000.00 | \$ 496.80 | \$ 0.1980 | | | \$ 593.89 | \$97.09 |

2013 General Budget Revenue Comparison



2013 General Budget Expense Comparison



GENERAL DEPARTMENT TREASURER'S REPORT
January 1, 2013- December 31, 2013

Cash on Hand, January 1, 2013:

| | |
|---|-----------------|
| Checking Account | (13,575.98) |
| Checking Account - Grant | 10.00 |
| Restricted Money - Fire Capital Equipment | 12,654.86 |
| Restricted Money - Fire Small Equipment | 28,010.00 |
| Restricted Money - Main Street Project | 15,267.77 |
| Restricted Money - School Street | 49,170.00 |
| Restricted Money - Building Repairs | 1,769.00 |
| Restricted Money - General Capital Equip. | 8,981.69 |
| Restricted Money - Vactor Truck | <u>6,300.00</u> |

108,587.34

Receipts during year:

| | |
|---|--------------|
| Property Taxes | 88,033.19 |
| Delinquent Taxes | 10,582.86 |
| 10 Cents on Grand List | 61,299.50 |
| Interest Earned | 251.85 |
| Union Bank - Note | 25,430.00 |
| Electric Dept. Rent | 41,000.00 |
| Due From/To Town | 81,780.69 |
| Village Plan Update Grant | 438.00 |
| Village Electric Dept. In Lieu of taxes | 15,416.63 |
| Miscellaneous Income | 286.81 |
| Community Economic Development - JSC | 2,500.00 |
| Pilot Money | 33,051.00 |
| CDBG - Vt Studio Center | 62,066.74 |
| Street Sweeping | 1,479.75 |
| School Street Project | 5,948.25 |
| State Storm Water Project | 8,165.65 |
| VRBE Grant | 1,741.95 |
| Fire Sales | 108,875.70 |
| Water Rescue Grant | 12,371.89 |
| Forest Fire | 1,717.70 |
| Fire - Accidents | 3,691.50 |
| Miscellaneous Income | 110.05 |
| Interest Earned | <u>13.65</u> |

566,253.36

674,840.70

Disbursements:

| | |
|---|-----------|
| 10-1-00-40.00 Prepaid Insurance | 620.20 |
| 10-1-00-85.10 Due from/to Town | 81,932.63 |
| 10-2-00-20.50 Tax Overpayments | 688.15 |
| 10-2-00-25.01 Union Bank - Note | 4,163.37 |
| 10-2-00-25.02 Town of Johnson - Backhoe | 1,126.53 |
| 10-7-05-10.00 Board Salaries | 2,600.00 |
| 10-7-05-10.02 Auditor Salaries | 63.80 |

| | | |
|---------------|---|-----------|
| 10-7-05-10.03 | Office Administrative Salaries | 7,819.61 |
| 10-7-08-10.04 | Holiday, Sick, Vacation | 3,016.68 |
| 10-7-05-10.05 | Ecom. Development Director Salary | 10,085.86 |
| 10-7-08-11.00 | Social Security Match | 5,274.30 |
| 10-7-05-12.00 | Retirement Program | 3,816.44 |
| 10-7-05-13.00 | Unemployment | 319.00 |
| 10-7-05-14.00 | Insurance | 8,518.23 |
| 10-7-10-30.00 | Electricity St. Lights | 11,233.31 |
| 10-7-10-30.01 | Cold Spring Expenses | 1,026.07 |
| 10-7-10-43.00 | Legal Expense | 1,533.50 |
| 10-7-10-44.00 | Consultant Services | 625.01 |
| 10-7-10-45.00 | Contracted Services | 2,925.00 |
| 10-7-10-45.01 | Planning Contracted Service | 102.00 |
| 10-7-10-45.04 | Johnson Storm water | 1,114.88 |
| 10-7-10-45.05 | Main Street Project | 7,692.99 |
| 10-7-10-45.06 | School Street Project | 6,392.50 |
| 10-7-10-45.07 | Storm Water Construction | 7,997.69 |
| 10-7-10-45.08 | Main Street Construction | 3,500.00 |
| 10-7-10-45.09 | RBEG Grant | 146.00 |
| 10-7-10-45.10 | CDBG - Vt Studio Center | 62,000.00 |
| 10-7-10-48.00 | Insurance | 7,329.50 |
| 10-7-10-65.01 | Parades/Events/Celebrations | 1,094.75 |
| 10-7-10-81.00 | Loan Interest | 306.73 |
| 10-7-10-92.01 | VLCT Dues | 715.00 |
| 10-7-10-99.00 | Miscellaneous Expense | 873.72 |
| 10-7-15-21.00 | Postage | 506.21 |
| 10-7-15-22.00 | Office Supplies | 9.00 |
| 10-7-15-23.00 | Printing/Publishing | 1,219.25 |
| 10-7-15-25.00 | Equipment Purchase - Current Year | 859.13 |
| 10-7-15-29.00 | Mileage | 315.28 |
| 10-7-15-42.00 | Professional Training | 362.00 |
| 10-7-15-44.05 | Computer Support | 388.74 |
| 10-7-15-99.00 | Miscellaneous Expense | 118.66 |
| 10-7-20-34.00 | Water & Sewer | 87.88 |
| 10-7-20-35.00 | Mowing | 650.00 |
| 10-7-20-62.00 | Building Supplies | 44.80 |
| 10-7-20-62.01 | Building Maintenance | 3,076.21 |
| 10-7-20-70.00 | Town Taxes | 1,083.54 |
| 10-8-05-10.00 | Operations & Maintenance | 49,266.76 |
| 10-8-05-10.04 | Holiday, Sick, Vacation | 6,445.82 |
| 10-8-05-30.00 | Electricity | 413.52 |
| 10-8-20-33.00 | Heat | 15,572.36 |
| 10-8-20-34.00 | Water & Sewer | 517.30 |
| 10-8-20-62.00 | Building Supplies | 300.00 |
| 10-8-20-62.01 | Building Maintenance | 3,963.08 |
| 10-8-40-58.00 | Street, Sidewalk, Stormdrain Maintenance | 4,781.63 |
| 10-8-40-59.00 | Street, Sidewalk, Stormdrain Construction | 1,380.42 |
| 10-8-41-57.00 | Snow Removal Expense | 2,772.75 |
| 10-8-50-50.00 | Parts and Supplies | 10,331.70 |

| | | |
|---------------|-------------------------------|------------------|
| 10-8-50-50.01 | Outside Repairs and Parts | 585.92 |
| 10-8-50-50.02 | Hardware | 1,906.14 |
| 10-8-50-51.00 | Equipment Fuels and Oils | 6,893.33 |
| 10-8-50-53.00 | Purchase - Current Year | 1,270.00 |
| 10-8-50-53.01 | Purchase - Capital | 10,012.47 |
| 10-8-50-59.00 | Safety Equipment | 186.73 |
| 10-8-50-99.00 | Miscellaneous Supplies | 50.00 |
| 10-9-05-10.00 | Fire Department Labor | 31,171.50 |
| 10-9-05-11.00 | Social Security Match | 2,384.64 |
| 10-9-10-48.00 | Insurance | 20,522.60 |
| 10-9-10-81.00 | Interest on Loans | 1,720.59 |
| 10-9-10-99.00 | Miscellaneous Expense | 48.93 |
| 10-9-15-42.00 | Training Fire Related | 212.00 |
| 10-9-20-30.00 | Electricity | 5,143.64 |
| 10-9-20-31.00 | Phone | 1,254.67 |
| 10-9-20-33.00 | Heat | 8,757.25 |
| 10-9-20-35.00 | Mowing | 250.00 |
| 10-9-20-62.00 | Building Supplies | 912.18 |
| 10-9-20-99.00 | Misc. Building and Grounds | 1,233.32 |
| 10-9-50-51.00 | Fuels & Oils | 3,940.20 |
| 10-9-50-52.00 | Vehicle Maintenance & Repairs | 6,519.56 |
| 10-9-50-52.01 | Fire Equipment Maintenance | 15.72 |
| 10-9-50-53.00 | Purchase- Current Year | 25,694.06 |
| 10-9-50-53.01 | Pump | 6.50 |
| 10-9-50-53.02 | Gear & Accessories | 9,251.19 |
| 10-9-50-53.03 | Communications Equipment | 3,298.50 |
| 10-9-50-53.04 | Bunker Gear/Gloves | 5,017.72 |
| 10-9-50-53.05 | Low Angle/Water Rescue | 325.47 |
| 10-9-50-53.06 | Air Packs | 1,071.17 |
| 10-9-50-53.07 | Equipment Purchases - Grants | 7,633.99 |
| 10-9-50-54.00 | Purchase - Capital | <u>20,808.00</u> |

529,217.48

Balance on Hand 12-31-2013

145,623.22

Balance on Hand 12-31-2013

| | |
|---|-----------------|
| Checking Account | 6,825.98 |
| 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> |

145,623.22

| | | |
|---------------|-------------------------------|------------------|
| 10-8-50-50.01 | Outside Repairs and Parts | 585.92 |
| 10-8-50-50.02 | Hardware | 1,906.14 |
| 10-8-50-51.00 | Equipment Fuels and Oils | 6,893.33 |
| 10-8-50-53.00 | Purchase - Current Year | 1,270.00 |
| 10-8-50-53.01 | Purchase - Capital | 10,012.47 |
| 10-8-50-59.00 | Safety Equipment | 186.73 |
| 10-8-50-99.00 | Miscellaneous Supplies | 50.00 |
| 10-9-05-10.00 | Fire Department Labor | 31,171.50 |
| 10-9-05-11.00 | Social Security Match | 2,384.64 |
| 10-9-10-48.00 | Insurance | 20,522.60 |
| 10-9-10-81.00 | Interest on Loans | 1,720.59 |
| 10-9-10-99.00 | Miscellaneous Expense | 48.93 |
| 10-9-15-42.00 | Training Fire Related | 212.00 |
| 10-9-20-30.00 | Electricity | 5,143.64 |
| 10-9-20-31.00 | Phone | 1,254.67 |
| 10-9-20-33.00 | Heat | 8,757.25 |
| 10-9-20-35.00 | Mowing | 250.00 |
| 10-9-20-62.00 | Building Supplies | 912.18 |
| 10-9-20-99.00 | Misc. Building and Grounds | 1,233.32 |
| 10-9-50-51.00 | Fuels & Oils | 3,940.20 |
| 10-9-50-52.00 | Vehicle Maintenance & Repairs | 6,519.56 |
| 10-9-50-52.01 | Fire Equipment Maintenance | 15.72 |
| 10-9-50-53.00 | Purchase- Current Year | 25,694.06 |
| 10-9-50-53.01 | Pump | 6.50 |
| 10-9-50-53.02 | Gear & Accessories | 9,251.19 |
| 10-9-50-53.03 | Communications Equipment | 3,298.50 |
| 10-9-50-53.04 | Bunker Gear/Gloves | 5,017.72 |
| 10-9-50-53.05 | Low Angle/Water Rescue | 325.47 |
| 10-9-50-53.06 | Air Packs | 1,071.17 |
| 10-9-50-53.07 | Equipment Purchases - Grants | 7,633.99 |
| 10-9-50-54.00 | Purchase - Capital | <u>20,808.00</u> |

529,217.48

Balance on Hand 12-31-2013 145,623.22

Balance on Hand 12-31-2013

| | |
|---|-----------------|
| Checking Account | 6,825.98 |
| 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> |

145,623.22

| | A | F | G | H | I | J | K | L |
|----|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1 | Village of Johnson Water Department Budget 2014 | | | | | | | |
| 2 | | 2011 | 2011 | 2012 | 2012 | 2013 | 2013 | 2014 |
| 3 | Chart of Account Numbers | Budget | Actuals | Budget | Actuals | Budget | Actuals | proposed |
| 4 | REVENUES | | | | | | | |
| 5 | 22-6-10 Fees/Assessments | | | | | | | |
| 6 | 22-6-10-00.00 Water Sales | \$230,500 | \$232,265 | \$234,000 | \$234,522 | \$241,500 | \$244,856 | \$246,060 |
| 7 | 22-6-10-00.01 Merchandise Sales | \$500 | \$985 | \$500 | \$0 | \$500 | \$0 | \$500 |
| 8 | 22-6-10-00.02 Water Application Fees | \$500 | \$2,273 | \$500 | \$291 | \$500 | \$0 | \$500 |
| 9 | 22-6-10-00.03 Reserve Capacity Charges | \$500 | \$882 | \$500 | \$714 | \$500 | \$0 | \$500 |
| 10 | 22-6-10-00.05 Delinquent Accts Interest | \$1,000 | \$1,475 | \$1,000 | \$1,271 | \$500 | \$1,058 | \$500 |
| 11 | subtotal | \$ 233,000 | \$ 237,881 | \$ 236,500 | \$ 236,797 | \$ 243,500 | \$ 245,913 | \$ 248,060 |
| 12 | | | | | | | | |
| 13 | 22-6-20 Other Revenue | | | | | | | |
| 14 | 22-6-20-81.00 Interest Earned | \$100 | \$297 | \$100 | \$36 | \$0 | \$4 | \$0 |
| 15 | 22-6-20-94.00 Insurance reimb. | \$0 | \$0 | \$0 | \$0 | \$50 | \$0 | \$50 |
| 16 | 22-6-20-99.00 Miscellaneous Income | \$50 | \$11,238 | \$50 | \$2,558 | \$50 | \$1,813 | \$50 |
| 17 | subtotal | \$ 150 | \$ 11,536 | \$ 150 | \$ 2,594 | \$ 100 | \$ 1,817 | \$ 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 | \$111,000 | \$118,757 | \$95,000 | \$95,447 | \$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 | \$ 111,000 | \$ 118,757 | \$ 95,000 | \$ 95,447 | \$ - | \$ - | \$ - |
| 25 | | | | | | | | |
| 26 | Total Operating Revenues | \$ 344,150 | \$ 368,174 | \$ 331,650 | \$ 334,838 | \$ 243,600 | \$ 247,730 | \$ 248,160 |
| 27 | | | | | | | | |
| 28 | EXPENSES | | | | | | | |
| 29 | 22-7-05 Plant Operation & Maint. | | | | | | | |
| 30 | 22-7-05-10.01 Plant Operations & Maint. | \$13,937 | \$11,040 | \$10,933 | \$11,622 | \$11,803 | \$9,977 | \$11,435 |
| 31 | 22-7-05-10.02 Distribution System Labor | \$10,437 | \$18,053 | \$14,433 | \$28,412 | \$15,303 | \$21,978 | \$14,935 |
| 32 | 22-7-05-10.03 Administrative Salaries | \$19,203 | \$20,522 | \$19,510 | \$20,798 | \$19,901 | \$21,525 | \$17,403 |
| 33 | 22-7-05-10.04 Holiday, Sick, Vacation | \$5,453 | \$5,842 | \$5,597 | \$7,881 | \$5,834 | \$7,913 | \$8,695 |
| 34 | 22-7-05-10.05 Meter Reading | \$4,500 | \$4,016 | \$4,500 | \$4,679 | \$4,500 | \$3,942 | \$4,500 |
| 35 | 22-7-05-10.06 Employee School | \$0 | \$987 | \$0 | \$693 | \$0 | \$849 | \$0 |
| 36 | 22-7-05-11.00 Social Security Match | \$4,171 | \$4,069 | \$4,282 | \$5,282 | \$4,463 | \$4,565 | \$4,435 |
| 37 | 22-7-05-12.00 Retirement | \$2,826 | \$3,124 | \$2,899 | \$3,872 | \$3,021 | \$3,605 | \$2,759 |
| 38 | 22-7-05-13.00 Unemployment | \$139 | \$175 | \$175 | \$256 | \$250 | \$319 | \$345 |
| 39 | 22-7-05-14.00 Insurances | \$13,126 | \$10,436 | \$11,998 | \$9,245 | \$11,288 | \$8,879 | \$9,506 |

| | A | F | G | H | I | J | K | L |
|----|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1 | Village of Johnson Water Department Budget 2014 | | | | | | | |
| 2 | | 2011 | 2011 | 2012 | 2012 | 2013 | 2013 | 2014 |
| 3 | Chart of Account Numbers | Budget | Actuals | Budget | Actuals | Budget | Actuals | proposed |
| 40 | 22-7-05-99.00 Misc. Benefits | \$50 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 41 | subtotal | \$ 73,842 | \$ 78,263 | \$ 74,327 | \$ 92,741 | \$ 76,363 | \$ 83,552 | \$ 74,012 |
| 42 | | | | | | | | |
| 43 | 22-7-15 Office Expense | | | | | | | |
| 44 | 22-7-15-20.01 Office Expense | \$4,000 | \$4,650 | \$4,000 | \$4,182 | \$4,200 | \$4,223 | \$4,200 |
| 45 | 22-7-15-25.00 Equipment Prchse.- curren | \$500 | \$0 | \$500 | \$0 | \$500 | \$1,257 | \$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 | \$0 | \$500 | \$675 | \$500 |
| 48 | 22-7-15-42.00 Profesional Training/Educ | \$300 | \$336 | \$300 | \$215 | \$300 | \$778 | \$300 |
| 49 | 22-7-15-43.00 Legal Expense | \$500 | \$200 | \$500 | \$864 | \$500 | \$50 | \$500 |
| 50 | 22-7-15-44.00 Computer Support | \$1,200 | \$1,326 | \$1,200 | \$1,016 | \$1,200 | \$1,049 | \$1,200 |
| 51 | 22-7-15-45.00 Audit Expense | \$3,000 | \$3,500 | \$3,000 | \$3,125 | \$3,000 | \$2,925 | \$3,000 |
| 52 | 22-7-15-45.03 Outside/Contracted Servic | \$500 | \$0 | \$500 | \$0 | \$500 | \$483 | \$500 |
| 53 | 22-7-15-50.00 Bad Debts Expenses | \$250 | \$0 | \$250 | \$1,992 | \$0 | \$0 | \$0 |
| 54 | 22-7-15-99.00 Interest Paid on Deposits | \$100 | \$26 | \$100 | \$25 | \$25 | \$24 | \$25 |
| 55 | 22-7-15-99.01 Misc. Office | \$50 | \$0 | \$50 | \$106 | \$50 | \$0 | \$50 |
| 56 | subtotal | \$ 11,150 | \$ 10,038 | \$ 11,150 | \$ 11,526 | \$ 11,025 | \$ 11,465 | \$ 11,025 |
| 57 | | | | | | | | |
| 58 | 22-7-20 Buildings and Grounds | | | | | | | |
| 59 | 22-7-20-30.00 Electricity | \$28,000 | \$32,626 | \$30,000 | \$27,615 | \$27,000 | \$25,204 | \$27,000 |
| 60 | 22-7-20-31.00 Phone | \$1,000 | \$1,033 | \$1,000 | \$1,493 | \$400 | \$1,039 | \$400 |
| 61 | 22-7-20-33.00 Heat | \$750 | \$1,038 | \$800 | \$664 | \$800 | \$727 | \$800 |
| 62 | 22-7-20-34.00 Water & Sewer | \$0 | \$0 | \$0 | \$0 | \$0 | \$50 | \$0 |
| 63 | 22-7-20-48.00 Insurance | \$4,507 | \$4,507 | \$4,258 | \$3,963 | \$6,169 | \$6,597 | \$6,169 |
| 64 | 22-7-20-62.01 Building Supplies | \$200 | \$56 | \$200 | \$182 | \$200 | \$676 | \$200 |
| 65 | 22-7-20-62.02 Building Maintenance | \$500 | \$2,101 | \$500 | \$2,297 | \$2,000 | \$1,411 | \$2,000 |
| 66 | 22-7-20-66.00 Snow Removal | \$1,000 | \$820 | \$1,000 | \$176 | \$1,000 | \$1,540 | \$1,000 |
| 67 | 22-7-20-81.00 Interest Expense | \$36,473 | \$44,654 | \$31,896 | \$32,917 | \$33,608 | \$33,609 | \$32,968 |
| 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 | \$50 | \$0 | \$0 | \$0 | \$0 |
| 70 | subtotal | \$ 72,480 | \$ 86,836 | \$ 69,704 | \$ 69,307 | \$ 71,177 | \$ 70,852 | \$ 70,537 |
| 71 | | | | | | | | |
| 72 | 22-7-40 Plant Operations Expense | | | | | | | |
| 73 | 22-7-40-44.01 Consultant Services | \$0 | \$98 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 74 | 22-7-40-45.02 Outside Testing | \$1,000 | \$746 | \$2,000 | \$456 | \$2,000 | \$1,222 | \$2,000 |
| 75 | 22-7-40-45.03 Outside/Contracted Servic | \$1,000 | \$3,384 | \$900 | \$260 | \$900 | \$0 | \$900 |

| | A | F | G | H | I | J | K | L |
|-----|--|-----------------|------------------|-----------------|------------------|------------------|-----------------|------------------|
| 1 | Village of Johnson Water Department Budget 2014 | | | | | | | |
| 2 | | 2011 | 2011 | 2012 | 2012 | 2013 | 2013 | 2014 |
| 3 | Chart of Account Numbers | Budget | Actuals | Budget | Actuals | Budget | Actuals | proposed |
| 76 | 22-7-40-45.04 Permits & Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| 77 | 22-7-40-50.01 Supplies and Chemicals | \$1,800 | \$1,612 | \$1,700 | \$2,860 | \$1,700 | \$1,469 | \$1,700 |
| 78 | 22-7-40-99.00 Misc. Plant Operations Ex | \$1,000 | \$2,131 | \$900 | \$2,618 | \$900 | \$1,564 | \$900 |
| 79 | subtotal | \$ 4,800 | \$ 7,971 | \$ 5,500 | \$ 6,195 | \$ 5,500 | \$ 4,255 | \$ 7,500 |
| 80 | | | | | | | | |
| 81 | 22-7-41 Distribution System Expen | | | | | | | |
| 82 | 22-7-41-50.00 Inventory Adjustment | \$0 | (\$4,493) | \$0 | (\$4,938) | \$0 | (\$2,715) | \$0 |
| 83 | 22-7-41-52.00 Distribution System Maint | \$6,300 | \$10,699 | \$6,200 | \$9,623 | \$6,200 | \$7,745 | \$6,200 |
| 84 | 22-7-41-52.01 Meters & Related Expense | \$0 | \$0 | \$0 | \$0 | \$4,000 | \$1,837 | \$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 | \$1,500 | \$0 | \$1,400 | \$0 | \$0 | \$0 | \$0 |
| 87 | 22-7-41-99.00 Misc. Distribution System | \$250 | \$4,166 | \$250 | \$5,417 | \$250 | \$531 | \$250 |
| 88 | subtotal | \$ 8,050 | \$ 10,372 | \$ 7,850 | \$ 10,102 | \$ 10,450 | \$ 7,398 | \$ 10,450 |
| 89 | | | | | | | | |
| 90 | 22-7-50 Equipment Expense | | | | | | | |
| 91 | 22-7-50-50.00 Parts and Supplies | \$1,300 | \$370 | \$1,200 | \$347 | \$1,200 | \$2,513 | \$1,200 |
| 92 | 22-7-50-50.01 Outside Repair Work | \$500 | \$0 | \$430 | \$0 | \$430 | \$0 | \$430 |
| 93 | 22-7-50-51.00 Equipment Fuels And Oils | \$1,850 | \$2,210 | \$1,850 | \$2,274 | \$2,000 | \$2,894 | \$2,000 |
| 94 | 22-7-50-53.00 Purchase-current year | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,074 | \$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 | \$1,500 |
| 97 | 22-7-50-59.00 Safety Equipment | \$200 | \$1,617 | \$200 | \$964 | \$500 | \$24 | \$500 |
| 98 | 22-7-50-99.00 Misc. Supplies | \$50 | \$22 | \$50 | \$939 | \$50 | \$440 | \$50 |
| 99 | subtotal | \$ 5,400 | \$ 4,219 | \$ 5,230 | \$ 4,525 | \$ 5,680 | \$ 6,945 | \$ 5,680 |
| 100 | 22-9-15 Water Project Plan & Design | | | | | | | |
| 101 | 22-9-15-43.00 Water Project Legal | \$0 | \$0 | \$0 | \$1,591 | \$0 | \$0 | \$0 |
| 102 | 22-9-15-45.00 Water Project Engineering | \$0 | \$0 | \$0 | \$10,538 | \$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 | F | G | H | I | J | K | L |
|-----|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1 | Village of Johnson Water Department Budget 2014 | | | | | | | |
| 2 | | 2011 | 2011 | 2012 | 2012 | 2013 | 2013 | 2014 |
| 3 | Chart of Account Numbers | 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 | \$0 | \$0 | \$95,000 | \$103,540 | \$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 | \$111,000 | \$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 | \$434 | \$0 | \$2,353 | \$0 | \$0 | \$0 |
| 119 | 22-9-41-70.00 Interest Expense | \$0 | \$2,271 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 120 | subtotal | \$ 111,000 | \$ 2,705 | \$ 95,000 | \$ 105,893 | \$ - | \$ - | \$ - |
| 121 | Total Expenses | \$ 286,722 | \$ 200,404 | \$ 268,761 | \$ 312,418 | \$ 180,195 | \$ 184,466 | \$ 179,204 |
| 122 | Total Expense & Loan Costs | \$ 343,742 | | \$ 331,652 | | \$ 243,702 | | \$ 243,353 |
| 123 | Revenue Less Total Expense & Loans | \$ 408 | | \$ (2) | | \$ (102) | | \$4,807 |
| 124 | Loans | | | | | | | |
| 125 | Bond Bank (Main Project) | \$7,781 | | \$12,153 | | \$12,630 | | \$13,127 |
| 126 | Bond Bank (100c Pearl) | \$2,059 | | \$3,558 | | \$3,697 | | \$3,843 |
| 127 | SRLF (30 years at -3%) | \$47,180 | | \$47,180 | | \$47,180 | | \$47,180 |
| 128 | Total Loans | \$57,020 | | \$62,891 | | \$63,507 | | \$64,149 |

WATER DEPARTMENT TREASURER'S REPORT

January 1, 2013 - December 31, 2013

Cash on Hand, January 1, 2013:

| | | |
|---|-----------|-----------|
| Checking Account | 15,048.36 | |
| Checking Account - Capital Equipment Fund | 6,607.42 | |
| Checking Account - Construction Account | 117.16 | |
| | <hr/> | 21,772.94 |

Receipts during the year:

| | | |
|--|------------|------------|
| Water Sales | 243,482.80 | |
| Village Fire Department - Loads of Water | 217.00 | |
| Water Deposits | 150.00 | |
| Insurance Reimbursement | 89.65 | |
| A/R Water Merchandise Sale | 635.51 | |
| Interest Earned - Capital Equipment Fund | 3.56 | |
| Miscellaneous Reimbursement | 371.00 | |
| Vt. Energy Efficiency Grant | 500.00 | |
| | <hr/> | 245,449.52 |

Total Available 267,222.46

Disbursements:

| | |
|-------------------------------------|-----------|
| Prepaid Insurance | 632.22 |
| Accounts Receivable/Meter Deposits | 94.54 |
| Peoples United Bank | 63,507.79 |
| Water Mains | 872.87 |
| Plant Operation & Maintenance Labor | 9,977.22 |
| Distribution System Labor | 23,557.96 |
| Administrative Salaries | 21,525.07 |
| Holiday, Sick Vacation, Pay | 7,912.74 |
| Meter Reading | 3,941.77 |
| Employee School | 849.36 |
| Social Security Match | 4,564.61 |
| Retirement | 3,604.98 |
| Unemployment | 319.00 |
| Insurances | 8,879.11 |
| Office Expense | 4,223.05 |
| Equipment Purchase - Current Year | 1,257.31 |
| Equipment Maintenance/Repair | 675.00 |
| Professional Training/Education | 778.00 |
| Legal Expense | 50.00 |
| Computer Support | 1,049.41 |
| Audit Expense | 2,925.00 |
| Outside/Contracted Services | 483.13 |
| Electricity | 24,619.80 |
| Phone | 1,038.88 |
| Heat | 727.44 |
| Water & Sewer | 49.62 |
| Insurances | 6,596.55 |
| Building Supplies | 676.14 |
| Building Maintenance | 1,410.64 |

| | | |
|--|---------------|-------------------|
| Snow Removal | 1,540.15 | |
| Interest Expense | 33,609.04 | |
| Outside Testing | 1,222.00 | |
| Supplies and Chemicals | 1,469.27 | |
| Miscellaneous Plant Expense | 1,563.68 | |
| Distribution System - Maintenance | 8,253.01 | |
| Meters & Parts Supplies | 1,837.27 | |
| Miscellaneous Distribution System | 531.06 | |
| Parts & Supplies | 2,512.82 | |
| Equipment Fuels and Oils | 2,893.71 | |
| Purchases-Current Year | 1,074.00 | |
| Safety Equipment | 24.45 | |
| Miscellaneous Supplies | <u>439.61</u> | |
| | | |
| Total Disbursements | | <u>253,769.28</u> |
| | | |
| Balance on Hand 12-31-2013 | | 13,453.18 |
| | | |
| <u>Balance on Hand 12-31-2013</u> | | |
| | | |
| Checking Account | 6,842.20 | |
| Money Market Account - Capital Equipment | 6,610.98 | |
| Checking Account - Construction Account | <u>-</u> | |
| | | 13,453.18 |

| | A | F | G | H | I | J | K | L | |
|----|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| 1 | | Waste Water Treatment Facility Budget 2014 | | | | | | | |
| 2 | Waste Water Treatment Facility Revenue | 2011 | 2011 | 2012 | 2012 | 2013 | 2013 | 2014 | |
| 3 | Account # and Description | Budget | Actuals | Budget | Actual | Budget | Actuals | proposed | |
| 4 | 24-6-10 Fees/Assessments | | | | | | | | |
| 5 | 24-6-10-00.01 Sewer Assessments | \$ 447,000 | \$ 435,759 | \$ 447,000 | \$ 442,296 | \$ 478,000 | \$ 466,409 | \$ 474,000 | |
| 6 | 24-6-10-00.02 Sewer Application Fees | \$ 5,000 | \$ 2,448 | \$ 2,500 | \$ 1,253 | \$ 1,500 | \$ - | \$ 1,500 | |
| 7 | 24-6-10-00.03 Reserve Capacity Charge | \$ 2,500 | \$ 825 | \$ 1,250 | \$ 1,020 | \$ 1,200 | \$ - | \$ 1,200 | |
| 8 | 24-6-10-00.04 Merchandise Sales | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 9 | 24-6-10-00.05 Delinquent Accts Interes | \$ 1,500 | \$ 2,329 | \$ 1,500 | \$ 1,959 | \$ - | \$ 1,782 | \$ - | |
| 10 | 24-6-10-99.00 Misc. Fees/Assessments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 11 | subtotal | \$ 456,000 | \$ 441,360 | \$ 452,250 | \$ 446,527 | \$ 480,700 | \$ 468,191 | \$ 476,700 | |
| 12 | 24-6-20 Other Revenue | | | | | | | | |
| 13 | 24-6-20-00.00 Sale of Compost | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 14 | 24-6-20-81.00 Interest Earned | \$ 250 | \$ 230 | \$ - | \$ - | \$ 200 | \$ 116 | \$ 100 | |
| 15 | 24-6-20-94.00 Reimbursements | \$ - | \$ - | \$ - | \$ 175 | \$ - | \$ - | \$ - | |
| 16 | 24-6-20-94.01 Reserve Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 17 | 24-6-20-94.02 Pearl Street Bridge | \$ - | \$ (3,971) | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 18 | 24-6-20-94.03 Insurance Proceeds | \$ - | \$ 113,976 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 19 | 24-6-20-99.00 Miscellaneous Revenue | \$ 300 | \$ 12,077 | \$ - | \$ 2,056 | \$ - | \$ 756 | \$ - | |
| 20 | subtotal | \$ 550 | \$ 122,311 | \$ - | \$ 2,231 | \$ 200 | \$ 873 | \$ 100 | |
| 21 | 24-6-30 Loan Proceeds | | | | | | | | |
| 22 | 24-6-30-00.01 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 23 | subtotal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 24 | Total Revenue | \$ 456,550 | \$ 563,671 | \$ 452,250 | \$ 448,758 | \$ 480,900 | \$ 469,064 | \$ 476,800 | |
| 25 | | | | | | | | | |
| 26 | Waste Water Treatment Facility Expenses | | | | | | | | |
| 27 | 24-7-05 Salaries & Benefits | | | | | | | | |
| 28 | 24-7-05-10.01 Plant Operations & Maint. | \$ 68,201 | \$ 70,244 | \$ 71,913 | \$ 64,815 | \$ 76,325 | \$ 64,128 | \$ 71,445 | |
| 29 | 24-7-05-10.02 Collection System Labor | \$ 17,300 | \$ 16,279 | \$ 18,228 | \$ 20,657 | \$ 19,331 | \$ 16,784 | \$ 18,111 | |
| 30 | 24-7-05-10.03 Administrative Salaries | \$ 19,203 | \$ 18,986 | \$ 19,510 | \$ 19,336 | \$ 19,901 | \$ 20,097 | \$ 17,403 | |
| 31 | 24-7-05-10.04 CTO & Holiday | \$ 11,745 | \$ 14,915 | \$ 12,294 | \$ 15,857 | \$ 12,951 | \$ 17,057 | \$ 19,052 | |
| 32 | 24-7-05-11.00 Social Security Match | \$ 8,985 | \$ 8,891 | \$ 9,405 | \$ 9,192 | \$ 9,907 | \$ 9,075 | \$ 9,716 | |
| 33 | 24-7-05-12.00 Retirement | \$ 6,051 | \$ 6,165 | \$ 6,332 | \$ 6,241 | \$ 6,668 | \$ 6,392 | \$ 6,366 | |
| 34 | 24-7-05-13.00 Unemployment | \$ 417 | \$ 398 | \$ 417 | \$ 718 | \$ 957 | \$ 957 | \$ 1,034 | |
| 35 | 24-7-05-14.00 Insurances | \$ 23,711 | \$ 24,608 | \$ 22,518 | \$ 22,450 | \$ 20,462 | \$ 21,293 | \$ 19,422 | |
| 36 | 24-7-05-15.00 Uniforms | \$ 2,250 | \$ 2,478 | \$ 1,600 | \$ 2,203 | \$ 2,300 | \$ 2,615 | \$ 2,500 | |
| 37 | 24-7-05-99.00 Misc. Benefits | \$ 500 | \$ 322 | \$ 500 | \$ 322 | \$ 500 | \$ 333 | \$ 500 | |
| 38 | subtotal | \$ 158,363 | \$ 163,284 | \$ 162,717 | \$ 161,790 | \$ 169,304 | \$ 158,730 | \$ 165,550 | |

| | A | F | G | H | I | J | K | L | |
|----|---|---|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|--|
| 1 | | Waste Water Treatment Facility Budget 2014 | | | | | | | |
| 2 | Waste Water Treatment Facility Revenue | 2011 | 2011 | 2012 | 2012 | 2013 | 2013 | 2014 | |
| 3 | Account # and Description | Budget | Actuals | Budget | Actual | Budget | Actuals | proposed | |
| 39 | 24-7-15 Office Expense | | | | | | | | |
| 40 | 24-7-15-20.01 Office Expense | \$ 3,500 | \$ 4,893 | \$ 3,500 | \$ 4,026 | \$ 3,500 | \$ 4,248 | \$ 4,000 | |
| 41 | 24-7-15-25.00 Equipment Prchse.- curren | \$ 500 | \$ - | \$ 500 | \$ - | \$ 500 | \$ 398 | \$ 500 | |
| 42 | 24-7-15-25.02 Equipment Prchse.- capita | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,817 | \$ - | |
| 43 | 24-7-15-26.00 Equipment Maintenance/Rep | \$ 100 | \$ - | \$ 100 | \$ 17 | \$ 100 | \$ 675 | \$ 100 | |
| 44 | 24-7-15-42.00 Profesional Training/Educ | \$ 150 | \$ 630 | \$ 500 | \$ 879 | \$ 500 | \$ 639 | \$ 750 | |
| 45 | 24-7-15-43.00 Legal Expense | \$ 500 | \$ - | \$ 500 | \$ 864 | \$ 500 | \$ 50 | \$ 500 | |
| 46 | 24-7-15-44.00 Computer/Systems Support | \$ 1,500 | \$ 1,326 | \$ 1,500 | \$ 1,016 | \$ 1,500 | \$ 2,183 | \$ 1,500 | |
| 47 | 24-7-15-45.00 Audit Expense | \$ 2,200 | \$ 3,500 | \$ 2,000 | \$ 3,125 | \$ 2,000 | \$ 2,925 | \$ 2,500 | |
| 48 | 24-7-15-45.03 Contracted Outside Servic | \$ 200 | \$ - | \$ 200 | \$ 130 | \$ 200 | \$ 625 | \$ 200 | |
| 49 | 24-7-15-50.00 Bad Debt Expense | \$ 500 | \$ 306 | \$ 500 | \$ 7,327 | \$ 500 | \$ - | \$ 500 | |
| 50 | 24-7-15-50.01 Customer overpayments | \$ - | \$ 162 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 51 | 24-7-15-99.00 Misc. Office | \$ - | \$ 113 | \$ - | \$ 179 | \$ - | \$ - | \$ - | |
| 52 | subtotal | \$ 9,150 | \$ 10,930 | \$ 9,300 | \$ 17,562 | \$ 9,300 | \$ 13,559 | \$ 10,550 | |
| 53 | 24-7-20 Buildings and Grounds | | | | | | | | |
| 54 | 24-7-20-30.00 Electricity | \$ 50,000 | \$ 51,133 | \$ 50,000 | \$ 57,391 | \$ 54,000 | \$ 60,274 | \$ 54,000 | |
| 55 | 24-7-20-31.00 Phone | \$ 3,000 | \$ 3,170 | \$ 3,100 | \$ 3,604 | \$ 200 | \$ 3,012 | \$ 3,050 | |
| 56 | 24-7-20-33.00 Heat | \$ 12,000 | \$ 14,371 | \$ 13,000 | \$ 10,440 | \$ 13,000 | \$ 8,419 | \$ 12,000 | |
| 57 | 24-7-20-34.00 Water & Sewer | \$ 50 | \$ - | \$ 50 | \$ - | \$ 50 | \$ 50 | \$ 50 | |
| 58 | 24-7-20-35.00 Mowing | \$ 500 | \$ 280 | \$ 500 | \$ 240 | \$ 500 | \$ 250 | \$ 500 | |
| 59 | 24-7-20-45.00 Janitorial Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 60 | 24-7-20-48.00 Insurance | \$ 13,117 | \$ 13,117 | \$ 12,306 | \$ 12,316 | \$ 14,770 | \$ 14,659 | \$ 17,058 | |
| 61 | 24-7-20-62.01 Building Supplies | \$ 750 | \$ 145 | \$ 750 | \$ 435 | \$ 750 | \$ 836 | \$ 750 | |
| 62 | 24-7-20-62.02 Building Maintenance | \$ 1,500 | \$ 3,956 | \$ 2,000 | \$ 6,305 | \$ 4,000 | \$ 3,083 | \$ 4,000 | |
| 63 | 24-7-20-66.00 Snow Removal Expen | \$ 1,000 | \$ 429 | \$ 1,000 | \$ 638 | \$ 1,000 | \$ 542 | \$ 1,000 | |
| 64 | 24-7-20-81.00 Interest Expense | \$ 4,563 | \$ 4,565 | \$ 4,367 | \$ 10,837 | \$ 4,166 | \$ 16,435 | \$ 15,555 | |
| 65 | 24-7-20-81.01 FMHA INTEREST | \$ 14,743 | \$ 19,948 | \$ 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 | \$ 2,358 | \$ 100 | \$ 895 | \$ 100 | \$ 1,324 | \$ 100 | |
| 68 | subtotal | \$ 101,323 | \$ 113,472 | \$ 99,587 | \$ 109,082 | \$ 104,806 | \$ 108,882 | \$ 108,063 | |
| 69 | 24-7-40 Plant Operations Expense | | | | | | | | |
| 70 | 24-7-40-44.01 Consultant Services | \$ - | \$ 98 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 71 | 24-7-40-45.00 Sludge Disposal Expense | \$ 19,000 | \$ 17,861 | \$ 19,000 | \$ 15,836 | \$ 19,000 | \$ 24,328 | \$ 21,000 | |
| 72 | 24-7-40-45.02 Outside Testing | \$ 2,500 | \$ 2,305 | \$ 2,500 | \$ 2,512 | \$ 2,500 | \$ 2,565 | \$ 2,500 | |
| 73 | 24-7-40-45.03 Outside/Contracted Servic | \$ 2,000 | \$ 731 | \$ 2,000 | \$ 720 | \$ 2,000 | \$ 3,920 | \$ 2,000 | |

WASTEWATER DEPARTMENT TREASURER'S REPORT

January 1, 2013 - December 31, 2013

Cash on Hand, January 1, 2013:

| | |
|-----------------------------------|------------------|
| Checking Account | 3,833.89 |
| Union Bank Capital Equipment Fund | <u>44,837.72</u> |

48,671.61

Receipts during the year:

| | |
|-------------------------------------|--------------|
| Accounts Receivable -Sewer Sales | 462,354.55 |
| Interest Earned | 116.21 |
| Vt. Energy Efficiency Grant | 500.00 |
| Workers Compensation Audit - Refund | 119.70 |
| Village of Jeffersonville | 37.19 |
| Vt League of Cities and Towns | <u>99.50</u> |

463,227.15

Total Available

511,898.76

Disbursements:

| | |
|---|-----------|
| 24-1-00-40.00 Prepaid Insurance | 1,114.86 |
| 24-2-00-25.00 Notes Payable State of Vermont | 91,027.05 |
| 24-2-00-25.04 Notes Payable - Peoples United | 8,230.19 |
| 24-2-00-25.06 Notes Payable - Peoples United | 2,035.88 |
| 24-2-00-25.09 Notes Payable - Peoples United | 17,149.34 |
| 24-7-05-10.01 Plant Operations & Maintenance | 64,127.76 |
| 24-7-05-10.02 Collection System Labor | 16,784.26 |
| 24-7-05-10.03 Administrative Salaries | 20,096.98 |
| 24-7-05-10.04 Holiday, Sick, Vacation | 17,057.43 |
| 24-7-05-11.00 Social Security Match | 9,074.80 |
| 24-7-05-12.00 Retirement | 6,391.89 |
| 24-7-05-13.00 Unemployment | 957.00 |
| 24-7-05-14.00 Insurances | 21,292.62 |
| 24-7-05-15.00 Uniforms | 2,615.07 |
| 24-7-05-99.00 Miscellaneous Benefits | 332.50 |
| 24-7-15-20.01 Office Expense | 4,247.54 |
| 24-7-15-25.00 Equipment Purchase - Current year | 398.17 |
| 24-7-15-25.02 Equipment Purchase - Capital | 1,816.88 |
| 24-7-15-26.00 Equipment Maintenance/Repair | 675.00 |
| 24-7-15-42.00 Professional Training | 638.96 |
| 24-7-15-43.00 Legal | 50.00 |
| 24-7-15-44.00 Computer System Support | 2,182.51 |
| 24-7-15-44.00 Audit Expense | 2,925.00 |
| 24-7-15-45.03 Contracted Outside Services | 625.01 |
| 24-7-20-30.00 Electricity | 58,755.98 |
| 24-7-20-31.00 Phone | 3,011.79 |
| 24-7-20-33.00 Heat | 8,418.52 |
| 24-7-20-34.00 Water & Sewer | 49.62 |
| 24-7-20-35.00 Mowing | 250.00 |

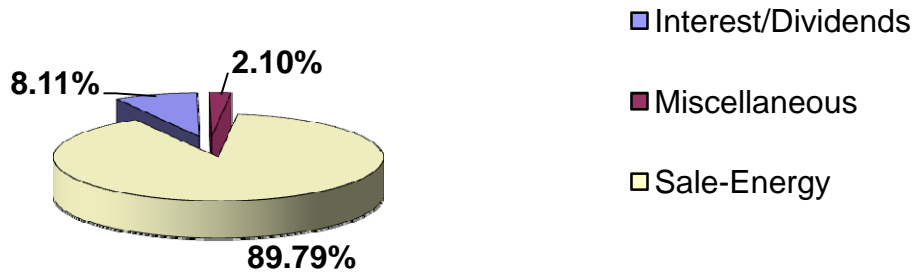
| | | |
|--|------------------|-------------------|
| 24-7-20-48.00 Insurances | 14,659.00 | |
| 24-7-20-62.01 Building Supplies | 835.67 | |
| 24-7-20-62.02 Building Maintenance | 3,082.55 | |
| 24-7-20-66.00 Snow Removal | 541.60 | |
| 24-7-20-81.00 Interest Expense | 16,435.08 | |
| 24-7-20-99.00 Miscellaneous Building & Grounds | 1,126.06 | |
| 24-7-40-45.00 Sludge Disposal Expense | 20,676.99 | |
| 24-7-40-45.02 Outside Testing | 2,564.90 | |
| 24-7-40-45.03 Outside/Contracted Services | 3,919.79 | |
| 24-7-40-50.00 Lab Supplies | 10.14 | |
| 24-7-40-50.01 Other Supplies | 3,653.99 | |
| 24-7-40-50.02 Chemicals | 8,913.66 | |
| 24-7-40-99.00 Misc. Plant Operations | 431.30 | |
| 24-7-41-52.00 Collection System Maintenance | 7,959.96 | |
| 24-7-41-52.01 Pumping Station Expense | 55.00 | |
| 24-7-50-50.00 Parts and Supplies | 3,321.72 | |
| 24-7-50-50.01 Outside Repairs & Parts | 160.10 | |
| 24-7-50-50.02 Hardware | 52.36 | |
| 24-7-50-51.00 Equipment Fuels & Oils | 1,809.41 | |
| 24-7-50-99.00 Safety Equipment | <u>222.57</u> | |
| | | <u>452,764.46</u> |
| Balance on Hand 12-31-2013 | | 59,134.30 |
| <u>Balance on hand 12-31-2013</u> | | |
| Checking Account | 14,248.22 | |
| Union Bank Capital Equipment Fund | <u>44,886.08</u> | |
| | | 59,134.30 |

| | A | G | H | I | J | L | M | N | O |
|----|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------|
| 1 | Village of Johnson Electric Department Budget 2014 | | | | | | | | % |
| 2 | Account | 2011 Budget | 2011 Actuals | 2012 Budget | 2012 Actuals | 2013 Budget | 2013 Actuals | 2014 proposed | chg |
| 3 | 20-6-41 Operating Revenue | | | | | | | | |
| 4 | 20-6-41-50.00 Merchandising, Jobbing & | \$ 50,000 | \$ 35,339 | \$ 35,000 | \$ 52,568 | \$ 35,000 | \$ 97,179 | \$ 35,000 | |
| 5 | 20-6-41-50.01 Line Extension Applications/fees | \$ - | \$ 1,000 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | |
| 6 | 20-6-41-90.00 Interest Income | \$ 2,500 | \$ 1,036 | \$ 500 | \$ 1,053 | \$ 500 | \$ 1,266 | \$ 750 | |
| 7 | 20-6-41-90.01 VTRANSCO Dividend Income | \$ 23,026 | \$ 35,660 | \$ 41,083 | \$ 41,088 | \$ 45,432 | \$ 41,321 | \$ 43,557 | |
| 8 | 20-6-41-90.02 Lamoille 115k Spec Fac Div. | \$ 73,375 | \$ 73,375 | \$ 73,372 | \$ 73,375 | \$ 73,375 | \$ 73,375 | \$ 73,375 | |
| 9 | subtotal | \$ 148,901 | \$ 146,411 | \$ 150,455 | \$ 168,584 | \$ 154,807 | \$ 213,641 | \$ 153,182 | -1% |
| 10 | 20-6-42 Misc Revenue | | | | | \$ - | \$ - | | |
| 11 | 20-6-42-10.00 Miscellaneous Income | \$ 10,000 | \$ 53,741 | \$ 43,692 | \$ 58,671 | \$ 52,020 | \$ 47,920 | \$ 56,321 | |
| 12 | subtotal | \$ 10,000 | \$ 53,741 | \$ 43,692 | \$ 58,671 | \$ 52,020 | \$ 47,920 | \$ 56,321 | 8.3% |
| 13 | | | | | | \$ - | \$ - | | |
| 14 | 20-6-44 Sales of Electricity Rev | | | | | \$ - | \$ - | | |
| 15 | 20-6-44-00.00 Sales Residential | \$ 877,353 | \$ 866,248 | \$ 867,130 | \$ 875,743 | \$ 875,086 | \$ 891,858 | \$ 890,000 | |
| 16 | 20-6-44-20.00 Sales Large Commercial | \$ 637,367 | \$ 527,775 | \$ 528,020 | \$ 447,541 | \$ 447,151 | \$ 418,115 | \$ 420,000 | |
| 17 | 20-6-44-20.01 Sales Commercial | \$ 218,186 | \$ 210,309 | \$ 210,319 | \$ 196,902 | \$ 197,082 | \$ 210,986 | \$ 210,000 | |
| 18 | 20-6-44-40.00 Sales Street Lights | \$ 19,263 | \$ 18,338 | \$ 18,398 | \$ 13,001 | \$ 16,712 | \$ 16,372 | \$ 16,000 | |
| 19 | 20-6-44-90.00 Sales Johnson State College | \$ 712,529 | \$ 671,102 | \$ 671,421 | \$ 665,811 | \$ 665,702 | \$ 673,902 | \$ 665,000 | |
| 20 | 20-6-44-90.01 Sales Public Authorities | \$ 77,487 | \$ 81,734 | \$ 81,791 | \$ 111,622 | \$ 111,723 | \$ 154,764 | \$ 150,000 | |
| 21 | subtotal | \$ 2,542,185 | \$ 2,375,505 | \$ 2,377,079 | \$ 2,310,620 | \$ 2,313,456 | \$ 2,365,996 | \$ 2,351,000 | 1.6% |
| 22 | | | | | | \$ - | \$ - | | |
| 23 | 20-6-45 Misc. Revenues | | | | | \$ - | \$ - | | |
| 24 | 20-6-45-10.01 Connect/disconnect fees | | | | | \$ - | \$ 7,380 | \$ 5,000 | |
| 25 | 20-6-45-60.00 Dept. of Service Income | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 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 Convertor Capacity | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 30 | 20-6-45-60.05 Insurance Reimb. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 31 | 20-6-45-60.06 Sale of Transportation Equip. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 32 | 20-6-45-60.08 Street Light Grant | \$ - | \$ 67,010 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 33 | 20-6-45-60.09 ARRA Grant | \$ - | \$ 52,181 | \$ - | \$ 1,591 | \$ - | \$ - | \$ - | |
| 34 | 20-6-45-60.10 FEMA Storm - Reimb | \$ - | \$ 15,297 | \$ - | \$ 9,689 | \$ - | \$ - | \$ - | |
| 35 | subtotal | \$ - | \$ 134,488 | \$ - | \$ 11,280 | \$ - | \$ 7,380 | \$ 5,000 | |
| 36 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 37 | Total Revenue | \$ 2,701,086 | \$ 2,710,146 | \$ 2,571,226 | \$ 2,549,155 | \$ 2,520,283 | \$ 2,634,937 | \$ 2,565,503 | 1.8% |
| 38 | | | | | | \$ - | \$ - | | |
| 39 | 20-7-40 Taxes and Misc Expenses | | | | | \$ - | \$ - | | |
| 40 | 20-7-40-30.00 Depreciation Expense | \$ 100,000 | \$ 98,395 | \$ 102,235 | \$ 103,739 | \$ 103,000 | \$ 98,975 | \$ 60,163 | |
| 41 | 20-7-40-80.01 Other Taxes | \$ 15,000 | \$ 18,422 | \$ 18,000 | \$ 20,303 | \$ 20,000 | \$ 16,833 | \$ 20,000 | |
| 42 | 20-7-40-80.02 Gross Revenue Tax | \$ 12,711 | \$ 11,878 | \$ 11,885 | \$ 11,629 | \$ 11,567 | \$ 11,830 | \$ 11,755 | |

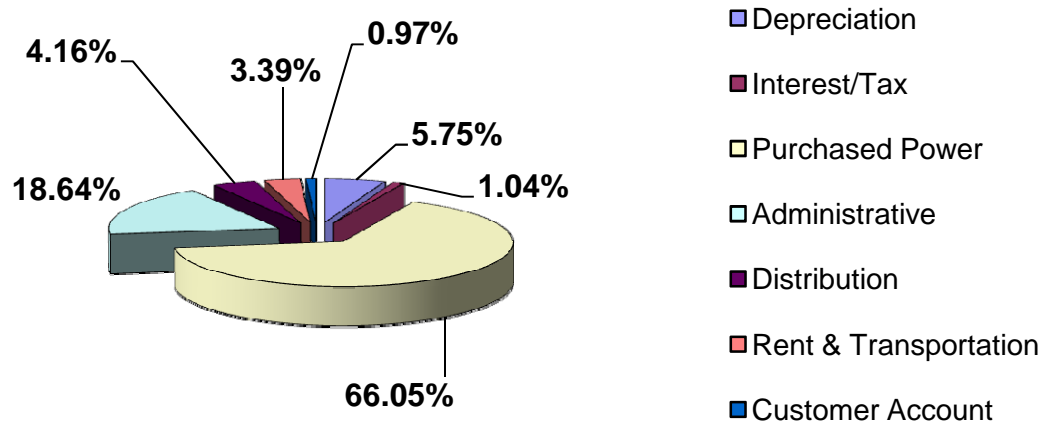
| | A | G | H | I | J | L | M | N | O |
|----|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------|
| 1 | Village of Johnson Electric Department Budget 2014 | | | | | | | | % |
| 2 | Account | 2011 Budget | 2011 Actuals | 2012 Budget | 2012 Actuals | 2013 Budget | 2013 Actuals | 2014 proposed | chg |
| 43 | 20-7-40-80.03 Fuel Gross Receipts Tax | \$ 12,711 | \$ 11,893 | \$ 11,885 | \$ 8,589 | \$ 11,567 | \$ 11,830 | \$ 11,755 | |
| 44 | 20-7-42-65.00 East Mountain | \$ - | \$ 7,515 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 45 | subtotal | \$ 140,422 | \$ 148,103 | \$ 144,005 | \$ 144,260 | \$ 146,135 | \$ 139,468 | \$ 103,673 | -29.1% |
| 46 | | | | | | \$ - | \$ - | | |
| 47 | 20-7-43 INTEREST EXPENSE | | | | | \$ - | \$ - | | |
| 48 | 20-7-43-10.00 Interest | \$ 28,193 | \$ 29,873 | \$ 26,383 | \$ 26,413 | \$ 24,530 | \$ 24,941 | \$ 22,634 | |
| 49 | 20-7-43-10.01 Interest on Deposits | \$ 1,000 | \$ 259 | \$ 300 | \$ 333 | \$ 300 | \$ 356 | \$ 300 | |
| 50 | 20-7-43-10.02 Transco Stock interest | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 51 | subtotal | \$ 29,193 | \$ 30,131 | \$ 26,683 | \$ 26,746 | \$ 24,830 | \$ 25,297 | \$ 22,934 | -7.6% |
| 52 | | | | | | \$ - | \$ - | | |
| 53 | 20-7-55 Purchased Power Costs | | | | | \$ - | \$ - | | |
| 54 | 20-7-55-50.00 Power Purchased | \$ 1,793,549 | \$ 1,559,263 | \$ 1,821,668 | \$ 1,442,635 | \$ 1,635,509 | \$ 1,355,084 | \$ 1,527,809 | |
| 55 | 20-7-55-50.01 Project 10 | \$ - | \$ 234,515 | \$ - | \$ 222,348 | \$ - | \$ 245,740 | \$ - | |
| 56 | 20-7-55-70.00 Other Expenses | \$ - | \$ - | \$ - | \$ 351 | \$ - | \$ - | \$ - | |
| 57 | subtotal | \$ 1,793,549 | \$ 1,793,778 | \$ 1,821,668 | \$ 1,665,334 | \$ 1,635,509 | \$ 1,600,825 | \$ 1,527,809 | -6.6% |
| 58 | | | | | | | | | |
| 59 | 20-7-56 Transmission System Maintenance | | | | | | | \$ - | |
| 60 | 20-7-56-20.00 Station Expence 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 | |
| 64 | 20-7-57-00.00 Station Equipment Maint. Labor | | | | | | | \$ - | |
| 65 | 20-7-57-00.01 Station Equipment Maintenance | | | | | | | \$ - | |
| 66 | 20-7-57-10.00 Overhead Lines Maint. Labor | | | | | | | \$ 1,738 | |
| 67 | 20-7-57-10.01 Overhead Lines Maintenance | | | | | | | \$ 6,000 | |
| 68 | 20-7-57-11.00 Trans ROW Trimming Labor | | | | | | | \$ - | |
| 69 | 20-7-57-11.01 Trans ROW Trimming | | | | | | | \$ - | |
| 70 | 20-7-57-30.99 Trans Maint. Misc | | | | | | | \$ - | |
| 71 | subtotal | | | | | | | \$ 9,988 | |
| 72 | | | | | | | | | |
| 73 | 20-7-58 Operations Engineering & Supervision | | | | | \$ - | \$ - | | |
| 74 | 20-7-58-00.00 Lab. Ops/Supervision/Eng | \$ 65,000 | \$ 50,250 | \$ 66,050 | \$ 61,525 | \$ 63,065 | \$ 49,964 | \$ 55,000 | |
| 75 | 20-7-58-11.16 Operating Supplies | | | | \$ 2,529 | \$ - | \$ 3,013 | \$ 3,000 | |
| 76 | 20-7-58-60.00 Labor Meter Expense | \$ 1,020 | \$ 50 | \$ 1,046 | \$ 130 | \$ 1,500 | \$ 126 | \$ 1,000 | |
| 77 | 20-7-58-60.01 Meter Expense Supplies/Materials | \$ 2,500 | \$ 641 | \$ 2,000 | \$ 1,269 | \$ 2,000 | \$ 592 | \$ 1,000 | |
| 78 | 20-7-58-70.00 Labor Customer Installation | \$ 10,000 | \$ 13,126 | \$ 10,250 | \$ 6,367 | \$ 9,000 | \$ 5,157 | \$ 6,000 | |
| 79 | 20-7-58-70.01 Customer Installations Expense | \$ 5,000 | \$ 29,500 | \$ 5,000 | \$ 1,526 | \$ 5,000 | \$ 8,285 | \$ 8,000 | |
| 80 | 20-7-58-70.02 Customer Install Contracted | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,500 | \$ 3,000 | |
| 81 | 20-7-58-70.10 Mutal aid - Other Utilities | \$ 4,000 | \$ 10,835 | \$ 5,000 | \$ 24,122 | \$ 10,000 | \$ 10,714 | \$ 10,000 | |
| 82 | 20-7-58-80.00 Lab Misc. Dist. Safety & Training | \$ 6,630 | \$ 11,913 | \$ 6,796 | \$ 10,542 | \$ 11,000 | \$ 14,449 | \$ 14,000 | |

| | A | G | H | I | J | L | M | N | O |
|-----|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------|
| 1 | Village of Johnson Electric Department Budget 2014 | | | | | | | | % |
| 2 | Account | 2011 Budget | 2011 Actuals | 2012 Budget | 2012 Actuals | 2013 Budget | 2013 Actuals | 2014 proposed | chg |
| 83 | subtotal | \$ 94,150 | \$ 116,316 | \$ 96,142 | \$ 108,010 | \$ 101,565 | \$ 94,800 | \$ 101,000 | -0.6% |
| 84 | | | | | | \$ - | \$ - | | |
| 85 | 20-7-59 Distribution System Maintenance | | | | | \$ - | \$ - | | |
| 86 | 20-7-59-21.00 Lab. Structures, Equip, Substation | \$ 7,650 | \$ 2,191 | \$ 7,841 | \$ 1,840 | \$ 8,000 | \$ 6,520 | \$ 8,000 | |
| 87 | 20-7-59-21.01 Structures, Equip, Substation | \$ 5,000 | \$ 3,851 | \$ 5,000 | \$ 4,714 | \$ 5,000 | \$ 6,599 | \$ 20,000 | |
| 88 | 20-7-59-21.03 Labor Capital Project Sub. | \$ 10,200 | \$ - | \$ 10,455 | \$ - | \$ 1,904 | \$ - | \$ 10,000 | |
| 89 | 20-7-59-21.04 Substation Maint Contracted | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000 | |
| 90 | 20-7-59-41.00 Labor Maintenance of Line | \$ 21,109 | \$ 27,935 | \$ 21,637 | \$ 29,184 | \$ 31,000 | \$ 27,718 | \$ 30,000 | |
| 91 | 20-7-59-41.01 Maintenance of Lines Supplies | \$ 20,000 | \$ 24,572 | \$ 20,000 | \$ 30,806 | \$ 30,000 | \$ 20,805 | \$ 30,000 | |
| 92 | 20-7-59-41.02 Tree Trimming | \$ 20,000 | \$ 25,445 | \$ 25,000 | \$ 45,346 | \$ 25,000 | \$ 21,597 | \$ 20,000 | |
| 93 | 20-7-59-41.03 Tree trimming Contracted | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 20,000 | |
| 94 | 20-7-59-50.00 Labor Maint. of Line Transformers | \$ 6,120 | \$ 710 | \$ 6,273 | \$ 305 | \$ 8,800 | \$ 200 | \$ 2,500 | |
| 95 | 20-7-59-50.01 Maint. Line Transformers | \$ 10,000 | \$ 5,047 | \$ 10,000 | \$ 13,005 | \$ 15,000 | \$ 3,657 | \$ 15,000 | |
| 96 | 20-7-59-60.00 Labor Maint. of St. Light | \$ 3,060 | \$ 2,643 | \$ 3,000 | \$ 4,886 | \$ 5,000 | \$ 2,734 | \$ 4,000 | |
| 97 | 20-7-59-60.01 Maint. of St. Lighting/Signals | \$ 500 | \$ 3,198 | \$ 500 | \$ 367 | \$ 2,000 | \$ 3,686 | \$ 5,000 | |
| 98 | 20-7-59-80.00 Misc. Maintenance of Distribution | \$ 1,500 | \$ 4,880 | \$ 1,500 | \$ 4,441 | \$ 5,000 | \$ 3,101 | \$ 5,000 | |
| 99 | 20-7-59-80.00 Labor Snow Removal | \$ 3,000 | \$ 4,928 | \$ 3,000 | \$ 2,169 | \$ 3,000 | \$ 4,142 | \$ 4,000 | |
| 100 | subtotal | \$ 108,139 | \$ 105,398 | \$ 114,206 | \$ 137,063 | \$ 139,704 | \$ 100,760 | \$ 178,500 | 27.8% |
| 101 | | | | | | \$ - | \$ - | | |
| 102 | 20-7-90 Customer Accounts Operations | | | | | \$ - | \$ - | | |
| 103 | 20-7-90-20.00 Labor Meter Reading | \$ 6,630 | \$ 4,998 | \$ 6,000 | \$ 3,980 | \$ 5,000 | \$ 6,740 | \$ 6,700 | |
| 104 | 20-7-90-30.00 Lab. Customer Records/Collections | \$ 6,120 | \$ 7,344 | \$ 6,273 | \$ 8,225 | \$ 7,100 | \$ 9,298 | \$ 9,000 | |
| 105 | 20-7-90-40.00 Uncollectible Accounts | \$ 5,000 | \$ 43,888 | \$ 5,000 | \$ 5,055 | \$ 5,000 | \$ 7,310 | \$ 7,500 | |
| 106 | 20-7-90-50.00 Misc. Customer Accts Expense | \$ 500 | \$ - | \$ 500 | \$ 61 | \$ 500 | \$ 51 | \$ 150 | |
| 107 | subtotal | \$ 18,250 | \$ 56,231 | \$ 17,773 | \$ 17,321 | \$ 17,600 | \$ 23,399 | \$ 23,350 | 32.7% |
| 108 | | | | | | \$ - | \$ - | | |
| 109 | 20-7-92 Administrative and General | | | | | \$ - | \$ - | | |
| 110 | 20-7-92-00.00 Trustees' Salaries | \$ 1,575 | \$ 1,525 | \$ 1,525 | \$ 2,600 | \$ 1,525 | \$ 2,600 | \$ 2,600 | |
| 111 | 20-7-92-00.02 Auditors Salaries | \$ 200 | \$ - | \$ 200 | \$ 205 | \$ 225 | \$ 64 | \$ 225 | |
| 112 | 20-7-92-00.03 Administrative Salaries | \$ 88,322 | \$ 82,947 | \$ 89,561 | \$ 84,227 | \$ 91,358 | \$ 87,950 | \$ 78,443 | |
| 113 | 20-7-92-00.04 Stores Expense | \$ 4,000 | \$ 2,311 | \$ 3,500 | \$ 2,592 | \$ 3,000 | \$ 9,897 | \$ 10,000 | |
| 114 | 20-7-92-10.00 Office Expense | \$ 25,000 | \$ 29,969 | \$ 25,000 | \$ 31,113 | \$ 30,000 | \$ 27,605 | \$ 30,000 | |
| 115 | 20-7-92-30.00 Outside Services | \$ 15,000 | \$ 7,795 | \$ 10,000 | \$ 7,455 | \$ 15,000 | \$ 11,397 | \$ 20,000 | |
| 116 | 20-7-92-30.01 Safety Training & Education | \$ 7,500 | \$ 10,665 | \$ 12,000 | \$ 10,805 | \$ 12,000 | \$ 12,780 | \$ 12,000 | |
| 117 | 20-7-92-30.02 Legislative Representation | \$ 500 | \$ 1,199 | \$ 800 | \$ 1,608 | \$ 1,200 | \$ 1,212 | \$ 1,500 | |
| 118 | 20-7-92-30.03 Lobbying | \$ 350 | \$ 66 | \$ 100 | \$ 166 | \$ 200 | \$ 385 | \$ 350 | |
| 119 | 20-7-92-30.04 Municipal Utility Restruc | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 120 | 20-7-92-30.05 VPPSA Fees | \$ 33,744 | \$ 29,033 | \$ 36,219 | \$ 35,203 | \$ 36,673 | \$ 30,014 | \$ 36,998 | |
| 121 | 20-7-92-40.00 Insurance | \$ 16,932 | \$ 16,933 | \$ 16,314 | \$ 15,546 | \$ 23,440 | \$ 24,187 | \$ 27,534 | |
| 122 | 20-7-92-60.00 Employee Benefits | \$ 1,000 | \$ 965 | \$ 1,000 | \$ 1,268 | \$ 1,000 | \$ 914 | \$ 1,000 | |

ELECTRIC DETAIL OF 2013 REVENUES



ELECTRIC DETAIL of 2013 EXPENSES



ELECTRIC DEPARTMENT

TREASURER'S REPORT

Balance on Hand, January 1, 20123

| | |
|-------------------------|---------------|
| Union Bank Cash Account | 65,094.92 |
| Union Bank Money Market | 103,107.93 |
| TD Bank - CD | 142,640.78 |
| TD Bank - Money Market | <u>528.76</u> |

311,372.39

Receipts:

| | |
|------------------------------|-----------------|
| Energy Sales & Sales Tax | 2,465,663.95 |
| Meter Deposit | 18,740.95 |
| Interest Earned | 1,265.92 |
| Sale of Scrape Metal | 1,043.74 |
| Merchandise Sales | 25,493.67 |
| Dividend Income | 32,877.23 |
| LCSF Settlement | 55,031.28 |
| Mutual Aid | 8,099.83 |
| SD Ireland | 6,217.11 |
| Vermont Telephone Company | 4,910.00 |
| Miscellaneous Reimbursements | 1,088.58 |
| VLCT Grant | 1,575.00 |
| Pole Attachment Income | <u>1,212.75</u> |

2,623,220.01

2,934,592.40

Expenditures:

Capital Accounts:

| | | |
|---------------|------------------------------------|------------|
| 20-1-00-10.74 | WIP - Prospect Rock Rd | 144.00 |
| 20-1-00-10.82 | WIP - RTE 100C North | 6,904.00 |
| 20-1-00-10.83 | WIP - Rte 15 & 100C | 17,304.26 |
| 20-1-00-10.84 | WIP - Pearl/School | 2,016.87 |
| 20-1-00-16.00 | Prepaid Insurance | 2,694.39 |
| 20-1-00-36.40 | Poles & Fixtures | 944.40 |
| 20-1-00-36.50 | Overhead Conductors & Dev. | 1,526.02 |
| 20-1-00-36.70 | Underground Conductors | 109.40 |
| 20-1-00-36.80 | Line Transformers | 346.65 |
| 20-1-00-36.81 | Padmount Transformers | 1,191.78 |
| 20-1-00-39.20 | Transportation Equipment | 15,393.05 |
| 20-2-00-23.21 | Accounts Payable Trade | 1,630.73 |
| 20-2-00-23.22 | Accounts Payable Energy | 117,850.25 |
| 20-2-00-23.50 | Meter Deposits | 4,920.55 |
| 20-2-00-23.60 | Account Payable Gross Receipts Tax | 11,553.00 |
| 20-2-00-23.61 | Account Payable Sales Tax | 26,064.84 |
| 20-2-00-23.62 | Account Payable EEU | 115,869.80 |
| 20-2-00-24.20 | Vt Bond Bank | 30,000.00 |

| | | |
|---------------|-------------------------------------|------------------|
| 20-2-00-24.30 | Union Bank - Truck Note | 14,999.93 |
| 20-2-00-25.21 | Contribution in Aid of Construction | <u>10,359.50</u> |

381,823.42

Operating Accounts:

| | | |
|---------------|--|--------------|
| 20-7-40-80.01 | Other Taxes | 16,833.05 |
| 20-7-40-80.02 | Gross Revenue Tax | 8,769.86 |
| 20-7-43-10.00 | Interest | 24,941.28 |
| 20-7-55-50.00 | Power Purchased | 1,218,020.31 |
| 20-7-55-50.01 | Project 10 - Power Purchased | 245,740.29 |
| 20-7-58-00.00 | Operation Supervision Labor | 49,964.21 |
| 20-7-58-11.16 | Safety/Operating Supplies | 3,013.04 |
| 20-7-58-60.00 | Meter Expense Labor | 126.32 |
| 20-7-58-60.01 | Meter Expense - Materials | 416.66 |
| 20-7-58-70.00 | Customer Installation - Labor | 4,965.61 |
| 20-7-58-70.01 | Customer Installation - Materials | 8,301.00 |
| 50-7-58-70.02 | Customer Installation - Contracted Serv. | 2,500.00 |
| 20-7-58-70.10 | Mutual Aid - Other Utilities | 10,713.83 |
| 20-7-58-80.00 | Misc. Distribution - Labor | 14,278.89 |
| 20-7-59-21.00 | Structures, Equipment Labor | 5,496.16 |
| 20-7-59-21.01 | Structures, Equipment Materials | 7,649.64 |
| 20-7-59-41.00 | Maintenance of Lines Labor | 27,109.94 |
| 20-7-59-41.01 | Maintenance of Lines Materials | 21,413.68 |
| 20-7-59-41.02 | Tree Trimming | 14,597.11 |
| 20-7-59-50.00 | Maint. of Line Transformers Labor | 200.44 |
| 20-7-59-50.01 | Maint. of Line Transformers Materials | 3,657.27 |
| 20-7-59-60.00 | Maintenance of St. Lights Labor | 2,734.21 |
| 20-7-59-60.01 | Maintenance of St. Lights Materials | 3,685.54 |
| 20-7-59-80.00 | Misc. Maintenance of Distribution | 3,040.28 |
| 20-7-59-80.00 | Snow Removal | 4,141.58 |
| 20-7-90-20.00 | Meter Reading | 6,740.14 |
| 20-7-90-30.00 | Customer Records & Collections | 9,298.19 |
| 20-7-90-50.00 | Misc. Customer Accounts | 51.20 |
| 20-7-92-00.00 | Trustees Salaries | 2,600.00 |
| 20-7-92-00.02 | Auditors Salaries | 63.80 |
| 20-7-92-00.03 | Administrative Salaries | 87,950.40 |
| 20-7-92-00.04 | Stores Expense | 9,896.59 |
| 20-7-92-10.00 | Office Expense | 26,526.97 |
| 20-7-92-30.00 | Outside Services | 11,397.15 |
| 20-7-92-30.01 | Safety Training & Education | 12,808.35 |
| 20-7-92-30.02 | Legislative Representation | 1,211.87 |
| 20-7-92-30.03 | Lobbying | 385.36 |
| 20-7-92-30.05 | VPPSA Fees | 29,696.04 |
| 20-7-92-40.00 | Insurance Expense | 24,187.35 |
| 20-7-92-60.00 | Employee Benefits | 914.38 |
| 20-7-92-60.01 | Health Insurance | 50,699.30 |
| 20-7-92-60.02 | Sick Vacation Holiday | 45,944.73 |
| 20-7-92-60.03 | Unemployment | 1,595.00 |
| 20-7-92-60.04 | Retirement | 15,957.08 |

| | | | |
|---------------|------------------------------|------------------|--|
| 20-7-62-60.05 | Social Security Match | 23,954.41 | |
| 20-7-92-60.06 | Uniforms | 9,816.98 | |
| 20-7-93-02.00 | Misc. Administrative Expense | 3,811.08 | |
| 20-7-93-10.00 | Rents | 52,430.99 | |
| 20-7-93-30.00 | Transportations Fuels & Oils | <u>26,722.15</u> | |

2,156,969.71

2,538,793.13

| | |
|-----------------------|---------------------|
| Total Funds Available | 2,934,592.40 |
| Total Expenditures | <u>2,538,793.13</u> |

Total on hand 395,799.27

Balance on Hand 12-31-2013:

| | |
|-------------------------|---------------|
| 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> |

Total on hand 395,799.27

Johnson Fire Department Report 2013

The Fire Department had a busy but productive year. Along with answering emergency calls, we finalized and implemented the Tools & Equipment Reserve plan, and formed a truck committee for our tanker replacement.

The Tools & Equipment plan identifies six groups of essential tools, with a value of \$170,000.00 which we do not have the means to replace at the end of their various life spans. By placing an annual contribution into the reserve fund, we will be prepared to replace these items without additional funding requests. Through a combination of budget adjustments, reducing the inventory, extending life spans where appropriate, and increasing revenue from contracted service, the Tools & Equipment Reserve Fund does not increase the Village tax appropriation.

The truck committee spent countless hours preparing for the scheduled replacement of our Tanker. We will be replacing our 1991 International Tanker with a similar truck. The new truck has increased water capacity, and will have dump chutes on the sides and rear to offload water. The truck replacement project will stay within budget of our Capital Reserve Fund. You will notice an article in the Village warning to approve up to \$216,000.00 for the replacement truck. This vote is necessary to authorize securing a loan, which will be paid back over a five year period, out of the Capital Reserve Fund. There will be no additional tax money directed to this project. A small amount of money will be generated through the sale of the old truck and will be applied to this expense. We are writing a grant and using fundraiser money for a minimal amount of equipment on the new truck, as most of our current equipment from the old truck can be transferred. Pending Village voter approval, the truck will be ordered, taking approximately 6-8 months to build, putting delivery around the beginning of 2015, as outlined in the Capital plan.

The Johnson Fire Department responded to 130 alarms last year. The calls were:

| | | | |
|---------------------|----|-------------------|----|
| structure fires | 5 | wilderness rescue | 2 |
| chimney fires | 3 | medical assist | 10 |
| wildland fires | 11 | automatic alarms | 32 |
| vehicle fires | 5 | mutual aid | 12 |
| carbon monoxide | 5 | vehicle accidents | 25 |
| hazardous materials | 2 | other | 15 |
| water rescue | 3 | | |

I want to thank all our members for their dedicated commitment and professional service to our community.

Respectfully,

Arjay West, Fire Chief

Fire Department Roster

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

Auxiliary Members

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

2013 TAX ACCOUNT

GRAND LIST

Real Estate Grand List \$591,067.00

TAX ASSESSED

Real Estate (\$591067.00 x .1656) 97,880.67

TREASURER'S ACCOUNT

Tax Adjustment 0.00
Received on Property Taxes 88,033.19

Tax Collector 9,847.48

CHARGED TO COLLECTOR

Property Taxes 9,847.48
Penalty 787.83
Collectors Cost 170.50
10,805.81

Credit to Collector's Account 8,612.45
Penalty Adjustment 28.19
Cost Adjustment 3.10
8,643.74

Balance of 2013 Taxes on Collector's Books 2,162.07

2013 Delinquent Taxes 1,953.10
Penalty 156.27
Collectors Cost 52.70
2,162.07

VILLAGE OF JOHNSON DELINQUENT TAXES AS OF 12/31/13

2008 VILLAGE TAXES

| NAME | PARCEL # | TAX | PENALTY | OTHER | TOTAL |
|--------------------|-----------------|-----------------|----------------|---------------|-----------------|
| HARVEY, KENNETH A. | 600-211 | \$694.07 | \$55.53 | \$0.78 | \$750.38 |
| | | \$694.07 | \$55.53 | \$0.78 | \$750.38 |

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 # | TAXES | PENALTY | OTHER | TOTAL |
|-----------------------------|-----------------|-----------------|----------------|----------------|-----------------|
| ESTATE OF DONNA BOLIO | 134-010 | \$23.64 | \$1.89 | \$2.95 | \$28.48 |
| CANNON, MICHAEL J. | 100-120 | \$175.76 | \$14.06 | \$2.95 | \$192.77 |
| JEWETT, DONNA M. & RICHARD | 520-010 | \$332.48 | \$26.60 | \$2.95 | \$362.03 |
| MERCHANT, GARY JR. & STACEY | 625-054 | \$114.82 | \$9.19 | \$2.95 | \$126.96 |
| | | \$646.70 | \$51.74 | \$11.80 | \$710.24 |

2013 VILLAGE TAXES

| NAME | PARCEL # | TAXES | PENALTY | OTHER | TOTAL |
|-----------------------------------|-----------------|-------------------|-----------------|----------------|-------------------|
| ESTATE OF DONNA BOLIO | 134-010 | \$25.50 | \$2.04 | \$3.10 | \$30.64 |
| CANNON, MICHAEL J. | 100-120 | \$189.61 | \$15.17 | \$3.10 | \$207.88 |
| CHARETTE, TROY | 600-114 | \$6.04 | \$0.48 | \$0.00 | \$6.52 ** |
| DINSMORE, SARAH | 135-020 | \$68.39 | \$5.47 | \$3.10 | \$76.96 |
| FLOOD, CAROL ANN | 604-250 | \$15.07 | \$1.21 | \$3.10 | \$19.38 |
| GOSS, CIBRY | 131-095 | \$11.59 | \$0.93 | \$3.10 | \$15.62 |
| JEWETT, DONNA M. & RICHARD | 520-010 | \$358.69 | \$28.70 | \$3.10 | \$390.49 |
| LOCKE, RICHARD | 133-035 | \$19.71 | \$1.58 | \$3.10 | \$24.39 ** |
| MCGOVERN, SUSAN | 507-010 | \$16.67 | \$1.33 | \$0.00 | \$18.00 |
| MERCHANT, GARY JR. & STACEY | 625-054 | \$123.87 | \$9.91 | \$3.10 | \$136.88 |
| MIDFIRST BANK | 500-055 | \$194.41 | \$15.55 | \$3.10 | \$213.06 |
| MORAN, MATT | 615-090 | \$14.57 | \$1.17 | \$3.10 | \$18.84 |
| PERRY, BRUCE | 600-104 | \$188.95 | \$15.12 | \$3.10 | \$207.17 |
| SCOTT, FAY & BONITA | 134-080 | \$150.20 | \$12.02 | \$3.10 | \$165.32 |
| WALLACE, DENNIS & BECKY | 520-019 | \$215.61 | \$17.25 | \$3.10 | \$235.96 ** |
| WESCOM, DANIEL & MARY | 134-020 | \$78.33 | \$6.27 | \$3.10 | \$87.70 ** |
| WESCOM, WAYNE ET AL | 600-206 | \$220.91 | \$17.67 | \$3.10 | \$241.68 ** |
| WILCOX, LORI & MARK | 615-047 | \$26.99 | \$2.16 | \$3.10 | \$32.25 |
| WILCOX, MARK II | 615-051 | \$27.99 | \$2.24 | \$3.10 | \$33.33 |
| | | \$1,953.10 | \$156.27 | \$52.70 | \$2,162.07 |
| TOTAL ALL DELINQUENT TAXES | | \$3,345.76 | \$267.69 | \$68.08 | \$3,681.53 |

** PAID BY 3/12/13

COMMUNITY IMPROVEMENT GRANT

| | | |
|---|---------------|--------------------------|
| Balance on hand, January 1, 2013 | | 145,699.73 |
| Income: 1-1-2013 to 12-31-2013 | | |
| Payback Funds | 24,594.61 | |
| Interest Earned | <u>204.99</u> | |
| | | <u>24,799.60</u> |
| TOTAL CASH AVAILABLE: | | 170,499.33 |
| Disbursements: 1-1-2013 to 12-31-2013 | | |
| Johnson Market, LLC. - Loan | 100,000.00 | |
| Loving Cup - Loan | 6,000.00 | |
| Vermont Secretary of State | 35.00 | |
| Service Charges | <u>321.00</u> | |
| TOTAL DISBURSEMENTS: | | <u>106,356.00</u> |
| CURRENT BALANCE: Union Bank Money Market Acct. | | 64,143.33 |

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

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

Please Bring this Report to the Village Meeting