

ANNUAL
REPORT

OF THE
VILLAGE OFFICERS

VILLAGE OF
JOHNSON, VERMONT

FOR THE YEAR ENDING
DECEMBER 31, 2015

TABLE OF CONTENTS

	Page
Table of Contents	1
Dedication - Tuesday Night Live Volunteers	2
Auditors' Statement	3
Village Officers	4
Village Employees	5
Warning	6
Resume	8
Trustees' Report	9
Interim Village Manager's Report	11
Community & Economic Development Coordinator's Report	13
Letter from Gene A. Besaw & Associates	14
Balance Sheet Governmental Fund	15
Statement of Revenues Expenditures	16
Budgetary Comparison Schedule	17
Statement of Net Assets	18
Statement of Revenues, Expenses	19
Trustee's Tax Budget Account	20
General Village Treasurer's Report	27
Community Improvement Grant	30
Water Department Budget	31
Water Department Treasurer's Report	35
Wastewater Department Facility Budget	37
Wastewater Department Treasurer's Report	41
Electric Department Budget	43
Electric Department Treasurer's Report	48
Johnson Fire Department Report	51
Fire Department Roster	52
2015 Tax Account	53
Delinquent Tax Account	54

DEDICATION

The Village of Johnson Annual report is dedicated this year to the people who make Tuesday Night Live possible. This includes the Communications Committee, the vendors, the entertainers and especially Cal Stanton. So much work goes on to hold this wonderful event for eight weeks in the summer. From scheduling the entertainment, to soliciting the sponsors and vendors, it is a very time consuming job with no financial benefit to the man running it. Imagine trying to find eight reputable bands for a night in the middle of the week for a set amount of money. Somehow Cal not only does it, but does a tremendous job. Hundreds of people attend every week to enjoy every genre of music there is. Also thank you to Howard and Casey Romero and Jon Girard who were instrumental in obtaining the funding to have the new bandstand built. Hats off to Cal and his volunteers!!



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, 2015.

Respectfully Submitted

JO-ANN BENFORD
KIM MARBLE

JOHNSON VILLAGE OFFICERS 2015

President:
Eric Osgood Term Expires April 2016

Clerk:
Rosemary Audibert Term Expires April 2016

Treasurer:
Rosemary Audibert Term Expires April 2016

Trustees:
Walter Pomroy Three Year Term Expires April 2016
Gordon Smith Two Year Term Expires April 2016
David Goddette Three Year Term Expires April 2017
Scott Meyer Two Year Term Expires April 2017
Robert Sweetser Three Year Term Expires April 2018

Auditors:
JoAnn Benford Term Expires April 2016
Kim Marble Term Expires April 2017
Kim Dunkley - Resigned Term Expires April 2018

APPOINTMENTS

Tax Collector:
Rosemary Audibert Term Expires April 2016

Water & Light Commissioner:
Vacant Term Expires April 2016

Wastewater Treatment Facility Operator
Tom Elwood Term Expires April 2016

Assistant Clerk & Treasurer:
Jan Perkins Term Expires April 2016

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

VILLAGE EMPLOYEES

Troy Dolan	Foreman
Clifton Hill	Lineworker
Nathaniel Brigham	Lineworker
Jeffrey Parsons	General Worker
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
Lea Kilvadyova	Community/Economic Development Coordinator

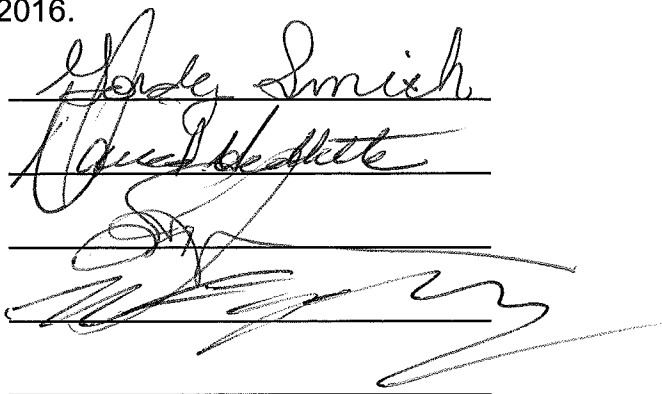
WARNING
ANNUAL VILLAGE MEETING

April 5, 2016

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 5, 2016 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, 2015 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 (2019).
 - b. One Trustee for a term ending in two years (2018).
- Article 4. To elect a Treasurer for one year.
- Article 5. To elect one (2) Auditor to the following terms;
- a. One Auditor for a term ending in three years (2019).
 - b. One Auditor for a balance in term ending in two years (2018).
- Article 6. Will the Village authorize the Trustees to appoint a Tax Collector? If not, to elect a Tax Collector for one year.
- Article 7. Will the Village authorize it's Trustees to appoint a Water and Light Commissioner? If not, to elect a Water & Light Commissioner for one year.
- Article 8. Will the Village vote to set the rate of compensation of it's Officers and Employees? If not, to authorize it's Trustees to set such salaries and wages.
- Article 9. Will the Village vote a budget to meet the expenses and liabilities of the Village?
- Article 10. To do such other business as may properly be brought before this meeting.

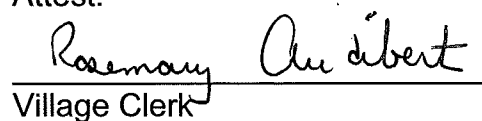
Dated at Johnson this 2nd day of March 2016.

Three handwritten signatures are written on three horizontal lines. The first signature is clearly legible as 'Andy Smith'. The second signature is less legible but appears to be 'David White'. The third signature is very stylized and illegible.

Trustees, Village of Johnson

Johnson, Vermont, Village Clerk's Office, March 3, 2016 at 7:30 o'clock in the morning received the foregoing warning and the same was duly recorded.

Attest:

A handwritten signature, 'Rosemary Audibert', is written on a horizontal line. Below the line, the words 'Village Clerk' are printed.

A true copy.

Attest: Rosemary Audibert, Village Clerk

RESUME OF VILLAGE ANNUAL MEETING

April 7, 2015

- Article 1. Eric Osgood elected President. Rosemary Audibert elected clerk.
- Article 2. Auditors' Annual Report accepted as written.
- Article 3. Robert Sweetser elected Trustee for three years. Scott Meyer elected for two years.
- Article 4. Rosemary Audibert elected Treasurer for one year.
- Article 5. Kim Dunkley 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 \$413,845.00 with an estimated amount to be raised by taxes of \$115,599.00.
- Article 10. Other business discussion included possible Electric Dept. contract with Village of Morrisville Water & Light. Resolution made and seconded to keep the electric department in Johnson with the Village own employees to maintain the power. Resolution was passed by a voice vote. There was a round of applause for Ellis O'Hear for his years of service.

Meeting adjourned at 9:00 p.m.

Village Trustee Report

This year's village report has been dedicated to all the people who have made Tuesday Night Live possible. Special thanks go to Cal Stanton who was one of the creators of this idea and his many years of dedication. This has become a large family event and beneficial to all our businesses. One more reason to be proud to live in Johnson.

This past year has had many events for the village. First, at the annual meeting, the village voters almost unanimously voiced their opinion to keep the electric department in Johnson. I want to thank all the village voters that attended the meeting at near capacity to voice their opinion. I want to thank the entire board for listening to the voters and working to that resolution. The trustees thank the electrical line workers for staying with the village during this uncertainty.

After the annual meeting, Duncan decided to give his resignation to the trustees to begin his retirement from the village. On behalf of the trustees, we thank him for his many years of dedication to the village. He supervised many projects, both large and small, and coordinated with all parties involved. We wish him well in his future and a happy retirement.

After Duncan gave his retirement notice to the trustees, the trustees and select board formed a joint committee for his replacement. Thru the process it was found that some items for both town and village were not being addressed because there was too much for one person to do. The boards looked at the Hyde Park structure of town and village and decided their structure was best for Johnson. The two boards decided to split because of the workload being too much for one person. As a result, the trustees found an interim manager, Sandy Miller, with many qualified credentials. The trustees want to thank Sandy for helping us in the transition to hire a new village manager and staying until we find a permanent manager. We were advised by two other utilities not to hurry in hiring someone but to take our time and do it right. The trustees were in hopes of having someone hired by annual meeting but that will not happen now. We had two very qualified candidates but one accepted a different job and the other declined our offer.

The past several years the trustees have taken some of the 10 cents on the grand list toward a fund for our 20% match for the School St. project. We have encountered many problems with the design and construction of this project. It was supposed to be completed last fall but should be this spring. The final construction will be a big improvement for the school and School Street.

There have been several grant opportunities presented to the trustees last year. One was a new sidewalk down Railroad St. to the library. The trustees decided we didn't have the money match and it seemed more logical to install a new crosswalk across the street to the existing new sidewalk on the other side. This decision resulted in Troy Dolan doing an inventory of sidewalks in the whole village so the trustees could prioritize. It was decided not to take on more costly grants but to maintain what we have. Our sidewalks that need immediate attention are on Pearl St. Another grant request was a sidewalk from the rail trail thru Parker & Stearns parking lot and delivery

yard to the steel bridge. This would have adversely affected their business for customers to park. The trustees believe a better and cheaper solution is to work with Chan Parker and paint white lines showing the pathway. Another grant presentation generated lively discussion was the electric charging station. The best place was on Main St. but we would lose two valuable parking spots. The majority decided not to pursue at this time, especially when we found out at the same meeting we need to spend about \$15,000 or \$20,000 to replace rotten boards in the municipal building. As one of the trustees said at these meetings, "this is not our money because it belongs to the village taxpayers and we need to spend it wisely."

The trustees and employees have been trying to spend your money efficiently. The last electric rate increase was in 2010 with 18%, water increase 4% in 2013 and sewer increase 9% in 2013. We anticipate a slight rate increase in the water and wastewater departments. The trustees have been holding the line on spending in our general department with no tax increase the past two years and a tax decrease this year. There will be no rate increase in the electric department in 2016.

We have a new full-time employee, Jeff Parsons. Jeff is now in training for his duties in electric, water and wastewater departments. Special thanks to Rosemary in helping in this transition. She has a vast knowledge in budgets and past practices. Many thanks go to the rest of the office employees and also thanks to the water and sewer plant workers. Many thanks go to our firefighters who respond day or night to protect our community in a professional and cost effective way.

I want to thank all the trustees on the board for their dedication and many endless hours because I believe all businesses and citizens are being represented.

I welcome the new college president, Elaine Collins, and thank her for their continued support to our community.

Since Duncan retired, Walter has donated his time and vehicle for attending the VPPSA meetings. He has acquired a quick understanding of electric power and purchases. The electric department is going to face new challenges in the coming years. The legislature passed Act 56, which establishes Renewable Energy Standards, which take effect in 2017. These standards are mandates we must follow. If the electric department doesn't meet these standards, we will be faced with penalties. Hyde Park and Stowe Electric have been pro-active with their new solar farms being developed and Johnson is lagging behind. When a new village manager is hired, generation and compliance will be a top priority for this person. The financial benefits of renewable generation must go to the electric department if our electric department is to survive.

Respectfully,
Gordy Smith
Trustee chair

Interim Village Manager's Report

The 2016 General Department budget, as proposed by the Village Trustees, will result in a tax **decrease** of 2.8%, or about \$5.41 less Village taxes per \$100,000 of assessed valuation.

There is **no proposed increase** in electric rates for 2016.

Water and Wastewater rates will each increase by 2.0% across the board. A customer with a water and wastewater bill of \$60 monthly will see an increase of \$1.20.

Village and Town staff anticipate collaborating on several projects in 2016. One is the repair or replacement of four catch basins on Pearl St. Another is creating a crosswalk to the Library on Railroad St. The Village and Town are also looking into the possibility of using some of our building roof surface area to install solar panels. An examination of lands owned jointly by the Village and Town has indicated these lands are not suitable for installation of solar panels due to state regulations and restrictions.

Recent problems with water supplies in Flint, Michigan and North Bennington, Vermont have led some inquiries about water safety. Johnson Water and Light staff fully comply with state regiments for water testing. We test for heavy metals every three years and the most recent test was concluded in February of this year. The results were that there are no detectable amounts of heavy metals in the water supply. We have just received our test results regarding E. coli, coliform and volatile organic compounds – all tests yielded results lower than detectable by laboratory analysis. Water sampling is performed at several locations in the Village and samples are sent to an independent lab. You can be assured the Johnson water supply is safe. Our Consumer Confidence Report is posted on our website each year and all our water customers should receive a copy of that report by mail. If you have any other questions or concerns you may contact Tom Elwood, Water and Wastewater Chief Operator at 635-2951.

Stormwater management is another area where there is likely to be additional state or federal requirements imposed upon local communities like Johnson. The state has begun sampling our storm drain outflows and we believe there may be additional regulations in the not-too-distant future.

At last year's annual meeting, the voters chose to continue to have the Electric Department managed and operated by the Village. In this past year we have instituted many changes that have allowed us to create cost reductions, improve our capabilities and improve reliability.

- After reviewing the costs associated with maintenance, repairs and ROW cutting we have determined more work can be completed in house and, therefore, we have decreased the need for contracted services. When we did need to contract for ROW tree cutting we obtained that service at lower rates than were previously paid.
- A consider amount of safety equipment, training, tools, and machinery have been updated.

- We have begun development of an equipment replacement plan to allow us to better plan and budget funds for future equipment upgrades.
- Each Village electrical employee attends multiple safety and skill trainings throughout the year to enforce the culture of safety – all VOJ lineworkers are up to date with the latest OSHA requirements.
- We have budgeted funds to implement a pole replacement project along a portion of Route 100c in 2016.
- The Village is bringing electric employees' pay rates to a level that is competitive with other comparable local municipal utilities.
- The Village has begun advertising for a new lineworker to replace Cliff Hill, who has indicated he will be retiring when we are able to bring his replacement on board. We thank Cliff for his expertise, more than 45 years of dedicated service to Johnson Water & Light and wish him the best in his upcoming retirement.

The Village's overall financial picture is on sound footing thanks to the efforts of all our staff and the oversight of the Village Trustees. I thank Troy Dolan and Tom Elwood for their assistance in drafting portions of this report. Thanks, too, to Anne Mullings and Jan Perkins for their help and, especially, to Susan Tinker for her ongoing support and contributions to the annual report. I extend a special note of thanks to Rosemary Audibert whose guidance in financial and budgeting matters has been invaluable. The hard day-to-day work of all village staff is also appreciated. Thanks, too, to Duncan Hastings for his generosity in sharing much about the budget process and many other subjects since last August.

It has been and is my privilege to serve as interim village manager and I look forward to continuing to do so until a permanent village manager is on board.

Respectfully submitted,

Sanford "Sandy" Miller

Community & Economic Development Coordinator's Report

Greetings to all. Below please find a synopsis of projects I worked on last year.

Pedestrian and Drainage Improvements around Johnson Elementary

This spring, the Village's goal is to complete the sidewalks along School Street and College Hill Road. The storm drainage part of the project was completed last fall. Due to delays, the contractor was not able to finish the project in the fall and the construction of the sidewalks had to be moved to the spring of 2016. The project is funded by two grants from the Vermont Agency of Transportation and contributions from both the Town and the Village.

Unified Village and Town Plan

Every five years, Johnson Planning Commission undertakes the task of writing a development plan for our community. Until now, the Village and the Town have been maintaining separate plans. This year, the Planning Commission embraced the planning process differently and offered to write a single plan for our community. The basic idea is that while the Town and Village remain separate political entities, they in fact share many public services. The residents of the town frequent businesses and public amenities within the village, while residents of the village enjoy the scenic character and rural amenities available throughout town. The unified plan will strive to look at our community comprehensively and identify values that are important to Johnson as a whole. The work on the plan is funded by a municipal planning grant from the State. The Lamoille County Planning Commission has been assisting with the development of the plan.

Lamoille Valley Rail Trail

Last fall, the VAST's contractor completed the construction of a fifteen-mile segment of the Lamoille Valley Rail Trail spanning from Cambridge to Morrisville. I have been working on various projects to enhance the appreciation of the Trail. My work has been targeted to provide trailside amenities, and develop promotional materials and directional signage between the Rail Trail and the village center. The Rail Trail projects are possible thanks to the grants from the Lamoille County Planning Commission, Healthy Lamoille Valley and contributions from the Town and the Village.

NEW PROJECTS

This year, I expect to work on an application to VTrans for grant funds to replace the sidewalks on Lower Clay Hill Road. I will also work to advance the Rail Trail related projects. In research stages is an initiative to implement a solar project.

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 12, 2016

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, 2015.

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 6, 2016 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, 2015

	General Fund	Community Improvement Fund	Total
ASSETS			
Cash and cash equivalents:			
Unrestricted	\$ 126,771	\$ -	\$ 126,771
Restricted	220,938	118,099	339,037
Receivables:			
Intergovernmental	55,554	-	55,554
Services	1,520	-	1,520
Taxes	4,563	-	4,563
Notes	-	113,154	113,154
Due from other funds	-	8,363	8,363
Total assets	\$ 409,346	\$ 239,616	\$ 648,962
 LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 12,493	\$ -	\$ 12,493
Notes payable	121,846	-	121,846
Due to other funds	8,363	-	8,363
Total liabilities	142,702	-	142,702
Fund Balance			
Fund balances:			
Nonspendable	-	113,154	113,154
Restricted	121,891	-	121,891
Committed	164,968	-	164,968
Assigned	1,464	126,462	127,926
Unassigned	(21,678)	-	(21,678)
Total fund balance	266,644	239,616	506,260
Total liabilities and fund balance	\$ 409,346	\$ 239,616	\$ 648,962

VILLAGE OF JOHNSON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Governmental Funds
Year Ended December 31, 2015

	General Fund	Community Improvement Fund	Total Governmental Funds
Revenues			
Taxes	\$ 115,778	\$ -	\$ 115,778
Interest and penalties	1,766	2,327	4,093
Intergovernmental	291,159	-	291,159
Charges for services	58,364	-	58,364
Miscellaneous revenue	11,873	-	11,873
Total revenues	<u>478,940</u>	<u>2,327</u>	<u>481,267</u>
Expenditures			
General government	80,050	270	80,320
Public safety	93,008	-	93,008
Highways and streets	116,249	-	116,249
Capital outlays	97,311	-	97,311
Debt service	55,296	-	55,296
Total expenditures	<u>441,914</u>	<u>270</u>	<u>442,184</u>
Excess of revenues over (under) expenditures	<u>37,026</u>	<u>2,057</u>	<u>39,083</u>
Other Financing Sources			
Repayment of notes receivable	-	27,234	27,234
Excess of revenues over expenditures and other financing sources	37,026	29,291	66,317
Fund Balance, Beginning of Year	<u>229,618</u>	<u>97,171</u>	<u>326,789</u>
Fund Balance, End of Year	<u>\$ 266,644</u>	<u>\$ 126,462</u>	<u>\$ 393,106</u>

VILLAGE OF JOHNSON, VERMONT
BUDGETARY COMPARISON SCHEDULE
Year Ended December 31, 2015

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 115,599	\$ 115,778	\$ 179
Interest penalties	250	1,766	1,516
Charges for service	58,000	58,364	364
Intergovernmental revenues	216,732	291,159	74,427
Miscellaneous revenues	11,300	11,873	573
Total revenues	<u>401,881</u>	<u>478,940</u>	<u>77,059</u>
Expenditures			
General government	82,640	80,050	2,590
Highways and streets	119,287	116,249	3,038
Public safety	98,315	93,008	5,307
Capital outlays	71,510	97,311	(25,801)
Debt service	42,094	55,296	(13,202)
Total expenditures	<u>413,846</u>	<u>441,914</u>	<u>(28,068)</u>
Excess of revenues over (under) expenditures	(11,965)	37,026	48,991
Fund Balance, Beginning of Year	<u>229,618</u>	<u>229,618</u>	-
Fund Balance, End of Year	<u><u>\$ 217,653</u></u>	<u><u>\$ 266,644</u></u>	<u><u>\$ 48,991</u></u>

VILLAGE OF JOHNSON, VERMONT
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
December 31, 2015

	Electric Fund	Sewer Fund	Water Fund	Totals
ASSETS				
Current Assets				
Cash and cash equivalents:				
Unrestricted	\$ 639,296	\$ 37,337	\$ 50,145	\$ 726,778
Certificates of deposit	144,793	-	-	144,793
Due from other funds	2,877	-	-	2,877
Receivables, net of allowances for uncollectibles	269,223	58,249	31,091	358,563
Inventory	192,807	5,076	30,807	228,690
Total current assets	<u>1,248,996</u>	<u>100,662</u>	<u>112,043</u>	<u>1,461,701</u>
Restricted Cash	-	59,271	10,053	69,324
Investment in Common Stock	380,974	-	-	380,974
Work in Progress	10,108	9,948	-	20,056
Property, Plant, and Equipment, net of accumulated depreciation	<u>1,727,514</u>	<u>1,215,060</u>	<u>4,148,556</u>	<u>7,091,130</u>
Total assets	<u>3,367,592</u>	<u>1,384,941</u>	<u>4,270,652</u>	<u>9,023,185</u>
LIABILITIES AND NET POSITION				
Current Liabilities				
Accounts payable	184,127	7,678	5,278	197,083
Deferred revenue	50,187	-	-	50,187
Customer deposits payable	35,642	100	1,950	37,692
Current portion long-term debt	<u>100,925</u>	<u>123,163</u>	<u>113,391</u>	<u>337,479</u>
Total current liabilities	370,881	130,941	120,619	622,441
Other Liabilities				
Long-term notes and bonds payable	<u>492,776</u>	<u>504,180</u>	<u>2,286,928</u>	<u>3,283,884</u>
Total liabilities	<u>863,657</u>	<u>635,121</u>	<u>2,407,547</u>	<u>3,906,325</u>
Net Position				
Investments in capital assets, net of related debt	1,143,921	597,665	1,748,237	3,489,823
Committed	-	59,189	16,535	75,724
Unrestricted	<u>1,360,014</u>	<u>92,966</u>	<u>98,333</u>	<u>1,551,313</u>
Total net position	<u>\$ 2,503,935</u>	<u>\$ 749,820</u>	<u>\$ 1,863,105</u>	<u>\$ 5,116,860</u>

VILLAGE OF JOHNSON, VERMONT
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
Year Ended December 31, 2015

	Electric Fund	Sewer Fund	Water Fund	Totals
Operating Revenues				
Charges for services	\$ 2,318,924	\$ 470,299	\$ 246,977	\$ 3,036,200
Miscellaneous	71,200	5,132	1,792	78,124
Sales of materials	25,370	-	2,456	27,826
Total operating revenues	<u>2,415,494</u>	<u>475,431</u>	<u>251,225</u>	<u>3,142,150</u>
Operating Expenses				
Operating, maintenance, general, and administration expenses	2,041,013	323,022	144,823	2,508,858
Depreciation	82,557	156,039	189,190	427,786
Rent	52,436	-	-	52,436
Taxes	42,958	-	-	42,958
Total operating expenses	<u>2,218,964</u>	<u>479,061</u>	<u>334,013</u>	<u>3,032,038</u>
Operating income (loss)	<u>196,530</u>	<u>(3,630)</u>	<u>(82,788)</u>	<u>110,112</u>
Non-Operating Revenues (Expenses)				
Interest income	1,940	2,598	1,428	5,966
Interest expense	(25,051)	(14,649)	(32,300)	(72,000)
Dividend income	48,647	-	-	48,647
LCSF net settlement	73,375	-	-	73,375
Total non-operating revenues (expenses)	<u>98,911</u>	<u>(12,051)</u>	<u>(30,872)</u>	<u>55,988</u>
Net income (loss) before capital contributions	295,441	(15,681)	(113,660)	166,100
Capital Contributions	-	-	50,822	50,822
Change in net position	295,441	(15,681)	(62,838)	216,922
Net Position, Beginning of Year	<u>2,208,494</u>	<u>765,501</u>	<u>1,925,943</u>	<u>4,899,938</u>
Net Position, End of Year	<u>\$ 2,503,935</u>	<u>\$ 749,820</u>	<u>\$ 1,863,105</u>	<u>\$ 5,116,860</u>

A	J				K		L		M		N	O
	Proposed Village of Johnson Trustees Budget 2016											
	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2015 Budget	2015 Actual	2016 proposed	2016 proposed	% increase decrease			
3	General Ledger Descriptions											
45	Insurance Reimbursement	\$ 4,300	\$ 5,124	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ 2,500				
46	Johnson State College pay	\$ 5,750	\$ 5,750	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000				
47	Electric Dept Electricity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
48	Revenue from Cap Equip Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
49	Miscellaneous Income	\$ -	\$ 17,014	\$ 5,000	\$ 3,465	\$ 3,465	\$ 3,500	\$ 3,500				
50	total other	\$ 10,050	\$ 27,927	\$ 13,500	\$ 9,570	\$ 12,000	\$ 12,000	\$ 12,000				-11.1%
51	Total Fire Dept Revenue	\$ 120,230	\$ 143,608	\$ 125,885	\$ 121,955	\$ 121,955	\$ 126,408	\$ 126,408				0.4%
52	Total Revenue	\$ 402,355	\$ 647,965	\$ 404,227	\$ 477,741	\$ 435,323	\$ 435,323	\$ 435,323				7.7%
53	Adjustments to Revenue											
54	Est. Fund Balance to reduce taxes	\$ 18,576	\$ -	\$ 9,618	\$ -	\$ -	\$ 33,200	\$ 33,200				245.2%
55												
56	Revenue Requirement w/o Loans	\$ 402,356	\$ -	\$ 404,228	\$ -	\$ 435,323	\$ 435,323	\$ 435,323				7.7%
57	Cost Tatro Loan Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
58	Cost Fire Department Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
59	Revenue Requirement w Loans	\$ 402,356	\$ -	\$ 404,228	\$ -	\$ 435,323	\$ 435,323	\$ 435,323				7.7%
60	Amount raised by taxes (w/o loans)	\$ 117,011	\$ -	\$ 115,600	\$ -	\$ 112,671	\$ 112,671	\$ 112,671				-2.5%
61	Amount raised by taxes (w loans)	\$ 117,011	\$ -	\$ 115,600	\$ -	\$ 112,671	\$ 112,671	\$ 112,671				-2.5%
62												
63	General Government											
64	Salaries and Benefits											
65	Board Salaries	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600				
66	Auditor Salaries	\$ 300	\$ -	\$ 300	\$ 97	\$ 100	\$ 100	\$ 100				
67	Office Administrative Salaries	\$ 7,652	\$ 8,491	\$ 7,805	\$ 8,576	\$ 8,576	\$ 5,281	\$ 5,281				
68	Holiday & CTO	\$ 3,195	\$ 4,511	\$ 3,259	\$ 4,550	\$ 4,550	\$ 2,906	\$ 2,906				
69	Ecom. Devel. Dir. Salary	\$ 11,516	\$ 7,684	\$ 11,746	\$ 6,931	\$ 6,931	\$ 11,185	\$ 11,185				
70	Social Security Match	\$ 5,675	\$ 6,279	\$ 5,668	\$ 6,283	\$ 6,283	\$ 6,611	\$ 6,611				
71	Retirement Program	\$ 3,223	\$ 4,543	\$ 3,997	\$ 4,568	\$ 4,568	\$ 4,638	\$ 4,638				
72	Unemployment	\$ 345	\$ 345	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332				
73	Insurances	\$ 11,481	\$ 13,086	\$ 15,184	\$ 17,753	\$ 17,753	\$ 16,510	\$ 16,510				
74	Misc. benefits	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
75	Total Salaries and Benefits	\$ 46,187	\$ 47,539	\$ 50,891	\$ 51,690	\$ 51,690	\$ 50,163	\$ 50,163				-1.4%
76	Trustees Expense											
77	Electricity-St. Lights	\$ 11,000	\$ 10,534	\$ 11,000	\$ 10,873	\$ 11,000	\$ 11,000	\$ 11,000				
78	Cold Springs Expense	\$ 350	\$ 938	\$ 500	\$ 942	\$ 975	\$ 975	\$ 975				
79	Legal expenses	\$ 2,000	\$ 3,963	\$ 2,000	\$ 917	\$ 2,000	\$ 2,000	\$ 2,000				
80	Consultant Service	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500				
81	Planning Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
82	Contracted Services	\$ 3,500	\$ 3,824	\$ 4,000	\$ 4,205	\$ 4,205	\$ 7,500	\$ 7,500				
83	Planning Contracted Services	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ 250				
84	Johnson Stormwater Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
85	Main St Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				

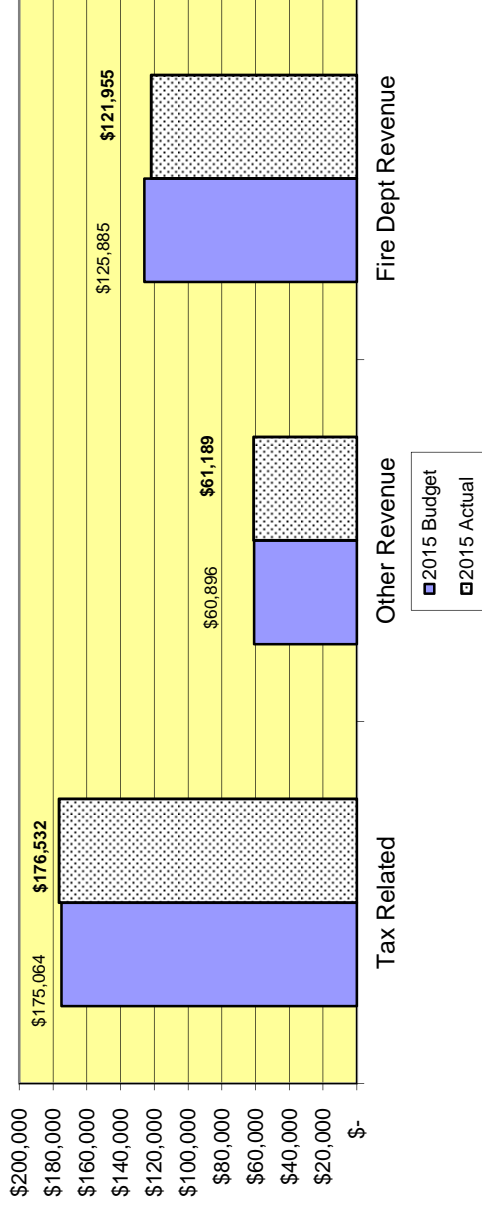
A	J		K		L		M		N		O
	Proposed Village of Johnson Trustees Budget 2016										
	2014	2014	2015	2015	2015	2016	2016	2016	2016	2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	proposed	proposed	% increase decrease
1											
2											
3	General Ledger Descriptions										
86	Pearl/School Street Project	\$ 16,458	\$ 3,215	\$ 11,728	\$ 72,488	\$ 35,000					
87	Rte 15 Stormwater Construction	\$ -	\$ -	\$ -	\$ -	\$ -					
88	Main St Project Construction	\$ -	\$ -	\$ -	\$ -	\$ -					
89	RBEG Grant	\$ -	\$ -	\$ -	\$ -	\$ -					
90	CDBG	\$ -	\$ -	\$ -	\$ -	\$ -					
91	Insurance	\$ 8,526	\$ 7,922	\$ 8,349	\$ 8,376	\$ 7,073					
92	Board/Committee Projects/Grants	\$ 1,200	\$ 170	\$ 1,200	\$ 828	\$ 1,200					
93	Parades/Events/Celebrations	\$ 1,200	\$ 617	\$ 1,200	\$ 982	\$ 1,200					
94	Loan Interest	\$ 224	\$ 371	\$ 129	\$ 224	\$ 265					
95	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -					
96	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -					
97	VLCT Dues	\$ 715	\$ 875	\$ 825	\$ 900	\$ 955					
98	Reimb. on .10 Grand List	\$ -	\$ -	\$ -	\$ -	\$ -					
99	Miscellaneous Expense	\$ -	\$ 694	\$ -	\$ 712	\$ -					
100	Total Trustees Expense	\$ 45,923	\$ 33,124	\$ 41,681	\$ 101,446	\$ 67,918					62.9%
101	Village Office Expense										
102	Postage	\$ 600	\$ 786	\$ 600	\$ 941	\$ 950					
103	Certified Mailings	\$ -	\$ -	\$ -	\$ -	\$ -					
104	Office Supplies	\$ 250	\$ 37	\$ 250	\$ 22	\$ 200					
105	Records Supplies	\$ -	\$ -	\$ -	\$ -	\$ -					
106	Printing/publishing	\$ 1,900	\$ 2,035	\$ 1,900	\$ 1,518	\$ 1,900					
107	Equip Prchse-current year	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000					
108	Equip Prchse- Capital	\$ -	\$ -	\$ -	\$ -	\$ -					
109	Equipment Maintenance/Repair	\$ 500	\$ -	\$ 500	\$ -	\$ 500					
110	Mileage	\$ 200	\$ 118	\$ 200	\$ 147	\$ 200					
111	Professional Training/Workshops	\$ 300	\$ 453	\$ 300	\$ 528	\$ 1,000					
112	Computer Support	\$ 550	\$ 582	\$ 550	\$ 430	\$ 550					
113	Records Preservation	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000					
114	Misc. Expenses	\$ 50	\$ 46	\$ 50	\$ 116	\$ 100					
115	Total Village Office Expense	\$ 6,350	\$ 4,056	\$ 6,350	\$ 3,701	\$ 7,400					16.5%
116	Buildings & Grounds										
117	Water & Sewer	\$ -	\$ 339	\$ -	\$ 375	\$ 350					
118	Mowing	\$ 725	\$ 880	\$ 725	\$ 280	\$ 550					
119	Building Supplies	\$ 500	\$ 134	\$ 500	\$ -	\$ 500					
120	Building Maint.	\$ 6,500	\$ 3,264	\$ 6,500	\$ 6,291	\$ 3,500					
121	Town Taxes	\$ 350	\$ 762	\$ 350	\$ 794	\$ 850					
122	Total Buildings and Grounds	\$ 8,075	\$ 5,379	\$ 8,075	\$ 7,741	\$ 5,750					-28.8%
123	Total General Government	\$ 106,535	\$ 90,098	\$ 106,997	\$ 164,577	\$ 131,231					22.6%
124	General Department										
125	General Dept. Benefits										
126	Operations & Maintenance Labor	\$ 49,445	\$ 59,895	\$ 52,094	\$ 56,317	\$ 62,736					

A	J		K		L		M		N		O
	Proposed Village of Johnson Trustees Budget 2016										
	2014	2014	2014	2015	2015	2016	2016	2016	2016	2016	
	Budget	Actual	Actual	Budget	Actual	proposed	Actual	proposed	proposed	% increase decrease	
1											
2											
3	General Ledger Descriptions										
127	Holiday & CTO	\$ 8,726	\$ 7,179	\$ 9,193	\$ 11,063	\$ 11,071					
128	Social Security Match	\$ -	\$ -	\$ -	\$ -	\$ -					
129	Retirement Program	\$ -	\$ -	\$ -	\$ -	\$ -					
130	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -					
131	Insurances	\$ -	\$ -	\$ -	\$ -	\$ -					
132	misc. benefits	\$ -	\$ -	\$ -	\$ -	\$ -					
133	Total General Dept. Benefits	\$ 58,171	\$ 67,074	\$ 61,287	\$ 67,380	\$ 73,807				20.4%	
134	General Dept. Buildings and Grounds										
135	Electricity	\$ 500	\$ 330	\$ 500	\$ 440	\$ 500					
136	Phone	\$ -	\$ -	\$ -	\$ -	\$ -					
137	Heat	\$ 14,000	\$ 13,008	\$ 13,500	\$ 11,422	\$ 12,500					
138	Water & Sewer	\$ 650	\$ 490	\$ 650	\$ 524	\$ 550					
139	Mowing	\$ 400	\$ -	\$ 400	\$ 350	\$ 400					
140	Building Supplies	\$ 1,000	\$ 546	\$ 1,000	\$ 450	\$ 1,000					
141	Building Maintenance	\$ 3,900	\$ 9,187	\$ 3,900	\$ 2,908	\$ 3,200					
142	Total General Dept. Buildings & Grnds	\$ 20,450	\$ 23,561	\$ 19,950	\$ 16,093	\$ 18,150				-9.0%	
143	General Dept. Summer Streets										
144	Street, Sidewalk, Stormdrain Maintenance	\$ 3,000	\$ 2,894	\$ 3,000	\$ 3,968	\$ 4,000					
145	Street, Sidewalk, Stormdrain Construction	\$ 15,469	\$ 16,925	\$ 5,000	\$ 47	\$ 5,000					
146	Sidewalk Fund - \$0.10 Town G.L. Funds	\$ 12,085	\$ -	\$ -	\$ -	\$ 9,000					
147	Misc. expense	\$ -	\$ 55	\$ -	\$ 39	\$ -					
148	Total Village Summer Streets	\$ 30,554	\$ 19,874	\$ 8,000	\$ 4,054	\$ 18,000				125.0%	
149	General Dept. Winter Streets										
150	Snow Removal Expense	\$ 5,000	\$ 5,969	\$ 6,000	\$ 7,238	\$ 7,500					
151	Misc. expense	\$ -	\$ -	\$ -	\$ 48	\$ -					
152	Total Village Winter Streets	\$ 5,000	\$ 5,969	\$ 6,000	\$ 7,286	\$ 7,500				25.0%	
153	General Dept. Equipment Expense										
154	Parts and Supplies	\$ 6,000	\$ 7,999	\$ 6,000	\$ 3,197	\$ 5,000					
155	Outside Repairs & Parts	\$ 3,200	\$ 16,161	\$ 4,000	\$ 2,278	\$ 5,000					
156	Hardware	\$ 1,000	\$ 1,195	\$ 1,000	\$ (180)	\$ 1,000					
157	Equipment Fuels And Oils	\$ 6,300	\$ 8,962	\$ 6,500	\$ 2,865	\$ 5,000					
158	Purchase-current year (Small Tools)	\$ 5,000	\$ -	\$ 5,000	\$ 4,995	\$ 5,000					
159	Purchase-Capital & Reserve Fund	\$ 10,000	\$ 9,701	\$ 20,000	\$ 9,961	\$ 35,691					
160	Safety Equipment	\$ 1,000	\$ 1,452	\$ 1,000	\$ 593	\$ 1,250					
161	Misc. Supplies	\$ 50	\$ 17	\$ 50	\$ 105	\$ 50					
162	Total Village Dept. Equipment	\$ 32,550	\$ 45,488	\$ 43,550	\$ 23,813	\$ 57,991				33.2%	
163	General Dept. Other Expense										
164	Depreciation Expense										
165	Total G.D. Other										
166	Total General Department	\$ 146,725	\$ 161,966	\$ 138,787	\$ 118,626	\$ 175,448				26.4%	

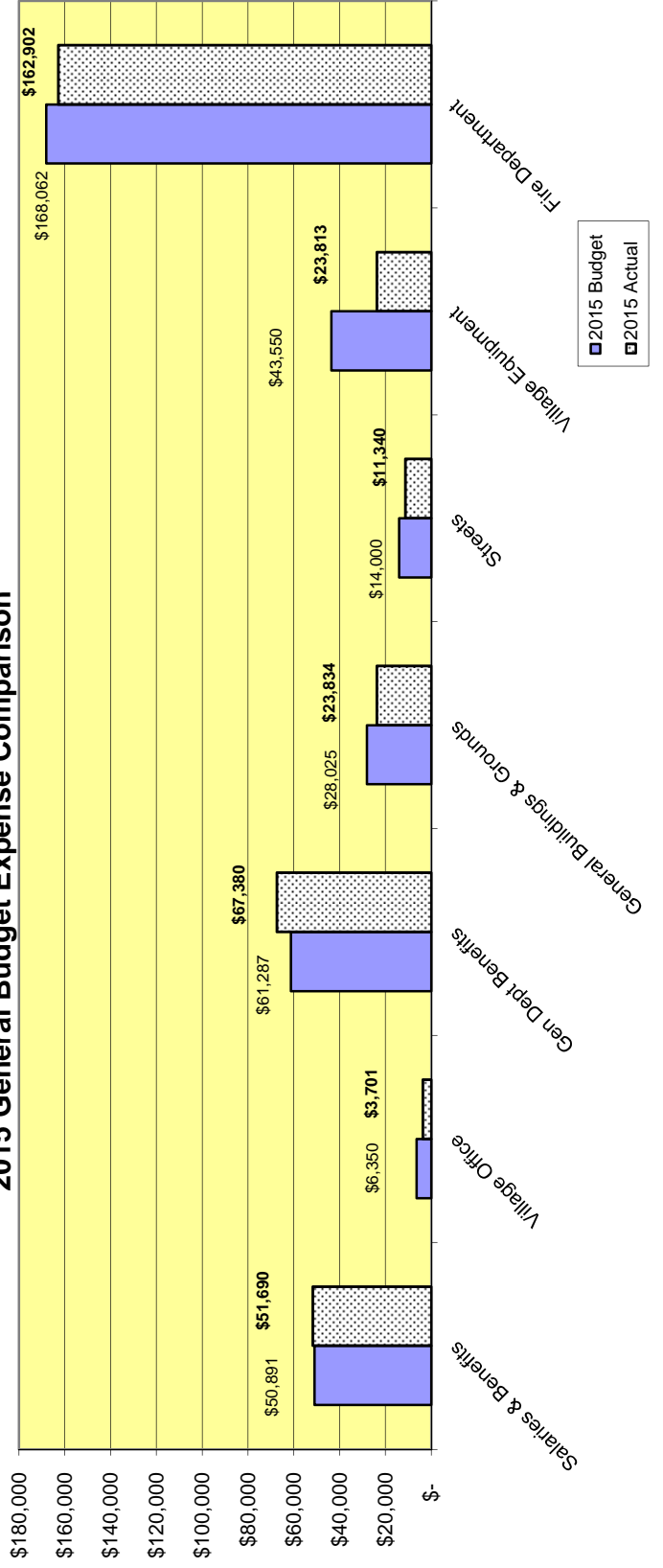
A	J		K		L		M		N		O	
	Proposed Village of Johnson Trustees Budget 2016											
	2014	2014	2015	2015	2016	2016	2016	2016	2016	2016	2016	% increase
	Budget	Actual	Budget	Budget	Actual	Actual	Actual	Actual	Actual	Actual	Actual	decrease
1												
2												
3	General Ledger Descriptions											
167	Fire Department											
168	Fire Dept. Salaries & Ben											
169	Fire Department Labor	\$ 36,000	\$ 33,150	\$ 37,200	\$ 33,842	\$ 37,500						
170	Village Labor	\$ -	\$ -	\$ -	\$ -	\$ -						
171	Fire Contracted Labor	\$ -	\$ 700	\$ -	\$ -	\$ -						
172	Social Security Match	\$ 2,754	\$ 2,536	\$ 2,846	\$ 2,589	\$ 2,869						
173	misc. benefits	\$ -	\$ -	\$ -	\$ -	\$ -						
174	Total Salaries and Benefits	\$ 38,754	\$ 36,385	\$ 40,046	\$ 36,431	\$ 40,369						0.8%
175	Fire Dept. Officers Expen											
176	Insurance	\$ 23,320	\$ 23,553	\$ 20,887	\$ 21,145	\$ 21,207						
177	Interest on Loans	\$ -	\$ 213	\$ 3,132	\$ 3,147	\$ 2,524						
178	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -						
179	Fire Department Misc Expe	\$ -	\$ (49)	\$ -	\$ -	\$ -						
180	Total Officers	\$ 23,320	\$ 23,717	\$ 24,019	\$ 24,292	\$ 23,731						-1.2%
181	Fire Dept. Office Expense											
182	Office Supplies	\$ 260	\$ 51	\$ 200	\$ -	\$ 200						
183	Office Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -						
184	Office Equipment Maintena	\$ -	\$ 119	\$ -	\$ -	\$ -						
185	Training, Fire Related	\$ 500	\$ 592	\$ 750	\$ 269	\$ 750						
186	Misc. Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -						
187	Total Office	\$ 760	\$ 762	\$ 950	\$ 269	\$ 950						0.0%
188	Fire Dept. Buildings and Grounds											
189	Electricity	\$ 5,000	\$ 5,354	\$ 5,400	\$ 5,336	\$ 5,400						
190	Phone/Cell Phone bills	\$ 1,200	\$ 884	\$ 900	\$ 895	\$ 900						
191	Heat	\$ 7,500	\$ 8,745	\$ 7,000	\$ 5,254	\$ 5,200						
192	Mowing	\$ 350	\$ 250	\$ 300	\$ 160	\$ 300						
193	Building Supplies	\$ 3,000	\$ 2,262	\$ 3,000	\$ 1,778	\$ 2,250						
194	Misc. Buildings and Groun	\$ -	\$ 860	\$ -	\$ 435	\$ -						
195	Blding Const. Exp: Insurance	\$ -	\$ -	\$ -	\$ -	\$ -						
196	Building Const. Non Insurance	\$ -	\$ -	\$ -	\$ -	\$ -						
197	Total Buildings and Grounds	\$ 17,050	\$ 18,355	\$ 16,600	\$ 13,858	\$ 14,050						-15.4%
198	Fire Dept. Equipment Expe											
199	Fuels and Oils	\$ 4,000	\$ 4,542	\$ 4,000	\$ 2,605	\$ 3,900						
200	Vehicle Maintenance & Rep	\$ 7,000	\$ 5,548	\$ 6,700	\$ 8,733	\$ 8,000						
201	Fire Equip. Maintenance &	\$ -	\$ -	\$ -	\$ -	\$ -						
202	Purchase-current year / loans	\$ 29,714	\$ -	\$ 41,965	\$ 41,965	\$ 42,574						
203	Small Engines & Pumps	\$ 200	\$ -	\$ 200	\$ -	\$ 200						
204	Tools & Assessories	\$ 3,200	\$ 3,630	\$ 3,200	\$ 6,369	\$ 4,800						
205	Communications Equipment	\$ 3,000	\$ 3,332	\$ 3,000	\$ 2,566	\$ 3,000						
206	Bunker Gear/Gloves etc.	\$ -	\$ -	\$ -	\$ -	\$ -						
207	Low Angle/Water Rescue	\$ 250	\$ -	\$ 400	\$ -	\$ 400						

	A										M	N	O	
	Proposed Village of Johnson Trustees Budget 2016													
	2014		2015		2015		2015		2016					proposed
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual					
1														
2														
3	General Ledger Descriptions													
208	Air Packs	\$ 1,800	\$ 1,891	\$ 2,200	\$ 2,200	\$ 1,032	\$ 1,950							
209	Equip. Purchase-Grants	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ -							
210	Purchase-Capital Reserve Fund	\$ 21,224	\$ 215,000	\$ 6,860	\$ 6,860	\$ 6,860	\$ -							
211	Purchase Small Equip Cap Res Fund	\$ 17,400	\$ -	\$ 17,922	\$ 17,922	\$ 17,922	\$ 17,922							
212	Misc Equipment Expense	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -							
213	Equip. paid by Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
214	Dry Hydrant Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
215	total Equipment	\$ 87,788	\$ 239,508	\$ 86,447	\$ 86,447	\$ 88,051	\$ 82,746						-4.3%	
216	Total Fire Department	\$ 167,672	\$ 318,727	\$ 168,062	\$ 168,062	\$ 162,902	\$ 161,845							-3.7%
217														
218	Total Village Trustee's Budget	\$ 420,932	\$ 570,791	\$ 413,846	\$ 413,846	\$ 446,105	\$ 468,523							13.2%
219	Revenues Less Expense	\$ (18,577)	\$ 77,175	\$ (9,619)	\$ (9,619)	\$ 31,636	\$ (33,200)							245.2%
220														
221														
222														
223	Cash on Hand at end of prior fiscal yr			\$ 11,577	\$ 11,577		\$ 46,429							
224	Total Cash on hand at start of fiscal yr			\$ 11,577	\$ 11,577		\$ 46,429							
225	Cash on Hand applied to Budget			\$ 9,618	\$ 9,618		\$ 33,200							
226	Cash on Hand reserved for other needs			\$ -	\$ -		\$ -							
227	COH To Fire Dept Small Equip. Reserve			\$ 1,959	\$ 1,959		\$ 1,229							
228	COH reserved for sidewalk repairs			\$ -	\$ -		\$ 12,000							
229	COH reserved for Fire Dept Large Equip Fund			\$ -	\$ -		\$ -							
230	COH to General Dept Capital Reserve Fund			\$ -	\$ -		\$ -							
231	Total reserved			\$ 11,577	\$ 11,577		\$ 46,429							
232	Amount from taxes w/o loans			\$ 115,599	\$ 115,599		\$ 112,671							
233	Village Grand List			\$ 594,650	\$ 594,650		\$ 596,166							
234	Est. tax rate (based on last year GL)			\$ 0.1944	\$ 0.1944		\$ 0.1890							
235	Amount from taxes w loans			\$ 115,599	\$ 115,599		\$ 112,671							
236	Est tax rate with Loan Principal			\$ 0.1944	\$ 0.1944		\$ 0.1890							
237														
238														
239	Tax impacts on different Property values													
240	Appraised Value													
241	\$ 100,000.00	\$ 0.1944	\$ 194.40	\$ 0.1890	\$ 188.99	\$ 188.99	\$ -2.8%							
242	\$ 150,000.00	\$ 0.1944	\$ 291.60	\$ 0.1890	\$ 283.49	\$ 283.49	\$ -2.8%							
243	\$ 200,000.00	\$ 0.1944	\$ 388.80	\$ 0.1890	\$ 377.99	\$ 377.99	\$ -2.8%							
244	\$ 250,000.00	\$ 0.1944	\$ 486.00	\$ 0.1890	\$ 472.48	\$ 472.48	\$ -2.8%							
245	\$ 300,000.00	\$ 0.1944	\$ 583.20	\$ 0.1890	\$ 566.98	\$ 566.98	\$ -2.8%							

2015 General Budget Revenue Comparison



2015 General Budget Expense Comparison



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

Cash on Hand, January 1, 2014:

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

Receipts during year:

Property Taxes	103,360.79	
Tax Overpayments	286.07	
Delinquent Taxes	13,178.01	
10 Cents on Grand List	59,465.00	
Interest Earned	372.90	
Street Sweeping	1,255.86	
Electric Dept. Rent	41,000.00	
Due From/To Town	94,615.69	
Village Electric Dept. In Lieu of taxes	16,266.39	
Miscellaneous Income - Employee Payments	659.95	
Community Economic Development - JSC	2,500.00	
Pilot Money	46,236.00	
School Street Project	17,451.31	
Tree Damage	1,050.00	
Fire Sales	112,385.00	
PACIF Grant	4,070.00	
Fire - Accidents	3,441.00	
Miscellaneous Income	24.39	
Interest Earned	104.28	
Union Bank - Construction Note	100,000.00	
Union Bank - Note	<u>21,846.00</u>	
		<u>639,568.64</u>
		879,918.38

Disbursements:

10-1-00-14.15 A/R Employee Advance	667.58
10-1-00-36.19 2015 Bobcat	10,923.00
10-1-00-85.10 Due from/to Town	94,317.09
10-1-99-36.17 2014 Tanker Truck loan payment	41,965.32
10-2-00-20.00 Accounts Payable	12,283.16
10-2-00-25.01 Union Bank - Pickup Truck Note	8,573.68
10-2-00-25.02 Town of Johnson - Backhoe	1,386.92
10-7-05-10.00 Board Salaries	2,600.00
10-7-05-10.02 Auditors Salaries	96.50

10-7-05-10.03	Office Administrative Salaries	8,575.56
10-7-08-10.04	Holiday, Sick, Vacation	4,549.74
10-7-05-10.05	Ecom. Development Director Salary	6,931.33
10-7-08-11.00	Social Security Match	6,283.30
10-7-05-12.00	Retirement Program	4,567.89
10-7-05-13.00	Unemployment	332.20
10-7-05-14.00	Insurance	17,753.17
10-7-10-30.00	Electricity St. Lights	9,969.49
10-7-10-30.01	Cold Spring Expenses	846.46
10-7-10-43.00	Legal Expense	636.55
10-7-10-45.00	Contracted Services	4,035.25
10-7-10-45.06	School Street Project	72,487.63
10-7-10-48.00	Insurance	8,375.56
10-7-10-65.00	Board/Committee Projects	827.50
10-7-10-65.01	Parades/Events/Celebrations	603.07
10-7-10-81.00	Loan Interest	223.86
10-7-10-92.01	VLCT Dues	900.00
10-7-10-99.00	Miscellaneous Expense	711.70
10-7-15-21.00	Postage	940.77
10-7-15-22.00	Office Supplies	21.53
10-7-15-23.00	Printing/Publishing	1,517.75
10-7-15-29.00	Mileage	147.11
10-7-15-42.00	Professional Training	527.50
10-7-15-44.05	Computer Support	429.59
10-7-15-99.00	Miscellaneous Expense	116.28
10-7-20-34.00	Water & Sewer	344.28
10-7-20-35.00	Mowing	280.00
10-7-20-62.01	Building Maintenance	6,291.11
10-7-20-70.00	Town Taxes	794.40
10-8-05-10.00	Operations & Maintenance	56,317.03
10-8-05-10.04	Holiday, Sick, Vacation	11,062.58
10-8-05-30.00	Electricity	408.00
10-8-20-33.00	Heat	9,065.60
10-8-20-34.00	Water & Sewer	463.84
10-8-20-35.00	Mowing	350.01
10-8-20-62.00	Building Supplies	450.30
10-8-20-62.01	Building Maintenance	2,748.50
10-8-40-58.00	Street, Sidewalk, Storm drain Maintenance	4,014.99
10-8-40-99.00	Misc. Expense	38.88
10-8-41-57.00	Snow Removal Expense	7,238.10
10-8-41-99.00	Miscellaneous Expense	48.24
10-8-50-50.00	Parts and Supplies	3,196.98
10-8-50-50.01	Outside Repairs and Parts	2,002.02
10-8-50-50.02	Hardware	25.69
10-8-50-51.00	Equipment Fuels and Oils	2,558.67
10-8-50-59.00	Safety Equipment	593.29
10-8-50-99.00	Miscellaneous Supplies	105.41
10-9-05-10.00	Fire Department Labor	33,842.00
10-9-05-11.00	Social Security Match	2,588.95

10-9-10-48.00 Insurance	21,145.44	
10-9-10-81.00 Interest on Loans	3,146.69	
10-9-15-42.00 Training Fire Related	269.00	
10-9-20-30.00 Electricity	4,862.63	
10-9-20-31.00 Phone	894.80	
10-9-20-33.00 Heat	4,060.71	
10-9-20-35.00 Mowing	160.00	
10-9-20-62.00 Building Supplies	1,600.57	
10-9-20-99.00 Misc. Building and Grounds	434.94	
10-9-50-51.00 Fuels & Oils	2,164.20	
10-9-50-52.00 Vehicle Maintenance & Repairs	8,674.85	
10-9-50-53.02 Gear & Accessories	6,368.56	
10-9-50-53.03 Communications Equipment	2,341.24	
10-9-50-53.06 Air Packs	1,031.54	
10-9-50-53.07 Equipment Purchases - Grants	<u>8,140.00</u>	
		<u>535,248.08</u>

Balance on Hand 12-31-2015 344,670.30

Balance on Hand 12-31-2015

Checking Account	38,034.45	
Restricted Money - Fire Capital Equipment	80,723.68	
Restricted Money - Fire Small Equipment	66,321.76	
Restricted Money - School Street	121,890.71	
Restricted Money - Sidewalks	12,000.00	
Restricted Money - General Capital Equip.	24,235.95	
Restricted Money - Vactor Truck	<u>1,463.75</u>	
		344,670.30

COMMUNITY IMPROVEMENT GRANT

Balance on hand, January 1, 2015		85,154.60
Income: 1-1-2015 to 12-31-2015		
Payback Funds	33,042.80	
Interest Earned	<u>171.78</u>	
		<u>33,214.58</u>
TOTAL CASH AVAILABLE:		118,369.18
Disbursements: 1-1-2015 to 12-31-2015		
Service Charges	<u>270.00</u>	
TOTAL DISBURSEMENTS:		<u>270.00</u>
CURRENT BALANCE: Union Bank Money Market Acct.		118,099.18

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

A		J	K	L	M	N	O	P
Village of Johnson Water Department Budget 2016								
1	2	2013	2013	2014	2014	2015	2015	2016
Chart of Account Numbers	Budget	Actuals	Budget	Actuals	Budget	Actuals	Actuals	proposed
4	REVENUES							
5	22-6-10 Fees/Assessments							
6	22-6-10-00.00 Water Sales	\$241,500	\$244,856	\$246,060	\$255,491	\$248,000	\$246,977	\$247,000
7	22-6-10-00.01 Merchandise Sales	\$500	\$0	\$500	\$519	\$500	\$2,456	\$500
8	22-6-10-00.02 Water Application Fees	\$500	\$0	\$500	\$2,100	\$500	\$815	\$750
9	22-6-10-00.03 Reserve Capacity Charges	\$500	\$0	\$500	\$2,066	\$500	\$541	\$500
10	22-6-10-00.05 Delinquent Accts Interest	\$500	\$1,058	\$500	\$1,088	\$500	\$1,411	\$1,300
11	subtotal	\$ 243,500	\$ 245,913	\$ 248,060	\$ 261,263	\$ 250,000	\$ 252,199	\$ 250,050
12								
13	22-6-20 Other Revenue							
14	22-6-20-81.00 Interest Earned	\$0	\$4	\$0	\$3	\$0	\$17	\$0
15	22-6-20-94.00 Insurance reimb.	\$50	\$0	\$50	\$43	\$50	\$0	\$0
16	22-6-20-99.00 Miscellaneous Income	\$50	\$1,813	\$50	\$819	\$50	\$437	\$250
17	subtotal	\$ 100	\$ 1,817	\$ 100	\$ 866	\$ 100	\$ 454	\$ 250
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	22-6-41-59.01 State Revolving Loan Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	22-6-41-59.05 Misc income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25								
26	Total Operating Revenues	\$ 243,600	\$ 247,730	\$ 248,160	\$ 262,129	\$ 250,100	\$ 252,653	\$ 250,300
27								
28	EXPENSES							
29	22-7-05 Plant Operation & Maint.							
30	22-7-05-10.01 Plant Operations & Maint.	\$11,803	\$9,977	\$11,435	\$10,047	\$9,810	\$9,523	\$12,117
31	22-7-05-10.02 Distribution System Labor	\$15,303	\$21,978	\$14,935	\$15,341	\$13,610	\$17,172	\$16,417
32	22-7-05-10.03 Administrative Salaries	\$19,901	\$21,525	\$17,403	\$19,791	\$17,751	\$16,704	\$16,605
33	22-7-05-10.04 Holiday, Sick, Vacation	\$5,834	\$7,913	\$8,695	\$9,490	\$8,360	\$6,301	\$9,148
34	22-7-05-10.05 Meter Reading	\$4,500	\$3,942	\$4,500	\$5,586	\$5,000	\$5,674	\$5,500
35	22-7-05-10.06 Employee School	\$0	\$849	\$0	\$0	\$0	\$27	\$0
36	22-7-05-11.00 Social Security Match	\$4,463	\$4,565	\$4,435	\$4,121	\$4,225	\$4,204	\$4,665
37	22-7-05-12.00 Retirement	\$3,021	\$3,605	\$2,759	\$3,404	\$3,083	\$3,149	\$3,354
38	22-7-05-13.00 Unemployment	\$250	\$319	\$345	\$345	\$332	\$332	\$332
39	22-7-05-14.00 Insurances	\$11,288	\$8,879	\$9,506	\$6,986	\$11,339	\$7,013	\$14,442

A		J	K	L	M	N	O	P
Village of Johnson Water Department Budget 2016								
		2013	2013	2014	2014	2015	2015	2016
	Chart of Account Numbers	Budget	Actuals	Budget	Actuals	Budget	Actuals	proposed
40	22-7-05-99.00 Misc. Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	subtotal	\$ 76,363	\$ 83,552	\$ 74,012	\$ 75,111	\$ 73,510	\$ 70,099	\$ 82,580
42								
43	22-7-15 Office Expense							
44	22-7-15-20.01 Office Expense	\$4,200	\$4,223	\$4,200	\$3,554	\$4,100	\$3,790	\$3,900
45	22-7-15-25.00 Equipment Prchse.- curren	\$500	\$1,257	\$500	\$75	\$500	\$139	\$450
46	22-7-15-25.02 Equipment Prchse.- capita	\$250	\$0	\$250	\$0	\$250	\$0	\$200
47	22-7-15-26.00 Equipment Maintenance/Rep	\$500	\$675	\$500	\$0	\$400	\$0	\$350
48	22-7-15-42.00 Professional Training/Educ	\$300	\$778	\$300	\$404	\$300	\$503	\$700
49	22-7-15-43.00 Legal Expense	\$500	\$50	\$500	\$0	\$500	\$0	\$500
50	22-7-15-44.00 Computer Support	\$1,200	\$1,049	\$1,200	\$1,335	\$1,200	\$1,521	\$1,750
51	22-7-15-45.00 Audit Expense	\$3,000	\$2,925	\$3,000	\$3,664	\$3,500	\$2,125	\$3,600
52	22-7-15-45.03 Outside/Contracted Servic	\$500	\$483	\$500	\$0	\$500	\$5,066	\$4,500
53	22-7-15-50.00 Bad Debts Expenses	\$0	\$0	\$0	\$204	\$0	\$155	\$0
54	22-7-15-99.00 Interest Paid on Deposits	\$25	\$24	\$25	\$23	\$25	\$24	\$25
55	22-7-15-99.01 Misc. Office	\$50	\$0	\$50	\$0	\$50	\$40	\$50
56	subtotal	\$ 11,025	\$ 11,465	\$ 11,025	\$ 9,260	\$ 11,325	\$ 13,363	\$ 16,025
57								
58	22-7-20 Buildings and Grounds							
59	22-7-20-30.00 Electricity	\$27,000	\$25,204	\$27,000	\$21,936	\$25,000	\$26,408	\$25,000
60	22-7-20-31.00 Phone	\$400	\$1,039	\$400	\$1,582	\$1,500	\$1,500	\$1,500
61	22-7-20-33.00 Heat	\$800	\$727	\$800	\$1,497	\$1,300	\$916	\$1,000
62	22-7-20-34.00 Water & Sewer	\$0	\$50	\$0	\$0	\$0	\$0	\$0
63	22-7-20-48.00 Insurance	\$6,169	\$6,597	\$6,169	\$7,297	\$6,169	\$6,673	\$8,570
64	22-7-20-62.01 Building Supplies	\$200	\$676	\$200	\$183	\$200	\$96	\$200
65	22-7-20-62.02 Building Maintenance	\$2,000	\$1,411	\$2,000	\$1,904	\$2,000	\$5,783	\$4,000
66	22-7-20-66.00 Snow Removal	\$1,000	\$1,540	\$1,000	\$1,214	\$1,200	\$1,196	\$1,200
67	22-7-20-81.00 Interest Expense	\$33,608	\$33,609	\$32,968	\$31,967	\$32,300	\$32,300	\$31,607
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	subtotal	\$ 71,177	\$ 70,852	\$ 70,537	\$ 67,581	\$ 69,669	\$ 74,872	\$ 73,077
71								
72	22-7-40 Plant Operations Expense							
73	22-7-40-44.01 Consultant Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	22-7-40-45.02 Outside Testing	\$2,000	\$1,222	\$2,000	\$1,065	\$2,000	\$739	\$1,100
75	22-7-40-45.03 Outside/Contracted Servic	\$900	\$0	\$900	\$161	\$900	\$533	\$900

A		J	K	L	M	N	O	P
Village of Johnson Water Department Budget 2016								
		2013	2013	2014	2014	2015	2015	2016
	Chart of Account Numbers	Budget	Actuals	Budget	Actuals	Budget	Actuals	proposed
1								
2								
3	Chart of Account Numbers							
76	22-7-40-45.04 Permits & Fees	\$0	\$0	\$2,000	\$1,835	\$2,000	\$1,818	\$2,000
77	22-7-40-50.01 Supplies and Chemicals	\$1,700	\$1,469	\$1,700	\$2,303	\$1,700	\$2,061	\$2,200
78	22-7-40-99.00 Misc. Plant Operations Ex	\$900	\$1,564	\$900	\$0	\$900	\$129	\$500
79	subtotal	\$ 5,500	\$ 4,255	\$ 7,500	\$ 5,364	\$ 7,500	\$ 5,280	\$ 6,700
80								
81	22-7-41 Distribution System Expen							
82	22-7-41-50.00 Inventory Adjustment	\$0	\$ (2,715.29)	\$0	\$ (303.36)	\$0	\$1,303	\$0
83	22-7-41-52.00 Distribution System Maint	\$6,200	\$7,745	\$6,200	\$3,190	\$6,200	\$3,240	\$6,000
84	22-7-41-52.01 Meters & Related Expense	\$4,000	\$1,837	\$4,000	\$1,685	\$4,000	\$3,192	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	22-7-41-99.00 Misc. Distribution System	\$250	\$531	\$250	\$0	\$250	\$303	\$250
88	subtotal	\$ 10,450	\$ 7,398	\$ 10,450	\$ 4,571	\$ 10,450	\$ 8,038	\$ 10,250
89								
90	22-7-50 Equipment Expense							
91	22-7-50-50.00 Parts and Supplies	\$1,200	\$2,513	\$1,200	\$27	\$1,200	\$673	\$900
92	22-7-50-50.01 Outside Repair Work	\$430	\$0	\$430	\$747	\$430	\$3,016	\$750
93	22-7-50-51.00 Equipment Fuels And Oils	\$2,000	\$2,894	\$2,000	\$2,738	\$2,000	\$1,559	\$2,000
94	22-7-50-53.00 Purchase-current year	\$0	\$1,074	\$0	\$0	\$0	\$0	\$0
95	22-7-50-53.01 Purchase-Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	22-7-50-54.01 Capital Equip. Reserve Fu	\$1,500	\$0	\$1,500	\$0	\$5,000	\$5,000	\$6,000
97	22-7-50-59.00 Safety Equipment	\$500	\$24	\$500	\$0	\$500	\$223	\$500
98	22-7-50-99.00 Misc. Supplies	\$50	\$440	\$50	\$0	\$50	\$0	\$50
99	subtotal	\$ 5,680	\$ 6,945	\$ 5,680	\$ 3,511	\$ 9,180	\$ 10,471	\$ 10,200
100	22-9-15 Water Project Plan & Design							
101	22-9-15-43.00 Water Project Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	22-9-15-45.00 Water Project Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	22-9-15-45.01 Pearl Street Bridge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	22-9-15-45.02 Main Street Bridge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	22-9-15-45.03 Route 100 C RD Planning/Eng.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	22-9-15-45.04 Rte 100c SRF Planning/Eng.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107	subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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		J	K	L	M	N	O	P
Village of Johnson Water Department Budget 2016								
		2013		2014		2015		2016
	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	\$0	\$0	\$0	\$0	\$0
114	22-9-41-59.40 Main Street Bridge Const	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	22-9-41-59.50 Railroad St Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
116	22-9-41-60.00 Water Meters Contract	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117	22-9-41-60.10 Water Meters Computer Pro	\$0	\$0	\$0	\$0	\$0	\$0	\$0
118	22-9-41-60.20 small bills	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	22-9-41-70.00 Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Total Expenses	\$ 180,195	\$ 184,466	\$ 179,204	\$ 165,398	\$ 181,634	\$ 182,123	\$ 198,832
122	Total Expense & Loan Costs	\$ 243,702		\$ 243,353		\$ 246,450		\$ 264,341
123	Revenue Less Total Expense & Loans	\$ (102)		\$ 4,807		\$ 3,650		\$ (9,101)
124	Loans							
125	Bond Bank (Main Project)	\$12,630		\$ 13,127.23		\$ 13,643.13		\$14,179
126	Bond Bank (100c Pearl)	\$3,697		\$ 3,842.63		\$ 3,993.64		\$4,151
127	SRLF (30 years at -3%)	\$47,180		\$ 47,179.63		\$ 47,179.63		\$47,180
128	Total Loans	\$63,507		\$64,149		\$64,816		\$65,510

WATER DEPARTMENT TREASURER'S REPORT

January 1, 2015 - December 31, 2015

Cash on Hand, January 1, 2015:

Checking Account	38,293.49	
Checking Account - Capital Equipment Fund	<u>10,035.39</u>	
		48,328.88

Receipts during the year:

Water Sales	249,014.33	
Water Deposits	150.00	
A/R Water Merchandise Sale	2,544.15	
Interest Earned - Capital Equipment Fund	17.20	
Miscellaneous Income	348.00	
Application Fees	815.00	
Reserve Capacity Fees	<u>540.50</u>	
		<u>253,429.18</u>
Total Available		301,758.06

Disbursements:

Accounts Receivable/Meter Deposits	140.12
Account Payable	2,327.96
Peoples United Bank	47,179.63
Village of Johnson CIG Loan	3,653.05
US Bank Loan	17,636.57
Plant Operation & Maintenance Labor	9,523.47
Distribution System Labor	17,172.33
Administrative Salaries	16,703.77
Holiday, Sick Vacation, Pay	6,300.78
Meter Reading	5,673.99
Employee School	27.13
Social Security Match	4,203.67
Retirement	3,149.31
Unemployment	332.20
Insurances	7,012.80
Office Expense	3,748.46
Equipment Purchase - Current Year	138.75
Professional Training/Education	503.00
Computer Support	1,521.32
Audit Expense	2,125.00
Outside/Contracted Services	4,641.30
Misc. Office Expense	40.00
Electricity	24,514.59
Phone	1,441.79
Heat	461.78
Insurances	6,672.84

Building Supplies	95.54	
Building Maintenance	5,783.24	
Snow Removal	1,195.81	
Interest Expense	32,300.44	
Outside Testing	739.00	
Outside Contracted Services	532.65	
Permits & Fees	1,817.98	
Supplies and Chemicals	2,060.90	
Misc. Plant Operation Expense	129.08	
Distribution System - Maintenance	3,240.07	
Meters & Parts Supplies	3,192.12	
Misc. Distribution System	302.84	
Parts & Supplies	673.09	
Outside Repair Work	640.04	
Equipment Fuels and Oils	1,529.35	
Safety Equipment	223.00	
	Total Disbursements	<u>241,300.76</u>
Balance on Hand 12-31-2015		60,457.30
<u>Balance on Hand 12-31-2015</u>		
Checking Account	45,404.71	
Money Market Account - Capital Equipment	<u>15,052.59</u>	
		60,457.30

	A						Waste Water Treatment Facility Budget 2016						
	J		K		L		M		N		O		P
	2013		2013		2014		2014		2015		2015		2016
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	proposed
1	Waste Water Treatment Facility Revenue												
2	\$ 478,000	\$ 466,409	\$ 474,000	\$ 478,325	\$ 475,000	\$ 470,299	\$ 471,000						
3	\$ 1,500	\$ -	\$ 1,500	\$ 5,580	\$ 1,500	\$ 3,873	\$ 2,000						
4	\$ 1,200	\$ -	\$ 1,200	\$ 2,026	\$ 1,200	\$ 1,260	\$ 1,200						
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
6	\$ -	\$ 1,782	\$ -	\$ 1,856	\$ -	\$ 2,411	\$ 2,000						
7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
10	\$ 480,700	\$ 468,191	\$ 476,700	\$ 487,787	\$ 477,700	\$ 477,843	\$ 476,200						
11	subtotal												
12	24-6-20 Other Revenue												
13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
14	\$ 200	\$ 116	\$ 100	\$ 139	\$ 100	\$ 187	\$ 100						
15	\$ -	\$ -	\$ -	\$ 130	\$ -	\$ -	\$ -						
16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
19	\$ -	\$ 756	\$ -	\$ 1,841	\$ -	\$ -	\$ -						
20	\$ 200	\$ 873	\$ 100	\$ 2,110	\$ 100	\$ 187	\$ 100						
21	24-6-30 Loan Proceeds												
22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
24	\$ 480,900	\$ 469,064	\$ 476,800	\$ 489,897	\$ 477,800	\$ 478,029	\$ 476,300						
25	Total Revenue												
26	Waste Water Treatment Facility Expenses												
27	24-7-05 Salaries & Benefits												
28	\$ 76,325	\$ 64,128	\$ 71,445	\$ 66,339	\$ 72,998	\$ 71,226	\$ 77,977						
29	\$ 19,331	\$ 16,784	\$ 18,111	\$ 28,581	\$ 18,500	\$ 16,647	\$ 19,744						
30	\$ 19,901	\$ 20,097	\$ 17,403	\$ 19,300	\$ 17,751	\$ 16,665	\$ 13,651						
31	\$ 12,951	\$ 17,057	\$ 19,052	\$ 19,606	\$ 19,456	\$ 19,921	\$ 19,831						
32	\$ 9,907	\$ 9,075	\$ 9,716	\$ 10,480	\$ 9,884	\$ 9,837	\$ 10,114						
33	\$ 6,668	\$ 6,392	\$ 6,366	\$ 7,174	\$ 6,979	\$ 6,944	\$ 7,097						
34	\$ 957	\$ 957	\$ 1,034	\$ 1,034	\$ 996	\$ 997	\$ 996						
35	\$ 20,462	\$ 21,293	\$ 19,422	\$ 20,059	\$ 20,607	\$ 20,220	\$ 23,531						
36	\$ 2,300	\$ 2,615	\$ 2,500	\$ 2,967	\$ 2,950	\$ 3,187	\$ 3,400						
37	\$ 500	\$ 333	\$ 500	\$ 362	\$ 500	\$ 362	\$ 500						
38	\$ 169,304	\$ 158,730	\$ 165,550	\$ 175,902	\$ 170,620	\$ 166,006	\$ 176,841						
38	subtotal												

A		J		K		L		M		N		O		P	
Waste Water Treatment Facility Revenue		2013		2013		2014		2014		2015		2015		2016	
Account # and Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	proposed
39	24-7-15 Office Expense														
40	24-7-15-20.01 Office Expense	\$ 3,500	\$ 4,248	\$ 4,000	\$ 3,773	\$ 4,000	\$ 4,000	\$ 3,790	\$ 4,000	\$ 3,790	\$ 4,000	\$ 3,790	\$ 4,000	\$ 4,000	\$ 4,000
41	24-7-15-25.00 Equipment Prchse.- curren	\$ 500	\$ 398	\$ 500	\$ 75	\$ 500	\$ 500	\$ 139	\$ 500	\$ 139	\$ 500	\$ 139	\$ 500	\$ 500	\$ 500
42	24-7-15-25.02 Equipment Prchse.- capita	\$ -	\$ 1,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	24-7-15-26.00 Equipment Maintenance/Rep	\$ 100	\$ 675	\$ 100	\$ 94	\$ 100	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ 100
44	24-7-15-42.00 Professional Training/Educ	\$ 500	\$ 639	\$ 750	\$ 901	\$ 750	\$ 750	\$ 1,339	\$ 750	\$ 1,339	\$ 750	\$ 1,339	\$ 750	\$ 1,500	\$ 1,500
45	24-7-15-43.00 Legal Expense	\$ 500	\$ 50	\$ 500	\$ -	\$ 500	\$ -	\$ 190	\$ 500	\$ 190	\$ 500	\$ 190	\$ 500	\$ 500	\$ 500
46	24-7-15-44.00 Computer/Systems Support	\$ 1,500	\$ 2,183	\$ 1,500	\$ 1,335	\$ 1,500	\$ 1,500	\$ 1,521	\$ 1,500	\$ 1,521	\$ 1,500	\$ 1,521	\$ 1,500	\$ 1,500	\$ 1,500
47	24-7-15-45.00 Audit Expense	\$ 2,000	\$ 2,925	\$ 2,500	\$ 3,664	\$ 2,500	\$ 3,500	\$ 2,125	\$ 3,500	\$ 2,125	\$ 3,500	\$ 2,125	\$ 3,500	\$ 3,500	\$ 3,500
48	24-7-15-45.03 Contracted Outside Servic	\$ 200	\$ 625	\$ 200	\$ -	\$ 200	\$ -	\$ 5,066	\$ 200	\$ 5,066	\$ 200	\$ 5,066	\$ 200	\$ 6,500	\$ 6,500
49	24-7-15-50.00 Bad Debt Expense	\$ 500	\$ -	\$ 500	\$ 107	\$ 500	\$ 500	\$ 253	\$ 500	\$ 253	\$ 500	\$ 253	\$ 500	\$ 500	\$ 500
50	24-7-15-50.01 Customer overpayments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	24-7-15-99.00 Misc. Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ 5	\$ -	\$ 5	\$ -	\$ -	\$ -
52	subtotal	\$ 9,300	\$ 13,559	\$ 10,550	\$ 9,948	\$ 11,550	\$ 11,550	\$ 14,428	\$ 11,550	\$ 14,428	\$ 11,550	\$ 14,428	\$ 11,550	\$ 18,600	\$ 18,600
53	24-7-20 Buildings and Grounds														
54	24-7-20-30.00 Electricity	\$ 54,000	\$ 60,274	\$ 54,000	\$ 58,017	\$ 54,000	\$ 58,000	\$ 59,615	\$ 58,000	\$ 59,615	\$ 58,000	\$ 59,615	\$ 58,000	\$ 58,000	\$ 58,000
55	24-7-20-31.00 Phone	\$ 200	\$ 3,012	\$ 3,050	\$ 3,430	\$ 3,050	\$ 3,500	\$ 3,403	\$ 3,500	\$ 3,403	\$ 3,500	\$ 3,403	\$ 3,500	\$ 3,500	\$ 3,500
56	24-7-20-33.00 Heat	\$ 13,000	\$ 8,419	\$ 12,000	\$ 12,313	\$ 12,000	\$ 12,000	\$ 6,034	\$ 12,000	\$ 6,034	\$ 12,000	\$ 6,034	\$ 8,000	\$ 8,000	\$ 8,000
57	24-7-20-34.00 Water & Sewer	\$ 50	\$ 50	\$ 50	\$ -	\$ 50	\$ -	\$ 80	\$ 50	\$ 80	\$ 50	\$ 80	\$ 50	\$ 75	\$ 75
58	24-7-20-35.00 Mowing	\$ 500	\$ 250	\$ 500	\$ 250	\$ 500	\$ 350	\$ 160	\$ 350	\$ 160	\$ 500	\$ 160	\$ 250	\$ 250	\$ 250
59	24-7-20-45.00 Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	24-7-20-48.00 Insurance	\$ 14,770	\$ 14,659	\$ 17,058	\$ 17,516	\$ 17,058	\$ 15,847	\$ 16,045	\$ 15,847	\$ 16,045	\$ 15,847	\$ 16,045	\$ 18,853	\$ 18,853	\$ 18,853
61	24-7-20-62.01 Building Supplies	\$ 750	\$ 836	\$ 750	\$ 274	\$ 750	\$ 750	\$ 238	\$ 750	\$ 238	\$ 750	\$ 238	\$ 400	\$ 400	\$ 400
62	24-7-20-62.02 Building Maintenance	\$ 4,000	\$ 3,083	\$ 4,000	\$ 2,121	\$ 4,000	\$ 4,000	\$ 6,063	\$ 4,000	\$ 6,063	\$ 4,000	\$ 6,063	\$ 6,000	\$ 6,000	\$ 6,000
63	24-7-20-66.00 Snow Removal Expen	\$ 1,000	\$ 542	\$ 1,000	\$ 692	\$ 1,000	\$ 1,000	\$ 513	\$ 1,000	\$ 513	\$ 1,000	\$ 513	\$ 1,000	\$ 1,000	\$ 1,000
64	24-7-20-81.00 Interest Expense	\$ 4,166	\$ 16,435	\$ 15,555	\$ 16,595	\$ 15,555	\$ 14,646	\$ 14,648	\$ 14,646	\$ 14,648	\$ 14,646	\$ 14,648	\$ 13,704	\$ 13,704	\$ 13,704
65	24-7-20-81.01 FMHA INTEREST	\$ 12,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	24-7-20-96.00 Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	24-7-20-99.00 Misc. B&G Expense	\$ 100	\$ 1,324	\$ 100	\$ 1,104	\$ 100	\$ 100	\$ 1,626	\$ 100	\$ 1,626	\$ 100	\$ 1,626	\$ -	\$ -	\$ -
68	subtotal	\$ 104,806	\$ 108,882	\$ 108,063	\$ 112,311	\$ 110,243	\$ 110,243	\$ 108,426	\$ 110,243	\$ 108,426	\$ 110,243	\$ 108,426	\$ 109,783	\$ 109,783	\$ 109,783
69	24-7-40 Plant Operations Expense														
70	24-7-40-44.01 Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	24-7-40-45.00 Sludge Disposal Expense	\$ 19,000	\$ 24,328	\$ 21,000	\$ 19,156	\$ 21,000	\$ 21,000	\$ 20,489	\$ 21,000	\$ 20,489	\$ 21,000	\$ 20,489	\$ 21,000	\$ 21,000	\$ 21,000
72	24-7-40-45.02 Outside Testing	\$ 2,500	\$ 2,565	\$ 2,500	\$ 2,751	\$ 2,500	\$ 2,500	\$ 3,794	\$ 2,500	\$ 3,794	\$ 2,500	\$ 3,794	\$ 2,750	\$ 2,750	\$ 2,750
73	24-7-40-45.03 Outside/Contracted Servic	\$ 2,000	\$ 3,920	\$ 2,000	\$ 3,474	\$ 2,000	\$ 2,000	\$ 2,686	\$ 2,000	\$ 2,686	\$ 2,000	\$ 2,686	\$ 3,000	\$ 3,000	\$ 3,000

	Waste Water Treatment Facility Budget 2016									
	2013		2014		2015		2015		2016	
A	J	K	L	M	N	O	P			
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	proposed	
1										
2	Waste Water Treatment Facility Revenue									
3	Account # and Description									
74	24-7-40-45.04 Permits and Fees	\$ -	\$ -	\$ -	\$ 395	\$ -	\$ -	\$ 393	\$ -	
75	24-7-40-50.00 Lab Supplies	\$ 1,200	\$ 10	\$ 1,200	\$ 426	\$ 1,200	\$ 1,200	\$ 243	\$ 500	
76	24-7-40-50.01 Other Supplies	\$ 2,000	\$ 3,654	\$ 3,500	\$ 1,002	\$ 3,500	\$ 3,500	\$ 286	\$ 500	
77	24-7-40-50.02 Chemicals	\$ 5,500	\$ 8,914	\$ 6,500	\$ 5,495	\$ 6,500	\$ 6,500	\$ 8,139	\$ 9,000	
78	24-7-40-57.00 Sludge Composting Expense	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
79	24-7-40-99.00 Misc. Plant Operations Ex	\$ 100	\$ 431	\$ 100	\$ 373	\$ 100	\$ 100	\$ -	\$ 100	
80	subtotal	\$ 32,300	\$ 43,844	\$ 36,800	\$ 33,071	\$ 36,800	\$ 36,800	\$ 36,030	\$ 36,850	
81	24-7-41 Collection System Expense									
82	24-7-41-50.00 Inventory Adjustment	\$ -	\$ 9	\$ -	\$ (1,672)	\$ -	\$ -	\$ 459	\$ -	
83	24-7-41-52.00 Collection System Maint./	\$ 10,000	\$ 7,960	\$ 10,000	\$ 9,651	\$ 10,000	\$ 10,000	\$ 6,394	\$ 10,000	
84	24-7-41-52.01 Pumping Station Expense	\$ 3,000	\$ 55	\$ 3,000	\$ 1,909	\$ 3,000	\$ 3,000	\$ 529	\$ 2,000	
85	24-7-41-59.00 Collection System Constr	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 2,000	\$ -	\$ -	\$ -	
86	24-7-41-59.01 Collection System Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
87	24-7-41-59.02 Power House Sewer Line	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
88	24-7-41-59.03 Pearl Street Bridge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
89	24-7-41-59.04 Main Street Bridge line	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
90	24-7-41-97.01 Customer line installatio	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	
91	24-7-41-99.00 Misc. Collection System E	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	
92	subtotal	\$ 16,600	\$ 8,024	\$ 16,600	\$ 9,888	\$ 15,100	\$ 15,100	\$ 7,982	\$ 12,100	
93	24-7-50 Parts and Supplies									
94	24-7-50-50.00 Parts and Supplies	\$ 3,500	\$ 3,322	\$ 3,500	\$ 250	\$ 3,500	\$ 3,500	\$ 2,143	\$ 2,500	
95	24-7-50-50.01 Outside Repairs & Parts	\$ 3,500	\$ 160	\$ 3,500	\$ 6,580	\$ 3,500	\$ 3,500	\$ 1,150	\$ 3,000	
96	24-7-50-50.02 Hardware	\$ 1,000	\$ 52	\$ 1,000	\$ -	\$ 500	\$ 2	\$ 2	\$ 500	
97	24-7-50-51.00 Equipment Fuels And Oils	\$ 2,000	\$ 1,809	\$ 2,000	\$ 2,376	\$ 2,400	\$ 2,400	\$ 1,503	\$ 1,800	
98	24-7-50-53.00 Purchase-current year	\$ 5,000	\$ -	\$ 5,000	\$ 3,244	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,500	
99	24-7-50-53.01 Purchase-Capital	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
100	24-7-50-54.01 Capital Equip. Reserve Fu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101	24-7-50-59.00 Safety Equipment	\$ 250	\$ 223	\$ 250	\$ -	\$ 250	\$ -	\$ -	\$ 250	
102	24-7-50-99.00 Misc. Supplies	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ -	\$ -	\$ 250	
103	subtotal	\$ 30,500	\$ 5,566	\$ 30,500	\$ 12,450	\$ 30,400	\$ 30,400	\$ 24,799	\$ 26,800	
104	Total Expenses	\$ 362,809	\$ 338,605	\$ 368,062	\$ 353,570	\$ 374,713	\$ 357,670	\$ 357,670	\$ 380,974	
105										
106	Loan Expense	\$ 118,442	\$ 118,442	\$ 119,322	\$ 119,322	\$ 120,232	\$ 120,232	\$ 120,232	\$ 121,173	
107	Total Expenses & Loan Expense	\$ 481,252	\$ 457,048	\$ 487,384	\$ 472,892	\$ 494,945	\$ 477,902	\$ 477,902	\$ 502,147	
108	Revenues less Expenses	\$ (352)	\$ 12,016	\$ (10,584)	\$ 17,005	\$ (17,145)	\$ 128	\$ (16,427)	\$ (16,427)	

A	J	K	L	M	N	O	P
	Waste Water Treatment Facility Budget 2016						
1	2013	2013	2014	2014	2015	2015	2016
2	Budget	Actuals	Budget	Actuals	Budget	Actuals	proposed
3	Account # and Description						
109							
110							
111							
112	Other Non Budgeted Expenses						
113	\$ 91,027	\$ 91,027	\$ 91,027	\$ 90,950	\$ 91,027	\$ 90,950	\$ 91,027
114	\$ 17,149	\$ 17,149	\$ 17,823	\$ 17,823	\$ 18,524	\$ 18,524	\$ 19,252
115	\$ 8,230	\$ 8,230	\$ 8,395	\$ 8,395	\$ 8,563	\$ 8,563	\$ 8,734
116	\$ 2,036	\$ 2,036	\$ 2,077	\$ 2,077	\$ 2,118	\$ 2,118	\$ 2,160
117	\$ 118,442	\$ 118,442	\$ 119,322	\$ 119,244	\$ 120,232	\$ 120,154	\$ 121,173
118							

WASTEWATER DEPARTMENT TREASURER'S REPORT

January 1, 2015 - December 31, 2015

Cash on Hand, January 1, 2015:

Checking Account	18,962.94
Union Bank Capital Equipment Fund	<u>59,188.99</u>

78,151.93

Receipts during the year:

Accounts Receivable -Sewer Sales	471,411.34
Interest Earned	186.74
Application Fees	3,872.50
Reserve Capacity Fees	<u>1,260.00</u>

476,730.58

Total Available

554,882.51

Disbursements:

24-2-00-20.00	Accounts Payable	9,002.40
24-2-00-25.00	Notes Payable State of Vermont	90,949.76
24-2-00-25.04	Notes Payable - Peoples United	8,562.69
24-2-00-25.06	Notes Payable - Peoples United	2,118.13
24-2-00-25.09	Notes Payable - Peoples United	18,523.76
24-7-05-10.01	Plant Operations & Maintenance	71,225.65
24-7-05-10.02	Collection System Labor	16,647.45
24-7-05-10.03	Administrative Salaries	16,664.86
24-7-05-10.04	Holiday, Sick, Vacation	19,921.23
24-7-05-11.00	Social Security Match	9,836.64
24-7-05-12.00	Retirement	6,943.87
24-7-05-13.00	Unemployment	996.60
24-7-05-14.00	Insurances	20,220.39
24-7-05-15.00	Uniforms	3,186.71
24-7-05-99.00	Miscellaneous Benefits	362.25
24-7-15-20.01	Office Expense	3,748.18
24-7-15-25.00	Equipment Purchase - Current year	138.75
24-7-15-42.00	Professional Training	1,339.32
24-7-15-44.00	Computer System Support	1,521.32
24-7-15-44.00	Audit Expense	2,125.00
24-7-15-45.03	Contracted Outside Services	4,641.30
24-7-15-99.00	Misc. Office Expense	5.00
24-7-20-30.00	Electricity	54,955.25
24-7-20-31.00	Phone	3,150.62
24-7-20-33.00	Heat	6,034.48
24-7-20-34.00	Water & Sewer	79.57
24-7-20-35.00	Mowing	160.00
24-7-20-48.00	Insurances	16,045.24
24-7-20-62.01	Building Supplies	238.05
24-7-20-62.02	Building Maintenance	6,063.19

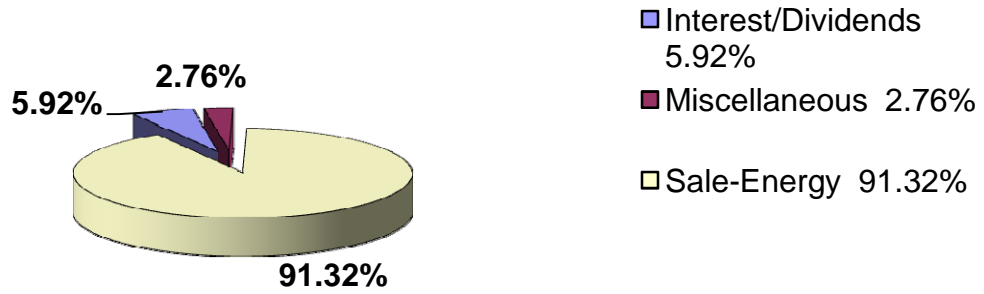
24-7-20-66.00	Snow Removal	513.34	
24-7-20-81.00	Interest Expense	14,648.33	
24-7-20-99.00	Miscellaneous Building & Grounds	1,466.98	
24-7-40-45.00	Sludge Disposal Expense	18,537.85	
24-7-40-45.02	Outside Testing	3,794.00	
24-7-40-45.03	Outside/Contracted Services	2,685.83	
24-7-40-45.04	Permits and Fees	393.00	
24-7-40-50.00	Lab Supplies	243.32	
24-7-40-50.01	Other Supplies	286.34	
24-7-40-50.02	Chemicals	8,138.91	
24-7-41-52.00	Collection System Maintenance	6,394.23	
24-7-41-52.01	Pumping Station Expense	529.24	
24-7-41-97.01	Customer Line Installation	600.00	
24-7-50-50.00	Parts and Supplies	2,143.35	
24-7-50-50.01	Outside Repairs & Parts	1,150.26	
24-7-50-50.02	Hardware	1.60	
24-7-50-51.00	Equipment Fuels & Oils	<u>1,503.49</u>	
			<u>458,437.73</u>
	Balance on Hand 12-31-2015		96,444.78
	<u>Balance on hand 12-31-2015</u>		
	Checking Account	17,173.56	
	Union Bank Capital Equipment Fund	<u>79,271.22</u>	
			96,444.78

A		L	M	N	O	P	Q	R	S
		2013 Budget	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 proposed	% chg
1									
2	Account								
3	20-6-41 Operating Revenue								
4	20-6-41-50.00 Merchandising, Jobbing &	\$ 35,000	\$ 97,179	\$ 35,000	\$ 42,895	\$ 35,000	\$ 25,370	\$ 85,000	
5	20-6-41-50.01 Line Extension Applications/fees	\$ 500	\$ 500	\$ 500	\$ 250	\$ 500	\$ 1,000	\$ 500	
6	20-6-41-90.00 Interest Income	\$ 500	\$ 1,266	\$ 750	\$ 1,368	\$ 750	\$ 1,940	\$ 1,000	
7	20-6-41-90.01 VTRANSO Dividend Income	\$ 45,432	\$ 41,321	\$ 43,557	\$ 46,129	\$ 50,561	\$ 48,647	\$ 56,057	
8	20-6-41-90.02 Lamolille 115k Spec Fac Div.	\$ 73,375	\$ 73,375	\$ 73,375	\$ 73,375	\$ 73,375	\$ 73,375	\$ 73,375	
9	subtotal	\$ 154,807	\$ 213,641	\$ 153,182	\$ 164,017	\$ 160,186	\$ 150,332	\$ 215,932	35%
10	20-6-42 Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	20-6-42-10.00 Miscellaneous Income	\$ 52,020	\$ 47,920	\$ 56,321	\$ 53,635	\$ 60,422	\$ 63,940	\$ 62,599	
12	subtotal	\$ 52,020	\$ 47,920	\$ 56,321	\$ 53,635	\$ 60,422	\$ 63,940	\$ 62,599	4%
13		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	20-6-44 Sales of Electricity Rev								
15	20-6-44-00.00 Sales Residential	\$ 875,086	\$ 891,858	\$ 890,000	\$ 879,171	\$ 870,056	\$ 879,457	\$ 882,857	
16	20-6-44-20.00 Sales Large Commercial	\$ 447,151	\$ 418,115	\$ 420,000	\$ 461,108	\$ 455,699	\$ 447,995	\$ 448,267	
17	20-6-44-20.01 Sales Commercial	\$ 197,082	\$ 210,986	\$ 210,000	\$ 198,131	\$ 195,979	\$ 202,817	\$ 199,009	
18	20-6-44-40.00 Sales Street Lights	\$ 16,712	\$ 16,372	\$ 16,000	\$ 16,039	\$ 15,883	\$ 15,945	\$ 16,114	
19	20-6-44-90.00 Sales Johnson State College	\$ 665,702	\$ 673,902	\$ 665,000	\$ 652,187	\$ 606,258	\$ 616,933	\$ 618,560	
20	20-6-44-90.01 Sales Public Authorities	\$ 111,723	\$ 154,764	\$ 150,000	\$ 153,459	\$ 151,608	\$ 155,777	\$ 153,885	
21	subtotal	\$ 2,313,456	\$ 2,365,996	\$ 2,351,000	\$ 2,360,095	\$ 2,295,483	\$ 2,318,924	\$ 2,318,691	1%
22		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
23	20-6-45 Misc. Revenues								
24	20-6-45-10.01 Connect/disconnect fees	\$ -	\$ 7,380	\$ 5,000	\$ 7,245	\$ 5,000	\$ 6,260	\$ 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 Converter Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30	20-6-45-60.05 Insurance Reimb.	\$ -	\$ -	\$ -	\$ 217	\$ -	\$ -	\$ -	
31	20-6-45-60.06 Sale of Transportation Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	20-6-45-60.08 Street Light Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	20-6-45-60.09 ARRA Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34	20-6-45-60.10 FEMA Storm - Reimb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	subtotal	\$ -	\$ 7,380	\$ 5,000	\$ 7,462	\$ 5,000	\$ 6,260	\$ 5,000	
36		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37	Total Revenue	\$ 2,520,283	\$ 2,634,937	\$ 2,565,503	\$ 2,585,209	\$ 2,521,092	\$ 2,539,455	\$ 2,602,222	3%
38		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
39	20-7-40 Taxes and Misc Expenses								
40	20-7-40-30.00 Depreciation Expense	\$ 103,000	\$ 98,975	\$ 60,163	\$ 72,649	\$ 66,568	\$ 72,292	\$ 70,000	
41	20-7-40-80.01 Other Taxes	\$ 20,000	\$ 16,833	\$ 20,000	\$ 18,682	\$ 20,000	\$ 19,703	\$ 21,000	

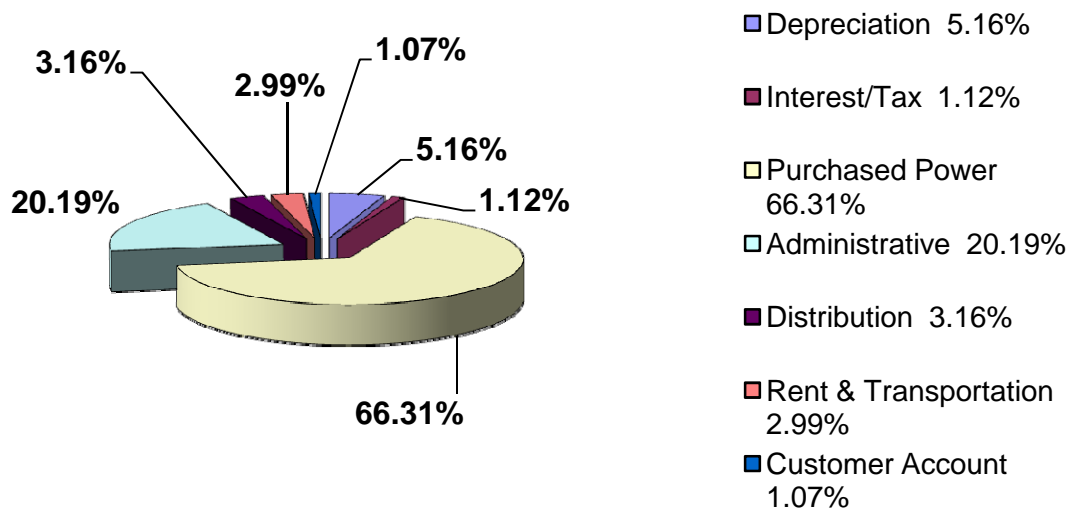
A	L	M	N	O	P	Q	R	S
Village of Johnson Electric Department Budget 2016								
	2013 Budget	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 proposed	chg
1								
2	Account							
42	20-7-40-80.02 Gross Revenue Tax	\$ 11,567	\$ 11,830	\$ 11,755	\$ 11,837	\$ 11,663	\$ 11,593	
43	20-7-40-80.03 Fuel Gross Receipts Tax	\$ 11,567	\$ 11,830	\$ 11,755	\$ 11,805	\$ 11,477	\$ 11,593	
44	20-7-42-65.00 East Mountain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
45	subtotal	\$ 146,135	\$ 139,468	\$ 103,673	\$ 114,973	\$ 109,523	\$ 114,187	4%
46		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	20-7-43 INTEREST EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	20-7-43-10.00 Interest	\$ 24,530	\$ 24,941	\$ 22,634	\$ 25,357	\$ 24,562	\$ 20,500	
49	20-7-43-10.01 Interest on Deposits	\$ 300	\$ 356	\$ 300	\$ 336	\$ 300	\$ 355	
50	20-7-43-10.02 Transco Stock interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51	subtotal	\$ 24,830	\$ 25,297	\$ 22,934	\$ 25,693	\$ 24,862	\$ 20,855	-16%
52		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	20-7-55 Purchased Power Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
54	20-7-55-50.00 Power Purchased	\$ 1,635,509	\$ 1,355,084	\$ 1,527,809	\$ 1,235,830	\$ 1,467,327	\$ 1,539,995	
55	20-7-55-50.01 Project 10	\$ -	\$ 245,740	\$ -	\$ 282,208	\$ -	\$ 24	
56	20-7-55-70.00 Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
57	subtotal	\$ 1,635,509	\$ 1,600,825	\$ 1,527,809	\$ 1,518,037	\$ 1,467,327	\$ 1,539,995	5%
58								
59	20-7-56 Transmission System Maintenance							
60	20-7-56-20.00 Station Expense Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61	20-7-56-20.01 Station Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
62	20-7-56-30.00 Overhead Lines Exp labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
63	20-7-56-30.01 Overhead Lines Expense	\$ -	\$ -	\$ 2,250	\$ 3,432	\$ 2,250	\$ 2,250	
64	20-7-57-00.00 Station Equipment Maint. Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
65	20-7-57-00.01 Station Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ -	
66	20-7-57-10.00 Overhead Lines Maint. Labor	\$ -	\$ -	\$ 1,738	\$ 19	\$ -	\$ -	
67	20-7-57-10.01 Overhead Lines Maintenance	\$ -	\$ -	\$ 6,000	\$ -	\$ 2,000	\$ 2,000	
68	20-7-57-11.00 Trans ROW Trimming Labor	\$ -	\$ -	\$ -	\$ 5,522	\$ 2,000	\$ 2,991	
69	20-7-57-11.01 Trans ROW Trimming	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 3,202	
70	20-7-57-30.99 Trans Maint. Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 468	
71	subtotal	\$ -	\$ -	\$ 9,988	\$ 8,973	\$ 11,000	\$ 10,250	-7%
72								
73	20-7-58 Operations Engineering & Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
74	20-7-58-00.00 Lab. Ops/Supervision/Eng	\$ 63,065	\$ 49,964	\$ 55,000	\$ 61,127	\$ 30,000	\$ 33,462	
75	20-7-58-11.16 Operating Supplies	\$ -	\$ 3,013	\$ 3,000	\$ 6,038	\$ 3,000	\$ 6,702	
76	20-7-58-60.00 Labor Meter Expense	\$ 1,500	\$ 126	\$ 1,000	\$ 84	\$ 1,200	\$ 413	
77	20-7-58-60.01 Meter Expense Supplies/Materials	\$ 2,000	\$ 592	\$ 1,000	\$ 472	\$ 1,000	\$ 954	
78	20-7-58-70.00 Labor Customer Installation	\$ 9,000	\$ 5,157	\$ 6,000	\$ 6,113	\$ 5,000	\$ 2,067	
79	20-7-58-70.01 Customer Installations Expense	\$ 5,000	\$ 8,285	\$ 8,000	\$ 5,816	\$ 8,000	\$ 3,706	
80	20-7-58-70.02 Customer Install Contracted	\$ -	\$ 2,500	\$ 3,000	\$ 4,168	\$ 5,000	\$ -	

A		L	M	N	O	P	Q	R	S
Village of Johnson Electric Department Budget 2016									
		2013 Budget	2013 Actuals	2014 Budget	2014 Actuals	2015 Budget	2015 Actuals	2016 proposed	chg
1	Account	\$ 10,000	\$ 10,714	\$ 10,000	\$ 9,577	\$ -	\$ 135	\$ 500	
81	20-7-58-70.10 Mutal aid - Other Utilities	\$ 11,000	\$ 14,449	\$ 14,000	\$ 11,081	\$ 10,000	\$ 8,132	\$ 12,000	
82	20-7-58-80.00 Lab Misc. Dist. Safety & Training	\$ 101,565	\$ 94,800	\$ 101,000	\$ 104,478	\$ 63,200	\$ 55,572	\$ 72,500	15%
83	subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
84		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
85	20-7-59 Distribution System Maintenance	\$ 8,000	\$ 6,520	\$ 8,000	\$ 8,340	\$ 4,000	\$ 2,552	\$ 5,275	
86	20-7-59-21.00 Lab. Structures, Equip, Substation	\$ 5,000	\$ 6,599	\$ 20,000	\$ 9,617	\$ 10,000	\$ 888	\$ 10,000	
87	20-7-59-21.01 Structures, Equip, Substation	\$ 1,904	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 90,000	
88	20-7-59-21.03 Labor Capital Project Sub.	\$ -	\$ -	\$ 5,000	\$ 400	\$ 5,000	\$ 168	\$ 5,000	
89	20-7-59-21.04 Substation Maint Contracted	\$ 31,000	\$ 27,718	\$ 30,000	\$ 30,160	\$ 30,000	\$ 34,181	\$ 39,500	
90	20-7-59-41.00 Labor Maintenance of Line	\$ 30,000	\$ 20,805	\$ 30,000	\$ 32,901	\$ 30,000	\$ 9,970	\$ 25,000	
91	20-7-59-41.01 Maintenance of Lines Supplies	\$ 25,000	\$ 21,597	\$ 20,000	\$ 7,363	\$ 8,000	\$ 9,749	\$ 22,000	
92	20-7-59-41.02 Tree Trimming	\$ -	\$ -	\$ 20,000	\$ 35,441	\$ 35,000	\$ 7,953	\$ 20,000	
93	20-7-59-41.03 Tree trimming Contracted	\$ 8,800	\$ 200	\$ 2,500	\$ 395	\$ -	\$ 1,296	\$ 2,500	
94	20-7-59-50.00 Labor Maint. of Line Transformers	\$ 15,000	\$ 3,657	\$ 15,000	\$ 16,734	\$ 15,000	\$ -	\$ 15,000	
95	20-7-59-50.01 Maint. Line Transformers	\$ 5,000	\$ 2,734	\$ 4,000	\$ 481	\$ 4,000	\$ 1,307	\$ 4,750	
96	20-7-59-60.00 Labor Maint. of St. Light	\$ 2,000	\$ 3,686	\$ 5,000	\$ 1,372	\$ 5,000	\$ 866	\$ 5,000	
97	20-7-59-60.01 Maint. of St. Lighting/Signals	\$ 5,000	\$ 3,101	\$ 5,000	\$ 3,056	\$ 5,000	\$ 812	\$ 5,000	
98	20-7-59-80.00 Misc. Maintenance of Distribution	\$ 3,000	\$ 4,142	\$ 4,000	\$ 3,143	\$ 4,500	\$ 763	\$ 5,250	
99	20-7-59-80.00 Labor Snow Removal	\$ 139,704	\$ 100,760	\$ 178,500	\$ 149,402	\$ 155,500	\$ 70,504	\$ 254,275	64%
100	subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102	20-7-90 Customer Accounts Operations	\$ 5,000	\$ 6,740	\$ 6,700	\$ 8,486	\$ 8,500	\$ 10,818	\$ 11,750	
103	20-7-90-20.00 Labor Meter Reading	\$ 7,100	\$ 9,298	\$ 9,000	\$ 11,022	\$ 11,000	\$ 8,999	\$ 13,500	
104	20-7-90-30.00 Lab. Customer Records/Collections	\$ 5,000	\$ 7,310	\$ 7,500	\$ 8,864	\$ 7,500	\$ 4,022	\$ 7,500	
105	20-7-90-40.00 Uncollectible Accounts	\$ 500	\$ 51	\$ 150	\$ 158	\$ 150	\$ -	\$ 150	
106	20-7-90-50.00 Misc. Customer Accts Expense	\$ 17,600	\$ 23,399	\$ 23,350	\$ 28,530	\$ 27,150	\$ 23,840	\$ 32,900	21%
107	subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
109	20-7-92 Administrative and General	\$ 1,525	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	
110	20-7-92-00.00 Trustees' Salaries	\$ 225	\$ 64	\$ 225	\$ -	\$ 2,250	\$ 95	\$ 2,250	
111	20-7-92-00.02 Auditors Salaries	\$ 91,358	\$ 87,950	\$ 78,443	\$ 85,579	\$ 80,014	\$ 72,198	\$ 70,638	
112	20-7-92-00.03 Administrative Salaries	\$ 3,000	\$ 9,897	\$ 10,000	\$ 21,090	\$ 10,000	\$ 11,098	\$ 12,750	
113	20-7-92-00.04 Stores Expense	\$ 30,000	\$ 27,605	\$ 30,000	\$ 28,797	\$ 30,000	\$ 40,605	\$ 40,000	
114	20-7-92-10.00 Office Expense	\$ 15,000	\$ 11,397	\$ 20,000	\$ 13,687	\$ 86,353	\$ 52,635	\$ 60,000	
115	20-7-92-30.00 Outside Services	\$ 12,000	\$ 12,780	\$ 12,000	\$ 3,159	\$ 3,500	\$ 3,869	\$ 5,000	
116	20-7-92-30.01 Safety Training & Education	\$ 1,200	\$ 1,212	\$ 1,500	\$ 2,005	\$ 1,800	\$ 378	\$ 1,500	
117	20-7-92-30.02 Legislative Representation	\$ 200	\$ 385	\$ 350	\$ 161	\$ 350	\$ 816	\$ 350	
118	20-7-92-30.03 Lobbying	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
119	20-7-92-30.04 Village Manager Advertisement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,763	\$ -	

ELECTRIC DETAIL OF 2015 REVENUES



ELECTRIC DETAIL of 2015 EXPENSES



ELECTRIC DEPARTMENT

TREASURER'S REPORT

Balance on Hand, January 1, 2015

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

505,919.88

Receipts:

Energy Sales & Sales Tax	2,516,192.61
Meter Deposit	14,266.34
Interest Earned	1,939.69
Merchandise Sales	24,652.59
Dividend Income	37,265.28
LCSF Settlement	55,031.28
Line Extension Application Fees	1,000.00
Vt Energy Efficiency Utility	206.05
Insurance Reimbursement	100.00
Sale of Honda	2,109.00
Miscellaneous Income	225.07
Pole Attachment Income	1,374.75
Vt. Transco	1,148.00
PACIF Grant	<u>885.00</u>

2,656,395.66

3,162,315.54

Expenditures:

Capital Accounts:

20-1-00-35.50	Trans. Pole and Fixtures	108.00
20-1-00-36.40	Poles and Fixtures	222.00
20-1-00-36.50	Overhead Conductors & Dev.	4,052.64
20-1-00-36.70	Underground Conductors & Devices	145.00
20-1-00-36.81	Line Transformers	137.86
20-1-00-36.81	Padmount Transformers	124.47
20-1-00-39.20	Transportation Equipment	10,923.00
20-1-00-39.40	Tools, Shop & Garage Equipment	20.17
20-1-00-39.80	Miscellaneous Equipment	14,500.00
20-2-00-23.21	Accounts Payable Trade	22,562.18
20-2-00-23.22	Accounts Payable Energy	81,601.24
20-2-00-23.50	Meter Deposits	3,574.72
20-2-00-23.60	Account Payable Gross Receipts Tax	11,800.48
20-2-00-23.61	Account Payable Sales Tax	28,793.16
20-2-00-23.62	Account Payable EEU	136,965.44
20-2-00-24.20	Vt Bond Bank	30,000.00
20-2-00-24.30	Union Bank - Truck Note	16,396.06
20-2-00-24.40	Community National Bank	52,540.95

20-2-00-25.20	Contribution in Aid of Construction	<u>7,609.61</u>
---------------	-------------------------------------	-----------------

422,076.98

Operating Accounts:

20-7-40-80.01	Other Taxes	19,702.93
20-7-40-80.02	Gross Revenue Tax	37.30
20-7-40-80.03	Fuel Gross Receipts Tax	8,847.21
20-7-43-10.00	Interest	24,696.11
20-7-55-50.00	Power Purchased	1,028,480.17
20-7-55-50.01	Project 10 - Power Purchased	294,585.76
20-7-55-70.00	Other Expenses	24.19
50-7-57-30.99	Transmission Maint. Misc,	245.91
20-7-58-00.00	Operation Supervision Labor	33,462.41
20-7-58-11.16	Safety/Operating Supplies	6,702.26
20-7-58-60.00	Meter Expense Labor	413.00
20-7-58-60.01	Meter Expense - Materials	942.55
20-7-58-70.00	Customer Installation - Labor	2,067.27
20-7-58-70.01	Customer Installation - Materials	3,706.24
20-7-58-70.10	Mutual Aid - Other Utilities	134.78
20-7-58-80.00	Distribution - Labor - training	8,131.91
20-7-59-21.00	Structures, Equipment Labor	2,551.90
20-7-59-21.01	Structures, Equipment Materials	887.65
20-7-59-21.04	Substation Contracted	168.00
20-7-59-41.00	Maintenance of Lines Labor	34,180.85
20-7-59-41.01	Maintenance of Lines Materials	9,494.05
20-7-59-41.02	Tree Trimming Labor	9,748.80
20-7-59-41.03	Tree Trimming - Contracted	7,952.71
20-7-59-50.00	Maint. of Line Transformers Labor	1,296.00
20-7-59-60.00	Maintenance of St. Lights Labor	1,306.91
20-7-59-60.01	Maintenance of St. Lights Materials	866.13
20-7-59-80.00	Misc. Maintenance of Distribution	812.25
20-7-59-80.00	Snow Removal	762.97
20-7-90-20.00	Meter Reading	10,818.40
20-7-90-30.00	Customer Records & Collections	8,999.43
20-7-92-00.00	Trustees Salaries	2,600.00
20-7-92-00.02	Auditors Salaries	95.00
20-7-92-00.03	Administrative Salaries	72,197.77
20-7-92-00.04	Stores Expense	11,098.45
20-7-92-10.00	Office Expense	39,925.39
20-7-92-30.00	Outside Services	12,217.95
20-7-92-30.01	Safety Training & Education	3,869.19
20-7-92-30.02	Legislative Representation	378.20
20-7-92-30.03	Lobbying	816.32
20-7-92-30.04	Interim Manager - Advertising	4,763.39
20-7-92-30.05	VPPSA Fees	31,745.40
20-7-92-30.06	Contracted Services - Interim Manager	22,158.66
20-7-92-40.00	Insurance Expense	26,521.92
20-7-92-60.00	Employee Benefits	868.81
20-7-92-60.01	Health Insurance	45,716.98

20-7-92-60.02	Sick Vacation Holiday	48,163.62	
20-7-92-60.03	Unemployment	1,661.00	
20-7-92-60.04	Retirement	14,355.94	
20-7-92-60.05	Social Security Match	20,487.72	
20-7-92-60.06	Uniforms	8,333.13	
20-7-93-02.00	Misc. Administrative Expense	3,665.35	
20-7-93-10.00	Rents	52,436.12	
20-7-93-30.00	Transportations Fuels & Oils	<u>10,134.83</u>	
			1,956,237.19
			2,378,314.17

Total Funds Available	3,162,315.54
Total Expenditures	<u>2,378,314.17</u>

Total on hand	784,001.37
---------------	------------

Balance on Hand 12-31-2015:

Union Bank Cash Account	452,394.82
Union Bank Money Market	186,282.78
TD Bank - CD	144,793.41
TD Bank - Money Market	<u>530.36</u>

Total on hand	784,001.37
---------------	------------

Johnson Fire Department Report 2015

The Johnson Fire Department has completed an active year. Our call volume was down slightly from the past few years, but we found the severity of several fires to have increased, and the duration of many responses to be extended.

We continue to be very pleased with our new Tanker. During what turned out to be a very busy winter fire season last year, the truck performed remarkably well, and provided noticeable benefit and time savings during many of those rural emergency responses.

Our budget planning has been completed with only minor adjustments. We are continuing with the planned inflationary growth of both our capital funds. The operational budget made slight increases to reflect the minimum wage increase, and a small step to our insurance premium. There are reductions to heating oil and fuels, along with some various building supplies. The end result is an increase of 1.2% to the fire department budget overall, (of which approximately 1% are the capital plans), with this revenue being generated through a combination of our contracted services and reimbursable calls. As directed by the Board of Trustees, this results in a 0% increase to the village taxpayer.

We have a committee of members researching the replacement of our thermal imager. This task is a planned event for 2016, in accordance with our Tools & Equipment reserve plan. They are actively reviewing products and completing hands on demo's & evaluation. We are also exploring a grant opportunity, which could assist with up to 50% matching funds. Based on the project research to date, we will be able to choose a product that meets our requirements for this specialized tool, and stays within the budget parameters of the plan.

Our firefighters participated in a few additional training opportunities last year. Through the Lamoille Fire Mutual Aid Association, we hosted a weekend class, Reading Smoke and Modern Fires, which was instructed by members of Burlington Fire Department. We also had attendance at the Regional Fire School. These opportunities provide great exposure to new skills and material, as well as valuable interaction with neighboring firefighters and their equipment. I want to thank our members for putting in this extra effort, and recognize all the volunteer organization that goes into making these possible and successful.

We continue to benefit from the support of the Fire Department Auxiliary. They participated in many of our larger emergency responses, as well as an active role in several of our trainings. We greatly appreciate your service.

The Johnson Fire Department responded to 120 alarms last year. The calls were:

structure fires	17	wilderness rescue	3	carbon monoxide	5
chimney fires	3	medical assist	3	hazardous materials	2
wildland fires	7	automatic alarms	22	water rescue	4
vehicle fires	4	mutual aid	17	vehicle accidents	30
other	3				

Respectfully,

Arjay West, Fire Chief

Fire Department Roster

Chief	Arjay West	
Asst. Chief	Daryl West	
2 nd Asst. Chief	Peter Dodge	
Captain	Craig Carpenter	
Lieutenant	Steve Droney	
2 nd Lieutenant	Gidget Dolan-Dodge	
Members	Gary Underwood	Andrew Davis
	David Goddette	Troy Charette
	Will Jennison	Brian Boyden
	Tim Sargent	Patrick Start
	Gordy Smith	Dylan Jennison
	Kevin Maxfield	Ben Carpenter
	Dan Wescom	Corey Davis
	Jim Davis	Michael Maxfield
	Gordy Smith	Shawn Mansur
	T.J. Burns	

Jr. Members	Jaime Boyden
	Taylor Mansur
	Jaime Boyden

Auxiliary Members

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

2015 TAX ACCOUNT

GRAND LIST

Real Estate Grand List \$596,166.00

TAX ASSESSED

Real Estate (\$596166.00 x .1944) 115,894.71

TREASURER'S ACCOUNT

Tax Adjustment -116.45
Received on Property Taxes 103,360.79

Tax Collector 12,417.47

CHARGED TO COLLECTOR

Property Taxes 12,417.47
Penalty 993.44
Collectors Cost 275.35
13,686.26

Credit to Collector's Account 10,990.32
Penalty Adjustment 0.00
Cost Adjustment 0.00
10,990.32

Balance of 2015 Taxes on Collector's Books 2,695.94

2015 Delinquent Taxes 2,380.49
Penalty 190.45
Collectors Cost 125.00
2,695.94

VILLAGE OF JOHNSON DELINQUENT TAXES AS OF 12/31/15

NAME	PARCEL #	TAX	PENALTY	OTHER	TOTAL
2008 VILLAGE TAXES					
HARVEY, KENNETH A.	600-211	\$660.57	\$52.85	\$0.00	\$713.42
		\$660.57	\$52.85	\$0.00	\$713.42
2009 VILLAGE TAXES					
PIEZANO'S PIZZERIA	900-440	\$51.89	\$4.15	\$2.80	\$58.84
		\$51.89	\$4.15	\$2.80	\$58.84
2013 VILLAGE TAXES					
JEWETT, DONNA & RICHARD	520-010	\$358.69	\$28.70	\$3.10	\$390.49
WILCOX, MARK II	615-051	\$27.99	\$2.24	\$3.10	\$33.33
		\$386.68	\$30.94	\$6.20	\$423.82
2014 VILLAGE TAXES					
DINSMORE, SARAH & MICHAEL	135-020	\$81.36	\$6.51	\$6.00	\$93.87
JEWETT, DONNA & RICHARD	520-010	\$426.70	\$34.14	\$6.00	\$466.84
WESCOM, DANIEL B. & MARY	134-020	\$93.18	\$7.45	\$6.00	\$106.63 **
WILCOX, MARK II	615-051	\$3.50	\$0.28	\$0.00	\$3.78
		\$604.74	\$48.38	\$18.00	\$671.12
2015 VILLAGE TAXES					
ALSEN, PETER	109-010	\$118.00	\$9.44	\$6.25	\$133.69 **
BENOIT, DANIEL	133-005	\$36.74	\$2.94	\$6.25	\$45.93
CHASE, TAMMY	134-025	\$26.24	\$2.10	\$6.25	\$34.59
DEMAR, ROGER	585-020	\$97.90	\$7.83		\$105.73
DINSMORE, SARAH & MICHAEL	135-020	\$80.29	\$6.42	\$6.25	\$92.96
FLOOD, CAROL ANN	604-250	\$17.69	\$1.42	\$6.25	\$25.36
FRENCH, EDWARD, JR	604-070	\$14.19	\$1.14	\$6.25	\$21.58
FULLER, AMANDA	615-067	\$21.00	\$1.68	\$6.25	\$28.93
HARMON, HERBERT & CHANDLER	581-065	\$251.16	\$20.09	\$6.25	\$277.50
HARVEY, KENNETH A	600-211	\$60.02	\$4.80		\$64.82
JEWETT, DONNA & RICHARD	520-010	\$421.07	\$33.69	\$6.25	\$461.01
JONES, JESSICA	134-010	\$29.94	\$2.40	\$6.25	\$38.59
KOVAL, VALERIE	500-257	\$88.45	\$7.08	\$6.25	\$101.78
LUSSIER, JESSICA	619-015	\$19.63	\$1.57	\$6.25	\$27.45
MALONE RISING, DOROTHY	600-164	\$307.54	\$24.60	\$6.25	\$338.39
MERCHANT, GARY JR. & STACEY	625-054	\$145.41	\$11.63	\$6.25	\$163.29 **
MORAN, MATT	615-090	\$17.11	\$1.37	\$6.25	\$24.73 **
PERRY, BRUDE	600-104	\$221.81	\$17.74	\$6.25	\$245.80
WESCOM, DANIEL & MARY	134-020	\$91.95	\$7.36	\$6.25	\$105.56 **
WESCOM, WAYNE & AT AL	600-206	\$261.47	\$20.92	\$6.25	\$288.64
WILCOX, MARK II	615-051	\$28.77	\$2.30	\$6.25	\$37.32
WOOD, EUGUE & KAREN	134-055	\$24.11	\$1.93	\$6.25	\$32.29
		\$2,380.49	\$190.45	\$125.00	\$2,695.94
TOTAL ALL DELINQUENT TAXES		\$4,084.37	\$326.77	\$152.00	\$4,563.14

** Paid by 3-6-2016

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

Please Bring this Report to the Village Meeting