

ANNUAL REPORT

OF THE VILLAGE OFFICERS



VILLAGE OF JOHNSON, VERMONT

FOR THE YEAR ENDING

DECEMBER 31, 2016

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Dedication

This year's Village of Johnson Annual Report is dedicated to Cliff Hill, a valued longtime Village employee and friend who retired in September 2016. Cliff joined the Village of Johnson in 1970, working as a member of the Johnson Water & Light Department team for 46 years.

Most recently, Cliff served as the head lineworker, helping ensure electric and public works projects were completed safely and efficiently. Cliff's strong familiarity with Village infrastructure and his ability to quickly identify solutions and respond to customers' needs will be sorely missed. At his retirement breakfast celebration held in the fall, Cliff's co-workers told stories of his good-natured jokes and impressive Village knowledge. Village Board of Trustees Chair Gordy Smith noted "Such strong dedication to one community for so many years is truly impressive."

Cliff and his wife Paulette raised two daughters, Lori and Kimberly, in Johnson, and have been blessed with three grandchildren. With gratitude, the Village of Johnson congratulates Cliff on his retirement and thanks him for his service!



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, 2016.

Respectfully Submitted

JO-ANN BENFORD
KIM MARBLE

JOHNSON VILLAGE OFFICERS 2016

President:
Eric Osgood Term Expires April 2017

Clerk:
Rosemary Audibert Term Expires April 2017

Treasurer:
Rosemary Audibert Term Expires April 2017

Trustees:
David Goddette Three Year Term Expires April 2017
Scott Meyer Two Year Term Expires April 2017
Robert Sweetser Three Year Term Expires April 2018
Gordon Smith Two Year Term Expires April 2018
Walter Pomroy Three Year Term Expires April 2019

Auditors:
Kim Marble Term Expires April 2017
Vacant Term Expires April 2018
JoAnn Benford Term Expires April 2019

APPOINTMENTS

Tax Collector:
Rosemary Audibert Term Expires April 2017

Water & Light Commissioner:
Meredith Birkett Term Expires April 2017

Wastewater Treatment Facility Operator
Tom Elwood Term Expires April 2017

Assistant Clerk & Treasurer:
Jan Perkins Term Expires April 2017

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

VILLAGE EMPLOYEES

| | |
|-------------------|-----------------------------------|
| Troy Dolan | Foreman |
| Nathaniel Brigham | Head Lineworker |
| Paul Stankiewicz | Lineworker |
| Jeffrey Parsons | Apprentice Lineworker |
| Thomas Elwood | WWTF and WTF Operator |
| Steve Edgerley | WWTF and WTF Ass't Operator |
| Office Staff: | |
| Rosemary Audibert | Clerk & Treasurer |
| Jan Perkins | Assistant Clerk & Treasurer |
| Anne Mullings | Administrative Ass't to the Clerk |
| Susan Tinker | Accounts Receivable Clerk |
| Meredith Birkett | Village Manager |

WARNING
ANNUAL VILLAGE MEETING

April 4, 2017

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 4, 2017 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, 2016 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 (2020).
 - b. One Trustee for a term ending in two years (2019).
- Article 4. To elect a Treasurer for one year.
- Article 5. To elect two (2) Auditors to the following terms;
- a. One Auditor for a term ending in three years (2020).
 - b. One Auditor for a balance in term ending in one year (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 27th day of February, 2017.

Gordon Smith
David Hadditt
[Signature]
[Signature]
[Signature]
Trustees, Village of Johnson

Johnson, Vermont, Village Clerk's Office, February 28, 2017 at 8:00 o'clock in the morning received the foregoing warning and the same was duly recorded.

Attest:

Rosemary Audibert
Village Clerk

RESUME OF VILLAGE ANNUAL MEETING

April 5, 2016

President Eric Osgood called meeting to order at 7:30 p.m.

Article 1. Eric Osgood elected President. Rosemary Audibert elected clerk.

Article 2. Auditors' Annual Report accepted as written.

Article 3. Walter Pomroy elected Trustee for three years. Gordon Smith elected for two years.

Article 4. Rosemary Audibert elected Treasurer for one year.

Article 5. JoAnn Benford elected Auditor for three years. No nominations for the balance of the two year term.

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 \$476,412.00 with an estimated amount to be raised by taxes of \$112,671.00. There was discussion on sidewalks, School Street Project, storm drains.

Article 10. Other business discussion included Verizon cell antenna, street light on St. Johns Street, planning commission working on new village and town plans, noise ordinance, farm animals running wild in the village.

Meeting adjourned at 8:05 p.m.

Village Trustee Report

The Trustees decided to dedicate this year's village report to Cliff Hill. He has served our community well with unselfish commitment the past 46 years. Many times he had to leave his family to restore electricity, fix a water leak, unplug a sewer or plow snow.

This past year we have had several personnel changes. First, Cliff Hill's retirement and second, Lea Kilvadyova leaving us to work at Lamoille County Planning Commission. She worked many years for our community in bringing in many grants, administering them and providing a vision to the future. We all wish her the best. Sadly, we lost Rhonda Gilcris to an illness. Her dedication will be missed as she cleaned the municipal offices. Many thanks to Sandy Miller for filling the vacancy of Village Manager and leading the Trustees to advertise, interview and selecting Meredith Birkett as the permanent Village Manager. He provided assistance to Meredith and the Trustees in this smooth transition from temporary to permanent.

We have two new employees. First, Meredith Birkett was hired as new Village Manager after a long but successful process. Meredith has a Master Degree in Public Administration. She brings a new fresh look to the office with a treasure of inspiring energy. She will also serve as our village Development Coordinator. She will lead our water, sewer, electric and general department into the future. Welcome aboard.

The second employee is Paul Stankiewicz who was hired as our first class lineman. He brings many years of experience in the electric field. The Village is fortunate to have these two join our team.

Our electric department is on path to provide quality service at a competitive price. The last rate increase was 2010. The trustees and employees have done an excellent job in this area with the ever changing regulations coming from Montpelier. The Trustees want to thank Troy Dolan for moving up to Village Foreman. He has had to face many challenges in the utility business but has faced them with great results. Our old 1980 digger truck has reached its useful life. Troy found a used digger truck, 2004, in excellent condition and it should fulfill Johnson's needs for many years to come. While the solar farms that are coming on line bring benefits, they also represent increased costs to the Electric Dept. and ratepayers. We must pay 19 cents or more per kilowatt for this power, while the current spot market electricity price ranges from 3 to 5 cents per kilowatt and some of our present contracts through VPPSA are under 10 cents per kilowatt. The sale of our small percentage of the Highgate Converter Station is being discussed. It was purchased in the 1980's but may have outlived its value to the Village and could put the Village ratepayers at possible financial risk.

The General Fund is once again being level funded. This fund originates from Village property taxes. The trustees and staff have succeeded in providing good service with no increase in village taxes. We are putting money in the budget for future sidewalk repair and replacement.

The Sewer Bond will be paid up this year in full thus freeing about \$90,000 in bond payments. We are doing a grant-funded study to evaluate our sewer plant and infrastructure to begin the process of prioritizing future plans to replace our aging equipment. The sewer department should be on solid ground for no rate increases for the near future. We also have capacity for future growth.

The Water Department had a rate increase last year to balance revenues versus expenses. Trustees want to thank Tom Elwood and Steve Edgerly for their dedication to these utilities, water and sewer.

The trustees are working with the Select Board and Lamoille Regional Solid Waste District to open up a compost facility at the Town transfer station. We are also actively working with the Select Board on marketing our community. The Trustees strongly believe we need to be more proactive in marketing our community and all the resources we have. The Village has a good relationship with Johnson State College and the Village Trustees will be working with Dr. Elaine Collins and her staff to help promote each other in these strong competitive times. The college is a huge asset in our community and we must help in any way we can. The final paperwork and invoices are in the final stages for the School St. project. This whole process has been challenging, to say the least.

Another person that shows full commitment to the trustees is Donna Griffiths. She takes the minutes of our meetings for posting on the Town web site for everyone to read. Job well done.

The Village has suffered three major fires this past year. The apartment building on Railroad St., the Vermont Studio Center building on Main St., and the mobile home and apartment building and Yoga Building on Pearl St. and School Street. Each fire had our citizens react to detection of the fires and take appropriate action. The Fire Department and its officers should be commended for responding quickly and extinguishing the fires before further damage could occur. These fires are reminders of the importance of smoke and carbon monoxide detectors.

I want to thank Brian Story, the Town Administrator, for his spirit of cooperation in working with Meredith and vice versa. They both provide a climate of working together with good communication and their efficiencies and providing good service to both Village and Town.

I want to thank Dave Goddette for his marketing skills and for designing the new Village of Johnson logo. The trustees wanted a new logo that represented our village with our own identification for our utilities. This emblem is on our vehicles, correspondence, and will help us move into the future for marketing our village businesses and infrastructure.

On a happy note, there is activity going on in our community that deserves recognition. The Vermont Studio Center is renovating their buildings as part of their future Master Plan. They are improving the appearance of our village with local labor and contributing to the preservation of our historic structures.

As always, the trustees want to thank all employees for their work and dedication and all members of the Johnson Fire Department for their dedication and sacrifice. I enjoy working with the other Trustees for they bring a variety of viewpoints and a vision for our future.

Respectfully Submitted,
Gordon Smith- Chairman

Village Manager's Report

I would like to begin by saying hello to those I have not yet met during my first eight months as the Village Manager in Johnson. I am thrilled to be here and have enjoyed getting to know Village residents and business owners. I look forward to working with more community members in the future. Please feel free to stop by the Municipal Office, call, or email me if I can be of any assistance to you.

The Village of Johnson completed 2016 in a strong position, with several accomplishments that will help the Village continue to operate effectively and efficiently in the future. Due in large part to the diligent work of Village staff, the General, Electric, Sewer, and Water Departments each finished the year with budget surpluses. Important projects completed in 2016 included; a pump upgrade at the Wastewater Treatment Facility, substantial completion of the School Street sidewalk project, installation of a crosswalk at the Library on Railroad Street, re-approval of Johnson's Village Center designation, and securing professional after-hours utility dispatch services. Looking to the current year, the Trustees and Village staff developed a list of priorities to focus our discussions and guide the creation of the 2017 department budgets.

General Department

The priorities identified for the General Department budget were 1) the marketing and promotion of Johnson, 2) employee and public safety, 3) asset management, and 4) sidewalks. Specific projects and items included in the 2017 General Department budget to advance these priorities are an AED for the Municipal Building, safety/emergency training for staff, funds to support the development of a marketing plan for Johnson in conjunction with the Town, enhanced cyber security, reserving funds for future sidewalk projects, and allocating funds to support needed improvements at Village-owned buildings. The Village is also leading an effort to consider the economic development potential along Railroad Street, including the Rail Trail, through an Area Wide Plan funded by the Lamoille County Planning Commission. We are pleased to be able to support these priorities with a level tax rate – the 2017 Village tax rate is proposed to remain at \$0.1890.

Electric Department

For electric utilities across Vermont, 2017 is a year that brings numerous changes. The State's Renewable Energy Standard (RES), which was passed by the legislature in 2015, went into effect as of January 1st. The RES requires utilities to meet increasing portions of its electric demand with renewable resources beginning in 2017, and will also require Johnson to work proactively to reduce the fossil fuel consumption of its electric customers, beginning in 2019. This year also brings changes to the State's net-metering program. The Village has approved a new net-metering tariff, which applies the State's updated rules to new net-metering projects. The new tariff is available on our website. Several private net-metering projects in Johnson were approved by the Public Service Board in 2016 and we anticipate their completion in 2017. While these projects offer financial benefits to select Johnson Water & Light customers, they do pose challenges to the utility due to reduced utility revenues and the required payment of several cents per kWh generated.

While we tackle new regulatory and programmatic challenges, the day-to-day maintenance and operation of the Village electric system continues to be of utmost importance. Our lineworkers, led by Foreman Troy Dolan, provide excellent service to our customers and ensure the safety and reliability of the system. To accomplish this, they attend multiple safety and skills trainings throughout the year. In 2016, the Electric Department completed a significant amount of right-of-way tree trimming as well as preventive maintenance on insulating devices, both of which reduce the likelihood of unplanned outages. The Village is also investing in our lineworker team so we have the skilled staff we need to operate our system. With Cliff Hill's retirement in September 2016, we are pleased that Nate Brigham has stepped into the head lineworker position, offering extensive Village knowledge and experience. We welcomed a new 1st class lineworker, Paul Stankiewicz, to the Village in August 2016 and have created a new apprentice lineworker position, which has been filled internally by Jeff Parsons.

With these changes and new requirements in mind, the priorities identified for the Electric Department budget were 1) service reliability, 2) rate stability, and 3) renewable energy opportunities to help meet new State-level requirements and goals. To support these goals, the Village has budgeted funds for a new switch at the substation, a system study to consider options to improve efficiency and to effectively incorporate renewable generation, and the purchase of a new derrick digger truck (see photo at the end of this report). The Electric Department is also planning to complete line relocation work to support the 100C Twin Bridges replacement project as well as a pole replacement project on 100C. The Electric Department is pleased to offer these services and important capital improvements without any proposed increase to the Village's electric rates in 2017.



Sewer Department

Thanks to the effort and commitment of our Sewer and Water Department staff, Chief Operator Tom Elwood and Assistant Operator Steve Edgerley, the Johnson community benefits from a well-run wastewater treatment facility. The facility currently has excess capacity, which allows Johnson to pursue economic development opportunities and growth. The current facility was constructed in 1997 and the last of its 20-year bond payments will be made in 2017. This marks an important milestone for the facility, and will require decisions about future facility investments to be made. To aid in that decision-making process, Tom Elwood and I will be working to develop an asset management plan for the facility in 2017. In addition to the Wastewater Treatment Facility, the Village also owns a compost facility located on Town land on Wilson Road (at the transfer station). The Village has been approached by the Lamoille Regional Solid Waste Management District regarding using the compost facility to compost food scraps it collects at the transfer station. The Village is supportive of using the existing Village facility to benefit Johnson residents by making a local and affordable composting option available and is actively working on the legal and permitting issues to allow us to move forward.

The 2017 priorities set for the Sewer Department are 1) asset management, 2) rate stability, and 3) investigation of renewable energy opportunities. Specific projects included in the 2017 Sewer Department budget to advance these priorities include the planned extension of the sewer main farther west on Route 15 just past the Jolly store, upgrades to the facility's control system, and repairs to the facility roof. The Sewer Department is pleased to accomplish these important projects without any proposed increases to the Village sewer rates.

Water Department

Similar to the Sewer Department, the Village Water Department is an important resource for Johnson that contributes to public health, public safety, and economic development potential. The priorities established for the Water Department are 1) public confidence, 2) asset management, and 3) rate stability. Specific projects supported by the 2017 budget to further these goals are the purchase of a spare fire hydrant, painting of the Water Department buildings, and key meter replacements. The Water Department is pleased that no water rate increases are proposed for 2017.

To close this report, I would like to offer a few words of thanks to the Village Trustees and staff. I'm truly thankful for the opportunity the Trustees have given me here in Johnson and to staff for generously offering me their help during my first months here. In particular, I would like to offer my appreciation to Susan Tinker for sharing her extensive knowledge of our utility systems and procedures, and to Rosemary Audibert, Anne Mullings, and Jan Perkins for welcoming me into the office.

Respectfully submitted,

Meredith Birkett
Village Manager
vojmanager@townofjohnson.com
635-2611

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

March 17, 2017

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, 2016.

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 4, 2017, 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.

| | | F | | G | | H | | I | | J | | K | | L | |
|----|---|--|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|----------|---------------|
| 1 | | Proposed Village of Johnson 2017 General Department Budget | | | | | | | | | | | | | |
| | | 2015 | | 2016 | | 2016 | | 2016 | | 2017 | | 2017 | | 2017 | |
| | | Budget | | Actuals | | Budget | | Actuals | | Proposed | | Proposed | | % Change | |
| | | Budget | | Actuals | | Budget | | Actuals | | Proposed | | Proposed | | % Change | |
| 3 | General Ledger Descriptions | | | | | | | | | | | | | | |
| 4 | Tax Related | | | | | | | | | | | | | | |
| 5 | 10 6 05 00 00 Current Taxes | \$ | 115,599 | \$ | 115,778 | \$ | 112,671 | \$ | 112,358 | \$ | 112,358 | \$ | 112,831 | | |
| 6 | 10 6 05 00 01 Penalty Revenue | \$ | | \$ | 1,289 | \$ | 1,000 | \$ | 1,310 | \$ | 1,310 | \$ | 1,000 | | |
| 7 | 10 6 05 00 02 Collectors Cost | \$ | | \$ | - | \$ | | \$ | 312 | \$ | | \$ | | | |
| 8 | 10 6 05 00 03 10 Cent of Grand List | \$ | 59,465 | \$ | 59,465 | \$ | 59,594 | \$ | 59,616 | \$ | 59,616 | \$ | 59,701 | | |
| 9 | Total Tax related | \$ | 175,064 | \$ | 176,532 | \$ | 173,265 | \$ | 173,596 | \$ | 173,596 | \$ | 173,532 | | 0.2% |
| 10 | State & Federal | | | | | | | | | | | | | | |
| 11 | 10 6 15 00 01 Pilot Payment | \$ | 33,000 | \$ | 46,236 | \$ | 40,000 | \$ | 47,994 | \$ | 47,994 | \$ | 45,000 | | |
| 12 | 10 6 15 00 02 Misc. Revenue | \$ | - | \$ | 1,256 | \$ | | \$ | 615 | \$ | | \$ | | | |
| 13 | 10 6 15 10 00 Main Street Project Reimbursement | \$ | - | \$ | - | \$ | | \$ | | \$ | | \$ | | | |
| 14 | 10 6 15 10 01 Pearl St - School St | \$ | 9,382 | \$ | 58,573 | \$ | 28,000 | \$ | 188,742 | \$ | 188,742 | \$ | 11,043 | | |
| 15 | 10-6-15-10-02 Stormwater Project | \$ | - | \$ | 12,000 | \$ | | \$ | - | \$ | | \$ | | | |
| 18 | Total State and Federal | \$ | 42,382 | \$ | 118,065 | \$ | 68,000 | \$ | 237,351 | \$ | 237,351 | \$ | 56,043 | | -17.6% |
| 19 | Other Revenue | | | | | | | | | | | | | | |
| 20 | 10 6 20 00 01 CIG Money | | | | | | | | | | | | | | |
| 21 | 10 6 20 00 02 Insurance Reimb. | | | \$ | - | | | \$ | 774 | | | | | | |
| 22 | 10 6 20 00 03 Electric Dept Rent | \$ | 41,000 | \$ | 41,000 | \$ | 53,000 | \$ | 53,000 | \$ | 53,000 | \$ | 53,000 | | |
| 23 | 10 6 20 00 04 Street Light Income | \$ | 11,000 | \$ | 11,364 | \$ | | \$ | | \$ | | \$ | | | |
| 24 | 10 6 20 00 05 Electric Department- in Lieu of Taxes | \$ | 3,800 | \$ | 4,903 | \$ | 4,800 | \$ | 4,791 | \$ | 4,791 | \$ | 4,791 | | |
| 25 | 10 6 20 00 07 Merchandise Sales | \$ | - | \$ | - | \$ | | \$ | | \$ | | \$ | | | |
| 26 | 10 6 20 00 08 Interest Earned | \$ | 250 | \$ | 373 | \$ | 350 | \$ | 454 | \$ | 454 | \$ | 400 | | |
| 27 | 10 6 20 00 09 Miscellaneous Income | \$ | - | \$ | 1,050 | \$ | | \$ | 856 | \$ | | \$ | | | |
| 28 | 10 6 20 00 11 Grant Revenue | \$ | 2,500 | \$ | 2,500 | \$ | 2,500 | \$ | 2,500 | \$ | 2,500 | \$ | 1,000 | | |
| 29 | 10 6 20 00 12 Reserve fund revenue | \$ | 2,346 | \$ | | \$ | 7,000 | \$ | | \$ | | \$ | | | |
| 30 | Total Other Revenue | \$ | 60,896 | \$ | 61,189 | \$ | 67,650 | \$ | 62,375 | \$ | 62,375 | \$ | 59,191 | | -12.5% |
| 31 | | | | | | | | | | | | | | | |
| 34 | # 6 71 Fire Department Revenue | | | | | | | | | | | | | | |
| 35 | 10 6 71 05 Tax related Revenue | | | | | | | | | | | | | | |
| 36 | 10 6 71 05 02 Town Tax Appropriation | \$ | 80,415 | \$ | 80,415 | \$ | 81,862 | \$ | 81,862 | \$ | 81,862 | \$ | 83,295 | | |
| 37 | 10 6 71 05 03 Waterville Tax Appropriation | \$ | 19,440 | \$ | 19,440 | \$ | 19,790 | \$ | 19,790 | \$ | 19,790 | \$ | 20,136 | | |
| 38 | 10 6 71 05 04 Belvidere Tax Appropriation | \$ | 12,530 | \$ | 12,530 | \$ | 12,755 | \$ | 12,755 | \$ | 12,755 | \$ | 12,979 | | |
| 39 | Total Tax Related | \$ | 112,385 | \$ | 112,385 | \$ | 114,408 | \$ | 114,408 | \$ | 114,408 | \$ | 116,410 | | 1.8% |
| 43 | Other Revenue | | | | | | | | | | | | | | |
| 44 | 10 6 73 20 00 Interest Earned | | | \$ | 104 | | | \$ | 131 | | | \$ | | | |
| 45 | 10 6 73 20 01 Insurance Reimbursement | \$ | 2,500 | \$ | - | \$ | 2,500 | \$ | - | \$ | - | \$ | 1,500 | | |
| 46 | 10 6 73 20 02 Johnson State College pay | \$ | 6,000 | \$ | 6,000 | \$ | 6,000 | \$ | 6,000 | \$ | 6,000 | \$ | 6,000 | | |
| 49 | 10 6 73 20 99 Miscellaneous Income | \$ | 5,000 | \$ | 3,465 | \$ | 3,500 | \$ | 176 | \$ | 176 | \$ | 2,500 | | |
| 50 | Total Other | \$ | 13,500 | \$ | 9,570 | \$ | 12,000 | \$ | 6,308 | \$ | 6,308 | \$ | 10,000 | | |
| 51 | Total Fire Dept Revenue | \$ | 125,885 | \$ | 121,955 | \$ | 126,408 | \$ | 120,715 | \$ | 120,715 | \$ | 126,410 | | |

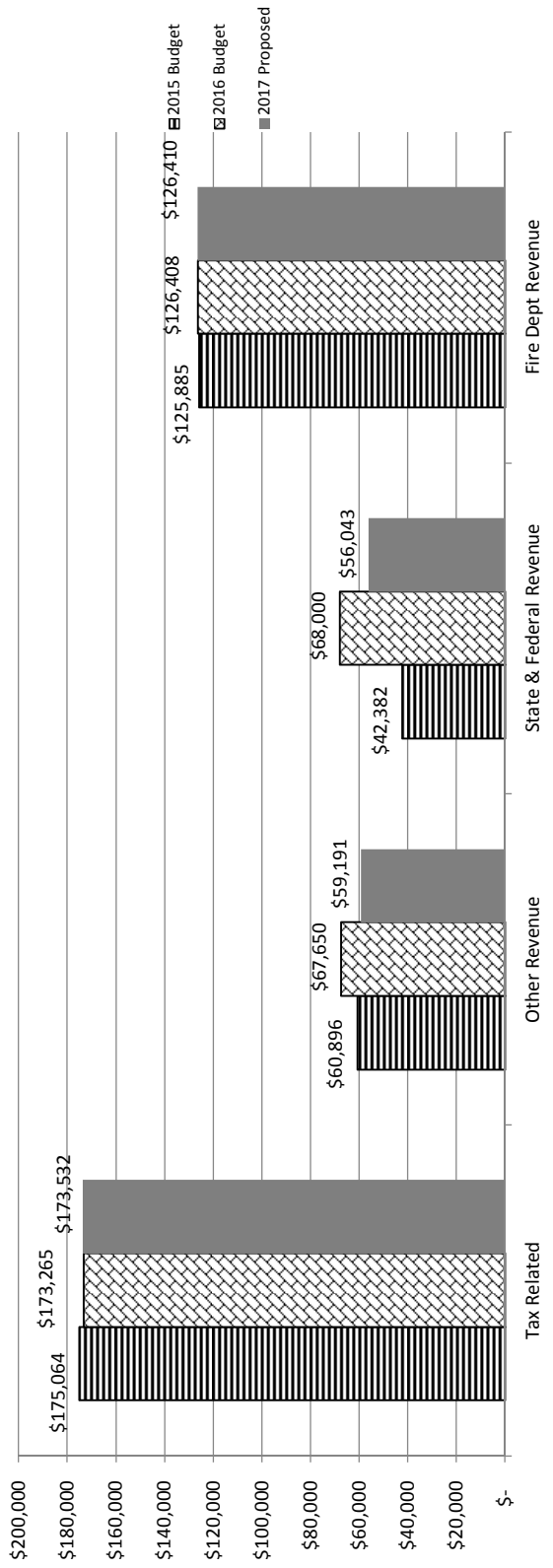
| A | | B | | C | | D | | E | | F | | G | | H | | I | | J | | K | | L | | |
|--|---|---|--|---|--|---|--|--------|---------|---------|---------|--------|---------|---------|---------|--------|---------|---------|--|----------|--|--------------|-------|--------|
| Proposed Village of Johnson 2017 General Department Budget | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | 2015 | | 2016 | | 2016 | | 2017 | | 2017 | | 2017 | | 2017 | | % Change | | |
| | | | | | | | | Budget | | Actuals | | Budget | | Actuals | | Budget | | Actuals | | Proposed | | 2016 to 2017 | | |
| 52 | Total Revenue | | | | | | | \$ | 404,227 | \$ | 477,741 | \$ | 435,323 | \$ | 560,260 | \$ | 415,176 | | | | | | -4.6% | |
| 53 | Adjustments to Revenue | | | | | | | \$ | | | | | | | | | | | | | | | | |
| 54 | Est. Fund Balance applied to budget to reduce taxes | | | | | | | \$ | 9,618 | | | \$ | 41,089 | | | \$ | 10,801 | | | | | | | |
| 62 | | | | | | | | | | | | | | | | | | | | | | | | |
| 63 | # 7 General Government | | | | | | | | | | | | | | | | | | | | | | | |
| 64 | # 7 05 Salaries and Benefits | | | | | | | | | | | | | | | | | | | | | | | |
| 65 | 10 7 05 10 00 Board Salaries | | | | | | | \$ | 2,600 | \$ | 2,600 | \$ | 2,600 | \$ | 2,600 | \$ | 2,600 | | | | | | 2,600 | |
| 66 | 10 7 05 10 02 Auditor Salaries | | | | | | | \$ | 300 | \$ | 97 | \$ | 100 | \$ | 95 | \$ | 95 | | | | | | 95 | |
| 67 | 10 7 05 10 03 Office Administrative Salaries | | | | | | | \$ | 7,805 | \$ | 8,576 | \$ | 5,281 | \$ | 7,671 | \$ | 7,692 | | | | | | | 7,692 |
| 68 | 10 7 05 10 04 Holiday & CTO | | | | | | | \$ | 3,259 | \$ | 4,550 | \$ | 2,906 | \$ | 2,516 | \$ | 1,357 | | | | | | | 1,357 |
| 69 | 10 7 05 10 05 Econ. Devel. Dir. Salary | | | | | | | \$ | 11,746 | \$ | 6,931 | \$ | 11,185 | \$ | 2,568 | \$ | - | | | | | | | - |
| 70 | 10 7 05 11 00 Social Security Match | | | | | | | \$ | 5,668 | \$ | 6,283 | \$ | 6,611 | \$ | 6,957 | \$ | 6,361 | | | | | | | 6,361 |
| 71 | 10 7 05 12 00 Retirement Program | | | | | | | \$ | 3,997 | \$ | 4,568 | \$ | 4,638 | \$ | 5,642 | \$ | 4,545 | | | | | | | 4,545 |
| 72 | 10 7 05 13 00 Unemployment | | | | | | | \$ | 332 | \$ | 332 | \$ | 332 | \$ | 137 | \$ | 185 | | | | | | | 185 |
| 73 | 10 7 05 14 00 Insurances | | | | | | | \$ | 15,184 | \$ | 17,753 | \$ | 16,510 | \$ | 16,110 | \$ | 16,807 | | | | | | | 16,807 |
| 75 | Total Salaries and Benefits | | | | | | | \$ | 50,891 | \$ | 51,690 | \$ | 50,163 | \$ | 44,297 | \$ | 39,643 | | | | | | | -21.0% |
| 76 | 10 7 10 Trustees Expense | | | | | | | | | | | | | | | | | | | | | | | |
| 77 | 10 7 10 30 00 Electricity-St. Lights | | | | | | | \$ | 11,000 | \$ | 10,873 | \$ | 11,000 | \$ | 10,561 | \$ | 10,600 | | | | | | | 10,600 |
| 78 | 10 7 # 30 01 Cold Springs Expense | | | | | | | \$ | 500 | \$ | 942 | \$ | 975 | \$ | 984 | \$ | 975 | | | | | | | 975 |
| 79 | 10 7 10 43 00 Legal expenses | | | | | | | \$ | 2,000 | \$ | 917 | \$ | 2,000 | \$ | 3,016 | \$ | 3,000 | | | | | | | 3,000 |
| 80 | 10 7 10 44 00 Consultant Service | | | | | | | \$ | 500 | \$ | - | \$ | 500 | \$ | 144 | \$ | 2,500 | | | | | | | 2,500 |
| 82 | 10 7 10 45 00 Contracted Services | | | | | | | \$ | 4,000 | \$ | 4,205 | \$ | 7,500 | \$ | 4,485 | \$ | 4,300 | | | | | | | 4,300 |
| 83 | 10 7 10 45 01 Planning Contracted Services | | | | | | | \$ | 250 | \$ | - | \$ | 250 | \$ | 87 | \$ | - | | | | | | | - |
| 86 | 10 7 10 45 06 Pearl/School Street Project | | | | | | | \$ | 11,728 | \$ | 72,488 | \$ | 35,000 | \$ | 189,947 | \$ | 13,804 | | | | | | | 13,804 |
| 91 | 10 7 10 48 00 Insurance | | | | | | | \$ | 8,349 | \$ | 8,376 | \$ | 7,073 | \$ | 7,221 | \$ | 10,545 | | | | | | | 10,545 |
| 92 | 10 7 10 65 00 Board/Committee Projects/Grants | | | | | | | \$ | 1,200 | \$ | 828 | \$ | 1,200 | \$ | 130 | \$ | 1,000 | | | | | | | 1,000 |
| 93 | 10 7 10 65 01 Parades/Events/Celebrations | | | | | | | \$ | 1,200 | \$ | 982 | \$ | 1,200 | \$ | 1,007 | \$ | 1,000 | | | | | | | 1,000 |
| 94 | 10 7 10 81 00 Loan Interest | | | | | | | \$ | 129 | \$ | 224 | \$ | 265 | \$ | 637 | \$ | 664 | | | | | | | 664 |
| 97 | 10 7 10 92 01 VLCT Dues | | | | | | | \$ | 825 | \$ | 900 | \$ | 955 | \$ | 800 | \$ | 818 | | | | | | | 818 |
| 99 | 10 7 10 99 00 Miscellaneous Expense | | | | | | | | | | 712 | | | | | | 800 | | | | | | | 800 |
| 100 | Total Trustees Expense | | | | | | | \$ | 41,681 | \$ | 101,446 | \$ | 67,918 | \$ | 219,786 | \$ | 50,006 | | | | | | | -26.4% |

| | | F | | G | | H | | I | | J | | K | | L | |
|-----|---------------|-----------------------------|--|--|---------|---------|---------|--------|---------|---------|---------|----------|---------|--------------|--------|
| 1 | | A B C D E | | Proposed Village of Johnson 2017 General Department Budget | | | | | | | | | | | |
| | | | | 2015 | | 2015 | | 2016 | | 2016 | | 2017 | | % Change | |
| | | General Ledger Descriptions | | Budget | | Actuals | | Budget | | Actuals | | Proposed | | 2016 to 2017 | |
| 101 | 10 7 15 | | Village Office Expense | | | | | | | | | | | | |
| 102 | 10 7 15 21 00 | | Postage | \$ | 600 | \$ | 941 | \$ | 950 | \$ | 429 | \$ | 950 | | |
| 104 | 10 7 15 22 00 | | Office Supplies | \$ | 250 | \$ | 22 | \$ | 200 | \$ | 157 | \$ | 200 | | |
| 106 | 10 7 15 23 00 | | Printing/publishing | \$ | 1,900 | \$ | 1,518 | \$ | 1,900 | \$ | 1,857 | \$ | 1,900 | | |
| 107 | 10 7 15 25 00 | | Equip Prchse-current year | \$ | 1,000 | \$ | - | \$ | 1,000 | \$ | 276 | \$ | 500 | | |
| 109 | 10 7 15 26 00 | | Equipment Maintenance/Repair | \$ | 500 | \$ | - | \$ | 500 | \$ | - | \$ | 500 | | |
| 110 | 10 7 15 29 00 | | Mileage | \$ | 200 | \$ | 147 | \$ | 200 | \$ | 9 | \$ | 200 | | |
| 111 | 10 7 15 42 00 | | Professional Training/Workshops | \$ | 300 | \$ | 528 | \$ | 1,000 | \$ | 275 | \$ | 1,000 | | |
| 112 | 10 7 15 44 05 | | Computer Support | \$ | 550 | \$ | 430 | \$ | 550 | \$ | 416 | \$ | 1,000 | | |
| 113 | 10 7 15 45 00 | | Records Preservation | \$ | 1,000 | \$ | - | \$ | 1,000 | \$ | - | \$ | 1,000 | | |
| 114 | 10 7 15 99 00 | | Misc. Expenses | \$ | 50 | \$ | 116 | \$ | 100 | \$ | 10 | \$ | 100 | | |
| 115 | | | Total Village Office Expense | \$ | 6,350 | \$ | 3,701 | \$ | 7,400 | \$ | 3,428 | \$ | 7,350 | | -0.7% |
| 116 | 10 7 20 | | Buildings & Grounds | | | | | | | | | | | | |
| 117 | 10 7 20 34 00 | | Water & Sewer | | | \$ | 375 | \$ | 350 | \$ | 459 | \$ | 450 | | |
| 118 | 10 7 20 35 00 | | Mowing | \$ | 725 | \$ | 280 | \$ | 550 | \$ | 350 | \$ | 550 | | |
| 119 | 10 7 20 62 00 | | Building Supplies | \$ | 500 | \$ | - | \$ | 500 | \$ | 15 | \$ | 500 | | |
| 120 | 10 7 20 62 01 | | Building Maint. | \$ | 6,500 | \$ | 6,291 | \$ | 3,500 | \$ | 1,251 | \$ | 5,087 | | |
| 121 | 10 7 20 70 00 | | Town Taxes | \$ | 350 | \$ | 794 | \$ | 850 | \$ | 793 | \$ | 850 | | |
| 122 | | | Total Buildings and Grounds | \$ | 8,075 | \$ | 7,741 | \$ | 5,750 | \$ | 2,868 | \$ | 7,437 | | 29.3% |
| 123 | | | Total General Government | \$ | 106,997 | \$ | 164,577 | \$ | 131,231 | \$ | 270,380 | \$ | 104,435 | | -20.4% |
| 124 | 10 8 | | General Department | | | | | | | | | | | | |
| 125 | 10 8 05 | | General Dept. Benefits | | | | | | | | | | | | |
| 126 | 10 8 05 10 00 | | Operations & Maintenance Labor | \$ | 52,094 | \$ | 56,317 | \$ | 62,736 | \$ | 71,573 | \$ | 63,208 | | |
| 127 | 10 8 05 10 04 | | Holiday & CTO | \$ | 9,193 | \$ | 11,063 | \$ | 11,071 | \$ | 12,648 | \$ | 11,154 | | |
| 133 | | | Total General Dept. Benefits | \$ | 61,287 | \$ | 67,380 | \$ | 73,807 | \$ | 84,221 | \$ | 74,362 | | 0.8% |
| 134 | 10 8 20 | | General Dept. Buildings and Grounds | | | | | | | | | | | | |
| 135 | 10 8 # 30 00 | | Electricity | \$ | 500 | \$ | 440 | \$ | 500 | \$ | 345 | \$ | 500 | | |
| 137 | 10 8 # 33 00 | | Heat | \$ | 13,500 | \$ | 11,422 | \$ | 12,500 | \$ | 6,262 | \$ | 11,000 | | |
| 138 | 10 8 # 34 00 | | Water & Sewer | \$ | 650 | \$ | 524 | \$ | 550 | \$ | 419 | \$ | 550 | | |
| 139 | 10 8 # 35 00 | | Mowing | \$ | 400 | \$ | 350 | \$ | 400 | \$ | 870 | \$ | 900 | | |
| 140 | 10 8 # 62 00 | | Building Supplies | \$ | 1,000 | \$ | 450 | \$ | 1,000 | \$ | 360 | \$ | 500 | | |
| 141 | 10 8 # 62 01 | | Building Maintenance | \$ | 3,900 | \$ | 2,908 | \$ | 3,200 | \$ | 3,441 | \$ | 3,500 | | |
| 142 | 10 8 | | Total General Dept. Buildings & Grnds | \$ | 19,950 | \$ | 16,093 | \$ | 18,150 | \$ | 11,687 | \$ | 16,950 | | -6.6% |
| 143 | 10 8 # | | General Dept. Summer Streets | | | | | | | | | | | | |
| 144 | 10 8 # 58 00 | | Street, Sidewalk, Stormdrain Maintenance | \$ | 3,000 | \$ | 3,968 | \$ | 4,000 | \$ | 795 | \$ | 1,500 | | |
| 145 | 10 8 # 59 00 | | Street, Sidewalk, Stormdrain Construction | \$ | 5,000 | \$ | 47 | \$ | 5,000 | \$ | 19,885 | \$ | 11,000 | | |
| 146 | 10 8 # 59 01 | | Sidewalk Fund - \$0.10 Town G.L. Funds | \$ | - | \$ | - | \$ | 9,000 | \$ | - | \$ | 15,000 | | |
| 147 | 10 8 # 99 00 | | Misc. expense | \$ | | \$ | 39 | \$ | | \$ | 146 | \$ | | | |
| 148 | 10 8 # | | Total Village Summer Streets | \$ | 8,000 | \$ | 4,054 | \$ | 18,000 | \$ | 20,826 | \$ | 27,500 | | 52.8% |

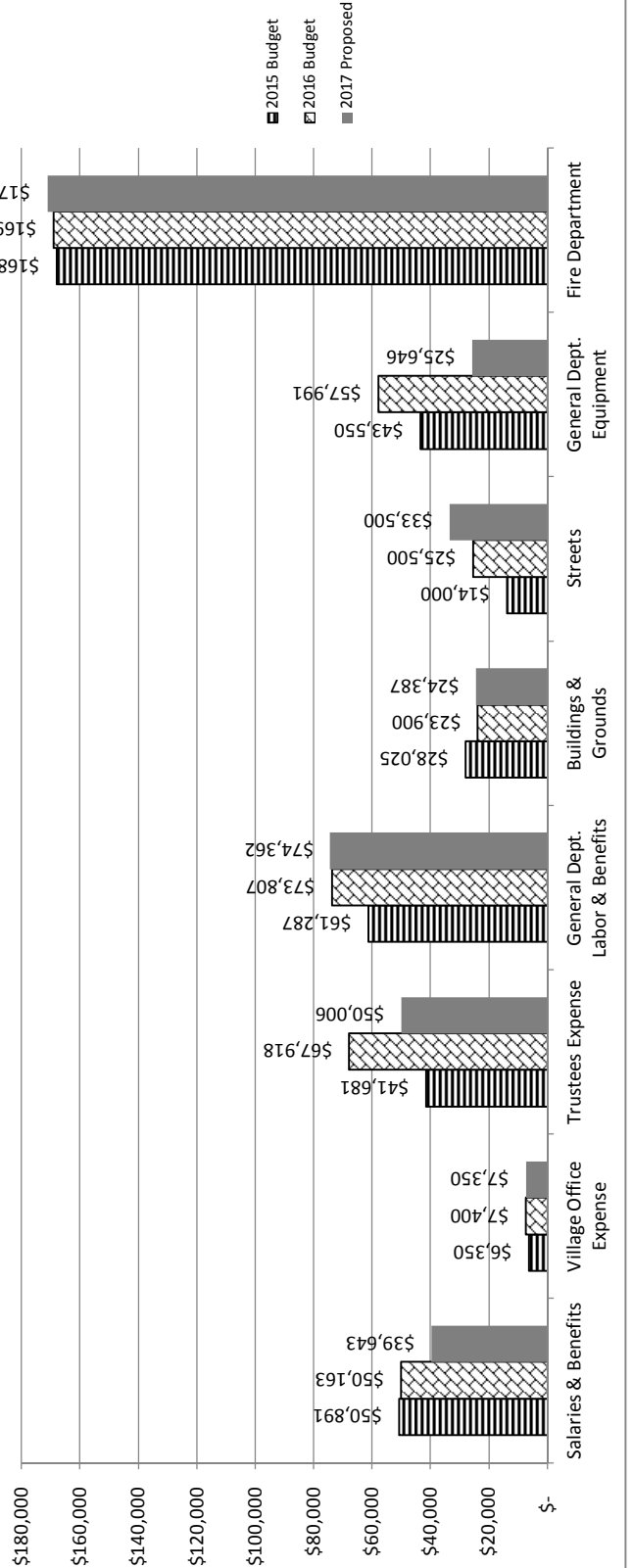
| | | F | | G | | H | | I | | J | | K | | L | |
|-----|---------------|-----------------------------|--|--|---------------|---------|---------|--------|---------|---------|---------|----------|---------|-----------------------|--------|
| 1 | | A B C D E | | Proposed Village of Johnson 2017 General Department Budget | | | | | | | | | | | |
| 2 | | | | 2015 | | 2016 | | 2016 | | 2017 | | 2017 | | 2017 | |
| 3 | | General Ledger Descriptions | | Budget | | Actuals | | Budget | | Actuals | | Proposed | | % Change 2016 to 2017 | |
| 149 | 10 8 41 | | | | | | | | | | | | | | |
| 150 | 10 8 41 57 00 | | | \$ | 6,000 | \$ | 7,238 | \$ | 7,500 | \$ | 2,497 | \$ | 6,000 | | |
| 151 | 10 8 41 99 00 | | | | Misc. expense | \$ | 48 | \$ | - | \$ | 125 | \$ | - | | |
| 152 | | | | \$ | 6,000 | \$ | 7,286 | \$ | 7,500 | \$ | 2,622 | \$ | 6,000 | | -20.0% |
| 153 | 10 8 50 | | | | | | | | | | | | | | |
| 154 | 10 8 50 50 00 | | | \$ | 6,000 | \$ | 3,197 | \$ | 5,000 | \$ | 3,517 | \$ | 3,500 | | |
| 155 | 10 8 50 50 01 | | | \$ | 4,000 | \$ | 2,278 | \$ | 5,000 | \$ | 1,993 | \$ | 2,500 | | |
| 156 | 10 8 50 50 02 | | | \$ | 1,000 | \$ | (180) | \$ | 1,000 | \$ | 51 | \$ | 500 | | |
| 157 | 10 8 50 51 00 | | | \$ | 6,500 | \$ | 2,865 | \$ | 5,000 | \$ | 2,086 | \$ | 2,500 | | |
| 158 | 10 8 50 53 00 | | | \$ | 5,000 | \$ | 4,995 | \$ | 5,000 | \$ | 4,320 | \$ | 5,000 | | |
| 159 | 10 8 50 53 01 | | | \$ | 20,000 | \$ | 9,961 | \$ | 35,691 | \$ | 31,252 | \$ | 10,596 | | |
| 160 | 10 8 50 59 00 | | | \$ | 1,000 | \$ | 593 | \$ | 1,250 | \$ | 564 | \$ | 1,000 | | |
| 161 | 10 8 50 99 00 | | | \$ | 50 | \$ | 105 | \$ | 50 | \$ | 44 | \$ | 50 | | |
| 162 | | | | \$ | 43,550 | \$ | 23,813 | \$ | 57,991 | \$ | 43,828 | \$ | 25,646 | | -55.8% |
| 166 | | | | \$ | 138,787 | \$ | 118,626 | \$ | 175,448 | \$ | 163,185 | \$ | 150,458 | | -14.2% |
| 167 | 10 9 | | | | | | | | | | | | | | |
| 168 | 10 9 05 | | | | | | | | | | | | | | |
| 169 | 10 9 05 10 00 | | | \$ | 37,200 | \$ | 33,842 | \$ | 37,500 | \$ | 27,161 | \$ | 34,500 | | |
| 172 | 10 9 05 11 00 | | | \$ | 2,846 | \$ | 2,589 | \$ | 2,869 | \$ | 2,078 | \$ | 2,639 | | |
| 174 | | | | \$ | 40,046 | \$ | 36,431 | \$ | 40,369 | \$ | 29,238 | \$ | 37,139 | | -8.0% |
| 175 | 10 9 10 | | | | | | | | | | | | | | |
| 176 | 10 9 10 48 00 | | | \$ | 20,887 | \$ | 21,145 | \$ | 21,207 | \$ | 22,610 | \$ | 24,185 | | |
| 177 | 10 9 10 81 00 | | | \$ | 3,132 | \$ | 3,147 | \$ | 2,524 | \$ | 2,530 | \$ | 1,906 | | |
| 180 | | | | \$ | 24,019 | \$ | 24,292 | \$ | 23,731 | \$ | 25,140 | \$ | 26,091 | | 9.9% |
| 181 | 10 9 15 | | | | | | | | | | | | | | |
| 182 | 10 9 15 22 00 | | | \$ | 200 | \$ | - | \$ | 200 | \$ | 98 | \$ | 100 | | |
| 185 | 10 9 15 42 00 | | | \$ | 750 | \$ | 269 | \$ | 750 | \$ | 1,843 | \$ | 1,500 | | |
| 187 | | | | \$ | 950 | \$ | 269 | \$ | 950 | \$ | 1,941 | \$ | 1,600 | | 68.4% |
| 188 | 10 9 20 | | | | | | | | | | | | | | |
| 189 | 10 9 20 30 00 | | | \$ | 5,400 | \$ | 5,336 | \$ | 5,400 | \$ | 5,613 | \$ | 5,400 | | |
| 190 | 10 9 20 31 00 | | | \$ | 900 | \$ | 895 | \$ | 900 | \$ | 908 | \$ | 940 | | |
| 191 | 10 9 20 33 00 | | | \$ | 7,000 | \$ | 5,254 | \$ | 5,200 | \$ | 4,360 | \$ | 5,000 | | |
| 192 | 10 9 20 35 00 | | | \$ | 300 | \$ | 160 | \$ | 300 | \$ | 250 | \$ | 300 | | |
| 193 | 10 9 20 62 00 | | | \$ | 3,000 | \$ | 1,778 | \$ | 2,250 | \$ | 2,414 | \$ | 2,000 | | |
| 194 | 10 9 20 99 00 | | | \$ | | \$ | 435 | \$ | | \$ | 489 | \$ | | | |
| 197 | | | | \$ | 16,600 | \$ | 13,858 | \$ | 14,050 | \$ | 14,034 | \$ | 13,640 | | -2.9% |
| 198 | 10 9 50 | | | | | | | | | | | | | | |
| 199 | 10 9 50 51 00 | | | \$ | 4,000 | \$ | 2,605 | \$ | 3,900 | \$ | 1,523 | \$ | 3,500 | | |
| 200 | 10 9 50 52 00 | | | \$ | 6,700 | \$ | 8,733 | \$ | 8,000 | \$ | 6,974 | \$ | 7,300 | | |

| | | A | B | C | D | E | F | | G | | H | | I | | J | | K | | L | | |
|-----|---------------|--|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|---|----------|---|----------|---|----------|---------------|
| 1 | | Proposed Village of Johnson 2017 General Department Budget | | | | | | | | | | | | | | | | | | | |
| 2 | | | | 2015 | | 2016 | | 2016 | | 2016 | | 2017 | | 2017 | | 2017 | | 2017 | | % Change | |
| 3 | | | | Budget | | Actuals | | Budget | | Actuals | | Budget | | Actuals | | Proposed | | Proposed | | % Change | |
| 202 | 10 9 50 53 00 | Purchase-current year / loans | \$ | 41,965 | \$ | 41,965 | \$ | 42,574 | \$ | 42,567 | \$ | 43,191 | \$ | 43,191 | | | | | | | |
| 203 | 10 9 50 53 01 | Small Engines & Pumps | \$ | 200 | \$ | - | \$ | 200 | \$ | 14 | \$ | 200 | \$ | 200 | | | | | | | |
| 204 | 10 9 50 53 02 | Tools & Accessories | \$ | 3,200 | \$ | 6,369 | \$ | 4,800 | \$ | 3,372 | \$ | 4,300 | \$ | 4,300 | | | | | | | |
| 205 | 10 9 50 53 03 | Communications Equipment | \$ | 3,000 | \$ | 2,566 | \$ | 3,000 | \$ | 2,542 | \$ | 2,800 | \$ | 2,800 | | | | | | | |
| 207 | 10 9 50 53 05 | Low Angle/Water Rescue | \$ | 400 | \$ | - | \$ | 400 | \$ | 41 | \$ | 1,400 | \$ | 1,400 | | | | | | | |
| 208 | 10 9 50 53 06 | Air Packs | \$ | 2,200 | \$ | 1,032 | \$ | 1,950 | \$ | 543 | \$ | 1,950 | \$ | 1,950 | | | | | | | |
| 210 | 10 9 50 54 00 | Purchase-Capital Reserve Fund | \$ | 6,860 | \$ | 6,860 | \$ | 7,280 | \$ | - | \$ | 8,959 | \$ | 8,959 | | | | | | | |
| 211 | 10 9 50 54 01 | Purchase Small Equip Cap Res Fund | \$ | 17,922 | \$ | 17,922 | \$ | 17,922 | \$ | 7,311 | \$ | 19,013 | \$ | 19,013 | | | | | | | |
| 215 | | Total Equipment | \$ | 86,447 | \$ | 88,051 | \$ | 90,026 | \$ | 64,886 | \$ | 92,613 | \$ | 92,613 | | | | | | | 2.9% |
| 216 | | Total Fire Department | \$ | 168,062 | \$ | 162,902 | \$ | 169,125 | \$ | 135,239 | \$ | 171,084 | \$ | 171,084 | | | | | | | 1.2% |
| 217 | | | | | | | | | | | | | | | | | | | | | |
| 218 | | Total Village Trustee's Budget | | 413,846 | | 446,105 | | 475,804 | | 568,803 | | 425,977 | | 425,977 | | | | | | | -10.5% |
| 219 | | Revenues Less Expense | \$ | (9,619) | \$ | 31,636 | \$ | 40,481 | \$ | 25,234 | \$ | (10,801) | \$ | (10,801) | | | | | | | |
| 220 | | | | | | | | | | | | | | | | | | | | | |
| 221 | | Cash on Hand at end of prior fiscal yr | \$ | 11,577 | | | \$ | 46,429 | | | \$ | 34,835 | \$ | 34,835 | | | | | | | |
| 222 | | Total Cash on hand at start of fiscal yr | \$ | 11,577 | | | \$ | 46,429 | | | \$ | 34,835 | \$ | 34,835 | | | | | | | |
| 223 | | Cash on Hand applied to Budget | \$ | 9,618 | | | \$ | 32,000 | | | \$ | 10,801 | \$ | 10,801 | | | | | | | |
| 224 | | Cash on Hand reserved for other needs | | | | | | | | | | | | | | | | | | | |
| 225 | | COH To Fire Dept Small Equip. Reserve | \$ | 1,959 | | | \$ | 1,229 | | | \$ | 5,164 | \$ | 5,164 | | | | | | | |
| 226 | | COH reserved for sidewalk repairs | | | | | \$ | 4,111 | | | \$ | 18,870 | \$ | 18,870 | | | | | | | |
| 227 | | COH reserved for Fire Dept Large Equip Fund | | | | | | | | | | | | | | | | | | | |
| 228 | | COH to General Dept Capital Reserve Fund | | | | | | | | | | | | | | | | | | | |
| 229 | | Total Reserved | \$ | 11,577 | | | \$ | 46,429 | | | \$ | 34,835 | \$ | 34,835 | | | | | | | |
| 230 | | Amount from taxes w/o loans | \$ | 115,599 | | | \$ | 112,671 | | | \$ | 112,831 | \$ | 112,831 | | | | | | | |
| 231 | | Village Grand List | \$ | 594,650 | | | \$ | 596,166 | | | \$ | 597,012 | \$ | 597,012 | | | | | | | |
| 232 | | Est. tax rate (based on last year GL) | \$ | 0.194 | | | \$ | 0.189 | | | \$ | 0.189 | \$ | 0.189 | | | | | | | |
| 233 | | Amount from taxes w loans | \$ | 115,599 | | | \$ | 112,671 | | | \$ | 112,831 | \$ | 112,831 | | | | | | | |
| 234 | | Est tax rate with Loan Principal | \$ | 0 | | | \$ | 0 | | | \$ | 0 | \$ | 0 | | | | | | | |

General Department Revenue Sources: 2015-2017 Budgets



General Department Expenses by Type: 2015-2017 Budgets



GENERAL DEPARTMENT TREASURER'S REPORT
January 1, 2016- December 31, 2016

Cash on Hand, January 1, 2016:

| | | |
|---|------------|------------|
| Checking Account | 38,124.45 | |
| Restricted Money - Fire Capital Equipment | 87,583.68 | |
| Restricted Money - Fire Small Equipment | 66,231.76 | |
| 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 | 1,463.75 | |
| | | 351,530.30 |

Receipts during year:

| | | |
|--------------------------------------|------------|--------------|
| Property Taxes | 100,912.32 | |
| Tax Overpayments | 250.40 | |
| Delinquent Taxes | 12,635.12 | |
| 10 Cents on Grand List | 59,616.00 | |
| Interest Earned | 454.30 | |
| Insurance Reimbursement | 122.70 | |
| Miscellaneous Income | 130.00 | |
| Electric Dept. Rent | 53,000.00 | |
| Due From/To Town | 42,473.70 | |
| Tax Sale redemption | 476.83 | |
| 103 Lower Main Tree Damage | 659.00 | |
| Community Economic Development - JSC | 2,500.00 | |
| Pilot Money | 47,994.00 | |
| School Street Project | 190,866.79 | |
| Town of Johnson | 36,602.66 | |
| Balance of State Storm water | 8,670.26 | |
| Pike - Damage to School Street | 856.32 | |
| Fire Contracts | 114,407.51 | |
| PACIF Grant | 2,824.50 | |
| Johnson State College | 6,000.00 | |
| Miscellaneous Income | 176.86 | |
| Interest Earned | 131.46 | |
| | | 681,760.73 |
| | | 1,033,291.03 |

Disbursements:

| | | |
|--|-----------|--|
| 10-1-00-40.00 Prepaid Insurance | 1,264.95 | |
| 10-1-00-85.10 Due from/to Town | 42,383.01 | |
| 10-1-99-36.17 2014 Tanker Truck loan payment | 42,566.87 | |
| 10-2-00-20.00 Accounts Payable | 13,032.45 | |
| 10-2-00-20.50 Tax Overpayments | 536.47 | |
| 10-2-00-25.01 Union Bank - Pickup Truck Note | 4,275.38 | |
| 10-2-00-25.02 Town of Johnson - Backhoe | 1,419.41 | |
| 10-2-00-25.03 Union Bank - 2015 Bobcat | 21,846.00 | |

| | | |
|---------------|--|------------|
| 10-2-00-25.04 | Union Bank - Construction Note | 100,000.00 |
| 10-7-05-10.00 | Board Salaries | 2,600.00 |
| 10-7-05-10.02 | Auditors Salaries | 95.00 |
| 10-7-05-10.03 | Office Administrative Salaries | 7,462.25 |
| 10-7-08-10.04 | Holiday, Sick, Vacation | 2,516.10 |
| 10-7-05-10.05 | Ecom. Development Director Salary | 2,568.00 |
| 10-7-08-11.00 | Social Security Match | 6,956.93 |
| 10-7-05-12.00 | Retirement Program | 5,641.72 |
| 10-7-05-13.00 | Unemployment | 137.40 |
| 10-7-05-14.00 | Insurance | 16,110.15 |
| 10-7-10-30.00 | Electricity St. Lights | 9,634.72 |
| 10-7-10-30.01 | Cold Spring Expenses | 886.30 |
| 10-7-10-43.00 | Legal Expense | 3,015.96 |
| 10-7-10-44.00 | Consultant Services | 144.45 |
| 10-7-10-45.00 | Contracted Services | 4,485.29 |
| 10-7-10-45.01 | Planning Contracted Services | 86.94 |
| 10-7-10-45.06 | School Street Project | 189,947.49 |
| 10-7-10-48.00 | Insurance | 7,221.00 |
| 10-7-10-65.00 | Board/Committee Projects | 129.50 |
| 10-7-10-65.01 | Parades/Events/Celebrations | 1,006.57 |
| 10-7-10-81.00 | Loan Interest | 636.70 |
| 10-7-10-92.01 | VLCT Dues | 800.00 |
| 10-7-10-99.00 | Miscellaneous Expense | 517.49 |
| 10-7-15-21.00 | Postage | 428.67 |
| 10-7-15-22.00 | Office Supplies | 127.96 |
| 10-7-15-23.00 | Printing/Publishing | 1,956.64 |
| 10-7-15-25.00 | Equipment Purchase - current year | 275.50 |
| 10-7-15-29.00 | Mileage | 9.10 |
| 10-7-15-42.00 | Professional Training | 275.00 |
| 10-7-15-44.05 | Computer Support | 416.05 |
| 10-7-15-99.00 | Miscellaneous Expense | 10.00 |
| 10-7-20-34.00 | Water & Sewer | 428.74 |
| 10-7-20-35.00 | Mowing | 350.00 |
| 10-7-20-62.00 | Building Supplies | 14.90 |
| 10-7-20-62.01 | Building Maintenance | 893.15 |
| 10-7-20-70.00 | Town Taxes | 793.08 |
| 10-8-05-10.00 | Operations & Maintenance | 71,573.08 |
| 10-8-05-10.04 | Holiday, Sick, Vacation | 12,648.34 |
| 10-8-05-30.00 | Electricity | 344.64 |
| 10-8-20-33.00 | Heat | 4,508.85 |
| 10-8-20-34.00 | Water & Sewer | 395.20 |
| 10-8-20-35.00 | Mowing | 869.97 |
| 10-8-20-62.00 | Building Supplies | 350.11 |
| 10-8-20-62.01 | Building Maintenance | 3,441.41 |
| 10-8-40-58.00 | Street, Sidewalk, Storm drain Maintenance | 794.81 |
| 10-8-40-59.00 | Street, Sidewalk, Storm drain Construction | 19,885.28 |
| 10-8-40-99.00 | Misc. Expense | 146.08 |
| 10-8-41-57.00 | Snow Removal Expense | 2,397.67 |
| 10-8-41-99.00 | Miscellaneous Expense | 53.22 |

| | | | |
|---------------|--------------------------------|------------------|-------------------|
| 10-8-50-50.00 | Parts and Supplies | 3,332.38 | |
| 10-8-50-50.01 | Outside Repairs and Parts | 1,993.41 | |
| 10-8-50-50.02 | Hardware | 51.32 | |
| 10-8-50-51.00 | Equipment Fuels and Oils | 1,316.60 | |
| 10-8-50-53.00 | Purchase Current year | 4,320.06 | |
| 10-8-50-53.01 | Purchase - Capital | 19,019.98 | |
| 10-8-50-59.00 | Safety Equipment | 564.19 | |
| 10-8-50-99.00 | Miscellaneous Supplies | 44.23 | |
| 10-9-05-10.00 | Fire Department Labor | 27,160.50 | |
| 10-9-05-11.00 | Social Security Match | 2,077.86 | |
| 10-9-10-48.00 | Insurance | 22,610.00 | |
| 10-9-10-81.00 | Interest on Loans | 2,530.35 | |
| 10-9-15-22.00 | Office Supplies | 97.85 | |
| 10-9-15-42.00 | Training Fire Related | 1,843.28 | |
| 10-9-20-30.00 | Electricity | 5,111.15 | |
| 10-9-20-31.00 | Phone | 908.12 | |
| 10-9-20-33.00 | Heat | 3,293.26 | |
| 10-9-20-35.00 | Mowing | 250.00 | |
| 10-9-20-62.00 | Building Supplies | 2,413.50 | |
| 10-9-20-99.00 | Misc. Building and Grounds | 489.15 | |
| 10-9-50-51.00 | Fuels & Oils | 1,522.74 | |
| 10-9-50-52.00 | Vehicle Maintenance & Repairs | 6,974.24 | |
| 10-9-50-53.01 | Pumps | 13.95 | |
| 10-9-50-53.02 | Gear & Accessories | 3,371.58 | |
| 10-9-50-53.03 | Communications Equipment | 2,542.00 | |
| 10-9-50-53.05 | Low Angle/Water Rescue | 40.61 | |
| 10-9-50-53.06 | Air Packs | 542.81 | |
| 10-9-50-54.01 | Small Equipment Fund Purchases | <u>12,960.07</u> | |
| | | | <u>740,707.14</u> |

Balance on Hand 12-31-2016 292,583.89

Balance on Hand 12-31-2016

| | |
|---|------------------|
| Checking Account | 10,034.71 |
| Restricted Money - Fire Capital Equipment | 94,995.14 |
| Restricted Money - Fire Small Equipment | 77,953.07 |
| Restricted Money - School Street | 60,311.57 |
| Restricted Money - Sidewalks | 23,589.70 |
| Restricted Money - General Capital Equip. | <u>25,699.70</u> |

292,583.89

COMMUNITY IMPROVEMENT GRANT

| | | |
|--|---------------|------------------|
| Balance on hand, January 1, 2016 | | 118,099.18 |
| Income: 1-1-2016 to 12-31-2016 | | |
| Payback Funds | 11,501.66 | |
| Interest Earned | <u>248.95</u> | |
| | | <u>11,750.61</u> |
| TOTAL CASH AVAILABLE: | | 129,849.79 |
| Disbursements: 1-1-2016 to 12-31-2016 | | |
| Service Charges | <u>177.00</u> | |
| TOTAL DISBURSEMENTS: | | <u>177.00</u> |
| CURRENT BALANCE: Union Bank Money Market Acct. | | 129,672.79 |

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

| | Village of Johnson Water Department Budget 2017 | | | | | | | | | | | | | | | | | | | | | |
|----|---|------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|-----------------------|-------------------|------------------|--------------|
| | A | | B | | C | | D | | E | | F | | G | | H | | I | | | | | |
| | 2014 | | 2014 | | 2015 | | 2015 | | 2016 | | 2016 | | 2016 | | 2017 | | 2017 | | | | | |
| | Budget | Actuals | Budget | Actuals | Budget | Actuals | Budget | Actuals | Budget | Actuals | Budget | Actuals | Budget | Actuals | Budget | Actuals | Budget | Actuals | % change 2016 to 2017 | | | |
| 1 | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Chart of Account Numbers | | | | | | | | | | | | | | | | | | | | | |
| 54 | 22-7-15-50.00 Bad Debts Expenses | \$0 | \$ 204 | \$ | \$ | \$ 155 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | 25 | | |
| 55 | 22-7-15-99.00 Interest Paid on Deposits | \$25 | \$ 23 | \$ | \$ | \$ 24 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | 50 | | |
| 56 | 22-7-15-99.01 Misc. Office | \$50 | \$ - | \$ | \$ | \$ 40 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | 15 | | |
| 57 | subtotal | \$11,025 | \$9,260 | \$11,325 | \$13,363 | \$16,025 | \$15,599 | \$14,775 | \$15,599 | \$14,775 | \$15,599 | \$14,775 | \$15,599 | \$14,775 | \$15,599 | \$14,775 | \$15,599 | \$14,775 | \$15,599 | \$14,775 | -7.8% | |
| 58 | | | | | | | | | | | | | | | | | | | | | | |
| 59 | 22-7-20 Buildings and Grounds | | | | | | | | | | | | | | | | | | | | | |
| 60 | 22-7-20-30.00 Electricity | \$27,000 | \$ 21,936 | \$ 25,000 | \$ 26,408 | \$ 25,532 | \$ 25,532 | \$ 25,600 | \$ 25,532 | \$ 25,600 | \$ 25,532 | \$ 25,600 | \$ 25,532 | \$ 25,600 | \$ 25,532 | \$ 25,600 | \$ 25,532 | \$ 25,600 | \$ 25,532 | \$ 25,600 | | |
| 61 | 22-7-20-31.00 Phone | \$400 | \$ 1,582 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 1,554 | \$ 2,000 | \$ 1,500 | \$ 1,554 | \$ 2,000 | \$ 1,500 | \$ 1,554 | \$ 2,000 | \$ 1,500 | \$ 1,554 | \$ 2,000 | \$ 1,500 | \$ 1,554 | \$ 2,000 | | |
| 62 | 22-7-20-33.00 Heat | \$800 | \$ 1,497 | \$ 1,300 | \$ 916 | \$ 1,215 | \$ 1,200 | \$ 1,200 | \$ 1,000 | \$ 1,215 | \$ 1,200 | \$ 1,200 | \$ 1,000 | \$ 1,215 | \$ 1,200 | \$ 1,200 | \$ 1,000 | \$ 1,215 | \$ 1,200 | \$ 1,200 | | |
| 63 | 22-7-20-34.00 Water & Sewer | \$0 | \$ - | \$ - | \$ - | \$ - | \$ 19 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 64 | 22-7-20-48.00 Insurance | \$6,169 | \$ 7,297 | \$ 6,169 | \$ 6,673 | \$ 8,570 | \$ 8,570 | \$ 8,126 | \$ 6,169 | \$ 6,673 | \$ 8,570 | \$ 8,126 | \$ 6,169 | \$ 6,673 | \$ 8,570 | \$ 8,126 | \$ 6,169 | \$ 6,673 | \$ 8,570 | \$ 8,126 | | |
| 65 | 22-7-20-62.01 Building Supplies | \$200 | \$ 183 | \$ 200 | \$ 96 | \$ 200 | \$ 115 | \$ 200 | \$ 200 | \$ 115 | \$ 200 | \$ 200 | \$ 200 | \$ 115 | \$ 200 | \$ 200 | \$ 200 | \$ 115 | \$ 200 | \$ 200 | | |
| 66 | 22-7-20-62.02 Building Maintenance | \$2,000 | \$ 1,904 | \$ 2,000 | \$ 5,783 | \$ 4,000 | \$ 2,414 | \$ 9,000 | \$ 2,000 | \$ 5,783 | \$ 4,000 | \$ 2,414 | \$ 9,000 | \$ 2,000 | \$ 5,783 | \$ 4,000 | \$ 2,414 | \$ 9,000 | \$ 2,000 | \$ 5,783 | | |
| 67 | 22-7-20-66.00 Snow Removal | \$1,000 | \$ 1,214 | \$ 1,200 | \$ 1,196 | \$ 1,200 | \$ 995 | \$ 1,000 | \$ 1,000 | \$ 1,196 | \$ 1,200 | \$ 995 | \$ 1,000 | \$ 1,000 | \$ 1,196 | \$ 1,200 | \$ 995 | \$ 1,000 | \$ 1,000 | \$ 1,000 | | |
| 68 | 22-7-20-81.00 Interest Expense | \$32,968 | \$ 31,967 | \$ 32,300 | \$ 32,300 | \$ 31,607 | \$ 25,453 | \$ 26,334 | \$ 32,300 | \$ 31,607 | \$ 25,453 | \$ 26,334 | \$ 32,300 | \$ 31,607 | \$ 25,453 | \$ 26,334 | \$ 32,300 | \$ 31,607 | \$ 25,453 | \$ 26,334 | | |
| 70 | 22-7-20-99.00 Misc. B&G Expense | | | | | | | | | | | | | | | | | | | | | |
| 71 | subtotal | \$70,537 | \$67,581 | \$69,669 | \$74,872 | \$73,077 | \$65,866 | \$74,710 | \$73,077 | \$65,866 | \$74,710 | \$73,077 | \$65,866 | \$74,710 | \$73,077 | \$65,866 | \$74,710 | \$73,077 | \$65,866 | \$74,710 | 2.2% | |
| 72 | | | | | | | | | | | | | | | | | | | | | | |
| 73 | 22-7-40 Plant Operations Expense | | | | | | | | | | | | | | | | | | | | | |
| 74 | 22-7-40-44.01 Consultant Services | \$0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 75 | 22-7-40-45.02 Outside Testing | \$2,000 | \$ 1,065 | \$ 2,000 | \$ 739 | \$ 1,100 | \$ 1,045 | \$ 1,600 | \$ 2,000 | \$ 739 | \$ 1,100 | \$ 1,045 | \$ 1,600 | \$ 2,000 | \$ 739 | \$ 1,100 | \$ 1,045 | \$ 1,600 | \$ 2,000 | \$ 739 | | |
| 76 | 22-7-40-45.03 Outside/Contracted Serv | \$900 | \$ 161 | \$ 900 | \$ 533 | \$ 900 | \$ 718 | \$ 1,000 | \$ 900 | \$ 533 | \$ 900 | \$ 718 | \$ 1,000 | \$ 900 | \$ 533 | \$ 900 | \$ 718 | \$ 1,000 | \$ 900 | \$ 533 | | |
| 77 | 22-7-40-45.04 Permits & Fees | \$2,000 | \$ 1,835 | \$ 2,000 | \$ 1,818 | \$ 2,000 | \$ 2,461 | \$ 2,560 | \$ 2,000 | \$ 1,818 | \$ 2,000 | \$ 2,461 | \$ 2,560 | \$ 2,000 | \$ 1,818 | \$ 2,000 | \$ 2,461 | \$ 2,560 | \$ 2,000 | \$ 1,818 | | |
| 78 | 22-7-40-50.01 Supplies and Chemicals | \$1,700 | \$ 2,303 | \$ 1,700 | \$ 2,061 | \$ 2,200 | \$ 1,250 | \$ 1,500 | \$ 1,700 | \$ 2,061 | \$ 2,200 | \$ 1,250 | \$ 1,500 | \$ 1,700 | \$ 2,061 | \$ 2,200 | \$ 1,250 | \$ 1,500 | \$ 1,700 | \$ 2,061 | | |
| 79 | 22-7-40-99.00 Misc. Plant Operations Ex | \$900 | \$ - | \$ 900 | \$ 129 | \$ 500 | \$ - | \$ 500 | \$ 900 | \$ 129 | \$ 500 | \$ - | \$ 500 | \$ 900 | \$ 129 | \$ 500 | \$ - | \$ 500 | \$ 900 | \$ 129 | | |
| 80 | subtotal | \$7,500 | \$5,364.15 | \$7,500.00 | \$5,279.61 | \$6,700 | \$5,474 | \$7,160 | \$7,500.00 | \$5,279.61 | \$6,700 | \$5,474 | \$7,160 | \$7,500.00 | \$5,279.61 | \$6,700 | \$5,474 | \$7,160 | \$7,500.00 | \$5,279.61 | 6.9% | |
| 81 | | | | | | | | | | | | | | | | | | | | | | |
| 82 | 22-7-41 Distribution System Expen | | | | | | | | | | | | | | | | | | | | | |
| 83 | 22-7-41-50.00 Inventory Adjustment | \$ - | \$ (303) | \$ - | \$ 1,303 | \$ - | \$ 127 | \$ - | \$ - | \$ 1,303 | \$ - | \$ 127 | \$ - | \$ - | \$ 1,303 | \$ - | \$ 127 | \$ - | \$ - | \$ 1,303 | | |
| 84 | 22-7-41-52.00 Distribution System Maint | \$ 6,200 | \$ 3,190 | \$ 6,200 | \$ 3,240 | \$ 6,000 | \$ 7,700 | \$ 6,000 | \$ 6,200 | \$ 3,240 | \$ 6,000 | \$ 7,700 | \$ 6,000 | \$ 6,200 | \$ 3,240 | \$ 6,000 | \$ 7,700 | \$ 6,000 | \$ 6,200 | \$ 3,240 | | |
| 85 | 22-7-41-52.01 Meters & Related Expense | \$ 4,000 | \$ 1,685 | \$ 4,000 | \$ 3,192 | \$ 4,000 | \$ 3,521 | \$ 7,023 | \$ 4,000 | \$ 3,192 | \$ 4,000 | \$ 3,521 | \$ 7,023 | \$ 4,000 | \$ 3,192 | \$ 4,000 | \$ 3,521 | \$ 7,023 | \$ 4,000 | \$ 3,192 | | |
| 87 | 22-7-41-97.01 Customer line installation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,388 | \$ - | \$ - | \$ - | \$ - | \$ 1,388 | \$ - | \$ - | \$ - | \$ - | \$ 1,388 | \$ - | \$ - | \$ - | | |
| 88 | 22-7-41-99.00 Misc. Distribution System | \$ 250 | \$ - | \$ 250 | \$ 303 | \$ 250 | \$ 179 | \$ 250 | \$ 250 | \$ 303 | \$ 250 | \$ 179 | \$ 250 | \$ 250 | \$ 303 | \$ 250 | \$ 179 | \$ 250 | \$ 250 | \$ 303 | | |
| 89 | subtotal | \$ 10,450 | \$ 4,571 | \$ 10,450 | \$ 8,038 | \$ 10,250 | \$ 12,915 | \$ 13,273 | \$ 10,450 | \$ 8,038 | \$ 10,250 | \$ 12,915 | \$ 13,273 | \$ 10,450 | \$ 8,038 | \$ 10,250 | \$ 12,915 | \$ 13,273 | \$ 10,450 | \$ 8,038 | \$ 12,915 | 29.5% |
| 90 | | | | | | | | | | | | | | | | | | | | | | |
| 91 | 22-7-50 Equipment Expense | | | | | | | | | | | | | | | | | | | | | |
| 92 | 22-7-50-50.00 Parts and Supplies | \$ 1,200 | \$ 27 | \$ 1,200 | \$ 673 | \$ 900 | \$ 1,194 | \$ 1,500 | \$ 1,200 | \$ 673 | \$ 900 | \$ 1,194 | \$ 1,500 | \$ 1,200 | \$ 673 | \$ 900 | \$ 1,194 | \$ 1,500 | \$ 1,200 | \$ 673 | | |
| 93 | 22-7-50-50.01 Outside Repair Work | \$ 430 | \$ 747 | \$ 430 | \$ 3,016 | \$ 750 | \$ 973 | \$ 1,000 | \$ 430 | \$ 3,016 | \$ 750 | \$ 973 | \$ 1,000 | \$ 430 | \$ 3,016 | \$ 750 | \$ 973 | \$ 1,000 | \$ 430 | \$ 3,016 | | |
| 94 | 22-7-50-51.00 Equipment Fuels And Oils | \$ 2,000 | \$ 2,738 | \$ 2,000 | \$ 1,559 | \$ 2,000 | \$ 2,059 | \$ 1,750 | \$ 2,000 | \$ 1,559 | \$ 2,000 | \$ 2,059 | \$ 1,750 | \$ 2,000 | \$ 1,559 | \$ 2,000 | \$ 2,059 | \$ 1,750 | \$ 2,000 | \$ 1,559 | | |
| 95 | 22-7-50-53.00 Purchase-current year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,500 | \$ - | \$ - | \$ - | \$ - | \$ 2,500 | \$ - | \$ - | \$ - | \$ - | \$ 2,500 | \$ - | \$ - | | |
| 96 | 22-7-50-53.01 Purchase-Capital | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 97 | 22-7-50-54.01 Capital Equip. Reserve Fu | \$ 1,500 | \$ - | \$ 5,000 | \$ 5,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 1,500 | \$ - | \$ 5,000 | \$ 5,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | | |
| 98 | 22-7-50-59.00 Safety Equipment | \$ 500 | \$ - | \$ 500 | \$ 223 | \$ 500 | \$ 448 | \$ 500 | \$ 500 | \$ 223 | \$ 500 | \$ 448 | \$ 500 | \$ 500 | \$ 223 | \$ 500 | \$ 448 | \$ 500 | \$ 500 | \$ 500 | | |

| | Village of Johnson Water Department Budget 2017 | | | | | | | | | |
|-----|---|------------|------------|------------|------------|------------|------------|------------|----------|--------------|
| | A | B | C | D | E | F | G | H | I | |
| | 2014 | | 2015 | | 2016 | | 2017 | | % change | |
| | Budget | Actuals | Budget | Actuals | Budget | Actuals | Budget | Actuals | Budget | 2016 to 2017 |
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | Chart of Account Numbers | | | | | | | | | |
| 99 | 22-7-50-99.00 Misc. Supplies | \$ 50 | \$ - | \$ 50 | \$ - | \$ 50 | \$ 50 | | | |
| 100 | subtotal | \$ 5,680 | \$ 3,511 | \$ 9,180 | \$ 10,471 | \$ 10,200 | \$ 10,674 | \$ 13,250 | | 29.9% |
| 122 | | | | | | | | | | |
| 123 | Total Expenditures | \$179,204 | \$165,398 | \$181,634 | \$182,123 | \$198,832 | \$178,568 | \$214,236 | | 7.7% |
| 124 | | | | | | | | | | |
| 125 | Loan Costs | | | | | | | | | |
| 126 | Bond Bank (Main Project) | \$ 13,127 | | \$ 13,643 | | \$ 14,179 | \$ 14,179 | \$ 14,737 | | |
| 127 | Bond Bank (100c Pearl) | \$ 3,843 | | \$ 3,994 | | \$ 4,151 | \$ 4,151 | \$ 4,314 | | |
| 128 | SRLF (30 years at -3%) | \$ 47,180 | | \$ 47,180 | | \$ 47,180 | \$ 47,180 | \$ 47,180 | | |
| 129 | | | | | | | | | | |
| 130 | total annual loan costs | \$ 64,149 | \$ 64,150 | \$ 64,816 | \$ 64,150 | \$ 65,510 | \$ 65,510 | \$ 66,230 | | 1.1% |
| 131 | Total Revenue Needed (Expenses + Loan Costs) | \$ 243,353 | \$ 229,548 | \$ 246,450 | \$ 246,273 | \$ 264,342 | \$ 244,077 | \$ 280,466 | | 6.1% |
| 132 | | | | | | | | | | |
| 133 | Estimated Revenue | \$ 248,160 | \$ 262,129 | \$ 250,100 | \$ 252,653 | \$ 250,300 | \$ 268,334 | \$ 280,466 | | 12% |
| 134 | | \$ 4,807 | \$ 32,582 | \$ 3,650 | \$ 6,380 | \$ (9,102) | \$ 24,256 | \$ 0 | | |

WATER DEPARTMENT TREASURER'S REPORT

January 1, 2016- December 31, 2016

Cash on Hand, January 1, 2016:

| | | |
|---|------------------|-----------|
| Checking Account | 45,404.71 | |
| Checking Account - Capital Equipment Fund | <u>15,052.59</u> | |
| | | 60,457.30 |

Receipts during the year:

| | | |
|--|-----------------|-------------------|
| Water Sales | 258,704.98 | |
| Water Deposits | 200.00 | |
| A/R Water Merchandise Sale | 924.49 | |
| Interest Earned - Capital Equipment Fund | 14.28 | |
| Insurance Reimbursements | 122.70 | |
| Application Fees | 1,944.60 | |
| Reserve Capacity Fees | <u>1,691.50</u> | |
| | | <u>263,602.55</u> |
| Total Available | | 324,059.85 |

Disbursements:

| | |
|-------------------------------------|-----------|
| Prepaid Insurance | 479.26 |
| Accounts Receivable/Meter Deposits | 100.00 |
| Account Payable | 5,500.89 |
| Peoples United Bank | 47,179.63 |
| US Bank Loan | 18,329.90 |
| Plant Operation & Maintenance Labor | 8,985.57 |
| Distribution System Labor | 15,383.56 |
| Administrative Salaries | 18,263.84 |
| Holiday, Sick Vacation, Pay | 3,152.91 |
| Meter Reading | 6,544.51 |
| Employee School | 496.88 |
| Social Security Match | 4,016.20 |
| Retirement | 2,941.73 |
| Unemployment | 137.40 |
| Insurances | 8,063.68 |
| Office Expense | 3,850.92 |
| Equipment Purchase - Current Year | 792.18 |
| Equipment Maintenance | 255.00 |
| Professional Training/Education | 475.00 |
| Legal Expense | 112.50 |
| Computer Support | 1,486.93 |
| Audit Expense | 2,000.00 |
| Outside/Contracted Services | 6,587.28 |
| Misc. Office Expense | 15.00 |
| Electricity | 23,116.87 |
| Phone | 1,554.02 |
| Heat | 788.01 |

| | | |
|--|-----------|-------------------|
| Water & Sewer | 19.09 | |
| Insurances | 8,570.00 | |
| Building Supplies | 114.87 | |
| Building Maintenance | 2,414.20 | |
| Snow Removal | 995.16 | |
| Interest Expense | 25,452.58 | |
| Outside Testing | 979.50 | |
| Permits & Fees | 2,460.76 | |
| Supplies and Chemicals | 1,105.71 | |
| Distribution System - Maintenance | 4,202.82 | |
| Meters & Parts Supplies | 3,520.92 | |
| Customer Line Installations | 1,388.00 | |
| Misc. Distribution System | 179.26 | |
| Parts & Supplies | 1,164.79 | |
| Outside Repair Work | 973.41 | |
| Equipment Fuels and Oils | 1,150.96 | |
| Safety Equipment | 448.16 | |
| | | <u>235,749.86</u> |
| Total Disbursements | | |
| Balance on Hand 12-31-2016 | | 88,309.99 |
| <u>Balance on Hand 12-31-2016</u> | | |
| Checking Account | 67,243.12 | |
| Money Market Account - Capital Equipment | 21,066.87 | |
| | | <u>88,309.99</u> |
| | | - |

| A | | B | | C | | D | | E | | F | | G | | H | | I | | |
|--|---|-------------------------------|------------|------------|------------|------------|------------|------------|------------|---|--------|---|---------|---|----------|---|-----------------------|-----|
| Waste Water Treatment Facility Budget 2017 | | | | | | | | | | | | | | | | | | |
| 1 | Account # and Description | | 2014 | | 2015 | | 2016 | | 2015 | | 2016 | | 2016 | | 2017 | | % Change 2016 to 2017 | |
| 2 | Waste Water Treatment Facility Revenue | | Budget | | Budget | | Budget | | Actuals | | Budget | | Actuals | | Proposed | | | |
| 3 | 24-6-10 Fees/Assessments | | | | | | | | | | | | | | | | | |
| 4 | 24-6-10-00.01 | Sewer Assessments | \$ 474,000 | \$ 478,325 | \$ 475,000 | \$ 470,299 | \$ 471,000 | \$ 486,009 | \$ 486,000 | | | | | | | | | |
| 5 | 24-6-10-00.02 | Sewer Application Fees | \$ 1,500 | \$ 5,580 | \$ 1,500 | \$ 3,873 | \$ 2,000 | \$ 2,375 | \$ 2,500 | | | | | | | | | |
| 6 | 24-6-10-00.03 | Reserve Capacity Charge | \$ 1,200 | \$ 2,026 | \$ 1,200 | \$ 1,260 | \$ 1,200 | \$ 2,162 | \$ 2,000 | | | | | | | | | |
| 7 | 24-6-10-00.05 | Delinquent Accts Interes | | \$ 1,856 | | | \$ 2,411 | \$ 2,806 | \$ 2,000 | | | | | | | | | |
| 8 | 24-6-10-99.00 | Misc. Fees/Assessments | | | | | | | | | | | | | | | | |
| 9 | subtotal | | \$ 476,700 | \$ 487,787 | \$ 477,700 | \$ 477,843 | \$ 476,200 | \$ 493,352 | \$ 492,500 | | | | | | | | | 3% |
| 10 | 24-6-20 Other Revenue | | | | | | | | | | | | | | | | | |
| 11 | 24-6-20-00.00 | Sale of Compost | | | | | | | | | | | | | | | | |
| 12 | 24-6-20-81.00 | Interest Earned | \$ 100 | \$ 139 | \$ 100 | \$ 187 | \$ 100 | \$ 206 | \$ 150 | | | | | | | | | |
| 13 | 24-6-20-94.00 | Reimbursements | | \$ 130 | | | | | | | | | | | | | | |
| 14 | 24-6-20-94.01 | Reserve Fund | | | | | | | | | | | | | | | | |
| 15 | 24-6-20-94.02 | Community Improvement RL Fund | | | | | | | | | | | | | | | | |
| 16 | 24-6-20-94.03 | Insurance Proceeds | | | | | | | | | | | | | | | | |
| 17 | 24-6-20-99.00 | Miscellaneous Revenue | | \$ 1,841 | | | | | | | | | | | | | | |
| 18 | subtotal | | \$ 100 | \$ 2,110 | \$ 100 | \$ 187 | \$ 100 | \$ 23,641 | \$ 85,150 | | | | | | | | | |
| 19 | 24-6-30 | Loan Proceeds | | | | | | | | | | | | | | | | |
| 20 | 24-6-30-00.01 | | | | | | | | | | | | | | | | | |
| 21 | subtotal | | | | | | | | | | | | | | | | | |
| 22 | Total Revenue | | \$ 476,800 | \$ 489,897 | \$ 477,800 | \$ 478,029 | \$ 476,300 | \$ 516,993 | \$ 577,650 | | | | | | | | | 21% |
| 23 | Waste Water Treatment Facility Expenses | | | | | | | | | | | | | | | | | |
| 24 | 24-7-05 | Salaries & Benefits | | | | | | | | | | | | | | | | |
| 25 | 24-7-05-10.01 | Plant Operations & Maint. | \$ 71,445 | \$ 66,339 | \$ 72,998 | \$ 71,226 | \$ 77,977 | \$ 72,051 | \$ 78,064 | | | | | | | | | |
| 26 | 24-7-05-10.02 | Collection System Labor | \$ 18,111 | \$ 28,581 | \$ 18,500 | \$ 16,647 | \$ 19,744 | \$ 13,729 | \$ 15,946 | | | | | | | | | |
| 27 | 24-7-05-10.03 | Administrative Salaries | \$ 17,403 | \$ 19,300 | \$ 17,751 | \$ 16,665 | \$ 13,651 | \$ 16,633 | \$ 18,604 | | | | | | | | | |
| 28 | 24-7-05-10.04 | CTO & Holiday | \$ 19,052 | \$ 19,606 | \$ 19,456 | \$ 19,921 | \$ 19,831 | \$ 20,753 | \$ 20,870 | | | | | | | | | |
| 29 | 24-7-05-11.00 | Social Security Match | \$ 9,716 | \$ 10,480 | \$ 9,884 | \$ 9,837 | \$ 10,114 | \$ 9,545 | \$ 10,654 | | | | | | | | | |
| 30 | 24-7-05-12.00 | Retirement | \$ 6,366 | \$ 7,174 | \$ 6,979 | \$ 6,944 | \$ 7,097 | \$ 6,838 | \$ 7,380 | | | | | | | | | |
| 31 | 24-7-05-13.00 | Unemployment | \$ 1,034 | \$ 1,034 | \$ 996 | \$ 997 | \$ 996 | \$ 412 | \$ 273 | | | | | | | | | |
| 32 | 24-7-05-14.00 | Insurances | \$ 19,422 | \$ 20,059 | \$ 20,607 | \$ 20,220 | \$ 23,531 | \$ 21,541 | \$ 19,493 | | | | | | | | | |
| 33 | 24-7-05-15.00 | Uniforms | \$ 2,500 | \$ 2,967 | \$ 2,950 | \$ 3,187 | \$ 3,400 | \$ 3,746 | \$ 3,750 | | | | | | | | | |
| 34 | 24-7-05-99.00 | Misc. Benefits | \$ 500 | \$ 362 | \$ 500 | \$ 362 | \$ 500 | \$ 362 | \$ 375 | | | | | | | | | |
| 35 | subtotal | | \$ 165,550 | \$ 175,902 | \$ 170,620 | \$ 166,006 | \$ 176,841 | \$ 165,610 | \$ 175,410 | | | | | | | | | -1% |

| A | | B | | C | | D | | E | | F | | G | | H | | I | |
|--|--|----------------------------|------------|------------|------------|------------|------------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| Waste Water Treatment Facility Budget 2017 | | | | | | | | | | | | | | | | | |
| 1 | Account # and Description | | 2014 | 2014 | 2014 | 2015 | 2015 | 2015 | 2016 | 2016 | 2016 | 2017 | 2017 | 2017 | 2017 | 2017 | % Change |
| 2 | Waste Water Treatment Facility Revenue | | Budget | Actuals | Budget | Actuals | Budget | Actuals | Budget | Actuals | Budget | Actuals | Proposed | Actuals | Proposed | Actuals | 2016 to 2017 |
| 39 | 24-7-15 Office Expense | | | | | | | | | | | | | | | | |
| 40 | 24-7-15-20.01 | Office Expense | \$ 4,000 | \$ 3,773 | \$ 4,000 | \$ 4,000 | \$ 3,790 | \$ 4,000 | \$ 4,000 | \$ 3,976 | \$ 4,000 | \$ 4,000 | \$ 3,976 | \$ 4,000 | \$ 4,000 | \$ 3,976 | |
| 41 | 24-7-15-25.00 | Equipment Pchse. - curren | \$ 500 | \$ 75 | \$ 500 | \$ 500 | \$ 139 | \$ 500 | \$ 500 | \$ 792 | \$ 500 | \$ 500 | \$ 792 | \$ 500 | \$ 500 | \$ 792 | |
| 43 | 24-7-15-26.00 | Equipment Maintenance/Rep | \$ 100 | \$ 94 | \$ 100 | \$ 100 | - | \$ 100 | \$ 100 | \$ 324 | \$ 500 | \$ 500 | \$ 324 | \$ 500 | \$ 500 | \$ 324 | |
| 44 | 24-7-15-42.00 | Professional Training/Educ | \$ 750 | \$ 901 | \$ 750 | \$ 750 | \$ 1,339 | \$ 750 | \$ 1,500 | \$ 1,624 | \$ 1,500 | \$ 1,500 | \$ 1,624 | \$ 1,500 | \$ 1,500 | \$ 1,624 | |
| 45 | 24-7-15-43.00 | Legal Expense | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ 190 | \$ 500 | \$ 500 | \$ 1,733 | \$ 1,750 | \$ 1,750 | \$ 1,733 | \$ 1,750 | \$ 1,750 | \$ 1,733 | |
| 46 | 24-7-15-44.00 | Computer/Systems Support | \$ 1,500 | \$ 1,335 | \$ 1,500 | \$ 1,500 | \$ 1,521 | \$ 1,500 | \$ 1,500 | \$ 1,992 | \$ 2,500 | \$ 2,500 | \$ 1,992 | \$ 2,500 | \$ 2,500 | \$ 1,992 | |
| 47 | 24-7-15-45.00 | Audit Expense | \$ 2,500 | \$ 3,664 | \$ 3,500 | \$ 3,500 | \$ 2,125 | \$ 3,500 | \$ 3,500 | \$ 2,593 | \$ 2,600 | \$ 2,600 | \$ 2,593 | \$ 2,600 | \$ 2,600 | \$ 2,593 | |
| 48 | 24-7-15-45.03 | Contracted Outside Servic | \$ 200 | \$ - | \$ 200 | \$ 200 | \$ 5,066 | \$ 6,500 | \$ 6,500 | \$ 6,987 | \$ 11,250 | \$ 11,250 | \$ 6,987 | \$ 11,250 | \$ 11,250 | \$ 6,987 | |
| 49 | 24-7-15-50.00 | Bad Debt Expense | \$ 500 | \$ 107 | \$ 500 | \$ 500 | \$ 253 | \$ 500 | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - | |
| 50 | 24-7-15-50.01 | Customer overpayments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 51 | 24-7-15-99.00 | Misc. Office | \$ - | \$ - | \$ - | \$ - | \$ 5 | \$ - | \$ - | \$ 15 | \$ - | \$ - | \$ 15 | \$ - | \$ - | \$ 15 | |
| 52 | subtotal | | \$ 10,550 | \$ 9,948 | \$ 11,550 | \$ 14,428 | \$ 18,600 | \$ 20,036 | \$ 25,100 | \$ 35% | | | | | | | |
| 53 | 24-7-20 Buildings and Grounds | | | | | | | | | | | | | | | | |
| 54 | 24-7-20-30.00 | Electricity | \$ 54,000 | \$ 58,017 | \$ 58,000 | \$ 58,000 | \$ 59,615 | \$ 58,000 | \$ 58,000 | \$ 59,123 | \$ 59,000 | \$ 59,000 | \$ 59,123 | \$ 59,000 | \$ 59,000 | \$ 59,123 | |
| 55 | 24-7-20-31.00 | Phone | \$ 3,050 | \$ 3,430 | \$ 3,500 | \$ 3,500 | \$ 3,403 | \$ 3,500 | \$ 3,500 | \$ 3,044 | \$ 3,000 | \$ 3,000 | \$ 3,044 | \$ 3,000 | \$ 3,000 | \$ 3,044 | |
| 56 | 24-7-20-33.00 | Heat | \$ 12,000 | \$ 12,313 | \$ 12,000 | \$ 12,000 | \$ 6,034 | \$ 8,000 | \$ 8,000 | \$ 5,034 | \$ 7,000 | \$ 7,000 | \$ 5,034 | \$ 7,000 | \$ 7,000 | \$ 5,034 | |
| 57 | 24-7-20-34.00 | Water & Sewer | \$ 50 | \$ - | \$ 50 | \$ 50 | \$ 80 | \$ 75 | \$ 75 | \$ 19 | \$ 75 | \$ 75 | \$ 19 | \$ 75 | \$ 75 | \$ 19 | |
| 58 | 24-7-20-35.00 | Mowing | \$ 500 | \$ 250 | \$ 350 | \$ 350 | \$ 160 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | |
| 60 | 24-7-20-48.00 | Insurance | \$ 17,058 | \$ 17,516 | \$ 15,847 | \$ 15,847 | \$ 16,045 | \$ 18,853 | \$ 18,853 | \$ 18,853 | \$ 18,566 | \$ 18,566 | \$ 18,853 | \$ 18,566 | \$ 18,566 | \$ 18,853 | |
| 61 | 24-7-20-62.01 | Building Supplies | \$ 750 | \$ 274 | \$ 750 | \$ 750 | \$ 238 | \$ 400 | \$ 400 | \$ 361 | \$ 400 | \$ 400 | \$ 361 | \$ 400 | \$ 400 | \$ 361 | |
| 62 | 24-7-20-62.02 | Building Maintenance | \$ 4,000 | \$ 2,121 | \$ 4,000 | \$ 4,000 | \$ 6,063 | \$ 6,000 | \$ 6,000 | \$ 2,397 | \$ 3,167 | \$ 3,167 | \$ 2,397 | \$ 3,167 | \$ 3,167 | \$ 2,397 | |
| 63 | 24-7-20-66.00 | Snow Removal Expen | \$ 1,000 | \$ 692 | \$ 1,000 | \$ 1,000 | \$ 513 | \$ 1,000 | \$ 1,000 | \$ 295 | \$ 500 | \$ 500 | \$ 295 | \$ 500 | \$ 500 | \$ 295 | |
| 64 | 24-7-20-81.00 | Interest Expense | \$ 15,555 | \$ 16,595 | \$ 14,646 | \$ 14,646 | \$ 14,648 | \$ 13,704 | \$ 13,704 | \$ 11,725 | \$ 12,026 | \$ 12,026 | \$ 11,725 | \$ 12,026 | \$ 12,026 | \$ 11,725 | |
| 67 | 24-7-20-99.00 | Trash & Recycling | \$ 100 | \$ 1,104 | \$ 100 | \$ 100 | \$ 1,626 | \$ - | \$ - | \$ 2,095 | \$ 1,100 | \$ 1,100 | \$ - | \$ 2,095 | \$ 1,100 | \$ - | |
| 68 | subtotal | | \$ 108,063 | \$ 112,311 | \$ 110,243 | \$ 108,426 | \$ 109,782 | \$ 103,195 | \$ 105,083 | \$ -4% | | | | | | | |
| 69 | 24-7-40 Plant Operations Expense | | | | | | | | | | | | | | | | |
| 70 | 24-7-40-44.01 | Consultant Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 71 | 24-7-40-45.00 | Sludge Disposal Expense | \$ 21,000 | \$ 19,156 | \$ 21,000 | \$ 21,000 | \$ 20,489 | \$ 21,000 | \$ 21,000 | \$ 20,724 | \$ 20,750 | \$ 20,750 | \$ 20,724 | \$ 20,750 | \$ 20,750 | \$ 20,724 | |
| 72 | 24-7-40-45.02 | Outside Testing | \$ 2,500 | \$ 2,751 | \$ 2,500 | \$ 2,500 | \$ 3,794 | \$ 2,750 | \$ 2,750 | \$ 3,826 | \$ 4,000 | \$ 4,000 | \$ 3,826 | \$ 4,000 | \$ 4,000 | \$ 3,826 | |
| 73 | 24-7-40-45.03 | Outside/Contracted Servic | \$ 2,000 | \$ 3,474 | \$ 2,000 | \$ 2,000 | \$ 2,686 | \$ 3,000 | \$ 3,000 | \$ 2,919 | \$ 3,000 | \$ 3,000 | \$ 2,919 | \$ 3,000 | \$ 3,000 | \$ 2,919 | |
| 74 | 24-7-40-45.04 | Permits and Fees | \$ - | \$ 395 | \$ - | \$ - | \$ 393 | \$ - | \$ - | \$ 810 | \$ 810 | \$ 810 | \$ - | \$ 810 | \$ 810 | \$ - | |
| 75 | 24-7-40-50.00 | Lab Supplies | \$ 1,200 | \$ 426 | \$ 1,200 | \$ 1,200 | \$ 243 | \$ 500 | \$ 500 | \$ 580 | \$ 600 | \$ 600 | \$ 580 | \$ 600 | \$ 600 | \$ 580 | |
| 76 | 24-7-40-50.01 | Other Supplies | \$ 3,500 | \$ 1,002 | \$ 3,500 | \$ 3,500 | \$ 286 | \$ 500 | \$ 500 | \$ 910 | \$ 1,000 | \$ 1,000 | \$ 910 | \$ 1,000 | \$ 1,000 | \$ 910 | |

| A | | B | | C | | D | | E | | F | | G | | H | | I | | |
|--|---|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------|
| Waste Water Treatment Facility Budget 2017 | | | | | | | | | | | | | | | | | | |
| 1 | Account # and Description | | 2014 | | 2015 | | 2016 | | 2016 | | 2016 | | 2017 | | 2017 | | % Change 2016 to 2017 | |
| 2 | Waste Water Treatment Facility Revenue | | Budget | Actuals | Budget | Actuals | Budget | Actuals | Budget | Actuals | Budget | Actuals | Proposed | Actuals | Proposed | Actuals | % Change | |
| 77 | 24-7-40-50.02 | Chemicals | \$ 6,500 | \$ 5,495 | \$ 6,500 | \$ 8,139 | \$ 9,000 | \$ 7,549 | \$ 7,549 | \$ 7,549 | \$ 7,549 | \$ 7,549 | \$ 7,549 | \$ 7,549 | \$ 7,549 | \$ 7,549 | | |
| 79 | 24-7-40-99.00 | Misc. Plant Operations Ex | \$ 100 | \$ 373 | \$ 100 | \$ - | \$ 100 | \$ 26 | \$ 26 | \$ 100 | \$ 26 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | | |
| 80 | subtotal | | \$ 36,800 | \$ 33,071 | \$ 36,800 | \$ 36,030 | \$ 36,850 | \$ 37,344 | \$ 37,344 | \$ 36,850 | \$ 37,344 | \$ 37,960 | \$ 37,960 | \$ 37,960 | \$ 37,960 | \$ 37,960 | | 3% |
| 81 | 24-7-41 Collection System Expense | | | | | | | | | | | | | | | | | |
| 82 | 24-7-41-50.00 | Inventory Adjustment | | \$ (1,672) | | \$ 459 | | \$ 201 | | \$ 201 | | | | | | | | |
| 83 | 24-7-41-52.00 | Collection System Maint./ | \$ 10,000 | \$ 9,651 | \$ 10,000 | \$ 6,394 | \$ 10,000 | \$ 9,955 | \$ 10,000 | \$ 10,000 | \$ 9,955 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | | |
| 84 | 24-7-41-52.01 | Pumping Station Expense | \$ 3,000 | \$ 1,909 | \$ 3,000 | \$ 529 | \$ 2,000 | \$ 471 | \$ 750 | \$ 2,000 | \$ 471 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | | |
| 85 | 24-7-41-59.00 | Collection System Constr | \$ 3,500 | \$ - | \$ 2,000 | \$ - | \$ - | \$ - | \$ 65,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 86 | 24-7-41-59.01 | Collection System Capital | | \$ - | | \$ - | \$ - | | | | | | | | | | | |
| 90 | 24-7-41-97.01 | Customer line installatio | | \$ - | | \$ 600 | | | | | | | | | | | | |
| 91 | 24-7-41-99.00 | Misc. Collection System E | \$ 100 | \$ - | \$ 100 | \$ - | \$ 100 | | | | | | | | | | | |
| 92 | subtotal | | \$ 16,600 | \$ 9,888 | \$ 15,100 | \$ 7,982 | \$ 12,100 | \$ 10,626 | \$ 75,750 | \$ 12,100 | \$ 10,626 | \$ 75,750 | \$ 75,750 | \$ 75,750 | \$ 75,750 | \$ 75,750 | | 526% |
| 93 | 24-7-50 Parts and Supplies | | | | | | | | | | | | | | | | | |
| 94 | 24-7-50-50.00 | Parts and Supplies | \$ 3,500 | \$ 250 | \$ 3,500 | \$ 2,143 | \$ 2,500 | \$ 1,289 | \$ 1,300 | \$ 2,500 | \$ 1,289 | \$ 1,300 | \$ 1,300 | \$ 1,300 | \$ 1,300 | \$ 1,300 | | |
| 95 | 24-7-50-50.01 | Outside Repairs & Parts | \$ 3,500 | \$ 6,580 | \$ 3,500 | \$ 1,150 | \$ 3,000 | \$ 3,375 | \$ 3,000 | \$ 3,000 | \$ 3,375 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | | |
| 96 | 24-7-50-50.02 | Hardware | \$ 1,000 | \$ - | \$ 500 | \$ 2 | \$ 500 | \$ 101 | \$ 300 | \$ 500 | \$ 101 | \$ 300 | \$ 300 | \$ 300 | \$ 300 | \$ 300 | | |
| 97 | 24-7-50-51.00 | Equipment Fuels And Oils | \$ 2,000 | \$ 2,376 | \$ 2,400 | \$ 1,503 | \$ 1,800 | \$ 1,340 | \$ 1,300 | \$ 1,800 | \$ 1,340 | \$ 1,300 | \$ 1,300 | \$ 1,300 | \$ 1,300 | \$ 1,300 | | |
| 98 | 24-7-50-53.00 | Purchase-current year | \$ 5,000 | \$ 3,244 | \$ 5,000 | \$ 5,000 | \$ 3,500 | \$ 6,396 | \$ 6,396 | \$ 3,500 | \$ 6,396 | \$ 6,396 | \$ 6,396 | \$ 6,396 | \$ 6,396 | \$ 6,396 | | |
| 99 | 24-7-50-53.01 | Purchase-Capital | \$ 15,000 | | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 23,558 | \$ 23,558 | \$ 15,000 | \$ 23,558 | \$ 23,558 | \$ 23,558 | \$ 23,558 | \$ 23,558 | \$ 23,558 | | |
| 101 | 24-7-50-59.00 | Safety Equipment | \$ 250 | \$ - | \$ 250 | \$ - | \$ 250 | \$ 411 | \$ 500 | \$ 250 | \$ 411 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | | |
| 102 | 24-7-50-99.00 | Misc. Supplies | \$ 250 | \$ - | \$ 250 | \$ - | \$ 250 | \$ - | \$ - | \$ 250 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 103 | subtotal | | \$ 30,500 | \$ 12,450 | \$ 30,400 | \$ 24,799 | \$ 26,800 | \$ 38,880 | \$ 36,354 | \$ 26,800 | \$ 38,880 | \$ 36,354 | \$ 36,354 | \$ 36,354 | \$ 36,354 | \$ 36,354 | | 36% |
| 104 | Total Expenses | | \$ 368,062 | \$ 353,570 | \$ 374,713 | \$ 357,670 | \$ 380,973 | \$ 375,691 | \$ 455,657 | \$ 380,973 | \$ 375,691 | \$ 455,657 | \$ 455,657 | \$ 455,657 | \$ 455,657 | \$ 455,657 | | 20% |
| 105 | | | | | | | | | | | | | | | | | | |
| 106 | Loan Expense | | \$ 119,322 | \$ 119,322 | \$ 120,232 | \$ 120,232 | \$ 121,173 | \$ 121,173 | \$ 121,993 | \$ 121,173 | \$ 121,173 | \$ 121,993 | \$ 121,993 | \$ 121,993 | \$ 121,993 | \$ 121,993 | | |
| 107 | Total Expenses & Loan Expense | | \$ 487,384 | \$ 472,892 | \$ 494,945 | \$ 477,902 | \$ 502,147 | \$ 496,865 | \$ 577,650 | \$ 502,147 | \$ 496,865 | \$ 577,650 | \$ 577,650 | \$ 577,650 | \$ 577,650 | \$ 577,650 | | 15% |
| 108 | Revenues less Expenses | | \$ (10,584) | \$ 17,005 | \$ (17,145) | \$ 128 | \$ (25,847) | \$ 20,128 | \$ 0 | \$ (25,847) | \$ 20,128 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | | |
| 109 | | | | | | | | | | | | | | | | | | |
| 110 | Other Non Budgeted (Loan) Expenses | | | | | | | | | | | | | | | | | |
| 111 | State Revolving Loan Payment | | \$ 91,027 | \$ 90,950 | \$ 91,027 | \$ 90,950 | \$ 91,027 | \$ 90,872 | \$ 90,872 | \$ 91,027 | \$ 90,872 | \$ 90,872 | \$ 90,872 | \$ 90,872 | \$ 90,872 | \$ 90,872 | | |
| 112 | FHA Loan Payment (principal only) | | \$ 17,823 | \$ 17,823 | \$ 18,524 | \$ 18,524 | \$ 19,252 | \$ 19,252 | \$ 20,008 | \$ 19,252 | \$ 19,252 | \$ 20,008 | \$ 20,008 | \$ 20,008 | \$ 20,008 | \$ 20,008 | | |
| 113 | State RLF Main Striphon (principal only) | | \$ 8,395 | \$ 8,395 | \$ 8,563 | \$ 8,563 | \$ 8,734 | \$ 8,734 | \$ 8,909 | \$ 8,734 | \$ 8,734 | \$ 8,909 | \$ 8,909 | \$ 8,909 | \$ 8,909 | \$ 8,909 | | |
| 114 | State RLF PH Bridge Sewer line (principal only) | | \$ 2,077 | \$ 2,077 | \$ 2,118 | \$ 2,118 | \$ 2,160 | \$ 2,160 | \$ 2,204 | \$ 2,160 | \$ 2,160 | \$ 2,204 | \$ 2,204 | \$ 2,204 | \$ 2,204 | \$ 2,204 | | |
| 115 | Total Other Expense | | \$ 119,322 | \$ 119,244 | \$ 120,232 | \$ 120,154 | \$ 121,173 | \$ 121,173 | \$ 121,993 | \$ 121,173 | \$ 121,173 | \$ 121,993 | \$ 121,993 | \$ 121,993 | \$ 121,993 | \$ 121,993 | | 1% |

WASTEWATER DEPARTMENT TREASURER'S REPORT

January 1, 2016 - December 31, 2016

Cash on Hand, January 1, 2016:

| | |
|-----------------------------------|------------------|
| Checking Account | 17,173.56 |
| Union Bank Capital Equipment Fund | <u>79,271.22</u> |

96,444.78

Receipts during the year:

| | |
|----------------------------------|-----------------|
| Accounts Receivable -Sewer Sales | 482,658.82 |
| Insurance Proceeds | 368.10 |
| Insurance Claims | 2,846.28 |
| Sale of Sludge Truck | 5,500.00 |
| Pike Industries | 856.31 |
| Interest Earned | 105.67 |
| Application Fees | 2,375.00 |
| Reserve Capacity Fees | <u>2,162.00</u> |

496,872.18

Total Available

593,316.96

Disbursements:

| | |
|---|-----------|
| 24-1-00-36.34 Prepaid Insurance | 1,440.72 |
| 24-2-00-20.00 Accounts Payable | 7,677.37 |
| 24-2-00-25.00 Notes Payable State of Vermont | 90,949.76 |
| 24-2-00-25.04 Notes Payable - Peoples United | 8,733.95 |
| 24-2-00-25.06 Notes Payable - Peoples United | 2,160.49 |
| 24-2-00-25.09 Notes Payable - Peoples United | 19,251.75 |
| 24-7-05-10.01 Plant Operations & Maintenance | 72,050.58 |
| 24-7-05-10.02 Collection System Labor | 13,728.76 |
| 24-7-05-10.03 Administrative Salaries | 16,632.74 |
| 24-7-05-10.04 Holiday, Sick, Vacation | 20,753.30 |
| 24-7-05-11.00 Social Security Match | 9,544.54 |
| 24-7-05-12.00 Retirement | 6,837.80 |
| 24-7-05-13.00 Unemployment | 412.20 |
| 24-7-05-14.00 Insurances | 21,541.48 |
| 24-7-05-15.00 Uniforms | 3,746.36 |
| 24-7-05-99.00 Miscellaneous Benefits | 362.23 |
| 24-7-15-20.01 Office Expense | 3,941.82 |
| 24-7-15-25.00 Equipment Purchase - Current year | 792.18 |
| 24-7-15-26.00 Equipment Maintenance/Repair | 324.01 |
| 24-7-15-42.00 Professional Training | 1,623.80 |
| 24-7-15-43.00 Legal Expense | 1,732.50 |
| 24-7-15-44.00 Computer System Support | 1,992.29 |
| 24-7-15-44.00 Audit Expense | 2,593.16 |
| 24-7-15-45.03 Contracted Outside Services | 6,987.28 |
| 24-7-15-99.00 Misc. Office Expense | 15.00 |
| 24-7-20-30.00 Electricity | 54,285.86 |
| 24-7-20-31.00 Phone | 2,926.42 |

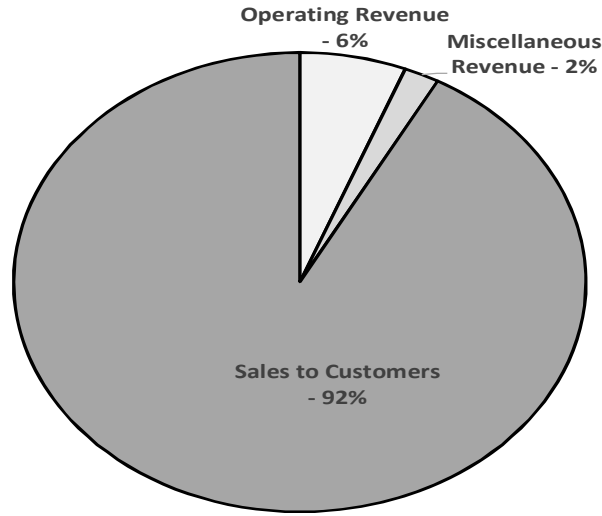
| | | |
|--|------------------|-------------------|
| 24-7-20-33.00 Heat | 3,934.28 | |
| 24-7-20-34.00 Water & Sewer | 19.09 | |
| 24-7-20-35.00 Mowing | 250.00 | |
| 24-7-20-48.00 Insurances | 18,853.00 | |
| 24-7-20-62.01 Building Supplies | 360.69 | |
| 24-7-20-62.02 Building Maintenance | 2,396.60 | |
| 24-7-20-66.00 Snow Removal | 294.68 | |
| 24-7-20-81.00 Interest Expense | 11,724.59 | |
| 24-7-20-99.00 Miscellaneous Building & Grounds | 1,743.00 | |
| 24-7-40-45.00 Sludge Disposal Expense | 16,902.75 | |
| 24-7-40-45.02 Outside Testing | 3,637.00 | |
| 24-7-40-45.03 Outside/Contracted Services | 2,918.71 | |
| 24-7-40-45.04 Permits and Fees | 810.00 | |
| 24-7-40-50.00 Lab Supplies | 579.94 | |
| 24-7-40-50.01 Other Supplies | 910.31 | |
| 24-7-40-50.02 Chemicals | 7,549.37 | |
| 24-7-41-52.00 Collection System Maintenance | 9,624.58 | |
| 24-7-41-52.01 Pumping Station Expense | 470.57 | |
| 24-7-50-50.00 Parts and Supplies | 1,289.47 | |
| 24-7-50-50.01 Outside Repairs & Parts | 3,374.63 | |
| 24-7-50-50.02 Hardware | 100.81 | |
| 24-7-50-51.00 Equipment Fuels & Oils | 1,217.05 | |
| 24-7-50-53.00 Purchase current year | 3,500.00 | |
| 24-7-50-53.01 Purchase - Capital | 28,864.40 | |
| 24-7-50-59.00 Safety equipment | 410.51 | |
| | | <u>494,774.38</u> |
| Balance on Hand 12-31-2016 | | 98,542.58 |
| <u>Balance on hand 12-31-2016</u> | | |
| Checking Account | 33,023.98 | |
| Union Bank Capital Equipment Fund | <u>65,518.60</u> | |
| | | 98,542.58 |

| Account | A | | B | | C | | D | | E | | F | | G | | H | | I | |
|---------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------|
| | 2014 Budget | 2014 Actuals | 2015 Budget | 2015 Actuals | 2016 Budget | 2016 Actuals | 2016 Budget | 2016 Actuals | 2017 Budget | 2017 Actuals | 2017 Budget | 2017 Actuals | 2017 Budget | 2017 Actuals | 2017 Budget | 2017 Actuals | | % Change 2016 to 2017 |
| 1 | Village of Johnson 2017 Electric Department Budget | | | | | | | | | | | | | | | | | |
| 2 | Account | 2014 Budget | 2014 Actuals | 2015 Budget | 2015 Actuals | 2016 Budget | 2016 Actuals | 2016 Budget | 2016 Actuals | 2017 Budget | 2017 Actuals | 2017 Budget | 2017 Actuals | 2017 Budget | 2017 Actuals | 2017 Budget | 2017 Actuals | % Change 2016 to 2017 |
| 3 | 20-6-41 Operating Revenue | \$ 35,000 | \$ 42,895 | \$ 35,000 | \$ 25,370 | \$ 85,000 | \$ 8,167 | \$ 40,000 | | | | | | | | | | |
| 4 | 20-6-41-50.00 Merchandising, Jobbing & | | | | | | | | | | | | | | | | | |
| 5 | 20-6-41-50.02 Deferred Revenue | \$ 500 | \$ 250 | \$ 500 | \$ 1,000 | \$ 500 | \$ 1,020 | \$ 1,000 | | | | | | | | | | |
| 6 | 20-6-41-50.01 Line Extension Applications/fees | \$ 750 | \$ 1,368 | \$ 750 | \$ 1,940 | \$ 1,000 | \$ 2,861 | \$ 1,000 | | | | | | | | | | |
| 7 | 20-6-41-90.00 Interest Income | \$ 43,557 | \$ 46,129 | \$ 50,561 | \$ 48,647 | \$ 56,057 | \$ 58,378 | \$ 55,418 | | | | | | | | | | |
| 8 | 20-6-41-90.01 Dividend Income | \$ 73,375 | \$ 73,375 | \$ 73,375 | \$ 73,375 | \$ 73,375 | \$ 73,375 | \$ 73,375 | | | | | | | | | | |
| 9 | 20-6-41-90.02 Lamolite 115k Spec Facility Dividends | \$ 153,182 | \$ 164,017 | \$ 160,186 | \$ 150,332 | \$ 215,932 | \$ 143,802 | \$ 263,112 | | | | | | | | | | 21.8% |
| 10 | subtotal | \$ 153,182 | \$ 164,017 | \$ 160,186 | \$ 150,332 | \$ 215,932 | \$ 143,802 | \$ 263,112 | | | | | | | | | | |
| 11 | 20-6-42 Misc Revenue | | | | | | | | | | | | | | | | | |
| 12 | 20-6-42-10.00 Miscellaneous Income | \$ 56,321 | \$ 53,635 | \$ 60,422 | \$ 63,940 | \$ 62,599 | \$ 61,315 | \$ 70,058 | | | | | | | | | | |
| 13 | subtotal | \$ 56,321 | \$ 53,635 | \$ 60,422 | \$ 63,940 | \$ 62,599 | \$ 61,315 | \$ 70,058 | | | | | | | | | | 15.6% |
| 14 | | | | | | | | | | | | | | | | | | |
| 15 | 20-6-44 Sales of Electricity Rev | | | | | | | | | | | | | | | | | |
| 16 | 20-6-44-00.00 Sales Residential | \$ 890,000 | \$ 879,171 | \$ 870,056 | \$ 879,457 | \$ 882,857 | \$ 876,844 | \$ 875,000 | | | | | | | | | | |
| 17 | 20-6-44-20.00 Sales Large Commercial | \$ 420,000 | \$ 461,108 | \$ 455,699 | \$ 447,995 | \$ 448,267 | \$ 408,436 | \$ 307,906 | | | | | | | | | | |
| 18 | 20-6-44-20.01 Sales Commercial | \$ 210,000 | \$ 198,131 | \$ 195,979 | \$ 202,817 | \$ 199,009 | \$ 203,049 | \$ 200,000 | | | | | | | | | | |
| 19 | 20-6-44-40.00 Sales Street Lights | \$ 16,000 | \$ 16,039 | \$ 15,883 | \$ 15,945 | \$ 16,114 | \$ 15,991 | \$ 16,000 | | | | | | | | | | |
| 20 | 20-6-44-90.00 Sales Johnson State College | \$ 665,000 | \$ 652,187 | \$ 606,258 | \$ 616,933 | \$ 618,560 | \$ 613,846 | \$ 615,000 | | | | | | | | | | |
| 21 | 20-6-44-90.01 Sales Public Authorities | \$ 150,000 | \$ 153,459 | \$ 151,608 | \$ 155,777 | \$ 153,885 | \$ 156,432 | \$ 138,087 | | | | | | | | | | |
| 22 | subtotal | \$ 2,351,000 | \$ 2,360,095 | \$ 2,295,483 | \$ 2,318,924 | \$ 2,318,691 | \$ 2,274,597 | \$ 2,151,993 | | | | | | | | | | -7.2% |
| 23 | | | | | | | | | | | | | | | | | | |
| 24 | 20-6-45 Misc. Revenues | | | | | | | | | | | | | | | | | |
| 25 | 20-6-45-10.01 Connect/disconnect fees | \$ 5,000 | \$ 7,245 | \$ 5,000 | \$ 6,260 | \$ 5,000 | \$ 4,855 | \$ 5,000 | | | | | | | | | | |
| 31 | 20-6-45-60.05 Insurance Reimb. | | \$ 217 | | \$ - | | | | | | | | | | | | | |
| 36 | subtotal | \$ 5,000 | \$ 7,462 | \$ 5,000 | \$ 6,260 | \$ 5,000 | \$ 4,855 | \$ 5,000 | | | | | | | | | | 0.0% |
| 37 | | | | | | | | | | | | | | | | | | |
| 38 | Total Revenue | \$ 2,565,503 | \$ 2,585,209 | \$ 2,521,092 | \$ 2,539,455 | \$ 2,602,222 | \$ 2,484,569 | \$ 2,492,496 | | | | | | | | | | -4.2% |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | 20-7-40 Taxes and Misc Expenses | | | | | | | | | | | | | | | | | |
| 41 | 20-7-40-30.00 Depreciation Expense | \$ 60,163 | \$ 72,649 | \$ 66,568 | \$ 72,292 | \$ 70,000 | \$ 70,000 | \$ 70,000 | | | | | | | | | | |
| 42 | 20-7-40-80.01 Other Taxes | \$ 20,000 | \$ 18,682 | \$ 20,000 | \$ 19,703 | \$ 21,000 | \$ 20,305 | \$ 21,000 | | | | | | | | | | |
| 43 | 20-7-40-80.02 Gross Revenue Tax | \$ 11,755 | \$ 11,837 | \$ 11,477 | \$ 11,663 | \$ 11,593 | \$ 12,130 | \$ 11,500 | | | | | | | | | | |
| 44 | 20-7-40-80.03 Fuel Gross Receipts Tax | \$ 11,755 | \$ 11,805 | \$ 11,477 | \$ 11,592 | \$ 11,593 | \$ 11,396 | \$ 11,000 | | | | | | | | | | |
| 46 | subtotal | \$ 103,673 | \$ 114,973 | \$ 109,523 | \$ 115,250 | \$ 114,187 | \$ 113,832 | \$ 113,500 | | | | | | | | | | -0.6% |
| 47 | | | | | | | | | | | | | | | | | | |
| 48 | 20-7-43 INTEREST EXPENSE | | | | | | | | | | | | | | | | | |
| 49 | 20-7-43-10.00 Interest | \$ 22,634 | \$ 25,357 | \$ 24,562 | \$ 24,696 | \$ 20,500 | \$ 21,778 | \$ 17,345 | | | | | | | | | | |
| 50 | 20-7-43-10.01 Interest on Deposits | \$ 300 | \$ 336 | \$ 300 | \$ 355 | \$ 355 | \$ 389 | \$ 300 | | | | | | | | | | |
| 52 | subtotal | \$ 22,934 | \$ 25,693 | \$ 24,862 | \$ 25,051 | \$ 20,855 | \$ 22,166 | \$ 17,645 | | | | | | | | | | -15.4% |
| 53 | | | | | | | | | | | | | | | | | | |
| 54 | 20-7-55 Purchased Power Costs | | | | | | | | | | | | | | | | | |
| 55 | 20-7-55-50.00 Power Purchased | \$ 1,527,809 | \$ 1,235,830 | \$ 1,467,327 | \$ 1,186,531 | \$ 1,539,995 | \$ 1,220,580 | \$ 1,404,119 | | | | | | | | | | |
| 56 | 20-7-55-50-01 Project 10 Charges | | \$ 282,208 | | \$ 294,586 | | \$ 279,713 | | | | | | | | | | | |

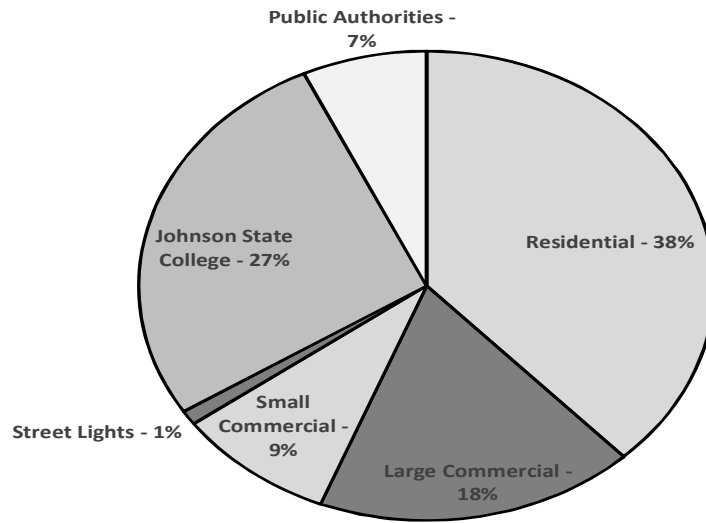
| A | | B | | C | | D | | E | | F | | G | | H | | I | |
|--|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|-----------------------|
| Village of Johnson 2017 Electric Department Budget | | | | | | | | | | | | | | | | | |
| 1 | Account | 2014 Budget | 2014 Actuals | 2015 Budget | 2015 Actuals | 2016 Budget | 2016 Actuals | 2017 Budget | 2017 Actuals | 2016 Budget | 2016 Actuals | 2017 Budget | 2017 Actuals | 2016 Budget | 2017 Actuals | 2017 Budget | % Change 2016 to 2017 |
| 2 | 20-7-55-70.00 Other Expenses | \$ | - | \$ | - | \$ | 24 | | | | | | | | | | |
| 57 | subtotal | \$ 1,527,809 | \$ 1,518,037 | \$ 1,467,327 | \$ 1,481,141 | \$ 1,539,995 | \$ 1,500,294 | \$ 1,404,119 | | | | | | | | | -8.8% |
| 58 | | | | | | | | | | | | | | | | | |
| 59 | | | | | | | | | | | | | | | | | |
| 60 | 20-7-56 Transmission System Maintenance | | | | | | | | | | | | | | | | |
| 63 | 20-7-56-30.00 Overhead Lines Exp Labor | | | | | | | | | | | | | | | | |
| 64 | 20-7-56-30.01 Overhead Lines Expense | \$ 2,250 | \$ 3,432 | \$ 2,250 | \$ - | \$ 2,250 | \$ 908.04 | \$ 250 | | | | | | | | | |
| 65 | 20-7-57-00.00 Station Equipment Maint. Labor | | | | | | | | | | | | | | | | |
| 66 | 20-7-57-00.01 Station Equipment Maintenance | | | | | | | | | | | | | | | | |
| 67 | 20-7-57-10.00 Overhead Lines Maint. Labor | \$ 1,738 | \$ 19 | \$ - | \$ - | \$ 750 | \$ 52 | \$ 75 | | | | | | | | | |
| 68 | 20-7-57-10.01 Overhead Lines Maintenance | \$ 6,000 | \$ | \$ 2,000 | \$ | \$ 2,000 | \$ 176 | \$ 176 | | | | | | | | | |
| 69 | 20-7-57-11.00 Trans ROW Trimming Labor | \$ | \$ 5,522 | \$ 2,000 | \$ 2,991 | \$ 2,000 | \$ | \$ 200 | | | | | | | | | |
| 70 | 20-7-57-11.01 Trans ROW Trimming | \$ | \$ | \$ 4,000 | \$ 3,202 | \$ 4,000 | \$ 1,485 | \$ 1,500 | | | | | | | | | |
| 71 | 20-7-57-30.99 Trans Maint. Misc | \$ | \$ | | \$ 468 | | \$ | \$ 1,721 | | | | | | | | | |
| 72 | subtotal | \$ 9,988 | \$ 8,973 | \$ 11,000 | \$ 6,661 | \$ 10,250 | \$ 3,609 | \$ 5,322 | | | | | | | | | -48.1% |
| 73 | | | | | | | | | | | | | | | | | |
| 74 | 20-7-58 Operations Engineering & Supervision | | | | | | | | | | | | | | | | |
| 75 | 20-7-58-00.00 Lab. Ops/Supervision/Eng | \$ 55,000 | \$ 61,127 | \$ 30,000 | \$ 33,462 | \$ 37,000 | \$ 45,579 | \$ 49,230 | | | | | | | | | |
| 76 | 20-7-58-11.16 Safety & Operating Supplies | \$ 3,000 | \$ 6,038 | \$ 3,000 | \$ 6,702 | \$ 6,000 | \$ 5,506 | \$ 8,000 | | | | | | | | | |
| 77 | 20-7-58-60.00 Labor Meter Expense | \$ 1,000 | \$ 84 | \$ 1,200 | \$ 413 | \$ 1,500 | \$ 468 | \$ 1,000 | | | | | | | | | |
| 78 | 20-7-58-60.01 Meter Expense Supplies/Materials | \$ 1,000 | \$ 472 | \$ 1,000 | \$ 954 | \$ 1,000 | \$ 868 | \$ 3,500 | | | | | | | | | |
| 79 | 20-7-58-70.00 Labor Customer Installation | \$ 6,000 | \$ 6,113 | \$ 5,000 | \$ 2,067 | \$ 5,500 | \$ 2,364 | \$ 4,000 | | | | | | | | | |
| 80 | 20-7-58-70.01 Customer Installations Expense | \$ 8,000 | \$ 5,816 | \$ 8,000 | \$ 3,706 | \$ 6,000 | \$ - | \$ 4,000 | | | | | | | | | |
| 81 | 20-7-58-70.02 Customer Install Contracted | \$ 3,000 | \$ 4,168 | \$ 5,000 | \$ - | \$ 3,000 | \$ - | \$ - | | | | | | | | | |
| 82 | 20-7-58-70.10 Mutual aid - Other Utilities | \$ 10,000 | \$ 9,577 | \$ - | \$ 135 | \$ 500 | \$ - | \$ 1,000 | | | | | | | | | |
| 83 | 20-7-58-80.00 Lab Misc. Distribution, Safety & Training | \$ 14,000 | \$ 11,081 | \$ 10,000 | \$ 8,132 | \$ 12,000 | \$ 10,945 | \$ 11,000 | | | | | | | | | |
| 84 | subtotal | \$ 101,000 | \$ 104,478 | \$ 63,200 | \$ 55,572 | \$ 72,500 | \$ 65,729 | \$ 81,730 | | | | | | | | | 12.7% |
| 85 | | | | | | | | | | | | | | | | | |
| 86 | 20-7-59 Distribution System Maintenance | | | | | | | | | | | | | | | | |
| 87 | 20-7-59-21.00 Lab. Structures, Equip, Substation | \$ 8,000 | \$ 8,340 | \$ 4,000 | \$ 2,552 | \$ 5,275 | \$ 6,234 | \$ 10,000 | | | | | | | | | |
| 88 | 20-7-59-21.01 Structures, Equip, Substation | \$ 20,000 | \$ 9,617 | \$ 10,000 | \$ 888 | \$ 10,000 | \$ 2,199 | \$ 55,000 | | | | | | | | | |
| 89 | 20-7-59-21.03 Labor Capital Project Sub. | \$ 10,000 | \$ - | \$ - | \$ - | \$ 90,000 | \$ - | \$ 101,325 | | | | | | | | | |
| 90 | 20-7-59-21.04 Substation Maint Contracted | \$ 5,000 | \$ 400 | \$ 5,000 | \$ 168 | \$ 5,000 | \$ - | \$ 7,900 | | | | | | | | | |
| 91 | 20-7-59-41.00 Labor Maintenance of Line | \$ 30,000 | \$ 30,160 | \$ 30,000 | \$ 34,181 | \$ 39,500 | \$ 45,287 | \$ 48,000 | | | | | | | | | |
| 92 | 20-7-59-41.01 Maintenance of Lines Supplies | \$ 30,000 | \$ 32,901 | \$ 30,000 | \$ 9,970 | \$ 25,000 | \$ 16,481 | \$ 34,371 | | | | | | | | | |
| 93 | 20-7-59-41.02 Tree Trimming Labor | \$ 20,000 | \$ 7,363 | \$ 8,000 | \$ 9,749 | \$ 22,000 | \$ 16,546 | \$ 23,000 | | | | | | | | | |
| 94 | 20-7-59-41.03 Tree trimming Contracted | \$ 20,000 | \$ 35,441 | \$ 35,000 | \$ 7,953 | \$ 20,000 | \$ 19,216 | \$ 20,000 | | | | | | | | | |
| 95 | 20-7-59-50.00 Labor Maint. of Line Transformers | \$ 2,500 | \$ 395 | \$ - | \$ 1,296 | \$ 2,500 | \$ 1,432 | \$ 2,500 | | | | | | | | | |
| 96 | 20-7-59-50.01 Maint. Line Transformers | \$ 15,000 | \$ 16,734 | \$ 15,000 | \$ - | \$ 15,000 | \$ 6,839 | \$ 12,000 | | | | | | | | | |
| 97 | 20-7-59-60.00 Labor Maint. of St. Light | \$ 4,000 | \$ 481 | \$ 4,000 | \$ 1,307 | \$ 4,750 | \$ 1,139 | \$ 4,000 | | | | | | | | | |
| 98 | 20-7-59-60.01 Maint. of St. Lighting/Signals | \$ 5,000 | \$ 1,372 | \$ 5,000 | \$ 866 | \$ 5,000 | \$ 2,488 | \$ 5,000 | | | | | | | | | |
| 99 | 20-7-59-80.00 Misc. Maintenance of Distribution | \$ 5,000 | \$ 3,056 | \$ 5,000 | \$ 812 | \$ 5,000 | \$ 5,172 | \$ 5,000 | | | | | | | | | |
| 100 | 20-7-59-80.00 Labor Snow Removal | \$ 4,000 | \$ 3,143 | \$ 4,500 | \$ 763 | \$ 5,250 | \$ 694 | \$ 3,000 | | | | | | | | | |
| 101 | subtotal | \$ 178,500 | \$ 149,402 | \$ 155,500 | \$ 70,504 | \$ 254,275 | \$ 123,727 | \$ 331,096 | | | | | | | | | 30.2% |

| A | | B | | C | | D | | E | | F | | G | | H | | I | | |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Village of Johnson 2017 Electric Department Budget | | | | | | | | | | | | | | | | | | |
| 1 | Account | 2014 Budget | 2014 Actuals | 2015 Budget | 2015 Actuals | 2016 Budget | 2016 Actuals | 2016 Budget | 2016 Actuals | 2017 Budget | 2017 Actuals | 2017 Budget | 2017 Actuals | 2017 Budget | 2017 Actuals | 2017 Budget | 2017 Actuals | % Change 2016 to 2017 |
| 102 | | | | | | | | | | | | | | | | | | |
| 103 | 20-7-90 Customer Accounts Operations | | | | | | | | | | | | | | | | | |
| 104 | 20-7-90-20.00 Labor Meter Reading | \$ 6,700 | \$ 8,486 | \$ 8,500 | \$ 10,818 | \$ 11,750 | \$ 11,454 | \$ 11,750 | \$ 11,454 | \$ 12,000 | \$ 11,454 | \$ 12,000 | \$ 11,454 | \$ 12,000 | \$ 11,454 | \$ 12,000 | \$ 11,454 | 12,000 |
| 105 | 20-7-90-30.00 Lab. Customer Records/Collections | \$ 9,000 | \$ 11,022 | \$ 11,000 | \$ 8,999 | \$ 13,500 | \$ 9,112 | \$ 13,500 | \$ 9,112 | \$ 11,000 | \$ 9,112 | \$ 11,000 | \$ 9,112 | \$ 11,000 | \$ 9,112 | \$ 11,000 | \$ 9,112 | \$ 11,000 |
| 106 | 20-7-90-40.00 Uncollectible Accounts | \$ 7,500 | \$ 8,864 | \$ 7,500 | \$ 4,022 | \$ 7,500 | \$ 3,310 | \$ 7,500 | \$ 3,310 | \$ 7,500 | \$ 3,310 | \$ 7,500 | \$ 3,310 | \$ 7,500 | \$ 3,310 | \$ 7,500 | \$ 3,310 | \$ 7,500 |
| 107 | 20-7-90-50.00 Misc. Customer Accts Expense | \$ 150 | \$ 158 | \$ 150 | \$ - | \$ 150 | \$ - | \$ 150 | \$ - | \$ 150 | \$ - | \$ 150 | \$ - | \$ 150 | \$ - | \$ 150 | \$ - | \$ 150 |
| 108 | subtotal | \$ 23,350 | \$ 28,530 | \$ 27,150 | \$ 23,840 | \$ 32,900 | \$ 23,876 | \$ 32,900 | \$ 23,876 | \$ 30,650 | \$ 23,876 | \$ 30,650 | \$ 23,876 | \$ 30,650 | \$ 23,876 | \$ 30,650 | \$ 23,876 | -6.8% |
| 109 | | | | | | | | | | | | | | | | | | |
| 110 | 20-7-92 Administrative and General | | | | | | | | | | | | | | | | | |
| 111 | 20-7-92-00.00 Trustees' Salaries | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ 2,600 |
| 112 | 20-7-92-00.02 Auditors Salaries | \$ 225 | \$ - | \$ 2,250 | \$ 95 | \$ 2,250 | \$ 95 | \$ 2,250 | \$ 95 | \$ 95 | \$ 95 | \$ 95 | \$ 95 | \$ 95 | \$ 95 | \$ 95 | \$ 95 | \$ 95 |
| 113 | 20-7-92-00.03 Administrative Salaries | \$ 78,443 | \$ 85,579 | \$ 80,014 | \$ 72,198 | \$ 70,638 | \$ 74,915 | \$ 70,638 | \$ 74,915 | \$ 97,365 | \$ 74,915 | \$ 97,365 | \$ 74,915 | \$ 97,365 | \$ 74,915 | \$ 97,365 | \$ 74,915 | \$ 97,365 |
| 114 | 20-7-92-00.04 Stores Expense Labor | \$ 10,000 | \$ 21,090 | \$ 10,000 | \$ 11,098 | \$ 12,750 | \$ 4,410 | \$ 12,750 | \$ 4,410 | \$ 8,250 | \$ 4,410 | \$ 8,250 | \$ 4,410 | \$ 8,250 | \$ 4,410 | \$ 8,250 | \$ 4,410 | \$ 8,250 |
| 115 | 20-6-41-50.02 Vehicle and equipment maintenance Labor | | | | | | | | | | | | | | | | | |
| 116 | 20-7-92-10.00 Office Expense | \$ 30,000 | \$ 28,797 | \$ 30,000 | \$ 40,605 | \$ 40,000 | \$ 32,653 | \$ 40,000 | \$ 32,653 | \$ 48,833 | \$ 32,653 | \$ 48,833 | \$ 32,653 | \$ 48,833 | \$ 32,653 | \$ 48,833 | \$ 32,653 | \$ 48,833 |
| 117 | 20-7-92-30.00 Outside Services | \$ 20,000 | \$ 13,687 | \$ 86,353 | \$ 52,635 | \$ 60,000 | \$ 10,975 | \$ 60,000 | \$ 10,975 | \$ 40,000 | \$ 10,975 | \$ 40,000 | \$ 10,975 | \$ 40,000 | \$ 10,975 | \$ 40,000 | \$ 10,975 | \$ 40,000 |
| 118 | 20-7-92-30.01 Safety Training & Education | \$ 12,000 | \$ 3,159 | \$ 3,500 | \$ 3,869 | \$ 5,000 | \$ 4,269 | \$ 5,000 | \$ 4,269 | \$ 11,200 | \$ 4,269 | \$ 11,200 | \$ 4,269 | \$ 11,200 | \$ 4,269 | \$ 11,200 | \$ 4,269 | \$ 11,200 |
| 119 | 20-7-92-30.02 Legislative Representation | \$ 1,500 | \$ 2,005 | \$ 1,800 | \$ 378 | \$ 1,500 | \$ 15 | \$ 1,500 | \$ 15 | \$ 750 | \$ 15 | \$ 750 | \$ 15 | \$ 750 | \$ 15 | \$ 750 | \$ 15 | \$ 750 |
| 120 | 20-7-92-30.03 Lobbying | \$ 350 | \$ 161 | \$ 350 | \$ 816 | \$ 350 | \$ 1,215 | \$ 350 | \$ 1,215 | \$ 1,257 | \$ 1,215 | \$ 1,257 | \$ 1,215 | \$ 1,257 | \$ 1,215 | \$ 1,257 | \$ 1,215 | \$ 1,257 |
| 121 | 20-7-92-30.04 Village Manager Advertisement | \$ - | \$ - | \$ - | \$ 4,763 | \$ 2,500 | \$ 1,218 | \$ 2,500 | \$ 1,218 | \$ - | \$ 1,218 | \$ - | \$ 1,218 | \$ - | \$ 1,218 | \$ - | \$ 1,218 | \$ - |
| 122 | 20-7-92-30.05 VPPSA Fees | \$ 36,998 | \$ 31,105 | \$ 39,460 | \$ 33,662 | \$ 41,776 | \$ 40,995 | \$ 41,776 | \$ 40,995 | \$ 44,652 | \$ 40,995 | \$ 44,652 | \$ 40,995 | \$ 44,652 | \$ 40,995 | \$ 44,652 | \$ 40,995 | \$ 44,652 |
| 123 | 20-7-92-30.06 Village Manager Labor | | | | | | | | | | | | | | | | | |
| 124 | 20-7-92-40.00 Insurance | \$ 27,534 | \$ 28,985 | \$ 25,008 | \$ 26,522 | \$ 29,994 | \$ 31,584 | \$ 29,994 | \$ 31,584 | \$ 31,443 | \$ 31,584 | \$ 31,443 | \$ 31,584 | \$ 31,443 | \$ 31,584 | \$ 31,443 | \$ 31,584 | \$ 31,443 |
| 125 | 20-7-92-60.00 Employee Benefits | \$ 1,000 | \$ 1,167 | \$ 1,000 | \$ 869 | \$ 1,000 | \$ 1,586 | \$ 1,000 | \$ 1,586 | \$ 1,500 | \$ 1,586 | \$ 1,500 | \$ 1,586 | \$ 1,500 | \$ 1,586 | \$ 1,500 | \$ 1,586 | \$ 1,500 |
| 126 | 20-7-92-60.01 Health Insurance | \$ 35,784 | \$ 47,106 | \$ 44,614 | \$ 45,717 | \$ 58,588 | \$ 54,030 | \$ 58,588 | \$ 54,030 | \$ 57,643 | \$ 54,030 | \$ 57,643 | \$ 54,030 | \$ 57,643 | \$ 54,030 | \$ 57,643 | \$ 54,030 | \$ 57,643 |
| 127 | 20-7-92-60.02 Sick, Vacation, Holiday | \$ 45,950 | \$ 51,725 | \$ 36,729 | \$ 48,164 | \$ 43,396 | \$ 39,610 | \$ 43,396 | \$ 39,610 | \$ 49,999 | \$ 39,610 | \$ 49,999 | \$ 39,610 | \$ 49,999 | \$ 39,610 | \$ 49,999 | \$ 39,610 | \$ 49,999 |
| 128 | 20-7-92-60.03 Unemployment | \$ 1,723 | \$ 1,723 | \$ 1,661 | \$ 1,661 | \$ 1,661 | \$ 687 | \$ 1,661 | \$ 687 | \$ 616 | \$ 687 | \$ 616 | \$ 687 | \$ 616 | \$ 687 | \$ 616 | \$ 687 | \$ 616 |
| 129 | 20-7-92-60.04 Retirement | \$ 14,451 | \$ 17,311 | \$ 13,462 | \$ 14,356 | \$ 15,873 | \$ 15,471 | \$ 15,873 | \$ 15,471 | \$ 18,069 | \$ 15,471 | \$ 18,069 | \$ 15,471 | \$ 18,069 | \$ 15,471 | \$ 18,069 | \$ 15,471 | \$ 18,069 |
| 130 | 20-7-92-60.05 Social Security Match | \$ 22,669 | \$ 26,347 | \$ 18,235 | \$ 20,488 | \$ 21,884 | \$ 22,567 | \$ 21,884 | \$ 22,567 | \$ 25,499 | \$ 22,567 | \$ 25,499 | \$ 22,567 | \$ 25,499 | \$ 22,567 | \$ 25,499 | \$ 22,567 | \$ 25,499 |
| 131 | 20-7-92-60.06 Uniforms | \$ 10,000 | \$ 11,093 | \$ 8,650 | \$ 8,333 | \$ 8,840 | \$ 10,555 | \$ 8,840 | \$ 10,555 | \$ 12,000 | \$ 10,555 | \$ 12,000 | \$ 10,555 | \$ 12,000 | \$ 10,555 | \$ 12,000 | \$ 10,555 | \$ 12,000 |
| 132 | 20-7-92-90.00 Duplicate Charges/Credits | | | | | | | | | | | | | | | | | |
| 133 | subtotal | \$ 351,226 | \$ 373,642 | \$ 405,685 | \$ 388,630 | \$ 420,600 | \$ 398,130 | \$ 420,600 | \$ 398,130 | \$ 456,271 | \$ 398,130 | \$ 456,271 | \$ 398,130 | \$ 456,271 | \$ 398,130 | \$ 456,271 | \$ 398,130 | 8.5% |
| 134 | | | | | | | | | | | | | | | | | | |
| 135 | 20-7-93 Misc. Expense | | | | | | | | | | | | | | | | | |
| 136 | 20-7-93-02.00 Misc. Administrative Exp | \$ 3,500 | \$ 3,133 | \$ 3,500 | \$ 3,665 | \$ 3,750 | \$ 3,147 | \$ 3,750 | \$ 3,147 | \$ 3,500 | \$ 3,147 | \$ 3,500 | \$ 3,147 | \$ 3,500 | \$ 3,147 | \$ 3,500 | \$ 3,147 | \$ 3,500 |
| 138 | 20-7-93-10.00 Rents | \$ 53,000 | \$ 52,476 | \$ 53,000 | \$ 52,436 | \$ 53,000 | \$ 53,373 | \$ 53,000 | \$ 53,373 | \$ 53,000 | \$ 53,373 | \$ 53,000 | \$ 53,373 | \$ 53,000 | \$ 53,373 | \$ 53,000 | \$ 53,373 | \$ 53,000 |
| 139 | 20-7-93-30.00 Transportation/Fuels & Oil | \$ 29,000 | \$ 20,377 | \$ 24,000 | \$ 10,799 | \$ 24,000 | \$ 15,221 | \$ 24,000 | \$ 15,221 | \$ 20,000 | \$ 15,221 | \$ 20,000 | \$ 15,221 | \$ 20,000 | \$ 15,221 | \$ 20,000 | \$ 15,221 | \$ 20,000 |
| 140 | 20-7-93-30.01 Capital Account Current Year | | | \$ 64,800 | \$ 75,524 | \$ 75,524 | \$ 70,300 | \$ 64,800 | \$ 75,524 | \$ 70,300 | \$ 64,800 | \$ 70,300 | \$ 64,800 | \$ 70,300 | \$ 64,800 | \$ 70,300 | \$ 64,800 | \$ 70,300 |
| 141 | subtotal | \$ 85,500 | \$ 75,986 | \$ 80,500 | \$ 66,900 | \$ 145,550 | \$ 147,264 | \$ 145,550 | \$ 147,264 | \$ 148,800 | \$ 147,264 | \$ 148,800 | \$ 147,264 | \$ 148,800 | \$ 147,264 | \$ 148,800 | \$ 147,264 | 2.2% |
| 142 | Total Expenses | \$ 2,403,979 | \$ 2,399,713 | \$ 2,344,746 | \$ 2,233,750 | \$ 2,611,112 | \$ 2,398,627 | \$ 2,611,112 | \$ 2,398,627 | \$ 2,587,134 | \$ 2,398,627 | \$ 2,587,134 | \$ 2,398,627 | \$ 2,587,134 | \$ 2,398,627 | \$ 2,587,134 | \$ 2,398,627 | -0.9% |
| 143 | Revenues minus Expense | \$ 161,524 | \$ 185,495 | \$ 176,346 | \$ 305,706 | \$ (8,890) | \$ 85,941 | \$ (8,890) | \$ 85,941 | \$ (94,638) | \$ 85,941 | \$ (94,638) | \$ 85,941 | \$ (94,638) | \$ 85,941 | \$ (94,638) | \$ 85,941 | (94,638) |
| 144 | | | | | | | | | | | | | | | | | | |

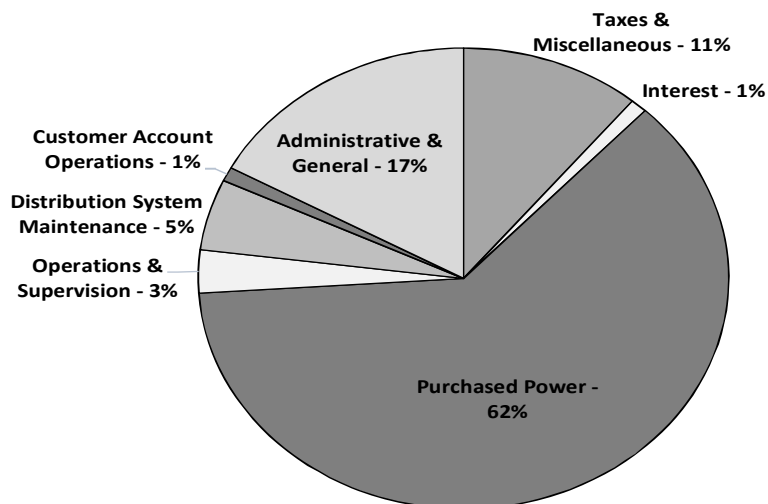
2016 Electric Department Revenue



2016 Sales to Customers by Rate Class



2016 Electric Department Expenses



ELECTRIC DEPARTMENT

TREASURER'S REPORT

Balance on Hand, January 1, 2016

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

784,001.37

Receipts:

| | |
|---------------------------------|-----------------|
| Energy Sales & Sales Tax | 2,425,220.49 |
| Meter Deposit | 20,682.06 |
| Interest Earned | 2,861.38 |
| Merchandise Sales | 2,076.11 |
| Dividend Income | 44,520.11 |
| LCSF Settlement | 55,031.28 |
| Line Extension Application Fees | 1,020.00 |
| Vt Energy Efficiency Utility | 208.93 |
| Insurance Reimbursement | 613.50 |
| Sale of Pickup | 300.00 |
| Miscellaneous Income | 10.00 |
| Pole Attachment Income | 1,309.50 |
| Insurance Claims | 2,292.54 |
| PACIF Grant | 964.50 |
| Green Lantern - Solar Project | 47,319.34 |
| Tree Removal | 900.00 |
| Time Warner - Shares Sold | 419.99 |
| Fairpoint | <u>7,124.12</u> |

2,612,873.85

Total Available

3,396,875.22

Expenditures:

Capital Accounts:

| | | |
|---------------|------------------------------------|------------|
| 20-1-00-16.00 | Prepaid Expenses | 26,809.46 |
| 20-1-00-36.40 | Poles and Fixtures | 249.00 |
| 20-1-00-36.50 | Overhead Conductors & Dev. | 1,027.17 |
| 20-1-00-36.70 | Underground Conductors & Devices | 66.00 |
| 20-1-00-36.81 | Line Transformers | 9,685.00 |
| 20-1-00-39.20 | Transportation Equipment | 75,523.53 |
| 20-1-00-39.80 | Miscellaneous Equipment | 2,162.00 |
| 20-2-00-23.21 | Accounts Payable Trade | 20,250.26 |
| 20-2-00-23.22 | Accounts Payable Energy | 130,241.55 |
| 20-2-00-23.50 | Meter Deposits | 5,539.26 |
| 20-2-00-23.60 | Account Payable Gross Receipts Tax | 11,625.92 |
| 20-2-00-23.61 | Account Payable Sales Tax | 27,615.16 |
| 20-2-00-23.62 | Account Payable EEU | 144,941.82 |
| 20-2-00-24.20 | Vt Bond Bank | 30,000.00 |

| | | |
|---------------|-------------------------|------------------|
| 20-2-00-24.30 | Union Bank - Truck Note | 16,038.43 |
| 20-2-00-24.40 | Community National Bank | <u>53,671.09</u> |

555,445.65

Operating Accounts:

| | | |
|---------------|---------------------------------------|--------------|
| 20-7-40-80.01 | Other Taxes | 20,305.02 |
| 20-7-40-80.03 | Fuel Gross Receipts Tax | 8,627.33 |
| 20-7-43-10.00 | Interest | 21,777.56 |
| 20-7-55-50.00 | Power Purchased | 1,091,595.46 |
| 20-7-55-50.01 | Project 10 - Power Purchased | 279,713.18 |
| 50-7-57-30.99 | Transmission Maint. Misc, | 214.12 |
| 20-7-58-00.00 | Operation Supervision Labor | 45,578.50 |
| 20-7-58-11.16 | Safety/Operating Supplies | 5,029.03 |
| 20-7-58-60.00 | Meter Expense Labor | 467.95 |
| 20-7-58-60.01 | Meter Expense - Materials | 867.61 |
| 20-7-58-70.00 | Customer Installation - Labor | 2,363.67 |
| 20-7-58-80.00 | Distribution - Labor - training | 10,945.35 |
| 20-7-59-21.00 | Structures, Equipment Labor | 6,233.66 |
| 20-7-59-21.01 | Structures, Equipment Materials | 298.92 |
| 20-7-59-41.00 | Maintenance of Lines Labor | 45,287.26 |
| 20-7-59-41.01 | Maintenance of Lines Materials | 12,982.85 |
| 20-7-59-41.02 | Tree Trimming Labor | 16,546.40 |
| 20-7-59-41.03 | Tree Trimming - Contracted | 19,216.25 |
| 20-7-59-50.00 | Maint. of Line Transformers Labor | 1,431.99 |
| 20-7-69-50.01 | Maint. Of Line Transformers | 6,839.00 |
| 20-7-59-60.00 | Maintenance of St. Lights Labor | 1,138.63 |
| 20-7-59-60.01 | Maintenance of St. Lights Materials | 2,487.63 |
| 20-7-59-80.00 | Misc. Maintenance of Distribution | 5,171.72 |
| 20-7-59-80.00 | Snow Removal | 693.72 |
| 20-7-90-20.00 | Meter Reading | 11,454.32 |
| 20-7-90-30.00 | Customer Records & Collections | 9,111.90 |
| 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 | 74,915.00 |
| 20-7-92-00.04 | Stores Expense | 4,410.04 |
| 20-7-92-10.00 | Office Expense | 32,263.19 |
| 20-7-92-30.00 | Outside Services | 10,490.11 |
| 20-7-92-30.01 | Safety Training & Education | 4,127.49 |
| 20-7-92-30.02 | Legislative Representation | 14.92 |
| 20-7-92-30.03 | Lobbying | 1,215.00 |
| 20-7-92-30.04 | Manager - Advertising | 1,217.88 |
| 20-7-92-30.05 | VPPSA Fees | 38,425.44 |
| 20-7-92-30.06 | Contracted Services - Interim Manager | 48,430.47 |
| 20-7-92-40.00 | Insurance Expense | 31,584.00 |
| 20-7-92-60.00 | Employee Benefits | 1,585.87 |
| 20-7-92-60.01 | Health Insurance | 54,029.75 |
| 20-7-92-60.02 | Sick Vacation Holiday | 39,610.17 |
| 20-7-92-60.03 | Unemployment | 687.00 |
| 20-7-92-60.04 | Retirement | 15,470.65 |

| | | | |
|-----------------------------|------------------------------|-----------------------------|--------------|
| 20-7-92-60.05 | Social Security Match | 22,566.63 | |
| 20-7-92-60.06 | Uniforms | 10,555.23 | |
| 20-7-92-90.00 | Duplicate Charges/Credits | 250.00 | |
| 20-7-93-02.00 | Misc. Administrative Expense | 3,147.22 | |
| 20-7-93-10.00 | Rents | 53,372.60 | |
| 20-7-93-30.00 | Transportations Fuels & Oils | 14,749.03 | |
| | | <u> </u> | 2,092,191.72 |
| | Total Expenditures | | 2,647,637.37 |
| | Total Funds Available | 3,396,875.22 | |
| | Total Expenditures | <u>2,647,637.37</u> | |
| | Total on hand | 749,237.85 | |
| Balance on Hand 12-31-2016: | | | |
| | Union Bank Cash Account | 415,525.14 | |
| | Union Bank Money Market | 186,655.69 | |
| | TD Bank - CD | 146,526.23 | |
| | TD Bank - Money Market | <u>530.79</u> | |
| | Total on hand | 749,237.85 | |

Johnson Fire Department Report 2016

The Johnson Fire Department has completed another active year. Our call volume was at a three year low, being 107 alarms last year. However, we found that the total hours spent in service was not down equally, consistent with the trend of more complex situations, requiring a longer duration to mitigate.

We enjoyed the opportunity to train at the "Yellow House" during a two month period last summer. This building provided a wonderful opportunity to work on specific skills, such as search and rescue technics, firefighter self extrication, exterior ladder operations, and smoke environment training. We greatly thank the Johnson School Board for granting use of the property.

We experienced a couple of challenging fire events within the Village last summer. Both the Railroad Street apartment house fire, and the Main Street Church Studio had heavy fire load, with the potential for devastating outcomes. Part of the success in stopping these fires, are the improvements that have been made to the hydrant system throughout the Village. This improved condition allowed us to double up on attack resources, putting more equipment and water directly onto the fire in the early stages. Additionally, the strength of the Lamoille Fire Mutual Aid Association is instrumental in keeping the community safe, as our neighboring departments provide assistance whenever requested.

We purchased and put into service a new Thermal Imager. This was a planned replacement through the Small Tools Capital Plan. The total expense was slightly under the budgeted amount, and we were fortunate to be awarded a small safety grant which went toward the replacement project, offsetting some of its cost. The money saved will remain in the capital plan for future projects.

Our yearly budget planning has been completed. We've made some slight adjustments in the operations portion, and continue to maintain our goals with both of our capital plans. We continue to see increases to insurance, and we're planning a small increase to training expenses, as we're happy have growth in interest and participation. There were a few cuts to supply items and small reductions to heating oil and fuel. This results in an increase of 1.2% to the fire department budget overall, with the revenue being generated through a combination of our reimbursable calls and a 1.75% increase to contracted services. Again this year, under direction of the Board of Trustees, this results in a 0% increase to the village taxpayer.

We continue to benefit from the support of the Fire Department Auxiliary and thank them for their great service.

We deeply appreciate all the support and encouragement we've received from the community.

A summary of the Johnson Fire Department's responses to alarms last year is:

| | | | | | |
|-----------------|---|-------------------|----|---------------------|----|
| structure fires | 6 | wilderness rescue | 0 | carbon monoxide | 3 |
| chimney fires | 4 | medical assist | 7 | hazardous materials | 2 |
| wildland fires | 2 | automatic alarms | 35 | water rescue | 9 |
| vehicle fires | 1 | mutual aid | 4 | vehicle accidents | 22 |
| smoke condition | 3 | other | 9 | | |

Respectfully,
Arjay West, Fire Chief

Johnson Fire Department

Department Roster – 2017

Chief: Arjay West

Asst. Chief: Daryl West

2nd Asst. Chief: Peter Dodge

Captain: Craig Carpenter

Lieutenant: Stephen Droney

2nd Lieutenant: Gidget Dolan-Dodge

Honorary Chief: Gordon Smith

| | | | |
|---------------|------------------|------------------|----------------|
| Firefighters: | Gary Underwood | Dan Wescom | Troy Charette |
| | David Goddette | James Davis | Brian Boyden |
| | William Jennison | Michael Maxfield | Dylan Jennison |
| | Patrick Start | TJ Burns | Corey Davis |
| | Tim Sargent | Shawn Mansur | Mark Dunbar |
| | Kevin Maxfield | Andrew Davis | |

| | | | |
|-------------------|---------------|----------------|---------------|
| Jr. Firefighters: | Jaimie Boyden | Colby Jennison | Taylor Mansur |
|-------------------|---------------|----------------|---------------|

| | | | |
|--------------------|------------------|-------------------|-----------------|
| Auxiliary Members: | Nancy Goddette | Nikki Carpenter | Michelle Boyden |
| | Andrea Blaisdell | Veronica Charette | Sue Wescom |
| | Jessyca West | Helen Champion | Dedra Dolan |

2016 TAX ACCOUNT

GRAND LIST

Real Estate Grand List \$598,856.00

TAX ASSESSED

Real Estate (\$598856.00 x .1882) 112,704.80

TREASURER'S ACCOUNT

Tax Adjustment -347.04
Received on Property Taxes 100,912.32

Tax Collector 11,445.44

CHARGED TO COLLECTOR

Property Taxes 11,445.44
Penalty 915.64
Collectors Cost 318.00
12,679.08

Credit to Collector's Account 9,298.65
Penalty Adjustment 61.60
Cost Adjustment 0.00
Tax Abatement 485.07
9,845.32

Balance of 2016 Taxes on Collector's Books 2,833.76

2016 Delinquent Taxes 2,523.85
Penalty 201.91
Collectors Cost 108.00
2,833.76

VILLAGE OF JOHNSON DELINQUENT TAXES AS OF 12/31/16

| 2009 VILLAGE TAXES | PARCEL # | TAX | PENALTY | OTHER | TOTAL |
|-----------------------------------|-----------------|-------------------|-----------------|-----------------|-------------------|
| PIEZANO'S PIZZERIA | 900-440 | \$51.89 | \$4.15 | \$2.80 | \$58.84 |
| | | \$51.89 | \$4.15 | \$2.80 | \$58.84 |
| 2013 VILLAGE TAXES | PARCEL # | TAX | PENALTY | OTHER | TOTAL |
| 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 | PARCEL # | TAX | PENALTY | OTHER | TOTAL |
| JEWETT, DONNA & RICHARD | 520-010 | \$426.70 | \$34.14 | \$6.00 | \$466.84 * |
| WILCOX, MARK II | 615-051 | \$3.50 | \$0.28 | \$0.00 | \$3.78 |
| | | \$430.20 | \$34.42 | \$6.00 | \$470.62 |
| 2015 VILLAGE TAXES | PARCEL # | TAX | PENALTY | OTHER | TOTAL |
| JEWETT, DONNA & RICHARD | 520-010 | \$421.07 | \$33.69 | \$6.25 | \$461.01 * |
| WILCOX, MARK II | 615-051 | \$28.77 | \$2.30 | \$100.83 | \$131.90 |
| WOOD, EUGENE & KAREN | 134-055 | \$24.11 | \$1.93 | \$115.41 | \$141.45 |
| | | \$473.95 | \$37.92 | \$222.49 | \$734.36 |
| 2016 VILLAGE TAXES | PARCEL # | TAX | PENALTY | OTHER | TOTAL |
| BENOIT, DANIEL | 133-005 | \$35.57 | \$2.85 | \$6.00 | \$44.42 |
| BLACKRIDGE CONSTRUCTION | 520-055 | \$141.34 | \$11.31 | \$6.00 | \$158.65 |
| CHEVALIER, LORRAINE | 405-135 | \$328.41 | \$26.27 | \$6.00 | \$360.68 |
| CITIFINANCIAL SERVICING LLC | 600-104 | \$214.74 | \$17.18 | \$6.00 | \$237.92 |
| DINSMORE, SARAH B. & MICHAEL | 135-020 | \$77.73 | \$6.22 | \$6.00 | \$89.95 |
| FLOOD, CAROL ANN | 604-250 | \$17.13 | \$1.37 | \$6.00 | \$24.50 |
| FORD, MICHAEL R. & KELLY | 200-025 | \$10.50 | \$0.84 | \$0.00 | \$11.34 |
| GOSS, JEAN B. | 134-045 | \$61.92 | \$4.95 | \$6.00 | \$72.87 |
| GRACE, AFTON | 619-049 | \$44.98 | \$3.60 | \$6.00 | \$54.58 * |
| JEWETT, DONNA & RICHARD | 520-010 | \$407.64 | \$32.61 | \$6.00 | \$446.25 * |
| JONES, JESSICA | 134-010 | \$28.98 | \$2.32 | \$6.00 | \$37.30 |
| MALONE-RISING, DOROTHY | 600-164 | \$297.73 | \$23.82 | \$6.00 | \$327.55 |
| MERCHANT, GARY JR. & STACEY | 625-054 | \$140.77 | \$11.26 | \$6.00 | \$158.03 |
| MORITZ, DAWN | 615-067 | \$20.33 | \$1.63 | \$6.00 | \$27.96 |
| WESCOM, DANIEL & MARY | 134-020 | \$89.02 | \$7.12 | \$6.00 | \$102.14 * |
| WESCOM, WAYNE ET AL | 600-206 | \$162.90 | \$0.00 | \$13.03 | \$175.93 * |
| WILCOX, LORI & MARK | 615-047 | \$30.68 | \$2.45 | \$6.00 | \$39.13 |
| WILCOX, MARK II | 615-051 | \$27.85 | \$2.23 | \$6.00 | \$36.08 |
| WILLIAMS, JERRY T. | 504-020 | \$362.29 | \$28.98 | \$6.00 | \$397.27 * |
| WOOD, EUGENE & KAREN | 134-055 | \$23.34 | \$1.87 | \$6.00 | \$31.21 |
| | | \$2,523.85 | \$188.88 | \$121.03 | \$2,833.76 |
| TOTAL ALL DELINQUENT TAXES | | \$3,866.57 | \$296.31 | \$358.52 | \$4,521.40 |

* Denotes parcels paid by 2/28/2017

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

Please Bring this Report to the Village Meeting

APRIL 4, 2017

JOHNSON MUNICIPAL OFFICE BUILDING