

ANNUAL REPORT

OF THE VILLAGE OFFICERS



VILLAGE OF JOHNSON, VERMONT
FOR THE YEAR ENDING
DECEMBER 31, 2019

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Dedication

This year's annual report is dedicated to Jan Perkins, a valued long-time Johnson employee who retired at the end of 2019. Anyone who has frequented the Johnson Municipal Building over the past 31 years has had the pleasure of interacting with Jan. She served as office staff for 12 years and as Assistant Clerk/Treasurer for last 19 years.

Jan's extensive experience with Johnson's municipal activities made her an incredible source of helpful information, ranging from the history of various properties, where to find data, and how to research important questions. Her enthusiasm for organizing group celebrations such as holiday parties, birthday celebrations, baby showers, and retirement gatherings lifted the spirits of all Johnson employees. We will greatly miss chatting and laughing with her over coffee while working through the daily challenges that arise in municipal government.

We wish Jan the best in her much-deserved retirement and hope she is able to enjoy free time and relaxation with her friends and family!

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, 2019.

Respectfully Submitted

JO-ANN BENFORD
KIM MARBLE
BOBBIE MOULTON

JOHNSON VILLAGE OFFICERS 2019

President:

Eric Osgood Term Expires April 2020

Clerk:

Rosemary Audibert Term Expires April 2020

Treasurer:

Rosemary Audibert Term Expires April 2020

Trustees:

Gordon Smith Two Years Term Expires April 2020

Phillip Wilson One Year Term Expires April 2020

Robert Sweetser Three Years Term Expires April 2021

Scott Meyer Two Years Term Expires April 2021

Brian Raulnaltis Three Years Term Expires April 2022

Auditors:

Kim Marble Term Expires April 2020

Bobbie Moulton Term Expires April 2021

JoAnn Benford Term Expires April 2022

Tax Collector:

Rosemary Audibert Term Expires April 2020

APPOINTMENTS

Water & Light Commissioner:

Meredith Birkett Term Expires April 2020

Assistant Clerk & Treasurer:

Jan Perkins (retired) Term Expires April 2020

Susan Tinker (appointed) Term Expires April 2020

Emergency Services:

Fire and Police Tel. 911

Ambulance 635-8900

Trustee's Meetings - Municipal Office Building 6:00 p.m. on the first Monday of every month. Meetings are open to the public

Village Clerk's Office Hours - Monday through Friday 7:30 am to 4:00 p.m.

VILLAGE EMPLOYEES

Troy Dolan	Foreman
Nathaniel Brigham	Head Lineworker
Paul Stankiewicz	Lineworker
Jeffrey Parsons	Apprentice Lineworker
Chandler Bullard	Apprentice Lineworker
Office Staff:	
Rosemary Audibert	Clerk & Treasurer
Jan Perkins (Retired)	Assistant Clerk & Treasurer
Susan Tinker (Appointed)	Assistant Clerk & Treasurer Accounts Receivable Clerk
Anne Mullings	Administrative Ass't to the Clerk
Meredith Birkett	Village Manager

Warning
Village of Johnson Annual Election

The inhabitants of Johnson Village Corporation who are legal voters in the Village are hereby warned to meet at the Johnson Municipal Building in said Village on Tuesday, June 2, 2020, to vote the following articles by Australian ballot. The polls shall be open from 9:00 AM to 7:00 PM.

A pre-vote informational meeting about the Annual Election will occur on May 26, 2020 at 6:00 PM via Zoom/Phone-in. <https://zoom.us/> and Joining Meeting ID: 344 652 2544 or (646) 558-8656

Article 1: To elect Village Officers

- President for a term of 1 year
- Village Clerk for a term of 1 year
- Trustee for a term of 3 years
- Trustee for a term of 2 years
- Treasurer for a term of 1 year
- Collector of Taxes for a term of 1 year
- Auditor for a term of 3 years

Article 2: Will the Village vote to adopt the Annual Report of the Auditors for the year ending December 31, 2019?

Article 3: Will the Village authorize its Trustees to appoint a Water & Light Commissioner for a term of one year?

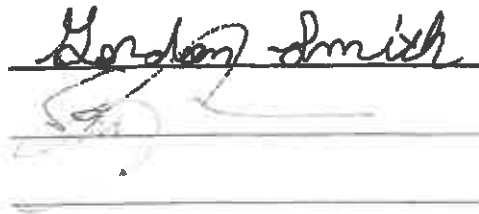

Article 4: Will the Village authorize its Trustees to set the rates of compensation for Village officers and employees?

Article 5: Will the Village vote a budget to meet the expenses and liabilities of the Village in the amount of \$545,746, of which an estimated \$111,889 is to be raised by taxes?

Article 6: Will the Village vote to approve, pursuant to 30 V.S.A. § 248(c)(1), the reconstruction, ownership, and operation of 1.5 miles of 34.5 kV line from the area of the Cady's Falls tap to the Morrisville substation #3 in the Town of Morrisstown, as addressed by the Vermont Public Utility Commission in Case No. 19-4464-PET?

A summary of the cost of the project to the Village is available at the Johnson Municipal Building and may be inspected during normal business hours or provided electronically.

Approved by the Village Trustees on May 1, 2020



Johnson, Vermont Village Clerk's Office May 2 at 11:45 AM received the foregoing warning and the same was duly recorded.

Attest:


Village Clerk

NOTICE TO VOTERS BEFORE ELECTION DAY

CHECKLIST POSTED:

By Sunday June 3, 2020 (or 30 days before your village meeting). The Village Clerk must post the checklist. Make sure your name is on it. If your name is not on it, you must complete an application to the checklist. (Available online at <http://www.sec.state.vt.us>, click on Elections or from your town clerk.)

REGISTER TO VOTE:

Vermont allows for same day voter registration.

EARLY OR ABSENTEE BALLOTS:

A ballot will be mailed to every active voter on the Village checklist. Ballot can be returned by mail to P.O. Box 603, Johnson Vt. Delivered to Johnson Village Clerk's Office drop box outside Municipal Building at 293 Lower Main West, or deliver to Polling place at 293 Lower Main West.

If you are ill or disabled, you can request that a pair of Justices of the Peace deliver a ballot to you. You can request assistance in reading or marking your ballot from the justices. They must return the ballot to the Village Clerk for you.

SAMPLE BALLOTS POSTED: Wednesday, May 20, 2020,

ON ELECTION DAY

- If your name was dropped from the checklist in error, explain the situation to your village clerk and ask that it be put back on.
- If the problem isn't cleared up to your satisfaction, have the village clerk, a selectman or other members of the board of civil authority call an immediate meeting of the members of the board who are present at the polls. They should investigate the problem and clear it up.
- If you are still not satisfied, you may take a brief written request to a Superior Court Judge, who will rule on your request before the polls close that day. Call the Secretary of State's Office at 1-800-439-VOTE for more information. If you have physical disabilities, are visually impaired or can't read, you may bring the person of your choice to assist you or you can request assistance from two election officials.
- If you cannot get from the car into the polling place, two election officials may bring a ballot to your car.

THE FOLLOWING ARE PROHIBITED BY LAW:

- Do not knowingly vote more than once, either in the same town or in different towns.
- Do not mislead the Board of Civil Authority about your own or another person's eligibility to vote. You can only register to vote and remain on the checklist in the town of your principal dwelling place.
- Do not display any campaign literature, stickers, buttons, etc. within the building containing a polling place. However, a voter may bring a small card or paper into the polling place for his or her own use in remembering candidates so long as it is not publicly displayed.
- Do not solicit votes or otherwise campaign within the building containing a polling place.
- Do not interfere with the progress of a voter going to or from the polling place. This includes socializing in a manner that will disturb other voters.

FOR HELP OR INFORMATION
Call the Secretary of State's Office
1-800-439-VOTE (8683) (Accessible by TDD)

**VILLAGE OF JOHNSON
OFFICIAL ANNUAL VILLAGE MEETING BALLOT
JUNE 2, 2020**

INSTRUCTION TO VOTERS: To vote for a person whose name is printed on the ballot mark a cross (x) in the square at the right of that person's name. To vote for a person whose name is not printed on the ballot, write the person's name on the blank line in the appropriate block.

<p>For PRESIDENT, Village Meeting, 1 year Vote for not more than ONE</p> <p>ERIC OSGOOD <input type="checkbox"/></p> <p>_____ Write In</p>	<p>For TRUSTEE, 3 years Vote for not more than ONE</p> <p>PHILLIP WILSON <input type="checkbox"/></p> <p>_____ Write In</p>
<p>For VILLAGE CLERK, 1 year Vote for not more than ONE</p> <p>ROSEMARY AUDIBERT <input type="checkbox"/></p> <p>_____ Write In</p>	<p>For TRUSTEE, 2 years Vote for not more than ONE</p> <p>GORDON SMITH <input type="checkbox"/></p> <p>_____ Write In</p>
<p>For TREASURER, 1 year Vote for not more than ONE</p> <p>ROSEMARY AUDIBERT <input type="checkbox"/></p> <p>_____ Write In</p>	<p>For AUDITOR, 3 years Vote for not more than ONE</p> <p>_____ Write In</p>
<p>For COLLECTOR OF TAXES, 1 year Vote for not more than ONE</p> <p>ROSEMARY AUDIBERT <input type="checkbox"/></p> <p>_____ Write In</p>	

SAMPLE

If in FAVOR of the Article, make a cross (X) in the square marked YES.
If OPPOSED to the Article, make a cross (X) in the square marked NO.

ARTICLE 2

Will the Village vote to adopt the Annual Report of the Auditors for the year ending December 31, 2019?

YES

NO

ARTICLE 3

Will the village authorize its Trustees to appoint a Water & Light Commissioner for a term of year?

YES

NO

ARTICLE 4

Will the Village authorize its Trustees to set the rates of compensation for Village offices and employees?

YES

NO

ARTICLE 5

Will the Village vote a budget to meet the expenses and liabilities of the Village in the amount of \$545,746, of which an estimated \$111,889 is to be raised by taxes?

YES

NO

ARTICLE 6

Will the Village vote to approve, pursuant to 30 V.S.A. § 248(c)(1), the construction ownership, and operation of 1.5 miles of 34.5 kV line from area of the Cady's Falls tap to the Morrisville substation #3 in the Town of Morrystown, as addressed by the Vermont Public Utility Commission in Case No. 19-4464-PET?

YES

NO

**ANNUAL VILLAGE MEETING MINUTES CONDENSED
JOHNSON ELEMENTARY SCHOOL
TUESDAY, APRIL 2, 2019**

Present:

Trustees: Gordon Smith, Walter Pomroy, Scott Meyer, Bob Sweetser, Phil Wilson

Others: Eric Osgood, Rosemary Audibert, Meredith Birkett, about 25 members of the public

Eric Osgood called the meeting to order at 7:31. He read the warning. He asked those who were not registered voters in the village to sit in a back corner. Rosemary Audibert said 38 people voted by Australian ballot and everyone running for village office won.

Article 2. Will the Village vote to adopt the Annual Report of the Auditors for the year ending December 31, 2018 as printed?

Rick Aupperlee moved to adopt the annual report of the auditors, Kim Dunkley seconded and the motion was passed by a voice vote.

Article 3. Will the Village authorize its Trustees to appoint a Water and Light Commissioner? If not, to elect a Water & Light Commissioner for one year.

Kyle Nuse moved to authorize the trustees to appoint a Water & Light Commissioner and the motion was seconded. A voter asked who is currently the Water & Light Commissioner. Walter said it is Meredith Birkett. A voter asked if she gets a salary for being Water & Light Commissioner. Board members said no. The motion was passed by a voice vote.

Article 4. Will the Village vote to set the rate of compensation of its Officers and Employees? If not, to authorize its Trustees to set such salaries and wages.

It was moved and seconded to authorize the trustees to set the rate of compensation of its Officers and Employees.

The motion was passed by a voice vote.

Article 5. Will the Village vote a budget to meet the expenses and liabilities of the Village?

Gordy Smith moved to authorize a budget of \$512,592 to meet the expenses and liabilities of the Village and the motion was seconded.

Gordy said one reason the budget went up is that it includes about \$107,000 for a sidewalk project on Pearl Street. About \$45,000 in grant funds will help to pay for that project and money will be taken from the sidewalk reserve fund. The budget also includes \$7,500 for

holiday decorations. The current decorations are getting old. The budget includes \$2,500 for beautification. It includes \$500 for the tree board and \$250 to spruce up the welcome signs. There is no increase in taxes with this budget.

Questions and discussion about the powerhouse building, decorations, the sidewalk fund and the stormwater project followed.

The motion was passed by a voice vote.

Article 6. Shall the Village of Johnson adopt an inclusivity statement that reads:

The people of Johnson embrace inclusiveness and together we will build bridges to understanding, ensuring that all who live, work and visit our town feel welcome and safe. We reject racism, bigotry, discrimination, violence and hatred in all its forms. Together we commit to growing a cooperative, sustainable, and thriving community.

Kim Dunkley moved that the Village of Johnson adopt the inclusivity statement as printed in the warning and the motion was seconded.

Kyle Nuse moved to amend the motion to change the statement to the one adopted at town meeting, which reads:

The people of Johnson embrace inclusiveness and together we will build bridges to understanding, ensuring that all who live, work and visit our town feel welcome and safe. We reject racism, bigotry, discrimination, violence and hatred in all its forms. The things we embrace are kindness, gentleness, understanding, neighborliness, peace, tolerance and respect for and toward all. Together we can have a cooperative, sustainable and thriving community where everyone is honored and valued.

The motion to amend was seconded and passed
The amended motion was passed.

Article 7. To do such other business as may properly be brought before this meeting.

Gordy read a statement. Last year the village voters voted to pay half the cost of a merger study up to \$4,000. The town and village got three proposals. They were more expensive than \$8,000. The trustees and the selectboard will discuss the proposals. The trustees are committed to spending no more than \$4,000 on the study.

The village did environmental testing at the powerhouse building. Asbestos, PCB's and lead were found. It is important to keep that building out of the river. The initial estimate to remove it was \$200,000 to \$250,000. But that cost will probably be increased because of the levels of

contamination present. Money to pay for the removal of the building will come out of electric department cash on hand. No electric rate increase or tax increase will be needed. Gordy thanked Meredith for the work she has done on this and thanked Scott Meyer for his expertise in this area, which has been helpful. He said that whoever generates hazardous waste is responsible for it from cradle to grave. The village in the past was responsible for this building and is responsible for its disposal.

Gordy shared what he had learned about the Route 15 paving schedule. The section from Underhill to Cambridge is scheduled to be paved in 2020, the section from Cambridge to Johnson is scheduled to be paved in 2022, and the section from Johnson to Morrisville is scheduled to be paved in 2021. There is nothing we can do about that schedule except to put pressure on our representatives. When the paving is done the village wants to replace crosswalks on Main Street.

Questions and discussion about the time frame for the powerhouse removal followed.

Linda Hill asked if Meredith is saying that the village has \$200-250K on hand to pay for the powerhouse building removal. Walter said the electric department has three quarters of a million dollars. Linda asked if it is normal to have that amount of cash on hand. Meredith said that is very normal. It is comparable to our peers. It is recommended to have enough to cover 150 days of expenses. Gordy said over the past 20 years we have had cash on hand as high as \$1.3 million or as low as \$200,000. Since it was voted to keep our electric department the village has been trying to be proactive. We have five linemen. We replaced the old digger truck and purchased a second bucket truck. We have been investing some money. Through VPPSA we have gotten some good purchased power deals. But people are trying to conserve energy so we have less revenue coming in.

Questions and discussion about utility rates and our after hours answering service followed.

A voter asked about dealing with hazardous waste at the site after the powerhouse building is removed. Meredith said we will have to test the soil where the building was and decide how to deal with any remaining contamination, maybe by capping it. We are liable for contamination so we have to pay to deal with it.

There was a standing ovation for Walter Pomroy, who is retiring from the trustee board after 16 years.

Gordy thanked all those who came to the meeting

It was moved and seconded to adjourn at 8:15 and the motion was passed

Minutes submitted by Donna Griffiths

Trustee report

This year's Village Report is dedicated to Jan Perkins. Her 30 plus years of experience will be missed. She always had a smile for us and took the time to address any concerns we had. The Trustees wish her and Chris many years of much deserved time in retirement and to enjoy their grandchildren all they can.

I had my report all written but have to rewrite it because of the new virus sweeping the country. Our priorities and ways to function as a local government have changed dramatically. Through our zoom meetings most of you know our situation. I do strongly want to commend our Village and Town Emergency Command Committee. They are myself, Meredith Dolan, Scott Meyer, Eric Osgood, Brian Story, and Nat Kinney.

We have zoomed into many meetings and with our diverse backgrounds have tried to inform and keep our employees and citizens safe. I also want to thank all Village Trustees and Select Board members for working so cooperatively together with all these extreme issues that are trying to change our public health, our businesses, and our economic identity.

Another bombshell was the Chancellor wanting to close NVU. Thankfully with our legislative staff, many letters written by our citizens, and the showing of public support by many got the much needed attention at the state level. The battle is far from over. We must engage and be creative in all ways possible.

Another issue facing Village voters and Village taxpayers is the question of merging with the Town. There were hopes of a final report to be ready for our annual meeting, but the timing will not allow. The draft that was presented to us had some significant information that was inaccurate and was putting the Village at a disadvantage. Meredith had asked for these corrections but for unknown reasons, they were not made. When this report is mailed to all village residents, the Trustees want an accurate report. There is too much at stake. Our main focus now has been shifted to coping with covid-19. The timetable to continue the merger is uncertain at this time.

The sidewalk project should have started this spring to improve pedestrian safety at the intersection of School and Pearl Streets. Unfortunately, we are having difficulties with getting an easement from one property owner. The Village

match will come out of our sidewalk reserve fund. Now the project may not start until fall or next spring.

All but the concrete foundation of the power house building has been removed. Some of the remaining concrete still has a high concentration of pcb's. We are in hopes of getting another grant through LCPC for a cleanup study and funds to complete it. The Trustees will decide sometime in the future whether to continue cleaning up the site or leave as is.

The Fire Department, with Arjay's leadership, has purchased and put into service the new rescue truck, which will serve our challenging needs for many years to come. Many thanks go out to the firefighters and officers who continue to serve with the spirit of community volunteerism and sacrifice.

The Trustees and Select Board had decided and implemented not to have shared employees anymore. This will not change the quality of service to the public.

The Trustees were presented by our field employees to enter into an agreement with the Local 300 IBEW and the Village. As this is written, the process of bargaining continues.

Thanks to Utility Partners and their supervisor, Dan Copp, for keeping the sewer and plants running in high standards.

As I stated last year, our budgets are tight, and the board and Meredith are working on them to be ready for printing. We will be level funding again this year, for the sixth year in a row. Later in the summer and fall, we will evaluate our utility budgets to see if we can continue to the end of the year without an increase. The utility budgets are controlled by utility rate fees and not by Village property taxes. The Village general fund, electric, water and sewer funds are closely intertwined and each complements each other with personnel and equipment to keep the rates and taxes down. With the NVU campus closed down this spring, this will have a negative impact on our revenues coming in.

The beautification committee is planning on continuing to improve the looks of our downtown with more flowers and landscaping with what the village and town budgets will allow.

The Trustees want to thank all Village employees for their service to our community and thank them for continuing to work with us through this time of uncertainty of the merger, and covid-19 virus.

With Jan Perkins retiring, the selection process for her replacement resulted with Susan Tinker accepting the position. The process to replace Susan's replacement has been put on hold because of the covid-19.

Thank you to so many citizens of our community at large for all the support given in the overwhelming situations that have been given to us with their unselfish time and actions.

As I have said before, thank you for placing your trust in myself and my fellow trustees. We meet the second Monday each month, and welcome you. You may also contact any of us by email on the town website.

Respectfully Submitted, Gordon Smith

Village Manager Report

Looking back to 2019, the Village is pleased to report on several important accomplishments outlined below for each of the four Village departments; General, Electric, Water, and Wastewater. Of course, in the few short months since the Village Trustees and staff worked diligently to develop the Village's four annual departmental budgets for 2020, much has changed. We are all keenly aware of the uncertainty and severe challenges created by the Covid-19 pandemic. Similar to communities throughout the United States and the world, Village of Johnson operations have been affected. The news of a challenging financial situation at Northern Vermont University, made worse by Covid-19, has added another layer of concern. The Village anticipates that all four 2020 Village budgets will be impacted by the pandemic in some way. While the full financial impact is not yet known, Village staff and Trustees will do all we can to minimize the effects. We are constantly monitoring the situation and will keep Village voters, residents, and customers updated as we learn more.

One significant change already necessitated by the Covid-19 pandemic is the cancellation of the Annual Village Meeting that would have normally taken place in early April. In its place, the Village will conduct Australian ballot voting for all Village elections on June 2, 2020. Included on the ballot will be the election of Village officers as well as the items typically voted on at the Annual Meeting, including the General Fund budget. The Village is required to allow for in-person voting on June 2nd and the polls at the Municipal Office will be open from 9:00 AM to 7:00 PM. However, we strongly encourage anyone who is eligible to vote in the Village to vote by mail. In order to make voting by mail as easy as possible, the Village will be mailing paper ballots to all active voters in the Village along with a postage-paid return envelope. Please help protect your health as well as the health of your fellow Village residents and the poll workers by voting by mail. Mailed-in paper ballots must be received by 7:00 PM on Tuesday, June 2, 2020.

General Department

In 2019, the General Department made great progress on the development of plans and designs for the reconstruction of sidewalks on Pearl Street/Clay Hill, with a preferred design having been formally selected. Additionally, another phase of the multi-year re-siding project at the Municipal Building was completed. The 2020 General Department budget was developed to continue the trend of recent years; ongoing support for essential services like the Fire Department and snow removal without increasing property tax revenue. Major expenditures included in the 2020 General Department budget are a portion of a new Bobcat (shared expense with the Electric Department), engineering/legal/construction costs for the reconstruction of sidewalks on Pearl Street/Clay Hill, completion of the Municipal Building siding project (cost shared by all Village departments), and a share of a new furnace at the Village garage (shared expense with the Electric Department).

Electric Department

The hard work and creativity of our lineworker crew and Foreman has helped protect the integrity of our affordable and locally-managed electric utility. The Village is pleased that we have been able to keep our electric rates low and stable, not having implemented a rate increase since 2010, despite many

budget pressures. In 2019, the Village Electric Department's reliability surpassed the performance standards set by the State. In a recent survey of Village electric customers conducted by Great Blue Research, the Electric Department received very positive feedback, with over 95% of survey respondents indicating they were satisfied with the reliability and responsiveness of the department. 2019 also marked the completion of a long-standing goal; the safe removal and disposal of the former Powerhouse Building, which was found to have PCB, lead, and asbestos contamination. While the demolition was a major expense funded by the Electric Department, it was necessary to prevent risk to our natural environment.

The 2020 Electric Department budget was crafted to support ongoing reliability and responsiveness. It provides funding for a portion of a new Bobcat, a portion of a new furnace for the Village garage, a share of the Municipal Building siding project, and a share of new computers for Village staff. A new expense in the 2020 budget, which will appear every year for the next five years, is approximately \$6,000 as repayment to Green Mountain Power. In order to solve a transmission constraint issue in the Northeast Kingdom, GMP will be making an upgrade to a portion of a transmission line partially owned by the Village of Johnson. GMP is paying for a majority of the project costs, but a small share has been identified as work the Village would have done regardless of the GMP project, for which we are responsible. GMP has agreed to pay the upfront cost of that work and the Village will repay GMP interest-free over five years. Because the GMP project involves work to a Village-owned asset (the B-22 transmission line), approval for the project must be given by Village voters. Therefore, the GMP project appears as Article 6 on the Village ballot.

Water Department

In 2019, the Water Department made significant progress on the creation of a Water Asset Management Plan, which will help the Village for years to come with prioritizing its expenditures and maintenance schedules. The communication system for the Village water system was also upgraded to allow for better control and monitoring. The 2020 budget includes funding for several key equipment upgrades and improvements at the Water Plant as well as funding for additional testing and sampling required by the State, including testing for PFAs. With the skilled assistance of our system operator, Utility Partners/H2O Innovation, the Village is pleased to continue providing the community with safe and reliable water service at the same stable affordable rate since 2016.

Wastewater Department

Over the last year, important upgrades were made at the Village Wastewater Treatment Facility that will help ensure smooth operations into the future. Some of the key improvements recently made were the installation of a new control system at the plant, which greatly modernized the electronic backbone of the plant by replacing 20+ year old computer systems and the rehabilitation of the plant generator, which serves as a crucial back-up power source. In 2020, Village staff and Utility Partners staff will continue to complete projects and maintenance on the Village wastewater system, including installing several new components at the plant and new testing to comply with State permit requirements.

While the Village will not be holding an Annual Meeting this year, we encourage voters to review the budget materials included in this report and to ask any questions you might have at an information

meeting being held remotely on Tuesday, May 26, 2020 at 6:00 PM. You can participate in the meeting via Zoom <https://zoom.us/> by joining Meeting ID: 344 652 2544 or by calling (646) 558-8656.

Thank you,
Meredith Dolan, Village Manager

Proposed Village of Johnson 2020 General Fund Budget										R			
A	B	C	D	E	F	K	L	M	N	O	P	Q	R
General Ledger Descriptions													
Budget													
Actuals													
Budget													
Actuals													
Budget													
Actuals													
Proposed													
% Change													
1													
2													
3													
4													
5													
6	10	6	05		Tax Related								
7	10	6	05	00	Current Taxes	\$112,831	\$111,913	\$111,864	\$111,889	\$111,889	\$111,887	\$111,889	
8	10	6	05	00	Penalty Revenue	\$1,000	\$691	\$1,000	\$1,033	\$1,000	\$858	\$1,000	
9	10	6	05	00	Collectors Cost	\$0	\$863	\$500	\$140	\$500	\$323	\$350	
10	10	6	05	00	.10 Cant of Grand List	\$59,701	\$59,701	\$59,187	\$59,443	\$59,484	\$59,484	\$59,484	
11					Total Tax related	\$173,532	\$173,168	\$172,551	\$172,505	\$172,873	\$172,552	\$172,723	0%
12													
13	10	6	15		State & Federal Revenue								
14	10	6	15	00	Pilot Payment	\$45,000	\$50,393	\$48,000	\$49,669	\$48,000	\$52,306	\$52,000	
15	10	6	15	00	Misc Revenue	\$0	\$5	\$250	\$0	\$0	\$0	\$0	
16	10	6	15	10	Pearl St - School St	\$11,043	\$26,711	\$0	\$0	\$0	\$0	\$0	
17	10	6	15	10	Stormwater Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18					Total State and Federal	\$56,043	\$77,110	\$48,250	\$49,669	\$48,000	\$52,306	\$52,000	8%
19													
20	10	6	20		Other Revenue								
21	10	6	20	00	Insurance Reimb.	\$0	\$210	\$0	\$0	\$0	\$115	\$0	
22	10	6	20	00	Enterprise Fund Rent	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$60,500	
23	10	6	20	00	Street Light Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	10	6	20	00	Electric Department- In Lieu of Taxes	\$4,791	\$4,855	\$4,850	\$4,631	\$4,850	\$4,928	\$4,900	
25	10	6	20	00	Interest Earned	\$400	\$598	\$400	\$539	\$500	\$563	\$500	
26	10	6	20	00	Miscellaneous Income	\$0	\$0	\$5,750	\$5,750	\$3,500	\$1,866	\$0	
27	10	6	20	00	Grant Revenue	\$1,000	\$811	\$0	\$58	\$42,550	\$0	\$42,550	
28	10	6	20	00	Reserve fund revenue	\$0	\$0	\$0	\$0	\$57,550	\$0	\$80,950	
29					Total Other Revenue	\$59,191	\$59,474	\$64,000	\$63,978	\$161,950	\$60,472	\$189,400	14%
30													
31	10	6	71		Fire Department Revenue								
32	10	6	71	05	Town Tax Appropriation	\$83,295	\$83,295	\$83,295	\$83,295	\$84,961	\$84,961	\$88,105	
33	10	6	71	05	Waterville Tax Appropriation	\$20,136	\$20,136	\$20,136	\$20,136	\$20,539	\$20,539	\$21,299	
34	10	6	71	05	Belvidere Tax Appropriation	\$12,979	\$12,979	\$12,979	\$12,979	\$13,229	\$13,229	\$13,719	

	A	B	C	D	E	F	K	L	M	N	O	P	Q	R	
1	Proposed Village of Johnson 2020 General Fund Budget														
2							2017	2017	2018	2018	2019	2019	2020	Budget	
3	General Ledger Descriptions						Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed	2019 to 2020	
4							\$116,410	\$116,410	\$116,410	\$116,410	\$118,729	\$118,729	\$123,123	% Change	
35	Total Tax Related						\$116,410	\$116,410	\$116,410	\$116,410	\$118,729	\$118,729	\$123,123	4%	
36															
37	10	6	73	20		Other Revenue									
38	10	6	73	20	00	Interest Earned	\$0	\$139	\$140	\$229	\$140	\$387	\$0		
39	10	6	73	20	01	Billable Calls Revenue	\$1,500	\$1,579	\$1,500	\$5,584	\$2,500	\$0	\$2,500		
40	10	6	73	20	02	Northern Vermont University Payment	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0		
41	10	6	73	20	99	Miscellaneous Income	\$2,500	\$5,285	\$2,250	\$910	\$0	\$18,020	\$6,000		
42	Total Other Revenue						\$10,000	\$13,003	\$9,890	\$12,723	\$8,640	\$24,407	\$8,500	-2%	
43															
44	Total Fire Dept Revenue						\$126,410	\$129,413	\$126,300	\$129,133	\$127,369	\$143,136	\$131,623	3%	
45															
46	Total General Department Revenue						\$415,176	\$439,165	\$411,101	\$415,285	\$510,192	\$428,466	\$545,746	7%	
47	Adjustments to Revenue														
48	Est. Fund Balance applied to budget to reduce taxes						\$10,801		\$0		\$2,400		\$0		
49															
50	Expenses														
51	10	7	05			Salaries and Benefits									
52	10	7	05	10	00	Board Salaries	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$1,040		
53	10	7	05	10	02	Auditor Salaries	\$95	\$131	\$157	\$163	\$250	\$250	\$250		
54	10	7	05	10	03	Office Administrative Salaries	\$7,692	\$8,944	\$8,156	\$10,147	\$10,372	\$9,392	\$9,734		
55	10	7	05	10	04	Holiday & CTO	\$1,357	\$1,842	\$1,439	\$1,733	\$1,477	\$1,754	\$1,453		
56	10	7	05	10	05	Ecom. Devel. Dir. Salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
57	10	7	05	11	00	Social Security Match	\$6,361	\$4,946	\$6,769	\$6,159	\$6,769	\$7,259	\$7,340		
58	10	7	05	12	00	Retirement Program	\$4,545	\$3,662	\$4,263	\$4,323	\$5,907	\$5,245	\$5,609		
59	10	7	05	13	00	Unemployment	\$185	\$148	\$150	\$181	\$200	\$0	\$0		
60	10	7	05	14	00	Insurances	\$16,807	\$17,200	\$15,315	\$16,604	\$15,708	\$16,177	\$18,900		
61	Total Salaries and Benefits						\$39,643	\$39,474	\$38,849	\$41,910	\$43,283	\$42,677	\$44,325	2.4%	
62															
63	10	7	10			Trustees Expense									
64	10	7	10	30	00	Electricity-St. Lights	\$10,600	\$10,721	\$10,600	\$10,717	\$11,000	\$9,739	\$10,000		
65	10	7	20	30	01	Cold Springs Expense	\$975	\$937	\$950	\$949	\$950	\$881	\$950		

	A	B	C	D	E	F	K	L	M	N	O	P	Q	R
1	Proposed Village of Johnson 2020 General Fund Budget													
2							2017	2017	2018	2018	2019	2019	2020	Budget
3						General Ledger Descriptions	Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed	2019 to 2020
4														% Change
66	10	7	10	43	00	Legal expenses	\$3,000	\$2,291	\$5,500	\$2,424	\$3,500	\$371	\$2,000	
67	10	7	10	44	00	Consultant Service	\$2,500	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000	
68	10	7	10	44	01	Planning Consultants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
69	10	7	10	45	00	Contracted Services	\$4,300	\$2,589	\$2,706	\$844	\$1,250	\$1,737	\$1,800	
70	10	7	10	45	01	Planning Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
71	10	7	10	45	06	Pearl/School Street Project	\$13,804	\$56,514	\$0	\$0	\$100,100	\$5,330	\$105,000	
72	10	7	10	48	00	Insurance	\$10,545	\$10,027	\$14,206	\$14,306	\$12,751	\$12,559	\$15,141	
73	10	7	10	65	00	Beautification & Board/Committee Projects	\$1,000	\$843	\$4,000	\$1,850	\$3,250	\$2,146	\$2,000	
74	10	7	10	65	01	Parades/Events/Celebrations	\$1,000	\$492	\$2,000	\$1,414	\$10,400	\$7,106	\$3,900	
75	10	7	10	81	00	Loan Interest	\$664	\$13	\$0	\$0	\$0	\$442	\$450	
76	10	7	10	92	01	VLCF Dues	\$818	\$835	\$852	\$939	\$882	\$882	\$1,000	
77	10	7	10	99	00	Miscellaneous Expense	\$800	\$139	\$500	\$193	\$250	\$119	\$250	
78						Total Trustees Expense	\$50,006	\$85,402	\$42,314	\$33,636	\$145,333	\$41,314	\$143,491	-1.3%
80	10	7	15			Village Office Expense								
81	10	7	15	21	00	Postage	\$950	\$831	\$950	\$1,035	\$1,300	\$1,218	\$1,300	
82	10	7	15	22	00	Office Supplies	\$200	\$1,311	\$200	\$1,027	\$1,150	\$1,072	\$1,150	
83	10	7	15	23	00	Printing/publishing	\$1,900	\$1,648	\$500	\$893	\$900	\$765	\$900	
84	10	7	15	25	00	Equip Prchse-current year	\$500	\$2,648	\$500	\$399	\$250	\$0	\$1,250	
85	10	7	15	26	00	Equipment Maintenance/Repair	\$500	\$63	\$431	\$390	\$500	\$64	\$250	
86	10	7	15	28	00	Mileage	\$200	\$0	\$200	\$0	\$0	\$0	\$0	
87	10	7	15	42	00	Professional Training/Workshops	\$1,000	\$0	\$1,000	\$137	\$280	\$0	\$250	
88	10	7	15	44	05	Computer Support	\$1,000	\$250	\$500	\$672	\$780	\$929	\$1,000	
89	10	7	15	45	00	Records Preservation	\$1,000		\$500	\$0	\$0	\$0	\$0	
90	10	7	15	99	00	Misc. Expenses	\$100	\$68	\$100	-\$38	\$0	\$92	\$100	
91						Total Village Office Expense	\$7,350	\$6,819	\$4,881	\$4,515	\$5,160	\$4,140	\$6,200	16.8%
93	10	7	20			Buildings & Grounds								
94	10	7	20	34	00	Water & Sewer	\$450	\$311	\$450	\$386	\$400	\$347	\$400	
95	10	7	20	35	00	Mowing	\$550	\$300	\$550	\$300	\$400	\$300	\$340	

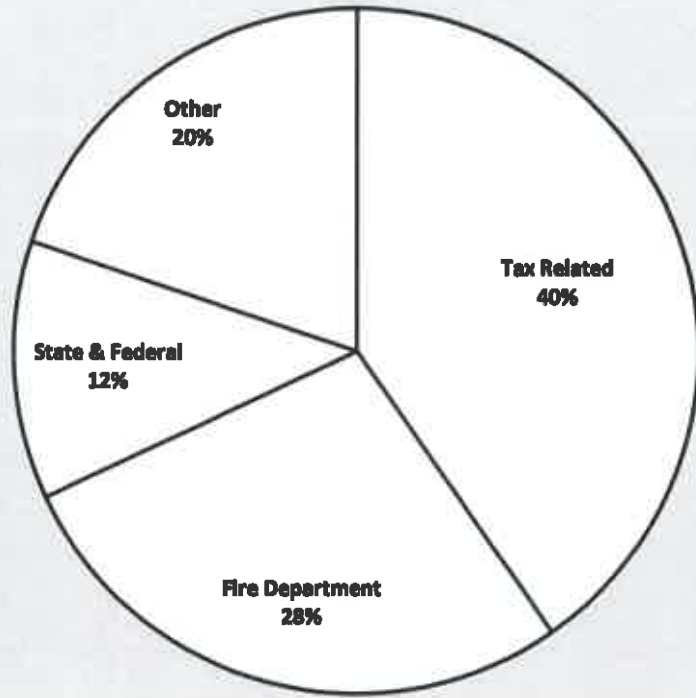
Proposed Village of Johnson 2020 General Fund Budget													
A	B	C	D	E	F	K	L	M	N	O	P	Q	R
1	2	3	4										
					General Ledger Descriptions	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Proposed	Budget 2019 to 2020 % Change
96	10	7	20	62	00	\$500	\$0	\$0	\$40	\$100	\$0	\$100	
97	10	7	20	62	01	\$5,087	\$1,759	\$4,167	\$5,925	\$5,000	\$7,372	\$3,000	
98	10	7	20	70	00	\$850	\$809	\$850	\$871	\$900	\$917	\$950	
99						\$7,437	\$3,180	\$6,017	\$7,522	\$6,800	\$8,936	\$4,790	-42.0%
101						\$104,435	\$134,874	\$92,061	\$87,583	\$200,576	\$97,066	\$198,807	-0.9%
103	10	8	05										
104	10	8	05	10	00	\$63,208	\$53,000	\$67,282	\$68,174	\$79,244	\$83,263	\$73,317	
105	10	8	05	10	04	\$11,154	\$7,791	\$11,873	\$5,036	\$14,161	\$712	\$12,938	
106						\$74,362	\$60,791	\$79,156	\$73,210	\$93,405	\$83,975	\$86,255	-8.3%
108	10	8	20										
109	10	8	20	30	00	\$500	\$557	\$550	\$1,014	\$1,000	\$395	\$1,000	
110	10	8	20	33	00	\$11,000	\$8,382	\$9,000	\$14,109	\$12,000	\$12,833	\$13,000	
111	10	8	20	34	00	\$550	\$526	\$550	\$1,000	\$1,000	\$525	\$1,000	
112	10	8	20	35	00	\$900	\$940	\$950	\$964	\$1,000	\$940	\$1,000	
113	10	8	20	62	00	\$500	\$471	\$500	\$579	\$500	\$631	\$650	
114	10	8	20	62	01	\$3,500	\$4,584	\$4,500	\$8,245	\$4,500	\$5,693	\$6,000	
115	10	8				\$16,950	\$15,461	\$16,050	\$25,911	\$20,000	\$21,017	\$22,650	11.7%
117	10	8	40										
118	10	8	40	58	00	\$1,500	\$5,870	\$1,500	\$509	\$1,000	\$7,596	\$7,600	
119	10	8	40	59	00	\$11,000	\$0		\$0	\$0	\$0	\$0	
120	10	8	40	59	01	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$0	\$0	
121	10	8	40	99	00		\$172	\$200	\$0	\$0	\$0	\$0	
122	10	8	40			\$27,500	\$21,042	\$16,700	\$15,509	\$1,000	\$7,596	\$7,600	86.8%
124	10	8	41										
125	10	8	41	57	00	\$6,000	\$2,576	\$6,000	\$5,000	\$5,000	\$5,691	\$6,000	
126	10	8	41	98	00	\$0	\$82	\$100	\$138	\$150	\$66	\$150	

Proposed Village of Johnson 2020 General Fund Budget													
A	B	C	D	E	F	K	L	M	N	O	P	Q	R
1													
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155													
156													
157													
						2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Proposed	Budget 2019 to 2020 % Change
					General Ledger Descriptions	\$6,000	\$2,658	\$6,100	\$5,138	\$5,150	\$5,757	\$6,150	16.3%
					Total Village Winter Streets								
					General Dept. Equipment Expense								
	50				Parts and Supplies	\$3,500	\$2,793	\$3,500	\$3,336	\$3,500	\$2,012	\$3,500	
	50	00			Outside Repairs & Parts	\$2,500	\$1,468	\$2,500	\$3,922	\$4,000	\$1,647	\$3,500	
	50	01			Hardware	\$500	\$96	\$500	\$74	\$250	\$0	\$250	
	50	02			Equipment Fuels And Oils	\$2,500	\$1,572	\$2,500	\$4,608	\$3,500	\$4,576	\$5,000	
	50	51			Purchase-current year (Small Tools)	\$5,000	\$0	\$4,930	\$1,258	\$5,000	\$4,612	\$1,200	
	50	53			Purchase-Capital & Reserve Fund	\$10,596	\$2,819	\$9,000	\$9,000	\$2,938	\$3,610	\$32,800	
	50	53	01		Safety Equipment	\$1,000	\$235	\$400	-\$166	\$250	\$434	\$500	
	50	59	00		Misc. Supplies	\$50	\$0	\$0	\$5	\$0	\$15	\$0	
	50	99	00		Total Village Dept.Equipment	\$25,646	\$8,983	\$23,330	\$22,037	\$19,438	\$16,907	\$46,750	58.4%
					Total General Department	\$150,458	\$108,935	\$141,336	\$141,806	\$138,993	\$135,252	\$169,405	18.0%
					Fire Department								
	09				Fire Department Labor	\$34,500	\$32,227	\$35,000	\$40,970	\$36,800	\$35,880	\$38,000	
	05	10	00		Fire Contracted Labor	\$0	\$0	\$0	-\$700	\$0	\$0	\$0	
	05	10	02		Social Security Match	\$2,639	\$2,465	\$2,678	\$3,134	\$2,942	\$2,745	\$3,038	
	05	11	00		Total Salaries and Benefits	\$37,139	\$34,692	\$37,678	\$43,404	\$39,742	\$38,625	\$41,038	3.2%
					Insurance	\$24,185	\$24,703	\$16,626	\$16,626	\$16,870	\$21,334	\$19,512	
	09	10	48	00	Interest on Loans	\$1,906	\$1,916	\$1,900	\$1,283	\$1,906	\$2,311	\$2,000	
	09	10	81	00	Total Officers	\$26,091	\$26,619	\$18,526	\$17,909	\$18,776	\$23,644	\$21,512	12.7%
					Office Supplies	\$100	\$19	\$140	\$388	\$340	\$0	\$300	
	09	15	22	00	Training, Fire Related	\$1,500	\$1,087	\$1,250	\$711	\$1,250	\$694	\$950	
	09	15	42	00	Total Office	\$1,600	\$1,107	\$1,390	\$1,099	\$1,590	\$694	\$1,250	-27.2%
					Fire Dept. Buildings and Grounds								
	09	20			Electricity	\$5,400	\$5,689	\$5,400	\$5,740	\$5,800	\$5,425	\$5,800	
	09	20	30	00	Phone/Cell Phone bills	\$940	\$989	\$940	\$780	\$960	\$976	\$960	
	09	20	31	00	Heat	\$5,000	\$3,472	\$4,400	\$6,838	\$5,000	\$6,350	\$5,200	
	09	20	33	00									

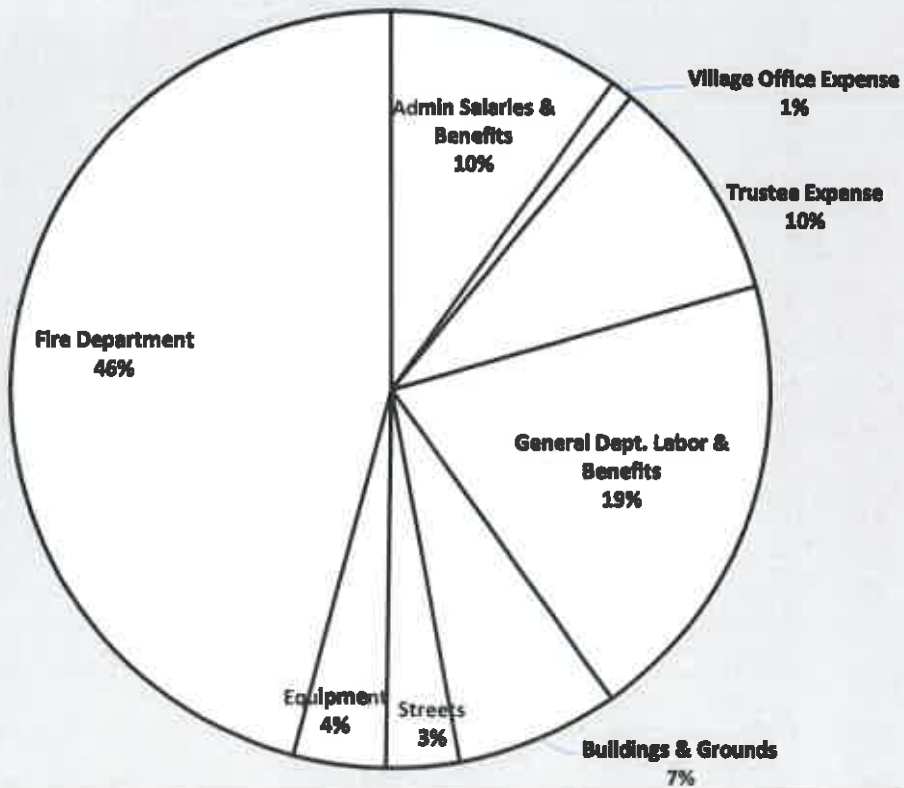
	A	B	C	D	E	F	K	L	M	N	O	P	Q	R
Proposed Village of Johnson 2020 General Fund Budget														
1														
2														
3														
4														
						General Ledger Descriptions	2017	2017	2018	2018	2019	2019	2020	2020
							Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed	Budget
														2019 to 2020
														% Change
158	10	9	20	35	00	Mowing	\$300	\$240	\$300	\$240	\$300	\$240	\$350	
159	10	9	20	62	00	Building Supplies	\$2,000	\$981	\$2,500	\$1,578	\$4,500	\$2,574	\$3,600	
160	10	9	20	99	00	Misc. Buildings and Ground	\$0	\$507	\$0	\$1,470	\$0	\$891	\$0	
161						Total Buildings and Grounds	\$13,640	\$11,878	\$13,540	\$16,646	\$16,560	\$16,457	\$15,910	-4.1%
163	10	9	50			Fire Dept. Equipment Expense								
164	10	9	50	51	00	Fuels and Oils	\$3,500	\$2,117	\$3,200	\$3,440	\$3,300	\$2,603	\$3,500	
165	10	9	50	52	00	Vehicle Maintenance & Rep	\$7,300	\$8,779	\$7,600	\$6,612	\$7,900	\$5,320	\$7,500	
166	10	9	50	53	00	Purchase-current year / loans	\$43,191	\$43,181	\$43,191	\$43,814	\$43,191	\$93,996	\$56,348	
167	10	9	50	53	01	Small Engines & Pumps	\$200	\$98	\$200	\$0	\$150	\$0	\$150	
168	10	9	50	53	02	Tools & Assessorites	\$4,300	\$3,326	\$4,000	\$3,746	\$4,350	\$5,694	\$4,550	
169	10	9	50	53	03	Communications Equipment	\$2,800	\$2,742	\$3,200	\$2,460	\$4,000	\$4,074	\$3,650	
170	10	9	50	53	05	Low Angle/Water Rescue	\$1,400	\$0	\$800	\$367	\$800	\$0	\$500	
171	10	9	50	53	06	Air Packs	\$1,950	\$113	\$1,500	\$1,290	\$1,350	\$388	\$850	
172	10	9	50	54	00	Purchase-Capital Reserve Fund	\$8,959	\$8,959	\$17,546	\$24,424	\$11,143	\$0	\$0	
173	10	9	50	54	01	Purchase Small Equip Cap Res Fund	\$19,013	\$19,013	\$19,584	\$19,584	\$20,171	\$4,350	\$20,777	
174						Miscellaneous Equipment Expense	\$0	\$0	\$0	\$0	\$0	\$493	\$0	
175						Total Equipment	\$92,613	\$88,327	\$100,821	\$105,737	\$96,355	\$116,919	\$97,825	1.5%
177						Total Fire Department	\$171,084	\$162,623	\$171,954	\$184,795	\$173,023	\$196,339	\$177,535	2.5%
179						Total Village Trustee's Budget	\$425,977	\$406,433	\$405,351	\$414,183	\$512,592	\$428,657	\$545,746	6.1%
180						Revenues Less Expense	-\$10,801	\$32,732	\$0	\$1,102	\$0	-\$191	\$0	
181														
182						Cash on Hand at end of prior fiscal yr	\$34,835		\$51,143		\$10,102		\$8,007	
183						Total Cash on hand at start of fiscal yr	\$34,835		\$51,143		\$10,102		\$8,007	
184						Cash on Hand applied to Budget	\$10,801		\$0		\$2,400		\$0	
185						Cash on Hand reserved for Fire Dept. needs			\$4,586					
186						COH To Fire Dept Small Equip. Reserve	\$5,164		\$0					
187						COH reserved for sidewalk repairs	\$18,870		\$39,679					
188						COH reserved for Fire Dept Large Equip Fund			\$6,878					

	A	B	C	D	E	F	K	L	M	N	O	P	Q	R
1	Proposed Village of Johnson 2020 General Fund Budget													
2							2017	2017	2018	2018	2019	2019	2020	Budget
3						General Ledger Descriptions	Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed	Budget
4														2019 to 2020
189						COH to General Dept Capital Reserve Fund					\$9,000			% Change
190						Total reserved	\$34,835		\$51,143		\$11,400		\$8,007	
191						Amount from taxes w/o loans	\$112,831		\$111,864		\$111,889			
192						Village Grand List	\$597,012		\$591,873		\$591,873		\$594,677	
193						Est. tax rate (based on last year GL)	\$0.189		\$0.189		\$0.189		\$0.188	
194						Amount from taxes w loans	\$112,831		\$111,864		\$111,889		\$111,889	
195						Est tax rate with Loan Principal	\$0.189		\$0.189		\$0.189		\$0.188	

2019 GENERAL DEPARTMENT REVENUE BY SOURCE



2019 GENERAL DEPARTMENT EXPENSES BY TYPE



GENERAL DEPARTMENT TREASURER'S REPORT
January 1, 2019- December 31, 2019

Cash on Hand, January 1, 2019:

Checking Account	18,890.19	
Restricted Money - Fire Capital Equipment	128,745.80	
Restricted Money - Fire Small Equipment	107,404.07	
Restricted Money - School Street	32,797.54	
Restricted Money - Sidewalks	96,801.40	
Restricted Money - General Capital Equip.	33,476.80	
	418,115.80	418,115.80

Receipts during year:

Property Taxes	100,885.95	
Tax Overpayments	236.40	
Delinquent Taxes	11,994.12	
10 Cents on Grand List	59,484.00	
Interest Earned	630.14	
VLCT PACIF Worker Comp.	115.00	
Lamoille Family Center Grant	250.00	
Miscellaneous Income	17.10	
Electric Dept. Rent	53,000.00	
Electric Dept In lieu of tax	4,927.66	
Due From/To Town	41,472.72	
Pilot Money	52,306.00	
Sale of Dump Truck	1,583.34	
Community National Bank	28,925.00	
Vt, Department of Motor Vehicles	4.00	
Prepaid Taxes	242.50	
Community National Bank	235,000.00	
Fire Contracts	118,739.00	
Johnson State College	6,000.00	
Sale of Fire Truck	18,000.00	
Miscellaneous Income	20.56	
Interest Earned	386.97	
	734,220.46	734,220.46
		1,152,336.26

Disbursements:

10-1-00-85.10 Due from/to Town	41,572.72
10-1-99-36.18 2019 Rescue Truck	235,000.00
10-2-00-20.00 Accounts Payable	3,640.84
10-2-00-20.50 Tax Overpayments/Abatements	31.24
10-7-05-10.00 Board Salaries	2,600.00
10-7-05-10.03 Office Administrative Salaries	9,568.83
10-7-08-10.04 Holiday, Sick, Vacation	1,754.29
10-7-08-11.00 Social Security Match	7,259.46
10-7-05-12.00 Retirement Program	5,244.50

10-7-05-14.00	Insurance	16,176.66
10-7-10-30.00	Electricity St. Lights	9,738.67
10-7-10-30.01	Cold Spring Expenses	881.14
10-7-10-43.00	Legal Expense	371.25
10-7-10-45.00	Contracted Services	1,737.38
10-7-10-4506	Pearl/School Corridor	5,330.09
10-7-10-48.00	Insurance	12,559.32
10-7-10-65.00	Board/Committee Projects	2,146.47
10-7-10-65.01	Parades/Events/Celebrations	7,106.26
10-7-10-81.00	Loan Interest	442.26
10-7-10-92.01	VLCT Dues	882.00
10-7-10-99.00	Miscellaneous Expense	118.58
10-7-15-21.00	Postage	1,218.17
10-7-15-22.00	Office Supplies	1,071.63
10-7-15-23.00	Printing/Publishing	765.36
10-7-15-25.00	Equipment Purchase - current year	63.80
10-7-15-44.05	Computer Support	928.68
10-7-15-99.00	Miscellaneous Expense	91.50
10-7-20-34.00	Water & Sewer	347.08
10-7-20-35.00	Mowing	300.00
10-7-20-62.01	Building Maintenance	7,371.76
10-7-20-70.00	Town Taxes	916.80
10-8-05-10.00	Operations & Maintenance	83,263.46
10-8-05-10.04	Holiday, Sick, Vacation	711.65
10-8-05-30.00	Electricity	394.58
10-8-20-33.00	Heat	12,833.12
10-8-20-34.00	Water & Sewer	524.63
10-8-20-35.00	Mowing	939.96
10-8-20-62.00	Building Supplies	630.78
10-8-20-62.01	Building Maintenance	5,693.25
10-8-40-58.00	Street, Sidewalk, Storm drain Maintenance	7,595.74
10-8-41-57.00	Snow Removal Expense	5,690.90
10-8-41-99.00	Miscellaneous Expense	66.31
10-8-50-50.00	Parts and Supplies	2,012.43
10-8-50-50.01	Outside Repairs and Parts	1,646.70
10-8-50-51.00	Equipment Fuels and Oils	4,576.27
10-8-50-53.00	Purchase - Current year	4,612.07
10-8-50-53.01	Purchase - Capital	27,992.52
10-8-50-59.00	Safety Equipment	434.48
10-8-50-99.00	Miscellaneous Supplies	14.58
10-9-05-10.00	Fire Department Labor	35,880.00
10-9-05-11.00	Social Security Match	2,744.86
10-9-10-48.00	Insurance	21,333.76
10-9-10-81.00	Interest on Loans	2,310.59
10-9-15-42.00	Training Fire Related	694.00
10-9-20-30.00	Electricity	5,425.48
10-9-20-31.00	Phone	976.20
10-9-20-33.00	Heat	6,350.14
10-9-20-35.00	Mowing	240.00

10-9-20-62.00 Building Supplies	2,574.44	
10-9-20-99.00 Misc. Building and Grounds	890.75	
10-9-50-51.00 Fuels & Oils	2,602.91	
10-9-50-52.00 Vehicle Maintenance & Repairs	5,320.24	
10-9-50-53.00 Purchase - Current year	93,995.56	
10-9-50-53.02 Gear & Accessories	5,694.12	
10-9-50-53.03 Communications Equipment	4,074.41	
10-9-50-53.06 Air Packs	388.45	
10-9-50-54.01 Small Equipment Fund Purchases	4,350.00	
10-9-50-99.00 Misc. Equipment Expenses	<u>492.99</u>	
		<u>733,209.07</u>

Balance on Hand 12-31-2019 419,127.19

Balance on Hand 12-31-2019

Checking Account	23,717.57	
Restricted Money - Fire Capital Equipment	108,902.91	
Restricted Money - Fire Small Equipment	123,225.07	
Restricted Money - Sidewalks	129,804.84	
Restricted Money - General Capital Equip.	<u>33,476.80</u>	
		419,127.19

COMMUNITY IMPROVEMENT GRANT

Balance on hand, January 1, 2019		168,449.68
Income: 1-1-2019 to 12-31-2019		
Payback Funds	31,934.98	
Payback Interest Funds	1,535.85	
Interest Earned	<u>525.44</u>	
		<u>33,996.27</u>
TOTAL CASH AVAILABLE:		202,445.95
Disbursements: 1-1-2019 to 12-31-2019		
Tracy Myers	10,000.00	
Service Charges	<u>84.00</u>	
TOTAL DISBURSEMENTS:		<u>10,084.00</u>
CURRENT BALANCE: Union Bank Money Market Acct.		192,361.95

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

Water Department 2020 Budget

General Ledger Descriptions	2019 to 2020							
	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Proposed	Budget % change
Revenues								
22-6-10 Fees/Assessments								
22-6-10-00.00 Water Sales	263,000	271,764	272,500	255,125	255,000	269,838	259,500	
22-6-10-00.01 Merchandise Sales	500	3,478	2,375	829	750	1,142	1,250	
22-6-10-00.02 Water Application Fees	1,500	1,502	1,500	410	500	350	500	
22-6-10-00.03 Reserve Capacity Charges	1,500	2,276	1,750	540	500	383	500	
22-6-10-00.05 Delinquent Accis Interest	1,300	958	1,000	1,100	1,000	775	1,000	
Total Fees/Assessments	267,800	279,977	279,125	258,004	257,750	272,488	262,750	1.9%
22-6-20 Other Revenue								
Capital Reserve Fund	12,166	0	19,089	19,089	0			
22-6-20-81.00 Interest Earned	0	16	15	13	15	37	50	
22-6-20-94.00 Insurance reimb.	0	0	0	0		115		
22-6-20-99.00 Miscellaneous Income	500	1,066	32,600	9,239	24,367	20,316	9,128	
Total Other Revenue	12,666	1,082	51,704	28,341	24,382	20,468	9,178	-62.4%
Total Revenues	280,466	281,060	330,829	286,345	282,132	292,956	271,928	-3.6%
Expenses								
22-7-05 Plant Operation & Maint.								
22-7-05-10.01 Plant Operations & Maint.	11,495	12,482	4,790	5,654	0	465	0	
22-7-05-10.02 Distribution System Labor	19,651	18,909	16,415	18,546	6,000	10,985	12,000	
22-7-05-10.03 Administrative Salaries	21,589	22,146	22,791	21,807	19,509	18,455	18,034	
22-7-05-10.04 Holiday, Sick, Vacation	10,759	4,923	9,675	9,465	6,725	7,056	6,710	
22-7-05-10.05 Meter Reading	8,191	6,866	7,000	8,153	4,200	3,528	4,000	
22-7-05-10.06 Employee School Labor	250	459	500	24	0			
22-7-05-11.00 Social Security Match	5,497	5,056	4,641	4,822	3,373	3,360	3,362	
22-7-05-12.00 Retirement	3,637	3,490	3,034	3,663	2,471	2,937	2,538	
22-7-05-13.00 Unemployment	141	148	150	181	200			
22-7-05-14.00 Insurances	9,658	9,122	8,034	9,102	6,829	8,167	7,877	
Total Plant Operation & Maintenance	91,068	83,603	77,030	81,417	49,307	54,963	54,522	10.6%
22-7-15 Office Expense								

Water Department 2020 Budget

General Ledger Descriptions	2017				2018				2019				2019 to 2020	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed	Budget	% change	
22-7-15-20.01 Office Expense	3,900	3,881	3,900	3,839	4,000	3,026	7,250							
22-7-15-25.00 Equipment Pchse.- curren	700	938	1,000	399	500	0	500							
22-7-15-25.02 Equipment Pchse.- capita	200	0	200	0	0	0	0							
22-7-15-28.00 Equipment Maintenance/Rep	350	0	350	0	0	64	100							
22-7-15-42.00 Professional Training/Educ	500	442	500	360	0	135	250							
22-7-15-43.00 Legal Expense	2,000	293	4,500	4,844	1,500	74	1,000							
22-7-15-44.00 Computer Support	1,750	495	1,500	1,168	1,280	958	1,250							
22-7-15-45.00 Audit Expense	2,000	2,500	1,357	422	500	1,520	1,600							
22-7-15-45.03 Outside/Contracted Serv	3,300	0	1,000	0	500	0	500							
22-7-15-50.00 Bad Debts Expenses	0	0	0	0	0									
22-7-15-99.00 Interest Paid on Deposits	25	29	30	45	50	63	75							
22-7-15-99.01 Misc. Office	50	100	100	26	0									
Total Office Expense	14,775	8,679	14,437	11,103	8,330	5,940	12,525						50.4%	
22-7-20 Buildings and Grounds														
22-7-20-30.00 Electricity	25,600	26,230	25,600	28,055	28,000	22,484	23,000							
22-7-20-31.00 Phone	2,000	1,282	750	1,241	1,200	1,778	1,750							
22-7-20-33.00 Heat	1,200	915	1,200	1,467	1,500	941	1,500							
22-7-20-34.00 Water & Sewer	0	15	0	0	0	0								
22-7-20-48.00 Insurance	8,126	8,128	5,968	6,087	5,554	5,831	6,045							
22-7-20-62.01 Building Supplies	200	81	200	97	200	10	200							
22-7-20-62.02 Building Maintenance	9,000	2,988	5,000	7,794	3,750	6,039	2,250							
22-7-20-66.00 Snow Removal	1,000	1,299	1,300	2,247	2,500	3,093	3,000							
22-7-20-81.00 Interest Expense	26,334	26,334	27,000	25,282	29,360	29,360	28,552							
22-7-20-99.00 Misc. B&G Expense	1,250	1,180	1,100	92	0									
Total Buildings and Grounds	74,710	68,453	68,118	72,342	72,064	69,536	66,297						-8.0%	
22-7-40 Plant Operations Expense														
22-7-40-44.01 Consultant Services			32,600	9,233	23,367	16,739	6,628							
22-7-40-45.02 Outside Testing	1,600	851	1,000	994	1,200	2,178	3,278							
22-7-40-45.03 Outside/Contracted Serv	1,000	0	36,512	41,522	23,043	22,605	22,994							
22-7-40-45.04 Permits & Fees	2,560	2,641	2,750	2,412	2,500	2,106	2,500							

Water Department 2020 Budget

General Ledger Descriptions	2019 to 2020							
	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Proposed	Budget % change
22-7-40-50.01 Supplies and Chemicals	1,500	1,646	1,750	1,606	1,750	1,128	1,500	
22-7-40-99.00 Misc. Plant Operations Ex	500	22	1,500	1,074	1,500	0	1,000	
Total Plant Operations Expense	7,160	5,161	76,112	56,841	53,360	44,753	37,900	-29.0%
22-7-41 Distribution System Expense								
22-7-41-50.00 Inventory Adjustment	0	782	0	0	0	0	0	
22-7-41-52.00 Distribution System Maint	6,000	3,971	6,000	7,255	7,779	666	7,449	
22-7-41-52.01 Meters & Related Expense	7,023	4,275	5,000	4,472	5,500	406	3,000	
22-7-41-59.00 Distribution System Cons	0	0	0	0	0	0	0	
22-7-41-97.01 Customer line installation	0	0	0	0	0	0	0	
22-7-41-99.00 Misc. Distribution System	250	620	250	35	35	0	0	
Total Distribution System Expense	13,273	9,648	11,250	11,762	13,314	1,072	10,449	-21.5%
22-7-50 Equipment Expense								
22-7-50-50.00 Parts and Supplies	1,500	1,001	4,000	209	1,000	385	815	
22-7-50-50.01 Outside Repair Work	1,000	1,190	4,000	2,950	3,000	2,695	3,000	
22-7-50-51.00 Equipment Fuels And Oils	1,750	1,726	1,000	703	500	123	500	
22-7-50-53.00 Purchase-current year	2,500	391	1,403	0	0	0	0	
22-7-50-53.01 Purchase-Capital	0	0	0	0	13,500	13,671	17,356	
22-7-50-54.01 Capital Equip. Reserve Fu	6,000	34,690	6,000	0	0	0	0	
22-7-50-59.00 Safety Equipment	500	186	500	0	0	0	0	
22-7-50-99.00 Misc. Supplies	0	104	0	0	0	0	0	
Total Equipment Expense	13,250	39,287	16,903	3,862	18,000	16,874	21,671	20.4%
Total Expenses	214,236	214,830	263,851	237,327	214,375	193,059	203,363	-18.8%
Loan Costs								
Bond Bank (Main Project)	14,737	14,737	15,316	15,316	15,918	15,918	16,543	
Bond Bank (100c Pearl)	4,314	4,314	4,483	4,483	4,659	4,659	4,843	
SRLF (30 years at -3%)	47,180	47,180	47,180	47,180	47,180	47,180	47,180	
Total Annual Loan Costs	66,230	66,230	66,979	66,979	67,757	67,757	68,565	
Expenses + Loan Costs	280,466	281,060	330,829	304,306	282,132	260,816	271,928	-14.7%

Water Department 2020 Budget

General Ledger Descriptions	2017		2018		2019		2020		2019 to 2020	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed	Budget	% change	Budget
Estimated Revenue	280,466	281,060	330,829	286,345	282,132	292,956	271,928			
Revenue Minus Expenses	0	0	0	-17,961	0	32,140	0			

WATER DEPARTMENT TREASURER'S REPORT

January 1, 2019- December 31, 2019

Cash on Hand, January 1, 2019:

Checking Account	47,973.91	
Checking Account - Capital Equipment Fund	<u>36,704.94</u>	
		84,678.85

Receipts during the year:

Water Sales	269,197.66	
Water Deposits	350.00	
A/R Water Merchandise Sale	1,141.94	
Interest Earned - Capital Equipment Fund	36.58	
PACIF Workers Comp. Reimbursement	115.00	
Vt Bond Bank	6,507.45	
Application Fees	350.00	
Reserve Capacity Fees	383.00	
Sale of 2003 Truck	1,583.33	
Bulk Water Sales	<u>1,994.05</u>	
		<u>281,659.01</u>
 Total Available		 366,337.86

Disbursements:

Accounts Receivable/Meter Deposits	24.17
Account Payable	1,945.33
Peoples United Bank	67,756.68
Plant Operation & Maintenance Labor	465.24
Distribution System Labor	10,894.75
Administrative Salaries	18,455.36
Holiday, Sick Vacation, Pay	7,055.90
Meter Reading	7,576.85
Social Security Match	3,390.07
Retirement	2,937.10
Insurances	8,167.23
Office Expense	3,026.20
Equipment Maintenance/Repair	63.80
Professional Training/Education	135.00
Legal Expense	74.25
Computer Support	957.64
Audit Expense	649.95
Electricity	20,692.28
Phone	1,777.84
Heat	895.30
Insurances	5,831.92
Building Supplies	9.98
Building Maintenance	6,038.96
Snow Removal	3,092.60

Interest Expense	29,360.17	
Consultant Services	16,738.51	
Outside Testing	2,142.50	
Outside Contracted Services	22,605.20	
Permits & Fees	2,105.86	
Supplies and Chemicals	1,011.89	
Distribution System - Maintenance	665.62	
Meters & Parts Supplies	406.25	
Parts & Supplies	366.69	
Outside Repair Work	2,694.55	
Equipment Fuels and Oils	75.08	
Purchase Capital	<u>13,671.05</u>	
	Total Disbursements	<u>263,757.77</u>
	Balance on Hand 12-31-2019	102,580.09
	<u>Balance on Hand 12-31-2019</u>	
	Checking Account	65,838.57
	Money Market Account - Capital Equipment	<u>36,741.52</u>
		102,580.09

	A	F	G	H	I	J	K	L	M
Wastewater Department 2020 Budget									
1									
2									
3									
4	General Ledger Descriptions	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Proposed	2019 to 2020 Budget % change
5	Revenue								
6	24-6-10 Fees/Assessments								
7	24-6-10-00.01 Sewer Assessments	\$486,000	\$486,142	\$487,200	\$483,539	\$483,000	\$494,147	\$492,000	
8	24-6-10-00.02 Sewer Application Fees	\$2,500	\$3,853	\$2,500	\$1,375	\$1,000	\$1,925	\$1,500	
9	24-6-10-00.03 Reserve Capacity Charge	\$2,000	\$2,045	\$2,000	\$630	\$500	\$760	\$750	
10	24-6-10-00.05 Delinquent Accts Interest	\$2,000	\$1,865	\$2,000	\$2,077	\$2,000	\$1,467	\$1,500	
11	24-6-10-99.00 Misc. Fees/Assessments								
12	Total Fees/Assessments Revenue	\$492,500	\$493,905	\$493,700	\$487,621	\$486,500	\$498,299	\$495,750	1.9%
13									
14	24-6-20 Other Revenue								
15	24-6-20-81.00 Interest Earned	\$150	\$192	\$200	\$229	\$200	\$201	\$200	
16	24-6-20-94.01 Reserve Fund	\$20,000	\$0	\$37,937	\$0	\$87,350	\$345	\$52,500	
17	24-6-20-94.02 Community Improvement RL Fund	\$65,000	\$56,000	\$0	\$0	\$0	\$33,309		
18	24-6-20-94.03 Insurance Proceeds	\$0	\$903	\$18,550	\$16,950	\$0	\$5,816		
19	24-6-20-99.00 Miscellaneous Revenue	\$0	\$1,286	\$1,000	\$3,609	\$1,000	\$1,583	\$21,000	
20	Total Other Revenue	\$85,150	\$58,381	\$57,687	\$20,788	\$88,550	\$41,254	\$73,700	-16.8%
21									
22	Total Revenue	\$577,650	\$552,286	\$551,387	\$508,409	\$575,050	\$539,553	\$569,450	-1.0%
23									
24	Expenses								
25	24-7-05 Salaries & Benefits								
26	24-7-05-10.01 Plant Operations & Maint.	\$78,064	\$77,217	\$31,061	\$33,234	\$0	\$1,055	\$0	
27	24-7-05-10.02 Collection System Labor	\$15,946	\$17,547	\$16,500	\$9,044	\$14,401	\$2,821	\$10,000	
28	24-7-05-10.03 Administrative Salaries	\$18,604	\$19,242	\$19,706	\$19,921	\$22,242	\$20,565	\$20,801	
29	24-7-05-10.04 CTO & Holiday	\$20,870	\$19,765	\$20,640	\$25,117	\$7,208	\$5,641	\$7,153	
30	24-7-05-10.05 Meter Reading	\$0	\$0	\$0	\$0	\$4,200	\$3,528	\$4,000	
31	24-7-05-11.00 Social Security Match	\$10,654	\$10,464	\$6,725	\$6,337	\$3,348	\$2,389	\$3,000	
32	24-7-05-12.00 Retirement	\$7,380	\$7,386	\$4,395	\$4,717	\$2,509	\$1,475	\$1,600	
33	24-7-05-13.00 Unemployment	\$273	\$445	\$500	\$544	\$550	\$0	\$550	
34	24-7-05-14.00 Insurances	\$19,493	\$23,104	\$8,352	\$11,629	\$4,592	\$8,017	\$7,928	

	A	F	G	H	I	J	K	L	M
1	Wastewater Department 2020 Budget								
2									
3									
4	General Ledger Descriptions	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Proposed	2019 to 2020 Budget % change
35	24-7-05-15.00 Uniforms	\$3,750	\$4,199	\$1,228	\$1,622	\$0	\$0	\$0	
36	24-7-05-09.00 Misc. Benefits	\$375	\$362	\$375	\$0	\$200	\$0	\$200	
37	Total Salaries & Benefits	\$175,409	\$179,730	\$109,482	\$112,165	\$59,250	\$45,491	\$55,232	-6.8%
38									
39	24-7-15 Office Expense								
40	24-7-15-20.01 Office Expense	\$4,000	\$3,949	\$4,000	\$3,643	\$3,800	\$3,155	\$7,250	
41	24-7-15-25.00 Equipment Prchse.- curren	\$500	\$938	\$1,000	\$399	\$500	\$0	\$500	
42	24-7-15-25.02 Equipment Prchse.- capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
43	24-7-15-26.00 Equipment Maintenance/Rep	\$500	\$4	\$400	\$0	\$0	\$96	\$0	
44	24-7-15-42.00 Professional Training/Educ	\$1,500	\$158	\$73	\$95	\$0	\$135	\$0	
45	24-7-15-43.00 Legal Expense	\$1,750	\$458	\$6,000	\$7,199	\$1,750	\$1,155	\$1,200	
46	24-7-15-44.00 Computer/Systems Support	\$2,500	\$370	\$1,500	\$1,693	\$1,780	\$958	\$1,750	
47	24-7-15-45.00 Audit Expense	\$2,600	\$2,500	\$1,356	\$422	\$1,500	\$2,360	\$2,500	
48	24-7-15-45.03 Contracted Outside Servc	\$11,250	\$3,540	\$500	\$0	\$750	\$0	\$750	
49	24-7-15-50.00 Bad Debt Expense	\$500	\$0	\$0	\$0	\$0	\$0	\$0	
50	24-7-15-99.00 Misc. Office	\$0	\$0	\$0	\$78	\$0	\$0	\$0	
51	Total Office Expense	\$25,100	\$11,917	\$14,829	\$13,529	\$10,080	\$7,858	\$13,950	-32.0%
52									
53	24-7-20 Buildings and Grounds								
54	24-7-20-30.00 Electricity	\$59,000	\$57,205	\$57,000	\$54,193	\$55,000	\$59,364	\$60,000	
55	24-7-20-31.00 Phone	\$3,000	\$3,027	\$2,580	\$3,048	\$3,100	\$3,993	\$4,000	
56	24-7-20-33.00 Heat	\$7,000	\$6,629	\$7,000	\$8,980	\$9,000	\$7,454	\$8,500	
57	24-7-20-34.00 Water & Sewer	\$75	\$15	\$60	\$0	\$0	\$0	\$0	
58	24-7-20-35.00 Mowing	\$250	\$240	\$250	\$240	\$250	\$240	\$250	
59	24-7-20-48.00 Insurance	\$18,566	\$18,565	\$13,580	\$15,240	\$13,012	\$13,507	\$14,145	
60	24-7-20-62.01 Building Supplies	\$400	\$366	\$600	\$904	\$1,000	\$588	\$1,000	
61	24-7-20-62.02 Building Maintenance	\$3,167	\$3,225	\$4,167	\$7,406	\$8,250	\$7,898	\$2,250	
62	24-7-20-66.00 Snow Removal Expen	\$500	\$815	\$850	\$760	\$800	\$1,852	\$1,500	
63	24-7-20-81.00 Interest Expense	\$12,026	\$11,343	\$11,500	\$11,592	\$11,750	\$11,696	\$11,750	
64	24-7-20-99.00 Trash & Recycling	\$1,100	\$2,027	\$2,000	\$1,250	\$1,500	\$608	\$1,300	

A		F	G	H	I	J	K	L	M
Wastewater Department 2020 Budget									
1									
2									
3									
4	General Ledger Descriptions	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Proposed	2019 to 2020 Budget % change
65	Total Buildings and Grounds	\$105,084	\$103,457	\$99,587	\$103,613	\$103,662	\$107,201	\$104,695	1.0%
66									
67	24-7-40 Plant Operations Expense								
68	24-7-40-46.00 Sludge Disposal Expense	\$20,750	\$23,088	\$30,000	\$26,063	\$25,000	\$0	\$20,000	
69	24-7-40-45.02 Outside Testing	\$4,000	\$3,960	\$5,000	\$4,026	\$3,900	\$24,754	\$25,000	
70	24-7-40-45.03 Outside/Contracted Serv	\$3,000	\$3,631	\$112,900	\$114,772	\$204,384	\$2,488	\$5,000	
71	24-7-40-46.04 Permits and Fees	\$810	\$810	\$1,000	\$1,013	\$1,000	\$207,071	\$209,000	
72	24-7-40-50.00 Lab Supplies	\$600	\$592	\$600	\$873	\$900	\$810	\$1,000	
73	24-7-40-50.01 Other Supplies	\$1,000	\$993	\$2,500	\$1,682	\$1,750	\$1,238	\$1,400	
74	24-7-40-50.02 Chemicals	\$7,750	\$7,126	\$8,200	\$6,444	\$6,500	\$866	\$1,500	
75	24-7-40-99.00 Misc. Plant Operations Ex	\$50	\$0	\$50	\$38	\$0	\$6,532	\$6,500	
76	Total Plant Operations Expense	\$37,960	\$40,199	\$160,250	\$154,911	\$243,434	\$243,760	\$269,400	10.7%
77									
78	24-7-41 Collection System Expense								
79	24-7-41-50.00 Inventory Adjustment	\$0	-\$955	\$0	\$167	\$0	\$0	\$0	
80	24-7-41-52.00 Collection System Maint./	\$10,000	\$7,905	\$10,000	\$6,595	\$5,000	\$6,401	\$6,500	
81	24-7-41-52.01 Pumping Station Expense	\$750	\$17	\$771	\$13,176	\$5,500	\$658	\$2,500	
82	24-7-41-59.00 Collection System Constr	\$65,000	\$55,894	\$0	\$0	\$0	\$0	\$0	
83	24-7-41-97.01 Customer line installatio	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
84	24-7-41-98.00 Misc. Collection System E	\$0	\$8	\$0	\$0	\$0	\$0	\$0	
85	Total Collection System Expense	\$75,750	\$62,869	\$10,771	\$19,938	\$10,500	\$7,059	\$9,000	-14.3%
86									
87	24-7-50 Parts and Supplies								
88	24-7-50-50.00 Parts and Supplies	\$1,300	\$2,168	\$2,500	\$375	\$3,000	\$4,757	\$4,000	
89	24-7-50-50.01 Outside Repairs & Parts	\$3,000	\$4,495	\$22,500	\$24,443	\$5,000	\$13,684	\$11,339	
90	24-7-50-50.02 Hardware	\$300	\$0	\$0	\$0	\$0	\$14	\$0	
91	24-7-50-51.00 Equipment Fuels And Oils	\$1,300	\$1,399	\$566	\$640	\$250	\$0	\$0	
92	24-7-50-53.00 Purchase-current year	\$6,396	\$1,202	\$69,073	\$0	\$65,500	\$65,000	\$21,381	
93	24-7-50-53.01 Purchase-Capital	\$23,558	\$0	\$18,000	\$0	\$30,000	\$0	\$35,000	
94	24-7-50-54.01 Capital Equip. Reserve Fu	\$0	\$22,686	\$0	\$0	\$0	\$0	\$0	

	A	F	G	H	I	J	K	L	M	
Wastewater Department 2020 Budget										
		2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Proposed	2019 to 2020 Budget % change	
1										
2										
3										
4	General Ledger Descriptions									
95	24-7-50-59.00 Safety Equipment	\$500	\$172	\$500	\$85	\$0	\$9	\$0		
96	24-7-50-99.00 Misc. Supplies	\$0	\$0	\$0	\$0	\$0	\$347	\$0		
97	Total Parts and Supplies	\$36,354	\$32,122	\$113,139	\$25,543	\$103,750	\$83,812	\$71,720		-30.9%
98										
99	Total Expenses	\$455,657	\$430,794	\$508,058	\$429,698	\$530,676	\$495,181	\$523,996		-1.3%
100										
101	Loan Expense	\$121,993	\$121,993	\$43,329	\$43,329	\$44,374	\$44,373	\$45,454		
102	Total Expenses & Loan Expense	\$577,650	\$552,786	\$551,387	\$473,027	\$575,050	\$539,554	\$569,450		
103	Revenues less Expenses	\$0	\$0	\$0	\$35,382	\$0	\$0	\$0		
104										
105	Loan Expense Detail									
106	State Revolving Loan Payment	\$90,872	\$90,872	\$0	\$0	\$0	\$0	\$0		
107	FHA Loan Payment (principal only)	\$20,008	\$20,008	\$20,795	\$20,795	\$21,612	\$21,612	\$22,461		
108	State RLF Main St siphon (principal only)	\$8,909	\$8,909	\$9,087	\$9,087	\$9,269	\$9,269	\$9,454		
109	State RLF PH Bridge Sewer line (principal only)	\$2,204	\$2,204	\$2,248	\$2,248	\$2,293	\$2,293	\$2,339		
110	RLF Loan - Route 15 Sewer Ext.			\$11,200	\$11,200	\$11,200	\$11,200	\$11,200		
111	Total Other Expense	\$121,993	\$121,993	\$43,329	\$43,329	\$44,374	\$44,373	\$45,454		

WASTEWATER DEPARTMENT TREASURER'S REPORT

January 1, 2019- December 31, 2019

Cash on Hand, January 1, 2019:

Checking Account	73,909.43
Union Bank Capital Equipment Fund	<u>88,401.44</u>

162,310.87

Receipts during the year:

Accounts Receivable -Sewer Sales	499,132.11
VLCT PACIF Workers Comp	345.00
Sale of 2003 Truck	1,583.33
Interest Earned	201.32
Application Fees	1,925.00
Reserve Capacity Fees	<u>760.00</u>

503,946.76

Total Available

666,257.63

Disbursements:

24-2-00-20.00 Accounts Payable	6,788.62
24-2-00-25.02 Notes Payable Village CIG	10,948.12
24-2-00-25.04 Notes Payable - Peoples United	9,268.53
24-2-00-25.06 Notes Payable - Peoples United	2,292.73
24-2-00-25.09 Notes Payable - Peoples United	21,611.90
24-7-05-10.01 Plant Operations & Maintenance Labor	1,054.91
24-7-05-10.02 Collection System Labor	2,821.19
24-7-05-10.03 Administrative Salaries	20,565.34
24-7-05-10.04 Holiday, Sick, Vacation	5,640.69
24-7-05-11.00 Social Security Match	2,388.70
24-7-05-12.00 Retirement	1,474.90
24-7-05-13.00 Unemployment	8,016.54
24-7-05-14.00 Insurances	3,154.52
24-7-15-20.01 Office Expense	96.32
24-7-15-42.00 Professional Training	135.00
24-7-15-43.00 Legal Expense	1,155.00
24-7-15-44.00 Computer System Support	957.64
24-7-15-44.00 Audit Expense	2,084.85
24-7-20-30.00 Electricity	54,983.81
24-7-20-31.00 Phone	3,993.29
24-7-20-33.00 Heat	7,407.91
24-7-20-35.00 Mowing	240.00
24-7-20-45.00 Janitorial Services	13.99
24-7-20-48.00 Insurances	13,507.08
24-7-20-62.01 Building Supplies	587.96
24-7-20-62.02 Building Maintenance	7,883.87
24-7-20-66.00 Snow Removal	1,851.55
24-7-20-81.00 Interest Expense	11,696.40
24-7-20-99.00 Trash & Recycling	817.50

24-7-40-45.00 Sludge Disposal Expense	22,077.02	
24-7-40-45.02 Outside Testing	2,370.86	
24-7-40-45.03 Outside/Contracted Services	206,816.82	
24-7-40-45.04 Permits and Fees	810.00	
24-7-40-50.00 Lab Supplies	1,237.95	
24-7-40-50.01 Other Supplies	866.29	
24-7-40-50.02 Chemicals	6,489.45	
24-7-40-99.00 Miscellaneous Plant Operations	42.71	
24-7-41-52.00 Collection System Maintenance	5,891.65	
24-7-41-52.01 Pumping Station Expense	658.35	
24-7-50-50.00 Parts and Supplies	4,729.78	
24-7-50-50.01 Outside Repairs & Parts	7,333.15	
24-7-50-50.02 Hardware	14.26	
24-7-50-53.00 Purchase Current Year	65,000.45	
24-7-50-59.00 Safety equipment	9.35	
		<u>527,586.95</u>
Balance on Hand 12-31-2019		138,670.68
<u>Balance on hand 12-31-2019</u>		
Checking Account	83,467.02	
Union Bank Capital Equipment Fund	<u>55,203.66</u>	
		138,670.68

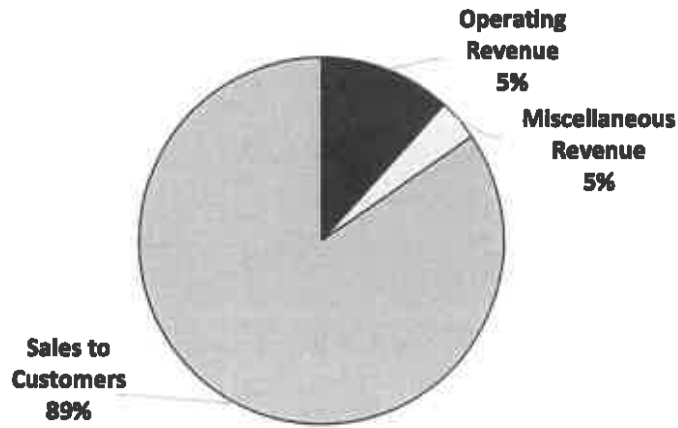
A		D	E	F	G	H	I	J	K	L	M
Electric Department 2020 Budget											
		2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Proposed	2019 to 2020 Budget % Change
1	General Ledger Descriptions										
2	Revenues										
3	20-6-41 Operating Revenue	85,000	8,167	40,000	92,299	40,000	79,638	40,000	3,930	20,000	
4	20-6-41-50.00 Merchandising & Jobbing	0	0	92,319	47,319	45,000	0	45,000	0	45,000	
5	20-6-41-50.02 Deferred Revenue	500	1,020	1,000	3,003	3,000	1,000	1,000	0	1,000	
6	20-6-41-80.01 Line Extension Applications/Fees	1,000	2,861	1,000	2,765	2,700	2,900	2,900	1,074	1,500	
7	20-6-41-80.00 Interest Income	56,057	58,378	55,418	71,558	51,296	50,302	51,451	51,451	55,546	
8	20-6-41-90.01 Dividend Income	73,375	73,375	73,375	73,375	73,375	73,375	73,367	73,367	0	
9	20-6-41-90.02 Lamolillo 115k Spec Facility Dividends	215,932	149,802	269,112	290,319	215,571	207,215	213,718	129,822	123,046	-42.4%
10	Total Operating Revenue										
11	14 Other Revenue										
12	20-6-42 Misc Revenue	2,333		2,333	0	32,761	27,010	2,000	9,238	113,500	
13	20-6-42-10.00 Miscellaneous Income	62,599	61,315	70,058	91,497	99,021	108,517	105,889	111,302	108,592	
14	Total Other Revenue	62,599	61,315	72,391	91,497	131,782	135,527	107,889	120,540	222,092	-18.1%
15	20-6-44 Sales of Electricity Revenue										
16	20-6-44-00.01 Sales Residential	882,857	876,844	875,000	862,193	852,743	896,541	866,059	897,954	857,236	
17	20-6-44-20.00 Sales Large Commercial	448,267	408,436	307,906	293,438	304,911	308,973	298,467	316,219	303,571	
18	20-6-44-30.01 Sales Commercial	199,009	203,049	200,000	201,093	188,043	177,016	170,997	180,929	173,691	
19	20-6-44-40.00 Sales Street Lights	16,114	15,991	16,000	16,016	16,000	15,573	15,000	15,152	15,000	
20	20-6-44-50.00 Sales Johnson State College	618,560	613,846	615,000	587,091	585,000	614,882	593,976	614,046	589,484	
21	20-6-44-50.01 Sales Public Authorities	153,885	156,432	138,087	141,302	121,655	128,050	123,696	128,631	123,486	
22	Total Sales of Electricity Revenue	2,319,691	2,274,597	2,151,993	2,101,133	2,068,353	2,141,035	2,068,195	2,147,931	2,062,468	-0.3%
23	20-6-45 Misc. Revenues										
24	20-6-45-10.01 Conned/Disconnect fees	5,000	4,855	5,000	4,985	5,000	5,746	5,000	5,710	5,000	0.0%
25	Total Miscellaneous Revenue	5,000	4,855	5,000	4,985	5,000	5,746	5,000	5,710	5,000	0.0%
26	Grant-On-Hand Applied to Budget							29,040			
27	Total Revenue	2,602,222	2,484,569	2,492,496	2,487,933	2,420,506	2,489,523	2,423,842	2,404,003	2,412,605	0.1%
28	Expenses										
29	20-7-40 Texas and Misc Expenses										
30	20-7-40-30.00 Depreciation Expense	70,000	70,000	70,000	123,024	70,000	127,834	70,000	126,230	125,000	
31	20-7-40-80.01 Other Taxes	21,000	20,305	21,000	21,268	21,500	21,765	21,500	21,821	21,500	
32	20-7-40-80.02 Gross Revenue Tax	11,593	12,130	11,500	9,798	10,342	10,734	10,341	11,307	10,312	
33	20-7-40-80.03 Fuel Gross Receipts Tax	11,593	11,396	11,000	10,634	9,500	10,779	10,000	10,778	10,000	
34	Total Taxes and Miscellaneous Expenses	114,187	113,832	113,500	111,700	111,342	171,113	111,841	170,136	166,812	48.2%
35	20-7-43 Interest Expense										
36	20-7-48-10.00 Interest	20,500	21,778	17,345	17,779	14,536	11,259	11,500	10,572	10,000	
37	20-7-49-10.01 Interest on Deposits	355	389	300	497	500	740	800	1,149	1,150	

A		D	E	F	G	H	I	J	K	L	M
Electric Department 2020 Budget											
1	2	3	47	49	50	51	52	53	55	56	57
General Ledger Descriptions	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Proposed	2019 to 2020 Budget % Change	
Total Interest Expense	20,855	22,166	17,645	18,277	15,036	11,999	12,300	11,721	11,150	-9.3%	
20-7-55 Purchased Power Costs											
20-7-55-50.00 Power Purchased	1,539,995	1,220,580	1,404,119	1,097,635	1,295,781	1,075,209	1,307,240	1,151,745	1,173,152		
20-7-55-50.01 Project 10 Charges	0	279,713	0	263,337	0	236,086		231,761			
20-7-55-70.00 Other Exp. (Renewable Energy Standard)	0	0	0	3,941	17,515	17,515	7,535	7,497	28,631		
Total Purchased Power Costs	1,539,995	1,500,294	1,404,119	1,364,912	1,313,296	1,326,810	1,314,775	1,391,004	1,201,783	-8.6%	
20-7-56 Transmission System Maintenance											
20-7-56-30.00 Overhead Lines Exp Labor	0	908	1,000	391	500	82	0	0	0		
20-7-56-30.01 Overhead Lines Expense	2,250	209	250	0	250	1,021	1,000	0	0		
20-7-57-00.00 Station Equipment Maint. Labor	0	310	350	9	350	187	250	39	3,500		
20-7-57-00.01 Station Equipment Maintenance	0	0	50	48	50	650	750	0	0		
20-7-57-10.00 Overhead Lines Maint. Labor	0	52	75	0	75	1,060	1,000	0	0		
20-7-57-10.01 Overhead Lines Maintenance	2,000	176	176	0	176	144	250	0	6,000		
20-7-57-11.00 Trans ROW Trimming Labor	2,000	0	200	358	200	286	250	0	0		
20-7-57-11.01 Trans ROW Trimming	4,000	1,485	1,500	0	1,000	67	0	0	0		
20-7-57-30.99 Trans Maint. Misc	0	469	1,721	255	1,000	0	0	17	0		
Total Transmission System Maintenance	10,250	3,609	5,322	1,061	3,601	3,497	3,500	56	9,500	-2.8%	
20-7-58 Operations Engineering & Supervision											
20-7-58-00.00 Lab. Ops/Supervision/Eng	37,000	45,579	49,230	45,842	59,000	62,198	64,911	64,741	68,818		
20-7-58-11.18 Safety & Operating Supplies	6,000	5,506	8,000	5,851	7,200	6,015	6,500	1,368	4,000		
20-7-58-60.00 Labor Meter Expense	1,500	468	1,000	501	1,000	375	1,000	248	500		
20-7-58-60.01 Labor Meter Expense Supplies/Materials	1,000	868	3,500	901	1,000	1,216	1,500	48	1,000		
20-7-58-70.00 Labor Customer Installation	5,500	2,364	4,000	3,213	5,000	5,390	4,200	502	4,000		
20-7-58-70.01 Customer Installations Expense	6,000	0	4,000	0	0	2,927	2,000	0	2,000		
20-7-58-70.02 Customer Install Contracted	3,000	0	0	0	0	0	0	400	0		
20-7-58-70.10 Mutual aid - Other Utilities	500	0	1,000	3,424	2,000	182	1,000	296	1,000		
20-7-58-80.00 Lab Misc. Distribution, Safety & Training	12,000	10,945	11,000	9,722	11,000	15,318	21,503	17,992	20,000		
Total Operations Engineering & Supervision	72,500	65,729	81,730	69,454	86,200	93,621	102,614	85,595	101,318	-1.3%	
20-7-59 Distribution System Maintenance											
20-7-59-21.00 Lab. Structures, Equip, Substation	5,275	6,234	10,000	3,653	10,000	2,718	10,000	4,371	10,000		
20-7-59-21.01 Structures, Equip, Substation	10,000	2,199	55,000	947	15,000	31	10,000	320,227	10,000		
20-7-59-21.03 Labor Capital Project Sub.	90,000	0	101,325	0	45,000	0	45,000	542	45,000		
20-7-59-21.04 Substation Maint Contracted	5,000	0	7,900	0	7,900	4,790	5,000	0	5,000		
20-7-59-41.00 Labor Maintenance of Line	39,500	45,287	48,000	46,150	75,000	69,132	88,500	78,634	80,993		
20-7-59-41.01 Maintenance of Lines Supplies	25,000	16,481	34,371	29,186	35,000	37,483	35,000	22,148	35,000		
20-7-59-41.02 Tree Trimming Labor	22,000	16,546	23,000	8,406	30,000	11,191	25,000	24,456	25,000		
20-7-59-41.03 Tree Trimming Contracted	20,000	19,216	20,000	16,941	25,000	25,248	25,000	28,621	25,000		
20-7-59-80.00 Labor Maint. of Line Transformers	2,500	1,432	2,500	932	2,500	280	2,500	560	2,500		

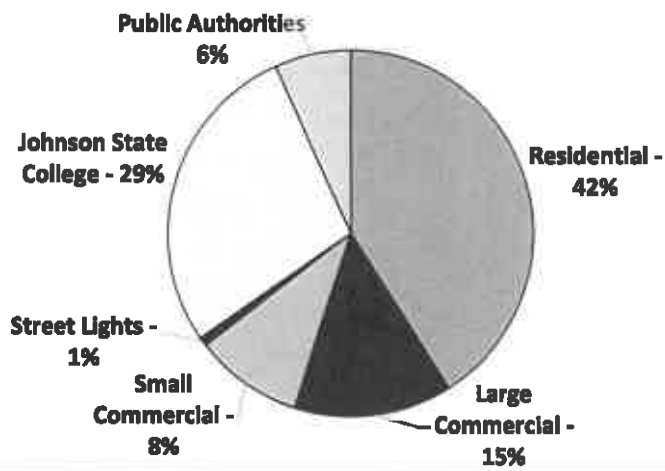
Electric Department 2020 Budget												
A	D	E	F	G	H	I	J	K	L	M		
General Ledger Descriptions	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Proposed	2019 to 2020 Change		
89 20 7-69-80.01 Maint. Line Transformers	15,000	6,839	12,000	3,140	8,000	0	10,000	2,145	17,000			
90 20 7-69-80.00 Labor Maint. of St. Light	4,750	1,139	4,000	2,478	4,000	2,388	4,000	3,481	4,000			
91 20 7-69-80.01 Maint. of St. Lighting/Signals	5,000	2,488	5,000	1,292	3,200	322	3,200	934	3,000			
92 20 7-69-80.00 Misc. Maintenance of Distribution	5,000	5,172	5,000	1,867	3,000	2,902	3,500	2,899	3,500			
93 20 7-69-80.00 Labor Snow Removal	5,250	694	3,000	14,445	20,000	6,345	12,000	5,814	9,182			
94 Total Distribution System Maintenance	254,275	123,727	331,096	129,439	283,600	162,830	278,700	494,833	275,175			-1.3%
96 20 7-88 Customer Accounts Operations												
97 20 7-80-80.00 Labor Meter Reading	11,750	11,454	12,000	12,279	15,000	13,511	15,000	13,458	15,000			
98 20 7-80-80.00 Lab. Customer Records/Collections	13,500	9,112	11,000	6,086	12,000	8,631	12,000	13,558	14,000			
99 20 7-80-40.00 Uncollectible Accounts	7,500	3,310	7,500	3,699	5,000	2,589	5,000	1,844	5,000			
100 20 7-80-80.00 Misc. Customer Accts Expense	150	0	150	0	150	0	150	0	150			
101 Total Customer Accounts Operations	32,900	23,876	30,650	22,064	32,150	24,731	32,150	28,861	34,150			6.2%
102												
103 20 7-82 Administrative and General												
104 20 7-82-00.00 Trustees' Salaries	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	3,640			
105 20 7-82-00.02 Auditors Salaries	2,250	95	95	131	157	163	300	0	300			
106 20 7-82-00.03 Administrative Salaries	70,638	74,915	97,365	95,964	103,575	98,615	109,547	99,518	99,992			
107 20 7-82-00.04 Stores Expense Labor	12,750	4,410	8,250	6,223	6,500	4,323	6,500	4,192	5,500			
108 20 7-82-30.02 Vehicle & Equip Maint Labor	0	0	4,500	8,685	10,000	12,301	10,000	12,575	12,500			
109 20 7-82-10.00 Office Expense	40,000	32,653	48,833	33,762	34,500	43,098	40,000	42,770	45,000			
110 20 7-82-30.00 Outside Services	60,000	10,975	40,000	20,835	65,000	18,819	21,000	18,999	31,000			
111 20 7-82-30.01 Safety Training & Education	5,000	4,269	11,200	10,376	11,500	10,820	12,000	13,779	14,500			
112 20 7-82-30.02 Legislative Representation	1,500	15	750	0	750	0	0	0	0			
113 20 7-82-30.03 Lobbying	350	1,215	1,257	1,321	2,000	0	1,300	0	1,328			
114 20 7-82-30.04 Village Manager Advertisement	2,500	1,218	0	0	0	0	0	0	0			
115 20 7-82-30.05 VPPSA Fees	41,776	40,995	44,652	44,528	42,798	42,546	45,643	38,181	43,157			
116 20 7-82-30.06 Village Manager Labor	0	48,430	0	0	0	0	0	0	0			
117 20 7-82-40.00 Insurance	29,994	31,584	31,443	31,776	21,587	23,219	21,587	22,177	24,698			
118 20 7-82-80.00 Employee Benefits	1,000	1,586	1,500	1,216	1,500	1,233	1,500	1,508	1,500			
119 20 7-82-80.01 Health Insurance	58,588	54,030	57,643	62,219	70,378	73,171	68,710	76,790	83,029			
120 20 7-82-80.02 Sick, Vacation, Holiday	43,396	39,610	49,999	50,153	64,198	69,606	67,650	75,398	67,051			
121 20 7-82-80.03 Unemployment	1,661	687	616	741	750	907	1,000	100	1,000			
122 20 7-82-80.04 Retirement	15,873	15,471	18,069	18,973	21,524	22,525	25,311	24,563	25,847			
123 20 7-82-80.05 Social Security Match	21,884	22,567	25,499	27,117	33,451	31,772	34,501	33,594	34,196			
124 20 7-82-80.06 Uniforms	8,840	10,555	12,000	8,320	12,000	11,029	13,000	15,781	15,000			
125 20 7-82-80.00 Duplicates Charges/Credits	0	250	0	0	0	325	0	0	0			
126 Total Administrative and General	420,600	398,130	456,271	425,539	504,768	467,072	482,149	482,524	509,239			5.6%
127												
128 20 7-83 Miscellaneous Expense												
129 20 7-83-02.00 Misc. Administrative Exp	3,750	3,147	3,500	0	3,000	250	2,000	1,600	1,500			
130 20 7-83-02.01 Inventory Adjustment	0	0	0	0	0	0	0	2,675	0			

	A	D	E	F	G	H	I	J	K	L	M
Electric Department 2020 Budget											
		2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Proposed	2019 to 2020 Budget % Change
1											
2											
3	General Ledger Descriptions										
131	20-7-93-10.00 Rents	53,000	53,373	53,000	53,498	54,000	53,648	53,000	53,798	53,000	
132	20-7-93-30.00 Transportation/Fuels & Oil	24,000	15,221	20,000	23,785	25,000	18,740	22,000	14,819	22,000	
133	20-7-93-30.01 Capital Account Current Year	64,800	75,524	70,300	67,566	74,863	70,974	8,813	24,445	26,979	
134	Total Miscellaneous Expense	145,550	147,264	146,800	144,849	156,863	143,612	85,813	97,337	103,479	70.6%
136	Total Expenses	2,611,112	2,398,627	2,587,133	2,287,295	2,506,856	2,405,285	2,423,842	2,762,067	2,412,605	-3.3%
137	Revenue minus Expense	(\$8,890)	\$85,941	(\$94,637)	\$200,638	(\$86,350)	\$84,238	\$0	(\$358,064)	\$0	

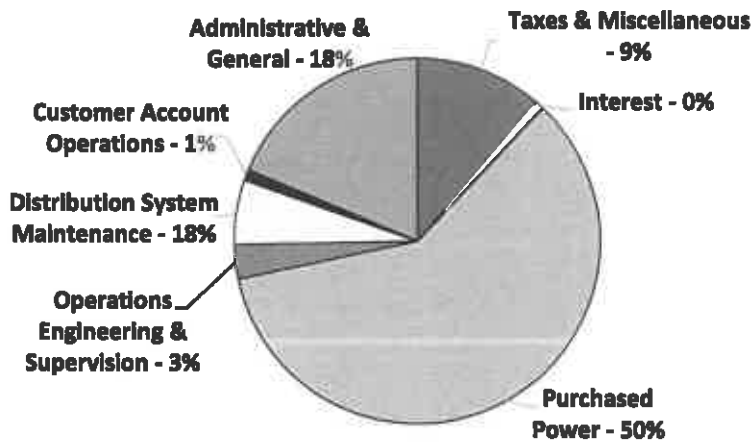
2019 ELECTRIC DEPARTMENT REVENUE



2019 CUSTOMER SALES BY RATE CLASS



2019 ELECTRIC DEPARTMENT EXPENSES



ELECTRIC DEPARTMENT

TREASURER'S REPORT

Balance on Hand, January 1, 2019

Union Bank Cash Account	421,437.37
Union Bank Money Market	187,435.62
TD Bank - CD	150,053.25
TD Bank - Money Market	<u>531.73</u>

759,457.97

Receipts:

Energy Sales & Sales Tax	2,337,370.42
Meter Deposit	14,662.00
Interest Earned	2,869.05
Merchandise Sales	5,185.55
Dividend Income	43,305.27
LCSF Settlement	55,031.28
Utility Mutual Aid	993.61
Vendor Reimbursements	161.62
Railroad Crossing Reimbursement	150.00
FEMA Reimbursement	3,487.91
Uncollectable Account	211.29
PACIF Workers Comp. Reimbursement	575.00
Vt Transco	2,459.44
CRC	39.00
Sale of Plow	1,000.00
Sale of 2003 Truck	<u>4,750.00</u>

2,472,251.44

Total Available

3,231,709.41

Expenditures:

Capital Accounts:

20-1-00-10.84	Pearl and School Street	78.00
20-1-00-10.87	Lehoullier Solar Project	1,103.13
20-1-00-10.88	RL Valee Maplefields	6.82
20-1-00-10.89	Twin Bridges Project	8,564.17
20-1-00-14.22	Accounts Receivable - Merchandise	1,795.15
20-1-00-36.40	Poles and Fixtures	2,822.26
20-1-00-36.50	Overhead Conductors & Dev.	1,793.06
20-1-00-36.70	Underground Conductors & Devices	233.49
20-1-00-36.80	Line Transformers	210.76
20-1-00-39.40	Tool Shop & Garage	47.61
20-2-00-23.21	Accounts Payable Trade	30,976.49
20-2-00-23.22	Accounts Payable Energy	112,782.91
20-2-00-23.50	Meter Deposits	5,924.13
20-2-00-23.60	Account Payable Gross Receipts Tax	10,733.90
20-2-00-23.61	Account Payable Sales Tax	30,764.46
20-2-00-23.62	Account Payable EEU	165,544.12

20-2-00-24.20	Vt Bond Bank	30,000.00
20-2-00-24.40	Community National Bank	14,101.30

417,481.76

Operating Accounts:

20-7-40-80.01	Other Taxes	21,277.84
20-7-40-80.03	Fuel Gross Receipts Tax	9,885.41
20-7-43-10.00	Interest	10,364.93
20-7-55-50.00	Power Purchased	1,024,072.15
20-7-55-50.01	Project 10 - Power Purchased	231,761.45
20-7-55-70.00	Other Power Expenses	7,497.24
20-7-58-00.00	Operation Supervision Labor	64,740.51
20-7-58-11.16	Safety/Operating Supplies	1,368.01
20-7-58-60.00	Meter Expense Labor	248.26
20-7-58-60.01	Meter Expense - Materials	48.02
20-7-58-70.00	Customer Installation - Labor	502.12
20-7-58-70.01	Customer Installation - Materials	400.00
20-7-58-70.10	Mutual Aid - Other Utilities	296.17
20-7-58-80.00	Distribution - Labor - training	17,991.80
20-7-59-21.00	Structures, Equipment Labor	4,371.41
20-7-59-21.01	Structures, Equipment Materials	320,227.44
20-7-59-21.03	Labor Capital Project Substation	541.68
20-7-59-41.00	Maintenance of Lines Labor	78,633.95
20-7-59-41.01	Maintenance of Lines Materials	21,900.48
20-7-59-41.02	Tree Trimming Labor	24,456.00
20-7-59-41.03	Tree Trimming - Contracted	26,113.25
20-7-59-50.00	Maint. of Line Transformers Labor	560.28
20-7-59-50.01	Maintenance Line Transformers	2,145.00
20-7-59-60.00	Maintenance of St. Lights Labor	3,480.88
20-7-59-60.01	Maintenance of St. Lights Materials	822.43
20-7-59-80.00	Misc. Maintenance of Distribution	2,898.86
20-7-59-80.00	Snow Removal	5,814.41
20-7-90-20.00	Meter Reading	13,458.46
20-7-90-30.00	Customer Records & Collections	13,557.89
20-7-92-00.00	Trustees Salaries	2,600.00
20-7-92-00.03	Administrative Salaries	99,517.55
20-7-92-00.04	Stores Expense	4,192.22
20-7-92-10.00	Office Expense	42,678.58
20-7-92-30.00	Outside Services	15,727.61
20-7-92-30.01	Safety Training & Education	13,507.76
20-7-92-30.05	VPPSA Fees	41,853.48
20-7-92-40.00	Insurance Expense	22,176.92
20-7-92-60.00	Employee Benefits	1,508.03
20-7-92-60.01	Health Insurance	76,790.13
20-7-92-60.02	Sick Vacation Holiday	72,749.72
20-7-92-60.03	Unemployment	100.00
20-7-92-60.04	Retirement	24,563.79
20-7-92-60.05	Social Security Match	33,593.80
20-7-92-60.06	Uniforms	15,063.86

20-7-93-02.00	Mis, Administrative Expense	1,600.00	
20-7-93-10.00	Rents	53,797.60	
20-7-93-30.00	Transportations Fuels & Oils	14,116.63	
20-7-93-30.01	Capital Current Year	24,445.12	
20-7-93-30.01	Truck Maintenance - Labor	12,575.43	
			<u>2,482,594.56</u>
	Total Expenditures		2,900,076.32
	Total Funds Available	3,231,709.41	
	Total Expenditures	<u>2,900,076.32</u>	
	Total on hand	331,633.09	
Balance on Hand 12-31-2019:			
	Union Bank Cash Account	41,285.51	
	Union Bank Money Market	137,966.64	
	TD Bank - CD	151,848.66	
	TD Bank - Money Market	<u>532.28</u>	
	Total on hand	331,633.09	

Johnson Fire Department Report 2019

The Johnson Fire Department completes 2019 with a few less calls than the record set last year, but we continue to see a longer duration of calls, and on multiple occasions have experienced a second alarm while operating at the first call.

We responded to 129 alarms last year, with a majority of those occurring during the daytime, when staffing can be at its shortest. Vehicle accidents, carbon monoxide/hazardous environments and automatic alarms were the top three categories. The average duration of calls last year was 89 minutes.

Our training throughout the year often focused on our use of fire ground radio communications. This promotes better transfer of information during the fire ground operations & tasks, while at the same time leaving our primary channel available for the incident commander to organize incoming resources and communicate with dispatch.

We are pleased with the addition of the Active911 system for alerting our firefighters to an emergency call. This provides redundancy in the paging system, but more importantly provides "real time" availability of staff and resources.

We have put into service our new Rescue 1 and it is performing well. This truck goes to nearly every call the department has and performs a wide variety of tasks. This was accomplished as planned within our capital truck account, along with using the Pomerleau Family-IGA-Sterling Market donation from 2017, and some firefighter fundraising.

During the first half of last year, we conducted an audit of the capital truck plan mentioned above. The cost of apparatus is growing quicker than our savings, and while we have no immediate issue, looking ten or more years into the future, we projected a financial deficiency with our current plan. To address this, we have adopted an updated plan which includes a slightly higher financial contribution rate, as well as adjustments within the truck fleet and their rotations to stabilize overall spending as much as possible, while maintaining the department's capabilities.

Looking forward to the upcoming year, our biggest project will be the replacement of our air-packs (SCBA). This is a planned event within our Small Tools Capital plan, and by early summer we will begin research and product demo's to determine the best choice for both our firefighters and demands of the community. This upgrade will be managed to stay within its allocated budget, and bring no unexpected burden to the taxpayers.

Budget planning for 2020 has been completed. It includes the adjustments for the revised Capital Truck plan, as well as slight increases due to the minimum wage rate and insurance costs. We've made a few reductions to equipment to balance those expenses. Therefore, in agreement with the Board of Trustee and the Village Manager, we have made a 3.7% increase to our contracted services for 2020 to meet the budget strategy discussed above, while leaving the Village taxpayer unchanged, having a 0% increase.

We greatly appreciate the steady support and encouragement that we've received from the community and look forward to another safe year.

A summary of the Johnson Fire Department's responses last year are:

structure fires	3	wilderness rescue	4	carbon monoxide	12
chimney fires	2	medical assist	9	hazardous materials	5
wildland fires	2	automatic alarms	29	mutual aid	14
vehicle fires	4	vehicle accidents	24	other	12
smoke condition	3	water rescue	6		

Thank you to all the firefighters and auxiliary members for your professional service to our community. Also, a special thank you to the local employers for allowing our firefighters to leave & respond, and understanding the various interruptions that may cause. Your support is vital to our community.

Respectfully,

Arjay West, Fire Chief

Johnson Fire Department

Department Roster - 2020

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
	Brian Boyden	James Davis	Richard Johnson
	William Jennison	Jaime Boyden	Mark Dunbar
	Patrick Start	TJ Burns	Dylan Jennison
	Tim Sargent	Shawn Mansur	Adam Bourgeois
	Kevin Mayfield	Andrew Davis	Cory Davis
	Shane Smith	Colby Jennison	

Jr. Firefighters: currently vacant

Auxiliary Members:	Jessyca West	Nikki Carpenter	Michelle Boyden
	Andrea Blaisdell	Veronica Charette	Susan Wescom
	Allie Cusson	Debra Dolan	

2019 TAX ACCOUNT

GRAND LIST

Real Estate Grand List \$594,677.65

TAX ASSESSED

Real Estate (\$594677.65x .188) 111,918.41

TREASURER'S ACCOUNT

Tax Adjustment 101.63
Received on Property Taxes 101,127.57

to Tax Collector 10,892.47

CHARGED TO COLLECTOR

Property Taxes 10,892.47
Penalty 857.88
Collectors Cost 327.23
12,077.58

Credit to Collector's Account 10,776.75
Penalty Adjustment 0.00
Cost Adjustment 4.68
Tax Abatement 0.00
10,781.43

Balance of 2019 Taxes on Collector's Books 1,296.15

2019 Delinquent Taxes 1,130.15
Penalty 90.40
Collectors Cost 75.60
1,296.15

VILLAGE OF JOHNSON DELINQUENT TAXES AS OF 12/31/19

2013 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
WILCOX, MARK II	615-051	\$27.99	\$2.24	\$3.10	\$33.33
2014 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
WILCOX, MARK II	615-051	\$3.50	\$0.28	\$0.00	\$3.78
2015 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
WILCOX, MARK II	615-051	\$28.77	\$2.30	\$100.83	\$131.90
2016 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
WILCOX, MARK II	615-051	\$27.85	\$2.23	\$6.00	\$36.08
2017 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
WILCOX, MARK II	615-051	\$27.97	\$2.24	\$6.10	\$36.31
2018 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
GOSS, JEAN B.	134-045	\$61.88	\$4.95	\$6.20	\$73.03
WILCOX, MARK II	615-051	\$27.84	\$2.23	\$6.20	\$36.27
WOOD, EUGENE & KAREN	134-055	\$23.32	\$1.87	\$6.20	\$31.39
		\$113.04	\$9.05	\$18.80	\$140.69
2019 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
BILLADO, JONATHAN	131-100	\$11.67	\$0.93	\$6.30	\$18.90
BLACKRIDGE CONSTRUCTION	520-055	\$141.34	\$11.31	\$6.30	\$158.95
BROWN, ROBERT	615-051	\$26.16	\$2.09	\$6.30	\$34.55
BURMEISTER, BARBARA	600-108	\$333.30	\$26.66	\$6.30	\$366.26
DINSMORE, SARAH B. & MICHAEL	135-020	\$77.73	\$6.22	\$6.30	\$90.25
GOSS, JEAN	134-045	\$61.92	\$4.95	\$6.30	\$73.17
JONES, JESSICA	134-010	\$28.98	\$2.32	\$6.30	\$37.60
MORAN, MATT	615-090	\$16.56	\$1.32	\$6.30	\$24.18
RABIDOUX, JOHN E.	625-035	\$36.32	\$2.91	\$6.30	\$45.53
WESCOM, DANIEL B. & MARY	134-020	\$89.02	\$7.12	\$6.30	\$102.44
WESCOM, WAYNE ET AL	600-206	\$253.13	\$20.25	\$6.30	\$279.68
WILCOX, LORI & MARK	615-047	\$30.68	\$2.45	\$0.00	\$33.13
WOOD, EUGENE & KAREN	134-055	\$23.34	\$1.87	\$6.30	\$31.51
		\$1,130.15	\$90.40	\$75.60	\$1,296.15
TOTAL ALL DELINQUENT TAXES		\$1,359.27	\$108.74	\$210.23	\$1,678.24