

ANNUAL REPORT

OF THE VILLAGE OFFICERS



VILLAGE OF JOHNSON, VERMONT

FOR THE YEAR ENDING

DECEMBER 31, 2018

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Dedication

Manchester Lumber and Parker & Stearns

This year's Village of Johnson Annual Report is dedicated to two former Johnson businesses, Manchester Lumber and Parker & Stearns, which provided jobs and economic activity in our community for a combined 200 years. These long-time Johnson institutions were a key part of Johnson's past and the sites and buildings that remain have the potential to be a vital part of Johnson's future.

Both Manchester Lumber and Parker & Stearns built impressive and successful business enterprises. Manchester Lumber operated a lumber mill, which processed raw hardwood lumber that was used in a variety of products, such as flooring and furniture. Parker & Stearns began with hardwood manufacturing and transitioned to operating a building supply retail store and truss shop. Both businesses had many long-term dedicated employees who provided excellent customer service to local residents and other Johnson businesses. Both companies could also be counted on to contribute to the community, making donations of money and time to many important causes. Just recently, representatives from both businesses graciously participated in interviews related to the Railroad Street Area Wide Plan, which developed a vision and plan for the redevelopment of several properties along Railroad Street. In these interviews, Chan Parker and CJ Manchester shared their insights and expertise related to running businesses along Railroad Street and offered ideas about the challenges and opportunities that exist.

As we look to the future redevelopment of these properties and other areas along Railroad Street, we are so thankful for the commitment these businesses had to the Johnson community for so many years.



(Manchester Lumber property)

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, 2018.

Respectfully Submitted

JO-ANN BENFORD
KIM MARBLE
BOBBIE MOULTON

JOHNSON VILLAGE OFFICERS 2018

President:
Eric Osgood Term Expires April 2019

Clerk:
Rosemary Audibert Term Expires April 2019

Treasurer:
Rosemary Audibert Term Expires April 2019

Trustees:
Walter Pomroy Three Year Term Expires April 2019
Scott Meyer Two Year Term Expires April 2019
David Goddette - resigned Three Year Term Expires April 2020
Phil Wilson - appointed Term Expires April 2019
Gordon Smith Two Year Term Expires April 2020
Robert Sweetser Three Year Term Expires April 2021

Auditors:
Bobbie Moutlon- appointed Term Expires April 2019
JoAnn Benford Term Expires April 2019
Kim Marble Term Expires April 2020

APPOINTMENTS

Tax Collector:
Rosemary Audibert Term Expires April 2019

Water & Light Commissioner:
Meredith Birkett Term Expires April 2019

Assistant Clerk & Treasurer:
Jan Perkins Term Expires April 2019

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

VILLAGE EMPLOYEES

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

Welcome to Village Meeting!

Explanation of Some Common Phrases You Will Hear

Welcome! This flyer is provided as background to *help all Vermont village meeting voters participate* fully. The Moderator is trained to make sure all voters are heard and their questions answered. **If you have any questions, just raise your hand and ask.**

The Warning

The “warning” is the agenda for the meeting. Only articles on the warning (warned articles) can be considered at the Village Meeting. The warning for the meeting appears in the Village Annual Report.

Australian Ballot

Some items that appear on the warning may not be voted on at the traditional Village Meeting, but are voted on in the voting booths on pre-printed paper “Australian ballots”. Items that are voted on by Australian ballot may be discussed at Village Meeting but can not be amended.

Robert’s Rules of Order

According to state law, Village Meetings in Vermont are governed by a set of parliamentary rules called “Robert’s Rules of Order”. The Village Moderator is trained in using Robert’s Rules, and will refer to them when necessary.

A few of the more commonly used elements are *included here.*

The Main Motion

Example” “I move to accept Article 6 as written.” Each article on the warning must be “moved” and seconded. It is then ready to be discussed by the group. In discussion, citizens raise their hands and are called on by the Moderator. **When you are called on, stand up, state your name, then speak your mind.**

The Amendment

“Amending” a motion proposes a change to the main motion. Example: An article is moved and seconded; then, during discussion, someone says, “I move to amend Article 17 by reducing the dollar amount from \$10000 to \$5000”. After someone seconds this, debate shifts to discussing this amendment. After discussion on the amendment, The Moderator puts the amendment to a vote. If the voters reject the amendment, the group now returns to discussing the original motion. If the voters approve the amendment, the discussion focuses on the main motion as amended.

The Vote

Once the Moderator determines that all points of

Village Meeting Evaluation Form: Your Ideas Wanted!

- The most effective/useful elements of our Village Meeting were:
- What I would change about our Village Meeting:
- Additional comments or suggestions (more room on other side):

Please return this form in the drop box by the door. The results will be given to the Trustees and used to improve our Village Meeting. Thank you!

view have been heard, he/she will call for a vote. If you are in favor of the motion, you will say "Aye". If opposed, say "No" or "Nay". Other forms of voting that you may expect to see at Village Meeting are:

- A show of hands or a standing vote (sometimes called a "division"): May be asked for at any time. It is useful if a voter disagrees with the Moderator after a voice vote is announced.
- Paper ballot: Any voter may move that a vote be taken via paper ballot; if seven voters support this motion, pieces of paper will be distributed and you will write your vote and pass it in. It will be counted immediately.

Point of order

If you don't understand a ruling of the of the Moderator, speak up, saying "Point of Order, Mr./Ms. Moderator. After you are recognized by the Moderator, ask your question.

Call the Question

If debate has gone on long enough—voters have made up their minds but some people are still repeating the same basic arguments—a voter can move to cut off debate or call the question." If you agree that all voices have been heard and you are ready to vote on the issue at hand, you should vote in favor of calling the question. However, if you want to continue discussion, you should vote against calling the question. Two-thirds of the group must vote yes on calling the question in order to cease debate, otherwise, discussion continues. In most cases, "calling the question" is not necessary. The Moderator will call for a vote when he/she have been heard, and this calling the question.

Pass Over

Sometimes it becomes clear ready to make a vote yes or not vote on an article at all.

move to "pass over" an article. (An article may also be passed over because it will be handled by Australian ballot.)

If you would like to speak, just raise your hand. When recognized by the Moderator, stand up, say your name, and speak so all can hear you.

feels that all points of view avoids having to vote on

to the voters that they aren't no, and the preference is to At this point, someone may

- Created by the Vermont Institute for Government (VIG). For more information and resources on Vermont village meeting and village government, please see the VIG website:

www.vtinstitutefor.govt.org

WARNING
ANNUAL VILLAGE MEETING

April 2, 2019

The inhabitants of Johnson Village Corporation who are legal voters in the Village are hereby warned to meet at the Johnson Elementary School in Johnson Village, Tuesday, April 2, 2019 at 7:30 o'clock in the evening, local time, to transact the following business, to wit:

The voters are further warned to meet at Johnson Municipal Building, in said Town, on Tuesday, April 2, 2019 to vote the following by Australian ballot: Article 1 Village Officers. The polls will be open from 9:00 am to 7:00 pm.

Article 1. To elect Village Officers as required by Australian ballot.

President for a term of one year
Village Clerk for a term of one year
Trustee for a term of three years
Trustee for a term of two years
Trustee for a term of one year
Treasurer for a term of one year
Collector of Taxes for a term of one year
Auditor for a term of three years
Auditor for a term of two years

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

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

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

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

The following article is non-binding and only advisory.

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.

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

Dated at Johnson this 25th day of February, 2019.

Gordon Smith

[Signature]

Phil

Trustees, Village of Johnson

Johnson, Vermont, Village Clerk's Office, February 26, 2019 at 8:00 o'clock in the morning received the foregoing warning and the same was duly recorded.

Attest:

Rosemary Anibert
Village Clerk

NOTICE TO VOTERS BEFORE ELECTION DAY

CHECKLIST POSTED:

By Sunday March 3, 2019 (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:

You, or a family member on your behalf, may request an early or absentee ballot from your Village Clerk by telephone, mail or e-mail at any time up until 5 p.m. or closing of the Village Clerk's office on the day before the election, April 1, 2019. An authorized person can apply for you to get a ballot only in person or in writing.

You can also go to the Village Clerk's office and vote your ballot while at the office. Or, you can pick up your ballot at the Village Clerk's Office and take it home to vote. (You cannot pick up a ballot for your spouse or anyone else.)

If you take your ballot or have a ballot sent to you, you must return the ballot to the Village Clerk's office or to the polling place no later than 7 p.m. on the day of the election.

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, March 13, 2019.

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

APRIL 2, 2019

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 <input type="checkbox"/></p>	<p>For TRUSTEE, 3 years Vote for not more than ONE</p> <p>BRIAN RAULINAITIS <input type="checkbox"/></p> <p>_____ Write In <input type="checkbox"/></p>
<p>For VILLAGE CLERK, 1 year Vote for not more than ONE</p> <p>ROSEMARY AUDIBERT <input type="checkbox"/></p> <p>_____ Write In <input type="checkbox"/></p>	<p>For TRUSTEE, 2 years Vote for not more than ONE</p> <p>SCOTT MEYER <input type="checkbox"/></p> <p>_____ Write In <input type="checkbox"/></p>
<p>For TREASURER, 1 year Vote for not more than ONE</p> <p>ROSEMARY AUDIBERT <input type="checkbox"/></p> <p>_____ Write In <input type="checkbox"/></p>	<p>For ... 1 year Vote for not more than ONE</p> <p>PHILLIP WILSON <input type="checkbox"/></p> <p>_____ Write In <input type="checkbox"/></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 <input type="checkbox"/></p>	<p>For AUDITOR, 3 years Vote for not more than ONE</p> <p>JOANN BENFORD <input type="checkbox"/></p> <p>_____ Write In <input type="checkbox"/></p>
<p>For AUDITOR, 2 years Vote for not more than ONE</p> <p>BOBBIE MOULTON <input type="checkbox"/></p> <p>_____ Write In <input type="checkbox"/></p>	

SAMPLE

**JOHNSON VILLAGE TRUSTEE BOARD ANNUAL MEETING MINUTES
JOHNSON MUNICIPAL BUILDING
TUESDAY, APRIL 3, 2018**

Present:

Trustees: Gordon Smith, Walter Pomroy, Scott Meyer, David Goddette, Bob Sweetser

Others: Meredith Birkett, Rosemary Audibert, Tom Elwood, Troy Dolan, Anne Mullins, about 45 community members

Eric Osgood called the meeting to order at 7:35. He asked all those who were not registered voters in the Village of Johnson to leave because the number of people present might be high enough to be in violation of fire code.

Will Jennison moved to suspend the meeting until a venue large enough to legally support the occupancy requirements could be found. Gordy offered a friendly amendment, which was accepted, specifying that the meeting would be moved to 7:00 pm on April 16 at Johnson Elementary School.

Scott urged those who were not voters to excuse themselves. Will said just the registered voters and village employees put the number over the 49 person limit.

Katie Orost said she had a key to the elementary school and the meeting could be held there. Trustees said the meeting was not warned for that location.

The motion failed.

Eric said he was making the decision to suspend the meeting until April 16 at 7:00 pm at Johnson Elementary School.

Minutes submitted by Donna Griffiths

**JOHNSON VILLAGE TRUSTEE BOARD
ANNUAL VILLAGE MEETING MINUTES
JOHNSON ELEMENTARY SCHOOL
TUESDAY, MAY 15, 2018**

Present:

Trustees: Gordon Smith, Walter Pomroy, David Goddette, Scott Meyer, Bob Sweetser

Others: Eric Osgood, Rosemary Audibert, Meredith Birkett, about 50 members of the public

Eric Osgood called the meeting to order at 7:02. He asked those who were not registered voters in the village to sit at the side. He read the warning.

Article 1. Will the Village vote to adopt the Annual Report of the Auditors for the year ending December 31, 2017 as printed?

Katie Orost moved to adopt the annual report of the auditors and the motion was seconded and passed by a voice vote.

Article 2. Will the Village authorize its Trustees to appoint a Water and Light Commissioner? If not, to elect a Water & Light Commissioner for one year.

Cliff Hill moved to authorize the trustees to appoint a Water & Light Commissioner, Will Jennison seconded and the motion was passed by a voice vote.

Article 3. 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.

Cliff Hill moved to authorize the trustees to set the rate of compensation of its Officers and Employees, Will Jennison seconded and the motion was passed by a voice vote.

Article 4. Will the Village vote a budget to meet the expenses and liabilities of the Village?

Gordy Smith moved to authorize a budget of \$405,351 and the motion was seconded and passed by a voice vote.

Article 5. Will the voters authorize the Trustees to borrow a sum of money not to exceed \$235,000 for a period not to exceed five years for the purchase of a Fire Department rescue truck, with repayment of financing costs payable from the Fire Department Large Equipment Capital Reserve Fund?

Will Jennison moved to authorize the Trustees to borrow a sum of money not to exceed \$235,000 for a period not to exceed five years for the purchase of a Fire Department rescue truck, with repayment of financing costs payable from the Fire Department Large Equipment Capital Reserve Fund and the motion was seconded.

After multiple questions and much discussion, the motion was passed by a voice vote.

Article 6. Shall the Village participate in such a study approved by the Town voters on Town Meeting Day (Article 11) at a cost not to exceed \$4000.00, or one half of the cost, whichever is less, funded proportionately from each Village department, as deemed appropriate by the Trustees.

Kyle Nuse moved that the Village participate in such a study approved by the Town voters on Town Meeting Day (Article 11) at a cost not to exceed \$4000.00, or one half of the cost, whichever is less, funded proportionately from each Village department, as deemed appropriate by the Trustees and the motion was seconded.

Lengthy discussion followed.

Will Jennison moved and Jon Gregg seconded to amend the motion to specify that no money be spent by the village until the trustees have received a scope of work and price for the study.

Katie Orost read the article approved at town meeting. Regardless of what we say, that is what was approved. Has the selectboard done anything with the study yet? Eric said not yet.

It was moved and seconded to call the question.

Katie asked for clarification. Before the village pays we are requesting a scope of work and if we don't get it the town will pay the whole cost of the study? Will Jennison said yes.

The amendment was passed by a voice vote. Will Jennison moved to call the question and the motion was seconded. The amended motion was passed 19 to 16 by a show of hands.

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

Gordy recognized Tom Elwood for 16 years as the wastewater and water operator.

Dan Noyes said that he would be available to answer questions after the meeting.

Walter Pomroy reminded everyone of the revolving loan fund.

Walter said the trustees are going to form a charter committee.

Peter Moynihan suggested changing the time of the vote for trustee elections.

A voter asked if the board knew about any prospective businesses coming to Johnson.

Kyle Nuse said she would strongly encourage the board to consider appointing one of the candidates who ran this year to replace Dave Goddette.

Bob Sweetser thanked everyone for the terrific turnout.

It was moved and seconded to adjourn at 8:14 and the motion was passed.

Minutes submitted by Donna Griffiths

Please note: These minutes have been condensed for the printing of the Annual Report. If you would like a copy of the detailed minutes, please request a copy from the office.

Village Trustee Report

This year's report is dedicated to Parker & Stearns and Manchester Lumber. They are a symbol of Johnson's heritage and a by-gone era. They along with the Talc Mill and Mines and the Railroad were a big part of Johnson's history and identity for more than a century. Thank you to all the men and women who worked there, and the owners who carried on the tradition of their founders. Johnson was an integral part of our County and nothing says we can't be again. With these vacant properties now, we should focus on re-development of these properties with three-phase power and sufficient water and sewer infrastructure "existing", to promote a tax base and create more jobs.

The Village is in for major changes on the Trustee Board. This past summer Dave Goddette and his family moved out of town. Dave was on the Fire Department and Dive Rescue for 18 years. He was Trustee for 5 years and took pride in keeping taxes level funded without sacrificing service. Walter Pomroy dropped a bombshell in February and said he wasn't running for re-election. Walter always put the Village first and treated everyone equally. His conservative views on village budgets to hold the line on spending will be missed. He loved the phrase "level funded". Walter requested to us that he wanted to leave quietly. The trustees wanted to dedicate the report to Walter but we respect his wishes. He has assured me he will still be active in village and town affairs. He was a trustee for 16 years.

On a positive note, we welcome our new Village Trustee that was appointed by the existing trustees, Phillip Wilson. He is a welcome addition to the board. There are three trustee positions up for election this year and three residents have submitted their petitions.

I'm pleased to announce that the general fund will be level funded for the fifth year in a row. Unfortunately, looking ahead we are running out of options for this to continue.

Later this summer, the trustees will be doing a rate study on water and sewer rates. This may create an increase in rates later this fall. The water revenue has been decreasing each year but our expenses are increasing. The last increase for these rates was 2016. One thing the trustees can do to help development in Johnson is by keeping our taxes and utility rates low for future development and to retain our existing businesses.

The contract for water and sewer plant operations has gone well this past year. They have vast resources of personnel and equipment and are constantly replacing and modernizing the plant's equipment. They will be installing float controls near the sewer plant that will activate alarms to the sewer plant employees when flood water levels are rising. This should help protect life and property but should not be the only notification.

There is another group of citizens that make our community a better place to live. I want to thank Sue Lovering and the Tree Board committee for all they do with a limited

budget but lots of volunteerism. If you walk or drive up our Village Streets, you may see some of them quietly improving how the downtown looks.

There is an institution right under our noses that we take for granted. Northern Vermont University. Several institutions in Vermont of higher learning this current year will be closing their doors because of declining enrollment. I am pleased to write that under the leadership of President Collins, NVU is enjoying a significant increase in enrollment of new students and those wishing to further their education.

There will be updated information on the progress of the town- village merger study at our Annual Village Meeting. This process will be the most important discussion by village voters and elected officials as to the future of the village since 1894. We must do what is best for the village taxpayers and our utility ratepayers. There is the potential for a merger to take local control away from us and our identity and character as a small rural community and have a negative effect on our rates. The Trustees are responsible for \$3.7 million dollars each year to be spent wisely and efficiently. The Village of Johnson is on sound financial footing with a bright outlook into the future.

The Village will be replacing sidewalks on both sides of the street from the bottom of Clay Hill to the School St. intersection. This will be funded with state funds and our Village Sidewalk Fund. This will enhance pedestrian safety and create some green spaces and put storm water where it belongs, in the storm drains.

By the fall, the Power House building above the covered bridge should be removed. The cost will be enormous but will be absorbed by our electric department with no effect on the electric rates. I want to thank Meredith Birkett for her many hours in dealing with the State and Federal government in getting all permits for removing lead, asbestos and PCB's. Thanks also go out to Scott Meyer for assisting in dealing with these agencies with his expertise in these health issues. We want to remove all these hazardous materials from the site before they end up in the river.

In closing, I want to thank the trustees, employees, and all the volunteers who chose to live here or work here and make this a better place to live.

Respectfully,

Gordy Smith, Village Trustee Chair

Village Manager's Report

With its founding and incorporation in 1894, 2019 marks the Village's 125th anniversary. Over those 125 years, the Village has changed dramatically, but its commitment to providing excellent services to its residents and customers remains steadfast. Not unlike many of the last 125 years, the past year brought several unexpected changes and challenges, but thanks to the leadership of the Board of Trustees and the hard work of Village staff, the Village remains in a strong position. The Village is well-positioned to take on new challenges and opportunities in 2019 and beyond.

Village Governance

Among the unexpected events of the last year are changing faces on the Village Board of Trustees. In June 2018, Dave Goddette resigned his Trustee position after five years on the Board due to moving away from Johnson. In August 2018, the Trustees appointed Phil Wilson to fill Dave's vacant seat until an election for the remaining year of Dave's three-year term, which will expire in April 2020, could take place at the Annual Village Meeting on April 2, 2019. In February 2019, Walter Pomroy, who has served as a Trustee for over 15 years, announced he would not be seeking re-election. Between Walter and Dave, the Board benefitted from over 20 years of Trustee experience and extensive local knowledge. Both will be greatly missed and we thank them for their years of service and dedication. We welcome the new Trustees who will be elected on April 2nd and look forward to the new ideas and perspectives they will bring.

At the Annual Village Meeting in 2018, Village voters approved allocating up to \$4,000 to fund a study of the pluses and minuses of a potential Town/Village merger. As of writing this report, in response to a Request for Proposals that was issued by the Town and Village, we have received three proposals from independent third party consultants to compete a merger study. Over the next few weeks, the Trustees and Select Board will thoroughly review the proposals to determine the best course of action to move forward with the study.

General Department

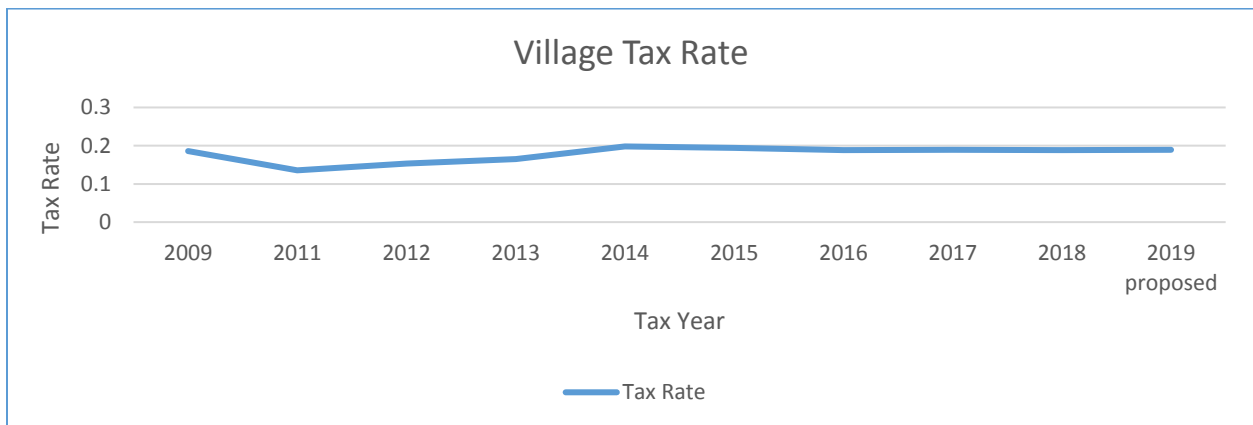
The Village's General Department budget covers the Village functions that are distinct from its three utility services (electric, water and sewer), including sidewalks (construction and maintenance), the Fire Department, economic development, and Village-wide initiatives like beautification and events. Here is an overview of some of the General Department projects from 2018 and the plans for 2019:

- As a follow-up to 2017's Railroad Street Area Wide Plan, in 2018 the Village worked with the Lamoille County Planning Commission (LCPC) to secure 100% funding for an environmental analysis of the former Talc Mill site, which now houses Village and Town operations and has been identified as a potential location for future redevelopment. More in-depth analysis of the environmental conditions at the site will continue in 2019.
- The rehabilitation of the Municipal Building, which began in 2017, was continued in 2018 and we anticipate finishing the project in 2019. Once completed, the building will

have new long-lasting cement board siding, durable trim boards, and all new energy efficient windows.

- In 2018, the Village applied for and was awarded a grant from the Vermont Agency of Transportation to reconstruct the sidewalk and greenbelt along Pearl Street/Clay Hill north of the Pearl Street bridge. In early 2019, the Village issued an RFP for engineering and design services to develop the plans for the sidewalk, which should be completed by the summer so we can go out to bid for construction. We look forward to improving the safety, functionality, and appearance of this section of sidewalk.
- The Village crew handles the installation of Village-owned seasonal decorations along Main Street, including American flags, light pole banners, and holiday decorations. In 2018, it became clear that the holiday decorations are very worn and in need of replacement. Therefore, we have budgeted in 2019 to replace the artificial fir boughs with new, more attractive and vibrant holiday decorations for Main Street.
- In 2018, the Village and Town together funded gardening services at several municipal sites. In the 2019, we have again budgeted funds to be used for gardening and beautification, including a contribution towards the Johnson Tree Board. The Johnson Tree Board is made up of a small group of dedicated volunteers who spend many hours improving the health and appearance of trees in Johnson for the benefit of us all – the Village sends its thanks and appreciation to them!

We are pleased to be able to support these important projects with a level tax rate – the 2019 Village tax rate is proposed at \$0.1890.



Electric Department

Despite significant challenges created by State-level mandates, including the Renewable Energy Standard (RES) and Net-Metering, the Village’s Electric Department again ended the year in a strong position. In order meet the State’s Renewable Energy Standard requirements, in 2018 the Village, in partnership with the Vermont Public Power Supply Authority, began offering our electric customers the opportunity to receive a rebate on the purchase of an electric vehicle. In 2019, the program to help our customers reduce fossil fuel use will expand to include rebates

on cold climate heat pumps. Please be on the lookout for more information on the heat pump rebate in an upcoming electric bill.

The Village now has two apprentice lineworkers in addition to our three first class lineworkers. With strong competition amongst utilities for these skilled employees, we are pleased to be able invest in developing our workforce internally by sending our apprentice lineworkers to the formal lineworker training course offered through the Northeast Public Power Association. This training is a four year financial and time investment that we believe will position the Electric Department to have the skilled staff it needs to thrive in the future. With the five-person Electric Department team, the Village plans to actively work on the needed maintenance of the distribution system in 2019, including right-of-way tree trimming and targeted infrastructure upgrades.

As noted last year, the Village has become increasingly concerned with the condition of the former powerhouse building along Route 100C. To ensure that the building and site is handled properly, the Village worked with the Lamoille County Planning Commission to secure federal EPA funds to conduct environmental assessments. In 2017, a Phase 1 analysis was completed, which identified the potential for environmental conditions at the site. In 2018, we completed a Phase 2 analysis, which specifically tested for the presence of substances and environmental conditions at the site. The Phase 2 assessment found several hazardous substances on the site, including PCBs, lead, asbestos, and PAHs. With this knowledge and the deteriorating building condition, the Trustees have sought to move forward as quickly as possible with a controlled and safe demolition and disposal of the building materials. As of the writing of this report, the Village is awaiting final testing and cost estimates for the demolition and disposal. Early estimates suggest the cost will be significant, but the Village firmly believes the cost, both financial and in terms of environmental impacts, would be greater if nothing were done to remedy the situation rapidly. While the Village has investigated potential loans to help cover the cost, the use of state or federal dollars introduces additional requirements that could significantly slow the process to remove the risks the building poses. Therefore, at this time, the Village anticipates paying for the demolition and disposal using Electric Department cash-on-hand, which will not impact Village electric rates or tax rates.

The Electric Department is pleased to offer its services and programs without any proposed increase to the Village's electric rates in 2019.

Wastewater Department

The Wastewater Department experienced several major changes in 2018. In June, after reviewing several proposals from contractors, Johnson entered into a 3-year contract with Utility Partners for the management and operation of its Wastewater Treatment Facility and Water Plant. Utility Partners staff quickly got up to speed and immediately handled several serious equipment challenges without any interruption of operations or impact on customers. 2018 also marked the beginning of a new permit from the State for the Wastewater Treatment Facility. As part of the new permit requirements, staff successfully submitted a Phosphorous

Optimization Plan and a Power Failure Plan. Overall, Johnson fared quite well in the new permit because we had already taken steps to optimize phosphorous removal and therefore have been able to avoid costly plant upgrades to meet the new State phosphorous standards.

The Wastewater Treatment Facility is now 22 years old and major components are coming due for replacement. The first major system replacement occurred early in 2019 with the replacement of the main control unit for the plant, known as the PLC. This upgrade enhances the reliability of plant operations as well as allows the operators to remotely monitor conditions. Additionally, in 2019 we plan to make structural changes and fixes to the roof over the plant reactors, which is currently showing signs of sign rot and deterioration. Staff is aware that there will be many other system upgrades needed at the plant in coming years and in 2019 we will work to use the Asset Management Plan developed in 2018 to aid our planning for future work.

The Sewer Department is pleased to accomplish these important projects without any proposed increases to the Village sewer rates in 2019.

Water Department

From a revenue perspective, 2018 was a challenging year for the Water Department. Fees paid by users were approximately 8% below the budgeted amount. In developing the 2019 budget, we have assumed revenues will remain lower and have adjusted expenses accordingly. As noted above, 2018 marked the beginning of a 3-year contract with Utility Partners for the operation of the Water Plant. With fresh eyes and a new perspective, we accomplished several important tasks for the Water System in 2018 and have plans for additional projects in 2019. In 2018, we completed an update to the wellhead Source Protection Plan and also repainted the Water Plant and Clay Hill Booster Station. In 2018, we were also awarded State funds to complete a Water Asset Management Plan. The Asset Management Plan project got underway in 2018 and will be completed in 2019. We have also budgeted in 2019 to upgrade the water system communication system.

The Water Department is pleased to meet these needs without a water rate increase in 2019.

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

Proposed Village of Johnson 2019 General Fund Budget

General Ledger Descriptions		2016	2016	2017	2017	2018	2018	2019	Budget
		Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed	2018 to 2019 % Change
Revenue									
10 6 05	Tax Related								
10 6 05 00	Current Taxes	\$112,671	\$112,358	\$112,831	\$111,913	\$111,864	\$111,889	\$111,889	
10 6 05 01	Penalty Revenue	\$1,000	\$1,310	\$1,000	\$691	\$1,000	\$1,033	\$1,000	
10 6 05 02	Collectors Cost		\$312	\$0	\$863	\$500	\$140	\$500	
10 6 05 03	.10 Cent of Grand List	\$59,594	\$59,616	\$59,701	\$59,701	\$59,187	\$59,443	\$59,484	
	Total Tax related	\$173,265	\$173,596	\$173,532	\$173,168	\$172,551	\$172,505	\$172,873	0.2%
State & Federal Revenue									
10 6 15									
10 6 15 00 01	Pilot Payment	\$40,000	\$47,994	\$45,000	\$50,393	\$48,000	\$49,669	\$48,000	
10 6 15 00 02	Misc Revenue	\$0	\$615	\$0	\$5	\$250	\$0	\$0	
10 6 15 10 01	Pearl St - School St	\$28,000	\$188,742	\$11,043	\$26,711	\$0	\$0	\$0	
10 6 15 10 02	Stormwater Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total State and Federal	\$68,000	\$237,351	\$56,043	\$77,110	\$48,250	\$49,669	\$48,000	-0.5%
Other Revenue									
10 6 20									
10 6 20 00 02	Insurance Reimb.	\$0	\$774	\$0	\$210	\$0	\$0	\$0	
10 6 20 00 03	Electric Dept Rent	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	
10 6 20 00 04	Street Light Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10 6 20 00 05	Electric Department- in Lieu of Taxes	\$4,800	\$4,791	\$4,791	\$4,855	\$4,850	\$4,631	\$4,850	
10 6 20 00 08	Interest Earned	\$350	\$454	\$400	\$598	\$400	\$539	\$500	
10 6 20 00 09	Miscellaneous Income	\$0	\$856	\$0	\$0	\$5,750	\$5,750	\$3,500	
10 6 20 00 11	Grant Revenue	\$2,500	\$2,500	\$1,000	\$811	\$0	\$58	\$42,550	
10 6 20 00 12	Reserve fund revenue	\$7,000	\$0	\$0	\$0	\$0	\$0	\$57,550	
	Total Other Revenue	\$67,650	\$62,375	\$59,191	\$59,474	\$64,000	\$63,978	\$161,950	153.0%
Fire Department Revenue									
10 6 71									
10 6 71 05 02	Town Tax Appropriation	\$81,862	\$81,862	\$83,295	\$83,295	\$83,295	\$83,295	\$84,961	
10 6 71 05 03	Waterville Tax Appropriation	\$19,790	\$19,790	\$20,136	\$20,136	\$20,136	\$20,136	\$20,539	
10 6 71 05 04	Belvidere Tax Appropriation	\$12,755	\$12,755	\$12,979	\$12,979	\$12,979	\$12,979	\$13,229	
	Total Tax Related	\$114,408	\$114,408	\$116,410	\$116,410	\$116,410	\$116,410	\$118,729	2.0%

Proposed Village of Johnson 2019 General Fund Budget

General Ledger Descriptions		2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Proposed	Budget 2018 to 2019 % Change
10 6 73 20	Other Revenue								
10 6 73 20 00	Interest Earned	\$0	\$131	\$0	\$139	\$140	\$229	\$140	
10 6 73 20 01	Billable Calls Revenue	\$2,500	\$0	\$1,500	\$1,579	\$1,500	\$5,584	\$2,500	
10 6 73 20 02	Northern Vermont University Payment	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	
10 6 73 20 99	Miscellaneous Income	\$3,500	\$176	\$2,500	\$5,285	\$2,250	\$910	\$0	
	Total Other Revenue	\$12,000	\$6,308	\$10,000	\$13,003	\$9,890	\$12,723	\$8,640	-12.6%
	Total Fire Dept Revenue	\$126,408	\$120,715	\$126,410	\$129,413	\$126,300	\$129,133	\$127,369	0.8%
	Total General Department Revenue	\$435,323	\$594,037	\$415,176	\$439,165	\$411,101	\$415,285	\$510,192	24.1%
	Adjustments to Revenue								
	Est. Fund Balance applied to budget to reduce taxes	\$40,483		\$10,801		\$0		\$2,400	
	EXPENSES								
10 7 05	Salaries and Benefits								
10 7 05 10 00	Board Salaries	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	
10 7 05 10 02	Auditor Salaries	\$100	\$95	\$95	\$131	\$157	\$163	\$250	
10 7 05 10 03	Office Administrative Salaries	\$5,281	\$7,671	\$7,692	\$8,944	\$8,156	\$10,147	\$10,372	
10 7 05 10 04	Holiday & CTO	\$2,906	\$2,516	\$1,357	\$1,842	\$1,439	\$1,733	\$1,477	
10 7 05 10 05	Ecom. Devel. Dir. Salary	\$11,185	\$2,568	\$0	\$0	\$0	\$0	\$0	
10 7 05 11 00	Social Security Match	\$6,611	\$6,957	\$6,361	\$4,946	\$6,769	\$6,159	\$6,769	
10 7 05 12 00	Retirement Program	\$4,638	\$5,642	\$4,545	\$3,662	\$4,263	\$4,323	\$5,907	
10 7 05 13 00	Unemployment	\$332	\$137	\$185	\$148	\$150	\$181	\$200	
10 7 05 14 00	Insurances	\$16,510	\$16,110	\$16,807	\$17,200	\$15,315	\$16,604	\$15,708	
	Total Salaries and Benefits	\$50,163	\$44,297	\$39,643	\$39,474	\$38,849	\$41,910	\$43,283	11.4%
10 7 10	Trustees Expense								
10 7 10 30 00	Electricity-St. Lights	\$11,000	\$10,561	\$10,600	\$10,721	\$10,600	\$10,717	\$11,000	
10 7 20 30 01	Cold Springs Expense	\$975	\$984	\$975	\$937	\$950	\$949	\$950	
10 7 10 43 00	Legal expenses	\$2,000	\$3,016	\$3,000	\$2,291	\$5,500	\$2,424	\$3,500	
10 7 10 44 00	Consultant Service	\$500	\$144	\$2,500	\$0	\$1,000	\$0	\$1,000	

Proposed Village of Johnson 2019 General Fund Budget

General Ledger Descriptions		2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Proposed	Budget 2018 to 2019 % Change
10 7 10 44 01	Planning Consultants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10 7 10 45 00	Contracted Services	\$7,500	\$4,485	\$4,300	\$2,589	\$2,706	\$844	\$1,250	
10 7 10 45 01	Planning Contracted Services	\$250	\$87	\$0	\$0	\$0	\$0	\$0	
10 7 10 45 06	Pearl/School Street Project	\$35,000	\$189,947	\$13,804	\$56,514	\$0	\$0	\$100,100	
10 7 10 48 00	Insurance	\$7,073	\$7,221	\$10,545	\$10,027	\$14,206	\$14,306	\$12,751	
10 7 10 65 00	Beautification & Board/Committee Projects	\$1,200	\$130	\$1,000	\$843	\$4,000	\$1,850	\$3,250	
10 7 10 65 01	Parades/Events/Celebrations	\$1,200	\$1,007	\$1,000	\$492	\$2,000	\$1,414	\$10,400	
10 7 10 81 00	Loan Interest	\$265	\$637	\$664	\$13	\$0	\$0	\$0	
10 7 10 92 01	VLCT Dues	\$955	\$800	\$818	\$835	\$852	\$939	\$882	
10 7 10 99 00	Miscellaneous Expense	\$0	\$768	\$800	\$139	\$500	\$193	\$250	
	Total Trustees Expense	\$67,918	\$219,786	\$50,006	\$85,402	\$42,314	\$33,636	\$145,333	243.5%
Village Office Expense									
10 7 15 15 21 00	Postage	\$950	\$429	\$950	\$831	\$950	\$1,035	\$1,300	
10 7 15 22 00	Office Supplies	\$200	\$157	\$200	\$1,311	\$200	\$1,027	\$1,150	
10 7 15 23 00	Printing/publishing	\$1,900	\$1,857	\$1,900	\$1,648	\$500	\$893	\$900	
10 7 15 25 00	Equip Prchse-current year	\$1,000	\$276	\$500	\$2,648	\$500	\$399	\$250	
10 7 15 26 00	Equipment Maintenance/Repair	\$500	\$0	\$500	\$63	\$431	\$390	\$500	
10 7 15 29 00	Mileage	\$200	\$9	\$200	\$0	\$200	\$0	\$0	
10 7 15 42 00	Professional Training/Workshops	\$1,000	\$275	\$1,000	\$0	\$1,000	\$137	\$280	
10 7 15 44 05	Computer Support	\$550	\$416	\$1,000	\$250	\$500	\$672	\$780	
10 7 15 45 00	Records Preservation	\$1,000	\$0	\$1,000		\$500	\$0	\$0	
10 7 15 99 00	Misc. Expenses	\$100	\$10	\$100	\$68	\$100	-\$38	\$0	
	Total Village Office Expense	\$7,400	\$3,428	\$7,350	\$6,819	\$4,881	\$4,515	\$5,160	5.7%
Buildings & Grounds									
10 7 20 34 00	Water & Sewer	\$350	\$459	\$450	\$311	\$450	\$386	\$400	
10 7 20 35 00	Mowing	\$550	\$350	\$550	\$300	\$550	\$300	\$400	
10 7 20 62 00	Building Supplies	\$500	\$15	\$500	\$0	\$0	\$40	\$100	
10 7 20 62 01	Building Maint.	\$3,500	\$1,251	\$5,087	\$1,759	\$4,167	\$5,925	\$5,000	
10 7 20 70 00	Town Taxes	\$850	\$793	\$850	\$809	\$850	\$871	\$900	

Proposed Village of Johnson 2019 General Fund Budget

General Ledger Descriptions		2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Proposed	Budget 2018 to 2019 % Change
	Total Buildings and Grounds	\$5,750	\$2,868	\$7,437	\$3,180	\$6,017	\$7,522	\$6,800	13.0%
	Total General Government	\$131,231	\$270,380	\$104,435	\$134,874	\$92,061	\$87,583	\$200,576	117.9%
10 8 05	General Dept. Benefits								
10 8 05 10 00	Operations & Maintenance Labor	\$62,736	\$71,573	\$63,208	\$53,000	\$67,282	\$68,174	\$79,244	
10 8 05 10 04	Holiday & CTO	\$11,071	\$12,648	\$11,154	\$7,791	\$11,873	\$5,036	\$14,161	
	Total General Dept. Benefits	\$73,807	\$84,221	\$74,362	\$60,791	\$79,156	\$73,210	\$93,405	18.0%
10 8 20	General Dept. Buildings and Grounds								
10 8 20 30 00	Electricity	\$500	\$345	\$500	\$557	\$550	\$1,014	\$1,000	
10 8 20 33 00	Heat	\$12,500	\$6,262	\$11,000	\$8,382	\$9,000	\$14,109	\$12,000	
10 8 20 34 00	Water & Sewer	\$550	\$419	\$550	\$526	\$550	\$1,000	\$1,000	
10 8 20 35 00	Mowing	\$400	\$870	\$900	\$940	\$950	\$964	\$1,000	
10 8 20 62 00	Building Supplies	\$1,000	\$350	\$500	\$471	\$500	\$579	\$500	
10 8 20 62 01	Building Maintenance	\$3,200	\$3,441	\$3,500	\$4,584	\$4,500	\$8,245	\$4,500	
10 8	Total General Dept. Buildings & Grnds	\$18,150	\$11,687	\$16,950	\$15,461	\$16,050	\$25,911	\$20,000	24.6%
10 8 40	General Dept. Summer Streets								
10 8 40 58 00	Street, Sidewalk, Stormdrain Maintenance	\$4,000	\$795	\$1,500	\$5,870	\$1,500	\$509	\$1,000	
10 8 40 59 00	Street, Sidewalk, Stormdrain Construction	\$5,000	\$19,885	\$11,000	\$0		\$0	\$0	
10 8 40 59 01	Sidewalk Fund - \$0.10 Town G.L. Funds	\$9,000	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$0	
10 8 40 99 00	Misc. expense	\$0	\$146		\$172	\$200	\$0	\$0	
10 8 40	Total Village Summer Streets	\$18,000	\$20,826	\$27,500	\$21,042	\$16,700	\$15,509	\$1,000	-94.0%
10 8 41	General Dept. Winter Streets								
10 8 41 57 00	Snow Removal Expense	\$7,500	\$2,497	\$6,000	\$2,576	\$6,000	\$5,000	\$5,000	
10 8 41 99 00	Misc. expense	\$0	\$125	\$0	\$82	\$100	\$138	\$150	
	Total Village Winter Streets	\$7,500	\$2,622	\$6,000	\$2,658	\$6,100	\$5,138	\$5,150	-15.6%
10 8 50	General Dept. Equipment Expense								
10 8 50 50 00	Parts and Supplies	\$5,000	\$3,517	\$3,500	\$2,793	\$3,500	\$3,336	\$3,500	
10 8 50 50 01	Outside Repairs & Parts	\$5,000	\$1,993	\$2,500	\$1,468	\$2,500	\$3,922	\$4,000	

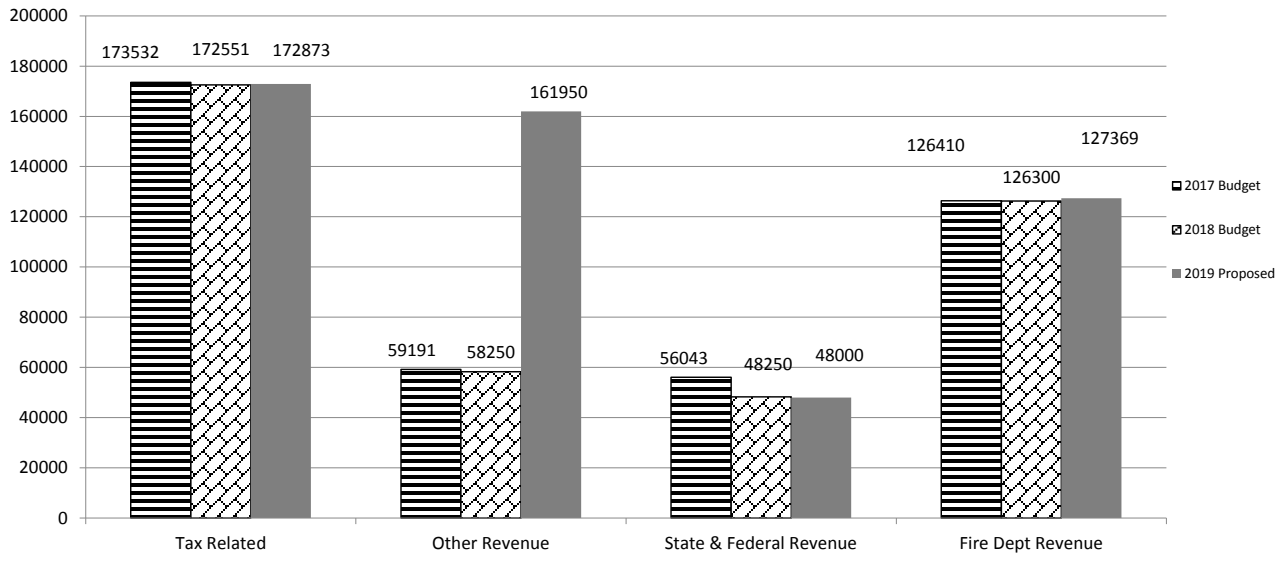
Proposed Village of Johnson 2019 General Fund Budget

General Ledger Descriptions		2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Proposed	Budget 2018 to 2019 % Change
10 8 50 02	Hardware	\$1,000	\$51	\$500	\$96	\$500	\$74	\$250	
10 8 50 51	Equipment Fuels And Oils	\$5,000	\$2,086	\$2,500	\$1,572	\$2,500	\$4,608	\$3,500	
10 8 50 53	Purchase-current year (Small Tools)	\$5,000	\$4,320	\$5,000	\$0	\$4,930	\$1,258	\$5,000	
10 8 50 53	Purchase-Capital & Reserve Fund	\$35,691	\$31,252	\$10,596	\$2,819	\$9,000	\$9,000	\$2,938	
10 8 50 59	Safety Equipment	\$1,250	\$564	\$1,000	\$235	\$400	-\$166	\$250	
10 8 50 99	Misc. Supplies	\$50	\$44	\$50	\$0	\$0	\$5	\$0	
	Total Village Dept.Equipment	\$57,991	\$43,828	\$25,646	\$8,983	\$23,330	\$22,037	\$19,438	-16.7%
	Total General Department	\$175,448	\$163,185	\$150,458	\$108,935	\$141,336	\$141,806	\$138,993	-1.7%
	Fire Department								
10 9 05 10	Fire Department Labor	\$37,500	\$27,161	\$34,500	\$32,227	\$35,000	\$40,970	\$36,800	
10 9 05 10	Fire Contracted Labor	\$0	\$0	\$0	\$0	\$0	-\$700	\$0	
10 9 05 11	Social Security Match	\$2,869	\$2,078	\$2,639	\$2,465	\$2,678	\$3,134	\$2,942	
	Total Salaries and Benefits	\$40,369	\$29,238	\$37,139	\$34,692	\$37,678	\$43,404	\$39,742	5.5%
10 9 10 48	Insurance	\$21,207	\$22,610	\$24,185	\$24,703	\$16,626	\$16,626	\$16,870	
10 9 10 81	Interest on Loans	\$2,524	\$2,530	\$1,906	\$1,916	\$1,900	\$1,283	\$1,906	
	Total Officers	\$23,731	\$25,140	\$26,091	\$26,619	\$18,526	\$17,909	\$18,776	1.3%
10 9 15 22	Office Supplies	\$200	\$98	\$100	\$19	\$140	\$388	\$340	
10 9 15 42	Training, Fire Related	\$750	\$1,843	\$1,500	\$1,087	\$1,250	\$711	\$1,250	
	Total Office	\$950	\$1,941	\$1,600	\$1,107	\$1,390	\$1,099	\$1,590	14.4%
	Fire Dept. Buildings and Grounds								
10 9 20 30	Electricity	\$5,400	\$5,613	\$5,400	\$5,689	\$5,400	\$5,740	\$5,800	
10 9 20 31	Phone/Cell Phone bills	\$900	\$908	\$940	\$989	\$940	\$780	\$960	
10 9 20 33	Heat	\$5,200	\$4,360	\$5,000	\$3,472	\$4,400	\$6,838	\$5,000	
10 9 20 35	Mowing	\$300	\$250	\$300	\$240	\$300	\$240	\$300	
10 9 20 62	Building Supplies	\$2,250	\$2,414	\$2,000	\$981	\$2,500	\$1,578	\$4,500	
10 9 20 99	Misc. Buildings and Ground	\$0	\$489	\$0	\$507	\$0	\$1,470	\$0	
	Total Buildings and Grounds	\$14,050	\$14,034	\$13,640	\$11,878	\$13,540	\$16,646	\$16,560	22.3%
10 9 50	Fire Dept. Equipment Expense								

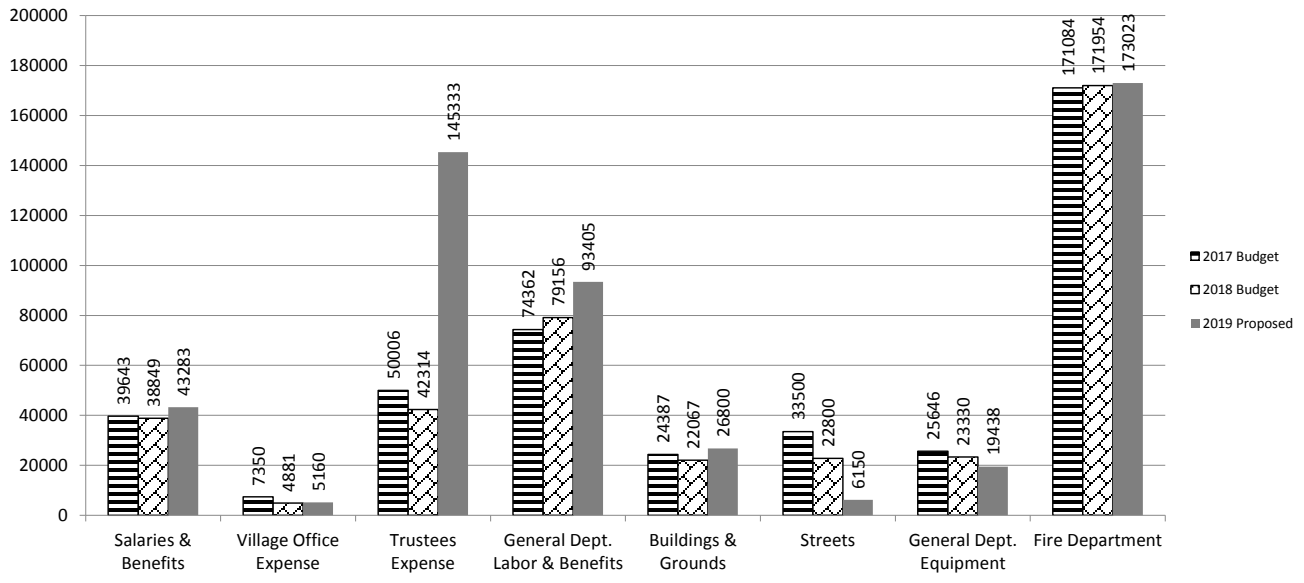
Proposed Village of Johnson 2019 General Fund Budget

General Ledger Descriptions		2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Proposed	Budget 2018 to 2019 % Change
10 9 50 51	Fuels and Oils	\$3,900	\$1,523	\$3,500	\$2,117	\$3,200	\$3,440	\$3,300	
10 9 50 52	Vehicle Maintenance & Rep	\$8,000	\$6,974	\$7,300	\$8,779	\$7,600	\$6,612	\$7,900	
10 9 50 53	Purchase-current year / loans	\$42,574	\$42,567	\$43,191	\$43,181	\$43,191	\$43,814	\$43,191	
10 9 50 53 01	Small Engines & Pumps	\$200	\$14	\$200	\$98	\$200	\$0	\$150	
10 9 50 53 02	Tools & Accessories	\$4,800	\$3,372	\$4,300	\$3,326	\$4,000	\$3,746	\$4,350	
10 9 50 53 03	Communications Equipment	\$3,000	\$2,542	\$2,800	\$2,742	\$3,200	\$2,460	\$4,000	
10 9 50 53 05	Low Angle/Water Rescue	\$400	\$41	\$1,400	\$0	\$800	\$367	\$800	
10 9 50 53 06	Air Packs	\$1,950	\$543	\$1,950	\$113	\$1,500	\$1,290	\$1,350	
10 9 50 54 00	Purchase-Capital Reserve Fund	\$7,280	\$0	\$8,959	\$8,959	\$17,546	\$24,424	\$11,143	
10 9 50 54 01	Purchase Small Equip Cap Res Fund	\$17,922	\$7,311	\$19,013	\$19,013	\$19,584	\$19,584	\$20,171	
	Total Equipment	\$90,026	\$64,886	\$92,613	\$88,327	\$100,821	\$105,737	\$96,355	-4.4%
	Total Fire Department	\$169,126	\$135,239	\$171,084	\$162,623	\$171,954	\$184,795	\$173,023	0.6%
	Total Village Trustee's Budget	\$475,805	\$568,803	\$425,977	\$406,433	\$405,351	\$414,183	\$512,592	
	Revenues Less Expense	-\$40,483	\$25,234	-\$10,801	\$32,732	\$0	\$1,102	\$0	
	Cash on Hand at end of prior fiscal yr	\$46,429		\$34,835		\$51,143		\$10,102	
	Total Cash on hand at start of fiscal yr	\$46,429		\$34,835		\$51,143		\$10,102	
	Cash on Hand applied to Budget	\$40,483		\$10,801		\$0		\$2,400	
	Cash on Hand reserved for Fire Dept. needs					\$4,586			
	COH To Fire Dept Small Equip. Reserve	\$1,229		\$5,164		\$0			
	COH reserved for sidewalk repairs	\$4,717		\$18,870		\$39,679			
	COH reserved for Fire Dept Large Equip Fund					\$6,878			
	COH to General Dept Capital Reserve Fund							\$9,000	
	Total reserved	\$46,429		\$34,835		\$51,143		\$11,400	
	Amount from taxes w/o loans	\$112,671		\$112,831		\$111,864		\$111,889	
	Village Grand List	\$596,166		\$597,012		\$591,873		\$591,873	
	Est. tax rate (based on last year GL)	\$0.189		\$0.189		\$0.189		\$0.189	
	Amount from taxes w loans	\$112,671		\$112,831		\$111,864		\$111,889	
	Est tax rate with Loan Principal	\$0.189		\$0.189		\$0.189		\$0.189	

General Department Revenue Sources: 2017-2019 Budgets



General Department Expenses by Type: 2017-2019 Budgets



GENERAL DEPARTMENT TREASURER'S REPORT
January 1, 2018- December 31, 2018

Cash on Hand, January 1, 2018:

Checking Account	13,322.05	
Restricted Money - Fire Capital Equipment	110,970.70	
Restricted Money - Fire Small Equipment	92,009.70	
Restricted Money - School Street	32,748.38	
Restricted Money - Sidewalks	81,801.40	
Restricted Money - General Capital Equip.	<u>33,476.80</u>	
		364,329.03

Receipts during year:

Property Taxes	102,770.01	
Tax Overpayments	248.40	
Delinquent Taxes	12,045.60	
10 Cents on Grand List	59,443.00	
Interest Earned	539.42	
VLCT PACIF Grant	869.18	
Miscellaneous Income	31.86	
Electric Dept. Rent	53,000.00	
Electric Dept In lieu of tax	9,485.69	
Due From/To Town	27,876.90	
Pilot Money	49,669.00	
Sale of Dump Truck	5,750.00	
Prepaid Taxes	242.50	
Fire Contracts	116,410.08	
PACIF - Workers Comp.	652.00	
Johnson State College	12,000.00	
Town of Johnson - Flood	2,001.50	
Car Accidents	3,582.50	
Miscellaneous Income	257.89	
Voided Checks	700.00	
Interest Earned	<u>299.10</u>	
		<u>457,874.63</u>
		822,203.66

Disbursements:

10-1-00-85.10 Due from/to Town	37,876.90
10-1-99-36.17 2014 Tanker Truck loan payment	43,813.95
10-2-00-20.00 Accounts Payable	21,731.10
10-2-00-20.50 Tax Overpayments	246.86
10-2-00-25.02 Town of Johnson - Backhoe	57.62
10-7-05-10.00 Board Salaries	2,600.00
10-7-05-10.02 Auditors Salaries	162.75
10-7-05-10.03 Office Administrative Salaries	10,015.45
10-7-08-10.04 Holiday, Sick, Vacation	1,732.93
10-7-08-11.00 Social Security Match	6,159.21

10-7-05-12.00	Retirement Program	4,322.93
10-7-05-13.00	Unemployment	181.40
10-7-05-14.00	Insurance	15,430.91
10-7-10-30.00	Electricity St. Lights	9,817.43
10-7-10-30.01	Cold Spring Expenses	860.27
10-7-10-43.00	Legal Expense	2,423.63
10-7-10-45.00	Contracted Services	844.35
10-7-10-48.00	Insurance	14,306.31
10-7-10-65.00	Board/Committee Projects	1,849.66
10-7-10-65.01	Parades/Events/Celebrations	1,498.69
10-7-10-92.01	VLCT Dues	854.00
10-7-10-99.00	Miscellaneous Expense	193.48
10-7-15-21.00	Postage	1,045.09
10-7-15-22.00	Office Supplies	1,027.43
10-7-15-23.00	Printing/Publishing	892.58
10-7-15-25.00	Equipment Purchase - current year	399.00
10-7-15-26.00	Equipment Maintenance - Repair	389.70
10-7-15-42.00	Professional Training	136.66
10-7-15-44.05	Computer Support	672.21
10-7-15-99.00	Miscellaneous Expense	0.50
10-7-20-34.00	Water & Sewer	354.19
10-7-20-35.00	Mowing	300.00
10-7-20-62.00	Building Supplies	39.58
10-7-20-62.01	Building Maintenance	5,925.26
10-7-20-70.00	Town Taxes	871.08
10-8-05-10.00	Operations & Maintenance	68,173.83
10-8-05-10.04	Holiday, Sick, Vacation	5,036.28
10-8-05-30.00	Electricity	1,013.78
10-8-20-33.00	Heat	12,343.60
10-8-20-34.00	Water & Sewer	976.37
10-8-20-35.00	Mowing	964.04
10-8-20-62.00	Building Supplies	579.27
10-8-20-62.01	Building Maintenance	8,040.62
10-8-40-58.00	Street, Sidewalk, Storm drain Maintenance	508.91
10-8-41-57.00	Snow Removal Expense	5,000.37
10-8-41-99.00	Miscellaneous Expense	135.92
10-8-50-50.00	Parts and Supplies	3,283.86
10-8-50-50.01	Outside Repairs and Parts	3,922.48
10-8-50-50.02	Hardware	73.71
10-8-50-51.00	Equipment Fuels and Oils	4,075.01
10-8-50-53.01	Purchase - Current year	1,257.73
10-8-50-99.00	Miscellaneous Supplies	5.10
10-9-05-10.00	Fire Department Labor	40,970.00
10-9-05-11.00	Social Security Match	3,134.20
10-9-10-48.00	Insurance	16,626.00
10-9-10-81.00	Interest on Loans	1,283.27
10-9-15-22.00	Office Supplies	388.39
10-9-15-42.00	Training Fire Related	711.00
10-9-20-30.00	Electricity	5,209.32

10-9-20-31.00	Phone	780.20	
10-9-20-33.00	Heat	5,254.16	
10-9-20-35.00	Mowing	240.00	
10-9-20-62.00	Building Supplies	1,547.73	
10-9-20-99.00	Misc. Building and Grounds	1,470.38	
10-9-50-51.00	Fuels & Oils	3,320.27	
10-9-50-52.00	Vehicle Maintenance & Repairs	6,596.53	
10-9-50-53.02	Gear & Accessories	3,745.54	
10-9-50-53.03	Communications Equipment	2,460.18	
10-9-50-53.05	Low Angle/Water Rescue	366.70	
10-9-50-53.06	Air Packs	1,290.00	
10-9-50-54.01	Small Equipment Fund Purchases	<u>4,270.00</u>	
			<u>404,087.86</u>

Balance on Hand 12-31-2018 418,115.80

Balance on Hand 12-31-2018

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.	<u>33,476.80</u>	
		418,115.80

COMMUNITY IMPROVEMENT GRANT

Balance on hand, January 1, 2018		158,031.26
Income: 1-1-2018 to 12-31-2018		
Payback Funds	14,858.71	
Payback Interest Funds	1,694.25	
Interest Earned	<u>354.46</u>	
		<u>16,907.42</u>
TOTAL CASH AVAILABLE:		174,938.68
Disbursements: 1-1-2018 to 12-31-2018		
Sally Verville	6,425.00	
Miscellaneous Charges	25.00	
Service Charges	<u>39.00</u>	
TOTAL DISBURSEMENTS:		<u>6,489.00</u>
CURRENT BALANCE: Union Bank Money Market Acct.		168,449.68

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 2019 Budget

General Ledger Descriptions	2019 Budget						2018 to 2019	
	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Proposed	Budget % change
Revenues								
22-6-10 Fees/Assessments								
22-6-10-00.00 Water Sales	247,000	263,032	263,000	271,764	272,500	255,125	255,000	
22-6-10-00.01 Merchandise Sales	500	357	500	3,478	2,375	829	750	
22-6-10-00.02 Water Application Fees	750	1,050	1,500	1,502	1,500	410	500	
22-6-10-00.03 Reserve Capacity Charges	500	1,692	1,500	2,276	1,750	540	500	
22-6-10-00.05 Delinquent Accts Interest	1,300	1,479	1,300	956	1,000	1,100	1,000	
Total Fees/Assessments	250,050	267,610	267,800	279,977	279,125	258,004	257,750	-7.7%
22-6-20 Other Revenue								
Capital Reserve Fund	0	0	12,166	0	19,089	19,089	0	
22-6-20-81.00 Interest Earned	0	14	0	16	15	13	15	
22-6-20-94.00 Insurance reimb.	0	115	0	0	0	0	0	
22-6-20-99.00 Miscellaneous Income	250	595	500	1,066	32,600	9,239	24,367	
Total Other Revenue	250	724	12,666	1,082	51,704	28,341	24,382	-52.8%
Total Revenues	250,300	268,334	280,466	281,060	330,829	286,345	282,132	-14.7%
Expenses								
22-7-05 Plant Operation & Maint.								
22-7-05-10.01 Plant Operations & Maint.	12,117	8,986	11,495	12,482	4,790	5,654	0	
22-7-05-10.02 Distribution System Labor	16,417	15,384	19,651	18,909	16,415	18,546	6,000	
22-7-05-10.03 Administrative Salaries	16,605	18,264	21,589	22,146	22,791	21,807	19,509	
22-7-05-10.04 Holiday, Sick, Vacation	9,148	3,153	10,759	4,923	9,675	9,465	6,725	
22-7-05-10.05 Meter Reading	5,500	6,545	8,191	6,866	7,000	8,153	4,200	
22-7-05-10.06 Employee School Labor	0	497	250	459	500	24	0	
22-7-05-11.00 Social Security Match	4,665	4,016	5,497	5,056	4,641	4,822	3,373	
22-7-05-12.00 Retirement	3,354	2,942	3,837	3,490	3,034	3,663	2,471	
22-7-05-13.00 Unemployment	332	137	141	148	150	181	200	
22-7-05-14.00 Insurances	14,442	8,118	9,658	9,122	8,034	9,102	6,829	
Total Plant Operation & Maintenance	82,580	68,040	91,068	83,603	77,030	81,417	49,307	-36.0%
22-7-15 Office Expense								
22-7-15-20.01 Office Expense	3,900	3,851	3,900	3,881	3,900	3,839	4,000	

Water Department 2019 Budget

General Ledger Descriptions	2019 Budget						2018 to 2019	
	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Proposed	Budget % change
22-7-15-25.00 Equipment Prchse.- curren	450	792	700	938	1,000	399	500	
22-7-15-25.02 Equipment Prchse.- capita	200		200	0	200	0	0	
22-7-15-26.00 Equipment Maintenance/Rep	350	255	350	0	350	0	0	
22-7-15-42.00 Professional Training/Educ	700	475	500	442	500	360	0	
22-7-15-43.00 Legal Expense	500	113	2,000	293	4,500	4,844	1,500	
22-7-15-44.00 Computer Support	1,750	1,487	1,750	495	1,500	1,168	1,280	
22-7-15-45.00 Audit Expense	3,600	2,000	2,000	2,500	1,357	422	500	
22-7-15-45.03 Outside/Contracted Serv	4,500	6,587	3,300	0	1,000	0	500	
22-7-15-50.00 Bad Debts Expenses	0	0	0	0	0	0	0	
22-7-15-99.00 Interest Paid on Deposits	25	24	25	29	30	45	50	
22-7-15-99.01 Misc. Office	50	15	50	100	100	26	0	
Total Office Expense	16,025	15,599	14,775	8,679	14,437	11,103	8,330	-42.3%
22-7-20 Buildings and Grounds								
22-7-20-30.00 Electricity	25,000	25,532	25,600	26,230	25,600	28,055	28,000	
22-7-20-31.00 Phone	1,500	1,554	2,000	1,282	750	1,241	1,200	
22-7-20-33.00 Heat	1,000	1,215	1,200	915	1,200	1,467	1,500	
22-7-20-34.00 Water & Sewer	0	19	0	15	0	0	0	
22-7-20-48.00 Insurance	8,570	8,570	8,126	8,126	5,968	6,067	5,554	
22-7-20-62.01 Building Supplies	200	115	200	81	200	97	200	
22-7-20-62.02 Building Maintenance	4,000	2,414	9,000	2,988	5,000	7,794	3,750	
22-7-20-66.00 Snow Removal	1,200	995	1,000	1,299	1,300	2,247	2,500	
22-7-20-81.00 Interest Expense	31,607	25,453	26,334	26,334	27,000	25,282	29,360	
22-7-20-99.00 Misc. B&G Expense	0	0	1,250	1,180	1,100	92	0	
Total Buildings and Grounds	73,077	65,866	74,710	68,453	68,118	72,342	72,064	5.8%
22-7-40 Plant Operations Expense								
22-7-40-44.01 Consultant Services	0				32,600	9,233	23,367	
22-7-40-45.02 Outside Testing	1,100	1,045	1,600	851	1,000	994	1,200	
22-7-40-45.03 Outside/Contracted Serv	900	718	1,000	0	36,512	41,522	23,043	
22-7-40-45.04 Permits & Fees	2,000	2,461	2,560	2,641	2,750	2,412	2,500	
22-7-40-50.01 Supplies and Chemicals	2,200	1,250	1,500	1,646	1,750	1,606	1,750	
22-7-40-99.00 Misc. Plant Operations Ex	500	0	500	22	1,500	1,074	1,500	
Total Plant Operations Expense	6,700	5,474	7,160	5,161	76,112	56,841	53,360	-29.9%

Water Department 2019 Budget

General Ledger Descriptions	2016					2017					2018					2018 to 2019	
	Budget	Actuals	Budget	Actuals	Budget	Budget	Actuals	Budget	Actuals	Budget	Budget	Actuals	Budget	Actuals	Proposed	Budget	% change
22-7-41 Distribution System Expense																	
22-7-41-50.00 Inventory Adjustment	0	127	0	782	0	0	0	0	0	0	0	0	0	0	0		
22-7-41-52.00 Distribution System Maint	6,000	7,700	6,000	3,971	6,000	6,000	3,971	6,000	7,255	6,000	7,779	6,000	7,255	7,779			
22-7-41-52.01 Meters & Related Expense	4,000	3,521	7,023	4,275	5,000	5,000	4,275	5,000	4,472	5,000	5,500	5,000	4,472	5,500			
22-7-41-59.00 Distribution System Cons	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
22-7-41-97.01 Customer line installation	0	1,388	0	0	0	0	0	0	0	0	0	0	0	0	0		
22-7-41-99.00 Misc. Distribution System	250	179	250	620	250	250	620	250	35	250	35	250	35	35	35		
Total Distribution System Expense	10,250	12,915	13,273	9,648	11,250	11,250	9,648	11,250	11,762	11,250	13,314	11,250	11,762	13,314		18.3%	
22-7-50 Equipment Expense																	
22-7-50-50.00 Parts and Supplies	900	1,194	1,500	1,001	4,000	4,000	1,001	4,000	209	4,000	1,000	4,000	209	1,000			
22-7-50-50.01 Outside Repair Work	750	973	1,000	1,190	4,000	4,000	1,190	4,000	2,950	4,000	3,000	4,000	2,950	3,000			
22-7-50-51.00 Equipment Fuels And Oils	2,000	2,059	1,750	1,726	1,000	1,000	1,726	1,000	703	1,000	500	1,000	703	500			
22-7-50-53.00 Purchase-current year	0	0	2,500	391	1,403	1,403	391	1,403	0	1,403	0	1,403	0	0	0		
22-7-50-53.01 Purchase-Capital	0	0	0	0	0	0	0	0	0	0	13,500	0	0	13,500			
22-7-50-54.01 Capital Equip. Reserve Fu	6,000	6,000	6,000	34,690	6,000	6,000	34,690	6,000	0	6,000	0	6,000	0	0	0		
22-7-50-59.00 Safety Equipment	500	448	500	186	500	500	186	500	0	500	0	500	0	0	0		
22-7-50-99.00 Misc. Supplies	50		0	104	0	0	104	0	0	0	0	0	0	0	0		
Total Equipment Expense	10,200	10,674	13,250	39,287	16,903	16,903	39,287	16,903	3,862	16,903	18,000	16,903	3,862	18,000		6.5%	
Total Expenses	198,832	178,568	214,236	214,830	263,851	263,851	214,830	263,851	237,327	263,851	214,375	263,851	237,327	214,375		-18.8%	
Loan Costs																	
Bond Bank (Main Project)	14,179	14,179	14,737	14,737	15,316	15,316	14,737	15,316	15,316	15,316	15,918	15,316	15,316	15,918			
Bond Bank (100c Pearl)	4,151	4,151	4,314	4,314	4,483	4,483	4,314	4,483	4,483	4,483	4,659	4,483	4,483	4,659			
SRLF (30 years at -3%)	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180			
Total Annual Loan Costs	65,510	65,510	66,230	66,230	66,979	66,979	66,230	66,979	66,979	66,979	67,757	66,979	66,979	67,757			
Expenses + Loan Costs	264,342	244,077	280,466	281,060	330,829	330,829	281,060	330,829	304,306	330,829	282,132	330,829	286,345	282,132		-14.7%	
Estimated Revenue	250,300	268,334	280,466	281,060	330,829	330,829	281,060	330,829	286,345	330,829	282,132	330,829	286,345	282,132			
Revenue Minus Expenses	-14,042	24,256	0	0	0	0	0	0	-17,961	0	0	0	-17,961	0			

WATER DEPARTMENT TREASURER'S REPORT

January 1, 2018- December 31, 2018

Cash on Hand, January 1, 2018:

Checking Account	68,411.92	
Checking Account - Capital Equipment Fund	<u>55,781.05</u>	
		124,192.97

Receipts during the year:

Water Sales	256,723.51	
Water Deposits	300.00	
A/R Water Merchandise Sale	829.22	
Interest Earned - Capital Equipment Fund	12.89	
PACIF Grant	105.95	
Vt Bond Bank	7,525.30	
Application Fees	409.50	
Reserve Capacity Fees	<u>540.00</u>	
		<u>266,446.37</u>
Total Available		390,639.34

Disbursements:

Accounts Receivable/Meter Deposits	1.91
Account Payable	4,149.03
Peoples United Bank	66,978.57
Plant Operation & Maintenance Labor	5,605.51
Distribution System Labor	18,545.65
Administrative Salaries	21,807.34
Holiday, Sick Vacation, Pay	9,465.40
Meter Reading	8,152.57
Employee School	24.23
Social Security Match	4,822.26
Retirement	3,663.22
Unemployment	181.40
Insurances	8,522.27
Office Expense	3,839.28
Equipment Purchase - Current Year	399.00
Professional Training/Education	360.00
Legal Expense	4,844.44
Computer Support	1,168.20
Audit Expense	422.18
Misc. Office Expense	26.00
Electricity	26,129.14
Phone	1,240.52
Heat	1,425.81
Insurances	6,067.30
Building Supplies	97.36
Building Maintenance	7,794.09

Snow Removal	2,246.64	
Interest Expense	25,281.84	
Misc. Building and Grounds	92.40	
Consultant Services	9,232.75	
Outside Testing	976.50	
Outside Contracted Services	41,462.19	
Permits & Fees	2,411.88	
Supplies and Chemicals	1,606.07	
Misc. Plant Operation	1,122.19	
Distribution System - Maintenance	7,425.42	
Meters & Parts Supplies	4,472.22	
Misc. Distribution System	35.46	
Parts & Supplies	208.75	
Outside Repair Work	2,950.26	
Equipment Fuels and Oils	<u>703.24</u>	
	Total Disbursements	<u>305,960.49</u>
	Balance on Hand 12-31-2018	84,678.85
	<u>Balance on Hand 12-31-2018</u>	
	Checking Account	47,973.91
	Money Market Account - Capital Equipment	<u>36,704.94</u>
		84,678.85

Wastewater Department 2019 Budget												
A	D	E	F	G	H	I	J	K				
Wastewater Department 2019 Budget												
1	2016		2017		2018		2019		2018 to 2019			
2	Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed	Budget % change				
3	General Ledger Descriptions											
4	Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed					
5	Revenue											
6	24-6-10 Fees/Assessments											
7	24-6-10-00.01	Sewer Assessments	\$471,000	\$486,009	\$486,000	\$486,142	\$487,200	\$483,539	\$483,000			
8	24-6-10-00.02	Sewer Application Fees	\$2,000	\$2,375	\$2,500	\$3,853	\$2,500	\$1,375	\$1,000			
9	24-6-10-00.03	Reserve Capacity Charge	\$1,200	\$2,162	\$2,000	\$2,045	\$2,000	\$630	\$500			
10	24-6-10-00.05	Delinquent Accts Interes	\$2,000	\$2,806	\$2,000	\$1,865	\$2,000	\$2,077	\$2,000			
11	24-6-10-99.00	Misc. Fees/Assessments										
12	Total Fees/Assessments Revenue		\$476,200	\$493,352	\$492,500	\$493,905	\$493,700	\$487,621	\$486,500	-1.5%		
13												
14	24-6-20 Other Revenue											
15	24-6-20-81.00	Interest Earned	\$100	\$206	\$150	\$192	\$200	\$229	\$200			
16	24-6-20-94.01	Reserve Fund	\$0	\$13,864	\$20,000	\$0	\$37,937	\$0	\$87,350			
17	24-6-20-94.02	Community Improvement RL Fund	\$0		\$65,000	\$56,000	\$0	\$0	\$0			
18	24-6-20-94.03	Insurance Proceeds	\$0	\$344	\$0	\$903	\$18,550	\$16,950	\$0			
19	24-6-20-99.00	Miscellaneous Revenue	\$0	\$9,227	\$0	\$1,286	\$1,000	\$3,609	\$1,000			
20	Total Other Revenue		\$100	\$23,641	\$85,150	\$58,381	\$57,687	\$20,788	\$88,550	53.5%		
21												
22	Total Revenue		\$476,300	\$516,993	\$577,650	\$552,286	\$551,387	\$508,409	\$575,050	4.3%		
23												
24	Expenses											
25	24-7-05 Salaries & Benefits											
26	24-7-05-10.01	Plant Operations & Maint.	\$77,977	\$72,051	\$78,064	\$77,217	\$31,061	\$33,234	\$0			
27	24-7-05-10.02	Collection System Labor	\$19,744	\$13,729	\$15,946	\$17,547	\$16,500	\$9,044	\$14,401			
28	24-7-05-10.03	Administrative Salaries	\$13,651	\$16,633	\$18,604	\$19,242	\$19,706	\$19,921	\$22,242			
29	24-7-05-10.04	CTO & Holiday	\$19,831	\$20,753	\$20,870	\$19,765	\$20,640	\$25,117	\$7,208			
30	24-7-05-10.05	Meter Reading	\$0	\$0	\$0	\$0	\$0	\$0	\$4,200			
31	24-7-05-11.00	Social Security Match	\$10,114	\$9,545	\$10,654	\$10,464	\$6,725	\$6,337	\$3,348			
32	24-7-05-12.00	Retirement	\$7,097	\$6,838	\$7,380	\$7,386	\$4,395	\$4,717	\$2,509			
33	24-7-05-13.00	Unemployment	\$996	\$412	\$273	\$445	\$500	\$544	\$550			
34	24-7-05-14.00	Insurances	\$23,531	\$21,541	\$19,493	\$23,104	\$8,352	\$11,629	\$4,592			

	A	D	E	F	G	H	I	J	K
Wastewater Department 2019 Budget									
									2018 to 2019
	2016		2017		2018		2019		Budget
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed		% change
1									
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4	General Ledger Descriptions								
35	24-7-05-15.00 Uniforms	\$3,400	\$3,746	\$3,750	\$4,199	\$1,228	\$1,622	\$0	
36	24-7-05-99.00 Misc. Benefits	\$500	\$362	\$375	\$362	\$375	\$0	\$200	
37	Total Salaries & Benefits	\$176,841	\$165,610	\$175,409	\$179,730	\$109,482	\$112,165	\$59,250	-45.9%
38									
39	24-7-15 Office Expense								
40	24-7-15-20.01 Office Expense	\$4,000	\$3,976	\$4,000	\$3,949	\$4,000	\$3,643	\$3,800	
41	24-7-15-25.00 Equipment Prchse.- curren	\$500	\$792	\$500	\$938	\$1,000	\$399	\$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	\$100	\$324	\$500	\$4	\$400	\$0	\$0	
44	24-7-15-42.00 Professional Training/Educ	\$1,500	\$1,624	\$1,500	\$158	\$73	\$95	\$0	
45	24-7-15-43.00 Legal Expense	\$500	\$1,733	\$1,750	\$458	\$6,000	\$7,199	\$1,750	
46	24-7-15-44.00 Computer/Systems Support	\$1,500	\$1,992	\$2,500	\$370	\$1,500	\$1,693	\$1,780	
47	24-7-15-45.00 Audit Expense	\$3,500	\$2,593	\$2,600	\$2,500	\$1,356	\$422	\$1,500	
48	24-7-15-45.03 Contracted Outside Servic	\$6,500	\$6,987	\$11,250	\$3,540	\$500	\$0	\$750	
49	24-7-15-50.00 Bad Debt Expense	\$500	\$0	\$500	\$0	\$0	\$0	\$0	
50	24-7-15-99.00 Misc. Office	\$0	\$15	\$0	\$0	\$0	\$78	\$0	
51	Total Office Expense	\$18,600	\$20,036	\$25,100	\$11,917	\$14,829	\$13,529	\$10,080	-32.0%
52									
53	24-7-20 Buildings and Grounds								
54	24-7-20-30.00 Electricity	\$58,000	\$59,123	\$59,000	\$57,205	\$57,000	\$54,193	\$55,000	
55	24-7-20-31.00 Phone	\$3,500	\$3,044	\$3,000	\$3,027	\$2,580	\$3,048	\$3,100	
56	24-7-20-33.00 Heat	\$8,000	\$5,034	\$7,000	\$6,629	\$7,000	\$8,980	\$9,000	
57	24-7-20-34.00 Water & Sewer	\$75	\$19	\$75	\$15	\$60	\$0	\$0	
58	24-7-20-35.00 Mowing	\$250	\$250	\$250	\$240	\$250	\$240	\$250	
59	24-7-20-48.00 Insurance	\$18,853	\$18,853	\$18,566	\$18,565	\$13,580	\$15,240	\$13,012	
60	24-7-20-62.01 Building Supplies	\$400	\$361	\$400	\$366	\$600	\$904	\$1,000	
61	24-7-20-62.02 Building Maintenance	\$6,000	\$2,397	\$3,167	\$3,225	\$4,167	\$7,406	\$8,250	
62	24-7-20-66.00 Snow Removal Expen	\$1,000	\$295	\$500	\$815	\$850	\$760	\$800	
63	24-7-20-81.00 Interest Expense	\$13,704	\$11,725	\$12,026	\$11,343	\$11,500	\$11,592	\$11,750	
64	24-7-20-99.00 Trash & Recycling	\$0	\$2,095	\$1,100	\$2,027	\$2,000	\$1,250	\$1,500	

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Wastewater Department 2019 Budget									
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Wastewater Department 2019 Budget											
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Wastewater Department 2019 Budget											2018 to 2019 Budget % change
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General Ledger Descriptions	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Proposed				
95	24-7-50-59.00 Safety Equipment	\$250	\$411	\$500	\$172	\$500	\$85	\$0			
96	24-7-50-99.00 Misc. Supplies	\$250	\$0	\$0	\$0	\$0	\$0	\$0			
97	Total Parts and Supplies	\$26,800	\$38,880	\$36,354	\$32,122	\$113,139	\$25,543	\$103,750	-8.3%		
99	Total Expenses	\$380,973	\$375,691	\$455,657	\$430,294	\$508,058	\$429,698	\$530,676	4.5%		
101	Loan Expense	\$121,173	\$121,173	\$121,993	\$121,993	\$43,329	\$42,836	\$44,374			
102	Total Expenses & Loan Expense	\$502,147	\$496,865	\$577,650	\$552,286	\$551,387	\$472,535	\$575,050			
103	Revenues less Expenses	-\$25,847	\$20,128	\$0	\$0	\$0	\$35,874	\$0			
104											
105	Loan Expense Detail										
106	State Revolving Loan Payment	\$91,027	\$91,027	\$90,872	\$90,872	\$0	\$0	\$0			
107	FHA Loan Payment (principal only)	\$19,252	\$19,252	\$20,008	\$20,008	\$20,795	\$20,795	\$21,612			
108	State RLF Main St siphon (principal only)	\$8,734	\$8,734	\$8,909	\$8,909	\$9,087	\$9,087	\$9,269			
109	State RLF PH Bridge Sewer line (principal only)	\$2,160	\$2,160	\$2,204	\$2,204	\$2,248	\$2,248	\$2,293			
110	RLF Loan - Route 15 Sewer Ext.					\$11,200	\$10,707	\$11,200			
111	Total Other Expense	\$121,173	\$121,173	\$121,993	\$121,993	\$43,329	\$42,836	\$44,374			

WASTEWATER DEPARTMENT TREASURER'S REPORT

January 1, 2018- December 31, 2018

Cash on Hand, January 1, 2018:

Checking Account	41,029.53	
Union Bank Capital Equipment Fund	<u>88,302.95</u>	
		129,332.48

Receipts during the year:

Accounts Receivable -Sewer Sales	488,074.41	
VLCT PACIF Insurance	2,497.02	
VLCT PACIF Insurance Flood	16,949.72	
VLCT PACIF - Grant	105.95	
Compost Equipment	1,000.00	
Interest Earned	229.28	
Application Fees	1,375.00	
Reserve Capacity Fees	<u>630.00</u>	
		<u>510,861.38</u>

Total Available 640,193.86

Disbursements:

24-2-00-20.00 Accounts Payable	13,151.94
24-2-00-25.02 Notes Payable Village CIG	10,707.21
24-2-00-25.04 Notes Payable - Peoples United	9,086.80
24-2-00-25.06 Notes Payable - Peoples United	2,247.78
24-2-00-25.09 Notes Payable - Peoples United	20,794.67
24-7-05-10.01 Plant Operations & Maintenance Labor	32,378.78
24-7-05-10.02 Collection System Labor	9,044.39
24-7-05-10.03 Administrative Salaries	19,920.61
24-7-05-10.04 Holiday, Sick, Vacation	25,117.41
24-7-05-11.00 Social Security Match	6,337.14
24-7-05-12.00 Retirement	4,716.70
24-7-05-13.00 Unemployment	544.20
24-7-05-14.00 Insurances	10,646.41
24-7-05-15.00 Uniforms	1,622.02
24-7-15-20.01 Office Expense	3,674.83
24-7-15-25.00 Equipment Purchase - Current year	399.00
24-7-15-42.00 Professional Training	95.03
24-7-15-43.00 Legal Expense	7,050.18
24-7-15-44.00 Computer System Support	1,693.20
24-7-15-44.00 Audit Expense	422.18
24-7-15-99.00 Miscellaneous Office	77.99
24-7-20-30.00 Electricity	49,283.50
24-7-20-31.00 Phone	2,986.76
24-7-20-33.00 Heat	8,979.64
24-7-20-35.00 Mowing	240.00
24-7-20-48.00 Insurances	15,239.89
24-7-20-62.01 Building Supplies	890.69

24-7-20-62.02 Building Maintenance	7,376.94	
24-7-20-66.00 Snow Removal	760.17	
24-7-20-81.00 Interest Expense	11,591.61	
24-7-20-99.00 Trash & Recycling	1,249.66	
24-7-40-45.00 Sludge Disposal Expense	24,826.91	
24-7-40-45.02 Outside Testing	4,026.07	
24-7-40-45.03 Outside/Contracted Services	115,277.09	
24-7-40-45.04 Permits and Fees	1,012.50	
24-7-40-50.00 Lab Supplies	885.09	
24-7-40-50.01 Other Supplies	1,681.50	
24-7-40-50.02 Chemicals	6,444.43	
24-7-41-52.00 Collection System Maintenance	6,594.82	
24-7-41-52.01 Pumping Station Expense	13,176.18	
24-7-50-50.00 Parts and Supplies	372.48	
24-7-50-50.01 Outside Repairs & Parts	24,443.37	
24-7-50-50.02 Hardware	91.02	
24-7-50-51.00 Equipment Fuels & Oils	640.20	
24-7-50-59.00 Safety equipment	<u>85.00</u>	
		<u>477,883.99</u>
Balance on Hand 12-31-2018		162,309.87
<u>Balance on hand 12-31-2018</u>		
Checking Account	73,908.43	
Union Bank Capital Equipment Fund	<u>88,401.44</u>	
		162,309.87

Electric Department 2019 Budget

General Ledger Descriptions	2016						2017						2018						2018 to 2019	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	2019 Proposed	Budget % Change		
Revenues																				
20-6-41 Operating Revenue																				
20-6-41-50.00 Merchandising & Jobbing	85,000	8,167	40,000	92,299	40,000	92,299	40,000	79,638								40,000				
20-6-41-50.02 Deferred Revenue	0	0	92,319	47,319	45,000	47,319	45,000	0								45,000				
20-6-41-50.01 Line Extension Applications/fees	500	1,020	1,000	3,003	3,000	3,003	3,000	1,000								1,000				
20-6-41-90.00 Interest Income	1,000	2,861	1,000	2,765	2,700	2,765	2,700	2,900								2,900				
20-6-41-90.01 Dividend Income	56,057	58,378	55,418	71,558	51,296	71,558	51,296	50,302								51,451				
20-6-41-90.02 Lamolile 115k Spec Facility Dividends	73,375	73,375	73,375	73,375	73,375	73,375	73,375	73,375								73,367				
Total Operating Revenue	215,932	143,802	263,112	290,319	215,371	290,319	215,371	207,215								213,718	-0.8%			
Other Revenue																				
20-6-42 Misc Revenue			2,333	0	32,761	0	32,761	27,010								2,000				
20-6-42-10.00 Miscellaneous Income	62,599	61,315	70,058	91,497	99,021	91,497	99,021	108,517								105,889				
Total Other Revenue	62,599	61,315	72,391	91,497	131,782	91,497	131,782	135,527								107,889	-18.1%			
20-6-44 Sales of Electricity Revenue																				
20-6-44-00.00 Sales Residential	882,857	876,844	875,000	862,193	852,743	862,193	852,743	896,541								866,059				
20-6-44-20.00 Sales Large Commercial	448,267	408,436	307,906	293,438	304,911	293,438	304,911	308,973								298,467				
20-6-44-20.01 Sales Commercial	199,009	203,049	200,000	201,093	188,043	201,093	188,043	177,016								170,997				
20-6-44-40.00 Sales Street Lights	16,114	15,991	16,000	16,016	16,000	16,016	16,000	15,573								15,000				
20-6-44-90.00 Sales Johnson State College	618,560	613,846	615,000	587,091	585,000	587,091	585,000	614,882								593,976				
20-6-44-90.01 Sales Public Authorities	153,885	156,432	138,087	141,302	121,655	141,302	121,655	128,050								123,696				
Total Sales of Electricity Revenue	2,318,691	2,274,597	2,151,993	2,101,133	2,068,353	2,101,133	2,068,353	2,141,035								2,068,195	0.0%			
20-6-45 Misc. Revenues																				
20-6-45-10.01 Connect/disconnect fees	5,000	4,855	5,000	4,985	5,000	4,985	5,000	5,746								5,000				
Total Miscellaneous Revenues	5,000	4,855	5,000	4,985	5,000	4,985	5,000	5,746								5,000	0.0%			
Cash-On-Hand Applied to Budget																29,040				
Total Revenue	2,602,222	2,484,569	2,492,496	2,487,933	2,420,506	2,487,933	2,420,506	2,489,523								2,423,842	0.1%			
Expenses																				
20-7-40 Taxes and Misc Expenses																				
20-7-40-30.00 Depreciation Expense	70,000	122,156	70,000	123,024	70,000	123,024	70,000	127,834								70,000				
20-7-40-80.01 Other Taxes	21,000	20,305	21,000	21,268	21,500	21,268	21,500	21,765								21,500				

Electric Department 2019 Budget

General Ledger Descriptions	2018 to 2019						Budget % Change
	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	
20-7-40-80.02 Gross Revenue Tax	11,593	12,130	11,500	9,798	10,342	10,734	10,341
20-7-40-80.03 Fuel Gross Receipts Tax	11,593	11,396	11,000	10,634	9,500	10,779	10,000
Total Taxes and Miscellaneous Expenses	114,187	165,987	113,500	164,724	111,342	171,113	111,841
20-7-43 Interest Expense							
20-7-43-10.00 Interest	20,500	21,778	17,345	17,779	14,536	11,259	11,500
20-7-43-10.01 Interest on Deposits	355	389	300	497	500	740	800
Total Interest Expense	20,855	22,166	17,645	18,277	15,036	11,999	12,300
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	1,073,209	1,307,240
20-7-55-50-01 Project 10 Charges	0	279,713	0	263,337	0	236,086	
20-7-55-70.00 Other Exp. (Renewable Energy Standard)	0	0	0	3,941	17,515	17,515	7,535
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
20-7-56 Transmission System Maintenance							
20-7-56-30.00 Overhead Lines Exp labor	0	908	1,000	391	500	82	
20-7-56-30.01 Overhead Lines Expense	2,250	209	250	0	250	1,021	1,000
20-7-57-00.00 Station Equipment Maint. Labor	0	310	350	9	350	187	250
20-7-57-00.01 Station Equipment Maintenance	0	0	50	48	50	650	750
20-7-57-10.00 Overhead Lines Maint. Labor	0	52	75	0	75	1,060	1,000
20-7-57-10.01 Overhead Lines Maintenance	2,000	176	176	0	176	144	250
20-7-57-11.00 Trans ROW Trimming Labor	2,000	0	200	358	200	286	250
20-7-57-11.01 Trans ROW Trimming	4,000	1,485	1,500	0	1,000	67	
20-7-57-30.99 Trans Maint. Misc	0	469	1,721	255	1,000	0	
Total Transmission System Maintenance	10,250	3,609	5,322	1,061	3,601	3,497	3,500
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
20-7-58-11.16 Safety & Operating Supplies	6,000	5,506	8,000	5,851	7,200	6,015	6,500
20-7-58-60.00 Labor Meter Expense	1,500	468	1,000	501	1,000	375	1,000
20-7-58-60.01 Meter Expense Supplies/Materials	1,000	868	3,500	901	1,000	1,216	1,500
20-7-58-70.00 Labor Customer Installation	5,500	2,364	4,000	3,213	5,000	5,390	4,200
20-7-58-70.01 Customer Installations Expense	6,000	0	4,000	0	0	2,927	2,000
20-7-58-70.02 Customer Install Contracted	3,000	0	0	0	0	0	0

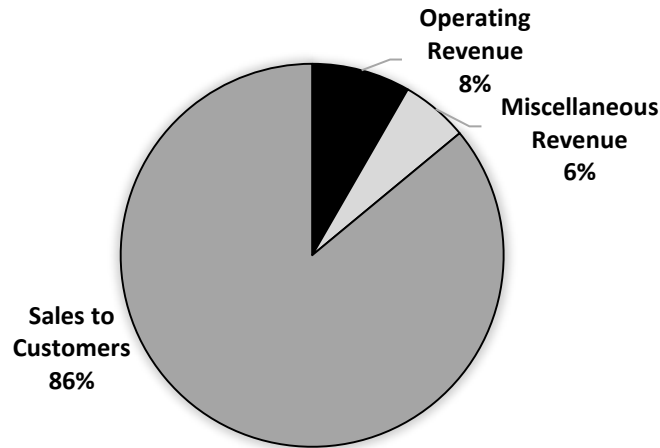
Electric Department 2019 Budget

General Ledger Descriptions	2018 to 2019						Budget % Change
	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	
20-7-58-70.10 Mutual aid - Other Utilities	500	0	1,000	3,424	2,000	182	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
Total Operations Engineering & Supervision	72,500	65,729	81,730	69,454	86,200	93,621	102,614
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
20-7-59-21.01 Structures, Equip, Substation	10,000	2,199	55,000	947	15,000	31	10,000
20-7-59-21.03 Labor Capital Project Sub.	90,000	0	101,325	0	45,000	0	45,000
20-7-59-21.04 Substation Maint Contracted	5,000	0	7,900	0	7,900	4,790	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
20-7-59-41.01 Maintenance of Lines Supplies	25,000	16,481	34,371	29,186	35,000	37,483	35,000
20-7-59-41.02 Tree Trimming Labor	22,000	16,546	23,000	8,406	30,000	11,191	25,000
20-7-59-41.03 Tree trimming Contracted	20,000	19,216	20,000	16,941	25,000	25,248	25,000
20-7-59-50.00 Labor Maint. of Line Transformers	2,500	1,432	2,500	932	2,500	280	2,500
20-7-59-50.01 Maint. Line Transformers	15,000	6,839	12,000	3,140	8,000	0	10,000
20-7-59-60.00 Labor Maint. of St. Light	4,750	1,139	4,000	2,478	4,000	2,388	4,000
20-7-59-60.01 Maint. of St. Lighting/Signals	5,000	2,488	5,000	1,292	3,200	322	3,200
20-7-59-80.00 Misc. Maintenance of Distribution	5,000	5,172	5,000	1,867	3,000	2,902	3,500
20-7-59-80.00 Labor Snow Removal	5,250	694	3,000	14,445	20,000	6,345	12,000
Total Distribution System Maintenance	254,275	123,727	331,096	129,439	283,600	162,830	278,700
20-7-90 Customer Accounts Operations							
20-7-90-20.00 Labor Meter Reading	11,750	11,454	12,000	12,279	15,000	13,511	15,000
20-7-90-30.00 Lab. Customer Records/Collections	13,500	9,112	11,000	6,086	12,000	8,631	12,000
20-7-90-40.00 Uncollectible Accounts	7,500	3,310	7,500	3,699	5,000	2,589	5,000
20-7-90-50.00 Misc. Customer Accts Expense	150	0	150	0	150	0	150
Total Customer Accounts Operations	32,900	23,876	30,650	22,064	32,150	24,731	32,150
20-7-92 Administrative and General							
20-7-92-00.00 Trustees' Salaries	2,600	2,600	2,600	2,600	2,600	2,600	2,600
20-7-92-00.02 Auditors Salaries	2,250	95	95	131	157	163	300
20-7-92-00.03 Administrative Salaries	70,638	74,915	97,365	95,964	103,575	98,615	109,547
20-7-92-00.04 Stores Expense Labor	12,750	4,410	8,250	6,223	6,500	4,323	6,500
20-7-93-30.02 Vehicle & Equip Maint Labor	0	0	4,500	8,685	10,000	12,301	10,000
20-7-92-10.00 Office Expense	40,000	32,653	48,833	33,762	34,500	43,098	40,000

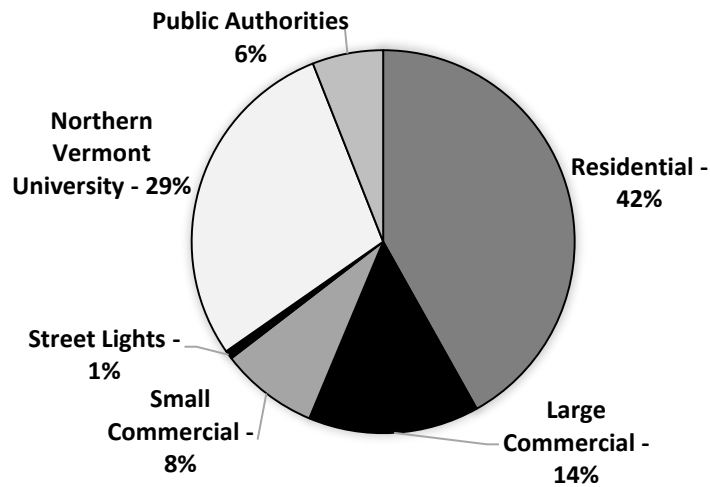
Electric Department 2019 Budget

General Ledger Descriptions	2018 to 2019						Budget % Change
	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	
20-7-92-30.00 Outside Services	60,000	10,975	40,000	20,835	65,000	18,819	21,000
20-7-92-30.01 Safety Training & Education	5,000	4,269	11,200	10,376	11,500	10,820	12,000
20-7-92-30.02 Legislative Representation	1,500	15	750	0	750	0	0
20-7-92-30.03 Lobbying	350	1,215	1,257	1,921	2,000	0	1,300
20-7-92-30.04 Village Manager Advertisement	2,500	1,218	0	0	0	0	0
20-7-92-30.05 VPPSA Fees	41,776	40,995	44,652	44,528	42,798	42,546	45,643
20-7-92-30.06 Village Manager Labor	0	48,430	0	0	0	0	0
20-7-92-40.00 Insurance	29,994	31,584	31,443	31,776	21,587	23,219	21,587
20-7-92-60.00 Employee Benefits	1,000	1,586	1,500	1,216	1,500	1,233	1,500
20-7-92-60.01 Health Insurance	58,588	54,030	57,643	62,219	70,378	73,171	68,710
20-7-92-60.02 Sick, Vacation, Holiday	43,396	39,610	49,999	50,153	64,198	69,606	67,650
20-7-92-60.03 Unemployment	1,661	687	616	741	750	907	1,000
20-7-92-60.04 Retirement	15,873	15,471	18,069	18,973	21,524	22,525	25,311
20-7-92-60.05 Social Security Match	21,884	22,567	25,499	27,117	33,451	31,772	34,501
20-7-92-60.06 Uniforms	8,840	10,555	12,000	8,320	12,000	11,029	13,000
20-7-92-90.00 Duplicate Charges/Credits	0	250	0	0	0	325	0
Total Administrative and General	420,600	398,130	456,271	425,539	504,768	467,072	482,149
20-7-93 Miscellaneous Expense							
20-7-93-02.00 Misc. Administrative Exp	3,750	3,147	3,500	0	3,000	250	2,000
20-7-93-02.01 Inventory Adjustment	0	0	0	0	0	0	0
20-7-93-10.00 Rents	53,000	53,373	53,000	53,498	54,000	53,648	53,000
20-7-93-30.00 Transportation/Fuels & Oil	24,000	15,221	20,000	23,785	25,000	18,740	22,000
20-7-93-30.01 Capital Account Current Year	64,800	75,524	70,300	67,566	74,863	70,974	8,813
Total Miscellaneous Expense	145,550	147,264	146,800	144,849	156,863	143,612	85,813
Total Expenses	2,611,112	2,450,783	2,587,133	2,340,319	2,506,856	2,405,285	2,423,842
Revenues minus Expense	(\$8,890)	\$85,941	(\$94,637)	\$147,614	(\$86,350)	\$84,238	\$0

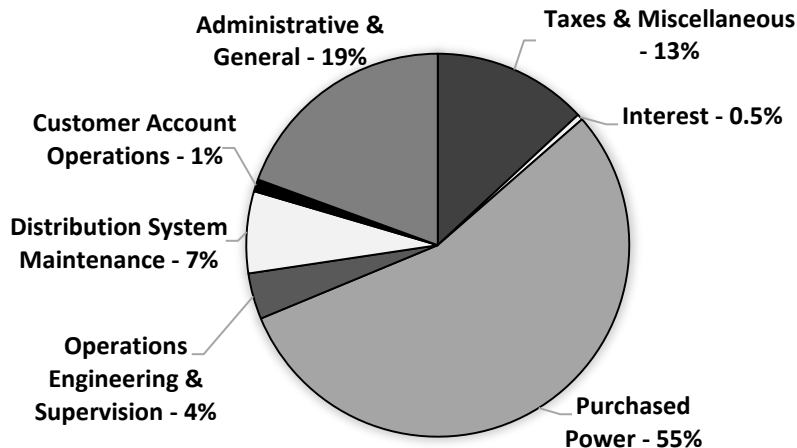
2018 ELECTRIC DEPARTMENT REVENUE



2018 CUSTOMER SALES BY RATE CLASS



2018 ELECTRIC DEPARTMENT EXPENSES



ELECTRIC DEPARTMENT

TREASURER'S REPORT

Balance on Hand, January 1, 2018

Union Bank Cash Account	398,930.33
Union Bank Money Market	187,029.34
TD Bank - CD	148,279.08
TD Bank - Money Market	<u>531.17</u>

734,769.92

Receipts:

Energy Sales & Sales Tax	2,306,396.28
Meter Deposit	14,391.00
Interest Earned	2,899.84
Merchandise Sales	81,811.17
Dividend Income	40,094.48
LCSF Settlement	55,031.28
Utopus Sale Distribution	27,010.55
Line Extension Application Fees	1,000.00
Vt Energy Efficiency Utility	101.43
Primmer & Piper Reimbursement	11.28
Uncollectable Account	55.41
Pole Attachment Income	1,383.75
PACIF Grant	869.19
Vt Transco	3,406.08
CRC	25.00
Sale of Pickup Truck	<u>5,750.00</u>

2,540,236.74

Total Available

3,275,006.66

Expenditures:

Capital Accounts:

20-1-00-10.86	Green Lantern Solar Project	
20-1-00-10.87	Lehouillier Solar Project	4,669.40
20-1-00-10.88	RL Valee Maplefields	
20-1-00-10.89	Twin Bridges Project	9,112.54
20-1-00-10.90	Dollar General	6,539.56
20-1-00-10.91	Senesac	570.80
20-1-00-10.92	Fairbanks	307.48
20-1-00-12.44	Transco Stock	
20-1-00-14.22	Accounts Receivable - Merchandise	
20-1-00-16.00	Prepaid Expenses	
20-1-00-36.40	Poles and Fixtures	2,397.36
20-1-00-36.50	Overhead Conductors & Dev.	1,606.59
20-1-00-36.70	Underground Conductors & Devices	176.35
20-1-00-36.80	Line Transformers	673.54
20-1-00-36.81	Padmount Transformers	570.80
20-1-00-39.40	Miscellaneous Equipment	

20-2-00-23.21	Accounts Payable Trade	17,326.43
20-2-00-23.22	Accounts Payable Energy	77,784.77
20-2-00-23.50	Meter Deposits	3,775.92
20-2-00-23.60	Account Payable Gross Receipts Tax	10,530.59
20-2-00-23.61	Account Payable Sales Tax	29,044.16
20-2-00-23.62	Account Payable EEU	152,580.74
20-2-00-24.20	Vt Bond Bank	30,000.00
20-2-00-24.30	Union Bank - Truck Note	15,621.29
20-2-00-24.40	Community National Bank	<u>60,411.00</u>

423,699.32

Operating Accounts:

20-7-40-80.01	Other Taxes	21,287.74
20-7-40-80.03	Fuel Gross Receipts Tax	9,776.14
20-7-43-10.00	Interest	12,682.82
20-7-55-50.00	Power Purchased	953,268.94
20-7-55-50.01	Project 10 - Power Purchased	217,475.31
20-7-55-70.00	Other Power Expenses	16,055.38
20-7-58-00.00	Operation Supervision Labor	62,198.00
20-7-58-11.16	Safety/Operating Supplies	5,819.26
20-7-58-60.00	Meter Expense Labor	375.15
20-7-58-60.01	Meter Expense - Materials	1,215.88
20-7-58-70.00	Customer Installation - Labor	5,390.34
20-7-58-70.01	Customer Installation - Materials	2,926.73
20-7-58-70.10	Mutual Aid - Other Utilities	181.75
20-7-58-80.00	Distribution - Labor - training	15,273.90
20-7-59-21.00	Structures, Equipment Labor	2,718.35
20-7-59-21.01	Structures, Equipment Materials	30.67
20-7-59-21.04	Substation Contracted Services	4,790.00
20-7-59-41.00	Maintenance of Lines Labor	69,131.97
20-7-59-41.01	Maintenance of Lines Materials	37,407.50
20-7-59-41.02	Tree Trimming Labor	11,190.67
20-7-59-41.03	Tree Trimming - Contracted	7,650.00
20-7-59-50.00	Maint. of Line Transformers Labor	279.92
20-7-59-60.00	Maintenance of St. Lights Labor	2,388.46
20-7-59-60.01	Maintenance of St. Lights Materials	322.20
20-7-59-80.00	Misc. Maintenance of Distribution	2,901.96
20-7-59-80.00	Snow Removal	6,345.42
20-7-90-20.00	Meter Reading	13,510.61
20-7-90-30.00	Customer Records & Collections	8,630.54
20-7-92-00.00	Trustees Salaries	2,600.00
20-7-92-00.02	Auditors Salaries	162.75
20-7-92-00.03	Administrative Salaries	98,615.11
20-7-92-00.04	Stores Expense	4,323.31
20-7-92-10.00	Office Expense	42,575.35
20-7-92-30.00	Outside Services	18,313.70
20-7-92-30.01	Safety Training & Education	10,819.99
20-7-92-30.05	VPPSA Fees	39,762.35
20-7-92-40.00	Insurance Expense	23,279.50

20-7-92-60.00	Employee Benefits	1,232.98	
20-7-92-60.01	Health Insurance	69,132.03	
20-7-92-60.02	Sick Vacation Holiday	69,606.27	
20-7-92-60.03	Unemployment	907.00	
20-7-92-60.04	Retirement	22,525.19	
20-7-92-60.05	Social Security Match	31,771.89	
20-7-92-60.06	Uniforms	10,798.68	
20-7-92-90.00	Duplicate Charges/Credits	325.34	
20-7-93-02.00	Mis, Administravtive Expense	250.00	
20-7-93-10.00	Rents	53,647.60	
20-7-93-30.00	Transportations Fuels & Oils	18,249.60	
20-7-93-30.01	Capital Current Year	69,423.70	
20-7-93-30.01	Truck Maintenance - Labor	12,301.42	
		<u>2,091,849.37</u>	
	Total Expenditures		2,515,548.69

Total Funds Available	3,275,006.66
Total Expenditures	<u>2,515,548.69</u>

Total on hand	759,457.97
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Balance on Hand 12-31-2018:

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>

Total on hand	759,457.97
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Johnson Fire Department Report 2018

The Johnson Fire Department had a busy year. 2018 closes with our highest number of emergency calls, and had successful completion of several committee projects & tasks.

We responded to 139 alarms last year, with 58% occurring during the daytime and 42% during the night. Vehicle accidents account for about a quarter of those responses. We continue to see increases in automatic alarms, as well as carbon monoxide and/or hazardous materials environments. These situations can often be difficult to manage and almost always require special monitoring equipment, as well as attention to small details at the scene.

We continued to enjoy an aggressive training schedule. Much of our time is devoted to team exercises, fire ground tactics, and the proper use of specialty equipment. Through exercises designed to evaluate our procedures, we have identified two goals for improvement in the upcoming year. We will be changing our fire ground radio communications to better handle multiple radio conversations at the same time. We will also implement some new technology in our alerting system for the firefighters, which will bring redundancy in the emergency call notification, as well as provide a mechanism to track responding staff and resources.

We expect the arrival of our replacement Rescue truck this summer. As discussed at the Village Annual meeting last year, it will feature a heavier truck chassis, an on-board pto driven generator, and upgraded scene lighting. This project was completed through voter support using the capital plan, the Pomerleau Family-IGA-Sterling Market donation, and firefighter fundraising, which allowed for some of the truck upgrades without changing the planned strategy of the Capital Truck plan.

As planned, our next replacement project will be our Air Packs (SCBA) in 2020, using the Small Tools Capital Plan. This plan continues to be on track for this task, and to date, no changes or alteration have been made to it.

Our yearly budget planning for 2019 has been completed. We made slight adjustments within the operating budget items to accommodate small increases to heating and maintenance costs, as well the expectation of increased call volume. We adamantly continue to fund the inflationary growth of both the Capital Truck plan and the Small Tools Capital plan, as each has proven to be effective in multiple replacement projects without increased tax requests. Because capital planning is an important part of our budget management, we have begun an audit process to evaluate and suggest any modifications that may be needed to ensure these plans are sustainable and responsible moving forward.

In agreement with the Board of Trustees and the Village Manager, our budget planning has made a 2% increase to our contracted services for 2019, providing the revenue to accomplish the items noted above, while again this year maintaining a 0% increase to the Village taxpayer.

We sincerely appreciate the gracious support and encouragement that we've received from the community, its local groups and organizations.

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

structure fires	4	wilderness rescue	2	carbon monoxide	9
chimney fires	3	medical assist	7	hazardous materials	3
wildland fires	6	automatic alarms	33	mutual aid	13
vehicle fires	4	vehicle accidents	32	other	10
smoke condition	7	water rescue	6		

Thank you to all the firefighters and auxiliary members for your professional service, and their families for supporting us during many times of interruption and sacrifice.

Respectfully,

Arjay West, Fire Chief

JOHNSON FIRE DEPARTMENT

Department Roster - 2019

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	Michael Maxfield	Mark Dunbar
	Patrick Start	TJ Burns	Dylan Jennison
	Tim Sargent	Shawn Mansur	Adam Bourgeois
	Kevin Maxfield	Andrew Davis	Corey Davis
	Shane Smith		
Jr. Firefighters:	Jamie Boyden	Colby Jennison	
Auxiliary Members:	Andrea Blaisdell	Nikki Carpenter	Michelle Boyden
	Jessyca West	Veronica Charette	Susan Wescom
	Dedra Dolan		

2018 TAX ACCOUNT

GRAND LIST

Real Estate Grand List	\$594,837.69
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TAX ASSESSED

Real Estate (\$594837.69x .1881)	111,889.00
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TREASURER'S ACCOUNT

Tax Adjustment	0.00
Received on Property Taxes	<u>102,761.23</u>

o Tax Collector	9,127.77
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CHARGED TO COLLECTOR

Property Taxes	9,127.77	
Penalty	716.54	
Collectors Cost	<u>316.20</u>	
		10,160.51

Credit to Collector's Account	8,850.64	
Penalty Adjustment	0.00	
Cost Adjustment	0.00	
Tax Abatement	<u>0.00</u>	
		8,850.64

Balance of 2018 Taxes on Collector's Books	1,309.87
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2018 Delinquent Taxes	1,138.22	
Penalty	91.05	
Collectors Cost	80.60	
		1,309.87

VILLAGE OF JOHNSON DELINQUENT TAXES AS OF 12/31/18

2013 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
WILCOX, MARK II	615-051	\$27.99	\$2.24	\$3.10	\$33.33
		\$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
		\$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
		\$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
		\$27.85	\$2.23	\$6.00	\$36.08
2017 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
ROGERS, CAROL	615-035	\$13.42	\$1.07	\$6.10	\$20.59
WILCOX, MARK II	615-051	\$27.97	\$2.24	\$6.10	\$36.31
		\$41.39	\$3.31	\$12.20	\$56.90
2018 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
ALSEN, PETER	109-010	\$114.18	\$9.13	\$6.20	\$129.51
BENOIT, DANIEL	133-005	\$35.55	\$2.84	\$6.20	\$44.59
BILLADO, JONATHAN	131-100	\$11.66	\$0.93	\$6.20	\$18.79 *
BLACKRIDGE CONSTRUCTION	520-055	\$141.26	\$11.30	\$6.20	\$158.76
GOSS, CIRBY	131-095	\$13.17	\$1.05	\$6.20	\$20.42
GOSS, JEAN B.	134-045	\$61.88	\$4.95	\$6.20	\$73.03
HILL, MATTHEW	500-160	\$317.51	\$25.40	\$6.20	\$349.11
JONES, JESSICA	134-010	\$28.97	\$2.32	\$6.20	\$37.49
MERCHANT, GARY S. JR.	625-054	\$7.56	\$0.60	\$0.00	\$8.16 *
ROGERS, CAROL	615-035	\$13.36	\$1.07	\$6.20	\$20.63
WESCOM, DANIEL	134-020	\$88.97	\$7.12	\$6.20	\$102.29 *
WESCOM, WAYNE ET AL	600-206	\$252.99	\$20.24	\$6.20	\$279.43
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
		\$1,138.22	\$91.05	\$80.60	\$1,309.87
TOTAL ALL DELINQUENT TAXES			\$101.41	\$202.73	\$1,571.86

*Denotes parcels paid by 3/15/2019