

ANNUAL REPORT

OF THE VILLAGE OFFICERS



VILLAGE OF JOHNSON, VERMONT

FOR THE YEAR ENDING

DECEMBER 31, 2022

Johnson Inclusivity Statement

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

Johnson Anti-Racism Statement

The Johnson Village Board of Trustees stands with our Town and Village's Inclusivity Statement and the fight against systemic racism, white supremacy and the historic oppression of the black community. We believe that Black Lives Matter and remain fully committed to being proactive as leaders in standing up to and publicly rejecting any racism and bigotry in our community. We are committed to listening and learning from our Black, Brown, Indigenous, and concerned citizens. We are committed to working with the Lamoille County Sheriff's Department and our legislators to deconstruct all policies and laws that create and amplify racism and poverty in our community. We are committed to continuing to fund and organize educational programming on racial justice, and racial bias for all Johnson residents and the surrounding communities. We REJECT racism, bigotry, discrimination, hatred and violence in all its forms.

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DEDICATION

Nate Brigham has been a loyal and hardworking employee for the Village of Johnson for over 25 years. Nate can often be heard saying, “The Village comes first”, and he has demonstrated this by his actions. Nate accepted the job of Village Water & Light Foreman last year, a position with a great deal of responsibility. This new title allows Nate the opportunity to apply his leadership and interpersonal skills for the benefit of all. The Village Electric Department requires at least one first class lineman to be on call at all times, and there have been long stretches of time when Nate has shouldered the lion’s share of this responsibility. More than a few times, Nate has had to miss an important family function because of this obligation.

According to Gordy Smith, who holds Nate in very high regard, Nate’s years of experience provide endless volumes of past practice of how to best maintain and repair water, sewer and electric lines. Nate’s knowledge includes the exact location of every single water shut off valve in the village. Nate has exhibited the ability to get along well with everyone and he has a willingness to pitch in and do whatever is needed to get the job done. This attitude applies not only to Johnson Village but to our neighboring communities like Hyde Park, Morrisville and Stowe, where we provide assistance whenever possible. The Village of Johnson has a well-earned reputation for very reliable utility service and Nate has helped us to earn that status.

Nate grew up in Bethel Vermont and attended Vermont Technical College briefly after high school until he decided that the US Air Force would be a better fit for him. During his time in the Air Force, Nate worked on flight lines installing lights and he was part of the crew that was responsible for the power on the base. This work allowed Nate to acquire the skills necessary to enter into the Lineman field as a civilian. In 1997 Nate moved to Hyde Park to accept a job with Vermont Electric Co-op and in 1998 he was offered a position at the Village of Johnson where he has been ever since. Nate lives in Hyde Park with his wife and together they have 7 children and 15 grandchildren. He enjoys hunting, working around the house, and playing with his many grandchildren. He also enjoys his vacations on the beach each year.

The Village of Johnson is very fortunate to have Nate as an employee. Nate has always honored his commitment to the Village and he is respected by all Village and Town employees. For all of these reasons, we are dedicating The Village of Johnson’s Annual report to Nate.

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, 2022.

Respectfully Submitted

BOBBIE MOULTON

JOHNSON VILLAGE OFFICERS 2023

President:
Eric Osgood Term Expires April 2023

Clerk:
Rosemary Audibert Term Expires April 2023

Treasurer:
Rosemary Audibert Term Expires April 2023

Trustees:
Kenneth Tourangeau Sr Two Year Term Expires April 2023
Diane Lehouiller Three Year Term Expires April 2023
William Jennison - Resigned Three Year Term Expires April 2024
BJ Putvain - Appointed Term Expires April 2023
Lynda Hill Two Year Term Expires April 2024
Steve Hatfield Three Year Term Expires April 2025

Auditors:
Vacant Term Expires April 2023
Vacant Term Expires April 2024
Bobbie Moulton Term Expires April 2025

Tax Collector:
Rosemary Audibert Term Expires April 2023

APPOINTMENTS

Water & Light Commissioner:
Erik Bailey Term Expires April 2023

Assistant Clerk & Treasurer:
Susan Tinker Term Expires April 2023

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

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

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

VILLAGE EMPLOYEES

Erik Bailey	Manager
Nathaniel Brigham	Foreman
Paul Stankiewicz	Lineworker
Jeffrey Parsons	Apprentice Lineworker
Chandler Bullard	Apprentice Lineworker
Office Staff:	
Rosemary Audibert	Clerk & Treasurer
Susan Tinker	Assistant Clerk & Treasurer
Marla Emery	Accounts Receivable Clerk
Anne Crocket	Estimating & Logistics Specialist

WARNING
ANNUAL VILLAGE MEETING

April 4, 2023

The inhabitants of Johnson Village Corporation who are legal voters in the Village are hereby warned to meet at the Johnson Municipal Building in Johnson Village, Tuesday, April 4, 2023 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 4, 2023 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 (balance of a three-year term)
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 one year (balance of a three-year term)

Article 2. Will the Village vote to adopt the Annual Report of the Auditors for the year ending December 31, 2022 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 authorize it's Trustees to set the rates of compensation of it's Officers and Employees?

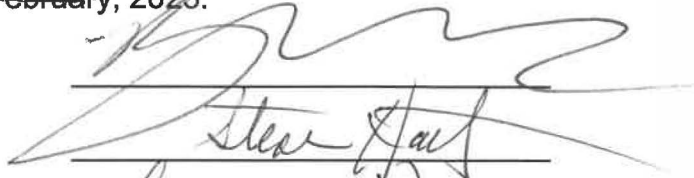
Article 5. Will the Village vote a budget to meet the expenses and liabilities of the Village?

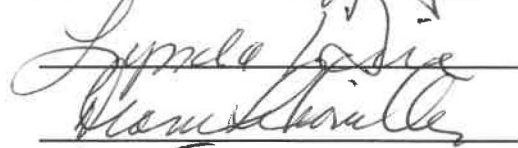
Article 6. Shall the voters authorize the Village of Johnson to appoint the Village Clerk in accordance with 17 V.S.A. § 2651e?


Article 7. Shall the voters authorize the Village of Johnson to appoint the Village Treasurer in accordance with 17 V.S.A. § 2651f?

Article 8. To do such other business as may properly be brought before this meeting.

Dated at Johnson this 1st day of ~~February~~^{March}, 2023.




Steve Hart


Lynne Jodie


Ken Togn
Trustees, Village of Johnson

Johnson, Vermont, Village Clerk's Office, March 2 2023 at 8:00 o'clock in the morning received the foregoing warning and the same was duly recorded.

Attest:



Rosemary A. Ibert
Village Clerk

NOTICE TO VOTERS BEFORE ELECTION DAY

CHECKLIST POSTED:

By Saturday March 4, 2023 (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 <https://sos.vermont.gov/elections> 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 4, 2022. An authorized person can apply for you to get a ballot only in person or in writing.

Early or Absentee Ballot can be returned by mail to P.O. Box 603, Johnson Vt. Delivered to Johnson Village Clerk's Office drop box outside Municipal Building at 293 Lower Main West, or deliver to Polling place at 293 Lower Main West.

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

SAMPLE BALLOTS POSTED: Wednesday, March 15, 2023.

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

APRIL 4, 2023

OFFICIAL VERMONT ANNUAL MEETING BALLOT

INSTRUCTIONS 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 and mark a cross (X) in the square to the right.

<p>President, 1 Year Term Vote for not more than one</p> <p>ERIC OSGOOD..... <input type="checkbox"/></p> <p>Write-In _____ <input type="checkbox"/></p>	<p>Treasurer, 1 Year Term Vote for not more than one</p> <p>ROSEMARY AUDIBERT..... <input type="checkbox"/></p> <p>Write-In _____ <input type="checkbox"/></p>
<p>Clerk, 1 Year Term Vote for not more than one</p> <p>ROSEMARY AUDIBERT..... <input type="checkbox"/></p> <p>Write-In _____ <input type="checkbox"/></p>	<p>Collector of Taxes, 1 Year Term Vote for not more than one</p> <p>ROSEMARY AUDIBERT..... <input type="checkbox"/></p> <p>Write-In _____ <input type="checkbox"/></p>
<p>Trustee, 3 Year Term Vote for not more than one</p> <p>BJ PUTVAIN..... <input type="checkbox"/></p> <p>Write-In _____ <input type="checkbox"/></p>	<p>Auditor, 3 Year Term Vote for not more than one</p> <p>Write-In _____ <input type="checkbox"/></p>
<p>Trustee, 2 Year Term Vote for not more than one</p> <p>KEN TOURANGEAU..... <input type="checkbox"/></p> <p>Write-In _____ <input type="checkbox"/></p>	<p>Auditor, 1 Year Remaining of 3 Year Term Vote for not more than one</p> <p>Write-In _____ <input type="checkbox"/></p>
<p>Trustee, 1 Year Remaining of 3 Year Term Vote for not more than one</p> <p>GIGI BEACH..... <input type="checkbox"/></p> <p>Write-In _____ <input type="checkbox"/></p>	

**VILLAGE OF JOHNSON
 CERTIFICATE OF VOTES FOR VILLAGE ARTICLES 1-6
 OF THE ANNUAL VILLAGE MEETING**

April 5, 2022

CERTIFICATE OF VOTES FOR ANNUAL VILLAGE AUSTRALIAN BALLOT UNDER ARTICLES 1-6 OF THE ANNUAL VILLAGE WARNING.

ARTICLES 1: VILLAGE OFFICERS

POSITION	TERM	WINNER	VOTES
PRESIDENT	1 year	ERIC OSGOOD	149
VILLAGE CLERK	1 year	ROSEMARY AUDIBERT	157
TREASURER	1 year	ROSEMARY AUDIBERT	157
COLLECTOR OF TAXES	1 year	ROSEMARY AUDIBERT	157
TRUSTEE	3 years	STEVE HATFILED	103
TRUSTEE	2 years	LYNDA HILL	82
AUDITOR	2 years	NO WINNER	
AUDITOR	1 year	NO WINNER	
AUDITOR	3 years	BOBBIE MOULTON	139

Article 2: Adopt the Annual Report of the Auditors for the year ending December 31, 2021.

YES 149 NO 9

Article 3: Trustees to appoint a Water & Light Commissioner for a term of one year.

YES 145 NO 12

Article 4: Trustees to set the rates of compensation for Village officers and employees.

YES 138 NO 19

Article 5: Budget to meet the expenses and liabilities of the Village in the amount of \$436,956., of which an estimated \$112,055 is to be raised by taxes.


YES 127 NO 32

Article 6: Village of Johnson to raise, appropriate and expend up to \$30,000.00 (approximately a 5-cent tax increase or 28% increase) in tax rate for the purpose of Community and Economic Development

YES 80 NO 80

**JOHNSON REGISTERED VOTERS: 785
 TOTAL VOTES CAST: 168**

A TRUE AND CORRECT COPY OF THE CERTIFICATE OF VOTES FOR VILLAGE ANNUAL MEETING April 5, 2022

ATTEST: 
ROSEMARY AUDIBERT, VILLAGE CLERK

PREPARED April 8, 2022 DATED: April 8, 2022

REPORT OF THE TRUSTEE BOARD

Last year began somewhat stressfully for the new trustee board with the resignation of the previous chair. The village manager has also resigned in June 2021 and was near the end of a consulting contract for assistance to the village. This left a fairly inexperienced board to deal with some very critical issues. After the next couple of meetings the Board appointed BJ Putvain, who had come in a very close second in the actual election, to fill the vacancy.

With that matter settled we were better able to focus on the issues at hand, the most important of which was the search for a new manager. This process required patience as there were several applicants considered, and some interviewed without success. Finally in August we were fortunate to receive an applicant that seemed very promising and after a couple of interviews and a brief negotiation period we hired Erik Bailey as our next manager. Erik came to us with several years of experience in water and sewer administration in local municipalities, as well as a background of leadership in the U.S. Army and Vermont National Guard. He hit the ground running and has just completed a six-month probationary period with very sound approval rating from the trustees, as well as having established an excellent working relationship with the entire office crew, the village electric crew and the water and sewer subcontractors. We feel fortunate to have him on board. If you are a village resident, I hope you have a chance to meet him. Erik is not shy! Welcome to Johnson Village Erik.

In other news we negotiated a new 3 year contract with the union members of our electrical crew, we continued the planning process for extensive renovation work necessary for the village garage and completed a major overhaul of the River Road West pumping station. Village officials are also working closely with Northern Vermont University to provide assistance to the new president and staff in their efforts to maintain solvency and attract students.

Recently we were fortunate to hire a very competent and experienced electrical engineer and estimator to advise Erik and work closely with Nate Brigham and his crew. Welcome to Johnson Anne Crocket.

The Village of Johnson is fortunate to have a group of very dedicated and experienced employees and an equally dedicated group of volunteers who all work to make Johnson a great place to live. A big shout out to Arjay West and Johnson Fire Department, Sheriff Marcoux and his department. Rosemary and the office staff, Nate and the electric department and Dan and the water and sewer crew all who exhibit a high degree of pride and professionalism in their work. A hearty thank you to all those folks and all the citizens who support them with hours of volunteer work.

My wife, Elizabeth Perry and I feel very fortunate to have found home here where we can walk to see many of the friends we have made and the stores we need to shop at. I am honored and humbled to have been able to serve as the chair for the past year.

Steve Hatfield, Johnson Village Trustee Chair for the entire Village Trustee Board

Lynda Hill, Diane Lehouiller, BJ Putvain and Ken Tourangeau

Village Manager's Report

Greetings Johnsonians! For my inaugural manager's report, since I was only here for the last quarter of 2022, I'll spend much of it introducing myself. My background includes 30 years of progressive operations and management of municipal water, wastewater, and stormwater utilities, with 10 of those years also managing town buildings, facilities, sidewalks, parks and parking lots. I earned a degree in Business Administration & Management from Excelsior University.

I am also Retired from the US Army, with 7 years in the regular Army and 16 years in the VT Army National Guard. My 6 favorite of those years was as a member of C 1-172nd Armor right up the street in Morrisville. My experience in the Army includes leading and commanding teams from 3 to 89 personnel.

I grew up in Milton and currently live a short walk from my grandfather's childhood home in Essex Junction with my wife Kelly and teenage stepdaughter Olivia. I have 2 grown sons of my own, both also veterans and one of which made me into a young(ish) grandfather 11 years ago.

I love working for the Village of Johnson and I am proud to have such a great team to support and lead. We had a very fruitful 4th quarter of 2022: I sourced and purchased an industrial air scrubber to make the atmosphere in the compromised Water & Light garage habitable in my first 2 weeks here. It is doing a great job, last winter the crew could only spend very short amounts of time in the building, hampering their ability to do equipment maintenance or repairs. Now their occupancy is unlimited. I also brought the plan to do a significant rehab of that garage back on the 'front burner' and am working feverishly with the Lamoille County Planning Commission to secure as much grant funding as possible to complete this project.

The one thing I am most proud of in the closing days of 2022 is the dedication and professionalism of the Water & Light Crew! Remember the severe winter storm of December 22-24, the one the meteorologists called "Winter Storm Elliott"? That storm had extended hours of 40mph winds with gusts over 60mph. Do you know what Johnson W&L customers can say that *no other utility* within 50 miles of us can say? That we had Zero power outages during that storm! Your W&L Crew deserve your thanks and congratulations for the diligence they have had in brush clearing and targeting damaged and dead trees that were threats to our lines, and you were the beneficiaries. Nate Brigham and the entire Water & Light crew are Rock Stars. Be sure to tell them that when you see them.

I eagerly look forward to the next year of making Johnson an even better Village to live, work and play in.

-Erik Bailey

2022 Village Foreman's Annual Report

While some of the supply chain problems are ending, there are still shortages with some materials and products most notably transformers. We have outstanding orders for transformers but they are delayed a year out for delivery. The Village does have a limited supply of transformers on hand for trouble calls and new builds.

Electric Department

The Village has decided to opt out of the all-electric bucket truck. There are ongoing delays with the manufacturing of the vehicles as well as problems with the manufacturing of parts. The Village has been reimbursed for the down payment that was placed on the bucket truck.

The Village Garage is still in the engineering stage with the hopes of construction starting in the spring of 2024. The Village manager purchased an air scrubber in October, which is helping with the air quality.

The Village Crew was busy this year installing 9 new services. Jolley's added a 3 phase line extension for new EV charging stations. Our crew also performed tree trimming which proved to be extremely effective during the severe storm in December when the Village did not report a single outage. The Village Crew has also been assisting the Village of Hyde Park Electric Department due to staff shortages.

General Department

The Village Crew has been trying to keep the cost of maintaining the Village sidewalks down while still delivering the same quality of maintenance. We have cut back on overtime hours by using more sand/salt mix rather than just using salt. The snow pickup on the Village streets has been done during regular business hours while Main Street has been picked up prior to the regular work day.

2023 Priority Projects

The Village Garage is still on the top of the list for 2023. The staff will continue to assist the engineer as needed and offer input to the Trustees as the project moves forward.

The Village Crew is still working on two electric line relocations. Poles were set in December for the project on Foote Brook Road and the other project is on Clay Hill. The Village Crew will also be changing out poles around the system that need to be updated.

Respectfully submitted,

Nate Brigham, Water & Light Foreman

2022 Village Water and Wastewater Report

Wastewater Department:

In 2022 we replaced the River Road West Pump station. The old air ejector pump station was installed in 1969 and was beyond its useful life. The new pump station with submersible pumps and wet well will serve the Village for many years and was designed with some capacity for growth. We performed a rehab of the aging belt press. The Village purchased all parts, and the labor was provided by H2O Innovation Staff. We replaced one of our sludge holding tank blowers. We installed safety posts and chains around the grit channels in the headworks. We rebuilt one of the 2 Penn Valley belt press feed pumps. We had substantial work performed on the emergency backup generator at the wastewater plant. We had the water pump and fan bearings replaced.

Water Department:

We installed a new booster pump at one of the Katy Win pump houses. We purchased a spare well pump to have on hand in case the main well pump should fail. With the supply chain issues it was important to have a spare on hand. We have isolated the backup Nadeau Well in anticipation of disconnecting it from the system as requested by Percy Construction. We are waiting for confirmation from the state to allow us to operate with only the Osgood Well. We have budgeted for an extensive rehab of the pump houses at Katy Win. The pump houses need to be brought up to current state specifications. This will be an extensive project funded by the water department with H2O Innovation staff providing the majority of the labor.

Submitted by Dan Copp

Plant Manager

H2O Innovation

Johnson Fire Department Report

The Johnson Fire Department completes 2022 with call volume being above average for structural fire events, and medical assists. There continues to be a steady volume of vehicle crashes, accounting for about 20% of our calls, while automatic alarms remain consistent at approximately 25%. Carbon monoxide alarms/situations are becoming more frequent, and we expect these trends to continue. We are also anticipating increased request for services in remote locations, as the Rail Trail and other outdoor recreation become more popular.

We responded to 134 alarms last year, which is a 16% increase from 2021. A summary of those calls are:

structure fires	7	wilderness rescue	3	hazardous materials	2
chimney fires	1	medical assist	16	smoke condition	7
wildland fires	7	automatic alarms	34	water rescue	2
vehicle fires	0	mutual aid	22	other	2
carbon monoxide	9	vehicle crashes	22		

We are actively testing new theories and equipment for a response to a Mayday situation during an Interior Fire Attack. We hope to adopt an Operating Guideline by late summer. We have recently been offered access to a property for live burn training, which could very likely be the opportunity needed to complete this task.

We have replaced Rescue 2, consistent with our Capital Truck plan. This project was able to stay within budget. Unfortunately, apparatus costs have increased about 40% from pre pandemic conditions, and we face concerns with upcoming vehicle replacements. Because of this, we will likely conduct an audit of the Capital Truck Plan, even though the plan went through a comprehensive review only three years ago.

Budget planning for 2023 has been completed, which was a challenging process this year due to a loss of a financial contribution from NVU that we have historically benefitted from. We are proposing an essentially level funded budget for expenditures. In agreement with the Board of Trustees, we are using a 3% increase to our contract Towns to generate a majority of the lost income, but will still require approximately \$ 1,400 of added revenue from the Village. It will take us a few years to rebound from this loss, but overall, the function of the department will remain steady. We continue to prioritize the contributions into our Capital Savings Plans as an essential tool for future stability.

Upcoming projects for our department are the replacement of Engine 2, and the upgrade of the ATV used for wilderness rescue and significant wildland fire events. Both of these are planned activities within our Capital plans. We are also seeking alternative funding sources to assist where applicable.

We are thankful for the continued community support. It comes to our department in many unique ways, and is sincerely appreciated.

Respectfully, Arjay West, Fire Chief

JOHNSON FIRE DEPARTMENT
DEPARTMENT ROSTER – 2023

Chief: Arjay West
Asst. Chief: Craig Carpenter
2nd Asst. Chief: Gidget Dolan-Dodge
Captain: Corey Davis
Lieutenant: William Jennison
2nd Lieutenant: Brian Boyden

Honorary Chief: Gordon Smith
Honorary Chief: Daryl West
Honorary Chief: Peter Dodge

Firefighters:	Gary Underwood	Dan Wescom	Troy Charette
	Andrew Davis	James Davis	Shane Altman
	Patrick Start	Colby Jennison	Dylan Jennison
	Tim Sargent	TJ Burns	Michael Maxfield
	Will Angier		Peter Hammond

Jr. Firefighters: Taylor Magoon

Auxiliary Members:	Jessyca West	Nikki Carpenter	Michelle Boyden
	Andrea Blaisdell	Veronica Charette	Susan Wescom
	Jade Jarvis	Dedra Dolan	Alyx West

A	B	C	D	E	F	M	N	O	P	Q	R	S	T	U	V
Proposed Village of Johnson 2023 General Fund Budget															
General Ledger Descriptions															
Revenue															
6	10	6	05			2019	2019	2020	2020	2021	2021	2022	2022	2023	2023
Tax Related															
7	10	6	05	00	Current Taxes	\$111,889	\$111,887	\$111,889	\$112,018	\$112,018	\$112,056	\$112,055	\$112,074	\$112,070	
8	10	6	05	00	Penalty Revenue	\$1,000	\$858	\$1,000	\$1,299	\$1,000	\$514	\$500	\$537	\$520	
9	10	6	05	00	Collectors Cost	\$500	\$323	\$350	\$378	\$350	\$310	\$350	\$360	\$350	
10	10	6	05	00	.10 Cent of Grand List	\$59,484	\$59,484	\$59,484	\$59,468	\$61,977	\$61,977	\$61,861	\$61,569	\$61,550	
11					Total Tax related	\$172,873	\$172,552	\$172,723	\$173,163	\$175,345	\$174,856	\$174,766	\$174,540	\$174,490	0%
12															
13	10	6	15		State & Federal Revenue										
14	10	6	15	00	01	\$48,000	\$52,306	\$52,000	\$51,337	\$50,500	\$55,212	\$55,000	\$59,893	\$58,000	
15	10	6	15	00	02	\$0	\$0	\$0	\$0	\$0	\$313	\$0	\$0	\$0	
16	10	6	15	10	01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	10	6	15	10	02	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18					Total State and Federal	\$48,000	\$52,306	\$52,000	\$51,337	\$50,500	\$55,525	\$55,000	\$59,893	\$58,000	5%
19															
20	10	6	20		Other Revenue										
21	10	6	20	00	02	\$0	\$115	\$0	\$0	\$0	\$233		\$0		
22	10	6	20	00	03	\$53,000	\$53,000	\$60,500	\$60,500	\$60,500	\$60,500	\$61,500	\$61,500	\$61,500	
23	10	6	20	00	04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	10	6	20	00	05	\$4,850	\$4,928	\$4,900	\$4,642	\$4,650	\$4,656	\$4,700	\$4,750	\$4,750	
25	10	6	20	00	08	\$500	\$563	\$500	\$275	\$275	\$160	\$150	\$316	\$330	
26	10	6	20	00	09	\$3,500	\$1,866	\$0	\$962	\$500	\$1,300	\$500	\$2,851	\$1,500	
27	10	6	20	00	11	\$42,550	\$0	\$42,550	\$0	\$42,550	\$42,550	\$0	\$4,000	\$0	
28	10	6	20	00	12	\$57,550	\$0	\$80,950	\$13,034	\$52,550	\$42,011	\$0	\$0	\$0	
29					Total Other Revenue	\$161,950	\$60,472	\$189,400	\$79,413	\$161,025	\$151,410	\$66,850	\$73,418	\$68,080	2%
30															
31	10	6	71		Fire Department Revenue										
32	10	6	71	05	02	\$84,961	\$84,961	\$88,105	\$88,105	\$90,748	\$90,748	\$95,059	\$95,059	\$97,911	
33	10	6	71	05	03	\$20,539	\$20,539	\$21,299	\$21,299	\$21,938	\$21,935	\$22,980	\$22,980	\$23,669	
34	10	6	71	05	04	\$13,229	\$13,229	\$13,719	\$13,719	\$14,131	\$14,131	\$14,802	\$14,802	\$15,246	
35					Total Tax Related	\$118,729	\$118,729	\$123,123	\$123,123	\$126,817	\$126,814	\$132,840	\$132,841	\$136,826	3%
36															
37	10	6	73	20	Other Revenue										
38	10	6	73	20	00	\$140	\$387	\$0	\$334	\$150	\$0	\$0	\$206	\$0	
39	10	6	73	20	01	\$2,500	\$0	\$2,500	\$1,884	\$1,500	\$0	\$1,500	\$1,813	\$1,700	
40	10	6	73	20	02	\$6,000	\$6,000	\$0	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	
41	10	6	73	20	05								\$22,342		
42	10	6	73	20	99	\$0	\$18,020	\$6,000	\$0	\$0	\$2,596	\$0	\$1,857	\$0	

Proposed Village of Johnson 2023 General Fund Budget												Budget				
A	B	C	D	E	F	M	N	O	P	Q	R	S	T	U	V	
												2022	2023			
												Actuals	Budget	Actuals	Budget	% Change
1																
2																
3						2019	2019	2020	2020	2021	2021	2022	2022	2023	2023	
4					General Ledger Descriptions	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	% Change	
43					Total Other Revenue	\$8,640	\$24,407	\$8,500	\$8,218	\$7,650	\$8,596	\$7,500	\$32,217	\$1,700	-77%	
45					Total Fire Dept Revenue	\$127,369	\$143,136	\$131,623	\$131,341	\$134,467	\$135,410	\$140,340	\$165,058	\$138,526	-1%	
47					Total General Department Revenue	\$510,192	\$428,466	\$545,746	\$435,254	\$521,337	\$517,201	\$436,956	\$472,908	\$439,096	0%	
48					Adjustments to Revenue						\$120,064					
49					Est. Fund Balance applied to budget to reduce taxes	\$2,400		\$0								
51					Expenses											
52	10	7	05		Salaries and Benefits											
53	10	7	05	10	00	\$2,600	\$2,600	\$1,040	\$873	\$1,040	\$923	\$1,040	\$1,040	\$520		
54	10	7	05	10	02	\$250	\$250	\$250	\$0	\$250	\$0	\$0	\$0	\$300		
55	10	7	05	10	03	\$10,372	\$9,392	\$9,734	\$17,563	\$15,078	\$11,510	\$10,732	\$10,130	\$15,984		
56	10	7	05	10	04	\$1,477	\$1,754	\$1,453	\$2,045	\$2,087	\$1,790	\$1,661	\$1,422	\$2,821		
57	10	7	05	11	00	\$6,769	\$7,259	\$7,340	\$8,135	\$8,254	\$8,436	\$8,051	\$7,665	\$8,762		
58	10	7	05	12	00	\$5,907	\$5,245	\$5,609	\$5,945	\$5,831	\$6,660	\$6,271	\$6,747	\$6,753		
59	10	7	05	13	00	\$200	\$0	\$0	\$25	\$50	\$78	\$250	\$77	\$26		
60	10	7	05	14	00	\$15,708	\$16,177	\$18,900	\$19,153	\$19,101	\$18,266	\$18,701	\$14,732	\$13,481		
61					Total Salaries and Benefits	\$43,283	\$42,677	\$44,325	\$53,739	\$51,691	\$47,663	\$46,706	\$41,814	\$48,648	4%	
63	10	7	10		Trustees Expense											
64	10	7	10	30	00	\$11,000	\$9,739	\$10,000	\$10,662	\$10,500	\$9,874	\$10,500	\$10,574	\$10,700		
65	10	7	20	30	01	\$950	\$881	\$950	\$900	\$950	\$678	\$950	\$845	\$850		
66	10	7	10	43	00	\$3,500	\$371	\$2,000	\$4,441	\$3,000	\$4,080	\$5,000	\$3,199	\$5,000		
67	10	7	10	44	00	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$458	\$3,400	\$2,511	\$1,000		
68	10	7	10	44	01	\$0	\$0	\$0	\$0	\$0				\$0		
69	10	7	10	45	00	\$1,250	\$1,737	\$1,800	\$454	\$1,800	\$4,686	\$3,500	\$5,072	\$1,000		
70	10	7	10	45	01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
71	10	7	10	45	06	\$100,100	\$5,330	\$105,000	\$13,034	\$95,100	\$107,326	\$0	\$0	\$0		
72	10	7	10	45	10								\$3,721	\$0		
73	10	7	10	48	00	\$12,751	\$12,559	\$15,141	\$14,327	\$14,580	\$14,815	\$12,161	\$11,012	\$13,500		
74	10	7	10	65	00	\$3,250	\$2,146	\$2,000	\$188	\$500	\$500	\$500	\$0	\$1,300		
75	10	7	10	65	01	\$10,400	\$7,106	\$3,900	\$246	\$2,000	\$1,149	\$2,000	\$1,496	\$2,500		
76	10	7	10	81	00	\$0	\$442	\$450	\$1,094	\$1,000	\$438	\$500	\$750	\$740		
77	10	7	10	92	01	\$882	\$882	\$1,000	\$950	\$1,000	\$950	\$1,000	\$998	\$1,000		
78	10	7	10	99	00	\$250	\$119	\$250	\$55	\$179	\$17,352	\$250	\$95	\$200		
79					Total Trustees Expense	\$145,333	\$41,314	\$143,491	\$47,352	\$131,609	\$162,306	\$39,761	\$40,274	\$37,790	-5%	

A	B	C	D	E	F	M	N	O	P	Q	R	S	T	U	V
Proposed Village of Johnson 2023 General Fund Budget															
						2019	2019	2020	2020	2021	2021	2022	2022	2023	Budget
					General Ledger Descriptions	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	% Change
81	10	7	15		Village Office Expense										
82	10	7	15	21	Postage	\$1,300	\$1,218	\$1,300	\$1,664	\$1,500	\$3,438	\$2,000	\$1,761	\$2,000	
83	10	7	15	22	Office Supplies	\$1,150	\$1,072	\$1,150	\$1,215	\$1,250	\$611	\$1,250	\$421	\$650	
84	10	7	15	23	Printing/publishing	\$900	\$765	\$900	\$627	\$750	\$1,143	\$1,150	\$690	\$750	
85	10	7	15	25	Equip Purchase-current year	\$250	\$0	\$1,250	\$1,086	\$250	\$0	\$0	\$0	\$0	
86	10	7	15	26	Equipment Maintenance/Repair	\$500	\$64	\$250	\$64	\$250	\$66	\$250	\$70	\$100	
87	10	7	15	29	Mileage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
88	10	7	15	42	Professional Training/Workshops	\$280	\$0	\$250	\$0	\$250	\$356	\$500	\$557	\$950	
89	10	7	15	44	Computer Support	\$780	\$929	\$1,000	\$1,085	\$1,280	\$1,647	\$2,147	\$2,374	\$2,500	
90	10	7	15	45	Records Preservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
91	10	7	15	99	Misc. Expenses	\$0	\$92	\$100	\$15	\$0	\$0	\$0	\$0	\$0	
92					Total Village Office Expense	\$5,160	\$4,140	\$6,200	\$5,755	\$5,530	\$7,262	\$7,297	\$5,873	\$6,950	-5%
93															
94	10	7	20		Buildings & Grounds										
95	10	7	20	34	Water & Sewer	\$400	\$347	\$400	\$337	\$400	\$338	\$400	\$358	\$400	
96	10	7	20	35	Mowing	\$400	\$300	\$340	\$250	\$250	\$200	\$250	\$132	\$200	
97	10	7	20	62	Building Supplies	\$100	\$0	\$100	\$16	\$100	\$0	\$0	\$0	\$0	
98	10	7	20	62	Building Maint.	\$5,000	\$7,372	\$3,000	\$699	\$3,000	\$1,565	\$2,250	\$1,216	\$5,000	
99	10	7	20	70	Town Taxes	\$900	\$917	\$950	\$1,077	\$1,200	\$1,078	\$1,200	\$1,040	\$1,200	
100					Total Buildings and Grounds	\$6,800	\$8,936	\$4,790	\$2,379	\$4,950	\$3,181	\$4,100	\$2,745	\$6,800	66%
101															
102					Total General Government	\$200,576	\$97,066	\$198,807	\$109,225	\$193,780	\$220,412	\$97,864	\$90,706	\$100,188	2%
103															
104	10	8	05		General Dept. Benefits										
105	10	8	05	10	Operations & Maintenance Labor	\$79,244	\$83,263	\$73,317	\$75,394	\$79,887	\$64,985	\$80,045	\$76,943	\$81,374	
106	10	8	05	10	Holiday & CTO	\$14,161	\$712	\$12,938	\$16,192	\$14,097	\$33,624	\$14,126	\$14,451	\$14,360	
107					Total General Dept. Benefits	\$93,405	\$83,975	\$86,255	\$91,586	\$93,984	\$98,609	\$94,171	\$91,395	\$95,734	2%
108															
109	10	8	20		General Dept. Buildings and Grounds										
110	10	8	20	30	Electricity	\$1,000	\$395	\$1,000	\$403	\$650	\$401	\$400	\$383	\$400	
111	10	8	20	33	Heat	\$12,000	\$12,833	\$13,000	\$8,240	\$11,500	\$11,021	\$12,397	\$15,806	\$16,000	
112	10	8	20	34	Water & Sewer	\$1,000	\$525	\$1,000	\$480	\$600	\$743	\$750	\$563	\$700	
113	10	8	20	35	Mowing	\$1,000	\$940	\$1,000	\$783	\$1,000	\$940	\$1,000	\$226	\$300	
114	10	8	20	62	Building Supplies	\$500	\$631	\$650	\$449	\$500	\$459	\$500	\$973	\$990	
115	10	8	20	62	Building Maintenance	\$4,500	\$5,693	\$6,000	\$6,317	\$6,000	\$5,428	\$6,000	\$5,824	\$6,500	
116	10	8			Total General Dept. Buildings & Grnds	\$20,000	\$21,017	\$22,650	\$16,673	\$20,250	\$18,993	\$21,047	\$23,775	\$24,890	18%
117															
118	10	8	40		General Dept. Summer Streets										
119	10	8	40	58	Street, Sidewalk, Stormdrain Maintenance	\$1,000	\$7,596	\$7,600	\$4,466	\$6,500	\$8,225	\$9,938	\$3,059	\$9,950	

Proposed Village of Johnson 2023 General Fund Budget															
A	B	C	D	E	F	M	N	O	P	Q	R	S	T	U	V
						2019	2019	2020	2020	2021	2021	2022	2022	2023	2023
					General Ledger Descriptions	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals
120	10	8	40	59	00	\$0	\$0	\$0	\$538	\$0	\$174	\$0	\$0	\$0	\$0
					Street, Sidewalk, Stormdrain Construction										
121	10	8	40	59	01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					Sidewalk Fund - \$0.10 Town G.L. Funds										
122	10	8	40	99	00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205	\$0	\$0
					Misc. expense										
123	10	8	40			\$1,000	\$7,596	\$7,600	\$5,004	\$6,500	\$8,399	\$9,938	\$3,264	\$9,950	0%
					Total Village Summer Streets										
125	10	8	41												
					General Dept. Winter Streets										
126	10	8	41	57	00	\$5,000	\$5,691	\$6,000	\$4,237	\$5,500	\$1,116	\$5,500	\$2,246	\$2,500	
					Snow Removal Expense										
127	10	8	41	99	00	\$150	\$66	\$150	\$131	\$150	\$170	\$150	\$0	\$0	
					Misc. expense										
128						\$5,150	\$5,757	\$6,150	\$4,368	\$5,650	\$1,286	\$5,650	\$2,246	\$2,500	-56%
					Total Village Winter Streets										
130	10	8	50												
					General Dept. Equipment Expense										
131	10	8	50	50	00	\$3,500	\$2,012	\$3,500	\$3,393	\$3,500	\$3,962	\$4,953	\$2,517	\$3,500	
					Parts and Supplies										
132	10	8	50	50	01	\$4,000	\$1,647	\$3,500	\$920	\$3,000	\$575	\$3,000	\$1,157	\$2,000	
					Outside Repairs & Parts										
133	10	8	50	50	02	\$250	\$0	\$250	\$269	\$250	\$0	\$250	\$0	\$0	
					Hardware										
134	10	8	50	51	00	\$3,500	\$4,576	\$5,000	\$3,128	\$5,000	\$2,721	\$4,380	\$3,813	\$4,000	
					Equipment Fuels And Oils										
135	10	8	50	53	00	\$5,000	\$4,612	\$1,200	\$0	\$0	\$330	\$0	\$0	\$0	
					Purchase-current year (Small Tools)										
136	10	8	50	53	01	\$2,938	\$3,610	\$32,800	\$28,486	\$8,550	\$6,029	\$8,250	\$5,425	\$7,000	
					Purchase-Capital & Reserve Fund										
137	10	8	50	59	00	\$250	\$434	\$500	\$0	\$500	\$0	\$500	\$0	\$0	
					Safety Equipment										
138	10	8	50	99	00	\$0	\$15	\$0	\$122	\$0	\$0	\$0	\$0	\$100	
					Misc. Supplies										
139						\$19,438	\$16,907	\$46,750	\$36,318	\$20,800	\$13,617	\$21,333	\$12,912	\$16,600	-22%
					Total Village Dept. Equipment										
141						\$138,993	\$135,252	\$169,405	\$153,949	\$147,184	\$140,904	\$152,139	\$133,592	\$149,674	-2%
					Total General Department										
143	10	9													
					Fire Department										
144	10	9	05	10	00	\$36,800	\$35,880	\$38,000	\$27,974	\$38,000	\$31,584	\$38,000	\$36,204	\$39,000	
					Fire Department Labor										
145	10	9	05	10	02	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
					Fire Contracted Labor										
146	10	9	05	11	00	\$2,942	\$2,745	\$3,038	\$2,140	\$3,038	\$2,416	\$3,038	\$2,770	\$3,119	
					Social Security Match										
147						\$39,742	\$38,625	\$41,038	\$30,114	\$41,038	\$34,000	\$41,038	\$38,974	\$42,119	3%
					Total Salaries and Benefits										
148	10	9	10	48	00	\$16,870	\$21,334	\$19,512	\$19,090	\$18,357	\$18,378	\$16,000	\$14,665	\$16,000	
					Insurance										
149	10	9	10	81	00	\$1,906	\$2,311	\$2,000	\$4,028	\$3,053	\$3,052	\$0	\$2,080	\$2,020	
					Interest on Loans										
150						\$18,776	\$23,644	\$21,512	\$23,118	\$21,410	\$21,429	\$16,000	\$16,745	\$18,020	13%
					Total Officers										
151	10	9	15	22	00	\$340	\$0	\$300	\$40	\$380	\$0	\$350	\$520	\$350	
					Office Supplies										
152	10	9	15	42	00	\$1,250	\$694	\$950	\$675	\$950	\$1,007	\$1,000	\$699	\$800	
					Training, Fire Related										
153						\$1,590	\$694	\$1,250	\$715	\$1,330	\$1,007	\$1,350	\$1,219	\$1,150	-15%
					Total Office										

A	B	C	D	E	F	M	N	O	P	Q	R	S	T	U	V
Proposed Village of Johnson 2023 General Fund Budget															
						2019	2019	2020	2020	2021	2021	2022	2022	2023	2023
					General Ledger Descriptions	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	% Change
155	10	9	20		Fire Dept. Buildings and Grounds										
156	10	9	20	30	Electricity	\$5,800	\$5,425	\$5,800	\$5,622	\$5,800	\$4,457	\$5,800	\$4,180	\$5,800	\$5,800
157	10	9	20	31	Phone/Cell Phone bills	\$960	\$976	\$960	\$1,106	\$960	\$1,367	\$1,400	\$1,173	\$1,400	\$1,400
158	10	9	20	33	Heat	\$5,000	\$6,350	\$5,200	\$5,211	\$5,200	\$5,424	\$6,780	\$12,433	\$8,000	\$8,000
159	10	9	20	35	Mowing	\$300	\$240	\$350	\$200	\$250	\$240	\$250	\$169	\$250	\$250
160	10	9	20	62	Building Supplies	\$4,500	\$2,574	\$3,600	\$3,587	\$4,100	\$1,901	\$4,500	\$311	\$3,000	\$3,000
161	10	9	20	99	Misc. Buildings and Ground	\$0	\$891	\$0	\$2,142	\$0	\$1,009	\$0	\$45	\$100	\$100
162					Total Buildings and Grounds	\$16,560	\$16,457	\$15,910	\$17,867	\$16,310	\$14,398	\$18,730	\$18,311	\$18,550	-1%
164	10	9	50		Fire Dept. Equipment Expense										
165	10	9	50	51	Fuels and Oils	\$3,300	\$2,603	\$3,500	\$1,376	\$3,500	\$2,644	\$4,025	\$4,627	\$4,025	\$4,025
166	10	9	50	52	Vehicle Maintenance & Rep	\$7,900	\$5,320	\$7,500	\$7,550	\$7,750	\$10,183	\$8,913	\$9,394	\$7,000	\$7,000
167	10	9	50	53	Purchase-current year / loans	\$43,191	\$93,996	\$56,348	\$56,348	\$57,484	\$57,484	\$62,806	\$85,148	\$65,161	\$65,161
168	10	9	50	53	Small Engines & Pumps	\$150	\$0	\$150	\$0	\$150	\$40	\$150	\$0	\$150	\$150
169	10	9	50	53	Tools & Accessories	\$4,350	\$5,694	\$4,550	\$9,418	\$5,000	\$6,308	\$5,750	\$14,291	\$4,400	\$4,400
170	10	9	50	53	Communications Equipment	\$4,000	\$4,074	\$3,650	\$1,963	\$3,500	\$2,853	\$4,500	\$4,785	\$3,500	\$3,500
171	10	9	50	53	Low Angle/Water Rescue	\$800	\$0	\$500	\$1,953	\$1,000	\$26	\$800	\$0	\$400	\$400
172	10	9	50	53	Air Packs	\$1,350	\$388	\$850	\$392	\$500	\$813	\$850	\$100	\$443	\$443
173	10	9	50	54	Purchase-Capital Reserve Fund	\$11,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	10	9	50	54	Purchase Small Equip Cap Res Fund	\$20,171	\$4,350	\$20,777	\$20,777	\$21,400	\$124,764	\$22,042	\$22,042	\$23,703	\$23,703
175					Miscellaneous Equipment Expense	\$0	\$493	\$0	\$0	\$0	\$0	\$0	\$180	\$200	\$200
176					Total Equipment	\$96,355	\$116,919	\$97,825	\$99,778	\$100,284	\$205,115	\$109,836	\$140,567	\$108,982	-1%
178					Total Fire Department	\$173,023	\$196,339	\$177,535	\$171,592	\$180,372	\$275,949	\$186,954	\$215,815	\$188,821	1%
180					Total Village Trustee's Budget	\$512,592	\$428,657	\$545,746	\$434,766	\$521,337	\$637,265	\$436,956	\$440,113	\$438,683	0%
181					Revenues Less Expense	\$0	-\$191	\$0	\$488	\$0	\$0	\$0	\$10,453	\$413	\$413
182															
193					Village Grand List	\$591,873		\$594,677		\$616,842		\$615,690		\$615,600	\$615,600
194					Est. tax rate (based on last year GL)	\$0.189		\$0.188		NA					
195					Amount from taxes w loans	\$111,889		\$111,889		\$112,018		\$112,055		\$112,070	\$112,070
196					Est tax rate with Loan Principal	\$0.189		\$0.188		\$0.182		\$0.181		\$0.182	\$0.182

GENERAL DEPARTMENT TREASURER'S REPORT
January 1, 2022- December 31, 2022

Cash on Hand, January 1, 2022:

Checking Account	37,557.05	
Restricted Money - Fire Capital Equipment	131,544.13	
Restricted Money - Fire Small Equipment	36,168.07	
Restricted Money - Sidewalks	47,117.58	
Restricted Money - General Capital Equip.	42,476.80	
		294,863.63

Receipts during year:

Property Taxes	104,930.98	
Delinquent Taxes	8,267.89	
10 Cents on Grand List	61,569.00	
Village Green Rent	2,750.00	
Miscellaneous Income	92.62	
Enterprise Funds - Rent	61,500.00	
Electric Dept In lieu of tax	4,750.46	
Due From/To Town	78,501.06	
Pilot Money	59,893.00	
AARP Grant	4,000.00	
VLCT PACIF Insurance	99.70	
Interest Earned	316.34	
Fire Contracts	132,841.00	
Northern Vermont University	6,000.00	
VLCT Workers Comp Insurance	1,473.00	
Fire Miscellaneous Income	383.85	
Fire Calls	1,812.50	
Interest Earned	205.54	
	529,386.94	
		824,250.57

Disbursements:

10-1-00-85.10 Due from/to Town	78,707.55
10-1-00-14.15 Accounts Receivable	91.62
10-2-00-20.00 Accounts Payable	11,953.21
10-7-05-10.00 Board Salaries	1,040.00
10-7-05-10.03 Office Administrative Salaries	10,129.99
10-7-08-10.04 Holiday, Sick, Vacation	1,422.42
10-7-08-11.00 Social Security Match	7,865.27
10-7-05-12.00 Retirement Program	6,474.29
10-7-05-13.00 Unemployment	77.20
10-7-05-14.00 Insurance	14,731.94
10-7-10-30.00 Electricity St. Lights	10,573.51
10-7-10-30.01 Cold Spring Expenses	845.34
10-7-10-43.00 Legal Expense	2,079.15
10-7-10-44.00 Consultant Services	2,510.84

10-7-10-45.00	Contracted Services	5,072.36
10-7-10-45.10	AAPR Grant	3,721.33
10-7-10-48.00	Insurance	11,011.56
10-7-10-65.01	Parades/Events/Celebrations	1,496.49
10-7-10-81.00	Loan Interest	750.39
10-7-10-92.01	VLCT Dues	997.50
10-7-10-99.00	Miscellaneous Expense	95.15
10-7-15-21.00	Postage	1,760.82
10-7-15-22.00	Office Supplies	420.97
10-7-15-23.00	Printing/Publishing	689.50
10-7-15-25.00	Equipment Purchase - current year	69.80
10-7-15-42.00	Professional Training/Workshops	557.35
10-7-15-44.05	Computer Support	2,374.43
10-7-20-34.00	Water & Sewer	357.64
10-7-20-35.00	Mowing	132.00
10-7-20-62.01	Building Maintenance	1,216.22
10-7-20-70.00	Town Taxes	1,039.56
10-8-05-10.00	Operations & Maintenance	76,943.17
10-8-05-10.04	Holiday, Sick, Vacation	14,451.42
10-8-05-30.00	Electricity	382.62
10-8-20-33.00	Heat	15,805.76
10-8-20-34.00	Water & Sewer	563.02
10-8-20-35.00	Mowing	226.00
10-8-20-62.00	Building Supplies	973.01
10-8-20-62.01	Building Maintenance	5,827.11
10-8-40-58.00	Street, Sidewalk, Storm drain Maintenance	3,059.20
10-8-40-99.00	Miscellaneous Expense	205.27
10-8-41-57.00	Snow Removal Expense	2,246.07
10-8-50-50.00	Parts and Supplies	2,517.39
10-8-50-50.01	Outside Repairs and Parts	1,157.25
10-8-50-51.00	Equipment Fuels and Oils	3,812.64
10-8-50-53.01	Purchase - Capital	5,424.98
10-9-05-10.00	Fire Department Labor	36,204.00
10-9-05-11.00	Social Security Match	2,769.62
10-9-10-48.00	Insurance	14,665.44
10-9-10-81.00	Interest on Loans	2,079.59
10-9-15-22.00	Office Expense	516.91
10-9-15-42.00	Training Fire Related	698.59
10-9-20-30.00	Electricity	4,179.71
10-9-20-31.00	Phone	1,173.10
10-9-20-33.00	Heat	12,432.98
10-9-20-35.00	Mowing	168.00
10-9-20-62.00	Building Supplies	3,151.43
10-9-20-99.00	Misc. Building and Grounds	45.00
10-9-50-51.00	Fuels & Oils	4,626.59
10-9-50-52.00	Vehicle Maintenance & Repairs	9,394.31
10-9-50-53.00	Purchase - Current year	85,147.66
10-9-50-53.02	Gear & Accessories	14,291.16
10-9-50-53.03	Communications Equipment	4,785.00

10-9-50-53.06	Air Packs	100.00	
10-9-50-54.01	Small Equipment Fund Purchases	22,042.00	
10-9-50-99.00	Misc. Equipment Expense	<u>179.99</u>	
			<u>532,511.39</u>

Balance on Hand 12-31-2022 291,739.18

Balance on Hand 12-31-2022

Checking Account	39,273.44	
Restricted Money - Fire Capital Equipment	109,408.01	
Restricted Money - Fire Small Equipment	53,410.07	
Restricted Money - Sidewalks	47,170.86	
Restricted Money - General Capital Equip.	<u>42,476.80</u>	
		291,739.18

AMERICAN RESCUE PLAN MONEY
January 1, 2022- December 31, 2022

Cash on Hand, January 1, 2022:

American Rescue Plan Money		225,246.05
Receipts		
American Rescue Plan Money	225,346.96	
Interest Earned	<u>154.18</u>	
		225,501.14

Balance on Hand 12-31-2022

American Rescue Plan Money 450,747.19

COMMUNITY IMPROVEMENT GRANT

Balance on hand, January 1, 2022		200,019.80
Income: 1-1-2022 to 12-31-2022		
Payback Funds	25,151.32	
Payback Interest Funds	529.01	
Interest Earned	<u>317.27</u>	
		<u>25,997.60</u>
TOTAL CASH AVAILABLE:		226,017.40
Disbursements: 1-1-2022 to 12-31-2023		
Service Charges	<u>36.00</u>	
TOTAL DISBURSEMENTS:		<u>36.00</u>
CURRENT BALANCE: Union Bank Money Market Acct.		225,981.40

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

2022 TAX ACCOUNT

GRAND LIST

Real Estate Grand List	\$613,241.97
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TAX ASSESSED

Real Estate (\$613,241.97 x .1827)	112,039.25
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TREASURER'S ACCOUNT

Tax Adjustment	
Received on Property Taxes	<u>104,768.48</u>

Delinquent to Tax Collector	7,270.77
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CHARGED TO COLLECTOR

Property Taxes	7,270.77	
Penalty	563.80	
Tax Adjustment	0.00	
Collectors Cost	<u>383.18</u>	
		8,217.75

Credit to Collector's Account		6,433.98
Penalty Adjustment		27.09
Cost Adjustment		23.46
Tax Adjustment		<u>34.90</u>
		6,449.63

Balance of 2022 Taxes on Collector's Books		1,768.12
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2022 Delinquent Taxes	1,506.80	
Penalty	120.56	
Collectors Cost	140.76	
		1,768.12
		0.00

VILLAGE OF JOHNSON DELINQUENT TAXES AS OF 12/31/22

2019 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
BLACKRIDGE CONSTRUCTION	520-055	\$141.34	\$11.31	\$6.30	\$158.95
		\$141.34	\$11.31	\$6.30	\$158.95
 2020 VILLAGE TAXES	 PARCEL #	 TAX	 PENALTY	 OTHER	 TOTAL
BLACKRIDGE CONSTRUCTION	520-055	\$143.65	\$11.49	\$6.40	\$161.54
MERCHANT, JR. GARY	625-054	\$130.57	\$10.45	\$6.40	\$147.42
MYERS, TRACY	615-063	\$14.89	\$1.19	\$6.40	\$22.48
SALLS, CHERIE	615-049	\$25.06	\$2.00	\$6.40	\$33.46
		\$314.17	\$25.13	\$25.60	\$364.90
 2021 VILLAGE TAXES	 PARCEL #	 TAX	 PENALTY	 OTHER	 TOTAL
BLACKRIDGE CONSTRUCTION	520-055	\$143.96	\$11.52	\$6.45	\$161.93
FARRAND, TODD	134-080	\$147.42	\$11.79	\$6.45	\$165.66
LANPHER, JILL	619-005	\$11.28	\$0.90	\$6.45	\$18.63
MERCHANT, JR. GARY	625-054	\$130.86	\$10.47	\$6.45	\$147.78
MYERS, TRACY	615-063	\$14.92	\$1.19	\$6.45	\$22.56
SALLS, CHERIE	615-049	\$25.12	\$2.01	\$6.45	\$33.58
THOMAS, KAYLA	131-100	\$14.20	\$1.14	\$6.45	\$21.79
WESCOM, DANIEL B & MARY	134-020	\$70.80	\$5.66	\$6.45	\$82.91 *
		\$558.56	\$44.68	\$51.60	\$654.84
 2022 VILLAGE TAXES	 PARCEL #	 TAX	 PENALTY	 OTHER	 TOTAL
BLACKRIDGE CONSTRUCTION	520-055	\$ 144.52	\$ 11.56	\$ 7.82	\$163.90
BROWN, ROBERT	615-051	\$27.95	\$2.24	\$7.82	\$38.01
COUTURE, JOSHUA	131-020	\$13.89	\$1.11	\$7.82	\$22.82
CUTTING, CANIEL	134-045	\$42.20	\$3.38	\$7.82	\$53.40 *
DUFFY, CHARLENE	600-214	\$6.45	\$0.52	\$7.82	\$14.79
FARRAND, TODD	134-080	\$147.99	\$11.84	\$7.82	\$167.65
FLOOD, CAROL ANN	604-250	\$20.65	\$1.65	\$7.82	\$30.12
LANPHER, JILL	619-005	\$11.33	\$0.91	\$7.82	\$20.06
MCSWEENEY, AMANDA	131-090	\$40.38	\$3.23	\$7.82	\$51.43
MERCHANT, JR. GARY	625-054	\$131.36	\$10.51	\$7.82	\$149.69
MYERS, TRACY	615-063	\$14.98	\$1.20	\$7.82	\$24.00
PEATMAN, NORMAN & MICHAEL	500-195	\$264.55	\$21.16	\$7.82	\$293.53
RABIDOUX, JOHN	625-010	\$37.82	\$3.03	\$7.82	\$48.67
RENAUD, CLAUDE	515-010	\$449.81	\$35.98	\$7.82	\$493.61
SALLS, CHERIE	615-049	\$25.21	\$2.02	\$7.82	\$35.05
SMITH, KYLE	615-043	\$42.39	\$3.39	\$7.82	\$53.60 *
THOMAS, KAYLA	131-100	\$14.25	\$1.14	\$7.82	\$23.21
WESCOM, DANIEL B & MARY	134-020	\$71.07	\$5.69	\$7.82	\$84.58 *
		\$1,506.80	\$120.56	\$140.76	\$1,768.12
TOTAL ALL DELINQUENT TAXES		\$2,520.87	\$201.68	\$224.26	\$2,946.81

* Paid after December 31, 2022

Water Department 2023 Budget

General Ledger Descriptions	2019				2020				2021				2022				2022 to 2023	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	% change
Revenues																		
22-6-10-00.00 Fees/Assessments																		
22-6-10-00.00 Water Sales	255,000	269,838	259,500	234,136	234,000	220,074	222,000	227,184	252,540									
22-6-10-00.01 Merchandise Sales	750	1,142	1,250	0	500	0	500	0	0									
22-6-10-00.02 Water Application Fees	500	350	500	515	500	1,138	1,250	4,386	1,000									
22-6-10-00.03 Reserve Capacity Charges	500	383	500	555	500	989	750	4,970	750									
22-6-10-00.05 Delinquent Accts Interest	1,000	775	1,000	225	200	433	200	870	980									
Total Fees/Assessments	257,750	272,488	262,750	235,431	235,700	222,633	224,700	237,410	255,270									13.6%
22-6-20 Other Revenue																		
Capital Reserve Fund	0	0	0	0	12,736	0	0	0	35,000									
22-6-20-81.00 Interest Earned	15	37	50	37	20	0	0	28	0									
22-6-20-94.00 Insurance reimb.	0	115	0	0	0	0	0	0	0									
22-6-20-99.00 Miscellaneous Income	24,367	20,316	9,128	5,257	18,000	10,591	59,433	1,577	1,000									
Total Other Revenue	24,382	20,468	9,178	5,294	30,756	10,591	59,433	1,605	36,000									-39.4%
20-6-30-30 Loan Proceeds																		
22-6-30-00.01 Loan Proceeds																		
Total Revenues	282,132	292,956	271,928	240,725	266,456	233,224	284,133	239,015	311,270									0

Expenses

22-7-05 Plant Operation & Maint.																		
22-7-05-10.01 Plant Operations & Maint.	0	465	0	95	0	193	0	530	0									
22-7-05-10.02 Distribution System Labor	6,000	10,985	12,000	13,743	13,000	10,255	13,000	14,826	19,882									
22-7-05-10.03 Administrative Salaries	19,509	18,455	18,034	20,729	19,507	18,570	18,076	17,548	27,561									
22-7-05-10.04 Holiday, Sick, Vacation	6,725	7,056	6,710	7,847	7,306	8,590	7,084	5,258	8,372									
22-7-05-10.05 Meter Reading	4,200	3,528	4,000	4,090	3,500	4,136	3,500	4,085	0									
22-7-05-10.06 Employee School Labor	0	0	0	0	0	0	0	0	0									
22-7-05-11.00 Social Security Match	3,373	3,390	3,362	3,101	3,655	3,328	3,542	3,340	4,195									
22-7-05-12.00 Retirement	2,471	2,937	2,538	2,528	2,654	2,163	2,745	2,566	3,149									
22-7-05-13.00 Unemployment	200			25	50	78	0	77	26									
22-7-05-14.00 Insurances	6,829	8,167	7,877	7,928	8,120	8,517	7,803	7,994	9,075									
Total Plant Operation & Maintenance	49,307	54,983	54,522	60,087	57,793	55,830	55,750	56,224	72,259									29.6%
22-7-15 Office Expense																		
22-7-15-20.01 Office Expense	4,000	3,026	7,250	6,918	7,250	6,492	7,000	7,261	7,300									
22-7-15-25.00 Equipment Purchase - current	500	0	500	1,153	0	0	0	0	0									
22-7-15-25.02 Equipment Purchase - capita	0	0	0	0	0	0	0	0	0									
22-7-15-26.00 Equipment Maintenance/Rep	0	64	100	64	100	66	100	70	100									
22-7-15-42.00 Professional Training/Educ	0	135	250	0	250	0	0	229	900									

Water Department 2023 Budget

General Ledger Descriptions	2019				2020				2021				2022				2022 to 2023	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	% change
22-7-15-43.00 Legal Expense	1,500	74	1,000	174	750	112	750	750	179	1,250								
22-7-15-44.00 Computer Support	1,280	958	1,250	1,141	1,280	1,725	1,500	1,500	2,208	2,000								
22-7-15-45.00 Audit Expense	500	1,520	1,600	182	1,600	389	1,600	1,600	78	1,600								
22-7-15-45.03 Outside/Contracted Service	500	0	500	500	1,000	4,645	7,400	7,400	9,187	1,000								
22-7-15-50.00 Bad Debts Expenses	0	0	0	0	0	0	0	0	0	0								
22-7-15-99.00 Interest Paid on Deposits	50	63	75	63	75	30	50	50	26	30								
22-7-15-99.01 Misc. Office	0	0	0	121	0	0	0	0	0	0								
Total Office Expense	8,330	5,840	12,525	10,315	12,305	13,459	18,400	18,400	19,238	14,180								-22.9%
22-7-20 Buildings and Grounds																		
22-7-20-30.00 Electricity	28,000	22,484	23,000	21,494	23,000	19,134	21,500	19,134	19,134	24,000								
22-7-20-31.00 Phone	1,200	1,778	1,750	1,346	1,750	1,359	1,750	1,750	1,359	1,250								
22-7-20-33.00 Heat	1,500	941	1,500	556	1,000	1,806	1,500	1,500	1,806	1,000								
22-7-20-34.00 Water & Sewer	0	0	0	1	0	22	0	0	22	0								
22-7-20-48.00 Insurance	5,554	5,831	6,045	6,367	5,858	6,126	5,217	5,217	6,126	4,325								
22-7-20-62.01 Building Supplies	200	10	200	0	200	15	200	200	15	200								
22-7-20-62.02 Building Maintenance	3,750	6,039	2,250	1,865	2,250	2,612	2,250	2,250	2,612	2,400								
22-7-20-66.00 Snow Removal	2,500	3,093	3,000	1,625	2,500	1,319	2,500	2,500	1,319	1,400								
22-7-20-81.00 Interest Expense	29,360	29,360	28,552	28,552	27,711	27,711	26,837	26,837	27,711	25,930								
22-7-20-99.00 Misc. B&G Expense	0	0	0	0	0	1,000	0	0	1,000	0								
Total Buildings and Grounds	72,064	69,536	66,297	61,804	64,269	61,104	61,754	61,754	61,104	60,505								-2.0%
22-7-40 Plant Operations Expense																		
22-7-40-44.01 Consultant Services	23,367	16,739	6,628	5,151	18,000	10,591	7,409	4,684	4,684	0								
22-7-40-45.02 Outside Testing	1,200	2,178	3,278	2,170	3,000	563	3,000	992	992	1,000								
22-7-40-45.03 Outside/Contracted Service	23,043	22,605	22,994	24,468	23,183	24,140	23,415	23,406	23,406	23,883								
22-7-40-45.04 Permits & Fees	2,500	2,106	2,500	1,936	2,500	1,747	2,500	1,862	1,862	1,900								
22-7-40-50.01 Supplies and Chemicals	1,750	1,126	1,500	2,194	1,500	795	1,100	1,692	1,692	1,800								
22-7-40-99.00 Misc. Plant Operations Ex	1,500	0	1,000	0	1,000	605	1,000	322	322	500								
Total Plant Operations Expense	53,360	44,753	37,900	35,919	49,183	38,441	38,424	32,958	32,958	29,083								-24.3%
22-7-41 Distribution System Expense																		
22-7-41-50.00 Inventory Adjustment	0	0	0	0	0	0	0	0	0	0								
22-7-41-52.00 Distribution System Maint	7,779	686	7,449	3,716	7,500	4,113	7,500	3,538	3,538	4,000								
22-7-41-52.01 Meters & Related Expense	5,500	406	3,000	1,677	2,500	427	2,000	4,673	4,673	500								
22-7-41-59.00 Distribution System Cons	0	0	0	0	0	0	0	0	0	35,000								
22-7-41-97.01 Customer line installation	0	0	0	0	0	0	0	0	0	0								
22-7-41-99.00 Misc. Distribution System	35	0	0	1,787	0	0	1,475	1,474	1,474	1,500								
Total Distribution System Expense	13,314	1,072	10,449	7,181	10,000	4,540	10,975	9,685	9,685	41,000								273.6%

Water Department 2023 Budget

General Ledger Descriptions	2019				2020				2021				2022				2022 to 2023	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	2022 Budget	2023 Budget	% change	
22-7-50 Equipment Expense																		
22-7-50-50.00 Parts and Supplies	1,000	385	815	198	500	588	1,500	98	1,000									
22-7-50-50.01 Outside Repair Work	3,000	2,695	3,000	0	2,500	2,942	2,000	1,596	2,000									
22-7-50-51.00 Equipment Fuels And Oils	500	123	500	32	500	0	50	0	0									
22-7-50-53.00 Purchase-current year	0	0	0	968	0	0	0	0	0									
22-7-50-53.01 Purchase-Capital	13,500	13,671	17,356	0	0	0	25,000	22,302										
22-7-50-54.01 Capital Equip. Reserve Fu	0	0	0	0	0	0	0	0	14,000									
22-7-50-59.00 Safety Equipment	0	0	0	24	0	45	0	58	500									
22-7-50-99.00 Misc. Supplies	0	0	0	98	0	206	0	0	0									
Total Equipment Expense	18,000	16,874	21,671	1,319	3,500	3,780	28,550	24,054	17,500								-38.7%	
Total Expenses	214,375	193,059	203,363	176,625	197,050	177,155	213,853	203,263	234,527									
Loan Costs																		
Bond Bank (Main Project)	15,918	15,918	16,543	16,543	17,193	17,193	17,869	17,193	18,571									
Bond Bank (100c Pearl)	4,659	4,659	4,843	4,843	5,033	5,033	5,231	5,033	5,436									
SRLF (30 years at -3%)	47,180	47,180	47,180	0	47,180	47,180	47,180	47,180	49,801									
CIG Fund	0	0	0	0	0	0	0	0	4,000									
Total Annual Loan Costs	67,757	67,757	68,565	21,386	69,406	69,406	70,280	69,406	77,808								10.7%	
Expenses + Loan Costs	282,132	260,816	271,928	198,011	266,456	246,561	284,133	272,669	312,335								9.9%	
Estimated Revenue	282,132	292,956	271,928	240,725	266,456	233,224	284,133	239,015	311,270									
Revenue Minus Expenses	0	32,140	0	42,714	0	-13,338	0	-33,655	-1,065									

WATER DEPARTMENT TREASURER'S REPORT

January 1, 2022- December 31, 2022

Cash on Hand, January 1, 2022:

Checking Account	101,550.79	
Checking Account - Capital Equipment Fund	<u>36,796.93</u>	
		138,347.72

Receipts during the year:

Water Sales	230,190.59	
Water Deposits	300.00	
Interest Earned - Capital Equipment Fund	27.98	
Insurance Reimbursement	1,376.68	
Merchandise Sales	200.00	
Application Fees	4,385.00	
Reserve Capacity Fees	<u>4,970.00</u>	
		<u>241,450.25</u>
Total Available		379,797.97

Disbursements:

Accounts Receivable/Meter Deposits	
Account Payable	6,995.31
Peoples United Bank	49,800.73
US Bank	23,099.66
Plant Operation & Maintenance Labor	530.04
Distribution System Labor	14,826.05
Administrative Salaries	17,547.83
Holiday, Sick Vacation, Pay	5,257.72
Meter Reading	4,084.52
Social Security Match	3,339.74
Retirement	2,566.00
Unemployment	77.20
Insurances	7,994.43
Office Expense	7,261.43
Equipment Maintenance/Repair	69.80
Professional Training/Education	229.00
Legal Expense	179.00
Computer Support	2,208.10
Audit Expense	77.85
Outside Contracted Services	9,186.74
Electricity	22,109.66
Phone	1,225.56
Heat	915.22
Water and Sewer	15.45
Insurances	5,217.00
Building Supplies	295.44
Building Maintenance	2,442.33

Snow Removal	1,354.66	
Interest Expense	26,837.54	
Misc. Building & Grounds Expense	890.43	
Consultant Services	4,683.75	
Outside Testing	991.60	
Outside Contracted Services	23,406.24	
Permits & Fees	1,862.13	
Supplies and Chemicals	1,692.49	
Misc. Plant Operations	322.08	
Distribution System - Maintenance	3,538.20	
Meters & Parts Supplies	4,672.55	
Misc. Distribution System	1,474.20	
Parts & Supplies	98.08	
Outside Repair Work	1,595.99	
Purchases - Capital	22,302.44	
Safety Equipment	<u>57.50</u>	
	Total Disbursements	<u>283,331.69</u>
	Balance on Hand 12-31-2021	96,466.28
	<u>Balance on Hand 12-31-2021</u>	
	Checking Account	59,641.37
	Money Market Account - Capital Equipment	<u>36,824.91</u>
		96,466.28

A		H	I	J	K	L	M	N	O	P	Q
Wastewater Department 2023 Budget											
											2022 to 2023
											Budget
											% change
1	2	3	4	5	6	7	8	9	10	11	12
General Ledger Descriptions	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2022 to 2023 Budget % change
Revenue											
24-6-10 Fees/Assessments											
24-6-10-00.01 Sewer Assessments	\$483,000	\$494,147	\$492,000	\$464,928	\$465,000	\$446,679	\$450,000	\$455,166	\$500,688	\$500,688	
24-6-10-00.02 Sewer Application Fees	\$1,000	\$1,925	\$1,500	\$1,000	\$1,000	\$1,938	\$2,000	\$13,875	\$2,000	\$2,000	
24-6-10-00.03 Reserve Capacity Charge	\$500	\$760	\$750	\$840	\$750	\$600	\$750	\$4,190	\$1,000	\$1,000	
24-6-10-00.05 Delinquent Accts Interest	\$2,000	\$1,467	\$1,500	\$427	\$500	\$750	\$750	\$1,527	\$1,000	\$1,000	
24-6-10-99.00 Misc. Fees/Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Fees/Assessments Revenue	\$486,500	\$498,299	\$495,750	\$467,196	\$467,250	\$449,966	\$453,500	\$474,759	\$504,688	\$504,688	11.3%
24-6-20 Other Revenue											
24-6-20-81.00 Interest Earned	\$200	\$201	\$200	\$212	\$150	\$44	\$40	\$127	\$95	\$95	
24-6-20-94.01 Reserve Fund	\$87,350	\$345	\$52,500	\$0	\$57,566	\$0	\$45,000	\$0	\$0	\$0	
24-6-20-94.02 Community Improvement RL Fund	\$0	\$33,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24-6-20-94.03 Insurance Proceeds	\$0	\$5,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24-6-20-99.00 Miscellaneous Revenue	\$1,000	\$1,583	\$21,000	\$11,169	\$25,228	\$28,617	\$49,532	\$1,758	\$1,700	\$1,700	
Total Other Revenue	\$88,550	\$41,254	\$73,700	\$11,381	\$82,944	\$28,661	\$94,572	\$1,885	\$1,795	\$1,795	-98.1%
24-6-30 Loan Proceeds											
Total Revenue	\$575,050	\$539,553	\$569,450	\$478,577	\$895,194	\$478,628	\$743,992	\$753,552	\$506,483	\$506,483	-31.9%
Expenses											
24-7-05 Salaries & Benefits											
24-7-05-10.01 Plant Operations & Maint.	\$0	\$1,055	\$0	\$275	\$500	\$202	\$500	\$208	\$250	\$250	
24-7-05-10.02 Collection System Labor	\$14,401	\$2,821	\$10,000	\$3,035	\$5,500	\$4,583	\$5,500	\$2,744	\$19,882	\$19,882	
24-7-05-10.03 Administrative Salaries	\$22,242	\$20,565	\$20,801	\$20,557	\$21,169	\$18,951	\$19,137	\$18,054	\$27,561	\$27,561	
24-7-05-10.04 CTO & Holiday	\$7,208	\$5,641	\$7,153	\$5,940	\$7,599	\$9,639	\$7,271	\$5,579	\$8,372	\$8,372	
24-7-05-10.05 Meter Reading	\$4,200	\$3,528	\$4,000	\$2,691	\$3,700	\$2,708	\$3,200	\$3,413	\$0	\$0	
24-7-05-11.00 Social Security Match	\$3,348	\$2,389	\$3,000	\$2,466	\$3,805	\$2,790	\$3,637	\$2,197	\$4,195	\$4,195	
24-7-05-12.00 Retirement	\$2,509	\$1,475	\$1,600	\$1,939	\$2,749	\$2,511	\$2,809	\$1,935	\$3,149	\$3,149	
24-7-05-13.00 Unemployment	\$550	\$0	\$550	\$25	\$250	\$78	\$250	\$77	\$26	\$26	
24-7-05-14.00 Insurances	\$4,592	\$8,017	\$7,928	\$7,853	\$8,090	\$8,435	\$7,987	\$8,879	\$9,586	\$9,586	
24-7-05-15.00 Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24-7-05-99.00 Misc. Benefits	\$200	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Salaries & Benefits	\$59,250	\$45,491	\$55,232	\$44,781	\$53,362	\$49,898	\$50,291	\$43,087	\$73,021	\$73,021	45.2%
24-7-15 Office Expense											
24-7-15-20.01 Office Expense	\$3,800	\$3,155	\$7,250	\$6,933	\$7,250	\$6,605	\$7,250	\$7,208	\$7,250	\$7,250	
24-7-15-25.00 Equipment Purchase- current	\$500	\$0	\$500	\$1,153	\$0	\$0	\$0	\$0	\$0	\$0	

A		H	I	J	K	L	M	N	O	P	Q	
Wastewater Department 2023 Budget												
1												
2												
3												
4	General Ledger Descriptions	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2022 to 2023 Budget % change
44	24-7-15-25.02 Equipment Purchase - capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
45	24-7-15-26.00 Equipment Maintenance/Rep	\$0	\$96	\$0	\$77	\$0	\$66	\$0	\$70	\$0	\$0	
46	24-7-15-42.00 Professional Training/Educ	\$0	\$135	\$0	\$0	\$0	\$0	\$0	\$65	\$0	\$0	
47	24-7-15-43.00 Legal Expense	\$1,750	\$1,155	\$1,200	\$174	\$750	\$235	\$750	\$224	\$750	\$750	
48	24-7-15-44.00 Computer/Systems Support	\$1,780	\$958	\$1,750	\$1,141	\$1,280	\$1,725	\$2,225	\$2,296	\$2,400	\$2,400	
49	24-7-15-45.00 Audit Expense	\$1,500	\$2,360	\$2,500	\$545	\$2,500	\$1,148	\$2,500	\$234	\$1,000	\$1,000	
50	24-7-15-45.03 Contracted Outside Service	\$750	\$0	\$750	\$1,445	\$1,000	\$7,270	\$9,400	\$12,080	\$2,500	\$2,500	
51	24-7-15-50.00 Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
52	24-7-15-99.00 Misc. Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104	\$0	\$0	
53	Total Office Expense	\$10,080	\$7,858	\$13,950	\$11,468	\$12,780	\$17,048	\$22,125	\$22,281	\$13,900	\$13,900	-37.2%
54												
55	24-7-20 Buildings and Grounds											
56	24-7-20-30.00 Electricity	\$55,000	\$59,364	\$60,000	\$53,261	\$57,000	\$50,502	\$55,000	\$49,188	\$50,000	\$50,000	
57	24-7-20-31.00 Phone	\$3,100	\$3,993	\$4,000	\$3,942	\$4,000	\$4,164	\$4,250	\$3,476	\$3,800	\$3,800	
58	24-7-20-33.00 Heat	\$9,000	\$7,454	\$8,500	\$3,930	\$7,500	\$7,239	\$7,500	\$8,445	\$8,000	\$8,000	
59	24-7-20-34.00 Water & Sewer	\$0	\$0	\$0	\$200	\$200	\$22	\$0	\$173	\$170	\$170	
60	24-7-20-35.00 Mowing	\$250	\$240	\$250	\$43	\$0	\$0	\$250	\$0	\$0	\$0	
61	24-7-20-48.00 Insurance	\$13,012	\$13,507	\$14,145	\$15,124	\$13,557	\$13,783	\$10,903	\$10,903	\$8,899	\$8,899	
62	24-7-20-62.01 Building Supplies	\$1,000	\$588	\$1,000	\$489	\$1,000	\$200	\$1,000	\$704	\$800	\$800	
63	24-7-20-62.02 Building Maintenance	\$8,250	\$7,898	\$2,250	\$1,858	\$2,250	\$3,835	\$2,250	\$2,384	\$2,400	\$2,400	
64	24-7-20-66.00 Snow Removal Expense	\$800	\$1,852	\$1,500	\$1,124	\$1,500	\$1,575	\$1,500	\$1,160	\$1,200	\$1,200	
65	24-7-20-81.00 Interest Expense	\$11,750	\$11,696	\$11,750	\$7,730	\$11,750	\$9,235	\$9,009	\$7,796	\$6,309	\$6,309	
66	24-7-20-99.00 Trash & Recycling	\$1,500	\$608	\$1,300	\$2,597	\$1,800	\$2,742	\$3,125	\$3,104	\$3,125	\$3,125	
67	Total Buildings and Grounds	\$103,662	\$107,201	\$104,695	\$90,297	\$100,557	\$93,297	\$94,787	\$87,332	\$84,704	\$84,704	-10.6%
68												
69	24-7-40 Plant Operations Expense											
70	24-7-40-44.01 Consultant Services	\$0	\$0	\$0	\$0	\$0	\$18,013	\$0	\$0	\$0	\$0	
71	24-7-40-45.00 Sludge Disposal Expense	\$25,000	\$24,754	\$20,000	\$18,999	\$19,200	\$22,629	\$20,250	\$22,928	\$22,000	\$22,000	
72	24-7-40-45.02 Outside Testing	\$3,900	\$2,488	\$25,000	\$2,585	\$3,300	\$3,689	\$2,500	\$2,185	\$2,500	\$2,500	
73	24-7-40-45.03 Outside/Contracted Service	\$204,384	\$207,071	\$209,000	\$213,376	\$208,648	\$213,764	\$210,734	\$221,356	\$214,949	\$214,949	
74	24-7-40-45.04 Permits and Fees	\$1,000	\$810	\$5,000	\$810	\$1,000	\$810	\$1,000	\$1,664	\$1,000	\$1,000	
75	24-7-40-50.00 Lab Supplies	\$900	\$1,238	\$1,000	\$3,248	\$2,000	\$1,407	\$2,000	\$2,180	\$2,500	\$2,500	
76	24-7-40-50.01 Other Supplies	\$1,750	\$866	\$1,400	\$988	\$1,400	\$1,740	\$1,400	\$316	\$500	\$500	
77	24-7-40-50.02 Chemicals	\$6,500	\$6,532	\$1,500	\$4,516	\$6,000	\$2,715	\$6,930	\$8,892	\$9,000	\$9,000	
78	24-7-40-99.00 Misc. Plant Operations Ex	\$0	\$43	\$6,500	\$46	\$0	\$530	\$0	\$246	\$0	\$0	
79	Total Plant Operations Expense	\$243,434	\$243,802	\$269,400	\$244,568	\$241,548	\$265,297	\$244,814	\$259,767	\$252,449	\$252,449	3.1%
80												
81	24-7-41 Collection System Expense											
82	24-7-41-50.00 Inventory Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122	\$0	\$0	

A		H	I	J	K	L	M	N	O	P	Q	
Wastewater Department 2023 Budget												
2022 to 2023												
1												
2												
3												
4	General Ledger Descriptions											
	2019	2019	2020	2020	2021	2021	2022	2022	2022	2023	2023	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Budget	Budget	
											% change	
83	24-7-41-52.00	Collection System Maint./	\$5,000	\$6,401	\$6,500	\$4,927	\$10,000	\$3,566	\$10,000	\$7,897	\$8,000	
84	24-7-41-52.01	Pumping Station Expense	\$5,500	\$658	\$2,500	\$11,385	\$345,000	\$8,865	\$0	\$0	\$1,000	
85	24-7-41-59.00	Collection System Constr	\$0	\$0	\$0	\$0	\$0	\$0	\$195,920	\$247,312	\$5,000	
86	24-7-41-97.01	Customer line Installation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
87	24-7-41-99.00	Misc. Collection System E	\$0	\$0	\$0	\$0	\$0	\$0	\$925	\$773	\$925	
88	Total Collection System Expense		\$10,500	\$7,059	\$9,000	\$16,312	\$355,000	\$12,431	\$206,845	\$256,104	\$14,925	-92.8%
90	24-7-50 Parts and Supplies											
91	24-7-50-50.00	Parts and Supplies	\$3,000	\$4,757	\$4,000	\$1,391	\$2,000	\$2,546	\$6,000	\$5,992	\$7,000	
92	24-7-50-50.01	Outside Repairs & Parts	\$5,000	\$13,684	\$11,339	\$11,875	\$6,000	\$1,383	\$6,000	\$5,350	\$6,000	
93	24-7-50-50.02	Hardware	\$0	\$14	\$0	\$72	\$0	\$0	\$0	\$0	\$0	
94	24-7-50-51.00	Equipment Fuels And Oils	\$250	\$0	\$0	\$464	\$500	\$0	\$0	\$0	\$0	
95	24-7-50-53.00	Purchase-current year	\$65,500	\$65,000	\$21,381	\$968	\$11,650	\$10,625	\$20,400	\$14,894	\$2,000	
96	24-7-50-53.01	Purchase-Capital	\$30,000	\$0	\$35,000	\$0	\$40,000	\$0	\$45,000	\$0	\$0	
97	24-7-50-54.01	Capital Equip. Reserve Fu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
98	24-7-50-59.00	Safety Equipment	\$0	\$9	\$0	\$58	\$0	\$45	\$0	\$715	\$1,000	
99	24-7-50-99.00	Misc. Supplies	\$0	\$347	\$0	\$126	\$0	\$20	\$0	\$348	\$1,000	
100	Total Parts and Supplies		\$103,750	\$83,812	\$71,720	\$14,955	\$60,150	\$14,620	\$77,400	\$27,298	\$17,000	-78.0%
102	Total Expenses		\$530,676	\$495,223	\$523,996	\$422,381	\$823,397	\$452,591	\$696,262	\$695,869	\$455,999	-34.5%
104	Loan Expense		\$44,374	\$44,373	\$45,454	\$33,661	\$46,572	\$46,572	\$47,730	\$51,061	\$40,581	
105	Total Expenses & Loan Expense		\$575,050	\$539,596	\$569,450	\$456,042	\$869,970	\$499,163	\$743,992	\$746,930	\$496,580	
106	Revenues less Expenses		\$0	-\$42	\$0	\$22,535	\$25,224	-\$20,535	\$0	\$6,623	\$9,903	
107												
108	Loan Expense Detail											
109	State Revolving Loan Payment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
110	FHA Loan Payment (principal only)		\$21,612	\$21,612	\$22,461	\$22,461	\$23,344	\$23,344	\$24,261	\$24,261	\$25,215	
111	State RLF Main St siphon (principal only)		\$9,269	\$9,269	\$9,454	\$0	\$9,643	\$9,643	\$9,836	\$10,824	\$11,041	
112	State RLF PH Bridge Sewer line (principal only)		\$2,293	\$2,293	\$2,339	\$0	\$2,385	\$2,385	\$2,433	\$2,651	\$2,704	
113	RLF Loan - Route 15 Sewer Ext.		\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$11,703	\$0	
114	State RLF River Rd PS Planning Loan									\$1,622	\$1,622	
115	Total Other Expense		\$44,374	\$44,373	\$45,454	\$33,661	\$46,572	\$46,572	\$47,730	\$51,061	\$40,581	

WASTEWATER DEPARTMENT TREASURER'S REPORT

January 1, 2022- December 31, 2022

Cash on Hand, January 1, 2022:

Checking Account	37,254.82
Union Bank Capital Equipment Fund	<u>55,265.63</u>

92,520.45

Receipts during the year:

Accounts Receivable -Sewer Sales	458,209.97
River Road Pump Station	276,908.58
VLCT PACIF Insurance	1,758.14
Interest Earned	126.66
Application Fees	13,875.00
Reserve Capacity Fees	<u>4,190.00</u>

755,068.35

Total Available

847,588.80

Disbursements:

24-2-00-20.00 Accounts Payable	13,671.87
24-2-00-25.02 Notes Payable Village CIG	11,703.88
24-2-00-25.04 Notes Payable - M&T Bank	10,824.40
24-2-00-25.06 Notes Payable -M&T Bank	2,650.91
24-2-00-25.08 Notes Payable - Peoples United	1,621.67
24-2-00-25.09 Notes Payable - US Bank	24,261.39
24-7-05-10.01 Plant Operations & Maintenance Labor	207.95
24-7-05-10.02 Collection System Labor	2,744.31
24-7-05-10.03 Administrative Salaries	18,054.18
24-7-05-10.04 Holiday, Sick, Vacation	5,578.78
24-7-05-10.05 Meter Reading	3,412.53
24-7-05-11.00 Social Security Match	2,197.10
24-7-05-12.00 Retirement	1,935.44
24-7-05-13.00 Unemployment	77.20
24-7-05-14.00 Insurances	8,879.30
24-7-15-20.01 Office Expense	7,208.19
24-7-15-26.00 Equipment Maintenance/Repair	69.80
24-7-15-42.00 Professional Training/Education	65.00
24-7-15-43.00 Legal Expense	223.75
24-7-15-44.00 Computer System Support	2,296.47
24-7-15-44.00 Audit Expense	233.55
24-7-15-45.03 Contracted Outside Services	12,080.46
24-7-15-99.00 Miscellaneous Office	103.98
24-7-20-30.00 Electricity	49,187.80
24-7-20-31.00 Phone	3,475.66
24-7-20-33.00 Heat	8,445.25
24-7-20-34.00 Water and Sewer	15.44
24-7-20-35.00 Mowing	157.84

24-7-20-48.00 Insurances	10,903.00	
24-7-20-62.01 Building Supplies	703.82	
24-7-20-62.02 Building Maintenance	2,384.07	
24-7-20-66.00 Snow Removal	1,159.54	
24-7-20-81.00 Interest Expense	7,795.71	
24-7-20-99.00 Trash & Recycling	2,825.52	
24-7-40-45.00 Sludge Disposal Expense	20,599.72	
24-7-40-45.02 Outside Testing	2,184.65	
24-7-40-45.03 Outside/Contracted Services	221,356.33	
24-7-40-45.04 Permits and Fees	1,663.94	
24-7-40-50.00 Lab Supplies	2,180.42	
24-7-40-50.01 Other Supplies	315.66	
24-7-40-50.02 Chemicals	8,891.60	
24-7-40-99.00 Miscellaneous Plant Operations	246.22	
24-7-41-52.00 Collection System Maintenance	7,897.32	
24-7-41-52.01 Pumping Station Expense	247,312.30	
24-7-41-99.00 Misc. Collection System	772.50	
24-7-50-50.00 Parts and Supplies	5,991.68	
24-7-50-50.01 Outside Repairs & Parts	5,349.50	
24-7-50-53.00 Purchase Current Year	14,894.39	
24-7-50-59.00 Safety equipment	714.84	
24-7-50-99.00 Miscellaneos Supplies	347.58	
		<u>757,874.41</u>
Balance on Hand 12-31-2022		89,714.39
<u>Balance on hand 12-31-2022</u>		
Checking Account	34,391.23	
Union Bank Capital Equipment Fund	<u>55,323.16</u>	
		89,714.39

Electric Department 2023 Budget												
A	H	I	J	K	L	M	N	O	P	Q		
General Ledger Descriptions	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2023 Budget	2022 to 2023 Budget % Change
4 Revenues												
5 20-6-41 Operating Revenue												
6 20-6-41-50.00 Merchandising & Jobbing	40,000	3,930	20,000	26,918	25,000	9,952	45,000	65,821	45,000	0	45,000	
7 20-6-41-50.02 Deferred Revenue	45,000	0	45,000	17,300	27,700	0	27,700	0	0	0	0	
8 20-6-41-50.01 Line Extension Applications/fees	1,000	0	1,000	1,000	750	2,250	2,000	2,250	2,250	2,250	2,250	
9 20-6-41-90.00 Interest Income	2,900	1,074	1,500	2,382	2,200	168	250	252	254	252	254	
10 20-6-41-90.01 Dividend Income	51,451	51,451	55,546	56,350	62,670	58,966	52,640	66,678	72,780	0	72,780	
11 20-6-41-90.02 Lamollee 115k Spec Facility Dividends	73,367	73,367	0	0	0	0	0	0	0	0	0	
12 Total Operating Revenue	213,718	129,822	123,046	103,950	118,320	71,336	127,590	135,000	120,284	135,000	120,284	-5.7%
13												
14 Other Revenue												
15 20-6-42 Misc Revenue	2,000	9,238	7,500	0	41,000		0		0			
16 20-6-42-10.00 Miscellaneous Income	105,889	111,302	108,592	126,863	113,118	120,516	122,539	127,188	144,222	127,188	144,222	
17 Total Other Revenue	107,889	120,540	116,092	126,863	154,118	120,516	122,539	127,188	144,222	127,188	144,222	17.7%
18												
19 20-6-44 Sales of Electricity Revenue												
20 20-6-44-00.00 Sales Residential	866,059	892,954	857,236	948,377	950,000	933,760	999,123	932,192	931,500	932,192	931,500	
21 20-6-44-20.00 Sales Large Commercial	298,467	316,219	303,571	313,634	313,750	325,163	347,925	320,204	318,000	320,204	318,000	
22 20-6-44-20.01 Sales Commercial	170,997	180,929	173,691	151,980	152,000	145,075	155,230	143,476	160,000	143,476	160,000	
23 20-6-44-40.00 Sales Street Lights	15,000	15,152	15,000	15,192	15,200	15,227	15,200	15,057	15,000	15,057	15,000	
24 20-6-44-90.00 Sales NVU	593,976	614,046	589,484	474,641	475,000	546,204	584,439	566,367	560,000	566,367	560,000	
25 20-6-44-90.01 Sales Public Authorities	123,696	128,631	123,486	110,580	110,500	109,023	116,654	109,697	109,000	109,697	109,000	
26 Total Sales of Electricity Revenue	2,068,195	2,147,931	2,062,468	2,014,405	2,016,450	2,074,453	2,218,572	2,086,994	2,093,500	2,086,994	2,093,500	-5.6%
27												
28 20-6-45 Misc. Revenues												
29 20-6-45-10.01 Connect/disconnect fees	5,000	5,710	5,000	1,390	1,000	2,973	5,000	4,904	5,000	4,904	5,000	
30 20-6-45-60.05 Insurance Reimb.	0	0	0	0	0	0	0	4,878	0	0	0	
31 Total Miscellaneous Revenues	5,000	5,710	5,000	1,390	1,000	2,973	5,000	9,782	5,000	9,782	5,000	0.0%
32												
33 Total Revenue	2,394,802	2,404,003	2,306,605	2,246,609	2,289,888	2,269,278	2,473,701	2,358,964	2,363,006	2,358,964	2,363,006	-4.5%
34												
35 Expenses												
36 20-7-40 Taxes and Misc Expenses												
37												
38 20-7-40-30.00 Depreciation Expense	70,000	126,230	125,000	95,000	90,000	90,000	80,000	80,000	80,000	80,000	80,000	
39 20-7-40-80.01 Other Taxes	21,500	21,821	21,500	20,701	21,000	21,812	21,000	22,089	22,700	21,000	22,700	
40 20-7-40-80.02 Gross Revenue Tax	10,341	11,307	10,312	10,583	10,586	10,586	11,648	10,982	11,323	10,982	11,323	
41 20-7-40-80.03 Fuel Gross Receipts Tax	10,000	10,778	10,000	10,075	10,586	10,387	11,648	10,445	10,654	10,445	10,654	
42 20-7-40-80.04 Capital Reserves	0	0	0	0	0	0	0	0	7,272	0	7,272	
43 Total Taxes and Miscellaneous Expenses	111,841	170,136	166,812	136,359	132,173	132,786	124,295	123,516	131,949	123,516	131,949	6.2%
44												
45 20-7-43 Interest Expense												
46 20-7-43-10.00 Interest	11,500	10,572	10,000	9,091	9,000	7,571	10,304	6,128	4,752	6,128	4,752	
47 20-7-43-10.01 Interest on Deposits	800	1,149	1,150	1,026	1,000	480	500	458	432	458	432	
48 Total Interest Expense	12,300	11,721	11,150	10,117	10,000	8,051	10,804	6,586	5,184	6,586	5,184	-52.0%

Electric Department 2023 Budget												
A	H	I	J	K	L	M	N	O	P	Q		
1	2	3	4	5	6	7	8	9	10	11	12	13
General Ledger Descriptions	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2023 Budget	2022 to 2023 Budget % Change
50 20-7-56 Purchased Power Costs												
51 20-7-56-50.00 Power Purchased	1,307,240	1,151,745	1,173,152	956,319	1,218,516	1,006,404	1,337,775	1,141,985	1,100,546	1,141,985	1,100,546	
52 20-7-56-50.01 Project 10 Charges		231,761		224,288		201,502		229,088	240,034		240,034	
53 20-7-56-70.00 Other Exp. (Renewable Energy Standard)	7,535	7,497	28,631	29,786	27,403	48,089	59,257	76,415	109,158		109,158	
54 Total Purchased Power Costs	1,314,775	1,391,004	1,201,783	1,210,393	1,245,919	1,255,995	1,397,032	1,447,489	1,449,738		1,449,738	3.8%
56 20-7-56 Transmission System Maintenance												
57 20-7-56-30.00 Overhead Lines Exp Labor	0	0	0	0	750	0	750	0	1,000		1,000	
58 20-7-56-30.01 Overhead Lines Expense	1,000	0	0	0	1,500	0	1,500	0	2,000		2,000	
59 20-7-57-00.00 Station Equipment Maint. Labor	250	39	3,500	0	0	0	0	0	0		0	
60 20-7-57-00.01 Station Equipment Maintenance	750	0	0	2,717	3,000	4,000	3,000	0	5,000		5,000	
61 20-7-57-10.00 Overhead Lines Maint. Labor	1,000	0	0	0	0	0	3,264	0	5,000		5,000	
62 20-7-57-10.01 Overhead Lines Maintenance	250	0	6,000	0	6,000	0	6,000	0	7,000		7,000	
63 20-7-57-11.00 Trans ROW Trimming Labor	250	0	0	0	0	0	0	0	0		0	
64 20-7-57-11.01 Trans ROW Trimming	0	0	0	0	0	0	0	0	0		0	
65 20-7-57-30.99 Trans Maint. Misc	0	17	0	0	0	0	0	0	0		0	
66 Total Transmission System Maintenance	3,500	56	9,500	2,717	11,250	4,000	14,514	0	20,000		20,000	37.8%
68 20-7-58 Operations Engineering & Supervision												
69 20-7-58-00.00 Lab. Ops/Supervision/Eng	64,911	64,741	68,818	58,297	70,883	72,207	74,373	33,867	35,899		35,899	
70 20-7-58-11.16 Safety & Operating Supplies	6,500	1,368	4,000	2,582	3,000	4,036	5,000	1,909	5,000		5,000	
71 20-7-58-60.00 Labor Meter Expense	1,000	248	500	79	500	41	500	197	500		500	
72 20-7-58-60.01 Meter Expense Supplies/Materials	1,500	48	1,000	600	1,000	825	1,500	0	1,500		1,500	
73 20-7-58-70.00 Labor Customer Installation	4,200	502	4,000	5,641	5,000	2,091	5,000	12,826	5,000		5,000	
74 20-7-58-70.01 Customer Installations Expense	2,000	0	2,000	0	2,000	0	1,000	500	1,000		1,000	
75 20-7-58-70.02 Customer Install Contracted	0	400	0	0	0	0	0	0	0		0	
76 20-7-58-70.10 Mutual aid - Other Utilities	1,000	296	1,000	143	1,000	430	1,000	3,444	4,000		4,000	
77 20-7-58-80.00 Lab Misc. Distribution, Safety & Training	21,503	17,992	20,000	10,430	7,500	3,829	8,000	8,279	8,000		8,000	
78 Total Operations Engineering & Supervision	102,614	85,595	101,318	77,772	90,883	83,458	96,373	61,021	60,899		60,899	-36.8%
79												
80 20-7-59 Distribution System Maintenance												
81 20-7-59-21.00 Lab. Structures, Equip. Substation	10,000	4,371	10,000	4,856	10,000	4,328	10,000	4,057	4,500		4,500	
82 20-7-59-21.01 Structures, Equip. Substation	10,000	320,227	10,000	2,187	15,000	197	15,000	1,257	15,000		15,000	
83 20-7-59-21.03 Labor Capital Project Sub.	45,000	542	45,000	0	17,700	0	27,700	0	28,000		28,000	
84 20-7-59-21.04 Substation Maint Contracted	5,000	0	5,000	0	10,000	0	15,000	0	20,000		20,000	
85 20-7-59-41.00 Labor Maintenance of Line	88,500	78,634	80,993	88,425	91,078	85,049	87,601	103,561	105,000		105,000	
86 20-7-59-41.01 Maintenance of Lines Supplies	35,000	22,148	35,000	30,414	35,000	20,025	43,750	33,476	45,000		45,000	
87 20-7-59-41.02 Tree Trimming Labor	25,000	24,456	25,000	13,338	25,000	10,959	25,000	15,989	20,000		20,000	
88 20-7-59-41.03 Tree Trimming Contracted	25,000	28,621	25,000	9,728	25,000	0	35,000	25,900	28,000		28,000	
89 20-7-59-50.00 Labor Maint. of Line Transformers	2,500	560	2,500	670	2,500	278	2,500	196	2,500		2,500	
90 20-7-59-50.01 Maint. Line Transformers	10,000	2,145	17,000	15,697	17,000	3,337	37,000	12,105	37,000		37,000	
91 20-7-59-60.00 Labor Maint. of St. Light	4,000	3,481	4,000	2,985	4,000	2,452	4,000	2,356	3,000		3,000	
92 20-7-59-60.01 Maint. of St. Lighting/Signals	3,200	934	3,000	2,330	3,000	2,974	5,000	1,426	3,000		3,000	
93 20-7-59-80.00 Misc. Maintenance of Distribution	3,500	2,899	3,500	2,313	3,500	1,007	3,500	922	3,500		3,500	
94 20-7-59-80.00 Labor Snow Removal	12,000	5,814	9,182	2,945	8,000	1,282	5,000	1,482	5,000		5,000	
95 Total Distribution System Maintenance	278,700	494,833	275,175	175,887	266,778	131,887	316,051	202,727	319,500		319,500	1.1%

	A	H	I	J	K	L	M	N	O	P	Q
Electric Department 2023 Budget											
1											
2											
3	General Ledger Descriptions	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2022 to 2023 Budget % Change
97	20-7-90 Customer Accounts Operations										
98	20-7-90-20.00 Labor (Meter Reading)	15,000	13,458	15,000	11,462	12,000	9,914	10,212	10,985	11,644	
99	20-7-90-30.00 Lab. Customer Records/Collections	12,000	13,558	14,000	6,936	10,000	4,903	14,371	8,634	9,152	
100	20-7-90-40.00 Uncollectible Accounts	5,000	1,844	5,000	1,645	3,000	2,066	3,000	0	3,000	
101	20-7-90-50.00 Misc. Customer Accts Expense	150	0	150	3,690	150	0	250	0	250	
102	Total Customer Accounts Operations	32,150	28,861	34,150	23,732	25,150	16,883	27,833	19,619	24,046	-13.6%
103											
104	20-7-92 Administrative and General										
105	20-7-92-00.00 Trustees' Salaries	2,600	2,600	3,640	2,183	3,640	2,308	3,640	2,600	3,640	
106	20-7-92-00.02 Auditors Salaries	300	0	300	0	300	0	300	0	350	
107	20-7-92-00.03 Administrative Salaries	109,547	99,518	99,992	97,182	106,691	83,869	90,824	79,157	160,159	
108	20-7-92-00.04 Stores Expense Labor	6,500	4,192	5,500	3,415	5,500	850	5,500	1,510	800	
109	20-7-93-30.02 Vehicle & Equip Maint Labor	10,000	12,575	12,500	7,914	12,500	7,420	9,000	0	0	
110	20-7-92-10.00 Office Expense	40,000	42,770	45,000	27,013	45,000	31,607	40,000	37,567	35,000	
111	20-7-92-30.00 Outside Services	21,000	18,999	31,000	17,753	28,100	32,160	58,800	96,977	13,632	
112	20-7-92-30.01 Safety Training & Education	12,000	13,779	14,500	8,603	12,500	3,072	6,000	3,217	6,000	
113	20-7-92-30.02 Legislative Representation	0	0	0	0	0	0	0	0	0	
114	20-7-92-30.03 Lobbying	1,300	0	1,328	1,328	1,500	1,346	1,500	0	0	
116	20-7-92-30.05 VPPSA Fees	45,643	38,181	43,157	43,277	51,458	51,114	54,906	67,226	71,361	
118	20-7-92-40.00 Insurance	21,587	22,177	24,698	24,697	24,441	23,915	19,309	19,309	29,918	
119	20-7-92-60.00 Employee Benefits	1,500	1,508	1,500	1,483	1,500	893	1,500	1,069	1,500	
120	20-7-92-60.01 Health Insurance	68,710	76,790	83,029	87,858	88,128	85,637	82,062	75,343	81,762	
121	20-7-92-60.02 Sick, Vacation, Holiday	67,650	75,398	67,051	118,434	73,033	139,139	70,859	71,404	42,898	
122	20-7-92-60.03 Unemployment	1,000	100	1,000	25	100	549	1,000	540	183	
123	20-7-92-60.04 Retirement	25,311	24,563	25,847	26,684	26,719	26,584	28,027	24,072	27,457	
124	20-7-92-60.05 Social Security Match	34,501	33,594	34,196	35,068	37,247	33,503	36,138	28,873	36,292	
125	20-7-92-60.06 Uniforms	13,000	15,781	15,000	12,348	10,000	9,755	10,000	10,005	8,300	
126	20-7-92-90.00 Duplicate Charges/Credits	0	0	0	0	0	0	0	0	0	
127	Total Administrative and General	482,149	482,524	509,239	515,264	528,356	533,719	519,365	518,872	519,253	0.0%
129											
129	20-7-93 Miscellaneous Expense										
130	20-7-93-02.00 Misc. Administrative Exp	2,000	1,600	1,500	1,050	1,500	34,125	1,500	2,486	1,500	
131	20-7-93-02.01 Inventory Adjustment	0	2,675	0	0	0	0	0	54,905	0	
132	20-7-93-10.00 Rents	53,000	53,798	53,000	53,073	53,100	53,798	54,000	54,904	55,000	
133	20-7-93-30.00 Transportation/Fuels & Oil	22,000	14,819	22,000	9,990	20,000	18,244	25,000	10,143	12,000	
134	20-7-93-30.01 Capital Account Current Year	8,813	24,445	26,979	26,556	41,000	37,536	0	0	0	
135	Total Miscellaneous Expense	85,813	97,337	103,479	90,668	115,600	143,703	80,500	122,438	68,500	-14.9%
137	Total Expenses WITH Depreciation	2,423,842	2,762,067	2,412,605	2,242,909	2,426,109	2,310,483	2,586,766	2,502,268	2,599,069	0.5%
138	Surplus or (Deficit) WITH Depreciation Expense	(\$29,040)	(\$358,064)	(\$106,000)	\$3,699	(\$136,220)	(\$41,204)	(\$113,065)	(\$143,304)	(\$236,063)	

ELECTRIC DEPARTMENT TREASURER'S REPORT

January 1, 2021 - December 31, 2022

Balance on Hand, January 1, 2022

Union Bank Cash Account	81,404.76	
Union Bank Money Market	60,384.37	
TD Bank - Money Market	73,463.03	
		215,252.16

Receipts:

Energy Sales & Sales Tax	2,260,140.28	
Meter Deposit	9,188.28	
Interest Earned	251.70	
Merchandise/Jobbing	63,157.11	
Vermont Transco Distribution	3,642.41	
Vermont Transco Dividends	52,764.44	
Line Extension Application	2,250.00	
Workers Comp Reimbursements	697.90	
Insurance Proceeds	4,877.87	
Mutual Aid Reimbursement	5,138.98	
CRC	26.00	
VLCT PACIF Grant	1,276.98	
		2,403,411.95

Total Available 2,618,664.11

Expenditures:

Capital Accounts:		
20-1-00-10.89	Twin Bridges	555.64
20-1-00-12.43	Vt Transco Stock	2,380.00
20-1-00-36.40	Poles and Fixtures	5,075.64
20-1-00-36.50	Overhead Conductors & Dev.	1,712.77
20-1-00-36.80	Line Transformers	122.93
20-2-00-23.21	Accounts Payable Trade	50,014.76
20-2-00-23.22	Accounts Payable Energy	91,074.07
20-2-00-23.50	Meter Deposits	4,319.35
20-2-00-23.60	Account Payable Gross Receipts Tax	10,922.50
20-2-00-23.61	Account Payable Sales Tax	29,195.87
20-2-00-23.62	Account Payable EEU	131,966.90
20-2-00-24.20	Vt Bond Bank	30,000.00
		357,340.43

Operating Accounts:

20-6-41-50.00	Merchandising & Jobbing	2,873.74
20-7-40-80.01	Other Taxes	22,088.62
20-7-40-80.03	Fuel Gross Receipts Tax	10,445.20
20-7-43-10.00	Interest	6,128.00
20-7-55-50.00	Power Purchased	1,010,002.68
20-7-55-50.01	Project 10 - Power Purchased	229,088.20
20-7-55-70.00	Other Power Expenses	76,415.21
20-7-58-00.00	Operation Supervision Labor	33,866.50
20-7-58-11.16	Safety/Operating Supplies	1,933.26

20-7-58-60.00	Meter Expense Labor	196.68	
20-7-58-70.00	Customer Installation - Labor	12,825.84	
20-7-58-70.01	Customer Installation Expense	500.00	
20-7-58-70.10	Mutual Aid - Other Utilities	3,444.47	
20-7-58-80.00	Distribution - Labor - training	8,254.37	
20-7-59-21.00	Structures, Equipment Labor	4,056.70	
20-7-59-21.01	Structures, Equipment Materials	1,257.47	
20-7-59-41.00	Maintenance of Lines Labor	103,556.34	
20-7-59-41.01	Maintenance of Lines Materials	33,480.31	
20-7-59-41.02	Tree Trimming Labor	15,989.14	
20-7-59-41.03	Tree Trimming Contracted Services	25,900.00	
20-7-59-50.00	Maint. of Line Transformers Labor	195.88	
20-7-59-50.01	Maintenance Line Transformers	12,104.75	
20-7-59-60.00	Maintenance of St. Lights Labor	2,356.16	
20-7-59-60.01	Maintenance of St. Lights Materials	1,426.34	
20-7-59-80.00	Misc. Maintenance of Distribution	921.98	
20-7-59-80.00	Snow Removal	1,482.00	
20-7-90-20.00	Meter Reading	10,985.03	
20-7-90-30.00	Customer Records & Collections	8,634.03	
20-7-92-00.00	Trustees Salaries	2,600.00	
20-7-92-00.03	Administrative Salaries	79,157.30	
20-7-92-00.04	Stores Expense	1,510.43	
20-7-92-10.00	Office Expense	37,567.28	
20-7-92-30.00	Outside Services	96,977.49	
20-7-92-30.01	Safety Training & Education	3,216.92	
20-7-92-30.05	VPPSA Fees	50,211.05	
20-7-92-40.00	Insurance Expense	19,309.00	
20-7-92-60.00	Employee Benefits	1,069.24	
20-7-92-60.01	Health Insurance	75,343.25	
20-7-92-60.02	Sick Vacation Holiday	71,404.09	
20-7-92-60.03	Unemployment	540.40	
20-7-92-60.04	Retirement	24,071.55	
20-7-92-60.05	Social Security Match	28,873.37	
20-7-92-60.06	Uniforms	10,005.26	
20-7-93-02.00	Misc. Administrative Expense	2,486.00	
20-7-93-10.00	Rents	54,904.60	
20-7-93-30.00	Transportations Fuels & Oils	22,695.14	
20-7-93-30.02	Truck Maintenance - Labor	10,143.23	
		<hr/>	2,232,494.50

Total Expenditures 2,589,834.93

Total Funds Available	2,618,664.11
Total Expenditures	<hr/> 2,589,834.93

Total on hand 28,829.18

Balance on Hand 12-31-2022:

Union Bank Cash Account	23,171.66
Union Bank Money Market	2,523.25
TD Bank - Money Market	<hr/> 3,134.27
Total on hand	28,829.18

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

**VILLAGE MEETING AUSTRALIAN BALLOT
9:00 AM TO 7:00 PM
APRIL 4, 2023
UPSTAIRS JOHNSON MUNICIPAL OFFICE
VILLAGE ANNUAL MEETING
APRIL 4, 2023 AT 7:30 P.M.**