

# ANNUAL REPORT

OF THE VILLAGE OFFICERS



**VILLAGE OF JOHNSON, VERMONT**

**FOR THE YEAR ENDING**

**DECEMBER 31, 2017**

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## Dedication

### *Antonio B. Pomerleau*

This year's Village of Johnson Annual Report is dedicated to the late Antonio "Tony" Pomerleau and the wonderful legacy of giving and community support that is his family and business carry on into the future.

Tony Pomerleau built an impressive and successful business empire, known today as Pomerleau Real Estate. With Pomerleau-owned and managed properties spread throughout Green Mountain State, many Vermonters benefit every day from the professional and high quality commercial spaces the company makes available. This is particularly true for Johnson. The plaza in the center of the Village that houses our grocery store, Sterling Market, and post office is owned by Pomerleau Real Estate. When the Grand Union closed after the 2011 flooding, Johnson was left without a local grocery store, a situation that negatively impacted the quality of life for Johnson residents. Despite many challenges, Pomerleau Real Estate worked hand in hand with Johnson's municipal partners to bring another grocery store to the Village. Pomerleau could have quickly rented out the space to another tenant, but instead they chose to put the community's needs ahead of profit and remained committed to securing a grocery store tenant. While the Johnson plaza was just one small property within the large Pomerleau portfolio, they were a true partner to Johnson and were instrumental in achieving our community's goals.

Since his passing in February 2018, Tony's lifelong commitment to philanthropy and community support has been recognized with thanks and appreciation by many throughout Vermont. His company and family have made donations to countless organizations and groups to improve the lives of Vermonters. Johnson is lucky to count itself as a recent recipient of a generous gift from Pomerleau Real Estate. On January 25, 2018, the Village of Johnson Fire Department was presented with a significant donation to help fund a new Rescue Truck for the Fire Department, for which Pomerleau Real Estate was one of the main contributors. Johnson therefore joins the lengthy list of grateful recipients of Pomerleau generosity, which has grown from the leadership and example set by Tony Pomerleau. The Village of Johnson extends its sincere thanks to Tony Pomerleau, his family, and business for recognizing and acting on their ability to improve the lives of Vermonters through business integrity and philanthropy.



Antonio B. Pomerleau



The Pomerleau Family

## **AUDITORS' STATEMENT**

We have examined and adjusted all accounts of the Village Treasurer and Tax Collector as set forth in the Vermont Statutes Annotated.

We believe all reports are an accurate account of all Village Funds for the year ending December 31, 2017.

Respectfully Submitted

JO-ANN BENFORD  
KIM MARBLE  
BOBBIE MOULTON

## **JOHNSON VILLAGE OFFICERS 2017**

President:	
Eric Osgood	Term Expires April 2018
Clerk:	
Rosemary Audibert	Term Expires April 2018
Treasurer:	
Rosemary Audibert	Term Expires April 2018
Trustees:	
Robert Sweetser	Three Year Term Expires April 2018
Gordon Smith	Two Year Term Expires April 2018
Walter Pomroy	Three Year Term Expires April 2019
Scott Meyer	Two Year Term Expires April 2019
David Goddette	Three Year Term Expires April 2020
Auditors:	
Bobbie Moutlon	Term Expires April 2018
JoAnn Benford	Term Expires April 2019
Kim Marble	Term Expires April 2020

## **APPOINTMENTS**

Tax Collector:	
Rosemary Audibert	Term Expires April 2018
Water & Light Commissioner:	
Meredith Birkett	Term Expires April 2018
Wastewater Treatment Facility Operator	
Tom Elwood	Term Expires April 2018
Assistant Clerk & Treasurer:	
Jan Perkins	Term Expires April 2018
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
Thomas Elwood	WWTF and WTF Operator
Steve Edgerley	WWTF and WTF Ass't Operator
Office Staff:	
Rosemary Audibert	Clerk & Treasurer
Jan Perkins	Assistant Clerk & Treasurer
Anne Mullings	Administrative Ass't to the Clerk
Susan Tinker	Accounts Receivable Clerk
Meredith Birkett	Village Manager

# 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

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## 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, cases, "calling the question" Moderator will call for a vote points of view have been to vote on calling the discussion continues. In most is not necessary. The when he/she feels that all heard, and this avoids having question.

*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.*

### Pass Over

Sometimes it becomes clear to the voters that they aren't ready to make a vote yes or no, and the preference is to not vote on an article at all. At this point, someone may move to "pass over" an article. (An article may also be passed over because it will be handled by Australian ballot.)

- 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](http://www.vtinstitutefor govt.org)



**WARNING**  
**ANNUAL VILLAGE MEETING**

**April 3, 2018**

The inhabitants of Johnson Village Corporation who are legal voters in the Village are hereby warned to meet at the Johnson Municipal Building, in the Meeting Room in Johnson Village, Tuesday, April 3, 2018 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 3, 2018 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  
Treasurer for a term of one year  
Collector of Taxes for a term of one year  
Auditor for a term of three years

Article 2. Will the Village vote to adopt the Annual Report of the Auditors for the year ending December 31, 2017 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?

Article 6. 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?

Article 7. If Town Meeting Article 11 (merger study) is approved by Town voters, shall the Village participate in such a study 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.

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

Dated at Johnson this 26th day of February, 2018.

Gordon Smith  
[Signature]  
Randy Hobbette

Trustees, Village of Johnson

Johnson, Vermont, Village Clerk's Office, February 27, 2018 at 8:00 o'clock in the morning received the foregoing warning and the same was duly recorded.

Attest:

Rosemary Audibert  
Village Clerk

## **NOTICE TO VOTERS BEFORE ELECTION DAY**

### **CHECKLIST POSTED:**

By Sunday March 4, 2018 (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 2, 2018. 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 14, 2018.

### **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 3, 2018

**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><b>For PRESIDENT, Village Meeting, 1 year</b> <b>Vote for not more than ONE</b></p> <p>ERIC OSGOOD <input style="float: right;" type="checkbox"/></p> <p>_____ Write In <input style="float: right;" type="checkbox"/></p>	<p><b>For TRUSTEE, 3 years</b> <b>Vote for not more than ONE</b></p> <p>ROBERT SWEETSER <input style="float: right;" type="checkbox"/></p> <p>PHILLIP WILSON <input style="float: right;" type="checkbox"/></p> <p>_____ Write In <input style="float: right;" type="checkbox"/></p>
<p><b>For VILLAGE CLERK, 1 year</b> <b>Vote for not more than ONE</b></p> <p>ROSEMARY AUDIBERT <input style="float: right;" type="checkbox"/></p> <p>_____ Write In <input style="float: right;" type="checkbox"/></p>	<p><b>For TRUSTEE, 2 years</b> <b>Vote for not more than ONE</b></p> <p>BRIAN RAULINAPIS <input style="float: right;" type="checkbox"/></p> <p>GORDON SMITH <input style="float: right;" type="checkbox"/></p> <p>_____ Write In <input style="float: right;" type="checkbox"/></p>
<p><b>For TREASURER, 1 year</b> <b>Vote for not more than ONE</b></p> <p>ROSEMARY AUDIBERT <input style="float: right;" type="checkbox"/></p> <p>_____ Write In <input style="float: right;" type="checkbox"/></p>	<p><b>For AUDITOR, 3 years</b> <b>Vote for not more than ONE</b></p> <p>_____ Write In <input style="float: right;" type="checkbox"/></p>
<p><b>For COLLECTOR OF TAXES, 1 year</b> <b>Vote for not more than ONE</b></p> <p>ROSEMARY AUDIERT <input style="float: right;" type="checkbox"/></p> <p>_____ Write In <input style="float: right;" type="checkbox"/></p>	

## **RESUME OF VILLAGE ANNUAL MEETING**

April 4, 2017

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

- Article 1. Eric Osgood elected President. Rosemary Audibert elected clerk.
- Article 2. Auditors' Annual Report accepted as written. Presented Cliff Hill with a plaque honoring his 46 years of service to Johnson,
- Article 3. Nominations for Trustee for three years. David Goddette and Kyle Nuse Both candidates stated why they wanted to be a Trustee. Paper Ballot results were David Goddette 34, Kyle Nuse 28. David Goddette was elected Trustee.
- Nominations for Trustees for two years. Scott Meyer and Jasmine Yuris. Both candidates stated why they wanted to be a Trustee. Paper Ballot results were Scott Meyer 38, Jasmine Yuris 24,
- Article 4. Rosemary Audibert elected Treasurer for one year.
- Article 5. Kim Marble elected Auditor for three years. Bobbie Moulton elected for the balance of the one year term.
- Article 6. Trustees authorized to appoint a tax collector for one year.
- Article 7. Trustees authorized to appoint a Water and Light Commissioner for one year.
- Article 8. Trustees authorized to set the rates of compensation for its Officers and Employees.
- Article 9. Voters authorized to set a general budget of \$425,977.00 with an estimated amount to be raised by taxes of \$112,831.00. There was discussion on consultant services, postage, building maintenance, heat, intersection of Pearl Street and Peal Street, crosswalks, catch basins.
- Article 10. Legislators Matt Hill and Dan Noyes here to take any question on State issues.

Meeting adjourned at 8:45 p.m.

**Note: A detailed report of the discussion, which took place at the Village Annual meeting, is available at the Village Clerk's office.**

**JOHNSON VILLAGE TRUSTEE BOARD  
SPECIAL VILLAGE MEETING MINUTES  
JOHNSON MUNICIPAL BUILDING  
MONDAY, DECEMBER 4, 2017**

**Present:**

Trustees: Gordon Smith, Walter Pomroy, David Goddette, Scott Meyer, Bob Sweetser (by phone)

Others: Eric Osgood, Rosemary Audibert, Jan Perkins, Troy Dolan, Meredith Birkett, Matt Hill, Dan Noyes, and 35 Village voters.

Eric Osgood called the meeting to order at 7:00 pm. He read the warning to those in attendance.

**Article 1. Shall the legal voters of the Village of Johnson use the Australian ballot system to elect the village trustees, clerk, treasurer, tax collector, auditors and president?**

Kim Dunkley made a motion to approve Article 1 and Donnie Garrett seconded the motion. Eric Osgood asked if there was any discussion. Kim Dunkley asked for an explanation of what Australian ballot voting is. Eric Osgood explained that voting for Village officers would take place throughout the day using a paper ballot versus the current system with votes from the floor. Lea Kilvadyova noted that her interest in using the Australian ballot system is to allow more people to vote. Duncan Hastings described that those running for office under the Australian ballot system would need to petition to get on the ballot, which would allow voters to know more about the candidates in advance. Duncan Hastings noted that the language in article 1 differs from the language in the public petition for the Special Village meeting. He requested the Trustees seek another legal opinion regarding the authority of the voters to amend Village bylaws.

Duncan Hastings made a motion for a paper ballot and six additional voters agreed. Article 1 passed by a vote of 33 to 1.

**Article 2. To do such other business as may properly be brought before this meeting.**

Eric Osgood asked if there was any other business. Duncan Hastings thanked the Trustees for not requiring another petition and moving forward with the Special Meeting.

With no other business, the meeting adjourned at 7:17 PM.

*Minutes submitted by Meredith Birkett*

## Village Trustee Report

This year's report is dedicated to Antonio Pomerleau, who recently passed away. He and his family have been instrumental in our community, including to help bring in the Sterling Market in 2011. After the January 13<sup>th</sup> ice jam of this year, Antonio and family helped ensure the smooth transfer of ownership from Mike Comeau to Associated Grocers. The store and post office are the hub of our community. Thanks for their investments in our future and their generosity.

As previously mentioned, the January ice jam and flood were the talk of the Village. All Village and Town boards and staff came together for the betterment of Johnson. The Unified Incident Command System worked well for everyone involved. Thanks goes out to everyone involved with the flooding, but special thanks to the firefighters who worked unselfishly the whole week and for their rapid cleanup of water and damaged merchandise inside Sterling Market. The Town Administrator, Village Manager, Town/Village Clerk, Fire Chief, and both Board Chairs worked all week to mitigate the damage and keep the public informed with up-to-date information.

The Village sewer plant escaped with minor damage from the January flood. Thanks to the foresight of our Village staff, several key pieces of equipment had already been upgraded to be flood resilient, which minimize the impact of the high water at the plant. More improvements are planned for this summer. The main sewer bond has been paid in full, freeing up about \$90,000 annually in the sewer department budget. Studies are being performed now for guidance to start the process of replacing aging equipment.

As a result of a special meeting that was requested by a petition, the candidates for President, Trustees, Clerk and Treasurer, Collector of Taxes, and Auditors will be decided by Australian Ballot. Two known offices are being contested this year: Two year Trustee, with Gordon Smith and Brian Raulinaitis running; and Three year Trustee, with Bob Sweetser and Phillip Wilson running.

Get out and vote, every vote counts. The polls open at 9:00 am and close at 7:00 pm.

The Trustees do not anticipate any rate increases in the water, sewer, and electric departments. While taxes are rising all around us, the Trustees, Meredith and Village employees have worked hard to level fund our General fund for the fourth year in a row. This means no tax increases to the Village taxpayers.

I want to thank Rosemary for solving the problem of late Village reports. The reports will be printed and bound in our office, which will allow the reports to be distributed much farther in advance of our Annual Meeting.

There is a petition to have a study about whether a merger of the Town and Village makes financial and operational sense. The first vote is at Town Meeting, which will impact the question before the Village voters.

The Maplefields complex was completed a few months ago. The owner worked with the neighbors and the Johnson Planning Commission to develop a site that satisfied the local community. The result is a project that adds revenues to our utilities, has created more local jobs, and increased the tax base.

A while ago I was in the office doing some research and realized how busy our office staff (Susan, Anne, Jan, and Rosemary) are. They were polite and courteous to the public while doing their daily work. Thanks for the service they provide to the general public every day.

Respectfully Submitted, Gordy Smith- Trustee Chair

## **Village Manager's Report**

For the Village, 2017 represented another year in which it maintained a sound financial position while taking concrete steps to ensure the future well-being of the Village and its infrastructure. Similar to last year, due to the hard work of Village staff, the General, Electric, Wastewater, and Water Departments each finished the year within budget. Major projects completed in 2017 included; an extension of the Village sewer system farther west on Route 15, improvements to the Village electric distribution system west of the Village, completion of the Railroad Street Area Wide Plan, and improvements to the Johnson Municipal Building. We look forward to building upon these and the other accomplishments from 2017 noted below to further strengthen the Village and the essential public services it provides for the 2018 and beyond.

### **Village Governance**

There are several issues related to Village governance that residents should be aware of. During 2017, a group of Village residents petitioned the Board of Trustees to hold a special Village Meeting for the purposes of voting to switch from electing Village officers by a floor vote at the annual Village Meeting to using the Australian ballot system. A special Village Meeting was held on Monday, December 4, 2017 for a vote on that question, which was approved. Therefore, beginning with the annual Village Meeting on April 3, 2018, the election of Village Trustees, Clerk, Treasurer, Tax Collector, Auditors and President will be done through the Australian ballot system. During the conversations about changing the method used to elect Village officers, the Village attorney suggested the Village consider adopting a formal governance charter. The Trustees are interested in pursuing the development of a governance charter in 2018. To oversee the charter development process, the Trustees plan to establish a Charter Committee, including several Village residents. Please be on the lookout for more information on how you can express interest in joining the Charter Committee after the annual Village meeting in April. Additionally, there is an item on the annual Village Meeting warning asking residents whether they support funding a study by an independent third party to look at the costs and benefits of merging the Town and Village.

### **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 2017 and the plans for 2018:

- To support the economic development of Johnson, the Village worked with the Lamoille County Planning Commission (LCPC) to secure 100% funding for a Railroad Street Area Wide Plan, which was completed in December 2017. This plan included the creation of a vision and implementation plan to redevelop three key sites in the Village that could serve as catalysts to drive other development



and business in Johnson. In 2018, we are working with LCPC to seek additional grant funds to continue the work begun in the Area Wide Plan.

- To ensure staff and residents have a solid base from which to conduct daily municipal business, the Village and Town worked cooperatively in 2017 to begin re-siding and replacing the windows in the Johnson Municipal Building. This work will continue in 2018, utilizing high-quality, long-lasting, and efficient building products.
- The Village continues to invest in equipment that will protect the health and well-being of those in the municipal office. The Village applied for and was awarded a grant to help cover the costs of new ergonomic office furniture for its employees. To improve our ability to respond to medical emergencies at the Municipal Building, an AED was purchased and Village staff participated in first aid and AED training.
- To improve the walkability of our Village center, the Village has continued to invest in its sidewalks and sidewalk maintenance. In 2017, a new sidewalk plow was purchased and to address immediate concerns along Pearl Street, a short-term “fix” was made to a section of sidewalk. In order to fund long-term improvements to the Pearl Street sidewalks as well as other sidewalks in the Village, the Village continues to set aside funds for future construction projects. With the General Department cash on-hand at the end of 2017, the Trustees voted to reserve an additional \$39,679 for sidewalk improvements. The 2018 budget proposes to set aside additional funds for sidewalks, with \$15,000 budgeted for the sidewalk fund.
- In January 2018, the Village was impacted by flooding caused by ice jams in the Gihon and Lamoille Rivers. The unified response of municipal employees, Boards, and volunteers helped minimize the negative impacts and sped recovery. The flood event spurred many discussions about how to improve Johnson’s flood resiliency. One identified strategy was developing a method to for staff to be notified about high water as quickly as possible. Therefore, the proposed 2018 budget includes funds to install a “float” with communication capability in the yard of the Wastewater Treatment Facility, which is an area along the Gihon that experiences early high water.

We are pleased to be able to support these important projects with a level tax rate – the 2018 Village tax rate is proposed to remain at \$0.1890.

### **Electric Department**

Through efficiency and creativity, the Village Electric Department was able to complete 2017 in a strong position despite significant challenges created by State-level mandates, including the Renewable Energy Standard (RES) and Net-Metering. The State’s RES, which was passed by the State Legislature in 2015, went into effect on January 1, 2017. The RES requires utilities to meet increasing portions of its electric demand with renewable resources beginning in 2017, and will also require Johnson to work proactively to reduce the fossil fuel consumption of its electric customers, beginning in 2019. The cost for the Village to meet its RES requirements in 2017 was

nearly \$4,000, the projected 2018 cost is over \$17,000, and these costs are expected to rise each year until 2032. In order meet upcoming RES requirements while also offering a benefit to our customers, the Village, in partnership with the Vermont Public Power Supply Authority, will offer its electric customers the opportunity to receive a rebate on the purchase of an electric vehicle (EV) in 2018. Please be on the lookout for more information on the EV rebate in an upcoming electric bill. As noted in last year's report, net-metering also has a significant financial impact on the electric department. In 2017, two new 150 kW solar arrays came online, with each projected to reduce Electric Department revenues by an estimated \$30,000 over the course of a year, as compared to revenues without the arrays. Over time, we anticipate these legislative mandates, and others in the future, will put upward pressure on electric rates paid by our customers.

While we work to manage the impacts of these regulatory requirements, we must also stay focused on the day-to-day maintenance and operation of the Village electric system. During the last year, important tree trimming in the electric line right-of-way in the "gulf" area along Route 15 and along Lamoille View Drive was completed to increase system reliability. In 2017, the Village team completed several upgrades to allow for the interconnection of two 150 kW solar arrays and began the process of relocating our lines along VT 100C in order to allow the State to complete its "twin bridges" replacement project, which is scheduled to occur in 2018. In order to better understand the current functionality of our system and to plan for needed upgrades, the 2018 Electric Department budget includes funding for a system engineering study. The last system study was completed in 2009 and with the significant growth of internal generation (solar net-metering) since then, we feel it is important to complete a new evaluation of the system. Another method to prepare the system to thrive in the future is investment in our lineworker team. The Village currently has three first class lineworkers, who are able to respond to system emergencies, outages, and complete system upgrades. With first class lineworkers in high demand in Vermont, we know our best chance for success is to build our team from within. In 2017, we enrolled one staff member in an apprentice lineworker program, which takes four years to complete before achieving first class certification. Given the demands of maintaining the system now and in the future, we have hired a second apprentice lineworker, who will begin the apprentice program within the next year. To allow for thorough and proper training of the two apprentice lineworkers, the 2018 budget includes the purchase of a small used bucket truck, which will allow those in training to be in the air and learn while the first class lineworkers are working.

The Village recognizes the need to address the condition of the former Powerhouse Building along Route 100C near the covered bridge, which used to house a hydro generating facility. To begin the process of investigating future options for the site, the Village requested the LCPC fund an initial analysis of the building and site through the Brownfields Program. In 2017, that program funded what is known as a Phase 1 analysis, which identified the potential for environmental conditions at the site. In 2018, we will complete a Phase 2 analysis, which will actually test for the presence of certain substances at the site. Once the Phase 2 analysis is complete, the Village will have

needed information to begin a more thorough and public discussion about the possible redevelopment of the site.

The Electric Department is pleased to offer these services and important capital improvements without any proposed increase to the Village's electric rates in 2018.

### **Wastewater Department**

The Johnson community benefits from a well-functioning wastewater treatment plant that consistently meets high standards. The strong performance of the facility positions Johnson to pursue economic development without serious concerns about being able to accommodate growth. New State-level requirements intended to control the release of phosphorous into rivers and Lake Champlain (known as TMDL) could necessitate costly upgrades at sewer plants around the State, but because the Village facility has already optimized phosphorous removal, we do not anticipate needing to make any significant changes to abide by TMDL standards at this time. Another example of the strength of the facility was its performance during the January 2018 ice jam flood. Thanks to the foresight to install submersible pumps that allowed the facility to operate even while inundated with several feet of water, the effects of the flood were relatively minimal. To further flood-proof the facility, the 2018 Wastewater Department budget includes funds to purchase additional submersible pumps.

The wastewater treatment facility was constructed in 1997 and the last of its 20-year bond payments was made in 2017. While the bond payoff removes a large expense (over \$90,000) from the Wastewater Department budget, it is also indicative of the plant's aging and the need to plan for its ongoing maintenance and future investments. To aid in the investment decision-making process, the Village sought and was awarded a grant to develop an asset management plan for the facility in 2017. The 2018 Wastewater Department budget includes the replacement of several key pieces of the plant's control system, which have been identified as high priority items. To supplement the asset management plan for the plant, we are seeking grant funds and loans in 2018 to complete a Preliminary Engineering Report for the entire wastewater treatment system, including the collection system throughout the Village and portions of the Town.

The Sewer Department is pleased to accomplish these important projects without any proposed increases to the Village sewer rates in 2018.

### **Water Department**

The Village Water Department is an important resource that contributes to public health, public safety, and economic development potential. As with the wastewater plant, it is important that we develop a plan to manage the future needs of the water plant. Therefore, in 2018, the Village will seek grant funds to support the development of a water system asset management plan. We are aware of several immediate system improvements needed and plan to address those in 2018; the budget includes funds to paint the water plant building and the booster station on Clay Hill Road and also

includes funds to repair several curb stops throughout the system. To further plan for future investments, the 2018 Water Department budget includes over \$14,000 allocated to the capital reserve fund.

The Water Department is pleased to meet these needs without a water rate increase in 2018.

And lastly, the Village offers a fond farewell to Tom Elwood, the Chief Operator for the Village Water and Wastewater systems. Tom has worked for the Village for over 15 years and we thank him for successfully overseeing the reliable and efficient operation of essential services for Johnson residents and businesses. We wish him the best of luck in all his future endeavors!

Respectfully submitted,  
Meredith Birkett  
Village Manager  
[vojmanager@townofjohnson.com](mailto:vojmanager@townofjohnson.com)  
635-2611

# Proposed Village of Johnson 2018 General Fund Budget

General Ledger Descriptions										2015	2015	2016	2016	2017	2017	2018	Budget
Revenue										Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed	2017 to 2018 % Change
10	6	05															

# Proposed Village of Johnson 2018 General Fund Budget

General Ledger Descriptions		2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Proposed	Budget 2017 to 2018 % Change
10 6 73 20	Other Revenue								
10 6 73 20 00	Interest Earned	\$0	\$104	\$0	\$131	\$0	\$139	\$140	
10 6 73 20 01	Billable Calls Revenue	\$2,500	\$0	\$2,500	\$0	\$1,500	\$1,579	\$1,500	
10 6 73 20 02	Johnson State College pay	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	
10 6 73 20 99	Miscellaneous Income	\$5,000	\$3,465	\$3,500	\$176	\$2,500	\$5,285	\$2,250	
	<b>Total Other Revenue</b>	<b>\$13,500</b>	<b>\$9,570</b>	<b>\$12,000</b>	<b>\$6,308</b>	<b>\$10,000</b>	<b>\$13,003</b>	<b>\$9,890</b>	<b>-1.0%</b>
	<b>Total Fire Dept Revenue</b>	<b>\$125,885</b>	<b>\$121,955</b>	<b>\$126,408</b>	<b>\$120,715</b>	<b>\$126,410</b>	<b>\$129,413</b>	<b>\$126,300</b>	<b>0.1%</b>
	<b>Total General Department Revenue</b>	<b>\$404,227</b>	<b>\$477,741</b>	<b>\$435,323</b>	<b>\$594,037</b>	<b>\$415,176</b>	<b>\$439,165</b>	<b>\$405,351</b>	<b>-2.3%</b>
	Adjustments to Revenue								
	Est. Fund Balance applied to budget to reduce taxes	\$9,618		\$40,483		\$10,801		\$0	
<b>Expenses</b>									
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	\$300	\$97	\$100	\$95	\$95	\$131	\$157	
10 7 05 10 03	Office Administrative Salaries	\$7,805	\$8,576	\$5,281	\$7,671	\$7,692	\$8,944	\$8,156	
10 7 05 10 04	Holiday & CTO	\$3,259	\$4,550	\$2,906	\$2,516	\$1,357	\$1,842	\$1,439	
10 7 05 10 05	Ecom. Devel. Dir. Salary	\$11,746	\$6,931	\$11,185	\$2,568	\$0	\$0	\$0	
10 7 05 11 00	Social Security Match	\$5,668	\$6,283	\$6,611	\$6,957	\$6,361	\$4,946	\$6,769	
10 7 05 12 00	Retirement Program	\$3,997	\$4,568	\$4,638	\$5,642	\$4,545	\$3,662	\$4,263	
10 7 05 13 00	Unemployment	\$332	\$332	\$332	\$137	\$185	\$148	\$150	
10 7 05 14 00	Insurances	\$15,184	\$17,753	\$16,510	\$16,110	\$16,807	\$17,200	\$15,315	
	<b>Total Salaries and Benefits</b>	<b>\$50,891</b>	<b>\$51,690</b>	<b>\$50,163</b>	<b>\$44,297</b>	<b>\$39,643</b>	<b>\$39,474</b>	<b>\$38,849</b>	<b>-2.0%</b>
10 7 10	Trustees Expense								
10 7 10 30 00	Electricity-St. Lights	\$11,000	\$10,873	\$11,000	\$10,561	\$10,600	\$10,721	\$10,600	
10 7 20 30 01	Cold Springs Expense	\$500	\$942	\$975	\$984	\$975	\$937	\$950	
10 7 10 43 00	Legal expenses	\$2,000	\$917	\$2,000	\$3,016	\$3,000	\$2,291	\$5,500	
10 7 10 44 00	Consultant Service	\$500	\$0	\$500	\$144	\$2,500	\$0	\$1,000	

## Proposed Village of Johnson 2018 General Fund Budget

General Ledger Descriptions				2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Proposed	Budget 2017 to 2018 % Change
10	7	10	44	01	\$0	\$0	\$0	\$0	\$0	\$0	
10	7	10	45	00	\$4,000	\$4,205	\$7,500	\$4,485	\$2,589	\$2,706	
10	7	10	45	01	\$250	\$0	\$250	\$87	\$0	\$0	
10	7	10	45	06	\$11,728	\$72,488	\$35,000	\$189,947	\$56,514	\$0	
10	7	10	48	00	\$8,349	\$8,376	\$7,073	\$7,221	\$10,027	\$14,206	
10	7	10	65	00	\$1,200	\$828	\$1,200	\$130	\$843	\$4,000	
10	7	10	65	01	\$1,200	\$982	\$1,200	\$1,007	\$492	\$2,000	
10	7	10	81	00	\$129	\$224	\$265	\$637	\$13	\$0	
10	7	10	92	01	\$825	\$900	\$955	\$800	\$835	\$852	
10	7	10	99	00	\$0	\$712	\$0	\$768	\$139	\$500	
					<b>\$41,681</b>	<b>\$101,446</b>	<b>\$67,918</b>	<b>\$219,786</b>	<b>\$85,402</b>	<b>\$42,314</b>	<b>-15.4%</b>
<b>Total Trustees Expense</b>											
10	7	15									
<b>Village Office Expense</b>											
10	7	15	21	00	\$600	\$941	\$950	\$429	\$831	\$950	
10	7	15	22	00	\$250	\$22	\$200	\$157	\$1,311	\$200	
10	7	15	23	00	\$1,900	\$1,518	\$1,900	\$1,857	\$1,648	\$500	
10	7	15	25	00	\$1,000	\$0	\$1,000	\$276	\$2,648	\$500	
10	7	15	26	00	\$500	\$0	\$500	\$0	\$63	\$431	
10	7	15	29	00	\$200	\$147	\$200	\$9	\$0	\$200	
10	7	15	42	00	\$300	\$528	\$1,000	\$275	\$0	\$1,000	
10	7	15	44	05	\$550	\$430	\$550	\$416	\$250	\$500	
10	7	15	45	00	\$1,000	\$0	\$1,000	\$0	\$500	\$500	
10	7	15	99	00	\$50	\$116	\$100	\$10	\$68	\$100	
					<b>\$6,350</b>	<b>\$3,701</b>	<b>\$7,400</b>	<b>\$3,428</b>	<b>\$6,819</b>	<b>\$4,881</b>	<b>-33.6%</b>
<b>Total Village Office Expense</b>											
10	7	20									
<b>Buildings &amp; Grounds</b>											
10	7	20	34	00		\$375	\$350	\$459	\$311	\$450	
10	7	20	35	00	\$725	\$280	\$550	\$350	\$300	\$550	
10	7	20	62	00	\$500	\$0	\$500	\$15	\$0	\$0	
10	7	20	62	01	\$6,500	\$6,291	\$3,500	\$1,251	\$1,759	\$4,167	
10	7	20	70	00	\$350	\$794	\$850	\$793	\$809	\$850	
<b>Town Taxes</b>											

# Proposed Village of Johnson 2018 General Fund Budget

General Ledger Descriptions		2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Proposed	Budget 2017 to 2018 % Change
	Total Buildings and Grounds	\$8,075	\$7,741	\$5,750	\$2,868	\$7,437	\$3,180	\$6,017	-19.1%
	Total General Government	\$106,997	\$164,577	\$131,231	\$270,380	\$104,435	\$134,874	\$92,061	-11.8%
10 8 05	General Dept. Benefits								
10 8 05 10	Operations & Maintenance Labor	\$52,094	\$56,317	\$62,736	\$71,573	\$63,208	\$53,000	\$67,282	
10 8 05 10 04	Holiday & CTO	\$9,193	\$11,063	\$11,071	\$12,648	\$11,154	\$7,791	\$11,873	
	Total General Dept. Benefits	\$61,287	\$67,380	\$73,807	\$84,221	\$74,362	\$60,791	\$79,156	6.4%
10 8 20	General Dept. Buildings and Grounds								
10 8 20 30	Electricity	\$500	\$440	\$500	\$345	\$500	\$557	\$550	
10 8 20 33	Heat	\$13,500	\$11,422	\$12,500	\$6,262	\$11,000	\$8,382	\$9,000	
10 8 20 34	Water & Sewer	\$650	\$524	\$550	\$419	\$550	\$526	\$550	
10 8 20 35	Mowing	\$400	\$350	\$400	\$870	\$900	\$940	\$950	
10 8 20 62	Building Supplies	\$1,000	\$450	\$1,000	\$350	\$500	\$471	\$500	
10 8 20 62 01	Building Maintenance	\$3,900	\$2,908	\$3,200	\$3,441	\$3,500	\$4,584	\$4,500	
10 8	Total General Dept. Buildings & Grnds	\$19,950	\$16,093	\$18,150	\$11,687	\$16,950	\$15,461	\$16,050	-5.3%
10 8 40	General Dept. Summer Streets								
10 8 40 58	Street, Sidewalk, Stormdrain Maintenance	\$3,000	\$3,968	\$4,000	\$795	\$1,500	\$5,870	\$1,500	
10 8 40 59	Street, Sidewalk, Stormdrain Construction	\$5,000	\$47	\$5,000	\$19,885	\$11,000	\$0		
10 8 40 59 01	Sidewalk Fund - \$0.10 Town G.L. Funds	\$0	\$0	\$9,000	\$0	\$15,000	\$15,000	\$15,000	
10 8 40 99	Misc. expense		\$39	\$0	\$146		\$172	\$200	
10 8 40	Total Village Summer Streets	\$8,000	\$4,054	\$18,000	\$20,826	\$27,500	\$21,042	\$16,700	-39.3%
10 8 41	General Dept. Winter Streets								
10 8 41 57	Snow Removal Expense	\$6,000	\$7,238	\$7,500	\$2,497	\$6,000	\$2,576	\$6,000	
10 8 41 99	Misc. expense		\$48	\$0	\$125	\$0	\$82	\$100	
	Total Village Winter Streets	\$6,000	\$7,286	\$7,500	\$2,622	\$6,000	\$2,658	\$6,100	1.7%
10 8 50	General Dept. Equipment Expense								
10 8 50 50	Parts and Supplies	\$6,000	\$3,197	\$5,000	\$3,517	\$3,500	\$2,793	\$3,500	
10 8 50 50 01	Outside Repairs & Parts	\$4,000	\$2,278	\$5,000	\$1,993	\$2,500	\$1,468	\$2,500	



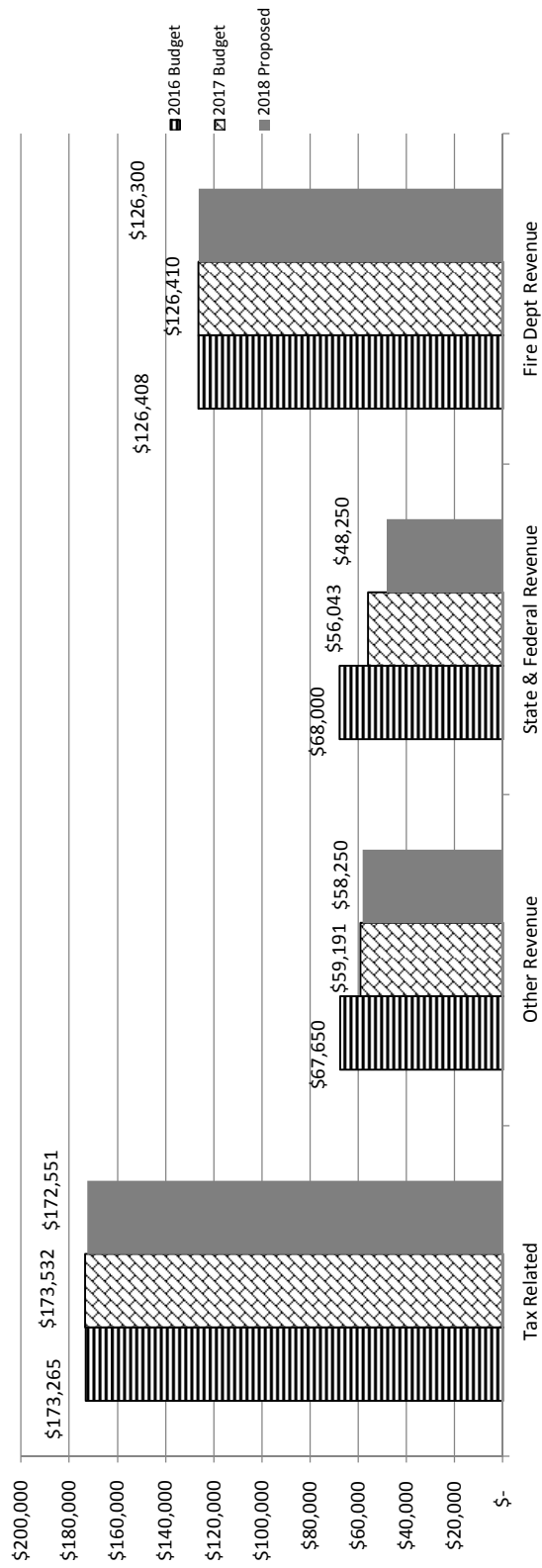
# Proposed Village of Johnson 2018 General Fund Budget

General Ledger Descriptions										2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Proposed	Budget 2017 to 2018 % Change
10 8	50	50	02	Hardware						\$1,000	-\$180	\$1,000	\$51	\$500	\$96	\$500	
10 8	50	51	00	Equipment Fuels And Oils						\$6,500	\$2,865	\$5,000	\$2,086	\$2,500	\$1,572	\$2,500	
10 8	50	53	00	Purchase-current year (Small Tools)						\$5,000	\$4,995	\$5,000	\$4,320	\$5,000	\$0	\$4,930	
10 8	50	53	01	Purchase-Capital & Reserve Fund						\$20,000	\$9,961	\$35,691	\$31,252	\$10,596	\$2,819	\$9,000	
10 8	50	59	00	Safety Equipment						\$1,000	\$593	\$1,250	\$564	\$1,000	\$235	\$400	
10 8	50	99	00	Misc. Supplies						\$50	\$105	\$50	\$44	\$50	\$0	\$0	
				<b>Total Village Dept.Equipment</b>						<b>\$43,550</b>	<b>\$23,813</b>	<b>\$57,991</b>	<b>\$43,828</b>	<b>\$25,646</b>	<b>\$8,983</b>	<b>\$23,330</b>	<b>-9.0%</b>
				<b>Total General Department</b>						<b>\$138,787</b>	<b>\$118,626</b>	<b>\$175,448</b>	<b>\$163,185</b>	<b>\$150,458</b>	<b>\$108,935</b>	<b>\$141,336</b>	<b>-6.1%</b>
10 9				<b>Fire Department</b>													
10 9	05	10	00	Fire Department Labor						\$37,200	\$33,842	\$37,500	\$27,161	\$34,500	\$32,227	\$35,000	
10 9	05	11	00	Social Security Match						\$2,846	\$2,589	\$2,869	\$2,078	\$2,639	\$2,465	\$2,678	
				<b>Total Salaries and Benefits</b>						<b>\$40,046</b>	<b>\$36,431</b>	<b>\$40,369</b>	<b>\$29,238</b>	<b>\$37,139</b>	<b>\$34,692</b>	<b>\$37,678</b>	<b>1.0%</b>
10 9	10	48	00	Insurance						\$20,887	\$21,145	\$21,207	\$22,610	\$24,185	\$24,703	\$16,626	
10 9	10	81	00	Interest on Loans						\$3,132	\$3,147	\$2,524	\$2,530	\$1,906	\$1,916	\$1,900	
				<b>Total Officers</b>						<b>\$24,019</b>	<b>\$24,292</b>	<b>\$23,731</b>	<b>\$25,140</b>	<b>\$26,091</b>	<b>\$26,619</b>	<b>\$18,526</b>	<b>-29.0%</b>
10 9	15	22	00	Office Supplies						\$200	\$0	\$200	\$98	\$100	\$19	\$140	
10 9	15	42	00	Training, Fire Related						\$750	\$269	\$750	\$1,843	\$1,500	\$1,087	\$1,250	
				<b>Total Office</b>						<b>\$950</b>	<b>\$269</b>	<b>\$950</b>	<b>\$1,941</b>	<b>\$1,600</b>	<b>\$1,107</b>	<b>\$1,390</b>	<b>-13.0%</b>
10 9	20			<b>Fire Dept. Buildings and Grounds</b>													
10 9	20	30	00	Electricity						\$5,400	\$5,336	\$5,400	\$5,613	\$5,400	\$5,689	\$5,400	
10 9	20	31	00	Phone/Cell Phone bills						\$900	\$895	\$900	\$908	\$940	\$989	\$940	
10 9	20	33	00	Heat						\$7,000	\$5,254	\$5,200	\$4,360	\$5,000	\$3,472	\$4,400	
10 9	20	35	00	Mowing						\$300	\$160	\$300	\$250	\$300	\$240	\$300	
10 9	20	62	00	Building Supplies						\$3,000	\$1,778	\$2,250	\$2,414	\$2,000	\$981	\$2,500	
10 9	20	99	00	Misc. Buildings and Ground						\$0	\$435	\$0	\$489	\$0	\$507	\$0	
				<b>Total Buildings and Grounds</b>						<b>\$16,600</b>	<b>\$13,858</b>	<b>\$14,050</b>	<b>\$14,034</b>	<b>\$13,640</b>	<b>\$11,878</b>	<b>\$13,540</b>	<b>-0.7%</b>
10 9	50			<b>Fire Dept. Equipment Expense</b>													
10 9	50	51	00	Fuels and Oils						\$4,000	\$2,605	\$3,900	\$1,523	\$3,500	\$2,117	\$3,200	

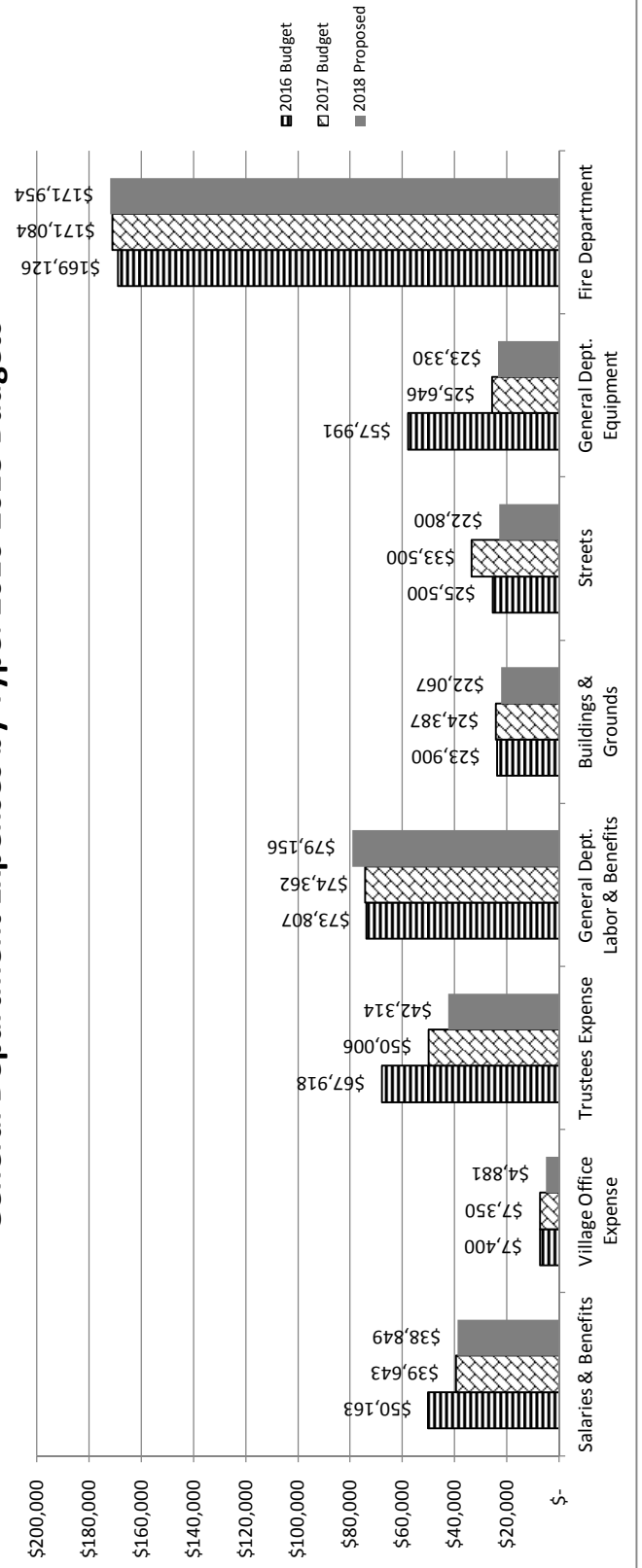
## Proposed Village of Johnson 2018 General Fund Budget

General Ledger Descriptions										2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Proposed	Budget 2017 to 2018 % Change
10	9	50	52	00	Vehicle Maintenance & Rep					\$6,700	\$8,733	\$8,000	\$6,974	\$7,300	\$8,779	\$7,600	
10	9	50	53	00	Purchase-current year / loans					\$41,965	\$41,965	\$42,574	\$42,567	\$43,191	\$43,181	\$43,191	
10	9	50	53	01	Small Engines & Pumps					\$200	\$0	\$200	\$14	\$200	\$98	\$200	
10	9	50	53	02	Tools & Assessories					\$3,200	\$6,369	\$4,800	\$3,372	\$4,300	\$3,326	\$4,000	
10	9	50	53	03	Communications Equipment					\$3,000	\$2,566	\$3,000	\$2,542	\$2,800	\$2,742	\$3,200	
10	9	50	53	05	Low Angle\Water Rescue					\$400	\$0	\$400	\$41	\$1,400	\$0	\$800	
10	9	50	53	06	Air Packs					\$2,200	\$1,032	\$1,950	\$543	\$1,950	\$113	\$1,500	
10	9	50	54	00	Purchase-Capital Reserve Fund					\$6,860	\$6,860	\$7,280	\$0	\$8,959	\$8,959	\$17,546	
10	9	50	54	01	Purchase Small Equip Cap Res Fund					\$17,922	\$17,922	\$17,922	\$7,311	\$19,013	\$19,013	\$19,584	
					<b>Total Equipment</b>					<b>\$86,447</b>	<b>\$88,051</b>	<b>\$90,026</b>	<b>\$64,886</b>	<b>\$92,613</b>	<b>\$88,327</b>	<b>\$100,821</b>	<b>8.9%</b>
					<b>Total Fire Department</b>					<b>\$168,062</b>	<b>\$162,902</b>	<b>\$169,126</b>	<b>\$135,239</b>	<b>\$171,084</b>	<b>\$162,623</b>	<b>\$171,954</b>	<b>0.7%</b>
					<b>Total Village Trustee's Budget</b>					<b>\$413,846</b>	<b>\$446,105</b>	<b>\$475,805</b>	<b>\$568,803</b>	<b>\$425,977</b>	<b>\$406,433</b>	<b>\$405,351</b>	<b>-4.8%</b>
					Revenues Less Expense					-\$9,619	\$31,636	-\$40,483	\$25,234	-\$10,801	\$32,732	\$0	
					<b>Cash on Hand at end of prior fiscal yr</b>					<b>\$11,577</b>		<b>\$46,429</b>		<b>\$34,835</b>		<b>\$51,143</b>	
					<b>Total Cash on hand at start of fiscal yr</b>					<b>\$11,577</b>		<b>\$46,429</b>		<b>\$34,835</b>		<b>\$51,143</b>	
					Cash on Hand applied to Budget					\$9,618		\$40,483		\$10,801		\$0	
					Cash on Hand reserved for Fire Dept. needs											\$4,586	
					COH To Fire Dept Small Equip. Reserve					\$1,959		\$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												
					<b>Total reserved</b>					<b>\$11,577</b>		<b>\$46,429</b>		<b>\$34,835</b>		<b>\$51,143</b>	
					Amount from taxes w/o loans					\$115,599		\$112,671		\$112,831		\$111,864	-1%
					Village Grand List					\$594,650		\$596,166		\$597,012		\$591,873	-1%
					Est. tax rate (based on last year GL)					\$0.194		\$0.189		\$0.189		\$0.189	0%
					Amount from taxes w loans					\$115,599		\$112,671		\$112,831		\$111,864	-1%
					Est tax rate with Loan Principal					\$0.194		\$0.189		\$0.189		\$0.189	0%

## General Department Revenue Sources: 2016-2018 Budgets



## General Department Expenses by Type: 2016-2018 Budgets



**GENERAL DEPARTMENT TREASURER'S REPORT**

**January 1, 2017- December 31, 2017**

Cash on Hand, January 1, 2017:

Checking Account	10,034.71	
Restricted Money - Fire Capital Equipment	94,995.14	
Restricted Money - Fire Small Equipment	77,953.07	
Restricted Money - School Street	60,311.57	
Restricted Money - Sidewalks	23,589.70	
Restricted Money - General Capital Equip.	<u>25,699.70</u>	
		292,583.89

Receipts during year:

Property Taxes	103,334.52	
Tax Overpayments	68.04	
Delinquent Taxes	11,368.21	
10 Cents on Grand List	59,701.00	
Interest Earned	509.21	
VLCT Insurance	212.70	
Miscellaneous Income	3.00	
Electric Dept. Rent	53,000.00	
Electric Dept In lieu of tax	4,790.70	
Due From/To Town	34,660.07	
Pilot Money	50,393.00	
School Street Project	28,887.86	
Fire Contracts	116,410.08	
PACIF Insurance	1,579.00	
Johnson State College	6,000.00	
Town of Cambridge	2,825.28	
Car Accidents	2,460.00	
Interest Earned	<u>138.56</u>	
		476,341.23
		<u>768,925.12</u>

Disbursements:

10-1-00-40.00	Prepaid Insurance	1,377.88
10-1-00-85.10	Due from/to Town	34,925.95
10-1-99-36.17	2014 Tanker Truck loan payment	43,180.82
10-2-00-20.00	Accounts Payable	5,627.96
10-2-00-20.50	Tax Overpayments	158.39
10-2-00-25.02	Town of Johnson - Backhoe	1,332.81
10-7-05-10.00	Board Salaries	2,500.00
10-7-05-10.02	Auditors Salaries	131.00
10-7-05-10.03	Office Administrative Salaries	8,944.19
10-7-08-10.04	Holiday, Sick, Vacation	1,842.05
10-7-08-11.00	Social Security Match	4,946.18
10-7-05-12.00	Retirement Program	3,662.34
10-7-05-13.00	Unemployment	148.20

10-7-05-14.00	Insurance	15,934.74
10-7-10-30.00	Electricity St. Lights	9,780.05
10-7-10-30.01	Cold Spring Expenses	842.54
10-7-10-43.00	Legal Expense	2,010.21
10-7-10-45.00	Contracted Services	1,276.88
10-7-10-45.06	School Street Project	56,514.20
10-7-10-48.00	Insurance	10,027.38
10-7-10-65.00	Board/Committee Projects	843.10
10-7-10-65.01	Parades/Events/Celebrations	492.41
10-7-10-81.00	Loan Interest	12.90
10-7-10-92.01	VLCT Dues	835.00
10-7-10-99.00	Miscellaneous Expense	79.90
10-7-15-21.00	Postage	830.87
10-7-15-22.00	Office Supplies	1,311.27
10-7-15-23.00	Printing/Publishing	1,648.19
10-7-15-25.00	Equipment Purchase - current year	2,647.58
10-7-15-26.00	Equipment Maintenance - Repair	62.50
10-7-15-44.05	Computer Support	250.22
10-7-15-99.00	Miscellaneous Expense	68.34
10-7-20-34.00	Water & Sewer	281.54
10-7-20-35.00	Mowing	300.00
10-7-20-62.01	Building Maintenance	1,759.34
10-7-20-70.00	Town Taxes	809.36
10-8-05-10.00	Operations & Maintenance	52,999.87
10-8-05-10.04	Holiday, Sick, Vacation	7,790.77
10-8-05-30.00	Electricity	557.35
10-8-20-33.00	Heat	7,279.87
10-8-20-34.00	Water & Sewer	502.15
10-8-20-35.00	Mowing	940.00
10-8-20-62.00	Building Supplies	471.23
10-8-20-62.01	Building Maintenance	4,396.66
10-8-40-58.00	Street, Sidewalk, Storm drain Maintenance	5,869.97
10-8-40-99.00	Misc. Expense	172.45
10-8-41-57.00	Snow Removal Expense	2,575.62
10-8-41-99.00	Miscellaneous Expense	82.47
10-8-50-50.00	Parts and Supplies	2,793.33
10-8-50-50.01	Outside Repairs and Parts	1,468.23
10-8-50-50.02	Hardware	96.29
10-8-50-51.00	Equipment Fuels and Oils	1,571.95
10-8-50-53.01	Purchase - Capital	863.44
10-8-50-59.00	Safety Equipment	234.60
10-9-05-10.00	Fire Department Labor	32,226.50
10-9-05-11.00	Social Security Match	2,465.34
10-9-10-48.00	Insurance	24,702.99
10-9-10-81.00	Interest on Loans	1,916.40
10-9-15-22.00	Office Supplies	19.19
10-9-15-42.00	Training Fire Related	1,087.36
10-9-20-30.00	Electricity	5,214.36
10-9-20-31.00	Phone	912.00

10-9-20-33.00	Heat	3,010.99	
10-9-20-35.00	Mowing	240.00	
10-9-20-62.00	Building Supplies	981.26	
10-9-20-99.00	Misc. Building and Grounds	507.00	
10-9-50-51.00	Fuels & Oils	2,117.05	
10-9-50-52.00	Vehicle Maintenance & Repairs	8,778.65	
10-9-50-53.01	Pumps	97.78	
10-9-50-53.02	Gear & Accessories	3,325.52	
10-9-50-53.03	Communications Equipment	2,713.00	
10-9-50-53.06	Air Packs	113.16	
10-9-50-54.01	Small Equipment Fund Purchases	<u>6,105.00</u>	
			<u>404,596.09</u>

Balance on Hand 12-31-2017	364,329.03
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Balance on Hand 12-31-2017

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

### COMMUNITY IMPROVEMENT GRANT

Balance on hand, January 1, 2017		129,672.79
Income: 1-1-2017 to 12-31-2017		
Payback Funds	104,202.98	
Interest Earned	<u>281.49</u>	
		<u>104,484.47</u>
TOTAL CASH AVAILABLE:		234,157.26
Disbursements: 1-1-2017 to 12-31-2017		
Village of Johnson - Rte15 Line Extension	56,000.00	
Mark Baker	20,000.00	
Recording Fees	60.00	
Service Charges	<u>66.00</u>	
TOTAL DISBURSEMENTS:		<u>76,126.00</u>
CURRENT BALANCE: Union Bank Money Market Acct.		158,031.26

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 2018 Budget									
									2017 to 2018
General Ledger Descriptions	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Proposed		Budget % change
<b>Revenues</b>									
22-6-10 Fees/Assessments									
22-6-10-00.00 Water Sales	248,000	246,977	247,000	263,032	263,000	271,764	272,500		
22-6-10-00.01 Merchandise Sales	500	2,456	500	357	500	3,478	2,375		
22-6-10-00.02 Water Application Fees	500	815	750	1,050	1,500	1,502	1,500		
22-6-10-00.03 Reserve Capacity Charges	500	541	500	1,692	1,500	2,276	1,750		
22-6-10-00.05 Delinquent Accts Interest	500	1,411	1,300	1,479	1,300	956	1,000		
<b>Total Fees/Assessments</b>	<b>250,000</b>	<b>252,199</b>	<b>250,050</b>	<b>267,610</b>	<b>267,800</b>	<b>279,977</b>	<b>279,125</b>		<b>4.2%</b>
<b>22-6-20 Other Revenue</b>									
Capital Reserve Fund	0	0	0	0	12,166	0	21,369		
22-6-20-81.00 Interest Earned	0	17	0	14	0	16	15		
22-6-20-94.00 Insurance reimb.	50	0	0	115	0	0	0		
22-6-20-99.00 Miscellaneous Income	50	437	250	595	500	1,066	0		
<b>Total Other Revenue</b>	<b>100</b>	<b>454</b>	<b>250</b>	<b>724</b>	<b>12,666</b>	<b>1,082</b>	<b>21,384</b>		<b>68.8%</b>
<b>Total Revenues</b>	<b>250,100</b>	<b>252,653</b>	<b>250,300</b>	<b>268,334</b>	<b>280,466</b>	<b>281,060</b>	<b>300,509</b>		<b>7.1%</b>
<b>Expenses</b>									
<b>22-7-05 Plant Operation &amp; Maint.</b>									
22-7-05-10.01 Plant Operations & Maint.	9,810	9,523	12,117	8,986	11,495	12,482	14,881		
22-7-05-10.02 Distribution System Labor	13,610	17,172	16,417	15,384	19,651	18,909	24,346		
22-7-05-10.03 Administrative Salaries	17,751	16,704	16,605	18,264	21,589	22,146	22,791		
22-7-05-10.04 Holiday, Sick, Vacation	8,360	6,301	9,148	3,153	10,759	4,923	15,436		
22-7-05-10.05 Meter Reading	5,000	5,674	5,500	6,545	8,191	6,866	7,000		
22-7-05-10.06 Employee School Labor	0	27	0	497	250	459	750		
22-7-05-11.00 Social Security Match	4,225	4,204	4,665	4,016	5,497	5,056	6,222		
22-7-05-12.00 Retirement	3,083	3,149	3,354	2,942	3,837	3,490	4,405		
22-7-05-13.00 Unemployment	332	332	332	137	141	148	150		
22-7-05-14.00 Insurances	11,339	7,013	14,442	8,118	9,658	9,122	11,590		
<b>Total Plant Operation &amp; Maintenance</b>	<b>73,510</b>	<b>70,099</b>	<b>82,580</b>	<b>68,040</b>	<b>91,068</b>	<b>83,603</b>	<b>107,572</b>		<b>18.1%</b>
<b>22-7-15 Office Expense</b>									
22-7-15-20.01 Office Expense	4,100	3,790	3,900	3,851	3,900	3,881	3,900		



Water Department 2018 Budget									
General Ledger Descriptions	2015	2015	2016	2016	2017	2017	2018	2017 to 2018	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed	Budget	% change
22-7-15-25.00 Equipment Pchse.- curren	500	139	450	792	700	938	1,000		
22-7-15-25.02 Equipment Pchse.- capita	250	0	200		200	0	200		
22-7-15-26.00 Equipment Maintenance/Rep	400	0	350	255	350	0	350		
22-7-15-42.00 Profesional Training/Educ	300	503	700	475	500	442	500		
22-7-15-43.00 Legal Expense	500	0	500	113	2,000	293	1,500		
22-7-15-44.00 Computer Support	1,200	1,521	1,750	1,487	1,750	495	1,500		
22-7-15-45.00 Audit Expense	3,500	2,125	3,600	2,000	2,000	2,500	1,357		
22-7-15-45.03 Outside/Contracted Servic	500	5,066	4,500	6,587	3,300	0	2,000		
22-7-15-50.00 Bad Debts Expenses	0	155	0	0	0	0	0		
22-7-15-99.00 Interest Paid on Deposits	25	24	25	24	25	29	30		
22-7-15-99.01 Misc. Office	50	40	50	15	50	100	100		
<b>Total Office Expense</b>	<b>11,325</b>	<b>13,363</b>	<b>16,025</b>	<b>15,599</b>	<b>14,775</b>	<b>8,679</b>	<b>12,437</b>		<b>-15.8%</b>
<b>22-7-20 Buildings and Grounds</b>									
22-7-20-30.00 Electricity	25,000	26,408	25,000	25,532	25,600	26,230	25,600		
22-7-20-31.00 Phone	1,500	1,500	1,500	1,554	2,000	1,282	1,500		
22-7-20-33.00 Heat	1,300	916	1,000	1,215	1,200	915	1,200		
22-7-20-34.00 Water & Sewer	0	0	0	19	0	15	0		
22-7-20-48.00 Insurance	6,169	6,673	8,570	8,570	8,126	8,126	5,968		
22-7-20-62.01 Building Supplies	200	96	200	115	200	81	200		
22-7-20-62.02 Building Maintenance	2,000	5,783	4,000	2,414	9,000	2,988	5,000		
22-7-20-66.00 Snow Removal	1,200	1,196	1,200	995	1,000	1,299	1,300		
22-7-20-81.00 Interest Expense	32,300	32,300	31,607	25,453	26,334	26,334	27,000		
22-7-20-99.00 Misc. B&G Expense	0	0	0	0	1,250	1,180	1,100		
<b>Total Buildings and Grounds</b>	<b>69,669</b>	<b>74,872</b>	<b>73,077</b>	<b>65,866</b>	<b>74,710</b>	<b>68,453</b>	<b>68,868</b>		<b>-7.8%</b>
<b>22-7-40 Plant Operations Expense</b>									
22-7-40-44.01 Consultant Services	0		0						
22-7-40-45.02 Outside Testing	2,000	739	1,100	1,045	1,600	851	1,000		
22-7-40-45.03 Outside/Contracted Servic	900	533	900	718	1,000	0	1,000		
22-7-40-45.04 Permits & Fees	2,000	1,818	2,000	2,461	2,560	2,641	2,750		
22-7-40-50.01 Supplies and Chemicals	1,700	2,061	2,200	1,250	1,500	1,646	1,750		
22-7-40-99.00 Misc. Plant Operations Ex	900	129	500	0	500	22	1,500		

Water Department 2018 Budget									
General Ledger Descriptions	2015	2015	2016	2016	2017	2017	2018	2017 to 2018	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Proposed	Budget	% change
<b>Total Plant Operations Expense</b>	<b>7,500</b>	<b>5,280</b>	<b>6,700</b>	<b>5,474</b>	<b>7,160</b>	<b>5,161</b>	<b>8,000</b>		<b>11.7%</b>
<b>22-7-41 Distribution System Expense</b>									
22-7-41-50.00 Inventory Adjustment	0	1,303	0	127	0	782	0		
22-7-41-52.00 Distribution System Maint	6,200	3,240	6,000	7,700	6,000	3,971	10,000		
22-7-41-52.01 Meters & Related Expense	4,000	3,192	4,000	3,521	7,023	4,275	5,000		
22-7-41-59.00 Distribution System Cons	0	0	0	0	0	0	0		
22-7-41-97.01 Customer line installation	0	0	0	1,388	0	0	0		
22-7-41-99.00 Misc. Distribution System	250	303	250	179	250	620	250		
<b>Total Distribution System Expense</b>	<b>10,450</b>	<b>8,038</b>	<b>10,250</b>	<b>12,915</b>	<b>13,273</b>	<b>9,648</b>	<b>15,250</b>		<b>14.9%</b>
<b>22-7-50 Equipment Expense</b>									
22-7-50-50.00 Parts and Supplies	1,200	673	900	1,194	1,500	1,001	1,500		
22-7-50-50.01 Outside Repair Work	430	3,016	750	973	1,000	1,190	1,500		
22-7-50-51.00 Equipment Fuels And Oils	2,000	1,559	2,000	2,059	1,750	1,726	1,750		
22-7-50-53.00 Purchase-current year	0	0	0		2,500	391	1,403		
22-7-50-53.01 Purchase-Capital	0	0	0						
22-7-50-54.01 Capital Equip. Reserve Fu	5,000	5,000	6,000	6,000	6,000	34,690	14,750		
22-7-50-59.00 Safety Equipment	500	223	500	448	500	186	500		
22-7-50-99.00 Misc. Supplies	50	0	50		0	104			
<b>Total Equipment Expense</b>	<b>9,180</b>	<b>10,471</b>	<b>10,200</b>	<b>10,674</b>	<b>13,250</b>	<b>39,287</b>	<b>21,403</b>		<b>61.5%</b>
<b>Total Expenses</b>	<b>181,634</b>	<b>182,123</b>	<b>198,832</b>	<b>178,568</b>	<b>214,236</b>	<b>214,830</b>	<b>233,530</b>		<b>9.0%</b>
<b>Loan Costs</b>									
Bond Bank (Main Project)	13,643		14,179	14,179	14,737	14,737	15,316		
Bond Bank (100c Pearl)	3,994		4,151	4,151	4,314	4,314	4,483		
SRLF (30 years at -3%)	47,180		47,180	47,180	47,180	47,180	47,180		
<b>Total Annual Loan Costs</b>	<b>64,816</b>	<b>64,150</b>	<b>65,510</b>	<b>65,510</b>	<b>66,230</b>	<b>66,230</b>	<b>66,979</b>		<b>1.1%</b>
<b>Expenses + Loan Costs</b>	<b>246,450</b>	<b>246,273</b>	<b>264,342</b>	<b>244,077</b>	<b>280,466</b>	<b>281,060</b>	<b>300,509</b>		<b>7.1%</b>
Estimated Revenue	250,100	252,653	250,300	268,334	280,466	281,060	300,509		7.1%
<b>Revenue Minus Expenses</b>	<b>3,650</b>	<b>6,380</b>	<b>-14,042</b>	<b>24,256</b>	<b>0</b>	<b>0</b>	<b>0</b>		

## **WATER DEPARTMENT TREASURER'S REPORT**

**January 1, 2017- December 31, 2017**

**Cash on Hand, January 1, 2017:**

Checking Account	67,243.12	
Checking Account - Capital Equipment Fund	<u>21,066.87</u>	88,309.99

**Receipts during the year:**

Water Sales	276,991.31	
Water Deposits	200.00	
A/R Water Merchandise Sale	3,879.78	
Interest Earned - Capital Equipment Fund	15.98	
Insurance Reimbursements	565.50	
Application Fees	1,502.00	
Reserve Capacity Fees	<u>2,276.00</u>	
		<u>285,430.57</u>
Total Available		373,740.56

**Disbursements:**

Prepaid Insurance	523.20
Accounts Receivable/Meter Deposits	1.47
Account Payable	8,091.64
Peoples United Bank	47,179.64
US Bank Loan	19,050.26
Plant Operation & Maintenance Labor	12,482.12
Distribution System Labor	18,909.46
Administrative Salaries	22,145.52
Holiday, Sick Vacation, Pay	4,923.18
Meter Reading	6,866.41
Employee School	459.40
Social Security Match	5,056.15
Retirement	3,490.08
Unemployment	148.20
Insurances	8,642.94
Office Expense	3,880.97
Equipment Purchase - Current Year	823.80
Equipment Maintenance	
Professional Training/Education	442.00
Legal Expense	293.00
Computer Support	494.92
Audit Expense	1,187.50
Outside/Contracted Services	
Misc. Office Expense	100.00
Electricity	24,323.38
Phone	1,282.26
Heat	800.68

Water & Sewer	15.44	
Insurances	8,126.29	
Building Supplies	81.16	
Building Maintenance	2,988.30	
Snow Removal	1,299.29	
Interest Expense	26,334.13	
Misc. Building and Grounds	1,088.00	
Outside Testing	815.67	
Permits & Fees	2,641.43	
Supplies and Chemicals	1,646.44	
Misc. Plant Operation	22.18	
Distribution System - Maintenance	3,940.82	
Meters & Parts Supplies	4,275.47	
Customer Line Installations		
Misc. Distribution System	619.68	
Parts & Supplies	1,000.68	
Outside Repair Work	1,189.87	
Equipment Fuels and Oils	1,574.88	
Safety Equipment	185.70	
Misc. Supplies	<u>103.98</u>	
Total Disbursements		<u>249,547.59</u>
Balance on Hand 12-31-2017		124,192.97
<u>Balance on Hand 12-31-2017</u>		
Checking Account	68,411.92	
Money Market Account - Capital Equipment	<u>55,781.05</u>	
		124,192.97

A	B	C	D	E	F	G	H	I
<b>Wastewater Department 2018 Budget</b>								
1								
2								
3								
4	<b>General Ledger Descriptions</b>	<b>2015 Budget</b>	<b>2015 Actuals</b>	<b>2016 Budget</b>	<b>2016 Actuals</b>	<b>2017 Budget</b>	<b>2017 Actuals</b>	<b>2018 Proposed</b>
5	<b>Revenue</b>							
6	<b>24-6-10 Fees/Assessments</b>							
7	24-6-10-00.01 Sewer Assessments	\$475,000	\$470,299	\$471,000	\$486,009	\$486,000	\$486,142	\$487,200
8	24-6-10-00.02 Sewer Application Fees	\$1,500	\$3,873	\$2,000	\$2,375	\$2,500	\$3,853	\$2,500
9	24-6-10-00.03 Reserve Capacity Charge	\$1,200	\$1,260	\$1,200	\$2,162	\$2,000	\$2,045	\$2,000
10	24-6-10-00.05 Delinquent Accts Interes		\$2,411	\$2,000	\$2,806	\$2,000	\$1,865	\$2,000
11	24-6-10-99.00 Misc. Fees/Assessments							
12	<b>Total Fees/Assessments Revenue</b>	<b>\$477,700</b>	<b>\$477,843</b>	<b>\$476,200</b>	<b>\$493,352</b>	<b>\$492,500</b>	<b>\$493,905</b>	<b>\$493,700</b>
13								
14	<b>24-6-20 Other Revenue</b>							
15	24-6-20-81.00 Interest Earned	\$100	\$187	\$100	\$206	\$150	\$192	\$200
16	24-6-20-94.01 Reserve Fund	\$0	\$0	\$0	\$13,864	\$20,000	\$0	\$52,346
17	24-6-20-94.02 Community Improvement RL Fund	\$0	\$0	\$0		\$65,000	\$56,000	\$0
18	24-6-20-94.03 Insurance Proceeds	\$0	\$0	\$0	\$344	\$0	\$903	\$16,700
19	24-6-20-99.00 Miscellaneous Revenue	\$0	\$0	\$0	\$9,227	\$0	\$1,286	\$0
20	<b>Total Other Revenue</b>	<b>\$100</b>	<b>\$187</b>	<b>\$100</b>	<b>\$23,641</b>	<b>\$85,150</b>	<b>\$58,381</b>	<b>\$69,246</b>
21								
22	<b>Total Revenue</b>	<b>\$477,800</b>	<b>\$478,029</b>	<b>\$476,300</b>	<b>\$516,993</b>	<b>\$577,650</b>	<b>\$552,286</b>	<b>\$562,946</b>
23								
24	<b>Expenses</b>							
25	<b>24-7-05 Salaries &amp; Benefits</b>							
26	24-7-05-10.01 Plant Operations & Maint.	\$72,998	\$71,226	\$77,977	\$72,051	\$78,064	\$77,217	\$78,236
27	24-7-05-10.02 Collection System Labor	\$18,500	\$16,647	\$19,744	\$13,729	\$15,946	\$17,547	\$17,779
28	24-7-05-10.03 Administrative Salaries	\$17,751	\$16,665	\$13,651	\$16,633	\$18,604	\$19,242	\$19,706
29	24-7-05-10.04 CTO & Holiday	\$19,456	\$19,921	\$19,831	\$20,753	\$20,870	\$19,765	\$30,732
30	24-7-05-11.00 Social Security Match	\$9,884	\$9,837	\$10,114	\$9,545	\$10,654	\$10,464	\$10,425
31	24-7-05-12.00 Retirement	\$6,979	\$6,944	\$7,097	\$6,838	\$7,380	\$7,386	\$7,292
32	24-7-05-13.00 Unemployment	\$996	\$997	\$996	\$412	\$273	\$445	\$500
33	24-7-05-14.00 Insurances	\$20,607	\$20,220	\$23,531	\$21,541	\$19,493	\$23,104	\$18,676
34	24-7-05-15.00 Uniforms	\$2,950	\$3,187	\$3,400	\$3,746	\$3,750	\$4,199	\$4,500

A	B	C	D	E	F	G	H	I
<b>Wastewater Department 2018 Budget</b>								
1								
2								
3								
4	<b>General Ledger Descriptions</b>	<b>2015 Budget</b>	<b>2015 Actuals</b>	<b>2016 Budget</b>	<b>2016 Actuals</b>	<b>2017 Budget</b>	<b>2017 Actuals</b>	<b>2018 Proposed</b>
35	24-7-05-99.00 Misc. Benefits	\$500	\$362	\$500	\$362	\$375	\$362	\$375
36	<b>Total Salaries &amp; Benefits</b>	<b>\$170,620</b>	<b>\$166,006</b>	<b>\$176,841</b>	<b>\$165,610</b>	<b>\$175,409</b>	<b>\$179,730</b>	<b>\$188,220</b>
37								
38	<b>24-7-15 Office Expense</b>							
39	24-7-15-20.01 Office Expense	\$4,000	\$3,790	\$4,000	\$3,976	\$4,000	\$3,949	\$4,000
40	24-7-15-25.00 Equipment Prchse.- curren	\$500	\$139	\$500	\$792	\$500	\$938	\$1,000
41	24-7-15-25.02 Equipment Prchse.- capita	\$0	\$0	\$0				
42	24-7-15-26.00 Equipment Maintenance/Rep	\$100	\$0	\$100	\$324	\$500	\$4	\$400
43	24-7-15-42.00 Professional Training/Educ	\$750	\$1,339	\$1,500	\$1,624	\$1,500	\$158	\$1,500
44	24-7-15-43.00 Legal Expense	\$500	\$190	\$500	\$1,733	\$1,750	\$458	\$2,500
45	24-7-15-44.00 Computer/Systems Support	\$1,500	\$1,521	\$1,500	\$1,992	\$2,500	\$370	\$1,000
46	24-7-15-45.00 Audit Expense	\$3,500	\$2,125	\$3,500	\$2,593	\$2,600	\$2,500	\$1,356
47	24-7-15-45.03 Contracted Outside Servic	\$200	\$5,066	\$6,500	\$6,987	\$11,250	\$3,540	\$2,500
48	24-7-15-50.00 Bad Debt Expense	\$500	\$253	\$500	\$0	\$500	\$0	
49	24-7-15-99.00 Misc. Office		\$5		\$15			
50	<b>Total Office Expense</b>	<b>\$11,550</b>	<b>\$14,428</b>	<b>\$18,600</b>	<b>\$20,036</b>	<b>\$25,100</b>	<b>\$11,917</b>	<b>\$14,256</b>
51								
52	<b>24-7-20 Buildings and Grounds</b>							
53	24-7-20-30.00 Electricity	\$58,000	\$59,615	\$58,000	\$59,123	\$59,000	\$57,205	\$57,000
54	24-7-20-31.00 Phone	\$3,500	\$3,403	\$3,500	\$3,044	\$3,000	\$3,027	\$3,000
55	24-7-20-33.00 Heat	\$12,000	\$6,034	\$8,000	\$5,034	\$7,000	\$6,629	\$6,000
56	24-7-20-34.00 Water & Sewer	\$50	\$80	\$75	\$19	\$75	\$15	\$60
57	24-7-20-35.00 Mowing	\$350	\$160	\$250	\$250	\$250	\$240	\$250
58	24-7-20-48.00 Insurance	\$15,847	\$16,045	\$18,853	\$18,853	\$18,566	\$18,565	\$14,939
59	24-7-20-62.01 Building Supplies	\$750	\$238	\$400	\$361	\$400	\$366	\$400
60	24-7-20-62.02 Building Maintenance	\$4,000	\$6,063	\$6,000	\$2,397	\$3,167	\$3,225	\$4,167
61	24-7-20-66.00 Snow Removal Expen	\$1,000	\$513	\$1,000	\$295	\$500	\$815	\$850
62	24-7-20-81.00 Interest Expense	\$14,646	\$14,648	\$13,704	\$11,725	\$12,026	\$11,343	\$11,500
63	24-7-20-99.00 Trash & Recycling	\$100	\$1,626	\$0	\$2,095	\$1,100	\$2,027	\$2,000
64	<b>Total Buildings and Grounds</b>	<b>\$110,243</b>	<b>\$108,426</b>	<b>\$109,782</b>	<b>\$103,195</b>	<b>\$105,084</b>	<b>\$103,456</b>	<b>\$100,166</b>
								<b>-4.7%</b>

	A	B	C	D	E	F	G	H	I
	<b>Wastewater Department 2018 Budget</b>								
1									
2									2017 to 2018
3									Budget
4	<b>General Ledger Descriptions</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>	<b>% change</b>
		<b>Budget</b>	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>	<b>Proposed</b>	
55									
66	<b>24-7-40 Plant Operations Expense</b>								
67	24-7-40-45.00 Sludge Disposal Expense	\$21,000	\$20,489	\$21,000	\$20,724	\$20,750	\$23,088	\$30,000	
68	24-7-40-45.02 Outside Testing	\$2,500	\$3,794	\$2,750	\$3,826	\$4,000	\$3,960	\$5,000	
69	24-7-40-45.03 Outside/Contracted Serv	\$2,000	\$2,686	\$3,000	\$2,919	\$3,000	\$3,631	\$7,800	
70	24-7-40-45.04 Permits and Fees	\$0	\$393	\$0	\$810	\$810	\$810	\$1,000	
71	24-7-40-50.00 Lab Supplies	\$1,200	\$243	\$500	\$580	\$600	\$592	\$600	
72	24-7-40-50.01 Other Supplies	\$3,500	\$286	\$500	\$910	\$1,000	\$993	\$1,000	
73	24-7-40-50.02 Chemicals	\$6,500	\$8,139	\$9,000	\$7,549	\$7,750	\$7,126	\$8,200	
74	24-7-40-99.00 Misc. Plant Operations Ex	\$100	\$0	\$100	\$26	\$50	\$0	\$50	
75	<b>Total Plant Operations Expense</b>	<b>\$36,800</b>	<b>\$36,030</b>	<b>\$36,850</b>	<b>\$37,344</b>	<b>\$37,960</b>	<b>\$40,199</b>	<b>\$53,650</b>	<b>41.3%</b>
76									
77	<b>24-7-41 Collection System Expense</b>								
78	24-7-41-50.00 Inventory Adjustment		\$459		\$201		-\$955		
79	24-7-41-52.00 Collection System Maint./	\$10,000	\$6,394	\$10,000	\$9,955	\$10,000	\$7,905	\$10,000	
80	24-7-41-52.01 Pumping Station Expense	\$3,000	\$529	\$2,000	\$471	\$750	\$17	\$771	
81	24-7-41-59.00 Collection System Constr	\$2,000	\$0	\$0		\$65,000	\$55,894	\$0	
82	24-7-41-97.01 Customer line installatio		\$600						
83	24-7-41-99.00 Misc. Collection System E	\$100	\$0	\$100			\$8		
84	<b>Total Collection System Expense</b>	<b>\$15,100</b>	<b>\$7,982</b>	<b>\$12,100</b>	<b>\$10,626</b>	<b>\$75,750</b>	<b>\$62,869</b>	<b>\$10,771</b>	<b>-85.8%</b>
85									
86	<b>24-7-50 Parts and Supplies</b>								
87	24-7-50-50.00 Parts and Supplies	\$3,500	\$2,143	\$2,500	\$1,289	\$1,300	\$2,168	\$2,500	
88	24-7-50-50.01 Outside Repairs & Parts	\$3,500	\$1,150	\$3,000	\$3,375	\$3,000	\$4,495	\$9,000	
89	24-7-50-50.02 Hardware	\$500	\$2	\$500	\$101	\$300	\$0		
90	24-7-50-51.00 Equipment Fuels And Oils	\$2,400	\$1,503	\$1,800	\$1,340	\$1,300	\$1,399	\$1,500	
91	24-7-50-53.00 Purchase-current year	\$5,000	\$5,000	\$3,500	\$3,500	\$6,396	\$1,202	\$112,303	
92	24-7-50-53.01 Purchase-Capital	\$15,000	\$15,000	\$15,000	\$28,864	\$23,558		\$18,000	
93	24-7-50-54.01 Capital Equip. Reserve Fu	\$0	\$0	\$0			\$22,686	\$8,750	
94	24-7-50-59.00 Safety Equipment	\$250	\$0	\$250	\$411	\$500	\$172	\$500	

	A	B	C	D	E	F	G	H	I
	<b>Wastewater Department 2018 Budget</b>								
1									
2									2017 to 2018
3									Budget
4	<b>General Ledger Descriptions</b>								% change
95	24-7-50-99.00 Misc. Supplies	\$250	\$0	\$250	\$0	\$0			
96	<b>Total Parts and Supplies</b>	\$30,400	\$24,799	\$26,800	\$38,880	\$36,354	\$32,122	\$152,553	319.6%
97									
98	<b>Total Expenses</b>	\$374,713	\$357,670	\$380,973	\$375,691	\$455,657	\$430,294	\$519,617	14.0%
99									
100	<b>Loan Expense</b>	\$120,232	\$120,154	\$121,173	\$121,173	\$121,993	\$121,993	\$43,329	-64.5%
101	<b>Total Expenses &amp; Loan Expense</b>	\$494,945	\$477,824	\$502,147	\$496,865	\$577,650	\$552,286	\$562,946	-2.5%
102	<b>Revenues less Expenses</b>	-\$17,145	\$205	-\$25,847	\$20,128	\$0	\$0	\$0	
103									
104	<b>Loan Expense Detail</b>								
105	State Revolving Loan Payment	\$91,027	\$90,950	\$91,027	\$91,027	\$90,872	\$90,872	\$0	
106	FHA Loan Payment (principal only)	\$18,524	\$18,524	\$19,252	\$19,252	\$20,008	\$20,008	\$20,795	
107	State RLF Main St siphon (principal only)	\$8,563	\$8,563	\$8,734	\$8,734	\$8,909	\$8,909	\$9,087	
108	State RLF PH Bridge Sewer line (principal only)	\$2,118	\$2,118	\$2,160	\$2,160	\$2,204	\$2,204	\$2,248	
109	RLF Loan - Route 15 Sewer Ext.							\$11,200	
110	<b>Total Other Expense</b>	\$120,232	\$120,154	\$121,173	\$121,173	\$121,993	\$121,993	\$43,329	-64.5%



## **WASTEWATER DEPARTMENT TREASURER'S REPORT**

**January 1, 2017 - December 31, 2017**

Cash on Hand, January 1, 2017:

Checking Account	33,023.98	
Union Bank Capital Equipment Fund	<u>65,518.60</u>	
		98,542.58

Receipts during the year:

Accounts Receivable -Sewer Sales	495,075.95	
VLCT PACIF Insurance	2,070.23	
Village of Johnson CIG Fund	56,000.00	
Lamoille Regional Solid Waste District	19.17	
Interest Earned	209.75	
Application Fees	3,852.50	
Reserve Capacity Fees	<u>2,045.00</u>	
		<u>559,272.60</u>
Total Available		657,815.18

Disbursements:

24-1-00-36.34 Prepaid Insurance	1,575.88
24-2-00-20.00 Accounts Payable	10,792.67
24-2-00-25.00 Notes Payable State of Vermont	90,872.05
24-2-00-25.04 Notes Payable - Peoples United	8,908.63
24-2-00-25.06 Notes Payable - Peoples United	2,203.70
24-2-00-25.09 Notes Payable - Peoples United	20,008.34
24-7-05-10.01 Plant Operations & Maintenance	77,217.44
24-7-05-10.02 Collection System Labor	17,547.14
24-7-05-10.03 Administrative Salaries	19,241.56
24-7-05-10.04 Holiday, Sick, Vacation	19,765.12
24-7-05-11.00 Social Security Match	10,463.55
24-7-05-12.00 Retirement	7,386.12
24-7-05-13.00 Unemployment	444.60
24-7-05-14.00 Insurances	21,662.91
24-7-05-15.00 Uniforms	4,199.02
24-7-05-99.00 Miscellaneous Benefits	362.22
24-7-15-20.01 Office Expense	3,948.85
24-7-15-25.00 Equipment Purchase - Current year	823.80
24-7-15-26.00 Equipment Maintenance/Repair	4.43
24-7-15-42.00 Professional Training	158.00
24-7-15-43.00 Legal Expense	458.00
24-7-15-44.00 Computer System Support	369.89
24-7-15-44.00 Audit Expense	1,187.50
24-7-15-45.03 Contracted Outside Services	3,539.61
24-7-20-30.00 Electricity	52,458.87
24-7-20-31.00 Phone	3,027.15
24-7-20-33.00 Heat	6,579.12
24-7-20-34.00 Water & Sewer	15.44

24-7-20-35.00	Mowing	240.00	
24-7-20-48.00	Insurances	18,565.10	
24-7-20-62.01	Building Supplies	366.02	
24-7-20-62.02	Building Maintenance	3,224.96	
24-7-20-66.00	Snow Removal	814.55	
24-7-20-81.00	Interest Expense	11,342.73	
24-7-20-99.00	Trash & Recycling	1,749.60	
24-7-40-45.00	Sludge Disposal Expense	19,156.25	
24-7-40-45.02	Outside Testing	2,916.50	
24-7-40-45.03	Outside/Contracted Services	3,630.99	
24-7-40-45.04	Permits and Fees	810.00	
24-7-40-50.00	Lab Supplies	578.22	
24-7-40-50.01	Other Supplies	967.72	
24-7-40-50.02	Chemicals	7,125.58	
24-7-41-52.00	Collection System Maintenance	7,620.09	
24-7-41-52.01	Pumping Station Expense	17.11	
24-7-41-52.01	Collection System Construction	55,893.88	
24-7-41-99.00	Miscellaneous Collection Expense	7.87	
24-7-50-50.00	Parts and Supplies	2,168.17	
24-7-50-50.01	Outside Repairs & Parts	4,494.53	
24-7-50-51.00	Equipment Fuels & Oils	1,399.22	
24-7-50-59.00	Safety equipment	172.00	
			<u>528,482.70</u>
	Balance on Hand 12-31-2017		129,332.48
	<u>Balance on hand 12-31-2017</u>		
	Checking Account	41,029.53	
	Union Bank Capital Equipment Fund	<u>88,302.95</u>	
			129,332.48

Electric Department 2018 Budget									
									2017 to 2018 Budget % Change
General Ledger Descriptions	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Proposed		
<b>Revenues</b>									
<b>20-6-41 Operating Revenue</b>									
20-6-41-50.00 Merchandising & Jobbing	35,000	25,370	85,000	8,167	40,000	92,299	40,000		
20-6-41-50.02 Deferred Revenue	0	0	0	0	92,319	47,319	45,000		
20-6-41-50.01 Line Extension Applications/fees	500	1,000	500	1,020	1,000	3,003	3,000		
20-6-41-90.00 Interest Income	750	1,940	1,000	2,861	1,000	2,765	2,700		
20-6-41-90.01 Dividend Income	50,561	48,647	56,057	58,378	55,418	71,558	51,296		
20-6-41-90.02 Lamolite 115k Spec Facility Dividends	73,375	73,375	73,375	73,375	73,375	73,375	73,375		
<b>Total Operating Revenue</b>	<b>160,186</b>	<b>150,332</b>	<b>215,932</b>	<b>143,802</b>	<b>263,112</b>	<b>290,319</b>	<b>215,371</b>		<b>-18.1%</b>
<b>Other Revenue</b>									
20-6-42 Misc Revenue					2,333	0	0		
20-6-42-10.00 Miscellaneous Income	60,422	63,940	62,599	61,315	70,058	91,497	99,021		
<b>Total Other Revenue</b>	<b>60,422</b>	<b>63,940</b>	<b>62,599</b>	<b>61,315</b>	<b>72,391</b>	<b>91,497</b>	<b>99,021</b>		<b>36.8%</b>
<b>20-6-44 Sales of Electricity Revenue</b>									
20-6-44-00.00 Sales Residential	870,056	879,457	882,857	876,844	875,000	862,193	852,743		
20-6-44-20.00 Sales Large Commercial	455,699	447,995	448,267	408,436	307,906	293,438	312,043		
20-6-44-20.01 Sales Commercial	195,979	202,817	199,009	203,049	200,000	201,093	188,043		
20-6-44-40.00 Sales Street Lights	15,883	15,945	16,114	15,991	16,000	16,016	16,000		
20-6-44-90.00 Sales Johnson State College	606,258	616,933	618,560	613,846	615,000	587,091	585,000		
20-6-44-90.01 Sales Public Authorities	151,608	155,777	153,885	156,432	138,087	141,302	121,655		
<b>Total Sales of Electricity Revenue</b>	<b>2,295,483</b>	<b>2,318,924</b>	<b>2,318,691</b>	<b>2,274,597</b>	<b>2,151,993</b>	<b>2,101,133</b>	<b>2,075,484</b>		<b>-3.6%</b>
<b>20-6-45 Misc. Revenues</b>									
20-6-45-10.01 Connect/disconnect fees	5,000	6,260	5,000	4,855	5,000	4,985	5,000		
<b>Total Miscellaneous Revenues</b>	<b>5,000</b>	<b>6,260</b>	<b>5,000</b>	<b>4,855</b>	<b>5,000</b>	<b>4,985</b>	<b>5,000</b>		<b>0.0%</b>
<b>Total Revenue</b>	<b>2,521,092</b>	<b>2,539,455</b>	<b>2,602,222</b>	<b>2,484,569</b>	<b>2,492,496</b>	<b>2,487,933</b>	<b>2,394,876</b>		<b>-3.9%</b>
<b>Expenses</b>									
<b>20-7-40 Taxes and Misc Expenses</b>									
20-7-40-30.00 Depreciation Expense	66,568	72,292	70,000	70,000	70,000	70,000	70,000		
20-7-40-80.01 Other Taxes	20,000	19,703	21,000	20,305	21,000	21,268	21,500		
20-7-40-80.02 Gross Revenue Tax	11,477	11,663	11,593	12,130	11,500	9,798	10,377		
20-7-40-80.03 Fuel Gross Receipts Tax	11,477	11,592	11,593	11,396	11,000	10,634	9,500		
<b>Total Taxes and Miscellaneous Expenses</b>	<b>109,523</b>	<b>115,250</b>	<b>114,187</b>	<b>113,832</b>	<b>113,500</b>	<b>111,700</b>	<b>111,377</b>		<b>-1.9%</b>
<b>20-7-43 Interest Expense</b>									

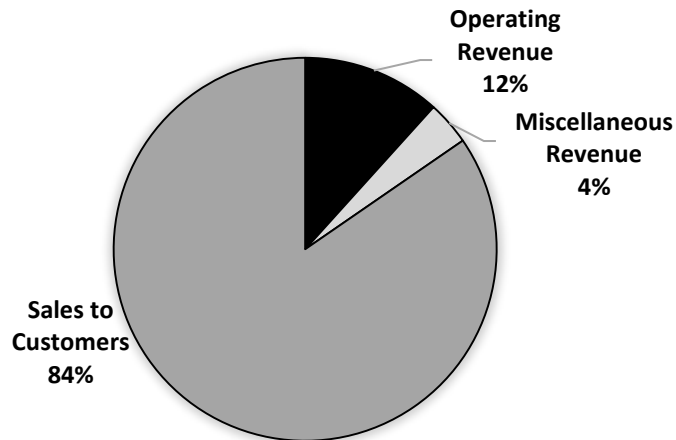
Electric Department 2018 Budget								
General Ledger Descriptions	2017 to 2018					2017 to 2018		
	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Proposed	Budget % Change
20-7-43-10.00 Interest	24,562	24,696	20,500	21,778	17,345	17,779	14,536	
20-7-43-10.01 Interest on Deposits	300	355	355	389	300	497	500	
Total Interest Expense	24,862	25,051	20,855	22,166	17,645	18,277	15,036	-14.8%
20-7-55 Purchased Power Costs								
20-7-55-50.00 Power Purchased	1,467,327	1,186,531	1,539,995	1,220,580	1,404,119	1,097,635	1,295,781	
20-7-55-50-01 Project 10 Charges	0	294,586	0	279,713	0	263,337	0	
20-7-55-70.00 Other Exp. (Renewable Energy Standard)	0	24	0	0	0	3,941	17,515	
Total Purchased Power Costs	1,467,327	1,481,141	1,539,995	1,500,294	1,404,119	1,364,912	1,313,296	-6.5%
20-7-56 Transmission System Maintenance								
20-7-56-30.00 Overhead Lines Exp Labor	0	0	0	908	1,000	391	500	
20-7-56-30.01 Overhead Lines Expense	2,250	0	2,250	209	250	0	250	
20-7-57-00.00 Station Equipment Maint. Labor	0	0	0	310	350	9	350	
20-7-57-00.01 Station Equipment Maintenance	750	0	0	0	50	48	50	
20-7-57-10.00 Overhead Lines Maint. Labor	0	0	0	52	75	0	75	
20-7-57-10.01 Overhead Lines Maintenance	2,000	0	2,000	176	176	0	176	
20-7-57-11.00 Trans ROW Trimming Labor	2,000	2,991	2,000	0	200	358	200	
20-7-57-11.01 Trans ROW Trimming	4,000	3,202	4,000	1,485	1,500	0	1,000	
20-7-57-30.99 Trans Maint. Misc	0	468	0	469	1,721	255	1,000	
Total Transmission System Maintenance	11,000	6,661	10,250	3,609	5,322	1,061	3,601	-32.3%
20-7-58 Operations Engineering & Supervision								
20-7-58-00.00 Lab. Ops/Supervision/Eng	30,000	33,462	37,000	45,579	49,230	45,842	59,000	
20-7-58-11.16 Safety & Operating Supplies	3,000	6,702	6,000	5,506	8,000	5,851	7,200	
20-7-58-60.00 Labor Meter Expense	1,200	413	1,500	468	1,000	501	1,000	
20-7-58-60.01 Meter Expense Supplies/Materials	1,000	954	1,000	868	3,500	901	1,000	
20-7-58-70.00 Labor Customer Installation	5,000	2,067	5,500	2,364	4,000	3,213	5,000	
20-7-58-70.01 Customer Installations Expense	8,000	3,706	6,000	0	4,000	0	0	
20-7-58-70.02 Customer Install Contracted	5,000	0	3,000	0	0	0	0	
20-7-58-70.10 Mutual aid - Other Utilities	0	135	500	0	1,000	3,424	2,000	
20-7-58-80.00 Lab Misc. Distribution, Safety & Training	10,000	8,132	12,000	10,945	11,000	9,722	11,000	
Total Operations Engineering & Supervision	63,200	55,572	72,500	65,729	81,730	69,454	86,200	5.5%
20-7-59 Distribution System Maintenance								
20-7-59-21.00 Lab. Structures, Equip. Substation	4,000	2,552	5,275	6,234	10,000	3,653	10,000	
20-7-59-21.01 Structures, Equip. Substation	10,000	888	10,000	2,199	55,000	947	15,000	
20-7-59-21.03 Labor Capital Project Sub.	0	0	90,000	0	101,325	0	45,000	
20-7-59-21.04 Substation Maint Contracted	5,000	168	5,000	0	7,900	0	7,900	

**Electric Department 2018 Budget**

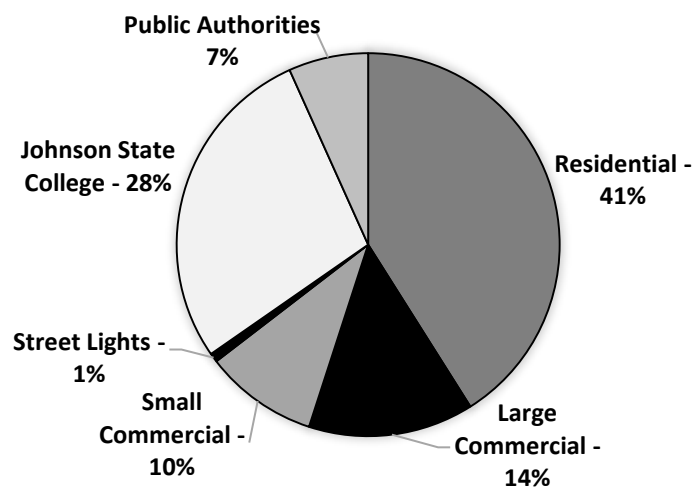
General Ledger Descriptions	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Proposed	2017 to 2018 Budget % Change
20-7-59-41.00 Labor Maintenance of Line	30,000	34,181	39,500	45,287	48,000	46,150	75,000	
20-7-59-41.01 Maintenance of Lines Supplies	30,000	9,970	25,000	16,481	34,371	29,186	35,000	
20-7-59-41.02 Tree Trimming Labor	8,000	9,749	22,000	16,546	23,000	8,406	30,000	
20-7-59-41.03 Tree trimming Contracted	35,000	7,953	20,000	19,216	20,000	16,941	25,000	
20-7-59-50.00 Labor Maint. of Line Transformers	0	1,296	2,500	1,432	2,500	932	2,500	
20-7-59-50.01 Maint. Line Transformers	15,000	0	15,000	6,839	12,000	3,140	8,000	
20-7-59-60.00 Labor Maint. of St. Light	4,000	1,307	4,750	1,139	4,000	2,478	4,000	
20-7-59-60.01 Maint. of St. Lighting/Signals	5,000	866	5,000	2,488	5,000	1,292	3,200	
20-7-59-80.00 Misc. Maintenance of Distribution	5,000	812	5,000	5,172	5,000	1,867	3,000	
20-7-59-80.00 Labor Snow Removal	4,500	763	5,250	694	3,000	14,445	20,000	
<b>Total Distribution System Maintenance</b>	<b>155,500</b>	<b>70,504</b>	<b>254,275</b>	<b>123,727</b>	<b>331,096</b>	<b>129,439</b>	<b>283,600</b>	<b>-14.3%</b>
<b>20-7-90 Customer Accounts Operations</b>								
20-7-90-20.00 Labor Meter Reading	8,500	10,818	11,750	11,454	12,000	12,279	15,000	
20-7-90-30.00 Lab. Customer Records/Collections	11,000	8,999	13,500	9,112	11,000	6,086	12,000	
20-7-90-40.00 Uncollectible Accounts	7,500	4,022	7,500	3,310	7,500	3,699	5,000	
20-7-90-50.00 Misc. Customer Accts Expense	150	0	150	0	150	0	150	
<b>Total Customer Accounts Operations</b>	<b>27,150</b>	<b>23,840</b>	<b>32,900</b>	<b>23,876</b>	<b>30,650</b>	<b>22,064</b>	<b>32,150</b>	<b>4.9%</b>
<b>20-7-92 Administrative and General</b>								
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	2,250	95	95	131	157	
20-7-92-00.03 Administrative Salaries	80,014	72,198	70,638	74,915	97,365	95,964	103,575	
20-7-92-00.04 Stores Expense Labor	10,000	11,098	12,750	4,410	8,250	6,223	6,500	
20-6-41-50.02 Vehicle & Equip Maint Labor	0	0	0	0	4,500	8,685	10,000	
20-7-92-10.00 Office Expense	30,000	40,605	40,000	32,653	48,833	33,762	34,500	
20-7-92-30.00 Outside Services	86,353	52,635	60,000	10,975	40,000	20,835	65,000	
20-7-92-30.01 Safety Training & Education	3,500	3,869	5,000	4,269	11,200	10,376	11,500	
20-7-92-30.02 Legislative Representation	1,800	378	1,500	15	750	0	750	
20-7-92-30.03 Lobbying	350	816	350	1,215	1,257	1,921	2,000	
20-7-92-30.04 Village Manager Advertisement	0	4,763	2,500	1,218	0	0	0	
20-7-92-30.05 VPPSA Fees	39,460	33,662	41,776	40,995	44,652	44,528	42,798	
20-7-92-30.06 Village Manager Labor	0	0	0	48,430	0	0	0	
20-7-92-40.00 Insurance	25,008	26,522	29,994	31,584	31,443	31,776	22,778	
20-7-92-60.00 Employee Benefits	1,000	869	1,000	1,586	1,500	1,216	1,500	
20-7-92-60.01 Health Insurance	44,614	45,717	58,588	54,030	57,643	62,219	70,378	
20-7-92-60.02 Sick, Vacation, Holiday	36,729	48,164	43,396	39,610	49,999	50,153	65,589	
20-7-92-60.03 Unemployment	1,661	1,661	1,661	687	616	741	750	

Electric Department 2018 Budget									
General Ledger Descriptions	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Proposed	2017 to 2018 Budget % Change	
20-7-92-60.04 Retirement	13,462	14,356	15,873	15,471	18,069	18,973	21,524		
20-7-92-60.05 Social Security Match	18,235	20,488	21,884	22,567	25,499	27,117	33,451		
20-7-92-60.06 Uniforms	8,650	8,333	8,840	10,555	12,000	8,320	12,000		
20-7-92-90.00 Duplicate Charges/Credits	0	0	0	250	0	0	0		
<b>Total Administrative and General</b>	<b>405,685</b>	<b>388,830</b>	<b>420,600</b>	<b>398,130</b>	<b>456,271</b>	<b>425,539</b>	<b>507,351</b>		<b>11.2%</b>
<b>20-7-93 Miscellaneous Expense</b>									
20-7-93-02.00 Misc. Administrative Exp	3,500	3,665	3,750	3,147	3,500	0	3,000		
20-7-93-02.01 Inventory Adjustment		0							
20-7-93-10.00 Rents	53,000	52,436	53,000	53,373	53,000	53,498	54,000		
20-7-93-30.00 Transportation/Fuels & Oil	24,000	10,799	24,000	15,221	20,000	23,785	25,000		
20-7-93-30.01 Capital Account Current Year			64,800	75,524	70,300	67,566	74,863		
<b>Total Miscellaneous Expense</b>	<b>80,500</b>	<b>66,900</b>	<b>145,550</b>	<b>147,264</b>	<b>146,800</b>	<b>144,849</b>	<b>156,863</b>		<b>6.9%</b>
<b>Total Expenses</b>	<b>2,344,746</b>	<b>2,233,750</b>	<b>2,611,112</b>	<b>2,398,627</b>	<b>2,587,133</b>	<b>2,287,295</b>	<b>2,509,474</b>		<b>-3.0%</b>
<b>Revenues minus Expense</b>	<b>\$176,346</b>	<b>\$305,706</b>	<b>(\$8,890)</b>	<b>\$85,941</b>	<b>(\$94,637)</b>	<b>\$200,638</b>	<b>(\$114,598)</b>		

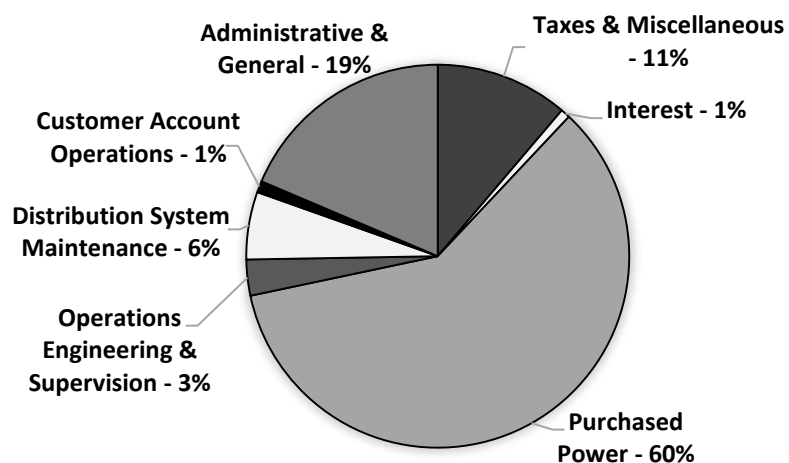
## 2017 ELECTRIC DEPARTMENT REVENUE



## 2017 CUSTOMER SALES BY RATE CLASS



## 2017 ELECTRIC DEPARTMENT EXPENSES



## ELECTRIC DEPARTMENT

### TREASURER'S REPORT

Balance on Hand, January 1, 2017

Union Bank Cash Account	415,525.14
Union Bank Money Market	186,655.69
TD Bank - CD	146,526.23
TD Bank - Money Market	<u>530.79</u>

749,237.85

Receipts:

Energy Sales & Sales Tax	2,290,161.43
Meter Deposit	14,431.22
Interest Earned	2,854.13
Merchandise Sales	92,672.28
Dividend Income	46,584.93
LCSF Settlement	55,031.28
Line Extension Application Fees	2,250.00
Vt Energy Efficiency Utility	317.09
Carhartt Reimbursement	347.73
Sale of Digger Truck	3,500.00
Pole Attachment Income	1,383.75
PACIF Insurance	2,588.50
Highgate Converter	25,121.93
CRC	30.00
Sale of Plow	2,500.00
Stowe Electric	<u>5,446.39</u>

2,545,220.66

Total Available

3,294,458.51

Expenditures:

Capital Accounts:

20-1-00-10.86	Green Lantern Solar Project	25,220.66
20-1-00-10.87	Lehouillier Solar Project	20,876.96
20-1-00-10.88	RL Valee Maplefields	15,933.01
20-1-00-10.89	Twin Bridges Project	5,430.41
20-1-00-12.44	Transco Stock	25,120.00
20-1-00-14.22	Accounts Receivable - Merchandise	2,460.00
20-1-00-16.00	Prepaid Expenses	4,223.80
20-1-00-36.40	Poles and Fixtures	345.38
20-1-00-36.50	Overhead Conductors & Dev.	92.44
20-1-00-36.70	Underground Conductors & Devices	127.89
20-1-00-36.81	Line Transformers	111.00
20-1-00-39.40	Miscellaneous Equipment	1,000.00
20-2-00-23.21	Accounts Payable Trade	23,814.88
20-2-00-23.22	Accounts Payable Energy	99,352.51
20-2-00-23.50	Meter Deposits	6,541.50
20-2-00-23.60	Account Payable Gross Receipts Tax	11,397.26



20-2-00-23.61	Account Payable Sales Tax	28,379.43
20-2-00-23.62	Account Payable EEU	139,868.50
20-2-00-24.20	Vt Bond Bank	30,000.00
20-2-00-24.30	Union Bank - Truck Note	17,948.75
20-2-00-24.40	Community National Bank	<u>54,693.28</u>

512,937.66

Operating Accounts:

20-7-40-80.01	Other Taxes	20,810.45
20-7-40-80.03	Fuel Gross Receipts Tax	9,677.89
20-7-43-10.00	Interest	17,779.47
20-7-55-50.00	Power Purchased	980,244.44
20-7-55-50.01	Project 10 - Power Purchased	240,404.91
20-7-55-70.00	Other Power Expenses	3,940.67
50-7-57-30.99	Transmission Maint. Misc,	217.59
20-7-58-00.00	Operation Supervision Labor	45,841.75
20-7-58-11.16	Safety/Operating Supplies	5,795.63
20-7-58-60.00	Meter Expense Labor	501.01
20-7-58-60.01	Meter Expense - Materials	901.06
20-7-58-70.00	Customer Installation - Labor	3,213.15
20-7-58-70.10	Mutual Aid - Other Utilities	3,423.95
20-7-58-80.00	Distribution - Labor - training	9,666.62
20-7-59-21.00	Structures, Equipment Labor	3,653.38
20-7-59-21.01	Structures, Equipment Materials	946.72
20-7-59-41.00	Maintenance of Lines Labor	46,149.83
20-7-59-41.01	Maintenance of Lines Materials	29,125.45
20-7-59-41.02	Tree Trimming Labor	8,406.47
20-7-59-41.03	Tree Trimming - Contracted	16,940.93
20-7-59-50.00	Maint. of Line Transformers Labor	932.48
20-7-69-50.01	Maint. Of Line Transformers	3,140.00
20-7-59-60.00	Maintenance of St. Lights Labor	2,478.44
20-7-59-60.01	Maintenance of St. Lights Materials	1,292.13
20-7-59-80.00	Misc. Maintenance of Distribution	1,866.73
20-7-59-80.00	Snow Removal	14,445.01
20-7-90-20.00	Meter Reading	12,278.59
20-7-90-30.00	Customer Records & Collections	6,085.91
20-7-92-00.00	Trustees Salaries	2,600.00
20-7-92-00.02	Auditors Salaries	131.00
20-7-92-00.03	Administrative Salaries	95,963.53
20-7-92-00.04	Stores Expense	6,223.80
20-7-92-10.00	Office Expense	33,517.34
20-7-92-30.00	Outside Services	18,662.09
20-7-92-30.01	Safety Training & Education	10,375.90
20-7-92-30.03	Lobbying	1,921.04
20-7-92-30.05	VPPSA Fees	40,817.47
20-7-92-40.00	Insurance Expense	31,775.63
20-7-92-60.00	Employee Benefits	1,215.94
20-7-92-60.01	Health Insurance	58,341.47
20-7-92-60.02	Sick Vacation Holiday	50,152.99

20-7-92-60.03	Unemployment	741.00	
20-7-92-60.04	Retirement	18,973.34	
20-7-92-60.05	Social Security Match	27,117.38	
20-7-92-60.06	Uniforms	8,319.84	
20-7-93-10.00	Rents	53,497.60	
20-7-93-30.00	Transportations Fuels & Oils	22,353.84	
20-7-93-30.01	Capital Current Year	65,204.30	
20-7-93-30.01	Truck Maintenance - Labor	<u>8,684.77</u>	
			2,046,750.93
	Total Expenditures		2,559,688.59

Total Funds Available	3,294,458.51
Total Expenditures	<u>2,559,688.59</u>

Total on hand	734,769.92
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Balance on Hand 12-31-2017:

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>

Total on hand	734,769.92
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## Johnson Fire Department Report 2017

The Johnson Fire Department has closed a busy 2017 with an increase to our calls and various activities. We responded to 122 alarms last year, with 65% occurring during the daytime. We are experiencing longer duration of our calls, due in part to the amount of vehicle accidents with injuries, as well as the changing climate within our community. These conditions often present dynamic challenges, and require a full complement of our resources to secure.

We continue to maintain an aggressive training schedule, which included two great opportunities to practice firefighter self extrication, rapid building search, and live fire training at private properties. This has led to an initiative to upgrade our strategy for fire ground communications to enhance safety, as well as the need to conduct multiple operations during those changing responses mentioned above.

We continue our efforts to implement new hose and nozzle combinations, which are designed for firefighter ease and safety, and enhanced capability in flow, improving protection and fire suppression. This was evident during the Pearl Street - School Street fire that affected three properties last February.

We currently have a committee working on the replacement project of our Rescue 1. This rotation is scheduled in our Capital Truck plan, and pertains to Article 6 of your Village Annual Meeting Warning. The committee has worked hard to prepare for future needs and improvements, along with completing a design plan within the limitation of the Capital Plan. During this process we conducted a feasibility review of the plan, and have made a few strategic adjustments to the cost and life span of this vehicle. This results in the project's ability to be completed within budget, payable through the Capital Plan with no tax increase. Additionally, the generous donation we received from Pomerleau Real Estate, Sterling Market (Mike Comeau), and Associated Grocers of New England will go completely into the Rescue 1 replacement project, adding to future capabilities, which were previously cut due to budget limitations. This truck goes on almost every call, and we're pleased the replacement efforts can bring improvements for the future, without a tax increase. Support of this article will allow the Board of Trustees to secure a loan for the purchase of the truck, with repayment coming from the Capital Truck plan.

Our yearly operations budget planning has been completed. We are finding a slight reduction in a few items, which is being spread throughout the overall operating budget. We continue to maintain the goals of both capital plans, as they have now shown multiple cycles of completed projects and improvements, with no abnormal tax burden or requests. In agreement with the Board of Trustees, we again maintain a 0% increase to the Village taxpayer.

We sincerely appreciate the steady support and encouragement from the community.

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

structure fires	4	wilderness rescue	0	carbon monoxide	8
chimney fires	1	medical assist	16	hazardous materials	6
wildland fires	4	automatic alarms	22	water rescue	1
vehicle fires	3	citizen assist	2	vehicle accidents	35
smoke condition	12	other	8		

Thank you to all the firefighters and auxiliary members for their great service to our community. Also, thank you to all the families for your support and encouragement, despite many interruptions and sacrifices.

Respectfully,  
Arjay West, Fire Chief

# Johnson Fire Department

## Department Roster – 2018

Chief: Arjay West  
Asst. Chief: Daryl West  
2<sup>nd</sup> Asst. Chief: Peter Dodge  
Captain: Craig Carpenter  
Lieutenant: Stephen Droney  
2<sup>nd</sup> Lieutenant: Gidget Dolan-Dodge  
Honorary Chief: Gordon Smith

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

Jr. Firefighters:	Jaimie Boyden	Colby Jennison	Taylor Mansur
	Avery Mansur		

Auxiliary Members:	Nancy Goddette	Nikki Carpenter	Michelle Boyden
	Andrea Blaisdell	Veronica Charette	Susan Wescom
	Jessyca West	Dedra Dolan	

## 2017 TAX ACCOUNT

### GRAND LIST

Real Estate Grand List	\$594,452.00
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### TAX ASSESSED

Real Estate (\$594452.00 x .1890)	112,351.58
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### TREASURER'S ACCOUNT

Tax Adjustment	-348.52
Received on Property Taxes	<u>103,334.52</u>

Tax Collector	8,668.54
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### CHARGED TO COLLECTOR

Property Taxes	8,668.54	
Penalty	693.48	
Collectors Cost	<u>311.10</u>	
		9,673.12

Credit to Collector's Account	7,580.34
Penalty Adjustment	2.58
Cost Adjustment	0.00
Tax Abatement	<u>0.00</u>
	7,582.92

Balance of 2017 Taxes on Collector's Books	2,090.20
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2017 Delinquent Taxes	1,839.36	
Penalty	147.14	
Collectors Cost	103.70	
		2,090.20

**VILLAGE OF JOHNSON DELINQUENT TAXES AS OF 12/31/17**

<b>2013 VILLAGE TAXES</b>	<b>PARCEL #</b>	<b>TAX</b>	<b>PENALTY</b>	<b>OTHER</b>	<b>TOTAL</b>
WILCOX, MARK II	615-051	\$27.99	\$2.24	\$3.10	\$33.33
		<b>\$27.99</b>	<b>\$2.24</b>	<b>\$3.10</b>	<b>\$33.33</b>
<b>2014 VILLAGE TAXES</b>	<b>PARCEL #</b>	<b>TAX</b>	<b>PENALTY</b>	<b>OTHER</b>	<b>TOTAL</b>
WILCOX, MARK II	615-051	\$3.50	\$0.28	\$0.00	\$3.78
		<b>\$3.50</b>	<b>\$0.28</b>	<b>\$0.00</b>	<b>\$3.78</b>
<b>2015 VILLAGE TAXES</b>	<b>PARCEL #</b>	<b>TAX</b>	<b>PENALTY</b>	<b>OTHER</b>	<b>TOTAL</b>
WILCOX, MARK II	615-051	\$28.77	\$2.30	\$100.83	\$131.90
WOOD, EUGENE & KAREN	134-055	\$24.11	\$1.93	\$115.41	\$141.45
		<b>\$52.88</b>	<b>\$4.23</b>	<b>\$216.24</b>	<b>\$273.35</b>
<b>2016 VILLAGE TAXES</b>	<b>PARCEL #</b>	<b>TAX</b>	<b>PENALTY</b>	<b>OTHER</b>	<b>TOTAL</b>
BENOIT, DANIEL	133-005	\$35.19	\$2.82	\$0.00	\$38.01 *
DINSMORE, SARAH B. & MICHAEL	135-020	\$77.73	\$6.22	\$12.25	\$96.20
JONES, JESSICA	134-010	\$28.98	\$2.32	\$81.93	\$113.23
MALONE-RISING, DOROTHY	600-164	\$297.73	\$23.82	\$6.00	\$327.55
WILCOX, LORI & MARK	615-047	\$30.68	\$2.45	\$122.18	\$155.31
WILCOX, MARK II	615-051	\$27.85	\$2.23	\$6.00	\$36.08
WOOD, EUGENE & KAREN	134-055	\$23.34	\$1.87	\$124.70	\$149.91
		<b>\$521.50</b>	<b>\$41.73</b>	<b>\$353.06</b>	<b>\$916.29</b>
<b>2017 VILLAGE TAXES</b>					
BLACKRIDGE CONSTRUCTION	520-055	\$141.94	\$11.36	\$6.10	\$159.40
DINSMORE, SARAH B. & MICHAEL	135-020	\$78.06	\$6.24	\$6.10	\$90.40
FLOOD, CAROL ANN	604-250	\$17.20	\$1.38	\$6.10	\$24.68
GOSS, JEAN B.	134-045	\$62.18	\$4.97	\$6.10	\$73.25
JEWETT, DONNA & RICHARD	520-010	\$409.37	\$32.75	\$6.10	\$448.22 *
JONES, JESSICA	134-010	\$29.11	\$2.33	\$6.10	\$37.54
MALONE-RISING, DOROTHY	600-164	\$299.00	\$23.92	\$6.10	\$329.02
MERCHANT, GARY JR. & STACEY	625-054	\$141.37	\$11.31	\$6.10	\$158.78
MORAN, MATT	615-090	\$16.63	\$1.33	\$6.10	\$24.06
MORITZ, DAWN	615-067	\$20.41	\$1.63	\$6.10	\$28.14
ROGERS, CAROL	615-035	\$13.42	\$1.07	\$6.10	\$20.59
SCOTT, FAY & BONITA	131-060	\$21.55	\$1.72	\$0.00	\$23.27 *
SCOTT, FAY & BONITA	134-080	\$171.42	\$13.71	\$6.10	\$191.23 *
WALLACE, DENNIS	520-019	\$246.08	\$19.69	\$6.10	\$271.87
WESCOM, DANIEL & MARY	134-020	\$89.40	\$7.15	\$6.10	\$102.65
WILCOX, LORI & MARK	615-047	\$30.81	\$2.46	\$6.10	\$39.37
WILCOX, MARK II	615-051	\$27.97	\$2.24	\$6.10	\$36.31
WOOD, EUGENE & KAREN	134-055	\$23.44	\$1.88	\$6.10	\$31.42
		<b>\$1,839.36</b>	<b>\$147.14</b>	<b>\$103.70</b>	<b>\$2,090.20</b>
<b>TOTAL ALL DELINQUENT TAXES</b>		<b>\$2,445.23</b>	<b>\$195.62</b>	<b>\$676.10</b>	<b>\$3,316.95</b>

\* Denotes parcels paid by 2/28/2018

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

**Please Bring this Report to the Village Meeting**

**APRIL 3, 2018**

**7:30 P.M.**

**JOHNSON MUNICIPAL OFFICE BUILDING**