

ANNUAL REPORT

OF THE VILLAGE OFFICERS



VILLAGE OF JOHNSON, VERMONT

FOR THE YEAR ENDING

DECEMBER 31, 2020

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Dedication

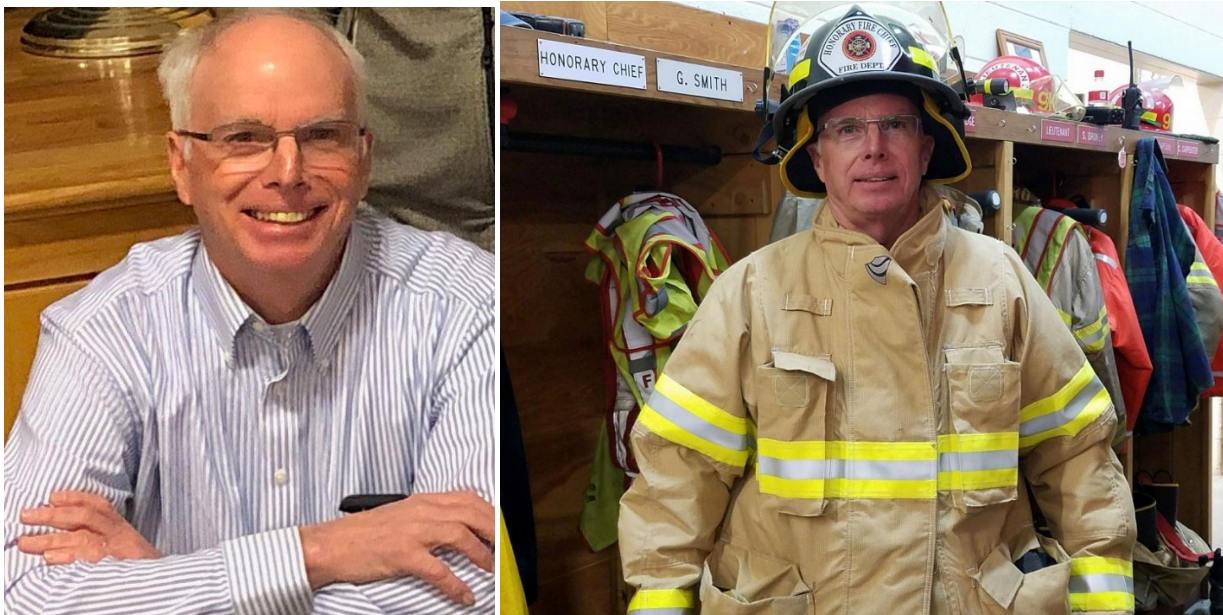
Gordon Smith

This year's Village Annual Report is dedicated to Gordon Smith in honor of his years of generous and tireless public service to Johnson.

In December 2020, Gordy left his role as Chair of the Village Board of Trustees, bringing to a close a 38-year tenure as an elected officer in Johnson. From 1992 to 2020, Gordy served on the Village Board of Trustees, serving as the Board Chair for 15 of those years. Prior to serving on the Village Board of Trustees, Gordy served on the Town of Johnson Selectboard from 1982-1987. In these roles, Gordy was able to use his deep knowledge of municipal and utility operations to help make decisions that would protect the interests of Johnson residents, taxpayers, and business owners, as well as the safety and well-being of Village employees. But perhaps just as important as Gordy's understanding of municipal operations was the good-natured and friendly approach he brought to meetings. With his guidance, the Village was able to navigate many challenging situations and determine a path forward.

Beyond serving as an elected official for both the Village and the Town, Gordy has also served Johnson through a variety of volunteer roles. He has been a long-standing member of the Johnson Fire Department for the past 48 years, serving as the Fire Chief from 1977-2012. He also volunteered his time as the Town Fire Warden, issuing permits and offering guidance to keep Johnson residents safe. Gordy also put his years of emergency response experience from the Fire Department to work as a key member of Johnson's emergency response team, serving as the Emergency Management Coordinator. And most recently, Gordy served as one of the founding and primary members of the Johnson Covid-19 response team.

Johnson is stronger and more resilient thanks to Gordy's dedication and generosity with his time, skills, and knowledge. We are so grateful for his commitment and friendship.



In Memoriam

Lea Kilvadyova



On March 7, 2021, Johnson lost an incredibly talented and special community member with the passing of Lea Kilvadyova.

Lea served as the Economic Development Director for the Village and Town of Johnson from 2004-2016. During that time, she successfully led many projects that were critically important to improving the lives of Johnson residents and the vitality of the community. These projects included the Main Street Project (including the creation of the Village Green), the re-establishment of a grocery store in Johnson, and the development of parks and recreational amenities. Beyond her strong technical skills that she used to lead the economic development activities for Johnson, Lea was a valued member of the municipal team, providing

dedicated public service with grace and dedication.

Even after leaving her position with the Village/Town and taking a new position with the Lamoille County Planning Commission, Lea continued to work tirelessly for the improvement of Johnson. In recent years, she assisted with projects that directly contributed towards enhancing life and opportunities in Johnson, including a plan for the redevelopment of properties along Railroad Street, the creation of a community energy plan, and assisting the Village with needed environmental testing at municipally owned properties. Most recently, Lea had spearheaded the effort to expand the availability of high-speed internet. Her knowledge of Johnson and her deep understanding of the untapped potential in the community combined with her technical talent made her incredibly effective.

The Village of Johnson sends its sincere sympathy to Lea's family and friends and commits to working with the Town of Johnson to honor Lea's amazing contributions to our community.

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, 2020.

Respectfully Submitted

JO-ANN BENFORD
BOBBIE MOULTON

JOHNSON VILLAGE OFFICERS 2021

President:

Eric Osgood

Term Expires April 2021

Clerk:

Rosemary Audibert

Term Expires April 2021

Treasurer:

Rosemary Audibert

Term Expires April 2021

Trustees:

Robert Sweetser - Resigned

Three Years Term Expires April 2021

William Jennison - Appointed

Scott Meyer

Two Years Term Expires April 2021

Brian Raulinaitis - Resigned

Three Years Term Expires April 2022

Steven Hatfield

Gordon Smith - Resigned

Two Years Term Expires April 2022

DJ Putvain - Appointed

Phillip Wilson - Resigned

Three Year Term Expires April 2023

Athena Parke - Appointed

Auditors:

Bobbie Moulton

Term Expires April 2021

JoAnn Benford

Term Expires April 2022

Vacant

Tax Collector:

Rosemary Audibert

Term Expires April 2021

APPOINTMENTS

Water & Light Commissioner:

Meredith Dolan

Term Expires April 2021

Assistant Clerk & Treasurer:

Susan Tinker

Term Expires April 2021

Emergency Services:

Fire and Police

Tel. 911

Ambulance

635-8900

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

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

VILLAGE EMPLOYEES

Troy Dolan	Foreman
Nathaniel Brigham	Head Lineworker
Paul Stankiewicz	Lineworker
Jeffrey Parsons	Apprentice Lineworker
Chandler Bullard	Apprentice Lineworker
Office Staff:	
Rosemary Audibert	Clerk & Treasurer
Susan Tinker	Assistant Clerk & Treasurer
Marla Emery	Accounts Receivable Clerk
Meredith Dolan	Village Manager

Warning
Village of Johnson Annual Election

The inhabitants of Johnson Village Corporation who are legal voters in the Village are hereby warned to meet at the Johnson Municipal Building in said Village on Tuesday, April 6, 2021, to vote the following articles by Australian ballot. The polls shall be open from 9:00 AM to 7:00 PM.

A pre-vote informational meeting about the Annual Election will occur on March 29, 2021 at 6:00 PM via Zoom/Phone-In. <https://zoom.us/> and joining Meeting ID: 344 652 2544, passcode 15531 or (646) 558-8656

Article 1: To elect Village Officers

President for a term of 1 year
Village Clerk for a term of 1 year
Trustee for a term of 3 years
Trustee for a term of 2 years
Trustee for a term of 1 years (Balance of a three-year term)
Trustee for a term of 1 years (Balance of a two-year term)
Trustee for a term of 2 years (Balance of a three-year term)
Treasurer for a term of 1 year
Collector of Taxes for a term of 1 year
Auditor for a term of 3 years
Auditor for a term of 2 years (Balance of a three-year term)

Article 2: Will the Village vote to adopt the Annual Report of the Auditors for the year ending December 31, 2020?

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

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

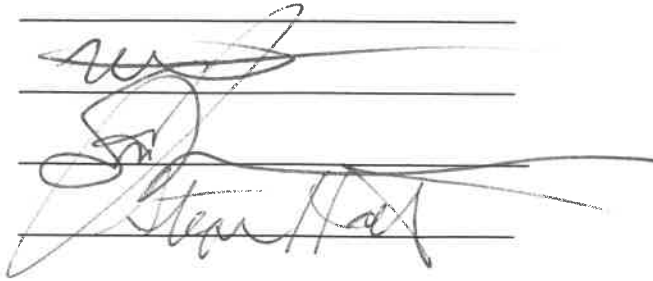
Article 5: Will the Village vote a budget to meet the expenses and liabilities of the Village in the amount of \$521,336, of which an estimated \$112,018 is to be raised by taxes?

The following article is advisory only and is non-binding:

Article 6: Shall the Trustees enter into discussion with the Town of Johnson Selectboard with regard to a possible merger of the Town and Village?

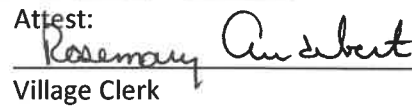
The legal voters of the Village of Johnson are further notified that voter qualification, registration and absentee voting relative to said Annual Meeting shall be as provided in Chapters 43, 51 of Title 17 Vermont Statutes Annotated.

Approved by the Village Trustees on March 1, 2021

Handwritten signatures of Village Trustees on a set of four horizontal lines.

Johnson, Vermont Village Clerk's Office March 5, 2021 at 3:00 PM received the foregoing warning and the same was duly recorded.

Attest:

Handwritten signature of Rosemary Anselbert on a horizontal line.

Village Clerk

NOTICE TO VOTERS BEFORE ELECTION DAY

CHECKLIST POSTED:

By Saturday March 6, 2021 (or 30 days before your village meeting). The Village Clerk must post the checklist. Make sure your name is on it. If your name is not on it, you must complete an application to the checklist. (Available online at <https://sos.vermont.gov/elections> click on Elections or from your town clerk.)

REGISTER TO VOTE:

Vermont allows for same day voter registration.

EARLY OR ABSENTEE BALLOTS:

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

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

SAMPLE BALLOTS POSTED: Wednesday, March 17, 2021.

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 6, 2021

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.

For PRESIDENT, Village Meeting 1 year Vote for not more than ONE ERIC OSGOOD <input type="checkbox"/> Write In	For TRUSTEE, 3 years Vote for not more than ONE WILL JENNISON <input type="checkbox"/> Write In
For VILLAGE CLERK, 1 year Vote for not more than ONE ROSEMARY AUDIBERT <input type="checkbox"/> Write In	For TRUSTEE, 2 years Vote for not more than ONE Write In
For TREASURER, 1 year Vote for not more than ONE ROSEMARY AUDIBERT <input type="checkbox"/> Write In	For TRUSTEE, 1 year. Balance of a two year-term Vote for not more than ONE BJ PUTVAIN <input type="checkbox"/> Write In
For COLLECTOR OF TAXES, 1 year Vote for not more than ONE ROSEMARY AUDIBERT <input type="checkbox"/> Write In	For TRUSTEE, 2 years. Balance of a three year-term Vote for not more than ONE DIANE "DEE" LEHOUIILLER <input type="checkbox"/> Write In
For AUDITOR, 2 years. Balance of a three year-term Vote for not more than ONE Write In	For TRUSTEE, 1 year. Balance of a three year-term Vote for not more than ONE STEVE HATFIELD <input type="checkbox"/> Write In
For AUDITOR, 3 years Vote for not more than ONE Write In	

TURN BALLOT OVER AND CONTINUE VOTING

**VILLAGE OF JOHNSON
OFFICIAL ANNUAL VILLAGE MEETING BALLOT
APRIL 6, 2021**

If in **FAVOR** of the Article, make a cross (X) in the square marked YES.

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

Article 2: Will the Village vote to adopt the Annual Report of the Auditors for the year ending December 31, 2020?

☐ YES

☐ NO

Article 3: Will the village authorize its Trustees to appoint a Water & Light Commissioner for a term of 1 year?

☐ YES

☐ NO

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

☐ YES

☐ NO

Article 5: Will the Village vote a budget to meet the expenses and liabilities of the Village in the amount of \$521,336, of which an estimated \$112,018 is to be raised by taxes?

☐ YES

☐ NO

The following article is advisory only and is non-binding:

Article 6: Shall the Trustees enter into discussion with the Town of Johnson Selectboard with regard to a possible merger of the Town and Village?

☐ YES

☐ NO

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

JUNE 2, 2020

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

ARTICLES 1: VILLAGE OFFICERS

<u>POSITION</u>	<u>TERM</u>	<u>WINNER</u>	<u>VOTES</u>
PRESIDENT	1 year	ERIC OSGOOD	112
VILLAGE CLERK	1 year	ROSEMARY AUDIBERT	120
TREASURER	1 year	ROSEMARY AUDIBERT	120
COLLECTOR OF TAXES	1 year	ROSEMARY AUDIBERT	118
TRUSTEE	3 years	PHILLIP WILSON	106
TRUSTEE	2 years	GORDON SMITH	118
AUDITOR	3 years	NO WINNER	

Article 2: Adopt the Annual Report of the Auditors for the year ending December 31, 2019.

YES 121 NO 3

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

YES 117 NO 7

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

YES 109 NO 15

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

YES 99 NO 24

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

YES 110 NO 12

JOHNSON REGISTERED VOTERS: 782

TOTAL VOTES CAST: 125

A TRUE AND CORRECT COPY OF THE CERTIFICATE OF VOTES FOR VILLAGE ANNUAL MEETING JUNE 2, 2020

ATTEST: 
ROSEMARY AUDIBERT, VILLAGE CLERK

PREPARED JUNE 3, 2020 DATED: JUNE 3, 2020

Board of Trustees Chair Report

Who knew what would unfold this historic year. The village meeting for 2020 was pushed back due to COVID 19 to June. Vermont was impacted by COVID 19 lock downs following executive orders from the Governor's office following advice from our State Health Department and science-based data based in sound epidemiological practices. Our Village Manager along with the Town of Johnson's Emergency Team rolled out and maintained programs to ensure the health of our employees and the community public health. The Town of Johnson's Emergency Management Team was led by Eric Osgood with support from members of the Select Board, Village Trustees, managers from Village and the Town, and including the Recreation Coordinator. Impacts to the Village Water, Sewer, and Electrical departments were notable. This was due to NVU and the VT Studio Center being not fully operational. The Village was also impacted by loss of income due to State mandated policy on payment forgiveness for Vermont rate payers. Our Village Manager and staff was able to triage this loss of income with some success.

Our community was able to keep COVID from spreading in Johnson for most of the year. As of this writing we are around 50 cases. This success is from our community members stepping up and following the social distancing, masking mandates from the State. Much of our scheduled work was delayed or postponed including the new sidewalks that were to be installed on Pearl Street. We send our deepest respects to the over 240 Vermonters and their family and friends who have died from COVID 19.

In July, we worked with the Select Board to form a Racial Justice Committee representing the Town and Village residents. In October it was finally decided to fly the Black Lives Matter flag and the American Flag at the Village Green. The Johnson Inclusivity statement was also placed next to the flag pole. Unfortunately, the entire plan was not completed until January. Residents and the Trustees had long difficult conversations on the topic of the Black Lives Matter flag where to place it and its meaning to individuals. At least two trustees left the board during this time. In moving forward, it is my hope we can have a healthy dialog where we don't become divisive but we build bridges in trying to understand each other. A community working together can be a very powerful thing. On the health of the Village Trustees, we have seen the loss of the entire board for a variety of reasons over this past year. I will also be leaving the board at the end of my term. This leaves us with an entirely new group of trustees with the exception of one trustee who had served in the past. We have a laundry list of big-ticket items that must be tackled in the next budget year. I would encourage all of our community to support and give constructive feedback to this new board.

The Village of Johnson also saw the passing of some of our own: Lea Kilvadyova who helped us evolve in economic development, planning, the Main Street Project, and our market to name a few, and Gordy Davis also has passed. Gordy Davis was a firefighter for over 33 years. He was an active part of our community, they both will be missed.

On a lighter side we were able to get a food truck to operate in the Village Green providing a bit of normalcy to our downtown. Our Village Manager was also able to secure almost a half a million-dollar grant to purchase all electric bucket truck for Electric Department.

The Village also worked with the Select Board to get on both annual reports an article for the residents to vote in favor or against moving forward for the Town/Village merger. As of this writing, the Town voted in favor to move forward with discussions. The Village will vote on this for this year's annual meeting in April. Stay tuned.

In closing I wanted to thank all the Trustee's past and present I have served with including our Village Manager, staff and the select board. It has been a pleasure. Our past board chair, Gordy Smith, had told me when I first started that we may always not agree with each other but we do it in a respectful manner and when we leave the meeting we do so as friends and neighbors. I hope that Gordy's way of being follows its way into our new board as a way to conduct themselves. As that's what community is all about.

Village Manager Report

In a year that has brought so much upheaval and stress for our local community and the nation, it would be easy to focus solely on the challenges and to overlook the Village's many accomplishments in 2020. While the Village of course saw dramatic impacts from the pandemic, the creativity and dedication of staff, elected officials, and amazing community volunteers kept those impacts as minimal as possible and has positioned the Village well to rebound in the latter half of 2021. Below, I briefly summarize the ways the Village was affected by the pandemic before transitioning to a review of the many positive developments that occurred in 2020.

The first quarter of 2020 appeared to be the start of a relatively typical year for the Village's four departments (General, Electric, Water, and Sewer). However, when the pandemic lockdown went into full effect in late March, we could not have imagined what the rest of the year would bring. While our Village utility operations continued, with all essential services being provided with the same quality and responsiveness our residents and customers are accustomed to, the Village did experience a decline in utility revenue. The limited in-person learning at Northern Vermont University, the largest customer for the Village's three utilities (electric, water, and sewer), along with reduced activity at many other establishments and businesses in the Village, resulted in far less electric and water/sewer sales than budgeted. For 2020, the Electric Department sales revenue was approximately \$48,000 (2%) less than budgeted, the Water Department sales revenue was approximately \$27,000 (10%) less than budgeted, and the Sewer Department assessments were approximately \$28,000 (6%) less than budgeted. With the State and national projections suggesting a return to pre-pandemic levels of activity later in 2021, the Village has assumed our 2021 utility revenue will be similarly depressed in 2021 as it was in 2020. This of course places a significant strain on the finances of our three utilities, but we believe the Village departments will be able to get through 2021 without any major changes to services or operating practices.

In the midst of the pandemic, Village staff and the Board of Trustees pressed forward with projects and goals. Some of the most notable accomplishments of 2020 are:

- Grant award of over \$500,000 to cover 80% of the cost of a new all-electric bucket truck for the Electric Department;
- Clean Water State Revolving Fund loan (with 50% loan forgiveness) for the engineering/design of a new sewer pump station on River Road West;
- Passage of a Bond Vote for the construction of the new River Road West sewer pump station;
- Substantial completion of a Stormwater Master Plan in conjunction with the Town of Johnson and the Lamoille County Conservation District;
- Completion of easement acquisition to enable the construction of the Pearl Street/Clay Hill Sidewalk Reconstruction project (the project is fully designed and is currently out to bid for construction)
- Creation of a Johnson Racial Justice Committee in coordination with the Town

Also in 2020, the merger study report that both Village and Town residents voted for in 2018 was completed by an outside consultant with input from the Village and Town. The report considered whether there are any obvious reasons for the Village and Town to merge into a single municipality. The study recognized that there is little duplication of effort between the Village and Town departments. The full text of the study can be found later in this Annual Report document and I encourage you to review it. Similar to the question on the Town ballot in March, there is a question on this year's Village ballot (Article 6) regarding whether the Village should enter into discussions with the Town regarding a merger.

Looking to 2021, the Village has multiple priority projects in the works and will continue to move them forward in addition to the daily municipal and utility operations:

- General Department: I am pleased to be able to report that the 2021 General Department budget is based off level funding of Village property taxes, with the same amount being raised from taxes in 2021 as in 2020. As mentioned above, the Pearl Street/Clay Hill Sidewalk Reconstruction project is currently out to bid and we anticipate construction this summer/fall. Additionally, the Village will be seeking additional technical assistance to advance stormwater projects to the point of being able to seek funds for construction.
- Water Department: The Village has applied for a USDA grant to design a new pump station at the Katy Win mobile home park and will be working to fully implement the Water Asset Management Plan that was developed over the past several years.
- Sewer Department: There are two large scale projects for the Sewer Department planned for 2021; the removal of a deteriorated cupola at the Wastewater Treatment Facility and the replacement/upgrade of the River Road West pump station.
- Electric Department: Staff will be working with the electric bucket truck manufacturer to create the specifications for the new all-electric bucket truck during 2021 in anticipation of taking receipt of the truck in 2022. We will also be completing upgrades to the distribution system and at the substation.

I want to extend my sincere thanks to the Village Board of Trustees, the Johnson Covid-19 Team, and all Village and Town Staff for your strength, determination, commitment, flexibility and resilience over the past year. I also want to take a moment to recognize the service of Anne Mullings. Anne will be retiring later in 2021 after many years working for the Village and Town. Her deep knowledge and sense of humor will be greatly missed and I wish her much enjoyment and relaxation in the years ahead!

Respectfully submitted,
Meredith Dolan
Village Manager

A	B	C	D	E	F	K	L	M	N	O	P	Q	R	S	T
1															
2															
3															
4															
5															
6	10	6	05												
7	10	6	05	00	00										
8	10	6	05	00	01										
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13	10	6	15												
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17	10	6	15	10	02										
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20	10	6	20												
21	10	6	20	00	02										
22	10	6	20	00	03										
23	10	6	20	00	04										
24	10	6	20	00	05										
25	10	6	20	00	08										
26	10	6	20	00	09										
27	10	6	20	00	11										
28	10	6	20	00	12										
29															
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31	10	6	71												
32	10	6	71	05	02										
33	10	6	71	05	03										
34	10	6	71	05	04										
35															
36															
37	10	6	73	20											
38	10	6	73	20	00										
39	10	6	73	20	01										
40	10	6	73	20	02										

Proposed Village of Johnson 2021 General Fund Budget

General Ledger Descriptions	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Proposed	Budget 2020 to 2021 % Change
Revenue										
Tax Related										
Current Taxes	\$112,831	\$111,913	\$111,864	\$111,889	\$111,889	\$111,887	\$111,889	\$112,018	\$112,018	
Penalty Revenue	\$1,000	\$691	\$1,000	\$1,033	\$1,000	\$858	\$1,000	\$1,299	\$1,000	
Collectors Cost	\$0	\$863	\$500	\$140	\$500	\$323	\$350	\$378	\$350	
10 Cent of Grand List	\$59,701	\$59,701	\$59,187	\$59,443	\$59,484	\$59,484	\$59,484	\$59,468	\$61,977	
Total Tax related	\$173,532	\$173,168	\$172,551	\$172,505	\$172,873	\$172,552	\$172,723	\$173,163	\$175,345	2%
State & Federal Revenue										
Pilot Payment	\$45,000	\$50,393	\$48,000	\$49,669	\$48,000	\$52,306	\$52,000	\$51,337	\$50,500	
Misc Revenue	\$0	\$5	\$250	\$0	\$0	\$0	\$0	\$0	\$0	
Pearl St - School St	\$11,043	\$26,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Stormwater Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total State and Federal	\$56,043	\$77,110	\$48,250	\$49,669	\$48,000	\$52,306	\$52,000	\$51,337	\$50,500	-3%
Other Revenue										
Insurance Reimb.	\$0	\$210	\$0	\$0	\$0	\$115	\$0	\$0	\$0	
Enterprise Fund Rent	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$60,500	\$60,500	\$60,500	
Street Light Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Electric Department- in Lieu of Taxes	\$4,791	\$4,855	\$4,850	\$4,631	\$4,850	\$4,928	\$4,900	\$4,642	\$4,650	
Interest Earned	\$400	\$598	\$400	\$539	\$500	\$563	\$500	\$275	\$275	
Miscellaneous Income	\$0	\$0	\$5,750	\$5,750	\$3,500	\$1,866	\$0	\$962	\$500	
Grant Revenue	\$1,000	\$811	\$0	\$58	\$42,550	\$0	\$42,550	\$0	\$42,550	
Reserve fund revenue	\$0	\$0	\$0	\$0	\$57,550	\$0	\$80,950	\$13,034	\$52,550	
Total Other Revenue	\$59,191	\$59,474	\$64,000	\$63,978	\$161,950	\$60,472	\$189,400	\$79,413	\$161,025	-15%
Fire Department Revenue										
Town Tax Appropriation	\$83,295	\$83,295	\$83,295	\$83,295	\$84,961	\$84,961	\$88,105	\$88,105	\$90,748	
Waterville Tax Appropriation	\$20,136	\$20,136	\$20,136	\$20,136	\$20,539	\$20,539	\$21,299	\$21,299	\$21,938	
Belvidere Tax Appropriation	\$12,979	\$12,979	\$12,979	\$12,979	\$13,229	\$13,229	\$13,719	\$13,719	\$14,131	
Total Tax Related	\$116,410	\$116,410	\$116,410	\$116,410	\$118,729	\$118,729	\$123,123	\$123,123	\$126,817	3%
Other Revenue										
Interest Earned	\$0	\$139	\$140	\$229	\$140	\$387	\$0	\$334	\$150	
Billable Calls Revenue	\$1,500	\$1,579	\$1,500	\$5,584	\$2,500	\$0	\$2,500	\$1,884	\$1,500	
Northern Vermont University Payment	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$6,000	\$6,000	

A	B	C	D	E	F	K	L	M	N	O	P	Q	R	S	T
1															
2															
3															
4															
41	10	6	73	20	99										
42															
44															
46															
47															
48															
50															
51	10	7	05												
52	10	7	05	10	00										
53	10	7	05	10	02										
54	10	7	05	10	03										
55	10	7	05	10	04										
56	10	7	05	11	00										
57	10	7	05	12	00										
58	10	7	05	13	00										
59	10	7	05	14	00										
60															
62	10	7	10												
63	10	7	10	30	00										
64	10	7	20	30	01										
65	10	7	10	43	00										
66	10	7	10	44	00										
67	10	7	10	44	01										
68	10	7	10	45	00										
69	10	7	10	45	01										
70	10	7	10	45	06										
71	10	7	10	48	00										
72	10	7	10	65	00										
73	10	7	10	65	01										
74	10	7	10	81	00										
75	10	7	10	92	01										
76	10	7	10	99	00										
77															

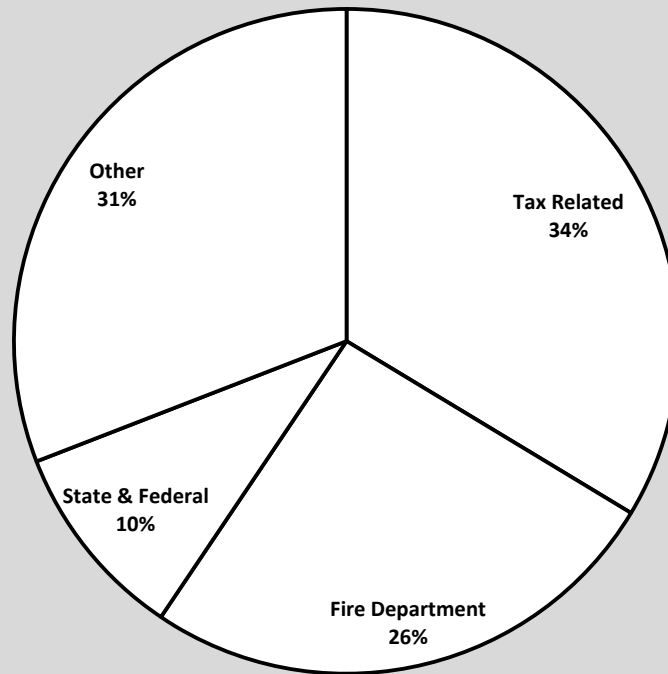
Proposed Village of Johnson 2021 General Fund Budget

General Ledger Descriptions	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Proposed	Budget 2020 to 2021 % Change
Miscellaneous Income	\$2,500	\$5,285	\$2,250	\$910	\$0	\$18,020	\$6,000	\$0	\$0	
Total Other Revenue	\$10,000	\$13,003	\$9,890	\$12,723	\$8,640	\$24,407	\$8,500	\$8,218	\$7,650	-10%
Total Fire Dept Revenue	\$126,410	\$129,413	\$126,300	\$129,133	\$127,369	\$143,136	\$131,623	\$131,341	\$134,467	2%
Total General Department Revenue	\$415,176	\$439,165	\$411,101	\$415,285	\$510,192	\$428,466	\$545,746	\$435,254	\$521,337	-4%
Adjustments to Revenue										
Est. Fund Balance applied to budget to reduce taxes	\$10,801		\$0		\$2,400		\$0		\$0	
Expenses										
Salaries and Benefits										
Board Salaries	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$1,040	\$873	\$1,040	
Auditor Salaries	\$95	\$131	\$157	\$163	\$250	\$250	\$250	\$0	\$250	
Office Administrative Salaries	\$7,692	\$8,944	\$8,156	\$10,147	\$10,372	\$9,392	\$9,734	\$17,563	\$15,078	
Holiday & CTO	\$1,357	\$1,842	\$1,439	\$1,733	\$1,477	\$1,754	\$1,453	\$2,045	\$2,087	
Social Security Match	\$6,361	\$4,946	\$6,769	\$6,159	\$6,769	\$7,259	\$7,340	\$8,135	\$8,254	
Retirement Program	\$4,545	\$3,662	\$4,263	\$4,323	\$5,907	\$5,245	\$5,609	\$5,945	\$5,831	
Unemployment	\$185	\$148	\$150	\$181	\$200	\$0	\$0	\$25	\$50	
Insurances	\$16,807	\$17,200	\$15,315	\$16,604	\$15,708	\$16,177	\$18,900	\$19,153	\$19,101	
Total Salaries and Benefits	\$39,643	\$39,474	\$38,849	\$41,910	\$43,283	\$42,677	\$44,325	\$53,739	\$51,691	17%
Trustees Expense										
Electricity-St. Lights	\$10,600	\$10,721	\$10,600	\$10,717	\$11,000	\$9,739	\$10,000	\$10,662	\$10,500	
Cold Springs Expense	\$975	\$937	\$950	\$949	\$950	\$881	\$950	\$900	\$950	
Legal expenses	\$3,000	\$2,291	\$5,500	\$2,424	\$3,500	\$371	\$2,000	\$4,441	\$3,000	
Consultant Service	\$2,500	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	
Planning Consultants	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Contracted Services	\$4,300	\$2,589	\$2,706	\$844	\$1,250	\$1,737	\$1,800	\$454	\$1,800	
Planning Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Pearl/School Street Project	\$13,804	\$56,514	\$0	\$0	\$100,100	\$5,330	\$105,000	\$13,034	\$95,100	
Insurance	\$10,545	\$10,027	\$14,206	\$14,306	\$12,751	\$12,559	\$15,141	\$14,327	\$14,580	
Beautification & Board/Committee Projects	\$1,000	\$843	\$4,000	\$1,850	\$3,250	\$2,146	\$2,000	\$188	\$500	
Parades/Events/Celebrations	\$1,000	\$492	\$2,000	\$1,414	\$10,400	\$7,106	\$3,900	\$246	\$2,000	
Loan Interest	\$664	\$13	\$0	\$0	\$0	\$442	\$450	\$1,094	\$1,000	
VLCT Dues	\$818	\$835	\$852	\$939	\$882	\$882	\$1,000	\$950	\$1,000	
Miscellaneous Expense	\$800	\$139	\$500	\$193	\$250	\$119	\$250	\$55	\$179	
Total Trustees Expense	\$50,006	\$85,402	\$42,314	\$33,636	\$145,333	\$41,314	\$143,491	\$47,352	\$131,609	-8%

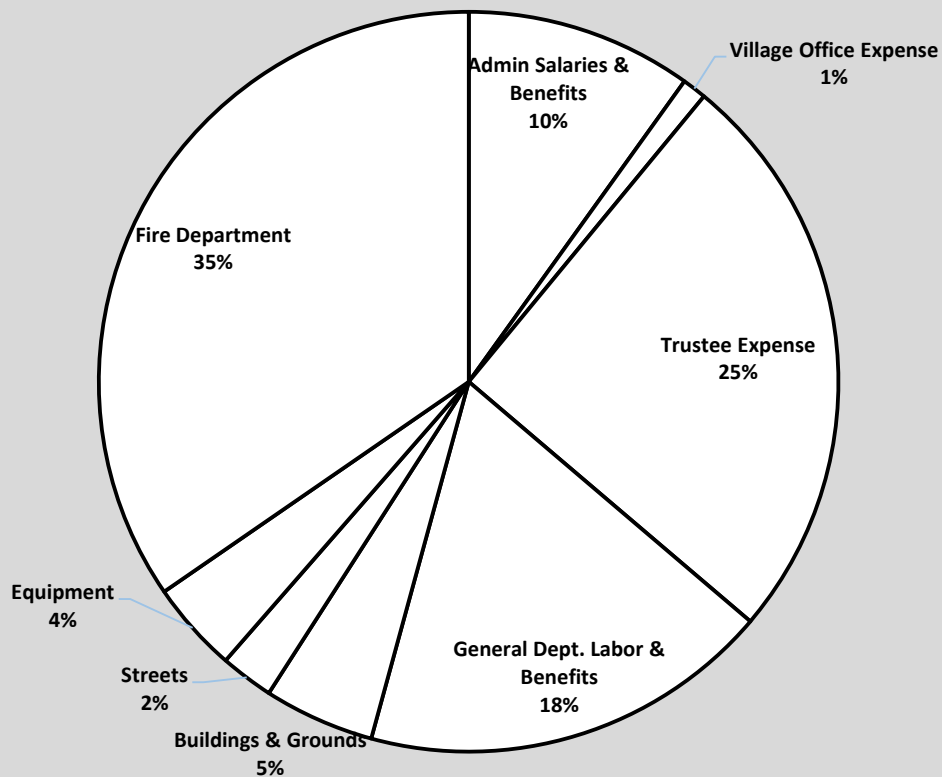
	A	B	C	D	E	F	K	L	M	N	O	P	Q	R	S	T
1	Proposed Village of Johnson 2021 General Fund Budget															
2							2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Proposed	Budget 2020 to 2021 % Change
3						General Ledger Descriptions										
4																
79	10	7	15			Village Office Expense										
80	10	7	15	21	00	Postage	\$950	\$831	\$950	\$1,035	\$1,300	\$1,218	\$1,300	\$1,664	\$1,500	
81	10	7	15	22	00	Office Supplies	\$200	\$1,311	\$200	\$1,027	\$1,150	\$1,072	\$1,150	\$1,215	\$1,250	
82	10	7	15	23	00	Printing/publishing	\$1,900	\$1,648	\$500	\$893	\$900	\$765	\$900	\$627	\$750	
83	10	7	15	25	00	Equip Prchse-current year	\$500	\$2,648	\$500	\$399	\$250	\$0	\$1,250	\$1,086	\$250	
84	10	7	15	26	00	Equipment Maintenance/Repair	\$500	\$63	\$431	\$390	\$500	\$64	\$250	\$64	\$250	
85	10	7	15	29	00	Mileage	\$200	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	
86	10	7	15	42	00	Professional Training/Workshops	\$1,000	\$0	\$1,000	\$137	\$280	\$0	\$250	\$0	\$250	
87	10	7	15	44	05	Computer Support	\$1,000	\$250	\$500	\$672	\$780	\$929	\$1,000	\$1,085	\$1,280	
88	10	7	15	45	00	Records Preservation	\$1,000		\$500	\$0	\$0	\$0	\$0	\$0	\$0	
89	10	7	15	99	00	Misc. Expenses	\$100	\$68	\$100	-\$38	\$0	\$92	\$100	\$15	\$0	
90						Total Village Office Expense	\$7,350	\$6,819	\$4,881	\$4,515	\$5,160	\$4,140	\$6,200	\$5,755	\$5,530	-11%
91																
92	10	7	20			Buildings & Grounds										
93	10	7	20	34	00	Water & Sewer	\$450	\$311	\$450	\$386	\$400	\$347	\$400	\$337	\$400	
94	10	7	20	35	00	Mowing	\$550	\$300	\$550	\$300	\$400	\$300	\$340	\$250	\$250	
95	10	7	20	62	00	Building Supplies	\$500	\$0	\$0	\$40	\$100	\$0	\$100	\$16	\$100	
96	10	7	20	62	01	Building Maint.	\$5,087	\$1,759	\$4,167	\$5,925	\$5,000	\$7,372	\$3,000	\$699	\$3,000	
97	10	7	20	70	00	Town Taxes	\$850	\$809	\$850	\$871	\$900	\$917	\$950	\$1,077	\$1,200	
98						Total Buildings and Grounds	\$7,437	\$3,180	\$6,017	\$7,522	\$6,800	\$8,936	\$4,790	\$2,379	\$4,950	3%
100						Total General Government	\$104,435	\$134,874	\$92,061	\$87,583	\$200,576	\$97,066	\$198,807	\$109,225	\$193,780	-3%
101																
102	10	8	05			General Dept. Benefits										
103	10	8	05	10	00	Operations & Maintenance Labor	\$63,208	\$53,000	\$67,282	\$68,174	\$79,244	\$83,263	\$73,317	\$75,394	\$79,887	
104	10	8	05	10	04	Holiday & CTO	\$11,154	\$7,791	\$11,873	\$5,036	\$14,161	\$712	\$12,938	\$16,192	\$14,097	
105						Total General Dept. Benefits	\$74,362	\$60,791	\$79,156	\$73,210	\$93,405	\$83,975	\$86,255	\$91,586	\$93,984	9%
106																
107	10	8	20			General Dept. Buildings and Grounds										
108	10	8	20	30	00	Electricity	\$500	\$557	\$550	\$1,014	\$1,000	\$395	\$1,000	\$403	\$650	
109	10	8	20	33	00	Heat	\$11,000	\$8,382	\$9,000	\$14,109	\$12,000	\$12,833	\$13,000	\$8,240	\$11,500	
110	10	8	20	34	00	Water & Sewer	\$550	\$526	\$550	\$1,000	\$1,000	\$525	\$1,000	\$480	\$600	
111	10	8	20	35	00	Mowing	\$900	\$940	\$950	\$964	\$1,000	\$940	\$1,000	\$783	\$1,000	
112	10	8	20	62	00	Building Supplies	\$500	\$471	\$500	\$579	\$500	\$631	\$650	\$449	\$500	
113	10	8	20	62	01	Building Maintenance	\$3,500	\$4,584	\$4,500	\$8,245	\$4,500	\$5,693	\$6,000	\$6,317	\$6,000	
114	10	8				Total General Dept. Buildings & Grnds	\$16,950	\$15,461	\$16,050	\$25,911	\$20,000	\$21,017	\$22,650	\$16,673	\$20,250	-11%
115																

	A	B	C	D	E	F	K	L	M	N	O	P	Q	R	S	T
1																
2																
3																
4																
116	10	8	40													
117	10	8	40	58	00	Street, Sidewalk, Stormdrain Maintenance	\$1,500	\$5,870	\$1,500	\$509	\$1,000	\$7,596	\$7,600	\$4,466	\$6,500	
118	10	8	40	59	00	Street, Sidewalk, Stormdrain Construction	\$11,000	\$0		\$0	\$0	\$0	\$0	\$538	\$0	
119	10	8	40	59	01	Sidewalk Fund - \$0.10 Town G.L. Funds	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	
120	10	8	40	99	00	Misc. expense		\$172	\$200	\$0	\$0	\$0	\$0	\$0	\$0	
121	10	8	40			Total Village Summer Streets	\$27,500	\$21,042	\$16,700	\$15,509	\$1,000	\$7,596	\$7,600	\$5,004	\$6,500	-14%
122	10															
123	10	8	41			General Dept. Winter Streets										
124	10	8	41	57	00	Snow Removal Expense	\$6,000	\$2,576	\$6,000	\$5,000	\$5,691	\$5,691	\$6,000	\$4,237	\$5,500	
125	10	8	41	99	00	Misc. expense	\$0	\$82	\$100	\$138	\$150	\$66	\$150	\$131	\$150	
126						Total Village Winter Streets	\$6,000	\$2,658	\$6,100	\$5,138	\$5,150	\$5,757	\$6,150	\$4,368	\$5,650	16.3%
127	10															
128	10	8	50			General Dept. Equipment Expense										
129	10	8	50	50	00	Parts and Supplies	\$3,500	\$2,793	\$3,500	\$3,336	\$3,500	\$2,012	\$3,500	\$3,393	\$3,500	
130	10	8	50	50	01	Outside Repairs & Parts	\$2,500	\$1,468	\$2,500	\$3,922	\$4,000	\$1,647	\$3,500	\$920	\$3,000	
131	10	8	50	50	02	Hardware	\$500	\$96	\$500	\$74	\$250	\$0	\$250	\$269	\$250	
132	10	8	50	51	00	Equipment Fuels And Oils	\$2,500	\$1,572	\$2,500	\$4,608	\$3,500	\$4,576	\$5,000	\$3,128	\$5,000	
133	10	8	50	53	00	Purchase-current year (Small Tools)	\$5,000	\$0	\$4,930	\$1,258	\$5,000	\$4,612	\$1,200	\$0	\$0	
134	10	8	50	53	01	Purchase-Capital & Reserve Fund	\$10,596	\$2,819	\$9,000	\$9,000	\$2,938	\$3,610	\$32,800	\$28,486	\$8,550	
135	10	8	50	59	00	Safety Equipment	\$1,000	\$235	\$400	-\$166	\$250	\$434	\$500	\$0	\$500	
136	10	8	50	99	00	Misc. Supplies	\$50	\$0	\$0	\$5	\$0	\$15	\$0	\$122	\$0	
137						Total Village Dept.Equipment	\$25,646	\$8,983	\$23,330	\$22,037	\$19,438	\$16,907	\$46,750	\$36,318	\$20,800	-56%
138																
139						Total General Department	\$150,458	\$108,935	\$141,336	\$141,806	\$138,993	\$135,252	\$169,405	\$153,949	\$147,184	-13%
140																
141	10	9				Fire Department										
142	10	9	05	10	00	Fire Department Labor	\$34,500	\$32,227	\$35,000	\$40,970	\$36,800	\$35,880	\$38,000	\$27,974	\$38,000	
143	10	9	05	10	02	Fire Contracted Labor	\$0	\$0	\$0	-\$700	\$0	\$0	\$0	\$0	\$0	
144	10	9	05	11	00	Social Security Match	\$2,639	\$2,465	\$2,678	\$3,134	\$2,942	\$2,745	\$3,038	\$2,140	\$3,038	
145						Total Salaries and Benefits	\$37,139	\$34,692	\$37,678	\$43,404	\$39,742	\$38,625	\$41,038	\$30,114	\$41,038	0%
146	10	9	10	48	00	Insurance	\$24,185	\$24,703	\$16,626	\$16,626	\$16,870	\$21,334	\$19,512	\$19,090	\$18,357	
147	10	9	10	81	00	Interest on Loans	\$1,906	\$1,916	\$1,900	\$1,283	\$1,906	\$2,311	\$2,000	\$4,028	\$3,053	
148						Total Officers	\$26,091	\$26,619	\$18,526	\$17,909	\$18,776	\$23,644	\$21,512	\$23,118	\$21,410	0%
149	10	9	15	22	00	Office Supplies	\$100	\$19	\$140	\$388	\$340	\$0	\$300	\$40	\$380	
150	10	9	15	42	00	Training, Fire Related	\$1,500	\$1,087	\$1,250	\$711	\$1,250	\$694	\$950	\$675	\$950	
151						Total Office	\$1,600	\$1,107	\$1,390	\$1,099	\$1,590	\$694	\$1,250	\$715	\$1,330	6%
152																

2020 GENERAL DEPARTMENT REVENUE BY TYPE



2020 GENERAL DEPARTMENT EXPENSES BY TYPE



GENERAL DEPARTMENT TREASURER'S REPORT

January 1, 2020- December 31, 2020

Cash on Hand, January 1, 2020:

Checking Account	28,882.58	
Restricted Money - Fire Capital Equipment	108,902.91	
Restricted Money - Fire Small Equipment	123,225.07	
Restricted Money - Sidewalks	124,639.83	
Restricted Money - General Capital Equip.	<u>33,476.80</u>	
		419,127.19

Receipts during year:

Property Taxes	95,673.04	
Tax Overpayments	569.29	
Delinquent Taxes	17,857.60	
10 Cents on Grand List	59,468.00	
Village Green Rent	400.00	
Miscellaneous Income	1.84	
Enterprise Funds - Rent	60,500.00	
Electric Dept In lieu of tax	4,641.69	
Due From/To Town	64,166.43	
Pilot Money	51,337.00	
Sale of Snow Plow	500.00	
Prepaid Taxes	613.05	
Interest Earned	577.75	
Fire Contracts	123,123.00	
Johnson State College	6,000.00	
VLCT PACIF Insurance	1,804.00	
Fire Miscellaneous Income	81.34	
Interest Earned	<u>333.66</u>	
		<u>487,647.69</u>
		906,774.88

Disbursements:

10-1-00-85.10 Due from/to Town	64,156.43
10-2-00-20.00 Accounts Payable	4,905.84
10-2-00-20.50 Tax Overpayments/Abatements	11.26
10-7-05-10.00 Board Salaries	873.34
10-7-05-10.03 Office Administrative Salaries	17,563.29
10-7-08-10.04 Holiday, Sick, Vacation	2,045.45
10-7-08-11.00 Social Security Match	8,135.14
10-7-05-12.00 Retirement Program	5,944.75
10-7-05-13.00 Unemployment	25.00
10-7-05-14.00 Insurance	19,034.15
10-7-10-30.00 Electricity St. Lights	9,712.62
10-7-10-30.01 Cold Spring Expenses	798.28
10-7-10-43.00 Legal Expense	4,441.48
10-7-10-44.00 Consultant Services	1,000.00

10-7-10-45.00	Contracted Services	454.13
10-7-10-4506	Pearl/School Corridor	13,033.66
10-7-10-48.00	Insurance	14,327.00
10-7-10-65.00	Board/Committee Projects	188.34
10-7-10-65.01	Parades/Events/Celebrations	245.79
10-7-10-81.00	Loan Interest	688.92
10-7-10-92.01	VLCT Dues	950.00
10-7-10-99.00	Miscellaneous Expense	55.43
10-7-15-21.00	Postage	1,623.76
10-7-15-22.00	Office Supplies	1,215.43
10-7-15-23.00	Printing/Publishing	626.77
10-7-15-25.00	Equipment Purchase - current year	1,085.50
10-7-15-26.00	Equipment Maintenance/Repair	63.80
10-7-15-44.05	Computer Support	1,084.95
10-7-15-99.00	Miscellaneous Expense	15.00
10-7-20-34.00	Water & Sewer	336.82
10-7-20-35.00	Mowing	250.00
10-7-20-62.00	Building Supplies	15.51
10-7-20-62.01	Building Maintenance	699.24
10-7-20-70.00	Town Taxes	1,077.12
10-8-05-10.00	Operations & Maintenance	75,394.32
10-8-05-10.04	Holiday, Sick, Vacation	16,192.07
10-8-05-30.00	Electricity	379.48
10-8-20-33.00	Heat	7,423.59
10-8-20-34.00	Water & Sewer	480.23
10-8-20-35.00	Mowing	783.35
10-8-20-62.00	Building Supplies	449.17
10-8-20-62.01	Building Maintenance	6,316.78
10-8-40-58.00	Street, Sidewalk, Storm drain Maintenance	4,465.51
10-8-40-99.00	Miscellaneous Expense	538.12
10-8-41-57.00	Snow Removal Expense	4,236.93
10-8-41-99.00	Miscellaneous Expense	131.20
10-8-50-50.00	Parts and Supplies	3,393.30
10-8-50-50.01	Outside Repairs and Parts	920.28
10-8-50-50.02	Hardware	268.61
10-8-50-51.00	Equipment Fuels and Oils	3,127.50
10-8-50-53.01	Purchase - Capital	28,891.10
10-8-50-99.00	Miscellaneous Supplies	121.85
10-9-05-10.00	Fire Department Labor	27,973.50
10-9-05-11.00	Social Security Match	2,140.06
10-9-10-48.00	Insurance	19,089.84
10-9-10-81.00	Interest on Loans	4,028.08
10-9-15-22.00	Office Supplies	39.63
10-9-15-42.00	Training Fire Related	675.13
10-9-20-30.00	Electricity	5,154.75
10-9-20-31.00	Phone	1,105.62
10-9-20-33.00	Heat	4,222.01
10-9-20-35.00	Mowing	200.00
10-9-20-62.00	Building Supplies	3,586.89

10-9-20-99.00	Misc. Building and Grounds	2,142.10	
10-9-50-51.00	Fuels & Oils	1,376.14	
10-9-50-52.00	Vehicle Maintenance & Repairs	6,442.08	
10-9-50-53.00	Purchase - Current year	45,344.78	
10-9-50-53.02	Gear & Accessories	9,417.53	
10-9-50-53.03	Communications Equipment	1,963.46	
10-9-50-53.05	Low Angle/Water Rescue	1,953.06	
10-9-50-53.06	Air Packs	392.49	
10-9-50-54.01	Small Equipment Fund Purchases	<u>4,470.00</u>	
			<u>471,914.74</u>

Balance on Hand 12-31-2020	434,860.14
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Balance on Hand 12-31-2020

Checking Account	29,828.34	
Restricted Money - Fire Capital Equipment	120,239.57	
Restricted Money - Fire Small Equipment	139,532.07	
Restricted Money - Sidewalks	111,783.36	
Restricted Money - General Capital Equip.	<u>33,476.80</u>	
		434,860.14

COMMUNITY IMPROVEMENT GRANT

Balance on hand, January 1, 2020		192,361.95
Income: 1-1-2020 to 12-31-2020		
Payback Funds	19,109.77	
Payback Interest Funds	1,140.04	
Interest Earned	<u>469.13</u>	
		<u>20,718.94</u>
TOTAL CASH AVAILABLE:		213,080.89
Disbursements: 1-1-2020 to 12-31-2020		
Chris Parker	30,000.00	
Service Charges	<u>51.00</u>	
TOTAL DISBURSEMENTS:		<u>30,051.00</u>
CURRENT BALANCE: Union Bank Money Market Acct.		183,029.89

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

2020 TAX ACCOUNT

GRAND LIST

Real Estate Grand List	\$616,337.11
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TAX ASSESSED

Real Estate (\$616337.11x .1816)	111,926.82
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TREASURER'S ACCOUNT

Tax Adjustment	
Received on Property Taxes	<u>94,449.79</u>
Delinquent to Tax Collector	17,477.03

CHARGED TO COLLECTOR

Property Taxes	17,477.03	
Penalty	1,398.10	
Tax Adjustment	276.00	
Collectors Cost	<u>390.40</u>	
		19,541.53

Credit to Collector's Account	18,233.78
Penalty Adjustment	98.97
Cost Adjustment	12.80
Tax Adjustment	<u>185.05</u>
	18,530.60

Balance of 2020 Taxes on Collector's Books	1,010.93
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2020 Delinquent Taxes	859.02	
Penalty	68.71	
Collectors Cost	83.20	
		1,010.93

VILLAGE OF JOHNSON DELINQUENT TAXES AS OF 12/31/20

2013-2018 VILLAGE TAXES		PARCEL #	TAX	PENALTY	OTHER	TOTAL
WILCOX, MARK II	2013	615-051	\$27.99	\$2.24	\$3.10	\$33.33
WILCOX, MARK II	2014	615-051	\$3.50	\$0.28	\$0.00	\$3.78
WILCOX, MARK II	2015	615-051	\$28.77	\$2.30	\$100.83	\$131.90
WILCOX, MARK II	2016	615-051	\$27.85	\$2.23	\$6.00	\$36.08
WILCOX, MARK II	2017	615-051	\$27.97	\$2.24	\$6.10	\$36.31
WILCOX, MARK II	2018	615-051	\$27.84	\$2.23	\$6.20	\$36.27

2019 VILLAGE TAXES		PARCEL #	TAX	PENALTY	OTHER	TOTAL
BLACKRIDGE CONSTRUCTION		520-055	\$141.34	\$11.31	\$6.30	\$158.95
DINSMORE, SARAH B. & MICHAEL		135-020	\$77.73	\$6.22	\$6.30	\$90.25
JONES, JESSICA		134-010	\$28.98	\$2.32	\$6.30	\$37.60
MORAN, MATT		615-090	\$16.56	\$1.32	\$6.30	\$24.18
WESCOM, DANIEL B. & MARY		134-020	\$89.02	\$7.12	\$6.30	\$102.44
WESCOM, WAYNE ET AL		600-206	\$253.13	\$20.25	\$6.30	\$279.68
WILCOX, LORI & MARK		615-047	\$30.68	\$2.45	\$0.00	\$33.13
			\$637.44	\$50.99	\$37.80	\$726.23

2020 VILLAGE TAXES		PARCEL #	TAX	PENALTY	OTHER	TOTAL
BLACKRIDGE CONSTRUCTION		520-055	\$143.65	\$11.49	\$6.40	\$161.54
DINSMORE, SARAH B. & MICHAEL		135-020	\$73.91	\$5.91	\$6.40	\$86.22
FLOOD, CAROL ANN		604-250	\$20.52	\$1.64	\$6.40	\$28.56
JONES, JESSICA		134-010	\$22.16	\$1.77	\$6.40	\$30.33
LAFOUNTAIN, JENNIFER		134-100	\$22.16	\$1.77	\$6.40	\$30.33
MCALLISTER, JR. PAUL		133-035	\$5.92	\$0.47	\$0.00	\$6.39
MERCHANT, JR. GARY		625-054	\$130.57	\$10.45	\$6.40	\$147.42
MORAN, MATT		615-090	\$16.16	\$1.29	\$6.40	\$23.85
MYERS, TRACY		615-063	\$14.89	\$1.19	\$6.40	\$22.48
PERRY, JASON		200-150	\$22.82	\$1.83	\$0.00	\$24.65 *
RADIDOUX, JOHN		625-035	\$37.59	\$3.01	\$6.40	\$47.00 *
SALLS, CHERIE		615-049	\$25.06	\$2.00	\$6.40	\$33.46
WESCOM, DANIEL B & MARY		134-020	\$70.64	\$5.65	\$6.40	\$82.69
WESCOM, WAYNE ET AL		600-206	\$234.63	\$18.77	\$6.40	\$259.80
WOOD, EUGENE & KAREN		134-055	\$18.34	\$1.47	\$6.40	\$26.21 *
			\$859.02	\$68.71	\$83.20	\$1,010.93

TOTAL ALL DELINQUENT TAXES			\$1,640.38	\$131.22	\$243.23	\$2,014.83
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* Paid after December 31, 2020

Water Department 2021 Budget											
		2017	2017	2018	2018	2019	2019	2020	2020	2020 to 2021	
General Ledger Descriptions		Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	% change
Revenues											
22-6-10 Fees/Assessments											
22-6-10-00.00 Water Sales		263,000	271,764	272,500	255,125	255,000	269,838	259,500	234,136	234,000	
22-6-10-00.01 Merchandise Sales		500	3,478	2,375	829	750	1,142	1,250	0	500	
22-6-10-00.02 Water Application Fees		1,500	1,502	1,500	410	500	350	500	515	500	
22-6-10-00.03 Reserve Capacity Charges		1,500	2,276	1,750	540	500	383	500	555	500	
22-6-10-00.05 Delinquent Accts Interest		1,300	956	1,000	1,100	1,000	775	1,000	225	200	
Total Fees/Assessments		267,800	279,977	279,125	258,004	257,750	272,488	262,750	235,431	235,700	-10.3%
22-6-20 Other Revenue											
Capital Reserve Fund		12,166	0	19,089	19,089	0	0	0	0	12,736	
22-6-20-81.00 Interest Earned		0	16	15	13	15	37	50	37	20	
22-6-20-94.00 Insurance reimb.		0	0	0	0	0	115	0	0	0	
22-6-20-99.00 Miscellaneous Income		500	1,066	32,600	9,239	24,367	20,316	9,128	5,257	18,000	
Total Other Revenue		12,666	1,082	51,704	28,341	24,382	20,468	9,178	5,294	30,756	235.1%
Total Revenues		280,466	281,060	330,829	286,345	282,132	292,956	271,928	240,725	266,456	-2.0%
Expenses											
22-7-05 Plant Operation & Maint.											
22-7-05-10.01 Plant Operations & Maint.		11,495	12,482	4,790	5,654	0	465	0	95	0	
22-7-05-10.02 Distribution System Labor		19,651	18,909	16,415	18,546	6,000	10,985	12,000	13,743	13,000	
22-7-05-10.03 Administrative Salaries		21,589	22,146	22,791	21,807	19,509	18,455	18,034	20,729	19,507	
22-7-05-10.04 Holiday, Sick, Vacation		10,759	4,923	9,675	9,465	6,725	7,056	6,710	7,847	7,306	
22-7-05-10.05 Meter Reading		8,191	6,866	7,000	8,153	4,200	3,528	4,000	4,090	3,500	
22-7-05-10.06 Employee School Labor		250	459	500	24	0	0	0	0	0	
22-7-05-11.00 Social Security Match		5,497	5,056	4,641	4,822	3,373	3,390	3,362	3,101	3,655	
22-7-05-12.00 Retirement		3,837	3,490	3,034	3,663	2,471	2,937	2,538	2,528	2,654	
22-7-05-13.00 Unemployment		141	148	150	181	200			25	50	
22-7-05-14.00 Insurances		9,658	9,122	8,034	9,102	6,829	8,167	7,877	7,928	8,120	
Total Plant Operation & Maintenance		91,068	83,603	77,030	81,417	49,307	54,983	54,522	60,087	57,793	6.0%
22-7-15 Office Expense											
22-7-15-20.01 Office Expense		3,900	3,881	3,900	3,839	4,000	3,026	7,250	6,918	7,250	
22-7-15-25.00 Equipment Prchse - curren		700	938	1,000	399	500	0	500	1,153	0	
22-7-15-25.02 Equipment Prchse - capita		200	0	200	0	0	0	0	0	0	
22-7-15-26.00 Equipment Maintenance/Rep		350	0	350	0	0	64	100	64	100	
22-7-15-42.00 Profesional Training/Educ		500	442	500	360	0	135	250	0	250	
22-7-15-43.00 Legal Expense		2,000	293	4,500	4,844	1,500	74	1,000	174	750	
22-7-15-44.00 Computer Support		1,750	495	1,500	1,168	1,280	958	1,250	1,141	1,280	
22-7-15-45.00 Audit Expense		2,000	2,500	1,357	422	500	1,520	1,600	182	1,600	

Water Department 2021 Budget											
2020 to 2021											Budget % change
General Ledger Descriptions	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget		
22-7-15-45.03 Outside/Contracted Serv	3,300	0	1,000	0	500	0	500	500	1,000		
22-7-15-50.00 Bad Debts Expenses	0	0	0	0	0						
22-7-15-99.00 Interest Paid on Deposits	25	29	30	45	50	63	75	63	75		
22-7-15-99.01 Misc. Office	50	100	100	26	0			121			
Total Office Expense	14,775	8,679	14,437	11,103	8,330	5,840	12,525	10,315	12,305		-1.8%
22-7-20 Buildings and Grounds											
22-7-20-30.00 Electricity	25,600	26,230	25,600	28,055	28,000	22,484	23,000	21,494	23,000		
22-7-20-31.00 Phone	2,000	1,282	750	1,241	1,200	1,778	1,750	1,346	1,750		
22-7-20-33.00 Heat	1,200	915	1,200	1,467	1,500	941	1,500	556	1,000		
22-7-20-34.00 Water & Sewer	0	15	0	0	0	0		1			
22-7-20-48.00 Insurance	8,126	8,126	5,968	6,067	5,554	5,831	6,045	6,367	5,858		
22-7-20-62.01 Building Supplies	200	81	200	97	200	10	200	0	200		
22-7-20-62.02 Building Maintenance	9,000	2,988	5,000	7,794	3,750	6,039	2,250	1,865	2,250		
22-7-20-66.00 Snow Removal	1,000	1,299	1,300	2,247	2,500	3,093	3,000	1,625	2,500		
22-7-20-81.00 Interest Expense	26,334	26,334	27,000	25,282	29,360	29,360	28,552	28,552	27,711		
22-7-20-99.00 Misc. B&G Expense	1,250	1,180	1,100	92	0	0	0	0	0		
Total Buildings and Grounds	74,710	68,453	68,118	72,342	72,064	69,536	66,297	61,804	64,269		-3.1%
22-7-40 Plant Operations Expense											
22-7-40-44.01 Consultant Services			32,600	9,233	23,367	16,739	6,628	5,151	18,000		
22-7-40-45.02 Outside Testing	1,600	851	1,000	994	1,200	2,178	3,278	2,170	3,000		
22-7-40-45.03 Outside/Contracted Serv	1,000	0	36,512	41,522	23,043	22,605	22,994	24,468	23,183		
22-7-40-45.04 Permits & Fees	2,560	2,641	2,750	2,412	2,500	2,106	2,500	1,936	2,500		
22-7-40-50.01 Supplies and Chemicals	1,500	1,646	1,750	1,606	1,750	1,126	1,500	2,194	1,500		
22-7-40-99.00 Misc. Plant Operations Ex	500	22	1,500	1,074	1,500	0	1,000	0	1,000		
Total Plant Operations Expense	7,160	5,161	76,112	56,841	53,360	44,753	37,900	35,919	49,183		29.8%
22-7-41 Distribution System Expense											
22-7-41-50.00 Inventory Adjustment	0	782	0	0	0	0	0	0	0		
22-7-41-52.00 Distribution System Maint	6,000	3,971	6,000	7,255	7,779	666	7,449	3,716	7,500		
22-7-41-52.01 Meters & Related Expense	7,023	4,275	5,000	4,472	5,500	406	3,000	1,677	2,500		
22-7-41-59.00 Distribution System Cons	0	0	0	0	0	0	0	0	0		
22-7-41-97.01 Customer line installation	0	0	0	0	0	0	0	0	0		
22-7-41-99.00 Misc. Distribution System	250	620	250	35	35	0	0	1,787	0		
Total Distribution System Expense	13,273	9,648	11,250	11,762	13,314	1,072	10,449	7,181	10,000		-4.3%
22-7-50 Equipment Expense											
22-7-50-50.00 Parts and Supplies	1,500	1,001	4,000	209	1,000	385	815	198	500		
22-7-50-50.01 Outside Repair Work	1,000	1,190	4,000	2,950	3,000	2,695	3,000	0	2,500		
22-7-50-51.00 Equipment Fuels And Oils	1,750	1,726	1,000	703	500	123	500	32	500		

Water Department 2021 Budget																				
General Ledger Descriptions	2017		2017		2018		2018		2019		2019		2020		2020		2021		2020 to 2021	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	% change
22-7-50-53.00 Purchase-current year	2,500	391	1,403	0	0	0	0	0	0	0	0	0	0	968	0	0	0	0		
22-7-50-53.01 Purchase-Capital	0	0	0	0	13,500	13,671	17,356	0	0	0	0	0	0	0	0	0	0	0		
22-7-50-54.01 Capital Equip. Reserve Fu	6,000	34,690	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
22-7-50-59.00 Safety Equipment	500	186	500	0	0	0	0	0	0	0	0	0	0	24	0	0	0	0		
22-7-50-99.00 Misc. Supplies	0	104	0	0	0	0	0	0	0	0	0	0	0	98	0	0	0	0		
Total Equipment Expense	13,250	39,287	16,903	3,862	18,000	16,874	21,671	1,319	21,671	1,319	21,671	1,319	3,500	1,319	3,500	1,319	3,500	1,319	-83.8%	
Total Expenses	214,236	214,830	263,851	237,327	214,375	193,059	203,363	176,625	203,363	176,625	197,050	197,050	197,050	176,625	197,050	197,050	197,050	197,050	-3.1%	
Loan Costs																				
Bond Bank (Main Project)	14,737	14,737	15,316	15,316	15,918	15,918	16,543	16,543	16,543	16,543	16,543	16,543	17,193	16,543	17,193	16,543	17,193	16,543		
Bond Bank (100c Pearl)	4,314	4,314	4,483	4,483	4,659	4,659	4,843	4,843	4,659	4,659	4,843	4,843	5,033	4,843	5,033	4,843	5,033	4,843		
SRLF (30 years at -3%)	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180	47,180	0	47,180	0	47,180	0		
Total Annual Loan Costs	66,230	66,230	66,979	66,979	67,757	67,757	68,565	68,565	67,757	67,757	68,565	68,565	69,406	68,565	69,406	68,565	69,406	68,565		
Expenses + Loan Costs	280,466	281,060	330,829	304,306	282,132	260,816	271,928	260,816	282,132	271,928	271,928	271,928	266,456	198,011	266,456	198,011	266,456	266,456	-2.0%	
Estimated Revenue	280,466	281,060	330,829	286,345	282,132	292,956	271,928	292,956	282,132	292,956	271,928	292,956	266,456	240,725	266,456	240,725	266,456	266,456		
Revenue Minus Expenses	0	0	0	-17,961	0	32,140	0	42,714	0	32,140	0	42,714	0	42,714	0	42,714	0	42,714	0	

WATER DEPARTMENT TREASURER'S REPORT

January 1, 2020- December 31, 2020

Cash on Hand, January 1, 2020:

Checking Account	65,838.57	
Checking Account - Capital Equipment Fund	<u>36,741.52</u>	102,580.09

Receipts during the year:

Water Sales	238,605.87	
Water Deposits	850.00	
A/R Water Merchandise Sale	293.16	
Interest Earned - Capital Equipment Fund	36.76	
Planning Advance	11,938.51	
Application Fees	515.00	
Reserve Capacity Fees	<u>555.00</u>	
		<u>252,794.30</u>
Total Available		355,374.39

Disbursements:

Accounts Receivable/Meter Deposits	201.76
Account Payable	2,413.70
Peoples United Bank	21,385.72
Plant Operation & Maintenance Labor	95.21
Distribution System Labor	13,743.35
Administrative Salaries	20,728.61
Holiday, Sick Vacation, Pay	7,847.28
Meter Reading	4,089.87
Social Security Match	3,101.25
Retirement	2,528.23
Unemployment	25.00
Insurances	7,890.89
Office Expense	6,917.61
Equipment Purchase/Current Year	1,153.34
Equipment Maintenance/Repair	63.80
Professional Training/Education	
Legal Expense	174.14
Computer Support	1,141.41
Audit Expense	181.65
Outside Contracted Services	500.00
Electricity	20,021.79
Phone	1,345.60
Heat	556.19
Insurances	6,367.09
Building Supplies	-
Building Maintenance	1,865.15
Snow Removal	1,624.69

Interest Expense	28,551.50	
Consultant Services	5,151.00	
Outside Testing	2,170.00	
Outside Contracted Services	24,467.92	
Permits & Fees	1,936.21	
Supplies and Chemicals	2,193.65	
Distribution System - Maintenance	3,716.12	
Meters & Parts Supplies	1,677.45	
Misc. Distribution System	1,787.95	
Parts & Supplies	197.55	
Equipment Fuels and Oils	32.10	
Purchase Current Year	968.00	
Safety Equipment	24.00	
Miscellaneous Supplies	<u>97.50</u>	
Total Disbursements		<u>198,934.28</u>
Balance on Hand 12-31-2020		156,440.11
<u>Balance on Hand 12-31-2020</u>		
Checking Account	119,661.83	
Money Market Account - Capital Equipment	<u>36,778.28</u>	
		156,440.11

	A	F	G	H	I	J	K	L	M	N	O
1	Wastewater Department 2021 Budget										
2											
3											
4	General Ledger Descriptions	2017	2017	2018	2018	2019	2019	2020	2020	2021	2020 to 2021
5	Revenue	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	% change
6	24-6-10 Fees/Assessments										
7	24-6-10-00.01 Sewer Assessments	\$486,000	\$486,142	\$487,200	\$483,539	\$483,000	\$494,147	\$492,000	\$464,928	\$465,000	
8	24-6-10-00.02 Sewer Application Fees	\$2,500	\$3,853	\$2,500	\$1,375	\$1,000	\$1,925	\$1,500	\$1,000	\$1,000	
9	24-6-10-00.03 Reserve Capacity Charge	\$2,000	\$2,045	\$2,000	\$630	\$500	\$760	\$750	\$840	\$750	
10	24-6-10-00.05 Delinquent Accts Interes	\$2,000	\$1,865	\$2,000	\$2,077	\$2,000	\$1,467	\$1,500	\$427	\$500	
11	24-6-10-99.00 Misc. Fees/Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	Total Fees/Assessments Revenue	\$492,500	\$493,905	\$493,700	\$487,621	\$486,500	\$498,299	\$495,750	\$467,196	\$467,250	-5.7%
13											
14	24-6-20 Other Revenue										
15	24-6-20-81.00 Interest Earned	\$150	\$192	\$200	\$229	\$200	\$201	\$200	\$212	\$150	
16	24-6-20-94.01 Reserve Fund	\$20,000	\$0	\$37,937	\$0	\$87,350	\$345	\$52,500	\$0	\$57,566	
17	24-6-20-94.02 Community Improvement RL Fund	\$65,000	\$56,000	\$0	\$0	\$0	\$33,309	\$0	\$0	\$0	
18	24-6-20-94.03 Insurance Proceeds	\$0	\$903	\$18,550	\$16,950	\$0	\$5,816	\$0	\$0	\$0	
19	24-6-20-99.00 Miscellaneous Revenue	\$0	\$1,286	\$1,000	\$3,609	\$1,000	\$1,583	\$21,000	\$11,169	\$25,228	
20	Total Other Revenue	\$85,150	\$58,381	\$57,687	\$20,788	\$88,550	\$41,254	\$73,700	\$11,381	\$82,944	12.5%
21											
22	24-6-30 Loan Proceeds									\$345,000	
23											
24	Total Revenue	\$577,650	\$552,286	\$551,387	\$508,409	\$575,050	\$539,553	\$569,450	\$478,577	\$895,194	57.2%
25											
26	Expenses										
27	24-7-05 Salaries & Benefits										
28	24-7-05-10.01 Plant Operations & Maint.	\$78,064	\$77,217	\$31,061	\$33,234	\$0	\$1,055	\$0	\$275	\$500	
29	24-7-05-10.02 Collection System Labor	\$15,946	\$17,547	\$16,500	\$9,044	\$14,401	\$2,821	\$10,000	\$3,035	\$5,500	
30	24-7-05-10.03 Administrative Salaries	\$18,604	\$19,242	\$19,706	\$19,921	\$22,242	\$20,565	\$20,801	\$20,557	\$21,169	
31	24-7-05-10.04 CTO & Holiday	\$20,870	\$19,765	\$20,640	\$25,117	\$7,208	\$5,641	\$7,153	\$5,940	\$7,599	
32	24-7-05-10.05 Meter Reading	\$0	\$0	\$0	\$0	\$4,200	\$3,528	\$4,000	\$2,691	\$3,700	
33	24-7-05-11.00 Social Security Match	\$10,654	\$10,464	\$6,725	\$6,337	\$3,348	\$2,389	\$3,000	\$2,466	\$3,805	
34	24-7-05-12.00 Retirement	\$7,380	\$7,386	\$4,395	\$4,717	\$2,509	\$1,475	\$1,600	\$1,939	\$2,749	
35	24-7-05-13.00 Unemployment	\$273	\$445	\$500	\$544	\$550	\$0	\$550	\$25	\$250	
36	24-7-05-14.00 Insurances	\$19,493	\$23,104	\$8,352	\$11,629	\$4,592	\$8,017	\$7,928	\$7,853	\$8,090	
37	24-7-05-15.00 Uniforms	\$3,750	\$4,199	\$1,228	\$1,622	\$0	\$0	\$0	\$0	\$0	

	A	F	G	H	I	J	K	L	M	N	O
1											
2											
3											
4	General Ledger Descriptions	2017	2017	2018	2018	2019	2019	2020	2020	2021	2020 to 2021
		Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	% change
38	24-7-05-99.00 Misc. Benefits	\$375	\$362	\$375	\$0	\$200	\$0	\$200	\$0	\$0	
39	Total Salaries & Benefits	\$175,409	\$179,730	\$109,482	\$112,165	\$59,250	\$45,491	\$55,232	\$44,781	\$53,362	-3.4%
40											
41	24-7-15 Office Expense										
42	24-7-15-20.01 Office Expense	\$4,000	\$3,949	\$4,000	\$3,643	\$3,800	\$3,155	\$7,250	\$6,933	\$7,250	
43	24-7-15-25.00 Equipment Prchse.- curren	\$500	\$938	\$1,000	\$399	\$500	\$0	\$500	\$1,153	\$0	
44	24-7-15-25.02 Equipment Prchse.- capita	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
45	24-7-15-26.00 Equipment Maintenance/Rep	\$500	\$4	\$400	\$0	\$0	\$96	\$0	\$77	\$0	
46	24-7-15-42.00 Professional Training/Educ	\$1,500	\$158	\$73	\$95	\$0	\$135	\$0	\$0	\$0	
47	24-7-15-43.00 Legal Expense	\$1,750	\$458	\$6,000	\$7,199	\$1,750	\$1,155	\$1,200	\$174	\$750	
48	24-7-15-44.00 Computer/Systems Support	\$2,500	\$370	\$1,500	\$1,693	\$1,780	\$958	\$1,750	\$1,141	\$1,280	
49	24-7-15-45.00 Audit Expense	\$2,600	\$2,500	\$1,356	\$422	\$1,500	\$2,360	\$2,500	\$545	\$2,500	
50	24-7-15-45.03 Contracted Outside Serv	\$11,250	\$3,540	\$500	\$0	\$750	\$0	\$750	\$1,445	\$1,000	
51	24-7-15-50.00 Bad Debt Expense	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
52	24-7-15-99.00 Misc. Office	\$0	\$0	\$0	\$78	\$0	\$0	\$0	\$0	\$0	
53	Total Office Expense	\$25,100	\$11,917	\$14,829	\$13,529	\$10,080	\$7,858	\$13,950	\$11,468	\$12,780	-8.4%
54											
55	24-7-20 Buildings and Grounds										
56	24-7-20-30.00 Electricity	\$59,000	\$57,205	\$57,000	\$54,193	\$55,000	\$59,364	\$60,000	\$53,261	\$57,000	
57	24-7-20-31.00 Phone	\$3,000	\$3,027	\$2,580	\$3,048	\$3,100	\$3,993	\$4,000	\$3,942	\$4,000	
58	24-7-20-33.00 Heat	\$7,000	\$6,629	\$7,000	\$8,980	\$9,000	\$7,454	\$8,500	\$3,930	\$7,500	
59	24-7-20-34.00 Water & Sewer	\$75	\$15	\$60	\$0	\$0	\$0	\$0	\$200	\$200	
60	24-7-20-35.00 Mowing	\$250	\$240	\$250	\$240	\$250	\$240	\$250	\$43		
61	24-7-20-48.00 Insurance	\$18,566	\$18,565	\$13,580	\$15,240	\$13,012	\$13,507	\$14,145	\$15,124	\$13,557	
62	24-7-20-62.01 Building Supplies	\$400	\$366	\$600	\$904	\$1,000	\$588	\$1,000	\$489	\$1,000	
63	24-7-20-62.02 Building Maintenance	\$3,167	\$3,225	\$4,167	\$7,406	\$8,250	\$7,898	\$2,250	\$1,858	\$2,250	
64	24-7-20-66.00 Snow Removal Expen	\$500	\$815	\$850	\$760	\$800	\$1,852	\$1,500	\$1,124	\$1,500	
65	24-7-20-81.00 Interest Expense	\$12,026	\$11,343	\$11,500	\$11,592	\$11,750	\$11,696	\$11,750	\$7,730	\$11,750	
66	24-7-20-99.00 Trash & Recycling	\$1,100	\$2,027	\$2,000	\$1,250	\$1,500	\$608	\$1,300	\$2,597	\$1,800	
67	Total Buildings and Grounds	\$105,084	\$103,457	\$99,587	\$103,613	\$103,662	\$107,201	\$104,695	\$90,297	\$100,557	-4.0%
68											
69	24-7-40 Plant Operations Expense										
70	24-7-40-45.00 Sludge Disposal Expense	\$20,750	\$23,088	\$30,000	\$26,063	\$25,000	\$0	\$20,000	\$18,999	\$25,224	

	A	F	G	H	I	J	K	L	M	N	O
1											
2											
3											
4											
71	General Ledger Descriptions	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2020 to 2021 Budget % change
72	24-7-40-45.02 Outside Testing	\$4,000	\$3,960	\$5,000	\$4,026	\$3,900	\$24,754	\$25,000	\$2,585	\$19,200	
73	24-7-40-45.03 Outside/Contracted Serv	\$3,000	\$3,631	\$112,900	\$114,772	\$204,384	\$207,071	\$209,000	\$213,376	\$208,648	
74	24-7-40-45.04 Permits and Fees	\$810	\$810	\$1,000	\$1,013	\$1,000	\$2,488	\$5,000	\$810	\$3,300	
75	24-7-40-50.00 Lab Supplies	\$600	\$592	\$600	\$873	\$900	\$810	\$1,000	\$3,248	\$1,000	
76	24-7-40-50.01 Other Supplies	\$1,000	\$993	\$2,500	\$1,682	\$1,750	\$1,238	\$1,400	\$988	\$2,000	
77	24-7-40-50.02 Chemicals	\$7,750	\$7,126	\$8,200	\$6,444	\$6,500	\$866	\$1,500	\$4,516	\$1,400	
78	24-7-40-99.00 Misc. Plant Operations Ex	\$50	\$0	\$50	\$38	\$0	\$6,532	\$6,500	\$46	\$6,000	
79	Total Plant Operations Expense	\$37,960	\$40,199	\$160,250	\$154,911	\$243,434	\$243,760	\$269,400	\$244,568	\$266,772	-1.0%
80	24-7-41 Collection System Expense										
81	24-7-41-50.00 Inventory Adjustment	\$0	-\$955	\$0	\$167	\$0	\$0	\$0	\$0	\$0	
82	24-7-41-52.00 Collection System Maint./	\$10,000	\$7,905	\$10,000	\$6,595	\$5,000	\$6,401	\$6,500	\$4,927	\$10,000	
83	24-7-41-52.01 Pumping Station Expense	\$750	\$17	\$771	\$13,176	\$5,500	\$658	\$2,500	\$11,385	\$345,000	
84	24-7-41-59.00 Collection System Constr	\$65,000	\$55,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
85	24-7-41-97.01 Customer line installatio	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
86	24-7-41-99.00 Misc. Collection System E	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
87	Total Collection System Expense	\$75,750	\$62,869	\$10,771	\$19,938	\$10,500	\$7,059	\$9,000	\$16,312	\$355,000	3844.4%
88											
89	24-7-50 Parts and Supplies										
90	24-7-50-50.00 Parts and Supplies	\$1,300	\$2,168	\$2,500	\$375	\$3,000	\$4,757	\$4,000	\$1,391	\$2,000	
91	24-7-50-50.01 Outside Repairs & Parts	\$3,000	\$4,495	\$22,500	\$24,443	\$5,000	\$13,684	\$11,339	\$11,875	\$6,000	
92	24-7-50-50.02 Hardware	\$300	\$0	\$0	\$0	\$0	\$14	\$0	\$72	\$0	
93	24-7-50-51.00 Equipment Fuels And Oils	\$1,300	\$1,399	\$566	\$640	\$250	\$0	\$0	\$464	\$500	
94	24-7-50-53.00 Purchase-current year	\$6,396	\$1,202	\$69,073	\$0	\$65,500	\$65,000	\$21,381	\$968	\$11,650	
95	24-7-50-53.01 Purchase-Capital	\$23,558	\$0	\$18,000	\$0	\$30,000	\$0	\$35,000	\$0	\$40,000	
96	24-7-50-54.01 Capital Equip. Reserve Fu	\$0	\$22,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
97	24-7-50-59.00 Safety Equipment	\$500	\$172	\$500	\$85	\$0	\$9	\$0	\$58	\$0	
98	24-7-50-99.00 Misc. Supplies	\$0	\$0	\$0	\$0	\$0	\$347	\$0	\$126	\$0	
99	Total Parts and Supplies	\$36,354	\$32,122	\$113,139	\$25,543	\$103,750	\$83,812	\$71,720	\$14,955	\$60,150	-16.1%
100											
101	Total Expenses	\$455,657	\$430,294	\$508,058	\$429,698	\$530,676	\$495,181	\$523,996	\$422,381	\$848,622	62.0%
102											
103	Loan Expense	\$121,993	\$121,993	\$43,329	\$43,329	\$44,374	\$44,373	\$45,454	\$33,661	\$46,572	

	A	F	G	H	I	J	K	L	M	N	O
1	Wastewater Department 2021 Budget										
2											
3											
4	General Ledger Descriptions										2020 to 2021 Budget % change
104	Total Expenses & Loan Expense										
105	Revenues less Expenses										
106											
107	Loan Expense Detail										
108	State Revolving Loan Payment										
109	FHA Loan Payment (principal only)										
110	State RLF Main St siphon (principal only)										
111	State RLF PH Bridge Sewer line (principal only)										
112	RLF Loan - Route 15 Sewer Ext.										
113	Total Other Expense										

WASTEWATER DEPARTMENT TREASURER'S REPORT

January 1, 2020- December 31, 2020

Cash on Hand, January 1, 2020:

Checking Account	83,467.02
Union Bank Capital Equipment Fund	<u>55,203.66</u>

138,670.68

Receipts during the year:

Accounts Receivable -Sewer Sales	465,254.76
VLCT PACIF Insurance	5,815.69
Interest Earned	212.36
Application Fees	1,000.00
Reserve Capacity Fees	<u>840.00</u>

473,122.81

Total Available

611,793.49

Disbursements:

24-2-00-20.00 Accounts Payable	18,436.22
24-2-00-25.02 Notes Payable Village CIG	11,194.46
24-2-00-25.04 Notes Payable - Peoples United	-
24-2-00-25.06 Notes Payable - Peoples United	-
24-2-00-25.08 Notes Payable - Peoples United	100.00
24-2-00-25.09 Notes Payable - Peoples United	22,451.25
24-7-05-10.01 Plant Operations & Maintenance Labor	274.89
24-7-05-10.02 Collection System Labor	3,035.23
24-7-05-10.03 Administrative Salaries	20,556.55
24-7-05-10.04 Holiday, Sick, Vacation	5,940.32
24-7-05-10.05 Meter Reading	2,690.91
24-7-05-11.00 Social Security Match	2,466.27
24-7-05-12.00 Retirement	1,938.96
24-7-05-13.00 Unemployment	25.00
24-7-05-14.00 Insurances	7,829.42
24-7-15-20.01 Office Expense	6,932.55
24-7-15-25.00 Equipment Purchase- Current Year	1,153.34
24-7-15-26.00 Equipment Maintenance/Repair	76.75
24-7-15-43.00 Legal Expense	174.14
24-7-15-44.00 Computer System Support	1,141.41
24-7-15-44.00 Audit Expense	544.95
24-7-15-45.03 Contracted Outside Services	500.00
24-7-20-30.00 Electricity	48,981.59
24-7-20-31.00 Phone	3,879.46
24-7-20-33.00 Heat	3,930.01
24-7-20-35.00 Mowing	200.00
24-7-20-45.00 Janitorial Services	42.90
24-7-20-48.00 Insurances	15,124.31
24-7-20-62.01 Building Supplies	488.52

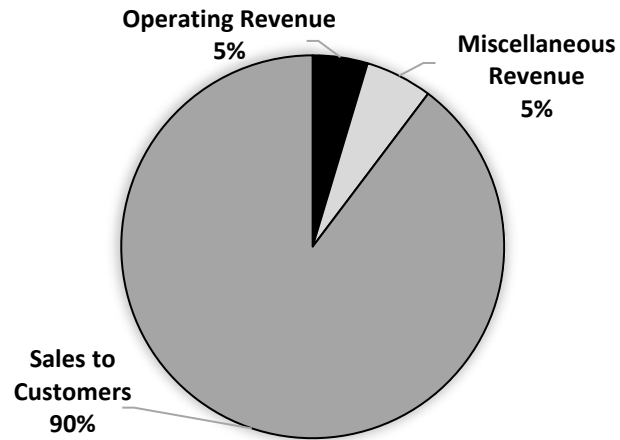
24-7-20-62.02 Building Maintenance	1,857.61	
24-7-20-66.00 Snow Removal	1,123.71	
24-7-20-81.00 Interest Expense	7,729.97	
24-7-20-99.00 Trash & Recycling	2,378.50	
24-7-40-44.01 Consultant Services	187.50	
24-7-40-45.00 Sludge Disposal Expense	16,670.06	
24-7-40-45.02 Outside Testing	2,585.24	
24-7-40-45.03 Outside/Contracted Services	213,188.58	
24-7-40-45.04 Permits and Fees	-	
24-7-40-50.00 Lab Supplies	3,248.45	
24-7-40-50.01 Other Supplies	988.12	
24-7-40-50.02 Chemicals	4,515.58	
24-7-40-99.00 Miscellaneous Plant Operations	45.57	
24-7-41-52.00 Collection System Maintenance	4,927.04	
24-7-41-52.01 Pumping Station Expense	10,312.80	
24-7-50-50.00 Parts and Supplies	1,322.41	
24-7-50-50.01 Outside Repairs & Parts	11,875.18	
24-7-50-50.02 Hardware	72.17	
24-7-50-51.00 Equipment Fuels and Oils	463.67	
24-7-50-53.00 Purchase Current Year	968.00	
24-7-50-59.00 Safety equipment	58.00	
24-7-50-99.00 Miscellaneous Supplies	126.43	
		<u>464,754.00</u>
Balance on Hand 12-31-2020		147,039.49
<u>Balance on hand 12-31-2020</u>		
Checking Account	91,818.38	
Union Bank Capital Equipment Fund	<u>55,221.11</u>	
		147,039.49

	A	F	G	H	I	J	K	L	M	N	O
Electric Department 2021 Budget											
1											
2											
3	General Ledger Descriptions	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2020 to 2021 Budget % Change
4	Revenues										
5	20-6-41 Operating Revenue										
6	20-6-41-50.00 Merchandising & Jobbing	40,000	92,299	40,000	79,638	40,000	3,930	20,000	26,918	25,000	
7	20-6-41-50.02 Deferred Revenue	92,319	47,319	45,000	0	45,000	0	45,000	17,300	27,700	
8	20-6-41-50.01 Line Extension Applications/fees	1,000	3,003	3,000	1,000	1,000	0	1,000	1,000	750	
9	20-6-41-90.00 Interest Income	1,000	2,765	2,700	2,900	2,900	1,074	1,500	2,382	2,200	
10	20-6-41-90.01 Dividend Income	55,418	71,558	51,296	50,302	51,451	51,451	55,546	56,350	62,670	
11	20-6-41-90.02 Lamolite 115k Spec Facility Dividends	73,375	73,375	73,375	73,375	73,367	73,367	0	0	0	
12	Total Operating Revenue	263,112	290,319	215,371	207,215	213,718	129,822	123,046	103,950	118,320	-3.8%
13											
14	Other Revenue										
15	20-6-42 Misc Revenue	2,333	0	32,761	27,010	2,000	9,238	7,500	0	0	
16	20-6-42-10.00 Miscellaneous Income	70,058	91,497	99,021	108,517	105,889	111,302	108,592	126,863	113,118	
17	Total Other Revenue	72,391	91,497	131,782	135,527	107,889	120,540	116,092	126,863	113,118	-2.6%
18											
19	20-6-44 Sales of Electricity Revenue										
20	20-6-44-00.00 Sales Residential	875,000	862,193	852,743	896,541	866,059	892,954	857,236	948,377	950,000	
21	20-6-44-20.00 Sales Large Commercial	307,906	293,438	304,911	308,973	298,467	316,219	303,571	313,634	313,750	
22	20-6-44-20.01 Sales Commercial	200,000	201,093	188,043	177,016	170,997	180,929	173,691	151,980	152,000	
23	20-6-44-40.00 Sales Street Lights	16,000	16,016	16,000	15,573	15,000	15,152	15,000	15,192	15,200	
24	20-6-44-90.00 Sales Johnson State College	615,000	587,091	585,000	614,882	593,976	614,046	589,484	474,641	475,000	
25	20-6-44-90.01 Sales Public Authorities	138,087	141,302	121,655	128,050	123,696	128,631	123,486	110,580	110,500	
26	Total Sales of Electricity Revenue	2,151,993	2,101,133	2,068,353	2,141,035	2,068,195	2,147,931	2,062,468	2,014,405	2,016,450	-2.2%
27											
28	20-6-45 Misc. Revenues										
29	20-6-45-10.01 Connect/disconnect fees	5,000	4,985	5,000	5,746	5,000	5,710	5,000	1,390	1,000	
30	Total Miscellaneous Revenues	5,000	4,985	5,000	5,746	5,000	5,710	5,000	1,390	1,000	-80.0%
31											
32	Total Revenue	2,492,496	2,487,933	2,420,506	2,489,523	2,394,802	2,404,003	2,306,605	2,246,609	2,248,888	-2.5%
33											
34	Expenses										
35	20-7-40 Taxes and Misc Expenses										
36											
37	20-7-40-30.00 Depreciation Expense	70,000	123,024	70,000	127,834	70,000	126,230	125,000	95,000	90,000	
38	20-7-40-80.01 Other Taxes	21,000	21,268	21,500	21,765	21,500	21,821	21,500	20,701	21,000	
39	20-7-40-80.02 Gross Revenue Tax	11,500	9,798	10,342	10,734	10,341	11,307	10,312	10,583	10,586	
40	20-7-40-80.03 Fuel Gross Receipts Tax	11,000	10,634	9,500	10,779	10,000	10,778	10,000	10,075	10,586	
41	Total Taxes and Miscellaneous Expenses	113,500	164,724	111,342	171,113	111,841	170,136	166,812	136,359	132,173	-20.8%
42											
43	20-7-43 Interest Expense										
44	20-7-43-10.00 Interest	17,345	17,779	14,536	11,259	11,500	10,572	10,000	9,091	9,000	
45	20-7-43-10.01 Interest on Deposits	300	497	500	740	800	1,149	1,150	1,026	1,000	
46	Total Interest Expense	17,645	18,277	15,036	11,999	12,300	11,721	11,150	10,117	10,000	-10.3%
47											
48	20-7-55 Purchased Power Costs										
49	20-7-55-50.00 Power Purchased	1,404,119	1,097,635	1,295,781	1,073,209	1,307,240	1,151,745	1,173,152	956,319	1,218,516	

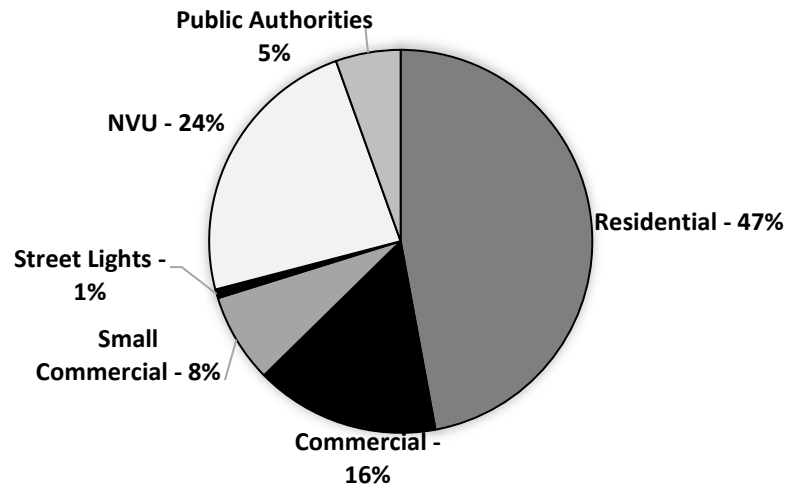
	A	F	G	H	I	J	K	L	M	N	O
1	Electric Department 2021 Budget										
2											
3	General Ledger Descriptions	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2020 to 2021 Budget % Change
50	20-7-55-50-01 Project 10 Charges	0	263,337	0	236,086		231,761		224,288		
51	20-7-55-70-00 Other Exp. (Renewable Energy Standard)	0	3,941	17,515	17,515	7,535	7,497	28,631	29,786	27,403	
52	Total Purchased Power Costs	1,404,119	1,364,912	1,313,296	1,326,810	1,314,775	1,391,004	1,201,783	1,210,393	1,245,919	3.7%
53											
54	20-7-56 Transmission System Maintenance										
55	20-7-56-30-00 Overhead Lines Exp Labor	1,000	391	500	82	0	0	0	0	750	
56	20-7-56-30-01 Overhead Lines Expense	250	0	250	1,021	1,000	0	0	0	1,500	
57	20-7-57-00-00 Station Equipment Maint. Labor	350	9	350	187	250	39	3,500	0	0	
58	20-7-57-00-01 Station Equipment Maintenance	50	48	50	650	750	0	0	2,717	3,000	
59	20-7-57-10-00 Overhead Lines Maint. Labor	75	0	75	1,060	1,000	0	0	0	0	
60	20-7-57-10-01 Overhead Lines Maintenance	176	0	176	144	250	0	6,000	0	6,000	
61	20-7-57-11-00 Trans ROW Trimming Labor	200	358	200	286	250	0	0	0	0	
62	20-7-57-11-01 Trans ROW Trimming	1,500	0	1,000	67	0	0	0	0	0	
63	20-7-57-30-99 Trans Maint. Misc	1,721	255	1,000	0	0	17	0	0	0	
64	Total Transmission System Maintenance	5,322	1,061	3,601	3,497	3,500	56	9,500	2,717	11,250	18.4%
65											
66	20-7-58 Operations Engineering & Supervision										
67	20-7-58-00-00 Lab. Ops/Supervision/Eng	49,230	45,842	59,000	62,198	64,911	64,741	68,818	58,297	70,883	
68	20-7-58-11-16 Safety & Operating Supplies	8,000	5,851	7,200	6,015	6,500	1,368	4,000	2,582	3,000	
69	20-7-58-60-00 Labor Meter Expense	1,000	501	1,000	375	1,000	248	500	79	500	
70	20-7-58-60-01 Meter Expense Supplies/Materials	3,500	901	1,000	1,216	1,500	48	1,000	600	1,000	
71	20-7-58-70-00 Labor Customer Installation	4,000	3,213	5,000	5,390	4,200	502	4,000	5,641	5,000	
72	20-7-58-70-01 Customer Installations Expense	4,000	0	0	2,927	2,000	0	2,000	0	2,000	
73	20-7-58-70-02 Customer Install Contracted	0	0	0	0	0	400	0	0	0	
74	20-7-58-70-10 Mutual aid - Other Utilities	1,000	3,424	2,000	182	1,000	296	1,000	143	1,000	
75	20-7-58-80-00 Lab Misc. Distribution, Safety & Training	11,000	9,722	11,000	15,318	21,503	17,992	20,000	10,430	7,500	
76	Total Operations Engineering & Supervision	81,730	69,454	86,200	93,621	102,614	85,595	101,318	77,772	90,883	-10.3%
77											
78	20-7-59 Distribution System Maintenance										
79	20-7-59-21-00 Lab. Structures, Equip. Substation	10,000	3,653	10,000	2,718	10,000	4,371	10,000	4,856	10,000	
80	20-7-59-21-01 Structures, Equip. Substation	55,000	947	15,000	31	10,000	320,227	10,000	2,187	15,000	
81	20-7-59-21-03 Labor Capital Project Sub.	101,325	0	45,000	0	45,000	542	45,000	0	17,700	
82	20-7-59-21-04 Substation Maint Contracted	7,900	0	7,900	4,790	5,000	0	5,000	0	10,000	
83	20-7-59-41-00 Labor Maintenance of Line	48,000	46,150	75,000	69,132	88,500	78,634	80,993	88,425	91,078	
84	20-7-59-41-01 Maintenance of Lines Supplies	34,371	29,186	35,000	37,483	35,000	22,148	35,000	30,414	35,000	
85	20-7-59-41-02 Tree Trimming Labor	23,000	8,406	30,000	11,191	25,000	24,456	25,000	13,338	25,000	
86	20-7-59-41-03 Tree Trimming Contracted	20,000	16,941	25,000	25,248	25,000	28,621	25,000	9,728	25,000	
87	20-7-59-50-00 Labor Maint. of Line Transformers	2,500	932	2,500	280	2,500	560	2,500	670	2,500	
88	20-7-59-50-01 Maint. Line Transformers	12,000	3,140	8,000	0	10,000	2,145	17,000	15,697	17,000	
89	20-7-59-60-00 Labor Maint. of St. Light	4,000	2,478	4,000	2,388	4,000	3,481	4,000	2,985	4,000	
90	20-7-59-60-01 Maint. of St. Lighting/Signals	5,000	1,292	3,200	322	3,200	934	3,000	2,330	3,000	
91	20-7-59-90-00 Misc. Maintenance of Distribution	5,000	1,867	3,000	2,902	3,500	2,899	3,500	2,313	3,500	
92	20-7-59-90-00 Labor Snow Removal	3,000	14,445	20,000	6,345	12,000	5,814	9,182	2,945	8,000	
93	Total Distribution System Maintenance	331,096	129,439	283,600	162,830	278,700	494,833	275,175	175,887	266,778	-3.1%
94											

	A	F	G	H	I	J	K	L	M	N	O
Electric Department 2021 Budget											
1											
2											
3	General Ledger Descriptions	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2020 to 2021 Budget % Change
95	20-7-90 Customer Accounts Operations										
96	20-7-90-20.00 Labor Meter Reading	12,000	12,279	15,000	13,511	15,000	13,458	15,000	11,462	12,000	
97	20-7-90-30.00 Lab. Customer Records/Collections	11,000	6,086	12,000	8,631	12,000	13,558	14,000	6,936	10,000	
98	20-7-90-40.00 Uncollectible Accounts	7,500	3,699	5,000	2,589	5,000	1,844	5,000	1,645	3,000	
99	20-7-90-50.00 Misc. Customer Accts Expense	150	0	150	0	150	0	150	3,690	150	
100	Total Customer Accounts Operations	30,650	22,064	32,150	24,731	32,150	28,861	34,150	23,732	25,150	-26.4%
101											
102	20-7-92 Administrative and General										
103	20-7-92-00.00 Trustees' Salaries	2,600	2,600	2,600	2,600	2,600	2,600	3,640	2,183	3,640	
104	20-7-92-00.02 Auditors Salaries	95	131	157	163	300	0	300	0	300	
105	20-7-92-00.03 Administrative Salaries	97,365	95,964	103,575	98,615	109,547	99,518	99,992	97,182	106,691	
106	20-7-92-00.04 Stores Expense Labor	8,250	6,223	6,500	4,323	6,500	4,192	5,500	3,415	5,500	
107	20-7-93-30.02 Vehicle & Equip Maint Labor	4,500	8,685	10,000	12,301	10,000	12,575	12,500	7,914	12,500	
108	20-7-92-10.00 Office Expense	48,833	33,762	29,500	43,098	40,000	42,770	45,000	27,013	45,000	
109	20-7-92-30.00 Outside Services	40,000	20,835	65,000	18,819	21,000	18,999	31,000	17,753	28,100	
110	20-7-92-30.01 Safety Training & Education	11,200	10,376	11,500	10,820	12,000	13,779	14,500	8,603	12,500	
111	20-7-92-30.02 Legislative Representation	750	0	750	0	0	0	0	0	0	
112	20-7-92-30.03 Lobbying	1,257	1,921	2,000	0	1,300	0	1,328	1,328	1,500	
113	20-7-92-30.04 Village Manager Advertisement	0	0	0	0	0	0	0	0	0	
114	20-7-92-30.05 VPPSA Fees	44,652	44,528	42,798	42,546	45,643	38,181	43,157	43,277	51,458	
115	20-7-92-30.06 Village Manager Labor	0	0	0	0	0	0	0	0	0	
116	20-7-92-40.00 Insurance	31,443	31,776	21,587	23,219	21,587	22,177	24,698	24,697	24,441	
117	20-7-92-60.00 Employee Benefits	1,500	1,216	1,500	1,233	1,500	1,508	1,500	1,483	1,500	
118	20-7-92-60.01 Health Insurance	57,643	62,219	70,378	73,171	68,710	76,790	83,029	87,858	88,128	
119	20-7-92-60.02 Sick, Vacation, Holiday	49,999	50,153	64,198	69,606	67,650	75,398	67,051	118,434	73,033	
120	20-7-92-60.03 Unemployment	616	741	750	907	1,000	100	1,000	25	100	
121	20-7-92-60.04 Retirement	18,069	18,973	21,524	22,525	25,311	24,563	25,847	26,684	26,719	
122	20-7-92-60.05 Social Security Match	25,499	27,117	33,451	31,772	34,501	33,594	34,196	35,068	37,247	
123	20-7-92-60.06 Uniforms	12,000	8,320	12,000	11,029	13,000	15,781	15,000	12,348	10,000	
124	20-7-92-90.00 Duplicate Charges/Credits	0	0	0	325	0	0	0			
125	Total Administrative and General	456,271	425,539	499,769	467,072	482,149	482,524	509,239	515,264	528,356	3.8%
126											
127	20-7-93 Miscellaneous Expense										
128	20-7-93-02.00 Misc. Administrative Exp	3,500	0	3,000	250	2,000	1,600	1,500	1,050	1,500	
129	20-7-93-02.01 Inventory Adjustment	0	0	0	0	0	2,675	0	0	0	
130	20-7-93-10.00 Rents	53,000	53,498	54,000	53,648	53,000	53,798	53,000	53,073	53,100	
131	20-7-93-30.00 Transportation/Fuels & Oil	20,000	23,785	25,000	18,740	22,000	14,819	22,000	9,990	20,000	
132	20-7-93-30.01 Capital Account Current Year	70,300	67,566	74,863	70,974	8,813	24,445	26,979	26,556	41,000	
133	Total Miscellaneous Expense	146,800	144,849	156,863	143,612	85,813	97,337	103,479	90,668	115,600	11.7%
134											
135	Total Expenses WITH Depreciation	2,587,133	2,287,295	2,501,856	2,405,285	2,423,842	2,762,067	2,412,605	2,242,909	2,426,109	0.6%
136	Surplus or (Deficit) WITH Depreciation Expense	(\$94,637)	\$200,638	(\$81,351)	\$84,238	(\$29,040)	(\$358,064)	(\$106,000)	\$3,699	(\$177,220)	

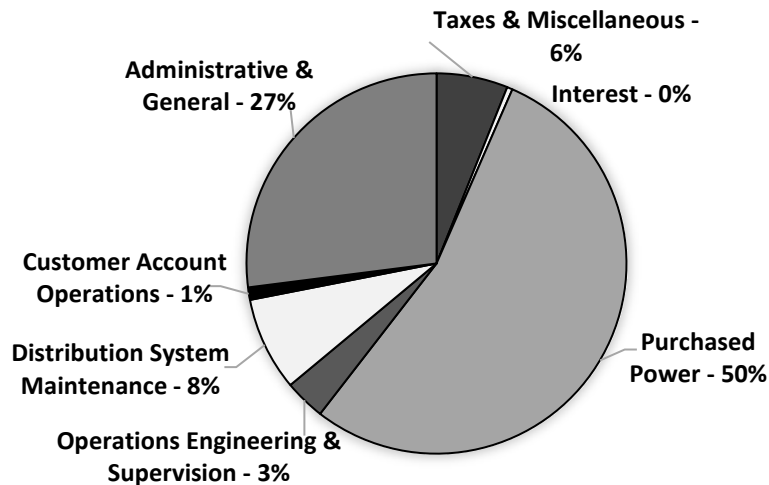
2020 ELECTRIC DEPARTMENT REVENUE



2020 CUSTOMER SALES BY RATE CLASS



2020 ELECTRIC DEPARTMENT EXPENSES



ELECTRIC DEPARTMENT

TREASURER'S REPORT

Balance on Hand, January 1, 2020

Union Bank Cash Account	41,285.51
Union Bank Money Market	137,966.64
TD Bank - CD	151,848.66
TD Bank - Money Market	<u>532.28</u>

331,633.09

Receipts:

Energy Sales & Sales Tax	2,173,646.74
Meter Deposit	8,881.00
Interest Earned	2,382.01
Merchandise Sales	12,441.13
Line Extension Work	27,434.52
Dividend Income	47,331.78
Line Extension Application	1,000.00
Vendor Reimbursements	2,563.18
Vt Transco	3,744.42
Uncollectable Account	560.24
Vt Energy Efficiency Charge Refunded	96.85
CRC	36.00
Sale of Equipment	<u>1,500.00</u>

2,281,617.87

Total Available

2,613,250.96

Expenditures:

Capital Accounts:

20-1-00-10.93	Vt Route 100C	5,563.95
20-1-00-12.46	Vt Transco Stock 2020	590.00
20-1-00-14.22	Accounts Receivable - Merchandise	1,692.53
20-1-00-36.40	Poles and Fixtures	1,382.14
20-1-00-36.50	Overhead Conductors & Dev.	221.64
20-1-00-36.70	Underground Conductors & Devices	63.74
20-2-00-23.21	Accounts Payable Trade	10,213.96
20-2-00-23.22	Accounts Payable Energy	95,271.69
20-2-00-23.50	Meter Deposits	3,111.22
20-2-00-23.60	Account Payable Gross Receipts Tax	11,306.61
20-2-00-23.61	Account Payable Sales Tax	29,348.02
20-2-00-23.62	Account Payable EEU	121,065.01
20-2-00-24.20	Vt Bond Bank	30,000.00
20-2-00-24.40	Community National Bank	

309,830.51

Operating Accounts:

20-7-40-80.01	Other Taxes	20,701.39
---------------	-------------	-----------

20-7-40-80.03	Fuel Gross Receipts Tax	9,159.40	
20-7-43-10.00	Interest	9,090.95	
20-7-55-50.00	Power Purchased	867,661.56	
20-7-55-50.01	Project 10 - Power Purchased	224,287.56	
20-7-55-70.00	Other Power Expenses	29,786.13	
20-7-57-10.01	Overhead Line Maintenance	2,716.82	
20-7-58-00.00	Operation Supervision Labor	58,296.64	
20-7-58-11.16	Safety/Operating Supplies	2,607.17	
20-7-58-60.00	Meter Expense Labor	78.80	
20-7-58-60.01	Meter Expense - Materials	600.00	
20-7-58-70.00	Customer Installation - Labor	5,641.37	
20-7-58-70.10	Mutual Aid - Other Utilities	143.42	
20-7-58-80.00	Distribution - Labor - training	10,402.72	
20-7-59-21.00	Structures, Equipment Labor	4,855.85	
20-7-59-21.01	Structures, Equipment Materials	2,186.74	
20-7-59-41.00	Maintenance of Lines Labor	88,425.43	
20-7-59-41.01	Maintenance of Lines Materials	29,794.05	
20-7-59-41.02	Tree Trimming Labor	13,337.57	
20-7-59-41.03	Tree Trimming - Contracted	9,728.00	
20-7-59-50.00	Maint. of Line Transformers Labor	669.96	
20-7-59-50.01	Maintenance Line Transformers	15,697.00	
20-7-59-60.00	Maintenance of St. Lights Labor	2,984.64	
20-7-59-60.01	Maintenance of St. Lights Materials	2,330.49	
20-7-59-80.00	Misc. Maintenance of Distribution	2,312.93	
20-7-59-80.00	Snow Removal	2,944.57	
20-7-90-20.00	Meter Reading	11,462.02	
20-7-90-30.00	Customer Records & Collections	6,935.55	
20-7-92-00.00	Trustees Salaries	2,183.36	
20-7-92-00.03	Administrative Salaries	97,181.91	
20-7-92-00.04	Stores Expense	3,415.28	
20-7-92-10.00	Office Expense	26,873.67	
20-7-92-30.00	Outside Services	17,752.59	
20-7-92-30.01	Safety Training & Education	8,602.96	
20-7-92-30.05	VPPSA Fees	39,670.41	
20-7-92-40.00	Insurance Expense	24,696.76	
20-7-92-60.00	Employee Benefits	1,483.11	
20-7-92-60.01	Health Insurance	87,241.27	
20-7-92-60.02	Sick Vacation Holiday	118,435.68	
20-7-92-60.03	Unemployment	25.00	
20-7-92-60.04	Retirement	26,684.64	
20-7-92-60.05	Social Security Match	35,067.86	
20-7-92-60.06	Uniforms	12,348.46	
20-7-93-02.00	Mis, Administrative Expense	1,050.00	
20-7-93-10.00	Rents	53,072.60	
20-7-93-30.00	Transportations Fuels & Oils	9,866.97	
20-7-93-30.01	Capital Current Year	26,575.52	
20-7-93-30.01	Truck Maintenance - Labor	7,913.52	
		<hr/>	2,034,980.30
	Total Expenditures		2,344,810.81

Total Funds Available	2,613,250.96
Total Expenditures	<u>2,344,810.81</u>
Total on hand	268,440.15
Balance on Hand 12-31-2020:	
Union Bank Cash Account	30,873.48
Union Bank Money Market	83,241.25
TD Bank - Money Market	<u>154,325.42</u>
Total on hand	268,440.15

Johnson Fire Department Report 2020

Like many of you, the Johnson Fire Department is glad to see the close of 2020. The conditions associated with the pandemic have made emergency services challenging. Creative methods for training, and implementation of additional safety protocols has allowed for steady operations. There has been wonderful organization between neighboring departments to maintain safe responses to all emergency calls.

We responded to 98 alarms last year, which is a reduction from the year previous. We believe this is due in part to the reduced traffic and activity through the middle of last year, as well as the fact that many individuals were around their homes and properties an increased amount, curbing some of the accidental/unattended emergencies which arise. The use of additional PPE on each call, and the need for careful disinfection of gear and equipment after each event, results in the total amount of time we spend on call to be steadily rising.

We've completed the planned replacement of our air-packs (SCBA). This project began last June with a core committee tasked to evaluate future needs & projections, along with the research of appropriate products. By the fall of 2020, three vendors were selected for product demonstrations and try-outs by the firefighter at our training building. This led to selection and purchase through our Smalls Tools Capital plan. The project stayed within budget, and has put into service modern equipment that will comfortably serve its 15 year life span. Our training with this updated resource continues.

Budget planning for 2021 is complete. Overall, there is a budget growth of 1.5%, with most of the increased revenue earmarked for the yearly inflationary adjustments to both our Capital Truck plan and Small Tools Capital plan contributions. Both of these planning tools have delivered steady replacement of equipment without any large bond requests or other steep yearly increases. There has been another adjustment this calendar year to the minimum wage rate, and we are seeing a small reduction in our insurance expenses, which helps to balance out the operating budget. As has occurred for the past five years, and in agreement with the Board of Trustees, all of the budget growth is achieved by a small increase to our contracted services, which leaves the Village taxpayer unchanged at a 0% increase.

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

structure fires	5	wilderness rescue	3	carbon monoxide	9
chimney fires	3	medical assist	7	hazardous materials	1
wildland fires	4	automatic alarms	12	mutual aid	9
vehicle fires	10	vehicle accidents	21	other	10
smoke condition	4	water rescue	0		

Thank you to all the firefighters and auxiliary members for your deep commitment to our community. In addition, a thank you to all the families for understanding the challenges and adjustments we encountered, which often came on short notice.

We look forward to the normalcy everyone is hoping for this upcoming year.

Respectfully,

Arjay West, Fire Chief

Johnson Fire Department

Department Roster – 2021

Chief: Arjay West
Asst. Chief: Peter Dodge
2nd Asst. Chief: Craig Carpenter
Captain: Gidget Dolan-Dodge
Lieutenant: Stephen Droney
2nd Lieutenant: William Jennison
Honorary Chief: Gordon Smith
Honorary Chief: Daryl West

Firefighters:	Gary Underwood	Dan Wescom	Troy Charette
	Brian Boyden	James Davis	Richard Johnson
	Patrick Start	Colby Jennison	Dylan Jennison
	Tim Sargent	TJ Burns	Michael Maxfield
	Kevin Maxfield	Shawn Mansur	Corey Davis
	Andrew Davis	Jaime Boyden	Mark Dunbar

Jr. Firefighters: currently vacant

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

Johnson Inclusivity Statement

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

Johnson Anti-Racism Statement

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

Racial Justice Committee Report

The Racial Justice Committee was formed and given five tasks from the Selectboard and Village Trustees:

1. Education opportunities for the community to learn about issues of racial and social justice.
2. Public displays to express support of racial and social justice.
3. Policies and procedures to promote racial and social justice.
4. Engage with the community residents to continue the conversation on issues of racial and social justice
5. Coordinate with local partners and stakeholders to further the cause of racial and social justice.

The Racial Justice Committee's Mission Statement is:

The mission of the Racial Justice Committee is to encourage and support community diversity, and to promote awareness and education on the topic of racial injustice. We endeavor to inspire ourselves and others to continually seek truth, empathy, and justice. We recognize the impact of unity and understanding to empower each other to action, with the goal of cultivating positive change.

The Racial Justice Committee meets on the 1st Thursday of each month on ZOOM at 6:00. Members of the public are invited to attend and encouraged to speak to give their input on how we can make our town and village a more welcoming and inclusive community. When we have educational speakers, books, discussions, we hope the community will participate so we can further discussions about Racial Justice.

Committee Members

Richard Aupperlee
Portia Foss
Eric Hutchins
Diane Lehouiller
Raven Pfaff



Merger: Town & Village of Johnson, Vermont

Assessment of Benefits & Costs

February, 2020 draft

January, 2021 final

Prepared for:

Town Selectboard & Village Trustees, Johnson, Vermont

Prepared by:

Kent Gardner, Ph.D.

Project Director



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Introduction

Johnson, Vermont was named after William Samuel Johnson, son of Samuel Johnson, the first president of King's College (later renamed Columbia University). William Samuel Johnson was a contemporary and acquaintance of the more famous English writer Samuel Johnson, about whom the noted biographer James Boswell wrote "Life of Samuel Johnson" in 1791. They were apparently not related.



Johnson was active in Colonial affairs, representing Connecticut in negotiations with England. He was also engaged by the Vermont Republic to represent its interests before the Continental Congress, for which he (and others) received a grant of land in 1782 that became the town in 1792.* Vermont was admitted to the Union as the 14th state in 1791 (as a free state, counterbalancing the admission of slaveholding Kentucky, which joined the Union in 1792). William Samuel Johnson was a delegate to the Philadelphia Convention in 1787 and played an influential role in crafting the U.S. Constitution. The Village of Johnson was incorporated in 1894.



Power House Bridge

Like many Colonial-era settlements, Johnson's early economy was centered on water power. The Gihon River hosted the community's first generating plant just north of the Power House Bridge.

Key economic drivers today include the Johnson Woolen Mills, established in 1836; Northern Vermont University-Johnson (formerly Johnson University), founded as the

Johnson Academy School in 1828; and the Vermont Studio Center, established in 1984.† The once-significant talc industry remains a physical presence as the Town Public Works and Village Water and Light departments occupy the site of a former mill.

* Swift, Esther M. (1977). Vermont Place-Names, Footprints in History. The Stephen Greene Press. pp. 282–283. ISBN 0828902917, cited in https://en.wikipedia.org/wiki/William_Samuel_Johnson

† Johnson, Vermont website: <http://townofjohnson.com/about/>

Johnson town and village

Demographic profile

Combined, the population of Johnson village and town totals about 3,500 residents, with a slight majority living outside the boundary of the village. Demographically, distinctions between the village and the town outside the village are modest. Differences in the age profile, median household income and share of rental housing are likely the result of the college, which is located in the village.

American Community Survey 2018 (5 year rolling survey)	Johnson Village	Johnson Town-Outside-Village	Vermont
Population	1,532	2,055	624,977
Population under 18 years	18%	19%	19%
Population over 65 years	7%	15%	18%
Median age	22	30	43
Share of pop in civilian labor force	71%	70%	66%
Share of pop, one race, white only	93%	99%	94%
Share of pop in poverty	26%	27%	11%
Median household income	\$33,125	\$52,634	\$60,076
Share housing, owner-occupied	24%	66%	71%
Median home value (owner-occupied)	\$162,800	\$157,362	\$223,700

Service responsibilities

Towns and villages have historically played distinctive roles and this is evident in Johnson. Village are organized around the unique needs of a dense cluster of homes, often including water supply and wastewater disposal. Wells and septic systems suffice in rural areas, but are impractical or even impossible in a more urban setting. The village structure facilitates the construction and operation of public utilities, with users sharing the cost. Commercial districts benefit from street lights. Residential neighborhoods are enhanced by sidewalks.

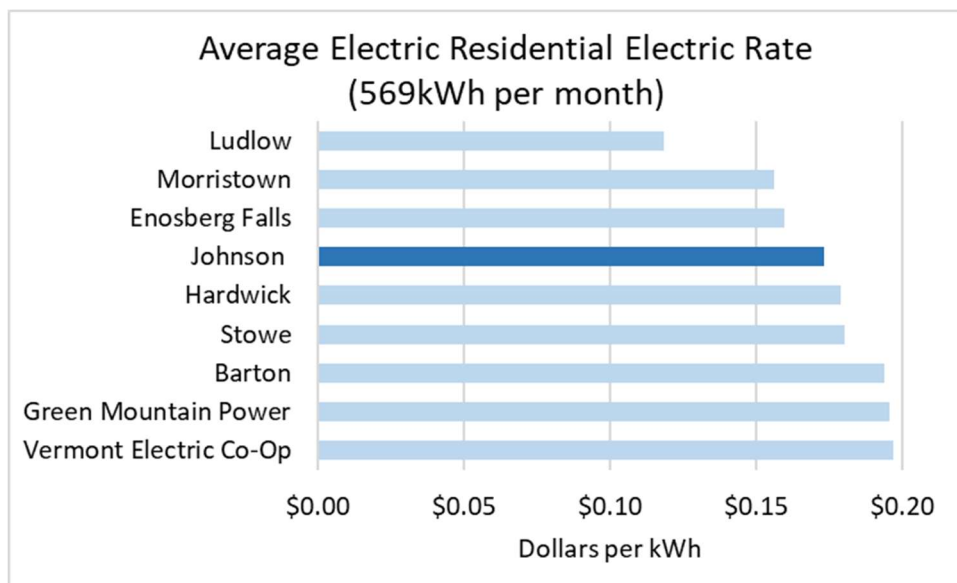
As in many states, a Vermont village is a sub-unit of a town. All village residents are town residents, but not the reverse. All town residents collectively pay for services used by residents both in the village and outside the village. In Johnson, this includes the maintenance of roadways, plus police and emergency medical services (both contracted from other agencies on behalf of all town residents). Village residents pay a

separate property tax for the concentrated services offered principally in the urban core.

The division between “town” services and “village” services is imperfectly defined in practice. It is rare for a village water or sewer system to serve only village residents, as key parcels lying just outside the village boundary may petition for inclusion. Some villages require formal annexation while others simply extend their service territories to include properties outside the village. There also may be parcels within a village that, for reasons of geography or geology, are never connected to either system. Most water and wastewater systems are operated as enterprise functions with the cost divided among the users as opposed to being supported by the property tax. Users may pay different rates based on their location, level of use or particular needs.

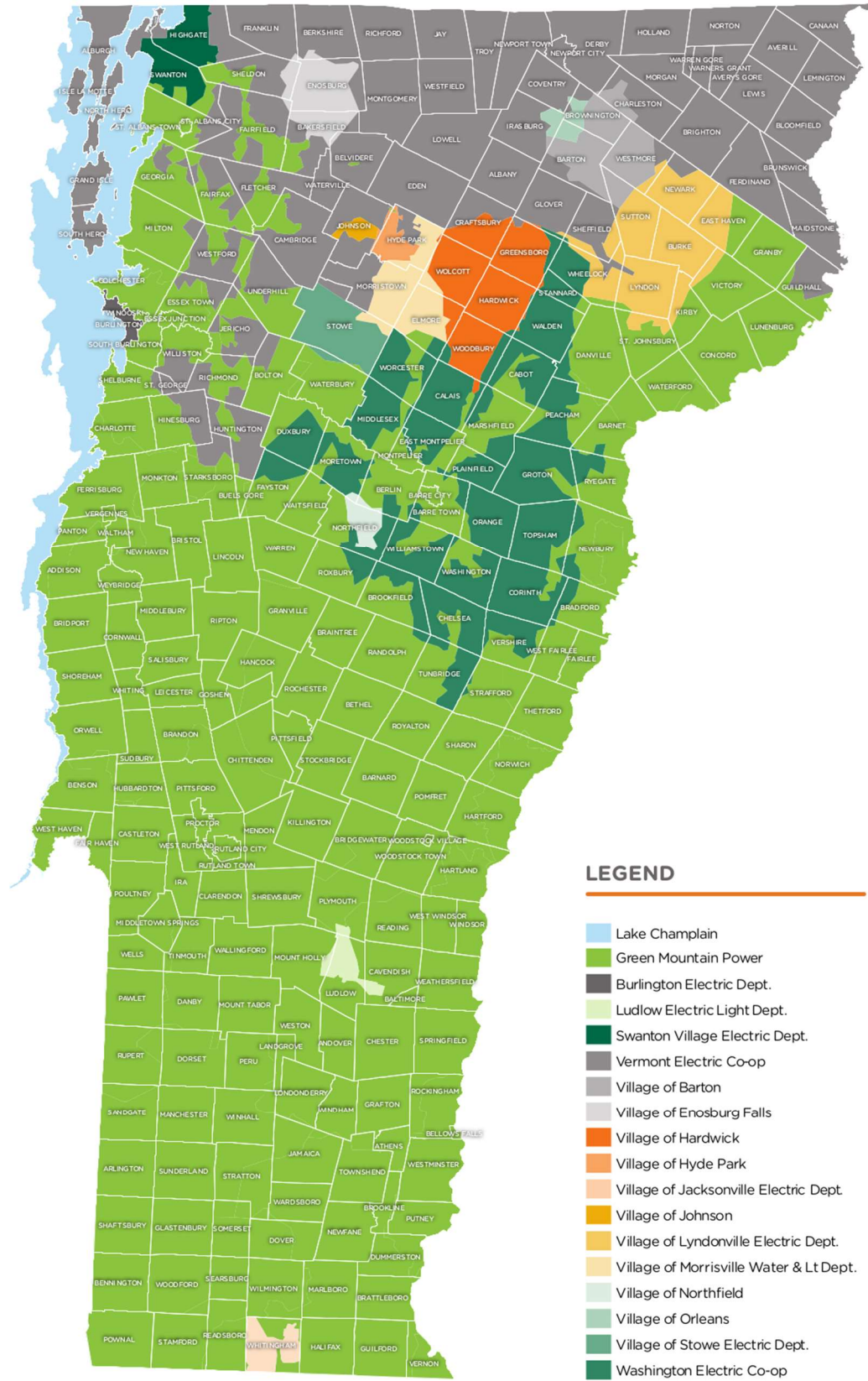
Although the Town of Johnson takes responsibility for police and emergency medical services and pays for these through the town property tax, it does not provide these services directly. Police protection is provided by the Lemoille County Sheriff under a contract negotiated by the town and funded by all town residents (including those who live in the village). Fire protection in Johnson is under the control of the village, but provided by contract to residents in the town outside the village plus two other towns. In other communities in the Northeast, these responsibilities are flipped, with the town providing fire protection services and the village operating a police department that services the town.

The Village of Johnson also owns and maintains a public power utility. Its service territory includes all village residents and many town residents. Johnson’s electric department is one of 14 municipal electric departments in Vermont. A map of



Vermont’s electric utility service territories appears on the page following.

Johnson’s Electric Department is recognized for its reliable service and stable, low price. One of the state’s smallest public utilities, it has about 950 customers.



Fiscal profile

Of the four Village departments – Electric, Water, Sewer, and General (which includes the Fire Department), only the General Department relies on the property tax for principal funding. As noted above, the other village departments serve a different set of users, which pay based on usage. The village also receives .10 cent of its grand list—\$59,443 in 2018—from the town tax levy (paid by all town taxpayers).

The village departments' budgets are intertwined. Nearly all village employees serve more than a single department. Labor costs are allocated across the departments according to a reporting system that records hours spent by function. This is not an uncommon practice in small communities. Nonetheless, accurate reporting is required to ensure that one set of rate payers is not subsidizing another or that the general property taxpayer is not bearing costs justly borne by ratepayers.

The Electric Department pays rent to the General Department for its use of the village-owned buildings. The Water and Wastewater departments do not.

Taxpayers owning the median-valued home in the Village pay a total Town and Village tax of just over \$4,000 while town-outside-the-Village property owners pay about \$3,600.

	Village FY19 actual	Town-wide FY18-19 actual	Town Outside Village
Tax parcels	370	1,310	940
Occupied housing units	506	1,287	781
Owner-occupied	123	642	519
Share owner-occupied	24%	50%	66%
Median home value (owner-occupied)	\$162,800	\$159,500	\$157,362
Total assessed value	\$59,443,000	\$216,683,000	\$157,031,000
Tax levy	\$111,889	\$1,693,741	\$1,227,460
AV per parcel	\$161,222	\$165,407	\$167,054
Municipal tax rates on AV	\$0.1876	\$0.7817	\$0.7817
Muni property tax on median valued home	\$305	\$1,247	\$1,230
Total property tax on median valued home	\$1,552		\$1,230
Education tax rate	\$1.51		
Education tax on median valued home	\$2,459	\$2,409	\$2,376
Total property tax on median valued home	\$4,011		\$3,606

The highest total expenditure in the village and town is for electrical service, although this cost is borne by ratepayers on a usage basis.

<i>Service</i>	<i>Total Cost (\$1000)</i>
Village oversight (FY18 actual)	
Fire (shared by village & town of Johnson plus towns of Belvedere & Waterville)	\$185
Water (shared among ratepayers)	\$304
Wastewater (shared among ratepayers)	\$473
Electric (shared among ratepayers)	\$2405
General (property tax levy \$112k)	\$229
TOTAL VILLAGE SERVICE EXPENSE	\$3596
Town oversight (shared among all property taxpayers)	
Sheriff	\$484
Emergency Medical Services	\$110
Highway & summer roads	\$565
Solid waste	\$12
Library	\$75
Recreation	\$48
Historical society	\$6
TOTAL TOWN SERVICE EXPENSE	\$1,300

How should the cost of public services be shared?

As the division of responsibility between a village and its town is fluid, the question of “who pays” can be contentious. Should maintenance of village infrastructure be purely the obligation of village residents? Town residents benefit from street lights and snow-free sidewalks—what share of the cost should they bear?

Even pricing of water and wastewater services varies by local practice and preference. Most utilities charge a fixed fee for access to the system plus a charge based on volume. Some assess large users a reduced fee per unit while others offer a low rate for low volume users and charge larger users a premium. Users who live outside the municipal boundary may be charged more or, when the user is a prized contributor to the local economy, less. Reasonable arguments can be made for a variety of approaches to pricing.

Fire protection is rarely paid for on a fee basis. Instead, the cost of fire services is paid through the property tax. As the fire service protects real estate and higher valued

property pays more in tax, there is some rough equity in this. In the case of Johnson, the village fire department relies on property tax revenue from village residents plus fees it charges its three town customers (Johnson, Waterville and Belvedere) based roughly on historic calls for service.

In theory, police services could also be charged on a fee basis. Private security firms set customer fees based on cost and client need. A bar may benefit more from security than an accountant's office. This kind of price variation is unheard of in the public sector, however.

The value of public works to the property owner also varies: A merchant dependent on the driving public gets more benefit from plowed streets than an office-based business whose customers are nearly all online. Differential fees are possible but rare: In Rochester, NY the cost of street maintenance, including plowing, depends on the length of street frontage*. This is the only example in New York and we know of no similar cases in Vermont.

Few of these distinctions are observed in real life—or in Johnson. Most communities fund local government with property taxes that vary with property value or through sales tax paid by local residents and visitors alike. Perfect fairness is illusive.

This “who shares the burden?” question is creating friction between the two Johnsons currently. With or without further discussion of merger, a clearer understanding of the shared financial obligations of the two (overlapping) sets of taxpayers would be helpful.

Should Johnson have both a town and a village?

Towns and villages in Vermont

There are no clear principles to apply to the creation or elimination of village government. This is a local option which must be approved by a special act of the state legislature. The trend has favored disincorporation over incorporation. Since 1960, twenty-six villages have been disincorporated while no new villages have been formed. The most recent incorporations were the Village of Jericho (Chittenden

* As a fee as opposed to a tax, this ensures that nonprofit property owners, from universities and municipal buildings to churches, share in the cost of road maintenance.

County) in 1933 and the Village of Essex Center (Essex County) in 1949, which was disincorporated in 1977.*

The Census Bureau reports that the Town of Johnson is ranked 39th by population among Vermont's 244 towns. Of the largest 50 towns in the state, 16 also contain villages. Excluding populous Chittenden County (Burlington), four of the largest ten contain villages: Essex, Bennington, Swanton and Lyndon.

When is dissolution supported by voters?

CGR's experience with mergers and dissolutions suggests that one of two conditions usually applies when a village votes to dissolve or a village and town choose to merge.

- Movement toward dissolution or merger is most often prompted by concerns over property taxes. There is a common sense appeal to eliminating apparent redundancy that is often phrased as, "Surely we'll save money by eliminating the village." As the reality of dissolution or merger often yields only modest savings, the push to dissolve or merge can falter after study.
- Local governments rely heavily on volunteer time from citizens. Small communities can find it difficult to persuade residents to commit to the time required for responsible participation on planning commissions, boards of trustees, town selectboards, etc. Low turnover and lack of competition for key positions and poor participation in town and village meetings can suggest that the "pool" of willing and able volunteers has become too small to support two levels of governments responsibly.

The process of dissolution or merger

The process of merging municipalities is governed by Chapter 49 of Title 24 of Vermont State Statutes[†]. The law requires that the two merging municipalities prepare a plan for merger that is approved by each of the governing bodies. Required specifics of the merger are set out in "§1483: Contents of plan." [‡]

* See ET Howe, "Vermont Incorporated Villages: A Vanishing Institution," *Vermont History* 73 (Winter/Spring 2005): 16–39 (https://vermonthistory.org/journal/73/05_Howe.pdf) and [https://en.wikipedia.org/wiki/Village_\(Vermont\)](https://en.wikipedia.org/wiki/Village_(Vermont))

[†] See <https://legislature.vermont.gov/statutes/fullchapter/24/049>

[‡] Although the town and village of Essex have not voted to merge, the community has assembled a helpful set of papers describing the process and the alternatives considered. See https://www.essex.org/index.asp?SEC=4E47D6BE-6C1E-4A77-B246-FFCAA8CAF9306&Type=B_BASIC for more information.

Two properly-advertised public hearings must precede a vote. The vote, taken by Australian ballot, must be approved by a majority of electors in each municipality. The merger must then be approved by the Vermont General Assembly.

Dissolution or merger may also be effected by passage of a special act of the state legislature:

§ 1487. Alternative merger provisions

Notwithstanding the existence of any special act authorizing the merger of two or more municipalities, the legislative bodies of those municipalities which plan to merge may elect to proceed either under this chapter or under the special act authorizing the merger.

As an example, see pending state law H.554 authorizing the dissolution of the Village of Perkinsville into the Town of Weathersfield as of July 1, 2020.* The bill passed the House in January and has been referred to the Senate's Committee on Government Operations.

Would taxpayers save by eliminating the Village of Johnson?

Village dissolution is impractical in Johnson

Simple dissolution, where a village simply votes itself out of existence and "turns over the keys" to the town, is impractical here although it makes sense in the Village of Perkinsville: With a population of about 130, the village provides few services.

H.554 requires the village to settle its accounts in advance and transfers all assets to the town on July 1. Any remaining cash is dedicated to "restoration of the Perkinsville 1879 Schoolhouse." The town is obligated to "keep the [street]lights on."

Village of Johnson services

The responsibilities of the Village of Johnson are far more complex and consequential than in Perkinsville. Nearly all of the village functions are supported by a specific group of users—electric utility, water and wastewater customers all pay the costs based on usage.

Given the different responsibilities of the village and town, the responsibilities of the Village Manager and the Town Administrator are also distinct and would remain were

* <https://legislature.vermont.gov/Documents/2020/Docs/BILLS/H-0554/H-0554%20As%20passed%20by%20the%20House%20Official.pdf>

there a single level of government. The only unambiguous savings would be some reduction in the nominal stipends paid to members of the elected boards, assuming that a single selectboard would be roughly equal in size to half of the combined trustees and selectboard. Collectively, village trustees and town selectboard members are currently paid \$12,050 per year.

Village “dissolution” misleading

Moreover, the notion of the village “dissolving” is misleading. The two Johnsons would merge to form something new. CGR’s experience in Princeton, NJ is instructive. Both the borough and township of Princeton were transformed into a new entity that was neither borough nor township. While a post-merger Johnson would be organized as a town, the merger plan would have to provide for a new governing board elected by a post-merger Town Meeting.

Town & village services unduplicated

The village and town share most “back office” services, including a joint municipal building, a clerk/treasurer and a computer system. The office staff is fully cross-trained and seamlessly handle town and village services.

As noted above, nearly all major services are already provided by either the town or the village to all users: Fire, police, emergency medical, highway maintenance, electric, water, wastewater are all provided by one or the other, not both.

PILOT payment

Both the village and town receive a payment-in-lieu-of-tax from the State of Vermont in acknowledgement of the service burden imposed by the presence of Northern Vermont University-Johnson. This is based on the current property tax rate for each of the village and town. The village payment is currently \$52,000. The property tax for a merged Johnson is likely to be less than the current combined rate, putting some portion of this payment at risk.

The structure of a merged Johnson

A merged Johnson would be organized as a town that is governed by a selectboard. The process for selecting the new selectboard would be an important component of a merger agreement negotiated between the current village trustees and town selectboard and approved by a vote of village and town voters. The community

appears to have significant discretion over the transition period and the structure of the new selectboard*.

Utilities

The merged Johnson would continue to provide the same services now overseen by the town and the village. Services provided to a subset of the town's residents—water, wastewater and power—would continue to operate under state oversight as enterprise functions. These could be overseen directly by the newly-constituted selectboard or could prompt creation of an intermediate level of oversight from the group of ratepayers. Once again, the oversight function would be part of a negotiated merger agreement between the village trustees and the town selectboard.

Back office functions

The back office function is already quite well coordinated., although some duplication exists currently—there are two property tax rolls and bills, two reporting obligations to the State of Vermont, etc. While some efficiencies would be achieved over time, the elimination of this duplicative work would be unlikely to free up an entire position.

Electric Department

Public works is the function in which some tangible, if modest, efficiencies could be achieved from merger. Staff of the village Electric Department support the public works needs of the water and wastewater departments and are tasked with executing the village charter obligation to build and maintain sidewalks (including snow removal) and storm sewers. Town taxpayers (which includes village residents) support this work with a contribution of .10 cents on the village grand list (\$59,443 in 2018). The electric department foreman estimates that the total cost of sidewalk and storm drain maintenance in the village is about \$130,000 per year.

As a consequence of this staffing arrangement, workers with highly specialized skills (the linemen) are performing work that is comparable to that undertaken by the public works employees of the town at a lower cost. Were the town and village to be merged, the village electric utility would no longer be required to perform this function. The average salary and benefits for the current town highway department workers (excluding the supervisor) is about \$65,000. The comparable figure for the electric department workers is about \$106,000. Both departments are reported to do excellent work.

* Again, the deliberations and alternatives explored by Essex are instructive. See https://www.essex.org/vertical/sites/%7B60B9D552-E088-4553-92E3-EA2E9791E5A5%7D/uploads/Potential_Governance_Scenarios_with_Questions.GTedit_gd_071618.pdf

CGR does not recommend a specific staffing model, but it seems reasonable to assume that a combination of new full time public works staff augmented by seasonal workers could provide satisfactory service to the community. Staffing for the electric department would need to be reduced, presumably by attrition, to realize these savings.

These savings could be achieved without merger through an intermunicipal agreement. Such an agreement would reverse the financial flow—instead of town taxpayers supporting this function in the village, the village would compensate the town for services supporting sidewalk and storm sewer maintenance and general services required by the Electric, Water and Wastewater departments.

Fire Department

The fire department already serves the entire community, including two nearby towns. Oversight would shift from the current village trustees to the newly-constituted town selectboard. Alternatively, the fire department could become a standalone nonprofit.

Disposition of Assets

Several village residents asked if a merger would involve compensation for any asset reallocation between the current village and the reconstituted town. This is a complicated matter. Proper cost accounting should ensure that the assets of the major utilities have been paid for, thus owned by, the ratepayers, not the general village taxpayer.

For assets not effectively “owned” by ratepayers, the nature of any compensation is complicated by the fact that the merged town will include current village residents who comprise 43% of the population, 28% of tax parcels and 27% of assessed value. Village residents and taxpayers are on both sides of any proposed transaction.

Again, this is an issue that can be addressed in a merger plan.

Conclusion

Public services provided to the Johnson community have evolved over time, with some provided by the village and some provided by the town. Many services are already shared, for which the community should be commended. The division of responsibility is quite complete and we see little costly duplication.

Merger would address an unfortunate competitive dynamic that some residents find troubling. We also see some evidence of "volunteer fatigue" in the trustees and selectboard.

Whether continued discussion about merger would be productive is a matter best left to the deliberations of the trustees and selectboard and, if deemed appropriate, the village and town meetings.