

ANNUAL REPORT

OF THE VILLAGE OFFICERS



VILLAGE OF JOHNSON, VERMONT

FOR THE YEAR ENDING

DECEMBER 31, 2025

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DEDICATION

This year's Village report is dedicated to our Fire Chief, Arjay West.

Arjay has lived in Johnson his entire life. After graduating from college, he returned home and was looking for a way to give back to his community, joining the Johnson Fire Department in 1992. As soon as he became a member you could see him absorbing as much knowledge as possible. Through the years Arjay gained the trust and respect of his fellow firefighters who quickly advanced him to an officer's role within the

department.

Moving through the ranks, Arjay soon found himself serving as Assistant Chief under the direction of respected and successful chief, Gordy Smith.

In 2012 Arjay accepted the role of Chief and continued to grow the department by embracing solid management practices that begin with respect, pride, knowledge and responsibility.

Under Arjay's mentorship and leadership he encourages everyone from the Officers to the Firefighters to be proud of themselves and their accomplishments.

In July 2023, along with many towns in Vermont, Johnson was hit by a historic flood. In the hours leading up to and during the flooding, the fire department responded to 58 rescue calls under Arjay's leadership. Along with many buildings in the village, the Fire Station also sustained severe damage from flooding. Arjay organized an aggressive plan to document damages, negotiate a remediation plan and get the station and equipment restored to pre-flood conditions.

Along with being the Fire Chief, Arjay also owns and operates 2 businesses in Johnson, Maplewoods Campground and Outback Design. Arjay is an undeniably busy person who remains committed to the many obligations he accepts, including his family and friends.

JOHNSON VILLAGE OFFICERS 2025

President:

Eric Osgood

Term Expires April 2026

Trustees:

BJ Putvain

Three Year Term Expires April 2026

William Jennison

Two Year Term Expires April 2026

Kenneth Tourangeau Sr

Two Year Term Expires April 2027

Darrell Wescom

Three Year Term Expires April 2027

Ellis O'Hear

Three Year Term Expires April 2028

Auditors:

Vacant

Term Expires April 2026

Vacant

Term Expires April 2027

Vacant

Term Expires April 2028

Tax Collector:

Rosemary Audibert

Term Expires April 2026

APPOINTMENTS

Water & Light Commissioner:

Erik Bailey

Clerk & Treasurer

Rosemary Audibert

Assistant Clerk & Treasurer:

Susan Tinker

Emergency Services:

Fire and Police

Tel. 911

Ambulance

635-8900

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

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

VILLAGE EMPLOYEES

Erik Bailey	Manager
Nathaniel Brigham	Foreman
Jeffrey Parsons	Assistant Foreman
Chandler Bullard	Lineworker
Matthew Champney	Apprentice Lineworker
Office Staff:	
Rosemary Audibert	Clerk & Treasurer
Susan Tinker	Assistant Clerk & Treasurer
Marla Emery	Accounts Receivable Clerk

WARNING
ANNUAL VILLAGE MEETING

April 7, 2026

The inhabitants of Johnson Village Corporation who are legal voters in the Village are hereby warned to meet at the Johnson Municipal Building, upstairs in Johnson Village, Tuesday, April 7, 2026 at 7:30 o'clock in the evening, local time, to transact the following business, to wit:

The voters are further warned to meet at Johnson Municipal Building, in said Town, on Tuesday, April 7, 2026 to vote the following by Australian ballot: Article 1 and Article 2. The ballot boxes for the reception of the ballots for Article 1 will open at 9:00 a.m. and shall close at 7:00 p.m. in the evening.

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 Chapter 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

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

President for a term of one year
Trustee for a term of three years
Trustee for a term of two years
Collector of Taxes for a term of one year
Auditor for a term of three years
Auditor for a term of two years (balance of a three-year term)
Auditor for a term of one year (balance of a three-year term)

Article 2. Shall the Village borrow a sum not to exceed four hundred and fifteen thousand dollars (\$415,000.00) by the issuance of notes for a term not to exceed ten years for to support cash flow for a pending rate case increase before the Public Service Board?

Article 3. To hear the reports of the Village Officers.

Article 4. Will the Village authorize its Trustees to appoint a Water and Light Commissioner? If not, to elect a Water & Light Commissioner for one year.

Article 5. Will the Village authorize its Trustees to set the rates of compensation of it's Officers and Employees?

Article 6. Will the Village vote a budget to meet the expenses and liabilities of the Village?

Article 7. Shall the village provide notice of the availability of the annual report by postcard, mailed to all registered voters at least 30 days before the annual


meeting instead of mailing or otherwise distributing the report to the voters of the town pursuant to 24 V.S.A. § 1682(a)?


Article 8. Shall the village establish a reserve fund to be called the Fire Department Capital Building Maintenance Fund to be used for capital improvements and maintenance of the fire department buildings in accordance with 24 V.S.A. §2804?


Article 9. To do such other business as may properly be brought before this meeting.

The legal voters and residents of the Village of Johnson are further warned and notified that pursuant to 17 VSA 2680(g), an informational meeting will be held at the Johnson Municipal Building on Tuesday, March 31, 2026, at one o'clock in the afternoon (1:00 p.m.) for the purpose of explaining the support of cash flow for a pending rate case increase before the Public Service Board for the Village Electric Department.

Dated at Johnson this 25 day of February 2026.








Trustees, Village of Johnson

Johnson, Vermont, Village Clerk's Office, February 26, 2026 at 8:00 o'clock in the morning received the foregoing warning and the same was duly recorded.

Attest:



Village Clerk

NOTICE TO VOTERS BEFORE ELECTION DAY

CHECKLIST POSTED:

By Sunday, March 8, 2026 (or 30 days before your village meeting). The Village Clerk must post the checklist. Make sure your name is on it. If your name is not on it, you must complete an application to the checklist. (Available online at <https://sos.vermont.gov/elections> click on Elections or from your town clerk.)

REGISTER TO VOTE:

Vermont allows for same day voter registration.

EARLY OR ABSENTEE BALLOTS:

You, or a family member on your behalf, may request an early or absentee ballot from your Village Clerk by telephone, mail or e-mail at any time up until 5 p.m. or closing of the Village Clerk's office on the day before the election, April 6, 2026. An authorized person can apply for you to get a ballot only in person or in writing.

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

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

SAMPLE BALLOTS POSTED: Wednesday, March 18, 2026.

ON ELECTION DAY

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

THE FOLLOWING ARE PROHIBITED BY LAW:

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

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

VILLAGE OF JOHNSON

APRIL 7, 2026

OFFICIAL VERMONT ANNUAL MEETING BALLOT

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

<p>President, 1 Year Term</p> <p style="text-align: center;">Vote for not more than one</p> <p>ERIC T. OSGOOD <input type="checkbox"/></p> <p>Write-In _____ <input type="checkbox"/></p>	<p>Collector of Taxes, 1 Year Term</p> <p style="text-align: center;">Vote for not more than one</p> <p>Write-In _____ <input type="checkbox"/></p>
<p>Trustee, 3 Year Term</p> <p style="text-align: center;">Vote for not more than one</p> <p>BJ PUTVAIN <input type="checkbox"/></p> <p>Write-In _____ <input type="checkbox"/></p>	<p>Auditor, 3 Year Term</p> <p style="text-align: center;">Vote for not more than one</p> <p>Write-In _____ <input type="checkbox"/></p>
<p>Trustee, 2 Year Term</p> <p style="text-align: center;">Vote for not more than one</p> <p>WILLIAM JENNISON <input type="checkbox"/></p> <p>Write-In _____ <input type="checkbox"/></p>	<p>Auditor, 2 years remaining of a 3 Year Term</p> <p style="text-align: center;">Vote for not more than one</p> <p>Write-In _____ <input type="checkbox"/></p>
	<p>Auditor, 1 year remaining of a 3 Year Term</p> <p style="text-align: center;">Vote for not more than one</p> <p>Write-In _____ <input type="checkbox"/></p>

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: Shall the Village borrow a sum not to exceed four hundred and fifteen thousand dollars (\$415,000.00) by the issuance of notes for a term not to exceed ten years to support cash flow for a pending rate case increase before the Public Service Board?

YES

NO

**VILLAGE OF JOHNSON
 CERTIFICATE OF VOTES FOR VILLAGE OF JOHNSON OFFICERS – ARTICLES 1
 OF THE ANNUAL TOWN MEETING**

APRIL 1, 2025

CERTIFICATE OF VOTES FOR ANNUAL VILLAGE OF JOHNSON ELECTED BY AUSTRALIAN BALLOT UNDER ARTICLE 1 OF THE ANNUAL VILLAGE WARNING.

PRESIDENT, 1 YEAR

Eric Osgood **Winner 25**
Gordon Smith **1**

TRUSTEE 3 YEARS

Ellis O’Hear **Winner 14**
Walter Pomroy **2**
Andrew Crews **2**
Lisa Crews **1**
Daryl West **1**
Kyle Nuse **1**

TRUSTEE 2 YEARS

Kenneth Tourangeau, SR **Winner 20**
Andrew Crews **2**
Kyle Nuse **1**
Walter Pomroy **1**
Ellis O’Hear **1**
Gordon Smith **1**

TRUSTEE 2 YEARS (balance of three year)

Darrell Wescom **Winner 23**
Lydia Hill **2**
Kyle Nuse **1**

COLLECTOR OF TAXES

Rosemary Audibert **Winner 25**

AUDITOR, 3 YEARS

JoAnn Benford **1**
Helen McElroy **1**
Kim Dunkley **1**
Dean West **1**
Rosemary Audibert **1**
Lydia Putvain **1**
Scott Meyer **1**

AUDITOR, 2 YEARS

Martha Leonard **1**
Kim Dunkley **1**
Lois Frey **1**
Rosemary Audibert **1**
Carolyn Smith **1**

AUDITOR, 1 YEAR

Kim Dunkley **1**
Rosemary Audibert **1**
Monica Stearns **1**

JOHNSON REGISTERED VOTERS: 709

ABSENTEE BALLOTS: 0
VOTES CAST AT POLLS: 28
TOTAL VOTES CAST: 28

VOTE RESULTS FOR VILLAGE MEETING WARNING ARTICLES

Attendance: 19

Village Warning

- Article 2:** Accepted Village Report
- Article 3:** Voted to allow Trustees to appoint a Water & Light Commissioner
- Article 4:** Voted to allow Trustees to set rates of compensation
- Article 5:** Voted a General Budget of \$1,839,382.00 for 2025.
- Article 6:** Discussion included new village website, thanking Steve Hatfield for his years of service on the Trustee Board relationship between the Trustee board and the Selectboard, relocation of the wastewater plant and the municipal offices, new village garage, library move, thanking village office staff, village manager, water and light crew, wastewater crew and fire department, new general store in the village, try to keep costs down as much as possible as people in the village are on fixed incomes, Pledge of allegiance at Trustee meetings, light colors on the trees at the village green and municipal building, removal of the electrical cords on bridges, Adjourned at 8:35 p.m.

A TRUE AND CORRECT COPY OF THE CERTIFICATE OF VOTES FOR VILLAGE OF JOHNSON OFFICERS ELECTED APRIL 1, 2025.

ATTEST: ROSEMARY AUDIBERT, VILLAGE CLERK

PREPARED April 2, 2025 DATED: April 2, 2025

Trustee's Report

This has been a significant year for the Board. The Village of Johnson Water & Light garage is nearing completion, with the building expected to be finished by the end of March and remaining exterior work—such as asphalt and seeding—scheduled for completion by the end of May. The Board and Erik are especially proud to have achieved this project with little to no cost to local taxpayers.

We continue to await updates and offers from FEMA, a process that has now stretched to nearly three years with limited progress.

Currently, a scoping study is underway to extend the sidewalk from the office to Wescom Road, west of the village, to improve pedestrian safety. The Board is also exploring options to secure an additional power source, which would allow us to reroute electricity more efficiently during outages from the main feed.

We would like to extend our sincere thanks to the fire department, our Water & Light crew, the WWTF team, and our outstanding office staff for their continued dedication and support.

I look forward to continuing to work with the Board as we guide the village into the future.

Ken Tourangeau, Trustee Chair

Vice Chair remarks

Over the past year, I worked with Davis Hill Design to develop a new Village website focused on improving accessibility design a custom layout to better fit the needs of the Village while also finding ways to reduce overall costs. The goal was to create a user-friendly website that integrates social media, provides clear access to important information for residents, and allows room for future growth so additional features and content can be added as the Village's needs evolve.

During this time, I also created a new Village Facebook page and began working on improving the Village's YouTube presence. This has included making sure video descriptions are accurate, creating consistent thumbnails, and organizing content so it is easier for residents to locate information. The overall objective has been to help bring the Village's communication tools into the modern digital environment and provide residents with more convenient ways to stay informed about Village news, updates, and community information.

Bj Putvain, Vice Chair

2025 Board of Trustees

Ken Tourangeau, Chair

Bj Putvain, Vice Chair

Will Jennison

Darell Wescom

Ellis O'Hear

Village Manager's Annual Report – 2025

As we reflect on 2025, I want to begin by offering my sincere thanks to the many people whose dedication and professionalism keep the Village of Johnson operating day in and day out. It is truly a privilege to work alongside such committed public servants.

First and foremost, I would like to thank the **Water & Light crew**, the **Wastewater Treatment Facility and Water Treatment teams**, the **Johnson Fire Department**, and our **administrative staff**. Each group consistently demonstrates skill, resilience, and a strong sense of public service. Their hard work, often behind the scenes and frequently under challenging circumstances, ensures that essential services remain reliable for our residents and businesses.

One of the significant accomplishments of the year was securing a **\$104,857 SCRP Tier 2 grant through the Vermont Bond Bank**, which will fully fund the replacement of the aging standby generator at the Water Treatment Facility. This project will replace the obsolete unit with a modern, reliable generator and greatly improve the resiliency of our drinking water system during power outages. Fully funding this project through grant dollars represents a major win for the Village and reflects a continued focus on protecting ratepayers while investing in critical infrastructure.

Much of 2025 was also devoted to ongoing recovery work following flood damage, particularly at the **Wastewater Treatment Facility (WWTF)**. The Village continues to work closely with **FEMA, Vermont Emergency Management**, the Lamoille County Planning Commission and other state and federal partners to advance the complex process of replacing the flood-damaged facility. While progress has been made, this work has unfortunately been delayed multiple times due to federal government shutdowns, which slowed approvals and reimbursements. Despite these setbacks, staff and partners have remained persistent and committed to seeing this vital project through.

I would also like to recognize the **Water & Light crew** and the **Johnson Fire Department volunteers** for their exceptional efforts during the relocation of the library building across town. Their planning, coordination, and hands-on assistance were instrumental in ensuring that the move was completed safely and smoothly. This was a true example of teamwork and community spirit at its best.

From a capital projects standpoint, 2025 was a productive year. The **major rehabilitation of the Village Water & Light Garage** is now nearly complete, and the results are impressive. The upgraded facility will better serve staff and equipment for many years to come. In addition, the **sidewalk extension study connecting Wescom Road to the Village core** is nearing completion. This work is an important gateway to future grant opportunities and represents a critical step toward improving pedestrian

safety and connectivity. We also completed the replacement of a particularly deteriorated section of sidewalk on **School Street**, improving safety and accessibility for residents and visitors alike.

Overall, 2025 was a good year—one that kept me busy managing grants and advancing projects that were initiated in prior years. Progress was steady, even when external factors caused delays, and the Village continued moving forward with purpose.

Finally, I want to thank the **Village Trustees** and the **residents of Johnson** for their continued trust and confidence. Your support has allowed me to lead the Village through a demanding period of post-flood recovery while also laying the groundwork for a more resilient and sustainable future. I remain committed to working collaboratively with the Trustees, staff, volunteers, and community members as we continue this important work together.

Respectfully submitted,
Erik Bailey, Village Manager

2025 Village Forman's Annual Report

This year was a very busy year due to the library move and the construction of the new Water and Light garage. The Village Garage rebuild is almost done and the Village Crew has been working out of Connex boxes and the lower storage building. This move was no easy task as the Village garage holds all inventory, supplies, tools, and equipment for all Village departments. The Crew, with the help of GMP, assisted the library move by moving electrical wires, poles, and street lights ahead of the move and re-installed after the library moved through those areas.

Electric Department

It was a busy year for the Electric Department with several projects monopolizing much of the crew's time. The Village Crew completed 5 new services this year along with finishing up two line rebuilds on 100C and on Gould Hill Rd. There were 3 outages due to the transmission line supplying the Village from Morrisville. We are talking to GMP about having the ability of feeding the Village off of their substation in an emergency, but it is a slow process. The crew was on hand in 2025 to help The Village of Hyde Park Electric due to their ongoing shortage of staff. The electric department has been working with engineers Dubois and King for the river bank stabilization for the pole behind the Union Bank building. The department is also working with the Town engineers on the Jewett property utilities. There has been work behind the scenes for the upcoming AMI (Advanced Metering Infrastructure), that will be an ongoing project in 2026.

Water/Sewer Department

The Water department had a relatively quiet year, with only one leak. There have been some issues this year with flushable wipes, which are not flushable at all, plugging the sewer syphon at the Main St. bridge.

General Department

The Village crew hired a contractor to do some sidewalk repairs on School Street. This repair was necessary as it is one of the older sidewalks in the Village. November and December 2025 brought colder than normal temperatures as well as substantially more snow than we have seen in the last several years at that time of the year.

Special Thanks

The Village Crew would like to extend our thanks to Tim Hall and Lucas Dolan who helped us with the move out of the old garage. Tim and Lucas also painted hydrants, water buildings, and helped with the syphon chamber which has had several backups due to plugging in the system.

I would like to personally thank the crew, Jeff Parsons, Chan Bullard, and Matt Champney for their continued dedication to the Village of Johnson and their exceptional work ethic.

Respectfully submitted,

Nate Brigham, Water & Light Foreman

Annual Report

Wastewater Treatment Facility

2025 Turned out to be a quiet year at the wastewater plant with no major breakdowns and no weather related catastrophes. Normal routine maintenance and upkeep is still being done to the building as best as can be with the devastation that had happened in the 2023 flood, but we are making it work. We all wait patiently for FEMA and the state to work through the process of funding for rebuilding. One of the goals in 2026 is to find what seems to be a significant infiltration problem in the wastewater collection system. We slip lined a portion of Main St that was found to have a deficient section. We will slip line another section of Railroad St this year. These repairs were deemed as urgent repairs from a grant that was awarded after the flood of 2023 for camera and inspection of the flooded area in the village. In the fall we replaced the overflow float at the syphon where rags and roots were an ongoing problem.

Drinking Water System

We continued to put some finishing touches on the Katy Winn Project. Mostly relocating and fine tuning some pressure switch locations for more accurate readings. Started painting the exterior of the meter buildings, hoping to get a couple more years out of the siding. We will continue to do more painting into the summer of 2026. In 2025 the requirement by the state of Vermont for Lead line identification and inventory within the village was completed. This included everything including main lines and services. With the updating of the main lines the village did in 2006, there were no lead water lines found in the system or in the services. No major water line breaks for 2025. 2026 will be another year for PFAS testing. Erik secured a state funded grant to get a new propane powered generator at the water plant, thus eliminating the oil fuel tank that is within the source protection area of the water plant. The funding will pay for the generator, 2 new 1000-gallon propane tanks and all installation costs for the propane supply to the generator and the building.

Respectfully submitted,

Dan Copp, H2O Innovation

Chief Operator

Johnson WWTF, WTF

Johnson Fire Department Report

The Johnson Fire Department closes 2025 with 139 calls. This ties 2018 as our highest number of 911 calls, other than a year that included a flood event. It is anticipated that this demand will continue. We experienced an increase in automatic alarms to 33% of our calls, along with an increase in medical assists to 9% of our calls, while vehicle crashes remain steady at about 20% of our volume. In addition, we are seeing overall awareness and detection of carbon monoxide rising. Consequently, there is an uptick in the calls from CO alarms, and requests to evaluate conditions within structures. We expect these types of responses will continue to grow.

The Johnson Fire Department's alarms and responses last year were:

structure fires	2	wilderness rescue	4	public assists	5
chimney fires	2	medical assist	13	other	5
wildland fires	4	automatic alarms	46		
vehicle fires	3	mutual aid	4		
carbon monoxide	7	vehicle crashes	27		
hazardous materials	5	smoke condition	1		
water rescue	0	odor investigation	11		

The order we placed last year for the replacement Engine is progressing. We are anticipating delivery of the new truck in the fall of 2026, which will be about a year ahead of previous indications. This is a planned purchase being executed and financed within our Capital Truck Plan. It will not bring new tax burden to Village residents.

The UTV which was put into service a year ago, has performed very well on many occasions. Throughout 2025, it was most commonly deployed for Wilderness Rescues and Medical Assists, used primarily for patient contact and transport to a waiting EMS unit.

Budget planning for 2026 is complete. We are requesting 2.5% growth of our budget. Overall, there are minor adjustments of the day to day operating expenses, and our priority to continue contributions into both Capital Savings Plans remain uncompromised. As directed by the Board of Trustees, the budget growth will be achieved by an approximate 3.75% increase to the contracts we serve, maintaining a 0% increase to the Village taxpayers.

There has recently been some preliminary discussion with the Board about planning for future Building Maintenance & Exterior upkeep. Our intent is a proactive approach, and the Board will be seeking public input in the relatively near future.

Thank you to an outstanding team of Firefighters for all your hard work and dedication. Our department is sincerely grateful for the continued support of our community.

Respectfully,

Arjay West, Fire Chief

Johnson Fire Department

Department Roster – 2026

Chief: Arjay West

Asst. Chief: Craig Carpenter

2nd Asst. Chief: William Jennison

Captain: Dylan Jennison

Lieutenant: Brian Boyden

2nd Lieutenant: Corey Davis

Honorary Chiefs: Gordon Smith

Daryl West

Peter Dodge

Firefighters: Gary Underwood

Dan Wescom

Jakob Boyer

Andrew Davis

James Davis

Ashley Cattelona

Patrick Start

Colby Jennison

Peter Hammond

Tim Sargent

Gidget Dolan-Dodge

Michael Maxfield

Junior Firefighter: Emma Boyer

Auxiliary Members: Jessyca West

Nikki Carpenter

Michelle Boyden

Andrea Blaisdell

Heather Gonier

Susan Wescom

Jade Jarvis

Dedra Dolan

Alyx West

Trista Tallman

Peggy Boyer

Proposed Village of Johnson Budget 2026										
				2023	2023	2024	2024	2025	2025	2026
				Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
				General Ledger Descriptions						
10 6 05				Tax Related						
10 6 05 00 00				112,070	111,730	104,927	110,771	115,091	115,136	118,362
10 6 05 00 01				520	821	800	980	900	901	900
10 6 05 00 02				350	478	500	617	600	512	600
10 6 05 00 03				61,550	61,562	61,832	61,534	61,534	60,683	59,700
				174,490	174,591	168,059	173,902	178,125	177,232	179,562
10 6 15				State & Federal						
10 6 15 00 01				58,000	62,719	63,000	58,864	55,200	55,006	53,958
10 6 15 00 03								0	150	1,000
10 6 15 10 00					339					
10 6 15 10 01										
10-6-15-10.02										
10 6 15 10 03								824,000	293,225	530,775
10 6 15 10 04								271,378	165,443	105,935
10 6 15 10 05								262,717	50,960	50,960
10 6 15 10 06								33,200	555,000	150,000
10 6 15 10 07										14,400
				58,000	63,058	63,000	58,864	1,446,495	1,119,784	907,028
10 6 20				Other Revenue						
10 6 20 00 01										35,000
10 6 20 00 02					2,909		88659		108	
10 6 20 00 03				61,500	61,500	61,500	61,500	61,500	61,500	91,500
10 6 20 00 04										
10 6 20 00 05				4,750	4,682	4,750	4,679	4,670	5,079	5,100
10 6 20 00 07										
10 6 20 00 08				330	392	409	500	500	12,541	7,000
10 6 20 00 09				1,500	9,989	1,500	0		746	
10 6 20 00 11				0						
10 6 20 00 12				0						
10 6 20 00 13					458,947					
				68,080	79,472	68,159	66,679	66,670	79,974	138,600
10 6 30 00 01										0
# 6 71				Fire Department Revenue						
10 6 71 05				Tax related Revenue						
10 6 71 05 02				97,911	97,911	101,338	101,338	105,052	105,052	108,991
10 6 71 05 03				23,669	23,669	24,498	24,498	25,396	25,396	26,348
10 6 71 05 04				15,246	15,246	15,780	15,780	16,358	16,358	16,971
				136,826	136,826	141,616	141,616	146,806	146,806	152,310
10 6 72 15				State and Federal Revenue						
10 6 72 15 01									232,691	
				total state and federal						
									232,691	
10 6 73 20				Other Revenue						
10 6 73 20 00				0	459		470	0	235	
10 6 73 20 01				1,700	600	1,700	2,513	1,700	7,238	1,275
10 6 73 20 02				0						
10 6 73 20 04										
10 6 73 20 05				0						
10 6 73 20 06					50,000		205158			
10 6 73 20 99				0	28,400		1,264		144	
				1,700	79,459	1,700	4,247	1,700	7,617	1,275
				138,526	216,285	143,316	145,863	148,506	154,423	153,585
Total Revenue				439,096	533,406	442,534	445,308	1,839,796	1,531,413	1,378,775
# 7				General Government						
# 7 05				Salaries and Benefits						
10 7 05 10 00				520	520	520	515	520	520	550
10 7 05 10 02				300	99	300	0	300	0	300
10 7 05 10 03				15,984	16,484	15,124	16,590	23,432	17,017	19,048
10 7 05 11 00				8,762	7,763	4,542	8,510	8,387	10,378	11,264
10 7 05 11 01								0	574	660
10 7 05 12 00				6,753	6,731	4,008	7,836	7,674	9,816	10,264
10 7 05 13 00				26	75	103	102	109	109	35
10 7 05 14 00				13,481	20,166	21,319	17,524	16,022	15,531	14,858

Proposed Village of Johnson Budget 2026											
					2023	2023	2024	2024	2025	2025	2026
					Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
10	7	05	99	00	Misc. benefits		14	20	0		
					Total Salaries and Benefits	48,648	53,804	45,936	51,077	56,444	53,945
10	7	10			Trustees Expense						
10	7	10	30	00	Electricity-St. Lights	10,700	9,855	11,900	9,436	9,500	11,906
10	7	#	30	01	Cold Springs Expense	850	750	850	656	600	615
10	7	10	43	00	Legal expenses	5,000	1,673	5,000	3,578	3,600	1,103
10	7	10	44	00	Consultant Service	1,000	0				0
10	7	10	44	01	Planning Consultants						0
10	7	10	45	00	Contracted Services	1,000	885	3,500	4,950	5,250	7,991
10	7	10	48	00	Insurance	13,500	13,944	15,839	14,697	20,137	20,137
10	7	10	65	00	Beautification, Tree brd & Committee Projects	1,300	0	500	0	500	357
10	7	10	65	01	Parades/Events/Celebrations	2,500	2,093	3,000	3,433	3,000	1,106
10	7	10	81	00	Loan Interest	740	161	50	11	22	0
10	7	10	81	01	Capital Outlay						
10	7	10	81	02	Debt Service						
10	7	10	92	01	VLCT Dues	1,000	1,095	1,130	1,130	1,166	1,155
10	7	10	94	00	Reimb. on .10 Grand List						
10	7	10	99	00	Miscellaneous Expense	200	343	500	170	200	0
					Total Trustees Expense	37,790	30,799	43,056	38,061	43,975	44,370
10	7	15			Village Office Expense						
10	7	15	21	00	Postage	2,000	2,132	2,200	1,384	1,400	1,387
10	7	15	21	01	Certified Mailings						
10	7	15	22	00	Office Supplies	650	488	650	391	500	1,032
10	7	15	22	01	Records Supplies						
10	7	15	23	00	Printing/publishing	750	699	800	766	800	1,069
10	7	15	25	00	Equip Prchse-current year			3,000	0		
10	7	15	25	01	Equip Prchse- Capital						
10	7	15	26	00	Equipment Maintenance/Repair	100	74	120	78	100	82
10	7	15	29	00	Mileage						
10	7	15	42	00	Professional Training/Workshops	950	948	950	572	600	309
10	7	15	44	05	Computer Support	2,500	2,314	2,600	2,190	2,300	2,423
10	7	15	45	00	Records Preservation						
10	7	15	99	00	Misc. Expenses				15		200
10	7	15	99	01	CIG Loan						
					Total Village Office Expense	6,950	6,655	10,320	5,396	5,700	6,302
10	7	20			Buildings & Grounds						
10	7	20	34	00	Water & Sewer	400	438	450	310	400	403
10	7	20	35	00	Mowing	200	330	350	270	300	135
10	7	20	62	00	Building Supplies				36		201
10	7	20	62	01	Building Maint.	5,000	911	10,000	1,036	7,000	4,886
10	7	20	70	00	Town Taxes	1,200	1,068	1,500	1,220	1,400	1,201
					Total Buildings and Grounds	6,800	2,747	12,300	2,872	9,100	6,826
					Total General Government	100,188	94,005	111,612	97,406	115,219	111,443
10	8				General Department						
10	8	05			General Dept. Benefits						
10	8	05	10	00	Operations & Maintenance Labor	81,374	76,188	69,598	97,510	89,325	121,742
					Total General Dept. Benefits	95,734	86,112	69,598	97,510	89,325	121,742
10	8	20			General Dept. Buildings and Grounds						
10	8	#	30	00	Electricity	400	763	800	410	500	1,240
10	8	#	33	00	Heat	16,000	14,570	15,500	11,378	12,000	12,246
10	8	#	34	00	Water & Sewer	700	822	800	730	800	593
10	8	#	35	00	Mowing	300	1,166	1,200	3,050	3,200	3,050
10	8	#	62	00	Building Supplies	990	1,365	1,500	484	750	391
10	8	#	62	01	Building Maintenance	6,500	4,555	8,000	11,018	0	5,730
10	8	#	62	02	2024 Building rehab project					1,358,095	1,064,628
10	8	#	63	00	Flood Event 2023	0	0	0	22,923		6,090
					Total General Dept. Buildings & Grnds	24,890	23,241	27,800	49,993	1,375,345	1,093,968
10	8	#			General Dept. Summer Streets						
10	8	#	58	00	Street, Sidewalk, Stormdrain Maintenance	9,950	3,245	7,600	5,561	3,000	18,396
10	8	#	59	00	Street, Sidewalk, Stormdrain Construction						22,040
10	8	#	59	01	Sidewalk Fund			10,000	0	10,000	8,000
10	8	#	99	00	Misc. expense						
10	8	#			Total Village Summer Streets	9,950	3,245	17,600	5,561	13,000	48,436

Proposed Village of Johnson Budget 2026										
				2023	2023	2024	2024	2025	2025	2026
				Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
				General Ledger Descriptions						
10 8 41				General Dept. Winter Streets						
10 8 41 57 00				2,500	405	1,200	325	400	5	1,500
10 8 41 59 00								5,000		5,000
10 8 41 99 00					0				50	50
				2,500	405	1,200	325	5,400	55	6,550
10 8 50				General Dept. Equipment Expense						
10 8 50 50 00				3,500	3,158	3,500	2,916	3,000	8,509	5,000
10 8 50 50 01				2,000	0	2,000	5,750	4,000	1,385	4,000
10 8 50 50 02										
10 8 50 51 00				4,000	3,546	4,000	2,676	3,000	5,068	5,500
10 8 50 53 00										
10 8 50 53 01				7,000	6,038	12,500	2,054	33,200	34,808	3,000
10 8 50 59 00				0			1,433	500	90	500
10 8 50 99 00				100		500	120		-111	
				16,600	12,742	22,500	14,949	43,700	49,749	18,000
10 8 60				General Dept. Other Expense						
10 8 60 96 00										
				149,674	125,745	138,698	168,338	1,526,770	1,313,950	1,046,128
10 9				Fire Department						
10 9 05				Fire Dept. Salaries & Ben						
10 9 05 10 00				39,000	46,293	41,000	37,106	41,500	45,532	43,500
10 9 05 10 01										
10 9 05 10 02				0						
10 9 05 11 00				3,119	3,542	3,278	2,839	3,318	3,483	3,478
10 9 05 99 00										
				42,119	49,835	44,278	39,945	44,818	49,015	46,978
10 9 10				Fire Dept. Officers Expense						
10 9 10 48 00				16,000	13,481	16,000	15,995	20,028	21,390	20,028
10 9 10 81 00				2,020	1,077					
10 9 10 96 00										
10 9 10 99 00										
				18,020	14,558	16,000	15,995	16,000	21,390	20,028
10 9 15				Fire Dept. Office Expense						
10 9 15 22 00				350	0	500	160	500	0	400
10 9 15 25 00										
10 9 15 26 00										
10 9 15 42 00				800	719	800	660	800	718	800
10 9 15 99 00										
				1,150	719	1,300	820	1,300	718	1,200
10 9 20				Fire Dept. Buildings and Grounds						
10 9 20 30 00				5,800	3,262	5,200	3,297	5,200	4,931	4,800
10 9 20 31 00				1,400	1,271	1,400	1,889	1,600	2,786	2,000
10 9 20 33 00				8,000	8,215	8,300	7,707	7,600	9,604	7,600
10 9 20 35 00				250	132	250	453	250	250	250
10 9 20 62 00				3,000	1,141	2,700	2,562	3,000	3,444	3,000
10 9 20 99 00				100	0					
10 9 20 99 01										
10 9 20 99 02										
				18,550	14,021	17,850	15,908	17,650	21,015	17,650
10 9 50				Fire Dept. Equipment Expe						
10 9 50 51 00				4,025	3,965	4,025	1,691	4,000	3,167	3,400
10 9 50 52 00				7,000	11,981	8,200	12,510	7,800	14,895	8,250
10 9 50 52 01										
10 9 50 53 00				65,161	74,046	67,605	67,605	70,140	70,140	72,770
10 9 50 53 01				150	172	200	22	150	0	50
10 9 50 53 02				4,400	2,876	4,100	4,435	5,000	4,651	5,000
10 9 50 53 03				3,500	1,005	4,100	2,005	4,000	2,124	4,000
10 9 50 53 05				400	0	400	38	1,450	1,720	1,450
10 9 50 53 06				443	0	443	0	500	320	400
10 9 50 53 07										
10 9 50 54 00					547					
10 9 50 54 01				23,703	17,900	23,703	845	24,585	24,585	25,322
10 9 50 54 02										
10 9 50 99 00				200			848			

Proposed Village of Johnson Budget 2026												
					2023	2023	2024	2024	2025	2025	2026	
					General Ledger Descriptions	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
10	9	50	99	01	Equip. paid by Insurance							
10	9	50	99	02	Dry Hydrant Grant							
10	9	50	99	10	Flood recovery		93,532		34,895		40,414	
					total Equipment	108,982	206,024	112,776	89,999	117,625	162,016	120,642
					Total Fire Department	188,821	285,157	192,204	162,667	197,393	254,154	206,498
					Total Village Trustee's Budget	438,683	504,907	442,514	428,411	1,839,382	1,679,547	1,377,365
					Revenues Less Expense	413	28,499	20	16,897	414	-109,120	1,410

GENERAL DEPARTMENT TREASURER'S REPORT
January 1, 2025- December 31, 2025

Cash on Hand, January 1, 2025:

Checking Account	80,940.33	
Restricted Money - Fire Capital Equipment	196,292.85	
Restricted Money - Fire Small Equipment	81,981.05	
Restricted Money - Sidewalks	47,312.57	
Restricted Money - Capital Equip./Building	513,988.61	
Budget Adjustment Act Money	<u>833,370.51</u>	
		1,753,885.92

Receipts during year:

Property Taxes	99,757.84	
Delinquent Taxes	18,255.00	
Tax Overpayments	333.45	
Tax Prepayments	210.00	
10 Cents on Grand List	60,683.03	
USDA Grant for Village Garage	293,224.88	
State of Vermont Grant for Garage	165,443.00	
Sale of Scrap Metal	404.00	
Enterprise Funds - Rent	61,500.00	
Electric Dept In lieu of tax	5,078.61	
Due From/To Town	69,165.54	
Pilot Money	55,006.00	
State of Vermont Buyout Tax Stabilization	150.00	
VLCT	108.00	
Village Green Rent	342.00	
Interest Earned	17,254.71	
TD Bank Interest	8,339.11	
Fire Contracts	146,581.50	
FEMA - Fire Station	232,690.62	
Fire Calls	7,237.50	
VLCT	144.00	
Interest Earned	<u>818.79</u>	
		<u>1,242,727.58</u>
		2,996,613.50

Disbursements:

10-1-00-35.03	Work in Progress - Village Garage	1,002,229.51
10-1-00-85.10	Due from/to Town	92,550.60
10-2-00-20.99	Accounts Payable	5,645.82
10-2-00-20.50	Tax Overpayments	162.07
10-7-05-10.00	Board Salaries	519.75
10-7-05-10.03	Office Administrative Salaries	17,017.06
10-7-08-11.00	Social Security Match	10,377.70
10-7-05-11.01	Child Care Contribution Tax	573.95
10-7-05-12.00	Retirement Program	9,816.42

10-7-05-13.00	Unemployment	108.80
10-7-05-14.00	Insurance	15,530.64
10-7-10-30.00	Electricity St. Lights	11,906.30
10-7-10-30.01	Cold Spring Expenses	615.49
10-7-10-43.00	Legal Expense	1,102.50
10-7-10-45.00	Contracted Services	7,990.61
10-7-10-48.00	Insurance	20,137.00
10-1-10-65.00	Beautification/Board/Community	356.46
10-7-10-65.01	Parades/Events/Celebrations	1,105.85
10-7-10-92.01	VLCT Dues	1,155.00
10-7-15-21.00	Postage	1,386.89
10-7-15-22.00	Office Supplies	1,032.37
10-7-15-23.00	Printing/Publishing	1,069.00
10-7-15-26.00	Equipment Maintenance	81.80
10-7-15-42.00	Professional Training/Workshops	309.40
10-7-15-44.05	Computer Support	2,422.85
10-7-20-34.00	Water & Sewer	403.26
10-7-20-35.00	Mowing	134.99
10-7-20-62.00	Building Supplies	200.84
10-7-20-62.01	Building Maintenance	4,886.47
10-7-20-70.00	Town Taxes	1,201.00
10-8-05-10.00	Operations & Maintenance	121,741.63
10-8-05-30.00	Electricity	1,239.54
10-8-20-33.00	Heat	12,246.06
10-8-20-34.00	Water & Sewer	593.12
10-8-20-35.00	Mowing	3,050.00
10-8-20-62.00	Building Supplies	390.82
10-8-20-62.01	Building Maintenance	5,730.35
10-8-20-63.00	Flood Event 2023	6,090.40
10-8-40-58.00	Street, Sidewalk, Storm Drain Maintenance	18,396.33
10-8-40-59.00	Construction Street Sidewalk	22,039.82
10-8-40-59-.02	Sidewalk Reserve Fund	8,000.00
10-8-41-57.00	Snow Removal Expense	5.40
10-8-41-99.00	Miscellaneous Expense	49.99
10-8-50-50.00	Parts and Supplies	8,508.81
10-8-50-50.01	Outside Repairs and Parts	1,384.76
10-8-50-51.00	Equipment Fuels and Oils	5,068.17
10-8-50-53.01	Purchase - Capital	34,808.00
10-8-50-59.00	Safety Equipment	90.19
10-8-50-99.00	Miscellaneous Supplies	(111.19)
10-9-05-10.00	Fire Department Labor	45,532.00
10-9-05-11.00	Social Security Match	3,483.30
10-9-10-48.00	Insurance	21,390.37
10-9-15-42.00	Training Fire Related	717.97
10-9-20-30.00	Electricity	4,930.87
10-9-20-31.00	Phone	2,786.40
10-9-20-33.00	Heat	9,604.01
10-9-20-35.00	Mowing	250.00
10-9-20-62.00	Building Supplies	3,443.67

10-9-50-51.00	Fuels & Oils	3,166.62	
10-9-50-52.00	Vehicle Maintenance & Repairs	14,894.55	
10-9-50-53.02	Gear & Accessories	4,651.16	
10-9-50-53.03	Communications Equipment	2,123.60	
10-9-50-53.05	Low Angle/Water Rescue	1,719.96	
10-9-50-53.06	Air Packs	320.00	
10-9-50-54.01	Small Equipment Fund Purchases	8,370.00	
10-9-50-99.10	Flood Recovery	<u>40,414.33</u>	
			<u>1,629,151.41</u>

Balance on Hand 12-31-2025 1,367,462.09

Balance on Hand 12-31-2025

Checking Account	102,529.90	
Restricted Money - Fire Capital Equipment	367,888.64	
Restricted Money - Fire Small Equipment	98,196.05	
Restricted Money - Sidewalks	33,341.57	
Restricted Money - Capital Equip./Building	473,253.41	
Budget Adjustment Act Money	<u>292,252.52</u>	
		1,367,462.09

COMMUNITY IMPROVEMENT GRANT

Balance on hand, January 1, 2025		171,648.19
Income: 1-1-2025 to 12-31-2025		
Payback Funds	18,870.37	
Payback Interest Funds	2,752.61	
Interest Earned	<u>605.06</u>	
		<u>22,228.04</u>
TOTAL CASH AVAILABLE:		193,876.23
Disbursements: 1-1-2025 to 12-31-2025		
Loan Disbursements	14,000.00	
Service Charges	<u>117.00</u>	
TOTAL DISBURSEMENTS:		<u>14,117.00</u>
CURRENT BALANCE: Union Bank Money Market Acct.		179,759.23

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

2025 TAX ACCOUNT

GRAND LIST

Real Estate Grand List	\$607,199.30
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TAX ASSESSED

Real Estate (\$607199.3x .1900)	115,297.82
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TREASURER'S ACCOUNT

Tax Adjustment	0.00
Received on Property Taxes	<u>103,448.66</u>

Delinquent to Tax Collector	11,849.16
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CHARGED TO COLLECTOR

Property Taxes	11,849.16	
Penalty	947.94	
Tax Adjustment	0.00	
Collectors Cost	<u>532.44</u>	
		13,329.54

Credit to Collector's Account		10,491.45
Penalty Adjustment		46.90
Cost Adjustment		20.88
Tax Overpayment		<u>0.00</u>
		10,559.23

Balance of 2025 Taxes on Collector's Books		2,770.31
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2025 Delinquent Taxes	2,352.42	
Penalty	188.21	
Collectors Cost	<u>229.68</u>	
		2,770.31

VILLAGE OF JOHNSON DELINQUENT TAXES AS OF 12/31/2025

2020 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
MERCHANT, JR. GARY	625-054	\$130.57	\$10.45	\$6.40	\$147.42
SALLS, CHERIE	615-049	\$25.06	\$2.00	\$6.40	\$33.46
		\$155.63	\$12.45	\$12.80	\$180.88

2021 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
BILLADO, JONATHAN	131-100	\$14.20	\$1.14	\$6.45	\$21.79
LANPHER, JILL	619-005	\$11.28	\$0.90	\$6.45	\$18.63
MERCHANT, JR. GARY	625-054	\$130.86	\$10.47	\$6.45	\$147.78
SALLS, CHERIE	615-049	\$25.12	\$2.01	\$6.45	\$33.58
		\$181.46	\$14.52	\$25.80	\$221.78

2022 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
BILLADO, JONATHAN	131-100	\$14.25	\$1.14	\$7.82	\$23.21
LANPHER, JILL	619-005	\$11.33	\$0.91	\$7.82	\$20.06
MERCHANT, JR. GARY	625-054	\$131.36	\$10.51	\$7.82	\$149.69
		\$156.94	\$12.56	\$23.46	\$192.96

2023 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
TODD FARRAND	134-080	\$146.21	\$11.70	\$8.53	\$166.44
SARAH & MICHAEL DINSMORE	135-020	\$73.46	\$5.88	\$8.53	\$87.87
JESSICA JONES	134-010	\$22.02	\$1.76	\$8.53	\$32.31
JILL LANPHER	619-005	\$11.19	\$0.90		\$12.09
GARY & STACEY MERCHANT, JR	625-054	\$129.78	\$10.38	\$8.53	\$148.69
MARTIN QUINLAN	515-095	\$297.10	\$23.77	\$8.53	\$329.40
KAYLA THOMES	131-100	\$14.08	\$1.13	\$8.53	\$23.74
DANIEL & MARY WESCOM	134-020	\$70.21	\$5.62	\$8.53	\$84.36 *
		\$764.05	\$61.14	\$59.71	\$884.90

2024 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
DANIEL CUTTING	134-045	\$4.21	\$0.34	\$0.00	\$4.55
SARAH & MICHAEL DINSMORE	135-020	\$73.26	\$5.86	\$9.64	\$88.76
TODD FARRAND	134-080	\$145.80	\$11.66	\$9.64	\$167.10
JESSICA JONES	134-010	\$21.96	\$1.76	\$9.64	\$33.36
JILL LANPHER	619-005	\$11.16	\$0.89	\$9.64	\$21.69
AMANDA MCSWEENEY	200-135	\$11.16	\$0.89	\$9.64	\$21.69 *
MARTIN QUINLAN	515-095	\$296.28	\$23.70	\$9.64	\$329.62

KYLE SMITH	615-043	\$41.76	\$3.34	\$9.64	\$54.74
KAYLA THOMES	131-100	\$14.04	\$1.12	\$9.64	\$24.80
DANIEL & MARY WESCOM	134-020	\$70.02	\$5.60	\$9.64	\$85.26 *

\$689.65 \$55.16 \$86.76 \$831.57

2025 VILLAGE TAXES	PARCEL #	TAX	PENALTY	OTHER	TOTAL
148 ROUTE 100C LLC	200-082	\$261.25	\$20.90	\$10.44	\$292.59 *
405 RAILROAD STREET LLC	500-206	\$281.58	\$22.53	\$10.44	\$314.55
TROY & VERONICA CHARETTE	600-114	\$8.77	\$0.70		\$9.47
JOSHUA COUTURE	131-020	\$14.44	\$1.16	\$10.44	\$26.04
DANIEL CUTTING	134-045	\$43.89	\$3.51	\$10.44	\$57.84
DAWN CUTTING	615-067	\$14.82	\$1.19	\$10.44	\$26.45
SARAH & MICHAEL DINSMORE	135-020	\$77.33	\$6.19	\$10.44	\$93.96
TODD FARRAND	134-080	\$153.90	\$12.31	\$10.44	\$176.65
RAYGHEN FITZGERALD	133-015	\$15.77	\$1.26	\$10.44	\$27.47
MICHAEL FULLAM	625-040	\$43.51	\$3.48	\$10.44	\$57.43
JESSICA JONES	134-010	\$23.18	\$1.85	\$10.44	\$35.47
JILL LANPHER	619-005	\$11.78	\$0.94	\$10.44	\$23.16
AMANDA MCSWEENEY	131-090	\$11.78	\$0.94	\$10.44	\$23.16 *
TERRY MELTON	615-004	\$39.33	\$3.15	\$10.44	\$52.92
TERRY MELTON	619-015	\$14.25	\$1.14		\$15.39
PVD PROPERTIES LLC	600-005	\$414.01	\$33.12	\$10.44	\$457.57
MARTIN QUINLAN	515-095	\$312.74	\$25.02	\$10.44	\$348.20
JOHN RABIDOUX	625-035	\$43.70	\$3.50	\$10.44	\$57.64
SCOTT RAYMOND	615-049	\$31.54	\$2.52	\$10.44	\$44.50
KYLE SMITH	615-043	\$44.08	\$3.53	\$10.44	\$58.05
KAYLA THOMES	131-100	\$14.82	\$1.19	\$10.44	\$26.45
PAUL VAN DUINE	100-008	\$386.46	\$30.92	\$10.44	\$427.82
MADISON WELLS	600-212	\$15.58	\$1.25	\$10.44	\$27.27
DANIEL & MARY WESCOM	134-020	\$73.91	\$5.91	\$10.44	\$90.26 *

\$2,352.42 \$188.21 \$229.68 \$2,770.31

TOTAL DELINQUENT TAXES \$4,300.15 \$344.04 \$438.21 \$5,082.40

* Paid after December 31, 2025

	A	AH	AI	AJ	AK	AL	AM	AN
1	Village of Johnson Water Department Budget 2026							
2		2023	2023	2024	2024	2025	2025	2026
3		Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
4	REVENUES							
5	22-6-10 Fees/Assessments							
6	22-6-10-00.00 Water Sales	252,540	249,842	269,140	249,745	297,197	301,779	316,566
7	22-6-10-00.01 Merchandise Sales	0	0		205		1,659	600
8	22-6-10-00.02 Water Application Fees	1,000	1,050	1,200	0		350	350
9	22-6-10-00.03 Reserve Capacity Charges	750	3,690	2,500	3,700	3,300	800	800
10	22-6-10-00.05 Delinquent Accts Interest	980	970	970	1,033	1,000	1,277	1,200
11	subtotal	255,270	255,552	273,810	254,683	301,497	305,865	319,516
12								
13	22-6-20 Other Revenue							
14	Capital Reserve Fund	35,000	0	35,000	24,350	1,500		
15	22-6-20-81.00 Interest Earned		55	50	132	140	18	20
16	22-6-20-94.00 Insurance reimb.				614		72	
17	22-6-20-99.00 Miscellaneous Income	1,000	3,497	54,200	53,824		17,588	
18	subtotal	36,000	3,552	89,250	78,920	1,640	17,678	20
19	22-6-30 Loan Proceeds							
20	22-6-30-00.01 Loan Proceeds	20,000	20,000	0	0			
21	subtotal							
22	22-6-41-59.00 SCRP Ter 2 - Grant							104857
23	22-6-41-59.01 State Revolving Loan Fund							
24	22-6-41-59.05 Misc income							
25	subtotal		20,000	0	0	0	0	104,857
26								
27	Total Operating Revenues	311,270	279,104	363,060	333,603	303,137	323,543	424,393
28								
29	EXPENSES							
30	22-7-05 Plant Operation & Maint.							
31	22-7-05-10.01 Plant Operations & Maint.	0	77	0	67		904	0
32	22-7-05-10.02 Distribution System Labor	25,472	27,194	32,479	43,059	29,967	26,653	29,967
33	22-7-05-10.03 Administrative Salaries	28,339	24,088	23,874	30,451	33,341	32,021	33,341
36	22-7-05-10.06 Employee School Labor		3,334		1,109	1,200	0	600
37	22-7-05-11.00 Social Security Match	4,586	4,664	3,987	5,686	4,295	4,654	4,586
38	22-7-05-11.01 New Childcare Tax						245	270
39	22-7-05-12.00 Retirement	4,122	3,983	3,982	4,768	3,930	4,327	4,122
40	22-7-05-13.00 Unemployment	26	75	103	102	109	109	113
41	22-7-05-14.00 Insurances	9,075	11,536	13,777	12,830	22,600	13,213	13,372
42	22-7-05-99.00 Misc. Benefits		24	0	0	0		
43	subtotal	81,117	80,863	78,202	98,114	95,442	82,126	86,371
44								
45	22-7-15 Office Expense							
46	22-7-15-20.01 Office Expense	7,300	7,512	7,600	6,878	7,000	6,667	6,800
47	22-7-15-25.00 Equipment Prchse.- current	0						
48	22-7-15-25.02 Equipment Prchse.- capita	0						
49	22-7-15-26.00 Equipment Maintenance/Rep	100	74	80	78	80	82	80
50	22-7-15-42.00 Professional Training/Educ	900	857	900	556	900	664	700
51	22-7-15-43.00 Legal Expense	1,250	30	50	0	150	90	150
52	22-7-15-44.00 Computer Support	2,000	2,314	2,300	2,191	3,000	2,423	2,500
53	22-7-15-45.00 Audit Expense	1,600	354	1,600	780	1,000	2,733	2,800
54	22-7-15-45.03 Outside/Contracted Service	1,000	80	52,963	52,963	0		
55	22-7-15-50.00 Bad Debts Expenses	0						
56	22-7-15-99.00 Interest Paid on Deposits	30						
57	22-7-15-99.01 Misc. Office	0			8			
58	subtotal	14,180	11,221	65,493	63,454	12,130	12,659	13,030
59								
60	22-7-20 Buildings and Grounds							
61	22-7-20-30.00 Electricity	24,000	21,107	22,500	23,989	24,000	21,673	22,000
62	22-7-20-31.00 Phone	1,250	1,408	1,500	1,303	1,400	1,401	1,440
63	22-7-20-33.00 Heat	1,000	1,635	1,200	1,057	1,200	2,144	2,300

	A	AH	AI	AJ	AK	AL	AM	AN
1	Village of Johnson Water Department Budget 2026							
2		2023	2023	2024	2024	2025	2025	2026
3		Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
65	22-7-20-48.00 Insurance	4,325	4,700	6,610	6,084	14,161	14,162	16,004
66	22-7-20-62.01 Building Supplies	200	0	200	74	200	0	100
67	22-7-20-62.02 Building Maintenance	2,400	1,747	1,000	1,973	12,800	10,376	5,000
68	22-7-20-66.00 Snow Removal	1,400	1,694	1,500	1,686	1,700	1,920	2,200
69	22-7-20-81.00 Interest Expense	25,930	25,930	24,986	24,986	24,004	24,006	23,218
70	22-7-20-96.00 Depreciation Expense							
71	22-7-20-99.00 Misc. B&G Expense	0						
72	subtotal	60,505	58,221	59,496	61,152	79,465	75,682	72,262
73								
74	22-7-40 Plant Operations Expense							
75	22-7-40-44.01 Consultant Services	0						
76	22-7-40-45.02 Outside Testing	1,000	1,883	800	960	1,350	1,118	2,200
77	22-7-40-45.03 Outside/Contracted Service	23,883	21,893	24,361	24,361	24,848	24,848	25,345
78	22-7-40-45.04 Permits & Fees	1,900	1,925	1,950	1,864	1,900	1,536	1,600
79	22-7-40-50.01 Supplies and Chemicals	1,800	763	1,200	1,168	1,250	730	1,000
80	22-7-40-99.00 Misc. Plant Operations Ex	500	0	500	0	500	290	300
81	22-7-40-99.01 SCRP T2 WTF Generator Proj.							104,857
82	subtotal	29,083	26,464	28,811	28,353	29,848	28,522	135,302
83								
84	22-7-41 Distribution System Expense							
85	22-7-41-50.00 Inventory Adjustment	0						
86	22-7-41-52.00 Distribution System Maint	4,000	1,340	4,000	28,502	4,000	12,225	14,000
87	22-7-41-52.01 Meters & Related Expense	500	525	1,000	543	1,000	74	1,000
88	22-7-41-59.00 Distribution System Cons	35,000	0	35,000	12,436	1,500	587	600
89	22-7-41-97.01 Customer line installation	0						
90	22-7-41-99.00 Misc. Distribution System	1,500	2,511	2,000	2,367	2,500	1,474	1,500
91	subtotal	41,000	4,376	42,000	43,848	9,000	14,360	17,100
92								
93	22-7-50 Equipment Expense							
94	22-7-50-50.00 Parts and Supplies	1,000	2,552	1,500	1,418	1,500	1,596	1,900
95	22-7-50-50.01 Outside Repair Work	2,000	1,151	1,500	3,635	3,600	7,128	4,600
96	22-7-50-51.00 Equipment Fuels And Oils	0	1,421	1,500	271	500	917	1,000
97	22-7-50-53.00 Purchase-current year	0						
98	22-7-50-53.01 Purchase-Capital	0	1,428	0	0	0	0	0
99	22-7-50-54.01 Capital Equip. Reserve Fu	14,000	14,000	0		10,000	10,000	10,000
100	22-7-50-59.00 Safety Equipment	500	149	500	1,791	500	471	500
101	22-7-50-99.00 Misc. Supplies	0						
102	subtotal	17,500	20,701	5,000	7,115	16,100	20,112	18,000
124								
125	Total Expenditures	243,385	201,846	279,002	302,036	241,985	233,461	342,065
126								
127	Loan Costs							
128	Bond Bank (Main Project)	18,571	18,571	19,301	19,301	20,060	20,060	20,848
129	Bond Bank (100c Pearl)	5,436	5,436	5,650	5,650	5,872	5,872	6,103
130	SRLF (30 years at -3%)	49,801	49,801	49,801	49,801	49,801	49,801	49,801
131	CIG Fund	4,000	4,000	4,000	4,000	4,000	4,000	4,000
132	total annual loan costs	77,808	77,808	78,752	78,752	79,733	79,733	80,752
133	Expenses + Loan Costs	321,193	279,654	357,754	380,788	321,718	313,194	422,817
134								
135	Estimated Revenue	311,270	279,104	363,060	333,603	303,137	323,543	424,393
136	Revenue Minus Expenses	-9,923	-550	5,306	-47,185	-18,581	10,349	1,576

WATER DEPARTMENT TREASURER'S REPORT

January 1, 2025- December 31, 2025

Cash on Hand, January 1, 2025:

Checking Account	(23,396.85)	
Checking Account - Capital Equipment Fund	<u>37,011.78</u>	
		13,614.93

Receipts during the year:

Water Sales	297,634.63	
Meter Deposits	250.00	
Town of Johnson	100.00	
Interest Earned - Capital Equipment Fund	55.56	
VLCT	221.00	
Merchandise Sales	1,658.51	
USDA Grant	15,156.44	
Bulk Water	2,151.73	
Water Application Fees	350.00	
Reserve Capacity Fees	<u>800.00</u>	
		<u>318,377.87</u>
Total Available		331,992.80

Disbursements:

Accounts Receivable/Meter Deposits	87.96
Account Payable	10,954.41
M&T Bank	49,800.73
Vt Bond Bank	25,931.55
Plant Operation & Maintenance Labor	903.83
Distribution System Labor	26,652.96
Administrative Salaries	32,020.64
Social Security Match	4,664.00
Child Care Tax	301.76
Retirement	4,326.80
Unemployment	108.80
Insurances	13,799.15
Office Expense	6,666.52
Equipment Maintenance/Repair	81.80
Professional Training/Education	664.00
Legal Expense	90.00
Computer Support	2,422.84
Audit Expense	2,733.00
Outside Contracted Services	843.12
Miscellaneous Office	22.25
Electricity	21,672.81
Phone	1,400.80
Heat	2,143.74
Insurances	14,162.00

Building Maintenance	10,375.57	
Snow Removal	1,919.55	
Interest Expense	24,005.64	
Outside Testing	1,117.50	
Outside Contracted Services	24,848.15	
Permits & Fees	1,535.50	
Supplies and Chemicals	729.97	
Misc. Plant Operations	289.99	
Distribution System - Maintenance	12,225.43	
Meters & Parts Supplies	73.69	
Distribution System - Construction	586.68	
Misc. Distribution System	1,474.20	
Parts & Supplies	1,596.00	
Outside Repair Work	7,127.64	
Equipment Fuels and Oils	917.35	
Safety Equipment	<u>471.38</u>	
	Total Disbursements	<u>311,749.71</u>
	Balance on Hand 12-31-2025	20,243.09
	<u>Balance on Hand 12-31-2025</u>	
	Checking Account	(16,824.25)
	Money Market Account - Capital Equipment	<u>37,067.34</u>
		20,243.09

	A	AH	AI	AJ	AK	AL	AM	AN
1	Waste Water Treatment Facility Budget 2026							
2		2023	2023	2024	2024	2025	2025	2026
3	Account # and Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
4	24-6-10 Fees/Assessments							
5	24-6-10-00.01 Sewer Assessments	\$ 500,688	\$ 486,448	\$ 497,019	478,456	498,392	497,584	507,038.00
6	24-6-10-00.02 Sewer Application Fees	\$ 2,000	\$ 1,250	\$ 1,250	500	500	750	750.00
7	24-6-10-00.03 Reserve Capacity Charge	\$ 1,000	\$ 2,430	\$ 1,500	3,700	3,300	800	800.00
8	24-6-10-00.04 Merchandise Sales							
9	24-6-10-00.05 Delinquent Accts Interest	\$ 1,000	\$ 1,868	\$ 1,800	1,790	1,800	2,066	2,100.00
10	24-6-10-99.00 Misc. Fees/Assessments							
11	subtotal	\$ 504,688	\$ 491,996	\$ 501,569	484,446	503,992	501,200	510,688.00
12	24-6-20 Other Revenue							
13	24-6-20-00.00 Sale of Compost		\$ -					
14	24-6-20-10.00 July 23 Flood Reimbursement			\$ -	656,437	269,000	203,400	252,000.00
15	24-6-20-81.00 Interest Earned	\$ 95	\$ 212	\$ 200	2,360	3,000	2,370	2,370.00
16	24-6-20-94.00 Reimbursements			\$ 440,000	818		96	100.00
17	24-6-20-94.01 Reserve Fund	\$ -		\$ -		12000	0	
18	24-6-20-94.02 Community Improvement RL Fund							
19	24-6-20-94.03 Insurance Proceeds			\$ 60,000	954,643			
20	24-6-20-99.00 Miscellaneous Revenue	\$ 1,700	\$ 2,315	\$ 2,200	76,960	5,930	4,215	4,000.00
21	subtotal	\$ 1,795	\$ 2,527	\$ 502,400	1,691,218	289,930	210,081	258,470.00
22	24-6-30 Loan Proceeds		\$ 888,083	\$ 60,295	0			
23	24-6-30-00.01 Loan Proceeds							
24	subtotal							
25	Total Revenue	\$ 506,483	\$ 1,382,606	\$ 1,064,264	2,175,664	793,922	711,281	769,158.00
26								
27	Waste Water Treatment Facility Expenses							
28	24-7-05 Salaries & Benefits							
29	24-7-05-10.01 Plant Operations & Maint.	\$ 250	\$ -	\$ -			176	
30	24-7-05-10.02 Collection System Labor	\$ 19,882	\$ 15,204	\$ 13,920	15,739	13,399	12,356	12,989.00
31	24-7-05-10.03 Administrative Salaries	\$ 31,107	\$ 25,987	\$ 29,798	30,515	34,012	31,951	36,597.00
34	24-7-05-11.00 Social Security Match	\$ 3,859	\$ 3,815	\$ 3,965	3,462	3,849	3,478	3,859.00
35	24-7-05-11.01 New Childcare Tax						95	105.00
36	24-7-05-12.00 Retirement	\$ 3,443	\$ 3,308	\$ 3,499	3,407	3,522	3,130	3,443.00
37	24-7-05-13.00 Unemployment	\$ 26	\$ 75	\$ 103	102	108	109	109.00
38	24-7-05-14.00 Insurances	\$ 9,586	\$ 11,995	\$ 13,310	11,754	10,148	10,627	9,509.00
39	24-7-05-15.00 Uniforms							
40	24-7-05-99.00 Misc. Benefits		\$ 24					
41	subtotal	\$ 75,891	\$ 66,309	\$ 64,595	64,993	65,038	61,922	66,611.00
42	24-7-15 Office Expense							
43	24-7-15-20.01 Office Expense	\$ 7,250	\$ 7,604	\$ 7,200	7,740	7,800	7,233	7,500.00
44	24-7-15-25.00 Equipment Prchse.- current	\$ -						
45	24-7-15-25.02 Equipment Prchse.- capita	\$ -						
46	24-7-15-26.00 Equipment Maintenance/Rep	\$ -	\$ 74	\$ 80	78	80	82	80.00
47	24-7-15-42.00 Professional Training/Educ	\$ -	\$ 619	\$ 900	208	900	315	900.00
48	24-7-15-43.00 Legal Expense	\$ 750	\$ 30	\$ 800	1,620	1,000	2,244	2,000.00
49	24-7-15-44.00 Computer/Systems Support	\$ 2,400	\$ 2,314	\$ 2,400	2,191	2,400	2,423	2,500.00
50	24-7-15-45.00 Audit Expense	\$ 1,000	\$ 1,062	\$ 2,000	2,340	2,400	8,199	9,000.00
51	24-7-15-45.03 Contracted Outside Service	\$ 2,500	\$ -	\$ -			843	
52	24-7-15-50.00 Bad Debt Expense	\$ -						
53	24-7-15-50.01 Customer overpayments	\$ -						
54	24-7-15-99.00 Misc. Office	\$ -			1,660		23	
55	subtotal	\$ 13,900	\$ 11,703	\$ 13,380	15,837	14,580	21,362	21,980.00
56	24-7-20 Buildings and Grounds							
57	24-7-20-30.00 Electricity	\$ 50,000	\$ 40,585	\$ 50,000	42,673	44,000	43,212	44,000.00
58	24-7-20-31.00 Phone	\$ 3,800	\$ 3,469	\$ 3,600	2,390	2,600	3,180	3,200.00
59	24-7-20-33.00 Heat	\$ 8,000	\$ 4,274	\$ 4,500	5,704	6,000	6,424	6,500.00
60	24-7-20-35.00 Mowing	\$ 170	\$ -	\$ 150	0	0		0.00
61	24-7-20-45.00 Janitorial Services	\$ -						
62	24-7-20-48.00 Insurance	\$ 8,899	\$ 9,399	\$ 12,134	11,255	15,130	15,130	16,004.00
63	24-7-20-62.01 Building Supplies	\$ 800	\$ 546	\$ 500	254	500	135	500.00
64	24-7-20-62.02 Building Maintenance	\$ 2,400	\$ 1,567	\$ 500	1,974	12,800	10,222	11,000.00
65	24-7-20-66.00 Snow Removal Expense (Labor)	\$ 1,200	\$ 1,173	\$ 1,200	515	600	855	900.00
66	24-7-20-81.00 Interest Expense	\$ 6,309	\$ 9,676	\$ 11,476	8,308	6,855	6,184	5,118.00
67	24-7-20-81.01 FMHA INTEREST							
68	24-7-20-96.00 Depreciation Expense							

	A	AH	AI	AJ	AK	AL	AM	AN
1	Waste Water Treatment Facility Budget 2026							
2		2023	2023	2024	2024	2025	2025	2026
3	Account # and Description	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
69	24-7-20-99.00 Trash & Recycling	\$ 3,125	\$ 3,035	\$ 3,000	3,030	3,200	3,506	3,500.00
70	subtotal	\$ 84,704	\$ 73,724	\$ 87,060	76,103	91,685	88,848	90,722.00
71	24-7-40 Plant Operations Expense							
72	24-7-40-44.01 Consultant Services	\$ -			47,770	0	7,025	0.00
73	24-7-40-45.00 Sludge Disposal Expense	\$ 22,000	\$ 14,592	\$ 12,500	289	0	0	0.00
74	24-7-40-45.02 Outside Testing	\$ 2,500	\$ 2,579	\$ 7,500	1,876	2,000	2,388	2,700.00
75	24-7-40-45.03 Outside/Contracted Service	\$ 214,949	\$ 198,408	\$ 219,248	219,316	223,633	223,633	228,106.00
76	24-7-40-45.04 Permits and Fees	\$ 1,000	\$ 1,050	\$ 1,100	810	1,000	1,085	1,100.00
77	24-7-40-50.00 Lab Supplies	\$ 2,500	\$ 1,709	\$ 1,500	1,983	2,000	1,792	2,000.00
78	24-7-40-50.01 Other Supplies	\$ 500	\$ 85	\$ 200	483	500	0	500.00
79	24-7-40-50.02 Chemicals	\$ 9,000	\$ 8,539	\$ 3,000	2,590	3,000	3,475	3,500.00
80	24-7-40-57.00 Sludge Composting Expense							
81	24-7-40-99.00 Misc. Plant Operations Ex							
82	subtotal	\$ 252,449	\$ 226,962	\$ 245,048	275,117	232,133	239,398	237,906.00
83	24-7-41 Collection System Expense							
84	24-7-41-50.00 Inventory Adjustment	\$ -						
85	24-7-41-52.00 Collection System Maint./	\$ 8,000	\$ 7,535	\$ 5,000	17,128	13,399	11,735	13,400.00
86	24-7-41-52.01 Pumping Station Expense	\$ 1,000	\$ 1,493	\$ 1,000	1,562	1,600	1,540	1,600.00
87	24-7-41-59.00 Collection System Constr	\$ 5,000	\$ -	\$ 12,000	0	12,000	9,072	12,000.00
88	24-7-41-59.01 Collection System Capital							
89	24-7-41-59.02 Power House Sewer Line							
90	24-7-41-59.03 Pearl Street Bridge							
91	24-7-41-59.04 Main Street Bridge line							
92	24-7-41-97.01 Customer line installation							
93	24-7-41-99.00 Misc. Collection System E	\$ 925	\$ 1,153	\$ 1,200	1,035	1,200	911	1,000.00
94	subtotal	\$ 14,925	\$ 10,181	\$ 19,200	19,725	28,199	23,258	28,000.00
95	24-7-50 Parts and Supplies							
96	24-7-50-50.00 Parts and Supplies	\$ 7,000	\$ 6,758	\$ 5,000	5,501	8,000	10,694	8,000.00
97	24-7-50-50.01 Outside Repairs & Parts	\$ 6,000	\$ 4,031	\$ 4,000	16,152	4,000	2,582	4,000.00
98	24-7-50-50.02 Hardware	\$ -	\$ -					
99	24-7-50-51.00 Equipment Fuels And Oils	\$ -	\$ 492	\$ 500	0	500	74	74.00
100	24-7-50-53.00 Purchase-current year	\$ 2,000	\$ 9,619	\$ 2,000	759	2,000	0	0.00
101	24-7-50-53.01 Purchase-Capital	\$ -	\$ 10,000	\$ -				
102	24-7-50-54.01 Capital Equip. Reserve Fu			\$ 62,500	0	20,000	0	20,000.00
103	24-7-50-54.02 River Rd Pump Station		\$ 1,592	\$ -				
104	24-7-50-59.00 Safety Equipment	\$ 1,000	\$ 132	\$ 200	161	200	286	300.00
105	24-7-50-99.00 Misc. Supplies	\$ 1,000		\$ 500	0	500		
106	Total WWTF Equipment Expense	\$ 17,000	\$ 32,624	\$ 74,700	22,573	35,200	13,636	32,374.00
107	24-7-60 July 2023 Flood Expenses							
108	24-7-60-10.00 Coll. System		\$ 557,922	\$ -	48,046	0	0	
109	24-7-60-10.01 Plant/Equip.		\$ 351,379	\$ 30,000	282,203	35,500	26,773	27,000.00
110	24-7-60-10.02 Office		\$ 4,106		4,628	0	0	
111	24-7-60-10.03 Temp. ongoing expenses			\$ 201,600	21,036	164,500	202,065	225,000.00
112	24-7-60-10.99 Misc. Expense		\$ 28,911	\$ 10,000	55,407	112,900	3,156	3,500.00
113								
114	subtotal	\$ 17,000	\$ 942,318	\$ 241,600	411,320	312,900	231,994	255,500.00
115	Total Expenses	\$ 458,869	\$ 1,363,821	\$ 745,583	885,668	779,735	680,418	733,093.00
116								
117	Loan Expense	\$ 40,581	\$ 40,582	\$ 48,994	48,994	48,824	48,824	50,326.00
118	Total Expenses & Loan Expense	\$ 499,450	\$ 1,371,779	\$ 719,877	912,089	793,359	715,606	751,045.00
119	Revenues less Expenses	\$ 7,033	\$ 10,827	\$ 344,387	1,263,575	563	-4,325	18,113.00
122								
123	Loan Expenses Breakdown							
124	State Revolving Loan Payment							
125	FHA Loan Payment (principal only)	\$ 25,215	\$ 25,215	\$ 26,206	\$ 26,206	27,236		28,306.00
126	State RLF Main St siphon (principal only)	\$ 11,041	\$ 11,041	\$ 11,262	\$ 11,262	11,487		11,717.00
127	State RLF PH Bridge Sewer line (principal only)	\$ 2,704	\$ 2,704	\$ 2,758	\$ 2,758	2,813		2,869.00
130	RF1-273 River Rd PS const.			\$ 7,146	\$ 7,146	7,288		7,434.00
131	Total Loan Principle Expense	\$ 40,581	\$ 40,582	\$ 48,994	48,994	48,824	0	50,326.00

WASTEWATER DEPARTMENT TREASURER'S REPORT

January 1, 2025- December 31, 2025

Cash on Hand, January 1, 2025:

Checking Account	776,783.87
Union Bank Capital Equipment Fund	1,056,869.27
Due to and from other funds	<u>330,951.08</u>

2,164,604.22

Receipts during the year:

Accounts Receivable -Sewer Sales	498,443.14
State of Vermont - FEMA	203,400.03
Flood Study	4,215.00
Application Fees	750.00
Reserve Capacity Fees	800.00
TD Bank Credit Card Overpayment	935.76
VLCT	96.00
Interest Earned	<u>7,172.48</u>

715,812.41

Total Available

2,880,416.63

Disbursements:

24-2-00-20.00	Accounts Payable	23,806.03
24-2-00-25.04	Notes Payable - M&T Bank	11,486.94
24-2-00-25.06	Notes Payable -M&T Bank	2,813.17
24-2-00-25.08	Notes Payable - Peoples United	5,722.65
24-2-00-25.09	Notes Payable - US Vermont Bond Bank	27,235.70
24-7-05-10.02	Plant Operations & Maintenance	176.03
24-7-05-10.02	Collection System Labor	12,355.52
24-7-05-10.03	Administrative Salaries	31,951.35
24-7-05-11.00	Social Security Match	3,487.24
24-7-05-11.00	Child Care Tax	131.67
24-7-05-12.00	Retirement	3,130.07
24-7-05-13.00	Unemployment	108.80
24-7-05-14.00	Insurances	11,139.41
24-7-15-20.01	Office Expense	7,233.39
24-7-15-26.00	Equipment Maintenance/Repair	81.80
24-7-15-42.00	Professional Training/Education	315.00
24-7-15-43.00	Legal Expense	2,244.41
24-7-15-44.00	Computer System Support	2,422.85
24-7-15-45.00	Audit Expense	8,199.00
24-7-15-45.03	Contractred Outside Services	843.12
24-7-15-99.00	Miscellaneous Office	22.75
24-7-20-30.00	Electricity	43,212.12
24-7-20-31.00	Phone	3,180.47
24-7-20-33.00	Heat	6,423.93
24-7-20-48.00	Insurances	15,130.00
24-7-20-62.01	Building Supplies	135.00

24-7-20-62.02	Building Maintenance	10,221.48	
24-7-20-66.00	Snow Removal	855.08	
24-7-20-81.00	Interest Expense	6,184.00	
24-7-20-99.00	Trash & Recycling	3,505.96	
24-7-40-44.01	Consultant Services	7,025.00	
24-7-40-45.02	Outside Testing	2,387.89	
24-7-40-45.03	Outside/Contracted Services	223,632.96	
24-7-40-45.04	Permits and Fees	1,085.00	
24-7-40-50.00	Lab Supplies	1,792.40	
24-7-40-50.01	Other Supplies	3,474.78	
24-7-41-52.00	Collection System Maintenance	11,735.27	
24-7-41-52.01	Pumping Station Expense	1,540.00	
24-7-41-59.00	Collection System Construction	9,072.00	
24-7-41-99.00	Misc. Collection System	910.80	
24-7-50-50.00	Parts and Supplies	10,693.61	
24-7-50-50.01	Outside Repairs & Parts	2,582.18	
24-74-50-51.00	Equipment Fuels and Oils	73.59	
24-7-50-59.00	Safety equipment	286.43	
24-7-60-10.01	Plant Equipment	27,708.79	
24-7-60-10.03	Temporary Ongoing Expense	202,065.00	
24-7-60-10.99	Miscellaneous Expense	<u>3,156.25</u>	
			<u>752,976.89</u>
	Balance on Hand 12-31-2025		2,127,439.74
	<u>Balance on hand 12-31-2025</u>		
	Checking Account	773,817.28	
	Union Bank Capital Equipment Fund	1,062,712.98	
	Due to and from other funds	<u>290,909.48</u>	
			2,127,439.74

Electric Budget 2026

Account	2024 Budget	2024 Actuals	2025 Budget	2025 Actuals	2026 Budget
20-6-41 Operating Revenue					
20-6-41-50.00 Merchandising & Jobbing	25,000	21,106	25,000	88,748	47,000
20-6-41-50.02 Deferred Revenue	50,000	0	50,000	50,187	0
20-6-41-50.01 Line Extension Applications/fees	1,750	250	1,250	750	500
20-6-41-60.00 Mutual Aid Revenue		18,989	16,000	13,131	10,000
20-6-41-90.00 Interest Income	100	53	70	17	15
20-6-41-90.01 Dividend Income	55,000	75,914	88,000	76,304	76,750
20-6-41-90.02 Lamoille 115k Spec Facility Dividends					
subtotal	131,850	116,312	180,320	229,137	134,265
20-6-42 Misc Revenue					
20-6-42-10.00 Miscellaneous Income	148,000	165,389	185,000	150,171	150,000
20-6-42-11.00 Bank loan	300,000	0			415,000
subtotal	448,000	165,389	185,000	150,171	565,000
20-6-44 Sales of Electricity Rev					
20-6-44-00.00 Sales Residential	989,456	973,091	1,069,011	1,104,495	1,075,226
20-6-44-20.00 Sales Large Commercial	332,320	285,785	313,801	347,031	337,869
20-6-44-20.01 Sales Commercial	180,450	172,970	189,804	193,015	187,900
20-6-44-40.00 Sales Street Lights	15,000	15,659	17,081	16,542	16,104
20-6-44-90.00 Sales Northern Vermont University	589,600	606,983	662,126	660,141	642,647
20-6-44-90.01 Sales Public Authorities	116,312	117,025	128,497	115,098	112,048
subtotal	2,223,138	2,171,513	2,380,320	2,436,322	2,371,794
20-6-45 Misc. Revenues					
20-6-45-10.01 Connect/disconnect fees	6,000	7,934	8,000	7,490	7,500
subtotal	14,800	7,934	8,000	7,490	7,500
Total Revenue	2,817,788	2,461,148	2,753,640	2,823,120	3,078,559
20-7-40 Taxes and Misc Expenses					
20-7-40-30.00 Depreciation Expense	80,000	80,000	80,000	81,466	82,000
20-7-40-80.01 Other Taxes	23,000	26,618	27,949	27,944	29,062
20-7-40-80.02 Gross Revenue Tax	11,800	858	11,000	12,830	13,343
20-7-40-80.03 Fuel Gross Receipts Tax	10,000	8,806	9,000	12,194	12,682
20-7-40-80.04 Capital Reserves	10,000	0	11,000	6,000	37,000
subtotal	134,800	116,282	138,949	140,434	174,087
20-7-43 INTEREST EXPENSE					
20-7-43-10.00 Interest	10,562	5,562	11,190	9,180	9,268
20-7-43-10.01 Interest on Deposits	1,700	0		2,257	2,300
subtotal	12,262	5,562	11,190	11,437	11,568
20-7-55 Purchased Power Costs					
20-7-55-50.00 Power Purchased	1,459,727	1,102,272	1,112,233	1,328,374	1,185,532
20-7-55-50.01 Transmission Charges	245,707	245,107	393,081	263,041	462,794
20-7-55-70.00 Other Expenses	81,208	81,794	38,028	82,564	48,061
subtotal	1,786,642	1,429,173	1,543,342	1,673,979	1,696,387
20-7-56 Transmission System Maintenance					
20-7-57-00.01 Station Equipment Maintenance	4,000	0	1,000	0	0
subtotal	4,000	0	1,000	0	0

Electric Budget 2026

Account	2024 Budget	2024 Actuals	2025 Budget	2025 Actuals	2026 Budget
20-7-58 Operations Engineering & Supervision					
20-7-58-00.00 Lab. Ops/Supervision/Eng	56,724	49,933	54,000	49,847	51,500
20-7-58-11.16 Safety & Operating Supplies	7,000	9,468	9,000	4,091	7,000
20-7-58-60.00 Labor Meter Expense	500	1,056	1,000	1,617	5,500
20-7-58-60.01 Meter Expense Supplies/Materials	1,000	29	15,000	2,054	8,000
20-7-58-70.00 Labor Customer Installation	7,251	3,993	4,000	21,482	10,000
20-7-58-70.10 Mutual aid - Other Utilities	8,000	7,808	9,600	4,440	1,000
20-7-58-70.20 July Flooding Event	0				
20-7-58-80.00 Lab Misc. Distribution, etc	8,600	9,726	22,000	12,024	134,516
subtotal	89,825	82,013	114,600	95,555	217,516
20-7-59 Distribution System Maintenance					
20-7-59-21.00 Lab. Structures, Equip, Substation	5,500	4,753	6,500	5,508	5,728
20-7-59-21.01 Structures, Equip, Substation	16,000	25,632	19,438	749	8,000
20-7-59-21.03 Labor Capital Project Sub.	2,000	0	0	0	0
20-7-59-21.04 Substation Maint Contracted	10,000	0			1,000
20-7-59-41.00 Labor Maintenance of Line	110,543	83,797	110,000	78,843	75,000
20-7-59-41.01 Maintenance of Lines Supplies	30,000	14,290	20,000	28,752	30,000
20-7-59-41.02 Tree Trimming Labor	18,000	14,162	10,000	5,585	5,728
20-7-59-41.03 Tree trimming Contracted	30,000	21,204	22,000	22,290	30,000
20-7-59-50.00 Labor Maint. of Line Transformers	1,000	1,070	1,500	430	1,000
20-7-59-50.01 Maint. Line Transformers	30,000	34,869	30,000	3,120	30,000
20-7-59-60.00 Labor Maint. of St. Light	6,500	4,326	5,000	2,710	3,000
20-7-59-60.01 Maint. of St. Lighting/Signals	2,500	12,593	2,500	760	1,000
20-7-59-80.00 Misc. Maintenance of Distribution	1,500	1,652	2,000	1,153	1,500
20-7-59-80.00 Labor Snow Removal	3,000	3,052	3,500	2,915	3,500
subtotal	266,543	221,400	232,438	152,815	195,456
20-7-90 Customer Accounts Operations					
20-7-90-20.00 Labor Meter Reading	12,000	10,012	10,000	10,151	10,500
20-7-90-30.00 Lab. Customer Records/Collections	9,000	12,859	10,000	7,891	8,200
20-7-90-40.00 Uncollectible Accounts	3,000	4,407	3,000	5,570	4,000
20-7-90-50.00 Misc. Customer Accts Expense		0			
subtotal	24,000	27,278	23,000	23,612	22,700
20-7-92 Administrative and General					
20-7-92-00.00 Trustees' Salaries	3,640	3,644	3,644	3,638	3,750
20-7-92-00.02 Auditors Salaries	350	0	100	0	7,000
20-7-92-00.03 Administrative Salaries	221,327	178,001	153,443	160,804	167,481
20-7-92-00.04 Stores Expense Labor	1,500	1,076	1,200	2,210	1,200
20-7-92-10.00 Office Expense	40,000	35,077	67,000	47,353	50,000
20-7-92-30.00 Outside Services	17,000	22,993	23,800	40,530	70,000
20-7-92-30.01 Safety Training & Education	9,000	3,692	4,000	10,478	13,500
20-7-92-30.05 VPPSA Fees	82,574	68,277	89,019	68,256	95,788
20-7-92-40.00 Insurance	40,796	38,779	30,803	30,461	32,727
20-7-92-60.00 Employee Benefits	1,400	1,824	1,970	1,831	1,905
20-7-92-60.01 Health Insurance	103,448	104,873	105,710	108,175	110,483
20-7-92-60.02 Sick, Vacation, Holiday	0	62,351	46,896	52,062	48,697
20-7-92-60.03 Unemployment	718	717	762	762	762
20-7-92-60.04 Retirement	39,995	32,588	33,235	32,872	32,703
20-7-92-60.05 Social Security Match	45,328	36,004	36,321	36,502	36,143
20-7-92-60.06 Uniforms	2,800	3,674	2,800	4,076	4,100
20-7-92-60.07 Child Care Tax				2,045	2,127

Electric Budget 2026

Account	2024 Budget	2024 Actuals	2025 Budget	2025 Actuals	2026 Budget
20-7-92-90.00 Duplicate Charges/Credits					
subtotal	609,876	593,570	600,703	602,055	678,366
20-7-93 Misc. Expense					
20-7-93-02.00 Misc. Administrative Exp	1,000	132	500	144	150
20-7-93-10.00 Rents	55,000	54,905	55,000	54,905	85,000
20-7-93-30.00 Transportation/Fuels & Oil	26,000	12,240	15,000	10,585	12,000
20-7-93-30.01 Capital Account Current Year				349	12,000
20-7-93-30.02 Truck maint. Labor		13,639	12,000	17,856	14,000
subtotal	82,000	80,916	82,500	83,839	123,150
Total Expenses	3,019,948	2,556,194	2,706,797	2,822,801	3,076,840
Revenues minus Expense	-202,160	-95,046	46,843	319	1,719
Loan Principal payments	90,000	30,000	39,075	39,075	39,610

ELECTRIC DEPARTMENT TREASURER'S REPORT

January 1, 2025- December 31, 2025

Balance on Hand, January 1, 2025

Union Bank Cash Account	12,255.04	
Due to other funds	<u>(334,824.69)</u>	
		(322,569.65)

Receipts:

Energy Sales & Sales Tax	2,563,028.87	
Meter Deposit	12,649.51	
Interest Earned	53.97	
Town of Johnson - Library Project	132,883.09	
Merchandise/Jobbing	32,844.88	
Vermont Transco Distribution	4,184.67	
Vermont Transco Dividends	58,731.07	
Line Extension Application	1,000.00	
Mutual Aid Reimbursement	13,131.42	
Electric Vehicle Grant	50,000.00	
Miscellaneous Reimbursement	775.28	
Car Reimbursement	1,346.16	
Miscellaneous Income	537.89	
Sale of Bucket Truck	13,000.00	
Sale of Transformer	1,500.00	
VLCT	<u>180.00</u>	
		<u>2,885,846.81</u>

Total Available 2,563,277.16

Expenditures:

Capital Accounts:

20-1-00-10.93	Vt Rte 100C Upgrade	2,746.68	
20-1-00-36.40	Poles and Fixtures	9,227.46	
20-1-00-36.50	Overhead Conductors & Dev.	5,974.62	
20-1-00-36.70	Underground Conductors & Dev.	2,620.68	
20-1-00-36.80	Line Transformers	1,210.11	
20-1-00-36.01	Padmount Transformers	195.48	
20-1-00-39.20	Transportation Equipment	22.90	
20-2-00-23.21	Accounts Payable Trade	36,331.10	
20-2-00-23.22	Accounts Payable Energy	106,151.25	
20-2-00-23.50	Meter Deposits	3,517.88	
20-2-00-23.61	Account Payable Sales Tax	33,337.14	
20-2-00-23.62	Account Payable EEU	138,431.29	
20-2-00-24.20	Vt Bond Bank	30,000.00	
20-2-00-24.31	Union Bank	<u>9,096.77</u>	
			378,863.36

Operating Accounts:

20-6-41-50.00	Merchandise and Jobbing	73,196.53
20-6-41-50.01	Line Extension Application	250.00
20-7-40-80.01	Other Taxes	27,943.69
20-7-40-80.03	Fuel Gross Receipts Tax	12,194.19
20-7-43-10.00	Interest	9,179.56
20-7-55-50.00	Power Purchased	1,198,019.40
20-7-55-50.01	Project 10 - Power Purchased	263,041.01
20-7-55-70.00	Other Power Expenses	82,564.08

20-7-58-00.00	Operation Supervision Labor	49,847.33	
20-7-58-11.16	Safety/Operating Supplies	4,091.27	
20-7-58-60.00	Meter Expense Labor	1,616.79	
20-7-58-60.01	Meter Expense Supplies/Materials	2,053.62	
20-7-58-70.00	Customer Installation - Labor	21,482.02	
20-7-58-70.10	Mutual Aid - Other Utilities	4,440.11	
20-7-58-80.00	Distribution - Labor - training	12,023.71	
20-7-59-21.00	Structures, Equipment Labor	5,508.30	
20-7-59-21.01	Structures, Equipment	749.00	
20-7-59-41.00	Maintenance of Lines Labor	78,843.22	
20-7-59-41.01	Maintenance of Lines Materials	28,751.50	
20-7-59-41.02	Tree Trimming Labor	5,584.95	
20-7-59-41.03	Tree Trimming Contracted	22,290.00	
20-7-59-50.00	Manit. of Line Transformers Labor	430.44	
20-7-59-50.01	Maintenance Line Transformers	3,120.00	
20-7-59-60.00	Maintenance of St. Lights Labor	2,709.96	
20-7-59-60.01	Maintenance of St. Lights Materials	760.21	
20-7-59-80.00	Misc. Maintenance of Distribution	1,152.95	
20-7-59-80.00	Snow Removal	2,914.68	
20-7-90-20.00	Meter Reading	10,150.80	
20-7-90-30.00	Customer Records & Collections	7,891.05	
20-7-92-00.00	Trustees Salaries	3,638.25	
20-7-92-00.03	Administrative Salaries	160,803.76	
20-7-92-00.04	Stores Expense	2,210.40	
20-7-92-10.00	Office Expense	47,353.17	
20-7-92-30.00	Outside Services	40,530.01	
20-7-92-30.01	Safety Training & Education	10,478.37	
20-7-92-30.05	VPPSA Fees	60,838.25	
20-7-92-40.00	Insurance Expense	30,460.99	
20-7-92-60.00	Employee Benefits	1,830.80	
20-7-92-60.01	Health Insurance	108,175.12	
20-7-92-60.02	Sick Vacation Holiday	52,061.96	
20-7-92-60.03	Unemployment	761.60	
20-7-92-60.04	Retirement	32,872.43	
20-7-92-60.05	Social Security Match	36,501.96	
20-7-92-60.06	Uniforms	4,076.27	
20-7-92-60.07	Child Care Tax	2,044.73	
20-7-93-02.00	Misc. Administrative Expense	143.85	
20-7-93-10.00	Rents	54,904.60	
20-7-93-30.00	Transportations Fuels & Oils	10,584.81	
20-7-93-30.01	Capital/Current year	349.00	
20-7-93-30.02	Truck Maintenance - Labor	17,855.99	
		<hr/>	
			2,611,276.69
	Total Expenditures		2,990,140.05

Total Funds Available	2,563,277.16
Total Expenditures	<u>2,990,140.05</u>
Total on hand	(426,862.89)

Balance on Hand 12-31-2025:	
Union Bank Cash Account	12,095.31
Due to other funds	<u>(438,958.20)</u>
	(426,862.89)

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

**VILLAGE MEETING AUSTRALIAN BALLOT
9:00 AM TO 7:00 PM
APRIL 7, 2026
JOHNSON MUNICIPAL OFFICE**

**VILLAGE ANNUAL MEETING
JOHNSON MUNICIPAL OFFICE
APRIL 7, 2026 AT 7:30 P.M.**