

Barton Village, Inc.
Regular Trustees Meeting

Monday, February 26, 2024

6:00pm

Barton Village Memorial Hall

Agenda

- A. Call to Order
- B. Changes to the Agenda/Additions or Deletions
- C. Privilege of the Floor

ACTION ITEMS:

- D. Minutes from Regular Board of Trustees Meeting February 12, 2024
- E. Bills and Warrants
- F. 2023 Annual Report

DISCUSSION ITEMS:

- G. Wastewater Operations Update
- H. Water Operations Update
- I. Salt/Sand Shed Update | Flood Update
- J. Management/Staff Report

OTHER ITEMS:

- K. Other Business

EXECUTIVE SESSION ITEMS:

- L. Executive Session - Legal Action: 1 V.S.A. § 313 (a)(1)(E)
- M. Executive Session - Personnel: 1 V.S.A. § 313 (a)(3)

- N. Adjourn

Upcoming Meetings:

Regular Board Meeting: March 11, 2024

Annual Village Meeting: March 12, 2024

Regular Board Meeting: March 25, 2024

Barton Village, Inc.
Regular Trustees Meeting

Monday, February 12, 2024

6:00pm

Barton Village Memorial Hall

Attendance:

Gina Lyon (Chair), Marilyn Prue (Trustee), Ellis Merchant (Trustee), Vera LaPorte (Village Business Manager), Jacqueline Laurion (Clerk), Susan Penharlow, (Barton United Church)

Agenda

- A. **Call to Order:** Gina Lyon called the meeting to order at 6:02pm
- B. **Changes to the Agenda/Additions or Deletions:** Vera LaPorte wanted to add 2 agenda items. Item J Milage Certificate and Item K: Junky Yard Ordinance
- C. **Privilege of the Floor:** I (Jacqueline Laurion) asked if the Trustees had a meeting moderator for the annual Village meeting? They stated they had not. I have volunteered my services for this position and the Trustees approved my request.

ACTION ITEMS:

- D. **Minutes from Regular Board of Trustees Meeting January 22, 2024**-Marilyn Prue made a motion to approve the minutes as submitted, Ellis Merchant seconded. Motion carried.
- E. **Minutes from Special Board of Trustees Meeting February 8, 2024** Gina Lyon made a motion approve the minutes as submitted, Ellis Merchant seconded. Motion carried.
- F. **Bills and Warrants:** Marilyn Prue has them under review and will be reviewed & approved by end of meeting.
- G. **Financial Reports for December 31, 2023** - The unaudited financial report is available for viewing by going to <https://bartonvt.com/agenda-minutes/>. Marilyn Prue had a few comments regarding the financial reporting on the electric department, and balance sheet for the Village. She explained her review to the rest of the board to explain her concern and hopes for what can be changed for the financial review in 2024 regarding consolidating the various bank accounts that are open holding funds for various Village departments. Marilyn Prue made a motion to approve the financial statements as submitted and Gina Lyon seconded the motion. Motion carried.
- H. **Barton United Church Request** - The Barton United Church is in the process of post-flood reconstruction that includes a kitchen large enough to accommodate cooking for member events several times a year.

Commercial/restaurant-size kitchens typically require the installation of a FOG (fat/oil/grease) interceptor (trap) to prevent the excessive discharge of said FOG into the wastewater system. Grease traps and installation fees can be \$250+ depending on capacity.

Because the Barton United Church purports to only use their kitchen “maybe three or four times, for dinners” and does not intend to cook meals excessively they do not anticipate large amounts of FOG, they are requesting that the Board grant them a waiver for the installation of a grease trap.

Both the current Wastewater Ordinance and the draft for the proposed new The Wastewater Ordinance leaves the requirement for grease traps to the Board’s discretion.

Marilyn Prue stated she wanted to be sure that this ordinance was reviewed every year to ensure that the low usage of the church kitchen is consistent with this original request to the Village Trustees today 2/12/2024. The Trustees all agreed. Gina Lyon made the motion to approve the waiving of the ordinance to install a FOB as long as the church comes back on a annual basis to discuss any usage changes at the church that would potentially require the use of a FOG. Marilyn Prue seconded the motion. The motion carried.

- I. **Barton Area Senior Services, Inc. (BASSI) Lease:** A signed copy of the lease presented to BASSI has been returned for execution to the Board of Trustees. Gina Lyon made a motion to approve the lease as presented and Ellis Merchant seconded the motion. Motion carried.
- J. **Milage Certificate:** Vera spoke to Kevin Kite regarding the annual certificate of highway milage and retains it as is for 2024. - Gina Lyon made a motion to sign the certificate of highway milage and Ellis Merchant 2nd the motion. Motion carried.
- K. **Junky Yard ordinance** – There was a complaint made to the Village that a pile of tires has been dumped on the vacant property of 14 Rockwell Lane. Gina has made a motion to have Vera Laport do more research as to who to send the Junky Yard Violation to since 14 Rockwell Lane is currently not occupied and follow-up will come later. Marilyn Prue seconded the motion. Motion carried.

DISCUSSION ITEMS:

- L. Truck Update - At the regular BOT meeting held 01/22/2024, the Board approved the purchase of a new truck for the Highway Department. The sale for the 2024 GMC 3500 HD was concluded on 02/01/2024.

Pageant Park Caretaker: The former caretaker is not able to come back as caretaker due to health reasons. The Village will be posting for the position.

- M. Wastewater Operations Update | Salt/Sand Shed Update | Flood Update - **None at this time.**
- N. Management/Staff Report- See running report located at <https://bartonvt.com/agenda-minutes/>. Of note: The Village has received 2 payments from FEMA on two projects that were deemed emergency measures. Coverage of costs was 100%. The Village will be adding Village businesses to the critical care list for emergency electric outages to give them more time to prepare.

OTHER ITEMS:

O. Other Business – None currently.

EXECUTIVE SESSION ITEMS:

Gina Lyon made a motion to go into Executive Session at 7:15pm, Ellis Merchant seconded the motion. The motion carried.

P. Executive Session - Legal Action: 1 V.S.A. § 313 (a)(1)(E) – No action was taken on this item.

Q. Executive Session - Personnel: 1 V.S.A. § 313; (a)(3) – No action was taken on this item.
The board came out of Executive Session at 8:12pm

R. Adjourn – 8:12pm

Upcoming Meetings:

Regular Board Meeting: February 26, 2024

Regular Board Meeting: March 11, 2024

Regina Lyon, Board of Trustees Chair

Barton Village, Inc.
PO Box 519
Barton, Vermont 05822
(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: February 26, 2024
Subject: 2023 Annual Report
Agenda: Agenda Item "F"

The 2023 Annual Report is complete and ready for approval.

Proposed Motion: Motion to approve the 2023 Annual Report as presented.

Village of Barton, Vermont Annual Report



For the year ending December 31, 2023

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WARNING
BARTON VILLAGE ANNUAL MEETING
TUESDAY, MARCH 12, 2024

The legal voters of the Village of Barton are hereby notified and warned to meet at the Barton Village Memorial Building Hall in the Village of Barton on Tuesday, March 12, 2024 at 7:00pm to transact the following business:

Article 1: Elect a Moderator for one year.

Article 2: Elect the following Officers:

- Clerk for a one-year term
- Collector of Delinquent Taxes for a one-year term
- Treasurer for a one-year term
- Trustee for a three-year term

Article 3: Shall the Village compensate the following elected officials for 2024?
(These funds will be raised through operating budgets from the Village departments as allowed)

- Clerk - \$210
- Collector of Delinquent Taxes - 8% of taxes collected
- Treasurer - 1% of taxes collected
- Trustee - \$1500

Article 4: Shall the Village raise \$72,578 through taxes upon the grand list for the funds requested in the 2024 Annual Village Budget and the ensuing year, and direct the Trustees to assess a tax on the grand list sufficient to meet the same?
(See Village Department Budget for assessment request by the Trustees)

Article 5: Shall the Village raise \$477,554 through taxes upon the grand list for the funds requested in the 2024 Annual Highway Budget and the ensuing year, and direct the Trustees to assess a tax on the grand list sufficient to meet the same?
(See Highway Department Budget for assessment request by the Trustees)

Article 6: Shall the Village raise \$126,378 through taxes and user fees for water department capital debt retirement and water capital reserve funds, such funds will be used for major repairs, replacement, and upgrades to the structural components of the Village water system?
(See Water Department Budget for assessment request by the Trustees)

Article 7: Shall the Village raise \$65,540 through taxes and user fees for wastewater department capital debt retirement and wastewater capital reserve funds, such funds will be used for major replacement and upgrades to the structural components of the Village wastewater system?

(See Wastewater Department Budget for assessment request by the Trustees)

Article 8: Shall the Village appropriate the sum of \$5,000 in funds to be used as matching funds for grant applications that demonstrate direct benefit to the Village of Barton community and/or its residents with requirements for said appropriation to be a report of income and expense and instruct the Trustees to assess a tax sufficient to meet the same?

Article 9: Shall the Village collect its taxes due and payable within 60 days without discount, with interest to accrue on delinquent taxes at the maximum rate allowed by law and an 8% penalty assessed on all delinquent taxes and postmarks not acceptable as payment dates?

Article 10: Shall the Village authorize the Trustees to spend an amount not to exceed 3/12th of the 2024 annual budget article adopted at the 2023 annual meeting during the period from January 1, 2025 until the annual village meeting held in March 2025?

Article 11: To act on any other business that may legally come before said meeting.

Article 12: To Adjourn.

Dated at Barton Village, this 9th day of February, 2024.

/S/ Regina Lyon, Trustee

/S/ Marilyn Prue, Trustee

/S/ Ellis Merchant, Trustee

Attest:

/S/ Shelia Martin, Barton Village Clerk

EMPLOYEE & OFFICER INFORMATION

As of December 31, 2023

Employee	Position	Years of Service	Department Allocation				
			E	V	H	W	S
<u>Electric Department</u>							
Cutler, Stephen	Line Maintainer	6.5*	100%				
Fortin, Denis	Hydro Manager	4.5*	100%				
<u>Village/Highway/Water/Sewer Department</u>							
Borsoi, Jeremiah	DPW Utility Worker	1.25			25%		75%
DiMauro, Lucas	Water System Chief Operator-Manager	2.2*				100%	
Heath, Garrett	DPW Utility Worker	.15			Based on time spent		
Sicard, Andrew	DPW Foreman	16.1			Based on time spent		
<u>Office</u>							
LaPorte, Vera	Business Manager	.38	65%	7%	7%	11%	10%
Marlow, Emily	Office Clerk	8.3	65%	5%	5%	15%	15%
Nelson, Julie	Office Clerk	17.7	100%				
<u>Elected Officers</u>			<u>Term Expires</u>				
Lyon, Regina	Trustee	1				March 2026	
Merchant, Ellis	Trustee	1				March 2024	
Prue, Marilyn	Trustee	1				March 2025	
Martin, Shelia	Clerk	8				March 2024	
Martin, Shelia	Delinquent Tax Collector	8				March 2024	
Martin, Shelia	Treasurer	8				March 2024	
Vacant	Moderator						
Vacant	Auditor						
Vacant	Chief Engineer						
Vacant	First Assistant Chief						
Vacant	Second Assistant Chief						

* denotes part-time

TRUSTEES' REPORT

The Village of Barton's Annual Meeting on Tuesday, March 14th, 2023 brought a major change to the Board of Trustees when the two seats open for election went to two new Village residents, and the remaining third seat's resignation effective immediately upon the meeting adjournment. It was recognized that the majority of the voters present desired a change within the Village. Regina (Gina) Lyon, newly elected Board Chair, and Marilyn Prue, newly elected trustee, then began the search for a replacement resident for the third seat. Two interested individuals submitted a letter of interest and after an interview process, Ellis Merchant was appointed.

The Board of Trustees meets the second and fourth Monday of every month at 6pm in the downstairs Hall of the Barton Memorial Building (BMB). Meeting agendas are posted at local Village businesses on the Friday before the meeting, as well as on the Village website with corresponding backup material. Meeting minutes are also posted on the website and copies are kept at the Village Office. All meetings are open to the public and all residents and community members are encouraged to attend as transparency, communication, and collaboration are key to moving the Village of Barton forward. Executive Session is utilized only when necessary, per State Statute 313. The Board does not wish to dissolve the Village and it is committed to investing in the Village, its departments, employees, and community members.

The unfortunate July flooding event brought much damage and devastation to many, including some Village residents. During this event, the Memorial Building was used as an emergency shelter for 1.5 days and continued to remain open to allow those that needed to use the shower and facility to do so. FEMA and the State of Vermont opened a Disaster Recovery Center in the Memorial Building to offer their services such as guidance and support to all those that needed it. The Board worked with Northeast Kingdom Organizing (NEKO) and Barton Area Senior Services, Inc. (BASSI) to allow the temporary use of the Memorial Building for community services. This allowed NEKO to assist those affected by the flooding with cleanup and the provision of essential supplies. This also allowed BASSI, who was flooded out of Glover Town Hall, to be able to continue to cook, deliver, and supply warm meals to those that they serve. BASSI's return to the Village has been well received and the Board was very happy to make an agreement with them so that they will stay in the Village and continue their wonderful service to the residents and community members.

The following information will elaborate a bit more on what the Board of Trustees has been tasked with and is diligently working on within each department of the Village.

DEPARTMENT HIGHLIGHTS

Village Department:

- The first order of business consisted of the new Board to review, negotiate, and approve the IBEW Union Contract as it had expired in December 2022, and negotiations had been dormant since November 2022. Unfortunately, given the negotiations that had previously taken place, the Board did not have much room to negotiate further but was successful in finalizing the contract for 2023-2025 in June 2023.
- The Board recognized the absolute need to hire a business manager to assist with the day-to-day operations and successfully hired Vera LaPorte, who moved to Vermont from Nevada. Vera has been a wonderful addition to the Village and its employees. The Village Office is now open five days a week Monday through Friday from 7:30am to 4pm. A part-time finance person is being considered, which will replace the VPPSA staff member currently filling that role under the VPPSA management contract.
- In August, the furnace of the Memorial Building ended its life resulting in the need for replacement. After soliciting two bids, Nadeau's Plumbing and Heating was hired to replace the ancient steam boiler with a Buderus Oil Boiler. ARPA funds in the amount of \$44,877 were utilized to assist with funding this unexpected event, along with \$35,271 utilized from existing reserves (total cost of \$80,148).
- ARPA Funds: In prior years, the Village received a total of \$192,255 in funding from the American Rescue Plan Act of 2021. These funds were expended in CY2021 (\$10,576), CY2022 (\$43,516) and CY2023 (\$138,163). The projects in CY2023 include the furnace at the BMB, two projects at the water plant (frequency drives and main flow meter) and several projects at the wastewater plant (perimeter fencing, alarm system upgrade, plant upgrades). As of 12/31/2023, the ARPA funds have been fully utilized.
- FEMA Activities: Several areas in the Village experienced damage due to the flooding that occurred in July 2023. FEMA applications were filed for work related to Village roads, water purchases, and wastewater facility damage. To date, FEMA has obligated \$10,428 (\$6,557 for Water; \$3,871 for Wastewater) and these funds were received in January 2024. Additional funding is expected for the highway repairs, but the amount is not known at this time. In addition to the funding related to the July flooding, the Village received FEMA reimbursement in the amount of \$28,151 for electric utility damages that occurred during Storm Elliott in December 2022.
- Pageant Park: The Village continues to maintain and operate Pageant Park and the CY2024 budget includes funds to provide for some minor improvements within the

park. While the park camping and entrance fees pay for most of the operating costs, there will be changes in CY2024. While each campsite was individually metered with the electric utility in 2023, it was determined that those meters were not being utilized. On September 25, 2023, the Board of Trustees made the decision to increase the 2024 seasonal camping rate from \$1,800 to \$2,000 and to require seasonal campers to pay a \$100 deposit for electricity. Each customer will obtain their respective electric account, receive a monthly bill, and pay the electric utility directly.

For 2024 we propose to increase the Village tax by 3.9% (\$6.40 per \$100K property assessment). This is mostly due to the addition of a business manager, part-time finance person, and the continuation of inflation.

Highway Department:

- The Town of Barton and VTrans continue to keep their plows down when passing through the Village but VTrans has told us that this will be the final year they will do this. The Village voted in May 2022 to return Route 5 and Route 16 back to VTrans and submitted a formal request to the Agency of Transportation in the fall of 2022. The State of Vermont Legislators rejected the request and Route 5 and Route 16 remain Village roads. Due to this, we hired a second DPW employee, and replaced the Village's existing truck that is no longer inspectable nor capable of snow plowing as will be needed.
- The Village hired three part-time temporary summer employees, which allowed us to continue to improve summer maintenance and support some ongoing projects. For 2024, the Board has not budgeted for any temporary summer employees as it felt that with the new DPW hire, they will not be needed.
- The Salt Storage Shed project did not proceed as planned as the original engineer of the project resigned and a new engineer had to be found. Due to this delay, the cost of the project increased significantly, which created a significant shortfall in funding. The Board took the new engineer's recommendation to wait until 2024 to move forward with the project and a second grant application was filed with the USDA for the cost overrun. In the meantime, the Board authorized a temporary Salt Storage Shed to be constructed at the Village garage and most of the work was completed by the Village DPW employees.
- The Board of Trustees has asked the Business Manager and DPW Foreman to begin planning the next paving project on West Street. The Board would like to see this done in a two-year phase to help with the estimated cost of the project.

- As noted above, FEMA funding is expected to assist with the road damage that occurred during the July flooding. In addition, the Village is expecting to receive several other small grants in CY2024 that will help with reducing the cost to taxpayers. These grants include \$9,500 from the Highway Safety Improvement Project Grant from the State of Vermont and two Municipal-in-Aid Grants from the State of Vermont.

The Trustees are proposing a 39.9% (\$318.12 per \$100K property assessment) increase in the Highway tax for 2024. This is mostly due to the addition of employees, truck purchase, equipment maintenance, projects, and the increase in labor and supply costs due to inflation.

Wastewater Department:

- On April 5th, 2023, representatives from the Vermont Department of Environmental Conservation performed an inspection of the current conditions of the wastewater treatment plant and pump stations. They also asked questions about the projects and repairs identified in the 20-Year Evaluation and Report conducted by Leach Engineering in 2008. As expected, the inspection resulted in many found issues, such as the need for a Chief Operator with a Domestic Grade II Pollution Abatement Facility Operator License, excessive sludge in the lagoons, incomplete aeration system, the need to track Biochemical Oxygen Demand (BOD) and Total Suspended Solids (TSS) loading, the need to update the Operation, Management, & Emergency Response Plan (OMERP) and Emergency Power Failure Plan (EPFP), and the need to submit the annual Total Phosphorus (TP) report for 2022.
- The Board, Wastewater Operator, and acting Business Manager began their search for an Engineering Company and on June 12th, 2023, the Board retained Aldrich & Elliott to facilitate the engineering study and analysis and to recommend the necessary Wastewater Facility upgrades. The project is expected to be a significant cost to the Village and grant funding will be used as applicable and as received. It is expected that there will be a future bond vote once the plans and project are finalized.
- On August 24th, 2023, the Board received the Wastewater Operator's letter of resignation, effective August 20th, 2023. The Board accepted his resignation at the regular meeting on August 28th, 2023. Advertisement for a Domestic Grade II Pollution Abatement Facility Operator was posted at the beginning of September. Operation of the facility continued with an existing DPW Utility Worker and with the assistance of Vermont Rural Water. Two DPW Utility Workers continue their apprenticeship journey through Vermont Rural Water to become licensed operators. In December, an offer was made to an applicant who met the license requirements. They accepted and started the beginning of 2024.

- The Trustees will work with the Village employees and Aldrich & Elliott in 2024 to proceed with the necessary wastewater plant/facility upgrade project as the Board recognizes the absolute need to do so.

The Trustees are proposing a 14.8% (\$19.74 per \$100K property assessment) increase in the Wastewater tax for 2024. We also propose a 28.2% (\$17.07 increase based on usage of 4,000 gallons) increase in user fees beginning April 2024. This is due to the previous budget and user fee increase being inadequate to cover daily operations.

Water Department:

- On April 21st, 2023, starting at 11pm, the Village replaced the main water meter which resulted in a three hour no water usage notice. The replacement project went smoothly.
- The July flooding event brought the need to have water trucked from Newport City for a couple of days until the influent tests from May Pond water normalized. As noted above, FEMA funding for a portion of the cost was obligated and received for this effort.

The Trustees are proposing a 84.0% (\$134.72 per \$100K property assessment) increase in the Water tax for 2024. We also propose a 8.8% (\$4.29 increase based on usage of 4,000 gallons) increase in user fees beginning April 2024. This is due to the previous budget and user fee increase being inadequate to cover daily operations.

Electric Department:

- In April 2022, the previous Board of Trustees submitted two notices of withdrawal from their membership at Vermont Public Power Supply Authority (VPPSA); however, neither notice complied with VPPSA's Bylaws, therefore VPPSA did not accept either notice of withdrawal. On July 07, 2023, Kenneth Nolan, General Manager of VPPSA, sent a letter to Gina Lyon indicating that due to the notices of withdrawal not being properly executed, Barton Village was considered to be a member in good standing. The new Board of Trustees welcomed this news and wished to continue their relationship with VPPSA. The two consultants hired to evaluate the Electric Department, Patty Richards and Chris Reechia, were thanked for their assistance but subsequently released from their consultant duties.
- The Trustees entered into a new Operations Service Agreement with VPPSA to provide 24/7 utility coverage on July 24, 2023, when the existing utility crew from Northline Utilities provided a 90-day notice to end their contract with VPPSA, whereupon Orleans Electric offered to provide contract services to assist Barton Electric through VPPSA.

- Upon execution of the VPPSA contract in July 2023 and VPPSA's arrangement with Orleans Electric to provide services to the Barton Electric Department, the crews have provided much needed line maintenance and upgrades to the utility infrastructure, such as replacing five condemned poles on the electric system and weather-related outage recovery. While reading meters and conducting day-to-day maintenance, many issues have been found and rectified, such as inoperable meters. Additional items are being documented to direct a course of correction in order of priority, some being long-term capital projects including voltage upgrades in the Brownington and South Barton areas, as well as the replacement of numerous transformers throughout the system.
- A significant effort is underway with two broadband companies to bring high-speed internet to the Barton area: NEK Broadband and Comcast. The Electric Department has completed a significant amount of make-ready work to accommodate the broadband companies' request to attach to approximately 1,800 poles throughout Barton's service area. This effort will continue throughout CY2024.
- Tree-trimming is a large cost to any utility and Barton is no exception. The CY2024 budget includes \$100,000 for this effort and it pays off in the form of reliability to the ratepayers. Barton is in the process of developing a vegetation management plan to get Barton on a planned cycle while simultaneously focusing on the high priority areas first. In CY2023, Barton Electric's System Average Interruption Frequency Index (SAIFI), an index that identifies how often the system is down, reduced from 3.91 in 2022 to 2.89 in 2023 and its System Average Interruption Duration Index (SAIDI), an index that identifies that average duration of outages, reduced from 755.38 to 582.71. This is reflective of the tree-trimming efforts and line maintenance efforts previously undertaken.
- The Vermont Public Utility Commission approved the electric utility's rate increase of 10.82% on November 16, 2023. Barton Electric customers received credit on their November 2023 bill, as they were previously charged at the requested rate of 18.27% beginning April 1st, 2023.
- The hydroelectric facility continues to be operated by a part-time manager, who continues his efforts to work towards environmental cleanup of the facility by removing the rundown caretaker's house, removing transformers, power, and old switchgear. Many improvements were made to the plant including the hydro building roof replacement that was completed in 2023 and an upgrade to the voltage regulators. The rainy weather contributed to a productive year for the hydroelectric facility reducing the utility's overall power supply cost. The need to replace the penstock is becoming dire and will be addressed in CY2024. Preliminary replacement estimates have been

received in the range of \$1.1 million to \$1.7 million. This will be a future meeting agenda item, which will lead to a bond vote for funding.

The previous Board of Trustees budgeted a loss of \$690,264 for the Electric Department in 2023, however, the unaudited actual for 2023 is \$269,546.

The Trustees support the contract work of Orleans Electric through VPPSA as we continue to manage, maintain, and support the Barton Electric Department.

SUMMARY:

To summarize, the Board sees many, but absolutely necessary, changes to the Village, Highway, Wastewater, and Water departments in 2024. We expect moderate increases for Wastewater and Water as outlined above. This is necessary due to the previous years of little to no increases in any of the Village's departments, resulting in issues and improvements needing to be addressed, corrected, and made. The Trustees have approved the process of placing liens on properties that are delinquent on paying for their utility services. By doing so they have significantly increased collections on properties that were on the market and sold.

The Trustees continue to work on improving the Village of Barton for its residents, businesses, community members, and all that visit the heart of the Northeast Kingdom.

Finally, we look forward to a successful and productive 2024 for all departments and we thank you, the voters, for allowing us the opportunity to serve and do what we feel is best for the Village of Barton and all.

Respectfully,

Regina (Gina) Lyon, Chair, Marilyn Prue, and Ellis Merchant

GENERAL INFORMATION

Barton Village Office 17 Village Square Barton, VT 05822	(802) 525-4747	bartonvt.com
Barton Town Clerk's Office 34 Main Street Barton, VT 05822	(802) 525-6222	bartonvermont.com
Barton Public Library 100 Church Street Barton, VT 05822	(802) 525-6524	bartonpubliclibrary.org
Orleans County Sherriff's Office 5578 US-5 Derby, VT 05829	(802) 334-3333	orleanscountysheriff.org
Vermont State Police 35 Crawford Farm Road Newport, VT 05855	(802) 334-8881	vsp.vermont.gov
Orleans Fire Department	Call 911	
Orleans Emergency Unit	Call 911	

Trustees' Meetings are held at the Barton Memorial Building Hall every 2nd and 4th
Monday of the month at 6:00pm

The Barton Memorial Building Hall is the local Emergency Center

If you rely on medical devices that require electricity and you would like to be added to Barton
Electric's Critical Care list in the event of an outage, please call the
Barton Village Office at (802) 525-4747

TAX INFORMATION

	<u>Grand List</u>	<u>Village</u>	<u>Highway</u>	<u>Water*</u>	<u>Sewer*</u>
2023	\$429,348	0.1631	0.7875	0.1298	0.1117
2022	\$424,151	0.1604	0.7816	0.1232	0.1065
2021	\$424,095	0.1472	0.7817	0.1187	0.1069
2020	\$423,366	0.1564	0.7831	0.1064	0.1188
2019	\$420,041	0.1548	0.7738	0.1292	0.1073
2018	\$417,982	0.1547	0.7778	0.1287	0.1138
2017	\$422,370	0.8824		0.1287	0.1170
2016	\$415,263	0.8772		0.1289	0.0978
2015	\$413,597	0.8485		0.0970	0.1018
2014	\$410,448	0.9700		0.1022	0.0816
2013		0.8627		0.1077	0.1065
2012		0.8621		0.0991	0.1113
2011				0.1241	0.1203
2010				0.0714	0.1190

*Water and Sewer rates factor in tax and tax-exempt user fees with Grand List values.

AUDITOR'S REPORT

To view the completed Independent Auditor's Report for year-end December 31, 2022 by Kittell, Branagan & Sargent, please visit <http://bartonvt.com/annual-reports/>

BARTON VILLAGE, INC.

VILLAGE Department

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Village Taxes	\$ 67,851.90	\$ 65,000.00	\$ 69,838.31	\$ 72,578.42
PILOT - Electric	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00
PILOT - StatePark/Dam/Riv	\$ 4,795.68	\$ 10,000.00	\$ 3,525.08	\$ 4,795.00
Delinquent Tax Interest	\$ 751.89	\$ 1,000.00	\$ 305.73	\$ 750.00
Delinquent Tax Collector Fees	\$ 412.14	\$ 500.00	\$ 497.87	\$ 550.00
Grant Funds	\$ 241.39	\$ -	\$ 45,142.37	\$ -
Misc. Interest Income	\$ 279.55	\$ 200.00	\$ 3,750.87	\$ 250.00
Misc. Income	\$ 0.03	\$ -	\$ 640.00	\$ -
Gain/(Loss on Disposition of Plant Assets)	\$ 5,980.00	\$ -	\$ -	\$ -
Rent-Vehicles Electric	\$ -	\$ -	\$ -	\$ -
Rent-Vehicles Water	\$ -	\$ -	\$ -	\$ -
Rent-Vehicles Wastewater	\$ -	\$ -	\$ 10,395.15	\$ 11,000.00
Rent-Vehicles-Highway	\$ -	\$ -	\$ -	\$ -
Garage Rent-Highway	\$ 5,080.00	\$ 5,000.00	\$ 21,612.00	\$ 21,612.00
Garage Rent-Electric	\$ 31,811.00	\$ 34,344.00	\$ 20,664.00	\$ 20,664.00
FD Property Misc Income	\$ 1,000.00	\$ 1,980.00	\$ 1,980.00	\$ 1,980.00
BMB Rent-Electric	\$ 21,540.00	\$ 18,309.00	\$ 9,516.00	\$ 9,516.00
BMB Rent- Water	\$ 2,134.00	\$ 2,304.72	\$ 1,512.00	\$ 1,512.00
BMB Rent-Sewer	\$ 2,134.00	\$ 2,304.72	\$ 1,464.00	\$ 1,464.00
BMB Rent- BASSI	\$ 2,000.00	\$ -	\$ -	\$ 3,000.00
BMB Rent- Misc.	\$ 325.00	\$ 500.00	\$ 200.00	\$ 200.00
Grant Funds-Community Garden	\$ 1,689.80	\$ -	\$ 1,157.84	\$ 2,500.00
Pageant Park Revenue	\$ 35,008.00	\$ 30,000.00	\$ 25,865.00	\$ 32,000.00
Ballfield Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 196,159.38	\$ 184,567.44	\$ 231,191.22	\$ 197,496.42
Depreciation Expense	\$ 25,532.00	\$ 26,500.00	\$ 68,693.75	\$ 24,500.00
Property Taxes	\$ (1,398.06)	\$ -	\$ -	\$ -
Property Taxes-W/S User Fees	\$ -	\$ -	\$ -	\$ -
Delinquent Property Purchase	\$ -	\$ -	\$ -	\$ -
Donations/Appropriations	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ -	\$ -	\$ (0.61)	\$ -
Finance Charges and Fees	\$ 247.43	\$ 250.00	\$ 360.73	\$ 250.00
Dist. Maint. Street Light Usage	\$ 7,724.64	\$ 9,269.57	\$ 8,215.08	\$ 8,500.00
Village DPW Labor	\$ -	\$ -	\$ -	\$ -
Newspaper Ads	\$ 513.75	\$ 500.00	\$ 312.55	\$ 500.00
Office Salaries	\$ 1,519.35	\$ 2,380.10	\$ 4,391.36	\$ 11,249.59
Employee Training	\$ -	\$ 100.00	\$ -	\$ 100.00
Elected Official	\$ 966.00	\$ 966.00	\$ 966.00	\$ 900.00
Tax Collector Fees	\$ 1,285.04	\$ 1,150.00	\$ 1,136.77	\$ 1,150.00
Office Supplies	\$ 2,670.15	\$ 1,750.00	\$ 3,432.28	\$ 2,303.65
Village Reports	\$ -	\$ 50.00	\$ -	\$ 50.00
Computer Expense	\$ 311.89	\$ 555.00	\$ 586.54	\$ 580.00
Permits Licenses and Dues	\$ -	\$ -	\$ 72.07	\$ 75.00
Outside Services	\$ 1,106.20	\$ 1,200.00	\$ 1,644.58	\$ 1,250.00
Legal Services	\$ 333.00	\$ 700.00	\$ 924.60	\$ 1,500.00
VPPSA Mgmt Services	\$ -	\$ -	\$ 7,239.36	\$ 5,500.00
Audit Services	\$ 754.76	\$ 1,000.00	\$ 900.00	\$ 1,000.00
Property Insurance	\$ -	\$ -	\$ -	\$ -
Boiler Insurance	\$ 5,553.56	\$ 1,388.39	\$ 4,917.66	\$ 6,891.86
Public Official Insurance	\$ 197.20	\$ 161.20	\$ 120.90	\$ 142.20
Liability Insurance	\$ 21.08	\$ 55.38	\$ 41.52	\$ 87.32

BARTON VILLAGE, INC.

VILLAGE Department

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Bond Insurance	\$ -	\$ -	\$ -	\$ -
Vehicle Insurance	\$ 664.28	\$ 657.48	\$ 493.11	\$ 703.77
Unemployment Insurance	\$ 90.01	\$ 115.37	\$ 185.32	\$ 204.16
Workers Comp Insurance	\$ 243.96	\$ 745.00	\$ 1,154.59	\$ 1,219.00
FICA/MEDI	\$ 428.42	\$ 1,337.93	\$ 1,417.09	\$ 1,425.78
Health Insurance	\$ 1,036.99	\$ 4,308.15	\$ 1,089.12	\$ 4,512.76
Municipal Retirement	\$ (3,887.59)	\$ 588.20	\$ 1,117.92	\$ 1,258.04
Compensated Absences	\$ 510.83	\$ 1,390.14	\$ 1,206.11	\$ 3,433.77
Misc. Expense	\$ 0.58	\$ -	\$ 498.42	\$ -
Misc. Expense-Storm Related	\$ -	\$ -	\$ 1,181.24	\$ -
Truck Maintenance	\$ 435.00	\$ 500.00	\$ 1,498.25	\$ 1,500.00
Truck Fuel	\$ -	\$ -	\$ 1,715.13	\$ 1,800.00
BMB Garage Supplies	\$ 2,958.30	\$ 2,000.00	\$ 2,642.88	\$ 2,824.00
BMB Garage - Electric	\$ 2,359.13	\$ 2,880.00	\$ 1,962.52	\$ -
BMB Garage Utilities/Misc	\$ 1,356.53	\$ 1,500.00	\$ 2,003.52	\$ -
BMB Garage - Heating Fuel	\$ 3,717.84	\$ 3,000.00	\$ 3,248.94	\$ 3,500.00
BMB Garage-Utilities - Water/Sewer	\$ 507.00	\$ 550.00	\$ 657.00	\$ 604.00
BMB Garage-Outside Services	\$ -	\$ -	\$ 150.25	\$ 150.00
BMB Garage-Property Insurance	\$ 1,347.44	\$ 1,400.43	\$ 1,120.73	\$ 299.73
FD/Engine House Water/Sewer User Fee	\$ 826.23	\$ 500.00	\$ -	\$ -
FD/Engine House Shop Supplies	\$ 224.40	\$ 250.00	\$ -	\$ 250.00
FD/Engine House Office Supplies	\$ 30.88	\$ -	\$ 360.82	\$ 100.00
FD/Engine House Electric	\$ 157.03	\$ 200.00	\$ -	\$ -
FD/Engine Hs Fuel	\$ -	\$ -	\$ 8.23	\$ -
FD/Engine Hs Water/Sewer	\$ 357.50	\$ 500.00	\$ -	\$ -
FD/Engine House-Outside Svs	\$ 4,030.19	\$ 4,000.00	\$ 2,807.94	\$ 2,500.00
FD/Engine House- Property Insurance	\$ 445.52	\$ 467.57	\$ 374.18	\$ 479.20
BMB Water/Sewer User Fee	\$ 1,769.38	\$ 1,800.00	\$ 1,860.28	\$ 1,900.00
BMB-DPW Labor	\$ 744.99	\$ 2,648.08	\$ 803.49	\$ 637.00
BMB-Supplies	\$ 6,968.02	\$ 7,000.00	\$ 8,800.18	\$ 8,500.00
BMB-Utilities - Electric	\$ 3,366.83	\$ 4,080.00	\$ 3,489.57	\$ 3,900.00
BMB-Utilities - Phone	\$ 5,489.45	\$ 5,500.00	\$ 4,163.08	\$ 5,500.00
BMB-Utilities - Fuel	\$ 18,296.94	\$ 15,000.00	\$ 13,094.41	\$ 13,000.00
BMB-Utilities - Water/Sewer	\$ 975.00	\$ 1,000.00	\$ 2,511.00	\$ 1,800.00
BMB-Outside Services	\$ 2,321.02	\$ 4,000.00	\$ 2,580.99	\$ 3,000.00
BMB-Lawn Care	\$ 384.76	\$ 384.76	\$ 391.28	\$ 396.30
BMB Legal	\$ -	\$ -	\$ -	\$ 250.00
BMB - Property Insurance	\$ 7,057.13	\$ 7,380.07	\$ 5,906.06	\$ 7,557.04
Village Common Labor	\$ 291.55	\$ 100.00	\$ -	\$ 228.67
Village Common- Electric	\$ 265.51	\$ 360.00	\$ 170.67	\$ 250.00
Village Common- Water/Sewer	\$ -	\$ 100.00	\$ -	\$ 100.00
Village Common-Lawn Care	\$ 494.69	\$ 494.69	\$ 503.06	\$ 509.53
Community Garden-Misc Expense	\$ 1,689.80	\$ -	\$ 1,157.84	\$ 2,500.00
Pageant Park Water/Sewer User Fee	\$ 993.22	\$ 1,000.00	\$ 1,044.25	\$ 1,100.00
Pageant Park-DPW Labor	\$ 2,680.96	\$ 4,378.91	\$ 3,054.48	\$ 2,888.63
Pageant Park-Misc. Supplies	\$ 4,501.27	\$ 4,500.00	\$ 3,143.37	\$ 3,500.00
Pageant Park-Caretaker Labor	\$ 7,135.00	\$ 7,400.00	\$ 6,242.85	\$ 7,400.00
Pageant Park - Electric	\$ 2,505.58	\$ 2,500.00	\$ 2,083.03	\$ 2,500.00
Pageant Park- Phone	\$ 3,038.70	\$ 3,000.00	\$ 2,398.64	\$ 2,500.00
Pageant Park - Water/Sewer	\$ 1,434.00	\$ 1,500.00	\$ 1,502.00	\$ 1,500.00
Pageant Park-Outside Services	\$ 4,000.00	\$ -	\$ 5,100.00	\$ 1,500.00
Pageant Park-Lawn Care	\$ 1,648.97	\$ 1,648.97	\$ 1,676.88	\$ 1,698.43

BARTON VILLAGE, INC.

VILLAGE Department

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Pageant Park-Property Insurance	\$ 205.12	\$ 215.26	\$ 172.28	\$ 221.38
Pageant Park-Unemployment Ins	\$ -	\$ 115.37	\$ -	\$ 204.16
Pageant Park-FICA/MEDI	\$ 183.73	\$ 600.00	\$ 117.15	\$ -
Pageant Park-Misc	\$ -	\$ -	\$ -	\$ 5,000.00
Ballfield - Water/Sewer User Fee	\$ 61.56	\$ 60.00	\$ 64.72	\$ 65.00
Ballfield-DPW Labor	\$ 158.40	\$ 200.00	\$ 32.67	\$ 200.00
Ballfield - Electric	\$ 266.91	\$ 360.00	\$ 291.20	\$ 325.00
Ballfield - Water/Sewer	\$ 468.00	\$ 500.00	\$ 495.00	\$ 500.00
Ballfield-Lawn Care	\$ 1,374.14	\$ 1,374.14	\$ 1,397.40	\$ 1,415.36
Ballfield-Property Insurance	\$ 15.28	\$ 16.02	\$ 12.84	\$ 16.40
Ballfield-Misc Expense	\$ -	\$ -	\$ -	\$ -
River Green - Water/Sewer	\$ 186.00	\$ 200.00	\$ 192.00	\$ 200.00
River Green -Lawn Care	\$ 329.79	\$ 329.79	\$ 335.36	\$ 339.69
Total Expenditures	\$ 146,480.16	\$ 154,611.97	\$ 205,636.48	\$ 176,396.42
Net Income [Revenues less Expenses]	\$ 49,679.22	\$ 29,955.47	\$ 25,554.74	\$ 21,100.00

REVENUE REQUIREMENT:

Expenses	\$ 146,480.16	\$ 154,611.97	\$ 205,636.48	\$ 176,396.42
Subtract: Non-Cash Expenses				
Depreciation Expense	\$ (25,532.00)	\$ (26,500.00)	\$ (68,693.75)	\$ (24,500.00)
Add: Non-Expense Cash Requirements				
Reserve Changes:				
Capital Expenditures	\$ -	\$ -	\$ 80,148.08	\$ 6,600.00
Debt Service (Principal Payments)	\$ -	\$ -	\$ -	\$ -
Capital Reserve Additions	\$ 26,500.00	\$ 39,000.00	\$ 39,000.00	\$ 39,000.00
Appropriations	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Reserves Transferred to Operating	\$ -	\$ -	\$ (35,271.27)	\$ (5,000.00)
TOTAL REVENUE REQUIREMENT	\$ 152,448.16	\$ 172,111.97	\$ 225,819.54	\$ 197,496.42
ACTUAL REVENUE	\$ 196,159.38	\$ 184,567.44	\$ 231,191.22	\$ 197,496.42
NET CASH INCREASE/(DECREASE)	\$ 43,711.22	\$ 12,455.47	\$ 5,371.68	\$ (0.00)

Capital Expenditures

Computer Software	\$ -	\$ -	\$ -	\$ 6,600.00
Barton Memorial Building Furnace	\$ -	\$ -	\$ 80,148.08	\$ -
Total Capital Expenditures	\$ -	\$ -	\$ 80,148.08	\$ 6,600.00

Capital Reserves

Capital Replacement	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
Fuel Tank	\$ -	\$ -	\$ -	\$ -
Memorial Building	\$ 2,500.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
BMB-Municipal Garage	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Pageant Park	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
Total Reserves	\$ 26,500.00	\$ 39,000.00	\$ 39,000.00	\$ 39,000.00

Appropriations

Grant Matching Fund Reserve	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Total Appropriations	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00

BARTON VILLAGE, INC.
VILLAGE Department
Balance Sheet - Unaudited
As of 12/31/23

ASSETS		
Operating Cash	\$	459,651.73
CWIP	\$	-
CWIP - Del Tax Property	\$	-
Accumulated Depreciation	\$	(398,420.07)
Deferred Outflows-Pension	\$	9,911.00
Savings Accounts	\$	266,474.87
Accounts Receivable	\$	4,323.21
Prepaid Expenses	\$	4,273.61
Fixed Assets	\$	1,071,814.61
Total Assets	\$	1,418,028.96
LIABILITIES		
Deferred Inflows-Pension	\$	37,642.00
Accounts Payables	\$	276,012.62
Net Pension Liability	\$	12,807.00
Accrued Payroll Liabilities	\$	1,086.06
Deferred Grant Funds	\$	-
Customer Deposits	\$	12,755.00
Community Garden	\$	4,504.97
Total Liabilities	\$	344,807.65
FUND BALANCE		
Appropriated Earnings	\$	266,474.87
Unappropriated Earnings	\$	781,191.70
Fund Balance Current Year Increase (Decrease)	\$	25,554.74
Total Fund Balance	\$	1,073,221.31
Total Liabilities and Fund Balance	\$	1,418,028.96

BARTON VILLAGE, INC.

HIGHWAY Department

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Highway Taxes	\$ 335,089.38	\$ 338,100.00	\$ 341,337.94	\$ 477,554.10
Grant Funds	\$ 4,250.00	\$ 93,000.00	\$ 2,766.79	\$ 264,049.00
State Street Aid	\$ 38,578.48	\$ 39,000.00	\$ 56,684.26	\$ 41,484.00
Interest Income	\$ 115.95	\$ 100.00	\$ 121.21	\$ 110.00
Misc. Income	\$ -	\$ -	\$ 795.27	\$ -
Loss on Disposition of Plant	\$ (1,480.00)	\$ -	\$ -	\$ -
Total Revenues	\$ 376,553.81	\$ 470,200.00	\$ 401,705.47	\$ 783,197.10
Depreciation Expense	\$ 75,581.00	\$ 35,500.00	\$ 80,571.00	\$ 83,000.00
Interest Expense	\$ 863.84	\$ 1,000.00	\$ 12,488.54	\$ 11,829.18
Finance Charges & Fees	\$ -	\$ 100.00	\$ 768.88	\$ 100.00
Employee Training	\$ -	\$ -	\$ 81.00	\$ 300.00
Road Signs	\$ 271.95	\$ 500.00	\$ 142.04	\$ 500.00
Bridges/Culverts/StormDamage	\$ 650.58	\$ 1,000.00	\$ 126,070.98	\$ 1,000.00
Garage Supplies	\$ 8,544.19	\$ -	\$ 5,475.41	\$ 5,500.00
Highway Tools/Safety	\$ 1,894.21	\$ 2,000.00	\$ 1,968.61	\$ 2,000.00
Newspaper Ads	\$ 56.00	\$ 100.00	\$ 180.26	\$ 200.00
Office Labor	\$ 2,600.40	\$ 800.00	\$ 3,410.27	\$ 11,249.59
Employee Training	\$ 270.00	\$ 300.00	\$ -	\$ -
Elected Official	\$ 756.00	\$ 800.00	\$ 756.00	\$ 900.00
Tax Collector Fees	\$ 4,786.59	\$ 4,000.00	\$ 5,549.63	\$ 4,750.00
Office Supplies	\$ 2,500.51	\$ 2,625.00	\$ 2,627.10	\$ 2,303.65
Village Reports	\$ -	\$ -	\$ -	\$ 50.00
Computer Expense	\$ 473.51	\$ 832.50	\$ 879.30	\$ 870.00
Communication Expense	\$ 1,770.53	\$ 750.00	\$ 1,191.90	\$ 1,500.00
Utilities-Electric	\$ -	\$ -	\$ 203.21	\$ 2,220.00
Utilities-Phone/Internet	\$ -	\$ -	\$ 275.16	\$ 2,100.00
Permits	\$ -	\$ -	\$ 712.07	\$ 750.00
Outside Services	\$ 1,128.60	\$ 1,500.00	\$ 1,413.85	\$ 1,500.00
VPPSA Mgmt Services	\$ -	\$ -	\$ 7,239.36	\$ 5,500.00
Highway Legal	\$ -	\$ -	\$ 185.13	\$ 1,500.00
Audit	\$ 1,132.15	\$ 1,875.00	\$ 1,349.99	\$ 2,400.00
Highway Property Insurance	\$ -	\$ -	\$ -	\$ 1,130.60
Public Official Insurance	\$ 197.20	\$ 161.20	\$ 120.90	\$ 142.20
Liability Insurance	\$ 1,405.84	\$ 1,778.25	\$ 1,333.68	\$ 2,076.31
Vehicle/Equip Insurance	\$ 3,754.80	\$ 2,695.64	\$ 1,674.41	\$ 2,943.69
Unemployment Insurance	\$ 1,077.19	\$ 1,470.90	\$ 1,589.10	\$ 2,199.69
Workers Comp Insurance	\$ 5,719.35	\$ 9,498.00	\$ 11,600.33	\$ 13,134.00
FICA/MEDI	\$ 7,326.18	\$ 8,191.14	\$ 8,604.60	\$ 9,817.20
Health Insurance	\$ 20,739.22	\$ 27,008.24	\$ 21,781.44	\$ 24,161.23
Health Insurance Opt Out	\$ -	\$ -	\$ 674.02	\$ 5,491.59
VMERS	\$ 4,925.17	\$ 4,661.39	\$ 5,856.15	\$ 8,662.24
Compensated Absenses	\$ 12,897.92	\$ 12,068.07	\$ 18,186.78	\$ 21,897.35
Garage Rent	\$ 5,080.00	\$ 5,080.00	\$ 21,612.00	\$ 21,612.00
Backhoe	\$ 1,518.01	\$ 1,500.00	\$ 1,834.87	\$ 1,500.00
Skid Steer	\$ 1,529.27	\$ 4,000.00	\$ 2,649.41	\$ 2,500.00
Truck Maintenance	\$ 46.72	\$ -	\$ 49.55	\$ 150.00
Truck 5 [Ford 550]	\$ 6,260.56	\$ 5,000.00	\$ 3,403.61	\$ 5,000.00
Truck 6 [International]	\$ 763.79	\$ 3,500.00	\$ 1,252.78	\$ 5,000.00
Fuel	\$ 7,494.96	\$ 5,000.00	\$ 6,337.04	\$ 6,500.00
Winter-DPW Labor	\$ 14,624.61	\$ 15,216.80	\$ 26,034.61	\$ 16,703.33
Winter-Pager On-Call	\$ 4,039.42	\$ 4,000.00	\$ 5,599.71	\$ 7,011.68

BARTON VILLAGE, INC.

HIGHWAY Department

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Winter Stipend	\$ 3,750.00	\$ 3,800.00	\$ 3,990.00	\$ 3,360.00
Winter-Plowing Labor	\$ 5,466.16	\$ 11,397.38	\$ 4,117.42	\$ 35,850.00
Winter-Road Salt	\$ 17,727.53	\$ 16,000.00	\$ 10,494.72	\$ 13,000.00
Winter-Road Sand Winter- Road Paving	\$ -	\$ 1,500.00	\$ 325.00	\$ 1,500.00
	\$ 1,443.00	\$ 1,500.00	\$ 807.56	\$ 2,000.00
Winter Maintenance {Town of Barton Contract}	\$ 22,828.93	\$ 24,000.00	\$ 31,265.23	\$ 19,525.57
Summer-DPW Labor	\$ 45,098.51	\$ 44,996.75	\$ 46,947.39	\$ 42,629.17
Summer-Pager On-Call	\$ 7,142.40	\$ 8,000.00	\$ 7,213.54	\$ 7,011.68
Summer-Road Paving	\$ 7,355.61	\$ 8,000.00	\$ 13,487.90	\$ 20,000.00
Summer-Road Cleaning	\$ 745.64	\$ 800.00	\$ 3,668.30	\$ 3,500.00
Summer-Road Marking	\$ 3,395.00	\$ 3,500.00	\$ -	\$ 9,500.00
Summer-Roadside/Trimming	\$ 3,240.00	\$ 2,700.00	\$ 4,454.08	\$ 3,500.00
Summer-Bridges/Culverts/StormDrn	\$ -	\$ -	\$ 1,231.29	\$ 1,250.00
Total Expenditures	\$ 320,873.05	\$ 290,706.26	\$ 521,737.11	\$ 462,281.96
Net Income [Revenues less Expenses]	\$ 55,680.76	\$ 179,493.74	\$ (120,031.64)	\$ 320,915.14

REVENUE REQUIREMENT:

Expenses	\$ 320,873.05	\$ 290,706.26	\$ 521,737.11	\$ 462,281.96
Subtract: Non-Cash Expenses				
Depreciation Expense	\$ (75,581.00)	\$ (35,500.00)	\$ (80,571.00)	\$ (83,000.00)
Gain/Loss on Disposition of Plant	\$ (1,480.00)	\$ -	\$ -	\$ -
Add: Non-Expense Cash Requirements				
Capital Expenditures	\$ 343,364.02	\$ 174,308.00	\$ 21,827.04	\$ 398,600.00
Debt Service (Principal Payments)	\$ 8,518.72	\$ 27,273.87	\$ 27,643.12	\$ 28,315.15
Capital Reserves	\$ 95,000.00	\$ 95,000.00	\$ 99,000.00	\$ 57,000.00
Reserves Utilized	\$ (94,035.74)	\$ -	\$ -	\$ (80,000.00)
Loan Proceeds	\$ (210,000.00)	\$ -	\$ -	\$ -
TOTAL REVENUE REQUIREMENT	\$ 386,659.05	\$ 551,788.13	\$ 589,636.27	\$ 783,197.10
ACTUAL REVENUE	\$ 376,553.81	\$ 470,200.00	\$ 401,705.47	\$ 783,197.10
NET CASH INCREASE/(DECREASE)	\$ (10,105.24)	\$ (81,588.13)	\$ (187,930.80)	\$ (0.00)

Capital Projects/Purchases

3/4 Ton Truck wBody & Plow	\$ -	\$ -	\$ -	\$ 80,000.00
Backhoe	\$ 55,621.49	\$ -	\$ -	\$ -
International Truck	\$ -	\$ -	\$ 9,536.48	\$ -
Paving Project	\$ -	\$ -	\$ -	\$ -
Water/High Street	\$ 274,655.89	\$ -	\$ -	\$ -
Pageant Park Road Resurfacing	\$ 13,086.64	\$ -	\$ -	\$ -
Snow Blower	\$ -	\$ 10,000.00	\$ -	\$ -
Roads and Drainage	\$ -	\$ 40,000.00	\$ -	\$ -
Salt and Sand Shed	\$ -	\$ 124,308.00	\$ 12,290.56	\$ 312,000.00
Computer Software	\$ -	\$ -	\$ -	\$ 6,600.00
Total Capital Projects	\$ 343,364.02	\$ 174,308.00	\$ 21,827.04	\$ 398,600.00

Debt Service Payments (Principal Only)

VEDA Bridge Loan [Mat: 10/12/2035]	\$ 8,518.72	\$ 8,221.03	\$ 8,605.52	\$ 8,303.62
Passumpsic-Wtr Street Paving [Mat: 07/01/2032]	\$ -	\$ 19,052.84	\$ 19,037.60	\$ 20,011.53
Total Debt Service Payments	\$ 8,518.72	\$ 27,273.87	\$ 27,643.12	\$ 28,315.15

BARTON VILLAGE, INC.**HIGHWAY Department**

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Capital Reserves				
Truck Savings	\$ 18,000.00	\$ 18,000.00	\$ 20,000.00	\$ 30,000.00
Paving	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ -
Skid Steer/Snowblower	\$ 5,000.00	\$ 5,000.00	\$ 7,000.00	\$ 10,000.00
Backhoe	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Municipal Garage	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
Total Capital Reserves	\$ 95,000.00	\$ 95,000.00	\$ 99,000.00	\$ 57,000.00
Capital Reserves Transferred				
Truck Savings	\$ -	\$ -	\$ -	\$ (80,000.00)
Paving	\$ (42,655.89)	\$ -	\$ -	\$ -
Tractor/Snowblower	\$ -	\$ -	\$ -	\$ -
Backhoe	\$ (51,379.85)	\$ -	\$ -	\$ -
Total Capital Reserves Transferred	\$ (94,035.74)	\$ -	\$ -	\$ (80,000.00)

BARTON VILLAGE, INC.
HIGHWAY Department
Balance Sheet - Unaudited
As of 12/31/23

ASSETS		
Operating Cash	\$	84,297.23
CWIP	\$	1,069.25
Accumulated Depreciation	\$	(1,077,537.00)
Cash Reserves	\$	326,532.14
Taxes Receivable	\$	21,435.00
Other Receivables	\$	748.00
Prepaid Expenses	\$	7,312.92
Fixed Assets	\$	2,059,729.98
Total Assets	\$	1,423,587.52
LIABILITIES		
Long Term Debt	\$	294,292.24
Accrued Payroll Liabilities	\$	21,867.64
Total Liabilities	\$	316,159.88
FUND BALANCE		
Appropriated Earnings	\$	326,532.14
Unappropriated Earnings	\$	900,927.14
Fund Balance Current Year Increase (Decrease)	\$	(120,031.64)
Total Fund Balance	\$	1,107,427.64
Total Liabilities and Fund Balance	\$	1,423,587.52

BARTON VILLAGE, INC.

ELECTRIC Department

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Materials Sold	\$ 27,210.06	\$ 25,000.00	\$ 23,630.00	\$ 15,000.00
Service Bill Labor/ Equip	\$ 15,294.21	\$ 20,000.00	\$ 66,886.36	\$ 20,000.00
Sevice Revenue-VEC L/M	\$ 72,629.15	\$ 45,000.00	\$ 11,326.41	\$ 12,500.00
Deliquent Tax Collector Fees	\$ -	\$ -	\$ 1,039.36	\$ 750.00
FEMA Aid	\$ -	\$ -	\$ 28,151.32	\$ -
Interest Income	\$ 8,447.98	\$ 9,000.00	\$ 19,707.19	\$ 15,000.00
Interest Income-ElecTxInterest	\$ -	\$ -	\$ 367.18	\$ 250.00
Customer Account Penaltie	\$ 15,448.14	\$ 15,000.00	\$ 15,214.86	\$ 15,000.00
Transco Settlement	\$ 58,038.60	\$ 62,725.89	\$ 62,722.78	\$ 67,500.64
VELCO Dividend (check)	\$ 8,659.50	\$ -	\$ 8,659.50	\$ 8,672.00
Tansco-Direct	\$ 78.76	\$ 700.00	\$ 419.11	\$ 420.00
Transco-Non Utility Operations	\$ 628.27	\$ 400.00	\$ 3,191.18	\$ 1,000.00
Misc Income	\$ 3,161.97	\$ 200.00	\$ 10,063.97	\$ 250.00
Transco Net Credit (principal)	\$ 136,465.54	\$ 136,731.05	\$ 136,530.24	\$ 137,002.85
Gain/Loss of Disposition of Plant	\$ 1,704.00	\$ -	\$ 88,899.89	\$ -
Residential Sales	\$ 2,168,194.19	\$ 2,005,431.39	\$ 2,177,539.93	\$ 2,366,397.00
Commercial Sales	\$ 525,492.96	\$ 492,643.27	\$ 538,153.42	\$ 591,191.00
Public Street Lighting	\$ 27,792.22	\$ 25,827.95	\$ 27,945.27	\$ 30,661.00
Municipal	\$ 49,985.45	\$ 47,052.09	\$ 56,566.93	\$ 52,143.00
Public Authority	\$ 121,223.17	\$ 112,540.93	\$ 117,132.29	\$ 124,718.00
Disconnect / Reconnect	\$ 3,230.00	\$ 2,750.00	\$ 9,915.00	\$ 3,500.00
Pole Attachment Rental	\$ 2,785.99	\$ 3,500.00	\$ 2,785.99	\$ 3,500.00
Pole Attachement Survey Fees	\$ 8,622.00	\$ 8,203.00	\$ 24,892.00	\$ 5,000.00
Total Revenues	\$ 3,255,092.16	\$ 3,012,705.57	\$ 3,431,740.18	\$ 3,470,455.49
Depreciation Expense	\$ 258,691.02	\$ 300,000.00	\$ 272,775.75	\$ 300,000.00
Fuel Gross Tax	\$ 14,931.92	\$ 16,000.00	\$ 15,600.17	\$ 16,000.00
Gross Revenue Tax	\$ 14,494.41	\$ 16,000.00	\$ 15,263.46	\$ 16,000.00
Property Tax	\$ 116,395.26	\$ 122,000.00	\$ 133,767.47	\$ 135,000.00
PILOT	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00
Interest Expense	\$ 141,576.95	\$ 141,575.01	\$ 129,768.25	\$ 118,336.88
Interest Expense-Customer Deposits	\$ 661.03	\$ 750.00	\$ 685.11	\$ 750.00
Finance Charges/Fees	\$ 514.00	\$ 750.00	\$ 26.90	\$ 750.00
Hydro Labor	\$ 26,370.57	\$ 26,918.64	\$ 31,402.74	\$ 35,291.99
Hydro Operating Expenses	\$ 17,265.24	\$ 30,000.00	\$ 27,351.86	\$ 30,000.00
Diesel Operating Expenses	\$ 1,450.00	\$ -	\$ -	\$ -
Purchased Power	\$ 1,367,525.59	\$ 1,218,408.09	\$ 1,232,947.70	\$ 1,362,032.73
Sunset Solor Credits	\$ (2,746.74)	\$ (1,000.00)	\$ (4,044.23)	\$ (1,000.00)
Hydro LIHI Credits	\$ (32,919.99)	\$ (74,842.08)	\$ (220,736.99)	\$ (129,132.46)
Transmission Plant Maintenance	\$ 1,815.24	\$ 2,500.00	\$ 2,906.25	\$ 1,500.00
Distribution Labor	\$ -	\$ -	\$ 887.76	\$ -
Distribution Labor	\$ 17,404.56	\$ 4,180.78	\$ 31,354.66	\$ 9,303.71
Distribution Contract Labor	\$ 441,505.78	\$ 625,040.00	\$ 621,090.86	\$ 594,880.00
Distribtuion Contract Labor-On Call	\$ -	\$ 45,760.00	\$ 44,000.00	\$ 45,760.00
Distribtuion Labor-Outages	\$ -	\$ 25,000.00	\$ 788.91	\$ 2,500.00
Distribution Labor-Contract Capital	\$ -	\$ -	\$ (70,571.00)	\$ (75,000.00)
Customer Jobs	\$ 73,019.28	\$ 70,000.00	\$ 152,749.43	\$ 65,000.00
Outage Repairs-Labor/Equip Outages	\$ 5,721.79	\$ 79,094.00	\$ 121,003.76	\$ 95,000.00
Distribution Labor-GIS	\$ -	\$ -	\$ 3,924.00	\$ -
Pager	\$ 230.40	\$ -	\$ -	\$ -
Training / Line Apprentic	\$ 240.30	\$ 500.00	\$ 724.62	\$ 500.00
Dist Line/ Station Expens	\$ 1,030.73	\$ 1,500.00	\$ 2,009.11	\$ 2,500.00

BARTON VILLAGE, INC.

ELECTRIC Department

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Tools	\$ 812.26	\$ 1,500.00	\$ 1,266.38	\$ 1,500.00
Meter Expense	\$ 8,494.21	\$ 10,000.00	\$ 5,749.04	\$ 10,000.00
Dist. Maint. Labor	\$ 9,389.27	\$ -	\$ 3,205.00	\$ 4,500.00
Dist. Maint. Structure/Eq	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
Line Clearing-Employee Labor	\$ 2,090.43	\$ 3,945.60	\$ 199.35	\$ 4,500.00
Line Clearing/Contractor	\$ 81,619.00	\$ 100,000.00	\$ 64,296.00	\$ 100,000.00
Line Clearing Contra	\$ (21,467.25)	\$ (25,000.00)	\$ (26,756.50)	\$ (25,000.00)
Distribution-Maintenance of OH Lines	\$ 44,764.10	\$ 65,000.00	\$ 52,987.83	\$ 65,000.00
Dist. Line Transformers	\$ 352.34	\$ -	\$ 2,973.04	\$ 2,500.00
Dist. Maint. Street Light	\$ 5,618.42	\$ 2,500.00	\$ -	\$ 2,500.00
Dist. Maintenance-Other	\$ -	\$ 250.00	\$ -	\$ 250.00
Meter Reading Labor	\$ 73,698.14	\$ 83,200.00	\$ 81,267.18	\$ 83,200.00
Customer Records & Collections	\$ -	\$ -	\$ 13,649.34	\$ 30,000.00
Uncollectable Accounts	\$ 7,060.58	\$ 10,000.00	\$ 9,536.34	\$ 10,000.00
Newspaper Ads	\$ 527.80	\$ 500.00	\$ 2,487.91	\$ 500.00
Misc Sales Exp-RES Incentives	\$ 3,973.07	\$ -	\$ -	\$ -
Office Salaries	\$ 60,315.49	\$ 101,159.10	\$ 95,255.84	\$ 112,666.37
Employee Training	\$ 375.00	\$ 400.00	\$ -	\$ 500.00
Elected Official Salaries	\$ 756.00	\$ 800.00	\$ 756.00	\$ 900.00
Electric Tax Collector Fees	\$ -	\$ -	\$ 1,039.36	\$ 750.00
Supplies	\$ 24,753.58	\$ 24,500.00	\$ 26,021.87	\$ 24,500.00
Village Reports	\$ -	\$ 75.00	\$ -	\$ 75.00
Computer Expense	\$ 4,925.02	\$ 7,770.00	\$ 10,735.41	\$ 8,120.00
Communication Expense	\$ 1,409.14	\$ 5,000.00	\$ 1,756.67	\$ 7,500.00
Phone	\$ 496.92	\$ 750.00	\$ 1,005.26	\$ 1,250.00
Permits, Licenses and Due	\$ 1,774.83	\$ 2,500.00	\$ 2,241.01	\$ 2,500.00
Outside Services	\$ 69,670.61	\$ 152,295.00	\$ 25,081.07	\$ 35,000.00
Legal Services	\$ 70,195.39	\$ 70,195.00	\$ 15,548.15	\$ 25,000.00
VPPSA - Admin Fees	\$ 66,616.08	\$ 80,969.00	\$ 80,826.23	\$ 107,436.00
VPPSA-GIS Project Fees	\$ 9,531.24	\$ 11,669.00	\$ 10,997.38	\$ 12,497.00
VPPSA-AMI Project Fees	\$ 3,885.60	\$ -	\$ -	\$ -
RES Project Cost	\$ 65,901.08	\$ 44,124.00	\$ 46,905.14	\$ 70,649.00
VPPSA Management Services	\$ 81,472.50	\$ 79,560.00	\$ 93,591.80	\$ 54,995.20
Audit Services	\$ 18,869.05	\$ 17,500.00	\$ 22,500.00	\$ 22,400.00
Property Insurance	\$ 12,577.68	\$ 10,832.26	\$ 11,185.65	\$ 13,607.35
Boiler/Machinery Insurance	\$ 4,305.36	\$ 1,076.34	\$ 5,598.30	\$ 7,857.88
Public Official Insurance	\$ 197.20	\$ 161.20	\$ 120.90	\$ 142.20
Liability Insurance	\$ 4,120.72	\$ 3,777.54	\$ 2,833.17	\$ 4,066.27
Vehicle Insurance	\$ 1,992.84	\$ 1,972.45	\$ 1,479.32	\$ 1,407.54
Unemployment Insurance	\$ 1,580.82	\$ 556.89	\$ 1,064.92	\$ 813.12
Workers Comp Insurance	\$ 9,618.86	\$ 3,596.00	\$ 5,455.74	\$ 4,855.00
FICA/MEDI	\$ 10,751.44	\$ 12,132.50	\$ 13,367.84	\$ 14,526.86
Health Insurance	\$ 46,317.62	\$ 50,643.64	\$ 38,798.86	\$ 34,891.23
Health Insurance Opt Out	\$ -	\$ -	\$ -	\$ -
Municipal Retirement	\$ 1,044.09	\$ 10,308.66	\$ 6,868.71	\$ 9,436.90
Compensated Absences	\$ 15,582.32	\$ 22,094.70	\$ 18,265.79	\$ 28,131.58
Regulatory Commission (SQ	\$ 174.88	\$ 295.92	\$ 54.98	\$ 350.00
Misc. Expense	\$ 87.44	\$ -	\$ 154.38	\$ 150.00
Garage Rent	\$ 31,811.00	\$ 32,000.00	\$ 20,664.00	\$ 21,000.00
Office Rent	\$ 21,540.00	\$ 22,000.00	\$ 9,516.00	\$ 9,600.00
Railroad Crossing Lease	\$ 1,029.00	\$ 1,100.00	\$ 1,029.00	\$ 1,100.00
Transportation Equipment	\$ -	\$ -	\$ 822.50	\$ 750.00

BARTON VILLAGE, INC.**ELECTRIC Department**

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Transportation Mileage	\$ 413.75	\$ 2,500.00	\$ 2,775.51	\$ 2,500.00
Backhoe	\$ -	\$ -	\$ -	\$ -
Truck Maintenance	\$ -	\$ -	\$ -	\$ -
Bucket Truck	\$ 35,476.96	\$ -	\$ 1,441.73	\$ -
Digger Truck	\$ 2,041.00	\$ 3,500.00	\$ 4,230.70	\$ 4,500.00
Line Truck	\$ 293.19	\$ -	\$ 899.51	\$ -
Meter Truck	\$ 7.83	\$ -	\$ -	\$ -
Truck Fuel	\$ 1,431.59	\$ -	\$ 927.00	\$ 1,000.00
Maint of General Plt-Remediation Exp	\$ 97,384.25	\$ -	\$ 44,712.29	\$ 10,000.00
Total Expenditures	\$ 3,475,962.08	\$ 3,702,969.25	\$ 3,396,190.45	\$ 3,595,972.36
Total Electric Net Income (Loss)	\$ (220,869.92)	\$ (690,263.68)	\$ 35,549.73	\$ (125,516.87)

REVENUE REQUIREMENT:

Expenses	\$ 3,475,962.08	\$ 3,702,969.25	\$ 3,396,190.45	\$ 3,595,972.36
Subtract: Non-Cash Expenses				
Depreciation Expense	\$ (258,691.02)	\$ (300,000.00)	\$ (272,775.75)	\$ (300,000.00)
Gain/Loss on Disposition of Plant	\$ (1,704.00)	\$ -	\$ (88,899.89)	\$ -
Add: Non-Expense Cash Requirements				
Capital Expenditures	\$ 176,376.96	\$ 405,000.00	\$ 295,788.04	\$ 366,100.00
Debt Service (Principal Payments)	\$ 224,999.46	\$ 233,024.89	\$ 236,193.71	\$ 245,979.81
Capital Reserves	\$ -	\$ -	\$ -	\$ -
Reserves Transferred to Operating	\$ (125,000.00)	\$ -	\$ -	\$ -
TOTAL REVENUE REQUIREMENT	\$ 3,491,943.48	\$ 4,040,994.14	\$ 3,566,496.56	\$ 3,908,052.17
ACTUAL REVENUE	\$ 3,255,092.16	\$ 3,012,705.57	\$ 3,431,740.18	\$ 3,470,455.49
Less Non-Cash Revenues	\$ (136,465.54)	\$ (136,731.05)	\$ (136,530.24)	\$ (137,002.85)
NET CASH INCREASE/(DECREASE)	\$ (373,316.86)	\$ (1,165,019.62)	\$ (271,286.62)	\$ (574,599.53)

Capital Projects

Transco Purchases	\$ 2,720.00	\$ -	\$ -	\$ -
Hydro Upgrades	\$ -	\$ 65,000.00	\$ 81,946.49	\$ 55,000.00
H16 Tranmision Upgrade	\$ 3,058.04	\$ -	\$ -	\$ -
Route 5A	\$ -	\$ -	\$ 148,436.16	\$ -
Transformers	\$ 8,490.44	\$ 60,000.00	\$ 60,294.57	\$ 75,000.00
Distribution Upgrades	\$ 162,108.48	\$ 280,000.00	\$ 5,110.82	\$ 170,000.00
Computer Software	\$ -	\$ -	\$ -	\$ 66,100.00
Total Capital Projects	\$ 176,376.96	\$ 405,000.00	\$ 295,788.04	\$ 366,100.00

Debt Service Payments (Principal Only)

VMBB #4 [Mat: 12/01/2028]	\$ 130,000.00	\$ 135,000.00	\$ 135,000.00	\$ 145,000.00
VMBB #5 [Mat: 12/01/2041]	\$ 45,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
CNB/ Operating [Bullett: 11/01/2026]	\$ 39,999.46	\$ 39,880.70	\$ 41,193.71	\$ 42,278.49
Pass/ Hydro [Mat: 09/01/2037]	\$ 10,000.00	\$ 8,144.19	\$ 10,000.00	\$ 8,701.32
Total Debt Service Payments	\$ 224,999.46	\$ 233,024.89	\$ 236,193.71	\$ 245,979.81

BARTON VILLAGE, INC.

ELECTRIC Department

Balance Sheet - Unaudited

As of 12/31/23

ASSETS		
Operating Cash	\$	(98,613.94)
CWIP	\$	27,751.07
Accumulated Depreciation	\$	(6,826,831.43)
Deferred Outflows-Pension	\$	10,494.00
Long Term Investments	\$	1,274,451.96
Bond Payment Reserve	\$	369,770.74
Savings Accounts	\$	36,062.84
Accounts Receivable	\$	496,700.02
Unbilled Revenue	\$	226,232.90
Allowance for Doubtful Ac	\$	(20,000.00)
Inventory	\$	180,656.96
Prepaid Expenses	\$	5,883.87
Fixed Assets	\$	10,534,525.13
Net Pension Liability	\$	-
Total Assets	\$	6,217,084.12
LIABILITIES		
Long Term Debt	\$	2,915,659.27
Net Pension Liability	\$	166,388.00
Customer Credits and Deposits	\$	408,139.85
Accounts Payable	\$	-
Accrued Payroll Liabilities	\$	9,988.11
Accrued Liabilities	\$	102,862.13
Other Regulatory Liabilities	\$	35,962.71
Total Liabilities	\$	3,639,000.07
FUND BALANCE		
Appropriated Earnings	\$	36,062.84
Unappropriated Earnings	\$	2,272,474.85
Fund Balance Current Year Increase (Decrease)	\$	269,546.36
Total Fund Balance	\$	2,578,084.05
Total Liabilities and Fund Balance	\$	6,217,084.12

BARTON VILLAGE, INC.

WATER Department

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Materials Sold	\$ -	\$ -	\$ 39.15	\$ -
Service Bill Labor/Equip	\$ 309.00	\$ 400.00	\$ (33.60)	\$ 250.00
Taxes/User Fees-Voted	\$ 65,006.88	\$ 71,004.19	\$ 68,690.82	\$ 126,377.95
Tax & User Fee Interest	\$ 1,672.84	\$ 1,000.00	\$ 942.39	\$ 1,000.00
Del Tax Collector's Fees	\$ 1,435.31	\$ 1,000.00	\$ 1,444.83	\$ 1,500.00
Grant Funds	\$ 39,579.21	\$ 12,000.00	\$ 23,653.94	\$ -
Misc. Interest Income	\$ 44.51	\$ 50.00	\$ 42.77	\$ 50.00
Customer Accounts Penalties	\$ 1,524.84	\$ 1,500.00	\$ 1,945.67	\$ 1,700.00
Misc Income	\$ -	\$ -	\$ 50.00	\$ -
Gains/(Loss) on Disposition of Plan	\$ (2,372.00)		\$ -	\$ -
Water Sales	\$ 224,004.78	\$ 230,700.00	\$ 235,581.10	\$ 245,167.79
Total Revenues	\$ 331,205.37	\$ 317,654.19	\$ 332,357.07	\$ 376,045.74
Depreciation Expense	\$ 144,766.00	\$ 145,000.00	\$ 196,158.78	\$ 180,000.00
Water/Sewer User Fee (Prop Tax)	\$ 1,597.41	\$ 1,600.00	\$ 1,682.99	\$ 1,700.00
Interest Expense	\$ 16,399.97	\$ 20,135.09	\$ 11,670.94	\$ 11,997.13
Finance Charges and Fees	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
Water Labor-Operations	\$ 75,389.18	\$ 76,066.79	\$ 91,202.65	\$ 56,576.40
Water Labor-Training	\$ 108.63	\$ -	\$ 50.45	\$ 250.00
Water Labor-Customer Jobs	\$ -	\$ 200.00	\$ -	\$ 200.00
Line / Station Expenses	\$ 13,734.65	\$ 10,000.00	\$ 8,401.37	\$ 10,000.00
Line/Station Expense-Chemicals	\$ 24,988.72	\$ 29,000.00	\$ 18,809.48	\$ 20,000.00
Line/Station Expense-Testing	\$ 1,681.11	\$ 1,800.00	\$ 3,588.94	\$ 3,500.00
Line/Station Expense-Scada	\$ -	\$ -	\$ 5,440.00	\$ 1,500.00
Water Tools	\$ 5,134.15	\$ 2,000.00	\$ 1,646.20	\$ 3,100.00
Hydrants	\$ -	\$ -	\$ 1,905.00	\$ 2,000.00
Reservoir	\$ -	\$ -	\$ -	\$ -
Water Meters	\$ 2,309.08	\$ 2,500.00	\$ 2,489.52	\$ 2,500.00
Distribution Expense-Storm Related	\$ -	\$ -	\$ 11,531.93	\$ -
Water Labor-Maintenance	\$ 6,063.28	\$ 6,500.00	\$ 4,991.11	\$ 4,587.28
Maintenance of Structures/Equipment	\$ 1,753.88	\$ 5,000.00	\$ 3,204.85	\$ 7,000.00
Maint of Water Lines-Materials	\$ 6,022.23	\$ 5,000.00	\$ 7,962.35	\$ 6,000.00
Meter Reading Expense	\$ 1,239.09	\$ 1,500.00	\$ 1,784.16	\$ 2,000.00
Uncollectable Account	\$ -	\$ 500.00	\$ -	\$ 500.00
Office Salaries	\$ 4,557.05	\$ 7,140.30	\$ 9,129.83	\$ 17,897.08
Employee Training	\$ 165.00	\$ 500.00	\$ 225.00	\$ 250.00
Elected Official Salaries	\$ 756.00	\$ 800.00	\$ 756.00	\$ 900.00
Tax Collector Fees	\$ 1,975.32	\$ 1,500.00	\$ 2,084.44	\$ 1,500.00
Office Supplies	\$ 4,962.80	\$ 2,625.00	\$ 2,104.78	\$ 3,685.13
Village Reports	\$ -	\$ 50.00	\$ -	\$ 50.00
Computer Expense	\$ 614.30	\$ 832.50	\$ 879.30	\$ 870.00
Utilities - Electric	\$ 7,648.81	\$ 10,000.00	\$ 8,319.59	\$ 7,750.00
Utilities-Phone	\$ 779.43	\$ 900.00	\$ 1,885.20	\$ 2,000.00
Utilities - Fuel	\$ 10,492.66	\$ 8,000.00	\$ 6,933.16	\$ 7,000.00
Permits Licenses and Dues	\$ 2,679.90	\$ 3,000.00	\$ 1,435.54	\$ 1,750.00
Outside Services	\$ 1,192.32	\$ 1,000.00	\$ 139.00	\$ 1,000.00
Outside Services-Lawn Care	\$ 1,374.14	\$ 1,374.14	\$ 372.68	\$ 1,415.36
VPPSA Mgmt Services	\$ -	\$ -	\$ 11,580.80	\$ 8,760.00
Audit Expense	\$ 1,509.53	\$ 1,875.00	\$ 1,774.99	\$ 2,400.00
Property Insurance	\$ 2,129.21	\$ 2,233.47	\$ 1,787.38	\$ 1,796.56
Boiler/Machinery Insurance	\$ 6,242.20	\$ 1,560.55	\$ 5,548.89	\$ 6,006.93
Pubic Official Insurance	\$ 197.20	\$ 161.20	\$ 120.90	\$ 142.20

BARTON VILLAGE, INC.

WATER Department

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Liability Insurance Vehicle	\$ 817.52	\$ 1,638.36	\$ 1,228.77	\$ 1,617.53
Insurance Unemployment	\$ -	\$ -	\$ -	\$ -
Insurance Workers Comp	\$ 1,053.32	\$ 1,033.61	\$ 1,050.89	\$ 951.68
Insurance FICA/MEDI	\$ 4,419.48	\$ 6,674.33	\$ 9,903.16	\$ 5,682.33
Health Insurance Municipal	\$ 7,163.80	\$ 7,245.45	\$ 8,700.24	\$ 7,175.99
Retirement Compensated	\$ 3,110.90	\$ 12,760.74	\$ 1,360.79	\$ 8,044.57
Absences Misc Expense	\$ 165.30	\$ 5,953.46	\$ 1,237.01	\$ 7,175.99
Office Rent	\$ 7,302.21	\$ 10,004.64	\$ 9,073.05	\$ 12,743.01
Railroad Crossing Lease	\$ -	\$ -	\$ (1.40)	\$ -
Rent-Vehicles	\$ 2,134.00	\$ 2,134.00	\$ 1,512.00	\$ 1,550.00
Transportation Mileage	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
Backhoe	\$ -	\$ -	\$ -	\$ -
Truck Fuel	\$ 387.56	\$ 300.00	\$ 73.60	\$ 300.00
Total Expenditures	\$ -	\$ -	\$ -	\$ -
	\$ 391.53	\$ -	\$ -	\$ -
	\$ 377,608.87	\$ 401,798.63	\$ 463,936.31	\$ 427,525.16
Total Water-Net Income(Loss)	\$ (46,403.50)	\$ (84,144.44)	\$ (131,579.24)	\$ (51,479.42)

REVENUE REQUIREMENT:

Expenses	\$ 377,608.87	\$ 401,798.63	\$ 463,936.31	\$ 427,525.16
Subtract: Non-Cash Expenses				
Depreciation Expense	\$ (144,766.00)	\$ (145,000.00)	\$ (196,158.78)	\$ (180,000.00)
Gain/Loss on Disposition of Plant	\$ (2,372.00)	\$ -	\$ -	\$ -
Add: Non-Expense Cash Requirements				
Capital Expenditures	\$ 74,484.43	\$ 12,000.00	\$ 17,097.06	\$ 73,200.00
Debt Service (Principal Payments)	\$ 37,840.48	\$ 38,967.73	\$ 38,967.84	\$ 33,814.18
Capital Reserves	\$ 15,500.00	\$ 12,200.00	\$ 16,200.00	\$ 9,000.00
Reserves Transferred to Operating	\$ (32,532.77)	\$ -	\$ -	\$ -
Operating Loss Recovery (Principal)	\$ 11,613.44	\$ 12,201.37	\$ 11,902.31	\$ 12,506.40
TOTAL REVENUE REQUIREMENT	\$ 337,376.45	\$ 332,167.73	\$ 351,944.74	\$ 376,045.74
ACTUAL REVENUE	\$ 331,205.37	\$ 317,654.19	\$ 332,357.07	\$ 376,045.74
NET CASH INCREASE/(DECREASE)	\$ (6,171.08)	\$ (14,513.54)	\$ (19,587.67)	\$ (0.00)

Capital Projects/Purchases

Analytics Upgrade	\$ 10,877.06	\$ -	\$ -	\$ -
Filter Equipment Upgrades (Valves/Blower)	\$ 22,571.02	\$ -	\$ -	\$ -
Scada Upgrade	\$ 5,817.85	\$ -	\$ -	\$ -
Variable Frequency Drives	\$ -	\$ -	\$ 6,576.14	\$ -
Backhoe	\$ 35,218.50	\$ -	\$ -	\$ -
Master Flow Meter replacement	\$ -	\$ 12,000.00	\$ 10,520.92	\$ -
Electric Service Upgrade	\$ -	\$ -	\$ -	\$ 9,000.00
Mechanical Seals	\$ -	\$ -	\$ -	\$ 6,200.00
Generator	\$ -	\$ -	\$ -	\$ 40,000.00
ReEpoxy Filters	\$ -	\$ -	\$ -	\$ 7,500.00
Computer Software	\$ -	\$ -	\$ -	\$ 10,500.00
Total Capital Projects	\$ 74,484.43	\$ 12,000.00	\$ 17,097.06	\$ 73,200.00

BARTON VILLAGE, INC.**WATER Department**

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Debt Service Payments (Principal Only)				
VMBB #4 and #5 [Matures 12/01/2036]	\$ 21,199.82	\$ 21,973.83	\$ 21,973.39	\$ 16,458.65
USDA-School St. Bond [Matures 09/01/2056]	\$ 1,615.23	\$ 1,641.48	\$ 1,641.58	\$ 1,668.27
USDA 91-17 [Matures 12/20/2050]	\$ 14,471.45	\$ 14,798.44	\$ 14,798.89	\$ 15,133.28
VT/ AR2 [Matures 12/01/2040]	\$ 553.98	\$ 553.98	\$ 553.98	\$ 553.98
Total Debt Service Pmts less Operating Loan	\$ 37,840.48	\$ 38,967.73	\$ 38,967.84	\$ 33,814.18
CNB/Capital Oper Ln [Mat:12/15/2025]	\$ 11,902.31	\$ 12,201.37	\$ 12,202.28	\$ 15,133.28
Capital Reserves				
Capital Reserve	\$ 10,000.00	\$ 12,200.00	\$ 12,200.00	\$ 5,000.00
Major Repair (Meter Replacement)	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00
Backhoe	\$ 4,500.00		\$ 3,000.00	\$ 3,000.00
Total Reserves	\$ 15,500.00	\$ 12,200.00	\$ 16,200.00	\$ 9,000.00
Operating Loss Recovery				
2014-2015 Operating Loss Recovery Loan (10y	\$ 13,139.76	\$ 13,139.76	\$ 13,139.76	\$ 13,139.76

BARTON VILLAGE, INC.

WATER Department

Balance Sheet - Unaudited

As of 12/31/23

ASSETS		
Operating Cash	\$	36,699.39
Accumulated Depreciation	\$	(3,061,832.06)
Deferred Outflows-Pension	\$	1,654.00
Cash Reserves	\$	100,169.43
Accounts Receivable	\$	24,184.31
Taxes Receivable	\$	21,795.71
Unbilled Revenue	\$	15,969.40
Allowance for Doubtful Ac	\$	(1,000.00)
Inventory	\$	35,047.77
Prepaid Expenses	\$	4,740.04
Fixed Assets	\$	6,277,868.31
Total Assets	\$	3,455,296.30
LIABILITIES		
Long Term Debt	\$	783,829.89
Deferred Inflows-Pension	\$	6,283.00
Customer Credits	\$	1,694.23
Net Pension Liability	\$	7,905.00
Accrued Payroll Liabilities	\$	3,770.45
Accrued Liabilities	\$	-
Total Liabilities	\$	803,482.57
FUND BALANCE		
Appropriated Earnings	\$	100,169.43
Unappropriated Earnings	\$	2,683,223.54
Fund Balance Current Year Increase (Decrease)	\$	(131,579.24)
Total Fund Balance	\$	2,651,813.73
Total Liabilities and Fund Balance	\$	3,455,296.30

BARTON VILLAGE, INC.

WASTEWATER Department

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Materials Sold	\$ -	\$ -	\$ -	\$ -
Service Bill Labor	\$ -		\$ 1,830.00	\$ -
Taxes/User Fees - Voted	\$ 54,043.16	\$ 57,165.00	\$ 57,087.86	\$ 65,540.05
Tax and User Fee Interest	\$ 1,625.53	\$ 1,500.00	\$ 1,122.49	\$ 1,500.00
Del Tax Collector Fees	\$ 1,727.97	\$ 1,500.00	\$ 1,283.72	\$ 1,500.00
Grant Funds	\$ 10,663.19	\$ -	\$ 81,696.12	\$ -
Misc. Interest Income	\$ 121.07	\$ 100.00	\$ 15.45	\$ 100.00
Customer Account Penalties	\$ 1,728.45	\$ 1,600.00	\$ 2,399.45	\$ 2,000.00
Misc. Income	\$ 435.00	\$ -	\$ 3,170.00	\$ -
Gains/(Loss) on Disposition of Plant Assets	\$ (948.00)	\$ -	\$ -	\$ -
Waste Water Sales	\$ 256,180.63	\$ 299,520.66	\$ 300,421.52	\$ 373,462.14
Wastewater Sales for ReSale-Glover	\$ 29,954.04	\$ 55,014.10	\$ 66,016.92	\$ 124,414.78
Wastewater Sales for ReSale-Glover DS	\$ 465.24	\$ 465.24	\$ 465.24	\$ 465.24
Wastewater S/fr-Glover Capital Contribution			\$ 11,300.20	\$ 5,350.40
Total Revenues	\$ 325,577.00	\$ 361,385.66	\$ 526,808.97	\$ 574,332.61
Depreciation Expense	\$ 138,020.33	\$ 138,000.00	\$ 214,454.73	\$ 155,000.00
Water/Sewer User Fee	\$ 2,693.70	\$ 2,700.00	\$ 2,832.08	\$ 2,850.00
Interest	\$ 9,672.83	\$ 9,093.68	\$ 7,926.35	\$ 7,543.24
Finance Charges and Fees	\$ -	\$ 100.00	\$ -	\$ 100.00
Sewer Labor-Operations	\$ 112,522.03	\$ 96,170.77	\$ 111,468.15	\$ 118,686.65
Sewer Line Expenses	\$ 7,540.72	\$ 5,000.00	\$ 4,962.82	\$ 5,000.00
Sewer Labor-Training	\$ -	\$ -	\$ 7,430.62	\$ 5,000.00
Sewer Labor-Customer Jobs	\$ -	\$ -	\$ -	\$ -
Station Expenses	\$ 182.04	\$ 200.00	\$ 10,250.18	\$ 10,000.00
Sewer Line Expenses-Chemicals	\$ 27,320.04	\$ 32,400.00	\$ 30,096.36	\$ 30,000.00
Sewer Line Expenses-Testing	\$ 12,290.91	\$ 9,000.00	\$ 9,196.15	\$ 9,500.00
Sewer /Line Exp-Scada	\$ -	\$ -	\$ 3,032.10	\$ 3,500.00
Sewer Tools	\$ 3,047.02	\$ 2,500.00	\$ 524.72	\$ 1,500.00
Sewer Distribution Maint-Storm Damages	\$ -	\$ -	\$ 7,761.18	\$ -
Sewer Labor-Maintenance	\$ 2,995.74	\$ 3,000.00	\$ 3,285.56	\$ 8,364.72
Maintenance of Structures/Equip-Plant	\$ 138,665.92	\$ 10,000.00	\$ 11,139.14	\$ 10,000.00
Maintenance of Structures/Equip-Lift Stations	\$ 5,834.14	\$ 3,000.00	\$ 3,980.29	\$ 3,500.00
Sewer-Maintenance of Lines Materials	\$ 15,501.67	\$ 5,000.00	\$ 8,692.68	\$ 7,500.00
Sludge Removal	\$ 14,257.44	\$ -	\$ 25,284.87	\$ 25,000.00
Sludge Disposal	\$ 21,527.56	\$ 10,000.00	\$ 12,931.66	\$ 15,000.00
Grit Disposal	\$ 1,235.28	\$ 1,200.00	\$ 1,212.57	\$ 1,200.00
Meter Reading	\$ 1,014.36	\$ 1,500.00	\$ 1,851.34	\$ 2,000.00
Uncollectable Account	\$ -	\$ -	\$ -	\$ -
Office Salaries	\$ 4,555.81	\$ 7,140.30	\$ 9,020.00	\$ 17,385.73
Employee Training	\$ 2,707.77	\$ 1,500.00	\$ 655.00	\$ 1,500.00
Elected Official Salaries	\$ 756.00	\$ 800.00	\$ 756.00	\$ 900.00
Tax Collector Fees	\$ 2,193.89	\$ 2,000.00	\$ 1,935.31	\$ 1,500.00
Office Supplies	\$ 6,722.32	\$ 3,500.00	\$ 3,093.95	\$ 3,565.92
Village Reports	\$ -	\$ -	\$ -	\$ 50.00
Computer Expense	\$ 530.50	\$ 1,110.00	\$ 1,273.32	\$ 1,160.00
Utilities - Electric	\$ 32,526.63	\$ 40,000.00	\$ 41,313.13	\$ 40,000.00
Utilities - Phone	\$ 3,199.20	\$ 3,200.00	\$ 1,896.80	\$ 2,500.00
Utilities - Fuel	\$ 7,855.30	\$ 6,500.00	\$ 6,376.10	\$ 6,500.00
Permits Licenses Dues	\$ 1,132.00	\$ 1,200.00	\$ 2,703.23	\$ 2,500.00
Outside Services	\$ 2,528.97	\$ 2,500.00	\$ 7,302.17	\$ 3,000.00
Outside Services-Lawn Care	\$ 2,363.51	\$ 2,363.52	\$ 3,353.86	\$ 3,849.78

BARTON VILLAGE, INC.

WASTEWATER Department

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Outside Services-VPPSA Mgmt	\$ -	\$ -	\$ 11,206.18	\$ 8,476.00
Audit Expense	\$ 1,509.51	\$ 2,500.00	\$ 1,825.02	\$ 3,200.00
Property Insurance	\$ 1,671.00	\$ 1,744.96	\$ 1,396.43	\$ 2,429.73
Boiler/Machinery Insurance	\$ 4,898.88	\$ 1,224.72	\$ 4,335.15	\$ 7,856.35
Public Official Insurance	\$ 197.20	\$ 161.20	\$ 120.90	\$ 142.20
Liability Insurance	\$ 1,543.88	\$ 2,554.47	\$ 1,915.86	\$ 2,439.57
Vehicle Insurance	\$ -	\$ -	\$ -	\$ -
Unemployment Insurance	\$ 1,482.65	\$ 2,067.23	\$ 1,353.76	\$ 1,903.36
Workers Compensation	\$ 5,979.29	\$ 13,348.67	\$ 18,135.17	\$ 11,364.67
FICA/MEDI	\$ 10,083.79	\$ 9,331.78	\$ 11,207.69	\$ 12,719.53
Health Insurance	\$ 16,221.20	\$ 27,474.78	\$ 29,885.52	\$ 50,743.54
Municipal Retirement	\$ 1,586.42	\$ 7,793.76	\$ 9,252.07	\$ 11,223.12
Compensated Absences	\$ 17,843.38	\$ 17,172.95	\$ 15,882.84	\$ 19,831.29
Misc Expense	\$ 598.50	\$ 500.00	\$ -	\$ 500.00
Office Rent	\$ 2,134.00	\$ 2,200.00	\$ 1,464.00	\$ 1,500.00
Rent-Vehicles	\$ -	\$ -	\$ 10,395.15	\$ 11,500.00
Transportation Mileage	\$ 169.63	\$ 300.00	\$ 110.98	\$ 300.00
Backhoe	\$ -	\$ -	\$ -	\$ -
Truck Maintenance	\$ 230.34		\$ 950.98	
Truck Fuel	\$ 2,068.03	\$ 2,000.00	\$ -	\$ -
Total Expenditures	\$ 649,611.33	\$ 491,052.80	\$ 677,430.12	\$ 651,785.40
Total WasteWater-Net Income(Loss)	\$ (324,034.33)	\$ (129,667.14)	\$ (150,621.15)	\$ (77,452.79)

REVENUE REQUIREMENT:

Expenses	\$ 649,611.33	\$ 491,052.80	\$ 677,430.12	\$ 651,785.40
Subtract: Non-Cash Expenses				
Depreciation Expense	\$ (138,020.33)	\$ (138,000.00)	\$ (214,454.73)	\$ (155,000.00)
Gain/Loss on Disposition of Plant	\$ -	\$ -	\$ -	\$ -
Add: Non-Expense Cash Requirements				
Capital Expenditures	\$ 161,118.50	\$ 24,000.00	\$ 74,343.40	\$ 35,200.00
Debt Service (Principal Payments)	\$ 20,804.99	\$ 21,384.87	\$ 21,384.64	\$ 19,647.21
Capital Reserves	\$ 36,700.00	\$ 22,700.00	\$ 22,700.00	\$ 22,700.00
Reserves Transferred to Operating	\$ (257,492.76)	\$ -	\$ -	\$ -
TOTAL REVENUE REQUIREMENT	\$ 472,721.73	\$ 421,137.67	\$ 581,403.43	\$ 574,332.61
ACTUAL REVENUE	\$ 325,577.00	\$ 361,385.66	\$ 526,808.97	\$ 574,332.61
NET CASH INCREASE/(DECREASE)	\$ (147,144.73)	\$ (59,752.01)	\$ (54,594.46)	\$ (0.00)

Capital Projects/Purchases

Municipal Lane Pump Station	\$ -	\$ -	\$ -	\$ -
Main Street Flow Meter	\$ -	\$ -	\$ -	\$ -
Analytics & Tesing Equip Upgrades	\$ 7,391.94	\$ -	\$ -	\$ -
Telemetry & Controls Upgrades	\$ 33,253.89	\$ -	\$ -	\$ -
Building Upgrades	\$ 41,234.80	\$ -	\$ -	\$ -
Lagoon Project	\$ 52,277.86	\$ -	\$ -	\$ -
Backhoe	\$ 26,960.01	\$ -	\$ -	\$ -
Plant Upgrades	\$ -	\$ 24,000.00	\$ -	\$ 25,000.00
Perimeter Fencing			\$ 10,300.00	\$ -
Alarm System			\$ 9,449.53	\$ -
Blow-Off Pit & Pumps Rebuild			\$ 54,593.87	\$ -
Computer Software				\$ 10,200.00

BARTON VILLAGE, INC.**WASTEWATER Department**

	2022 Audited	2023 Budget	2023 Actual (Unaudited)	Proposed 2024 Budget
Total Capital Projects	\$ 161,118.50	\$ 24,000.00	\$ 74,343.40	\$ 35,200.00
Debt Service Payments (Principal Only)				
VMBB #4 and #5	\$ 7,833.04	\$ 8,119.17	\$ 8,119.17	\$ 6,081.35
USDA 92-15	\$ 12,971.95	\$ 13,265.70	\$ 13,265.47	\$ 13,565.86
Total Debt Service Payment	\$ 20,804.99	\$ 21,384.87	\$ 21,384.64	\$ 19,647.21
Capital Reserves				
Capital Reserve (taxes)	\$ 24,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Major Repair (user fees)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Backhoe (user fees)	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00
Total Reserves	\$ 36,700.00	\$ 22,700.00	\$ 22,700.00	\$ 22,700.00

BARTON VILLAGE, INC.
WASTEWATER Department
Balance Sheet - Unaudited
As of 12/31/23

ASSETS		
Operating Cash	\$	(170,408.00)
CWIP	\$	51,176.74
Accumulated Depreciation	\$	(4,039,327.63)
Deferred Outflows-Pension	\$	15,797.00
Savings Accounts	\$	51,404.74
Accounts Receivable	\$	26,429.75
Taxes Receivable	\$	28,596.15
Unbilled Revenue	\$	25,735.52
Allowance For Doubtful Ac	\$	(1,000.00)
Inventory	\$	10,386.52
Prepaid Expenses	\$	7,715.63
Fixed Assets	\$	6,791,061.76
Total Assets	\$	2,797,568.18
LIABILITIES		
Long Term Debt	\$	359,614.34
Deferred Inflows-Pension	\$	59,999.00
Net Pension Liability	\$	(44,708.00)
Customer Credits	\$	2,194.60
Accrued Payroll Liabilities	\$	6,655.87
Total Liabilities	\$	383,755.81
FUND BALANCE		
Appropriated Earnings	\$	51,404.74
Unappropriated Earnings	\$	2,513,028.78
Fund Balance Current Year Increase (Decrease)	\$	(150,621.15)
Total Fund Balance	\$	2,413,812.37
Total Liabilities and Fund Balance	\$	2,797,568.18

TREASURER'S REPORT

Taxes to be collected for the VILLAGE Department:	\$69,838.31	
Taxes to be collected for the HIGHWAY Department:	\$337,204.52	
Taxes to be collected for the WATER Department:	\$68,690.82	
Taxes to be collected for the WASTEWATER Department:	\$57,087.86	
Total taxes to be collected:		\$532,821.51
Taxes collected for the VILLAGE Department:	\$63,889.06	
Taxes collected for the HIGHWAY Department:	\$308,355.32	
Taxes collected for the WATER Department:	\$63,959.65	
Taxes collected for the WASTEWATER Department:	\$52,997.89	
Total taxes collected:		\$489,201.92
Due from the Town:		-\$2,879.77
Total:		\$486,322.15

The following amounts have been turned over to the Delinquent Tax Collector

Delinquent taxes due to the VILLAGE Department:	\$5,949.25	
Delinquent taxes due to the HIGHWAY Department:	\$28,849.20	
Delinquent taxes due to the WATER Department:	\$4,731.17	
Delinquent taxes due to the WASTEWATER Department:	\$4,089.97	
Total taxes turned over to the Delinquent Tax Collector:		\$43,619.59

Respectfully submitted,
Shelia R. Martin, Treasurer

VILLAGE OF BARTON ANNUAL MEETING
TUESDAY, MARCH 14, 2023

In accordance with the foregoing notice, the legal voters of the Village of Barton, Vermont convened at the time and location specified in the warning. Board Chair Nathan Sicard called the meeting to order at 7:00 PM.

Chair Nathan Sicard asked if Article 13 could be discussed first so Patty Richards, Independent Consultant, could speak about the future of the electric company.

Leonidas Zenonos made a motion to have Article 13 moved to the beginning of the meeting. This was seconded by David Snedeker. Motion passed.

Article 13. A Public Information Session regarding the future of the electric company.

Chair Nathan Sicard asked if Patty Richards, a non-resident, be allowed to speak. Leonidas Zenonos motioned to allow Patty to speak, seconded by Paul Sicard. Motion carried.

Patty advised she was retained in June of 2022 as an Independent Electric Consultant and said she was going to discuss the handout that was provided at the beginning of the meeting. She stated she was hired to help the Trustees navigate the electric company after the vote last year failed.

She stated that there was a bid by Vermont Electric Coop (VEC), shortly after the vote, VEC provided their notice to end the contract with Barton Village. The only company to put in a bid was Vermont Public Power Supply Authority (VPPSA).

Stephen Uurtamo asked how long the contract with VPPSA was for and was advised that there has to be a 1 year notice for either party to end the contract.

There has been a request for an 18.27% increase to Barton Electric rates. There was a \$528,262.00 shortfall in the budget which resulted in rate increase. The rate increase has a process to be approved by the Department of Public Service and the Public Utility Commission. This should happen in the next day or so.

George Komendat asked if this amount covers the deficiencies what happens the following year? Patty advised this should cover the expenses and should not result in a pot of money, it should cover what is necessary for the expenses.

Patty advised the factors that have increased the rates are:

1. VPPSA contract was \$356,150.00, which was an increase of the previous contract, although VPPSA does offer more services than Vermont Electric Coop did (VEC).

There was \$282,383.00 increase as there was a loss of approximately \$155,000.00 in FY22.

Donna Cincotta asked if part of the increase was for Patty's salary and another contractor and she was advised yes, a follow up question was how long they were hired for and she was advised until the Trustees end the contract.

Ellis Merchant asked what would happen if the village actually had lineman and paid their salaries and insurance? What would the increase be. Nathan Sicard advised that he did do some figuring and he advised there would have been a potential for a 14% increase.

Patty stated she doesn't believe the increase would have been that large.

Stephen Uurtamo asked what happened to the staff and Donna Cincotta advised they all resigned.

Patty advised the Trustees made some great decisions with purchasing power and this resulted in a decrease of 150,000.00.

Donna Cincotta stated that the Barton Village Trustees did not want VPPSA to run the electric company.

Patty presented more facts from the handout and how figures were arrived. She advised that with this new proposal of 18.27% the following would happen:

If 600 kwh's a month was used with the current rate it would cost \$116.53
With the new rates the cost would be \$137.81.

Regina (Gina) Lyon asked if the village still had their equipment. Nathan Sicard advised that Patty worked to sell the equipment to help with the contract increases.

Barton Village paid VEC \$5,000.00 a week and with VPPSA they pay \$15,000.00 a week.

Ellis Merchant stated if the equipment was leased it was better to get rid of it as if it sits around not being used it wouldn't be useful.

Patty stated the Village bought out the lease for \$67,000.00 and then sold the truck to Washington Electric for \$155,000.00.

Stephen Uurtamo asked about the Hydro plant and what the likelihood that it would fail. Nathan Sicard advised that Patty hasn't worked with this but they have a part-time manager of the plant and last year an engineering firm did an inspection of the pen stock.

Article 13 (Ctd.):

There was more discussion about any repairs and how they would be paid for.

Patty did advise that back to the electric the rate increase could be a 2 - 4-month process, but the rates will be in effect beginning 4/1/2023. The new increase. would be listed as a temporary surcharge on the bills.

Donna Cincotta asked what happens if the rate is not approved and she was advised it would be refunded. Nathan Sicard advised this happened in 2016.

This ended the discussion of the electric company update.

Article I. Elect a Moderator for one year.

There was no nominations and Nathan Sicard advised no moderator would be elected and the. next person in succession to run the meeting is the Chairman of the Trustees, which is Nathan Sicard.

Article 2. Elect a Clerk for one year.

Shelia Martin was nominated for the office of Clerk. A motion was made by Leonidas Zenonos and duly seconded by Gina Lyon. The motion carried and Shelia Martin was duly elected Clerk for the ensuing year.

Article 3: Elect a Trustee for three years and a Trustee for one year.

Chairman Sicard advised the first office would be for the three-year term.

Nathan Sicard advised this office is currently held by Nathan Sicard.

Stephen Uurtamo nominated Gina Lyon. Justin Barton-Caplin nominated Nathan Sicard. A motion to have nominations cease was made by Leonidas Zenonos and seconded by Stephen Uurtamo.

Gina Lyon asked that a paper ballot vote be conducted, duly seconded by Leonidas Zenonos.

Article 3 (Ctd.):

Nathan Sicard and Gina Lyon both spoke about why they were interested in the position and what they have to bring to the Village.

The votes were tallied with the following results:

Nathan Sicard-24 votes

Gina Lyon -- 36 votes

Gina Lyon was elected to Trustee for a 3-year term.

Nathan Sicard stepped down from moderating the meeting and it was taken over by Jacqueline Laurion.

Jacqueline Laurion advised the next part of the article was to elect a Trustee for a 2-year term. Jacqueline Laurion advised she was currently in that position.

Gina Lyon nominated Marilyn Prue. Justin Barton-Caplin nominated Nathan Sicard.

A motion to have nominations cease was made by Leonidas Zenonos and seconded by Gina Lyon.

Leonidas Zenonos asked that a paper ballot vote be conducted, duly seconded by Gina Lyon.

The votes were tallied with the following results:

Nathan Sicard - 25 votes

Marilyn Prue -- 35 votes

Marilyn Prue was elected to Trustee for a 2-year term

Article 4: Elect the following officers for one year.
Treasurer, Collector of Delinquent Taxes

Donna Cincotta asked that the positions be voted on separately.

Shelia Martin was nominated for the office of Treasurer. A motion was made by Roger Bernier and duly seconded by Leonidas Zenonos. The motion carried and Shelia Martin was duly elected Treasurer.

The second part of the article was to elect a Collector of Delinquent Tax Collector.

Lawrence Cincotta nominated Donna Cincotta. Nathan Sicard nominated Shelia Martin.

George Komendat asked if Donna was at the meeting and what her qualifications were. She advised she was a paralegal and has done some work with taxes.

Shelia Martin advised that she has been doing the job for 7 years and has a great success rate.

Donna Cincotta asked if the position had to be a village residence and Leonidas Zenonos asked if she had read the charter for the village and she stated only the state statute.

Nathan Sicard stated when the previous delinquent tax collector and treasurer stepped down they checked with the Village Attorney and was advised as long as the person was a resident within the town there was no issue. Nathan further stated Shelia has done a great job and has been very successful with collections.

Leonidas Zenonos asked for a paper ballot, seconded by Justin Barton-Caplin.

The votes were tallied with the following results:

Donna Cincotta - 4 votes
Shelia Martin - 41 votes

Shelia Martin was elected to Collector of Delinquent Taxes for a 1-year term

Article 5: Shall the Village compensate the following elected officials for 2023. These funds will be raised through operating budgets from the Village departments as allowed:

Trustee - \$1500 Clerk -\$210, Treasurer- 1% of taxes collected, Delinquent Tax Collector - 8% of Taxes Collected.

Stephen Uurtamo motioned to accept the article as proposed, Leonidas Zenonos seconded. There was no discussion and the motion passed.

Article 6: Shall the Village raise \$65,000 through taxes upon the grand list for the funds requested in the 2023 Annual Village Budget and the ensuing year and direct the Trustees to assess a tax on the grand list sufficient to meet the same. (See Village Department Budget for assessment request by the Trustees)

Stephen Uurtamo motioned to accept the article as proposed, Josh Noyes seconded. There was no discussion, the motion passed.

Article 7: Shall the Village raise \$338,100 through taxes upon the grand list for the funds requested in the 2023 Annual Highway Budget and the ensuing year and direct the Trustees to assess a tax on the grand list sufficient to meet the same. (See Highway Department Budget for assessment request by the Trustees)

Stephen Uurtamo motioned to accept the article as proposed, Gina Lyon seconded. There was no discussion, the motion passed.

Article 8: Shall the Village raise \$68,804 through taxes and user fees for water department capital debt retirement and water capital reserve funds, such funds will be used for major repairs, replacement, and upgrades to the structural components of the Village water system. (See Water Department Budget for assessment request by the Trustees)

Stephen Uurtamo motioned to accept the article as proposed, Leonidas Zenonos seconded. There was no discussion, the motion passed.

Article 9: Shall the Village raise \$57,200 through taxes and user fees for wastewater department capital debt retirement and wastewater capital reserve funds, such funds will be used for major replacements and upgrades to the structural components of the Village Wastewater System. (See Wastewater Department Budget for assessment request by the Trustees)

Leonidas Zenonos motioned to accept the article as proposed and Roger Bernier seconded. There was no discussion, the motion passed.

Article 10: Shall the Village appropriate the sum of \$5,000 in funds to be used as matching funds for grant applications that demonstrate direct benefit to the Village of Barton community and/or its residents with requirements for said appropriation to be a report of income and expense and instruct the Trustees to assess a tax sufficient to meet the same.

Stephen Uurtamo motioned to accept the article as proposed and Josh Noyes seconded. There was no discussion, the motion passed.

Article 11: Shall the Village collect its taxes due and payable within 60 days without discount. Interest to accrue on delinquent taxes at the maximum rate allowed by law and an 8% penalty assessed on all delinquent taxes and postmarks are not acceptable as payment dates.

Leonidas Zenonos motioned to accept the article as proposed and Roger Bernier seconded.

George Komendat asked for clarification and Shelia Martin explained how taxes were collected. There was no further discussion, the motion passed.

Article 12: Shall the Village authorize the Board of Trustees to spend an amount not to exceed 3 1/12th of the 2023 annual budget article adopted at the 2022 annual meeting during the period from January 1, 2024 until the annual village meeting held in March 2024.

Leonidas Zenonos motioned to accept the article as proposed, Stephen Uurtamo seconded. There was no discussion, the motion carried.

Article 13. Was moved to the beginning of the meeting.

Article 14: To act upon any other business that may legally come before said meeting.

Toni Eubanks spoke and stated she wanted to thank everyone who has served in the village, Nathan Sicard and Jacqueline Laurion.

Justin Barton-Caplin stated he has listened to the voters tonight and feel that he has a different vision for the village than what the voters want and tendered his resignation effective immediately.

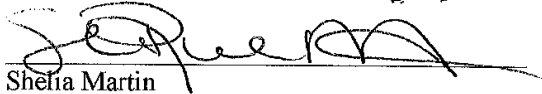
Jacqueline Laurion also wanted to thank Justin Barton-Caplin and Nate for all she learned from them and wanted everyone to know they have the best intentions for the village.

Nathan Sicard stated he wanted to recognize Cathy Swain who was a trustee that resigned due illness. Unfortunately, Cathy lost her battle to cancer and he wanted to acknowledge how she was a huge asset to the Village.

Nathan also thanks Justin, Jackie, and Shelia for all their assistance and help over the years.

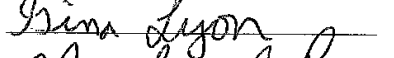
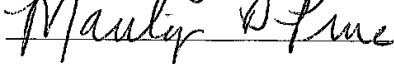
Article 15: To Adjourn.

Leonidas Zenonos motioned to Adjourn; Nathan Sicard seconded. Motion carried. The meeting adjourned at 8:43 PM.



Shelia Martin
Village Clerk

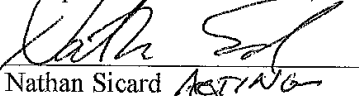
Acceptance of the foregoing minutes by the Trustees:

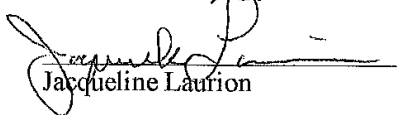
Gina Lyon

Marilyn Prue

Acceptance of the foregoing minutes by the Moderator:



Nathan Sicard



Jacqueline Laurion

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Barton Village, Inc.
PO Box 519
Barton, Vermont 05822
(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: February 26, 2024
Subject: Wastewater Operations Update
Agenda: Agenda Item "G"

As the Board is aware, the 60% progress meeting for the wastewater treatment facility engineering project was held on February 13, 2024. In attendance was Chief WWTF Operator Nate Therrien, DPW Worker Jeremiah Borsoi, Business Manager Vera LaPorte, Mike Mainer (Aldritch & Elliott), John Merrifield (VT State), and Lynette Claudon (VT State).

The meeting focused primarily on the three options identified by Aldritch & Elliott:

- Option 1: Refurbish the existing facility and make other improvements to aging equipment and infrastructure.
- Option 2: All items in Option 1, as well as add a third lagoon to improve sludge treatment.
- Option 3: Replace the facility with an entirely new "sequencing batch reactor" system.

Aldritch & Elliott would like to include the Board in the next progress meeting (90%, between April and May) as there are pros and cons to all three options, as well as a significant range in cost, maintenance, and operating expertise required.

Proposed Motion: None.

Barton Village, Inc.
PO Box 519
Barton, Vermont 05822
(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: February 26, 2024
Subject: Water Operations Update
Agenda: Agenda Item "H"

Water Plant Operator/Manager Lucas DiMauro believes that the previously planned filter refurbishment project (originally to be performed by himself) is beyond his expertise and will need to be outsourced. This type of work is specialized and the field is limited, so only one estimate has been obtained at this time. Lucas will continue to search for more qualified contractors and request more estimates.

It may be helpful for Lucas to attend a future BOT meeting to discuss the timing and necessity of this project.

Proposed Motion: None.



**P.O. Box 256
Brandon, VT 05733
(802) 247-3237**

February 16, 2024

Lucas DiMauro
Operator
Barton Water Facility
Barton, Vermont

Via Email: watermanager@bartonvt.com

RE: Proposal
Preparation and coating of carbon steel water filters

Scope: Furnish labor, materials, equipment and insurance to satisfactorily complete the following.

- Filters to be drained and media removed by others.
- Filter to be contained and ventilated to the building exterior.
- Interior accessible surfaces of the filter to be sandblasted to a SSPC-10 grade.
- Exterior accessible surfaces of the filter to be sandblasted to a SSPC-6 grade.
- Interior and exterior surfaces to be primed with Tnemec Series 94H2O, 3-3.5 mils.
- Interior to receive 1 stripe coat of Tnemec Series 140.
- Interior to receive 20-25 mils DFT of Tnemec Series 22.
- Exterior to receive 2 complete coats of Tnemec Series N-69, total DFT of 8 mils.
- Clean up and remove generated wastes.

Price: \$ 30,280.00/filter

A handwritten signature in black ink, appearing to read "Kirk Thomas", is positioned above the printed name.

Kirk Thomas,
For Vermont Protective Coatings, Inc.

Barton Village, Inc.
PO Box 519
Barton, Vermont 05822
(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: February 26, 2024
Subject: Salt/Sand Shed Update | Flood
Agenda: Update Agenda Item "I"

No updates at this time.

Proposed Motion: None.

Barton Village, Inc.
PO Box 519
Barton, Vermont 05822
(802) 525-4747

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: February 26, 2024
Subject: Management/Staff Reports; Upcoming
Agenda: Items **Item "J"**

Personnel:

- Nate Therrien has been hired for the Chief Wastewater Operator position and started on 01/02/2024

Office Equipment/Computers:

- *Mailing Machine/Postage* – The lease on the mailing/postage machine expired in 2020. Since that time, the village has paid the lease on a month-to-month basis. The current machine will soon become noncompliant in June with US postal requirements. I will be bringing options for replacing this machine to the Board in the near future
- The new WWTF computer has been successfully installed

Village

- Sidewalks
- LHMP – Local Hazard Mitigation Plan currently being updated with the Town taking the lead
- LEMP – Local Emergency Management Plan will be re-adopted after the Village annual meeting and filed with the Regional Planning Commission by May 1, 2024

Highway Department

Current Projects:

- Pageant Park Road Ditching/Culvert Issue – Complete, using Municipal Grant in Aid Funding (deadline extended to 09/30/2024 due to flood)
- Eastern Ave/Route 16 Ditching – Complete, Vera reached out to VT State on 01/02/2024 to ask if it can be included in the Municipal Grant in Aid Funding, reply pending
- Flooding of Duck Pond Road, Vigario Lane, Pleasant Lane – Complete, but Duck Pond Road washed out again during 12/18/2023 rain/snowmelt. Permanent solution will be sought in the spring – may be subject to FEMA Hazard Mitigation

- Andy to obtain paving estimate for West Street North – Potentially on hold pending CY 2024 budget approval
- Salt/Sand Shed Project
 - Project Engineer, Tyler Billingsley East Engineering working with Crystal and USDA
 - Construction/Funding Options
 - Vera LaPorte made authorized representative for USDA application at BOT meeting 11/13/2023
 - Application submitted and accepted 11/27/2023, now pending review

Wastewater Department

Pending Projects:

- Wastewater Infrastructure Improvements
 - Aldrich & Elliot – Agreement Approved June 12. 30% progress meeting with Michael Mainer/VT State on 10/30/2023, 60% progress meeting on 02/13/2024, 90% progress meeting will be scheduled with the BOT soon
 - VT Dept of Environmental Conservation State Revolving Loan Programs funding application completed and approved June 12, loan documents received 10/04/2023 and approved by BOT on 10/16/2023. Two payments received so far in the amount of \$11,450
 - DRAFT sewer ordinance and surcharge procedure complete and currently under BOT review, will readdress in future meetings
- VT Department of Environmental Conservation Inspection Report Response
 - Initial response provided by Tim
 - NOAV letter received 10/02/2023. NOAV response is complete and VT State is happy for now
- Insurance/FEMA recovery for flood damage – Two projects from the July 2023 have been paid by FEMA for a total of \$10,428.08 (75%) currently reimbursed, FEMA has now announced that they will cover the remaining 25% for these two projects (\$3,476.02)
- Glover Agreement – Mike Mainer from Aldrich & Elliott to research in tandem with the Village's rates, will perform a holistic rate study of Barton Village and Glover rates
- Review Current Wastewater User Fees – See above

Water Department

- May Pond Land Research
- Lucas working with Crystal on State of Vermont Revolving Loan Application for capital projects
- Review Current Water User Fees
- 01/31/2024 Do Not Drink Order/Event went as smoothly as could be anticipated, State involvement was immediate and decisive

Hydro Plant

Pending Projects:

- Removal of Fuel Tank
- Penstock – Major upgrade will require financing (village vote and PUC approval)

Electric:

Rate Case

- Rate approved at 10.82% on 11/16/2023

IRP [Integrated Resource Plan]

- IRP approved by the PUC 11/16/2023, next filing due no later than 03/06/2026

High Street Site Investigation & Remediation

- Contract balance amount is \$169,445, paid to date is \$126,667.29, balance is \$42,777.71
- Sampling completed 10/29/2023 and VHB currently compiling data as it comes in

AMI – VPPSA Project – determine participation

Outages on 11/27/2023, 12/04/2023 and 12/18/2023

- Proved challenging but response and organization is getting better as it is fine-tuned, Orleans Electric and Barton Village employees did an excellent job
- Working on vegetation management plan with Dave DiSimone to reduce outages by identifying and cutting problem trees/brush, particularly along main trunk line
- Planned outage on 01/12/2024 went well, but local businesses unhappy with loss of business during that time – will add businesses to Critical Care list for outage alerts

GIS Project

- Vera/Andy/Garrett attended training in Orleans on 02/08/2024 to complete the GIS inventory project for the distribution system started by summer help in 2023

Misc Items:

- Website – Vera working on it when she can